*** REVISED**

Monday, June 22, 2026

Regular School Board - 6 p.m. at Dakota Ridge School

A. **Call to Order and Pledge of Allegiance**

B. **Recognition by the School Board**

1. **2026 State Track and Field top finisher from Eastview High School:** Luke Bakken (3rd place in the 1600)
   - *presented by Tom Sharp, coach*
2. **2026 State Track and Field top finishers from Rosemount High School:** Abby Essler (2nd place in the long jump)
   - *presented by head coach Sarah Hatleli*
3. **2026 State Track and Field top finishers from Eagan High School:** Ethan Wilske (3rd place in the 800)
   - *presented by Jason Elias, Eagan High School Athletic Director*
4. **2026 Girls Flag Football State Champions from Rosemount High School:** Olivia Danner, Abby Essler, Kelly Fitzgerald, Stella Garcia, Sontalaya Gildersleeve, Addi Ison, Bella Ison, Ava Kaspar, Taylor Krieg, Emma Labarere, Delaney Macken, Ro Noralis, Ella Olson, Olivia Owusu, Giana Palumbo, Greta Reichert, Abigail Thiel-Mosher, Talia Vescio, Julia Williams
   - *presented by Jeff Erdman, coach*
5. **2026 Boys Volleyball State Champions from Eastview High School:** Brice Dehnel, Tatum Thao, Kevin Burch, Ben Mathews, Teshome Eide, Reach Tong, Garrett Pasch, Jonah Gustafson, Aiden Wilson, Alex Kalaus, Colin Nathan, Henry Hagen, AJ Yang, Jay Thammavongsa, Ross Scholze, Tori Richter
   - *presented by Ryan Dehnel, head coach*
6. **2026 Boys Baseball State Champions from Rosemount High School:** Jackson Agee, Oliver Anderson, Wilder Belisle, Colin Blume, Evan Boll, Mason Henderson, Braxton Holder, Jack Japel, Benjamin Lillemoen, Keagan McDermott, Luke Mensink, Henry Michel, Jacob Michel, Nathan Munson, Jacob Phillips, Callan Ronay, Bennett Simmering, Mason Tolvay, Charlie Wielinski, Maxwell Williams
   - *presented by Chris Swansson, head coach*

C. **Superintendent's Recognition**

1. Superintendent's recognition of students and/or staff
   a. Introduction of Ann Giardino, new Dakota Hills Middle School Principal
   b. Introduction of Tamiko Thomas, new Area Learning Center Coordinator
   c. Introduction of Alyssa Schultz, new Rosemount Elementary School Principal

D. **Special Communication Request**

1. Becky Hagan
2. Ayantu Benya

E. **Consent**

1. Minutes of the June 8, 2026, Special School Board meeting
2. Minutes of the June 8, 2026, Regular School Board meeting
3. Quarterly Advertising Revenue
4. Advertising Revenue

5. Gifts
6. Quarterly gifts
7. Grants
8. Summary of Claims for May 2026
9. Schedule of Investments for May 2026
10. Additional Services Assignment for Bond Construction Coordinator
11. Investment Instruments
12. Depositories for Investment of Funds
13. Official Depositories of Checking Accounts
14. Electronic Funds Transfers
15. Certified Census
16. Personnel
17. Employment Agreement Probationary Extension
18. Agreement for Student Teaching with Grand Canyon University
19. Community Education Substitute and Temporary Employee Wage Rates
20. Employment Agreement Additional FTE
21. FastBridge Universal Screening Assessment Platform Contract
22. Appointments to Budget Advisory Council
23. Edulog Routing Software, GPS, and Tablets
24. Termination and Non-Renewal of Probationary Teachers

F. Reports

1. Spring FastBridge Literacy Report
   - presented by Jeremy Sorenson, director of Elementary Education, and Stephen Bell-Kemp, Research, Assessment, and Analytics coordinator
2. Triple A Report
   - presented by Eric Hansen, director of Secondary Education, Pete Roback, principal of Rosemount High School, Polly Reikowski, principal of Eagan High School, Bill Blatzheim, assistant principal of Apple Valley High School, and Matt Percival, assistant principal of Eastview High School
3. Superintendent Year-End Evaluation
   - presented by Anna Williams, School Board Vice Chairperson

G. Old Business

1. 2026-27 Preliminary Budget
   - presented by Danny DuChene, Coordinator of Finance
2. Administrative Regulation 801.5AR, Community Use of District Facilities
   - presented by Khia Bruse, director of Community Education

H. Other Action

1. Property and Casualty Insurance Renewal
   - presented by Adam Wattenbarger, general counsel
2. Compensation and Benefits for Non-licensed Specialists, Non-Union Administrators, and Special Staff
   - presented by Joel Milteer, director of Human Resources

I. Board Member and Superintendent Updates

J. Adjournment

SPECIAL COMMUNICATION REQUEST

School Board meeting date [redacted] June 22, 2026

(requests are only accepted for the next regular board meeting)

Name: Becky Hagan

(please print)

Identify stakeholder role (select from above list): Parent | Eastview Community Foundation Board Member

Please describe your topic in some detail: Presentation of a Check for $6100.00 to the District on behalf of the EVCF Grant Recipients (2026) including SHMS, EVHS, Oak Ridge Elem, District 196 Comm. Ed

List school and district employees you contacted about this issue: (specify) _____

What action, if any, would you like the School Board or administration to take in response to your comments?

Accept grant money

☐ I request a language interpreter for the following language: _____

☐ I request a disability-related accommodation *(a staff member will contact you)*

5/27/26
Date

Signature

Contact information:

[redacted]

SPECIAL COMMUNICATION REQUEST

School Board meeting date June 22, 2026
(requests are only accepted for the next regular board meeting)

Name: Ayantu Benya
(please print)

Identify stakeholder role (select from above list):
Student, currently enrolled

Please describe your topic in some detail: My sister, Sabontu was waitlisted for Eagan High School due to an abundance of incoming freshman. This is a difficult situation for my family. Sabontu's 4 siblings have attended EHS, including me, and we want our sister to stay and carry on. Also, it would be hard to drop me and my sister off in different directions. My dad has always been on time with the application deadline, but this year the deadline was sooner than expected. Sabontu's two close friends are enrolled at EHS as well. We want them to stay together as these friends came to Eagan just for her. Sabontu has been involved with Eagan track since 4th grade and she feels rooted with Eagan High School.

List school and district employees you contacted about this issue: (specify)
Emily Wood, Student Information Supervisor, Mrs. Olson, Counselor.
Also sent emails to Superintendent Bolsoni and Principal Reikowsii

What action, if any, would you like the School Board or administration to take in response to your comments?

Please find a way to let my sister Sabontu attend Eagan High School this year.

☐ I request a language interpreter for the following language: _____

☐ I request a disability-related accommodation *(a staff member will contact you)*

6/3/26
Date

Signature

Contact information:

[redacted]

Procedures/204.8.3P/11-21-23

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Meeting Date: **06/22/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Minutes of the June 8, 2026, Special School Board Meeting**

Presenter(s): **Kristen Powell** Title(s): **Executive Assistant to the Superintendent and School Board**

Chairperson Cory Johnson called the special School Board meeting to order at 5:01 p.m. on June 8, 2026, at Dakota Ridge School in Apple Valley.

Present: Robin Cerio (clerk), Catherine Diamond, Cory Johnson (chairperson), Sakawdin Mohamed (treasurer), Jackie Magnuson, and Superintendent Michael Bolsoni. Absent: Leah Gardner and Anna Williams (vice chairperson).

Motion by Cerio, seconded by Mohamed, and carried 4-0 to approve the agenda.

Labor negotiations strategy for bargaining groups with contracts expiring June 30, 2026.
The School Board's evaluation of labor negotiation strategy is a regular process. Portions were closed pursuant to M.S. 13D.03, Subd. 1 (b).

Motion by Magnuson, seconded by Cerio, and carried 4-0 to close the meeting.

Diamond arrived at 5:14 p.m.

Motion by Magnuson, seconded by Diamond, and carried 5-0 to open the meeting.

Motion by Magnuson, seconded by Diamond, and carried 5-0 to adjourn at 5:27 p.m.

_____

Cory Johnson, School Board Chairperson

_____

Robin Cerio, School Board Clerk

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Meeting Date: **06/22/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Minutes of the June 8, 2026, Regular School Board Meeting**

Presenter(s): **Kristen Powell** Title(s): **Executive Assistant to the Superintendent and School Board**

Chairperson Cory Johnson called the regular School Board meeting to order at 6 p.m. on June 8, 2026, at Dakota Ridge School.

Present: Cory Johnson (chairperson), Robin Cerio (clerk), Catherine Diamond, Jackie Magnuson, Sakawdin Mohamed (treasurer), and Superintendent Michael Bolsoni. Absent: Leah Gardner and Anna Williams.

The School Board led the Pledge of Allegiance. A moment of silence was observed for Sammy Lucas, an incoming kindergartener at Diamond Path Elementary School who passed away on May 3, 2026, and Ethan McMullen, a Rosemount High School student who passed away on May 13, 2026.

Motion by Mohamed, seconded by Cerio and carried 5-0, to approve the agenda.

Recognition
Board members recognized the District 196 Nutrition Services team for earning the 2026 Golden Drumstick Award, the Southview Elementary School and Valley Middle School Nutrition Services teams for receiving the Minnesota School Nutrition Association Hero Site Award, and members of the Dakota United Hawks CI Softball Team for winning the state championship.

Superintendent Bolsoni congratulated the Class of 2026 and recognized more than 2,400 graduates who participated in commencement ceremonies across the district. He also recognized successful spring athletic programs, including the Eagan and Rosemount High School girls flag football teams, the Rosemount High School boys baseball team, the Eastview High School boys volleyball team, and numerous student-athletes who qualified for state competition. He also recognized the awards District 196 received from the National School Public Relations Association and expressed appreciation to district staff for their dedication and service throughout the school year.

Special Communication Request
One community member addressed the School Board regarding a national lawsuit brought by school districts against social media companies and a draft resolution that would allow district leadership to endorse the *Wait Until 8th* campaign.

Consent Agenda
Motion by Cerio, seconded by Diamond and carried 5-0, to approve the following consent items:

- Minutes of the May 11, 2026, Special School Board meeting;
- Minutes of the May 11, 2026, Regular School Board meeting;
- District Memberships for 2026-27;
- Official Newspaper for 2026-27;
- Designation of Identified Official with Authority for the Minnesota Department of Education External User Access Recertification System;
- Resolution with Minnesota State High School League;

• Gifts;
• Grants;
• Advertising Revenue;
• Schedule of Investments for April 2026;
• Summary of Claims for April 2026;
• Revenue and Expenditures Report for April 2026;
• Treasurer's Report for April 2026;
• Personnel;
• Employment Agreements Probationary Teachers;
• Termination and Non-Renewal Probationary Teachers;
• Agreement for Clinical Experience with Alexandria Technical & Community College;
• Agreement for Clinical Experience with MidAmerica Nazarene University;
• Agreement for Clinical Experience with University of Wisconsin-Stout;
• Agreement for Student Teaching with University of Wisconsin-Stout;
• Agreement for Student Teaching with Valparaiso University;
• Workers' Compensation Insurance;
• QComp End-of-Year Report;
• Records Retention Schedule Amendment;
• 6th-8th Grade Mathematics Curriculum;
• 6-12th Grade World Language – Spanish Curriculum; and
• 6th, 11th Grade, and Advanced Placement Social Studies Curriculum.

Bond Construction Update
Director of Finance and Operations Christopher Onyango-Robshaw and Coordinator of Project Management and Purchasing Carol Hauschild provided an update on projects funded through the 2023 bond referendum. The report highlighted ongoing planning, design, and construction activities across the district and emphasized continued stewardship of bond funds to support learning environments and future facility needs. An update on bond finances noted approximately $243 million in expenditures to date and continued planning for future phases of construction.

2026 Legislative Session Review
Janet Swiecichowski, Director of Communications, and members of the Legislative Advisory Council reviewed the 2026 legislative session and its potential impact on public school districts. The report highlighted legislation related to education funding, compensatory revenue, special education funding, school safety, student mental health services, transportation, and youth social media use. The report also included an overview of a proposed constitutional amendment that will appear on the November 2026 ballot regarding changes to the Permanent School Fund distribution formula.

Immunization Update
Director of Special Education Janet Fimmen and Health Services Coordinator Mary Langworthy provided an update regarding student immunization compliance efforts. The presentation reviewed state immunization requirements, district outreach efforts, partnerships with healthcare providers, and implementation of updated procedures and regulations. The report noted that 99.8% of students met immunization requirements following districtwide compliance efforts and outlined plans to continue monitoring and supporting student compliance during the 2026-27 school year.

Policy 503, Student Rights and Responsibilities
General Counsel Adam Wattenbarger presented the second reading of revisions to Policy 503, Student Rights and Responsibilities. The proposed changes add language prohibiting students from wearing or using smart glasses, augmented reality eyewear, and similar head-mounted devices at school unless approved for instructional use. The revisions are intended to address privacy concerns, academic integrity, and classroom distractions.

Motion by Cerio, seconded by Magnuson and carried 5-0, to approve revisions to Policy 503, Student Rights and Responsibilities.

2026-27 Overview of Student Rights and Responsibilities
General Counsel Adam Wattenbarger presented recommended revisions to the 2026-27 Overview of Student Rights and Responsibilities handbook. Changes include language prohibiting smart glasses in schools, updates to the district's language access plan, revisions regarding student use of artificial intelligence, and additional information on the protection and privacy of student records.

Motion by Diamond, seconded by Mohamed and carried 5-0, to approve the 2026-27 Overview of Student Rights and Responsibilities handbook.

2026-27 Preliminary Budget
Coordinator of Finance Danny DuChene presented the preliminary budget for the 2026-27 fiscal year. The presentation reviewed the district budget cycle, enrollment and revenue assumptions, projected expenditures, and fund balance forecasts. The proposed budget includes approximately $549.6 million in General Fund revenue and $548.5 million in General Fund expenditures, with more than 82% of General Fund expenditures dedicated to student instruction and support services. Administration will bring the proposed budget back to the School Board for approval at the June 22, 2026, meeting.

Administrative Regulation 801.5AR, Community Use of District Facilities
Director of Community Education Khia Bruse presented proposed revisions to Administrative Regulation 801.5AR, Community Use of District Facilities. Recommended changes establish rental rates for new high school activity centers, align rental fees for activity centers and gymnasiums, increase audio-visual equipment rental fees, and improve accessibility and formatting. Administration will bring the proposal back to the School Board for approval at the June 22, 2026, meeting.

Resolution Regarding the Permanent School Fund Constitutional Amendment
Director of Communications Janet Swiecichowski presented a resolution regarding the proposed Permanent School Fund constitutional amendment that will appear on the November 2026 ballot. The amendment would modernize the distribution formula for the Permanent School Fund and increase the revenue available to school districts without raising property or individual income taxes. The resolution directs district administration to provide voter education regarding the ballot question.

Motion by Magnuson, seconded by Cerio and carried 5-0, to approve the Resolution Regarding the Permanent School Fund Constitutional Amendment.

Board Member and Superintendent Updates
Superintendent Bolsoni reported that more than 22,000 families completed the Plan My Ride transportation form, resulting in a completion rate exceeding 90%. He highlighted that summer meal opportunities are available throughout the community for children aged 18 and younger and noted that summer learning programs have begun across the district. He also shared information about ongoing recruitment efforts for school bus drivers through upcoming transportation job fairs. He highlighted Community Education summer programming, which includes 265 courses with more than 5,000 participants registered.

Adjournment
Motion by Cerio, seconded by Diamond and carried 5-0, to adjourn the meeting at 7:47 p.m.

_____

Cory Johnson, School Board Chairperson

_____

Robin Cerio, School Board Clerk

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Meeting Date: **06/22/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Quarterly Advertising Revenue**

Presenter(s): **Christopher Onyango-Robshaw** Title(s): **Director of Finance and Operations**

Background
According to Administrative Regulation 801.6.2AR, Advertising, a periodic report shall be made to the School Board regarding the scope and amount of advertising revenues. The items listed below reflect advertising revenue of less than $500 received by June 12, 2026.

Location of Advertisement	Organization	Revenue	Received By
Quarter page near back cover – Fall	Lutheran Social Services	$359	Michelle Glynn, communications coordinator, Community Education
Quarter page near back cover – Winter/Spring	Lutheran Social Services	$359	Michelle Glynn, communications coordinator, Community Education
Quarter page near back cover – Fall	Darts	$359	Michelle Glynn, communications coordinator, Community Education

Alternatives
Do not accept the advertising revenue as presented.

Recommendation
Accept the advertising revenue totaling $1,077.

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Meeting Date: **06/22/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Advertising Revenue**

Presenter(s): **Christopher Onyango-Robshaw** Title(s): **Director of Finance and Operations**

Background

According to Administrative Regulation 801.6.2AR, Advertising, a periodic report shall be made to the School Board regarding the scope and amount of advertising revenues. The items listed below reflect advertising revenue of $500 or more received by June 12, 2026.

Location of Advertisement	Organization	Revenue	Received By
Half page near back cover – Fall	EAA Sports	$609	Michelle Glynn, communications coordinator, Community Education
Half page near back cover – Winter/Spring	EAA Sports	$609	Michelle Glynn, communications coordinator, Community Education
Half page near back cover – Summer	EAA Sports	$609	Michelle Glynn, communications coordinator, Community Education
Half page near back cover – Fall	Scouting America	$609	Michelle Glynn, communications coordinator, Community Education
Full page near back cover – Fall	EVAA Sports	$1,009	Michelle Glynn, communications coordinator, Community Education
Full page inside back cover – Fall	YMCA	$1,259	Michelle Glynn, communications coordinator, Community Education
Full page inside back cover – Winter/Spring	YMCA	$1,259	Michelle Glynn, communications coordinator, Community Education
Full page inside back cover – Summer	YMCA	$1,259	Michelle Glynn, communications coordinator, Community Education

Alternatives
Do not accept the advertising revenue as presented.

Recommendation
Accept advertising revenue totaling $7,222.

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Meeting Date: **06/22/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Gifts**

Presenter(s): **Christopher Onyango-Robshaw** Title(s): **Director of Finance and Operations**

Background
Bequests, donations and gifts may be accepted by the School Board according to Administrative Regulation 703.5.1AR, Gifts. The list below itemizes gifts valued at $500 or more that were received by June 12, 2026.

DISTRICT GIFTS - $139,787.58

Gift	Intended Use	Received From	Received By
$630	Promote and maintain the Speech and Debate program	Cara Roemer	Drew Mons, principal, Apple Valley High School
$1,470.85	50th anniversary t-shirts	Apple Valley Boys Cross Country Booster	Drew Mons, principal, Apple Valley High School
$4,904.13	Purchase a plasma cutter for the STEM Fab Lab	RTX	Drew Mons, principal, Apple Valley High School
$500	Support the girl's tennis program	Eagan Lions Club Gambling	Polly Reikowski, principal, Eagan High School
$1,000	Youth in Government	Eagan Kick Start Rotary Foundation	Polly Reikowski, principal, Eagan High School
$1,207.66	Band expenses for All State and Carnival	Eagan High School Band Booster Club Inc	Steven Thompson, assistant principal, Eagan High School
$5,000	Speech team expenses	Eagan Forensics Boosters	Polly Reikowski, principal, Eagan High School
$6,181.13	Boys' soccer uniforms	EHS Boys Soccer Boosters	Steven Thompson, assistant principal, Eagan High School
$34,468.41	Support the football program	EHS Football Booster	Polly Reikowski, principal, Eagan High School
$1,496.09	Girls' basketball transportation expenses	Rosemount Girls Basketball Booster Club	Pete Roback, principal, Rosemount High School
$4,840	Jerseys for girls' basketball	Rosemount Girls Basketball Booster Club	Pete Roback, principal, Rosemount High School
$50,000	RHS band program	Rosemount High School Foundation	Pete Roback, principal, Rosemount High School
Yamaha Flute (estimated value $500)	Band for All	Lynn Waska	Sarah Dahl, assistant principal, Scott Highlands Middle School
Gemeinhadt Flute (estimated value $500)	Band for All	Laurie Lewandowski	Sarah Dahl, assistant principal, Scott Highlands Middle School

Bundy Tenor Saxophone (estimated value $600)	Band for All	Cheryl Littau	Sarah Dahl, assistant principal, Scott Highlands Middle School
Musse Xylophone (estimated value $800)	Band for All	Jacob Rein	Sarah Dahl, assistant principal, Scott Highlands Middle School
Getzen Severinson Trumpet (estimated value $1,200)	Band for All	Kent and Joanne Rahm	Sarah Dahl, assistant principal, Scott Highlands Middle School
Conn 8H Trombone (estimated value $1,300)	Band for All	Cheryl Littau	Sarah Dahl, assistant principal, Scott Highlands Middle School
$1,000	3rd grade field trip to SeaLife	Cedar Park PTO	John Garcia, principal, Cedar Park Elementary School of Science, Technology, Engineering and Math
$1,619.06	2nd grade field trip to Gibbs Farm	Cedar Park PTO	John Garcia, principal, Cedar Park Elementary School of Science, Technology, Engineering and Math
$553.84	3rd grade field trip to the Minnesota Zoo	Deerwood Elementary PTO	Tom Taylor, assistant administrator, Deerwood Elementary School
$580.36	2nd grade field trip to the Science Museum	Deerwood Elementary PTO	Tom Taylor, assistant administrator, Deerwood Elementary School
$580.36	5th grade patrols field trip to Nickelodeon Universe	Deerwood Elementary PTO	Tom Taylor, assistant administrator, Deerwood Elementary School
$11,372.87	Purchase classroom supplies and instructional tools	Greenleaf Booster Association	Mandy Hill, principal, Greenleaf Elementary School
$650	Deep Portage expenses	Cadosi Yogurt, LLC	Melissa Griffin, principal, Northview Elementary School
$2,000	5th grade field trip to Deep Portage	Steven and Margaret Knudsen	Melissa Griffin, principal, Northview Elementary School
$721	3rd grade STEM Residency, Patrol field trip and Parkview Family Event night	Parkview Elementary PTO	Nicole Garcia, principal, Parkview Elementary School
$515.62	Purchase Barebooks for 3rd grade classrooms	RP PTO	Anthony Washington, principal, Red Pine Elementary School
$1,008.42	Purchase supplies for 1st grade classrooms	RP PTO	Anthony Washington, principal, Red Pine Elementary School
$1,377.78	Transportation expenses	Icettes Booster Club	Eric Hansen, director, Secondary Education

$500	Purchase supplies and prizes for the June fundraiser dance	Burnsville Savage Lions Club	Shannon Murphy, coordinator, River Valley Project Explore
$710	Support the Project Explore program. In memory of Patrick Haley.	The Haley Family	Shannon Murphy, coordinator, River Valley Project Explore

Alternatives
Do not accept some or all the gifts.

Recommendation
Accept gifts totaling $139,787.58.

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Meeting Date: **06/22/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Quarterly Gifts**

Presenter(s): **Christopher Onyango-Robshaw** Title(s): **Director of Finance and Operations**

Background

Bequests, donations, and gifts may be accepted by the School Board in accordance with Administrative Regulation 703.5.1AR, Gifts. Gifts valued at under $500 received by individual schools are presented to the School Board on a quarterly basis (December, March, June, and September). The list below summarizes gifts received by June 12, 2026.

Gifts Received	Received By
Cash/check donations ($5, $15, 2@$16, $24, 2@$25)	Polly Reikowski, principal, Eagan High School
Cash/check donations ($12, $24, $370)	Dan Wilharber, principal, Scott Highlands Middle School
Cash/check donations ($30, $45)	Stacey Buchwald, principal, Valley Middle School of STEM
Cash/check donations ($150)	John Garcia, principal, Cedar Park Elementary School of Science, Technology, Engineering and Math
Cash/check donations ($5, $6, 6@$6.50, $6.80, 3@$9, 4@$10, $11, $12, 7@$13, $14, $18, 5@$20, $25, 2@$28, 2@$50, $52, $444, $474.26)	Tyra Raasch, principal, Deerwood Elementary School
Cash/check donations ($450)	Emily Wyse Moore, principal, East Lake Elementary School
Cash/check donations ($80.93, $123.80, 2@$200, $237.25, $257.15, $263.66, $288.99, $298.35, $312.25, $341.66, $348.87, 2@$450, $479.06)	Logan Schultz, principal, Echo Park Elementary School of Leadership, Engineering and Technology
Cash/check donations ($60.76, $400, $495)	Adriana Henderson, principal, Glacier Hills Elementary School of Arts and Science
Cash/check donations (3@$30)	Mark Aronson, principal, Highland Elementary School
Cash/check donations (2@$48.51, $72.77)	Melissa Griffin, principal, Northview Elementary School
Cash/check donations (2@$48.51, $72.77)	Leah Hack, principal, Pinewood Community School
Cash/check donations ($24.68, $51.94, $91.52, $148.08, $273.38, $350)	Tony Washington, principal, Red Pine Elementary School
Cash/check donations (2@$10, 2@$12, $18, $20, $25, $30, $36	Tom Idstrom, principal, Rosemount Elementary School
Cash/check donations ($7.20, $12, $13.20, $24, $26, $62.12, $110.68, $150, $159.24, $230, $450)	Erik Davis, principal, Shannon Park Elementary School
Crocodile Skink (estimated value $200) and Ouachita Map Turtle (estimated value $30)	Stephanie Hicks, CTE Specialist, District Office
Cash/check donations (3@$250, $400)	Barb St Aubin, manager, Community Education
Cash/check donations ($40, 2@$50, $100, $250)	Shannon Murphy, coordinator, River Valley Project Explore

Cash/check donations ($200, $250)	Teri Townsend, assistant administrator, Transition Plus

Alternatives
Do not accept some or all the gifts.

Recommendation
Accept gifts totaling $13,122.41.

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Meeting Date: **06/22/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Grants**

Presenter(s): **Christopher Onyango-Robshaw** Title(s): **Director of Finance and Operations**

Background
Grants may be accepted by the School Board according to Administrative Regulation 703.5.2AR, Grants. Below are grants valued at $500 or more that were received by the district as of June 12, 2026.

Grant	Intended Use	Received From	Received By
$1,000	HOSA library	Eastview Community Foundation	Todd Breuer, teacher, Eastview High School
$500	Continue to support the implementation of the schoolwide PBIS curriculum with a focus on students	Eastview Community Foundation	Nicholas Vogel, teacher, Scott Highlands Middle School
$500	Continue to support the implementation of the schoolwide PBIS curriculum with a focus on teachers and staff	Eastview Community Foundation	Nicholas Vogel, teacher, Scott Highlands Middle School
$500	Replace the school's ceramic kiln. Working with ceramics provides students with a hands-on experience that nurtures creativity, strengthens fine motor skills and introduces foundational concepts in science, math and engineering	Eastview Community Foundation	Kristine Tilstra, building secretary, Scott Highlands Middle School
$1,000	Purchase a classroom set of keyboards that will be used as a versatile, shared resource, ensuring that students across multiple English sections benefit from improved writing tools daily	Eastview Community Foundation	Courtney McNeill, teacher, Scott Highlands Middle School
$2,100	Create a resource library that includes decodable books and readers theater materials. In addition, books will be purchased to enhance K-5 classroom libraries	Eastview Community Foundation	Karla Risco, magnet TOSA, Oak Ridge Elementary School of Leadership, Environmental and Health Sciences

$500	The conference aims to strengthen the connection between families, schools and the community by creating accessible opportunities for learning, collaboration, and shared problem solving	Eastview Community Foundation	Marisa Schroht, youth services coordinator, Community Education

Alternatives
Do not accept the grants.

Recommendation
Accept the grants, as presented.

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Meeting Date: **06/22/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Summary of Claims for May 2026**

Presenter(s): **Danny DuChene** Title(s): **Coordinator of Finance**

Background
Following is a summary of claims for May 2026.

	FUND	CLAIMS PAID
01	General Account	13,286,085.87
03	Transportation Account	928,820.73
05	Capital Expenditure Account	262,906.51
11	Miscellaneous School Budgets	298,127.11
13	Long-Term Facilities Maintenance	309,467.67
21	Special Education Account	3,086,349.43
31	Quality Compensation Account	106,378.08
39	LCTS Funds	2,941.05
	Sub-Total General Fund	18,281,076.45
02	Food Service Fund	1,459,686.61
04	Community Service Fund	474,682.70
07	Debt Service Fund	
18	LCTS Custodial Fund	222,464.03
23/24	Self-Insured Health and Dental	6,378,975.93
50	Student Activity Accounts	26,861.46
66	2023A Bonds	15,043,989.85
	Grand Total	$41,887,737.03

Alternatives
Do not approve one or more claims.

Recommendation
Approve claims for May 2026.

Claims Paid Register

for the Period between 05/01/26 and 05/31/26

Check Date	Check Number	Payment Type	Name	Check Amount
05/01/2026	3139971	Check	1st Choice Pediatric Home Care	5,658.00
05/01/2026	3139972	Check	3 Guys Sewing	1,353.00
05/01/2026	3139973	Check	Aaronson, Laurie	25.00
05/01/2026	3139974	Check	AATF-AVLP	216.00
05/01/2026	3139975	Check	ABDO Publishing	1,737.00
05/01/2026	3100002243	Wire Transfer	Acoustics Associates Inc	39,341.78
05/01/2026	3139976	Check	Advanced Imaging Solutions-Mtka	3,075.05
05/01/2026	3139977	Check	All In One Translation Agency LLC	150.57
05/01/2026	3139978	Check	Alm, Eric	332.00
05/01/2026	3139979	Check	Amaril Uniform Co	955.76
05/01/2026	3139980	Check	Amazon.com Sales Inc	25,157.40
05/01/2026	3139981	Check	American National Red Cross & Its Constituent Chapte	759.00
05/01/2026	3139982	Check	Amiot Scholastic Recognition Inc	9,142.50
05/01/2026	3139983	Check	Aqua Engineering Inc	10,980.40
05/01/2026	3139984	Check	ASL Interpreting Services Inc	151.00
05/01/2026	3139985	Check	Athorn, Kezyah	80.00
05/01/2026	3139986	Check	AVHS Boys Volleyball Booster	300.00
05/01/2026	3100002244	Wire Transfer	Aviben LLC	722,753.72
05/01/2026	3139987	Check	Awards Direct LLC	2,828.81
05/01/2026	3139988	Check	B & H Photo Video	2,318.64
05/01/2026	3139989	Check	Banyai, Matthew	68.00
05/01/2026	3139990	Check	Bauer Built Inc	16,150.22
05/01/2026	3139991	Check	Bauer, Colton	166.00
05/01/2026	3139992	Check	Beckman, Jon P	45.00
05/01/2026	3139993	Check	Beckman, Wendy D	120.00
05/01/2026	3139994	Check	Berglund, Tyler or Mirna	132.98
05/01/2026	3139995	Check	Berry Coffee Company Inc	906.54
05/01/2026	3139996	Check	BEST Crowd Management	2,215.52
05/01/2026	3139997	Check	Bix Produce Company	29,124.36
05/01/2026	3139998	Check	Blick Art Materials	65.39
05/01/2026	3139999	Check	Brower Timing Systems	1,891.00
05/01/2026	3140000	Check	Brown, Nicole or Cory	531.92
05/01/2026	3140001	Check	Brown's Ice Cream	617.04
05/01/2026	3140002	Check	Brownsworth Inc	9,480.63
05/01/2026	3140003	Check	BSN Sports LLC	569.90
05/01/2026	3140004	Check	Buckholdt, Iliana	240.00
05/01/2026	3140005	Check	Building Controls & Solutions	255.37
05/01/2026	3140006	Check	C & D Oil Services of Waseca	180.00
05/01/2026	3140007	Check	Canon Financial Services Inc	21,588.32
05/01/2026	3140008	Check	Caponi Art Park	240.00
05/01/2026	3140009	Check	Capstone	1,073.48
05/01/2026	3140010	Check	CDW Government LLC	6,350.67
05/01/2026	3140011	Check	CESO Technology LLC	585.00
05/01/2026	3140012	Check	Cintas Corporation No 2	1,959.27
05/01/2026	3140013	Check	Citi Cargo & Storage Co	403.49
05/01/2026	3140014	Check	Class Creator LLC	1,196.80
05/01/2026	3140015	Check	Custom Truck One Source LP	17,200.00
05/01/2026	3140016	Check	Dads Belgian Waffles	1,158.25
05/01/2026	3140017	Check	Dakota County RTLC	21,289.12
05/01/2026	3140018	Check	DC Annis Sewer	843.00
05/01/2026	3140019	Check	Demco Inc	462.60
05/01/2026	3140020	Check	Demco, Timothy	50.00
05/01/2026	3100002245	Wire Transfer	Dept Of The Treasury	2,829,872.18
05/01/2026	3140021	Check	Dicks Valley Service	967.00

Check Date	Check Number	Payment Type	Name	Check Amount
05/01/2026	3140022	Check	Diekmann, Payten	80.00
05/01/2026	3140023	Check	Discount School Supply	380.15
05/01/2026	3140024	Check	Dlugiewicz, Cassandra or Benjamin	398.94
05/01/2026	3140025	Check	Douglas Mauck	189.00
05/01/2026	3140026	Check	Doyle Security Products	473.00
05/01/2026	3140027	Check	Drain Pro Plumbing Inc	320.00
05/01/2026	3140028	Check	Drama Lab LLC	3,410.00
05/01/2026	3140029	Check	Eckroth Music	161.20
05/01/2026	3140030	Check	Elyea-Wheeler, Kurt	92.00
05/01/2026	3140031	Check	Ertl, Robert L	1,100.00
05/01/2026	3140032	Check	Ferguson Enterprises LLC #1657	724.97
05/01/2026	3140033	Check	FinalCover LLC	3,588.00
05/01/2026	3140034	Check	Flagship Recreation	241.00
05/01/2026	3140035	Check	Fluegel Elevator Inc	1,275.75
05/01/2026	3140036	Check	Forklifts Of Minnesota, Inc.	518.22
05/01/2026	3140037	Check	Fox, Erik	107.00
05/01/2026	3100002246	Wire Transfer	Friedges Landscaping Inc	124,238.00
05/01/2026	3140038	Check	Futura Language Professionals	1,400.00
05/01/2026	3140039	Check	Gagstetter, Mark C	250.00
05/01/2026	3140040	Check	General Parts LLC	850.43
05/01/2026	3140041	Check	Giles, David C	210.00
05/01/2026	3140042	Check	Gold Medal	3,914.95
05/01/2026	3140043	Check	Goodin Company	1,256.51
05/01/2026	3140044	Check	Gopher Sport	1,273.21
05/01/2026	3140045	Check	Grainger Inc	434.95
05/01/2026	3140046	Check	Graphic Design Inc	280.00
05/01/2026	3140047	Check	Groth Music	99.89
05/01/2026	3140048	Check	Gustafson, Zachary E	107.00
05/01/2026	3140049	Check	Hammer Sports LLC	316.00
05/01/2026	3140050	Check	Hanuschak, Oksana	120.00
05/01/2026	3140051	Check	Hayen, Nicholas	100.00
05/01/2026	3100002247	Wire Transfer	HealthPartners Inc	57,523.35
05/01/2026	3140052	Check	Hedin, Lisa M	25.00
05/01/2026	3140053	Check	Heifort, Michael J	190.00
05/01/2026	3140054	Check	Hessler, Robert	156.00
05/01/2026	3140055	Check	Hetland, Jason	80.00
05/01/2026	3140056	Check	Hillyard- Minneapolis	9,823.00
05/01/2026	3140057	Check	Hoglund Bus Co Inc	8,898.64
05/01/2026	3140058	Check	Holtze, Madison	122.00
05/01/2026	3140059	Check	Hooyo Tek LLC- Idil Omer	80.00
05/01/2026	3140060	Check	Howies Hockey Inc	693.07
05/01/2026	3140061	Check	Hoyer, Paul D	82.00
05/01/2026	3140062	Check	Hudson Amanda	398.94
05/01/2026	3140063	Check	Ideal Energies Solar Leasing 2021 LLC	88.74
05/01/2026	3140064	Check	Ihrke, Joseph B	107.00
05/01/2026	3140065	Check	INGCO International	1,324.54
05/01/2026	3140066	Check	Innovative Office Solutions	6,006.15
05/01/2026	3140067	Check	Institute For Environmental Assmt	6,800.00
05/01/2026	3140068	Check	Interstate Battery Of Minneapolis	200.00
05/01/2026	3140069	Check	Iowa Pump Works Inc-Minnesota Pump Works	7,955.24
05/01/2026	3140070	Check	ISD 191 Burnsville	225.00
05/01/2026	3140071	Check	Ison-Ficek, Kimberly	22.50
05/01/2026	3140072	Check	IState Truck Inc	9,735.94
05/01/2026	3140073	Check	Jarvis, Mitchell	408.00

Check Date	Check Number	Payment Type	Name	Check Amount
05/01/2026	3140074	Check	Jensen, Randal L	82.00
05/01/2026	3140075	Check	Johnson Plastics Plus	465.86
05/01/2026	3140076	Check	Johnson, Gabriela C	280.00
05/01/2026	3140077	Check	Johnson, Jennifer L	130.00
05/01/2026	3140078	Check	Johnson, Mark S	100.00
05/01/2026	3140079	Check	Johnstone Supply	287.17
05/01/2026	3140080	Check	Kahler, Michael	95.00
05/01/2026	3140081	Check	Karen Cass Felling	450.00
05/01/2026	3140082	Check	Kaufman, Michael D	107.00
05/01/2026	3140083	Check	Kaufman, Robert	7,790.00
05/01/2026	3140084	Check	Kelly Services Inc	211,371.31
05/01/2026	3140085	Check	Kendell Intermediate Corporation	21,080.00
05/01/2026	3140086	Check	Khakural, Ana	120.00
05/01/2026	3140087	Check	Knox, Brian	1,100.00
05/01/2026	3100002248	Wire Transfer	Knutson Construction	1,385,287.00
05/01/2026	3140088	Check	Kristin Davis Law LLC	480.00
05/01/2026	3140089	Check	Krueger, Gary L	140.00
05/01/2026	3140090	Check	Krulich, Maria E	1,520.00
05/01/2026	3140091	Check	Lake Elmo Inn	33,000.00
05/01/2026	3140092	Check	Laker Athletic Booster Club	300.00
05/01/2026	3140093	Check	Lakeshore Learning Materials	435.08
05/01/2026	3140094	Check	Langmack, Tamara	25.00
05/01/2026	3140095	Check	Learned, Claudia	94.00
05/01/2026	3140096	Check	Leiran, Ben G	125.00
05/01/2026	3140097	Check	Liberty Supply LLC	854.38
05/01/2026	3140098	Check	Lienke, Emily	100.00
05/01/2026	3140099	Check	Lillie, Ashley	398.94
05/01/2026	3140100	Check	Loesch, Casey	332.00
05/01/2026	3140101	Check	Loffler Companies Inc	2,558.90
05/01/2026	3140102	Check	Louis, Peter M	125.00
05/01/2026	3140103	Check	Loving Guidance LLC	540.00
05/01/2026	3140104	Check	Lubke, Mike	300.00
05/01/2026	3140105	Check	Luken, Allyson	80.00
05/01/2026	3140106	Check	Lusardi, Mark J	444.00
05/01/2026	3140107	Check	Mansfield Oil Co	106,600.46
05/01/2026	3140108	Check	Martinez, Mercedes	80.00
05/01/2026	3140109	Check	McGregor, Collin	65.00
05/01/2026	3140110	Check	McKenzie, Lewis	552.00
05/01/2026	3140111	Check	McMaster-Carr Supply Company	48.68
05/01/2026	3140112	Check	McNamara, John & Rachel	398.94
05/01/2026	3140113	Check	Medco Supply Company	363.71
05/01/2026	3140114	Check	Midwest Bus Parts Inc	3,167.50
05/01/2026	3140115	Check	Midwest Language Solutions-Halima Abdulahi	800.00
05/01/2026	3140116	Check	Midwest Regional Connections Regional Conference	220.00
05/01/2026	3140117	Check	Minnesota Community Ed. Association - MCEA	100.00
05/01/2026	3140118	Check	Minnesota Elementary School Principals Association	932.00
05/01/2026	3140119	Check	Minnesota Historical Society	250.00
05/01/2026	3140120	Check	Minnesota Paving & Materials	5,497.80
05/01/2026	3140121	Check	Minnesota State Colleges- Minnesota State University	4,013.74
05/01/2026	3140122	Check	MK Music Repair	145.90
05/01/2026	3140123	Check	MN Dept of Labor and Industry	125.00
05/01/2026	3140124	Check	MN HS DECA	498.00
05/01/2026	3100002249	Wire Transfer	MN State Retirement System-Empower	49,798.10
05/01/2026	3140125	Check	MN Umpire Association LLC	749.00

Check Date	Check Number	Payment Type	Name	Check Amount
05/01/2026	3140126	Check	MN Zoo School Programs	150.00
05/01/2026	3140127	Check	Mohammed, Safiya	53.89
05/01/2026	3140128	Check	Mohn, Monica	126.00
05/01/2026	3140129	Check	Monson, Greg or Britnee	265.96
05/01/2026	3140130	Check	Mulcahy Company Inc	3,134.55
05/01/2026	3140131	Check	Myers, Jennifer	150.00
05/01/2026	3140132	Check	Neo Electrical Solutions LLC	1,196.02
05/01/2026	3140133	Check	New Way Hypnosis Clinic Inc	132.00
05/01/2026	3140134	Check	Normandale Community College (MNSCU)	12,000.00
05/01/2026	3140135	Check	North Central International LLC	3,849.19
05/01/2026	3140136	Check	Northfield Lines Inc	2,033.15
05/01/2026	3140137	Check	NSAV Solutions	77.07
05/01/2026	3100002250	Wire Transfer	Office of Child Support Enforcement	5,056.90
05/01/2026	3140138	Check	Olson, Blake	50.00
05/01/2026	3100002251	Wire Transfer	OneBridge Benefits Inc	6,292.20
05/01/2026	3140139	Check	Onyx Electrical Solutions Inc	3,228.00
05/01/2026	3140140	Check	O'Reilly Auto Parts	592.98
05/01/2026	3140141	Check	Osiecki Gleich, Jill	1,250.00
05/01/2026	3140142	Check	Ozanne Jonathan Or Sarah	531.92
05/01/2026	3140143	Check	PAMS Lunchroom LLC	2,783.05
05/01/2026	3140144	Check	Pan O Gold Baking Co	4,774.86
05/01/2026	3140145	Check	PBBS Equipment Corporation	137.11
05/01/2026	3140146	Check	Pediatric Home Service	10,687.50
05/01/2026	3140147	Check	Pekarna, Martin J	95.00
05/01/2026	3140148	Check	Perma Bound Books	2,259.05
05/01/2026	3140149	Check	Petersen, Megan Or Corey	398.94
05/01/2026	3140150	Check	Pilgrim Promotions	693.00
05/01/2026	3140151	Check	Pioneer Manufacturing Company	719.92
05/01/2026	3140152	Check	Pittsburgh Water Cooler Service Inc	8,384.91
05/01/2026	3140153	Check	Plaman, Brad	95.00
05/01/2026	3140154	Check	Poepping, Mary	120.00
05/01/2026	3140155	Check	Poeschel, Ronald E	92.00
05/01/2026	3140156	Check	Premier Test & Balancing LLC	400.00
05/01/2026	3140157	Check	Proforma	733.65
05/01/2026	3140158	Check	Propio LS LLC	51.00
05/01/2026	3140159	Check	Pugsley, Kirk	50.00
05/01/2026	3140160	Check	Rak Construction	12,152.16
05/01/2026	3140161	Check	Rambow Inc	919.22
05/01/2026	3140162	Check	Regents of the University of Minnesota	224.00
05/01/2026	3140163	Check	Retrofit Companies Inc	201.56
05/01/2026	3140164	Check	Rochester 100 Inc	376.95
05/01/2026	3140165	Check	Rooney, Nathan or Kayla	79.99
05/01/2026	3140166	Check	RPM Athletics LLC	1,729.00
05/01/2026	3140167	Check	Ryan D Erickson	189.00
05/01/2026	3140168	Check	Ryan, Michael S	190.00
05/01/2026	3140169	Check	Schmitt Music Company	649.35
05/01/2026	3140170	Check	Schmitty & Sons School Buses Inc	4,338.90
05/01/2026	3140171	Check	School Health Corporation	392.62
05/01/2026	3140172	Check	School Specialty LLC	141.55
05/01/2026	3140173	Check	Schwab Vollhaber Lubratt Inc (SVL)	7,695.00
05/01/2026	3140174	Check	Scovill, Janet R	195.00
05/01/2026	3140175	Check	Shibley, Jeremy M	97.00
05/01/2026	3140176	Check	Siddiqui, Stephanie	206.00
05/01/2026	3140177	Check	Smith, Jeffrey W	100.00

Check Date	Check Number	Payment Type	Name	Check Amount
05/01/2026	3140178	Check	Solberg, Stacy L	1,462.50
05/01/2026	3140179	Check	Sonova USA Inc	23,593.80
05/01/2026	3140180	Check	Southwest Metro Intermediate District #288	17,430.56
05/01/2026	3140181	Check	Spirit Promotions LLC	1,237.60
05/01/2026	3140182	Check	Sportboardz	10.57
05/01/2026	3140183	Check	St Paul Beverage Solutions LLC	17,636.50
05/01/2026	3140184	Check	State Supply Company	592.48
05/01/2026	3140185	Check	Sullivan, Thomas W	107.00
05/01/2026	3140186	Check	Sunbelt Rentals Inc	1,057.12
05/01/2026	3140187	Check	Superior Automotive Of Apple Valley	855.79
05/01/2026	3140188	Check	Sustainable Safari	229.50
05/01/2026	3140189	Check	Syring, Trevor	40.00
05/01/2026	3140190	Check	TC Elevator-Metro Elevator	1,068.00
05/01/2026	3140191	Check	Team Fitz Graphics LLC	202.00
05/01/2026	3140192	Check	TeamWorks Internationals Inc	776.85
05/01/2026	3140193	Check	The Tessman Company	1,101.40
05/01/2026	3140194	Check	Therapy Shoppe Inc	144.03
05/01/2026	3140195	Check	Thompson Kurtz, Carla	1,500.00
05/01/2026	3140196	Check	T-Mobile	25.49
05/01/2026	3140197	Check	Tremaine, Peter	125.00
05/01/2026	3140198	Check	Triangle Automotive Machine	1,298.00
05/01/2026	3140199	Check	Trio Supply Co	15,980.89
05/01/2026	3140200	Check	True North Ranch	700.00
05/01/2026	3140201	Check	Tschida, Danielle	82.00
05/01/2026	3140202	Check	Tuft, Jaiden	75.00
05/01/2026	3140203	Check	Uline	542.98
05/01/2026	3140204	Check	United Translation Services LLC	80.00
05/01/2026	3140205	Check	University Of St Thomas	4,991.68
05/01/2026	3140206	Check	Unlimited Supplies Inc	1,416.99
05/01/2026	3140207	Check	Upper Lakes Foods Inc	165,329.46
05/01/2026	3140208	Check	Utecht, Gregory R	229.64
05/01/2026	3140209	Check	Utecht, Theresa A	214.58
05/01/2026	3140210	Check	Varitronics LLC	90.38
05/01/2026	3140211	Check	Vath, Jason	140.00
05/01/2026	3140212	Check	Vazquez, Carmen	120.00
05/01/2026	3140213	Check	Vics Crane Service	7,300.00
05/01/2026	3140214	Check	Viking Electric Supply	442.32
05/01/2026	3140215	Check	Wenzel Plymouth Plumbing LLC	3,800.00
05/01/2026	3140216	Check	Westmark Productions	610.00
05/01/2026	3140217	Check	Wide Area Transportation Services Inc	175,651.83
05/01/2026	3140218	Check	Wycoff, Pamela C	1,012.50
05/01/2026	3140219	Check	Xcel Energy	19,136.88
05/01/2026	3140220	Check	Yaede, David and Roslin	1,689.00
05/01/2026	3140221	Check	Zahl-Petroleum Maintenance Company	867.00
05/01/2026	3140222	Check	Zhou Wells, Yun	80.00
05/04/2026	3100002252	Wire Transfer	Delta Dental Plan Of Minnesota	6,251.22
05/04/2026	3100002253	Wire Transfer	Minnesota Department Of Revenue	492.24
05/04/2026	3100002254	Wire Transfer	Mn Dept Of Revenue	471,016.54
05/04/2026	3100002255	Wire Transfer	OneBridge Benefits Inc	51.00
05/07/2026	9000025	Check	Associated Clinic of Psychology Inc	7,258.56
05/07/2026	3100002256	Wire Transfer	Minnesota Public Employees Retire Association-PERA	115,536.50
05/07/2026	9000026	Check	Progressive Individual Resources Inc	11,655.00
05/08/2026	3140236	Check	Abrakadoodle	6,209.40
05/08/2026	3140237	Check	ACT Inc	34,317.50

Check Date	Check Number	Payment Type	Name	Check Amount
05/08/2026	3140238	Check	Airgas Inc	31.50
05/08/2026	3140239	Check	All In One Translation Agency LLC	256.00
05/08/2026	3140240	Check	Alvarez, Melvin O	150.00
05/08/2026	3140241	Check	Amaril Uniform Co	1,275.33
05/08/2026	3140242	Check	Amazon.com Sales Inc	22,303.32
05/08/2026	3140243	Check	American Flagpole & Flag Co	88.75
05/08/2026	3140244	Check	Anchor Paper Company	1,019.20
05/08/2026	3140245	Check	Angstman, Zachary	60.00
05/08/2026	3140246	Check	Apple Ford Lincoln Apple Valley	1,904.24
05/08/2026	3140247	Check	Apple Valley City Of	40,579.31
05/08/2026	3140248	Check	ASL Interpreting Services Inc	151.00
05/08/2026	3140249	Check	Aviben LLC	1,286.30
05/08/2026	3100002257	Wire Transfer	Aviben LLC	62,091.24
05/08/2026	3140250	Check	B & H Photo Video	19.95
05/08/2026	3140251	Check	Barnes & Noble Inc	1,455.96
05/08/2026	3140252	Check	Bauer, Colton	68.00
05/08/2026	3140253	Check	Beaty, Laura and Geoff	254.83
05/08/2026	3140254	Check	Becker, Mary	175.00
05/08/2026	3140255	Check	Beckman, Donna	55.00
05/08/2026	3140256	Check	Benson, Bridget	300.00
05/08/2026	3140257	Check	Benson, Joshua	332.00
05/08/2026	3140258	Check	Berea Lutheran School	1,132.40
05/08/2026	3140259	Check	Billie, Bobbie	3.70
05/08/2026	3140260	Check	Bix Produce Company	30,804.55
05/08/2026	3140261	Check	Bleth, Katherine	300.00
05/08/2026	3140262	Check	Bosch Building Technologies	15,964.00
05/08/2026	3140263	Check	Brambilla's Lease Systems Inc	8,908.00
05/08/2026	3140264	Check	Brown's Ice Cream	1,316.28
05/08/2026	3100002322	Wire Transfer	Bruber Financial Services Inc	14,297.36
05/08/2026	3140265	Check	BSN Sports LLC	5,169.97
05/08/2026	3140266	Check	Buckholdt, Iliana	200.00
05/08/2026	3140267	Check	Building Controls & Solutions	3,426.30
05/08/2026	3140268	Check	Busse, Ellen	122.98
05/08/2026	3140269	Check	Cable, Kelly	1,500.00
05/08/2026	3140270	Check	Calley, Melody or Aaron	245.94
05/08/2026	3140271	Check	Capra, Michael	100.00
05/08/2026	3140272	Check	Carlson, Jack A	82.00
05/08/2026	3140273	Check	CDW Government LLC	221,905.05
05/08/2026	3140274	Check	Centerpoint Energy	3,821.24
05/08/2026	3140275	Check	Central Pro Supply	280.69
05/08/2026	3140276	Check	Charpentier Enterprises LLC	643.50
05/08/2026	3140277	Check	Cintas Corporation No 2	548.27
05/08/2026	3140278	Check	Citi Cargo & Storage Co	507.50
05/08/2026	3140279	Check	Cole Papers Inc	12,411.00
05/08/2026	3140280	Check	Collins Jeff & Margaret	136.60
05/08/2026	3140281	Check	Corporate Mechanical Inc	15,091.00
05/08/2026	3140282	Check	Couillard, Craig	74.00
05/08/2026	3140283	Check	Crunstedt, Robert J	161.00
05/08/2026	3140284	Check	Cusey, Elizabeth	300.00
05/08/2026	3140285	Check	Dakota Leasing LLC	300.00
05/08/2026	3140286	Check	D'Amico Catering	26,673.28
05/08/2026	3140287	Check	D'Amico Catering	5,500.00
05/08/2026	3140288	Check	DASH Sports LLC	2,065.00
05/08/2026	3140289	Check	DCUE Dental Reimbursement Plan	210,364.50

Check Date	Check Number	Payment Type	Name	Check Amount
05/08/2026	3140290	Check	Deeloh Technologies Inc	365.00
05/08/2026	3140291	Check	Deichelboher, Frank	68.00
05/08/2026	3140292	Check	DeVoe, Richard	92.00
05/08/2026	3140293	Check	Diemand, Aryn Lill	520.00
05/08/2026	3140294	Check	Duff, Ronald J	60.00
05/08/2026	3140295	Check	Eagan City Of- Misc	52,128.75
05/08/2026	3140296	Check	Eagan City Of- Utilities	176.16
05/08/2026	3140297	Check	East Ridge High School	275.00
05/08/2026	3140298	Check	Ebel, David	75.00
05/08/2026	3140299	Check	Ecker, James	160.00
05/08/2026	3140300	Check	Eckroth Music	720.18
05/08/2026	3140301	Check	Everdriven Technologies	2,480.00
05/08/2026	3140302	Check	Fastest Labs of Bloomington	1,736.10
05/08/2026	3140303	Check	Fenworks Inc	1,100.00
05/08/2026	3140304	Check	Field Environmental Consulting Inc	21,112.03
05/08/2026	3140305	Check	Flight Deck Athletics	749.00
05/08/2026	3140306	Check	Florez, Jessica	67.67
05/08/2026	3140307	Check	Fluegel Elevator Inc	843.57
05/08/2026	3140308	Check	Forklifts Of Minnesota, Inc.	606.06
05/08/2026	3140309	Check	Fortuna, Laura or Steven	265.96
05/08/2026	3140310	Check	Fox, Thomas or Elyse	398.94
05/08/2026	3140311	Check	Frank, Anthony L	1,500.00
05/08/2026	3140312	Check	Full Compass Systems Ltd	873.46
05/08/2026	3140313	Check	Funderburk, Amy or Jeffrey	90.00
05/08/2026	3140314	Check	Garcia, Joseph M	166.00
05/08/2026	3140315	Check	General Parts LLC	1,131.17
05/08/2026	3140316	Check	Gerten's Greenhouses	1,685.60
05/08/2026	3140317	Check	Geurink, Arend	82.00
05/08/2026	3140318	Check	Gibbs, Vincent	50.00
05/08/2026	3140319	Check	Goodin Company	2,191.03
05/08/2026	3140320	Check	Gopher Sport	2,038.61
05/08/2026	3140321	Check	Gophermods	17,167.00
05/08/2026	3140322	Check	Gothmann, Adam	94.00
05/08/2026	3140323	Check	Grainger Inc	988.67
05/08/2026	3140324	Check	Graybar Electric Co Inc	119.80
05/08/2026	3140325	Check	Groth Music	791.50
05/08/2026	3140326	Check	Groth, Steven	50.00
05/08/2026	3140327	Check	H&B Specialized Product Inc	20,272.00
05/08/2026	3140328	Check	Haas Musical Instrument Repair Inc	500.50
05/08/2026	3140329	Check	Hanson Sports	11,642.93
05/08/2026	3140330	Check	Hanuschak, Oksana	40.00
05/08/2026	3140331	Check	Hart, Douglas	125.00
05/08/2026	3140332	Check	Harvey, Jeremy L	280.00
05/08/2026	3140333	Check	Hauge, Chandra	265.96
05/08/2026	3140334	Check	Hauser, Cindy	62.85
05/08/2026	3140335	Check	Hawkins Inc	526.44
05/08/2026	3140336	Check	Health Risk Strategies LLC	500.00
05/08/2026	3140337	Check	Henry Jr, Robert	1,500.00
05/08/2026	3140338	Check	Henry Schein	745.18
05/08/2026	3140339	Check	Hentges, Henry C	107.00
05/08/2026	3140340	Check	Heritage Lutheran Church	182.35
05/08/2026	3140341	Check	Hillyard- Minneapolis	12,020.55
05/08/2026	3140342	Check	Hooyo Tek LLC- Idil Omer	40.00
05/08/2026	3140343	Check	Hsiung, Murah	175.00

Check Date	Check Number	Payment Type	Name	Check Amount
05/08/2026	3140344	Check	Hudson Food Walk	467.50
05/08/2026	3140345	Check	Hughes, Jace	75.00
05/08/2026	3140346	Check	INGCO International	1,149.25
05/08/2026	3140347	Check	Ingina LLC	7,800.00
05/08/2026	3140348	Check	Innovative Office Solutions	7,335.46
05/08/2026	3140349	Check	Insect Lore Products Inc	80.91
05/08/2026	3140350	Check	Institute For Environmental Assmt	15,884.00
05/08/2026	3140351	Check	Interstate Power Systems	3,688.16
05/08/2026	3140352	Check	Iron Mountain Incorporated	1,778.84
05/08/2026	3140353	Check	ISD 011 Anoka Hennepin- Andover High School	250.00
05/08/2026	3140354	Check	ISD 011 Anoka Hennepin- Coon Rapids High School	300.00
05/08/2026	3140355	Check	ISD 191 Burnsville	460.00
05/08/2026	3140356	Check	ISD 192 Farmington	115.00
05/08/2026	3140357	Check	ISD 194- Lakeville South High School	1,265.00
05/08/2026	3140358	Check	ISD 194-Lakeville North High School	225.00
05/08/2026	3140506	Check	ISD 196 Support Staff Assn	1,898.75
05/08/2026	3140359	Check	ISD 719-Prior Lake-Savage Area Schools	670.00
05/08/2026	3140360	Check	ISD 720 Shakopee	90.00
05/08/2026	3140361	Check	Ison, Madden	75.00
05/08/2026	3140362	Check	Jacobson, Reed J	68.00
05/08/2026	3140363	Check	Jarvi, Ian	300.00
05/08/2026	3140364	Check	Johnson Plastics Plus	3,974.50
05/08/2026	3140365	Check	Johnston, Apryl	140.00
05/08/2026	3140366	Check	Jones, Melissa or Tyler	265.96
05/08/2026	3140367	Check	Jr's Appliance Disposal Inc-J.R's Advanced Recyclers	350.00
05/08/2026	3140368	Check	Junior Library Guild	344.97
05/08/2026	3140369	Check	Kahler, Michael	95.00
05/08/2026	3140370	Check	Kaldahl, Kristin	96.00
05/08/2026	3140371	Check	Kelly Services Inc	235,332.14
05/08/2026	3140372	Check	Kendell Intermediate Corporation	11,425.00
05/08/2026	3140373	Check	Ketchum, Mary	71.75
05/08/2026	3140374	Check	Kidcreate Studio- Woodbury	4,557.00
05/08/2026	3140375	Check	Kim Freitag LLC	560.00
05/08/2026	3140376	Check	Klein, Samuel G	252.00
05/08/2026	3140377	Check	Knudson, Kim	60.00
05/08/2026	3140378	Check	Korba, Jerome P	164.00
05/08/2026	3140379	Check	Krulich, Maria E	1,400.00
05/08/2026	3140380	Check	Kully Supply Inc	855.10
05/08/2026	3140381	Check	Kunes Apple Valley Buick GMC Inc	132.80
05/08/2026	3140382	Check	Kurita America Inc	8,369.11
05/08/2026	3140383	Check	Kuseske, Grant	68.00
05/08/2026	3140384	Check	Lakeshore Learning Materials	99.72
05/08/2026	3140385	Check	Lasley Sr, Charles	1,500.00
05/08/2026	3140386	Check	Learned, Claudia	189.00
05/08/2026	3140387	Check	Liston, Matthew	175.00
05/08/2026	3140388	Check	Loecken, Joel	92.00
05/08/2026	3140389	Check	Loes, Alex	75.00
05/08/2026	3140390	Check	Loesch, Casey	166.00
05/08/2026	3140391	Check	Loffler Companies Inc	4,809.35
05/08/2026	3140392	Check	Lou-Chapple, Yen Yu	40.00
05/08/2026	3140393	Check	Louis, Peter M	131.25
05/08/2026	3140394	Check	Luther, Brody	100.00
05/08/2026	3140395	Check	Luzum, Steven J	120.00
05/08/2026	3140396	Check	Mack, Tara or Justin	398.94

Check Date	Check Number	Payment Type	Name	Check Amount
05/08/2026	3140397	Check	Mackin Educational Resources	3,171.65
05/08/2026	3140398	Check	Madison Natl Life Ins Co Inc	97,676.13
05/08/2026	3140399	Check	Mansfield Oil Co	40,545.14
05/08/2026	3140400	Check	Marina Badillo-Diaz	900.00
05/08/2026	3140401	Check	Martinez, Mercedes	120.00
05/08/2026	3140402	Check	McCoy, Quinten	92.00
05/08/2026	3140403	Check	McGregor, Collin	75.00
05/08/2026	3140404	Check	McPhillips Brothers Roofing Co	2,481.00
05/08/2026	3140405	Check	Medina, Vanessa O	200.00
05/08/2026	3140507	Check	Messerli & Kramer	304.10
05/08/2026	3140406	Check	Metro Janitorial Supply Inc	2,622.48
05/08/2026	3140407	Check	Metro Volleyball Official Association LLC	540.00
05/08/2026	3140408	Check	Meyer, Jessica	120.00
05/08/2026	3140409	Check	Midwest Language Solutions-Halima Abdulahi	360.00
05/08/2026	3140410	Check	Midwest Volleyball Warehouse	45.94
05/08/2026	3140411	Check	Miller, David M	260.00
05/08/2026	3140412	Check	Minnesota Association of Secondary School Principals	1,180.00
05/08/2026	3140413	Check	Minnesota Energy Resources Corp	970.92
05/08/2026	3140414	Check	Minnesota FFA Association	400.00
05/08/2026	3140415	Check	Minnesota Humanities Center	2,000.00
05/08/2026	3140416	Check	MK Music Repair	24.01
05/08/2026	3140417	Check	Mohn, Monica	192.00
05/08/2026	3140418	Check	Mohoney, Samuel	95.00
05/08/2026	3140419	Check	Mulcahy Company Inc	3,452.55
05/08/2026	3140420	Check	Munneke, Jeff	500.00
05/08/2026	3140421	Check	Muska Electric Co	22,341.11
05/08/2026	3140422	Check	Nathan Schroepfer	107.00
05/08/2026	3140423	Check	Neo Electrical Solutions LLC	7,358.59
05/08/2026	3140424	Check	New Direction Solutions LLC , dba Procare Therapy	3,610.00
05/08/2026	3140425	Check	New Dominion School	2,320.50
05/08/2026	3140426	Check	Normandale Community College (MNSCU)	3,000.00
05/08/2026	3140427	Check	Northfield Lines Inc	1,539.46
05/08/2026	3140428	Check	O'Neill, Sean C	107.00
05/08/2026	3140429	Check	Outdoor Images Inc	17,233.54
05/08/2026	3140430	Check	Paul, Jonathon	500.00
05/08/2026	3140431	Check	Paydhealth	15,387.92
05/08/2026	3140432	Check	Pearson, Craig A	74.00
05/08/2026	3140433	Check	Peck, Shawn	95.00
05/08/2026	3140434	Check	Pediatric Home Service	2,568.75
05/08/2026	3140435	Check	Pelletier, Daniel T	95.00
05/08/2026	3140436	Check	Perkinson, Pat	190.00
05/08/2026	3140437	Check	Perma Bound Books	563.55
05/08/2026	3140438	Check	Peters, Maria or Allan	398.94
05/08/2026	3140439	Check	Plaman, Brad	82.00
05/08/2026	3140440	Check	Preston, Emily or Andrew	60.00
05/08/2026	3140441	Check	Prodduturu, Kirti	145.00
05/08/2026	3140442	Check	Promotion Select	1,274.86
05/08/2026	3140443	Check	Rambaum, Michelle or Ryan	132.98
05/08/2026	3140444	Check	Regents of the University of Minnesota	2,024.00
05/08/2026	3140445	Check	Region 3AA	600.00
05/08/2026	3140446	Check	Reitemeier, Daniel or Angela	265.96
05/08/2026	3140447	Check	Richard M DuBois	166.00
05/08/2026	3140448	Check	Riverside Insights	1,284.80
05/08/2026	3140449	Check	Romans, Stephen Craig	107.00

Check Date	Check Number	Payment Type	Name	Check Amount
05/08/2026	3140450	Check	Runing, Kelly	95.00
05/08/2026	3140451	Check	Ryan D Erickson	166.00
05/08/2026	3140452	Check	Scan Air Filter Inc	1,898.29
05/08/2026	3140453	Check	Schmitt Music Company	675.88
05/08/2026	3140454	Check	Schmitty & Sons School Buses Inc	4,584.60
05/08/2026	3140455	Check	School Nutrition Association	150.00
05/08/2026	3140456	Check	School Specialty LLC	52.73
05/08/2026	3140457	Check	Schulte, Peter J	82.00
05/08/2026	3140458	Check	Sebion Heating & Air Conditioning	6,765.00
05/08/2026	3140508	Check	SEIU Local 284	4,902.35
05/08/2026	3140459	Check	Sharps Embroidery	3,915.00
05/08/2026	3140460	Check	Sherrill, Patricia or Christopher	75.00
05/08/2026	3140461	Check	Shibley, Jeremy M	95.00
05/08/2026	3140462	Check	Signarama Twin Cities	1,449.00
05/08/2026	3140463	Check	Singh, Ajay	200.00
05/08/2026	3140464	Check	Siteimprove Inc	19,800.00
05/08/2026	3140465	Check	Smith, Jeffrey W	100.00
05/08/2026	3140466	Check	Snyder, Rachel	50.00
05/08/2026	3140467	Check	Sonova USA Inc	6,237.20
05/08/2026	3140468	Check	St Joseph School	16,226.84
05/08/2026	3140469	Check	St Paul Beverage Solutions LLC	14,533.28
05/08/2026	3140470	Check	Steinmetz, Kara or Jonathan	132.98
05/08/2026	3140471	Check	Sullivan, Kevin M	214.00
05/08/2026	3140472	Check	Sustainable Safari	715.00
05/08/2026	3140509	Check	Teamsters Local 320	672.00
05/08/2026	3140473	Check	Tech Academy/Computer Explorers	105.00
05/08/2026	3140474	Check	Thayer, Charles R	312.00
05/08/2026	3140475	Check	The McDowell Agency Inc	3,099.50
05/08/2026	3140476	Check	The Vernon Company	3,169.57
05/08/2026	3140477	Check	Thinking Collaborative LLC	242.00
05/08/2026	3140478	Check	Tobroxen, Dale	125.00
05/08/2026	3140479	Check	Toll Gas & Welding Supply	235.83
05/08/2026	3140480	Check	Touch of Art with Terri	2,482.00
05/08/2026	3140481	Check	Trio Supply Co	12,124.55
05/08/2026	3140482	Check	Troche, Lisa or Makanna	40.00
05/08/2026	3140483	Check	Tsutsumishita, Beth	190.29
05/08/2026	3140484	Check	Tuft, Piper W	55.00
05/08/2026	3140485	Check	Uline	7,400.07
05/08/2026	3140486	Check	United Refrigeration Inc	1,383.66
05/08/2026	3140487	Check	United Translation Services LLC	115.00
05/08/2026	3140488	Check	Upper Lakes Foods Inc	167,725.08
05/08/2026	3140489	Check	Utecht, Jeffery M	80.00
05/08/2026	3140490	Check	Varitronics LLC	423.70
05/08/2026	3140491	Check	Vazquez, Carmen	160.00
05/08/2026	3140492	Check	Vitek, Dawn or Andrew	132.98
05/08/2026	3140493	Check	Voigt's School Bus Services	2,900.00
05/08/2026	3140494	Check	Wallenta, Margaret	40.00
05/08/2026	3140495	Check	Western States Envelope Co	685.80
05/08/2026	3140496	Check	Wodele, Janelle	27.90
05/08/2026	3140497	Check	Woehler, Jerome E	240.00
05/08/2026	3140498	Check	Xcel Energy	11,149.13
05/08/2026	3140499	Check	Xcel Energy	348.32
05/08/2026	3140500	Check	Xcel Energy	72,129.23
05/08/2026	3140501	Check	Xcel Energy	67,648.61

Check Date	Check Number	Payment Type	Name	Check Amount
05/08/2026	3140502	Check	Xcel Energy Solutions	86,717.85
05/08/2026	3140503	Check	Xtreme Pest Solutions	49.00
05/08/2026	3140504	Check	Zarnstorff, Leah Riddle	50.00
05/08/2026	3140505	Check	Zoro	739.00
05/11/2026	3100002258	Wire Transfer	Aviben LLC	11,350.24
05/11/2026	3100002259	Wire Transfer	Dept Of The Treasury	171,593.61
05/11/2026	3100002260	Wire Transfer	Global Payments Inc	21,137.81
05/11/2026	3100002261	Wire Transfer	HealthPartners Inc	1,060,146.85
05/11/2026	3100002262	Wire Transfer	MN State Retirement System-Empower	3,240.20
05/11/2026	3100002263	Wire Transfer	Office of Child Support Enforcement	588.36
05/12/2026	3100002264	Wire Transfer	Delta Dental Plan Of Minnesota	18,836.31
05/12/2026	3100002265	Wire Transfer	Minnesota Public Employees Retire Association-PERA	333,967.70
05/12/2026	3100002266	Wire Transfer	Mn Dept Of Revenue	29,012.94
05/12/2026	3140510	Check	Noble, Jack	4,972.80
05/13/2026	3140773	Check	D'Amico Catering	7,233.76
05/13/2026	3140774	Check	Kosidowski, Brett W	570.00
05/13/2026	3100002267	Wire Transfer	MN Teachers Retirement Association	1,835,293.89
05/13/2026	3140775	Check	Oxley, Scott A	510.00
05/14/2026	3100002268	Wire Transfer	US Bank National Association	4,177.42
05/15/2026	3140513	Check	Aborungong, Jude	26.05
05/15/2026	3140514	Check	Advanced Imaging Solutions-Saint Louis	7,907.00
05/15/2026	3140515	Check	Airgas Inc	10.50
05/15/2026	3140516	Check	All Safe Global	1,166.22
05/15/2026	3140517	Check	Amaril Uniform Co	580.44
05/15/2026	3140518	Check	Amazon.com Sales Inc	21,061.61
05/15/2026	9100012125	ACH	Anderson, Rita R	125.10
05/15/2026	3140519	Check	Anteneh, Dereje	20.00
05/15/2026	3140520	Check	Apple Ford Lincoln Apple Valley	205.54
05/15/2026	3140521	Check	Armstrong, Maureen	250.00
05/15/2026	3140522	Check	ASL Interpreting Services Inc	151.00
05/15/2026	3140523	Check	AT&T Mobility II LLC	1,040.32
05/15/2026	3140524	Check	Audiio LLC	1,980.00
05/15/2026	3140525	Check	Awards Direct LLC	1,020.91
05/15/2026	3140526	Check	Backlund, Chad	95.00
05/15/2026	9100012126	ACH	Balvance, Katrina J B	350.26
05/15/2026	9100012127	ACH	Banz, Julie L	714.32
05/15/2026	9100012128	ACH	Barry, Joanne E	20.60
05/15/2026	9100012129	ACH	Barta, Richard A	39.44
05/15/2026	3140527	Check	Bartek, Lawrence Charles	3,787.50
05/15/2026	9100012130	ACH	Bayuk, Oksana	50.00
05/15/2026	3140528	Check	Beckman, Donna	55.00
05/15/2026	3140529	Check	Beckman, Wendy D	135.00
05/15/2026	3140530	Check	Behrens, Marshall D	107.00
05/15/2026	9100012132	ACH	Bell-Kemp, Stephen G	89.33
05/15/2026	9100012133	ACH	Bender, Joelle C	136.54
05/15/2026	9100012134	ACH	Bennett, Kate M	7.00
05/15/2026	9100012135	ACH	Bent, Sarah J	31.96
05/15/2026	9100012136	ACH	Bergh, Colleen K	81.72
05/15/2026	9100012137	ACH	Bergland, Kim V	104.01
05/15/2026	9100012138	ACH	Besaw, Megan C	240.53
05/15/2026	3140531	Check	Bix Produce Company	24,850.65
05/15/2026	9100012139	ACH	Blatzheim, Kristin L	19.74
05/15/2026	9100012140	ACH	Bocchi, Amanda M	152.97
05/15/2026	9100012141	ACH	Bolsoni, Michael P	60.78

Check Date	Check Number	Payment Type	Name	Check Amount
05/15/2026	9100012142	ACH	Bowling, Kimberly A	50.44
05/15/2026	9100012143	ACH	Branscombe, Janell M	39.00
05/15/2026	9100012144	ACH	Brouchet, Kristy L	143.49
05/15/2026	9100012145	ACH	Brownson, Daniel P	266.31
05/15/2026	9100012146	ACH	Bruse, Khia S	26.98
05/15/2026	3140532	Check	Buckholdt, Iliana	40.00
05/15/2026	9100012147	ACH	Budhram, Reegan Deanne	550.00
05/15/2026	3140533	Check	Burniece, Joshua	250.00
05/15/2026	3140534	Check	Burnsville City Of	1,152.25
05/15/2026	9100012148	ACH	Burt, Andrea I	1,073.85
05/15/2026	3140776	Check	California State Disbursement Unit	132.50
05/15/2026	3140535	Check	Capra, Michael	120.00
05/15/2026	3140536	Check	Carlson, Jack A	82.00
05/15/2026	9100012149	ACH	Carroll, Bethany M	7.54
05/15/2026	3140537	Check	Casperson Ventures	250.00
05/15/2026	3140538	Check	CDW Government LLC	376.60
05/15/2026	3140539	Check	Ceason, Ryan G	92.00
05/15/2026	3140540	Check	CenturyLink	506.00
05/15/2026	3140541	Check	CenturyLink	80.52
05/15/2026	3140542	Check	CenturyLink	80.52
05/15/2026	9100012150	ACH	Chetty, Shobha S	46.13
05/15/2026	9100012151	ACH	Christensen, Nichole L	27.89
05/15/2026	3140543	Check	Cintas Corporation No 2	1,008.28
05/15/2026	3140544	Check	Class Creator LLC	1,139.00
05/15/2026	9100012152	ACH	Cook, Katie O	870.11
05/15/2026	3140545	Check	Coyle, Daniel	41.65
05/15/2026	9100012153	ACH	Dahl, Trudy A	61.26
05/15/2026	3140777	Check	Dakota County Cultural Family Advocates	867.69
05/15/2026	3140546	Check	Dakota County Parks	200.00
05/15/2026	3140778	Check	Dakota County United Educators	126,338.10
05/15/2026	3140547	Check	Dakota Leasing LLC	2,019.00
05/15/2026	9100012154	ACH	Davis, Christina M	81.83
05/15/2026	9100012155	ACH	Desilet, Emily J	11.07
05/15/2026	3140548	Check	Devore, Drew	94.00
05/15/2026	9100012156	ACH	Dietel, Angela L	303.97
05/15/2026	3140549	Check	Dirie, Bahjo A	120.00
05/15/2026	9100012157	ACH	Dodge, Cliff	168.58
05/15/2026	9100012158	ACH	Doffing, Brittany J	406.53
05/15/2026	9100012159	ACH	Dose, Gabby J	95.03
05/15/2026	3140550	Check	Douglas Mauck	166.00
05/15/2026	3140551	Check	Drama Lab LLC	2,695.00
05/15/2026	9100012160	ACH	Dreisbach, Holli J	264.92
05/15/2026	9100012161	ACH	Dulmes, Kelsey J	65.62
05/15/2026	3140552	Check	Dymit, Marie S	250.00
05/15/2026	3140553	Check	Eagan City Of- Utilities	24,625.72
05/15/2026	9100012162	ACH	Earley, Erin E	131.97
05/15/2026	3140779	Check	Education Minnesota	633.75
05/15/2026	9100012163	ACH	Ehleringer, Kerry Jo	35.47
05/15/2026	9100012164	ACH	Eidelbes, Zachary R	78.25
05/15/2026	9100012165	ACH	Ellis, Leah M	59.90
05/15/2026	9100012166	ACH	Engberg, Lindsay M	123.37
05/15/2026	3140554	Check	Event Pro Inc	2,750.00
05/15/2026	3140555	Check	Event Sound & Lighting	2,832.10
05/15/2026	3140556	Check	F/X Fusion LLC	900.00

Check Date	Check Number	Payment Type	Name	Check Amount
05/15/2026	9100012167	ACH	Faber, Jennifer L	458.99
05/15/2026	3140557	Check	Faribault Mill	7,960.00
05/15/2026	9100012168	ACH	Fedoruk, Amy J	250.94
05/15/2026	9100012169	ACH	Feig, Peter E	55.45
05/15/2026	3140558	Check	Ferguson, Dylan	95.00
05/15/2026	9100012170	ACH	Fernandez, Michelle K	70.02
05/15/2026	9100012171	ACH	Figueroa, Janet V	96.52
05/15/2026	9100012172	ACH	Fischbach, Cathy M	5.66
05/15/2026	9100012173	ACH	Fischer, Amy J	35.94
05/15/2026	9100012174	ACH	Fitzgerald, Janet M	17.40
05/15/2026	9100012175	ACH	Fix, Gina M	54.25
05/15/2026	9100012176	ACH	Floersch, Mike J.	355.02
05/15/2026	3140559	Check	Flowers, Chris	74.00
05/15/2026	9100012177	ACH	Fornicoia, Nicholas B	226.10
05/15/2026	9100012178	ACH	Forsythe, Madeline J	110.72
05/15/2026	9100012179	ACH	Foss, Cory C	154.95
05/15/2026	3140560	Check	Fox, Erik	107.00
05/15/2026	3140561	Check	Freedom Concepts USA	407.50
05/15/2026	3140562	Check	Frontier Communications Holdings LLC	157.86
05/15/2026	3140563	Check	Frontier Communications Holdings LLC	3,052.26
05/15/2026	9100012180	ACH	Gagnon, Kevin C	19.12
05/15/2026	3140564	Check	Gagstetter, Mark C	200.00
05/15/2026	3140565	Check	Garcia, Marion	82.00
05/15/2026	9100012181	ACH	Garin, Allyson L	22.55
05/15/2026	3140566	Check	Gaughan, Mark	35.80
05/15/2026	3140567	Check	Geib, Scott M	214.00
05/15/2026	3140568	Check	General Parts LLC	2,539.77
05/15/2026	9100012182	ACH	Gergen, Katie J	20.72
05/15/2026	3140569	Check	Gerlach, Todd	98.00
05/15/2026	9100012183	ACH	Gesk, Olivia K	943.32
05/15/2026	3140570	Check	Giles, David C	90.00
05/15/2026	9100012184	ACH	Giusto, Cindy M	183.14
05/15/2026	3140571	Check	Gold Medal	363.80
05/15/2026	9100012185	ACH	Gonzales, Sheila K	434.29
05/15/2026	3140572	Check	Goodin Company	1,398.23
05/15/2026	9100012310	ACH	Gorman, Christine L	65.33
05/15/2026	3140573	Check	Gotham, Steven J	95.00
05/15/2026	3140574	Check	Gothmann, Thomas	94.00
05/15/2026	9100012186	ACH	Gowlland, Citori R	24.37
05/15/2026	9100012187	ACH	Grace, Tian X	176.85
05/15/2026	3140575	Check	Grafton School	5,222.48
05/15/2026	3140576	Check	Grainger Inc	2,009.52
05/15/2026	3140577	Check	Graphic Design Inc	1,644.27
05/15/2026	3140578	Check	Graybar Electric Co Inc	383.80
05/15/2026	3140579	Check	Greenwald, Seth	50.00
05/15/2026	3140511	Check	Grimm, Joseph	20.30
05/15/2026	9100012189	ACH	Grinberg, Olga T	27.70
05/15/2026	9100012190	ACH	Gritzmaker, James R	31.95
05/15/2026	9100012191	ACH	Grossman, Michelle J	10.89
05/15/2026	3140580	Check	Groth Music	2,161.13
05/15/2026	9100012192	ACH	Haag, Laura M	58.61
05/15/2026	3140581	Check	Hagberg, Edward A, Jr	214.00
05/15/2026	3140582	Check	Hamann, Donald	82.00
05/15/2026	9100012193	ACH	Hanen, Jordan A	55.68

Check Date	Check Number	Payment Type	Name	Check Amount
05/15/2026	3140583	Check	Hansen, Brian J	179.00
05/15/2026	9100012194	ACH	Hanson, Kimberly K	95.99
05/15/2026	3140584	Check	Hanson, Laura	86.60
05/15/2026	9100012195	ACH	Hanstad, Christen M	118.44
05/15/2026	3140585	Check	Hanuschak, Oksana	40.00
05/15/2026	3140586	Check	Hardwire Technology Company	2,646.00
05/15/2026	9100012196	ACH	Harrison, Ryan E	2,012.13
05/15/2026	3140587	Check	Harteneck, Ryhs	95.00
05/15/2026	9100012197	ACH	Hautala, Kali M	54.47
05/15/2026	9100012198	ACH	Heberer, Katie P	134.77
05/15/2026	3140588	Check	Heifort, Michael J	380.00
05/15/2026	3140589	Check	Heimdal, Benjamin	98.05
05/15/2026	3140590	Check	Henderson, Svea	40.00
05/15/2026	9100012199	ACH	Hendrickson, Jeremy	280.00
05/15/2026	9100012200	ACH	Henning, Kristen A	35.97
05/15/2026	9100012201	ACH	Henriksen, Kate Elizabeth T	56.61
05/15/2026	3140591	Check	Henry Schein	125.09
05/15/2026	9100012202	ACH	Hentges, Jadee J	161.13
05/15/2026	9100012203	ACH	Herzog, Beth M	181.67
05/15/2026	3140592	Check	Hessler, Robert	156.00
05/15/2026	3140593	Check	Hetland, Jason	175.00
05/15/2026	9100012204	ACH	Higgins, Rachel K	113.20
05/15/2026	3140594	Check	Hillyard- Minneapolis	1,124.84
05/15/2026	9100012205	ACH	Hinkley, Alicia B	56.88
05/15/2026	3140595	Check	Hinrichs, Peter E	156.00
05/15/2026	3140596	Check	Hobart Service	2,981.18
05/15/2026	3140597	Check	Hogan, Sean D	367.00
05/15/2026	3140598	Check	Hoglund Bus Co Inc	2,399.46
05/15/2026	9100012206	ACH	Holle, Daniel P	34.07
05/15/2026	9100012207	ACH	Holman, Katie M	157.69
05/15/2026	9100012208	ACH	Hooper, Alecia K	160.24
05/15/2026	3140599	Check	Hooyo Tek LLC- Idil Omer	120.00
05/15/2026	3140600	Check	Horizon Commercial Pool Supply	283.30
05/15/2026	9100012209	ACH	Hubbard, Elodie L	25.25
05/15/2026	3140601	Check	Hughes, Michael W	107.00
05/15/2026	9100012210	ACH	Hughes, Rachel J	86.78
05/15/2026	3140602	Check	Humiston, Andrew	107.00
05/15/2026	9100012211	ACH	Hurrle, Laura B	223.75
05/15/2026	3140603	Check	Ideal Printers Inc	2,925.00
05/15/2026	3140604	Check	Imperial Dade	12,231.00
05/15/2026	3140605	Check	INGCO International	532.68
05/15/2026	3140606	Check	Innovative Office Solutions	4,916.83
05/15/2026	3140607	Check	Intermediate District 287	5,000.00
05/15/2026	3140608	Check	Irish Ninja CSG	787.50
05/15/2026	9000027	Check	ISD 194 Lakeville	16,608.54
05/15/2026	9000028	Check	ISD 194 Lakeville	16,845.68
05/15/2026	3140609	Check	ISD 742 St Cloud	80.00
05/15/2026	3140610	Check	Ison, Madden	220.00
05/15/2026	3140611	Check	IState Truck Inc	6,660.42
05/15/2026	3140612	Check	Jacobson, Bryce	107.00
05/15/2026	9100012212	ACH	Jameson, Stacy E	1,078.83
05/15/2026	9100012213	ACH	Janka, Emily M	13.48
05/15/2026	9100012214	ACH	Jarvis-Hill, Jessica M	49.40
05/15/2026	3140613	Check	Jeffrey Freeman	160.00

Check Date	Check Number	Payment Type	Name	Check Amount
05/15/2026	9100012215	ACH	Jensen, Moriah M	45.28
05/15/2026	3140614	Check	Johnson, Gabriela C	40.00
05/15/2026	3140615	Check	Johnson, Jennifer L	110.00
05/15/2026	9100012216	ACH	Johnson, Nick W	91.44
05/15/2026	3140616	Check	Johnston, Stacy	43.45
05/15/2026	3140617	Check	Johnstone Supply	349.90
05/15/2026	3140618	Check	Jon M Day	196.00
05/15/2026	9100012217	ACH	Jones, Robert M	334.23
05/15/2026	3140619	Check	Jorgensen, Chad	107.00
05/15/2026	3140620	Check	Kahmeyer, Troy	156.00
05/15/2026	9100012218	ACH	Kalmi, Patrick J	257.20
05/15/2026	3140621	Check	Karnick, Bruce	300.00
05/15/2026	9100012219	ACH	Katzenmeyer, Laurie Jo	31.54
05/15/2026	3140622	Check	Kelly Services Inc	157,701.09
05/15/2026	3140623	Check	Keystone Interpreting Solution Inc	1,492.70
05/15/2026	9100012220	ACH	Kindseth, Jennifer L	128.87
05/15/2026	9100012221	ACH	Klein, Ruth E	36.98
05/15/2026	9100012222	ACH	Kleppe, Jenny L	36.55
05/15/2026	9100012223	ACH	Kleven, Kari G	13.27
05/15/2026	3140624	Check	Knutson, Gregory A	570.00
05/15/2026	3140625	Check	Koch, Jason	62.15
05/15/2026	3140626	Check	Kohls, Jeff	107.00
05/15/2026	3140627	Check	Koopmann, Cynthia	150.00
05/15/2026	3140628	Check	Korba, Jerome P	265.00
05/15/2026	3140629	Check	Kremer Services	2,442.32
05/15/2026	9100012224	ACH	Kroenke, Brenda M	263.06
05/15/2026	3140630	Check	Krueger, Gary L	60.00
05/15/2026	3140631	Check	Krulich, Maria E	80.00
05/15/2026	3140632	Check	Kudebeh, Steven D	179.00
05/15/2026	9100012225	ACH	Kuehn, Lance C	910.25
05/15/2026	9100012226	ACH	Kuhn, Theresa C	95.17
05/15/2026	3140633	Check	Kully Supply Inc	324.64
05/15/2026	9100012227	ACH	Kupinski, Amy R	24.85
05/15/2026	9100012228	ACH	Kvaal, James A	69.95
05/15/2026	3140634	Check	Lakeshore Learning Materials	842.62
05/15/2026	3140635	Check	Lakeville City Of	7,831.10
05/15/2026	3140636	Check	Lalla, Asha	534.00
05/15/2026	9100012229	ACH	Larson, Kari L	52.23
05/15/2026	9100012230	ACH	Larson, Ross R	99.88
05/15/2026	9100012231	ACH	Leake, Joel D	35.04
05/15/2026	3140637	Check	Learned, Claudia	156.00
05/15/2026	3140638	Check	Learning and Resiliency Services LLC	1,440.00
05/15/2026	3140639	Check	Leidall, Chad A	95.00
05/15/2026	9100012232	ACH	Lenmark, Allison E	4.28
05/15/2026	9100012233	ACH	Libin, Michelle M	129.00
05/15/2026	3140640	Check	Lifetouch NSS Accts Receivable	192.07
05/15/2026	3140641	Check	Liggett, Seydie	80.00
05/15/2026	3140642	Check	Lighthouse Motorsports and Marine	2,609.18
05/15/2026	3140643	Check	Lightning Disposal Inc	4,260.21
05/15/2026	9100012234	ACH	Liming, Elizabeth J	75.46
05/15/2026	9100012235	ACH	Lind, Eric M	44.01
05/15/2026	9100012236	ACH	Lindstrom, Nicole I	64.36
05/15/2026	3140644	Check	Linnee, Anne	100.00
05/15/2026	3140645	Check	Literacy Resources (dba Heggerty)	16,020.00

Check Date	Check Number	Payment Type	Name	Check Amount
05/15/2026	3140646	Check	Lobitz, Adrianna L	285.00
05/15/2026	9100012237	ACH	Lodermeier, Nathan D	39.39
05/15/2026	3140647	Check	Loecken, Joel	92.00
05/15/2026	3140648	Check	Loes, Alex	100.00
05/15/2026	3140649	Check	Loesch, Casey	189.00
05/15/2026	3140650	Check	Loffler Companies Inc	5,916.45
05/15/2026	3140651	Check	Lopez De Santoyo, Monica	1,596.00
05/15/2026	3140652	Check	Loskota, David M	92.00
05/15/2026	3140653	Check	Louis, Peter M	250.00
05/15/2026	9100012238	ACH	Lowe, Lia Suzanne	17.69
05/15/2026	3140654	Check	Luhman, Scott J	82.00
05/15/2026	3140655	Check	Luther, Brody	85.00
05/15/2026	9100012239	ACH	Lutz, Kevin J	92.00
05/15/2026	3140656	Check	Luzum, Steven J	80.00
05/15/2026	3140657	Check	Mackin Educational Resources	2,516.80
05/15/2026	3140658	Check	Madison, Michael B	107.00
05/15/2026	9100012240	ACH	Madson, Melia A	296.12
05/15/2026	9100012241	ACH	Mahady, Anthony J	166.57
05/15/2026	9100012242	ACH	Mahlow, Michael T	44.98
05/15/2026	9100012243	ACH	Maiers, Carl J	130.04
05/15/2026	9100012244	ACH	Martin, Mike H	21.34
05/15/2026	3140659	Check	Martinez, Mercedes	80.00
05/15/2026	9100012245	ACH	Martinmaki, Kylie J	164.28
05/15/2026	9100012246	ACH	Martzke, Julie L	66.26
05/15/2026	3140660	Check	Marudas Graphics Inc	398.00
05/15/2026	9100012247	ACH	Marvell, Ann K	175.31
05/15/2026	9100012248	ACH	McCarthy, Sandra M	11.53
05/15/2026	9100012249	ACH	McDermott, Kari L	40.35
05/15/2026	3140661	Check	McGregor, Collin	110.00
05/15/2026	3140662	Check	McKenzie, Lewis	184.00
05/15/2026	3140663	Check	Medco Supply Company	15.64
05/15/2026	3140664	Check	Medina, Vanessa O	40.00
05/15/2026	3140665	Check	Melville, Katherine	93.75
05/15/2026	9100012250	ACH	Mencel, Susan A	327.01
05/15/2026	3140780	Check	Messerli & Kramer	549.42
05/15/2026	3140666	Check	Meyer, Jessica	80.00
05/15/2026	9100012251	ACH	Meyers, Mariah A	52.08
05/15/2026	3140667	Check	Mid States Laboratories Inc	563.00
05/15/2026	3140668	Check	Midwest Bus Parts Inc	1,258.53
05/15/2026	3140669	Check	Midwest Language Solutions-Halima Abdulahi	80.00
05/15/2026	9100012252	ACH	Milteer, Joel	265.92
05/15/2026	3140670	Check	Minnesota Coaches Inc	512.28
05/15/2026	3140671	Check	Minnesota Community Ed. Association - MCEA	84.00
05/15/2026	3140672	Check	Minnesota Energy Resources Corp	33,700.59
05/15/2026	3140673	Check	Minnesota Historical Society	1,870.00
05/15/2026	3140674	Check	Minnesota Occupational Health	2,294.00
05/15/2026	3140675	Check	Minnesota Petroleum Service Inc	2,035.00
05/15/2026	3140676	Check	Minnesota School Boards Association Insurance Trust	533.40
05/15/2026	3140677	Check	Minnesota Zoo	449.74
05/15/2026	9100012253	ACH	Mitchell, Angela M	86.79
05/15/2026	9100012254	ACH	Mohr, Andrea L	689.80
05/15/2026	9100012255	ACH	Moody, Kathy	33.40
05/15/2026	9100012256	ACH	Morgan, Denise A	77.10
05/15/2026	9100012257	ACH	Morrison, Shannon	45.03

Check Date	Check Number	Payment Type	Name	Check Amount
05/15/2026	3140678	Check	Mulcahy Company Inc	1,143.20
05/15/2026	3140679	Check	Muska Electric Co	391.80
05/15/2026	9100012258	ACH	Nack, Carly R	7.98
05/15/2026	3140680	Check	Naseema H S Omer	458.15
05/15/2026	3140681	Check	Neo Electrical Solutions LLC	1,693.53
05/15/2026	9100012259	ACH	Neppl, Anne E	64.00
05/15/2026	3140682	Check	New Tech Electric Systems Inc	2,900.00
05/15/2026	9100012131	ACH	Newton, Nicole	79.72
05/15/2026	9100012260	ACH	Nieson, Tyler A	51.89
05/15/2026	3140781	Check	North Dakota Dept HS - Child Support	295.00
05/15/2026	3140683	Check	NSAV Solutions	138.24
05/15/2026	9100012261	ACH	Nyseth, Heather	102.21
05/15/2026	9100012262	ACH	O'Brien, Emily E	12.04
05/15/2026	9100012263	ACH	Ochocki, Stephanie P	177.45
05/15/2026	9100012188	ACH	Olinger, Amy J	133.06
05/15/2026	9100012264	ACH	Onyango-Robshaw, Christopher P	316.48
05/15/2026	3140684	Check	Onyx Electrical Solutions Inc	800.00
05/15/2026	3140685	Check	O'Reilly Auto Parts	526.42
05/15/2026	3140686	Check	Osborn, Stephanie	39.15
05/15/2026	9100012265	ACH	Ostapowycz, Elizabeth M	13.92
05/15/2026	9100012266	ACH	Ostlund, Erik	29.71
05/15/2026	9100012267	ACH	Otte-Phillips, Sarah L	149.85
05/15/2026	3140687	Check	Outdoor Images Inc	7,078.95
05/15/2026	3140688	Check	Pan O Gold Baking Co	8,480.72
05/15/2026	3140689	Check	Patry, Jeffrey A	250.00
05/15/2026	3140690	Check	Paulus, Scot	70.00
05/15/2026	9100012268	ACH	Pawlicki, Krista M	184.34
05/15/2026	9100012269	ACH	Pederson, Jordyn K	179.23
05/15/2026	3140691	Check	Perkinson, Pat	82.00
05/15/2026	3140692	Check	Perma Bound Books	1,641.79
05/15/2026	3140693	Check	Peterson, Lori	69.60
05/15/2026	9100012270	ACH	Peterson, Pamela K	230.79
05/15/2026	9100012271	ACH	Pettit, Jacki	19.57
05/15/2026	3140694	Check	Phillips, Sarah	52.60
05/15/2026	3140695	Check	Pioneer Power Inc	2,800.00
05/15/2026	3140696	Check	PODS Enterprises, LLC	149.00
05/15/2026	9100012272	ACH	Powell, Kristen L	27.77
05/15/2026	9100012273	ACH	Powell, Terri M	740.98
05/15/2026	9100012274	ACH	Prigge, Ricki A	58.81
05/15/2026	3140697	Check	Promotion Select	671.11
05/15/2026	3140698	Check	Propio LS LLC	840.51
05/15/2026	9100012275	ACH	Quinonez, Jessica L	70.79
05/15/2026	9100012276	ACH	Radtke, Sara E	48.35
05/15/2026	9100012277	ACH	Raimann, Ann M	49.90
05/15/2026	3140699	Check	Rauls, Claire	21.10
05/15/2026	3140700	Check	Really Good Stuff LLC	365.68
05/15/2026	9100012278	ACH	Reardon, Kery T	185.46
05/15/2026	3140701	Check	Reedstrom, Maria	32.05
05/15/2026	9100012279	ACH	Reiland, Jennifer Ann	293.57
05/15/2026	9100012280	ACH	Reuter, Stephanie L	44.95
05/15/2026	3140702	Check	Rieck, Nandi	1,687.50
05/15/2026	3140703	Check	Rifton Equipment	2,214.00
05/15/2026	9100012281	ACH	Robinson, Ernest T	53.40
05/15/2026	9100012282	ACH	Robinson, Janet R	19.72

Check Date	Check Number	Payment Type	Name	Check Amount
05/15/2026	9100012283	ACH	Robole, Vicki M	174.00
05/15/2026	9100012284	ACH	Rodriguez Lopez, Marco A	175.00
05/15/2026	9100012285	ACH	Rome, Candis M	8.26
05/15/2026	3140704	Check	Rosemount City Of	2,176.00
05/15/2026	3140705	Check	Runge Services Inc	95.00
05/15/2026	3140706	Check	Runing, Kelly	95.00
05/15/2026	9100012286	ACH	Ryburn, Chad T	52.28
05/15/2026	3140512	Check	Rydberg, Krista J	21.90
05/15/2026	3140707	Check	Sadeghpour, Mitra	250.00
05/15/2026	3140708	Check	SafetyFirst Playground Maintenance	4,288.13
05/15/2026	9100012287	ACH	Salzer, Paul G	14.22
05/15/2026	9100012288	ACH	Samaraka, Sarah J	41.34
05/15/2026	9100012289	ACH	Saulter, Reshard M	198.13
05/15/2026	3140709	Check	Sawatzke, Katelyn	250.00
05/15/2026	3140710	Check	Schafer, Randall	250.00
05/15/2026	9100012290	ACH	Schierenbeck, Teri L	71.40
05/15/2026	9100012291	ACH	Schiltz, Amanda M	182.16
05/15/2026	9100012292	ACH	Schlede, Angela M	368.10
05/15/2026	3140711	Check	Schmit, Jeff	107.00
05/15/2026	3140712	Check	Schmitty & Sons School Buses Inc	429.84
05/15/2026	9100012293	ACH	Schneibel, Laurie J	52.05
05/15/2026	9100012294	ACH	Schreiner, Martha A	79.95
05/15/2026	3140713	Check	Schulte, Stephen	82.00
05/15/2026	9100012295	ACH	Schwarting, Kyle C	104.23
05/15/2026	9100012296	ACH	Scott, Alison J	340.41
05/15/2026	9100012297	ACH	Scott, Emilie E	39.24
05/15/2026	3140714	Check	Scovill, Janet R	250.00
05/15/2026	9100012298	ACH	Scudder, Sarah J	168.24
05/15/2026	9100012299	ACH	Seaberg, Taylor M	168.33
05/15/2026	9100012300	ACH	Sewpersaud, Jennifer A	104.18
05/15/2026	9100012301	ACH	Shadoin, Amanda	52.76
05/15/2026	9100012302	ACH	Shaw, Kay A	157.61
05/15/2026	9100012303	ACH	Siebenaler, Erica H	219.00
05/15/2026	3140715	Check	Sink, Robert D	107.00
05/15/2026	3140716	Check	SkyNorth Software	1,367.00
05/15/2026	3140717	Check	Smith, Jeffrey W	50.00
05/15/2026	3140718	Check	Snortland, Eliza	250.00
05/15/2026	9100012304	ACH	Spangler, Kristine E	160.68
05/15/2026	3140719	Check	Spirit Promotions LLC	905.00
05/15/2026	9100012305	ACH	Spironello, Angela M	20.48
05/15/2026	9100012306	ACH	Springmeyer, Heidi L	95.68
05/15/2026	3140720	Check	St Paul Beverage Solutions LLC	409.25
05/15/2026	9100012307	ACH	Stehly, Shawn M	24.92
05/15/2026	3140721	Check	Stella, Lori	90.15
05/15/2026	9100012308	ACH	Storvick, Amy I	157.76
05/15/2026	9100012309	ACH	Strandt, Kimberly S	12.40
05/15/2026	3140722	Check	Sunquist, James E	79.00
05/15/2026	3140723	Check	Sweetwater Sound LLC	1,579.95
05/15/2026	9100012311	ACH	Swiecichowski, Janet E	48.96
05/15/2026	9100012312	ACH	Tabery, Nikki C	62.85
05/15/2026	9100012313	ACH	Tan, Yingli	50.00
05/15/2026	3140724	Check	Tasty Brands LLC	14,768.00
05/15/2026	9100012314	ACH	Taylor, Annie J	372.51
05/15/2026	3140725	Check	Teferi, Kirubel	50.00

Check Date	Check Number	Payment Type	Name	Check Amount
05/15/2026	9100012315	ACH	Thebert, Deanne M	510.36
05/15/2026	3140726	Check	Thietje, Nicole	250.00
05/15/2026	9100012316	ACH	Thoemke, Christine M	50.00
05/15/2026	3140727	Check	Thompson Kurtz, Carla	1,900.00
05/15/2026	9100012317	ACH	Tichy, Roberta M	41.19
05/15/2026	3140728	Check	Tobroxen, Dale	120.00
05/15/2026	3140729	Check	Toll Gas & Welding Supply	26.40
05/15/2026	9100012318	ACH	Tousignant, Melissa Kay	44.55
05/15/2026	3140730	Check	Transit Workforce Management	1,750.00
05/15/2026	9100012319	ACH	Trenary, Sarah	31.99
05/15/2026	9100012320	ACH	Treska, Michelle L	24.66
05/15/2026	3140731	Check	TriMark Marlinn	157.56
05/15/2026	3140732	Check	Trio Supply Co	29,946.23
05/15/2026	3140733	Check	Truck Repair & Equip Co Inc	381.55
05/15/2026	3140734	Check	Tschida, Danielle	95.00
05/15/2026	3140735	Check	Tuft, Piper W	55.00
05/15/2026	3140736	Check	Turchi, James R	40.35
05/15/2026	3140737	Check	U.S. Bank National Association	2,100.00
05/15/2026	3140738	Check	Uhl Co	1,953.72
05/15/2026	3140739	Check	Uline	1,643.79
05/15/2026	3140740	Check	United Translation Services LLC	315.00
05/15/2026	3140741	Check	Unlimited Supplies Inc	745.75
05/15/2026	3140742	Check	Upper Lakes Foods Inc	147,908.57
05/15/2026	3140743	Check	USI Insurance Services LLC	3,286.00
05/15/2026	3140744	Check	Utecht, Gregory R	203.98
05/15/2026	3140745	Check	Vath, Jason	135.00
05/15/2026	3140746	Check	Vazquez, Carmen	320.00
05/15/2026	3140747	Check	Ventris Learning	160.00
05/15/2026	3140748	Check	Verizon Wireless	50.22
05/15/2026	3140749	Check	Vics Crane Service	1,060.00
05/15/2026	3140750	Check	Viking Electric Supply	203.01
05/15/2026	9100012321	ACH	Voorhees, Amy L	557.03
05/15/2026	3140751	Check	Waite, Jena	1,650.00
05/15/2026	3140752	Check	Walerius, Marty	285.00
05/15/2026	9100012322	ACH	Walker, Joy A	25.15
05/15/2026	9100012323	ACH	Walter, Abigail Leigh	247.53
05/15/2026	9100012324	ACH	Warburton, Linda L	71.69
05/15/2026	3140753	Check	Ward, Dennis O	276.00
05/15/2026	3140754	Check	Weber, Mark R	94.00
05/15/2026	9100012325	ACH	Wegner, Rene	54.64
05/15/2026	3140755	Check	Weinkein, Ava	136.00
05/15/2026	3140756	Check	Welsch, Tonya	213.50
05/15/2026	3140757	Check	Welsh, Nickie	140.00
05/15/2026	3140758	Check	Wenzel Plymouth Plumbing LLC	3,195.00
05/15/2026	3140759	Check	West Music Company Inc	94.75
05/15/2026	3140760	Check	Williams, David	96.50
05/15/2026	9100012326	ACH	Williams, Jennifer K	260.42
05/15/2026	3140761	Check	Williams, Lacy	250.00
05/15/2026	3140762	Check	Williams, Renae L	600.00
05/15/2026	3140763	Check	Wilson, Anne	250.00
05/15/2026	3140764	Check	Wincek, Jacki A	74.00
05/15/2026	9100012327	ACH	Winter, Lisa J	82.01
05/15/2026	9100012328	ACH	Wolf, Melissa J	116.88
05/15/2026	9100012329	ACH	Wollenburg, Charlotte N	115.11

Check Date	Check Number	Payment Type	Name	Check Amount
05/15/2026	3140765	Check	Wong, Alisha	52.15
05/15/2026	3140766	Check	Woods, Jenny	40.00
05/15/2026	3140767	Check	Xtreme Pest Solutions	441.00
05/15/2026	9100012330	ACH	Yarrington, Cindy M	26.82
05/15/2026	3140768	Check	Young Rembrandts	2,592.00
05/15/2026	9100012331	ACH	Young, Laura K	48.00
05/15/2026	9100012332	ACH	Zak, Peter S	915.49
05/15/2026	3140769	Check	Zayo Group LLC	2,829.00
05/15/2026	3140770	Check	Zhou Wells, Yun	160.00
05/15/2026	9100012333	ACH	Zick, Danielle M	78.16
05/15/2026	3140771	Check	Zollner, Chris G	107.00
05/15/2026	3140772	Check	Zoro	97.90
05/18/2026	3100002269	Wire Transfer	Aviben LLC	722,546.42
05/18/2026	3100002270	Wire Transfer	Delta Dental Plan Of Minnesota	9,391.48
05/18/2026	3100002271	Wire Transfer	Dept Of The Treasury	2,842,795.78
05/18/2026	3140783	Check	Hansen, Dana	270.00
05/18/2026	3100002272	Wire Transfer	HealthPartners Inc	2,406,191.09
05/18/2026	3100002273	Wire Transfer	MN State Retirement System-Empower	49,729.69
05/18/2026	3100002274	Wire Transfer	Office of Child Support Enforcement	5,056.90
05/18/2026	3100002275	Wire Transfer	OneBridge Benefits Inc	6,277.70
05/18/2026	3140784	Check	Roble, Zachary C	552.86
05/19/2026	3100002276	Wire Transfer	Dept Of The Treasury	354.33
05/19/2026	3100002277	Wire Transfer	Minnesota Department Of Revenue	535.51
05/19/2026	3100002278	Wire Transfer	Mn Dept Of Revenue	473,191.69
05/19/2026	3100002279	Wire Transfer	Superior Mechanical	21,013.52
05/20/2026	3100002280	Wire Transfer	Mn Dept Of Revenue	1,245.00
05/21/2026	3100002281	Wire Transfer	Delta Dental Plan Of Minnesota	2,306.90
05/21/2026	3116367	Check	Gopher Wrestling Club	-450.00
05/22/2026	3140785	Check	AC Supply	742.40
05/22/2026	3140786	Check	Adige, Tanvi S	100.00
05/22/2026	3140787	Check	Advanced Imaging Solutions-Mtka	3,304.49
05/22/2026	3140788	Check	Airgas Inc	71.70
05/22/2026	3140789	Check	Akason, Morgan	100.00
05/22/2026	3140790	Check	Alliance For Liability And Property Services	1,452.86
05/22/2026	3140791	Check	Amazon.com Sales Inc	19,954.15
05/22/2026	3140792	Check	American National Red Cross & Its Constituent Chapte	510.00
05/22/2026	3140793	Check	Anderson, Zoe M	94.00
05/22/2026	3140794	Check	Apple Ford Lincoln Apple Valley	176.52
05/22/2026	3140795	Check	Aqua Engineering Inc	982.00
05/22/2026	3140796	Check	ARGCO	1,139.58
05/22/2026	3140797	Check	Armstrong, Hannah	200.00
05/22/2026	3140798	Check	Armstrong, Maureen	175.00
05/22/2026	3140799	Check	AT&T Mobility II LLC	138.25
05/22/2026	3140800	Check	Athorn, Kezyah	80.00
05/22/2026	3140801	Check	Automated Logic-Twin Cities	46,692.50
05/22/2026	3140802	Check	Awards Direct LLC	145.32
05/22/2026	3140803	Check	Balzer, Andrew	98.00
05/22/2026	3140804	Check	Banyai, Matthew	98.00
05/22/2026	3140805	Check	Bauer Built Inc	12,827.09
05/22/2026	3140806	Check	Bauer, Colton	136.00
05/22/2026	3140807	Check	Berry Coffee Company Inc	1,115.71
05/22/2026	3140808	Check	Best Buy Business Advantage Acct	13,009.36
05/22/2026	3140809	Check	Bix Produce Company	15,930.99
05/22/2026	3140810	Check	Blundell, Sherrie L	135.00

Check Date	Check Number	Payment Type	Name	Check Amount
05/22/2026	3140811	Check	Bluum USA Inc	56.00
05/22/2026	3140812	Check	Breakdown Sports USA	350.00
05/22/2026	3140813	Check	Bright Morning	6,666.00
05/22/2026	3140814	Check	Brink's Inc	498.70
05/22/2026	3140815	Check	Brown's Ice Cream	2,326.32
05/22/2026	3140816	Check	Brownsworth Inc	1,697.75
05/22/2026	3140817	Check	BSN Sports LLC	1,271.00
05/22/2026	3140818	Check	Buckholdt, Iliana	160.00
05/22/2026	3140819	Check	Building Controls & Solutions	114.26
05/22/2026	3140820	Check	Burgeson, Nancy L	166.50
05/22/2026	3140821	Check	Bustillo, Sue	4.00
05/22/2026	3140822	Check	C & D Oil Services of Waseca	91.25
05/22/2026	3140823	Check	Canon Financial Services Inc	123.15
05/22/2026	3140824	Check	Capra, Michael	75.00
05/22/2026	3140825	Check	Captivate Media + Consulting	1,833.33
05/22/2026	3140826	Check	Carlson, Jack A	410.00
05/22/2026	3140827	Check	Castillo, Marlene	160.00
05/22/2026	3140828	Check	CDW Government LLC	1,321.00
05/22/2026	3140829	Check	Central Farm Services	819.10
05/22/2026	3140830	Check	Charpentier Enterprises LLC	3,864.90
05/22/2026	3140831	Check	Cintas Corporation No 2	1,888.46
05/22/2026	3140832	Check	College Board	1,282.32
05/22/2026	3140833	Check	Continental Clay Company	1,152.81
05/22/2026	3140834	Check	Copy-Right LLC	404.41
05/22/2026	3140835	Check	Couillard, Craig	222.00
05/22/2026	3140836	Check	Custom Apparel Inc	405.00
05/22/2026	3140837	Check	Dakota City Heritage Village Inc	824.00
05/22/2026	3140838	Check	Dakota County Parks	305.00
05/22/2026	3140839	Check	Dakota County Technical College	3,150.00
05/22/2026	3140840	Check	DASH Sports LLC	5,405.80
05/22/2026	3140841	Check	DC Annis Sewer	354.00
05/22/2026	3140842	Check	Demco Inc	113.62
05/22/2026	3140843	Check	Demorest, Connor	107.00
05/22/2026	3140844	Check	Devore, Drew	62.00
05/22/2026	3140845	Check	Dicks Valley Service	191.00
05/22/2026	3140846	Check	Dignen, Gilbert Carl	100.00
05/22/2026	3140847	Check	Doble, Mark	95.00
05/22/2026	3140848	Check	Douglas Mauck	98.00
05/22/2026	3140849	Check	Downing, Jeffrey S	205.00
05/22/2026	3140850	Check	Duff, Ronald J	125.00
05/22/2026	3140851	Check	Emerald Trail PTO	25.00
05/22/2026	3140852	Check	Faithful Shepherd Catholic School	26,854.64
05/22/2026	3140853	Check	Fastsigns Burnsville	2,125.59
05/22/2026	3140854	Check	Fleishman, Gregory	189.00
05/22/2026	3140855	Check	Flowers, Chris	148.00
05/22/2026	3140856	Check	Follett Content Solutions LLC	1,769.30
05/22/2026	3140857	Check	Frame Minnesota	83.30
05/22/2026	3140858	Check	Francis, Derek	450.00
05/22/2026	3140859	Check	Fransen Decorating Inc	41,521.16
05/22/2026	3140860	Check	Full Service Battery Inc	649.89
05/22/2026	3140861	Check	Fulton, Steven R	92.00
05/22/2026	3140862	Check	Fuzion Print	1,455.00
05/22/2026	3140863	Check	Gann, Ann	20.00
05/22/2026	3140864	Check	Gannon, Andy	107.00

Check Date	Check Number	Payment Type	Name	Check Amount
05/22/2026	3140865	Check	Garcia, Joseph M	98.00
05/22/2026	3140866	Check	Geib, Scott M	107.00
05/22/2026	3140867	Check	General Parts LLC	284.07
05/22/2026	3140868	Check	Gerlach, Todd	98.00
05/22/2026	3140869	Check	Giles, David C	365.00
05/22/2026	3140870	Check	Gits, Bob P	246.00
05/22/2026	3140871	Check	Golden Needles	56.00
05/22/2026	3140872	Check	Goodin Company	2,565.81
05/22/2026	3140873	Check	Gopher Sport	6,189.60
05/22/2026	3140874	Check	Gotham, Steven J	475.00
05/22/2026	3140875	Check	Gothmann, Aaron	179.00
05/22/2026	3140876	Check	Grainger Inc	558.72
05/22/2026	3140877	Check	Graybar Electric Co Inc	38.00
05/22/2026	3140878	Check	Green, Sophie	200.00
05/22/2026	3140879	Check	Grengs, Troy D	166.00
05/22/2026	3140880	Check	Groth Music	1,201.99
05/22/2026	3140881	Check	Haas Musical Instrument Repair Inc	2,824.75
05/22/2026	3140882	Check	Hagberg, Edward A, Jr	107.00
05/22/2026	3140883	Check	Hamann, Donald	82.00
05/22/2026	3140884	Check	Hammer Sports LLC	1,000.00
05/22/2026	3140885	Check	Hansen, Jason	200.00
05/22/2026	3140886	Check	Hanuschak, Arsen	68.00
05/22/2026	3140887	Check	Hanuschak, Oksana	40.00
05/22/2026	3140888	Check	Hawkins Inc	70.00
05/22/2026	3140889	Check	Henry, William L	100.00
05/22/2026	3140890	Check	Hess, Charlene	175.00
05/22/2026	3140891	Check	Hessler, Robert	634.00
05/22/2026	3140892	Check	Hetland, Jason	175.00
05/22/2026	3140893	Check	Hillyard- Minneapolis	20,869.03
05/22/2026	3140894	Check	Hoffman, Erin	68.70
05/22/2026	3140895	Check	Hogan, Sean D	95.00
05/22/2026	3140896	Check	Hoglund Bus Co Inc	9,714.74
05/22/2026	3140897	Check	Holy Family Catholic HS	400.00
05/22/2026	3140898	Check	Hooyo Tek LLC- Idil Omer	80.00
05/22/2026	3140899	Check	Hotsy Minnesota	335.70
05/22/2026	3140900	Check	HTF Solutions LLC	2,500.00
05/22/2026	3140901	Check	Hunt, Russ	68.00
05/22/2026	3140902	Check	Ihrke, Joseph B	214.00
05/22/2026	3140903	Check	Infinite Health Collaborative PA	4,218.75
05/22/2026	3140904	Check	INGCO International	987.43
05/22/2026	3140905	Check	Innovative Office Solutions	5,920.52
05/22/2026	3140906	Check	Intermediate District 917	18,392.59
05/22/2026	3141102	Check	ISD 196 Support Staff Assn	1,916.25
05/22/2026	3140907	Check	ISD 197 Dakota City	275.00
05/22/2026	3140908	Check	ISD 271 Bloomington	250.00
05/22/2026	3140909	Check	ISD 625 St Paul	5,090.00
05/22/2026	3140910	Check	ISD 719-Prior Lake-Savage Area Schools	250.00
05/22/2026	3140911	Check	ISD 720 Shakopee	400.00
05/22/2026	3140912	Check	ISD 721 New Prague	200.00
05/22/2026	3140913	Check	ISD 833 Woodbury	450.00
05/22/2026	3140913	Check	ISD 833 Woodbury	-450.00
05/22/2026	3140914	Check	ISD 885- Albertville	300.00
05/22/2026	3140915	Check	Ison, Madden	150.00
05/22/2026	3140916	Check	IState Truck Inc	2,245.46

Check Date	Check Number	Payment Type	Name	Check Amount
05/22/2026	3140917	Check	Jessen, Chris M	156.00
05/22/2026	3140918	Check	Johnson, Jennifer L	120.00
05/22/2026	3140919	Check	Johnstone Supply	709.70
05/22/2026	3140920	Check	Jon M Day	566.00
05/22/2026	3140921	Check	Jones, Kylie	94.00
05/22/2026	3140922	Check	JTM Provisions Co	12,137.50
05/22/2026	3140923	Check	Jundt, John W	138.00
05/22/2026	3140924	Check	Junek, Bruce B	950.00
05/22/2026	3140925	Check	Kahler, Michael	95.00
05/22/2026	3140926	Check	Kasper, Angela	250.00
05/22/2026	3140927	Check	Kelly Services Inc	209,869.73
05/22/2026	3140928	Check	Kendell Intermediate Corporation	395.00
05/22/2026	3140929	Check	Khakural, Ana	40.00
05/22/2026	3140930	Check	Kim Freitag LLC	120.00
05/22/2026	3140931	Check	Klein, Samuel G	107.00
05/22/2026	3140932	Check	Klitzke, Paul S	195.00
05/22/2026	3140933	Check	Korba, Jerome P	82.00
05/22/2026	3140934	Check	Krug, Aurelia	40.00
05/22/2026	3140935	Check	Krulich, Maria E	760.00
05/22/2026	3140936	Check	Kubasta, Zachary	250.00
05/22/2026	3140937	Check	Kully Supply Inc	1,001.19
05/22/2026	3140938	Check	Kurita America Inc	5,931.35
05/22/2026	3140939	Check	Laker Athletic Booster Club	120.00
05/22/2026	3140940	Check	Lakeshore Learning Materials	227.96
05/22/2026	3140941	Check	Lakeville South Cougar Booster Club	450.00
05/22/2026	3140942	Check	Lee, James	302.00
05/22/2026	3140943	Check	Lemke, Jay M	166.00
05/22/2026	3140944	Check	Lifetouch NSS Accts Receivable	509.19
05/22/2026	3140945	Check	Liggett, Seydie	60.00
05/22/2026	3140946	Check	Lindsoe, Lydia	325.00
05/22/2026	3140947	Check	Livingston, Tyler	107.00
05/22/2026	3140948	Check	Loecken, Joel	92.00
05/22/2026	3140949	Check	Loes, Alex	150.00
05/22/2026	3140950	Check	Loffler Companies Inc	6,558.62
05/22/2026	3140951	Check	Louis, Peter M	256.25
05/22/2026	3140952	Check	Loving Guidance LLC	540.00
05/22/2026	3140953	Check	Loyd, Douglas A	98.00
05/22/2026	3140954	Check	Ludowese, David	62.00
05/22/2026	3140955	Check	Luther, Brody	80.00
05/22/2026	3140956	Check	Mackin Educational Resources	1,580.66
05/22/2026	3140957	Check	Madison Energy Investments I LLC	835.25
05/22/2026	3140958	Check	Mahlen, Tatum	250.00
05/22/2026	3140959	Check	Malley, David L	79.00
05/22/2026	3140960	Check	Mansfield Oil Co	24,851.86
05/22/2026	3140961	Check	Marschall Line Inc	368.67
05/22/2026	3140962	Check	Marshall, James E, Jr	230.00
05/22/2026	3140963	Check	Martinez, Mercedes	40.00
05/22/2026	3140964	Check	Mason, Sarah R B	250.00
05/22/2026	3140965	Check	Mather, Lyla	137.50
05/22/2026	3140966	Check	Matt Anderson	156.00
05/22/2026	3140967	Check	McCrady, Ryan	1,100.00
05/22/2026	3140968	Check	McGregor, Collin	105.00
05/22/2026	3140969	Check	McKenzie, Lewis	368.00
05/22/2026	3140970	Check	McMillen, Kellen	250.00

Check Date	Check Number	Payment Type	Name	Check Amount
05/22/2026	3140971	Check	MedTox Laboratories Inc	154.91
05/22/2026	3140972	Check	Melville, Katherine	181.25
05/22/2026	3141103	Check	Messerli & Kramer	237.22
05/22/2026	3140973	Check	Metalcraft Inc	1,550.00
05/22/2026	3140974	Check	Metro Volleyball Official Association LLC	1,350.00
05/22/2026	3140975	Check	Midwest Bus Parts Inc	827.78
05/22/2026	3140976	Check	Midwest Language Solutions-Halima Abdulahi	600.00
05/22/2026	3140977	Check	Minneapolis Public Schools	2,562.56
05/22/2026	3140978	Check	Minnesota Association of Secondary School Principals	590.00
05/22/2026	3140979	Check	Minnesota Fire Engine Club	300.00
05/22/2026	3140980	Check	Minnesota Humanities Center	1,800.00
05/22/2026	3100002282	Wire Transfer	Minnesota Public Employees Retire Association-PERA	121,144.74
05/22/2026	3140981	Check	Minnesota State High School League	480.00
05/22/2026	3140982	Check	MK Music Repair	2.66
05/22/2026	3140983	Check	MN Dept of Labor and Industry	125.00
05/22/2026	3140984	Check	MN HS DECA	705.00
05/22/2026	3140985	Check	Mohoney, Samuel	95.00
05/22/2026	3140986	Check	Moore, Jane	250.00
05/22/2026	3140987	Check	Morrissey, Lori	74.00
05/22/2026	3140988	Check	MP Nexlevel LLC	485.35
05/22/2026	3140989	Check	Mros, Richard D	5,090.00
05/22/2026	3140990	Check	MSHSL Region 4AA	600.00
05/22/2026	3140991	Check	Murphy, Brian M	92.00
05/22/2026	3140992	Check	National Speech & Debate Association	770.00
05/22/2026	3140993	Check	NCS Pearson Inc	92.20
05/22/2026	3140994	Check	Nelson, Kristi	490.00
05/22/2026	3140995	Check	Neo Electrical Solutions LLC	2,894.50
05/22/2026	3140996	Check	Neuenschwander, Rob	92.00
05/22/2026	3140997	Check	New Direction Solutions LLC , dba Procare Therapy	3,562.50
05/22/2026	3140998	Check	Nickelodeon Universe	4,200.00
05/22/2026	3140999	Check	Nitti Sanitation Inc	39,254.34
05/22/2026	3141000	Check	Noble, Jack	5,285.00
05/22/2026	3141001	Check	NSAV Solutions	178.60
05/22/2026	3141002	Check	Nur, Mohamed	40.00
05/22/2026	3141003	Check	Onsite Partners Projectco LLC	66,741.20
05/22/2026	3141004	Check	O'Reilly Auto Parts	184.81
05/22/2026	3141005	Check	Palo, Jason	285.00
05/22/2026	3141006	Check	Pan O Gold Baking Co	5,391.71
05/22/2026	3141007	Check	Paulus, Scot	280.00
05/22/2026	3141008	Check	Pearson, Craig A	148.00
05/22/2026	3141009	Check	Pediatric Home Service	5,287.50
05/22/2026	3141010	Check	Pelletier, Daniel T	95.00
05/22/2026	3141011	Check	Perez, Chasity	325.00
05/22/2026	3141012	Check	Perfect In Design LLC	1,181.63
05/22/2026	3141013	Check	Perman Law Firm PLLC	5,524.80
05/22/2026	3141014	Check	Peterson Farms Fresh Inc	17,879.04
05/22/2026	3141015	Check	Pioneer Valley Educational Press Inc	7,150.00
05/22/2026	3141016	Check	Pitsco Education LLC	445.22
05/22/2026	3141017	Check	PPLSI	47.85
05/22/2026	3141018	Check	Proforma	1,065.40
05/22/2026	3141019	Check	Provender Brands LLC, dba Deeply Rooted	10,262.40
05/22/2026	3141020	Check	Radar Electric LLC	285.00
05/22/2026	3141021	Check	Ratwik Roszak & Maloney PA	360.00
05/22/2026	3141022	Check	Ray, Chelsea N	156.00

Check Date	Check Number	Payment Type	Name	Check Amount
05/22/2026	3141023	Check	Rent N Save Portable Services	1,100.00
05/22/2026	3141024	Check	Richard M DuBois	166.00
05/22/2026	3141025	Check	Richter, Josie	50.00
05/22/2026	3141026	Check	Rieck, Nandi	1,125.00
05/22/2026	3141027	Check	Rochester 100 Inc	1,311.33
05/22/2026	3141028	Check	Runing, Kelly	95.00
05/22/2026	3141029	Check	Rux, Kelly M	82.00
05/22/2026	3141030	Check	Ryan D Erickson	166.00
05/22/2026	3141031	Check	Schimetz, Scott	246.00
05/22/2026	3141032	Check	Schmit, Jeff	107.00
05/22/2026	3141033	Check	Schmitt Music Company	3,034.65
05/22/2026	3141034	Check	Schmitty & Sons School Buses Inc	3,839.13
05/22/2026	3141035	Check	Scholastic Inc- Scholastic Magazines	329.68
05/22/2026	3141036	Check	School Health Corporation	184.28
05/22/2026	3141037	Check	School Nutrition Association	214.00
05/22/2026	3141038	Check	School Specialty LLC	1,366.09
05/22/2026	3141039	Check	Schulz, Cameron	175.00
05/22/2026	3141040	Check	Scibak, Brad S	378.00
05/22/2026	3141104	Check	SEIU Local 284	4,527.54
05/22/2026	3141041	Check	SFM Mutual Insurance Co	77,080.39
05/22/2026	3141042	Check	Shibley, Jeremy M	190.00
05/22/2026	3141043	Check	Shred Right	163.35
05/22/2026	3141044	Check	Smith, Jeffrey W	180.00
05/22/2026	3141045	Check	Southwest Binding & Laminating	6,661.46
05/22/2026	3141046	Check	Specialty Architectural Systems	23,688.25
05/22/2026	3141047	Check	Spectrum Enterprise-Time Warner	85.00
05/22/2026	3141048	Check	Sperr, Michael A	95.00
05/22/2026	3141049	Check	St Paul Beverage Solutions LLC	7,706.69
05/22/2026	3141050	Check	ST1 Sports LLC	810.90
05/22/2026	3141051	Check	Stafford-Smith Inc	25,561.12
05/22/2026	3141052	Check	Staley, Helen	70.00
05/22/2026	3141053	Check	Steinberg, Daniel	92.00
05/22/2026	3141054	Check	Stofer, Lukas	92.00
05/22/2026	3141055	Check	Suburban Bowery of Suffern	97.65
05/22/2026	3141056	Check	Sunquist, James E	74.00
05/22/2026	3141057	Check	TC Elevator-Metro Elevator	14,444.59
05/22/2026	3141058	Check	Team Sporting Goods Inc	72.49
05/22/2026	3141059	Check	The Caulkers Company Inc	19,000.00
05/22/2026	3141060	Check	Thermech	3,660.00
05/22/2026	3141061	Check	Thompson Kurtz, Carla	1,125.00
05/22/2026	3141062	Check	Tiegs, Noah	100.00
05/22/2026	3141063	Check	TMS Johnson Inc	1,575.00
05/22/2026	3141064	Check	Toll Gas & Welding Supply	369.47
05/22/2026	3141065	Check	Top 20 Training	12,000.00
05/22/2026	3141066	Check	Tran, Thy	135.00
05/22/2026	3141067	Check	Trans Mississippi Biological	2,263.67
05/22/2026	3141068	Check	Triangle Automotive Machine	558.82
05/22/2026	3141069	Check	TriMark Marlinn	59,094.32
05/22/2026	3141070	Check	Trio Supply Co	36,511.68
05/22/2026	3141071	Check	Tschida, Danielle	82.00
05/22/2026	3141072	Check	Turfwerks	88.96
05/22/2026	3141073	Check	Twin City Acoustics Inc	121,575.30
05/22/2026	3141074	Check	Uhl Co	3,684.00
05/22/2026	3141075	Check	UKG Kronos Systems	6,513.93

Check Date	Check Number	Payment Type	Name	Check Amount
05/22/2026	3141076	Check	Uline	1,447.81
05/22/2026	3141077	Check	United Refrigeration Inc	300.38
05/22/2026	3141078	Check	United Translation Services LLC	890.48
05/22/2026	3141079	Check	Unlimited Supplies Inc	529.11
05/22/2026	3141080	Check	Upper Lakes Foods Inc	208,563.86
05/22/2026	3141081	Check	Utecht, Jeffery M	85.00
05/22/2026	3141082	Check	Valleywood Golf Course	826.00
05/22/2026	3141083	Check	Vazquez, Carmen	380.00
05/22/2026	3141084	Check	Vesledahl, Josslyn	140.00
05/22/2026	3141085	Check	Vics Crane Service	118,925.75
05/22/2026	3141086	Check	Viking Electric Supply	246.49
05/22/2026	3141087	Check	Walerius, Marty	82.00
05/22/2026	3141088	Check	Wang, Feng-Yi	32.05
05/22/2026	3141089	Check	Ward, Marissa	1,605.00
05/22/2026	3141090	Check	Wenzel Plymouth Plumbing LLC	1,195.00
05/22/2026	3141091	Check	West Music Company Inc	234.47
05/22/2026	3141092	Check	Western Psychological Service-WPS	577.50
05/22/2026	3141093	Check	Whetstone, Alyssa	588.00
05/22/2026	3141094	Check	Wild Rumpus Books	2,213.41
05/22/2026	3141095	Check	Wuertz, Abbie	246.00
05/22/2026	3141096	Check	Xiaaj, Vince	4,000.00
05/22/2026	3141097	Check	Xtreme Pest Solutions	686.00
05/22/2026	3141098	Check	Zepole Restaurant Supply Company	258.20
05/22/2026	3141099	Check	Zhou Wells, Yun	40.00
05/22/2026	3141100	Check	ZMD Engineered Solutions LLC	11,607.00
05/22/2026	3141101	Check	Zoro	71.15
05/26/2026	3100002283	Wire Transfer	Aviben LLC	12,428.13
05/26/2026	3100002284	Wire Transfer	Delta Dental Plan Of Minnesota	9,637.78
05/26/2026	3100002285	Wire Transfer	Dept Of The Treasury	164,678.67
05/26/2026	3100002286	Wire Transfer	Harty Mechanical	419,430.70
05/26/2026	3100002287	Wire Transfer	HealthPartners Inc	1,453,687.49
05/26/2026	3100002288	Wire Transfer	J & K Masonry	245,385.00
05/26/2026	3100002289	Wire Transfer	John A Dalsin & Son Inc	63,980.05
05/26/2026	3100002290	Wire Transfer	Kellington Construction	60,127.21
05/26/2026	3100002291	Wire Transfer	Kiefer USA	342,071.25
05/26/2026	3100002292	Wire Transfer	Klamm Mechanical Contractors Inc	400,805.10
05/26/2026	3100002293	Wire Transfer	Laketown Electric Corporation	207,527.50
05/26/2026	3100002294	Wire Transfer	MN State Retirement System-Empower	3,265.20
05/26/2026	3100002295	Wire Transfer	Office of Child Support Enforcement	588.36
05/26/2026	3100002296	Wire Transfer	Vinco Inc	13,775.00
05/26/2026	3100002297	Wire Transfer	Wells Concrete	20,009.47
05/27/2026	3100002312	Wire Transfer	Dakota Electric Association	305,313.04
05/27/2026	3100002313	Wire Transfer	Edge Contracting Inc	25,967.96
05/27/2026	3100002316	Wire Transfer	HealthPartners Inc	347,051.13
05/27/2026	3100002314	Wire Transfer	Hentges Glass Co	54,150.00
05/27/2026	3141108	Check	MN Dept Of Health	825.00
05/27/2026	3100002315	Wire Transfer	MN Teachers Retirement Association	1,835,373.74
05/27/2026	3100002324	Wire Transfer	US Bank National Association-P-Card	279,752.38
05/28/2026	3100002298	Wire Transfer	Acoustics Associates Inc	209,000.00
05/28/2026	3100002299	Wire Transfer	APi HVAC Services Inc	564,546.05
05/28/2026	668254	Wire Transfer	Bank of America N.A.	103,786.66
05/28/2026	3100002300	Wire Transfer	Berwald Roofing Co Inc	1,427,941.20
05/28/2026	3100002323	Wire Transfer	Brin Glass Company	639,597.00
05/28/2026	3100002301	Wire Transfer	Central Roofing Company	556,435.79

Check Date	Check Number	Payment Type	Name	Check Amount
05/28/2026	3100002302	Wire Transfer	Construction Systems Inc	472,858.51
05/28/2026	3100002303	Wire Transfer	Corval Constructors Inc	1,227,120.70
05/28/2026	3100002304	Wire Transfer	Ebert Construction	688,034.34
05/28/2026	3100002305	Wire Transfer	Edge Contracting Inc	683,753.48
05/28/2026	3100002306	Wire Transfer	Mn Dept Of Revenue	27,558.68
05/28/2026	3100002307	Wire Transfer	Super Set Flooring & Tile	30,034.25
05/28/2026	3100002308	Wire Transfer	Total Fire Protection	99,446.47
05/28/2026	3100002309	Wire Transfer	US Bank National Association	20,500.00
05/28/2026	3100002310	Wire Transfer	Waukegan Steel LLC	561,451.81
05/28/2026	3100002311	Wire Transfer	Wold Architects Incorporated	42,607.59
05/29/2026	3141109	Check	Abrakadoodle	5,142.90
05/29/2026	9100012334	ACH	Achu, Margaret K	93.59
05/29/2026	3141110	Check	Ackert, Joseph or Amy	17.24
05/29/2026	3141111	Check	Airgas Inc	10.50
05/29/2026	3141112	Check	All State Communications Inc	620.00
05/29/2026	3141113	Check	Alliance Francaise Mpls/St Paul	300.00
05/29/2026	3141114	Check	Amaril Uniform Co	164.04
05/29/2026	3141115	Check	Amazon.com Sales Inc	35,890.87
05/29/2026	9100012335	ACH	Anaya, Nicolas J	50.00
05/29/2026	9100012336	ACH	Anderson, Ben	50.00
05/29/2026	9100012337	ACH	Andrus, Ellie M	50.00
05/29/2026	3141116	Check	Apfelbacher, Dallas J	190.00
05/29/2026	3141117	Check	Apple Inc	3,047.95
05/29/2026	3141118	Check	Apple Valley City of- Utility Billing Dept	1,031.00
05/29/2026	3141119	Check	Aqua Logic Inc	194,148.50
05/29/2026	3141120	Check	Armstrong, Maureen	250.00
05/29/2026	3141121	Check	ASL Interpreting Services Inc	500.50
05/29/2026	3141122	Check	AVSi	260.29
05/29/2026	3141123	Check	Awards Direct LLC	2,032.13
05/29/2026	9100012338	ACH	Battistone, Mia M	118.76
05/29/2026	3141124	Check	Bauer, Colton	68.00
05/29/2026	3141125	Check	Bauer, Dominic	68.00
05/29/2026	3141126	Check	Beckman, Donna	65.00
05/29/2026	3141127	Check	Beckman, Jon P	50.00
05/29/2026	3141128	Check	BellMetal Inc	320.00
05/29/2026	3141129	Check	Bellwood Oaks GC	2,160.00
05/29/2026	9100012339	ACH	Bent, Jeffrey S	17.26
05/29/2026	3141130	Check	Bester Brothers Transfer and Co Inc	1,637.00
05/29/2026	9100012340	ACH	Bice, Kimberly J	129.41
05/29/2026	3141131	Check	Bix Produce Company	37,757.04
05/29/2026	3141132	Check	Blick Art Materials	57.47
05/29/2026	3141133	Check	Blundell, Sherrie L	70.00
05/29/2026	9100012341	ACH	Bonley, Eric W	163.54
05/29/2026	9100012342	ACH	Borka, Mike John	109.13
05/29/2026	3141134	Check	Bosch Building Technologies	375.00
05/29/2026	3141135	Check	Brand Advantage Group	42.74
05/29/2026	3141136	Check	Breanna Kunkel	4,670.70
05/29/2026	3141137	Check	Briggs, Amy	95.00
05/29/2026	9100012343	ACH	Briggs, Catherine J	92.00
05/29/2026	3141138	Check	Brogan Maxwell	166.00
05/29/2026	3141139	Check	Brown's Ice Cream	1,266.48
05/29/2026	9100012344	ACH	Brownson, Daniel P	50.00
05/29/2026	3141140	Check	BSN Sports LLC	8,733.97
05/29/2026	3141338	Check	Building Chief Assn	850.00

Check Date	Check Number	Payment Type	Name	Check Amount
05/29/2026	9100012345	ACH	Burdick, Delora D	50.00
05/29/2026	9100012346	ACH	Burke, Suzanne M	809.00
05/29/2026	3141141	Check	Burniece, Joshua	250.00
05/29/2026	3141339	Check	Business Planning Concepts Inc- NCPERS	192.00
05/29/2026	3141340	Check	California State Disbursement Unit	132.50
05/29/2026	3141142	Check	Callanan, Troy	92.00
05/29/2026	3141143	Check	Campbell, Benton A	156.00
05/29/2026	3141144	Check	Capstone	20.99
05/29/2026	3141145	Check	Carolina Biological Supply Company	239.34
05/29/2026	9100012347	ACH	Carrigan, Sara E	229.92
05/29/2026	3141146	Check	Cason Sjerven	107.00
05/29/2026	9100012348	ACH	Cason, Patrick J	50.00
05/29/2026	3141147	Check	CDW Government LLC	244,008.30
05/29/2026	3141148	Check	Centerpoint Energy	4,155.35
05/29/2026	3141149	Check	Central Farm Services	796.78
05/29/2026	3141150	Check	CenturyLink	73.93
05/29/2026	3141151	Check	Chen, Anthony	103.38
05/29/2026	9100012349	ACH	Christiansen, Carla	35.00
05/29/2026	3141152	Check	Chuck E. Cheese	1,299.00
05/29/2026	3141153	Check	Cintas Corporation No 2	508.56
05/29/2026	3141154	Check	Cintas First Aid & Safety	350.06
05/29/2026	3141155	Check	Collins Electrical Construction Co	1,480.00
05/29/2026	3141156	Check	Concord Theatricals Corp	4,921.80
05/29/2026	3141157	Check	Constantine Dance Classes Inc	847.00
05/29/2026	3141158	Check	Continued.com LLC	129.00
05/29/2026	3141159	Check	Coremark Metals	500.79
05/29/2026	3141160	Check	Crown Equipment Rental Co Inc	9,553.04
05/29/2026	3141161	Check	Crunstedt, Robert J	96.00
05/29/2026	3141162	Check	Dahl, Corey S	107.00
05/29/2026	3141341	Check	Dakota County Cultural Family Advocates	954.83
05/29/2026	3141342	Check	Dakota County United Educators	126,281.61
05/29/2026	3141163	Check	Danisi, Heidi	42.20
05/29/2026	3141164	Check	Danza Ketzal	1,400.00
05/29/2026	9100012350	ACH	Davis, Christina M	109.55
05/29/2026	9100012351	ACH	Dayton, Kaila A	531.09
05/29/2026	3141165	Check	DeGrand, Courtnie	250.00
05/29/2026	3141166	Check	DeGroot, Peter	160.00
05/29/2026	3141167	Check	Delmonico, David	107.00
05/29/2026	3141168	Check	Demco Inc	48.93
05/29/2026	3141169	Check	Dennis, Karissa	250.00
05/29/2026	3141343	Check	District 196 Foundation Incorporated	976.00
05/29/2026	3141170	Check	Doble, Mark	95.00
05/29/2026	3141171	Check	Douglas Mauck	166.00
05/29/2026	9100012352	ACH	Dulmes, Kelsey J	122.30
05/29/2026	9100012353	ACH	Dworshak, Kelli L	35.54
05/29/2026	3141172	Check	Dyani White Hawk Studio LLC	250.00
05/29/2026	9100012354	ACH	Ebensteiner, Jamie L	50.00
05/29/2026	3141173	Check	ECM Publishers Inc	138.00
05/29/2026	3141344	Check	Education Minnesota	631.75
05/29/2026	9100012355	ACH	Edwards, Katherine D	396.17
05/29/2026	3141174	Check	Edwards, Nick	156.00
05/29/2026	9100012356	ACH	Erickson, Karen	50.00
05/29/2026	3141175	Check	Estebo, Carrie	71.20
05/29/2026	3141176	Check	Estebo, Harry	75.00

Check Date	Check Number	Payment Type	Name	Check Amount
05/29/2026	9100012357	ACH	Everts, Noelle T	130.05
05/29/2026	9100012358	ACH	Ferguson, Chris R	50.00
05/29/2026	9100012359	ACH	Feyder, Benjamin D	326.14
05/29/2026	9100012360	ACH	Feyder, John R	50.00
05/29/2026	9100012361	ACH	Feyder, Joseph M	50.00
05/29/2026	9100012362	ACH	Feyder, Thomas M	50.00
05/29/2026	9100012363	ACH	Fiedler, Michelle M	3,000.00
05/29/2026	3141177	Check	Field Environmental Consulting Inc	11,008.67
05/29/2026	3141178	Check	Firestone, Kim	302.00
05/29/2026	9100012364	ACH	Fischbach, Cathy M	12.33
05/29/2026	9100012365	ACH	Fischer, Brian K	93.76
05/29/2026	9100012366	ACH	Fischer, Spencer R	248.59
05/29/2026	9100012367	ACH	Flake, Angie M	255.62
05/29/2026	9100012368	ACH	Foreman, Kristine	401.26
05/29/2026	3141179	Check	Formaneck, Duane A	410.00
05/29/2026	3141180	Check	Frank, Anthony L	1,500.00
05/29/2026	9100012369	ACH	Frank, Lauren CJ	51.79
05/29/2026	3141181	Check	Friedges Landscaping Inc	1,012.00
05/29/2026	3141182	Check	Frontier Fire Protection Inc	30,267.00
05/29/2026	3141183	Check	Frye, Wesley	250.00
05/29/2026	9100012370	ACH	Fulford, Suze M	470.07
05/29/2026	9100012371	ACH	Gagnon, Kevin C	50.00
05/29/2026	3141184	Check	Game One	61.53
05/29/2026	3141185	Check	Garfield, Ronald A	156.00
05/29/2026	3141105	Check	Gebhard, Brett M	92.00
05/29/2026	3141186	Check	General Parts LLC	311.95
05/29/2026	9100012372	ACH	Gergen, Katie J	50.00
05/29/2026	9100012373	ACH	Glander, Alesha M	50.63
05/29/2026	3141187	Check	Goodin Company	99.25
05/29/2026	3141188	Check	Gopher Sport	575.31
05/29/2026	9100012463	ACH	Gorman, Christine L	502.09
05/29/2026	3141189	Check	Gothmann, Aaron	70.00
05/29/2026	3141190	Check	Grainger Inc	764.88
05/29/2026	9100012374	ACH	Grams, Ruthie A	41.04
05/29/2026	9100012375	ACH	Grande, Alix	6,500.00
05/29/2026	3141345	Check	Greater Twin Cities United Way	358.00
05/29/2026	3141106	Check	Grimm, Joseph	50.00
05/29/2026	9100012376	ACH	Groen, Anita Y	22.48
05/29/2026	3141191	Check	Groth Music	543.28
05/29/2026	3141192	Check	Gunter, Drake	98.00
05/29/2026	3141193	Check	Gust, Elizabeth	250.00
05/29/2026	9100012377	ACH	Gustafson, Jennifer A	109.06
05/29/2026	3141194	Check	H&B Specialized Product Inc	1,045.00
05/29/2026	9100012378	ACH	Habeck, Kurt R	1,121.00
05/29/2026	9100012379	ACH	Hagen, Courtney M	35.98
05/29/2026	9100012380	ACH	Hall, Barb A	44.67
05/29/2026	3141195	Check	Hammer Sports LLC	2,000.00
05/29/2026	9100012381	ACH	Hansen, Eric J	117.92
05/29/2026	3141196	Check	Hanson, Kate Ann Marie	700.00
05/29/2026	3141197	Check	Hartman, Trae B	179.00
05/29/2026	9100012382	ACH	Haugh, Trish A	49.16
05/29/2026	9100012383	ACH	Hauschild, Carol L	511.13
05/29/2026	3141198	Check	Hawkins Inc	339.69
05/29/2026	3141199	Check	Henderson, Svea	95.00

Check Date	Check Number	Payment Type	Name	Check Amount
05/29/2026	3141200	Check	Hendricksen, Tim	988.91
05/29/2026	3141201	Check	Henry Schein	3,340.55
05/29/2026	9100012384	ACH	Hernandez, Luis A	80.00
05/29/2026	3141202	Check	Hessler, Robert	218.00
05/29/2026	3141203	Check	High Performance Coatings Inc	18,732.10
05/29/2026	3141204	Check	Hillyard- Minneapolis	11,139.53
05/29/2026	3141205	Check	Hoglund Bus Co Inc	1,732.01
05/29/2026	3141206	Check	Hoium, Scott	184.00
05/29/2026	9100012385	ACH	Holland-Cervenka, Tatum L	52.16
05/29/2026	3141207	Check	Hooyo Tek LLC- Idil Omer	120.00
05/29/2026	3141208	Check	Horizon Commercial Pool Supply	131.36
05/29/2026	3141209	Check	Horvat Consulting	800.00
05/29/2026	3141210	Check	Hudson Food Walk	561.00
05/29/2026	9100012386	ACH	Huebscher, Heidi J	59.64
05/29/2026	9100012387	ACH	Hurley, Brian N	266.72
05/29/2026	9100012388	ACH	Hyatt, Charles M	97.56
05/29/2026	3141211	Check	Ideal Energies Solar Leasing 2021 LLC	88.74
05/29/2026	3141212	Check	Innovative Office Solutions	9,342.16
05/29/2026	3141213	Check	Interstate Power Systems	3,202.00
05/29/2026	3141214	Check	ISD 191 Burnsville	460.00
05/29/2026	9000029	Check	ISD 191 Burnsville	24,004.00
05/29/2026	3141215	Check	ISD 192 Farmington	230.00
05/29/2026	9000030	Check	ISD 194 Lakeville	23,675.00
05/29/2026	9000031	Check	ISD 194 Lakeville	23,675.00
05/29/2026	9000032	Check	ISD 194 Lakeville	23,675.00
05/29/2026	3141216	Check	ISD 194- Lakeville South High School	240.00
05/29/2026	9000033	Check	ISD 196	28,707.07
05/29/2026	9000034	Check	ISD 199- Inver Grove Heights	25,899.75
05/29/2026	3141217	Check	ISD 271 Bloomington	200.00
05/29/2026	3141218	Check	ISD 622 Education Center	616.38
05/29/2026	3141219	Check	ISD 623 Roseville Area Schools	378.00
05/29/2026	3141220	Check	ISD 719-Prior Lake-Savage Area Schools	445.00
05/29/2026	9100012389	ACH	Isely, Brenda L	11.09
05/29/2026	3141221	Check	Jacobson, Reed J	19.00
05/29/2026	3141222	Check	Jiang, Chanuis	183.18
05/29/2026	9100012390	ACH	Johnson, Charlotte A	149.84
05/29/2026	3141223	Check	Johnson, Gabriela C	40.00
05/29/2026	9100012391	ACH	Johnson, Kate A	1,500.00
05/29/2026	9100012392	ACH	Johnson, Kevin D	50.00
05/29/2026	9100012393	ACH	Johnson, Lisa N	72.24
05/29/2026	9100012394	ACH	Johnson, Nicole M	58.77
05/29/2026	3141224	Check	Johnston, Apryl	140.00
05/29/2026	3141225	Check	Johnstone Supply	200.00
05/29/2026	9100012395	ACH	Jones, Robert M	50.00
05/29/2026	9100012396	ACH	Jorgenson, Shannon E	241.02
05/29/2026	3141226	Check	Jostens Inc	4,612.66
05/29/2026	9100012397	ACH	Kalmi, Patrick J	14.85
05/29/2026	3141227	Check	Kearney, Lori Kampa	150.00
05/29/2026	3141228	Check	Kelly Services Inc	225,208.86
05/29/2026	9100012398	ACH	Kemp, Brian V	50.00
05/29/2026	3141229	Check	Kendell Intermediate Corporation	21,260.00
05/29/2026	9100012399	ACH	Khalafalla, Hanan H	92.00
05/29/2026	3141230	Check	Kidcreate Studio- Woodbury	4,014.00
05/29/2026	9100012400	ACH	Kraft, Randy R	175.00

Check Date	Check Number	Payment Type	Name	Check Amount
05/29/2026	3141231	Check	Kremer Services	5,823.38
05/29/2026	9100012401	ACH	Krengel, Sheryl M	247.73
05/29/2026	3141232	Check	Krug, Aurelia	150.00
05/29/2026	3141233	Check	Krulich, Maria E	120.00
05/29/2026	9100012402	ACH	Kruse, Camly P	152.04
05/29/2026	9100012403	ACH	Kuhn, Amanda L	126.66
05/29/2026	9100012404	ACH	Kuhn, Theresa C	30.60
05/29/2026	9100012405	ACH	Kump, Deborah M	55.48
05/29/2026	9100012406	ACH	Kupinski, Amy R	50.00
05/29/2026	3141234	Check	Laker Athletic Booster Club	250.00
05/29/2026	9100012407	ACH	Lalani, Fiyaz A	50.00
05/29/2026	9100012408	ACH	Lange, Carly C	550.00
05/29/2026	9100012409	ACH	Langworthy, Mary L	301.62
05/29/2026	9100012410	ACH	Larry, Derielle T	130.89
05/29/2026	9100012411	ACH	Leenderts, RaeLynn L	32.06
05/29/2026	3141235	Check	Leidall, Chad A	95.00
05/29/2026	9100012412	ACH	Lencowski, Leah M	4,082.08
05/29/2026	9100012413	ACH	Lian, Jocelyn M	177.83
05/29/2026	3141236	Check	Lifetouch NSS Accts Receivable	393.03
05/29/2026	9100012414	ACH	Lindley, Sarah F	76.57
05/29/2026	3141237	Check	Livingston, Tyler	107.00
05/29/2026	9100012415	ACH	Lodermeier, Nathan D	50.00
05/29/2026	9100012416	ACH	Loeffler, David R	440.00
05/29/2026	3141238	Check	Loffler Companies Inc	6,271.30
05/29/2026	9100012417	ACH	Lostetter, Dave W	31.96
05/29/2026	3141239	Check	Made 4 More	125.00
05/29/2026	9100012418	ACH	Magnusson, Jillian J	92.76
05/29/2026	9100012419	ACH	Mahady, Anthony J	83.06
05/29/2026	9100012420	ACH	Martzke, Julie L	111.47
05/29/2026	3141240	Check	Mauer, Brian J	107.00
05/29/2026	9100012421	ACH	McCarthy, Sandra M	19.76
05/29/2026	9100012422	ACH	McGrath, Angela M	66.96
05/29/2026	9100012423	ACH	McGuire, Kristine M	46.78
05/29/2026	3141241	Check	McKenzie, Lewis	184.00
05/29/2026	9100012424	ACH	McMenomy, Deborah J	50.63
05/29/2026	9100012425	ACH	McNeil, Tony M	66.90
05/29/2026	3141242	Check	McVey, Patrick	50.00
05/29/2026	3141243	Check	Metro Volleyball Official Association LLC	1,620.00
05/29/2026	3141244	Check	Meyer, Jessica	80.00
05/29/2026	3141245	Check	Midwest Language Solutions-Halima Abdulahi	80.00
05/29/2026	3141246	Check	Minnesota Elementary School Principals Association	500.00
05/29/2026	3141247	Check	Minnesota Energy Resources Corp	6,086.60
05/29/2026	3141248	Check	Minnesota HOSA	5,285.00
05/29/2026	3141249	Check	Missakian, Rita	166.50
05/29/2026	3141250	Check	MN FCCLA	250.00
05/29/2026	3141251	Check	Mohn, Monica	147.00
05/29/2026	9100012426	ACH	Mohr, Andrea L	143.55
05/29/2026	3141252	Check	Mohs Contracting Inc	15,135.53
05/29/2026	9100012427	ACH	Monio, Pamela A	4.06
05/29/2026	9100012428	ACH	Moody, Kathy	17.94
05/29/2026	9100012429	ACH	Morreau, Teija M E	50.00
05/29/2026	3141253	Check	MP Nexlevel LLC	1,148.70
05/29/2026	3141254	Check	MTI Distributing Inc	588.78
05/29/2026	3141255	Check	Mueller, Lee	75.00

Check Date	Check Number	Payment Type	Name	Check Amount
05/29/2026	3141256	Check	Munos, Scott E	335.00
05/29/2026	3141257	Check	Murphy Window and Door Commercial Inc	119,445.35
05/29/2026	3141258	Check	Nathan Schroepfer	107.00
05/29/2026	3141259	Check	NCS Pearson Inc	372.05
05/29/2026	3141260	Check	Needham, Nicole	27.65
05/29/2026	9100012430	ACH	Negaard, Tara L	48.72
05/29/2026	3141261	Check	Neo Electrical Solutions LLC	8,821.61
05/29/2026	3141262	Check	Neuenschwander, Rob	92.00
05/29/2026	3141263	Check	New Dominion School	8,069.87
05/29/2026	3141264	Check	New Tech Electric Systems Inc	420.00
05/29/2026	9000035	Check	Nexus- FACTS Family Healing	2,199.00
05/29/2026	9000036	Check	Nexus- FACTS Family Healing	4,400.21
05/29/2026	9000037	Check	Nexus- FACTS Family Healing	7,611.72
05/29/2026	9000038	Check	Nexus- FACTS Family Healing	6,249.50
05/29/2026	3141265	Check	NHS Show Choir	530.00
05/29/2026	3141266	Check	Nickel, Karen	1,200.00
05/29/2026	3141267	Check	Nickelodeon Universe	1,210.00
05/29/2026	3141268	Check	Niemeyer, Matthew	107.00
05/29/2026	9100012431	ACH	Nieson, Tyler A	50.00
05/29/2026	3141346	Check	North Dakota Dept HS - Child Support	295.00
05/29/2026	3141269	Check	North Shore Gym Sales LLC	443.00
05/29/2026	3141270	Check	Northfield Lines Inc	890.00
05/29/2026	3141271	Check	Nova Fire Protection Inc	80,196.00
05/29/2026	3141272	Check	NSAV Solutions	138.24
05/29/2026	3141273	Check	Oak March Golf Course	2,472.00
05/29/2026	3141274	Check	Osberg, Craig J	184.00
05/29/2026	9100012432	ACH	Osborn, Abigail M	124.67
05/29/2026	9100012433	ACH	Osthus, Scott C	52.45
05/29/2026	9100012434	ACH	Ott, Jill K	43.67
05/29/2026	3141275	Check	Outdoor Images Inc	7,349.55
05/29/2026	3141276	Check	Palmer, Michael	816.00
05/29/2026	3141277	Check	Pan O Gold Baking Co	1,748.05
05/29/2026	3100002317	Wire Transfer	Parallel Technologies Inc	132,639.00
05/29/2026	9100012435	ACH	Pearson, Sue M	4.57
05/29/2026	9100012436	ACH	Pederson, Jordyn K	101.67
05/29/2026	9100012437	ACH	Pehl, Jamie D	198.84
05/29/2026	3141278	Check	Perkinson, Pat	95.00
05/29/2026	3141279	Check	Perma Bound Books	14.87
05/29/2026	3141107	Check	Perron, James L	50.00
05/29/2026	9100012438	ACH	Peter, Todd M	92.00
05/29/2026	3100002318	Wire Transfer	Peterson Companies Inc	1,590,051.55
05/29/2026	9100012439	ACH	Peterson, John H	355.64
05/29/2026	9100012440	ACH	Peterson, Natalie M	382.62
05/29/2026	9100012441	ACH	Peterson, Susan K	17.47
05/29/2026	3100002319	Wire Transfer	Pinnacle Wall System Inc	26,993.68
05/29/2026	9100012442	ACH	Pollock, Cathy L	50.00
05/29/2026	9100012443	ACH	Prigge, Ricki A	50.00
05/29/2026	9100012444	ACH	Pritzl, Isaiah D	48.00
05/29/2026	3141280	Check	Probst, Angela	100.00
05/29/2026	9100012445	ACH	Pudenz, Janet A	50.00
05/29/2026	9100012446	ACH	Radle, Lindsey M	45.27
05/29/2026	9100012447	ACH	Ratts, Jill F	98.60
05/29/2026	3141347	Check	RAVE CA	5,060.00
05/29/2026	3141281	Check	Reliable Medical Supply LLC	1,008.00

Check Date	Check Number	Payment Type	Name	Check Amount
05/29/2026	9100012448	ACH	Remy, Charles	50.00
05/29/2026	3141282	Check	Richfield Bus Company	8,800.00
05/29/2026	3141283	Check	Richter, Josie	62.50
05/29/2026	3141284	Check	Ringeisen, Richard L	620.00
05/29/2026	3100002320	Wire Transfer	RJ Mechanical Inc	1,443,317.51
05/29/2026	3141285	Check	Robbins, Harry	130.00
05/29/2026	9100012449	ACH	Roberts, Anna O	25.00
05/29/2026	9100012450	ACH	Robinson, Megan L	103.99
05/29/2026	9100012451	ACH	Roddis, JoAnna D	89.07
05/29/2026	9100012452	ACH	Rollie, Kim A	2,740.78
05/29/2026	9100012453	ACH	Rose, Tiffany M	68.98
05/29/2026	3141286	Check	Rosemount Saw & Tool	88.20
05/29/2026	3100002321	Wire Transfer	RTL Construction Inc	277,918.88
05/29/2026	9100012454	ACH	Rudie, Stephanie A	103.73
05/29/2026	3141287	Check	Runge Services Inc	95.00
05/29/2026	3141288	Check	Ryan D Erickson	166.00
05/29/2026	3141289	Check	SafetyFirst Playground Maintenance	99.90
05/29/2026	9100012455	ACH	Schaaf, Mike	50.00
05/29/2026	9100012456	ACH	Schierenbeck, Teri L	37.80
05/29/2026	3141290	Check	Schimetz, Scott	39.00
05/29/2026	3141291	Check	Schmit, Jeff	107.00
05/29/2026	3141292	Check	Schmitt Music Company	488.05
05/29/2026	3141293	Check	Schmitty & Sons School Buses Inc	1,082.43
05/29/2026	9100012457	ACH	Schoenecke, Vivianne	50.00
05/29/2026	3141294	Check	School Health Corporation	352.04
05/29/2026	3141295	Check	School Outlet	512.37
05/29/2026	3141296	Check	Schutz, Valerie J	200.00
05/29/2026	3141297	Check	Scibak, Brad S	166.00
05/29/2026	3141298	Check	ScopeTekk	615.00
05/29/2026	3141299	Check	Scoville, Vivienne	56.25
05/29/2026	9100012458	ACH	Sieve, Kristin A	10.00
05/29/2026	3141300	Check	Sink, Robert D	107.00
05/29/2026	9100012459	ACH	Sisson, Allison R	158.79
05/29/2026	3141301	Check	Smith, Jeffrey W	300.00
05/29/2026	9100012460	ACH	Smith, Shauna L	137.46
05/29/2026	3141302	Check	SMSC	4,844.00
05/29/2026	3141303	Check	Solberg, Stacy L	1,100.00
05/29/2026	3141304	Check	South Suburban Conference	629.40
05/29/2026	3141305	Check	South Washington County Schools District # 833	200.00
05/29/2026	3141306	Check	Spectrum Enterprise-Time Warner	86.53
05/29/2026	3141307	Check	Spectrum Enterprise-Time Warner	86.53
05/29/2026	9100012461	ACH	Sponsler, Jaime B	44.99
05/29/2026	3141308	Check	SPRAYFINGER	750.00
05/29/2026	3141309	Check	St Marie, Isaac	95.00
05/29/2026	3141310	Check	St Paul Beverage Solutions LLC	22,710.13
05/29/2026	9100012462	ACH	Suter, Nicole M	34.80
05/29/2026	3141311	Check	Symmetry Energy Solutions	34,512.91
05/29/2026	9100012464	ACH	Taylor, Chelsey L	403.63
05/29/2026	3141312	Check	Teacher's Discovery	415.80
05/29/2026	3141313	Check	Team Sporting Goods Inc	1,585.43
05/29/2026	3141348	Check	Teamsters Local 320	4,436.00
05/29/2026	9100012465	ACH	Tesdall, Amber N	22.28
05/29/2026	3141314	Check	The Lift Garage	300.00
05/29/2026	9100012466	ACH	Thompson, Hye-Jeong M	47.44

Check Date	Check Number	Payment Type	Name	Check Amount
05/29/2026	9100012467	ACH	Thompson, Michelle R	28.57
05/29/2026	3141315	Check	Thorpe, Stephanie R	300.00
05/29/2026	9100012468	ACH	Tobalina, Maria E	55.32
05/29/2026	3141316	Check	Tobii Dynavox LLC	1,658.00
05/29/2026	3141317	Check	Tobroxen, Dale	115.00
05/29/2026	3141318	Check	Toll Gas & Welding Supply	235.83
05/29/2026	3141319	Check	Top 20 Training	1,500.00
05/29/2026	3141320	Check	Trans Mississippi Biological	193.72
05/29/2026	3141321	Check	TriMark Marlinn	2,072.94
05/29/2026	3141322	Check	Tsai, Andrea	55.40
05/29/2026	3141323	Check	Tuft, Piper W	60.00
05/29/2026	9100012469	ACH	Turgeon, Lisa M	565.61
05/29/2026	3141324	Check	Uhl Co	2,503.25
05/29/2026	3141325	Check	Uline	170.24
05/29/2026	3141326	Check	United Translation Services LLC	215.00
05/29/2026	3141327	Check	Upper Lakes Foods Inc	93,684.40
05/29/2026	3141328	Check	USI Insurance Services LLC	3,286.00
05/29/2026	3141329	Check	Utecht, Jeffery M	45.00
05/29/2026	9100012470	ACH	Vanderveren, Bradley	50.00
05/29/2026	9100012471	ACH	Venz, Jennifer H	493.24
05/29/2026	9100012472	ACH	Walker, Shelby L	50.00
05/29/2026	9100012473	ACH	Wallin, Jan M	13.95
05/29/2026	9100012474	ACH	Walsh, James P	69.99
05/29/2026	3141330	Check	Ward, Dennis O	92.00
05/29/2026	9100012475	ACH	Wegner, Rene	37.48
05/29/2026	3141331	Check	Weis, Amanda	250.00
05/29/2026	9100012476	ACH	Weissner, Jill M.B.	211.55
05/29/2026	3141332	Check	Wenger Corp	5,000.00
05/29/2026	3141333	Check	Westcoast Products & Design LLC	196.98
05/29/2026	3141334	Check	Western Psychological Service-WPS	284.90
05/29/2026	9100012477	ACH	Wick, Lance J	50.00
05/29/2026	3141335	Check	Wigen Companies Inc	480.00
05/29/2026	9100012478	ACH	Wilcox, Ashelyn G	23.37
05/29/2026	9100012479	ACH	Willmott, Sarah L	47.94
05/29/2026	9100012480	ACH	Winfield, Sarah Ann Unmacht	186.98
05/29/2026	9100012481	ACH	Witham, Anna V	23.78
05/29/2026	9100012482	ACH	Witte, Breana E	249.99
05/29/2026	3141336	Check	Woehler, Jerome E	360.00
05/29/2026	9100012483	ACH	Wohlwend, Alexander E	50.00
05/29/2026	9100012484	ACH	Wolf, Steven R	65.00
05/29/2026	9100012485	ACH	Wu, Jin	46.98
05/29/2026	9100012486	ACH	Wuensch, Kelly J	225.06
05/29/2026	9100012487	ACH	Yankova, Diana I	19.14
05/29/2026	9100012488	ACH	Zaborowski, Ashley B	108.90
05/29/2026	3141337	Check	ZMD Engineered Solutions LLC	45,000.00
05/31/2026	100557	Wire Transfer	OneBridge Benefits Inc	184,430.70
05/04/2026	3100002325	Wire Transfer	HealthPartners Inc	1,050,087.76
TOTAL # OF ISSUED/Unissued CHECKS				**1829**
TOTAL AMOUNT OF ISSUED/Unissued CHECKS				**41,887,737.03**

Rosemount • Apple Valley • Eagan
Public Schools

Educating, developing, and inspiring our students for lifelong success.

Meeting Date: **06/22/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Schedule of Investments for May 31, 2026**

Presenter(s): **Danny DuChene** Title(s): **Coordinator of Finance**

Background
Presented for approval is the district's schedule of investments for the month ending May 31, 2026. May transactions include investment purchases of $58,891,041 and investment redemptions of $86,707,640, including earned interest.

Alternatives
Do not approve the schedule of investments.

Recommendation
Approve the schedule of investments for the month ending on May 31, 2026.

Independent School District 196
Rosemount-Apple Valley-Eagan Public Schools
Educating, developing, and inspiring our students for lifelong success.

Investment Summary for Period Ending May 31, 2026

	General Operating Funds (funds 01, 02, 04, 06, 07)	Severance & OPEB Funds Funds 20 & 45	Building Fund 2023A & 2026A Bond Series
Beginning Balance	$ 192,089,872	$ 82,193,176	$ 136,911,193
Purchases	$ 58,891,041	$ -	$ -
Redemption	$ 70,000,000	$ -	$ 16,706,640
Interest & Account Earnings	$ 558,556	$ 1,205,064	$ (137,721)
Account Fees	$ -	$ -	$ -
Ending Balance	**$ 181,539,469**	**$ 83,398,240**	**$ 120,066,832**

Detailed Purchases

Inv. ID	Investment Type & Issuer	Broker	Fund	Yield	Purchase Date	Maturity Date	Investment Amount	Anticipated Interest
601981	MSDLAF Class Transfer	MSDLAF	01	Varies	5/31/2026	5/31/2026	44,198,949	-
26026	Credit Agricole CIB NY	OPHM	01	3.88%	5/12/2026	11/12/2026	4,902,889	97,111
26027	Societe Generale SA	OPHM	01	3.90%	5/12/2026	1/12/2027	4,870,694	129,306
26028	LMA Americas LLC	RBC	01	3.87%	5/12/2026	10/13/2026	4,918,508	81,492
							58,891,041	**-**

Detailed Redemptions

Inv. ID	Investment Type & Issuer	Broker	Fund	Yield	Purchase Date	Maturity Date	Investment Amount	Interest Received
601981	MSDLAF Class Transfer	MSDLAF	01	Varies	5/31/2026	5/31/2026	45,000,000	-
26004	HSBC USA Inc	MSDLAF	66	3.95%	10/8/2025	5/8/2026	4,933,085	116,915
26006	MSDLAF Term	MSDLAF	66	3.77%	10/9/2025	5/29/2026	11,385,000	271,640
26011	Credit Agricole CIB NY	OPHM	01	3.84%	12/4/2025	5/4/2026	4,920,725	79,275
26012	Gotham Funding	RBC	01	3.87%	12/4/2025	5/13/2026	4,915,556	84,444
26015	MetLife Short Term Fund	OPHM	01	3.68%	1/8/2026	5/21/2026	4,932,946	67,054
26016	MUFG Bank LTD/NY	OPHM	01	3.72%	1/8/2026	5/7/2026	4,939,343	60,657
26021	Cabot Trail Funding LLC	RBC	01	3.73%	2/4/2026	5/27/2026	4,942,600	57,400
							85,969,255	**737,385**
							Total Redemptions	**86,706,640**

Current Holdings

Inv. ID	Investment Type & Issuer	Broker	Fund	Yield	Purchase Date	Maturity Date	Investment Amount	Anticipated Interest
90001	VRS - Wells Fargo OPEB Portfolio	WF	45	0.49%	2/12/2009	6/30/2039	71,410,487	-
90002	SDA - MNTRST - Full Flex SDA	PMA	01	3.60%	9/16/2022		30,000,000	75,750
90003	SDA - BANK OF CHINA SDA	PMA	01	3.66%	7/1/2022		7,036,272	16,887
90005	SDA - Bell Bank SDA	PMA	02	3.60%	7/1/2022		10,215,556	24,517
26007	TS - MSDLAF Term	MSDLAF	66	3.77%	10/9/2025	6/30/2026	16,065,000	431,770
26013	MUFG Bank LTD/NY	PJC	20	3.74%	1/7/2026	6/8/2026	5,906,773	93,227
26014	MetLife Short Term Fund	PJC	20	3.72%	1/8/2026	6/8/2026	5,907,890	92,110
26017	Royal Bank of Canada	RBC	01	3.71%	1/7/2026	6/29/2026	4,912,539	87,461
26018	Thunder Bay Funding	RBC	01	3.76%	1/7/2026	6/9/2026	4,921,375	78,625
26019	Bedford Row Funding Co	RBC	01	3.74%	1/7/2026	7/6/2026	4,908,250	91,750
26020	MUFG Bank LTD/NY	PJC	01	3.74%	2/4/2026	7/10/2026	4,920,267	79,733
26022	Bedford Row Funding Co	PJC	01	3.72%	2/4/2026	7/10/2026	4,920,700	79,300
26003	Barclays US CCP	MSDLAF	66	3.94%	10/8/2025	4/10/2026	4,654,865	95,135
26005	MSDLAF Term	MSDLAF	66	3.77%	10/9/2025	4/30/2026	5,925,000	123,620
26010	CP - Credit Agricole CIB NY	PJC	01	3.82%	12/4/2025	4/7/2026	4,935,072	64,928
26026	Credit Agricole CIB NY	OPHM	01	3.88%	5/12/2026	11/12/2026	4,902,889	97,111
26027	Societe Generale SA	OPHM	01	3.90%	5/12/2026	1/12/2027	4,870,694	129,306
26028	LMA Americas LLC	RBC	01	3.87%	5/12/2026	10/13/2026	4,918,508	81,492
							201,332,138	**548,924**

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Meeting Date: **06/22/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Additional Services Assignment for Bond Construction Coordinator**

Presenter(s): **Joel Milteer** Title(s): **Director of Human Resources**

Background
Carol Hauschild, District 196 coordinator of project management and purchasing, has agreed to assume additional responsibilities as the bond construction coordinator from July 1, 2026 to June 30, 2027. The administration proposes paying Hauschild an additional services assignment of $32,000 for these responsibilities during the 2026-27 school year. Hauschild fulfilled the same assignment during the 2025-26 fiscal year.

Alternatives
Do not approve the additional services assignment.

Recommendation
Approve the additional services assignment as presented.

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Meeting Date: **06/22/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Investment Instruments**

Presenter(s): **Adam Lloyd** Title(s): **Controller**

Background
Each year, the School Board is asked to authorize the district to invest funds in specific types of investment instruments. District administration recommends the following investment instruments:

- Certificates of deposit
- Commercial papers (at the time of purchase must be rated at the highest classification by at least two of the four standard rating services: Standard and Poor's, Duff and Phelps, Moody's, and Fitch Investors Services)
- Money market portfolios
- Repurchase agreements
- U.S. government securities

Alternatives
Reject one or more investment instruments or suggest different investment instruments.

Recommendation
Approve the investment instruments listed above.

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Meeting Date: **06/22/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Depositories for the Investment of Funds**

Presenter(s): **Adam Lloyd** Title(s): **Controller**

Background
Each year, the School Board is asked to affirm specific financial institutions as depositories for the investment of funds. District administration recommends the depositories listed below for the investment of funds:

Banks

Associated Bank, National Association
U.S. Bank, National Association
Wells Fargo Bank Minnesota, National Association-Minneapolis

Other

Minnesota School District Liquid Asset Fund Plus (U.S. Bank acts as funds custodian)
PMA Financial Network (Associated Bank acts as funds custodian)
Piper Sandler & Co. - Minneapolis
RBC Capital Markets Corporation
Oppenheimer & Co. Inc.

Federally insured certificates of deposit may be purchased from other institutions when recommended by and purchased through any of the following:

Minnesota School District Liquid Asset Fund Plus
PMA Financial Network
Piper Sandler & Co. - Minneapolis
RBC Capital Markets Corporation
Oppenheimer & Co. Inc.

Alternatives
Reject one or more depositories for the investment of funds or suggest one or more different depositories.

Recommendation
Approve the depositories listed above for the investment of funds.

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Meeting Date: **06/22/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Official Depositories of Checking Accounts**

Presenter(s): **Adam Lloyd** Title(s): **Controller**

Background
Each year the School Board is asked to approve official depositories for district and school checking accounts. District administration recommends the following as official depositories for district funds:

- U.S. Bank, N.A. (official depository for general operating funds and short-term investments through the MN School District Liquid Asset Fund);

- Associated Bank (short-term investments through MN Trust).

Alternatives
Reject one or more of the official depositories for checking accounts or suggest one or more different depositories.

Recommendation
Approve the official depositories for district funds and authorize the superintendent to open new accounts in any of the official depositories.

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Meeting Date: **06/22/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Electronic Fund Transfers**

Presenter(s): **Danny DuChene** Title(s): **Coordinator of Finance**

Background
Each year, the School Board is asked for approval to transmit funds electronically in payment of school district obligations. The funds are remitted via wire and Automated Clearing House (ACH) payments, inclusive of payroll direct deposits. This approval authorizes the director of finance and operations and their designee(s) to initiate electronic funds transfers and to include the list of such transactions in the monthly claims report submitted to the School Board.

Alternatives
Reject the use of Electronic Fund Transfers for 2026-27.

Recommendation
Approve the use of Electronic Fund Transfers to meet certain district obligations for the 2026-27 fiscal year.

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Meeting Date: **06/22/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Certified Census**

Presenter(s): **Christopher Onyango-Robshaw** Title(s): **Director of Finance and Operations**

Background
Every year at this time, the School Board is asked to approve a new certified population total. The new total must then be reviewed and approved by the state demographer. If approved, the total is used to determine the district's community education tax levy for the following year.

The state demographer's files show a projected total district population of 170,399 for 2026. Since our district is no longer tracking the number of births or deaths, we will accept the state demographer's projected district population.

Alternatives
None.

Recommendation
Approve the district's certified census of 170,399 for 2026.

INDEPENDENT SCHOOL DISTRICT 196
Rosemount-Apple Valley-Eagan Public Schools
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Resolved that the School Board of Independent School District 196 requests the State Demographer approve the district's June 30, 2026, census population for 170,399. This approval will allow the most current data to be used when determining levy amounts for community education.

_____
Cory Johnson, Chairperson

_____
Anna Williams, Vice Chairperson

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Meeting Date: **06/22/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Personnel**

Presenter(s): **Tiffany Weiler** Title(s): **Coordinator of Human Resources**

Background
The attached list of proposed personnel separations and new staff is presented for Board action.

Alternatives
Do not approve one or more of the actions.

Recommendation
Approve the actions as presented.

New Hires

Licensed Staff

Employee	EE #	Assignment	Location	Employment Date	FTE	New Hire Reason
Bender, Diana E	146229	Grade 5 Teacher	CP	08/24/2026	1.00	Long Term Sub
Biscoe, Claire T	147682	English Teacher	SHMS	08/24/2026	1.00	Long Term Sub
Flint, Melanie R	147415	Grade 1 Teacher	RES	08/24/2026	1.00	Long Term Sub
Hornblad, John R	147422	Grade 5 Teacher	EP	08/24/2026	1.00	Replacement
Huppert, Emma R	147726	Sp Ed Center-based Teacher	GL	08/24/2026	1.00	Replacement
Ibis, Sara A	147730	Grade 4 Teacher	EP	08/24/2026	1.00	Replacement
Iverson, Erica S	147680	School Psychologist	EP	08/24/2026	1.00	Replacement
Jensen, Jill A	30667	STEM Specialist	PV	08/24/2026	1.00	Replacement
Johnson, Karsten L	146026	Mathematics Teacher	DHMS	08/24/2026	1.00	Long Term Sub
Lundberg, Annabelle J	147649	Sp Ed Resource Teacher	WL	08/24/2026	1.00	Replacement
Mancl, Lacey J	147321	Speech-Language Pathologist	RMS	08/24/2026	1.00	Replacement
Meersman, Laura L	147734	Art Teacher	RHS	08/24/2026	1.00	Long Term Sub
Reese, Kevin W	146923	Science Teacher	RHS	08/24/2026	1.00	New Allocation
Schmidt, Ashley M	146949	Mathematics Teacher	VMS	08/24/2026	1.00	Long Term Sub
Thomsen, Katelynn T	147683	English Teacher	RMS	08/24/2026	0.20	New Allocation
Thomsen, Katelynn T	147683	I&A Reading Intervention Tchr	RMS	08/24/2026	0.70	New Allocation
Townzen, Kaitlyn	147736	ECSE Teacher	OR	08/24/2026	1.00	Replacement

Non-Licensed Staff

Employee	EE #	Assignment	Location	Employment Date	FTE	New Hire Reason
Beckwith, Ethan J	147685	HS Tech Support Clerk	RHS	08/31/2026	1.00	Replacement
Berthene, Laura K	147727	Sp Ed Paraprofessional	RES	08/31/2026	0.78	New Allocation
Engen, Robin EB	146142	Sp Ed Paraprofessional	PV	05/14/2026	0.78	Replacement
Gorra, John J	147343	Sp Ed Paraprofessional	EVHS	08/31/2026	0.84	New Allocation
Hill, Alyssa A	43460	Speech Lang. Path. Asst.	000	08/24/2026	1.00	New Allocation
Huling, Paige C	144656	Switchboard/Receptionist	DO	06/08/2026	0.56	Temp Position
Ismail, Manal	146112	Sp Ed Paraprofessional	DHMS	08/31/2026	0.84	Replacement
Kubin, Michael E	147713	Sp Ed Paraprofessional	DR	08/31/2026	0.84	Replacement
Smith, Lisa M	147720	Sp Ed Paraprofessional	RP	08/31/2026	0.78	New Allocation

Change of Assignment

Licensed Staff

Employee	EE #	New Assignment	New Location	Effective Date	FTE
Lyrek, Ryan J	34721	Elem Assistant Administrator	DW	08/20/2026	0.80
Lyrek, Ryan J	34721	TOSA	DW	08/20/2026	0.20
Sage, Ashley E	42076	Elem Assistant Administrator	PW	08/20/2026	0.80
Sage, Ashley E	42076	TOSA	PW	08/24/2026	0.20
Schultz, Alyssa L	33802	Elem Principal	RES	07/01/2026	1.00

Separations

Licensed Staff

Employee	EE #	Assignment	Location	Effective Date	Separation Type
Hinrichs, Benjamin G	21511	Social Studies Teacher	SBLC	06/05/2026	Retirement

Non-Licensed Staff

Employee	EE #	Assignment	Location	Effective Date	Separation Type
Boeser, Sheila M	33700	Deaf/Hard of Hearing Assistant	BHMS	06/04/2026	Position Eliminated
Burdge, Cassi M	147179	Instructional Clerk	ET	06/04/2026	Resignation
Davies, Kathryn R	145306	Nutrition Services Associate	EP	06/05/2026	Retirement
Deboom, Suzette M	33792	Deaf/Hard of Hearing Assistant	SP	06/04/2026	Position Eliminated
Doobay, Shania M	144260	Behavior Clerk	RP	06/04/2026	Resignation
Duede, Deanna L	147067	Instructional Clerk	WL	05/15/2026	Resignation
Erickson, Jennifer S	37752	Deaf/Hard of Hearing Assistant	AVHS	06/04/2026	Position Eliminated
Garofalo, Terasita A	144564	Sp Ed Paraprofessional	EHS	06/04/2026	Resignation
Goodwin, Ashley B	147465	Bus Driver	DOE	05/18/2026	Resignation
Heilman, Sillys G	145173	Sp Ed Paraprofessional	EL	06/04/2026	Resignation
Jahnke, Carolyn M	41912	Deaf/Hard of Hearing Assistant	RES	06/04/2026	Position Eliminated
Johnson, Charlotte A	38380	Deaf/Hard of Hearing Assistant	BHMS	06/04/2026	Position Eliminated
Johnson, Lorna J	37203	Deaf/Hard of Hearing Assistant	HL	06/04/2026	Position Eliminated
Kane, Emily A	38611	Sp Ed Paraprofessional	EHS	06/04/2026	Resignation
Landeg, Dwayne	146545	Custodian	EP	06/11/2026	Termination
Marschinke, Kimberly A	43037	Nutrition Services Associate	ET	06/04/2026	Resignation
McGregor, Sydney	43757	Sp Ed Paraprofessional	SV	06/04/2026	Resignation

Separations

Non-Licensed Staff

Employee	EE #	Assignment	Location	Effective Date	Separation Type
Mohamed, Najmo A	146128	Sp Ed Paraprofessional	CP	06/04/2026	Resignation
Nanthakumar, Koushalya	146929	Nutrition Services Associate	VMS	06/01/2026	Resignation
Port, Dennis W	43377	Bus Driver	DOE	06/04/2026	Retirement
Prindle, Kari D	147503	Sp Ed Paraprofessional	CP	06/04/2026	Resignation
Rother, Marcia K	20618	Chaperone/Crossing Guard	DOE	06/04/2026	Retirement
Schreiner, Martha A	144547	Deaf/Hard of Hearing Assistant	BHMS	06/04/2026	Position Eliminated
Smith, Eryn S	145134	Exec Asst to Supt Office	DO	06/05/2026	Resignation
Tran, Jonathan K	145709	Instructional Clerk	ET	06/04/2026	Resignation
Trivedi, Olivia J	147009	Sp Ed Paraprofessional	SP	06/04/2026	Resignation
Tucker, Kaliyah L	144670	Deaf/Hard of Hearing Assistant	DP	06/04/2026	Position Eliminated

Leave of Absence without Pay

Licensed Staff

Employee	EE #	Assignment	Leave Begins	Leave Ends
Andersen, Molly S	17956	Gifted & Talent Developmt Tchr	08/24/2026	06/06/2031
Beck-Esmay, Sarah	33732	Communications Teacher	08/24/2026	06/10/2027
Bocchi, Andrew Lee	37256	Grade 4 Teacher	08/24/2026	06/10/2027
Braun, Shannon C	30440	Mathematics Teacher	08/24/2026	06/10/2027
Breher, Rebecca A	39209	Academic Interventionist LOA	08/24/2026	06/10/2027
Cairns, Theresa L	31085	School Psychologist	08/24/2026	06/10/2027
Cary, Gretchen M	20090	TOSA LOA	08/24/2026	06/06/2031
Congdon, Christin R	42108	Art Teacher	08/24/2026	06/10/2027
Dorn-Bauler, Stacy L	31698	Reading Teacher	08/24/2026	06/10/2027
Dorn-Bauler, Stacy L	31698	Striving Reader Teacher	08/24/2026	06/10/2027
Downing, Rachel S	35473	Science Teacher	08/24/2026	06/10/2027
Dunne, Nicole M	27400	Sp Ed Resource Teacher	08/24/2026	06/10/2027
Fehlandt, Chantelle JM	37937	Occupational Therapist	08/24/2026	06/10/2027
Godfread, Miranda G	37552	French Teacher	08/24/2026	06/10/2027
Greener, Jennifer L	36636	Grade 1 Teacher LOA	08/24/2026	06/10/2027
Grunwald, Jessica L	28835	TOSA	08/24/2026	06/10/2027

Leave of Absence without Pay

Licensed Staff

Employee	EE #	Assignment	Leave Begins	Leave Ends
Hansen, Lauren M	34875	Grade 1 Teacher LOA	08/24/2026	06/10/2027
Haus, Susan M	25878	Mathematics Teacher	08/24/2026	06/10/2027
Kalmi, Patrick J	30838	Science Teacher	08/24/2026	06/10/2027
Kolpin, Amanda S	144294	ECSE Teacher	08/24/2026	06/10/2027
Kruckeberg, Kelly M	42251	Speech-Language Pathologist	08/24/2026	06/10/2027
Lato, Megan G	39426	Grade 2 Teacher	08/24/2026	06/10/2027
Lofgren, Holly Howard	12502	Communications Teacher	08/24/2026	06/10/2027
Molstre-Kotz, Stephanie K	11922	Art Teacher	08/24/2026	06/10/2027
Owzarek, Nancy E	25822	English Teacher	08/24/2026	06/10/2027
Perkins, Donald E	15600	Counselor-High School	08/24/2026	06/10/2027
Peterson, Kathryn L	38329	ECSE Teacher LOA	08/24/2026	06/10/2027
Richmond, Paige J	146777	Sp Ed TOSA Elementary Lead	08/24/2026	06/10/2027
Robinson, Kelsey A	39389	TOSA	08/24/2026	06/10/2027
Rodriguez, Rodolfo	43878	Sp Ed Resource Teacher	08/24/2026	06/10/2027
Roiger, Brittany L	24510	Occupational Therapist	08/24/2026	06/10/2027
Schalk, Jennifer J	35106	Speech-Language Pathologist	08/24/2026	06/10/2027
Spiegelberg, Leonard L	40517	Mathematics Teacher	08/24/2026	06/10/2027
Toonen, Amy E	24596	Social Worker	08/24/2026	06/10/2027
Vander Aarde, Kelsey E	36308	Grade 2 Teacher	08/24/2026	06/10/2027
Vaughan-Fier, Susan K	42722	English Teacher	08/24/2026	06/10/2027
Vedders, Ariel N	35732	Speech-Language Pathologist	08/24/2026	06/10/2027
Zupfer, Amy E	21275	Spanish Teacher	08/24/2026	06/10/2027
Zupfer, Amy E	21275	ELD Teacher	08/24/2026	06/10/2027

Non-Licensed Staff

Employee	EE #	Assignment	Leave Begins	Leave Ends
Lopez Rubi, Cecilia	145245	Sp Ed Paraprofessional LOA	08/31/2026	06/09/2027
Walker, Jennifer L	42986	Sp Ed Paraprofessional LOA	08/31/2026	06/09/2027

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Meeting Date: **06/22/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Employment Agreement - Probationary Extension**

Presenter(s): **Joel Milteer** Title(s): **Director of Human Resources**

Background
The administration seeks to enter into an agreement to extend the probationary period of five teachers. The teachers provided probationary teaching services to the district in the 2025-26 school year. The administration would like to continue employing the teacher for the 2026-27 school year, but would like an additional year of probationary employment to continue observing the teachers' performance before committing to continuing contracts.

Unless their contract is non-renewed prior to July 1 or the parties enter into the attached agreements, the teachers may be entitled to a continuing contract with the school district pursuant to Minn. Stat. § 122A.40. The teachers would like to remain employed by the district, and are willing to waive continuing contract rights and agree to remain probationary for an additional year.

Agreements were developed by the school district's general counsel to allow the teachers to remain employed in exchange for their waiver of continuing contract rights. The agreements require the teacher to remain on probationary status for an additional year and be subject to summary nonrenewal at any time prior to July 1, 2027. Templates of the agreements are attached. Substantially similar agreements were presented to the teachers for their review. The teachers were given time to consider the voluntary agreement and consult with legal counsel and Dakota County United Educators (DCUE), if desired. The teachers and DCUE have agreed to the terms and signed the agreements.

Alternatives
1. Do not enter into the agreements.
2. Suggest changes to the agreements.

Recommendation
Enter into the agreements to employ the teachers for an additional probationary year, subject to the terms of the attached agreements.

EMPLOYMENT AGREEMENT

WHEREAS, XXX XXX (hereinafter referred to as "XXX") has been employed during the 2025-26 school year by Independent School District No. 196, Rosemount-Apple Valley-Eagan, Minnesota, (hereinafter referred to as "School District") as a probationary teacher; and

WHEREAS, unless XXX's contract is non-renewed by the School District before July 1, 2026, XXX may be entitled to a continuing contract with the School District; and

WHEREAS, the School District is considering non-renewing XXX's contract; and

WHEREAS, the School District is willing to employ XXX for the 2026-27 school year, but wishes to have additional time for observation of XXX performance before granting a continuing contract; and

WHEREAS, the School District wishes to extend XXX's probationary period to allow for an additional probationary year of employment rather than offering a continuing contract or non-renewing XXX contract for the 2026-27 school year; and

WHEREAS, XXX wishes to have continued employment with the School District and is willing to waive continuing contract rights in order to be employed by the School District during the 2026-27 school year; and

WHEREAS, Dakota County United Educators (DCUE) is the exclusive representative for teachers in the School District; and

WHEREAS, the parties have been given the opportunity to consult with legal counsel and/or the exclusive representative and understand their rights and obligations under Minnesota Statute § 122A.40 and the teachers' collective bargaining agreement; and

WHEREAS, XXX understands that the intention of this Agreement is to waive XXX's continuing contract rights which may otherwise attach upon XXX continued employment after July 1, 2026 and to obtain XXX consent and agreement that XXX continue to be treated as a probationary employee in all respects and subject to a school board decision not to renew XXX contract at any time before July 1, 2027.

NOW, THEREFORE, the School District, XXX and DCUE hereby agree as follows:

1. The School District agrees to employ XXX during the 2026-27 school year as a probationary teacher and to forego the non-renewal of XXX contract prior to July 1, 2026.

2. The parties to this Agreement have determined that it is in the best interests of XXX and the School District to extend XXX's probationary period by one year.

3. XXX voluntarily agrees to extend XXX probationary period through the 2026-27 school year, and hereby waives any claim of continuing contract rights pursuant to Minnesota Statute § 122A.40 or any other law with respect to XXX employment during the 2026-27 school year.

4. XXX acknowledges and agrees that the school board may simply give XXX written notice prior to July 1, 2027, in the event it does not wish to renew XXX contract and XXX is not entitled to a hearing, grievance or other legal process to challenge such a decision not to renew XXX contract.

5. XXX understands that in the event the school board does act to non-renew XXX contract prior to July 1, 2027, the employment relationship shall then be terminated effective at the end of the 2026-27 school year, and XXX will in that event be estopped or barred by this Agreement from claiming prior acquisition of continuing contract rights arising from XXX employment relationship with the School District.

6. XXX acknowledges that XXX waiver of rights under Minnesota Statute § 122A.40 is in consideration of the School District's offer of continued employment and willingness to forego the non-renewal of XXX contract prior to July 1, 2026 and XXX acknowledges that there has been no coercion by the School District, its School Board, superintendent, administrators or any other person, and that this choice is made voluntarily.

7. XXX acknowledges that by executing this Agreement that there are no mutual covenants, promises, undertakings or understandings outside of this Agreement with regard to XXX probationary status, other than those specifically set forth herein.

8. The parties agree that nothing contained in this Agreement shall be deemed to establish a precedent or past practice and the parties waive any right to file a grievance related to or arising out of the terms of this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement as set forth above.

Dated: _____, 2026

_____
XXX XXX

Dated: _____, 2026

_____
President
Dakota County United Educators

Dated: _____, 2026

_____
Chair of the School Board
Independent School District No. 196
Rosemount-Apple Valley-Eagan, Minnesota

Dated: _____, 2026

_____
Clerk of the School Board
Independent School District No. 196
Rosemount-Apple Valley-Eagan, Minnesota

EMPLOYMENT AGREEMENT

WHEREAS, XXX XXX (hereinafter referred to as "XXX") has been employed during the 2025-26 school year by Independent School District No. 196, Rosemount, Minnesota, (hereinafter referred to as "School District") as a probationary teacher; and

WHEREAS, XXX's contract was non-renewed by the School District in [Month] of 2026; and

WHEREAS, if XXX is rehired by the School District for the 2026-2027 school year XXX may be entitled to a continuing contract; and

WHEREAS, the School District is willing to reemploy XXX for the 2026-27 school year, but wishes to have additional time for observation of XXX performance before granting a continuing contract; and

WHEREAS, the School District wishes to extend XXX's probationary period to allow for an additional probationary year of employment rather than offering a continuing contract for the 2026-27 school year; and

WHEREAS, XXX wishes to have employment with the School District and is willing to waive continuing contract rights in order to be reemployed by the School District during the 2026-27 school year; and

WHEREAS, Dakota County United Educators (DCUE) is the exclusive representative for teachers in the School District; and

WHEREAS, the parties have been given the opportunity to consult with legal counsel and/or the exclusive representative and understand their rights and obligations under Minnesota Statute § 122A.40 and the teachers' collective bargaining agreement; and

WHEREAS, XXX understands that the intention of this Agreement is to waive XXX's continuing contract rights which may otherwise attach upon XXX rehire and to obtain XXX consent and agreement that XXX continue to be treated as a probationary employee in all respects and subject to a school board decision not to renew XXX contract at any time before July 1, 2027.

NOW, THEREFORE, the School District, XXX and DCUE hereby agree as follows:

1. The School District agrees to reemploy XXX during the 2026-27 school year as a probationary teacher.

2. The parties to this Agreement have determined that it is in the best interests of XXX and the School District to extend XXX's probationary period by one year.

3. XXX voluntarily agrees to extend XXX probationary period through the 2026-27 school year, and hereby waives any claim of continuing contract rights pursuant to Minnesota Statute § 122A.40 or any other law with respect to XXX employment during the 2026-27 school year.

4. XXX acknowledges and agrees that the school board may simply give XXX written notice prior to July 1, 2027 in the event it does not wish to renew XXX contract and XXX is not entitled to a hearing, grievance or other legal process to challenge such a decision not to renew XXX contract.

5. XXX understands that in the event the school board does act to non-renew XXX contract prior to July 1, 2027, the employment relationship shall then be terminated effective at the end of the 2026-27 school year, and XXX will in that event be estopped or barred by this Agreement from claiming prior acquisition of continuing contract rights arising from XXX employment relationship with the School District.

6. XXX acknowledges that XXX waiver of rights under Minnesota Statute § 122A.40 is in consideration of the School District's offer of continued employment and XXX acknowledges that there has been no coercion by the School District, its School Board, superintendent, administrators or any other person, and that this choice is made voluntarily.

7. XXX acknowledges that by executing this Agreement that there are no mutual covenants, promises, undertakings or understandings outside of this Agreement with regard to XXX probationary status, other than those specifically set forth herein.

8. The parties agree that nothing contained in this Agreement shall be deemed to establish a precedent or past practice and the parties waive any right to file a grievance related to or arising out of the terms of this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement as set forth above.

Dated: _____, 2026

_____
XXX XXX

Dated: _____, 2026

_____
President
Dakota County United Educators

Dated: _____, 2026

_____
Chair of the School Board
Independent School District No. 196
Rosemount, Minnesota

Dated: _____, 2026

_____
Clerk of the School Board
Independent School District No. 196
Rosemount, Minnesota

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Meeting Date**: 06/22/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Agreement for Student Teaching with Grand Canyon University**

Presenter(s): **Joel Milteer** Title(s): **Director of Human Resources**

Background
In accordance with Administrative Regulation 404.2AR, Placement of Student Teachers and Interns, the School Board must approve student teacher agreements between the school district and the colleges and universities from which it receives student teachers. The attached agreement with Grand Canyon University complies with the district's student-teacher contract guidelines.

Alternatives
1. Do not approve the agreement.
2. Suggest changes to the agreement.

Recommendation
Approve the agreements as presented.

AGREEMENT FOR STUDENT TEACHING EXPERIENCE

This Agreement is entered into between Grand Canyon University, 3300 W Camelback Rd, Phoenix, AZ 85017, ("School") and Independent School District 196, 3455 153rd Street West, Rosemount, Minnesota 55068-4946 ("ISD 196") (School and ISD 196 together, the "Parties"). This Agreement is based upon the Parties' common goal of education and the wish of the Parties to facilitate a relationship for the purpose of providing clinical educational experiences at ISD 196 sites for School's students ("Student" or "Students").

NOW, THEREFORE, THE PARTIES AGREE AS FOLLOWS:

I. Responsibilities of the Parties

A. Joint Responsibilities

1. The School and ISD 196 will each identify a person or persons responsible for liaison during the course of this Agreement. The appointment of liaisons shall be subject to mutual approval of the Parties.

2. The persons responsible for the liaison will jointly plan for:
   - Selection, assignment and orientation of Students;
   - Periodic review and preparation of objectives for the clinical experience program ("program"); and
   - Evaluation of Student performance in the program.

   Although the persons responsible for liaison will jointly plan for selection and assignment of Students, ISD 196 has final authority to determine whether a Student may participate in the program and the ISD 196 site(s) to which a Student is assigned.

   ISD 196 shall be under no obligation to accept a Student under this Agreement.

3. The School has authority to withdraw, suspend or terminate a Student from the program for academic deficiencies, behavioral violations or other sufficient reason subject to certain procedures afforded to a Student. ISD 196 may unilaterally suspend or terminate a Student's participation in the program at ISD 196 site(s) for behavioral or other conduct that, in its good faith judgment, causes a Student to be unfit for the placement. The ISD 196 liaison will consult the School liaison before suspending or terminating a Student's participation, except where consultation is not reasonably possible under the circumstances.

4. Students are participants in an educational program, and for purposes of this Agreement, shall not be considered employees of either ISD 196 or the School except as provided in Minn. Stat. § 122A.69. Students shall not be

entitled or eligible to participate in any benefits or privileges given or extended to employees of ISD 196 or the School except as provided in Minn. Stat. § 122A.69.

B. The School's Responsibilities

1. The School shall assume overall responsibility for the general educational experience of Students assigned to ISD 196 sites. That responsibility includes the following:
   - Determination of educational goals for Students;
   - Establishing prerequisite criteria for placement of Students at ISD 196 which shall include a requirement that Students are in an approved teacher preparation program;
   - Determination of completion of the assignment;
   - Supervision and evaluation as coordinated by the liaisons; and
   - Final evaluation of Student performance.

   Notwithstanding the School's responsibility to determine educational goals for the program, ISD 196 has full authority to prohibit the implementation of any goal that is not compatible with ISD 196 programs and practices or its professional responsibilities to ISD 196 pupils.

2. The School is responsible for communicating the program requirements and clinical experience expectations to Students.

3. ISD 196 requires students to undergo criminal/maltreatment background studies pursuant to Minn. Stat. § 123B.03 and Minn. Stat. § 299C.60 *et seq.* as a prerequisite to participation in the program. The cost of the background study will be the responsibility of the individual student. Participating students must complete ISD 196's background study consent form and submit to a background study performed by ISD 196 or its agent.

4. The School certifies that its students have been instructed on the confidentiality of information related to pupils.

5. GCU shall pay a $500 stipend to Cooperating Teachers hosting student teaching candidates per each 15/16-week session of full-time service. Longer or shorter sessions will be paid on a pro-rated basis. GCU shall pay the stipend upon the completion of the student teaching semester provided all paperwork has been submitted.

C. ISD 196 Responsibilities

1. ISD 196 shall assume full responsibility for the care and welfare of its pupils. It is understood that individual pupil care and education is not controlled, supervised, or paid for by the School.

2. ISD 196 agrees to provide educational opportunities for Students in ISD 196 sites. In this regard, ISD 196 will provide the equipment, facilities, supplies and services necessary to meet the objectives of the program. Licensed, full-time, continuing contract ISD 196 Teachers will supervise Students, and such employees will have full authority to restrict and set limits upon the conduct and actions of Students participating in the program. Supervising Teachers shall not be in the performance improvement process under Minn. Stat. § 122A.40, subd. 8.

3. ISD 196 agrees that it will not replace any of its employees nor fill any vacancies normally filled by an employee with a student assigned under this Agreement. Students shall not act as substitute educational service providers.

4. ISD 196 agrees to provide the School with a current copy of its regulation with regard to Placement of Student Teachers and Interns. A copy is attached as Appendix A.

5. ISD 196 may provide Students with an introductory orientation to ISD 196 if determined to be necessary by ISD 196. Students will be required to adhere to the internal policies, regulations and procedures of ISD 196 and ISD 196 will communicate relevant policies, regulations and procedures to Students as appropriate and necessary, including ISD 196's regulation on student bullying.

II. Term

This Agreement shall be effective July 1, 2026, and shall remain in effect until June 30, 2028. It may be terminated as provided by this Agreement.

III. Insurance and Liability

The School shall maintain insurance coverage to cover any claims arising out of Student participation in the program provided for in this Agreement. A certificate evidencing insurance obtained by the School shall be furnished to ISD 196 upon request. The School shall carry the following minimum insurance coverage in a form acceptable to ISD 196 at the School's expense during the term of this Agreement:

- General Liability Insurance, $2,000,000 per occurrence, minimum.
- Professional Liability Insurance, $500,000 per occurrence, minimum.

The insurance coverage carried by the School under this Agreement must be provided by a financially solvent company licensed to do business in the United States of America. Said insurance will be primary and noncontributory notwithstanding any other insurance carried by ISD 196 and shall contain an endorsement that designates ISD 196 as an

additional insured with respect to claims related to the student teaching program referenced in this Agreement.

IV. Data Privacy

The School agrees that the School and all Students participating in the program will comply with the requirements of the Minnesota Government Data Practices Act, Minn. Stat. Ch. 13, and the Federal Educational Rights and Privacy Act (FERPA), 20 USC 1232g with respect to data related to this Agreement. This provision includes the educational data of pupils in ISD 196 to the extent that the implementation of this Agreement requires Students or the School to have access to such data.

Students will be required to sign an authorization to allow the School and ISD 196 to exchange information about individual Student participation and performance in the program. An authorization is attached as Appendix B.

V. Termination

This Agreement may be terminated by either party at any time upon providing thirty (30) days written notice. ISD 196 may also reject a Student that the School has proposed for participation in the program and may also immediately terminate a Student's participation in the program as provided in section I.A.3 of this Agreement.

VI. Compliance with Applicable Laws

The Parties warrant that they will comply with all applicable federal, state and local laws. If an portion of this Agreement is declared by a court to be illegal or in conflict with any law, the validity of the remaining terms and conditions shall not be affected and the rights and obligations of the Parties under this Agreement shall be construed and enforced as if the Agreement did not contain the particular provision held to be invalid. Minnesota law shall be used to construe and interpret this Agreement, without giving effect to the principles of conflict of laws. All court proceedings related to this Agreement shall be venued in the State of Minnesota, County of Dakota and each of the Parties irrevocably submits to the exclusive jurisdiction of said court and waives any objection to venue or convenience of forum and agrees not to bring any proceeding related to this Agreement in any other jurisdiction.

VII. Non-Discrimination

Neither the School nor ISD 196 shall discriminate on the basis of race, color, creed, religion, national origin, sex, marital status, status with regard to public assistance, familial status, membership or activity in a local human rights commission, disability, sexual orientation, gender identity, age, genetic information or veteran status.

VIII. State Audit

The books, records, documents, and accounting procedures and practices of the Parties that are relevant to this Agreement or transaction are subject to examination by the School and either the Legislative Auditor or the State Auditor as appropriate for a minimum of six years.

IX. Costs

It is specifically agreed that neither party shall be responsible for costs or expenditures incurred by the other in the conduct of the program, except as expressly provided in this Agreement. The Parties specifically agree that Students participating in the program is not entitled to or eligible for compensation of any kind as a result of their participation in the program.

X. Notices

Notices shall be sent to the appropriate party:

TO: Grand Canyon University	**TO: ISD 196**
Attn: COE Affiliations	Attn: Joel Milteer, Director of Human Resources
Title; Affiliation Agreement Coordinators	3455 153rd Street West
Address: 3300 W Camelback Road, Phoenix, AZ 85017	Rosemount, MN 55068
COEAffiliations@gcu.edu	Joel.Milteer@district196.org
	651-423-7759

XI. Successors

All covenants, stipulations and promises in this Agreement will be binding upon and inure to the benefit of the Parties hereto and their respective successors, assigns and legal representatives. The School does not have the right to assign or otherwise transfer its rights or obligations under this Agreement except with the written consent of ISD 196. Any prohibited assignment will be null and void.

XII. Governing Law

This Agreement will be governed by and construed pursuant to the laws of the state of Minnesota.

XIII. Waivers

No failure on the part of either party to exercise and no delay in exercising any right or remedy hereunder shall operate as a waiver thereof.

XIV. Amendments

This Agreement may not be modified, amended, rescinded, canceled or waived in whole or in part, except by a written instrument signed by both Parties or as provided in section V, Termination.

XV. Entire Agreement

This Agreement, including any appendices attached hereto and made a part hereof, constitutes and expresses the entire agreement and understanding between the Parties relative to the services. This Agreement supersedes all other prior agreements between the Parties.

IN WITNESS WHEREOF, the Parties hereto execute this Agreement as follows:

Grand Canyon University

Date: 06/12/2026 By: Emily E. Pottinger
Dr. Emily Pottinger
Associate Dean, College of Education

Independent School District No. 196

Date:_____ By:_____
Chairperson of the School Board

Date:_____ By:_____
Clerk of the School Board

APPENDIX A
INDEPENDENT SCHOOL DISTRICT 196
Rosemount-Apple Valley-Eagan Public Schools
Educating our students to reach their full potential

Series Number **404.2AR** Adopted **December 1977** Revised **October 2023**

Title **Placement of Student Teachers and Interns**

1. **Definitions**

1.1 A student teacher is someone who is enrolled in an approved teacher preparation program and seeks to obtain classroom teaching experience as part of a university/college requirement for their teaching degree.

1.2 An intern is someone who has made substantial progress toward a degree in the education field such as a school counselor, school social worker or school psychologist and seeks to obtain practical experience as part of a university or college requirement for their degree or licensure program.

An intern also includes someone who has made substantial progress toward a degree in a field that provides support to students and school districts and requires practical experience for their degree or licensure program. Examples include, but are not limited to, nursing, food and nutrition, human resources, finance and technology.

Current employees who seek intern experiences within the district may not be covered by this regulation. Supervising administrators will make arrangements for such internship experiences on a case-by-case basis based on building, district and employee needs.

1.3 Cooperating employees include the teacher or other district employee who will be directly supervising the student teacher or intern.

2. P**rocess for placement of student teachers and interns**:

2.1 Placement discussions should be between the college or university and the cooperating employee and their supervisor.

2.2 When colleges or universities express interest in entering into an agreement for the placement of student teachers or interns, the college or university will be sent a copy of:

2.2.1 Administrative Regulation 404.2AR, Placement of Student Teachers and Interns;

2.2.2 A list of district schools, principals and directors (including mailing addresses and phone numbers); and

2.2.3 An agreement to be executed by the Parties.

2.3 The principal or appropriate supervisor will provide notice of the student teacher or intern to his or her director and to the Director of Human Resources. Student teacher placement must be with a cooperating licensed teacher who has at least three years of teaching experience and is not in the improvement process.

2.4 The director of elementary, secondary or special education (as appropriate) may be contacted regarding problems and issues concerning student teacher or intern placements.

2.5 All student teachers and interns will receive an orientation conducted by the Human Resources Department unless school district administration, at its discretion, determines that such an orientation is not necessary due to the length of the placement.

3. **Honorariums or stipends** - The college or university may provide an honorarium or stipend to the cooperating employee. The honorarium or stipend may be paid directly to the cooperating employee or may be paid to District 196, to be added to the cooperating employee's salary by the district subject to withholding. The college or university shall provide documentation to the district of the amount of the honorarium or stipend, the name of the student teacher or intern and the name of the cooperating employee to receive the honorarium or stipend.

4. **Supervision of a student teacher or intern** – Students teachers or interns will be supervised by a fully qualified and full-time tenured teacher or supervisor with at least three years of experience and who are not in the improvement process.

5. **Criminal background check** - All student teachers and interns will undergo a criminal background check in accordance with District 196 policy unless school district administration, at its discretion, determines that a criminal background check is not necessary due to the length of the placement or the lack of direct contact with students of District 196.

6. **The School Board must approve all agreements** with colleges and universities attempting to place student teachers or interns in District 196.

References: - Minnesota Statute 122A.69, Practice or Student Teachers

APPENDIX B

AUTHORIZATION FOR THE EXCHANGE OF INFORMATION

I authorize employees and agents of my school, and employees and agents of Independent School District 196 ("ISD 196"), 3455 153rd Street West, Rosemount, MN 55068-4946 to exchange information regarding my participation and performance in the student teaching program. The purpose of this exchange of information is to allow the School and ISD 196 to plan for my participation in the student teacher program and to discuss issues relative to my placement and performance in the program. I agree that this authorization is willing and voluntary. I understand that this authorization automatically expires upon my completion of the program unless I revoke it prior to my completion of the program. I understand that if I revoke this authorization before my completion of the program, I may no longer be eligible to participate in the program.

Date: _____ _____

Student's Name

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Meeting Date: **06/22/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Pay Rates for Substitute, Temporary, and Part-time Community Education Employees**

Presenter(s): **Joel Milteer** Title(s): **Director of Human Resources**

Background
The district occasionally needs temporary or substitute Community Education employees in certain positions. Since collective bargaining agreements do not set pay rates for substitute, temporary, and part-time employees, they must be reviewed administratively. Pay increases are needed to meet minimum wage rates.

The attached document contains a list of rates previously approved by the School Board and the proposed rates to meet the teacher wage rate in the collective bargaining agreement that goes into effect July 1, 2026.

Alternatives
Do not approve one or more of the recommended rates.

Recommendation
Approve the recommended rates as presented.

INDEPENDENT SCHOOL DISTRICT 196
ROSEMOUNT, MN 55068

COMMUNITY EDUCATION
SUBSTITUTE AND TEMPORARY EMPLOYEE WAGE RATE
Effective 7/1/2026 **PROPOSED**
(updated 6/12/26 to reflect teacher contract rates effective 7/1/26)

SUBSTITUTE/TEMPORARY	CURRENT RATE
After - School Site Coordinators - hourly	$32
Adult Enrichment – Stipend	Up to $250
Adult Enrichment – % of Actual Course Revenue	
District 196 licensed staff	25 - 80% of revenue
District 196 classified employees	25 - 80% of revenue
Adult Enrichment – hourly	
District 196 licensed staff	$11.41 - ~~$35.34~~ **$36.84**
District 196 classified employee	$11.41 - ~~$35.34~~ **$36.84**
Adult Enrichment – per student	
District 196 licensed staff	$10 - $100/student
District 196 classified employee	$10 - $100/student
Aquatics Staff - hourly	See page 2
Child Care/Extended Day Lead - hourly	$17 - $25
Community Education Assistant - hourly	$11.41 - $30
~~Community Education Ambassador - stipend~~	~~$1,000~~
Project Explore Activities Assistant - hourly	$16 - $18
Project Explore Activities Lead Staff - hourly	~~$13 - $20~~ **$16 - $20**
Project Explore Activities Support - hourly	$11.41 - $17
Project Explore Instructors Licensed Staff - hourly	$11.41 - ~~$35.34~~ **$36.84**
Project Explore Instructors - hourly	$15 - $21
Summer Band Instructors - hourly	
Licensed Instructors	~~$35.34~~ **$36.84**
Non - licensed Instructors	$11.41
Sports Camps & Clinics	
Camp Head Coach - stipend	up to $6,000
Adult Coach - stipend	up to $3,000
Adult Coach - hourly	$15 - $30
High School Student - hourly	$11.41 - $15
Theater Manager - hourly	$35
Youth Enrichment – Stipend	Up to $1,100
Youth Enrichment – % of Actual Course Revenue	
District 196 licensed staff	35 - 90% of revenue
Youth Enrichment – hourly	
District 196 licensed staff	$11.41 - ~~$35.34~~ **$36.84**
District 196 classified employee	$11.41 - ~~$35.34~~ **$36.84**
Youth Enrichment – per student	
District 196 licensed staff	$10 - $100/student
District 196 classified employees	$10 - $100/student

Range of possible wage rates are based on the following criteria:

- *Qualifications and experience of the instructor*
- *Availability of qualified instructors*
- *Established provider rates*

BUILDING SUPERVISORS

Step	Elementary Pay Rates (hourly)	Secondary Pay Rates (hourly)	Dual Pay Rates (hourly)
1	$15.00	$16.75	$18.50
2	$15.25	$17.00	$18.75
3	$15.50	$17.25	$19.00
4	$15.75	$17.50	$19.25

AQUATICS

Position	Step 1 (hourly)	Step 2 (hourly)	Step 3 (hourly)	Step 4 (hourly)	*Certification Required*
Water Safety Aide *Staff Inservice*	$13.50	$13.75	$14.00	$14.25	*WSA, CPR and First Aid*
Lifeguard, Supervisor and SCUBA Supervisor	$16.00	$16.25	$16.50	$16.75	*Red Cross Lifeguarding, First Aid, CPR/AED-PR*
Water Safety instructor, Specialty Instructor, Assistant Swim Coach	$16.50	$16.75	$17.00	$17.25	*WSI, CPR and First Aid*
Swim Lesson Manager	$19.00	$19.25	$19.50	$19.75	*Water Safety Instructor; Lifeguard, CPR/AED-PR and First Aid*
Certification Instructor	$19.00	$19.25	$19.50	$19.75	*Red Cross Instructor: Lifeguarding, CPR-PR/AED or FA/CPR/AED*
Head Swim Coach	$17.00	$17.25	$17.50	$17.75	*Red Cross Lifeguarding, First Aid, CPR-PR, AED*
Head Swim Coach *teacher in the district*	$23.00	$23.25	$23.50	$23.75	*Red Cross Lifeguarding, First Aid, CPR-PR, AED*
Water Exercise Instructor *not certified*	$19.00	$19.25	$19.50	$19.75	*CPR and First Aid*
Water Exercise Instructor *certified*	$21.00	$21.25	$21.50	$21.75	*AEA, ACE, NETA, YMCA certification, CPR and First Aid*

Longevity: $.25 increase per year beyond step 4

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Meeting Date: **06/22/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Employment Agreements - Additional FTE**

Presenter(s): **Joel Milteer** Title(s): **Director of Human Resources**

Background
The administration seeks to enter into a separate employment agreement with one teacher who has a continuing contract with the district. The agreement provides the employee with additional hours of paid time work (FTE) during the 2026-27 school year, in excess of the employee's continuing contract.

Because the work may not be available in future years, the administration does not want to offer the additional FTE if the employee will gain continuing contract rights to the additional FTE pursuant to Minn. Stat. § 122A.40. The employee would like to provide the additional service during the 2026-27 school year and is willing to waive continuing contract rights to the additional FTE. The agreement allows the district to receive the additional service from the employee without making the additional hours of employment part of the employee's continuing contracts.

A template agreement is attached for the School Board's review. A similar agreement was presented to the employee for their review and signature. The agreement was developed by the school district general counsel. The employees and Dakota County United Educators have agreed to the terms of the agreement.

Alternatives
1. Do not approve the agreement.
2. Suggest changes to the agreement.

Recommendation
Approve the agreement as presented.

EMPLOYMENT AGREEMENT

WHEREAS, XXX XXX (hereinafter referred to as "XXX") is employed by Independent School District No. 196, Rosemount, Minnesota, (hereinafter referred to as "School District") as a XX Full Time Equivalent ("FTE') teacher; and

WHEREAS, XXX has earned continuing contract rights as a XX FTE teacher in the School District; and

WHEREAS, the School District has an additional FTE position for which XXX is licensed, but the position may only be available during all or portions of the 2026-27 school year; and

WHEREAS, the School District would like to offer XXX an additional XX FTE position on a temporary basis during all or portions of the 2026-27 school year, but does not want to offer the additional XX FTE if XXX will gain continuing contract rights as a XX FTE teacher in the School District pursuant to Minnesota Statute § 122A.40; and

WHEREAS, XXX would like to provide the additional XX FTE of teaching service during all or portions of the 2026-27 school year and is willing to waive any claim to continuing contract rights for the additional XX FTE; and

WHEREAS, XXX is a member of Dakota County United Educators (DCUE), the local exclusive representative for teachers in the School District; and

WHEREAS, the parties have been given the opportunity to consult with legal counsel and the exclusive representative and understand their rights and obligations under Minnesota Statute § 122A.40 and the teachers' collective bargaining agreement; and

WHEREAS, XXX understands that the intention of this Agreement is to waive any claim of continuing contract rights with respect to the additional XX FTE teaching position.

NOW, THEREFORE, the School District, XXX and DCUE hereby agree as follows:

1. The parties to this Agreement have determined that it is in the best interests of XXX and the School District for XXX to provide an additional XX FTE of teaching during all or portions of the 2026-27 school year.

2. The School District agrees to employ XXX to provide the additional XX FTE of teaching service during all or portions of the 2026-27 school year. The additional XX FTE of employment will automatically expire at the end of the 2026-27 school year without further action of the School Board.

3. XXX voluntarily agrees that XXX has no continuing contract rights pursuant to Minnesota Statute § 122A.40 or any other law with respect to the additional XX FTE of employment with the School District and hereby waives any claim of continuing contract rights with respect to this employment.

4. XXX acknowledges that XXX waiver and relinquishment of rights under Minnesota Statute § 122A.40 and other relevant law is in consideration of the School District's agreement to employ XXX for an additional XX FTE for a limited period of time and XXX acknowledges that there has been no coercion by the School District, its School Board, superintendent, principals or any other person, and that this choice is made voluntarily.

5. XXX acknowledges that by executing this Agreement that there are no mutual covenants, promises, undertakings or understandings outside of this Agreement with regard to the additional XX FTE of service, other than those specifically set forth herein.

6. The parties agree that nothing contained in this Agreement shall be deemed to establish a precedent or past practice and the parties waive any right to file a grievance related to or arising out of the terms of this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement as set forth above.

Dated: _____, 2026

_____
XXX XXX

Dated: _____, 2026

_____
President
Dakota County United Educators

Dated: _____, 2026

_____
Chair of the School Board
Independent School District No. 196
Rosemount, Minnesota

Dated: _____, 2026

_____
Clerk of the School Board
Independent School District No. 196
Rosemount, Minnesota

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Meeting Date: **06/22/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **FastBridge Universal Screening Assessment Platform Contract**

Presenter(s): **Stephen Bell-Kemp** Title(s): **Coordinator of Research, Assessment & Analytics**

Background
District 196 intends to renew a three-year contract with Renaissance Learning for its software platform that provides universal screening assessments, progress monitoring and reporting for literacy, math and social-emotional areas. The platform supports the district's implementation of the READ Act by enabling staff to measure, monitor, and track student learning and growth. Teachers, instructional teams, and administrators use the platform to assess students, enter and analyze data, and generate reports that inform classroom instruction, targeted interventions, and school improvement planning.

Consistent with capital outlay expenditure guidelines, the contract term will run from July 1, 2026, through June 30, 2029. Renaissance Learning will provide access to the platform for all district schools and programs, along with onboarding and professional development services to support effective implementation.

The district will pay $7.21 per student in 2026-27, $7.57 per student in 2027-28, and $7.95 per student in 2028-29. The total cost of the three-year contract is $438,107 and will provide services to all District 196 students and staff.

Alternatives
1. Do not approve the contract.
2. Suggest a different vendor for universal screening, progress monitoring and reporting software.

Recommendation
Award the contract to Renaissance Learning in an amount not to exceed $438,107 and authorize the superintendent or director of finance and operations to finalize contract language and execute the agreement on behalf of the district.

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Meeting Date: **06/22/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Appointments to the Budget Advisory Council**

Presenter(s): **Christopher Onyango-Robshaw** Title(s): **Director of Finance and Operations**

Background
The Budget Advisory Council (BAC) was established by the School Board in January 2001. The BAC comprises 12 to 15 members – nine to 12 parents/guardians or other community residents, a licensed staff representative, a non-licensed staff representative, and a principal representative. Terms of office are three years and will be in effect from July 1, 2026, through June 30, 2029.

The open position(s) on the BAC are for one parent/guardian or resident, one principal, one district office staff, and two students. The applicants below are being recommended for appointment to the BAC:

David Lostetter	Principal
Chas McCready	Parent/guardian/resident (Apple Valley) - incumbent
Wyatt Miller	Student (Rosemount High School) – incumbent
Laasya Panari	Student (Rosemount High School) – incumbent
Stephanie Rudie	District Office Staff – incumbent
Kate Schmidt	Parent/guardian/resident (Apple Valley)

Alternatives
Appoint one or other individuals to the BAC.

Recommendation
Appoint the individuals listed above to terms on the BAC, which run from July 1, 2026, through June 30, 2029.

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Meeting Date: **06/22/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Edulog Routing Software, GPS, and Tablets**

Presenter(s): **Dan Kretsinger** Title(s): **Coordinator of Transportation**
Christopher Onyango-Robshaw **Director of Finance and Operations**

Background
Independent School District 196 transports more than 22,000 students daily using approximately 220 district-owned buses. The Transportation department's mission is to support education by safely, reliably, and efficiently transporting students to and from school and school-related activities.

Due to the extreme complexity and multiple layers of our district's routing requirements, our current legacy software, Versatrans, is no longer a viable option to sustain efficient operations. To modernize operations, improve student safety, and optimize route efficiency, the Transportation department requires an upgraded logistics solution.

Proposed specifications
Administration recommends moving forward with Edulog (Education Logistics), a modern routing platform that provides advanced optimization tools, real-time GPS tracking, and digital student verification features. To ensure seamless integration and evaluate the platform's effectiveness prior to a full-fleet rollout, the district will also initiate a pilot for 20 tablets to be used on board buses.

In compliance with public procurement requirements and to ensure competitive, optimized pricing, this software program will be purchased through a Sourcewell contract (102924).

The initial procurement includes Edulog Cloud Software, Integrated GPS hardware, and 20 driver tablets for in-cab navigation, live route maps, digital student rosters, and driver time-tracking.

Costs associated with this implementation, including the pilot program, total approximately $193,620 annually and will be funded entirely within the approved Transportation department budget. If the pilot proves successful, the administration will return to the School Board with a future Consent Agenda item outlining the total cost and funding plan for expanding tablet deployment and fleet maintenance software to the remainder of the fleet.

Alternatives
Do not approve the recommendation.

Recommendation
Authorize administration to purchase Edulog routing software, including integrated GPS and 20 tablets for a pilot program, as presented.

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Meeting Date: **06/22/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Termination and Non-Renewal of Probationary Teachers**

Presenter(s): **Tiffany Weiler** Title(s): **Coordinator of Human Resources**

Background
Each school year, staffing needs require the district to reassign continuing contract teachers. Part-time positions are combined to create as many full-time positions as possible. Accordingly, it has been the district's practice to terminate certain probationary teachers. The attached resolution provides for the termination and non-renewal of contracts of certain probationary teachers. These teachers may apply for vacant positions for the 2026-27 school year when positions are posted for outside candidates.

Alternatives
1. Do not approve the resolution.
2. Modify or suggest changes to the resolution.

Recommendation
Approve the resolution terminating certain probationary teachers.

Member _____introduced the following resolution and moved its adoption:

RESOLUTION RELATING TO THE TERMINATION AND NON-RENEWAL OF THE TEACHING CONTRACTS OF THE FOLLOWING PROBATIONARY TEACHERS:

Ward, Avery

WHEREAS, the above named are probationary teachers in Independent School District 196.

BE IT RESOLVED, by the School Board of Independent School District 196, that pursuant to Minnesota Statutes 122A.40, Subdivision 5, that the teaching contracts of the above named, who are probationary teachers in Independent School District 196, be hereby terminated at the close of the current 2025-26 school year.

BE IT FURTHER RESOLVED that written notice be sent to said teachers regarding termination and non-renewal of their contracts, as follows:

NOTICE OF TERMINATION
AND NON-RENEWAL

«First» «Last»
«Location»
«Emp_»

Dear: «First»,

You are hereby notified that at a regular meeting of the School Board of Independent School District 196 held on June 22, 2026, a resolution was adopted by majority vote to terminate your contract effective at the end of the current school year and not to renew your contract for the 2026-27 school year. Said action of the Board is taken pursuant to Minnesota Statutes 122A.40, subdivision 5.

You may officially request that the School Board give its reasons for the non-renewal of your teaching contract. Such request should be received within ten days after the receipt of this notice.

Yours very truly,

SCHOOL BOARD OF INDEPENDENT SCHOOL DISTRICT 196

The motion for the adoption of the foregoing resolution was duly seconded by Board Member

_____and upon vote being taken thereon, the following

voted in favor thereof: _____

and

the following voted against the same:_____,

whereupon said resolution was declared duly passed and adopted.

_____

Robin Cerio, Clerk of the School Board, ISD 196

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Public Schools

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Meeting Date: **06/22/2026** Place on Agenda: **Reports** Action Requested: **None**

Topic: **Spring FastBridge Literacy Report**

Presenter(s): **Jeremy Sorenson** Title(s): **Director of Elementary Education**
Stephen Bell-Kemp **Coordinator of Research, Assessment & Analytics**

Background
Achieving, strengthening, and aligning curriculum and instructional practices, with a focus on literacy, across all classrooms to improve student outcomes, is a top priority within the district's Strategic Roadmap.

This year, all students in grades K-10 participated in universal screening assessments. FastBridge is a screening tool used nationally and across Minnesota. In District 196, we screen students to monitor their progress three times a year - fall, winter, and spring. The data from FastBridge helps us identify whether students are on target for their grade level, how a teacher might adapt instruction, and the effectiveness of our curriculum and instruction system-wide.

During this report, Jeremy Sorenson and Stephen Bell-Kemp will provide the Board a summary of literacy universal screening data for the 2025-26 school year. The presentation will include how the district has responded to the results and planned adjustments for the 2026-27 school year.

Recommendation
This report is provided for information only. No action is required at this time.

2025-2026 FastBridge Summary

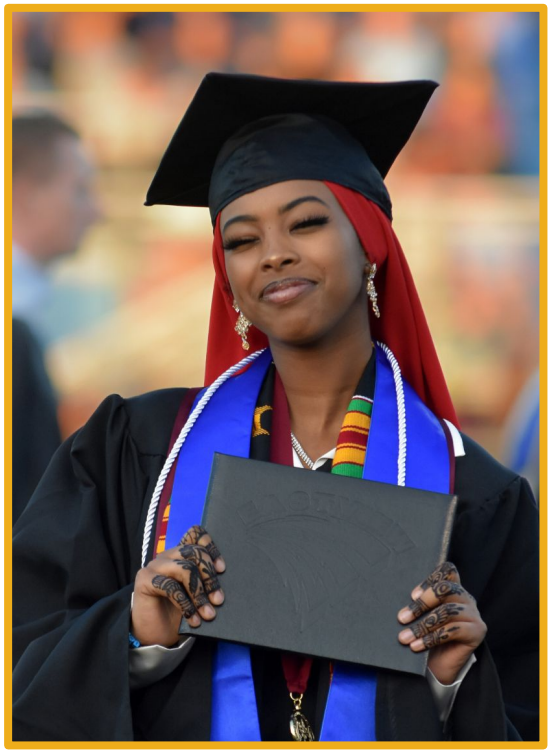
June 22, 2026

DISTRICT196

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STRATEGIC ROADMAP



MISSION

Educating, developing, and inspiring our students for lifelong success.

VISION

- Developing the whole student and honoring diverse needs and cultures.
- Engaging students with opportunities in academics, arts and athletics.

CORE VALUES

Student-Centered • Empathy • Wellness • Integrity • Achievement
Collaboration • Community • Lifelong Learning

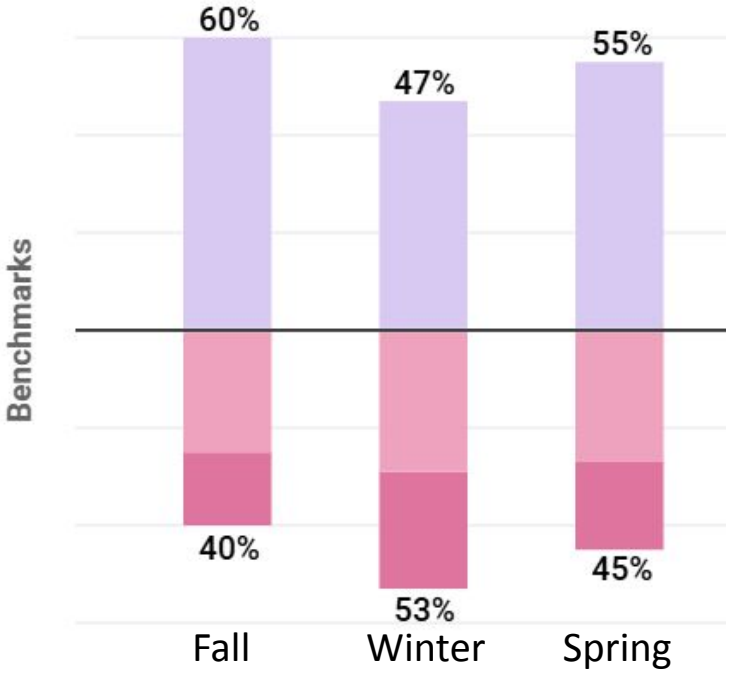
STRATEGIC PRIORITIES

Wellbeing • **Achievement** • Equity • Resources

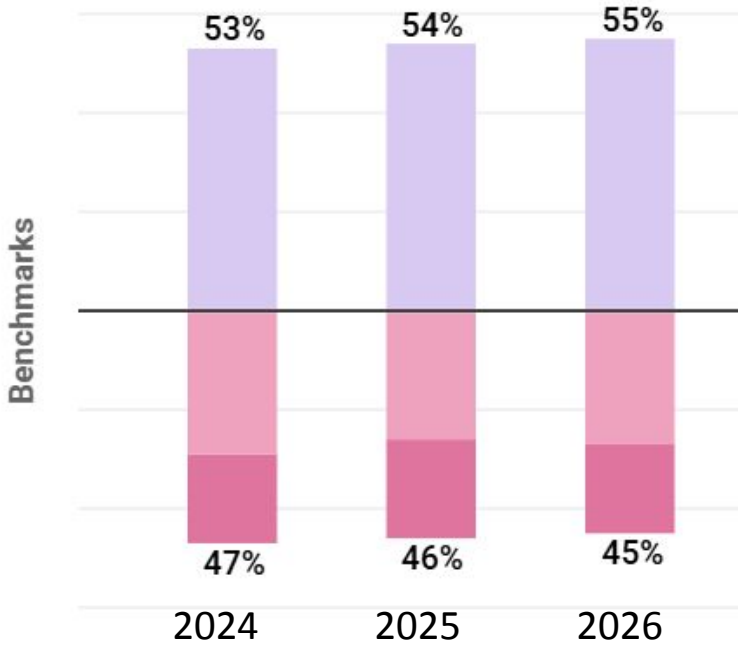
FASTBRIDGE READING (Grades K-1)

Low risk Some risk High risk

2025-26 School Year

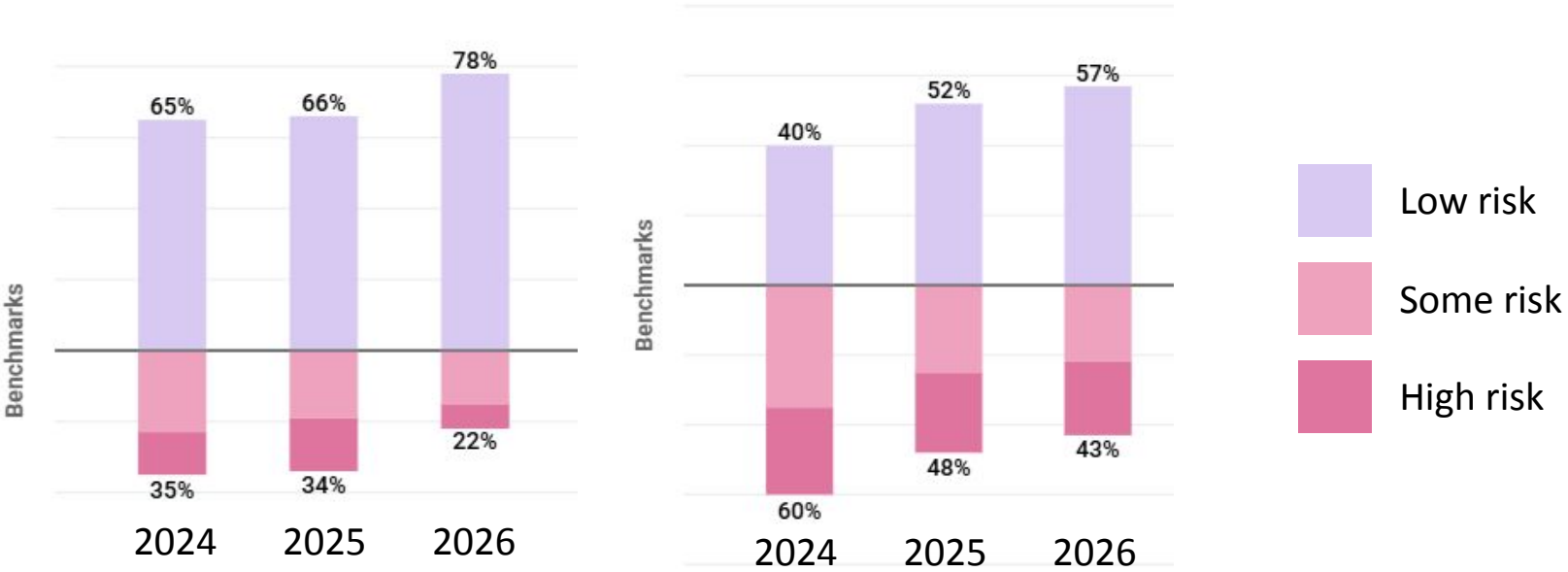


Spring over past 3 years



FASTBRIDGE READING (Grades K-1)

- Highest number of classrooms reaching 80% proficiency level
- Early adopters of PLCs are excelling



FastBridge – Reading Screener

Grades K-1

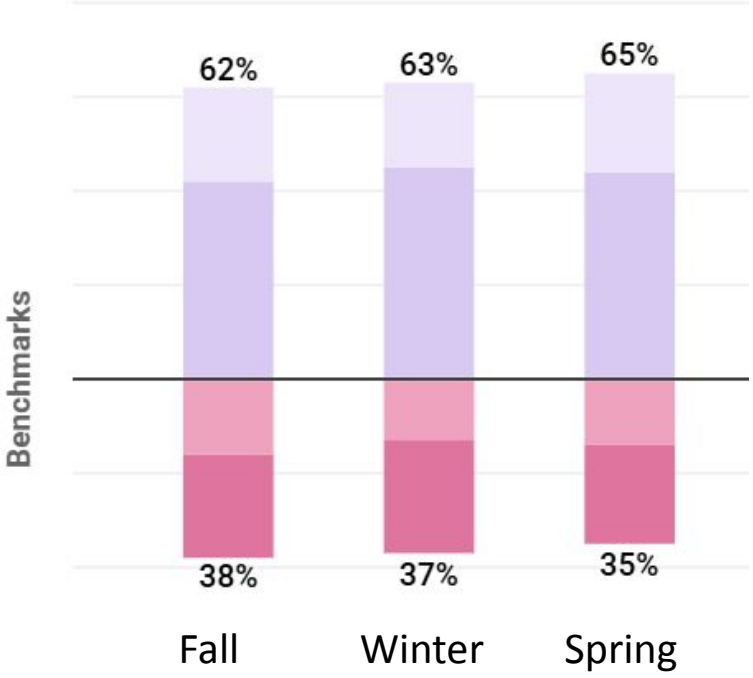
- Implement writing curriculum in 2026-27
- Surveyed Kindergarten teachers throughout the district
- Adjust scope and sequence for next year



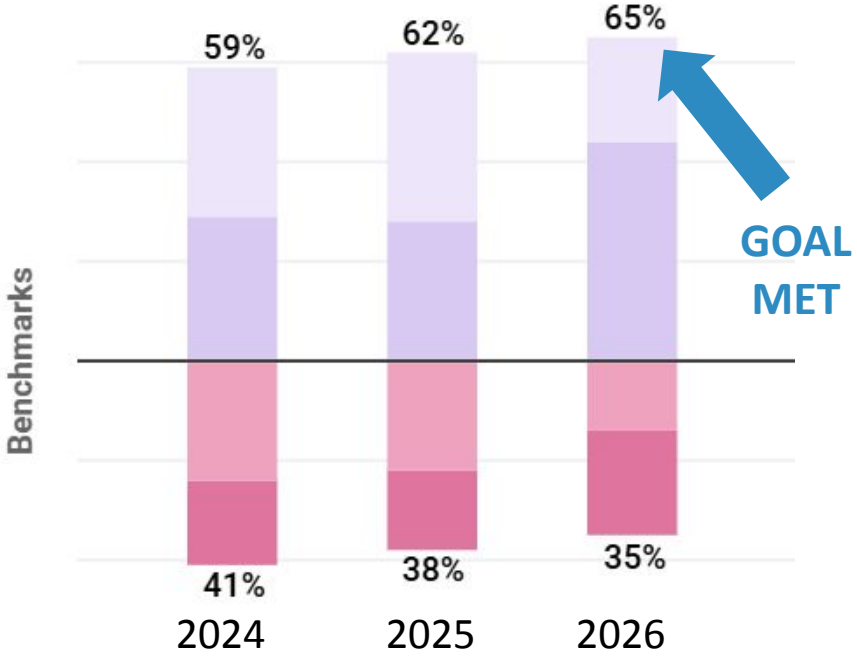
FASTBRIDGE READING (Grades 2-10)

On track | Low risk | Some risk | High risk

2025-26 School Year



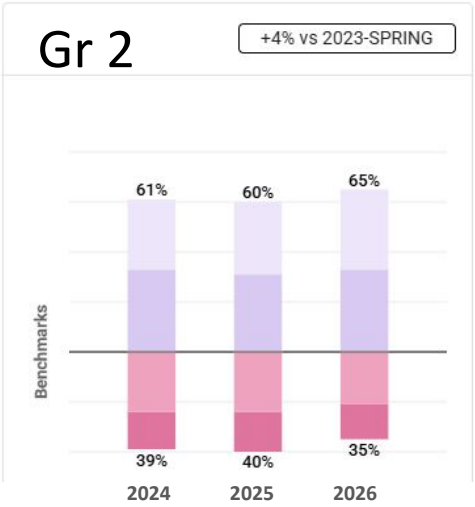
Spring over past 3 years



FASTBRIDGE READING (Grades 2-6)

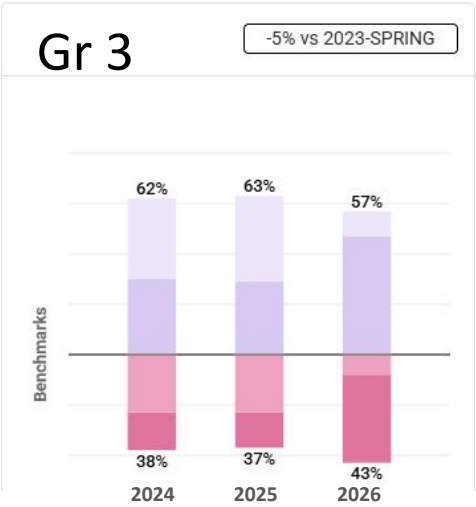
Gr 2

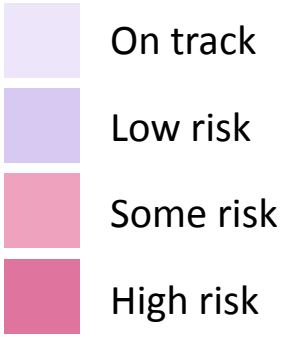
+4% vs 2023-SPRING



Gr 3

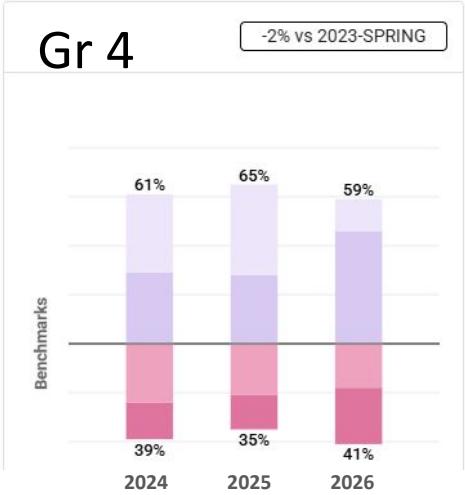
-5% vs 2023-SPRING





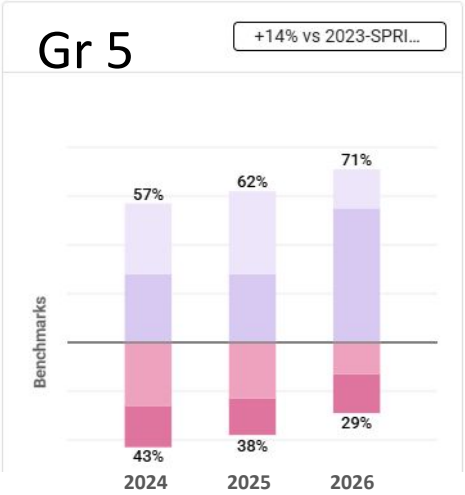
Gr 4

-2% vs 2023-SPRING



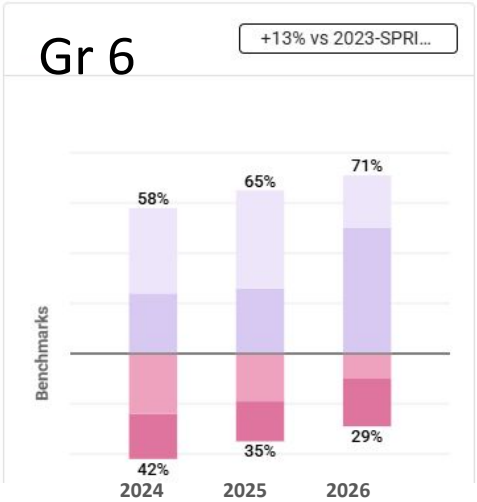
Gr 5

+14% vs 2023-SPRI...



Gr 6

+13% vs 2023-SPRI...



FastBridge – Reading Screener

Grades 2-10

- Introduced a “Day 6” into elementary scope and sequence
- Increase supports for multisyllabic instruction
- Grade 3 phonics instruction and comprehension focus
- Adoption of intervention curriculum for all schools



Looking ahead

- Continue FastBridge screening for grades K-10
- Pilot screening tool at SES and ALC
- Continued professional development

THANK YOU!



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Meeting Date: **06/22/2026** Place on Agenda: **Reports** Action Requested: **None**

Topic: **Secondary Education Academics, Arts and Athletics Year in Review**

Presenter(s):		Title(s):	
	Eric Hansen		**Director of Secondary Education**
	Polly Reikowski		**Eagan High School Principal**
	Pete Roback		**Rosemount High School Principal**
	Bill Blatzheim		**Apple Valley High School Assistant Principal**
	Matt Percival		**Eastview High School Assistant Principal**

Background
District 196 has a strong history in academics, arts, and athletics. We call it our Triple A philosophy, and it's at the core of our district's secondary schools.

Tonight, Director Hansen will be joined by Principals Reikowski and Roback, Assistant Principal Percival, and Assistant Principal Blatzheim to share the district's Triple A year-in-review. The report will highlight the district's growth and achievements in each of these areas for the 2025-26 school year.

Recommendation
This report is for information only and does not require Board action.

Triple A Report

Pete Roback, Polly Reikowski, Bill Blatzheim, Matt Percival, and Eric Hansen

June 22, 2026

DISTRICT196

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STRATEGIC ROADMAP



DISTRICT 196

STRATEGIC ROADMAP

ADOPTED JUNE 26, 2023

MISSION

OUR CORE PURPOSE WITH DISTINCTION

Educating, developing, and inspiring our students for lifelong success.

VISION

WHAT WE INTEND TO CREATE

District 196 provides the experiences that our students, families and employees desire by:

- Developing the whole student and honoring diverse needs and cultures;
- Engaging students with opportunities in academics, arts and athletics, and
- Living our mission and core values to prepare students, families and employees for lifelong success.

CORE VALUES

DRIVERS OF OUR WORDS AND ACTIONS

Student-Centered	All decisions are centered on what is best for students.
Empathy	Seeking awareness and understanding of the perspectives and experiences of others.
Wellness	Support the emotional, social and physical well-being of the whole person.
Integrity	Act with respect, honesty and responsibility.
Achievement	Provide learning with high expectations, rigor and resiliency for all.
Collaboration	Learn and engage together for a shared purpose.
Community	Foster an environment of inclusivity, engagement and belonging.
Lifelong Learning	Inspire a love of learning for all ages.

STRATEGIC PRIORITIES

FOCUS OF OUR CONTINUOUS IMPROVEMENT

Wellbeing	Increasing capacities, skills, structures, and experiences in social-emotional wellbeing.
Achievement	Strengthening and aligning curriculum and instructional practices across all classrooms to improve student outcomes and staff efficacy.
Equity	Supporting equity as a core competency through practices, structures, beliefs, resources and staffing.
Resources	Providing staffing, facilities, technology and equipment needed to support a safe, sustainable and dynamic learning environment for all students.

MISSION

Educating, developing, and inspiring our students for lifelong success.

VISION

- Developing the whole student and honoring diverse needs and cultures.
- Engaging students with opportunities in academics, arts and athletics.

CORE VALUES

Student-Centered • Empathy • **Wellness** • Integrity • **Achievement**
Collaboration • **Community** • Lifelong Learning

STRATEGIC PRIORITIES

Wellbeing • Achievement • Equity • Resources

ACADEMICS · ARTS · ATHLETICS

ACADEMICS









ACADEMICS
College Credit Opportunities

3,424

Students enrolled in at least one Advanced Placement (AP) course
36.5% grades 9-12

948

Students enrolled in College in the Schools (CIS) courses
13.5% grades 10-12

> 500

Students in Postsecondary Enrollment Options (PSEO)
7.1% grades 10-12

Career and Technical Education 5,640 enrolled



Construction & Trades



Health Occupations



Aviation

ARTS









ARTS





40,000+

Audience members at concerts, plays, musicals, and art showcases

5,800

Participated in band, choir, dance, theater, visual arts, and arts clubs

100+

Recognitions in music, speech, debate, theater, and visual arts

ATHLETICS






IRISH
HIGH SCHOOL GIRLS FU
STATE CHAMPIONSHIP TOURNAM


molten
LIGHTNING

ATHLETICS





> 600

More than 600 coaches in District 196 working with High School Athletes

46%

Of high school students participated in one or more MSHSL Sport

31

District 196 was represented in 31 of 37 State Tournaments

ACTIVITIES


T: THIS WEEK ON
EAGAN AM
S: OUR FIRST CRIBS
OF THE YEAR
T: DRIFTING AT
ELKO SPEEDWAY
EAGAN
AM


HIGH TECH KIDS
Breaking
Bot
31924





ACTIVITIES

& Student Led Clubs



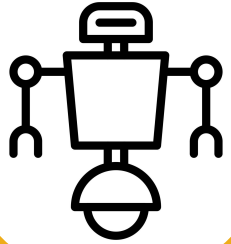
530

Speech & Debate



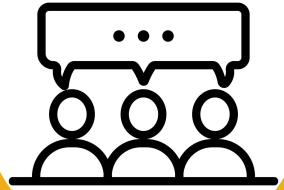
475

DECA & BPA



144

Robotics



100+

Clubs Student Led



Thank you!

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Public Schools

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Meeting Date: **06/22/2026** Place on Agenda: **Reports** Action Requested: **None**

Topic: **Superintendent Year-End Evaluation**

Presenter(s): **Anna Williams** Title(s): **School Board Vice Chairperson**

Background
At the Special meeting held at 5:30 p.m. on June 15, the School Board met with Superintendent Bolsoni to conduct the Superintendent's Year-End Evaluation, pursuant to M.S. 13D.05, Subd. 3 (a).

The School Board uses the MSBA Goals and Standards-Based Superintendent Evaluation model to guide its discussion and evaluation. The Board's discussion focused on the Superintendent Evaluation Parameters and goals set by the Board at the Sept. 15, 2025, Special meeting.

The Board concluded that Superintendent Bolsoni is meeting overall expectations.

Strengths and accomplishments

1. Successful passage of the capital projects levy;
2. Effective implementation of new assessment tools, including Fast Bridge; and
3. Significant progress in strategic planning and Board reporting.

Areas for continued growth

4. Further connect data reporting to strategic plan outcomes;
5. Continue to streamline communication with families and community members from diverse backgrounds; and
6. Expand cultural proficiency initiatives across the district.

The School Board expressed appreciation for Superintendent Bolsoni's leadership and ongoing commitment to advancing the district's strategic priorities.

Recommendation
No action is required at this time.

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Meeting Date: **06/22/2026** Place on Agenda: **Old Business** Action Requested: **Approval**

Topic: **2026-27 Preliminary Budget**

Presenter(s): **Danny DuChene** Title(s): **Coordinator of Finance**

Background
The district's preliminary budget for the 2026-27 school year is presented for approval. The Finance department developed the budget with input from members of the School Board, Budget Advisory Council, and district budget administrators. It incorporates the budget and staffing guidelines reviewed and approved by the School Board in January 2026.

The preliminary budget book is prepared to meet the requirements of the Meritorious Budget Award (MBA) program administered by the Association of School Business Officials International (ASBO). The program sets minimum standards for the presentation and issuance of school district budgets internationally. District 196 has received the Meritorious Budget Award for the last 11 years.

The 2026-27 preliminary budget document is organized into four sections:

1. Executive Summary – This section provides a comprehensive financial picture of the school district, similar to the *A Budget Guide for Our Community* from the final budget.

2. Organizational – This section provides readers with pertinent information about the district, including legal autonomy, level of education provided, geographic area served, the district's mission and goals, basis of accounting used for financial reporting, an overview of how schools in Minnesota are funded, and the budget development process.

3. Financial – This section presents financial information in a pyramid approach, beginning with a very high-level view followed by four levels that provide progressively greater detail.
    a. Level One – Summary of All Funds
    b. Level Two – Summary of All Governmental Funds
    c. Level Three – Summary of Individual Funds
    d. Level Four – Summary by School/Site
    e. Level Five – Capital Projects Summary

4. Informational – This section provides district-specific statistics, such as assessed value of taxable property, property tax rates, tax collections, district enrollment history, staffing allocations, outstanding bond issues and bond amortization schedule, and performance indicators.

A summary of the proposed 2026-27 budget and projected fund balances on June 30, 2026, can be found on pages 8 and 19.

Alternatives
Suggest changes to the preliminary budget.

Recommendation
Approve the 2026-27 preliminary budget.

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Leighton S. – RE 4th Gr

2026-27 Preliminary Budget

Fiscal Year Ending June 30, 2027

INDEPENDENT SCHOOL DISTRICT 196

Rosemount-Apple Valley-Eagan Public Schools
Dakota County • Rosemount, Minnesota 55068

district196.org



Keira W. – BHMS 7th Gr

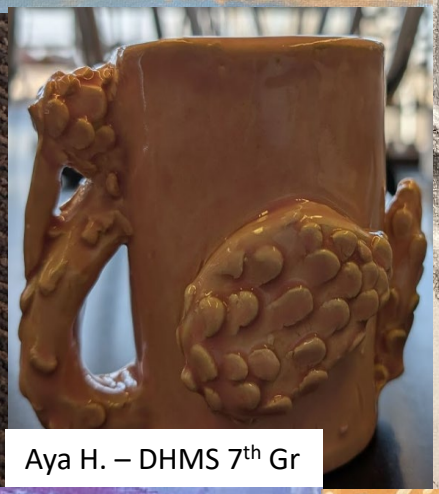
Educating, developing, and inspiring our students for lifelong success.



Kenzi – NV 5th Gr



Maren D. – GL 5th Gr



Aya H. – DHMS 7th Gr



Zarita A. – DHMS 7th Gr



Bea B. – CP - Kindergarten



Marianna K.- SHMS 7th Gr



Hailey K. – RP 5th Gr

Table of Contents

	Page
Table of Contents	3
Letter of Transmittal	6
Meritorious Budget Award for 2025-26	9
EXECUTIVE SUMMARY	
The District	13
District Students	14
The School Board & Superintendent; District Administration	15
District Staff	16
District Strategic Roadmap	17
The Budget	
The Budget Process and Timeline	18
District Budget – Summary of All Funds	19
All Funds – Revenue Summary	20
All Funds – Expenditure Summary	21
General Fund – Revenue by Source	22
General Fund – Expenditures by Object	23
General Fund – Expenditures by Program	24
Property Taxes	25
District Debt Schedule and Other Post-Employment Benefits (OPEB)	26
Achievements	27
Frequently Asked Questions (FAQs) and Contact Information	28
ORGANIZATIONAL SECTION	
District Overview	31
Governance	33
District Mission and Strategic Plan	36
Significant Budget and Financial Items	37
School Funding	43
Budget Development Process	56
Budget Allocations	60
Appendix A – Budget Policies, Administrative Regulations and Procedures	68
FINANCIAL SECTION	
Fund Level Summary	
Level One – Summary Data for All Funds	
Summary Data All Funds	80
Level Two – Summary Data for Governmental Funds	
Summary Data – Governmental Funds	84

Table of Contents (continued)

	Page
Level Three – Summary Data for Individual Funds	
General Fund – All Sub Accounts	88
Special Revenue Funds – All Funds Combined	92
Special Revenue Funds – Nutrition Services Fund	94
Special Revenue Funds – Community Service Fund	96
Building Construction Fund	98
Debt Service Funds – All Sub Accounts Combined	100
Debt Service Funds – Regular Debt Service Fund	102
Debt Service Funds – Other Post-Employment Benefits (OPEB) Debt Service	103
Proprietary Funds – Internal Service Funds	104
Fiduciary Funds – Trust Funds	106
Level Four – Summary of Individual Schools/Sites	
Cedar Park Elementary Science, Technology, Engineering and Math (STEM) School	109
Deerwood Elementary School	110
Diamond Path Elementary School of International Studies	111
East Lake Elementary School	112
Echo Park Elementary School of Leadership, Engineering and Technology	113
Emerald Trail Elementary School	114
Glacier Hills Elementary School	115
Greenleaf Elementary School	116
Highland Elementary School	117
Northview Elementary School	118
Oak Ridge Elementary School of Leadership, Environmental and Health Studies	119
Parkview Elementary School	120
Pinewood Elementary School	121
Red Pine Elementary School	122
Rosemount Elementary School	123
Shannon Park Elementary School	124
Southview Elementary School	125
Thomas Lake Elementary School	126
Westview Elementary School	127
Woodland Elementary School	128
Black Hawk Middle School	129
Dakota Hills Middle School	130
Falcon Ridge Middle School	131
Rosemount Middle School	132
Scott Highlands Middle School	133
Valley Middle School of STEM	134
Apple Valley High School	135
Eagan High School	136
Eastview High School	137
Rosemount High School	138
School of Environmental Studies	139
Area Learning Center	140
School Pictures	141

Table of Contents (continued)

	Page
Level Five – Summary of Capital Projects	
Capital Projects Funds Summary	148
Capital Projects – Long-Term Facilities Maintenance (LTFM)	149
Capital Projects – Operating Capital	151
Capital Projects – Building Construction Fund	153
INFORMATIONAL SECTION	
Student	
Enrollment by Grade by Year and Enrollment Projection Methodology	156
Enrollment by School by Year	157
Enrollment by School by Grade: 2026-27 Projection	158
Students Average Daily Membership (ADM)	159
Department and Operating Indicators	
Assessment and Student Achievement	160
Nutrition Services Data	161
Employees by Full-Time Equivalent (FTE)	162
School Facilities	163
Demographic and Economic Data	164
Property Taxes	
Overview of Calculating School Property Taxes and Tax Rates	165
Property Tax Capacity, Estimated Market Value of Property, Taxable Market Value	166
Property Tax Information/Valuation Data	167
Tax Revenues, Levies, and Collections	168
Tax Rates	169
Outstanding Debt	
Long-Term Debt Obligations	170
Long-Term Debt – Minimum Future Payments Summary	171
Legal Debt Margin Information	172
Long-Term Debt – Minimum Future Payments – General Obligation Bonds	173
Long-Term Debt – Minimum Future Payments – Capital Leases	174
Long-Term Debt – Minimum Future Payments – Certificates of Participation	175
Financial Statistics	
Fund Balances of Governmental Funds	177
Changes in Fund Balances of Governmental Funds (Actuals)	178
Glossary of Terms and Acronyms	179

Special Thank You

District 196 would like to extend a special thank you to the incredible student artists and schools who provided the artwork showcased throughout the 2026-27 preliminary budget book. Our students' talent and creativity is exceptional and the district is honored to display their work to the community through this presentation.

June 22, 2026

To the School Board, citizens, employees, and patrons of Independent School District 196:

INTRODUCTION
Pursuant to the Minnesota Statute 123B.77, the finance department is pleased to submit the District 196 Preliminary Budget for the 2026-27 fiscal year.

This budget has been developed with considerable input from the School Board, the district's Budget Advisory Council, members of the superintendent's cabinet and district administrators. It was prepared in accordance with the budget planning guidelines reviewed by the district's Budget Advisory Council and School Board in January, February, and March 2026. It was also reviewed by the School Board at its regular meeting on June 8, 2026. This budget seeks to support the district's mission of "*Educating, developing, and inspiring our students for lifelong success*" by maximizing the use of available resources and minimizing taxpayer burden.

The budget book has been designed to give readers a better understanding of the financial structure and budgeting process of the district. The book has been organized using a pyramid approach so readers may progress from an overview to greater levels of detail. The pyramid approach begins with a summary of all fund categories and then presents individual funds. Readers can work their way down the pyramid and budget details become more specific as readers move from the beginning to the end of the document.

REPORT FORMAT
This budget book format is based on the requirements of the Association of School Business Officials International's (ASBO's) Meritorious Budget Award (MBA) program. The MBA program sets standards for the presentation and issuance of school budgets internationally. It is also used for selection of the most comprehensive budget documents to receive the MBA. The district received the ASBO Meritorious Budget Award for the last eleven fiscal years.

This budget document is presented in four sections:

The **Executive Summary** section provides an overview of the remaining three sections described below.

The **Organizational** section provides an explanation of the district's legal autonomy, governance structure, mission and goals. In addition, the organizational section discusses the policies, assumptions and procedures used in developing the budget.

The **Financial** section is organized into four levels, using a pyramid approach to provide further detail in each level. The four levels are as follows:

Level One – Summary of All Funds
Level Two – Summary of Governmental Funds
Level Three – Summary of Individual Funds
Level Four – Summary of Individual Schools/Sites
Level Five – Summary of Capital Projects

The **Informational** section provides selected financial, demographic and economic data on a multi-year comparative basis as well as a glossary to assist the reader with school finance terms and acronyms used in this document.

REPORTING ENTITY AND ITS SERVICES

The school district was incorporated in 1950 and serves nine suburban communities within Dakota County, located on the southeastern edge of the Minneapolis/St. Paul metropolitan area. The district provides a full range of public education services appropriate to pre-kindergarten through grade 12, a Transitions Plus program serving young adults with disabilities, and enrichment opportunities for community members outside the pre-K through grade 12 system.

FINANCIAL AND BUDGETARY CONTROL

The district's administration is responsible for establishing and maintaining internal controls designed to ensure district assets are protected from misuse or loss.

The internal control system is designed to provide reasonable, but not absolute, assurance these objectives are met. The concept of reasonable assurance recognizes 1) the cost of a control should not exceed the benefits likely to be derived, and 2) the valuation of the costs and benefits requires estimates and judgments by management.

The district's budget process is based on development of a budget projection model that attempts to project available resources and expenditures over a multi-year period. The budget projection is used by the School Board and the administration to determine budget parameters, including staffing guidelines. This budget has been prepared in accordance with the budget parameters and personnel staffing guidelines approved by the School Board on January 12, 2026.

Legal budgetary control is at the fund level; however, directors, principals, coordinators and other budget managers are responsible for monitoring their budget centers within each of the funds. All appropriations lapse at fiscal year-end.

DISTRICT MISSION AND STRATEGIC ROADMAP

Mission - Our Core Purpose with Distinction
Educating, developing, and inspiring our students for lifelong success.

Vision - What We Intend to Create
District 196 provides the experiences that our students, families and employees desire by:
•Developing the whole student and honoring diverse needs and cultures;
•Engaging students with opportunities in academics, arts and athletics, and
•Living our mission and core values to prepare students, families and employees for lifelong success.

Core Values - Drivers of Our Words and Actions
•Student-Centered – All decisions are centered on what is best for students.
•Empathy – Seeking awareness and understanding of the perspectives and experiences of others.
•Wellness – Support the emotional, social and physical well-being of the whole person.
•Integrity – Act with respect, honesty and responsibility.
•Achievement – Provide learning with high expectations, rigor and resiliency for all.
•Collaboration – Learn and engage together for a shared purpose.
•Community – Foster an environment of inclusivity, engagement and belonging.
•Lifelong Learning – Inspire a love of learning for all ages.

Strategic Priorities - Focus of Our Continuous Improvement
•Well-being: Increasing capacities, skills, structures, and experiences in social-emotional well-being.
•Achievement: Strengthening and aligning curriculum and instructional practices across all classrooms to improve student outcomes and staff efficacy.
•Equity: Supporting equity as a core competency through practices, structures, beliefs, resources and staffing.
•Resources: Providing staffing, facilities, technology and equipment needed to support a safe, sustainable and dynamic learning environment for all students.

FISCAL SUMMARY

The following is a summary listing of the budget for each of the fund groups contained in the 2026-27 Preliminary Budget:

	Projected Fund Balance 7/1/2026	Revenues	Expenditures	Other Financing Sources (Uses)	Projected Fund Balance 6/30/2027
General Fund	108,936,628	549,647,508	548,461,009	(197,260)	110,123,127
Special Revenue Funds	16,632,905	36,147,311	40,189,864	197,260	12,590,352
Building Construction Fund	179,411,437	10,000,000	193,237,533	100,000,000	96,173,904
Debt Service Funds	9,840,487	36,157,385	35,203,400	-	10,794,472
Internal Service Funds	11,367,224	89,990,000	88,180,000	-	13,177,224
Fiduciary Funds	69,799,246	3,500,000	3,500,000	-	69,799,246
	395,987,927	**725,442,204**	**908,771,806**	**100,000,000**	**312,658,325**

FINANCIAL PROSPECTS FOR FUTURE YEARS

With the exception of the voter-approved excess operating levy, capital projects levy, and building bond referendum, the district is dependent on the State of Minnesota for the majority of its general operating revenue. Funding for operations from the state comes in the form of the general education funding formula, special education aid and other categorical funds. District voters approved a new 10-year capital projects levy in November 2025, providing the district with nearly $16 million of revenue annually for technology projects districtwide.

State general education aid is distributed on a per pupil unit basis, with the formula estimated at $7,683 for the 2026-27 school year. Increases to the basic general education formula allowance have averaged less than 2.75 percent over the past seven fiscal years, while salaries, benefits and other expenses have increased at higher rates each year.

Like other school districts across the state, District 196 continues to grapple with the effects of inadequate funding for special education services. The district budget anticipates a variance of $37 million between special education revenues and expenditures for the upcoming fiscal year.

The district is committed to engaging staff and community members in budget discussions and in consideration of other options for increasing revenues and containing expenditure growth.

ACKNOWLEDGEMENTS

This budget document requires many hours of preparation, deliberation and review on the part of the School Board, Budget Advisory Council members, superintendent, budget managers and members of the finance department. Many thanks go to all involved for their efforts in preparation of this important budget document.

Respectfully,



Christopher Onyango-Robshaw
Director of Finance and Operations



Danny DuChene
Coordinator of Finance



Kim Woods
Manager of Financial Systems, Reporting & Compliance

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to:

INDEPENDENT SCHOOL DISTRICT 196

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

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

Ryan S. Stechschulte
President

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

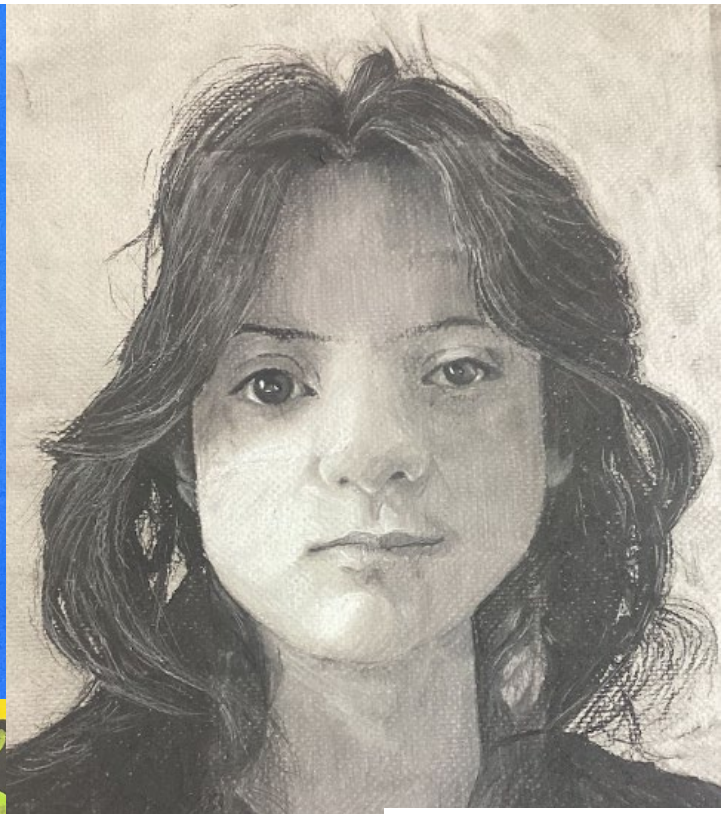

DISTRICT 196 · DISTRICT 196 · DISTRICT 196 ·

Executive Summary





Jayden J. – RE 4th Gr



Elise M. – DHMS 7th Gr



Camila CJ – GL 2nd Gr







Ophelia G.- WV 3rd Gr

Anabel R. – DHMS 6th Gr





Leah S. – CP 1st Gr

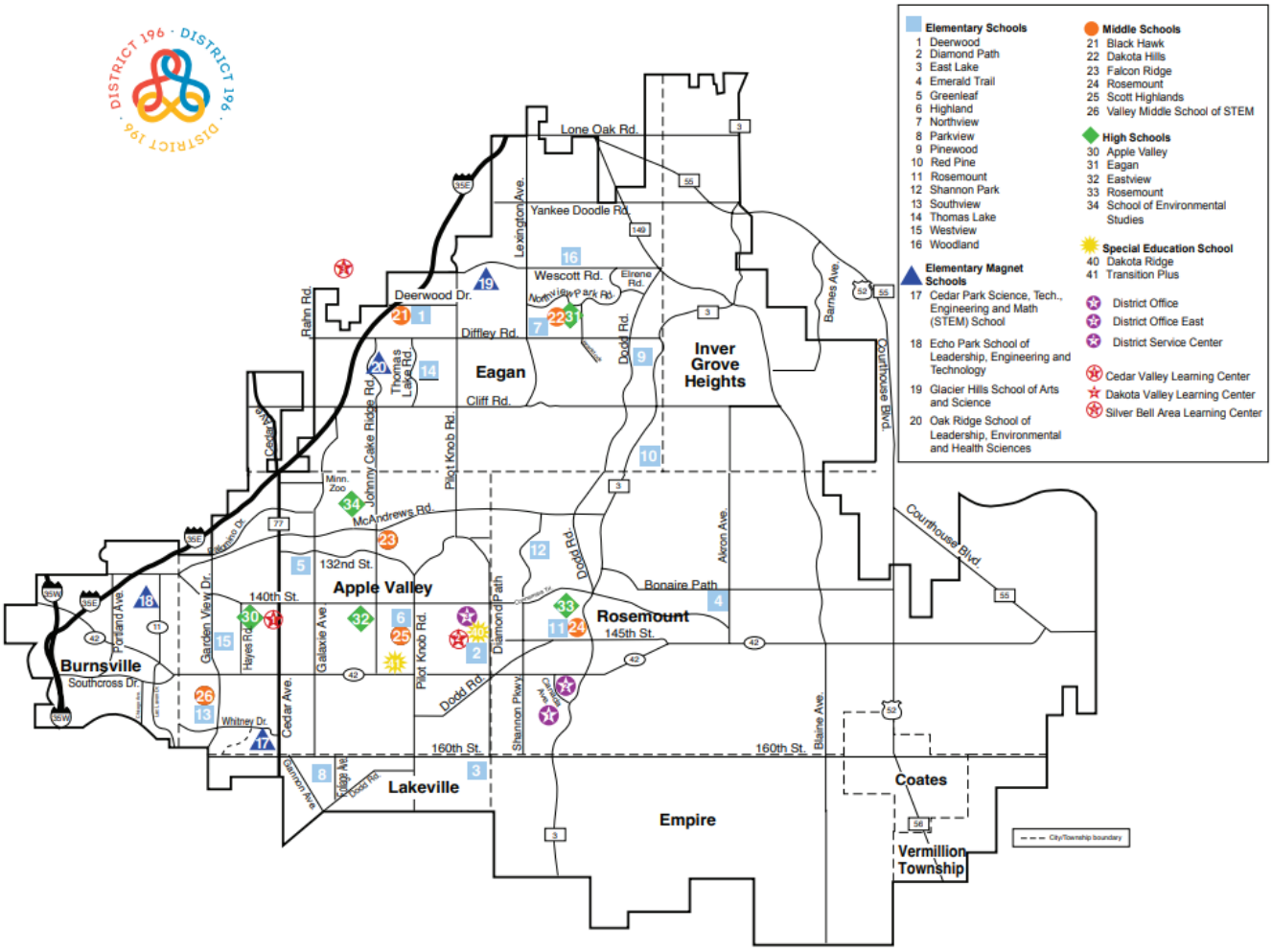


Milo M. – WL 5th Gr

The District

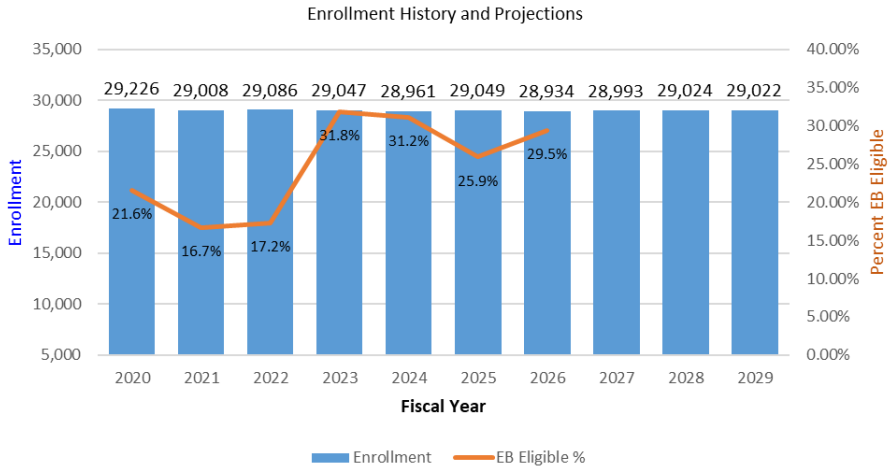
District 196 is a public school district in Dakota County, Minnesota serving approximately 29,000 students in early childhood programs through grade 12 and a Transitions Plus program serving young adults with disabilities, ages 18-22. The mostly suburban district covers 110 square miles in Dakota County and serves all or parts of the cities of Rosemount, Apple Valley, Eagan, Burnsville, Coates, Empire, Inver Grove Heights and Lakeville, and Vermillion Township. Total district population is approximately 167,000.

District 196 operates programs in 39 facilities, including 20 elementary schools, six middle schools, four comprehensive high schools, an optional high school for grades 11-12, an alternative high school, a school for students with special needs and three learning centers. The district also has three facilities for support staff.



District Students

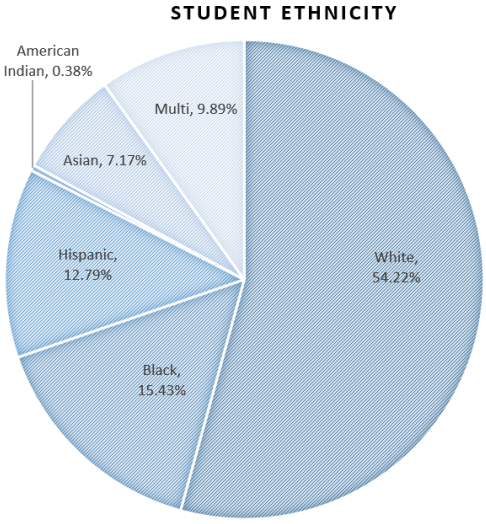
With an enrollment of 28,934 students in 2025-26, District 196 is one of the top five public school districts in the state of Minnesota. The district's enrollment has remained relatively flat for the past few years, with changes of less than one percent year to year. The district projects modest enrollment changes of less than one percent annually for the next couple years. The graph below shows the district's actual October 1 enrollment for the years ended June 30, 2020 through 2026, as well as projected October 1 enrollment for the years ended June 30, 2027 through 2029. Educational Benefit (EB) eligibility percentages shown below are also based on October 1 enrollment information of the respective school year.



The table to the right and the pie chart below show the ethnicity of District 196 students as of October 1 of the past eight fiscal years. The percentages of White, Black, and Hispanic students have remained relatively consistent over the last few years. The decrease in American Indian students is attributed to the changes in reporting outlined below the table. Over 9.8 percent of students identified with multiple ethnic backgrounds in 2025-26.

Percent of Students By Ethnicity (1)							
Year	White	Black	Hispanic	American Indian	Asian	Multi	Total %
2019	63.01%	12.02%	9.82%	0.29%	8.35%	6.50%	100.00%
2020	61.99%	12.18%	10.23%	0.32%	8.45%	6.80%	100.00%
2021	60.00%	13.42%	10.50%	0.41%	8.40%	7.27%	100.00%
2022	58.54%	14.25%	10.95%	0.37%	8.18%	7.63%	100.00%
2023	57.37%	14.47%	11.34%	0.38%	7.91%	8.42%	100.00%
2024	56.35%	14.36%	12.09%	0.35%	8.01%	8.73%	100.00%
2025	55.21%	14.76%	12.68%	0.36%	7.69%	9.21%	100.00%
2026	54.22%	15.43%	12.79%	0.38%	7.17%	9.89%	100.00%

(1) Beginning in the 2018-19 school year, the Minnesota Department of Education altered the way in which students identify ethnicity, adding in the "multi" and "Pacific Islander" categories to align with federal demographic reporting standards. As a result, the data in the table above and pie chart below is presented to reflect these changes.



The district's student population has a variety of educational needs, including English Learner (EL) and special education services. With over 100 languages represented throughout the district, EL programs ensure students new to the English language have equal access to a high-quality education. Many of these students come from households where English is not the primary language. In 2014-15, 1,553 (5.9 percent) of the district's students qualified for EL programming. In 2025-26, the number eligible for EL services was approximately 2,707 (9.2 percent). Providing high-quality and effective special education services remains a focal point for the district. In 2025-26, approximately 5,435 students qualified to receive special education services as part of an individualized education plan (IEP), compared to 4,168 who qualified for special education services in 2013.

The School Board & Superintendent

The School Board is the governing body of the district, responsible for developing policy to ensure the proper care, management and control of district affairs and supporting the mission of *educating, developing, and inspiring our students for lifelong success*. The board approves staff hiring, sets the annual local school levy, approves expenditures and educational programs (curriculum), and otherwise ensures the availability of proper facilities and equipment to support delivering the district's services.

The seven School Board members are elected at large in odd-numbered years and serve four-year terms. The board holds regular meetings on Mondays at least once each month, as well as special meetings and public hearings, as needed. The public is invited to attend board meetings and may address the board during the open forum and special communication portions of the meeting, as well as items on the agenda. The superintendent is appointed by and is responsible to the School Board and is the sole official representative of the district.



Cory Johnson
Chairperson
Term Ends 1/3/2028



Anna Williams
Vice Chairperson
Term Ends 1/3/2028



Robin Cerio
Clerk
Term Ends 1/7/2030



Sakawdin Mohamed
Treasurer
Term Ends 1/7/2030



Catherine Diamond
Director
Term Ends 1/3/2028



Leah Gardner
Director
Term Ends 1/7/2030



Jackie Magnuson
Director
Term Ends 1/3/2028



Michael Bolsoni
Superintendent

District Administration

The superintendent's administrative cabinet provides leadership to facilitate the successful operations of district programs, activities and services within the parameters of School Board policy.



Khia Bruse
Director of Community Education



Janet Fimmen
Director of Special Education



Eric Hansen
Director of Secondary Education



Rachel Hughes
Director of Instruction & Achievement



Virgil Jones
Director of Equity and Inclusion



Joel Milteer
Director of Human Resources



Christopher Onyango-Robshaw
Director of Finance & Operations



Jeremy Sorenson
Director of Elementary Education



Janet Swiecichowski
Director of Communications

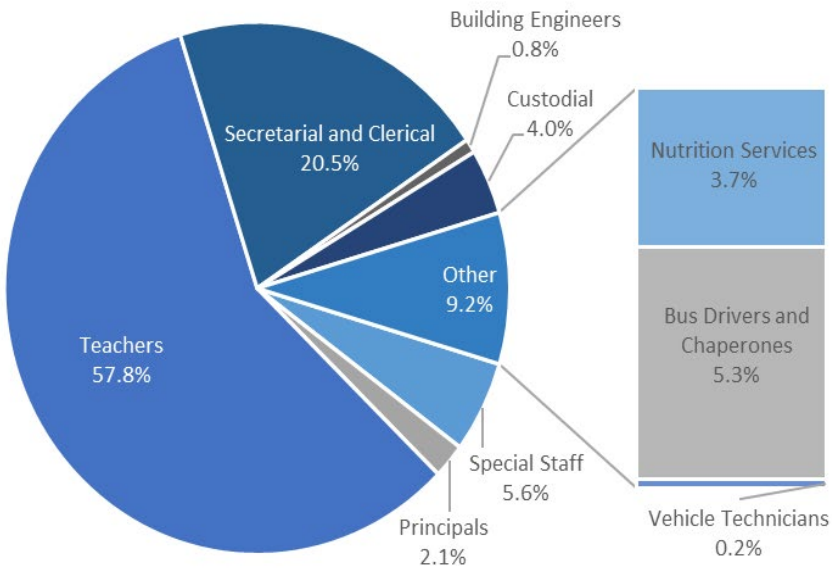


Adam Wattenbarger
General Counsel

District Staff

The district employs approximately 4,400 staff filling over 4,100 full-time equivalent (FTE) positions, a majority of which are teachers and classified staff who provide instructional support in the classroom. The pie chart to the right shows the percentage of FTE staff employed by the district, by category. Almost all district employees are organized under one of the ten collective bargaining agreements (CBAs) in effect between the groups and the district. The ten CBAs currently in effect are: teachers, principals, secretarial and clerical, building engineers, custodial, cultural family advocates, nutrition services, bus drivers, and vehicle technicians. The remaining employees, primarily district office directors, coordinators and administrators, work under special staff contracts, which are not collectively bargained.

FTE by Employment Category



The table below shows the history of FTEs by employee group. Over the past five years, staffing has increased slightly despite flat student enrollment. The largest increase corresponding with the opening/staffing of the new elementary school in 2025-26. The total number of staffing FTEs projected for the 2026-27 school year is based on projected October 1, 2026 student enrollment and School Board approved staffing guidelines and ratios, which include additions based on the operating levy passed by voters in November 2019. The table below does not include coaching assignments and other ancillary assignments with staffing costs reflected in the financial tables. As the district projects enrollment to remain relatively flat and stable over the coming years, the district is planning for budgeted FTEs to follow a similar trend as shown below.

Employee Group	Contract Group	Budget	Budget	Budget	Budget	Budget	Budget	Prelim Budget
District Administrators	Special Staff	39.75	48.65	48.60	50.77	55.82	56.89	57.99
Principals/Assistant Principals	Principals	45.86	45.50	48.00	45.00	46.50	47.50	49.00
Special Staff	Special Staff	65.25	78.48	83.10	85.63	84.71	84.05	107.45
Other Non-Licensed Staff	Special Staff	50.18	52.87	55.04	62.98	60.98	67.23	64.52
Assistant Administrators	Principals	27.00	27.57	32.24	36.40	35.86	38.35	38.30
Deans	Teachers	3.51	3.51	2.71	3.51	4.11	4.11	4.05
Teachers	Teachers	2,226.09	2,251.41	2,247.00	2,315.12	2,298.42	2,333.28	2,332.91
Nurses	Teachers	31.45	32.53	37.25	36.00	38.00	39.56	43.80
Secretarial/Clerical	Secretarial and Clerical	682.15	724.51	759.02	784.10	807.89	833.95	845.34
Building Engineers	Building Engineers	33.00	32.00	33.00	33.00	34.00	34.33	35.00
Custodians	Custodial	154.50	149.83	155.00	157.50	158.00	167.83	163.50
Nutrition Services	Nutrition Services	95.84	113.56	107.69	135.17	137.31	148.63	150.66
Bus Drivers and Chaperones	Bus Drivers and Chaperones	215.00	215.00	215.00	215.00	215.00	220.00	220.00
Vehicle Technicians	Vehicle Technicians	9.00	9.00	9.00	7.00	9.00	8.00	8.00
		3,678.58	**3,784.43**	**3,832.66**	**3,967.18**	**3,985.61**	**4,083.72**	**4,120.52**

The final staffing FTEs for the 2026-27 school year will be recalculated this fall, using actual October 1, 2026 student enrollment. School staffing information and parameters can be found on page 60 in Budget Allocations within the Organizational Section.

District Strategic Roadmap

Strategic Roadmap focuses work on priority areas

In June 2023, the School Board adopted a Strategic Roadmap for District 196 that was developed over two years using the bottom-up, "classroom to boardroom" process of Teamworks, International. The roadmap is grounded in a new mission, vision, core values and strategic priorities focused on wellbeing, achievement, equity, and resources. At the core of the roadmap are the desired daily experiences of students, parents and guardians, and staff in District 196, developed from responses to an online survey and focus group discussions with these stakeholder groups in November 2021. The work to support the desired daily experiences and strategic priorities is outlined in a three-year operational plan that was developed by leadership near the end of the process, and it is updated annually based on measures of progress that are part of the plan.

MISSION

OUR CORE PURPOSE WITH DISTINCTION

Educating, developing, and inspiring our students for lifelong success.

VISION

WHAT WE INTEND TO CREATE

District 196 provides the experiences that our students, families and employees desire by:

- Developing the whole student and honoring diverse needs and cultures;
- Engaging students with opportunities in academics, arts and athletics, and
- Living our mission and core values to prepare students, families and employees for lifelong success.

CORE VALUES

DRIVERS OF OUR WORDS AND ACTIONS

Student-Centered	All decisions are centered on what is best for students.
Empathy	Seeking awareness and understanding of the perspectives and experiences of others.
Wellness	Support the emotional, social and physical wellbeing of the whole person.
Integrity	Act with respect, honesty and responsibility.
Achievement	Provide learning with high expectations, rigor and resiliency for all.
Collaboration	Learn and engage together for a shared purpose.
Community	Foster an environment of inclusivity, engagement and belonging.
Lifelong Learning	Inspire a love of learning for all ages.

STRATEGIC PRIORITIES

FOCUS OF OUR CONTINUOUS IMPROVEMENT

Wellbeing	Increasing capacities, skills, structures and experiences in social-emotional wellbeing.
Achievement	Strengthening and aligning curriculum and instructional practices across all classrooms to improve student outcomes and staff efficacy.
Equity	Supporting equity as a core competency through practices, structures, beliefs, resources and staffing.
Resources	Providing staffing, facilities, technology and equipment needed to support a safe, sustainable and dynamic learning environment for all students.

The Budget Process and Timeline

The district's budget cycle is a continuous five-stage cycle, beginning with the property tax levy and ending with the annual year-end financial audit and report. Each stage requires School Board approval and is open for public inspection and comments. Below are general descriptions of each stage in the process.

1. **Property Tax Levy** – The process begins with submission of estimated property tax levy information to the Minnesota Department of Education (MDE) by mid-July. MDE calculates the maximum levy amount for each school district based on current legislation, voter-approved amounts, and formulas. This property tax levy information is reviewed, updated and certified by the School Board prior to the end of the calendar year. The collection of the property tax levy occurs during the calendar year and is intended to be used during the upcoming school year. For example, a tax levy for a coming year that is certified in December is collected in May and October of the following year and would be used for that coming school year.

2. **Preliminary Budget** – Following the levy certification, the district initiates the second stage in the process and begins development of the preliminary budget for the next school year. This process includes the completion of long-range enrollment projections, updating the five-year budget forecast, development of staffing guidelines and determination of revenue and expenditure assumptions to be included in the budget. The process also includes development of the capital expenditure budget for the next school year. Per state law, the School Board must approve a budget by the beginning of the fiscal year (July 1) in which it will be used. This provides the district with spending authority as the initial estimates are revised and actual enrollment is determined.

3. **Final Budget** – The third stage in the budgeting cycle happens each fall. The finance department updates the preliminary budget estimates and staffing allocations and develops the final budget. The revisions are based on any changes in laws affecting education finance and are based on actual enrollment on October 1 of the current school year.

4. **Budget Adjustments** – The fourth stage in the cycle is the spring budget adjustments based on revised information. Spring adjustments are primarily focused on federal and grant programs. Because of federal program requirements, the district makes these adjustments to ensure the revised budget is closely aligned with anticipated revenues and expenditures for the year. This adjustment allows for accurate funding for programs and provides the most accurate basis for developing the preliminary budget for the next fiscal year.

5. **Annual Financial Audit and Comprehensive Annual Financial Report** – The fifth and last stage in the cycle is closing the books and preparing the financial reports. This occurs during late summer each year. During this period, the district undergoes an independent audit as required by state law. The independent auditors render an opinion on the district's financial reports and accounting practices. The School Board typically reviews the audited comprehensive annual financial report in late October.

An example for a complete school year (July 1 – June 30) can be found on page 56 in Budget Development Process within the Organizational Section of this budget document.

The District Budget – Summary of All Funds

The following tables show the budgeted revenues, expenditures, other financing sources (uses) by fund, and the projected fund balances at the end of fiscal year 2026-27 for each of the district's funds. Also included is a high-level overview of the district's long term debt schedule.

	Projected Fund Balance 7/1/2026	Revenues	Expenditures	Other Financing Sources (Uses)	Projected Fund Balance 6/30/2027
General Fund	108,936,628	549,647,508	548,461,009	(197,260)	110,123,127
Special Revenue Funds					
Food Service	11,504,366	23,783,835	27,735,809	-	7,552,392
Community Service	5,128,539	12,363,476	12,454,055	197,260	5,037,960
Total Special Revenue Funds	16,632,905	36,147,311	40,189,864	197,260	12,590,352
Building Construction Fund					
Series 2023A/2026A Bonds	179,411,437	10,000,000	193,237,533	100,000,000	96,173,904
Total Building Construction Funds	179,411,437	10,000,000	193,237,533	100,000,000	96,173,904
Debt Service Funds					
Regular	9,840,487	36,157,385	35,203,400	-	10,794,472
Total Debt Service Funds	9,840,487	36,157,385	35,203,400	-	10,794,472
Internal Service Funds					
GASB #16	3,312,744	1,200,000	700,000	-	3,812,744
Self-Insured Dental	377,036	490,000	480,000	-	387,036
Self-Insured Health	7,677,444	88,300,000	87,000,000	-	8,977,444
Total Internal Service Funds	11,367,224	89,990,000	88,180,000	-	13,177,224
Fiduciary Funds					
LCTS Fiscal Host	1,270,000	-	-	-	1,270,000
OPEB Irrevocable Trust	68,529,246	3,500,000	3,500,000	-	68,529,246
Total Fiduciary Funds	69,799,246	3,500,000	3,500,000	-	69,799,246
Total All Funds	395,987,928	725,442,204	908,771,806	100,000,000	312,658,325

Note: The $197,260 planned transfer from the general fund to community service fund is included in the revenues and expenditure columns for those lines.

The district projects a positive fund balance across all funds presented. This is in keeping with the School Board and administration's exceptional stewardship of public funds, while improving the learning outcomes of students. Direct impact of learning outcomes are the purview of the general fund, which is projected to increase slightly from fiscal year 2026 projected fund balance. The other funds support the functioning of the general fund, including the proprietary funds which offer auxiliary services to students and families; and the building construction fund supporting the learning environment.

All Funds – Revenue Summary

Revenues: Below is a summary of district revenues by fund:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
General Fund	459,044,671	506,890,987	521,076,169	527,774,750	549,647,508	547,328,073	560,386,837	573,776,844
Food Service Fund	16,509,358	22,720,745	22,048,718	24,442,527	23,783,835	23,867,659	24,168,793	24,475,596
Community Service Fund	10,672,256	11,550,778	11,589,335	11,783,684	12,363,476	12,086,093	12,310,121	12,538,939
Building Construction Fund	43,403	322,223,791	14,709,956	112,917,398	110,000,000	4,876,643	3,064,790	3,109,008
Regular Debt Service Fund	18,153,290	18,976,230	36,013,261	35,785,291	36,157,385	37,308,875	38,420,774	39,565,929
Internal Service Fund	65,822,357	70,933,702	80,167,120	84,888,459	89,990,000	91,873,497	92,800,547	93,737,034
OPEB Irrevocable Trust	3,357,938	9,057,512	10,072,315	6,500,000	3,500,000	6,730,713	6,771,181	6,812,185
Trust Fund	-	-	-	3,270,000	-	-	-	-
Total	**573,603,273**	**962,353,744**	**695,676,876**	**807,362,109**	**825,442,204**	**724,071,554**	**737,923,044**	**754,015,535**

Note: Revenue figures above include other financing sources of revenue in the Community Services Fund of $197,260.

The 2026-27 revenues for District 196 total $825.442 million, which is an approximately $18.08 million increase from the 2025-26 final budget. The main reasons for the overall increase include:

General Fund
Increase in state funding in several categories is the primary reason for a $21.872 million increase in general fund estimates for 2026-27. Increases in state sources ($15.017 million) and property taxes ($12.095) million account for the increases, offset by projected reductions in Federal and other sources. The projected property tax increase includes additional revenue for the capital projects levy approved by voters in November 2025.

Internal Service Funds
For the second year, the district approved significant premium increases for the health insurance fund for the 26-27 school year. As a result, the internal service funds will experience an increase in revenues in the coming years.

2026-27 Preliminary Budget
DISTRICT REVENUES BY FUND

Fund		Total Revenue	% of Revenue
General Fund	$	549,647,508	66.6%
Trust Fund	$	-	0.0%
Community Service Fund	$	12,363,476	1.5%
Internal Service Fund	$	89,990,000	10.9%
Food Service Fund	$	23,783,835	2.9%
Building Construction Fund	$	110,000,000	13.3%
Regular Debt Service Fund	$	36,157,385	4.4%
OPEB Irrevocable Trust	$	3,500,000	0.4%
Totals	**$**	**825,442,204**	**100.0%**

All Funds – Expenditure Summary

Expenditures: Below is a summary of district expenditures by fund:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
General Fund	461,488,179	486,950,230	514,074,507	537,431,831	548,461,009	561,881,226	578,527,460	596,044,101
Food Service Fund	16,916,135	20,414,259	20,680,949	24,477,705	27,735,809	24,769,972	25,136,990	25,519,966
Community Service Fund	10,023,962	11,229,873	10,976,926	11,446,704	12,454,055	12,049,645	12,454,794	12,880,913
Building Construction Fund	403,748	20,231,176	100,865,306	149,281,479	193,237,533	46,158,598	36,295,906	24,769,842
Regular Debt Service Fund	16,920,979	16,600,900	34,906,219	35,203,400	35,203,400	36,380,362	37,562,263	38,750,075
Internal Service Fund	70,029,084	72,716,392	80,852,754	83,561,783	88,180,000	89,370,368	92,036,085	94,781,600
OPEB Irrevocable Trust	2,563,256	4,206,800	4,701,642	3,500,000	3,500,000	4,290,602	4,719,662	5,191,629
Trust Fund	-	-	-	2,000,000	-	-	-	-
Total	**578,345,344**	**632,349,630**	**767,058,302**	**846,902,902**	**908,771,806**	**774,900,772**	**786,733,160**	**797,938,125**

Note: Expenditure figures above include anticipated transfer of $197,260 from the general fund to the community service fund

The 2026-27 expenditures for District 196 total $908.771 million, which is an approximately $61.868 million increase from the 2025-26 final budget. The main reasons for the overall increase include:

General Fund

Salaries and benefits continue to be the largest expenditure categories within the district general fund. Several employee groups, including principals, building engineers, cultural family advocates and nutrition services, will negotiate new contracts effective July 1, 2026. The expense estimates include funds for these contract settlements.

Nutrition Service

During the spring 2023 session, the Minnesota Legislature passed a law providing breakfast and lunch to all public school students free of charge. Since adoption, the number of meals served has increased, resulting in increased expenses for food and staffing.

Internal Service Fund

Insurance costs continue to increase, reflected in the $4.618 million increase in expenses for FY26. These expenses are offset by an increase in premiums collected on the revenue side.

Building Construction and Regular Debt Service

District 196 voters approved a new building bond referendum on May 9, 2023 valued at $493 million. While the entire scope of construction projects will occur over many years, the district projects over $193 million in construction expenditures during the 2026-27 fiscal year. This is approximately $44 million greater than FY25.

2026-27 Preliminary Budget
DISTRICT EXPENDITURES BY FUND

Fund	Total Expenses	% of Expenditures
General Fund	$ 548,461,009	60.4%
Internal Service Fund	$ 88,180,000	9.7%
Regular Debt Service Fund	$ 35,203,400	3.9%
Food Service Fund	$ 27,735,809	3.1%
Community Service Fund	$ 12,454,055	1.4%
Building Construction Fund	$ 193,237,533	21.3%
OPEB Irrevocable Trust	$ 3,500,000	0.4%
Trust Fund	$ -	0.0%
Totals	**$ 908,771,806**	**100.0%**

General Fund – Revenue by Source

The general fund is the main operating fund of the district and the majority of the district's financial activity flows through this fund. Below is a summary of the sources of revenues the district receives to support educational activities.

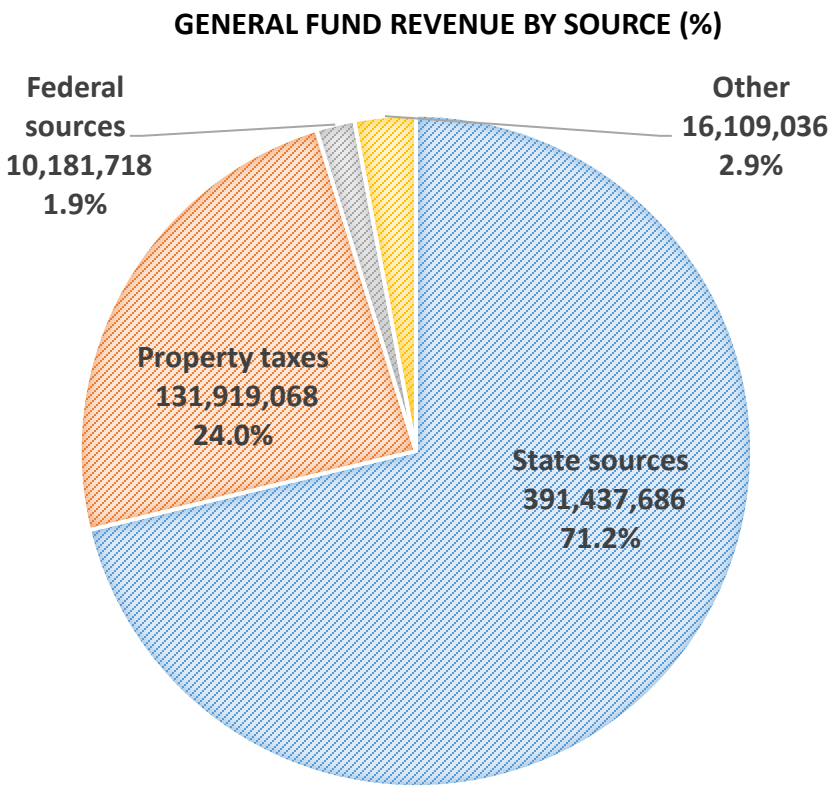
	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Revenues								
State sources	314,703,869	351,667,493	362,927,437	376,420,222	391,437,686	385,617,921	394,512,991	403,618,577
Property taxes	106,195,718	115,365,813	120,593,203	119,823,482	131,919,068	129,647,413	133,536,836	137,542,941
Federal sources	21,457,129	17,638,833	10,244,029	11,719,616	10,181,718	10,736,551	10,758,024	10,779,540
Other	16,687,955	22,218,848	27,311,500	19,811,430	16,109,036	21,326,187	21,578,986	21,835,786
Total revenue	**459,044,671**	**506,890,987**	**521,076,169**	**527,774,750**	**549,647,508**	**547,328,073**	**560,386,837**	**573,776,844**

State Sources: The majority of the district's general fund revenue comes from state sources. These include the per pupil basic general education formula aid; special education regular and excess cost aid; basic skills aid, including compensatory education aid, English Learner aid and literacy incentive aid; operating capital state aid for equipment and facilities maintenance, and aid for gifted and talented education. The Minnesota Legislature determines the level of funding provided by the state. For the 2026-27 school year, state aids is estimated at 71.2 percent of the district's general fund revenues.

Local Property Taxes: These are local taxes the district collects from property owners. The Minnesota Legislature determines the maximum amount the district can levy each year. The district also has authority to seek additional property tax revenues (up to a maximum amount per pupil established by the Legislature) to support special programs or basic operations through a voter-approved operating levy referendum. In November 2019, district voters approved a single ballot question to revoke the district's levy for $940 per pupil and replace it with a new 10-year levy for $1,567 per pupil, an increase of $627 per pupil, which started with 2020-21 school year.

Federal Sources: These include federal grants for programs such as Title I, special education, and Adult Basic Education. These programs focus on improving the achievement of educationally disadvantaged students, including special education services for students with special needs.

Other Sources: These revenues include miscellaneous School Board-approved fees for co-curricular activities, student parking and admission to athletic and fine arts performances. It also includes interest income from the district's short-term investments, gifts to the district and permanent transfers from other funds. The district tends to budget conservatively in this area for the preliminary budget and revise the estimates in fall to align with actual performance.

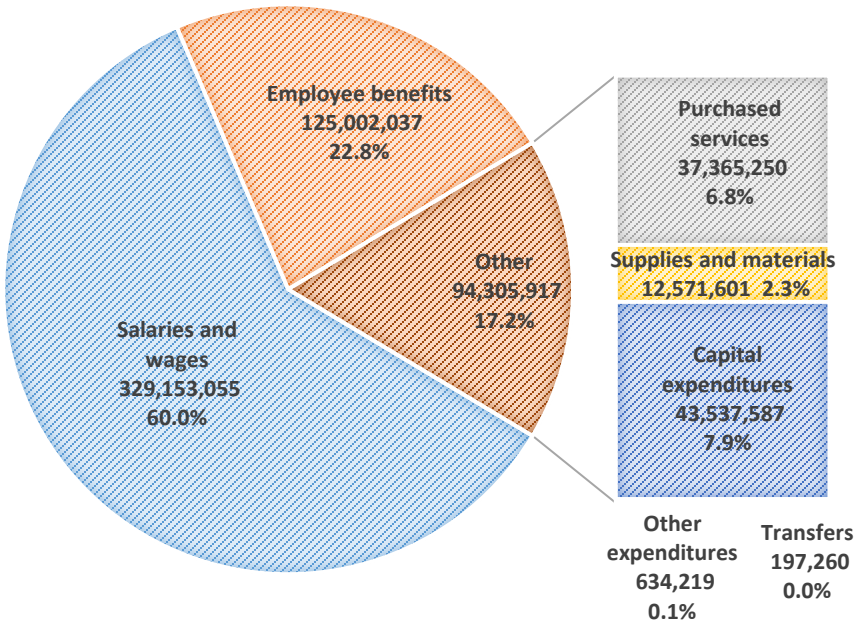


General Fund – Expenditures by Object

The general fund expenditure budget includes eight categories of expenditures. These include salaries, employee benefits, purchased services, supplies and materials, capital, other, debt service, and transfer expenditures. Salaries, wages and benefits account for 83 percent of the general fund expenditures, as shown in the pie chart below.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	275,976,436	292,197,370	305,415,611	316,947,543	329,153,055	331,423,644	339,768,473	348,323,721
Employee benefits	100,812,832	109,824,492	114,658,709	121,172,973	125,002,037	128,745,661	136,604,899	145,121,915
Purchased services	38,936,181	41,476,377	44,412,577	40,550,732	37,365,250	40,629,636	40,832,785	41,036,950
Supplies and materials	23,271,512	14,736,383	19,832,226	19,747,570	12,571,601	13,142,469	13,208,182	13,274,224
Capital expenditures	19,850,957	26,103,645	22,371,958	38,160,522	43,537,587	47,051,175	47,220,036	47,389,741
Other expenditures	2,429,086	2,465,859	(475,059)	655,231	634,219	705,401	708,928	712,473
Transfers	211,175	146,105	7,858,484	197,260	197,260	183,241	184,157	185,078
Total expenditures	**461,488,179**	**486,950,230**	**514,074,507**	**537,431,831**	**548,461,009**	**561,881,226**	**578,527,460**	**596,044,101**

GENERAL FUND EXPENDITURES BY OBJECT



Salaries: Includes salaries for district administrators, principals, teachers, secretarial and clerical employees, building chiefs, custodians, transportation, and other staff.

Employee Benefits: Includes the district's contributions for employee retirement (Social Security, Medicare and state pension plans TRA and PERA); health, dental and life insurance premiums; tax-shelter annuities for eligible employees, workers' compensation and Minnesota Paid Family Medical Leave, which began January 2026.

Purchased Services: Includes utilities, legal services, contracted services, leases and other services provided by outside sources.

Supplies and Materials: Includes general supplies such as non-capital devices, instructional supplies for classrooms, textbooks and workbooks, standardized tests, media resources and non-instructional supplies.

Capital Expenditures: Includes building and site repairs and other improvements, replacement of technology equipment such as printers and copiers, and school buses.

Other Expenditures: Includes miscellaneous expenditures that are not categorized elsewhere, such as membership dues for professional organizations, taxes and special assessments.

Debt Service: Includes the principal, interest and other fiscal charges associated with outstanding debt.

The graphic below indicates more than 82 percent of the district's general fund resources are planned for student instruction and student support services for the 2026-27 school year. The district has added programs, such as elementary magnet schools, striving readers, BARR (Building Assets, Reducing Risks), Positive Behavioral Interventions and Supports (PBIS) and Minnesota Multi-tiered System of Supports (MnMTSS) in the past several years to help close the achievement gap. Actual expenditures for district support services and administration for the past four fiscal years remained relatively stable. This is consistent with the district's goal to focus resources on classroom instruction.

GENERAL FUND EXPENDITURES BY PROGRAM

$26,569,375
4.8%

District Support Services: Includes expenses for services provided centrally by the district, such as human resources, business services, communications, purchasing, mail processing, technology support and legal services. These expenses are reported in UFARS program dimension series 100-199 (District Support Services).

$15,628,485
2.8%

Administration: Includes the costs for general district administration, which includes the School Board, superintendent, instructional administration and school administration. These expenses are reported in UFARS program dimension series 010-099 (Administration).

$56,781,272
10.4%

Sites and Buildings: Includes the costs of acquisition, operation, maintenance and repair of all district facilities and grounds. It also includes salaries and benefits of building chiefs, custodial staff, groundskeepers and maintenance specialists, and utilities costs. These expenses are reported in UFARS program dimension series 800-899 (Sites and Buildings).

$86,543,100
15.8%

Student Support Services: Includes student transportation, school office, assessment, guidance, counseling, nursing services and instructional administration, which includes the directors of elementary and secondary education, teaching and learning, and the costs of support staff for these departments. These expenses are reported in UFARS program dimension series 700-799 (Pupil Support Services).

$362,938,777
66.2%

Student Instruction: Includes all costs associated with the teaching of students, the interaction between teachers and students in the classroom, and co-curricular activities at the elementary and secondary levels. It also includes services for alternative education, special education, bilingual and other compensatory instructional programs. These expenses are reported in UFARS program dimension series 200-599 (Elementary and Secondary Regular Instruction, Vocational Education Instruction, Special Education Instruction and Community Education and Services).

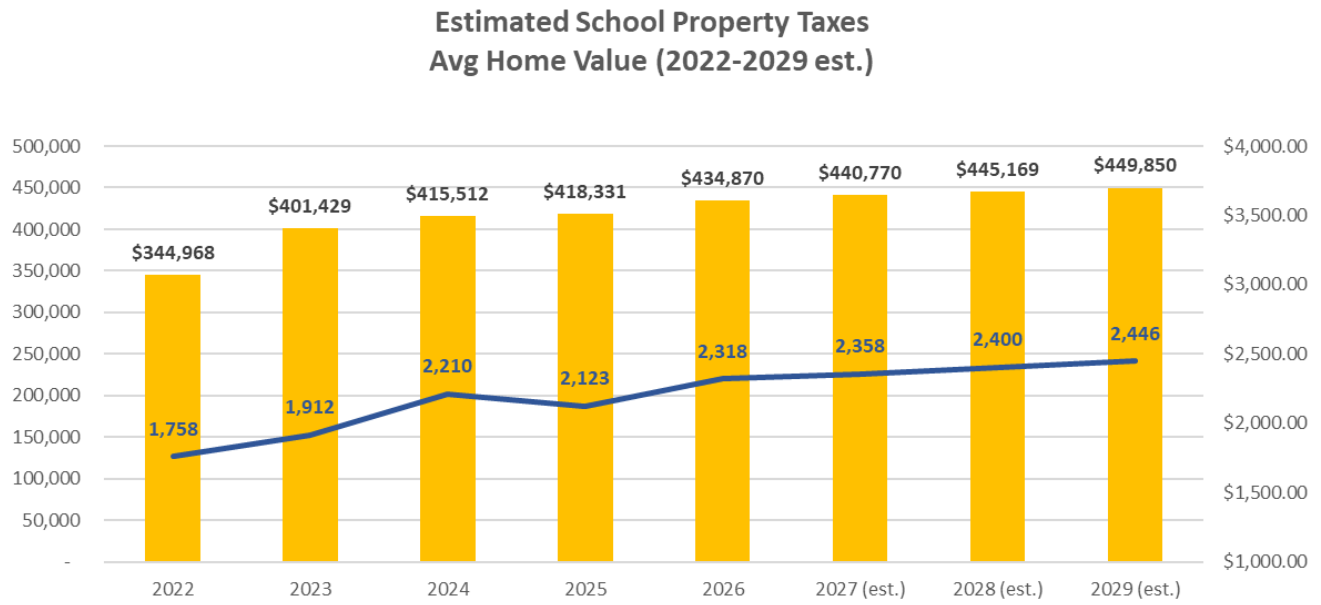
Property Taxes

School district property tax levies are limited by state law. The Minnesota Department of Education (MDE) computes the levy limitation for each school district based on current legislation and formulas. The school district then certifies the levy to the county auditor, the county sends out tax statements to individual property owners, collects the taxes and makes payments to the school district.

Property taxes are determined by the taxable market value of the property (determined by the county assessor), class rate percentages set in law for each category of property (such as residential homestead, residential non-homestead, apartments, etc.) and state-paid property tax aids and credits. These state-paid property tax aids and credits reduce the actual amount of taxes paid by property owners. The two types of property tax levies are:

1. Voter-approved levies – These include building bond and operating levy referendum elections.
2. Levies resulting from School Board decisions – Levy limitations are calculated by the MDE based on current legislation and formulas.

The graph below shows changes in school property taxes from 2022-2029 using an the average home value in District 196. Home values and the corresponding tax levy have increased over the last 5 years.



The table below shows the property tax revenues levied by the district over the last five years. District voters approved a new ten-year operating levy referendum in 2019, replacing the 2013 operating levy. The 2019 referendum provided an additional $19 million per year beginning in fiscal year 2021, and the levy included an annual inflationary increase as determined by the Minnesota Department of Education.

	Property Tax Levies (1)					
Fiscal Year	General Purposes	Community Service	Capital Projects & Improvements	Debt Service Regular	Debt Service OPEB	Total
2023	95,679,646	1,767,014	9,498,594	17,824,058	-	124,769,312
2024	104,293,741	1,810,093	9,955,479	17,462,652	-	133,521,965
2025	108,278,926	1,809,585	11,638,494	35,207,265	-	156,934,270
2026	106,565,090	1,783,536	12,355,785	35,337,137	-	156,041,548
2027	112,194,856	1,586,226	18,751,722	36,282,895	-	168,815,699

(1) The amounts presented represent the amounts levied for the indicated year. The actual receipts vary dependent on the year tax collections.

Debt Schedule

The district strives to utilize debt sparingly. The bonded debt is primarily accessed for major construction and renovation of school buildings. The last such issuance will facilitate the construction of a new elementary building, a new middle school, major renovations and upgrades to learning spaces and secure entrances for existing buildings. Capital leases are utilized for major equipment and vehicle purchases, where the cost of the purchases are spread to match the anticipated revenue stream. Certificates of Participation (COP) are debt instruments with an underlying lease agreement. Repayment of bonded debt is funded through property tax debt service levies, while the capital lease and COP are financed operating capital levies. The table below provides a summary of the district's current outstanding long-term debt.

Issue	Type	Issue Date	Interest Rate (%)	Issue Amount	Final Maturity	Principal 6/30/2026	Principal Due in One Year
2016A School Building Bonds	Bond	2/16/2016	1.00-5.00	112,150,000	2/1/2030	-	-
2023A School Building Bonds	Bond	9/14/2023	3.94	300,000,000	2/1/2044	291,375,000	1,525,000
2026A School Building Bonds	Bond	4/2/2026	3.78	145,700,000	2/1/2046	145,700,000	18,040,000
2012LA ATP Building	Lease	6/29/2012	4.54	5,028,875	6/1/2027	407,604	407,604
2014LB School Addition (PV)	Lease	11/25/2014	2.91	4,200,000	2/1/2030	1,308,446	313,075
2010A Certificates	COP	10/1/2010	2.00-3.50	2,705,000	4/1/2026	-	-
2013B Certificates	COP	12/1/2013	2.00-4.00	13,710,000	2/1/2029	3,260,000	1,045,000
2020A Certificates	COP	5/7/2021	2.00-4.00	8,960,000	2/1/2029	3,945,000	945,000
2021A Certificates	COP	4/1/2021	2.00-4.00	9,005,000	4/1/2031	4,810,000	915,000
2022B Certificates of Participation	COP	3/10/2022	3.00-5.00	9,775,000	4/1/2037	7,790,000	570,000

(1) Obligations for the 2016A School Building Bonds were met and reissued as part of the 2026A School Building and Refunding Bonds. The information in the table includes the original maturity date, but no current debt obligations exist for this issue.

Other Post-Employment Benefits (OPEB)

GASB Accounting Summary	
1. GASB Funded Status as of June 30, 2025	
a. Total OPEB Liability (TOL)	$ 59,417,130
b. Fiduciary Net Position (FNP)	65,529,246
c. Net OPEB Liability (NOL), a. - b.	(6,112,116)
d. FNP as a % of TOL, b. / a.	110%
e. Valuation Salary	291,733,150
f. NOL as % of Payroll, c. / e.	-2%
2. Annual Costs for the Year Beginning 07/01/2024	
a. Pay-as-you-go Cost (PAYGO)	$ 4,701,642
b. OPEB Expense Under GASB 75	2,527,182
3. Actuarially Determined Contribution (ADC) *	To be determined
4. Discount Rate	5.40%

* GASB has not defined an ADC, rather this needs to be defined/developed by the employer.

Presented above is a summary of the actuarial report from the comprehensive study conducted in fiscal year 2026. The report indicates the current district assets are adequate to fund the actuarially determined Other Post Employment Benefit (OPEB) obligations of the district's retirees. The district intends to draw from the fund to cover the annual OPEB costs, thus utilizing the fund as intended.

Achievements

District 196 students have a tradition of outstanding achievement both in and out of the classroom. District students win numerous state and national awards in a variety of curricular and co-curricular competitions and earn scholarships to colleges and universities throughout the country, as well as appointments to United States military academies. In addition, district students consistently score well above average on state and national assessments. As shown in Table 1, District 196 students graduate at a higher rate than the state average. District 196 students score well above state and national composite scores on the American College Test (ACT) entrance exam, as shown in Table 2. The ACT average composite score for the district was 20.9, 0.3 points higher than the Minnesota average of 20.6 and 1.5 points higher than the national average in 2025.

Table 1: Four-Year Graduation Rates (%)

Fiscal Year	District 196	State of MN
2025	88.7	84.9
2024	88.1	84.2
2023	88.7	83.3
2022	88.5	83.6
2021	88.5	83.3

Table 2: American College Test (ACT) Scores

Fiscal Year	District 196	State	National
2025	**20.9**	20.6	19.4
2024	**21.4**	20.7	19.5
2023	**21.3**	20.8	20.5
2022	**21.5**	21.0	19.8
2021	**22.9**	21.6	20.3

Our students also consistently perform well above the state average on state and national assessments and graduate at a high rate. The Minnesota Comprehensive Assessments (MCA) and the Minnesota Test of Academic Skills (MTAS) are administered annually to all students statewide in grades 3–8 (reading and math), grade 10 (reading), and grade 11 (math). Students are also assessed in science in grades 5, 8, and once in high school.

The Minnesota Academic Standards in Science were revised in 2019 and fully implemented in the 2024–25 school year. The Science MCA-IV and Alternate MCA (formerly MCA-III/MTAS), aligned to the revised standards, were first administered in spring 2025. Due to changes in both the standards and the assessments, results from the Science MCA-IV and Alternate MCA are not comparable to those from the previous Science MCA-III and MTAS.

These assessments are designed to measure district and student progress in teaching and learning the Minnesota Academic Standards, which are required for graduation. Students who meet or exceed the standards are considered proficient in the subject areas.

2024-25 Math - Percentage of Students Proficient

Grade	3	4	5	6	7	8	11
District 196	**59.2%**	**63.6%**	**49.7%**	**48.7%**	**49.6%**	**51.3%**	**51.7%**
Statewide	57.8%	55.4%	42.8%	40.3%	40.8%	41.7%	34.9%
Difference	1.4%	8.2%	6.9%	8.4%	8.8%	9.6%	16.8%

2024-25 Reading - Percentage of Students Proficient

Grade	3	4	5	6	7	8	10
District 196	**52.4%**	**54.1%**	**65.3%**	**61.5%**	**51.8%**	**51.1%**	**60.6%**
Statewide	45.9%	46.1%	57.0%	54.1%	46.1%	45.7%	51.1%
Difference	6.5%	8.0%	8.3%	7.4%	5.7%	5.4%	9.5%

2024-25 Science - Percentage of Students Proficient

Grade	5	8	HS
District 196	**31.10%**	**21.80%**	**53.00%**
Statewide	26.50%	16.66%	36.59%
Difference	4.60%	5.14%	16.41%

Frequently Asked Questions (FAQs) and Contact Information

1) What is the district's average spending per student for instruction and how is it calculated?

While there is no universally agreed upon definition of what should be included in "instructional" spending, a reasonable approach is to divide the total general fund (operating) budget by the average daily membership in the district, which is close to, but not the same as, the total number of students in the district.

General Fund Budget	$	548,461,009
Projected Year End ADM	/	28,632
Spending per Student	$	19,155

2) What is an ending fund balance?

An ending fund balance is money remaining at the end of the school year. There are three main factors that impact the ending fund balance positively and negatively:

a. Schools and departments underspend their budgets: According to district practice, budgeted funds that are underspent by a school are carried over to that school's budget for next year, while budgeted funds that are underspent by a department are not carried over.

b. Aid payments from the state may be less than anticipated based on economic conditions: The majority of district revenues come from the state. If the state experiences a revenue shortfall during the year, funding to school districts may be prorated, which results in a loss of revenues to the district.

c. Budget assumptions may have changed: Two of the biggest assumptions used to build the school district's budget are the amount of state funding the district will receive and total student enrollment, as districts are funded based on the number of students enrolled. The district's preliminary budget must be developed by the administration and approved by the School Board before July 1 each year. Official enrollment for the year is not determined until October 1 each year and in funding years (every other year) the state does not determine funding levels until the legislative session concludes in the spring.

3) Why does the district need a fund balance reserve and what is it used for?

The fund balance is similar to a savings account, a reserve that can be used to cover unforeseen costs that could not be planned for when the budget was developed. School Board policy requires the district to maintain a minimum fund balance equivalent to at least 5 percent of general fund expenditures for the year.

4) Does the district consider budget suggestions?

Yes. The district invites residents and employees to submit suggestions on ways to reduce costs and increase revenues in the district's budget. Budget reduction suggestion forms are available at all district schools and offices, at regularly scheduled School Board meetings and at district196.org/District/Departments/Finance. Suggestions should be addressed to:

Director of Finance and Operations
District Office
3455 153rd Street West
Rosemount, MN 55068

All submitted suggestions are reviewed by members of the district's citizen-led Budget Advisory Council.

Budget Contact Information

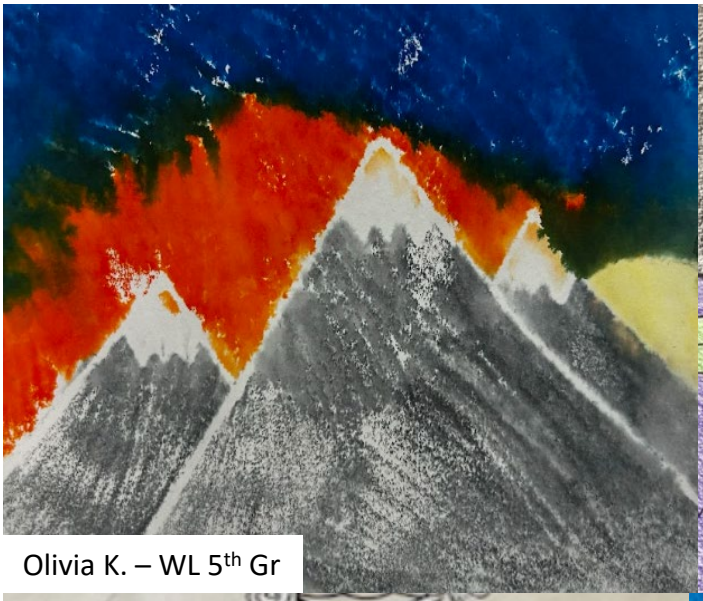
Christopher Onyango-Robshaw
Director of Finance and Operations
Christopher.Onyango-Robshaw@district196.org
651-423-7748

Danny DuChene
Coordinator of Finance
Daniel.DuChene@district196.org
651-423-7780

Kim Woods
Manager of Financial Systems, Reporting and Compliance
Kim.Woods@district196.org
651-423-7649

Historical budget and finance information can be found at https://www.district196.org/services/finance-and-operations The website includes information on the entire budget process and timelines, an introduction to school finance, and printable budgets for the last ten years.

Organizational Section



Olivia K. – WL 5th Gr



Ben K. – DHMS 6th Gr



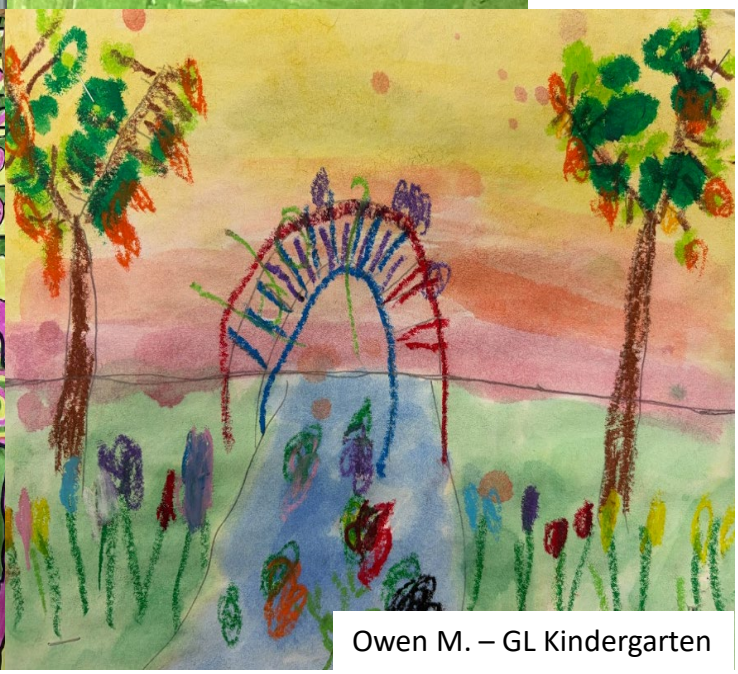
Eliza M. – RP 5th Gr



Lu – NV 3rd Gr



Estelle K. – SHMS 6th Gr



Owen M. – GL Kindergarten

DISTRICT OVERVIEW

A. Legal Autonomy

Under the provisions of the Constitution of the State of Minnesota, Article XIII, Section 1 states 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 such, the state provides financial assistance to school districts under statutes enacted by the Legislature, with the primary purpose to provide a basic educational opportunity available to all students regardless of local fiscal capacity of the district in which they live.

Independent School District 196 was formed and operates pursuant to applicable Minnesota laws and statutes. The district was incorporated in 1950 and serves all or part of the cities of Rosemount, Apple Valley, Eagan, Burnsville, Coates, Empire, Inver Grove Heights and Lakeville, and Vermillion townships. The district is governed by a seven-member School Board elected by voters of the district to serve four-year terms.

The district is a fiscally independent entity and has the exclusive responsibility and accountability for the decisions it makes. It has statutory authority to adopt its own budget, levy taxes and issue bonded debt without the approval of another government. It has the right to buy, sell, lease or mortgage property in its own name. As such, the district is considered a primary government and there are no other governments or agencies whose budgets should be combined and presented in this budget.

Co-curricular student activities are determined primarily by student participants under the guidance of an adult and are generally conducted outside of school hours. In accordance with Minnesota Statutes, the School Board has elected not to control or be otherwise financially accountable with respect to the underlying co-curricular activities. Accordingly, the co-curricular student activity accounts are not included as part of these budget documents.

B. Programs and Services

The district provides a full range of public education services appropriate to grade levels ranging from pre-kindergarten through grade 12, as well as young adults ages 18-22 with special needs. These services include regular and enriched academic education, special education and career/vocational education. Nutrition service and transportation are provided as supporting programs. The district's community education program includes early childhood family education, adult basic education programs, and a variety of classes for lifelong learning experiences for children through senior adults.

C. Student Enrollment and Demographics

District 196 is one of the state's five largest school districts, serving approximately 29,000 students in the 2025-26 school year. District 196 covers 110 square miles and has population of approximately 167,000.

The district has an increasingly diverse population of students with a variety of needs. For the 2025-26 school year, 53.9 percent of students were White, 15.8 percent Black, 12.3 percent Hispanic, 2.0 percent American Indian, 7.1 percent Asian, and 8.9 percent identified with multiple ethnicities or as Pacific Islander.

In the 2025-26 school year, 29.5 percent of district students qualified for Educational Benefits and 9.3 percent of students qualified for English Learner services. In 2025-26, 18.6 percent of students qualified to receive special education services.

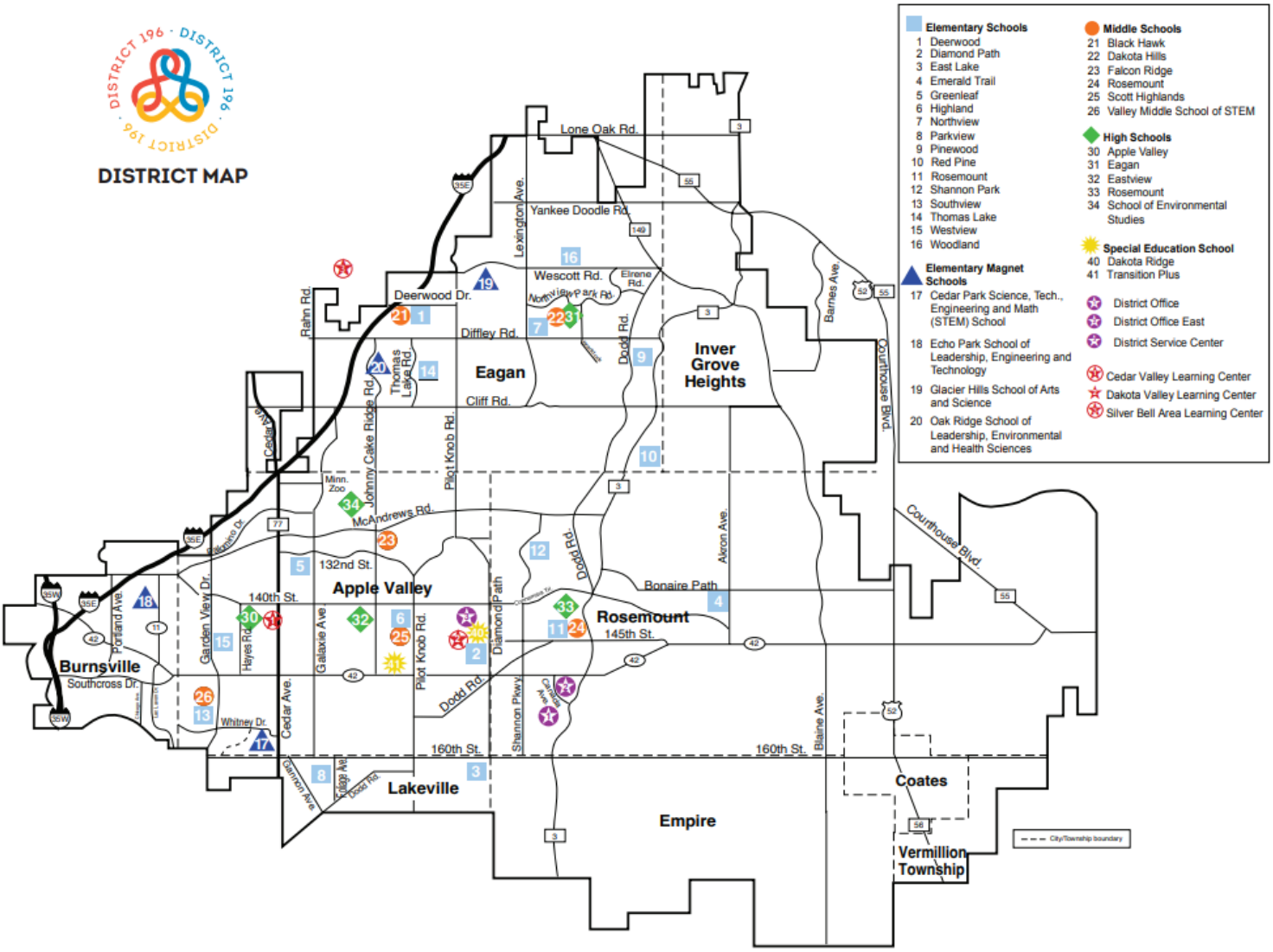
DISTRICT OVERVIEW (CONTINUED)

D. District Schools and Facilities

District 196 operates its programs in 39 facilities, including 20 elementary schools (grades kindergarten through 5), six middle schools (grades 6-8), four comprehensive high schools (grades 9-12), an optional high school for grades 11-12, an alternative high school, a school for students with special needs and three learning centers. The district also has three facilities for support staff.

The average age of the district's facilities is approximately 37 years old. The district utilizes funding through the state of Minnesota's Long Term Facilities Maintenance Program (LTFM) to keep up with routine repairs, maintenance and other facility improvements.

E. District Map



GOVERNANCE

A. School Board and Superintendent's Cabinet

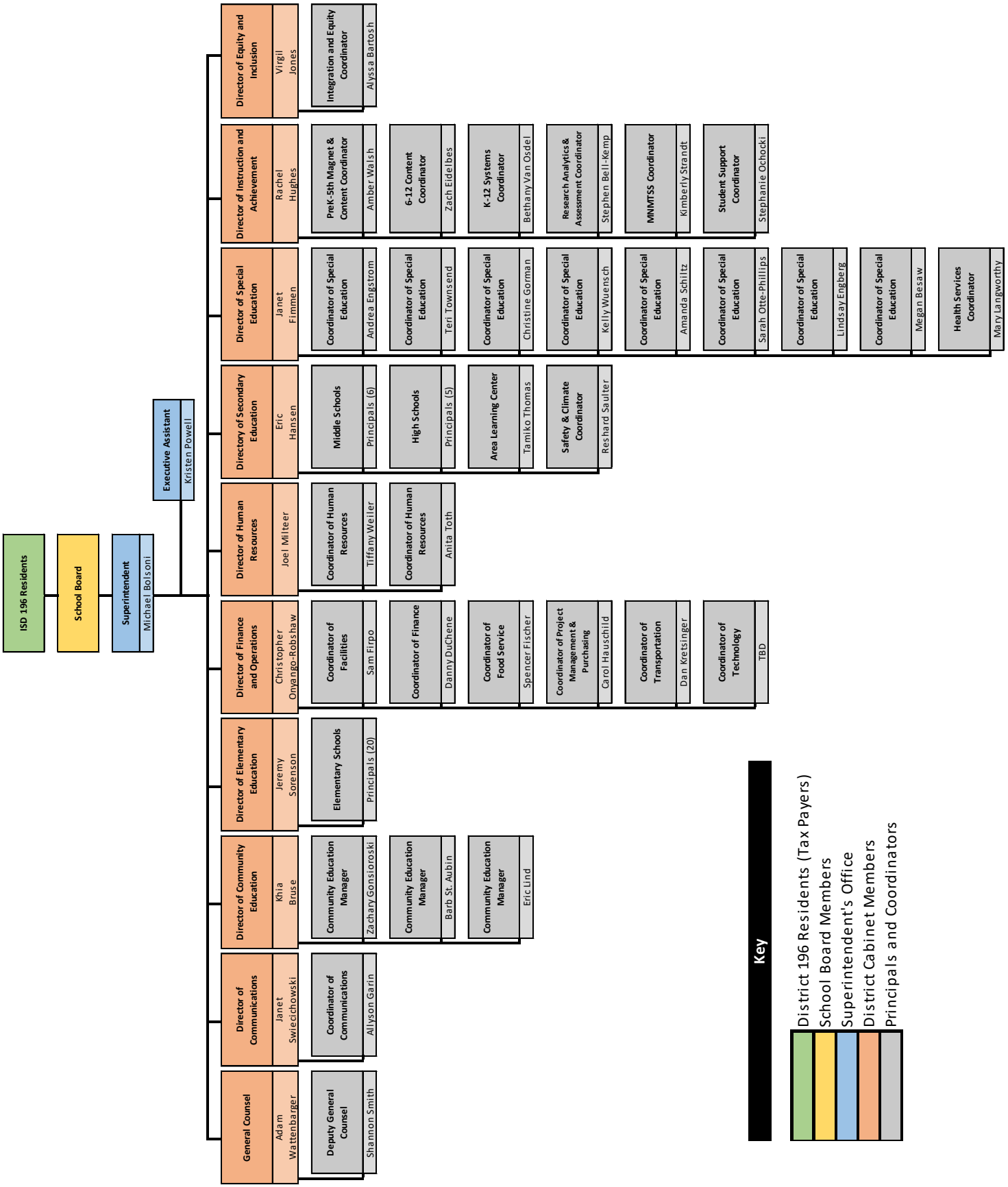
School Board & Superintendent

	Board Assignment (Term Ends)
Cory Johnson	Chairperson *(1/3/2028)*
Anna Williams	Vice Chairperson *(1/3/2028)*
Robin Cerio	Clerk *(1/7/2030)*
Sakawdin Mohamed	Treasurer *(1/7/2030)*
Catherine Diamond	Director (*1/3/2028)*
Leah Gardner	Director (*1/7/2030)*
Jackie Magnuson	Director (*1/3/2028)*
Michael Bolsoni	Superintendent

Superintendent's Cabinet

Khia Bruse	Director of Community Education
Janet Fimmen	Director of Special Education
Eric Hansen	Director of Secondary Education
Rachel Hughes	Director of Instruction and Achievement
Virgil Jones	Director of Equity and Inclusion
Joel Milteer	Director of Human Resources
Christopher Onyango-Robshaw	Director of Finance and Operations
Jeremy Sorenson	Director of Elementary Education
Janet Swiecichowski	Director of Communications
Adam Wattenbarger	General Counsel

GOVERNANCE (CONTINUED)



GOVERNANCE (CONTINUED)

A. Schools and Principals

Elementary Schools

School	Abbreviation	Principal
Cedar Park Elementary STEM School	CP	John Garcia
Deerwood Elementary School	DW	Tyra Raasch
Diamond Path Elementary School of International Studies	DP	Rob Nelson
East Lake Elementary School	EL	Emily Wyse Moore
Echo Park Elementary School of Leadership	EP	Logan Schultz
Emerald Trail Elementary School	ET	Chad Ryburn
Glacier Hills Elementary School of Arts and Science	GH	Adriana Henderson
Greenleaf Elementary School	GL	Mandy Hill
Highland Elementary School	HL	Mark Aronson
Northview Elementary School	NV	Melissa Griffin
Oak Ridge Elementary School of Leadership	OR	Cathy Kindem
Parkview Elementary School	PV	Nicole Garcia
Pinewood Elementary School	PW	Leah Hack
Red Pine Elementary School	RP	Tony Washington
Rosemount Elementary School	RE	Alyssa Schultz
Shannon Park Elementary School	SP	Erik Davis
Southview Elementary School	SV	Sara Stratton
Thomas Lake Elementary School	TL	Dave Lostetter
Westview Elementary School	WV	Donzell Dixson
Woodland Elementary School	WL	Kristine McGuire

Middle Schools

School	Abbreviation	Principal
Black Hawk Middle School	BHMS	Anne Kusch
Dakota Hills Middle School	DHMS	Ann Giardino
Falcon Ridge Middle School	FRMS	Becky Melville
Rosemount Middle School	RMS	Bradley Schafer
Scott Highlands Middle School	SHMS	Dan Wilharber
Valley Middle School of STEM	VMS	Stacey Buchwald

High Schools

School	Abbreviation	Principal
Area Learning Center	ALC	Tamiko Thomas
Apple Valley High School	AVHS	Drew Mons
Eagan High School	EHS	Paulette Reikowski
Eastview High School	EVHS	Bruce Miller
Rosemount High School	RHS	Pete Roback
School of Environmental Studies	SES	Lauren Trainer

DISTRICT MISSION AND STRATEGIC PLAN

Strategic Roadmap focuses work in priority areas
In June 2023, the School Board adopted a Strategic Roadmap for District 196 that was developed over two years using the bottom-up, "classroom to boardroom" process of Teamworks, International. The roadmap is grounded in a new mission, vision, core values and strategic priorities focused on wellbeing, achievement, equity, and resources. At the core of the roadmap are the desired daily experiences of students, parents and guardians, and staff in District 196, developed from responses to an online survey and focus group discussions with these stakeholder groups in November 2021. The work to support the desired daily experiences and strategic priorities is outlined in a three-year operational plan that was developed by leadership near the end of the process and is updated annually based on measures of progress that are part of the plan.

Mission - Our Core Purpose with Distinction
Educating, developing, and inspiring our students for lifelong success.

Vision - What We Intend to Create
District 196 provides the experiences that our students, families and employees desire by:
- Developing the whole student and honoring diverse needs and cultures;
- Engaging students with opportunities in academics, arts and athletics, and
- Living our mission and core values to prepare students, families and employees for lifelong success.

Core Values - Drivers of Our Words and Actions
- Student-Centered – All decisions are centered on what is best for students.
- Empathy – Seeking awareness and understanding of the perspectives and experiences of others.
- Wellness – Support the emotional, social and physical well-being of the whole person.
- Integrity – Act with respect, honesty and responsibility.
- Achievement – Provide learning with high expectations, rigor and resiliency for all.
- Collaboration – Learn and engage together for a shared purpose.
- Community – Foster an environment of inclusivity, engagement and belonging.
- Lifelong Learning – Inspire a love of learning for all ages.

Strategic Priorities - Focus of Our Continuous Improvement
- Wellbeing: Increasing capacities, skills, structures, and experiences in social-emotional well-being.
    - Mental/Emotional Support - $11,574,731
- Achievement: Strengthening and aligning curriculum and instructional practices across all classrooms to improve student outcomes and staff efficacy.
    - Please refer to page 27 for district achievements
- Equity: Supporting equity as a core competency through practices, structures, beliefs, resources and staffing.
    - Achievement & Integration - $5,891,587
    - Special Education - $122,972,058
    - Talent Development - $2,071,983
- Resources: Providing staffing, facilities, technology and equipment needed to support a safe, sustainable and dynamic learning environment for all students.

NOTE: The district does not communicate fiduciary and/or budgetary goals aside from minimum fund balance policies established by the School Board.

SIGNIFICANT BUDGET AND FINANCIAL ITEMS

A. Budget Policies

The School Board has adopted several policies, administrative regulations (AR) and procedures (P) related to the budget process. Below is a summary of these policies. See Appendix A, on pages 68 - 74, for the full text of each policy, administrative regulation and procedure.

- **Policy 702 – Budget**
  - The district shall adopt annual budgets for each fund (general [including all accounts within the general fund], food service, community education, debt service, building construction, trust and agency, and internal service), in accordance with state law;
  - The district budget, once approved by the board, is the district's plan showing expected revenue and expenditures for the coming fiscal year and is the district's legal authorization for spending funds, and
  - The budget reflects and supports state and federal requirements, district initiatives and board policies.

- **Administrative Regulation 702.2AR – Budget Planning and Development**
  This regulation mandates the due dates for preliminary and final budgets to be presented to the School Board and the requirement for board approval of budget assumptions to be used to develop the budgets.

- **Administrative Regulation 702.2.3AR – Budget Advisory Council (BAC)**
  - The Budget Advisory Council ensures active community participation in and enhances community understanding of the district's budget planning process, and
  - Provides input to the board and administration on budget plans that support district goals, policies and initiatives.

- **Administrative Regulation 702.4AR – Capital Expenditure Account Budget**
  This regulation establishes the requirements for the district's capital expenditure budget, including the process of developing a list of current needs and proposal of final selections to be presented to the board for approval.

- **Policy 712 – Fund Balances**
  Policy 712 requires the maintenance of reasonable fund balances to mitigate financial risk from unforeseen circumstances and provide adequate cash flow.

SIGNIFICANT BUDGET AND FINANCIAL ITEMS (CONTINUED)

B. Financial Presentation

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting transactions are recorded in the following manner:

Revenue Recognition – Revenue is recognized when it becomes measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the district generally considers revenues to be available if they are collected within 60 days after year-end. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met. State revenue is recognized in the year to which it applies according to Minnesota Statutes (which include state aid funding formulas for specific fiscal years) and accounting principles generally accepted in the United States. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

Recording of Expenditures – Expenditures are generally recorded when a liability is incurred, except for principal and interest on long-term debt, compensated absences, severance and other post-employment benefits (OPEB), which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as capital outlay expenditures in the governmental funds. In the general fund, capital outlay expenditures are included within the applicable functional areas.

Proprietary and fiduciary funds use the accrual basis of accounting and are reported using the economic resources measurement focus.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the district's internal service funds are charges to other district funds for services. Operating expenses for the internal service fund include the cost of providing the services. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

C. Description of Funds

The existence of the various district funds has been established by the Minnesota Department of Education. Each fund is accounted for as an independent entity. Descriptions of the funds included in this report are as follows:

Governmental Funds

- **General Fund** – Used to account for all financial resources except those required to be accounted for in another fund. The district maintains five sub-accounts within the General Fund:
  - Operating Account
  - Transportation Account
  - Capital Expenditure Account
  - Quality Compensation (Q Comp) Account
  - Special Education Account

  Note: As a result of GASB #84 and at the direction of the Minnesota Department of Education, Student Activity Accounts (SAA) are reported as part of the General Fund beginning with the 2019-20 fiscal year.

- **Capital Projects / Building Construction Fund** – Used to account for financial resources used for the acquisition or construction of major capital facilities authorized by bond issue or capital project levies.

- **Debt Service Fund** – Used to account for the accumulation of resources for, and payment of, general obligation long-term debt principal, interest and related costs. The district maintains a separate Other Post-Employment Benefits (OPEB) account within the debt service fund to account for OPEB-related debt activity. All other debt service is recorded in the general debt service account.

- **Nutrition Service Special Revenue Fund** – The nutrition service special revenue fund is primarily used to account for the district's child nutrition program.

SIGNIFICANT BUDGET AND FINANCIAL ITEMS (CONTINUED)

- **Community Service Special Revenue Fund** – The community service special revenue fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, adult or early childhood programs, or other similar services.

Proprietary Funds

- **Internal Service Funds** – Internal service funds account for the financing of goods or services provided by one department to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis. The district has established three internal service funds:
  - Severance Benefits
  - Self-Insured Dental Benefits
  - Self-Insured Health Benefits

Fiduciary Funds

- **OPEB Irrevocable Trust (Other Post-Employment Benefits)**

D. Classification of Revenues and Expenditures

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

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

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

Description of Dimensions

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

- **Fund Dimension (FD)** – A fund is a fiscal entity with a set of accounts that record financial resources, liabilities and equities. Each fund is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

- **Type –** the account type delineates whether the account is an asset, liability, equity, revenue, or expenditure account.

SIGNIFICANT BUDGET AND FINANCIAL ITEMS (CONTINUED)

- **Organization / Site Dimension (ORG)** – Allows for the identification of expenditures and revenues by a site or building.

- **Program Dimension (PRG)** – Used to separate sets of instructional and support service activities associated with public schools. The codes in this dimension are divided into ten categories: administration, district support services, elementary and secondary regular instruction, vocational instruction, special education instruction, community education and services, instructional support services, pupil support services, sites and buildings, fiscal and other fixed costs programs, and other.

- **Finance Dimension (FIN)** – Establishes the revenue and expenditure relationship for financial accounting and reporting to a specific purpose, grant, or other source. The series in this dimension are district-wide, state, federal, child nutrition, transportation, special education, state placement, levy supported programs and secondary vocational.

- **Object Dimension (OBJ)** – Identifies the generic service or commodity obtained as the result of the expenditure, this is the most detailed level of expenditure reporting. The codes in this dimension are divided into eight series: salaries, benefits, purchased services, supplies and materials, capital expenditures, debt service, other expenditures and other financing uses.

- **Source Dimension (SRC)** – Identifies the origin of revenues. The codes in this dimension are divided into five series: local sources, state sources, federal sources, sales and other conversions, and other financing sources.

- **Course Dimension (CRS)** – For state reporting purposes, used to report revenues and expenditures for projects that overlap school district fiscal years.

- **UFARS Codes are separated into categories/series based on their number. Below are the category/series description for each dimension of a UFARS code.**

Fund

Series Name	Series Range
General Fund	01
Nutrition Service	02
Community Service	04
Building Construction	06
Debt Service	07
Post Employment Benefits Debt Service	47
Trust	08
Post Employment Benefits Irrevocable Trust	45
Internal Service	20
Post Employment Benefits Revocable Trust	25
General Fixed Assets Group	98
General Long Term Debt Group	99

Program

Series Name	Series Range
Administration	010-099
District Support Services	100-199
Elementary and Secondary Regular Instruction	200-299
Vocational Education Instruction	300-399
Special Education Instruction	400-499
Community Education and Services	500-599
Instructional Support Services	600-699
Pupil Support Service	700-799
Sites and Buildings	800-899
Fiscal and Other Fixed-Cost Programs	900-999

SIGNIFICANT BUDGET AND FINANCIAL ITEMS (CONTINUED)

Object

Series Name	Series Range
Salaries and Wages	110-199
Employee Benefits	210-299
Purchased Services	301-399
Supplies and Materials	401-499
Capital Expenditures	510-599
Debt Service	710-799
Other Expenditures	810-899
Other Financing Uses	910-999

Source

Series Name	Series Range
Local Revenues	001-099
State Revenues	200-399
Federal Revenues Received through the Minnesota Department of Education and Other State Agencies	400-499
Federal Revenues Received Directly from Federal Sources	500-599
Local Sales, Insurance Recovery and Judgments	601-629
Sale of Bonds and Loans	631-640
Incoming Transfers from Other Funds	649-699

The UFARS reporting structure does not control or constrain local operations or account codes. For example, the district has several internal codes that crosswalk to the appropriate UFARS code when transmitting reporting data to the MDE. Below is an example of a district code and the applicable UFARS code.

TYPE	FUND	TYPE	ORG/SITE	PROGRAM	FINANCE	OBJ/SRC	COURSE
Internal Code	01	E	225	051	201	115	000
UFARS Code	01	E	025	050	000	110	000

The table below shows how crosswalks allow the district to break out revenues and expenses in much further detail than is required by UFARS for reporting. See the appendix for a list of district dimensions and the applicable UFARS crosswalk.

Dimension	District Description	UFARS Description
FD	General Fund	General Fund
TYPE	Expenditure	Expenditure
ORG	Dakota Hills Middle School	Dakota Hills Middle School
PRG	School Administration - Middle School	School Administration
FIN	Staffing Allocation	Districtwide
OBJ	Assistant Administrator	Administrator / Supervisor
CRS	Non-Federal Projects Ending in the Current Year	Non-Federal Projects Ending in the Current Year

SIGNIFICANT BUDGET AND FINANCIAL ITEMS (CONTINUED)

F. Financial Philosophy, Practices and Fund Balance Management

Financial Philosophy – The basic principles that drive the development of the district's financial policies and regulations are:

- Maintain a clear definition of accountability and spending authority.
- Maintain a long-term financial approach for responding to both current and future issues. An example of this approach is multi-year outlooks for budget planning.
- Maintain appropriate level of fund balances for:
  - time-limited projects or services
  - enhance funding for School Board approved initiatives
  - unplanned events or unforeseen expenditures

Financial Practices – The district operates under a decentralized or site-based environment. The budget planning process is more collaborative and school principals and budget administrators have flexibilities in determining how to manage their allocations from the district to comply with district policies and regulations.

Each year, school principals are given two major allocations to operate their schools. The two major allocations are: instructional and operating and FTE staffing. All allocations are determined by the schools' enrollment, School Board approved funding guidelines, and federal and state mandates. Detailed information regarding these three allocations can be found in Budget Allocation. In general, with the exception of federal and state funds, school principals determine how to budget for these allocations to meet their students' needs. School principals are allowed to "carryover" their unspent instructional allocations to the following school year. Financial performance of the school is based on the bottom-line; this eliminates the need for line item budget transfers or budget adjustments within the school's budget.

To comply with federal and state financial reporting requirements, the district adjusts the budgets for federal and state categorical grants each spring. The purpose of these adjustments is to account for grant dollars the district may have received during the year and align actual spending with the appropriate expenditure categories. These adjustments also allow for accurate funding for programs and provide the most accurate basis for developing the preliminary budget for the next fiscal year.

Fund Balances – Prudent fiscal management requires the maintenance of reasonable fund balances to mitigate financial risk from unforeseen circumstances and expenditures, and it provides cash flow liquidity for general operations. The School Board formally adopted a fund balance policy requiring a minimum general fund balance of 5 percent of the annual projected operating expenditures. District administration monitors and maintains fund balance levels with multi-year financial planning tools. When financial projections indicate future fund balance levels below minimum established levels, budget adjustments are implemented to programs and departments to ensure that established fund balance targets are maintained.

Governmental funds report fund balance in classifications that disclose constraints for which amounts in those funds can be spent. These classifications are as follows:

- **Non-spendable** – Consists of amounts that are not in spendable form, such as prepaid items, inventory and other long-term assets.
- **Restricted** – Consists of amounts related to externally imposed constraints established by creditors, grantors or contributors, or constraints imposed by state statutory provisions.
- **Committed** – Consists of internally imposed constraints that are established by resolution of the School Board. Those committed amounts cannot be used for any other purpose unless the School Board removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.
- **Assigned** – Consists of internally imposed constraints. These constraints consist of amounts intended to be used by the district for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds, assigned amounts represent intended uses established by the governing body itself or by an official to which the governing body delegates the authority. Pursuant to School Board resolution, the district's superintendent or other designee is authorized to establish assignments of fund balance.
- **Unassigned** – The residual classification for the general fund that includes all spendable amounts not contained in other fund balance classification. It also reflects negative residual amounts in other funds.

SCHOOL FUNDING

A. Introduction

The Minnesota school finance system is the method by which funds are provided to operate public elementary and secondary schools. The bulk of state support for elementary and secondary education is distributed to school districts through the general education revenue program, which provides money for current operating expenditures of the districts. The remaining portion of the state's appropriation to local districts is provided through special purpose or categorical aids, such as special education aid and local property tax relief aids. Historical, legal and descriptive information in the following pages provide the context for understanding the school finance system. Much of this information was derived directly from "Minnesota School Finance: A Guide for Legislators", by Tim Strom, Legislative Analyst, November 2025.

B. Historical and Legal Background

Public education in the United States is the legal responsibility of state government. In Minnesota, as in most states, the state constitution charges the legislature with responsibility for public schools. Minnesota's constitutional charge reads as follows:

> 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.
> (Minn. Const., art. XIII, § 1)

Minnesota delegates responsibility for the actual operation of schools to local school districts and charter schools, whose powers and duties are prescribed by state statute. Historically, the property taxes levied by the school boards governing these school districts have been the primary source of revenue for running schools. Some time after 1900, property taxes were supplemented by limited amounts of state appropriations for aid to school districts. By the 1970-71 school year, the Minnesota state foundation aid program provided all districts a flat grant per pupil unit (a pupil unit is a weighted enrollment measure) and provided some districts an additional "equalized" amount that varied inversely with a district's property valuation. Under this system, state aid funded about 43 percent of the cost of running schools, and school expenditures per pupil varied widely from district to district. Local property taxes rose rapidly in all districts in the late 1960s, and the tax rate for schools also varied widely among districts.

The 1971 Legislature addressed these disparities by substantially increasing the amount of equalized state foundation aid per pupil unit and imposing a uniform statewide limit on the property tax rate for schools. The 1973 Legislature eliminated flat grants and established a system whereby the amount of foundation aid program revenue available per pupil unit to lowspending districts would be increased to the state average over a six-year period. From 1973 to 1983, the legislature adjusted the foundation aid formula several times making it more responsive to differences among districts and altering the relationship between local tax effort and state aid, without changing the formula's basic structure.

The 1983 Legislature enacted a new foundation aid program replacing several components of the previous foundation aid formula with five tiers of optional aids and levies. The main characteristics of the new five-tier program were equal access to revenues, recognition of some specific cost differences, and more discretion on the part of school boards in choosing the necessary level of revenue. (Minnesota School Finance: A Guide for Legislators, p. 2)

C. Current Program Design

The 1987 Legislature replaced the foundation aid program with a modified funding formula called the general education revenue program effective for the 1988-89 school year. General education formula components have remained relatively stable since 1989. In general, each component reflects school district funding needs in different areas and is based on pupil counts and the extent of need for each school district. General education revenue is the primary source of general operating funds for Minnesota's public schools.

SCHOOL FUNDING (CONTINUED)

D. General Education Revenue

Schools receive the bulk of their general operating funds from the state through the general education revenue program. For FY 2005 and later, basic general education revenue is provided entirely through state aid payments, but there are equalized levies for operating capital, equity revenue and transition revenue. Components of general education revenue are as outlined below from pages 23-36 of "Minnesota School Finance: A Guide for Legislators".

1. **Basic Education Revenue –** Basic education revenue for each district equals the product of the formula allowance multiplied by the adjusted pupil units for the school year. Adjusted marginal cost pupil units are a statutorily-defined count of pupils in daily attendance. For fiscal years 2026 and later, the basic formula allowance increases by the rate of inflation but is limited to a band of not less than a 2 percent increase over the previous year and not more than a 3 percent increase over the previous year. *(Minn. Stat. § 126C.10, subd. 2)*

	Formula Allowance	
School Year	Amount	Percent Change
2021-22	6,728	2.45
2022-23	6,863	2.00
2023-24	7,138	4.00
2024-25	7,281	2.00
2025-26	7,481	2.74
2026-27	7,683	2.70

2. **Extended Time Revenue –** Beginning in FY 2004, school districts are prohibited from counting a student as more than 1.0 in average daily membership (ADM). Prior to this, a student could be counted in excess of 1.0 if the student was participating in a learning year program. A learning year program may include extended day, extended week, summer school programming, or an independent study program. The 1987 Legislature eliminated funding for summer school when it replaced the foundation aid program with the general education revenue program. During the 1990s, many school districts started using the learning year program as a method to fund summer school programs. As a result, the growth in learning year pupils was quite significant. The 2003 Legislature adopted a provision that limits a student's annual average daily membership to 1.0.

   The extended time revenue program allows a school district to count a student who participates in extended programming for up to an additional 0.2 students in ADM for the time the student spends in extended day, extended week, summer school or other additional programming authorized by the learning year program. This additional ADM counts only for purposes of generating extended time revenue. The extended time revenue allowance is $5,117. *(Minn. Stat. § 126C.10, subd. 2a)*

3. **Gifted and Talented Revenue –** School districts receive $13 per pupil unit for gifted and talented programming. The revenue must be used to identify gifted and talented students, to provide programming for gifted and talented students, or to provide staff development to prepare teachers to teach gifted and talented students. *(Minn. Stat. § 126C.10, subd. 2b)*

4. **Small Schools Revenue –** Small schools revenue is allocated to school districts (excluding charter schools) based on their enrollment. Districts with more than 960 adjusted pupil units do not qualify for the revenue. The formula for the revenue is $544 times the district's adjusted pupil units, times the ratio of 960 less the district's adjusted pupil units to 960.

SCHOOL FUNDING (CONTINUED)

5. **Declining Enrollment Revenue** – Districts that experience declining enrollment from year to year are eligible for declining enrollment revenue. Previously, declining enrollment revenue was captured as part of "marginal cost pupil unit" calculations in many funding formulas. Due to pupil weighting simplification effective for FY 2015, a separate declining enrollment category was established.

   Declining enrollment revenue acknowledges that lost per pupil funding due to fewer students does not always align neatly with the district's ability to cut its personnel and other operating costs. A district's declining enrollment revenue equals the greater of zero or 28 percent of the formula allowance for that year and the difference between adjusted pupil units for the current year and the adjusted pupil units for the previous year. (Minn. Stat. § 126C.10, subd. 2d)

6. **Local Optional Revenue** – A school district's local optional revenue equals $724 per pupil unit. Local optional revenue is available to school districts only and is not available to charter schools. Local optional revenue consists of two tiers. The first tier of $300 per pupil is equalized at $880,000 per pupil (the same equalizing factor that existed when this tier was included in operating referendum revenue). The second tier, $424 per pupil, is equalized at $642,038 for fiscal year 2026 and $671,345 for fiscal year 2027 and later. For fiscal year 2021 and later, there is no longer any connection between local optional revenue and operating referendum revenue. (Minn. Stat. §§ 126C.10, subd. 2d; 126C.17)

7. **Basic Skills Revenue** – Basic skills revenue consists of compensatory revenue and English Learner (EL) revenue.

   Compensatory Revenue – The majority of basic skills revenue is generated by the compensatory revenue formula. The revenue is calculated based on the characteristics of each school site, and for fiscal years 2026 and 2027 only, at least 60 percent of the revenue must be distributed to qualifying programs at each site (for fiscal year 2028 and later, at least 80 percent of the revenue must be spent at the site where the revenue was earned). Compensatory revenue must be used to meet the educational needs of pupils whose progress toward meeting state or local content or performance standards is below the level that is appropriate for learners of their age. This revenue must be reserved in a separate account and each district must produce an annual report describing how compensatory revenue has been spent at each site within the district.

   Compensatory revenue increases as the number of compensatory pupil units increases, which is driven by the number of students qualifying for free or reduced-price school meals, as well as the percentage of such students at a school. A higher percentage concentration of qualifying students leads to a higher count of compensatory pupil units. For fiscal years prior to 2026, the formula that generates compensatory revenue was a concentration formula based on each school building's count of students that are eligible for free or reduced-price meals. For fiscal year 2026 only, there is a onetime adjustment so that compensatory revenue is based on the greater of the fall 2022 pupil counts or the fall 2024 pupil counts. For fiscal year 2027 and later, compensatory revenue equals the compensatory pupil units at each site times that site's building compensatory allowance. *(Minn. Stat. §§ 126C.05, subd. 3; 126C.10, subd. 3; 126C.15)*

   Districts receive EL revenue to provide instruction to students participating in English language development. Programs may include bilingual programs or English-as-a-second-language (ESL) programs. Bilingual education programs provide curriculum instruction to students in their native language. Students in ESL programs are taught to read, write, listen, and speak in English. The state has provided funding for EL programs since 1980. In 1997, the EL formula was significantly expanded by adding a pupil concentration formula to the cost-based formula. Districts may receive state aid for eligible EL students for up to seven years.

   There are two parts to the EL portion of basic skills revenue: the first part or basic formula is a set amount per eligible EL pupil unit and the second part of the EL formula is a concentration formula. A school district with at least one student eligible for EL services has a statutorily assigned minimum EL pupil count of 20. Beginning in 2027, the EL revenue formula is based on three components. The basic EL allowance increases from $1,228 to $1,775 per EL pupil; the EL concentration revenue allowance increases from $436 to $630 per EL pupil; and a new component, called EL cross subsidy revenue, is added to the EL revenue formula. EL cross subsidy revenue equals 25 percent of the difference between the district's EL spending and the district's EL revenue for the second previous year. *(Minn. Stat. §§ 124D.58-124D.65; 126C.10, subd. 3)*

SCHOOL FUNDING (CONTINUED)

8. **Sparsity Revenue –** Secondary sparsity revenue provides additional revenue to geographically large districts that have relatively few secondary pupils. The formula measures sparsity and isolation of the district and provides additional revenue to the district using an assumption about how many pupil units are necessary to run an acceptable secondary program. The formula assumes that a district with 400 secondary pupils in average daily attendance can provide an acceptable secondary program. Therefore, a district with one high school, no matter how few pupils per square mile it has, will not receive any sparsity aid if the district has a secondary average daily membership (SADM) in excess of 400. In addition, the requirement of large geographic size ensures funding for districts that have few pupils due to geographic isolation and not due to a school board's reluctance to provide cooperative programming with a neighboring school district.

   Elementary Sparsity Revenue – A school district qualifies for elementary sparsity revenue if it has an elementary school that is located 19 or more miles from the next nearest elementary school and has fewer than 20 pupils per elementary grade. As with secondary sparsity revenue, the more elementary pupils in average daily membership (EADM) attending the school, the lower the elementary sparsity revenue per pupil.

9. **Operating Capital Revenue –** Operating capital revenue replaced two former capital formulas known as equipment revenue and facilities revenue and moved the revenue stream to each district's general fund. The 2023 Legislature added a "supplies" category to operating capital, with funding equal to $2 per pupil unit for the costs associated with menstrual products and stocking opiate antagonists. Operating capital revenue must be reserved and used for equipment, facility, and supply needs. A school board may spend other general fund money for operating capital expenses, but general fund money provided by the operating capital revenue component must be reserved and spent only for eligible equipment, facility, and supplies needs.

   Operating capital revenue is computed by adding a fixed dollar amount for supplies and equipment for all districts to a variable amount per pupil unit times the age of the district's school facilities. The age index is called the maintenance cost index (MCI). Operating revenue is an equalized formula.

10. **Transportation Sparsity Revenue –** A compromise agreement reached during the 1995 Special Session and affirmed by the 1997 Legislature led to the elimination of the basic transportation funding formulas. In their place, $170 was added to the basic formula allowance; a new component called transportation sparsity revenue was added to the general education revenue program; and a portion of transition revenue was designed to soften the impact of the funding changes. Transportation sparsity revenue may be used for any general operating purpose. A district is not required to use transportation sparsity revenue for pupil transportation expenses. Beginning in fiscal year 2018, transportation sparsity revenue includes an adjustment based on each district's actual unreimbursed transportation costs incurred during the previous year. The 2023 Legislature increased this adjustment from 18.2 percent to 35 percent of each district's unreimbursed transportation costs.
    Transportation sparsity revenue is computed as follows:

Transportation Revenue =		(1) Transportation Sparsity Allowance x Adjusted Pupil Units
	+	(2) 35% of the districts' unreimbursed costs of to and from school transportation

   The following steps are necessary to compute a district's transportation sparsity allowance:

   Density Index = square mile area of the district/ Adjusted Pupil Units } but not less than .005 or more than .2

   Sparsity Index = the greater of: (a) .2; or (b) square mile of the district Adjusted Pupil Units

   Transportation Sparsity Allowance = (Basic Formula Allowance x .141) x (Sparsity Index26/100) x (Density Index13/100) – (Basic Formula Allowance x .0466)

   (Minn. Stat. § 126C.10, subds. 17 and 18)

SCHOOL FUNDING (CONTINUED)

11. **Equity Revenue** – The equity revenue formula consists of three parts: basic equity revenue, low referendum equity revenue and a supplemental formula equal to $50 per pupil unit. Equity revenue is designed to provide additional revenue to districts with lower amounts of referendum revenue. To calculate equity revenue, the state is divided into two regions: a seven-county metro region and a greater Minnesota (nonmetro) region. Equity revenue is calculated separately for districts within each of the two regions. *(Minn. Stat. § 126C.10, subds. 24 to 30)*

    Basic Equity Revenue - Basic equity revenue equals the product of: (1) 125 percent; (2) $14 plus the product of $80 and the district's equity index; and (3) the district's adjusted pupil units for that year. A school district equity index equals one minus the ratio of the sum of the district's per pupil basic formula allowance, local optional revenue, and referendum revenue to the per pupil amount for the district at the 95th percentile in that region. School districts located in cities of the first class (Minneapolis, St. Paul, and Duluth) as of July 1, 1999, do not receive basic equity revenue.

    Supplemental Equity Revenue – All school districts receive supplemental equity revenue equal to $50 per pupil unit.

    Low Referendum Revenue – School districts with referendum amounts below ten percent of the state average referendum amount are eligible for the supplemental low-referendum equity portion of equity revenue. Qualifying districts receive an amount per pupil equal to the difference between their referendum amount and ten percent of the statewide average referendum revenue, with a $100,000 limit.

    Equity Aid and Levy – A district's equity revenue is equalized on referendum market value using an equalizing factor of $510,000.

12. **Transition Revenue** – Transition revenue guarantees school districts that changes to various funding formulas will not result in the districts receiving less revenue in the current fiscal year than it received in the prior fiscal year. It is a 'hold harmless" provision. Transition revenue was originally a revenue guarantee for 2003-04 revenue, fixed at the 2004-05 amount per pupil. Since then it has been expanded to include additional components. Beginning in fiscal year 2015, transition revenue is adjusted for a number of changes to the general education revenue program. Transition revenue is provided through an equalized aid and levy based on a referendum market value equalizing factor of $510,000. *(Minn. Stat. § 126C.10, subds. 31, 32, 33)*

13. **Pension Adjustment Revenue** – School districts receive general education revenue pension adjustment revenue to compensate for past legislative changes to the employer contribution rates to the public employee retirement systems—Public Employee Retirement Association (PERA) for non-licensed staff and Teacher Retirement Association (TRA) for licensed teachers. There are two parts to this revenue: (1) a fixed amount based on past contribution rate changes; and (2) beginning in fiscal year 2019, an amount equal to the TRA employer contribution rate increases approved by the 2018 and 2023 Legislatures. The amount equals the difference between the rate for the current year and the rate for fiscal year 2018, times the district's covered payroll (teacher salaries) for the previous fiscal year.

    Employer TRA contribution rate increases are 0.21 percent over the previous year for fiscal years 2019 to 2023, 0.20 percent for fiscal year 2024 when the TRA employer contribution rate reaches 8.75 percent of covered payroll, and beginning in fiscal year 2026, the employer rate increased by another 0.75 percentage points.

14. **Options Adjustments**– A school district's general education revenue is adjusted by the options adjustment based on enrollment changes made under student movement programs. A district's general education revenue is reduced for referendum aid attributable to resident pupils who are open-enrolled or attend a charter school, or for certain aid payments for resident pupils who attend the Minnesota Academies for the Deaf or Blind. A district's general education revenue is increased by an amount equal to the referendum aid attributable to nonresident students served by the school district, plus an aid amount equal to the transportation portion of each charter school pupil whom the district transports. *(Minn. Stat. § 127A.47)*

SCHOOL FUNDING (CONTINUED)

E. Alternative Teacher Compensation Revenue (Q-Comp) – Alternative teacher compensation, also called Q-Comp revenue, was created to encourage districts to adopt alternative pay structures for teachers. To qualify for the revenue, the district must be approved by the Commissioner of Education. Statewide aid is capped (FY25 estimated at approximately $89 million, and there is currently a waiting list of approved districts/charter schools.

The $260 per pupil of revenue is a mix of aid and levy, with 65 percent, or $169, of the per pupil amount coming in the form of state aid and the remaining $91 per pupil in the form of equalized levy revenue. The levy revenue is equalized using an equalizing factor of $6,100 of adjusted net tax capacity per pupil.

F. Aid and Levy Calculations – School districts receive the vast majority of general education revenue from state aid payments (charter schools receive their general education revenue entirely in state aid). The mix of aid and levy is designed to equalize local tax burdens. A school finance program that provides the same amount of total revenue per pupil unit to each district and requires the same tax rate of local effort is said to be fully equalized. Under an equalized system, the higher a district's property wealth per pupil unit, the lower the amount of education aid the district receives from the state for that program and the higher the amount of revenue provided through the local district's property tax

1. **Operating Capital Levy and Aid** – A district's operating capital is provided through an equalized aid and levy (for the decade prior to fiscal year 2005, the full amount of operating capital was provided through state aid). The operating capital equalizing factor has changed a fair amount in the last decade. This levy has often changed to balance out other levy changes in the annual K-12 bills. The equalizing factor equals $22,912 for fiscal year 2026 and later.

2. **Equity Levy and Aid** –A district's equity revenue is equalized on referendum market value using an equalizing factor of $510,000 for fiscal year 2025 and later. This revenue is calculated and spread on referendum market value—so the levy is not spread on agricultural lands or seasonal recreational property.

3. **Transition Levy and Aid** – A district's transition revenue is equalized on referendum market value using an equalizing factor of $510,000.

4. **Referendum Revenue** – The referendum revenue program, often referred to as the operating referendum levy or the excess levy referendum, is a mechanism that allows a school district to obtain voter approval to increase its revenue beyond the limits set in statute. Because of the exceptional growth in the referendum levy in the late 1980s and early 1990s, the legislature made several changes to the program including: equalizing a portion of the revenue; capping the total amount of per pupil revenue a district may have; limiting the length of time that new referendums may run (currently no longer than ten years); and requiring referendums approved after November 1, 1992, to be spread on referendum market value instead of tax capacity.

   The 2001 Legislature reduced the referendum levy beginning in fiscal year 2003. Each district's referendum revenue was reduced by $415 per pupil unit. (A district with less than $415 per pupil in referendum authority lost the full amount of its authority.) At the same time the referendum was reduced, the basic formula allowance for all districts was increased by $415 per pupil unit. As a result, referendum revenue was reduced by approximately $200 million. Since that time, referendum revenue has increased substantially as a result of subsequent elections. The 2013 Legislature made a number of significant changes to referendum revenue beginning in fiscal year 2015. These changes included:

   1) changing the allowance from an amount per resident pupil unit to an amount per adjusted pupil unit (the fiscal year 2015 conversion will keep the total dollar amount of authority the same);
   2) allowing a district to implement the first $300 per pupil of referendum authority by board action;
   3) creating a new category of revenue called location equity revenue and allowing a board to choose to convert referendum authority to location equity revenue;
   4) dividing the equalization aid into three tiers and increasing the equalization of the first tier; and
   5) modifying the referendum revenue cap and eliminating the grandfather cap.

SCHOOL FUNDING (CONTINUED)

The 2019 Legislature switched the first $300 per pupil (the board-approved amount) from operating referendum revenue to local optional revenue beginning in fiscal year 2021. This shift is revenue neutral but returns all referendum revenue to voter-approved authority. (Minn. Stat. § 126C.17)

Referendum Revenue Cap – A school district eligible for sparsity revenue is not subject to a cap on referendum revenue (104 school districts are eligible for sparsity revenue during the 2024- 25 school year). For other districts, the estimated referendum revenue cap is $2,194 per pupil unit for fiscal year 2025.

Referendum Revenue Equalization – A school district's referendum revenue consists of two equalized tiers. The first tier of equalization aid is the amount up to $460 per adjusted pupil. This tier carries an equalizing factor of $576,000 per pupil. The second tier is the per pupil amount up to 25 percent of the basic formula allowance. This tier is equalized at $290,000 per pupil.

Referendum Tax Base Replacement Aid – Referendum tax base replacement aid was implemented by the 2001 Legislature as a mechanism designed to compensate school districts for the loss of agricultural land and cabin tax base. Tax base replacement aid is a frozen dollar amount based on fiscal year 2003 characteristics. Any referendum equalization aid earned by the school district is first offset by referendum tax base replacement aid. The remaining equalization aid, if any, is the amount used when computing the referendum aid accompanying charter schools and open enrollment pupils.

Election Requirements – A district's general levy can be increased with the approval of the voters at a referendum called by the school board. The election must be held during the November election only, unless the election is held by mail ballot or upon approval of the Commissioner of Education, if the district is in statutory operating debt. If the election is conducted by mail ballot, it must be in accordance with state election law, and each taxpayer must receive notice of the election and of the proposed tax increase at least 20 days before the referendum.

Onetime Board Renewal – A school board may renew an existing referendum at the same per pupil dollar allowance and for the same time term (most referenda are approved for a term of ten years). The onetime board renewal must occur after a school board meeting where public testimony on the proposed renewal is considered.

Referendum Market Value – Unlike most other school district levies, referendum levies are spread on referendum market value instead of net tax capacity. Referendum market value is the market value of all property within the school district with two exceptions. First, all seasonal recreational property (cabins) and farmland are excluded from referendum market value. Second, any property with a class rate of less than 1.0 percent is taxed at its market value times its class rate. *(Minn. Stat. § 126C.17)*

G. Permanent School Fund Income – The Permanent School Fund (PSF) of Minnesota consists of the proceeds of the lands granted to the state by the federal government for the use of schools, proceeds from swamplands granted to the state, and cash and investments credited to the fund. While much of the initial land granted to the state has been sold, the state Department of Natural Resources is responsible for managing about 2.5 million acres of school trust land. The net proceeds from the land management activities (timber sales, minerals activities, lease revenue, etc.) annually are added to the principal of the fund.

The state holds the land and accumulated revenues from the land in trust for the benefit of public schools in Minnesota. The State Board of Investment is responsible for investing the principal of the fund, subject to direction from the Constitution and the legislature. The interest and dividends arising from the fund are required by the Constitution to be distributed to the state's school districts according to the method described in statute.

Prior to fiscal year 2010, the earnings from the PSF were simply offset against each district's general education aid. Beginning in 2010, the offset was eliminated and school districts began receiving income from the PSF as additional state aid. The aid payments are distributed to schools through a formula that provides two semiannual payments of aid to schools based on each school's count of pupils. The PSF payments to schools are based on pupils served, and payments go to both traditional school districts and charter schools.

SCHOOL FUNDING (CONTINUED)

H. Capital Finance – School districts must finance both ongoing capital needs, such as equipment purchases, repairs and maintenance, as well as major building construction projects. Major building projects are financed at the local level, with some small assistance through state-paid debt service equalization aid. Districts borrow money through the sale of bonds and levy an annual tax to repay the money over a period of years. Smaller remodeling projects, equipment purchases and other ongoing capital needs are normally financed by capital revenue programs.

Beginning with the 1996-97 school year, two of the largest capital funding formulas – the equipment formula and the facilities formula- were moved from the capital fund to a reserved account in the general fund. The purpose of this change was to allow districts greater discretion in the use of operating money for capital needs. The new formulas, named operating capital revenue, are a component of the general education revenue program. School districts may now use general fund operating revenue for capital programs, but operating capital revenue must be used for specified capital purposes and may not be used for general operating purposes.

The financing methods available to districts to obtain funds for ongoing capital needs and major construction projects are explained below.

Review and Comment on Construction Projects – When a new school building is constructed or when an existing facility is substantially remodeled, a district incurs a substantial financial obligation that must be met immediately. School districts issue bonds to obtain the funds necessary to pay the contractors. The district then pays back the bonds over a period of years with money raised from the debt service levy and any debt service aid received from the state. Because of the importance and cost of major construction projects, the Minnesota Department of Education provides a review and comment on each major project.

Any project that requires an expenditure of more than $2,000,000, except for certain deferred maintenance projects, must be submitted by the district to the commissioner for review and comment, unless the school district has an outstanding capital loan, in which case the project must be submitted for review and comment for any expenditure in excess of $500,000.

The commissioner may give the project a positive, unfavorable or negative review and comment. If the project receives a positive review and comment, the district may hold a referendum to authorize the sale of bonds and upon approval of a simple majority of the voters, the project may proceed. If the commissioner submits an unfavorable review and comment, the local school board must reconsider the project. If the local school board decides to continue with the project, the referendum to authorize the sale of bonds must receive the approval of at least 60 percent of the voters. If the commissioner submits a negative review and comment, the school board cannot proceed with the project.

The findings of the commissioner's review and comment must be published in the official newspaper of the district prior to a referendum on the construction project. *(Minn. Stat. §§ 123B.70; 123B.71)*

I. Debt Service Revenue – Minnesota's school districts have generally financed the construction of new school buildings through the sale of bonds. The bonds are repaid with revenue raised from the local district's property tax receipts. The total amount of building bonds issued by the district determines the yearly debt service that the district must pay and the amount of bonds issued is directly related to the district's building needs. The tax rate that the district levies in order to make its debt service payments depends both on the amount of debt and the size of the district's property tax base. The larger the debt, and the smaller the property tax base, the greater the district's tax rate for debt service needs.

J. Debt Service Equalization Aid – The debt service equalization aid program provides state aid to local school districts to help repay the bonds issued to finance construction. The amount of a school district's debt service that the state will pay depends on two factors: the district's total amount of annual debt service and the district's taxable property tax base (net tax capacity) per pupil.

SCHOOL FUNDING (CONTINUED)

Debt service equalization aid is available for a school district's qualifying debt service. Debt service amounts that qualify for debt equalization are general debt service amounts for land acquisition, construction costs and capital energy loans. Net debt is the sum of these amounts reduced by any excess balance that the district has in its debt redemption account and must be for facilities that:

- Receive a positive review and comment from the Commissioner of Education;
- Are comparable in size and quality to facilities in other districts, and
- Have been reviewed by all neighboring school districts.

The debt service revenue is divided into tiers. The first tier applies to the portion of a school district's debt that is below 15.74 percent of the district's adjusted net tax capacity. The first tier must be provided entirely through the local levy. The second tier applies to the portion of debt revenue between 15.74 percent and 26.24 percent of adjusted net tax capacity. This tier is equalized at a relatively low level. The remaining debt revenue makes up the third tier.

K. Natural Disaster (Enhanced) Debt Service Equalization – A school district that has sustained more than $500,000 in damage to its facilities because of a natural disaster is eligible for enhanced debt service equalization. All facilities debt service in excess of 10 percent of ANTC is equalized at 300 percent of the statewide average amount of ANTC per pupil ($42,519 for fiscal year 2026).
(Minn. Stat. § 123B.535)

L. School Building Bond Agricultural Credit – The 2017 Legislature created a new property tax credit to reduce the property tax impact of school building projects on agricultural properties. Beginning with school taxes payable in 2018, the school building bond agricultural credit reduces the school taxes paid by agricultural property. The credit applies to existing debt levies and to debt levies attributable to any newly authorized school bond issues. The tax credit applies to all property classified as agricultural (identified as class 2a, 2b, and 2c, property under Minnesota Statutes, section 273.13, subdivision 23) excluding the house, garage, and surrounding one acre of land of an agricultural homestead. The credit is set at 70 percent for taxes payable in 2023 and later. As with other property tax credits, the state replaces the local levy lost through the credit to the school district with state aid through an open and standing appropriation.

M. Capital Project Referendum – A school district may conduct an election to approve funds for certain capital projects. When approved by the voters, a school district may levy the amount approved by the voters for the designated capital projects for a period not to exceed ten years. Proceeds of the levy must be placed in a special account and used only for the approved purposes, which include facilities repairs and equipment purchases. *(Minn. Stat. § 123B.63)*

N. Maximum Effort School Aid Law – Some districts find it difficult or impossible to finance construction projects through conventional bond sales because the district property tax base is too small to support the repayment of bonds necessary to finance the school's construction. These districts may qualify for state assistance under the Maximum Effort School Aid Law. Under this program, the state borrows money via a state general obligation bond sale and grants or lends the proceeds to a qualifying school district through a capital loan for new construction projects. In the program's current form, a school district is eligible for a capital grant or loan only if its net debt tax rate, after any state-paid debt service equalization aid, is more than 41.98 percent of ANTC. *(Minn. Stat. §§ 126C.62-126C.72)*

Capital grants or loans must follow an approval process and, if approved, must issue bonds up to the amount of: (1) the district's net debt limit, as defined in Minnesota Statutes, section 475.53, or (2) 637 percent of ANTC, whichever is less. The amount of the capital grant or loan the district is eligible for is the difference between the total cost of the project and the amount of the local bond issue. Repayment is determined by one of several formulas, depending upon when the loan was obtained. Maximum effort capital loans are forgiven if they are not paid within 50 years of issue.

Capital loans are initially funded by the sale of state general obligation bonds. In addition to the bond proceeds, supplemental appropriations by the legislature are often necessary to make principal and interest payments because repayments of loans by districts occur at a slower rate than that needed to meet the state's obligations to its bondholders.

O. Bonds for Certain Capital Facilities – A district may issue general obligation bonds without voter approval for certain capital projects. The bonds must be repaid within fifteen years of issuance with the district's annual operating capital revenue.
(Minn. Stat. § 123B.62, subd. 9)

SCHOOL FUNDING (CONTINUED)

P. Long-Term Facilities Maintenance Revenue (LTFMR) – The 2015 Legislature created a new program to support facilities maintenance needs for school districts, charter schools, and cooperatives, including intermediate school districts. The program, Long-Term Facilities Maintenance Revenue, is a per pupil, formula-driven revenue source that replaces health and safety revenue, alternative facilities revenue, and deferred maintenance revenue.

LTFMR is provided through a per pupil allowance. The per pupil allowance for school districts is $380 for FY 2019 and later. To determine the initial revenue, the school district allowance is multiplied by the lesser of one, or the ratio of the average building age to 35, and the pupil units for that year.

A school district may add to its per pupil amount the costs for health and safety for indoor air quality projects, asbestos abatement projects, or fire alarm and suppression where the cost of any of these projects at any site exceeds $100,000. If this amount is less than the amount the district would have received under the former alternative facilities and health and safety formulas, the district is grandfathered in at the high level of revenue. Districts may add to their revenue amount the proportional share of any qualifying costs allocated from any grandfathered cooperatives to which the district belongs.

Q. Disabled Access and Fire Safety Levy – A district that has insufficient money in its capital expenditure fund to either remove architectural access barriers from a building or to make fire safety modifications required by the fire inspector, may submit an application to the commissioner for approval of levy authority of up to $300,000 spread over an eight-year period. For disabled access projects, the commissioner shall develop criteria to determine the cost effectiveness of removing barriers in consultation with the Minnesota State Council on Disabilities. The commissioner shall approve or deny an application within 60 days of receiving it. The state has also provided state bond proceeds to help small school districts remove barriers: $1 million was approved in 1993, $4 million was approved in 1994, $2 million was approved in 1996 and $1 million was approved in 1998. *(Minn. Stat. § 123B.58)*

R. Building Lease Levy – The leased facilities levy authority allows districts to levy to pay rent on leased facilities. The levy authority has been modified many times in the last two decades. The allowable purposes of the levy were narrowed and then expanded. Currently, upon the commissioner's approval, districts may levy for leased facilities when the leased facility would be economically advantageous. The lease levy must not exceed the lesser of the lease costs or $212 per pupil unit, except that a school district that is a member of an intermediate school district may levy an additional $65 per pupil unit for space in intermediate facilities. The facilities must be used for instructional purposes. *(Minn. Stat. § 126C.40, subds. 1, 2, and 6)*

S. Telecommunications/Internet Access Aid – School districts, charter schools and nonpublic schools are eligible for state aid to pay for a portion of their telecommunications and internet access costs that are not funded through the federal e-rate program. Most school districts have chosen to form a telecommunications cluster (a special type of joint powers agreement) to apply for, and receive, their telecommunications/Internet access aid. The telecommunications/Internet access aid program grants school districts and charter schools that belong to a telecommunication cluster state aid equal to 90 percent of the schools' unreimbursed telecommunications costs; if the district or charter school is not a member of a telecommunications cluster, the aid equals 90 percent of the unreimbursed cost exceeding $16 per pupil unit.

School districts are required to provide telecommunications and internet access to nonpublic schools (excluding a homeschool) located within the district's boundaries through a reimbursement equal to 90 percent of the nonpublic school's unreimbursed costs exceeding $10 per pupil unit. The school district receives additional telecommunications/internet access aid from the state for this purpose.

To qualify for the aid, school districts and charter schools must submit their actual telecommunications and Internet access costs to the Commissioner of Education and file applications for federal Internet funds (commonly referred to as e-rate funds). The aid amount is prorated to the state appropriations cap, which substantially reduces each school district's aid payment. *(Minn. Stat. § 125B.26)*

SCHOOL FUNDING (CONTINUED)

T. Literacy Aid – Literacy Aid consists of two parts, Proficiency Aid and Growth Aid, which are both based on 3rd and 4th grade students' performance on the state reading test called the Minnesota Comprehensive Assessment (MCA). Proficiency Aid rewards schools based on the percentage of their 3rd grade students that meet or exceed proficiency levels on the reading MCA. Aid equals $530 times the average number of 3rd grade students meeting or exceeding proficiency levels on the MCA during the past three years. Growth Aid rewards districts based on the three-year average number of 4th grade students who make medium or high growth on the 4th grade reading MCA. Aid equals $530 times the average number of 4th graders making medium or high growth on the reading MCA.

U. Special Education Mandate – Local school districts are required by state law to provide appropriate and necessary special education to children with disabilities from birth through the child's 22nd birthday. Children with disabilities are defined in statute to include children who have a hearing impairment, visual disability, speech or language impairment, physical disability, mental disability, emotional/behavior disorder, specific learning disability, deaf/blind disability, or other health impairment. The definition of a child with disability also includes every child under age five who needs special instruction and services, as determined by state standards, because the child has a substantial delay or an identifiable and known physical or mental condition. The mandate for services does not include pupils with short-term or temporary physical or emotional disabilities.

Special instruction and services for children with disabilities must be based on an assessment of the child's educational needs and the individualized education program (IEP) developed in response to the initial assessment. The statutes and rules specify school district responsibilities for program decisions for children with disabilities and for the education of children who are placed outside the district where their parents reside. Districts are required to provide special education on a shared time basis to pupils enrolled in nonpublic schools.

Special Education Funding Formulas – School districts receive state aid and some federal aid to pay for special education services. If these funds are insufficient to pay for the costs of the programs, districts must rely on their other undesignated general fund revenue. *(Minn. Stat. §§ 125A.75-125A.79)*

Special Education Revenue: Minnesota's special education formula is a multi-step hybrid formula. The formula combines a cost reimbursement formula with a modified "census style" of funding, provides a floor of funding based on fiscal year 2016 funding amounts, and authorizes serving school districts and charter schools to bill a portion of their unfunded special education costs attributable to nonresident students back to the student's resident school district. The partial costs are based on the salaries paid to special education teachers and other essential personnel. The census amounts are set in statute and provide differing levels of reimbursement based on the district's characteristics and the students' category of disability.

For fiscal year 2021 and later, a district's **initial special education revenue** is the sum of its special education-related pupil transportation services, and the least of:

1. 50 percent of the district's nonfederal expenditures for the previous year, including fringe benefits;
2. 62 percent of the district's special education expenditures under the old special education formulas, which excluded fringe benefits; or
3. 56 percent of the sum of:
   a) the district's average daily membership times the sum of:
      i. $460;
      ii. $405 times the district's percent eligible for free and reduced-price meals; and
      iii. .008 times the district's average daily membership;

   b) $13,300 times the count of students with autism spectrum disorder, developmental delay, or severely multiply impaired;

   c) $19,100 times the count of students who are deaf/hard of hearing or have an emotional behavioral disorder; and

   d) $25,200 times the count of students who are developmentally cognitive mild-moderate, developmentally cognitive severe-profound, physically impaired, visually impaired, or deaf/blind.

SCHOOL FUNDING (CONTINUED)

Excess Cost Aid – Excess cost aid provides additional special education funding for districts that have extremely high levels of unreimbursed special education expenses. A district's special education excess cost aid equals the greater of: (1) 56 percent of the difference between the district's unreimbursed nonfederal special education expenditures and 7.0 percent of the district's general revenue; or (2) 62 percent of the difference between the district's unreimbursed "old formula" special education expenditures and 2.5 percent of the district's general revenue.

Tuition Adjustments – State and federal special education revenue amounts are insufficient to cover school district special education costs. Under Minnesota's special education formulas, charter schools and school districts charge back to the student's resident school district a portion of the unreimbursed special education costs. This amount is called the "tuition adjustment." For fiscal year 2021 and later, 80 percent of the unreimbursed special education costs are billed back to the resident district. For charter schools only, for fiscal years 2021 and later, the state will pay an additional 10 percentage points of the charter school's unreimbursed costs (bringing to 90 percent, the total amount of the charter school's unreimbursed special education costs that are ultimately reimbursed).

Special Education Aid – A district's special education aid is the sum of its initial aid, excess cost aid, and tuition adjustments all constrained by the special education limits. This amount is then increased by the amount of the district's cross subsidy aid.

Special Education Aid Limits. A district's initial special education aid, excess cost aid, and tuition adjustments are subject to several caps and floors. First, for fiscal year 2025, the special education aid cannot exceed the greater of: (1) 56 percent of the district's nonfederal special education expenditures plus 100 percent of its special education transportation costs plus its current year tuition adjustment; or (2) the sum of its 2016 special education revenue adjusted for changes in enrollment and adjusted upward by 4.6 percent per year for fiscal years 2016 to 2020, by 4.4 percent for fiscal year 2021, 4.2 percent for fiscal year 2022, 4.0 percent for fiscal year 2023, 3.8 percent for fiscal year 2024, and 3.6 percent for fiscal year 2025, plus $220 times its average daily membership. Further, the district's special education aid cannot be less than the lesser of: (1) 90 percent of its nonfederal special education expenditures, plus 100 percent of its special education transportation costs, plus its current year tuition adjustment; or (2) its 2016 special education revenue adjusted for changes in enrollment and adjusted by 4.6 percent for fiscal years 2016 to 2020, and decreasing by 0.2 percent for each subsequent fiscal year. This has the effect of pulling school districts more consistently toward 56 percent of each district's nonfederal special education expenditures (excluding special education pupil transportation costs which are 100 percent funded). This aid amount is prior to special education cross subsidy aid.

Cross Subsidy Aid – A school district's special education cross subsidy is the difference between the amount the district spends on qualifying special education services and the sum of the state and federal special education revenue and the general education revenue generated by special education students served primarily outside of the regular classroom for that year. The cross subsidy aid is based on the previous year's cross subsidy. A school district's special education cross subsidy aid equals 6.43 percent of its cross subsidy for fiscal year 2023, 44 percent of the cross subsidy for fiscal years 2024 to 2026, and 50 percent of the cross subsidy for fiscal years 2027 and later.

Blue Ribbon Commission – The 2025 Legislature created a blue ribbon commission to examine special education funding and make recommendations on how to save $125 million per year in special education aid beginning in fiscal year 2028. If no recommendations are enacted prior to that time, special education cross subsidy aid will be reduced each year by this amount.

(Minn. Stat. §§ 125A.76-125A.79)

SCHOOL FUNDING (CONTINUED)

Special Education; Separate Sites and Programs – Beginning in fiscal year 2024, a cooperative unit, including an intermediate school district, education district, service cooperative, or other joint powers organization providing special education services to a student for at least 50 percent of the school day, is eligible for a separate sites and program aid equal to $1,689 times the pupil units served by that program.

Home-based Travel Aid – The state pays 50 percent of the expenditures on necessary travel of essential personnel to provide home-based services to children with a disability who are under five years old.

Aid for Children with Disabilities (Special Pupil Aid) Some disabled children don't have a resident district because their parents' rights have been terminated, or their custodial parent or guardian lives outside Minnesota or is an inmate or resident of a state correctional facility. In these cases, the state pays to the serving school district 100 percent of the costs of instruction and services, less the general education basic revenue allowance and any other aid earned on their behalf.

Court-placed Special Education Revenue – When a school district serves a child from another state who was placed by a court in Minnesota and, when the school district responsible for providing services for that student is unable to collect tuition from the resident state or school district, the school district may request reimbursement from the state of Minnesota for the unreimbursed special education costs.

Out-of-State Tuition for Special Education Students – When a court places a Minnesota child in a care and treatment facility in another state and, when the resident school district receives a bill for services from the out-of-state provider, the Minnesota district may seek reimbursement for the unfunded services.

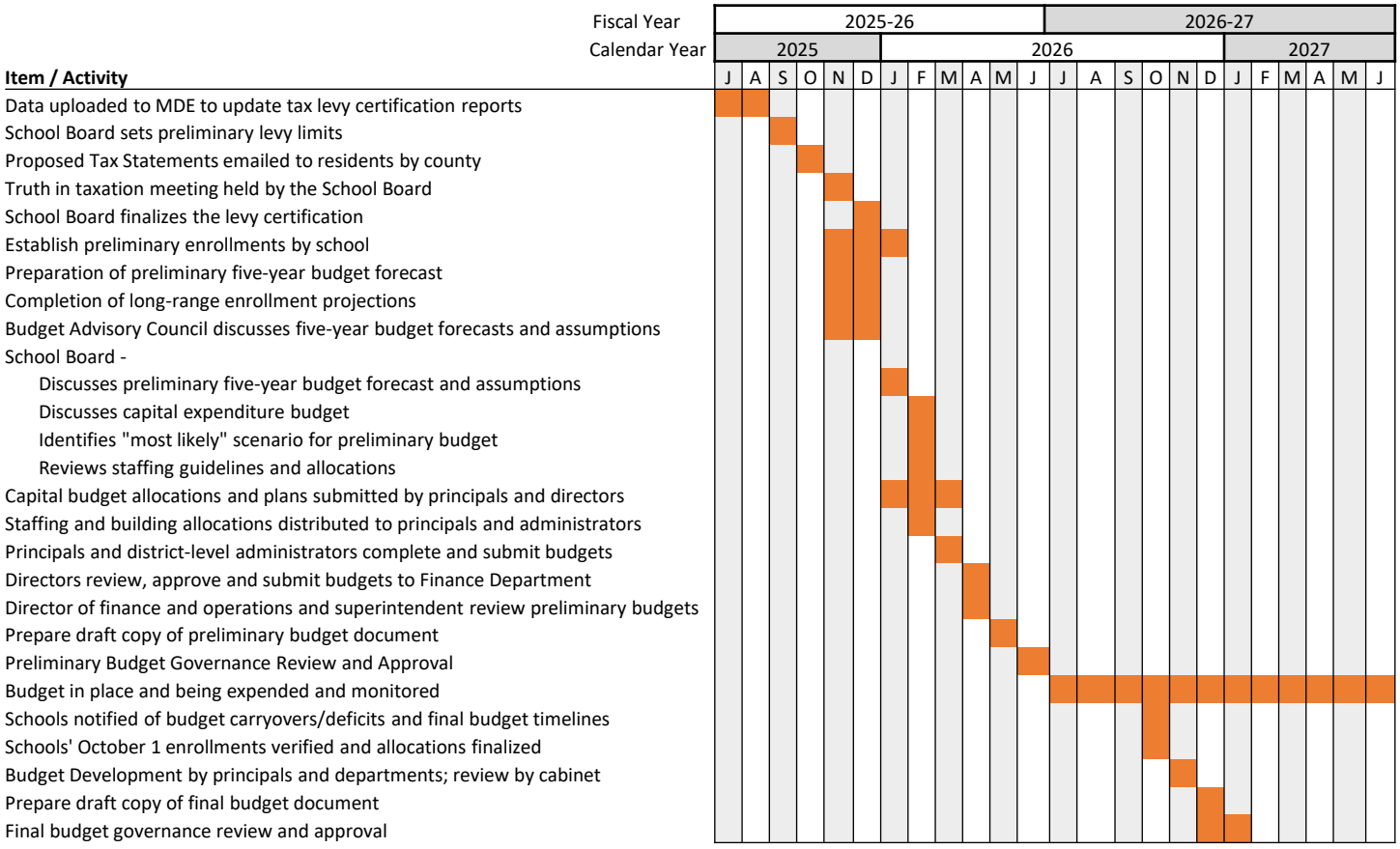
Source:
"Minnesota School Finance: A Guide for Legislators", by Tim Strom, Legislative Analyst with MN House Research, November 2025.
Further detail and information can be found at: https://www.house.mn.gov/hrd/pubs/mnschfin.pdf

BUDGET DEVELOPMENT PROCESS

A. Budget Timeline

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

1. **Property Tax Levy** – The budget process begins with submission of estimated property tax levy information to the Minnesota Department of Education (MDE) by mid-July. The MDE sets the maximum amount each district may levy based on current legislation. The School Board certifies the levy before the end of the calendar year.
2. **Preliminary Budget** – State Statute requires the school boards to approve a preliminary budget before the start of the school year on July 1. This process includes completion of enrollment projections and five-year budget forecast, development of staffing guidelines and determination of revenue and expenditure assumptions. The preliminary budget is completed in two parts:
    a. *Capital Budget Development* – schools and departments develop a plan for long term facilities and equipment needs, construction projects, and technology initiatives. The capital budget is completed first because the majority of the work is completed over the summer months. This process occurs in February/March of the previous year and is not updated during the final budget.
    b. *Staffing and Operating Budget Development* **–** schools and departments develop the operating budgets, including staffing and supplies, based on allocations approved by the School Board. This process occurs in March and April.
3. **Final Budget** – Each fall, the Finance Department prepares a final budget that includes actual October 1 enrollment and any changes in law that affect education finance. The School Board approves the final budget in December or January.
4. **Budget Adjustments** – Each spring, the School Board approves budget adjustments to account primarily for grant dollars the district may have received during the year. These adjustments allow for accurate funding for programs and provide the most accurate basis for developing the preliminary budget for the next fiscal year.
5. **Annual Financial Report and Audit** – The final step in the budgeting process is closing the books and preparing financial statements for the year. During this step the district undergoes an independent audit as required by state law. The School Board typically reviews the audited financial report in October or November.



A detailed budget planning calendar for the 2026-27 school year can be found on page 59 in this section.

BUDGET DEVELOPMENT PROCESS (CONTINUED)

B. Budget Assumptions and Projections

Budget and future projections are developed based on assumptions and parameters which were discussed with the district's Budget Advisory Council and ultimately approved by the School Board. Below is a summary of the assumptions and parameters.

Enrollment: The district uses several methods to project student enrollments. These projection methods are reviewed by the district enrollment committee and a combination of the projection methods described below is agreed upon and presented to the School Board for approval.

1. **Cohort Survival (grade progression):** Based on the ratio between the number of students at one grade level versus the number in the previous grade level during the prior year.

2. **Live births-to-actual:** Live births information obtained from the Minnesota Department of Health is used to project the number of eligible kindergarten students who will reside in the district at age five.

3. **Eligible-to-actual enrolled:** The actual number of eligible kindergarten students is determined by the number of preschoolers within the kindergarten age group in each elementary school attendance area.

4. **Census based:** The district is divided into 130 census/sub areas. Student Information staff work with various utility companies within the district boundary to track the number of household units, school-aged children and actual number of students per household enrolled in the district's schools, other private or public schools, or being educated at home. To project student enrollment, students who are enrolled in the district as of October 1 of each school year are advanced to the next grade. In addition, the district also maintains child per housing unit (CPU) by dwelling types and uses this data to project the number of additional school-aged children who might attend from new housing developments within each attendance area. CPU ratios are calculated based on actual October 1 information per dwelling type (i.e. single-family homes, townhomes and apartments). The number of new students to be added to the preliminary enrollment projection totals is determined by applying the appropriate CPU ratios to the respective new housing units. These numbers are then added to the preliminary enrollment projection totals.

Below is a summary of enrollment projections presented to the School Board in December 2025:

	2026-27	2027-28	2028-29	2029-30	2030-2031
Projected Enrollment	28,993	29,024	29,022	29,014	28,967

Expenditures:

The following key expenditure assumptions and parameters are used in the preparation of the five-year financial forecast:

- Fund balance reserve goal is not less than 5 percent of total projected expenditures
- Staffing contracts/increases as approved by the board included in the plan
- Medical costs increased to actuals for settled contracts, 9 percent increase for contracts settled in Summer 2026
- General inflation increases of 2.50 percent for all future years and the following other independent increases:
    - Contracted services increased by 5 percent
    - Snow removal increased by 3 percent
    - Electricity and natural gas increased by 5 percent
    - Property and liability insurance increased by 3 percent
    - Contracted transportation increased by 3 percent
    - Transportation fuel costs increased by 4 percent
    - District contributions to TRA increase from 8.75 to 9.50 percent effective July 1, 2025, while PERA contributions remain steady at 7.50 percent
    - Minnesota Paid Leave is a new program which began in January 2026. The premium rate is .88 percent effective January 1, 2026. The district will pay .44 percent (or half) of the premium, while the employee covers the remaining .44 percent.

BUDGET DEVELOPMENT PROCESS (CONTINUED)

The district maintains a five-year financial forecast system. This system is used for financial planning and is updated several times throughout the year to reflect legislative changes, student enrollment, staffing adjustments, new programs, inflationary adjustments and salary and employee benefits per approved contracts.

Listed below are some of the key revenue and expenditure assumptions used in the district's most recent five-year general fund financial projection.

Revenues:

- Projected stable enrollment with minor expected increases
- Basic Gen ed formula increase at 2.70 percent for 2026-27 fiscal year
- Ref authority – 2019, with an inflationary increase equal to the CPI

Expenditures:

- Maintain a minimum fund balance of no less than 5 percent of total expenditures
- Instructional staffing ratios adjusted according to 2026-27 staffing parameters approved by the School Board
- General inflationary adjustment at 2 percent, unless otherwise noted for a specific budget year
- Salary and employee benefits based on budget planning parameter or contracts approved by the School Board
- Electricity, property and liability insurance, health insurance and workers' compensation premiums are based on industry trends and/or district experience

Five-Year Projection Summary:

The following table is a summary of the district's most recent five-year financial projections for the general fund. It was developed using enrollment projections developed in November 2025 and the revenue and expenditure assumptions listed above.

	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Revenues	527,774,750	549,647,508	547,328,073	560,386,837	573,776,844
Expenditures	537,431,831	548,461,009	561,881,226	578,527,460	596,044,101
Revenues over expenditures	$(9,657,081)	$1,186,499	$(14,553,154)	$(18,140,623)	$(22,267,257)

BUDGET DEVELOPMENT PROCESS (CONTINUED)

Budget Calendar

Below is a detailed budget calendar for the 2026-27 Preliminary Budget

Activity	Responsibility	Delivery Date
Completion of long-range enrollment projections and 2026-27 enrollment projections by school	Director of Finance & Operations Coordinator of Finance Student Information Supervisor School Board	November 2025
Preparation of preliminary five-year general fund budget forecast	Director of Finance & Operations Coordinator of Finance Manager of Financial Systems	November 2025 through February 2026
School Board review 2026-27 staffing guidelines (Other Action Item)	Superintendent Director of Human Resources School Board	January 12, 2026
Preliminary staffing allocations to Director of Elementary Education and Director of Secondary Education	Coordinator of Finance Manager of Financial Systems	February 6, 2026
School board review 2026-27 capital budget expenditure overview-1st Reading	School Board	February 9, 2026
Preliminary staffing allocations posted on the Budget Hub. Operating budget allocations will be posted after Cabinet Review.	Coordinator of Finance Manager of Financial Systems	March 2, 2026
MyBudgetFile® budget centers open for budget preparation	Coordinator of Finance Manager of Financial Systems	March 9, 2026
Principals and district-level administrators complete and submit budgets for directors' review and submission	Elementary Principals District-level Administrators Middle School Principals High School Principals	April 3, 2026
Directors review budgets with superintendent, then submit budgets to finance when ready for processing	Superintendent Directors	April 10, 2026
School board review 2026-27 capital budget expenditure overview-2nd Reading (Action Item)	School Board	April 13, 2026
Director of Finance & Operations review preliminary budgets analysis with Superintendent/Cabinet	Superintendent Director of Finance & Operations	May 4, 2026
Prepare draft copy of preliminary budget	Director of Finance & Operations Coordinator of Finance Manager of Financial Systems, Reporting & Compliance	May 2026
Cabinet review proposed preliminary budget	Cabinet	May 18, 2026
First reading of proposed preliminary budget (new business)	School Board	June 8, 2026
School Board Audit/Finance committee meet to review proposed preliminary budget	School Board Audit and Finance Committee	June 2026
Second reading and approval of preliminary budget (Action Item)	School Board	June 22, 2026
Preliminary budget in place and being expended and monitored	Coordinator of Finance, Principals District-Level Administrators	July 1, 2026

BUDGET ALLOCATIONS

The district operates in a decentralized or site-based environment. Annually, schools receive three different allocations from the district to support their operations: staffing, instructional and capital expenditure. Other programs, such as curriculum materials, major maintenance projects, special education program and facilities and grounds maintenance are centrally managed. A majority of the allocations to the schools are driven by student enrollment and per student allocations reviewed by the School Board.

A. Staffing Allocation

- Staffing allocations to the schools are based on the staffing guidelines and ratios developed by the administration and reviewed by the School Board. The 2026-27 staffing allocations to the schools are based on the guidelines and ratios approved by the School Board on January 12, 2026 and enrollment projections completed in November 2025. School principals and department managers are responsible for staffing their building or department according to their allocations.

    - Staffing for learning and development program – School districts are required to reserve a portion of the general education formula revenue to reduce and maintain class size in elementary grades, with first priority on kindergarten, first-, second- and third-grade class sizes. The allocations to each elementary school are based on enrollment projections presented to the School Board in November 2025.

- Staffing allocations for districtwide departments such as facilities and grounds, business services and human resources are based on guidelines and ratios reviewed by the School Board on January 12, 2026. Administrators are responsible for staffing their departments according to these allocations.

- Salary budgets are initially calculated by the Finance Department using the contract salaries for all employee groups that have an approved contract and verified by school principals and other administrators. These employee groups include building engineers, nutrition services workers, cultural family advocates, principals, and vehicle technicians. For bus drivers, custodians, secretarial and clerical employees, non-union employees and teachers, salaries and related expenditures are estimated based on budget guidelines as determined by the School Board on January 12, 2026

- Employee benefits are estimated using a variety of techniques. Retirement benefits, social security and workers' compensation premium budgets are calculated as specified percentages of salaries. Budgets for health, dental, life insurance and the tax-sheltered annuity match are estimated based on the projected number of employees reported by school principals and other budget administrators, premium information provided by the insurance carriers and current employee contracts. For groups that have no contract, but for which there is a limit on the district contribution, increase in the maximum district contribution is based on budget guidelines as determined by the School Board in January 2026.

B. Instruction Allocations for Schools – The district maintains eight different allocations to the schools for instructional purposes. All district schools receive allocations for instruction, staff development, professional growth plan, team leaders, co-curricular staffing, compensatory education, and basic skills. In addition, middle schools and high schools also receive co-curricular supplies allocations.

- **Instructional allocations** – Based on School Board-approved budget-planning parameters, adopted at the January 12, 2026 School Board meeting.

- **Staff development** – This per pupil allocation is earmarked for staff development activities.

- **Professional Growth Plan (PGP)** – This allocation is used to supplement the per pupil staff development activities at the building. Funding authority for this allocation is based on a letter of understanding between the School Board and Dakota County United Educators (teacher's union).

- **Co-curricular staffing and supplies** – Middle schools and high schools receive co-curricular staffing and supplies allocations to support their co-curricular programs. Co-curricular staffing and supplies allocations for 2026-27 are based on board approved guidelines.

BUDGET ALLOCATIONS (CONTINUED)

The following is a table showing the per pupil instructional allocations to the schools:

	2026-27 Per-pupil Allocations			
	Instructional Supplies	Staff Development	Co-curricular Supplies	Co-curricular Staffing
Alternative Learning Center	$416.30	$8.00	-	-
High schools	$203.07	$8.00	$169.96	$91.50
Co-curricular Fixed Costs				$1,029,554.00
Middle schools	$129.59	$8.00	$36.14	$24.40
Co-curricular Fixed Costs				$149,873.00
Elementary Schools - Title I schools	$141.11	$8.00		$1,562 /Stipend
Elementary Schools - Non-Title I schools	$145.73	$8.00		$1,562 /Stipend
Special Education				
Early Childhood Special Ed.	$40.39	$8.00		
Other Elementary Schools	$62.43	$8.00		
Other Middle & High Schools	$67.74	$8.00		

In addition to information listed above, the School of Environmental Studies receives co-curricular staffing allocations to support stipend payments for yearbook, Students Against Drunk Driving and Student Council.

- **Team Leaders** – This allocation provides stipends to department coordinators/team leaders in schools. The table below shows the formula used to calculate team leader allocations to the schools:

	Fixed Allocation per building	Amount per Licensed Staff
Alternative Learning Center	$ -	$ 100.00
School of Environmental Studies	$ 2,000.00	$ 220.00
High schools	$ 5,500.00	$ 225.00
Middle schools	$ 4,000.00	$ 175.00
Elementary Schools	$ 10,524.00	$ 109.00

- **Compensatory Education Allocations** – Compensatory education revenues for the 2026-27 school year are based on estimates prepared by the Minnesota Department of Education as of February, 2026. These estimates are based on the district's actual enrollment and actual free and reduced-price school meal counts on October 1, 2025.

- **Basic Skills** – Per pupil unit allocations for grades K-8 remain at $40.50 per pupil for non-Title I elementary and middle schools and $20.25 for Title I elementary schools.

C. District Office Non-salary Budget Allocations

Non-salary budgets are determined by each administrator based on parameters established by the School Board, then reviewed and approved by the superintendent or the director of finance and operations. For 2026-27, the inflationary adjustment is 2 percent except for budget items, such as heating fuel and electricity, which are based on recent trends and industry directions.

D. Operating Capital Allocations for Schools

Beginning with the 2024-25 budget cycle, the district transitioned to a centralized operating capital budget process. The new process removed the operating capital allocations to the schools. In the new process, schools and departments may submit projects ideas or needs based on some pre-determined categories and submissions are reviewed together. This allows the district to analyze needs in certain areas (wall enclosures/demolition as an example) at all sites/buildings at once. This allows the district to increase equity across buildings and maximize efficiency by bidding similar work at multiple sites at the same time. All approved projects are posted for schools/departments to view.

BUDGET ALLOCATIONS (CONTINUED)

Staffing allocations (FTEs) for the district's 20 elementary schools are shown below:

	Enrollment - # Students				Teachers (Licensed Staff) - FTE			
School	**SpEd**	**K-2**	**3-5**	**Total**	**Grades K-2**	**Grades 3-5**	**Specialists**	**Literacy**
Cedar Park	32	288	352	672	13.835	13.669	4.766	0.750
Deerwood	45	222	246	513	10.842	9.737	3.638	0.750
Diamond Path	34	223	311	568	10.889	12.046	4.028	0.750
East Lake	36	322	409	767	15.511	15.840	5.440	0.750
Echo Park	29	290	359	678	13.967	13.859	4.809	0.750
Emerald Trail	24	305	351	680	14.711	13.448	4.823	0.750
Glacier Hills	12	367	356	735	17.384	13.653	5.213	0.750
Greenleaf	26	305	397	728	14.635	15.291	5.163	0.750
Highland	49	238	318	605	11.652	12.495	4.291	0.750
Northview	26	178	192	396	8.640	7.497	3.600	0.750
Oak Ridge	29	264	237	530	12.706	9.242	3.759	0.750
Parkview	32	279	338	649	13.487	13.074	4.603	0.750
Pinewood	39	213	230	482	10.344	9.097	3.600	0.750
Red Pine	20	259	291	570	12.282	11.314	4.043	0.750
Rosemount	31	234	266	531	11.313	10.362	3.766	0.750
Shannon Park	37	265	263	565	12.809	10.309	4.007	0.750
Southview	37	223	281	541	10.814	11.010	3.837	0.750
Thomas Lake	29	250	286	565	11.896	11.230	4.007	0.750
Westview	43	230	237	510	11.200	9.379	3.617	0.750
Woodland	20	331	363	714	15.727	14.011	5.064	0.750
Totals	630	5,286	6,083	11,999	**254.644**	**236.563**	**86.074**	**15.000**

Staffing allocations are based on the staffing allocation guidelines approved by the School Board on January 12, 2026. The following shows some of the key staffing ratios:

- **Classroom teachers:** grades K-2, 1.0 FTE to 21.25 students, by building; grades 3-5, 1 to 26.25 students, by building
- **Specialists:** grades K-5, enrollment plus students in center-based special education program (CBSE) divided by 141, a guaranteed minimum of 3.6 FTEs per building and actual participation is known
- **Mental health specialists:** .500 FTE per building, no proration factor of enrollment
- **Nurses:** 1.0 FTE per building, no proration factor of enrollment
- **Principal:** 1.0 FTE per building, no proration factor of enrollment
- **Assistant administrator:** Tiered FTE based on general education enrollment with .800 FTE minimum for all schools and schools over 700 general education students receiving 1.0 FTE
- **12-month secretary:** 1.0 FTE per building, no proration factor of enrollment
- **10-month secretary:** # of students * 1.88 secretary hours/year/student = Total 10-month secretary hours. Divide by 1352 hours = # of 10-month secretary FTEs, with a minimum of 0.90 FTE per school
- **10-month clerk:** # of students * 8.363 clerk hours/student = Total clerk hours. Divide by 1352 hours = # of clerk FTEs, with a minimum of 3.45 FTEs per school

BUDGET ALLOCATIONS (CONTINUED)

	Licensed Staff - FTE				Clerical - FTE		Clerks - FTE	
School	Mental Health	Nurse	Principal	Assistant Administrator	12-Month	10-Month	10-Month	Total - FTE
CP	0.500	1.000	1.000	0.900	1.000	0.934	3.514	41.868
DW	0.500	1.000	1.000	0.800	1.000	0.900	3.064	33.231
DP	0.500	1.000	1.000	0.800	1.000	0.900	3.064	35.977
EP	0.500	1.000	1.000	1.000	1.000	1.067	3.985	47.093
EP	0.500	1.000	1.000	0.900	1.000	0.943	3.560	42.288
ET	0.500	1.000	1.000	0.950	1.000	0.946	3.596	42.724
GH	0.500	1.000	1.000	1.000	1.000	1.022	3.943	46.465
GL	0.500	1.000	1.000	1.000	1.000	1.012	3.835	45.186
HL	0.500	1.000	1.000	0.850	1.000	0.900	3.079	37.517
NV	0.500	1.000	1.000	0.800	1.000	0.900	3.064	28.751
OR	0.500	1.000	1.000	0.800	1.000	0.900	3.064	34.721
PV	0.500	1.000	1.000	0.900	1.000	0.902	3.395	40.611
PW	0.500	1.000	1.000	0.800	1.000	0.900	3.064	32.055
RP	0.500	1.000	1.000	0.850	1.000	0.900	3.064	36.703
RE	0.500	1.000	1.000	0.800	1.000	0.900	3.064	34.455
SP	0.500	1.000	1.000	0.800	1.000	0.900	3.064	36.139
SV	0.500	1.000	1.000	0.800	1.000	0.900	3.064	34.675
TL	0.500	1.000	1.000	0.800	1.000	0.900	3.064	36.147
WV	0.500	1.000	1.000	0.800	1.000	0.900	3.064	33.210
WL	0.500	1.000	1.000	0.950	1.000	0.993	3.793	44.788
Totals	**10.000**	**20.000**	**20.000**	**17.300**	**20.000**	**18.619**	**66.402**	**764.604**

BUDGET ALLOCATIONS (CONTINUED)

Staffing allocations (FTEs) for the district's six (6) middle schools are shown below:

SCHOOL	BHMS	DHMS	FRMS	RMS	SHMS	VMS	Total
General Ed Projected Enrollment	871	1,239	1,054	1,213	1,112	1,048	6,537
CBSE Projected Enrollment	40	27	50	44	48	53	262
FTE Allocations							
Classroom Teacher Allocations	35.025	49.350	42.409	48.592	44.667	43.219	263.262
Counselor/Mental Health Support	3.000	3.078	3.000	3.026	3.000	3.000	18.104
Secondary Technology Assistant	0.450	0.450	0.450	0.450	0.450	0.450	2.700
Specialist Allocations							
Media Specialist	0.900	0.900	0.900	0.900	0.900	0.900	5.400
Talent Development	0.600	0.600	0.600	0.600	0.600	0.600	3.600
Literacy Interventionist	0.200	0.200	0.200	0.200	0.200	0.200	1.200
MTSS TOSA	0.300	0.300	0.300	0.300	0.300	0.300	1.800
Band (165:1 approximately)	2.490	3.660	3.340	2.750	4.350	3.000	19.590
Total - Specialists	**4.490**	**5.660**	**5.340**	**4.750**	**6.350**	**5.000**	**31.590**
Administrative Allocations							
Principal	1.000	1.000	1.000	1.000	1.000	1.000	6.000
Assistant Principal	1.000	1.000	1.000	1.000	1.000	1.000	6.000
Assistant Administrator (Note 4)	0.569	0.598	0.583	0.596	0.588	0.583	3.517
Secretarial Allocations							
12-month Secretaries	2.000	2.000	2.000	2.000	2.000	2.000	12.000
10-month Secretaries	0.650	0.788	0.670	0.771	0.707	0.666	4.253
10-month Clerks	2.992	4.257	3.621	4.167	3.820	3.601	22.458
Nurse	1.000	1.000	1.000	1.000	1.000	1.000	6.000
Total FTEs	52.176	69.181	61.073	67.352	64.582	61.519	375.884

Staffing allocations are based on the staffing allocation guidelines approved by the School Board on January 12, 2026. The following shows some of the key staffing ratios:

- **Classroom Teachers:** 1.0 FTE per 25.325 students (general education enrollment + 40 percent of CBSE enrollment per site)
- **Media Specialists:** 0.9 FTE per school, no proration factor of enrollment
- **Counselors:** Minimum 2.0 FTEs per site and 1.0 FTE per 500 students for enrollment in excess of 1,200 + 1.0 FTE for mental health support
- **Technology Assistant:** 0.45 FTE per school, no proration factor of enrollment
- **Talent Development Teachers:** 0.6 FTE per school, no proration factor of enrollment
- **Band Teachers:** 1.0 FTE per 165 students (actual participation)
- **Principal:** 1.0 FTE per school, no proration factor of enrollment
- **Assistant Principal:** 1.0 FTE per school, no proration factor of enrollment
- **Assistant Administrator:** .00007875 FTE/per student + .500 FTE
- **12-month Secretary:** 2.0 FTE per school, no proration factor of enrollment
- **10-month Secretary:** # of students x .87 (secretary hours/year/student = total hours). Divide by 1368 hour for FTE, with a minimum of 0.650 FTE per school
- **10-month Clerk:** # of students x 5.322 (clerk hours/year/student = total hours). Divide by 1368 hour for FTE
- **Nurse:** 1.000 FTE per school, no proration factor of enrollment

BUDGET ALLOCATIONS (CONTINUED)

Staffing allocations (FTEs) for the district's six (6) high schools are shown below:

	AVHS	EHS	EVHS	RHS	SES	ALC	Total
General Ed Projected Enrollment	1,954	2,177	2,238	2,205	331	122	9,027
CBSE Projected Enrollment	84	76	79	74	-	-	313
FTE Allocations							
Classroom Teacher Allocations	81.127	90.098	92.637	91.208	13.510	5.545	374.125
Counselors/Deans/Mental Health	5.891	6.392	6.529	6.455	1.244	1.000	27.511
Secondary Technology Assistant	0.450	0.450	0.450	0.450	0.225	0.225	2.250
WED Teacher	2.000	2.000	2.000	2.000			8.000
Specialist Allocations							
Developmental Psychology	1.200	1.200	1.200	1.200	0.000	0.000	4.800
Library/Media	1.800	1.800	1.800	1.800	0.450	0.450	8.100
6th & 7th period requests	1.954	2.177	2.238	2.205	0.331	0.000	8.905
Adjustment to 6th & 7th period - SES	0.075	0.089	0.093	0.074	(0.331)		-
Administrative Allocations							
Principal/ALC Coordinator	1.000	1.000	1.000	1.000	1.000	1.000	6.000
Assistant Principal	3.000	3.000	3.000	3.000	0.000	0.000	12.000
Assistant Administrator	0.495	0.620	0.663	0.640	0.200	0.200	2.818
Secretarial/Clerical Allocations							
12-month Secretaries	4.000	4.000	4.000	4.000	1.000	1.000	18.000
10-month Secretaries	2.585	2.880	2.961	2.917	1.350	0.900	13.594
10-month Clerks	4.228	4.710	4.842	4.771	-	0.675	19.227
Building Security Clerk	2.000	2.000	2.000	2.000	1.000	1.000	10.000
Nurse	1.000	1.000	1.000	1.000	0.813	0.300	5.113
Total FTE	**112.805**	**123.416**	**126.413**	**124.720**	**20.792**	**12.295**	**520.443**

Staffing allocations are based on the staffing allocation guidelines approved by the School Board on January 12, 2026. The following shows some of the key staffing ratios:

- **Classroom Teachers:** 1.0 FTE per 24.50 students (total general education enrollment + 40 percent CBSE enrollment per site)
- **Developmental Psychology Teachers:** 1.200 FTE (0.000 FTE for SES and ALC) per school, no proration factor of enrollment
- **Librarians/media specialists:** 1.800 FTE (0.450 FTE for SES and ALC) per school, no proration factor of enrollment
- **Counselors/Deans:** 1.0 FTE per 445 students (total enrollment) + 1.5 FTE for mental health support (.50 FTE for ALC, SES)
- **Technology Assistant:** 0.450 FTE (0.225 FTE for SES and ALC) per school, no proration factor of enrollment
- **Teacher Allowance for 6th and 7th Student Class Requests:** 1.000 FTE (0.000 FTE for ALC) per 1000 students (total enrollment), Adjustment to account for SES enrollments, always nets to zero
- **Work Experience Disadvantaged:** 2.000 FTE (0.000 FTE for SES and ALC) per school, no proration factor of enrollment
- **Principal/Coordinator:** 1.000 FTE per school, no proration factor of enrollment
- **Assistant Principal:** 3.000 FTE (0.000 FTE for SES and ALC) per school, no proration factor of enrollment
- **Assistant Administrator:** .495 FTE per HS + .00070621 per student enrollment over 2,000 (.2 each for SES and ALC)
- **12-month Secretary:** 4.000 FTE (1.000 FTE for SES and ALC) per school, no proration factor of enrollment
- **10-month Secretary:** Number of students x 1.81 secretary hours/year/students = total 10-month secretary hours. Total 10-month secretary hours divided by 1368 hours = # of 10-month secretary FTE
- **10-month Clerk: :** Number of students x 3.33(clerk hours/year/students) = total clerk hours. Total 10-month clerk hours divided by 1368 hours = # of 10-month clerk FTE
- **Building Security Specialists:** 2.000 FTE (1.000 FTE for SES, 1.000 FTE for ALC) per school, no proration factor of enrollment
- **Nurse:** 1.000 FTE (0.813 FTE for SES, 0.3 FTE for ALC) per school, no proration factor of enrollment

BUDGET ALLOCATIONS (CONTINUED)

The building operating budget enrollment (students) and allocations ($) for all schools are shown below:

	School	Total Reg. Educ.	ECSE 3&4 YR.	CBSE	Total Enrollment	Instructional	Media	Capital Replacement	Staff Develop	PGP	Team Leaders
High Schools	AVHS	1,954	-	84	2,038	$ 402,489	$ 6,530	$ 50,541	$ 15,632	$ 6,348	$ 37,902
	EHS	2,177	-	76	2,253	447,231	7,275	59,706	17,416	7,073	39,915
	EVHS	2,238	-	79	2,317	459,822	7,479	59,929	17,904	7,271	40,799
	RHS	2,205	-	74	2,279	452,782	7,368	62,231	17,640	7,164	40,282
	SES	331	-	-	331	67,216	1,106	9,786	2,648	1,075	7,275
	ALC	122	-	-	122	50,789	408	6,500	976	396	1,249
	ONLH	-	-	-	-	-	-	-	-	-	-
Middle Schools	BHMS	871	-	40	911	115,582	2,911	23,748	6,968	2,830	15,975
	DHMS	1,239	-	27	1,266	162,391	4,140	32,267	9,912	4,025	19,036
	FRMS	1,054	-	50	1,104	139,975	3,522	28,012	8,432	3,424	18,204
	RMS	1,213	-	44	1,257	160,173	4,053	29,829	9,704	3,941	18,990
	SHMS	1,112	-	48	1,160	147,356	3,716	30,138	8,896	3,613	18,815
	VMS	1,048	-	53	1,101	139,401	3,502	28,574	8,384	3,405	18,960
Elementary Schools	CP	640	7	32	679	92,591	2,139	21,091	5,120	2,079	18,093
	DW	468	42	45	555	72,707	1,564	16,230	3,744	1,520	16,858
	DP	534	-	34	568	79,942	1,784	19,619	4,272	1,735	17,300
	EL	731	-	36	767	108,776	2,443	23,203	5,848	2,375	18,586
	EP	649	13	29	691	93,916	2,169	20,012	5,192	2,108	18,063
	ET	656	13	24	693	97,622	2,192	21,396	5,248	2,131	17,965
	GH	723	-	12	735	106,112	2,416	21,140	5,784	2,349	17,965
	GL	702	13	26	741	101,207	2,346	21,540	5,616	2,281	18,291
	HL	556	13	49	618	84,610	1,858	18,995	4,448	1,806	17,758
	NV	370	42	26	438	57,240	1,236	13,508	2,960	1,202	16,028
	OR	501	35	29	565	73,920	1,674	15,018	4,008	1,628	17,008
	PV	617	15	32	664	89,668	2,062	20,138	4,936	2,005	17,762
	PW	443	-	39	482	66,993	1,480	15,718	3,544	1,439	16,592
	RP	550	24	20	594	82,369	1,838	17,757	4,400	1,787	16,861
	RE	500	29	31	560	75,972	1,671	16,674	4,000	1,624	16,964
	SP	528	42	37	607	80,952	1,764	17,815	4,224	1,715	17,180
	SV	504	17	37	558	74,116	1,684	17,044	4,032	1,637	17,210
	TL	536	-	29	565	79,922	1,791	17,617	4,288	1,741	17,066
	WV	467	33	43	543	69,916	1,561	15,911	3,736	1,517	16,894
	WL	694	-	20	714	102,385	2,319	21,813	5,552	2,255	17,818
	DR	-	-	118	118	7,367	-	6,500	944	-	-
	Sp. Ed.	-	-	-	-	-	-	-	-	12,500	-
	Totals	**26,933**	**338**	**1,323**	**28,594**	**$ 4,443,510**	**$ 90,000**	**$ 800,001**	**$ 216,408**	**$ 99,998**	**$ 625,664**

BUDGET ALLOCATIONS (CONTINUED)

The building operating budget allocations for all schools are shown below:

School	Staffing	Co-curricular Supplies	Transportation	Comp. Ed. Allocation	Basic Skills	Total Allocations
AVHS	$ 1,215,207	$ 344,849	$ 39,389	$ 1,246,208	$ -	$ 3,365,094
EHS	1,236,893	385,129	42,153	290,078	-	2,532,870
EVHS	1,242,840	396,177	42,876	646,203	-	2,921,301
RHS	1,238,082	387,339	42,943	303,934	-	2,559,765
SES	10,389	-	1,072	68,872	-	169,439
ALC	-	-	-	237,222	-	297,539
ONLH	-	-	-	-	-	-
BHMS	171,125	31,478	12,381	326,357	49,858	759,213
DHMS	180,104	44,777	14,502	96,621	30,241	598,016
FRMS	175,590	38,092	13,020	305,227	41,946	775,444
RMS	179,470	43,838	15,605	263,885	42,947	772,435
SHMS	177,005	40,188	13,361	383,958	42,650	869,696
VMS	175,444	37,875	12,699	602,506	57,106	1,087,855
CP	1,562	-	-	428,084	12,960	583,719
DW	4,685	-	-	146,471	18,954	282,734
DP	3,123	-	-	143,329	21,627	292,732
EL	3,123	-	-	67,626	29,606	261,585
EP	1,562	-	-	582,238	13,142	738,402
ET	4,685	-	-	215,891	26,568	393,698
GH	3,123	-	-	192,044	14,641	365,574
GL	3,123	-	-	495,165	14,216	663,784
HL	3,123	-	-	172,808	22,518	327,924
NV	3,123	-	-	90,133	14,985	200,415
OR	1,562	-	-	436,866	10,145	561,829
PV	3,123	-	-	449,340	12,494	601,528
PW	3,123	-	-	86,435	17,942	213,266
RP	6,247	-	-	75,137	22,275	228,671
RE	1,562	-	-	340,876	20,250	479,593
SP	3,123	-	-	41,374	21,384	189,531
SV	3,123	-	-	314,002	10,206	443,054
TL	-	-	-	91,149	21,708	235,282
WV	3,123	-	-	261,497	9,457	383,612
WL	3,123	-	-	55,941	28,107	239,313
DR	10,797	-	-	193,698	-	219,306
Sp. Ed.	-	-	-	-	-	12,500
Totals	**$ 6,072,287**	**$ 1,749,742**	**$ 250,000**	**$ 9,651,174**	**$ 627,932**	**$ 24,626,717**

APPENDIX A – Budget Policies, Administrative Regulations and Procedures

The following is a summary of the budget policies, administrative regulations (AR) and procedures (P) related to the budget process. Full text of these policies, administrative regulations and procedures can be found on the pages immediately following this page.

Policy 702 – Budget

- The district shall adopt annual budgets for each fund (general [including all accounts within the general fund], nutrition service, community education, debt service, building construction, trust and agency, and internal service), in accordance with state law;
- The district budget, once approved by the board, is the district's plan showing expected revenue and expenditures for the coming fiscal year and is the district's legal authorization for spending funds, and
- The budget reflects and supports state and federal requirements, district initiatives and board policies.

Administrative Regulation 702.2AR – Budget Planning and Development

This regulation mandates the due dates for preliminary and final budgets to be presented to the School Board and the requirement of board approval of budget assumptions to be used to develop the budgets.

Administrative Regulation 702.2.3AR – Budget Advisory Council (BAC)

- The Budget Advisory Council ensures active community participation in and enhances community understanding of the district's budget planning process, and
- Provides input to the board and administration on budget plans that support district goals, policies and initiatives.

Administrative Regulation 702.4AR – Capital Expenditure Account Budget

This regulation establishes the requirements for the district's capital expenditure budget, including the process of developing a list of current needs and proposal of final selections to be presented to the board for approval.

Policy 712 – Fund Balances

Policy 712 requires the maintenance of reasonable fund balances to mitigate financial risk from unforeseen circumstances and provide cash flow.

Full text of each policy, administrative regulations and procedure can be found on the district's website, district196.org

Policy 702, Budget

Adopted: June 1993
Last Revised: May 2012

1. **Purpose**

1.1 The district shall adopt annual budgets for each fund (general [including all accounts within the general fund], food services, community education, debt service, building construction, trust and agency, and internal service), in accordance with state law.
1.2 The district budget, once approved by the board, is the district's plan showing expected revenue and expenditures for the coming fiscal year and is the district's legal authorization for spending funds.
1.3 The budget reflects and supports state and federal requirements, district initiatives and board policies.

2. **Planning the Budget**

2.1 The superintendent has the overall responsibility for preparation of the annual budget.
2.2 The superintendent shall develop budget regulations and procedures which support the district's shared decision-making process.
2.3 Budget planning will relate to the goals and objectives of the district. It should include an assessment of existing programs and services, an examination of alternatives and input from a board-appointed Budget Advisory Council.
2.4 The budget provides resources adequate to support the learning programs provided to all district students -- preschool, k-12 and adult.
2.5 Any amendments to the final budget must be approved by the School Board.

3. **Requirements of the Budget Document**

The budget document must include:
3.1 Itemized statements of estimated revenues by fund and by source.
3.2 Itemized statements of estimated expenditures by fund and by object.
3.3 A summary of the board-approved assumptions used to build the budget.
3.4 A review of major new initiatives or changes in district policies or programs which affect the budget.
3.5 Comparative information with the budget from the previous year.
3.6 *A Budget Guide For Our Community* will be included in the final budget.

4. **Capital Expenditure Account Budget**

4.1 The capital expenditure account budget details the district's expenditure plans for facilities, equipment, major maintenance, special assessments, lease and rental costs, energy projects and other revenue and expenses authorized by the state as capital expenditures.
4.2 The budget development process includes forecasting revenues, seeking expenditure requests from schools and departments, developing spending guidelines (which are reviewed and approved by the School Board) and creation of a detailed budget based on the guidelines. The budget is approved by the School Board, and is incorporated into the district's preliminary and final budget.

5. **Building Construction Fund Budgets**

Budgets for building construction funds are developed by project, not annually as are other district budgets.

References:
Financial Accounting Instruction (FAI) 10.3, Budget Adoption
Minnesota Rules 3545.0900, Funds Defined
UFARS Manual
Minnesota Statute 123B.77, Accounting, budgeting, and reporting requirement

Administrative Regulation 702.2AR, Budget Planning and Development

Adopted: June 1993
Last Revised: May 2012

1. Budget planning and development

Budget planning and development shall be carried out by the superintendent and designees in the following manner:

1.1. Budget planning begins with a review of budget parameters, and development of a preliminary budget forecast based on projected enrollment and revenue and expenditure assumptions for the coming year.
1.2. The preliminary budget forecast is reviewed with the School Board then used as the basis for the development of budget guidelines (assumptions about staffing, program changes, allocations to schools and departments, etc.). The guidelines are reviewed and approved by the School Board in February or March.
1.3. The administration prepares a detailed preliminary budget based on the approved guidelines and brings that to the School Board for approval no later than the last board meeting in June.
1.4. The administration prepares the final budget and presents it to the School Board for approval no later than January 31 in the year for which the budget is effective.

2. Process and deadlines

The process and deadlines noted above may be adjusted as needed after consultation between the superintendent and the School Board.

References:
•Minnesota Statute 123B.77, Requirement for Accounting, Budgeting and Reporting Requirement
•Financial Accounting Instructions (FAI) 10.3, Budget Adoption

References:
- Minnesota Statute 123B.77, Requirement for Accounting, Budgeting and Reporting Requirement
- Financial Accounting Instructions (FAI) 10.3, Budget Adoption

Administrative Regulation 702.2.3AR, Budget Advisory Council (BAC)

Adopted: December 2000
Last Revised: July 2025

1. Purpose – The purpose of the Budget Advisory Council (BAC) shall be to:

1.1. Ensure active community participation in and enhance community understanding of the district's budget planning process, and

1.2. Provide input to the board and administration on budget plans that support district goals, policies and initiatives.

2. Role

2.1 The BAC shall promote the district's budget reduction suggestion program, review submitted suggestions and, as appropriate, provide input regarding budget changes to the school board.

2.2 The BAC shall provide the board and administration with input on:

2.2.1 spending priorities and effective utilization of the district's limited financial resources;
2.2.2 cost effectiveness of programs and services;
2.2.3 ways to decrease expenditures and increase revenue, and
2.2.4 short-term and long-term financial planning.

2.3 The BAC shall review long-range financial projections.

2.4 The BAC shall study and provide input on specific financial issues or areas of the budget, as identified by the BAC, the School Board or the administration.

3. Membership

3.1 The BAC will be composed of up to 15 individuals who are stakeholders in the school district (a district resident, the parent or guardian of a district student, a district employee, or a district high-school student).

3.1.1 At least seven members must be parents/guardians or other community residents.
3.1.2 A district employee who is a district resident may not also count as a parent/guardian or community resident.
3.1.3 One member must represent district principals.
3.1.4 One member must represent district licensed staff.
3.1.5 One member must represent district non-licensed staff.
3.1.6 At least one member must have a school-aged child or children.
3.1.7 All members should generally have, but are not required to have, some expertise, understanding and/or background in financial matters and budgeting (e.g., accounting, banking, economics, etc.).

3.2 The district's director of finance and operations and the three members of the School Board shall serve as ex-officio members of the BAC and do not count toward the total committee make-up count of up to 15 individuals.

3.3 Terms of Office

3.3.1 Terms of Office shall begin on July 1 and end on June 30. Terms of office for all BAC members other than high school student members shall last for three years, and shall be staggered with one-third of the positions up each year.
3.3.2 Terms for high school student members will be for one year, with an option for a one year renewal, while the student maintains continued enrollment within the district. A student's term of office will terminate when their enrollment with the district ends. The School Board will approve the stakeholder members.

4. Meetings

4.1 The BAC will hold at least four meetings each year, as determined by the council.

4.2 BAC meetings will be publicized on the district website.

4.3 BAC meetings will be open to the public. The BAC may, at its discretion, permit members of the public to address the council.

4.4 The director of finance and operations ensures that minutes are taken at each meeting and maintains a copy in district records.

Administrative Regulation 702.4AR, Capital Expenditure Account Budget

Adopted: June 1993
Last Revised: May 2012

1. Budget Report – The capital expenditure account budget report includes a summary of the estimated revenues and expenditures in the account for the next year, and a list and description of purchases the district plans to make using the resources of the account.

2. Budget Development Process

   2.1. The administration will develop parameters which assign budgetary responsibility to school or districtwide budgets for various categories of capital expenditures.
   2.2. In the fall, the administration will develop a list of needs and requests for capital expenditures for the following fiscal year, with input from administrators in all schools and administrative departments.
   2.3. By January 1, the administration will prepare a forecast of capital expenditure revenue for the following fiscal year.
   2.4. Budget Guidelines

      2.4.1. The administration will develop proposed capital expenditure budget guidelines for the following fiscal year, which will be reviewed by the School Board no later than March 1.
      2.4.2. The budget guidelines will include estimated revenues, allocations to schools, and estimated expenditures in broad categories of the budget (e.g., major maintenance, leasing costs, energy projects, curriculum revision).

   2.5. After the School Board approves the budget guidelines, the administration will inform each school and administrative department of its allocation. Each school and administrative department will then prepare a detailed capital spending plan for the funds allocated.
   2.6. The administration will compile the spending plans from each school and administrative department and prepare a detailed budget document to be approved by the School Board no later than May 1.
   2.7. The approved budget will be used as the basis for purchasing, and will be incorporated into the district's preliminary budget for the following fiscal year.

3. Revisions – Revisions to the capital expenditure budget may be made as part of the process of developing the district's preliminary budget in the spring or the final budget in the fall.

References:
- None

Policy 712, Fund Balances

Adopted: June 2011
Last Revised: June 2011

1. Purpose – Prudent fiscal management requires the maintenance of reasonable fund balances to mitigate financial risk from unforeseen circumstances and provide cash flow liquidity for general operations. Fund balance classifications described in this policy allow for more useful fund balance reporting and for compliance with the reporting guidelines specified in Statement No. 54 of the Governmental Accounting Standards Board (GASB).

2. General Statement of Policy – The intent of this policy is to comply with GASB Statement No. 54. Should a conflict occur between this policy and the provisions of GASB Statement No. 54, the GASB statement shall prevail.

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

4. Definitions – In accordance with GASB Statement No. 54, definitions are as follows.

    4.1. "Fund balance" means the arithmetic difference between the assets and liabilities reported in a school district fund.
    4.2. "Nonspendable" fund balance amounts are comprised of funds that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. They include items that are inherently unspendable, such as, but not limited to, inventories, prepaid items, long-term receivables, nonfinancial assets held for resale, or the permanent principal of endowment funds.
    4.3. "Restricted" fund balance amounts are comprised of funds that have legally enforceable constraints placed on their use that either are externally imposed by resource providers or creditors (such as through debt covenants), grantors, contributors, voters, or laws or regulations of other governments, or are imposed by law through constitutional provisions or enabling legislation.
    4.4. "Unrestricted" fund balance is the amount of fund balance remaining after determining both nonspendable and restricted net resources. This amount can be determined by adding the committed, assigned and unassigned fund balances.
    4.5. "Committed" fund balance amounts are comprised of unrestricted funds used for specific purposes pursuant to constraints imposed by formal action of the School Board and that remain binding unless removed by the board by subsequent formal action. The formal action to commit a fund balance must occur prior to fiscal year end; however, the specific amounts actually committed can be determined in the subsequent fiscal year. A committed fund balance cannot be a negative number.
    4.6. "Assigned" fund balance amounts are comprised of unrestricted funds constrained by the school district's intent that they be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. In funds other than the general fund, the assigned fund balance represents the remaining amount that is not restricted or committed. The assigned fund balance category will cover the portion of a fund balance that reflects the school district's intended use of those resources. The action to assign a fund balance may be taken after the end of the fiscal year. An assigned fund balance cannot be a negative number.
    4.7. "Unassigned" fund balance amounts are the residual amounts in the general fund not reported in any other classification. Unassigned amounts in the general fund are technically available for expenditure for any purpose. The general fund is the only fund that can report a positive unassigned fund balance. Other funds would report a negative unassigned fund balance should the total of nonspendable, restricted and committed fund balances exceed the total net resources of that fund.
    4.8. "Enabling legislation" means legislation authorizing a school district to assess, levy, charge or otherwise mandate payment of resources from external providers and includes a legally enforceable requirement that those resources be used only for the specific purposes listed in the legislation.

5. Minimum Fund Balance – District 196 will plan annual revenue and expenditure budgets that provide an operating funds balance of no less than five percent of annual operating fund expenditures.

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

Policy 712, Fund Balance (Continued)

7. Committing Fund Balance – A majority vote of the School Board is required to commit a fund balance to a specific purpose and subsequently to remove or change any constraint so adopted by the board.

8. Assigning Fund Balance

    8.1. The School Board, by majority vote, may assign fund balances to be used for specific purposes when appropriate. The School Board also delegates the power to assign fund balances to the superintendent or designee. Assignments so made shall be reported to the board on a monthly basis, either separately or as part of ongoing reporting by the assigning party if other than the School Board.
    8.2. An appropriation of an existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues satisfies the criteria to be classified as an assignment of fund balance.

9. Stabilization Arrangements – When the superintendent becomes aware of conditions that may cause the operating funds balance to fall below 5 percent of annual operating expenditures within a given year, he or she will alert the School Board to the situation and recommend appropriate short-term actions to maintain the desired balance.

10. Review – The School Board will conduct an annual review of the sufficiency of the minimum unassigned general fund balance level.

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



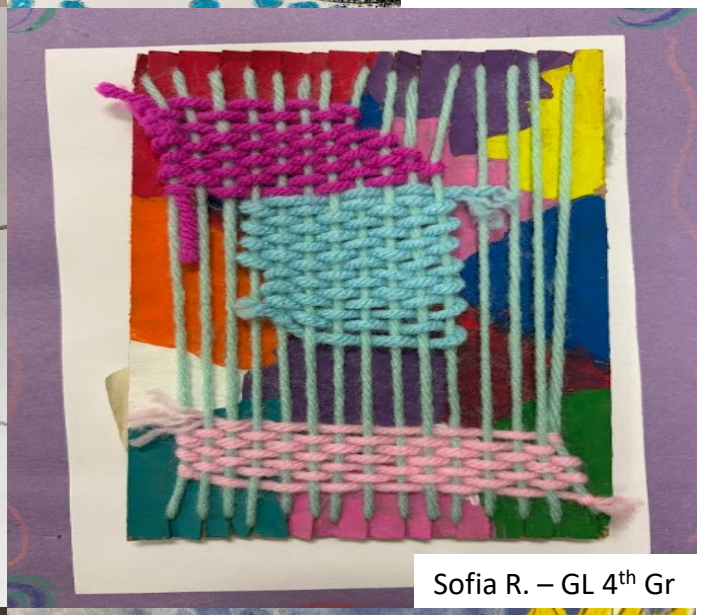
Yilong H. – BHMS 8th Gr



Evlyn P. – WL 2nd Gr



Leonardo PR – GL 4th Gr



Sofia R. – GL 4th Gr



Abigail H. – DHMS 6th Gr



Collette G. – DHMS 6th Gr



Mason M. – WL 2nd Gr



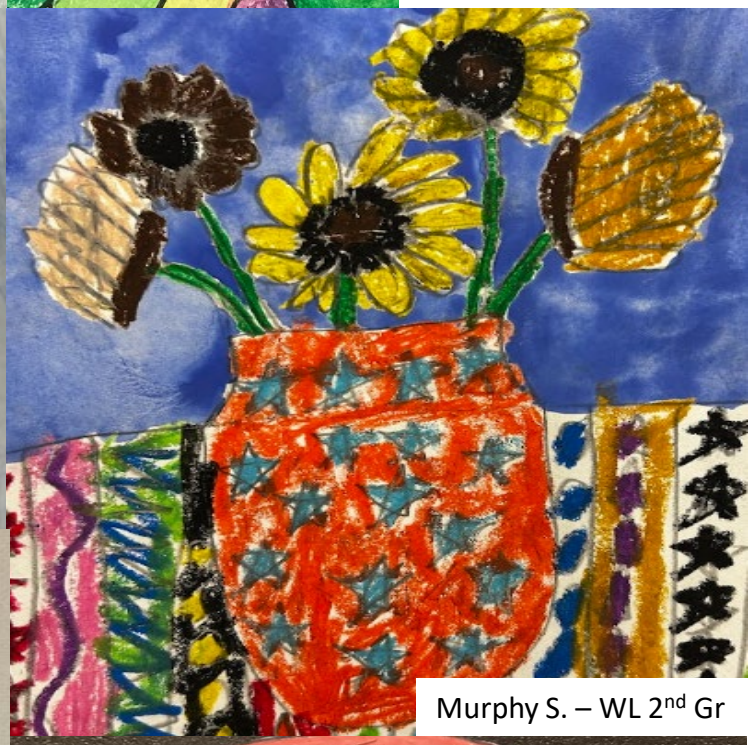
Aanvi M. – DHMS 6th Gr



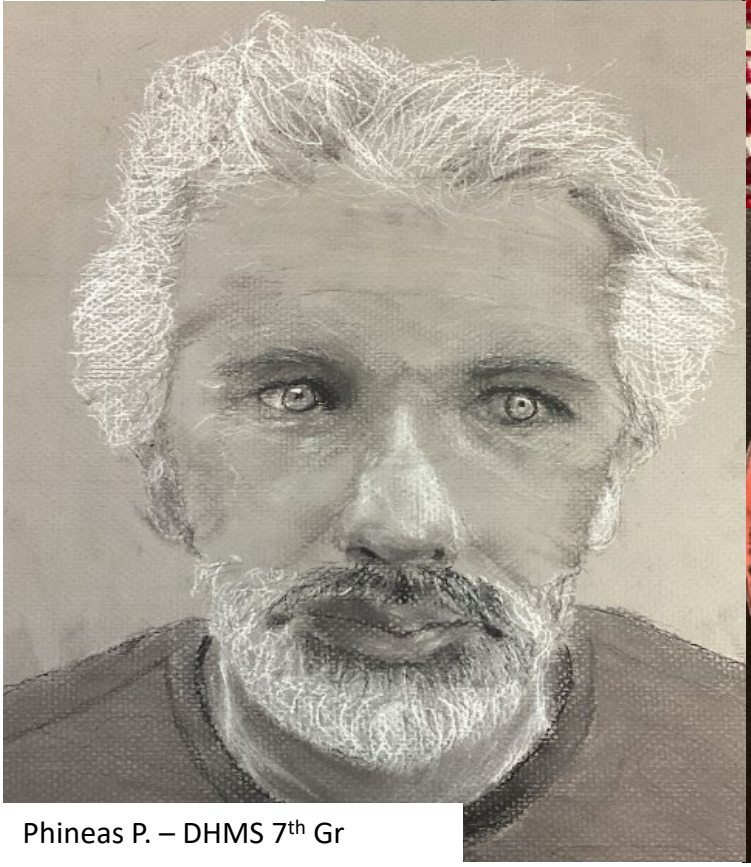
Logan W. – BHMS 6th Gr



Carmen C. – RP 5th Gr



Murphy S. – WL 2nd Gr



Phineas P. – DHMS 7th Gr



Hailey W. – BHMS 6th Gr

Financial Section
Fund Level Summary



Rachel D. – BHMS 6th Gr



Olivia B. – DHMS 6th Gr



Eliana B. – RP 4th Gr







UNICORN MASK

Abby D. – SHMS 6th Gr



Reagan P. – SHMS 8th Gr



Amy T. – BHMS 8th Gr



Level One
Summary Data for All Funds

Summary Data – All Funds

Funds Overview

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

Revenue Sources

State Sources: The majority of the district's general fund revenue comes from state sources. These include the per pupil basic general education formula aid; special education regular and excess cost aid; basic skills aid, including compensatory education aid, and capital aid along with other aid programs

Local Property Taxes: These are local taxes the district collects from property owners. The Minnesota Legislature determines the maximum amount the district can levy each year. The district also has authority to seek additional property tax revenues (up to a maximum amount per pupil established by the Legislature) to support special programs or basic operations through a voter-approved operating levy referendum.

Federal Sources: These include federal grants for programs such as Title I, special education, and Adult Basic Education. These programs focus on improving the achievement of educationally disadvantaged students, including special education services for students with special needs.

Other Sources: These revenues include miscellaneous School Board approved fees for community service programs, co-curricular activities, student parking and admission to athletic and fine arts performances. It also includes interest income from the district's short-term investments, gifts to the district and permanent transfers from other funds.

Expenditure Categories

Salaries: Includes salaries for district administrators, principals, teachers, secretarial and clerical employees, building chiefs, custodians, transportation, and other staff.

Employee Benefits: Includes the district's contributions for employee retirement (Social Security, Medicare and state pension plans TRA and PERA); health, dental and life insurance premiums; tax-shelter annuities for eligible employees, and workers' compensation.

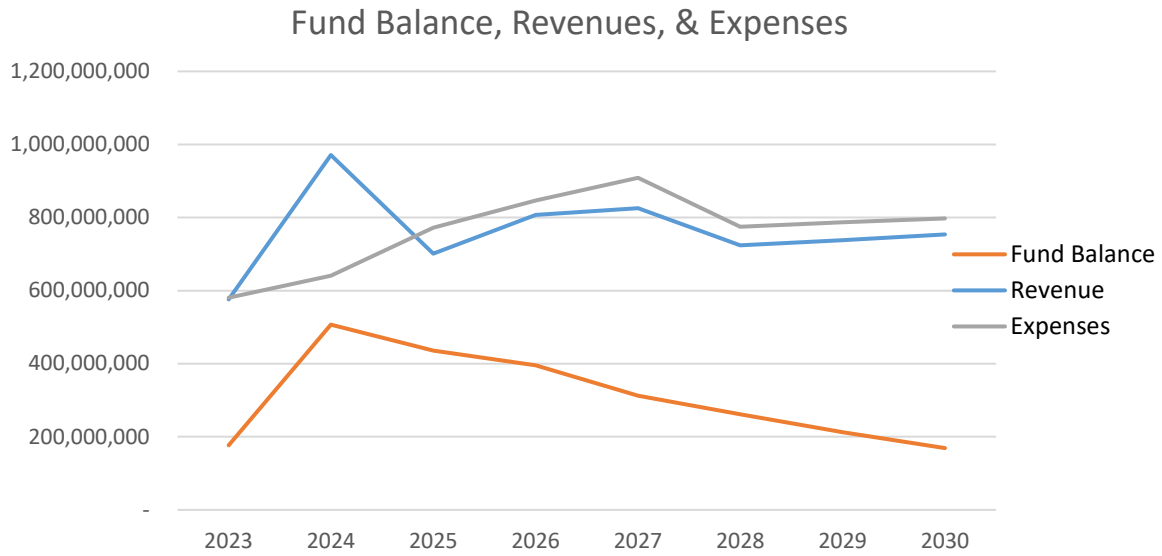
Purchased Services: Includes utilities, legal services, contracted services, leases and other services provided by outside sources.

Supplies and Materials: Includes general supplies such as non-capital devices, instructional supplies for classrooms, textbooks and workbooks, standardized tests, media resources and non-instructional supplies.

Capital Expenditures: Includes building and site repairs and construction, replacement of technology equipment such as printers and copiers, and school buses.

Other Expenditures: Includes miscellaneous expenditures that are not categorized elsewhere, such as membership dues for professional organizations, taxes and special assessments.

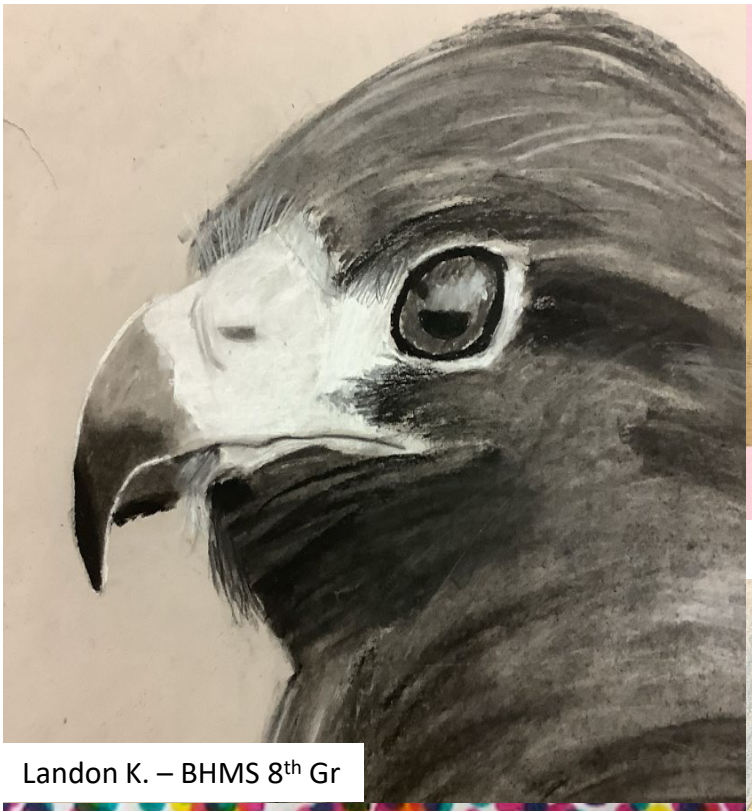
Debt Service: Includes the principal, interest and other fiscal charges associated with outstanding debt.



Summary Data – All Funds

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

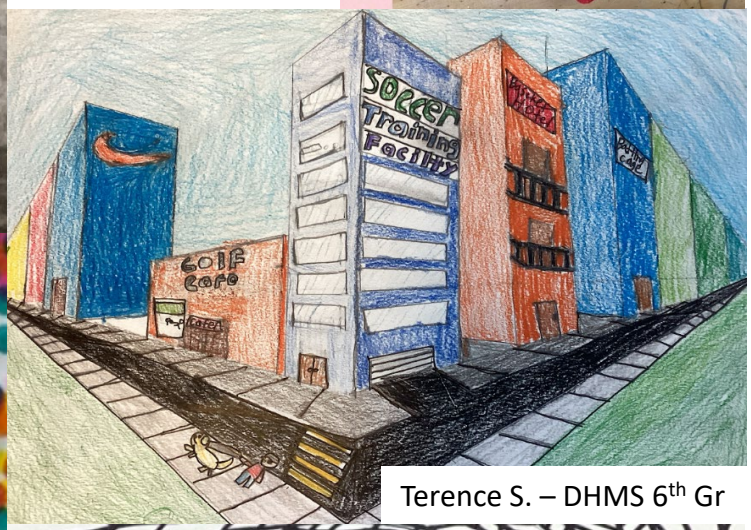
	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Revenue								
State Sources	317,344,830	366,344,571	378,670,302	392,396,766	408,280,671	402,268,967	411,486,864	420,921,707
Property taxes	125,761,505	134,617,072	157,437,903	157,032,444	169,647,940	168,240,398	173,287,610	178,486,238
Federal sources	30,949,226	27,909,460	19,428,018	22,177,448	20,108,724	20,612,540	20,653,765	20,695,072
Other sources	98,546,264	120,510,834	131,326,269	131,440,793	127,207,609	132,949,649	132,494,806	133,912,517
Total revenue	572,601,824	649,381,938	686,862,491	703,047,451	725,244,944	724,071,553	737,923,044	754,015,534
Expenditures								
Salaries and Wages	287,192,335	304,627,100	317,848,121	331,549,854	344,477,218	345,834,941	354,541,860	363,468,311
Employee benefits	177,467,541	191,799,444	205,533,615	212,444,382	221,751,231	227,432,967	238,710,200	250,795,295
Purchased services	39,701,758	52,270,779	68,979,717	40,990,196	37,419,206	41,112,083	41,317,644	41,524,233
Supplies and Materials	32,203,844	26,182,002	31,521,019	34,036,981	27,308,923	26,295,484	26,426,962	26,559,098
Capital expenditures	23,472,509	45,529,133	105,490,027	188,822,768	240,536,340	95,920,988	86,240,663	74,897,878
Other expenditures	3,523,218	3,238,106	342,843	3,658,061	1,878,228	1,740,707	1,749,411	1,758,158
Debt service	16,920,979	17,270,958	34,906,219	35,203,400	35,203,400	36,380,362	37,562,263	38,750,075
Total expenditures	580,482,184	640,917,520	764,621,560	846,705,642	908,574,546	774,717,532	786,549,003	797,753,047
Revenue over expenditures	(7,880,359)	8,464,417	(77,759,069)	(143,658,191)	(183,329,602)	(50,645,978)	(48,625,959)	(43,737,513)
Other financing sources (uses)								
Capital lease	2,348,015	8,713,995	5,421,742	-	-	-	-	-
Bond Refunding	-	-	-	-	-	-	-	-
Debt issuances	-	311,948,501	-	104,117,398	100,000,000	-	-	-
Certificates of participation	-	-	-	-	-	-	-	-
Other	7,623	98,736	90,815	-	-	-	-	-
Sale of capital assets	782,650	778,465	865,086	-	-	-	-	-
Transfers in	211,175	146,105	7,858,484	197,260	197,260	-	-	-
Transfers (out)	(211,175)	(146,105)	(7,858,484)	(197,260)	(197,260)	(183,241)	(184,157)	(185,078)
Total other financing sources (uses)	3,138,288	321,539,697	6,377,643	104,117,398	100,000,000	(183,241)	(184,157)	(185,078)
Net change in fund balances	(4,742,071)	330,004,114	(71,381,426)	(39,540,794)	(83,329,602)	(50,829,219)	(48,810,116)	(43,922,591)
Fund balances (deficits)								
Beginning of year	181,648,110	176,906,038	506,910,151	435,528,726	395,987,932	312,658,326	261,829,107	213,018,991
End of year	176,906,038	506,910,151	435,528,726	395,987,932	312,658,326	261,829,107	213,018,991	169,096,400



Landon K. – BHMS 8th Gr



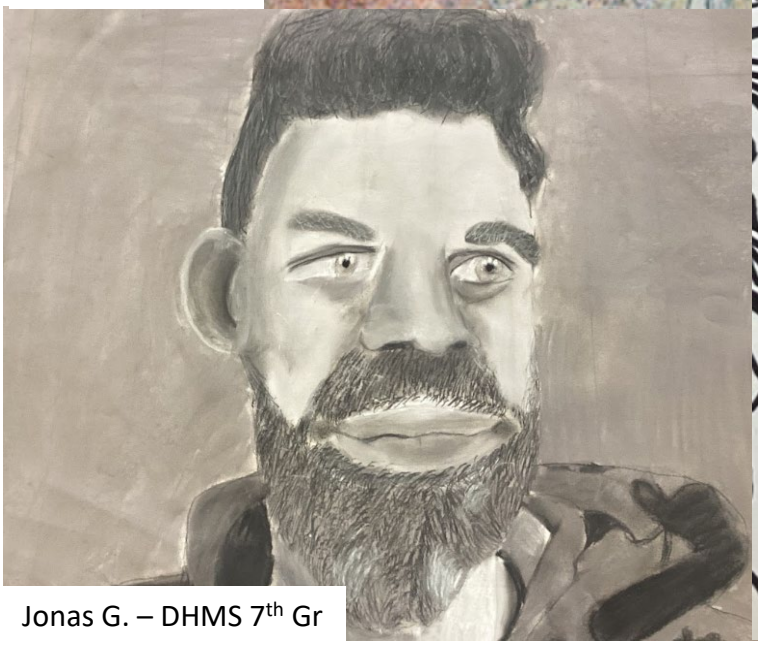
Rylee B. – SHMS 6th Gr



Terence S. – DHMS 6th Gr



Isla J. – RP 3rd Gr



Jonas G. – DHMS 7th Gr



Noelle J. – BHMS 7th Gr



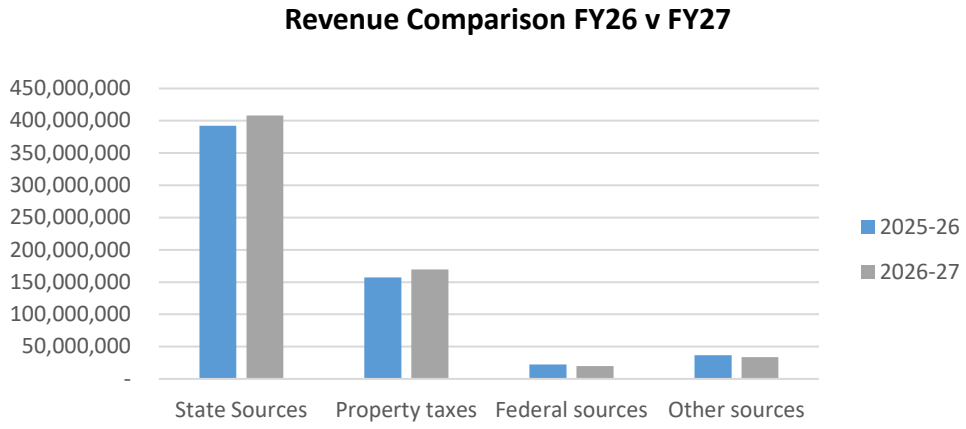
Level Two
Summary Data for
Governmental Funds

Summary Data – Governmental Funds

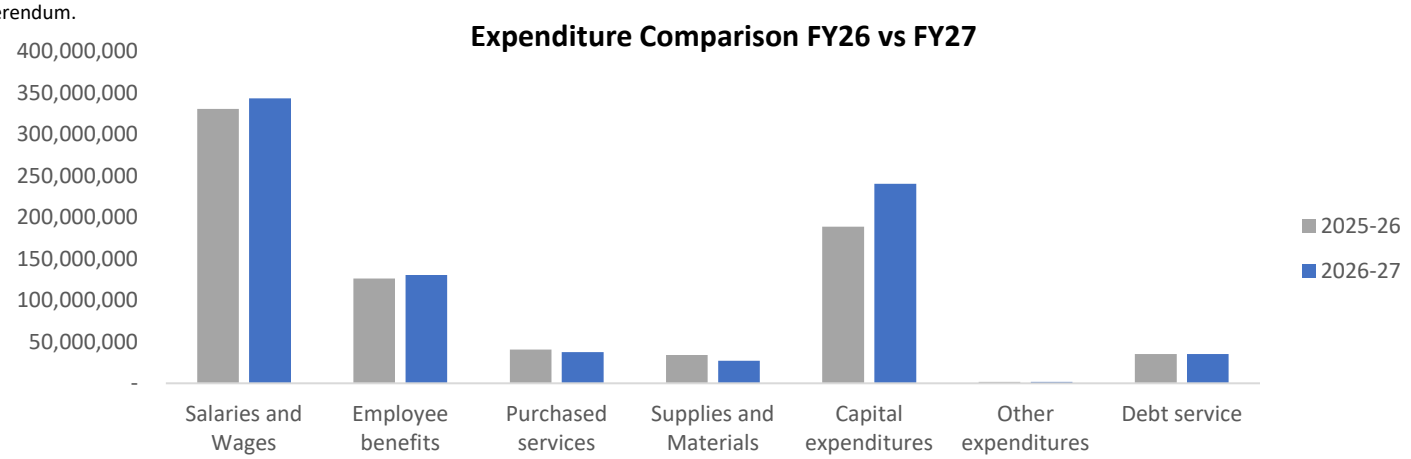
Funds Overview

Below is a summary of all the governmental funds of the district. The governmental funds include the general fund, nutrition service fund, community service fund, building construction fund, and the debt service fund. The district's nutrition service fund and community service fund are also categorized as the special revenue funds. The debt service fund includes regular debt service and the other post-employment benefits (OPEB) bonds.

Major Shifts from Current Year

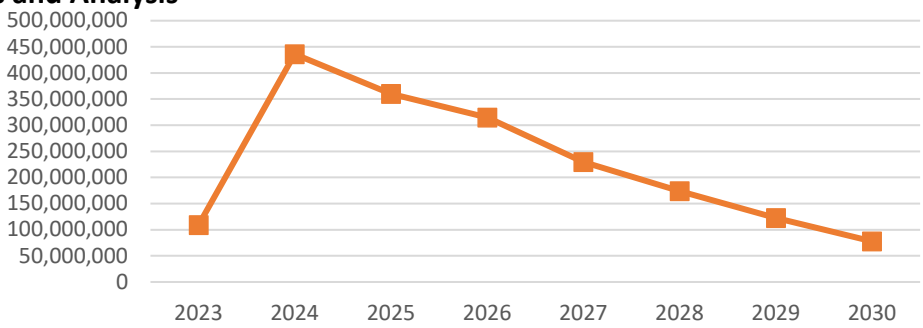


Analysis: The district does not anticipate any major unexpected revenue variances for the 2026-27 fiscal year. Federal COVID grants were exhausted entirely during the 2024-25 fiscal year, reducing the anticipated federal sources back to pre-pandemic levels. Property tax revenue includes revenue based on the May 2023 building bond referendum.



Analysis: The district does not anticipate any major unexpected expenditure variances for the 2026-27 fiscal year. Salaries, wages, and employee benefits continue to rise at relatively expected rate. As construction begins for the building bond projects, capital expenditures will experience a significant increase over the next few years. Other expenditure categories are aligned with the current budget year

Fund Balance Trends and Analysis



Analysis: The major fluctuations in projected fund balances for the governmental funds through 2029 -30 are caused primarily by the building construction fund. Fiscal years 2025-2028 will be the primary construction years for the building bond referendum. These factors are impacting the overall governmental fund balances significantly. The other funds within the governmental funds are anticipated to retain expected fund balance levels.

Summary Data – Governmental Funds

Below is a financial summary of all the governmental funds of the district.

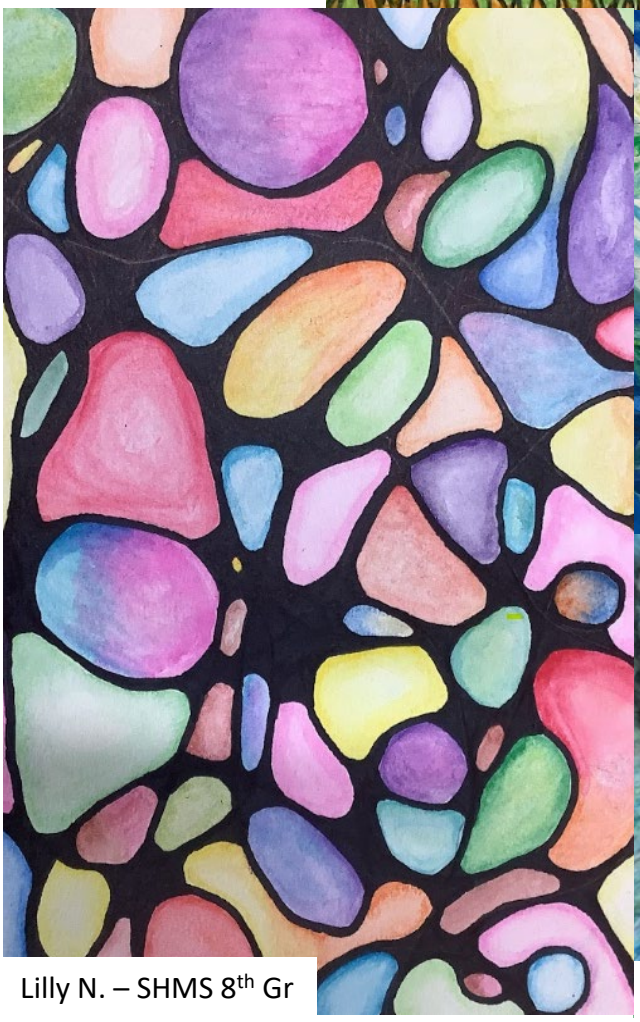
	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Revenue								
State Sources	317,344,830	366,344,571	378,670,302	392,396,766	408,280,671	402,268,967	411,486,864	420,921,707
Property taxes	125,761,505	134,617,072	157,437,903	157,032,444	169,647,940	168,240,398	173,287,610	178,486,238
Federal sources	30,949,226	27,909,460	19,428,018	22,177,448	20,108,724	20,612,540	20,653,765	20,695,072
Other sources	29,279,041	40,610,797	42,042,734	36,782,334	33,717,609	34,345,439	32,923,077	33,363,298
Total revenue	503,334,602	569,481,900	597,578,957	608,388,992	631,754,944	625,467,343	638,351,315	653,466,315
Expenditures								
Salaries and Wages	287,482,727	305,328,797	318,926,090	330,849,855	343,777,218	345,687,658	354,391,631	363,315,078
Employee benefits	104,664,502	114,233,203	119,294,528	126,407,598	130,771,231	134,280,215	142,467,422	151,339,853
Purchased services	39,644,219	52,235,706	68,612,150	40,690,196	37,419,206	40,776,631	40,980,515	41,185,418
Supplies and Materials	32,203,844	26,182,002	31,521,019	34,036,981	27,308,923	26,295,484	26,426,962	26,559,098
Capital expenditures	23,472,509	45,529,133	105,490,027	188,822,768	240,536,340	95,920,988	86,240,663	74,897,878
Other expenditures	3,501,062	3,214,530	317,130	1,633,061	1,878,228	1,715,224	1,723,800	1,732,419
Debt service	16,920,979	17,270,958	34,906,219	35,203,400	35,203,400	36,380,362	37,562,263	38,750,075
Total expenditures	507,889,843	563,994,328	679,067,164	757,643,859	816,894,546	681,056,562	689,793,256	697,779,819
Revenue over expenditures	(4,555,242)	5,487,572	(81,488,207)	(149,254,867)	(185,139,602)	(55,589,218)	(51,441,941)	(44,313,503)
Other financing sources (uses)								
Capital lease	2,348,015	8,713,995	5,421,742	-	-	-	-	-
Bond Refunding	-	-	-	-	-	-	-	-
Debt issuances	-	311,948,501	-	104,117,398	100,000,000	-	-	-
Certificates of participation	-	-	-	-	-	-	-	-
Other	98,736	786,025	-	-	-	-	-	-
Sale of capital assets	778,465	-	-	-	-	-	-	-
Transfers in	2,474,808	146,105	7,858,484	197,260	197,260	-	-	-
Transfers (out)	(2,474,808)	(146,105)	(7,858,484)	(197,260)	(197,260)	(183,241)	(184,157)	(185,078)
Total other financing sources (uses)	3,225,216	321,448,521	5,421,742	104,117,398	100,000,000	(183,241)	(184,157)	(185,078)
Net change in fund balances	(1,330,025)	326,936,093	(76,066,465)	(45,137,470)	(85,139,602)	(55,772,459)	(51,626,097)	(44,498,581)
Fund balances (deficits)								
Beginning of year	110,419,326	109,089,304	436,025,395	359,958,932	314,821,461	229,681,855	173,909,397	122,283,299
End of year	109,089,304	436,025,395	359,958,932	314,821,461	229,681,855	173,909,397	122,283,299	77,784,718



Bella L. – BHMS 6th Gr



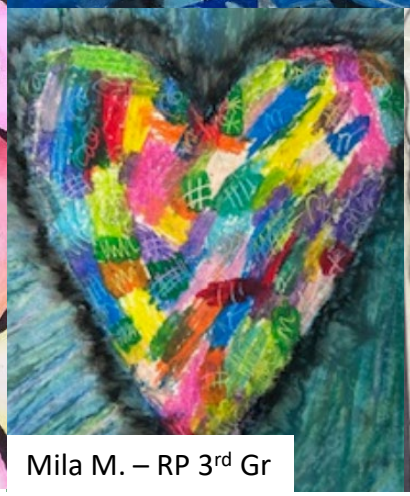
Rayna B. – BHMS 6th Gr



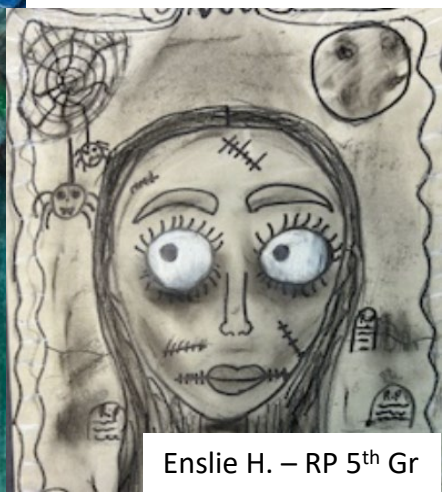
Lilly N. – SHMS 8th Gr



Egypt Fish Mural SHMS 7th Gr



Mila M. – RP 3rd Gr



Enslie H. – RP 5th Gr



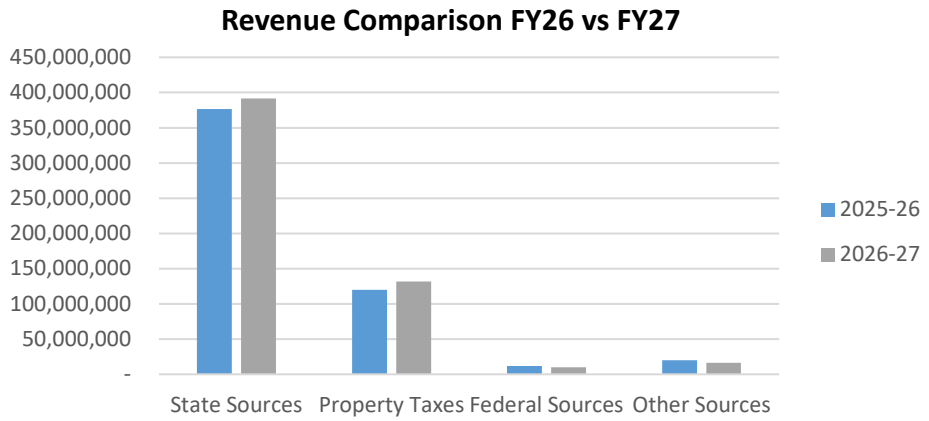
Level Three Summary Data for Individual Funds

General Fund – All Sub Accounts

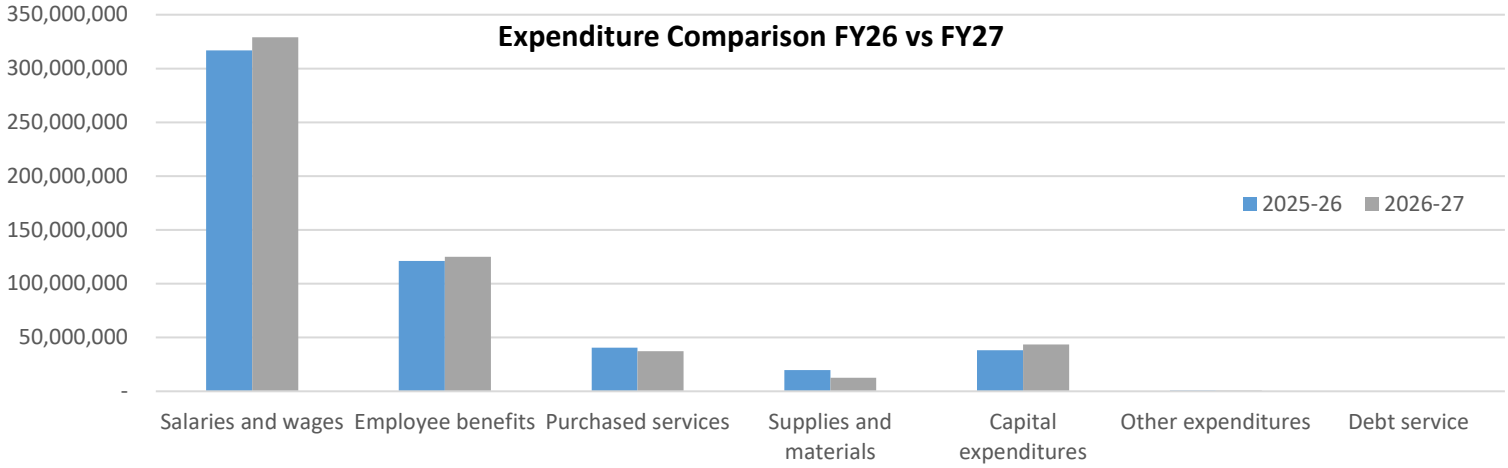
Funds Overview

Below is a summary of the general fund of the district. The general fund has five sub accounts the district reports: the general operating account, special education account, quality compensation account, transportation account, and the capital expenditure account, which includes the operating capital and long-term facilities maintenance accounts. The following pages include detailed information specific to the general fund.

Major Shifts from Current Year

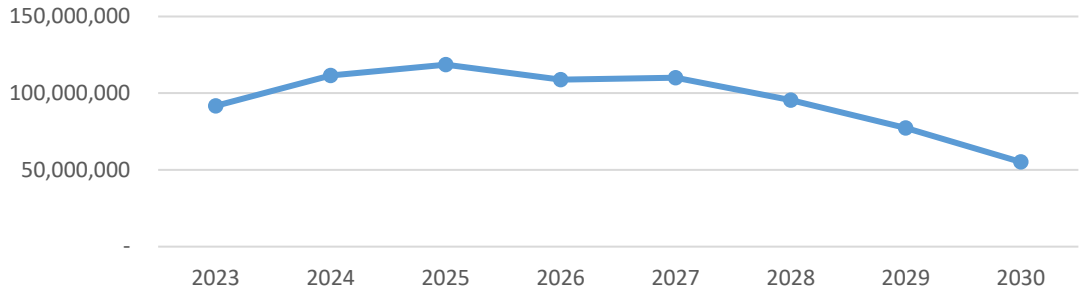


Analysis: The district does not anticipate any major unexpected revenue variances for the 2026-27 fiscal year within the general fund. The formula amounts for state aids increased by 2.74% for the 2026-27 school year. Federal COVID grants were exhausted during the 2024-25 fiscal year, reducing the anticipated federal sources.



Analysis: The district does not anticipate any major unexpected expenditure variances for the 2026-27 fiscal year within the general fund. Salaries, wages, and employee benefits continue to rise at relatively expected rates. The other expenditure categories are aligned with the current budget year.

Fund Balance Trends and Analysis



Analysis: The general fund has experienced a stable fund balance since the 2020-21 fiscal year. Over the next four fiscal years, the fund balance of the general fund is projected to decrease significantly, due to the rate of rising expenditures, such as salaries and benefits, outpacing the rate in which revenue sources increase. The district will need to address the fund balance projections, especially as federal covid funding expires and the district determines the next steps with positions originally hired through federal funding.

General Fund – All Sub-Accounts

Below is a financial summary of all the general fund of the district.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Revenues								
State Sources	313,020,074	351,667,493	362,927,437	376,420,222	391,437,686	385,617,921	394,512,991	403,618,577
Property Taxes	106,195,718	115,365,813	120,593,203	119,823,482	131,919,068	129,647,413	133,536,836	137,542,941
Federal Sources	21,457,129	17,638,833	10,244,029	11,719,616	10,181,718	10,736,551	10,758,024	10,779,540
Other Sources	17,494,549	21,432,823	18,874,482	19,811,430	16,109,036	21,326,187	21,578,986	21,835,786
Total revenue	458,167,470	506,104,962	512,639,152	527,774,750	549,647,508	547,328,073	560,386,837	573,776,844
Expenditures								
Salaries and wages	275,861,279	292,197,370	305,418,135	316,947,543	329,153,055	331,423,644	339,768,473	348,323,721
Employee benefits	100,812,832	109,824,492	114,658,709	121,172,973	125,002,037	128,745,661	136,604,899	145,121,915
Purchased services	38,936,181	41,476,377	44,412,577	40,550,732	37,365,250	40,629,636	40,832,785	41,036,950
Supplies and materials	23,271,512	14,736,383	19,832,226	19,747,570	12,571,601	13,142,469	13,208,182	13,274,224
Capital expenditures	23,918,956	34,647,006	27,791,176	38,160,522	43,537,587	47,051,175	47,220,036	47,389,741
Other expenditures	2,429,086	2,465,859	(475,059)	655,231	634,219	713,642	717,169	720,714
Debt service	-	-	-	-	-	-	-	-
Total expenditures	465,229,846	495,347,487	511,637,764	537,234,571	548,263,749	561,706,226	578,351,544	595,867,264
Revenue over expenditures	(7,062,376)	10,757,474	1,001,388	(9,459,821)	1,383,759	(14,378,154)	(17,964,707)	(22,090,420)
Other financing sources (uses)								
Capital lease	3,952,842	8,543,361	5,421,742	-	-	-	-	-
Certificates of participation	-	-	-	-	-	-	-	-
Other	877,201	786,025	731,001	-	-	-	-	-
Transfers in	-	-	7,706,016	-	-	-	-	-
Transfers (out)	(211,175)	(146,105)	(7,858,484)	(197,260)	(197,260)	(175,000)	(175,916)	(176,837)
Total other financing sources(uses)	4,618,868	9,183,280	6,000,275	(197,260)	(197,260)	(175,000)	(175,916)	(176,837)
Net change in fund balances	(2,443,508)	19,940,757	7,001,661	(9,657,081)	1,186,499	(14,553,154)	(18,140,623)	(22,267,257)
Fund balances								
Beginning of year	94,094,798	91,651,290	111,592,047	118,593,709	108,936,628	110,123,127	95,569,974	77,429,351
End of year	91,651,290	111,592,047	118,593,709	108,936,628	110,123,127	95,569,974	77,429,351	55,162,094

As stated on page 42 the Organizational Section– Financial Philosophy, Practices and Fund Balance Management, the School Board adopted a fund balance policy requiring a minimum general fund balance of five percent of the annual projected operating expenditures. The resources represented by this fund balance are critical to the district's ability to maintain adequate cash flow throughout the year, to retain its programs and to cushion against the impact of unexpected costs or funding shortfalls.

Historical and projected performance for the current school year illustrates the district's commitment to maintaining an adequate fund balance. These results are due to schools' careful management of their allocations and conservative budgeting practices. Based on the latest general fund budget to actual performance analyses, the district expects that it will close the 2026-27 school year with $110.123 million fund balance, or 20.08 percent of projected operating expenditures.

The district's projected fund balance includes restricted accounts related to capital expenditures, non-spendable amounts, and site carryover. District sites are allowed to carryover unspent allocations and other revenue they generate for programmatic uses such as anticipated large purchases in upcoming years. The unassigned fund balance is available for investment in revenue generating activity, facilitate targeted investments in intervention programs, and is available to provide security and cushion in uncertain times, such as the pandemic and other budgetary constraints outside the district's control.

The increase in fund balance is largely a result of increased revenues from of a slight increase in projected enrollment for the 2026-27 school year, which impacts state aids, as well as increased property tax income.

General Fund – All Sub-Accounts (continued)

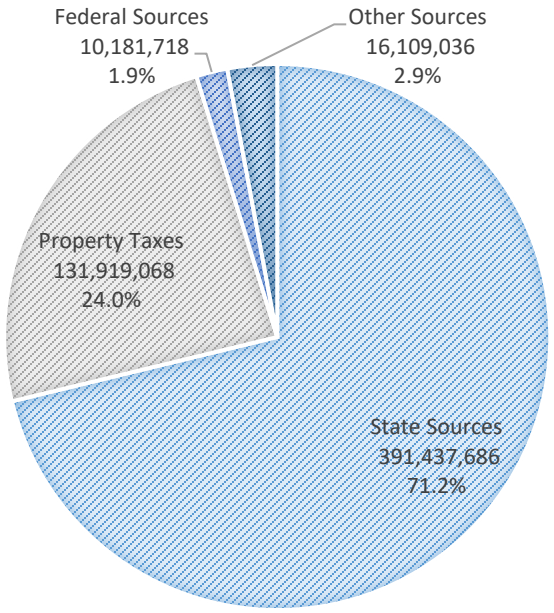
Revenues – Below is a summary of the general fund revenues by source:

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Revenues								
State Sources	313,020,074	351,667,493	362,927,437	376,420,222	391,437,686	385,617,921	394,512,991	403,618,577
Property Taxes	106,195,718	115,365,813	120,593,203	119,823,482	131,919,068	129,647,413	133,536,836	137,542,941
Federal Sources	21,457,129	17,638,833	10,244,029	11,719,616	10,181,718	10,736,551	10,758,024	10,779,540
Other Sources	18,371,750	22,218,848	27,311,500	19,811,430	16,109,036	21,326,187	21,578,986	21,835,786
Total Revenues	459,044,671	506,890,987	521,076,169	527,774,750	549,647,508	547,328,073	560,386,837	573,776,844

The 2026-27 general fund revenue budget totals $549.648 million. This is $21.873 million more than the final budget for the current fiscal year. The primary reasons for this increase are:

1) A projected $15.017 million increase in state aid. The general education aid increase is primarily due to the projected slight increase in enrollment for the coming school year and an increase of 2.70% in the general education formula.
2) The district is projecting an increase of nearly $6.855 million due mostly to increases in property taxes offset by reductions in federal sources and other revenue sources.

GENERAL FUND REVENUES BY SOURCE



The pie chart shows the 2026-27 projected general fund revenues. State sources account for the largest share of general fund revenues, at approximately 71.2 percent. State sources include per pupil basic general education aid, special education regular and excess cost aid, basic skills aid, compensatory education aid, English Learners aid and literacy incentive aid, operating capital state aid for equipment and facilities maintenance, and aid for gifted and talented education. State sources are set by the Minnesota Legislature, with most aids determined by per pupil allowances and actual allocations based on district pupil counts.

Property taxes, at 24.0 percent, make up the second largest share of the revenue budget. As with state sources, tax levy limits are established by the Minnesota Legislature.

The district also has the ability, through a levy referendum election, to seek additional property taxes (up to a per pupil maximum amount established by the legislature) to support special programs and initiatives. Federal sources and other sources, at 1.9 and 2.9 percent, respectively, make up the remaining share of general fund revenues. Other sources include gifts, donations and miscellaneous income that do not fit into one of the other three revenue sources. Federal sources primarily include revenues for Title programs and special education. Most of the federal revenues received by the district are passed through the Minnesota Department of Education and not received directly from the federal government.

General Fund – All Sub-Accounts (continued)

Expenditures – Below is a summary of the general fund expenditures by object:

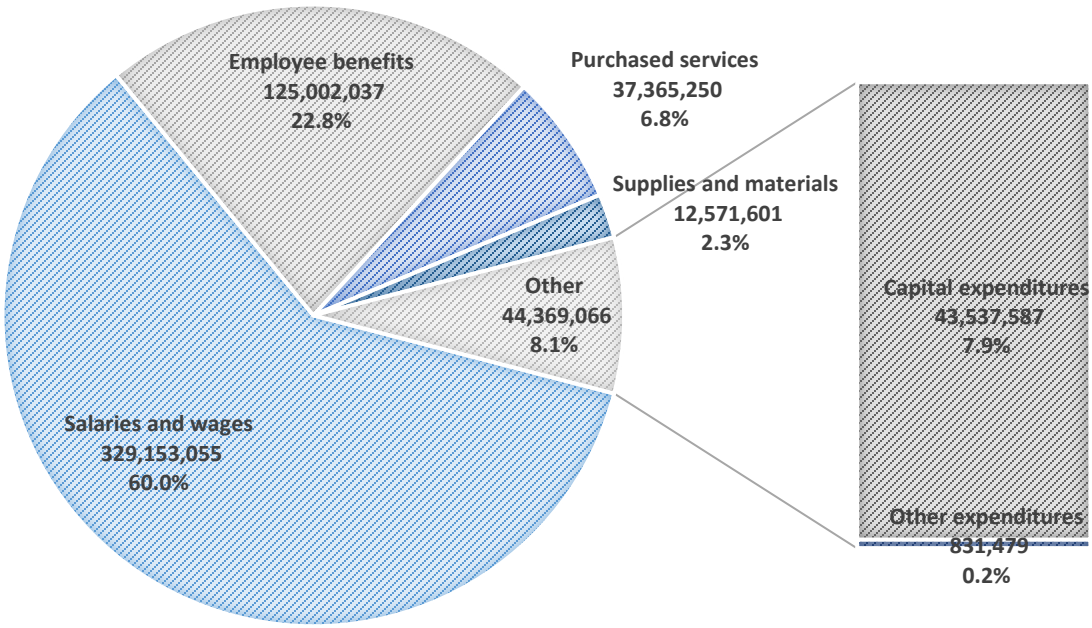
	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	275,861,279	292,197,370	305,418,135	316,947,543	329,153,055	331,423,644	339,768,473	348,323,721
Employee benefits	100,812,832	109,824,492	114,658,709	121,172,973	125,002,037	128,745,661	136,604,899	145,121,915
Purchased services	38,936,181	41,476,377	44,412,577	40,550,732	37,365,250	40,629,636	40,832,785	41,036,950
Supplies and materials	23,271,512	14,736,383	19,832,226	19,747,570	12,571,601	13,142,469	13,208,182	13,274,224
Capital expenditures	19,966,113	26,103,645	22,369,434	38,160,522	43,537,587	47,051,175	47,220,036	47,389,741
Other expenditures	2,640,262	2,611,964	7,383,425	852,491	831,479	888,642	893,085	897,551
Debt service	-	-	-	-	-	-	-	-
Total expenditures	461,488,179	486,950,230	514,074,507	537,431,831	548,461,009	561,881,226	578,527,460	596,044,101

The 2026-27 general fund expenditure budget totals $548.461 million. This is nearly $11.029 million more than the estimate for the 2025-26 final budget. The two main reasons for this increase are:

1) An increase of $16.034 million in the budget for wages and employee benefits based on approved contracts or budget planning guidelines reviewed by the School Board in January 2026. These guidelines included changes to staffing ratios and allocations to schools and departments and estimates for new contracts upcoming with larger employee groups.
2) A decrease of nearly $5.005 million total within the purchased services, supplies and materials, and capital expenditures categories.

Expenditures – Object categories of general fund expenditures are salaries and wages, employee benefits, purchased services, supplies and materials, capital, other expenditures and debt service. Salaries and benefits account for the largest portion of general fund expenditures. For the 2026-27 school year, 82.8 percent of the expenditure budget is budgeted for staff salaries and benefits. Purchased services include utilities, specialized consulting and other contracted work provided by outside sources which account for approximately 6.8 percent of the budget. Supplies and materials account for 2.3 percent of the budget. Capital expenditures, such as technology equipment, furniture and fixtures, site and building improvements including Long Term Facilities Maintenance (LTFM) projects total $43.5 million, or 7.9 percent of the total budget.

GENERAL FUND EXPENDITURES BY OBJECT

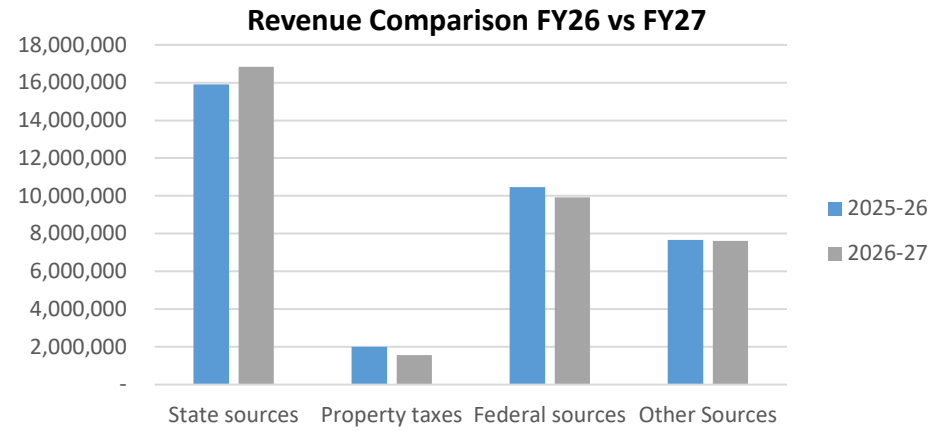


Special Revenue Funds – All Funds Combined

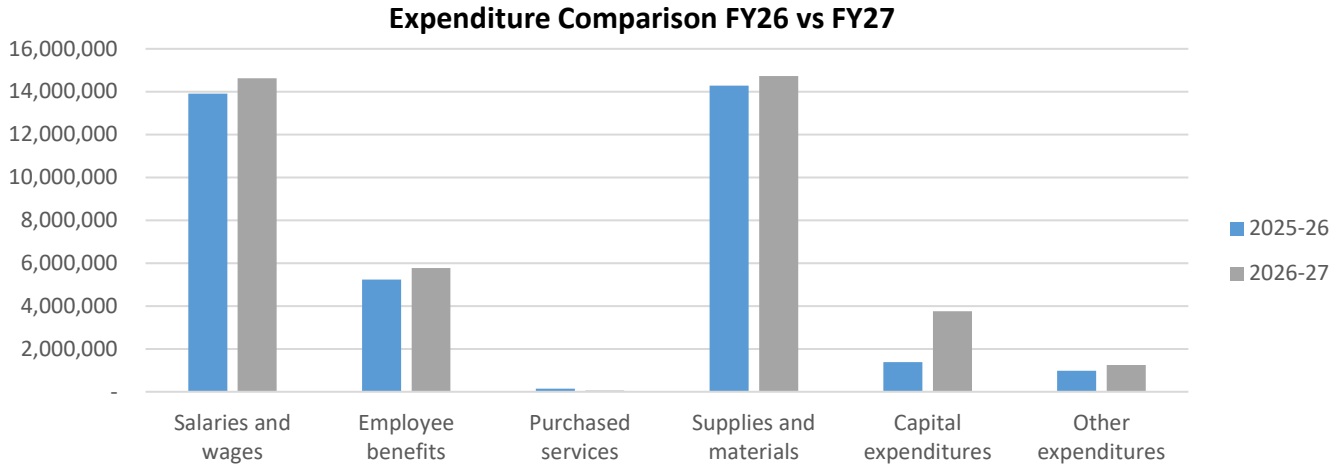
Funds Overview

Below is a summary of all the special revenue funds of the district. The special revenue funds include the nutrition service fund and the community service fund. Each of these funds is a self-sustaining fund, meaning these funds receive revenue for specific purposes and for expenses meant solely for each fund. The following pages include detailed information specific to both special revenue funds.

Major Shifts from Current Year

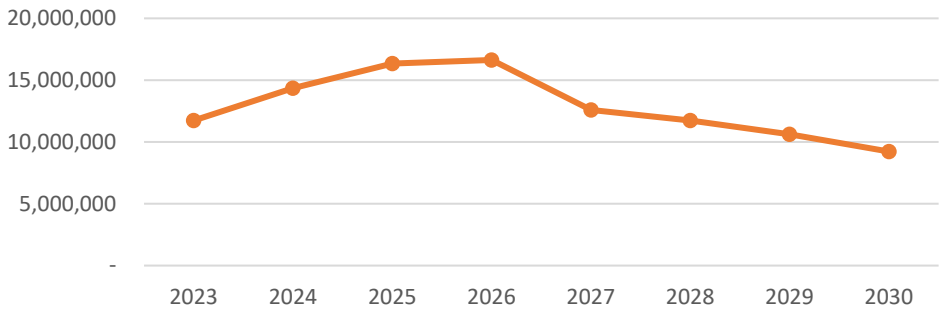


Analysis: The district does not anticipate any major unexpected revenue variances for the 2026-27 fiscal year within the special revenue funds. The 2023-24 school year was the first year of free meals for all students. The district is still analyzing the impact of this program on nutrition service revenues over the coming years.



Analysis: The district does not anticipate any major unexpected expenditure variances for the 2024-25 fiscal year within the special revenue funds. Salaries, wages, and employee benefits continue to rise at relatively expected rates. Supplies and materials will continue to increase faster than other categories, especially in the nutrition service fund where the district is serving more meals now due to the free meals for all students program.

Fund Balance Trends and Analysis



Analysis: The special revenue funds anticipate experiencing a slight decline in projected total fund balances through 2028-29. This is an expected trend due to expenditure increases and a deliberate spend down plan specifically in the nutrition service fund.

Special Revenue Funds – All Funds Combined

Below is a financial summary of all the combined special revenue funds of the district.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Revenues								
State sources	4,272,409	14,611,519	15,415,947	15,904,144	16,842,985	16,517,104	16,839,088	17,167,495
Property taxes	1,848,515	1,886,783	1,891,419	1,996,071	1,571,487	1,837,292	1,892,411	1,949,184
Federal sources	9,492,097	10,270,627	9,183,989	10,457,832	9,927,006	9,875,988	9,895,740	9,915,532
Other Sources	11,357,417	7,356,489	6,994,231	7,670,904	7,608,573	7,550,577	7,678,885	7,809,535
Total revenue	26,970,438	34,125,418	33,485,586	36,028,951	35,950,051	35,780,962	36,306,124	36,841,745
Expenditures								
Salaries and wages	11,506,291	12,921,842	13,351,777	13,902,312	14,624,163	14,264,014	14,623,158	14,991,357
Employee benefits	3,851,670	4,341,015	4,567,858	5,234,625	5,769,194	5,534,554	5,862,523	6,217,939
Purchased services	631,699	815,937	279,863	139,464	53,956	146,995	147,730	148,468
Supplies and materials	8,931,695	11,445,198	11,578,149	14,289,411	14,737,322	13,153,015	13,218,780	13,284,874
Capital expenditures	946,766	1,542,993	1,088,038	1,380,767	3,761,220	2,711,216	2,724,722	2,738,295
Other expenditures	1,071,976	747,781	792,189	977,830	1,244,009	1,009,823	1,014,872	1,019,946
Total expenditures	26,940,097	31,814,765	31,657,874	35,924,409	40,189,864	36,819,617	37,591,784	38,400,879
Revenue over expenditures	30,342	2,310,653	1,827,712	104,542	(4,239,813)	(1,038,655)	(1,285,660)	(1,559,134)
Other financing sources (uses)								
Other	-	-	-	-	-	-	-	-
Capital lease	-	170,633	-	-	-	-	-	-
Transfers in	211,175	146,105	152,467	197,260	197,260	172,790	172,790	172,790
Total other financing sources (uses)	211,175	316,738	152,467	197,260	197,260	172,790	172,790	172,790
Net change in fund balances	241,517	2,627,391	1,980,179	301,802	(4,042,553)	(865,865)	(1,112,870)	(1,386,344)
Fund balances								
Beginning of year	11,482,017	11,723,534	14,350,925	16,331,104	16,632,905	12,590,352	11,724,487	10,611,617
End of year	11,723,534	14,350,925	16,331,104	16,632,905	12,590,352	11,724,487	10,611,617	9,225,273

Special Revenue Funds – Nutrition Service Fund

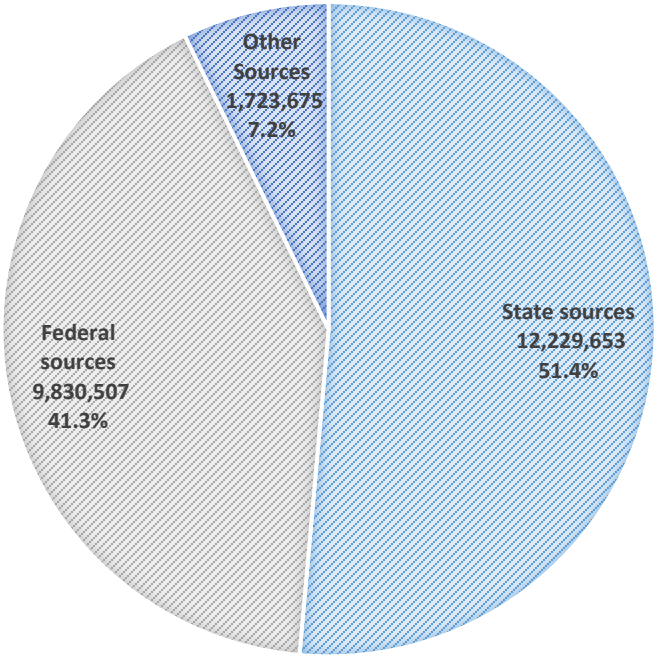
Fund Overview – The nutrition service special revenue fund is used to account for the district's nutrition services program, which strives to provide high-quality, nutritious breakfasts and lunches for students. The nutrition service special revenue fund is self-sustaining. All costs of the nutrition programs are covered by receipts from sales to students and adults and reimbursements from federal and state governments. Below is a summary of the nutrition service special revenue fund activity, with revenues reported by the source and expenditures reported by object dimension.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Revenues								
State sources	765,738	10,801,772	11,348,434	11,826,795	12,229,653	12,187,505	12,431,101	12,679,568
Federal sources	9,082,837	10,110,809	9,074,664	10,361,333	9,830,507	9,775,012	9,794,562	9,814,151
Other Sources	6,660,783	1,808,164	1,625,620	2,254,399	1,723,675	1,905,142	1,943,130	1,981,876
Total revenue	16,509,358	22,720,745	22,048,718	24,442,527	23,783,835	23,867,659	24,168,793	24,475,596
Expenditures								
Salaries and wages	4,459,236	5,215,419	5,445,740	5,576,178	5,786,010	5,673,149	5,814,978	5,960,352
Employee benefits	1,373,420	1,594,021	1,800,924	2,309,760	2,510,784	2,383,976	2,525,601	2,679,221
Purchased services	917,645	710,092	697,184	814,000	814,000	758,249	762,041	765,851
Supplies and materials	8,618,191	11,103,122	11,194,485	13,785,967	14,215,940	12,671,222	12,734,579	12,798,251
Capital expenditures	905,903	1,475,980	1,061,084	1,321,500	3,720,596	2,666,911	2,680,246	2,693,647
Other expenditures	641,741	468,629	481,532	670,300	688,479	616,463	619,546	622,643
Total expenditures	16,916,135	20,567,263	20,680,949	24,477,705	27,735,809	24,769,972	25,136,990	25,519,966
Revenue over expenditures	(406,777)	2,153,482	1,367,770	(35,178)	(3,951,974)	(902,312)	(968,197)	(1,044,370)
Other financing sources (uses)								
Other	-	-	-	-	-	-	-	-
Capital lease	-	153,004	-	-	-	-	-	-
Net change in fund balances	(406,777)	2,306,486	1,367,770	(35,178)	(3,951,974)	(902,312)	(968,197)	(1,044,370)
Fund balances								
Beginning of year	8,272,066	7,865,289	10,171,775	11,539,545	11,504,366	7,552,392	6,650,079	5,681,882
End of year	7,865,289	10,171,775	11,539,545	11,504,366	7,552,392	6,650,079	5,681,882	4,637,512

The nutrition service fund balance is available for investment in revenue-generating activity, which help offset costs within the program. The fund balance is also used to cover the cost of major equipment replacement and cafeteria area upgrades. Without this fund balance, funding for such expenditures would be required from the general fund.

Special Revenue Funds – Nutrition Service Fund (continued)

NUTRITION SERVICE FUND REVENUES BY SOURCE



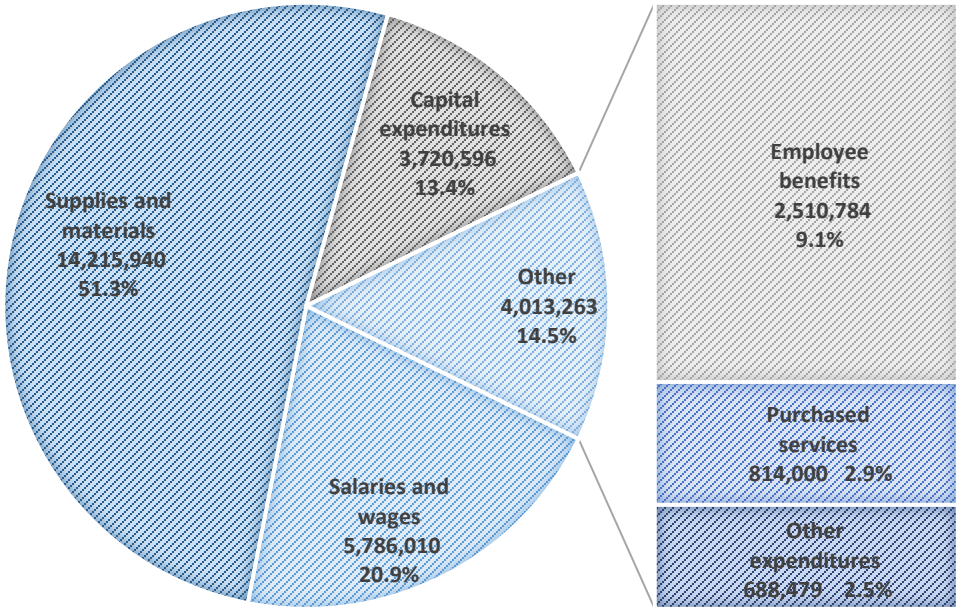
Revenues – At 51.4 percent of the budget, state revenues represent the largest share of revenues in the nutrition service special revenue fund. Federal sources, at 41.3 percent, represent the second largest share of revenue budget. The district receives reimbursement from the federal government for meals served to students who qualify for meal assistance. At 7.2 percent, other sources make up the remaining nutrition service revenues. Similar to federal reimbursements, the state of Minnesota also reimburses the district for each meal served to students who qualify for meal assistance. In the spring of 2023, the Minnesota Legislature passed free breakfast/lunch meals for all students, effective with the 2023-24 school year. This law drastically changed the proportion of nutrition service revenue received from the state. The table below shows district prices for lunch and breakfast for the 2025-26 school year. The 2026-27 nutrition service fund revenue budget is $23.784 million, which is a slight decrease from the 2025-26 final budget. The projected decrease is due to expected flat growth in meals served.

2025-26 Paid Meal Prices

	Breakfast	Lunch
Students-Extra Meal	2.00	4.00
Adults	2.25	4.95
Milk (all)	0.40	0.40

Expenditures – At approximately 51.3 percent, supplies and materials represent the largest single share of nutrition service expenditures; of which food and milk are the largest costs drivers. The Healthy Hunger-Free Kids Act of 2010 requires more fresh fruit and vegetables, whole grain items and low-fat dairy be served on all menus. This requirement, established by the United States Department of Agriculture (USDA), puts additional pressure on the nutrition service special revenue fund's ability to maintain a healthy fund balance and remain a self-supporting fund. Salaries and benefits combined account for approximately 28.6 percent of the nutrition service fund expenditures. The 2026-27 nutrition service expenditure budget is $27.735 million, a $3.3 million increase from the 2025-26 final budget. The projected increase is due to the district budgeting more accurately to provide more meals with free breakfast and lunch available to all students and a dedicated spend down of fund balance.

NUTRITION SERVICE FUND EXPENDITURES BY OBJECT



Special Revenue Funds – Community Service Fund

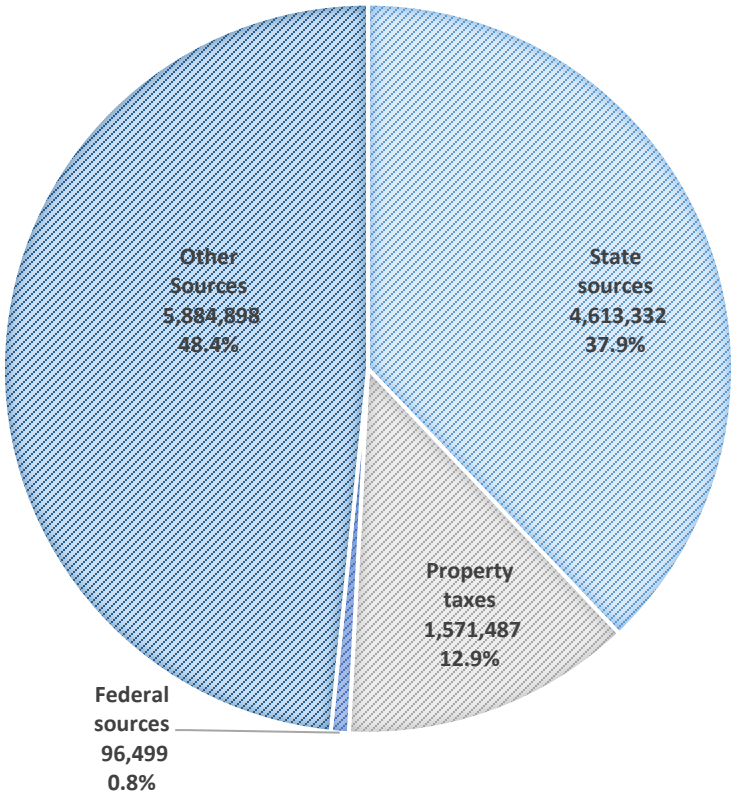
Fund Overview – The community service special revenue fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, adult and early childhood programs, or other similar services. The community service special revenue fund is required to be self-sustaining, in which all fees, aid and tax receipts and other reimbursements are expected to cover the operating costs associated with this fund. Below is a summary of the community service special revenue fund activity, with revenues reported by the source and expenditures reported by object.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Revenues								
State sources	3,506,671	3,809,747	4,067,513	4,077,349	4,613,332	4,329,599	4,407,987	4,487,927
Property taxes	1,848,515	1,886,783	1,891,419	1,996,071	1,571,487	1,837,292	1,892,411	1,949,184
Federal sources	409,259	159,818	109,325	96,499	96,499	100,976	101,178	101,380
Other Sources	4,696,634	5,548,325	5,368,610	5,416,505	5,884,898	5,645,435	5,735,755	5,827,658
Total revenue	10,461,081	11,404,673	11,436,868	11,586,424	12,166,216	11,913,303	12,137,331	12,366,149
Expenditures								
Salaries and wages	7,047,055	7,706,422	7,906,037	8,326,134	8,838,153	8,590,865	8,808,180	9,031,004
Employee benefits	2,478,250	2,746,994	2,766,934	2,924,865	3,258,410	3,150,578	3,336,922	3,538,718
Purchased services	(285,946)	105,845	(417,321)	(674,536)	(760,044)	(611,255)	(614,311)	(617,382)
Supplies and materials	313,504	342,075	383,664	503,444	521,382	481,793	484,202	486,623
Capital expenditures	40,863	67,013	26,954	59,267	40,624	44,305	44,476	44,648
Other expenditures	430,235	279,152	310,657	307,530	555,530	393,359	395,326	397,303
Total expenditures	10,023,962	11,247,502	10,976,926	11,446,704	12,454,055	12,049,645	12,454,794	12,880,913
Revenue over expenditures	437,119	157,171	459,942	139,720	(287,839)	(136,343)	(317,463)	(514,764)
Other financing sources (uses)								
Transfers in	211,175	146,105	152,467	197,260	197,260	172,790	172,790	172,790
Capital lease	-	17,629	-	-	-	-	-	-
Net change in fund balances	648,294	320,905	612,410	336,980	(90,579)	36,447	(144,673)	(341,974)
Fund balances								
Beginning of year	3,209,951	3,858,247	4,179,152	4,791,562	5,128,539	5,037,960	5,074,407	4,929,734
End of year	3,858,247	4,179,152	4,791,562	5,128,539	5,037,960	5,074,407	4,929,734	4,587,760

The community service fund balance is comprised of restricted accounts. Each area within the community education fund has specific revenue sources, each with a specific statutory requirement on the use of funds. The fund balance is thus available to provide for the programing needs per the funding source restrictions, such as early childhood learning and adult basic education.

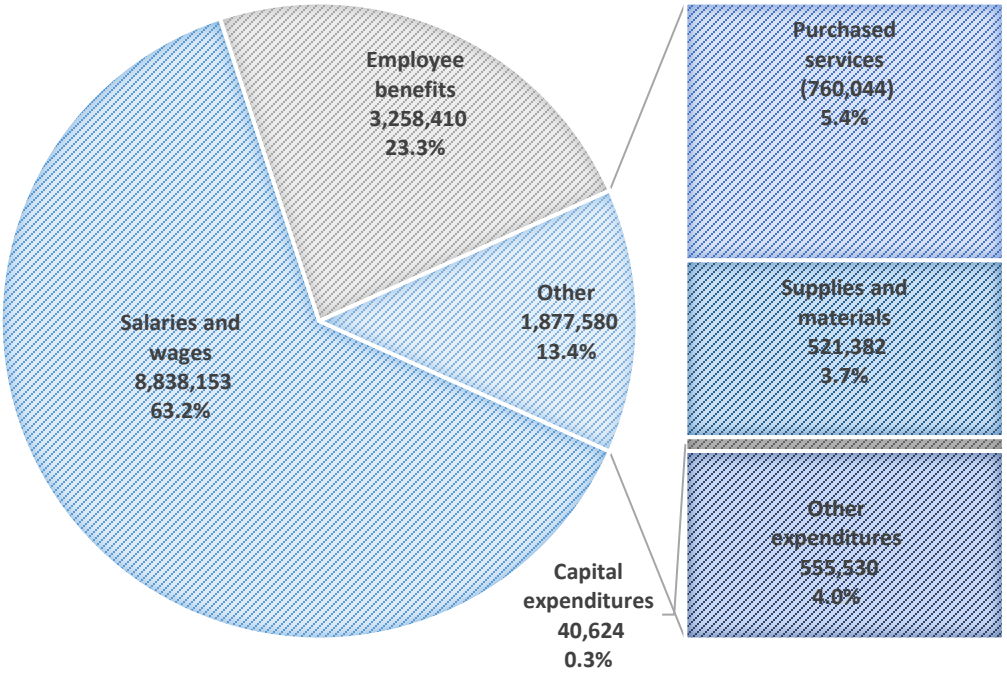
Special Revenue Funds – Community Service Fund (continued)

COMMUNITY SERVICE FUND REVENUES BY SOURCE



Revenues – The 2026-27 community service fund revenue budget is $12.166 million; an increase of $0.579 million compared to the current year's final budget. The three major sources of funding of the community service fund are state aids, property tax levy revenue and federal aids. Other revenues, at 48.4 percent, represent the largest share of revenues in the community service special revenue fund. Most of these revenues come from program registration fees, facility rental payments and fees charged to participants in community education enrichment programs such as swimming lessons, summer band program and special interest classes. At 37.9 percent, state sources represent the second largest share of revenues. Some examples of state aids reported in this special revenue fund are early childhood family education aid, school readiness state aid, adult basic education aid and pre-school screening state aid. For the 2026-27 school year, property tax revenue is projected to be $1.571 million, or 12.9 percent of the revenue budget. The 2026-27 projections for state aids and property tax levy revenue show a slight increase from the 2025-26 final budget.

COMMUNITY SERVICE FUND EXPENDITURES BY OBJECT



Expenditures – The 2026-27 community service fund expenditure budget totals $12.454 million, a net increase of nearly $1.007 million from the 2025-26 final budget. Salaries and benefits represent the largest portion of the budget. Purchased services, including contracted work provided by outside sources, account for approximately -5.4 percent of the budget due to chargebacks. The budgets for supplies and materials account for 3.7 percent of the budget. Capital and other expenditures, such as technology equipment, furniture and fixtures, site and building improvements, memberships and license fees totaled .3 percent of the total budget.

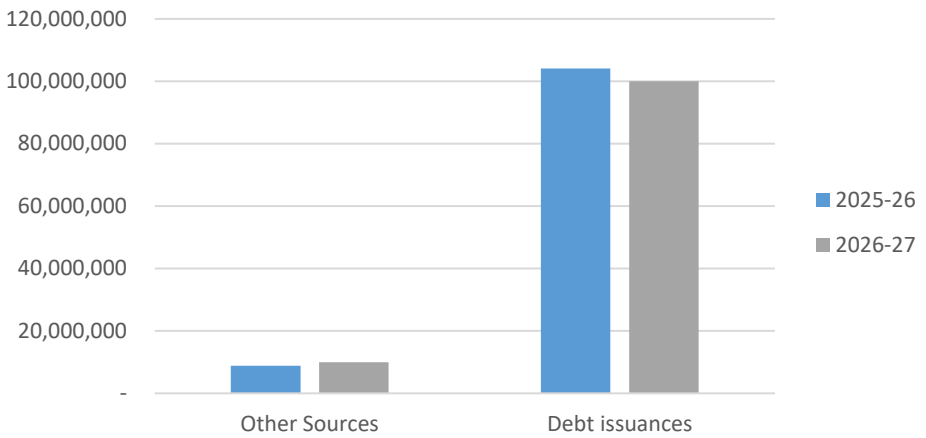
Building Construction Fund

Funds Overview

Below is a summary of the building construction fund of the district. The following pages include detailed information specific to the building construction fund.

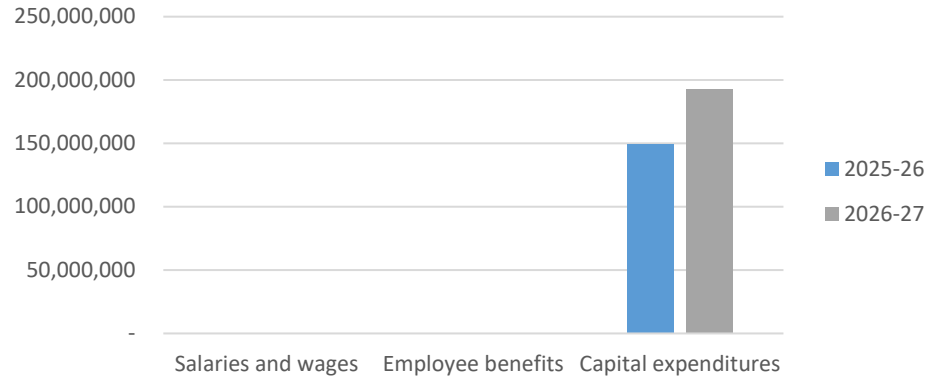
Major Shifts from Current Year

Revenue Comparison FY26 vs FY27



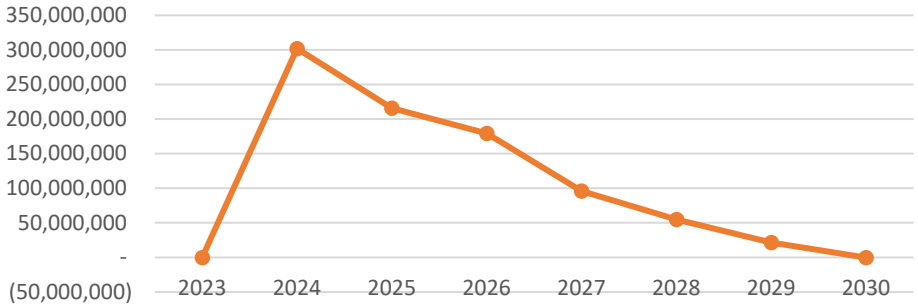
Analysis: The revenue budget in the building construction fund includes two components: debt issuances and interest revenue. The variance above is expected as the first round of debt issuances for the building bond construction projects occurred in 2023-24. The next round is tentatively projected for the 2026-27 fiscal year.

Expenditure Comparison FY26 vs FY27



Analysis: The 2023-24 fiscal year primarily focused on planning for the building construction projects, and smaller projects within the bond referendum. Construction expenses will increase significantly In 2026-27 as more projects finish the planning process and begin the construction phase.

Fund Balance Trends and Analysis



Analysis: The building construction fund projects an expected fund balance through fiscal year 2029. Construction expenses will increase significantly beginning in the 2024-25 school year, reducing fund balance. The additional bond sales planned for the 2026-27 fiscal year will provide the remaining funding for the bond projects.

Building Construction Fund

Fund Overview – The capital projects building construction fund is used to account for financial resources used for the acquisition or construction of major capital facilities authorized by bond issue and state-approved projects supported by property tax levy and state aid. The Long-Term Facilities Maintenance (LTFM) program, authorized in 2016, replaced previous deferred maintenance funding and restricted the use of this revenue stream in the building construction fund for projects costing in excess of $2 million per building. Since most of the district's deferred maintenance projects are well below this threshold, the LTFM revenue and expenditures are included in the general fund.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Revenues								
Other Sources	43,403	11,050,290	14,709,956	8,800,000	10,000,000	4,876,643	3,064,790	3,109,008
Expenditures								
Salaries and wages	-	209,585	158,703	-	-	-	-	-
Employee benefits	-	67,696	67,961	-	-	-	-	-
Purchased services	76,340	9,943,393	23,919,711	-	-	-	-	-
Supplies and materials	638	421	110,643	-	-	-	-	-
Capital expenditures	326,771	9,339,134	76,608,289	149,281,479	193,237,533	46,158,598	36,295,906	24,769,842
Other expenditures	-	890	-	-	-	-	-	-
Debt Service	-	670,058	-	-	-	-	-	-
Total expenditures	403,749	20,231,177	100,865,307	149,281,479	193,237,533	46,158,598	36,295,906	24,769,842
Revenue over expenditures	(360,346)	(9,180,887)	(86,155,351)	(140,481,479)	(183,237,533)	(41,281,955)	(33,231,116)	(21,660,834)
Other financing sources (uses)								
Debt issuances	-	311,173,501	-	104,117,398	100,000,000	-	-	-
Capital lease	-	-	-	-	-	-	-	-
Certificates of participation	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	311,173,501	-	104,117,398	100,000,000	-	-	-
Net change in fund balances	(360,346)	301,992,614	(86,155,351)	(36,364,081)	(83,237,533)	(41,281,955)	(33,231,116)	(21,660,834)
Fund balances								
Beginning of year	298,597	(61,749)	301,930,865	215,775,514	179,411,433	96,173,904	54,891,949	21,660,833
End of year	(61,749)	301,930,865	215,775,514	179,411,433	96,173,904	54,891,949	21,660,833	-

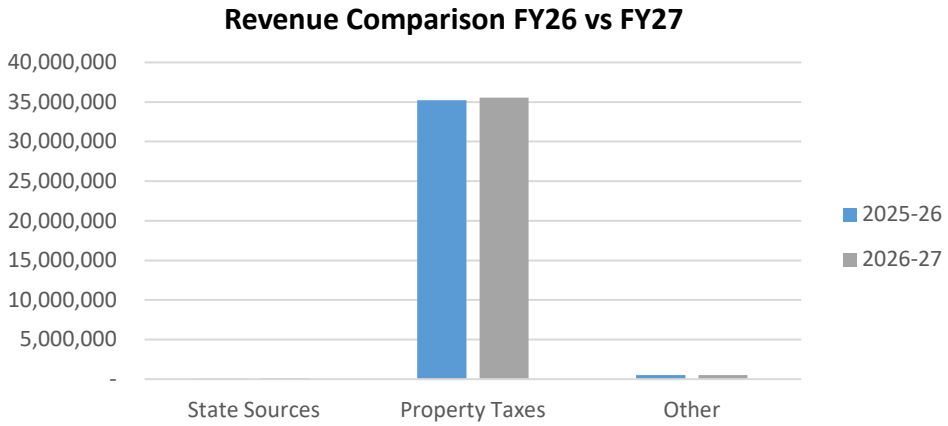
On May 9, 2023, district voters approved two building bond referendums valued at $493 million. Construction began during the 2023-24 school year and will last for many years. Significant projects include a new elementary school, a replacement middle school for Rosemount middle school, and activity centers at the four comprehensive high schools. The district anticipates multiple bond issuances to complete these projects, beginning with $311 million in bond proceeds in the 2023-24 fiscal year. Please refer to page 153 for a more detailed listing of the projects included in this bond referendum.

Debt Service Funds – All Sub-Accounts Combined

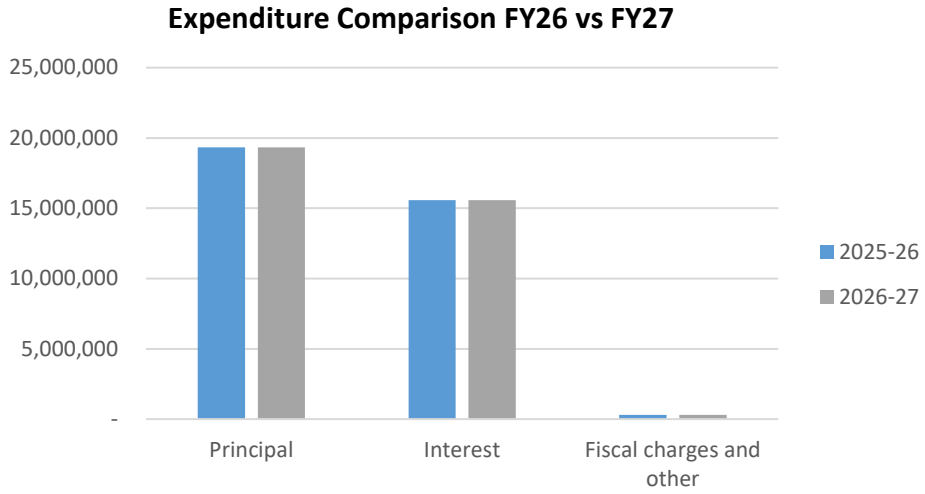
Funds Overview

Below is a summary of the debt service fund of the district. The following pages include detailed information specific to the debt service funds.

Major Shifts from Current Year

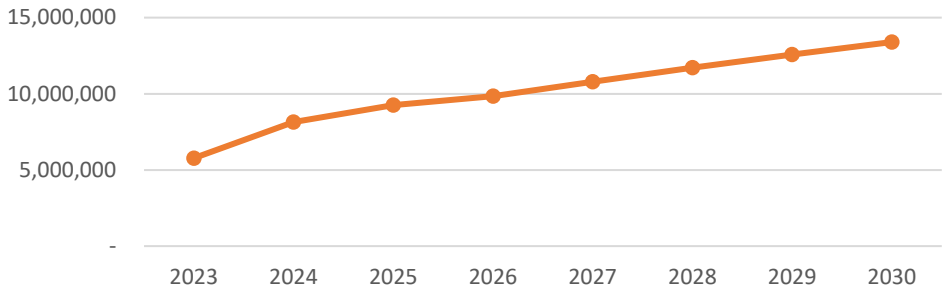


Analysis: The revenue budget in the debt service fund includes two components: debt issuances and interest revenue. The variance in revenue from the 2024-25 final budget and the 2026-27 Preliminary Budget is the accumulation of resources through property taxes to pay debt obligations (principal and interest payments) for the 2023A building bond debt, along with other debt obligations.



Analysis: Similar to the revenue comparison noted above, the district's continued obligations (first principal payment) for the 2023A building bonds occur in the 2026-27 fiscal year causing the significant increase from 2024-25. All other debt obligations are aligned with the debt schedule of the district, including a reduction in interest payments compared to the 2024-25 fiscal year.

Fund Balance Trends and Analysis



Analysis: The district anticipates a slightly increasing fund balance in the debt service fund through the 2029-30 fiscal year.

Debt Service Funds – All Sub-Accounts Combined

Fund Overview – The district maintains two separate debt service funds. They are: 1) regular debt service, and 2) other post-employment (OPEB) debt service fund. In Spring 2008, the Minnesota Legislature enacted Minnesota Statues Section 471.6175 which authorized a Minnesota political subdivision that has created an actuarial liability to pay other post-employment benefits (OPEB) to employees to establish a trust to pay those benefits and to finance those other post-employment benefits in advance. The district's OPEB debt service fund was established in January 2009 to account for other post-employment benefits debt service payments. This account was closed and transferred into the regular debt service fund balance in the 2022-23 fiscal year.

School districts are required to certify their debt service needs to the Minnesota Department of Education (MDE) annually in September, and they are allowed to request an additional five percent of the total request to cover potential tax delinquencies. This is the main reason school districts must have a fund balance in their debt service funds. The MDE reviews school districts' debt service fund balances annually and, as needed, make adjustments to reduce the districts' fund balances. This adjustment allows the debt service fund balances to remain relatively stable.

The following schedule shows the actual, budgeted and projected activities of the regular debt service and OPEB debt service funds for the 2022-23 through 2029-30 school years, with revenues reported by the source and expenditures reported by object.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Revenues								
State Sources	52,347	65,559	326,917	72,400	100,000	133,942	134,785	135,636
Property Taxes	17,717,272	17,364,477	34,953,281	35,212,891	35,557,385	36,755,692	37,858,363	38,994,114
Other	383,672	771,194	733,064	500,000	500,000	419,242	427,627	436,179
Total revenue	18,153,290	18,201,230	36,013,261	35,785,291	36,157,385	37,308,875	38,420,774	39,565,929
Expenditures								
Principal	12,645,000	12,955,000	13,595,000	19,320,000	19,320,000	18,498,725	19,591,219	20,689,175
Interest	4,275,504	3,645,900	21,311,219	15,583,400	15,583,400	17,580,137	17,668,037	17,756,377
Fiscal charges and other	475	-	-	300,000	300,000	301,500	303,008	304,523
Total expenditures	16,920,979	16,600,900	34,906,219	35,203,400	35,203,400	36,380,362	37,562,263	38,750,075
Revenue over expenditures	1,232,311	1,600,330	1,107,042	581,891	953,985	928,514	858,511	815,854
Other financing sources (uses)								
Transfers (in)	2,263,632	-	-	-	-	-	-	-
Transfers (out)	(2,263,632)	-	-	-	-	-	-	-
Debt issuances	-	775,000	-	-	-	-	-	-
Debt refunding payments	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	775,000	-	-	-	-	-	-
Net change in fund balances	1,232,311	2,375,330	1,107,042	581,891	953,985	928,514	858,511	815,854
Fund balances								
Beginning of year	4,543,914	5,776,225	8,151,555	9,258,597	9,840,488	10,794,472	11,722,986	12,581,497
End of year	5,776,225	8,151,555	9,258,597	9,840,488	10,794,472	11,722,986	12,581,497	13,397,351

The district strives to utilize debt sparingly. The bonded debt is primarily accessed for major construction and renovation of school buildings. The last such issuance facilitated the construction of a new elementary building, upgrades to learning spaces and secure entrances for existing buildings, and acquisition of land for future development of school buildings.

Funding for debt service is aligned with each outstanding debt issue's financing schedule. The resources of the debt service funds are dedicated to the payment of outstanding debt obligations of the district. Revenues and expenditures for the district's debt service funds are directly tied to the district's bond principal and interest payments. Almost all debt service revenue comes from property tax levy.

During the levy certification process, the district is required to levy for an additional amount in excess of the projected principal and interest payments not to exceed five percent. The fund balance in the debt service fund is a product of this requirement and is available to help the district maintain its obligation to lenders by minimizing the risk of default resulting from fluctuations in the collection of property taxes.

Debt Service Funds – Regular Debt Service Fund

Fund Overview – The regular debt service fund is used to account for the accumulation of resources for, and payment of, general obligation long-term debt principal, interest and related costs.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Revenues								
State Sources	52,347	65,559	326,917	72,400	100,000	133,942	134,785	135,636
Property Taxes	17,717,272	17,364,477	34,953,281	35,212,891	35,557,385	36,755,692	37,858,363	38,994,114
Other Sources	383,672	771,194	733,064	500,000	500,000	419,242	427,627	436,179
Total revenue	18,153,290	18,201,230	36,013,261	35,785,291	36,157,385	37,308,875	38,420,774	39,565,929
Expenditures								
Principal	12,645,000	12,955,000	13,595,000	19,320,000	19,320,000	18,498,725	19,591,219	20,689,175
Interest	4,275,504	3,645,900	21,311,219	15,583,400	15,583,400	17,580,137	17,668,037	17,756,377
Fiscal charges and other	475	-	-	300,000	300,000	301,500	303,008	304,523
Total expenditures	16,920,979	16,600,900	34,906,219	35,203,400	35,203,400	36,380,362	37,562,263	38,750,075
Revenue over expenditures	1,232,311	1,600,330	1,107,042	581,891	953,985	928,514	858,511	815,854
Other financing sources (uses)								
Transfers (in)	2,263,632	-	-	-	-	-	-	-
Debt issuances	-	775,000	-	-	-	-	-	-
Debt refunding payments	-	-	-	-	-	-	-	-
Total other financing sources (uses)	2,263,632	775,000	-	-	-	-	-	-
Net change in fund balances	3,495,943	2,375,330	1,107,042	581,891	953,985	928,514	858,511	815,854
Fund balances								
Beginning of year	2,280,282	5,776,225	8,151,555	9,258,597	9,840,488	10,794,472	11,722,986	12,581,497
End of year	5,776,225	8,151,555	9,258,597	9,840,488	10,794,472	11,722,986	12,581,497	13,397,351

Revenues for the regular debt service fund are directly tied to the district's bond principal and interest payment needs. The projected revenue for the 2026-27 school year is $36.157 million. Close to 100 percent of the projected revenue come from property tax levy, while only a very small percentage comes from the state in the form of homestead and agricultural market value credits.

Regular debt service fund expenditure projection for the 2026-27 school year is $35.203 million for satisfying the year's bond principal and interest payments. The district's current debt limits are 9.04% of the calculated legal debt limit. The table below shows a list of the district's current outstanding debt; additional information regarding debt issues and future minimum payments can be found in the Informational Section of this document, beginning on page 170. As shown, the current debt obligations mature more than five years from the current budget cycle.

Issue	Type	Issue Date	Interest Rate (%)	Issue Amount	Final Maturity	Principal 6/30/2026	Principal Due in One Year
2016A School Building Bonds (1)	Bond	2/16/2016	1.00-5.00	112,150,000	2/1/2030	-	-
2023A School Building Bonds	Bond	9/14/2023	3.94	300,000,000	2/1/2044	291,375,000	1,525,000
2026A School Building Bonds	Bond	4/2/2026	3.78	145,700,000	2/1/2046	145,700,000	18,040,000

(1) Obligations for the 2016A School Building Bonds were met and reissued as part of the 2026A School Building and Refunding Bonds. The information in the table includes the original maturity date, but no current debt obligations exist for this issue.

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

Fund Overview – The OPEB debt service fund is used to account for the accumulation of resources for, and payment of, long-term debt principal, interest and other costs for OPEB-related debt activity. This account was closed and transferred into the regular debt service fund balance in the 2022-23 fiscal year.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Revenues								
State Sources	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-	-
Total revenue	-	-	-	-	-	-	-	-
Expenditures								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal charges and other	-	-	-	-	-	-	-	-
Transfers (out)	2,263,632	-	-	-	-	-	-	-
Total expenditures	2,263,632	-	-	-	-	-	-	-
Net change in fund balances	(2,263,632)	-	-	-	-	-	-	-
Fund balances								
Beginning of year	2,263,632	-	-	-	-	-	-	-
End of year	-	-	-	-	-	-	-	-

The 2018-19 school year was the last year of payments for the OPEB bond obligations. The district has a practice of organizing its debt service schedules to avoid significant fluctuations in its debt service levy, which in turn minimizes the change in property tax levies on district residents.

Proprietary Funds – Internal Service Funds

GASB #16 (Severance/Retirement Benefits) – The district uses this internal service fund to pre-fund severance or retirement pay for eligible retirees. Eligibility for these benefits is based on years of service and/or minimum age requirements. The amount of the severance or retirement benefit is calculated by converting a portion of unused accumulated sick leave, by computing a benefit based solely on years of service, or a combination of both. No retiree can receive severance benefits that exceed one year's salary.

The 2026-27 revenue estimate includes projected interest income of $0.200 million from short-term investments and $1.0 million in estimated severance payments (unused sick leave and vacation days) to be paid from the general account of the general fund. The district is required to report severance payments paid from the general account of the general fund as revenue and expenditure in this internal service account.

Self-Insured Dental Plan - The district uses this internal service fund to record all activities related to its self-insured dental plan. The plan was established in September 2011 (the start of the district's dental plan year) and the district uses a third-party administrator to handle claims and benefits. This self-insured dental plan provides coverage for the superintendent, cabinet-level directors, principals, non-union administrators, special staff, non-licensed specialists, assistant administrators and vehicle technicians. The 2026-27 projected revenue is $477,000 and the projected expenditure is $460,000.

Self-Insured Health Plan - The district moved from a fully insured health plan with an outside party to a self-insured health plan in summer 2012. The district uses a third party to handle claims and benefits of the plan. The district assumes all costs up to 115 percent of expected claims as established by a third-party administrator. In addition, the district has stop-loss coverage of $300,000; any claims from a single individual exceeding this amount are covered by the third-party administrator.

Projected revenues for the 2026-27 school year total $88.428 million. This represents the district's contributions, employees' share of the premium costs, COBRA payments, payments from eligible retirees and employees who are on leave but have elected to stay on the district's health plan.

Projected expenditures for the 2026-27 school year are estimated to be $82.747 million, which is based on prior claims, plan membership, inflation and other anticipated cost increases.

Proprietary Funds – Internal Service Funds

Fund Overview – The internal service funds account for the financing of goods or services provided by one department to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Revenues								
Other								
GASB #16	1,023,338	926,210	1,956,733	1,200,000	1,200,000	1,471,769	1,491,589	1,511,708
Self-Insured Dental Plan	489,337	492,391	501,121	490,000	490,000	498,751	503,848	508,999
Self-Insured Health Plan	64,309,682	69,515,101	77,709,266	83,198,459	88,300,000	89,902,977	90,805,110	91,716,326
Total revenue	65,822,357	70,933,702	80,167,120	84,888,459	89,990,000	91,873,497	92,800,547	93,737,034
Expenditures								
Salaries and wages								
GASB #16	(290,393)	(701,697)	(1,077,970)	699,999	700,000	147,283	150,229	153,233
Employee Benefits								
Self-Insured Dental Plan	488,208	476,537	480,661	480,000	480,000	489,825	499,621	509,613
Self-Insured Health Plan	69,831,269	72,941,552	81,450,064	82,381,784	87,000,000	88,733,260	91,386,235	94,118,753
Total expenditures	70,029,084	72,716,392	80,852,754	83,561,783	88,180,000	89,370,368	92,036,085	94,781,600
Revenue over expenditures	(4,206,727)	(1,782,691)	(685,634)	1,326,676	1,810,000	2,503,129	764,462	(1,044,567)
Other financing sources (uses)								
Transfers in								
Self-Insured Health Plan	-	-	-	-	-	-	-	-
Net change in fund balances	(4,206,727)	(1,782,691)	(685,634)	1,326,676	1,810,000	2,503,129	764,462	(1,044,567)
Fund balances								
Beginning of year	16,715,601	12,508,874	10,726,182	10,040,548	11,367,224	13,177,224	15,680,353	16,444,816
End of year	12,508,874	10,726,182	10,040,548	11,367,224	13,177,224	15,680,353	16,444,816	15,400,249

The district maintains three internal service funds to report activities related to severance, and self-insured health and dental plans. Below is the projected ending fund balance for each of the three internal service funds; explanation and analysis of each fund can be found on the previous page.

Fund balances for all three internal service funds project to be sufficient over the next four years.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Fund balance								
GASB #16	(1,849,867)	(221,960)	2,812,743	3,312,744	3,812,744	5,137,230	6,478,590	7,837,065
Self-Insured Dental Plan	330,722	346,576	367,036	377,036	387,036	395,963	400,191	399,576
Self-Insured Health Plan	14,028,017	10,601,566	6,860,768	7,677,443	8,977,444	10,147,159	9,566,035	7,163,608
Total Fund Balance	12,508,874	10,726,182	10,040,549	11,367,225	13,177,224	15,680,354	16,444,816	15,400,249

Fiduciary Funds – Trust Funds

Fund Overview – Trust funds are used to account for assets held in trust by the district for the benefit of individuals or other entities. The district maintains an employee benefit trust fund used to report resources received and held by the district as the trustee for employees participating in the district's flexible benefit plan. This plan was transferred into the general fund during the 2020-21 fiscal year.

The district maintains an irrevocable trust to meet its Other Post Employment Benefit (OPEB) obligations. Each bargaining agreement includes language on employee eligibility including age and/or length of service requirements, and the district's cost obligation toward benefit payments from the employee's retirement to their eligibility for Medicare. The table below represents the financial activity of the trust including projections in the coming years.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Revenues								
OPEB Irrevocable Trust	3,357,938	9,057,512	10,072,315	6,500,000	3,500,000	6,730,713	6,771,181	6,812,185
LCTS Account	-	-	-	3,270,000	-	-	-	-
Total revenues	3,357,938	9,057,512	10,072,315	9,770,000	3,500,000	6,730,713	6,771,181	6,812,185
Expenditures								
OPEB Irrevocable Trust	2,563,256	4,206,800	4,701,642	3,500,000	3,500,000	4,290,602	4,719,662	5,191,629
LCTS Account	-	-	-	2,000,000	-	-	-	-
Total expenditures	2,563,256	4,206,800	4,701,642	5,500,000	3,500,000	4,290,602	4,719,662	5,191,629
Net change in fund balances	794,682	4,850,712	5,370,673	4,270,000	-	2,440,111	2,051,519	1,620,557
Fund balances								
Beginning of year	54,513,180	55,307,862	60,158,574	65,529,246	69,799,246	69,799,246	72,239,357	74,290,876
End of year	55,307,862	60,158,574	65,529,246	69,799,246	69,799,246	72,239,357	74,290,876	75,911,433
OPEB Irrevocable-Beginning	54,513,180	55,307,862	60,158,574	65,529,246	68,529,246	68,529,246	70,969,357	73,020,876
OPEB Irrevocable-Ending	55,307,862	60,158,574	65,529,246	68,529,246	68,529,246	70,969,357	73,020,876	74,641,433
LCTS Account-Beginning	-	-	-	-	1,270,000	1,270,000	1,270,000	1,270,000
LCTS Account-Ending	-	-	-	1,270,000	1,270,000	1,270,000	1,270,000	1,270,000

The fund balance represents the amounts available to meet the district's OPEB obligation as reported in the actuarial report. A summary of the 2026 study is presented below.

GASB Accounting Summary		
1. GASB Funded Status as of June 30, 2025		
a. Total OPEB Liability (TOL)	$	59,417,130
b. Fiduciary Net Position (FNP)		65,529,246
c. Net OPEB Liability (NOL), a. - b.		(6,112,116)
d. FNP as a % of TOL, b. / a.		110%
e. Valuation Salary		291,733,150
f. NOL as % of Payroll, c. / e.		-2%
2. Annual Costs for the Year Beginning 07/01/2024		
a. Pay-as-you-go Cost (PAYGO)	$	4,701,642
b. OPEB Expense Under GASB 75		2,527,182
3. Actuarially Determined Contribution (ADC) *		To be determined
4. Discount Rate		5.40%

* GASB has not defined an ADC, rather this needs to be defined/developed by the employer.

Financial Section
School Information

NOTES

Enrollment and F/R lunch status trends are included in each building summary. The key for these trends include:

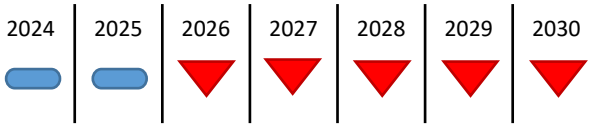
	**Enrollment Increase – Change + 10 or More Students** **F/R Lunch % Increase – Change + 1.0% or More**
	**Enrollment Decrease – Change - 10 or More Students** **F/R Lunch % Decrease – Change - 1.0% or More**
	**Enrollment Flat Trend– Change +/- Less Than 10 students** **F/R Lunch % Flat Trend – Change +/- Less Than 1.0%**

Cedar Park Elementary Science, Technology, Engineering and Math (STEM) School

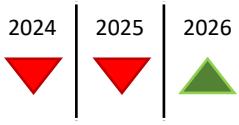
7500 Whitney Drive, Apple Valley, MN 55124
Principal: John Garcia
Phone: 952-431-8360

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



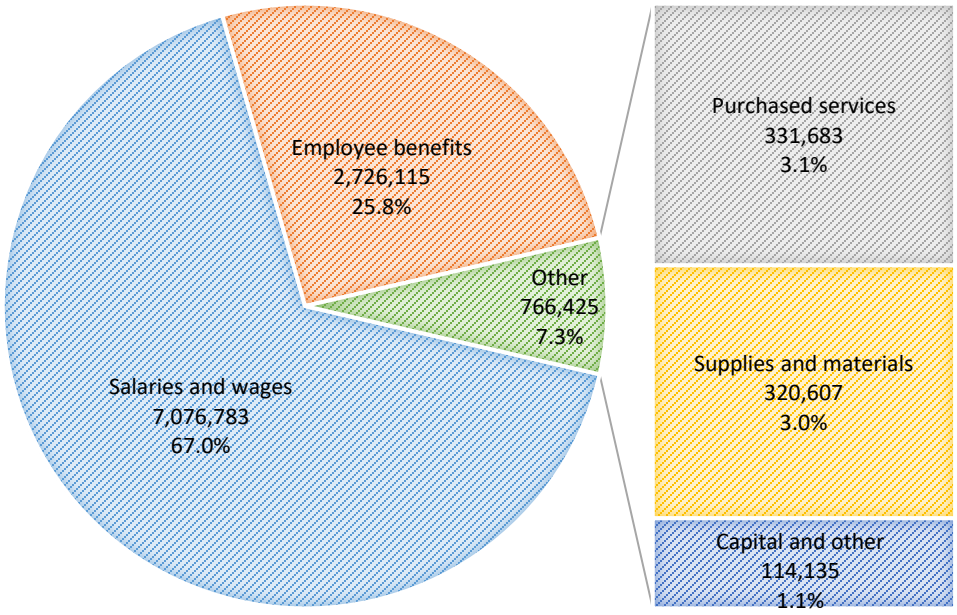
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
K	122	104	101	89	88	88	88	88
1	118	118	106	106	91	90	90	90
2	122	111	110	107	109	93	92	92
3	120	120	123	117	111	113	97	95
4	108	122	117	118	119	113	114	99
5	111	117	129	120	122	123	117	119
Total	**701**	**692**	**686**	**657**	**640**	**620**	**598**	**583**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	43.6%	40.4%	35.8%	39.6%	38.6%	38.0%	38.7%	38.5%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	6,090,019	6,439,866	6,978,720	6,990,751	7,076,783	7,031,180	7,207,199	7,387,626
Employee benefits	2,284,911	2,326,390	2,445,299	2,662,749	2,726,115	2,786,330	2,956,848	3,141,652
Purchased services	335,191	371,221	341,671	360,299	331,683	369,368	371,214	373,071
Supplies and materials	150,718	134,868	347,006	626,302	320,607	438,634	440,827	443,031
Capital expenditures	72,027	287,634	76,565	159,669	111,670	141,357	142,064	142,774
Other expenditures	1,054	1,137	2,443	3,500	2,465	2,817	2,831	2,845
Total expenditures	8,933,921	9,561,116	10,191,704	10,803,270	10,569,323	10,769,686	11,120,983	11,490,998
Total students	701	692	686	657	640	620	598	583
Spending per student	12,745	13,817	14,857	16,443	16,515	17,370	18,597	19,710

2026-27 EXPENSES BY OBJECT (%) – CEDAR PARK ELEMENTARY SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 67.0%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 25.8%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 3.1%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 3.0%

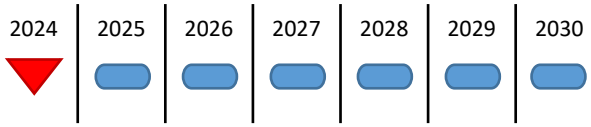
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 1.1%

Deerwood Elementary School
1480 Deerwood Drive, Eagan, MN 55122

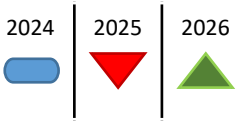
Principal: Tyra Raasch
Phone: 651-683-6801

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



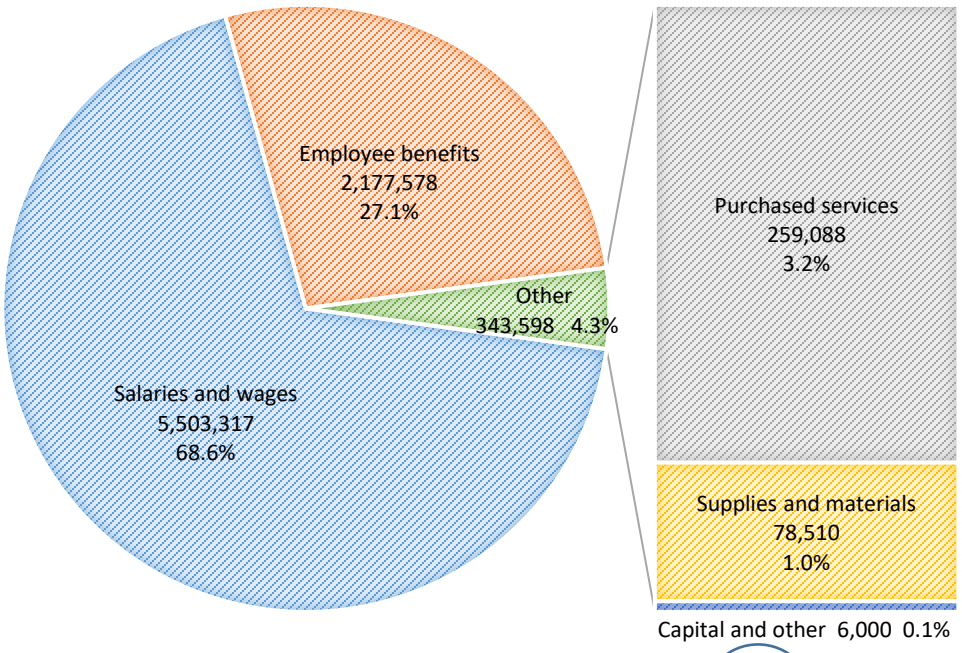
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
K	70	67	61	76	75	75	75	75
1	83	75	72	67	78	77	77	77
2	81	81	78	73	69	80	79	79
3	87	80	86	78	76	71	83	81
4	97	83	92	88	79	77	72	84
5	99	97	91	95	91	82	80	75
Total	**517**	**483**	**480**	**477**	**468**	**462**	**466**	**471**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	27.2%	27.9%	24.0%	26.5%	26.1%	25.5%	26.1%	25.9%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	4,460,786	4,896,865	5,244,466	5,270,700	5,503,317	5,554,835	5,693,864	5,836,374
Employee benefits	1,675,342	1,918,117	1,992,881	2,036,944	2,177,578	2,228,602	2,369,751	2,522,888
Purchased services	252,743	239,830	276,833	257,999	259,088	252,088	253,349	254,616
Supplies and materials	104,577	50,443	74,339	156,474	78,510	112,151	112,711	113,275
Capital expenditures	2,805	398,086	440,052	22,260	3,000	20,124	20,225	20,326
Other expenditures	1,767	2,090	2,175	4,000	3,000	3,074	3,089	3,104
Total expenditures	6,498,020	7,505,431	8,030,746	7,748,377	8,024,493	8,170,873	8,452,989	8,750,583
Total students	517	483	480	477	468	462	466	471
Spending per student	12,569	15,539	16,731	16,244	17,146	17,686	18,139	18,579

2026-27 EXPENSES BY OBJECT (%) – DEERWOOD ELEMENTARY SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 68.6%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 27.1%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 3.2%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 1.0%

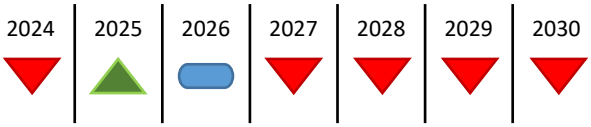
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 0.1%

Diamond Path Elementary School of International Studies

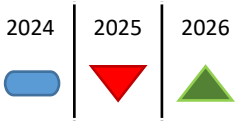
14455 Diamond Path West, Apple Valley, MN 55124
Principal: Rob Nelson
Phone: 952-423-7695

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



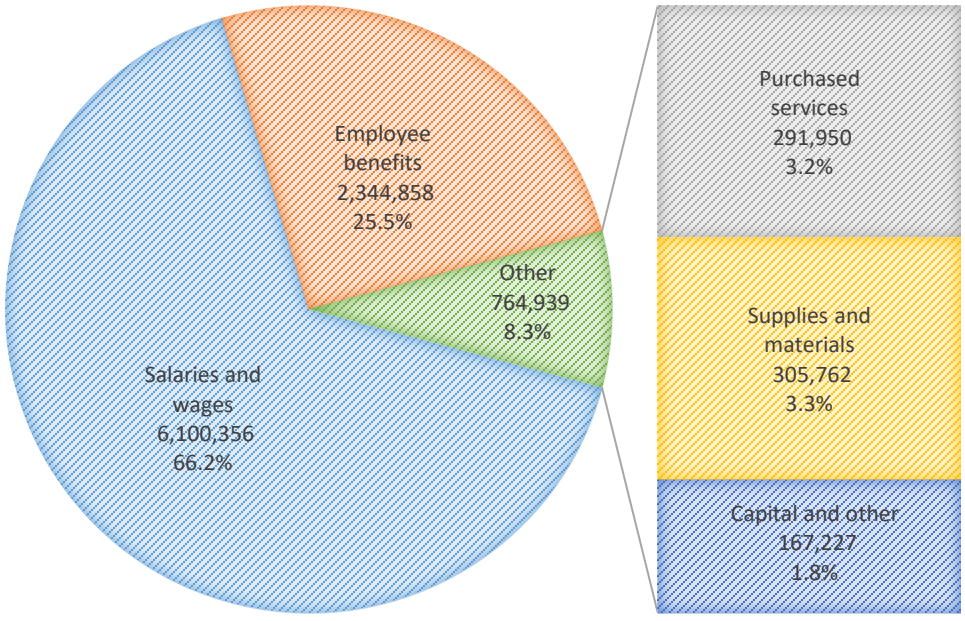
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
K	116	98	103	64	63	63	63	63
1	105	103	103	92	66	65	65	65
2	105	106	104	98	94	67	66	66
3	118	100	112	89	102	98	70	69
4	113	121	107	115	90	103	99	71
5	102	120	129	105	119	94	107	103
Total	**659**	**648**	**658**	**563**	**534**	**490**	**470**	**437**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	25.6%	26.3%	22.5%	27.1%	25.3%	25.0%	25.8%	25.4%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	5,396,796	5,933,633	6,162,318	6,163,997	6,100,356	6,480,473	6,642,633	6,808,852
Employee benefits	1,934,345	2,150,199	2,227,259	2,304,764	2,344,858	2,473,798	2,623,850	2,786,398
Purchased services	323,202	374,444	397,174	309,785	291,950	303,687	305,206	306,732
Supplies and materials	121,365	88,731	336,060	436,070	305,762	351,158	352,913	354,678
Capital expenditures	190,710	143,141	229,147	174,465	162,435	221,065	221,851	222,642
Other expenditures	1,445	7,148	3,665	3,700	4,792	4,068	4,088	4,108
Total expenditures	7,967,862	8,697,296	9,355,624	9,392,781	9,210,153	9,834,249	10,150,542	10,483,410
Total students	659	648	658	563	534	490	470	437
Spending per student	12,091	13,422	14,218	16,683	17,247	20,070	21,597	23,989

2026-27 EXPENSES BY OBJECT (%) – DIAMOND PATH ELEMENTARY SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 66.2%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 25.5%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 3.2%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 3.3%

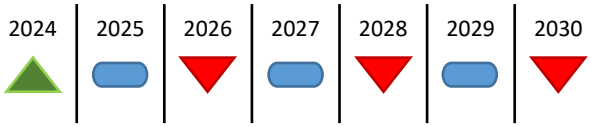
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 1.8%

East Lake Elementary School
4715 162nd Street West, Lakeville, MN 55044

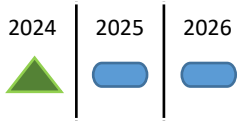
Principal: Emily Wyse Moore
Phone: 952-423-7896

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



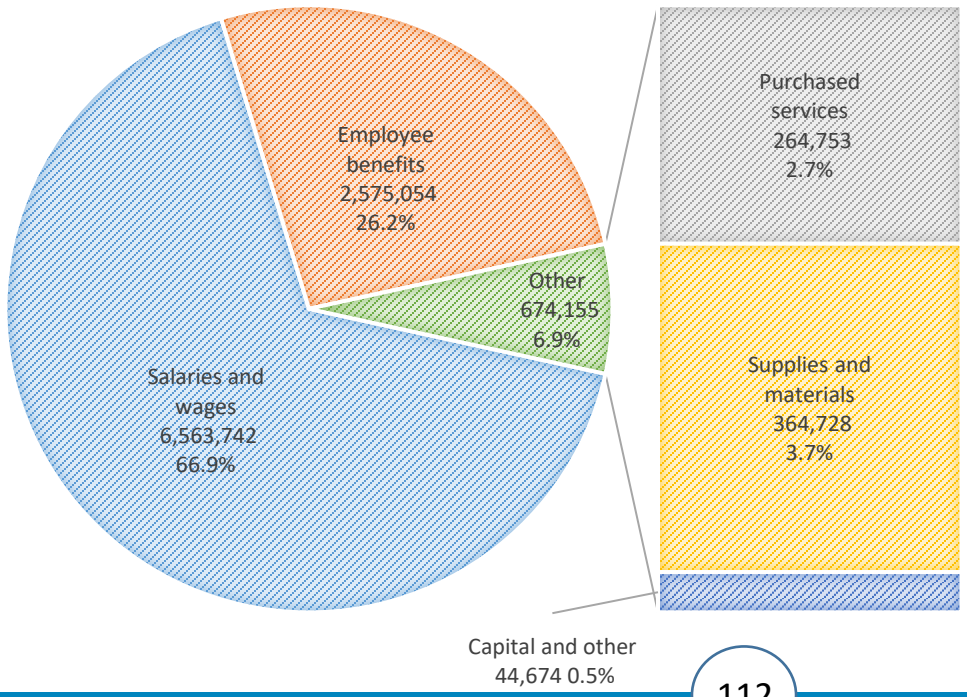
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
K	120	133	120	103	101	101	101	101
1	153	118	135	112	106	104	104	104
2	122	151	122	131	115	108	106	106
3	132	123	162	114	136	119	112	110
4	129	142	128	152	116	138	121	114
5	130	136	142	122	157	120	143	125
Total	**786**	**803**	**809**	**734**	**731**	**690**	**687**	**660**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	12.6%	15.3%	14.5%	15.3%	15.0%	14.9%	15.1%	15.0%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	5,652,218	5,966,764	6,513,069	6,459,991	6,563,742	6,682,334	6,849,668	7,021,193
Employee benefits	2,090,659	2,249,601	2,443,364	2,491,131	2,575,054	2,693,256	2,859,736	3,040,235
Purchased services	294,377	236,710	302,607	295,123	264,753	314,731	316,305	317,886
Supplies and materials	145,455	107,965	385,645	433,878	364,728	398,155	400,146	402,147
Capital expenditures	62,257	176,835	79,086	92,644	42,370	97,390	97,736	98,085
Other expenditures	-	-	814	1,500	2,304	1,882	1,891	1,901
Total expenditures	8,244,966	8,737,875	9,724,585	9,774,267	9,812,951	10,187,748	10,525,482	10,881,446
Total students	786	803	809	734	731	690	687	660
Spending per student	10,489.78	10,881.54	12,020.50	13,316.44	13,424.01	14,765	15,321	16,487

2026-27 EXPENSES BY OBJECT (%) – EAST LAKE ELEMENTARY SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 66.9%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 26.2%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 2.7%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 3.7%

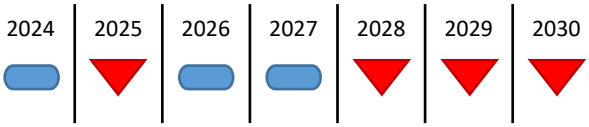
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 0.5%

Echo Park Elementary School of Leadership, Engineering & Technology

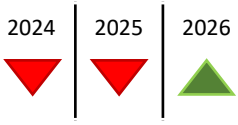
14100 County Road 11, Burnsville, MN 55337
Principal: Logan Schultz
Phone: 952-431-8390

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



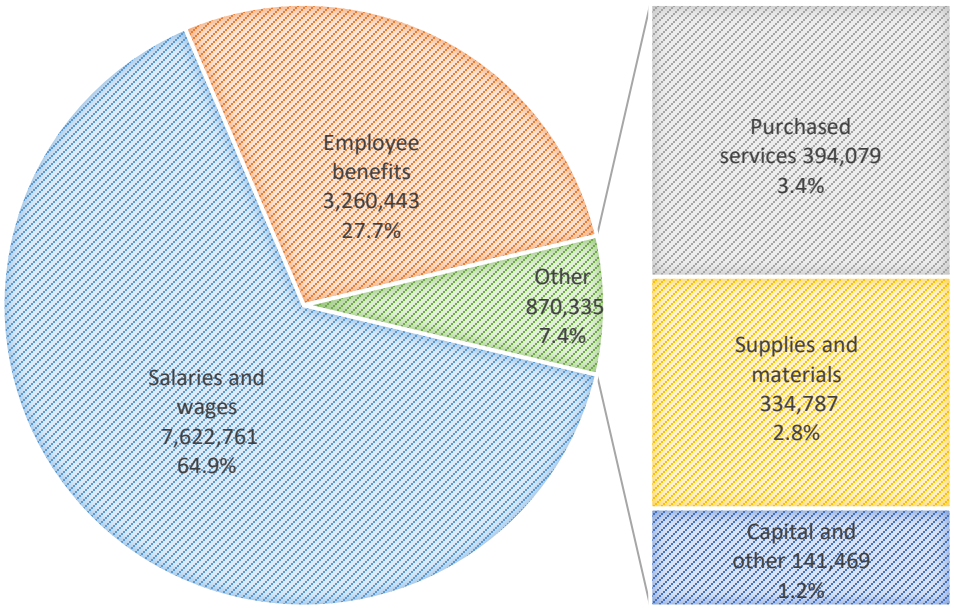
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
K	104	107	98	95	93	93	93	93
1	114	105	112	98	97	96	96	96
2	117	110	114	112	100	100	98	98
3	121	121	113	120	116	104	103	102
4	138	116	112	117	122	118	106	105
5	111	139	117	116	121	126	122	110
Total	**705**	**698**	**666**	**658**	**649**	**637**	**618**	**604**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	50.0%	45.5%	39.2%	45.6%	43.4%	42.7%	43.9%	43.4%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	6,980,138	7,592,053	7,575,907	7,598,138	7,622,761	7,828,001	8,024,097	8,225,108
Employee benefits	2,522,626	2,697,364	2,784,655	3,007,499	3,260,443	3,297,631	3,510,762	3,742,193
Purchased services	466,238	388,547	493,561	375,949	394,079	411,092	413,148	415,213
Supplies and materials	132,094	170,903	346,871	415,901	334,787	376,057	377,938	379,827
Capital expenditures	26,725	131,738	120,416	314,060	138,309	259,415	260,468	261,527
Other expenditures	2,082	9,288	2,901	2,500	3,160	2,868	2,882	2,897
Total expenditures	10,129,903	10,989,892	11,324,310	11,714,047	11,753,539	12,175,064	12,589,295	13,026,766
Total students	705	698	666	658	649	637	618	604
Spending per student	14,369	15,745	17,003	17,803	18,110	19,113	20,371	21,567

2026-27 EXPENSES BY OBJECT (%) – ECHO PARK ELEMENTARY SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 64.9%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 27.7%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 3.4%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 2.8%

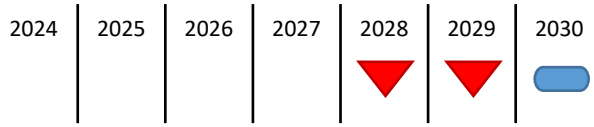
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 1.2%

Emerald Trail Elementary School
13600 Ardroe Ave, Rosemount, MN 55068

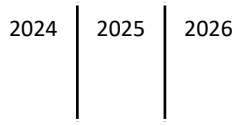
Principal: Chad Ryburn
Phone: 651-423-9590

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



Enrollment History and Projections

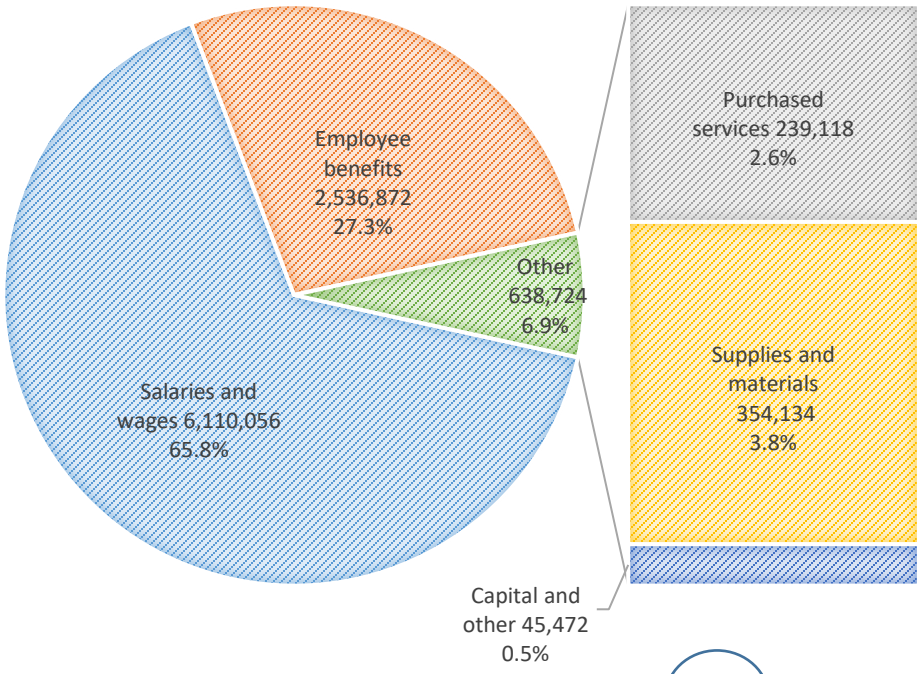
	2023	2024	2025	2026	2027	2028	2029	2030
K					91	91	91	91
1					94	93	93	93
2					120	97	95	95
3					104	124	100	99
4					113	105	126	102
5					134	117	109	131
Total					**656**	**627**	**614**	**611**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 * Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	-	-	-	5,348,291	6,110,056	6,048,670	6,200,179	6,355,484
Employee benefits	-	-	-	2,184,740	2,536,872	2,594,261	2,752,551	2,924,298
Purchased services	-	2,191,997	4,772,797	145,518	239,118	238,505	239,697	240,896
Supplies and materials	-	-	59,145	319,268	354,134	340,143	341,844	343,553
Capital expenditures	-	1,097,311	34,141,321	60,548	39,370	55,509	55,787	56,066
Other expenditures	-	-	-	5,500	6,102	5,830	5,859	5,888
Total expenditures	-	3,289,308	38,973,263	8,063,865	9,285,652	9,282,918	9,595,917	9,926,185
Total students	-	-	-	662	656	627	614	611
Spending per student	-	-	-	12,181	14,155	14,805	15,629	16,246

*Includes pre-construction expenses

2026-27 EXPENSES BY OBJECT (%) – EMERALD TRAIL ELEMENTARY SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 65.8%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 27.3%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 2.6%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 3.8%

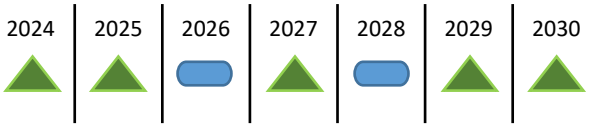
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 0.5%

Glacier Hills Elementary School of Arts and Science

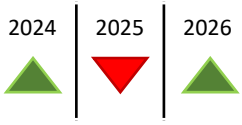
3825 Glacier Drive, Eagan, MN 55123
Principal: Adriana Henderson
Phone: 651-683-8570

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



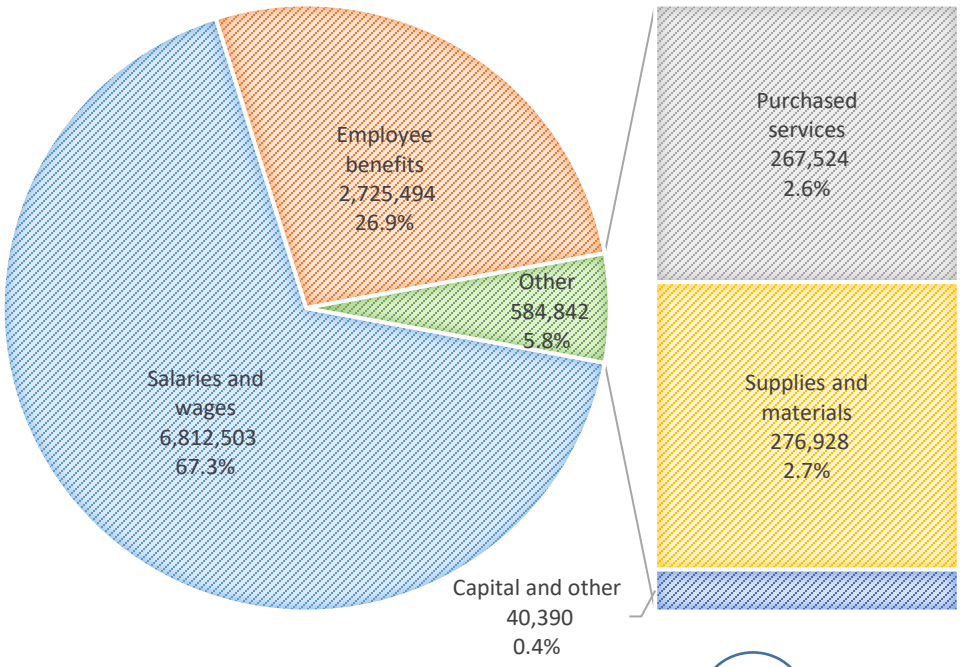
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
K	96	102	120	123	121	121	121	121
1	115	107	104	117	126	124	124	124
2	107	115	111	111	120	129	127	127
3	113	111	129	109	115	124	134	132
4	105	124	107	126	111	117	126	136
5	115	115	127	106	130	115	121	131
Total	**651**	**674**	**698**	**692**	**723**	**730**	**753**	**771**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	27.5%	29.0%	23.6%	26.5%	26.4%	25.5%	26.1%	26.0%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	5,615,461	5,942,679	6,397,529	6,336,616	6,812,503	6,727,481	6,895,964	7,068,667
Employee benefits	2,042,096	2,148,214	2,176,079	2,309,353	2,725,494	2,621,516	2,783,520	2,959,129
Purchased services	384,262	249,333	314,154	339,761	267,524	314,967	316,542	318,125
Supplies and materials	123,620	171,480	291,771	501,527	276,928	402,854	404,868	406,893
Capital expenditures	166,291	329,023	120,445	349,296	37,250	192,715	193,469	194,226
Other expenditures	1,797	1,668	2,896	4,400	3,140	4,501	4,523	4,546
Total expenditures	8,333,527	8,842,396	9,302,874	9,840,953	10,122,839	10,264,035	10,598,887	10,951,586
Total students	651	674	698	692	723	730	753	771
Spending per student	12,801	13,119	13,328	14,221	14,001	14,060	14,076	14,204

2026-27 EXPENSES BY OBJECT (%) – GLACIER HILLS ELEMENTARY SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 67.3%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 26.9%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 2.6%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 2.7%

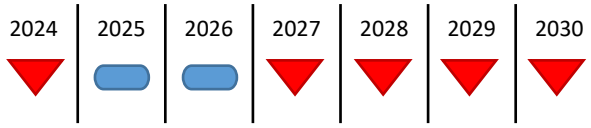
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — .4%

Greenleaf Elementary School
13333 Galaxie Avenue, Apple Valley, MN 55124

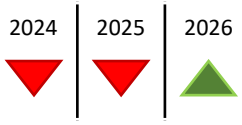
Principal: Mandy Hill
Phone: 952-431-8270

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



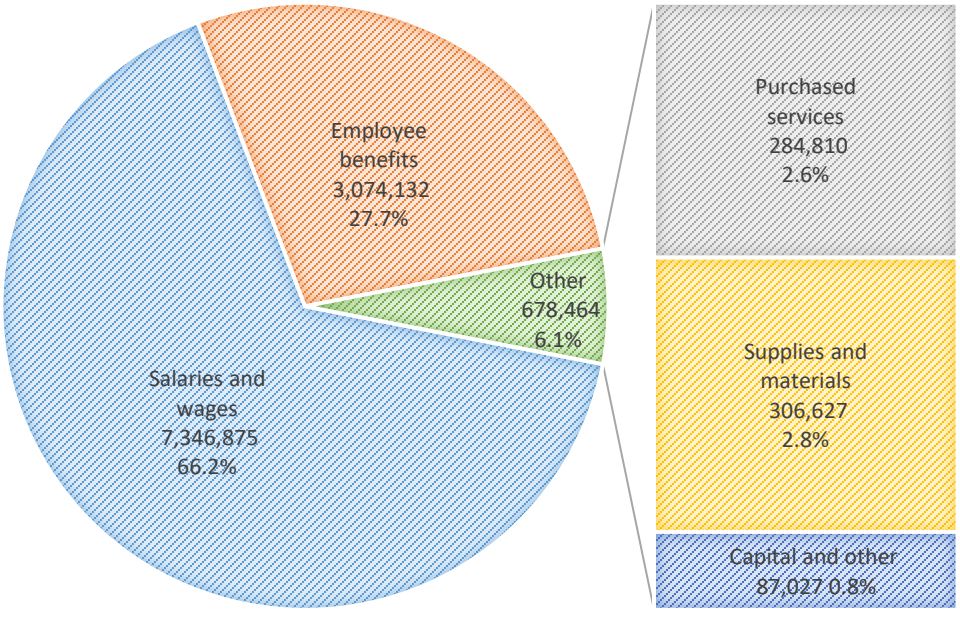
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
K	129	120	98	101	99	99	99	99
1	128	122	126	100	104	102	102	102
2	132	117	118	124	102	106	104	104
3	119	126	133	121	129	106	110	108
4	132	117	124	140	123	131	108	112
5	121	127	122	127	145	127	136	112
Total	**761**	**729**	**721**	**713**	**702**	**671**	**659**	**637**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	43.3%	40.0%	32.3%	37.1%	36.5%	35.3%	36.3%	36.0%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	6,444,764	7,459,984	7,091,200	6,966,134	7,346,875	7,283,588	7,466,016	7,653,015
Employee benefits	2,406,746	2,674,375	2,530,436	2,642,879	3,074,132	2,908,482	3,091,543	3,290,106
Purchased services	291,784	278,803	321,430	279,664	284,810	292,125	293,586	295,054
Supplies and materials	184,772	136,067	361,266	427,330	306,627	364,657	366,481	368,313
Capital expenditures	347,681	265,447	192,255	81,343	83,870	66,688	66,959	67,230
Other expenditures	985	1,919	793	2,500	3,157	2,864	2,878	2,893
Total expenditures	9,676,731	10,816,595	10,497,379	10,399,850	11,099,471	10,918,405	11,287,462	11,676,611
Total students	761	729	721	713	702	671	659	637
Spending per student	12,716	14,838	14,559	14,586	15,811	16,272	17,128	18,331

2026-27 EXPENSES BY OBJECT (%) – GREENLEAF ELEMENTARY SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 66.2%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 27.7%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 2.6%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 2.8%

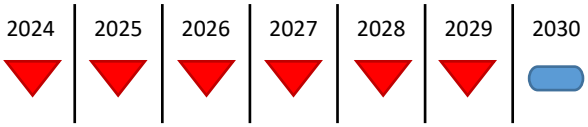
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 0.8%

Highland Elementary School
14007 Pilot Knob Road, Apple Valley, MN 55124

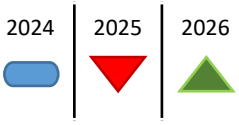
Principal: Mark Aronson
Phone: 952-423-7595

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



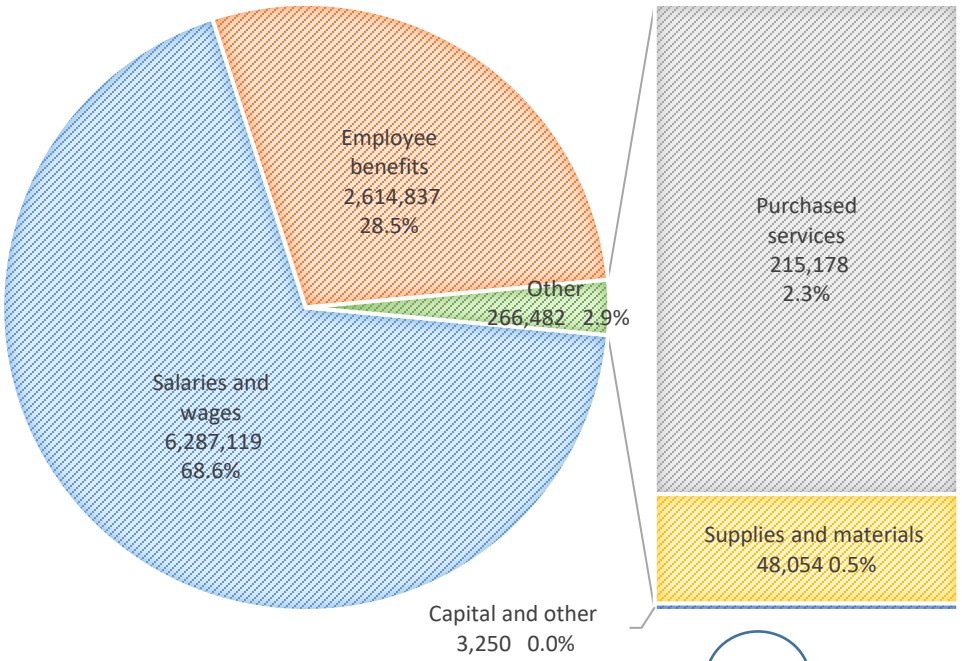
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
K	100	80	81	75	74	74	74	74
1	116	104	82	85	77	76	76	76
2	104	115	101	83	87	79	77	77
3	117	110	115	104	86	90	82	80
4	108	123	112	122	106	88	92	83
5	135	109	129	120	126	110	91	95
Total	**680**	**641**	**620**	**589**	**556**	**517**	**492**	**485**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	24.1%	25.0%	21.9%	24.0%	23.6%	23.2%	23.6%	23.5%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	5,865,580	6,093,810	6,196,007	6,352,261	6,287,119	6,487,516	6,650,109	6,816,779
Employee benefits	2,156,814	2,297,372	2,275,452	2,532,538	2,614,837	2,694,080	2,865,870	3,052,315
Purchased services	286,096	372,899	586,099	239,589	215,178	246,395	247,627	248,866
Supplies and materials	76,733	74,250	82,274	123,864	48,054	88,943	89,388	89,835
Capital expenditures	81,112	459,171	23,029	36,905	-	37,090	37,275	37,461
Other expenditures	1,895	3,149	3,074	5,750	3,250	4,380	4,402	4,424
Total expenditures	8,468,230	9,300,651	9,165,934	9,290,907	9,168,438	9,558,404	9,894,672	10,249,680
Total students	680	641	620	589	556	517	492	485
Spending per student	12,453	14,510	14,784	15,774	16,490	18,488	20,111	21,133

2026-27 EXPENSES BY OBJECT (%) – HIGHLAND ELEMENTARY SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 68.6%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 28.5%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 2.3%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 0.5%

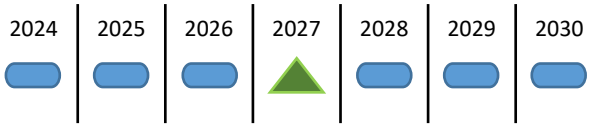
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 0%

Northview Elementary School
965 Diffley Road, Eagan, MN 55123

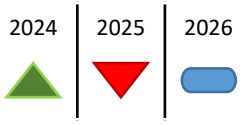
Principal: Melissa Griffin
Phone: 651-683-6820

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



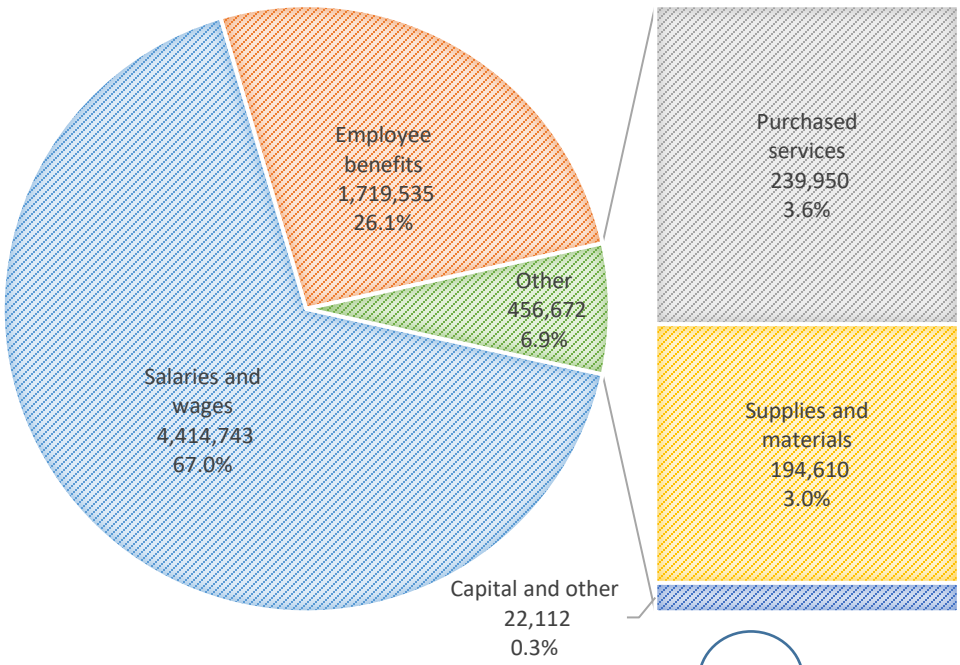
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
K	49	55	50	60	59	59	59	59
1	65	60	56	56	62	61	61	61
2	51	61	66	58	57	63	62	62
3	66	52	64	67	60	59	65	64
4	56	75	55	62	68	61	60	66
5	78	61	78	57	64	71	63	63
Total	**365**	**364**	**369**	**360**	**370**	**374**	**370**	**375**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	21.7%	22.3%	20.7%	21.5%	21.5%	21.2%	21.4%	21.4%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	3,928,431	3,966,611	4,288,698	4,273,777	4,414,743	4,462,997	4,574,675	4,689,149
Employee benefits	1,612,514	1,457,771	1,583,567	1,690,377	1,719,535	1,771,395	1,881,784	2,001,495
Purchased services	286,073	345,528	329,832	235,004	239,950	240,971	242,176	243,387
Supplies and materials	105,151	94,754	188,345	287,744	194,610	234,679	235,853	237,032
Capital expenditures	17,644	618,176	200,555	81,170	19,685	60,324	60,620	60,917
Other expenditures	1,432	1,406	2,205	1,800	2,427	2,155	2,166	2,176
Total expenditures	5,951,245	6,484,245	6,593,202	6,569,872	6,590,950	6,772,521	6,997,274	7,234,157
Total students	365	364	369	360	370	374	370	375
Spending per student	16,305	17,814	17,868	18,250	17,813	18,108	18,912	19,291

2026-27 EXPENSES BY OBJECT (%) – NORTHVIEW ELEMENTARY SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 67.0%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 26.1%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 3.6%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 3.0%

Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — .3%

Oak Ridge Elementary School of Leadership, Environmental & Health Studies

4350 Johnny Cake Ridge Road, Eagan, MN 55122
Principal: Cathy Kindem
Phone: 651-683-6970

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year

2024	2025	2026	2027	2028	2029	2030
▼	▼	▼	▲	▲	▲	▲

Free/Reduced Lunch % Actuals Compared to Previous Year

2024	2025	2026
▬	▼	▲

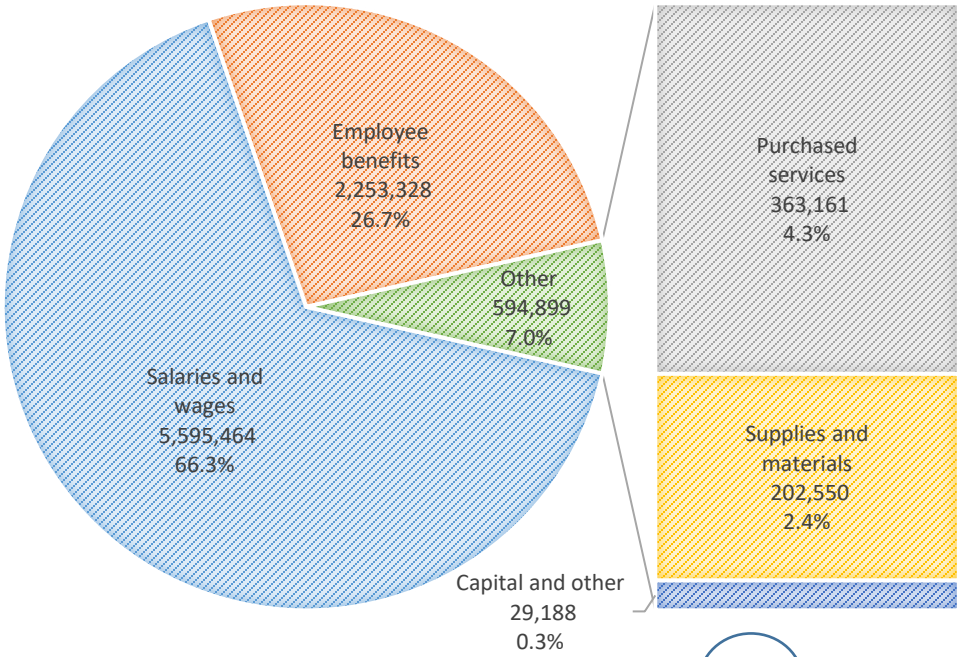
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
K	82	91	84	89	88	88	88	88
1	87	77	84	83	91	90	90	90
2	80	80	73	81	85	93	92	92
3	102	77	74	72	84	88	97	95
4	92	99	76	77	73	85	90	99
5	81	87	96	72	80	76	89	93
Total	**524**	**511**	**487**	**474**	**501**	**520**	**546**	**557**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	49.4%	49.7%	37.7%	43.6%	43.6%	41.6%	42.9%	42.7%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	5,290,624	5,553,791	5,574,774	5,453,813	5,595,464	5,770,602	5,915,130	6,063,279
Employee benefits	1,865,961	1,964,467	2,020,630	2,093,402	2,253,328	2,344,362	2,493,474	2,655,268
Purchased services	377,098	310,491	482,076	381,259	363,161	395,236	397,212	399,198
Supplies and materials	149,759	99,580	253,417	404,855	202,550	301,113	302,619	304,132
Capital expenditures	167,944	174,964	324,602	293,479	26,247	250,376	251,128	251,884
Other expenditures	975	987	1,725	2,400	2,941	2,367	2,379	2,391
Total expenditures	7,852,361	8,104,280	8,657,223	8,629,208	8,443,691	9,064,057	9,361,942	9,676,152
Total students	524	511	487	474	501	520	546	557
Spending per student	14,985	15,860	17,777	18,205	16,854	17,431	17,146	17,372

2026-27 EXPENSES BY OBJECT (%) – OAK RIDGE ELEMENTARY SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 66.3%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 26.7%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 4.3%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 2.4%

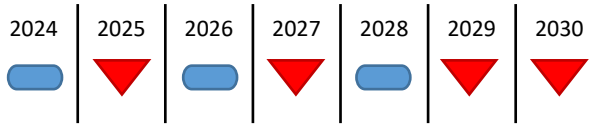
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — .3%

Parkview Elementary School
6795 Gerdine Path, Rosemount, MN 55068

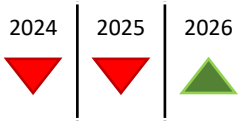
Principal: Nicole Garcia
Phone: 952-431-8350

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



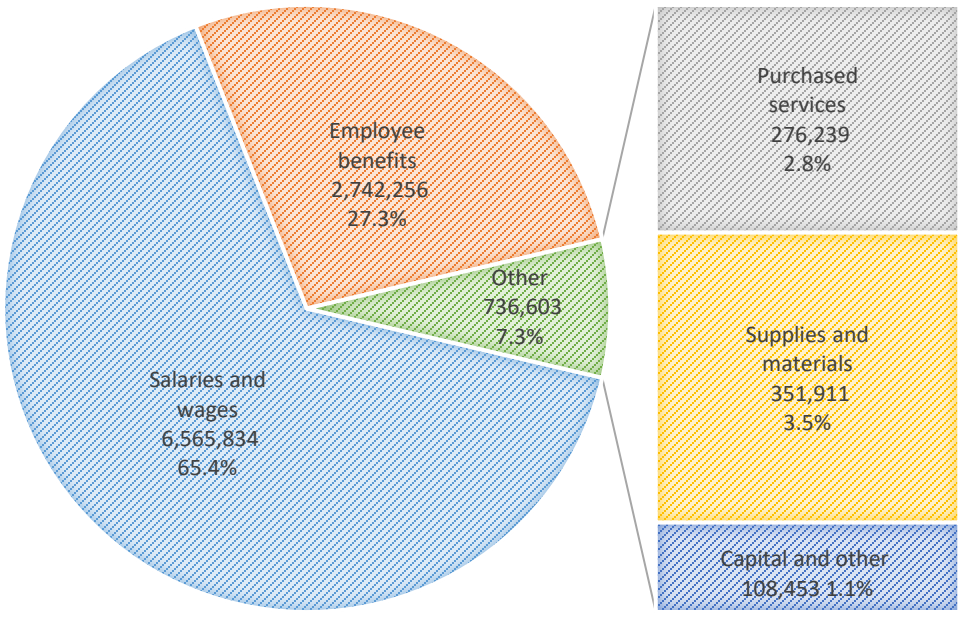
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
K	94	102	87	93	92	92	92	92
1	98	102	100	90	95	94	94	94
2	122	101	111	108	92	98	96	96
3	120	129	101	117	112	96	101	100
4	102	126	125	103	119	114	97	103
5	133	113	122	133	107	123	118	101
Total	**669**	**673**	**646**	**644**	**617**	**617**	**598**	**586**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	38.2%	37.2%	33.3%	36.7%	35.7%	35.3%	35.9%	35.6%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	5,958,656	6,213,510	6,573,895	6,448,746	6,565,834	6,555,957	6,720,102	6,888,357
Employee benefits	2,111,592	2,182,557	2,366,109	2,493,330	2,742,256	2,647,958	2,815,447	2,997,154
Purchased services	334,994	332,450	407,923	282,158	276,239	278,512	279,904	281,304
Supplies and materials	147,914	145,659	373,385	443,528	351,911	386,864	388,799	390,743
Capital expenditures	468,583	525,975	596,639	672,853	107,251	582,182	584,608	587,047
Other expenditures	-	1,685	2,766	2,900	1,202	2,918	2,933	2,947
Total expenditures	9,021,739	9,401,836	10,320,716	10,343,515	10,044,693	10,454,391	10,791,793	11,147,551
Total students	669	673	646	644	617	617	598	586
Spending per student	13,485	13,970	15,976	16,061	16,280	16,944	18,046	19,023

2026-27 EXPENSES BY OBJECT (%) – PARKVIEW ELEMENTARY SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 65.4%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 27.3%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 2.8%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 3.5%

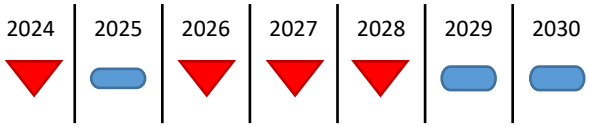
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 1.1%

Pinewood Elementary School
4300 Dodd Road, Eagan, MN 55123

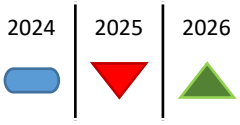
Principal: Leah Hack
Phone: 651-683-6980

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



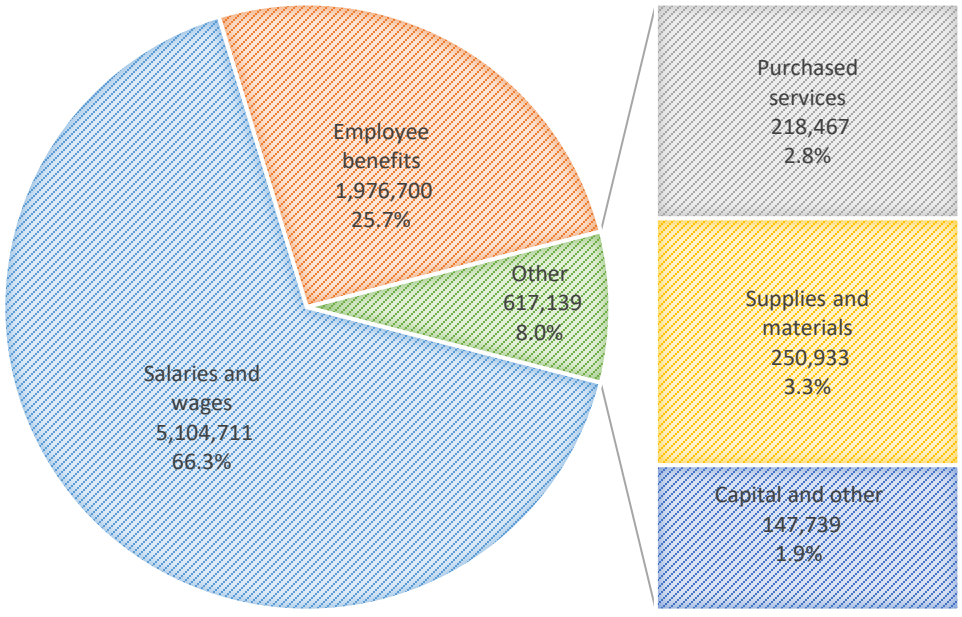
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
K	68	61	73	65	64	64	64	64
1	79	72	61	80	67	66	66	66
2	84	78	76	60	82	68	67	67
3	90	88	82	77	62	85	71	70
4	81	92	86	87	78	63	86	72
5	88	81	101	86	90	81	66	90
Total	**490**	**472**	**479**	**455**	**443**	**427**	**420**	**429**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	20.6%	20.3%	19.2%	20.3%	19.9%	19.8%	20.0%	19.9%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	4,144,194	4,697,337	4,920,655	4,973,016	5,104,711	5,207,814	5,338,137	5,471,721
Employee benefits	1,584,313	1,718,799	1,723,562	1,821,172	1,976,700	1,998,376	2,120,898	2,253,673
Purchased services	261,909	239,405	297,343	218,764	218,467	228,596	229,739	230,887
Supplies and materials	95,575	48,592	253,199	286,935	250,933	257,992	259,282	260,578
Capital expenditures	13,631	228,891	321,658	161,703	146,836	197,843	198,832	199,827
Other expenditures	9,106	1,675	2,787	2,900	903	2,945	2,960	2,975
Total expenditures	6,108,727	6,934,698	7,519,204	7,464,490	7,698,550	7,893,566	8,149,847	8,419,661
Total students	490	472	479	455	443	427	420	429
Spending per student	12,467	14,692	15,698	16,405	17,378	18,486	19,404	19,626

2026-27 EXPENSES BY OBJECT (%) – PINEWOOD ELEMENTARY SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 66.3%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 25.7%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 2.8%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 3.3%

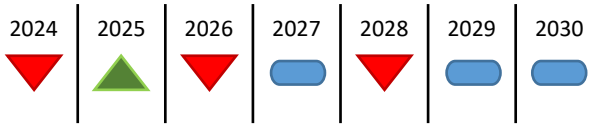
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 1.9%

Red Pine Elementary School
530 Red Pine Lane, Eagan, MN 55123

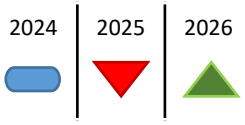
Principal: Tony Washington
Phone: 651-423-7870

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



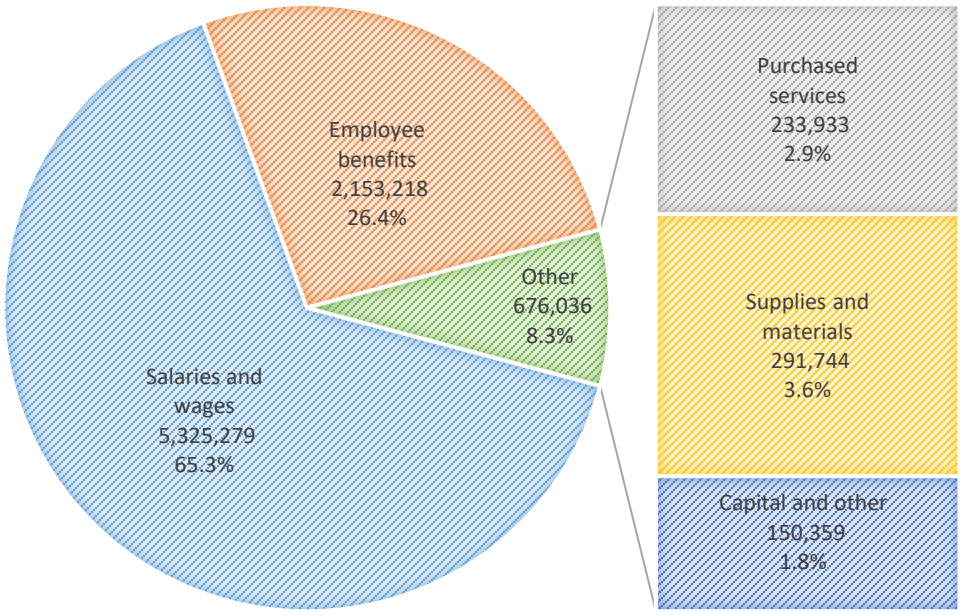
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
K	110	99	117	81	80	80	80	80
1	113	118	105	94	83	82	82	82
2	102	119	121	82	96	85	84	84
3	122	108	129	95	85	100	88	87
4	120	135	115	105	97	86	102	90
5	131	128	135	92	109	100	90	105
Total	**698**	**707**	**722**	**549**	**550**	**533**	**526**	**528**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	18.0%	18.5%	16.7%	18.7%	18.0%	17.8%	18.2%	18.0%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	5,810,801	5,644,821	6,059,580	5,252,410	5,325,279	5,504,979	5,642,800	5,784,072
Employee benefits	2,117,034	1,993,319	2,169,033	2,105,566	2,153,218	2,221,898	2,361,804	2,513,574
Purchased services	290,661	230,225	260,774	240,141	233,933	252,267	253,528	254,796
Supplies and materials	103,757	92,805	319,481	345,657	291,744	312,260	313,822	315,391
Capital expenditures	324,372	785,888	282,541	214,885	149,308	199,705	200,596	201,492
Other expenditures	955	1,791	5,589	3,000	1,051	4,334	4,356	4,378
Total expenditures	8,647,581	8,748,850	9,096,998	8,161,659	8,154,533	8,495,444	8,776,906	9,073,703
Total students	698	707	722	549	550	533	526	528
Spending per student	12,389	12,375	12,600	14,866	14,826	15,939	16,686	17,185

2026-27 EXPENSES BY OBJECT (%) – RED PINE ELEMENTARY SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 65.3%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 26.4%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 2.9%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 3.6%

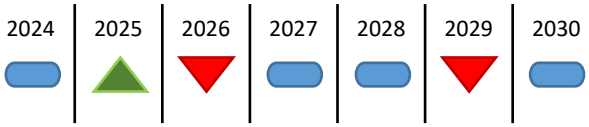
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 1.8%

Rosemount Elementary School

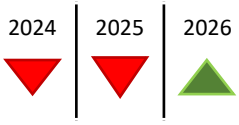
3155 144th Street West, Rosemount, MN 55068
Principal: Alyssa Schultz
Phone: 651-423-7690

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



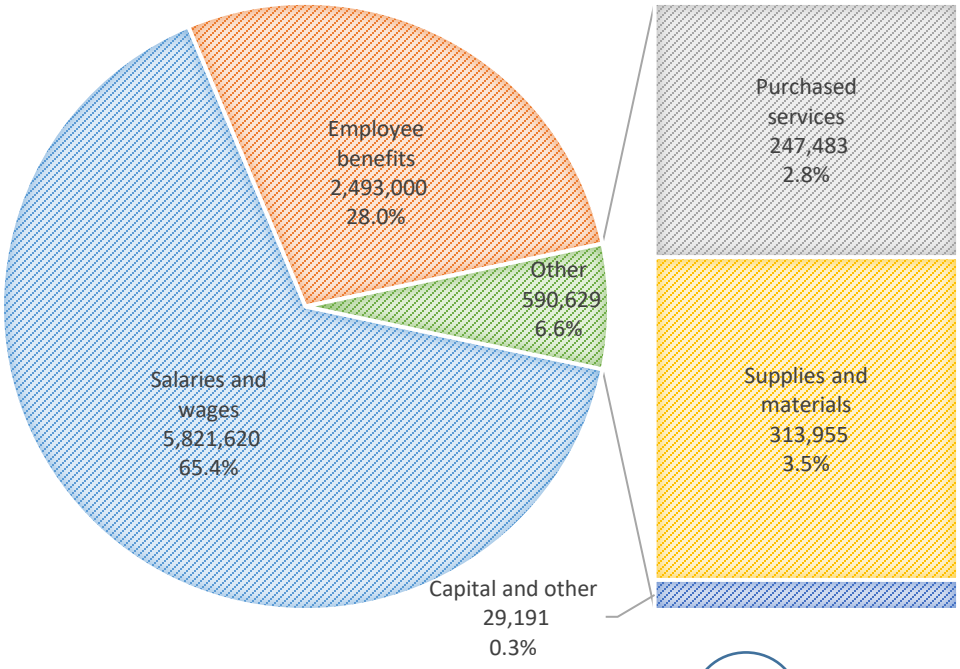
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
K	120	110	122	75	74	74	74	74
1	141	124	121	81	77	76	76	76
2	120	138	124	79	83	79	77	77
3	124	122	144	90	82	86	82	80
4	128	126	133	90	91	83	87	83
5	121	125	139	84	93	95	86	91
Total	**754**	**745**	**783**	**499**	**500**	**493**	**482**	**481**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	24.8%	25.5%	21.5%	23.5%	23.5%	22.9%	23.3%	23.2%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	5,783,192	6,154,890	6,499,570	5,485,238	5,821,620	6,062,685	6,214,407	6,369,926
Employee benefits	2,132,624	2,194,332	2,214,781	2,164,352	2,493,000	2,472,393	2,628,102	2,797,018
Purchased services	353,919	244,755	296,903	262,359	247,483	262,167	263,478	264,795
Supplies and materials	115,607	126,626	306,682	315,439	313,955	298,558	300,050	301,551
Capital expenditures	19,482	377,512	290,389	228,485	27,247	137,224	137,901	138,580
Other expenditures	120	1,516	1,240	1,400	1,944	1,535	1,543	1,551
Total expenditures	8,404,944	9,099,631	9,609,566	8,457,273	8,905,249	9,234,563	9,545,481	9,873,420
Total students	754	745	783	499	500	493	482	481
Spending per student	11,147	12,214	12,273	16,948	17,810	18,731	19,804	20,527

2026-27 EXPENSES BY OBJECT (%) – ROSEMOUNT ELEMENTARY SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 65.4%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 28.0%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 2.8%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 3.5%

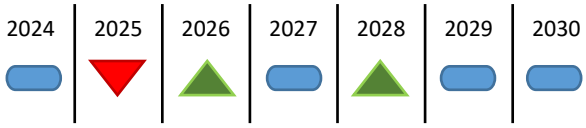
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — .3%

Shannon Park Elementary School
13501 Shannon Parkway, Rosemount, MN 55068

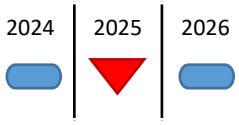
Principal: Erik Davis
Phone: 651-423-7670

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



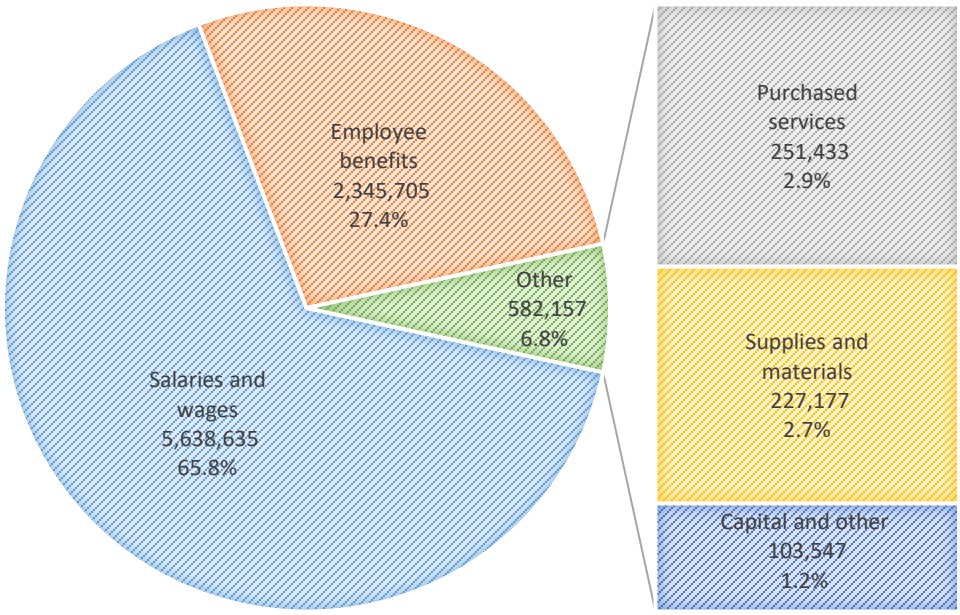
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
K	68	80	74	85	84	84	84	84
1	78	74	82	92	87	86	86	86
2	81	76	72	91	94	89	88	88
3	90	81	76	84	94	98	93	91
4	98	85	82	81	85	96	99	94
5	82	98	85	86	84	88	99	103
Total	**497**	**494**	**471**	**519**	**528**	**541**	**549**	**546**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	13.7%	14.1%	8.8%	9.4%	10.8%	9.7%	10.0%	10.1%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	4,420,057	4,740,455	5,153,592	5,416,208	5,638,635	5,632,312	5,773,254	5,917,723
Employee benefits	1,648,100	1,799,980	1,894,142	2,155,110	2,345,705	2,377,742	2,529,481	2,694,202
Purchased services	316,338	260,109	316,737	236,522	251,433	239,205	240,401	241,604
Supplies and materials	112,657	148,179	238,428	241,383	227,177	226,888	228,022	229,162
Capital expenditures	78,281	309,585	398,124	129,911	100,247	128,644	129,189	129,738
Other expenditures	2,505	1,944	2,800	2,525	3,300	2,889	2,904	2,918
Total expenditures	6,577,938	7,260,251	8,003,824	8,181,659	8,566,497	8,607,681	8,903,252	9,215,347
Total students	497	494	471	519	528	541	549	546
Spending per student	13,235	14,697	16,993	15,764	16,224	15,911	16,217	16,878

2026-27 EXPENSES BY OBJECT (%) – SHANNON PARK ELEMENTARY SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 65.8%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 27.4%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 2.9%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 2.7%

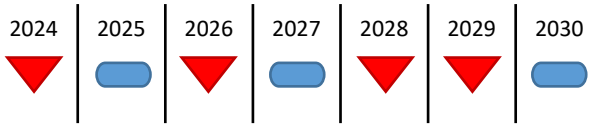
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 1.2%

Southview Elementary School
1025 Whitney Drive, Apple Valley, MN 55124

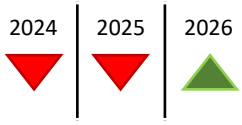
Principal: Sara Stratton
Phone: 952-431-8370

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



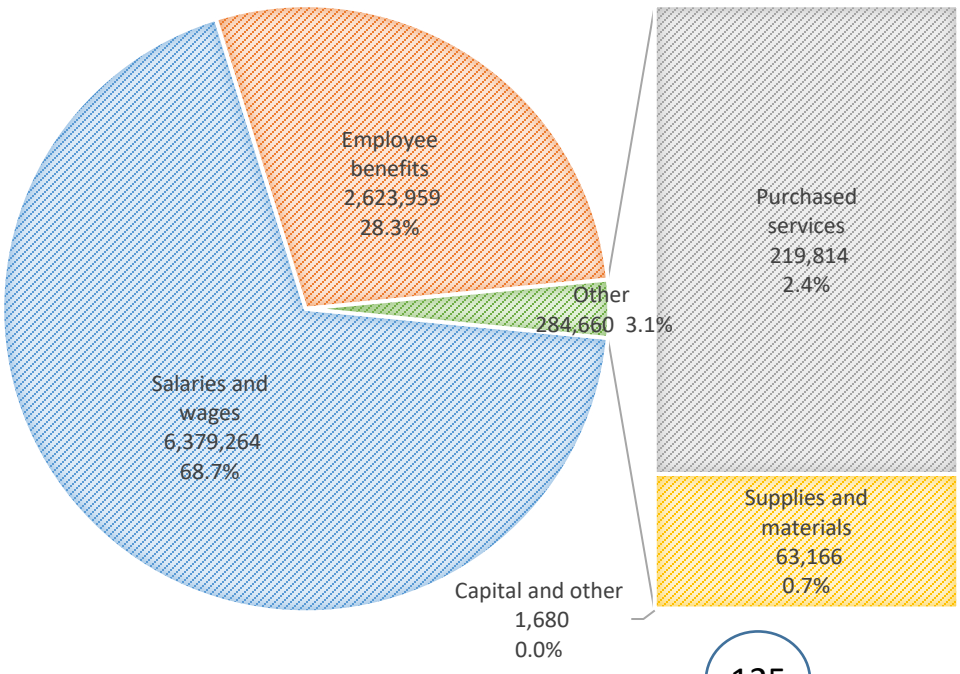
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
K	84	75	77	72	71	71	71	71
1	111	81	74	76	74	73	73	73
2	90	106	93	75	78	76	74	74
3	101	81	105	93	78	81	78	77
4	102	93	87	104	95	79	82	80
5	103	97	103	93	108	98	82	85
Total	**591**	**533**	**539**	**513**	**504**	**478**	**460**	**460**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	38.9%	35.6%	30.9%	36.2%	34.2%	33.8%	34.7%	34.2%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	5,351,166	5,717,201	5,985,687	6,072,650	6,379,264	6,264,502	6,421,364	6,582,155
Employee benefits	2,085,989	2,115,344	2,193,410	2,353,332	2,623,959	2,545,053	2,706,251	2,881,141
Purchased services	268,864	279,810	223,027	242,151	219,814	240,401	241,603	242,811
Supplies and materials	149,937	77,347	128,411	127,106	63,166	114,234	114,805	115,379
Capital expenditures	128,900	164,179	162,647	230,222	-	214,657	214,802	214,948
Other expenditures	1,671	1,665	1,665	1,675	1,680	1,682	1,690	1,699
Total expenditures	7,986,527	8,355,545	8,694,846	9,027,136	9,287,883	9,380,527	9,700,514	10,038,132
Total students	591	533	539	513	504	478	460	460
Spending per student	13,514	15,676	16,131	17,597	18,428	19,625	21,088	21,822

2026-27 EXPENSES BY OBJECT (%) – SOUTHVIEW ELEMENTARY SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 68.7%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 28.3%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 2.4%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — .7%

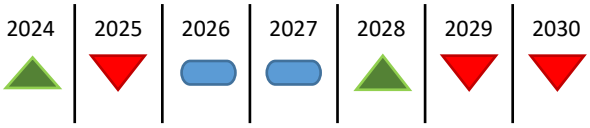
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 0%

Thomas Lake Elementary School
4350 Thomas Lake Road, Eagan, MN 55122

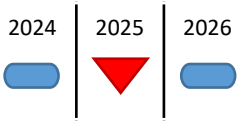
Principal: Dave Lostetter
Phone: 651-683-6890

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



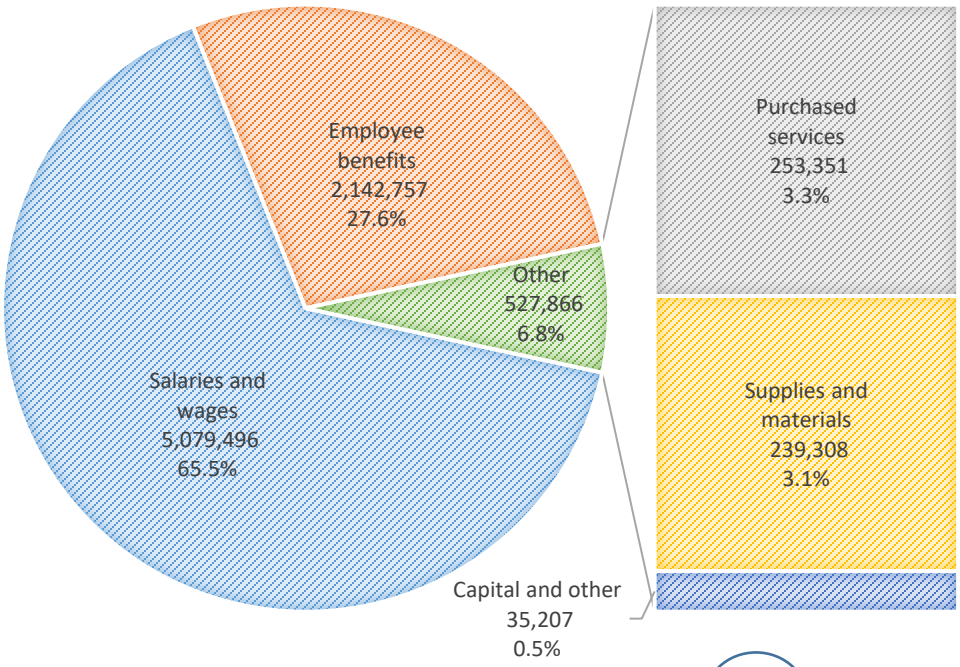
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
K	95	93	80	82	81	81	81	81
1	80	94	92	83	84	83	83	83
2	102	82	96	95	85	86	85	85
3	91	101	77	104	99	88	89	88
4	112	93	96	78	106	100	90	91
5	73	109	99	95	81	110	104	93
Total	**553**	**572**	**540**	**537**	**536**	**548**	**532**	**521**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	19.8%	20.0%	18.8%	19.2%	19.3%	19.1%	19.2%	19.2%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	4,314,913	4,577,140	4,929,825	4,828,953	5,079,496	5,010,244	5,135,766	5,264,433
Employee benefits	1,719,351	1,722,409	1,866,810	1,965,933	2,142,757	2,105,008	2,240,415	2,387,433
Purchased services	335,608	473,994	488,985	259,742	253,351	256,604	257,887	259,177
Supplies and materials	116,220	139,476	281,318	277,369	239,308	262,996	264,311	265,632
Capital expenditures	108,801	357,018	205,122	258,675	30,247	149,299	149,895	150,494
Other expenditures	1,870	2,031	5,117	4,400	4,960	4,850	4,874	4,898
Total expenditures	6,596,763	7,272,069	7,777,177	7,595,072	7,750,119	7,789,000	8,053,148	8,332,068
Total students	553	572	540	537	536	548	532	521
Spending per student	11,929	12,713	14,402	14,144	14,459	14,214	15,137	15,992

2026-27 EXPENSES BY OBJECT (%) – THOMAS LAKE ELEMENTARY



Salaries & Wages- Hourly and annual pay for all employees — 65.5%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 27.6%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 3.3%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 3.1%

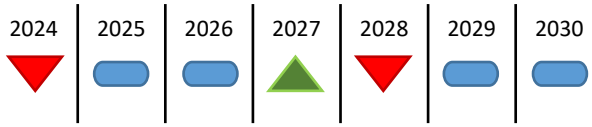
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — .5%

Westview Elementary School
225 Garden View Drive, Apple Valley, MN 55124

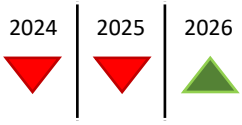
Principal: Donzell Dixson
Phone: 952-431-8380

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



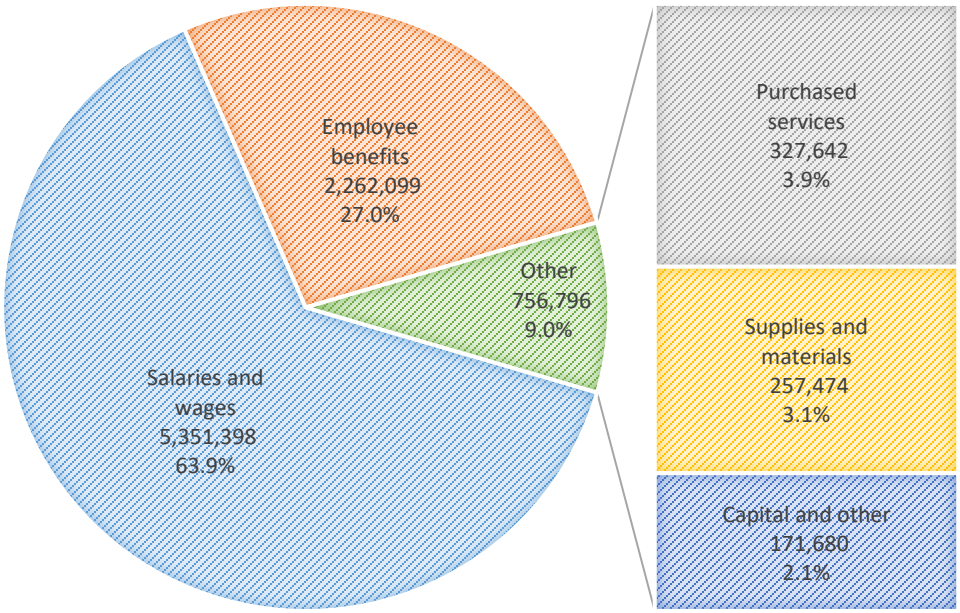
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
K	72	68	82	69	68	68	68	68
1	89	70	68	89	71	70	70	70
2	64	88	72	72	91	72	71	71
3	74	62	92	71	75	95	75	74
4	79	79	65	87	72	76	96	76
5	97	89	80	68	90	75	79	100
Total	**475**	**456**	**459**	**456**	**467**	**456**	**459**	**459**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	40.6%	39.5%	30.0%	35.0%	34.8%	33.3%	34.4%	34.2%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	4,523,314	4,815,400	4,901,425	5,219,684	5,351,398	5,348,772	5,482,722	5,620,028
Employee benefits	1,564,028	1,784,015	1,788,403	2,089,111	2,262,099	2,211,798	2,353,585	2,507,492
Purchased services	346,818	459,694	426,645	332,751	327,642	310,834	312,388	313,950
Supplies and materials	140,137	127,291	252,719	364,375	257,474	345,099	346,824	348,559
Capital expenditures	308,911	209,868	52,262	144,938	168,820	189,661	190,485	191,312
Other expenditures	965	1,894	4,243	2,300	2,860	2,985	3,000	3,015
Total expenditures	6,884,172	7,398,162	7,425,696	8,153,159	8,370,293	8,409,148	8,689,004	8,984,355
Total students	475	456	459	456	467	456	459	459
Spending per student	14,493	16,224	16,178	17,880	17,924	18,441	18,930	19,574

2026-27 EXPENSES BY OBJECT (%) – WESTVIEW ELEMENTARY SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 63.9%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 27.0%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 3.9%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 3.1%

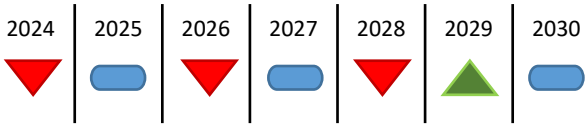
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 2.1%

Woodland Elementary School
945 Westcott Road, Eagan, MN 55123

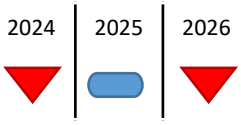
Principal: Kristine McGuire
Phone: 651-683-6990

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



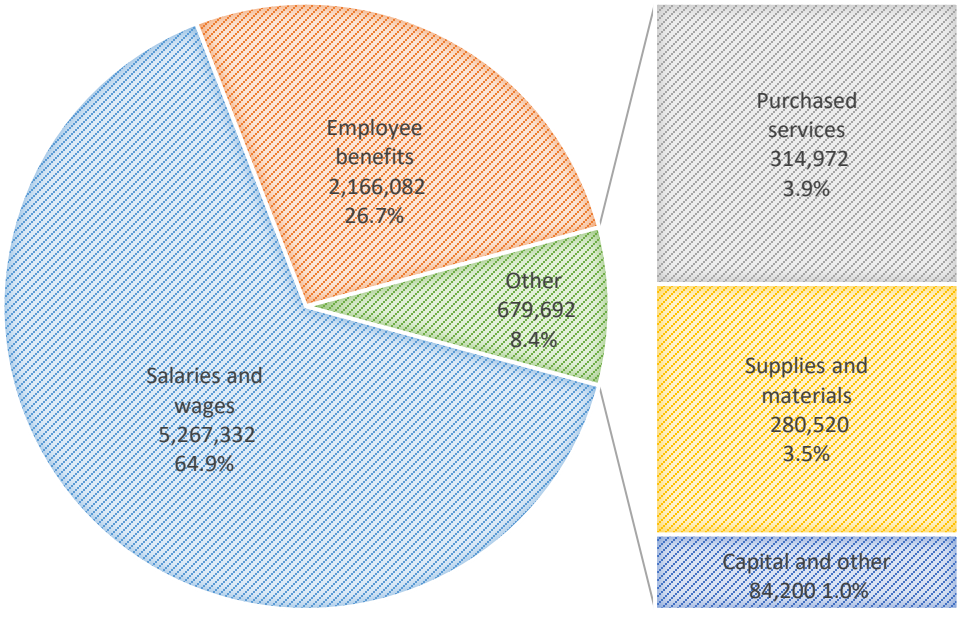
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
K	103	107	107	108	106	106	106	106
1	135	97	113	111	111	109	109	109
2	110	129	99	117	114	113	112	112
3	126	112	132	101	121	118	118	116
4	135	125	120	134	103	123	120	120
5	119	132	129	119	139	106	128	124
Total	**728**	**702**	**700**	**690**	**694**	**675**	**693**	**687**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	13.3%	11.5%	11.9%	12.8%	12.1%	12.3%	12.4%	12.3%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	5,181,506	5,149,783	5,466,237	5,217,990	5,267,332	5,384,930	5,519,805	5,658,059
Employee benefits	1,972,940	1,879,263	2,056,783	2,079,292	2,166,082	2,199,629	2,337,949	2,487,988
Purchased services	370,878	652,726	444,720	356,286	314,972	358,490	360,282	362,083
Supplies and materials	137,711	98,944	287,839	444,466	280,520	388,160	390,101	392,052
Capital expenditures	5,971	277,013	115,078	171,254	80,000	172,110	172,971	173,836
Other expenditures	1,870	3,520	1,651	4,200	4,200	3,125	3,141	3,156
Total expenditures	7,670,876	8,061,249	8,372,308	8,273,488	8,113,106	8,506,444	8,784,248	9,077,174
Total students	728	702	700	690	694	675	693	687
Spending per student	10,537	11,483	11,960	11,991	11,690	12,602	12,676	13,213

2026-27 EXPENSES BY OBJECT (%) – WOODLAND ELEMENTARY SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 64.9%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 26.7%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 3.9%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 3.5%

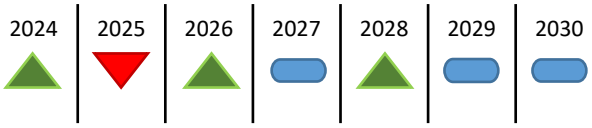
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 1.0%

Black Hawk Middle School
1540 Deerwood Drive, Eagan, MN 55122

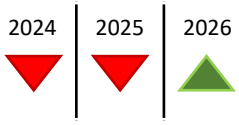
Principal: Anne Kusch
Phone: 651-683-8521

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



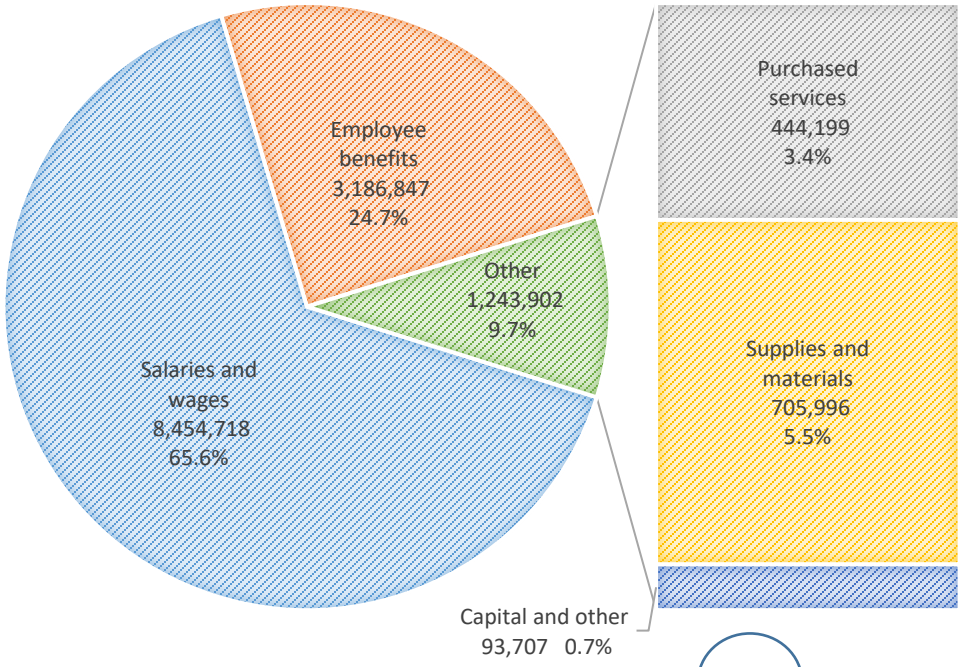
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
6	263	293	279	295	279	306	287	285
7	299	270	299	283	302	286	313	294
8	285	298	270	291	290	309	293	321
Total	**847**	**861**	**848**	**869**	**871**	**901**	**893**	**900**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	39.1%	36.3%	31.1%	33.7%	33.7%	32.9%	33.4%	33.3%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	6,921,652	7,456,520	7,984,501	8,341,993	8,454,718	8,527,599	8,742,216	8,962,240
Employee benefits	2,597,363	2,768,885	2,760,982	3,045,413	3,186,847	3,149,210	3,336,930	3,540,141
Purchased services	555,233	810,415	586,213	695,871	444,199	640,636	643,839	647,058
Supplies and materials	217,744	227,633	729,681	1,334,321	705,996	1,070,668	1,076,021	1,081,401
Capital expenditures	496,692	448,059	412,944	301,790	91,865	319,888	321,488	323,095
Other expenditures	2,759	2,899	8,921	11,100	1,842	10,088	10,138	10,189
Total expenditures	10,791,443	11,714,412	12,483,242	13,730,488	12,885,467	13,718,089	14,130,632	14,564,125
Total students	847	861	848	869	871	901	893	900
Spending per student	12,741	13,606	14,721	15,800	14,794	15,225	15,824	16,182

2026-27 EXPENSES BY OBJECT (%) – BLACK HAWK MIDDLE SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 65.6%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 24.7%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 3.4%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 5.5%

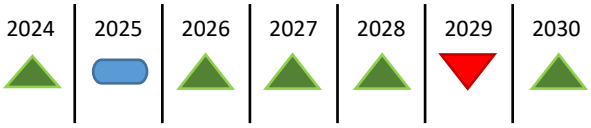
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 0.7%

Dakota Hills Middle School
4183 Braddock Trail, Eagan, MN 55123

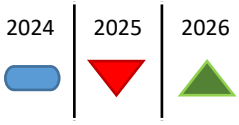
Principal: Ann Giardino
Phone: 651-683-6800

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



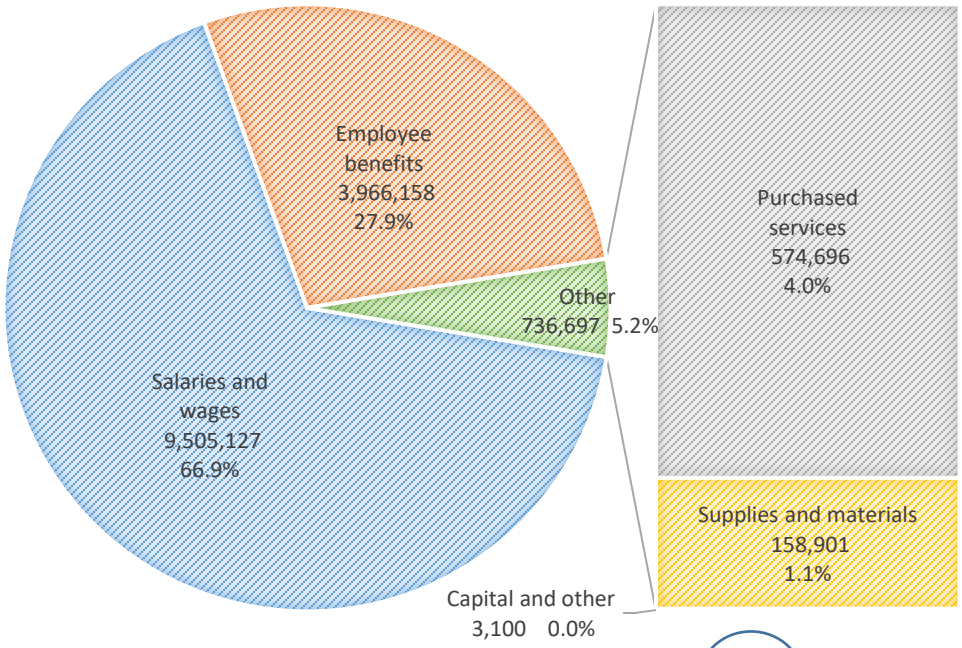
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
6	374	370	389	423	400	438	411	409
7	375	375	381	397	433	410	449	421
8	373	401	379	388	406	444	420	460
Total	**1122**	**1146**	**1149**	**1208**	**1239**	**1292**	**1280**	**1290**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	15.5%	15.9%	12.9%	14.2%	14.4%	13.8%	14.1%	14.1%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	7,694,590	8,103,357	8,814,055	9,155,304	9,505,127	9,572,121	9,812,869	10,059,680
Employee benefits	2,935,707	2,985,285	3,262,357	3,537,634	3,966,158	3,906,364	4,153,491	4,421,615
Purchased services	818,841	710,864	756,119	1,026,517	574,696	839,245	843,441	847,658
Supplies and materials	253,424	236,438	245,514	530,055	158,901	330,026	331,676	333,334
Capital expenditures	51,130	145,469	306,846	211,689	-	129,579	130,025	130,474
Other expenditures	5,339	2,304	3,689	10,000	3,100	5,658	5,686	5,715
Total expenditures	11,759,030	12,183,717	13,388,580	14,471,199	14,207,982	14,782,993	15,277,189	15,798,476
Total students	1,122	1,146	1,149	1,208	1,239	1,292	1,280	1,290
Spending per student	10,480	10,632	11,652	11,979	11,467	11,442	11,935	12,247

2026-27 EXPENSES BY OBJECT (%) – DAKOTA HILLS MIDDLE SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 66.9%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 27.9%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 4.0%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 1.1%

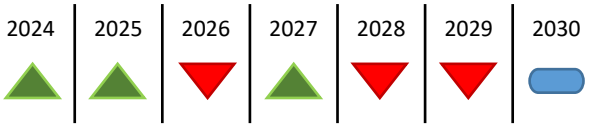
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 0.0%

Falcon Ridge Middle School
12900 Johnny Cake Ridge Road, Apple Valley, MN 55124

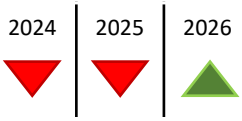
Principal: Becky Melville
Phone: 952-431-8760

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



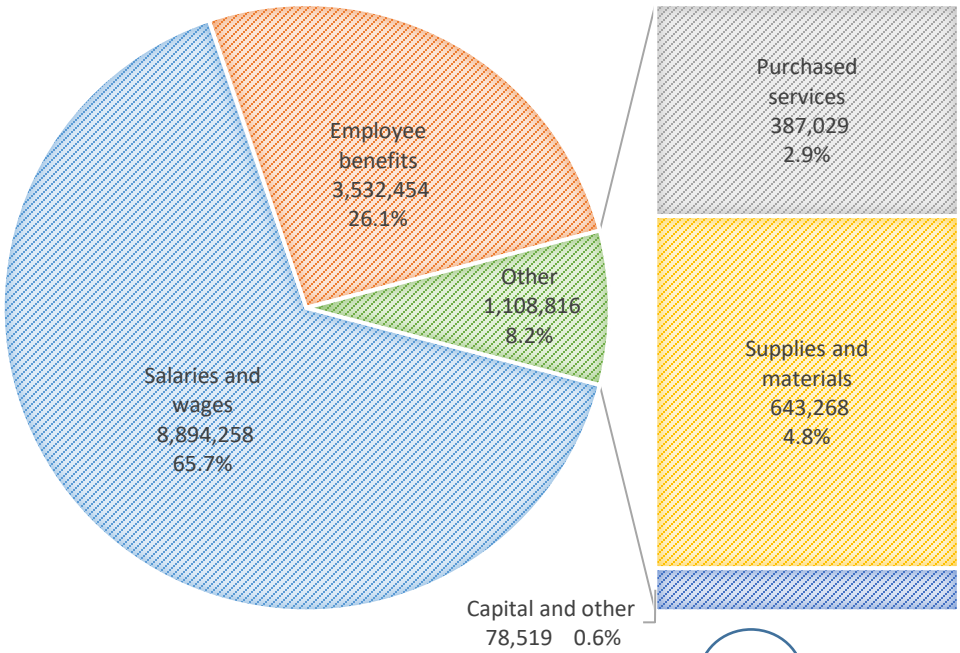
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
6	334	331	366	341	323	353	331	329
7	268	338	338	373	349	330	362	339
8	323	285	346	326	382	358	338	371
Total	**925**	**954**	**1050**	**1040**	**1054**	**1041**	**1031**	**1039**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	31.3%	29.8%	24.3%	27.7%	27.3%	26.4%	27.1%	27.0%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	7,622,903	7,635,269	8,454,362	8,547,364	8,894,258	8,833,074	9,055,054	9,282,618
Employee benefits	2,712,144	2,782,719	2,972,062	3,306,377	3,532,454	3,479,987	3,694,595	3,927,223
Purchased services	742,192	774,348	1,312,144	452,614	387,029	455,698	457,977	460,267
Supplies and materials	178,936	144,677	724,568	1,076,050	643,268	812,086	816,147	820,227
Capital expenditures	521,897	568,668	1,300,915	182,014	77,056	165,341	166,061	166,786
Other expenditures	3,570	630	7,002	6,410	1,463	6,885	6,920	6,954
Total expenditures	11,781,642	11,906,311	14,771,053	13,570,829	13,535,528	13,753,072	14,196,754	14,664,076
Total students	925	954	1,050	1,040	1,054	1,041	1,031	1,039
Spending per student	12,737	12,480	14,068	13,049	12,842	13,211	13,770	14,114

2026-27 EXPENSES BY OBJECT (%) – FALCON RIDGE MIDDLE SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 65.7%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 26.1%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 2.9%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 4.8%

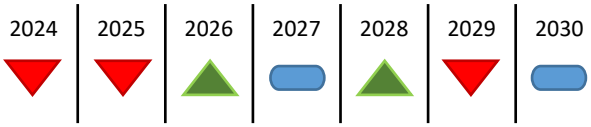
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — .6%

Rosemount Middle School

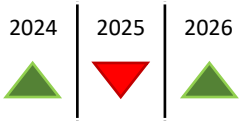
3135 143rd Street West, Rosemount, MN 55068
Principal: Bradley Schafer
Phone: 651-423-7570

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



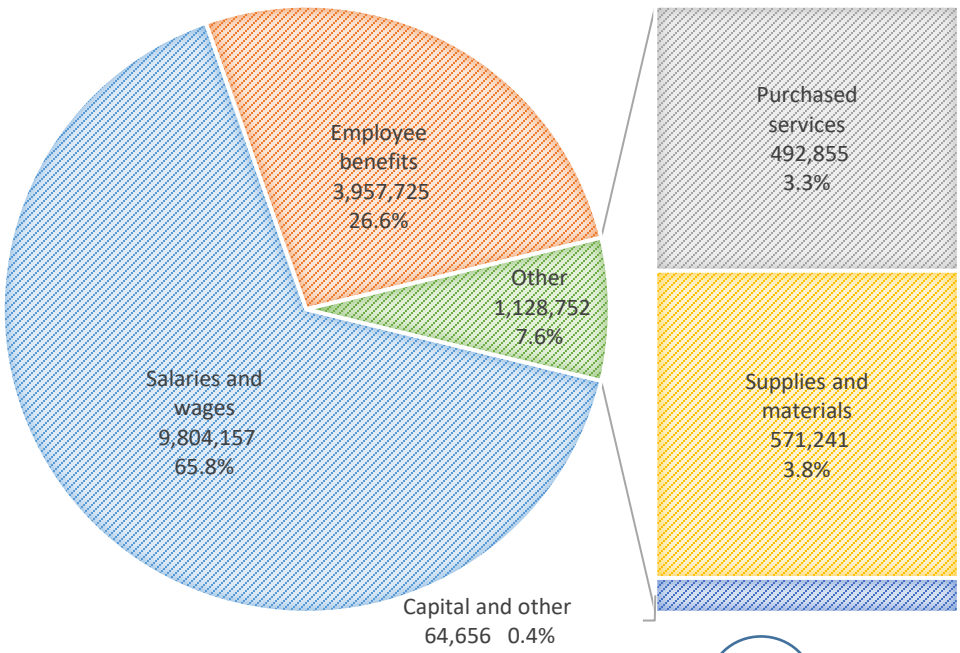
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
6	354	374	356	417	395	432	405	403
7	415	360	383	382	427	404	443	415
8	409	424	372	410	391	437	414	453
Total	**1178**	**1158**	**1111**	**1209**	**1213**	**1273**	**1262**	**1271**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	17.9%	19.5%	16.5%	18.4%	18.1%	17.7%	18.1%	18.0%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	7,899,470	8,351,762	8,646,137	9,273,936	9,804,157	9,445,174	9,682,928	9,926,675
Employee benefits	2,836,969	2,939,672	2,974,241	3,459,425	3,957,725	3,709,207	3,938,237	4,186,503
Purchased services	762,345	4,721,945	4,523,678	1,028,198	492,855	796,820	800,804	804,808
Supplies and materials	255,931	221,879	524,512	1,236,083	571,241	848,112	852,353	856,615
Capital expenditures	278,611	215,958	22,833,167	436,524	59,056	283,224	284,640	286,063
Other expenditures	2,685	7,195	5,061	24,400	5,600	20,924	21,029	21,134
Total expenditures	12,036,010	16,458,411	39,506,795	15,458,566	14,890,634	15,103,461	15,579,991	16,081,798
Total students	1,178	1,158	1,111	1,209	1,213	1,273	1,262	1,271
Spending per student	10,217	14,213	35,560	12,786	12,276	11,864	12,345	12,653

2026-27 EXPENSES BY OBJECT (%) – ROSEMOUNT MIDDLE SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 65.8%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 26.6%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 3.3%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 3.8%

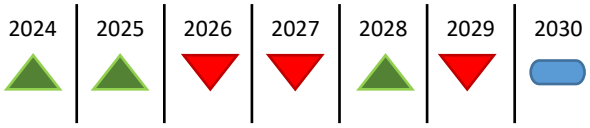
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 0.4%

Scott Highlands Middle School
14011 Pilot Knob Road, Apple Valley, MN 55124

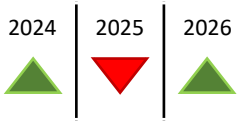
Principal: Dan Wilharber
Phone: 952-423-7581

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



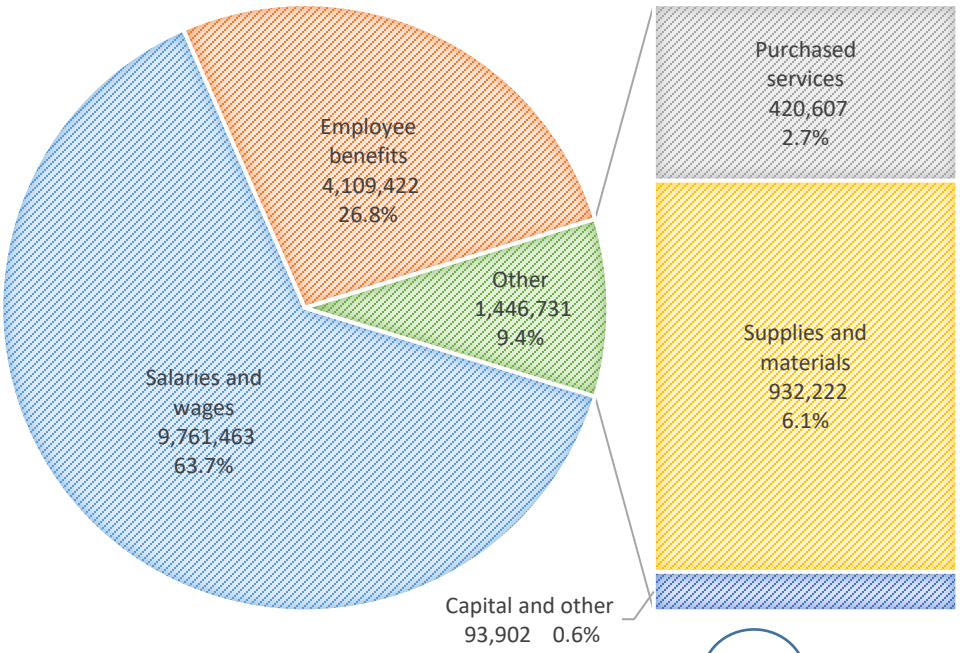
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
6	378	394	368	380	360	394	369	367
7	387	386	420	355	389	368	403	378
8	366	386	397	419	363	399	377	413
Total	**1131**	**1166**	**1185**	**1154**	**1112**	**1161**	**1149**	**1158**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	24.3%	26.2%	23.7%	26.5%	25.5%	25.3%	25.8%	25.5%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	8,141,296	8,813,460	9,170,192	9,599,081	9,761,463	9,859,212	10,107,562	10,362,176
Employee benefits	2,979,533	3,240,202	3,332,218	3,739,085	4,109,422	3,971,037	4,219,564	4,489,123
Purchased services	559,575	683,554	2,607,110	525,951	420,607	537,950	540,639	543,343
Supplies and materials	258,902	213,735	993,614	1,269,754	932,222	1,139,081	1,144,776	1,150,500
Capital expenditures	244,530	771,408	765,095	314,747	91,865	218,780	219,765	220,754
Other expenditures	5,606	3,296	2,430	2,200	2,037	2,828	2,842	2,857
Total expenditures	12,189,443	13,725,655	16,870,659	15,450,818	15,317,616	15,728,887	16,235,148	16,768,752
Total students	1,131	1,166	1,185	1,154	1,112	1,161	1,149	1,158
Spending per student	10,778	11,772	14,237	13,389	13,775	13,548	14,130	14,481

2026-27 EXPENSES BY OBJECT (%) – SCOTT HIGHLANDS MIDDLE SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 63.7%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 26.8%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 2.7%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 6.1%

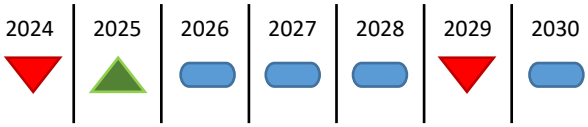
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — .6%

Valley Middle School of STEM
900 Garden View Drive, Apple Valley, MN 55124

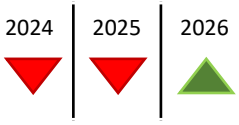
Principal: Stacey Buchwald
Phone: 952-431-8300

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



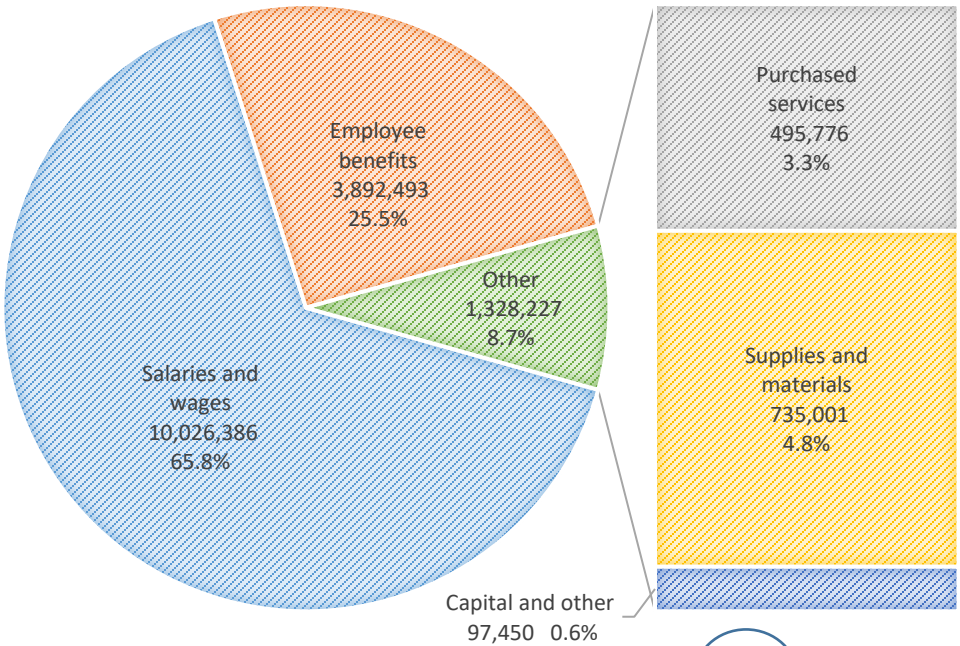
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
6	341	344	370	341	323	353	331	329
7	354	333	335	367	349	330	362	339
8	345	341	342	336	376	358	338	371
Total	**1040**	**1018**	**1047**	**1044**	**1048**	**1041**	**1031**	**1039**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	43.5%	41.2%	34.1%	40.7%	38.7%	37.8%	39.1%	38.5%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	8,690,813	9,292,947	9,626,423	9,681,168	10,026,386	10,301,374	10,560,588	10,826,333
Employee benefits	3,103,360	3,272,126	3,400,266	3,621,761	3,892,493	3,962,040	4,203,560	4,465,229
Purchased services	672,764	794,513	1,001,864	484,579	495,776	537,217	539,903	542,603
Supplies and materials	275,616	311,633	814,335	928,223	735,001	(2,534,044)	(2,546,714)	(2,559,448)
Capital expenditures	107,856	197,134	351,218	287,675	91,865	226,700	227,612	228,528
Other expenditures	3,065	4,891	4,730	6,450	5,585	5,957	5,987	6,017
Total expenditures	12,853,474	13,873,245	15,198,835	15,009,856	15,247,106	12,499,245	12,990,936	13,509,262
Total students	1,040	1,018	1,047	1,044	1,048	1,041	1,031	1,039
Spending per student	12,359	13,628	14,517	14,377	14,549	12,007	12,600	13,002

2026-27 EXPENSES BY OBJECT (%) – VALLEY MIDDLE SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 65.8%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 25.5%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 3.3%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 4.8%

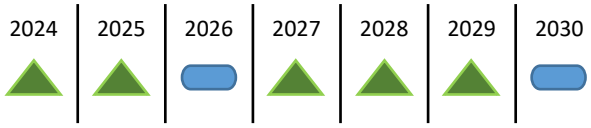
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — .6%

Apple Valley High School
14450 Hayes Road, Apple Valley, MN 55124

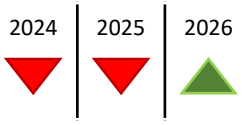
Principal: Drew Mons
Phone: 952-431-8200

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



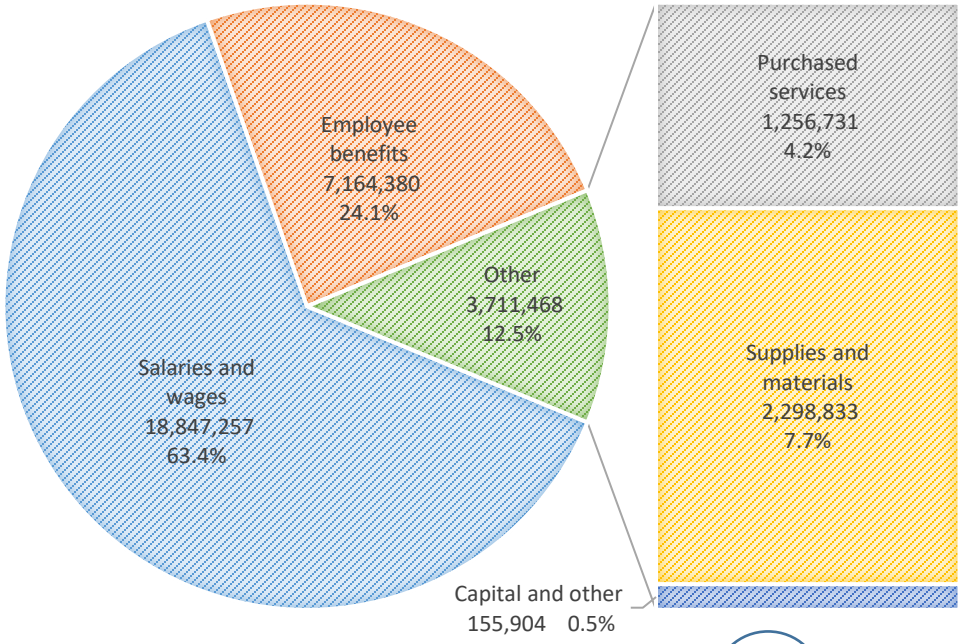
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
9	522	503	496	506	514	525	544	514
10	500	529	502	487	511	519	529	549
11	410	434	470	458	463	465	472	482
12	384	365	439	458	466	471	473	481
Total	**1816**	**1831**	**1907**	**1909**	**1954**	**1980**	**2018**	**2026**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	48.4%	45.0%	37.0%	41.8%	41.3%	40.0%	41.0%	40.8%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	14,937,358	16,465,200	17,674,286	19,004,734	18,847,257	19,095,155	19,579,298	20,075,747
Employee benefits	5,301,644	5,738,976	6,087,224	6,945,579	7,164,380	7,205,149	7,641,742	8,114,706
Purchased services	1,770,853	2,531,652	5,209,191	1,234,868	1,256,731	1,387,535	1,394,472	1,401,445
Supplies and materials	647,781	553,501	1,337,973	3,436,575	2,298,833	3,037,398	3,052,585	3,067,848
Capital expenditures	585,265	3,450,371	5,261,436	878,499	153,337	886,011	890,371	894,753
Other expenditures	30,955	23,058	53,914	92,750	2,567	64,336	64,657	64,981
Total expenditures	23,273,857	28,762,757	35,624,022	31,593,005	29,723,105	31,675,583	32,623,126	33,619,479
Total students	1,816	1,831	1,907	1,909	1,954	1,980	2,018	2,026
Spending per student	12,816	15,709	18,681	16,550	15,211	15,998	16,166	16,594

2026-27 EXPENSES BY OBJECT (%) – APPLE VALLEY HIGH SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 63.4%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 24.1%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 4.2%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 7.7%

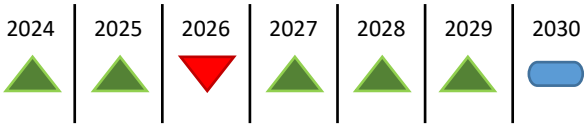
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 0.5%

Eagan High School
4185 Braddock Trail, Eagan, MN 55123

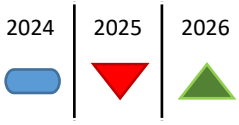
Principal: Polly Reikowski
Phone: 651-683-6900

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



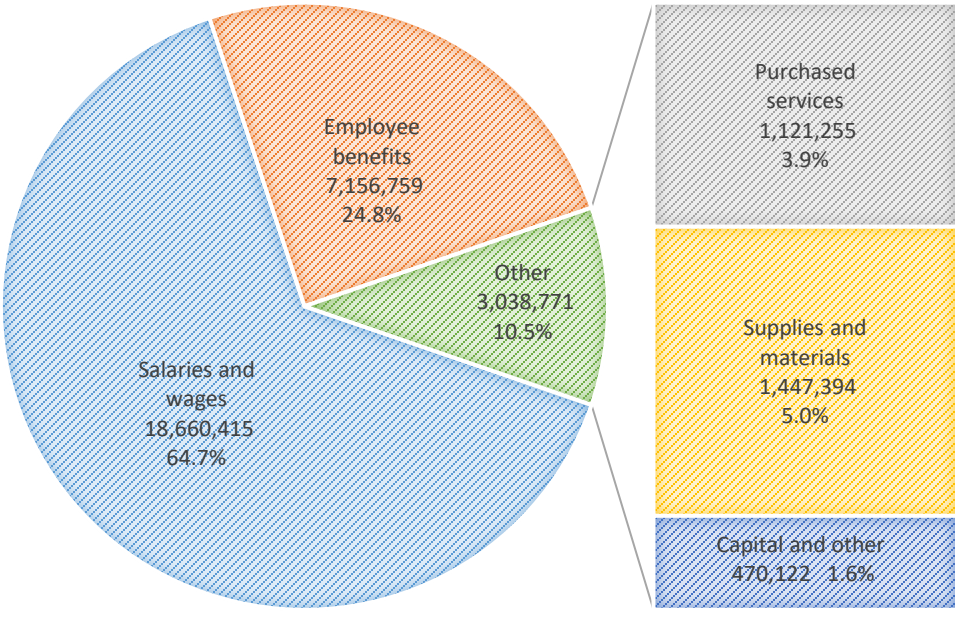
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
9	539	567	581	569	578	590	611	578
10	576	548	590	582	574	583	595	617
11	498	532	507	521	527	529	537	548
12	487	471	506	489	498	504	506	514
Total	**2100**	**2118**	**2184**	**2161**	**2177**	**2206**	**2249**	**2257**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	20.3%	20.7%	17.2%	18.8%	18.9%	18.3%	18.6%	18.6%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	16,093,711	16,982,278	18,094,537	18,048,632	18,660,415	18,342,577	18,808,176	19,285,627
Employee benefits	5,640,455	5,851,032	6,292,789	6,795,681	7,156,759	7,140,789	7,575,128	8,045,695
Purchased services	1,676,590	1,558,185	2,577,637	1,652,279	1,121,255	1,497,594	1,505,082	1,512,608
Supplies and materials	839,005	728,305	1,942,184	3,048,558	1,447,394	2,543,936	2,556,656	2,569,439
Capital expenditures	221,359	870,331	927,278	1,052,953	450,326	916,619	918,853	921,099
Other expenditures	47,736	32,014	29,985	40,064	19,796	35,871	36,050	36,230
Total expenditures	24,518,856	26,022,144	29,864,411	30,638,167	28,855,945	30,477,386	31,399,946	32,370,698
Total students	2,100	2,118	2,184	2,161	2,177	2,206	2,249	2,257
Spending per student	11,676	12,286	13,674	14,178	13,255	13,816	13,962	14,342

2026-27 EXPENSES BY OBJECT (%) – EAGAN HIGH SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 64.7%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 24.8%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 3.9%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 5.0%

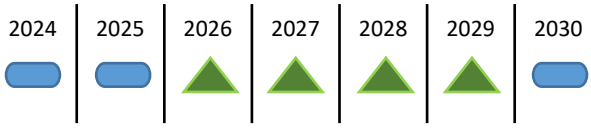
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 1.6%

Eastview High School
6200 140th Street West, Apple Valley, MN 55124

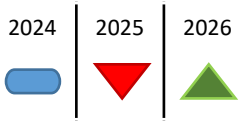
Principal: Bruce Miller
Phone: 952-431-8900

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



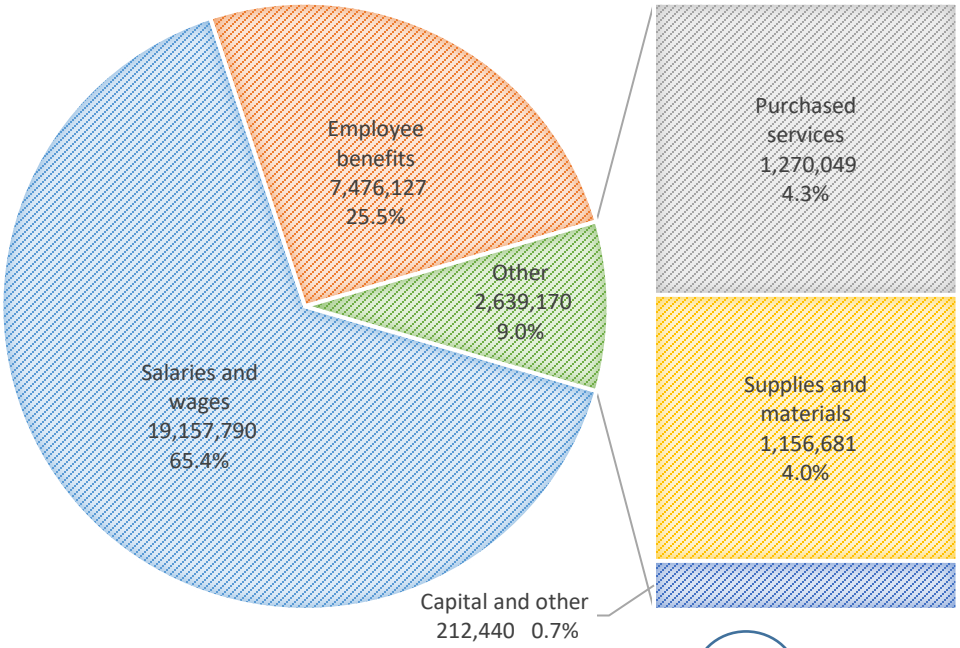
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
9	600	568	568	593	602	615	637	603
10	596	607	570	568	598	608	620	643
11	513	553	563	491	496	498	506	517
12	515	489	518	532	542	548	550	559
Total	**2224**	**2217**	**2219**	**2184**	**2238**	**2269**	**2313**	**2322**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	24.8%	25.6%	22.4%	25.0%	24.3%	23.9%	24.4%	24.2%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	16,226,810	17,152,347	17,865,837	18,441,497	19,157,790	18,548,347	19,018,876	19,501,374
Employee benefits	5,664,452	5,950,988	6,221,232	6,941,397	7,476,127	7,247,427	7,689,750	8,169,022
Purchased services	2,022,178	2,016,510	4,299,625	1,252,411	1,270,049	1,297,037	1,303,523	1,310,040
Supplies and materials	861,336	724,272	1,604,578	1,674,251	1,156,681	1,431,369	1,438,526	1,445,719
Capital expenditures	567,942	1,431,983	3,546,130	501,349	174,112	362,966	364,608	366,258
Other expenditures	40,997	32,264	29,265	27,100	38,328	36,870	37,054	37,240
Total expenditures	25,383,715	27,308,363	33,566,668	28,838,005	29,273,087	28,924,017	29,852,337	30,829,653
Total students	2,224	2,217	2,219	2,184	2,238	2,269	2,313	2,322
Spending per student	11,414	12,318	15,127	13,204	13,080	12,747	12,906	13,277

2026-27 EXPENSES BY OBJECT (%) – EASTVIEW HIGH SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 65.4%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 25.5%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 4.3%

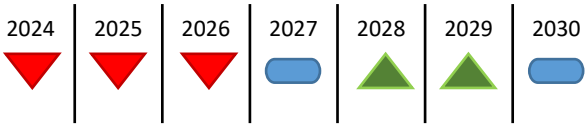
Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 4.0%

Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — .7%

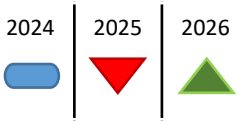
Rosemount High School
3335 142nd Street West, Rosemount, MN 55068
Principal: Pete Roback
Phone: 651-423-7501

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



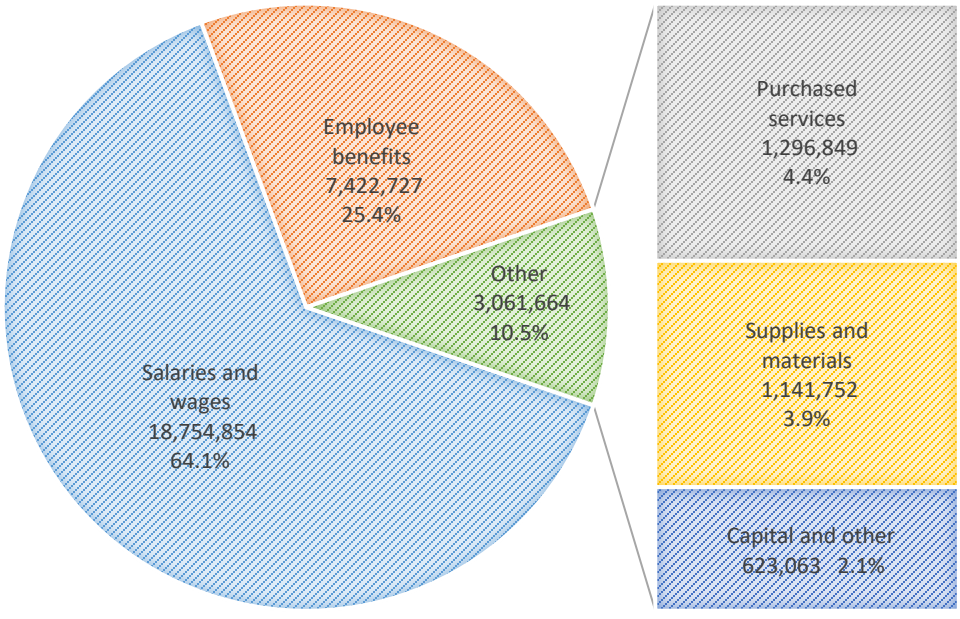
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
9	571	570	577	557	566	577	599	566
10	660	571	577	588	562	571	583	604
11	566	601	538	538	544	546	555	566
12	546	561	579	523	533	539	542	550
Total	**2343**	**2303**	**2271**	**2206**	**2205**	**2233**	**2279**	**2286**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	18.0%	17.4%	15.4%	16.8%	16.5%	16.2%	16.5%	16.4%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	17,570,009	18,145,462	19,169,316	18,759,129	18,754,854	18,730,158	19,204,987	19,691,883
Employee benefits	6,060,154	6,277,668	6,711,595	7,058,968	7,422,727	7,388,375	7,842,984	8,335,729
Purchased services	1,739,358	3,510,991	7,948,681	1,282,569	1,296,849	1,383,836	1,390,755	1,397,709
Supplies and materials	918,128	768,716	1,427,271	1,359,997	1,141,752	1,327,161	1,333,797	1,340,466
Capital expenditures	245,499	1,011,405	752,914	457,694	596,488	682,876	686,040	689,221
Other expenditures	69,935	47,579	46,885	28,220	26,575	29,532	29,680	29,828
Total expenditures	26,603,083	29,761,820	36,056,662	28,946,577	29,239,245	29,541,938	30,488,243	31,484,836
Total students	2,343	2,303	2,271	2,206	2,205	2,233	2,279	2,286
Spending per student	11,354	12,923	15,877	13,122	13,260	13,230	13,378	13,773

2026-27 EXPENSES BY OBJECT (%) – ROSEMOUNT HIGH SCHOOL



Salaries & Wages- Hourly and annual pay for all employees — 64.1%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 25.4%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 4.4%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 3.9%

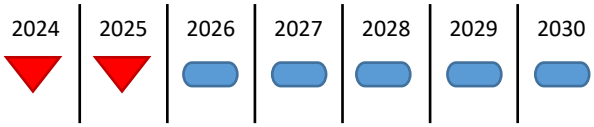
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 2.1%

School of Environmental Studies

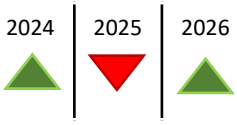
12155 Johnny Cake Ridge Road, Apple Valley, MN 55124
Principal: Lauren Haisting
Phone: 952-431-8750

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



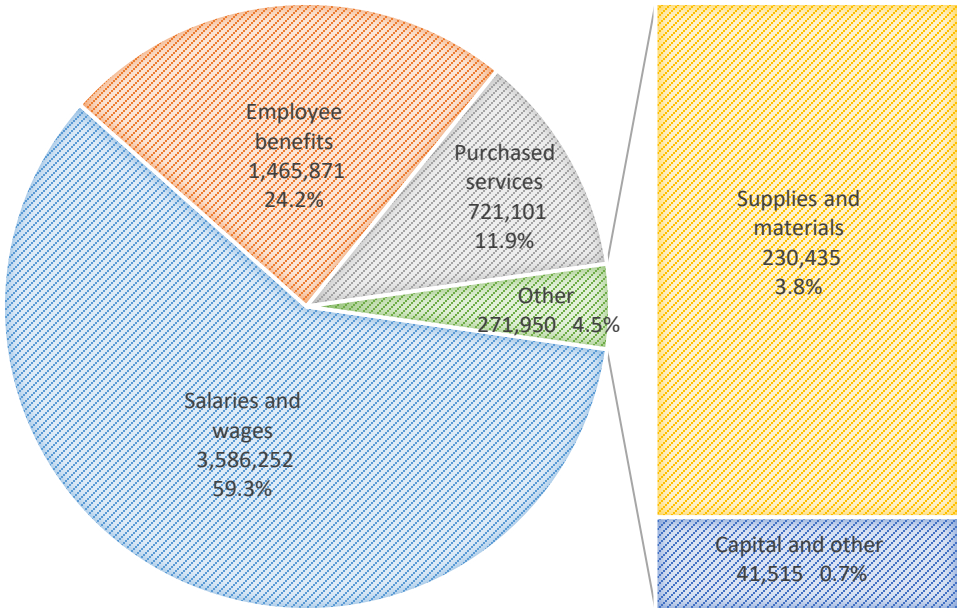
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
9	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0
11	201	217	146	196	198	199	202	206
12	164	173	186	131	133	134	135	137
Total	**365**	**390**	**332**	**327**	**331**	**333**	**337**	**343**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	16.1%	22.3%	17.4%	18.6%	19.4%	18.4%	18.8%	18.9%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	2,924,453	3,141,946	3,336,763	3,343,115	3,586,252	3,660,558	3,752,273	3,846,286
Employee benefits	1,073,550	1,188,659	1,221,050	1,354,022	1,465,871	1,518,578	1,614,482	1,718,548
Purchased services	422,026	496,642	435,530	379,384	721,101	512,308	514,870	517,444
Supplies and materials	100,677	88,790	203,869	239,340	230,435	234,327	235,498	236,676
Capital expenditures	150,756	260,691	90,456	187,585	40,243	126,419	127,006	127,597
Other expenditures	994	1,110	2,972	1,610	1,272	2,211	2,222	2,233
Total expenditures	4,672,456	5,177,840	5,290,640	5,505,056	6,045,174	6,054,401	6,246,351	6,448,784
Total students	365	390	332	327	331	333	337	343
Spending per student	12,801	13,277	15,936	16,835	18,263	18,181	18,535	18,801

2026-27 EXPENSES BY OBJECT (%) – SCHOOL OF ENVIRONMENTAL STUDIES



Salaries & Wages- Hourly and annual pay for all employees — 59.3%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 24.2%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 11.9%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 3.8%

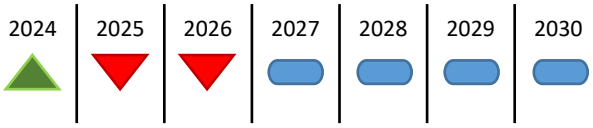
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — .7%

Area Learning Center

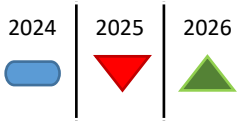
5840 149th Street West, Apple Valley, MN 55124
Administrator: Tamiko Thomas
Phone: 952-431-8720

The table at the right shows the history of the school's enrollment by year, grade and includes projected enrollment for the next three fiscal years. The total free or reduced-price school meal counts are summarized at the bottom of the enrollment schedule. Below are the school's general trends year over year for enrollment and free/reduced lunch percentage.

Enrollment Trends Compared to Previous Year



Free/Reduced Lunch % Actuals Compared to Previous Year



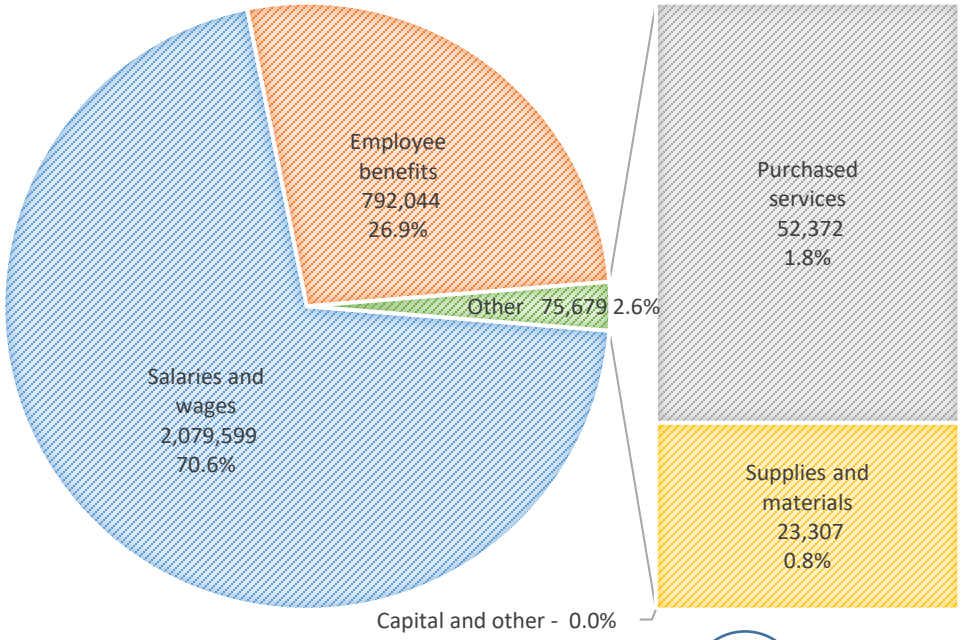
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
9	0	3	2	2	2	2	2	2
10	22	6	12	11	2	2	2	2
11	40	40	30	35	35	36	36	37
12	106	145	99	82	83	84	84	86
Total	**168**	**194**	**143**	**130**	**122**	**124**	**124**	**127**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	66.2%	66.4%	54.1%	57.5%	59.4%	57.0%	58.0%	58.1%

Fiscal Year Labeled Above (Ex: 2023 = 2022-23 School year enrollment on October 1)
F/R = Free/Reduced Lunch Status Percentage

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	1,439,400	1,406,121	1,930,232	2,191,917	2,079,599	2,627,051	2,693,017	2,760,642
Employee benefits	508,055	476,824	718,772	834,006	792,044	1,019,373	1,082,229	1,150,347
Purchased services	243,301	121,439	69,944	255,488	52,372	250,205	251,456	252,713
Supplies and materials	95,707	113,045	43,838	188,320	23,307	112,073	112,634	113,197
Capital expenditures	12,989	31,192	91,126	64,808	-	91,636	91,874	92,114
Other expenditures	2,036	2,655	4,915	26,000	-	24,507	24,629	24,753
Total expenditures	2,301,487	2,151,275	2,858,827	3,560,539	2,947,322	4,124,844	4,255,839	4,393,766
Total students	168	194	143	130	122	124	124	127
Spending per student	13,699	11,089	19,992	27,389	24,158	33,265	34,321	34,597

2026-27 EXPENSES BY OBJECT (%) – AREA LEARNING CENTER



Salaries & Wages- Hourly and annual pay for all employees — 70.6%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 26.9%

Purchased Services-Expenses such as professional fees, utilities, postage, and communications — 1.8%

Supplies & Materials-Classroom and general supplies, textbooks and workbooks, media resources and office supplies — 0.8%

Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 0.0%

District 196 Schools

Elementary Schools



Cedar Park



Deerwood



Diamond Path



East Lake



Echo Park



Emerald Trail



Glacier Hills



Greenleaf



Highland

District 196 Schools

Elementary Schools (continued)



Northview



Oak Ridge



Parkview



Pinewood



Red Pine



Rosemount



Shannon Park



Southview



Thomas Lake

District 196 Schools

Elementary Schools (continued)



Westview



Woodland

Middle Schools



Black Hawk



Dakota Hills



Falcon Ridge



Rosemount



Scott Highlands



Valley

District 196 Schools

High Schools



Apple Valley



Eagan



Eastview



Rosemount



School of Environmental Studies



Silver Bell Learning Center

District 196 Schools

Community Education



Cedar Valley Learning Center



Dakota Valley Learning Center

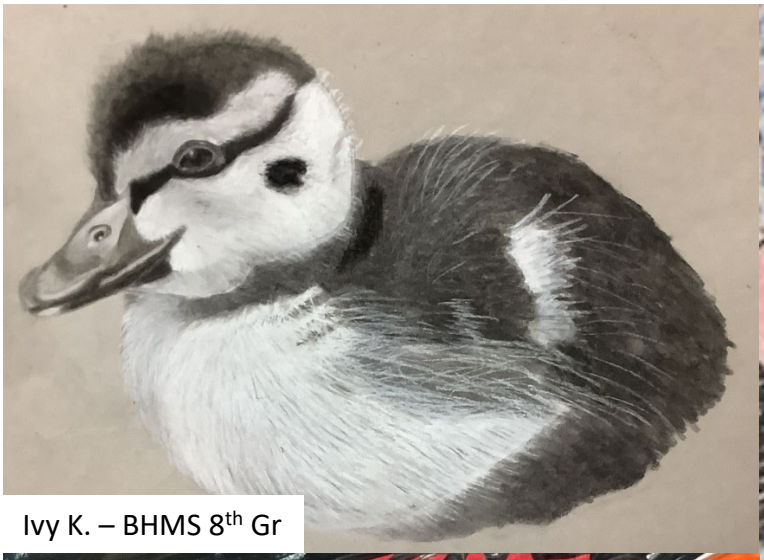
Special Education Instructional Buildings



Dakota Ridge School



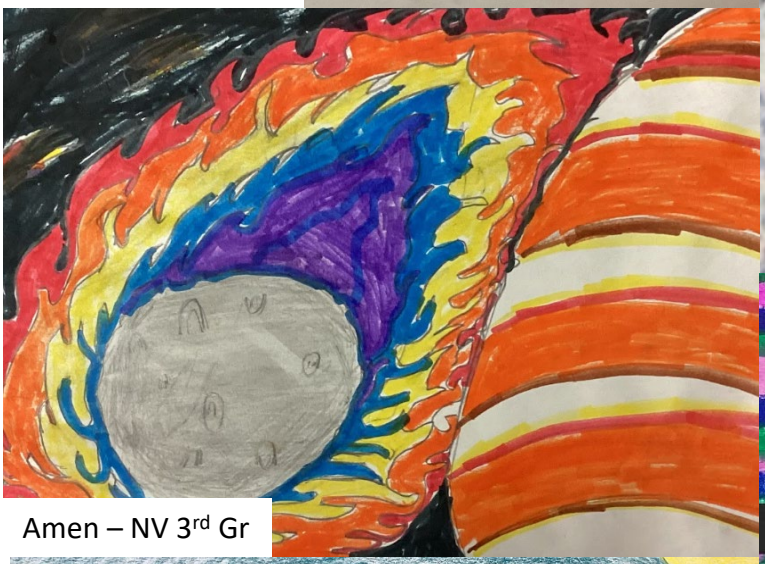
Transitions Plus



Ivy K. – BHMS 8th Gr



Eleanor G. – RP 4th Gr



Amen – NV 3rd Gr



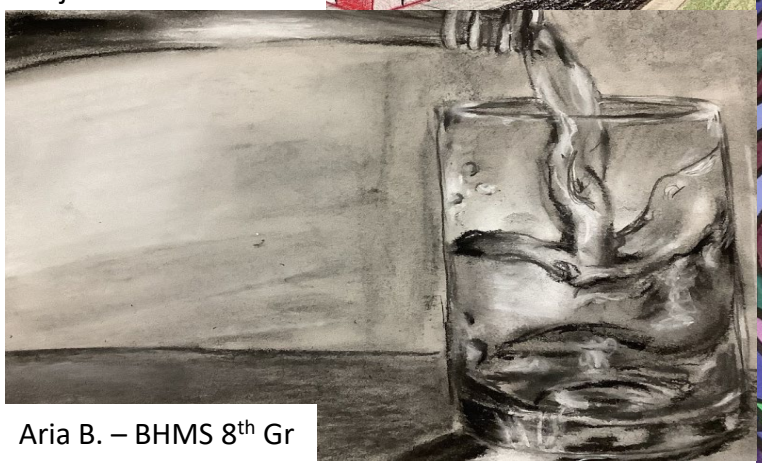
Ronan H. – CP 2nd Gr



Anja T. – DHMS 6th Gr



Guiliana M. – SHMS



Aria B. – BHMS 8th Gr



Capital Projects Summary

Capital Projects Summary

District 196 utilizes three main capital projects funds to help complete the district's capital project plan. The three capital project funds are as follows:

- Long-term Facilities Maintenance Fund
- Operating Capital Fund
- Building Construction Fund – Voter Approved Bond Referendum

Additional information regarding each of the capital projects can be found on the subsequent pages of the budget book.

Capital Projects Funds Summary

Long-term Facilities Maintenance Fund

- Included in the General Fund
- Annual/on-going funding
- Restricted fund balance
- Funding based primarily on per-pupil amount.
- Funding mix of state aids and property taxes

Operating Capital Fund

- Included in the General Fund
- Annual/on-going funding
- Restricted fund balance
- Funding based primarily on per-pupil amount
- Funding mix of state aids and property taxes

Building Construction Fund

- Individual Fund
- Voter approved over $500 million building bond referendum in May 2023
- Restricted fund balance
- Funding primarily sales of building bonds
- Debt service levy for repayments

Capital Projects - Long-Term Facilities Maintenance (LTFM)

Below is a summary of the general fund Long-term Facilities Maintenance account:

Beginning with the 2016-17 school year, the alternative facility projects program was replaced with the long-term facilities maintenance program (LTFM). The LTFM program, which is part of the capital projects plan for the district, is reported as a restricted portion of the general fund. Each Minnesota school district is required to submit a ten-year LTFM plan annually to the Minnesota Department of Education, outlining various projects the district plans to address in the coming decade.

The LTFM budget is reported as a restricted portion of the general fund, meaning that the revenue in this program must be used for the purposes intended by statute (M.S. 123B.595). Any fund balance remaining at the end of the fiscal year must be used for operating capital expenditures in future years. The district receives $380.00 per adjusted pupil unit for LTFM funding. The district receives the revenue in a combination of state aids and property tax levies.

The LTFM plan is developed during the capital budget process each school year and approved by the school board in April. Many of these projects occur over the summer, when fewer students and staff utilize district buildings for learning. Some of the common LTFM projects include building renovations and upgrades, roof repairs, carpeting and flooring replacements, hardscape rehabilitations, health and safety among other projects. In general, LTFM funding must be used to update or replace existing building components and may not be used for non-existent or new projects.

A typical outline of a tentative replacement schedule for some of these common projects is included below along with the most recent LTFM 10-year plan (condensed down to the years applicable for this budget) submitted to the Minnesota Department of Education in the Summer of 2025. The table below also includes LTFM projects funded from the building construction fund.

LTFM Category	2026-27	2027-28	2028-29
Physical Hazards	200,000	200,000	200,000
Other Hazardous Materials	100,000	100,000	100,000
Environmental Health and Safety Management	300,000	300,000	300,000
Asbestos Removal and Encapsulation	100,000	100,000	100,000
Fire Safety	300,000	300,000	300,000
Accessibility	2,479,467	2,688,774	488,185
Building Envelope	2,804,175	1,973,457	1,545,044
Building Hardware and Equipment	800,000	1,200,000	1,200,000
Electrical	3,855,012	2,999,100	769,054
Interior Surfaces	4,274,004	3,877,066	1,949,729
Mechanical Systems	12,890,718	13,049,199	4,018,191
Plumbing	1,617,885	1,731,262	494,861
Professional Services and Salary	974,993	902,953	2,896,230
Roof Systems	174,631	2,557,283	2,014,088
Site Projects	1,351,498	2,000,000	2,000,000
Totals	**32,222,383**	**33,979,094**	**18,375,382**

Roofing Projects
- Roofs are inspected each year from years 18-23 and replaced as needed
- Replaced with a built-up roof system with a 30-year life expectancy
- Roof leaks and damage are repaired on a priority basis each year

Classroom & Hallway Carpeting
- Replaced at minimum every 15 years
- Other repairs and replacement conducted as needed

Hardscape (Parking Lots)
- Crack-filled and seal coated every 5-7 years to maintain the asphalt
- Every parking lot is inspected each spring and prioritized for repairs and/or replacement

Capital Projects - Long-Term Facilities Maintenance (LTFM)

Below is a financial summary of LTFM fund, not including LTFM projects funded by the building construction fund. A complete listing of the planned LTFM projects for the 2026-27 fiscal year can be found in the **2026-27 Capital Expenditure Budget**

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Revenues								
State sources	4,158,811	4,242,696	3,818,177	3,724,579	3,724,579	3,793,336	3,831,269	3,869,582
Property taxes	7,747,573	9,803,396	8,376,894	9,007,111	8,973,464	9,259,996	9,537,796	9,823,930
Federal sources	-	-	-	-	-	-	-	-
Other Sources	6,111	28,036	119,204	-	-	40,132	40,533	40,939
Total revenue	11,912,494	14,074,128	12,314,275	12,731,690	12,698,043	13,093,464	13,409,599	13,734,451
Expenditures								
Salaries and wages	280,143	298,918	261,464	295,909	309,777	296,014	303,415	311,000
Employee benefits	127,689	137,857	114,150	136,122	149,572	143,366	152,747	162,945
Purchased services	5,310,394	7,028,537	6,888,070	480,971	670,652	803,782	807,801	811,840
Supplies and materials	1,057,539	1,407,683	811,922	-	-	-	-	-
Capital expenditures	4,650,112	6,443,774	3,535,415	12,586,998	11,370,000	11,277,585	11,277,585	11,277,585
Other expenditures	1,335	915	500	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Total expenditures	11,427,213	15,317,684	11,611,522	13,500,000	12,500,001	12,520,747	12,541,547	12,563,370
Revenue over expenditures	485,282	(1,243,555)	702,753	(768,310)	198,042	572,717	868,052	1,171,081
Other financing sources (uses)								
Other								
Transfers in								
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balances	485,282	(1,243,555)	702,753	(768,310)	198,042	572,717	868,052	1,171,081

Note: Part of the district's plan for the 2023 building bond referendum approved by voters included LTFM bonds for projects to be completed simultaneously with new construction. The LTFM portion of the building construction fund is reported in the LTFM plan submitted to MDE on the previous page, but not included in the budget financials above. The LTFM bonds and corresponding expenses are reporting in the building construction fund financials.

Capital Projects - Operating Capital

The District 196 operating capital budget serves the district as the funding source for capital projects for the schools and departments. Typical expenditures in the operating capital include vehicles, major equipment, technology resources and capital software licenses, copier leases, and curriculum materials. This budget is completed during the capital budget process and is approved by the school board in April for the following school year. Beginning with the 2024-25 school year, the district transitioned to a centralized capital budget process, eliminating the school allocations and utilizing operating capital funds through a districtwide review process.

The operating capital budget is reported as a restricted portion of the general fund, similar to the LTFM program, meaning that the revenue in this program must be used for the purposes intended by statute (M.S. 126C.10, Subdivision 13). Any fund balance remaining at the end of the fiscal year is reported in a restricted area of the general fund and those funds must be used for operating capital expenditures in future years. The district receives $229.29 per adjusted pupil unit and $31.00 for year round pupil units for operating capital funding. The district receives the revenue in a combination of state aids, property tax levies and lease levies.

The summary below identifies the broad categories and amounts included in the 2026-27 operating capital budget.

Summary of Requested Expenditures	Recommended Amounts	Category Description
Band Instruments - Districtwide	$ 154,000	New band instruments for band programs throughout the district
Transportation Vehicles	$ 3,776,746	Expenses for the purchase of new general education and special education transportation buses and other vehicles.
Contingency for Unplanned Expenses	$ 290,000	Budgeted contingency for unexpected expenses or emergency needs
Building & Equipment Leases	$5,305,324	Expenses funded through the lease levy and equipment lease purchases, including the ice arena and turf projects lease levies
Building/Site Renovations & Improvements & District Equipment	$4,608,125	Projects identified for building/site renovations or improvements including minor construction, irrigation systems, outdoor learning structures, and asphalt concrete work not eligible for LTFM. Also includes major district equipment purchases for tractors, lawn mowers, and appliances.
Subtotal - Expenditures	**$ 14,206,195**	

Capital Projects - Operating Capital

Below is a financial summary of operating capital fund. A complete listing of the planned operating capital projects for the 2026-27 fiscal year can be found in the **2026-27 Capital Expenditure Budget**.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Revenues								
State sources	4,731,756	4,570,286	4,141,922	3,929,092	3,950,060	4,107,200	4,209,880	4,315,127
Property taxes	8,147,639	8,285,200	8,739,478	8,985,110	9,164,928	9,347,270	9,627,688	9,916,518
Federal sources	-	-	-	-	-	-	-	-
Other Sources	7,005	-	404,869	-	-	135,774	136,600	137,435
Total revenue	12,886,400	12,855,486	13,286,269	12,914,202	13,114,988	13,590,244	13,974,168	14,369,080
Expenditures								
Salaries and wages	-	-	-	-	-	-	-	-
Employee benefits	-	-	-	-	-	-	-	-
Purchased services	276,958	302,659	307,602	407,252	-	374,289	376,161	378,042
Supplies and materials	2,375,874	2,290,635	736,782	1,374,400	-	1,080,547	1,085,950	1,091,380
Capital expenditures	9,652,771	14,194,292	12,442,334	12,716,760	14,206,195	12,265,296	12,319,061	12,373,096
Other expenditures	10,832	9,594	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-
Total expenditures	12,316,435	16,797,180	13,486,718	14,498,412	14,206,195	13,720,132	13,781,172	13,842,517
Revenue over expenditures	569,965	(3,941,694)	(200,449)	(1,584,210)	(1,091,207)	(129,888)	192,996	526,563
Other financing sources (uses)								
Other								
Capital lease	(627,245)	(3,371,241)	(1,808,295)	-	-	-	-	-
Total other financing sources (uses)	(627,245)	(3,371,241)	(1,808,295)	-	-	-	-	-
Net change in fund balances	(57,281)	(7,312,935)	(2,008,744)	(1,584,210)	(1,091,207)	(129,888)	192,996	526,563

Capital Projects – Building Construction Fund

Fund Overview – The capital projects building construction fund is used to account for financial resources used for the acquisition or construction of major capital facilities authorized by bond issue and state-approved projects supported by property tax levy and state aid. The Long-Term Facilities Maintenance (LTFM) program, authorized in 2016, replaced previous deferred maintenance funding and restricted the use of this revenue stream in the building construction fund for projects costing in excess of $2 million per building. Since most of the district's deferred maintenance projects are well below this threshold, the LTFM revenue and expenditures are included in the general fund. The financial table for the building construction fund can be found on page 97 in the financial section of this budget book.

On May 9, 2023, district voters approved two building bond referendums valued at $493 million. In addition, the district issued over $55 million in LTFM bonds as part of this process. Construction and project implementations began during the 2023-24 school year and will last for many years. While the exact timing of the projects is evolving as the planning and bidding processes begin, the tables below provides an overview of the initial schedules for each of the main project categories and the budgets for the projects. It should be noted that the district is in the middle of planning and bidding out many of these projects, resulting in adjusted project budgets.

Project Name	Estimated Start Date	Estimated Completion Date
New Elementary School #20	Summer 2023	Summer 2025
New Rosemount Middle School	Summer 2023	Summer 2027
Dakota Ridge/Transitions Plus Renovations	Summer 2023	Summer 2025
Security Technology (Districtwide)	Summer 2023	Summer 2026
Dynamic Learning Spaces Furniture	Summer 2023	Summer 2026
Rosemount High School Addition, Renovation, & Activity Center	Winter 2024	Winter 2028
Eagan High School Activity Center & Performance Upgrades	Summer 2025	Summer 2027
Eastview High School Activity Center & Performance Upgrades	Spring 2024	Summer 2026
Apple Valley High School Activity Center & Performance Upgrades	Spring 2024	Summer 2026
Secondary Science Additions & Renovations	Winter 2024	Summer 2027
Middle School Performance Upgrades	Winter 2024	Summer 2027
Safety & Supervision (Restrooms, Loading Docks, Site Safety)	Winter 2024	Summer 2027
Existing Rosemount Middle School Conversion	Summer 2025	Spring 2027

DESCRIPTION	Current Budget
Elementary School #20	$ 49,303,730
New Middle School	121,510,881
Rosemount High School additions and renovations	158,511,789
Dakota Ridge School Addition	9,257,648
Scott Higlands Middle School	16,985,942
Blackhawk Middle School	1,047,900
Dakota Hills Middle School	2,664,552
Falcon Ridge Middle School	3,351,230
Valley Middle School	2,591,241
Apple Valley High School	39,975,412
Eagan High School	39,892,059
Dakota Hills Middle School Storm Shelter	6,993,000
Eastview High School	35,508,525
ALC Inclusive Bathrooms	337,500
SES Inclusive Bathrooms	337,500
Northview Elementary Loading Dock	1,382,039
Rosemount Elementary Loading Dock	814,876
Southview Elementary Drive Widening	108,913
Thomas Lake Elementary School Bus Loop	1,601,633
Security Question 1 & 2	18,183,821
Rosemount Middle School - Repurpose	2,000,000
CVLC Entry Renovations	514,241
DVLC Entry Renovations	258,959
Transition Plus Restroom Renovations	218,700
SES Secure Entry	268,851
Land Purchases	14,400,000
Districtwide Furniture	10,000,000
Total	**$ 538,020,942**



Hannah KS – RP 2nd Gr



Megan N. – BHMS 8th Gr



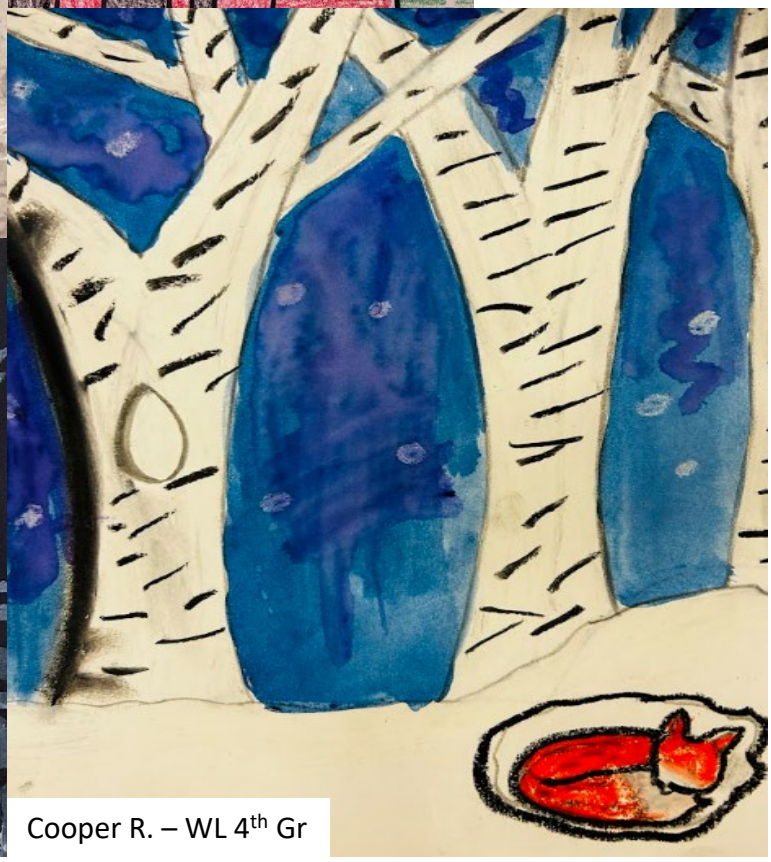
Caroline G. – DHMS 7th Gr



Curtis C. – GL 3rd Gr



Havisha G. – CP 3rd Gr



Cooper R. – WL 4th Gr

Informational Section

Enrollment by grade by year:

Grade	Actual 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projection 2026-27*	Projection 2027-28*	Projection 2028-29*	Projection 2029-30*	Projection 2030-31*
K	1,802	1,752	1,735	1,697	1,672	1,672	1,672	1,672	1,672
1	2,017	1,821	1,796	1,829	1,741	1,717	1,717	1,717	1,717
2	1,906	1,964	1,861	1,857	1,873	1,781	1,752	1,752	1,752
3	2,049	1,904	2,049	1,934	1,927	1,943	1,848	1,818	1,818
4	2,047	2,076	1,939	2,115	1,966	1,956	1,973	1,880	1,849
5	2,044	2,080	2,153	2,009	2,190	2,037	2,030	2,049	1,948
6	2,061	2,106	2,128	2,197	2,080	2,276	2,134	2,122	2,160
7	2,121	2,062	2,156	2,157	2,249	2,128	2,332	2,186	2,176
8	2,136	2,135	2,106	2,170	2,208	2,305	2,180	2,389	2,238
9	2,247	2,229	2,224	2,227	2,262	2,309	2,393	2,263	2,479
10	2,380	2,283	2,251	2,236	2,247	2,283	2,329	2,415	2,283
11	2,251	2,410	2,285	2,239	2,263	2,273	2,308	2,356	2,443
12	2,246	2,242	2,367	2,228	2,255	2,280	2,290	2,327	2,374
CBSE (1)	1,214	1,264	1,354	1,408	1,428	1,431	1,431	1,435	1,424
ECSE (2)	480	581	591	599	600	600	600	600	600
ABE	46	52	54	32	32	33	33	33	34
Totals	**29,047**	**28,961**	**29,049**	**28,934**	**28,993**	**29,024**	**29,022**	**29,014**	**28,967**

** Enrollment Projection*

Enrollment Projection Methodology

The district uses several methods to project student enrollments. These projection methods are reviewed by the district enrollment committee and a combination of the projection methods described below is agreed upon and presented to the School Board for approval.

1. **Cohort Survival (grade progression):** Based on the ratio between the number of students at one grade level versus the number in the previous grade level the prior year.

2. **Live births-to-actual:** Live births information obtained from the Minnesota Department of Health is used to project the number of eligible kindergarten students who will reside in the district at age five.

3. **Eligible-to-actual enrolled:** The actual number of eligible kindergarten students is determined by the number of preschoolers within the kindergarten age group in each elementary school attendance area.

4. **Census-based:** The district is divided into 130 census/sub areas. Student Information staff work with various utility companies within the district boundary to track the number of household units, school-aged children and actual number of students per household enrolled in the district's schools, other private or public schools, or being educated at home. To project student enrollment, students who are enrolled in the district as of October 1 of each school year are advanced to the next grade. In addition, the district also maintains child per housing unit (CPU) by dwelling type and uses this data to project the number of additional school-aged children who might attend from new housing developments within each attendance area. CPU ratios are calculated based on actual October 1 information per dwelling types (i.e. single-family homes, townhomes and apartments). The number of new students to be added to the preliminary enrollment projection totals is determined by applying the appropriate CPU ratios to the respective new housing units. These numbers are added to the preliminary enrollment projection totals.

Note: Enrollments as of October 1.
(1) Center Based Special Education (CBSE)
(2) Early Childhood Special Education (ECSE)
All School Years 2026-27 through 2030-31 are projections

Enrollment by school by year:

School	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29	Projection 2029-30	Projection 2030-31
Cedar Park Elementary STEM School (CP)	657	701	692	686	657	640	620	598	583	564
Deerwood Elementary (DW)	537	517	483	480	477	468	462	466	471	482
Diamond Path Elementary (DP)	649	659	648	658	563	534	490	470	437	406
East Lake Elementary (EL)	757	786	803	809	734	731	690	687	660	651
Echo Park Elementary (EP)	706	705	698	666	658	649	637	618	604	602
Emerald Trail Elementary (ET)					662	656	627	614	611	584
Glacier Hills Elementary (GH)	655	651	674	698	692	723	730	753	771	779
Greenleaf Elementary (GL)	750	761	729	721	713	702	671	659	637	639
Highland Elementary (HL)	677	680	641	620	589	556	517	492	485	475
Northview Elementary (NV)	385	365	364	369	360	370	374	370	375	380
196Online Digital Academy	273	61	-	-	-	-	-	-	-	-
Oak Ridge Elementary (OR)	517	524	511	487	474	501	520	546	557	564
Parkview Elementary (PV)	700	669	673	646	644	617	617	598	586	590
Pinewood Elementary (PW)	515	490	472	479	455	443	427	420	429	413
Red Pine Elementary (RP)	650	698	707	722	549	550	533	526	528	514
Rosemount Elementary (RE)	770	754	745	783	499	500	493	482	481	475
Shannon Park Elementary (SP)	508	497	494	471	519	528	541	549	546	540
Southview Elementary (SV)	584	591	533	539	513	504	478	460	460	456
Thomas Lake Elementary (TL)	547	553	572	540	537	536	548	532	521	520
Westview Elementary (WV)	426	475	456	459	456	467	456	459	459	437
Woodland Elementary (WL)	705	728	702	700	690	694	675	693	687	685
Elementary (K-5) Totals	**11,968**	**11,865**	**11,597**	**11,533**	**11,441**	**11,369**	**11,106**	**10,992**	**10,888**	**10,756**
Black Hawk Middle (BHMS)	833	847	861	848	869	871	901	893	900	883
Dakota Hills Middle (DHMS)	1,122	1,122	1,146	1,149	1,208	1,239	1,292	1,280	1,290	1,266
Falcon Ridge Middle (FRMS)	934	925	954	1,050	1,040	1,054	1,041	1,031	1,039	1,020
196Online Digital Academy (1)	123	75	-	-	-	-	-	-	-	-
Rosemount Middle (RMS)	1,220	1,178	1,158	1,111	1,209	1,213	1,273	1,262	1,271	1,248
Scott Highlands Middle (SHMS)	1,158	1,131	1,166	1,185	1,154	1,112	1,161	1,149	1,158	1,137
Valley Middle School of STEM (VMS)	1,047	1,040	1,018	1,047	1,044	1,048	1,041	1,031	1,039	1,020
Middle School (6-8) Totals	**6,437**	**6,318**	**6,303**	**6,390**	**6,524**	**6,537**	**6,709**	**6,646**	**6,697**	**6,574**
Apple Valley High (AVHS)	1,778	1,816	1,831	1,907	1,909	1,954	1,980	2,018	2,026	2,073
Eagan High (EHS)	2,038	2,100	2,118	2,184	2,161	2,177	2,206	2,249	2,257	2,309
Eastview High (EVHS)	2,218	2,224	2,217	2,219	2,184	2,238	2,269	2,313	2,322	2,374
196Online Digital Academy (1)	134	108	111	71	13	-	-	-	-	-
Rosemount High (RHS)	2,446	2,343	2,303	2,271	2,206	2,205	2,233	2,279	2,286	2,340
School of Environmental Studies (SES)	358	365	390	332	327	331	333	337	343	354
Area Learning Center (ALC)	128	168	194	143	130	122	124	124	127	129
High School (9-12) Totals	**9,100**	**9,124**	**9,164**	**9,127**	**8,930**	**9,027**	**9,145**	**9,320**	**9,361**	**9,579**
Adult Basic Education (ABE)	50	46	52	54	32	32	33	33	33	34
Center-Based Special Education (CBSE)	850	964	1,023	1,135	1,180	1,233	1,150	1,150	1,152	1,141
Dakota Ridge (DR)	109	111	109	64	71	35	121	121	123	124
Early Childhood Special Education (ECSE)	446	480	581	591	599	600	600	600	600	600
Transition Plus (TP)	126	139	132	155	157	160	160	160	160	159
Other Enrollment Totals	**1,581**	**1,740**	**1,897**	**1,999**	**2,039**	**2,060**	**2,064**	**2,064**	**2,068**	**2,058**
Grand Totals	**29,086**	**29,047**	**28,961**	**29,049**	**28,934**	**28,993**	**29,024**	**29,022**	**29,014**	**28,967**

Note: Enrollment Actuals include official enrollment as of October 1 of the fiscal year. Enrollment projections include official enrollment projections approved by the School Board in November prior to the budget year

(1) The District 196 Online Program began in the 2021-22 school year and operated as the digital option for K-Grade 12 students through the 2022-23 school year. Beginning with the 2023-24 school year, 196Online is an option for students in Grades 9-12. As of the 2026-27 school year, 196Online program is no longer an option.

Enrollment by school by grade: 2026-27 Projection

School	K(1)	1	2	3	4	5	6	7	8	9	10	11	12	SE	Total
CP	88	91	109	111	119	122	-	-	-	-	-	-	-	-	640
DW	75	78	69	76	79	91	-	-	-	-	-	-	-	-	468
DP	63	66	94	102	90	119	-	-	-	-	-	-	-	-	534
EL	101	106	115	136	116	157	-	-	-	-	-	-	-	-	731
EP	93	97	100	116	122	121	-	-	-	-	-	-	-	-	649
ET	91	94	120	104	113	134									656
GH	121	126	120	115	111	130	-	-	-	-	-	-	-	-	723
GL	99	104	102	129	123	145	-	-	-	-	-	-	-	-	702
HL	74	77	87	86	106	126	-	-	-	-	-	-	-	-	556
NV	59	62	57	60	68	64	-	-	-	-	-	-	-	-	370
OR	88	91	85	84	73	80	-	-	-	-	-	-	-	-	501
PV	92	95	92	112	119	107	-	-	-	-	-	-	-	-	617
PW	64	67	82	62	78	90	-	-	-	-	-	-	-	-	443
RP	80	83	96	85	97	109	-	-	-	-	-	-	-	-	550
RE	74	77	83	82	91	93	-	-	-	-	-	-	-	-	500
SP	84	87	94	94	85	84	-	-	-	-	-	-	-	-	528
SV	71	74	78	78	95	108	-	-	-	-	-	-	-	-	504
TL	81	84	85	99	106	81	-	-	-	-	-	-	-	-	536
WV	68	71	91	75	72	90	-	-	-	-	-	-	-	-	467
WL	106	111	114	121	103	139	-	-	-	-	-	-	-	-	694
BHMS	-	-	-	-	-	-	279	302	290	-	-	-	-	-	871
DHMS	-	-	-	-	-	-	400	433	406	-	-	-	-	-	1,239
FRMS	-	-	-	-	-	-	323	349	382	-	-	-	-	-	1,054
RMS	-	-	-	-	-	-	395	427	391	-	-	-	-	-	1,213
SHMS	-	-	-	-	-	-	360	389	363	-	-	-	-	-	1,112
VMS	-	-	-	-	-	-	323	349	376	-	-	-	-	-	1,048
AVHS	-	-	-	-	-	-	-	-	-	514	511	463	466	-	1,954
EHS	-	-	-	-	-	-	-	-	-	578	574	527	498	-	2,177
EVHS	-	-	-	-	-	-	-	-	-	602	598	496	542	-	2,238
RHS	-	-	-	-	-	-	-	-	-	566	562	544	533	-	2,205
SES	-	-	-	-	-	-	-	-	-	-	-	198	133	-	331
ABE	-	-	-	-	-	-	-	-	-	-	-	-	32	-	32
ALC	-	-	-	-	-	-	-	-	-	2	2	35	83	-	122
CBSE	-	-	-	-	-	-	-	-	-	--	-	--		1,150	1,150
ECSE	-	-	-	-	-	-	-	-	-	--	-	--		600	600
DR	-	4	5	2	8	6	1	9	11	11	13	13	35	-	118
Trans +	-	-	-	-	-	-	-	-	-	--	-	-	-	160	160
Totals	**1,672**	**1,745**	**1,878**	**1,929**	**1,974**	**2,196**	**2,081**	**2,258**	**2,219**	**2,273**	**2,260**	**2,276**	**2,322**	**1,910**	**28,993**

Student Average Daily Membership (ADM) (1):

Year Ended June 30,	Early Childhood & Kindergarten	Elementary	Secondary	Total	Total Adjusted Pupil Units (1)	Total Lunches Served	Free Lunch Number Served	Reduced Lunch Number Served
2012	2,092.37	11,948.37	13,012.52	27,053.26	31,406.83	2,633,781	625,915	168,576
2013	2,086.14	11,926.58	12,780.09	26,792.81	31,079.22	2,398,031	606,438	170,748
2014	2,001.38	12,116.23	12,800.68	26,918.29	31,261.97	2,385,935	643,503	165,163
2015	2,251.04	12,235.89	12,718.96	27,205.89	29,748.93	2,528,744	676,947	195,960
2016	2,221.88	12,421.88	12,869.63	27,513.39	30,087.31	2,561,285	694,018	207,102
2017	2,281.91	12,728.02	12,901.49	27,911.42	30,347.56	2,585,768	667,303	227,423
2018	2,396.69	12,831.89	12,949.34	28,177.92	30,766.98	2,598,724	671,874	227,855
2019	2,425.69	12,859.96	13,132.63	28,418.28	31,045.11	2,603,191	622,877	238,377
2020	2,487.24	12,953.75	13,428.55	28,869.54	31,555.25	1,924,112	438,784	171,961
2021	2,114.67	12,754.60	13,674.79	28,544.06	31,279.02	1,538,375	1,538,375	-
2022	2,363.38	12,597.24	13,718.14	28,678.76	31,422.20	3,034,816	2,954,034	-
2023	2,212.18	12,668.34	13,875.03	28,755.55	31,530.82	2,896,231	821,255	206,988
2024	2,210.69	12,551.23	13,752.51	28,514.43	31,264.92	3,408,394	925,777	200,882
2025	2,216.81	12,523.86	13,795.00	28,535.67	31,294.68	3,367,125	880,409	192,253

(1) ADM is weighted as follows in computing pupil units:

	Half Day Kindergarten	Elementary Grades K-3	Elementary Grades 4-6	Secondary
Fiscal 2008-2014	0.612	1.115	1.060	1.300
Fiscal 2015 & Later	0.550	1.000	1.000	1.200

Source: Minnesota Department of Education

Assessment and Student Achievement:

	2020	2021	2022	2023	2024	2025
State Accountability Tests (1)						
Reading						
Grade 3	N/A	54	53	55	53	52
Grade 4	N/A	52	56	55	54	54
Grade 5	N/A	63	65	66	64	65
Grade 6	N/A	60	60	58	62	62
Grade 7	N/A	56	52	53	52	52
Grade 8	N/A	57	55	53	54	51
Grade 10	N/A	73	59	63	63	61
Math						
Grade 3	N/A	65	65	65	68	59
Grade 4	N/A	56	66	67	66	64
Grade 5	N/A	47	54	57	56	50
Grade 6	N/A	42	44	46	50	49
Grade 7	N/A	43	45	48	47	50
Grade 8	N/A	42	46	49	49	51
Grade 11	N/A	60	44	50	51	52
Science						
Grade 5	N/A	54	56	55	52	31
Grade 8	N/A	38	41	38	42	22
High School	N/A	59	56	55	62	53

Measures of Academic Progress (MAP) (2)	2020	2021	2022	2023	2024	2025
Reading						
Grades 2-5	N/A	N/A	N/A	56.8	N/A	N/A
Grades 6-7	49.6	57.9	40.6	53.4	48.7	N/A
Math						
Grades 2-5	51.7	N/A	N/A	58.6	N/A	N/A
Grades 6-7	56.4	42.5	40.7	63.7	53	N/A
American College Testing (ACT)	22.7	22.9	21.5	21.3	21.4	20.9

Graduation and Dropout Data (3)						
District graduation rates	89	89	88.6	88.7	88.1	88.7
State graduation rates	84	83	83.6	83.3	84.2	84.9
District dropout rates	1.8	2.3	2.7	2.6	2.2	3.2
State dropout rates	3.7	4	4.5	4.5	4.4	4.2

Due to the COVID-19 Pandemic, some 2019-20 data is unavailable.

(1) Percentage of students scoring at or above proficiency.

(2) Percentage of students who met or exceeded their mean growth projection.

(3) State graduation and dropout rates obtained from the Minnesota Department of Education

Nutrition Services Data:

Year Ended June 30,	Average Daily Attendance (1)	Total Lunches Served	Average Daily Lunches Served	School Days	Participation as a % of Average Daily Attendance	Free Lunch		Reduced Lunch	
						Number Served	Percent of Total	Number Served	Percent of Total
2013	23,602	2,398,031	14,106	170	59.8	606,438	25.3	170,748	7.1
2014	24,571	2,385,935	14,460	165	58.9	643,503	27.0	165,163	6.9
2015	24,853	2,528,744	14,963	169	60.2	676,947	26.8	195,960	7.7
2016	25,198	2,561,285	15,156	169	60.1	694,018	27.1	207,102	8.1
2017	26,416	2,585,768	15,300	169	57.9	667,303	25.8	227,423	8.8
2018	25,296	2,598,724	15,750	165	62.3	671,874	25,9	227,855	8.8
2019	28,418	2,603,191	15,777	165	55.5	622,877	23.9	238,377	9.2
2020	28,870	1,924,112	16,587	116	57.5	438,784	22.8	171,961	8.9
2021	27,117	1,538,375	15,082	102	55.6	1,538,375	100.0	-	-
2022	23,415	3,034,816	17,342	175	74.1	2,954,034	97.3	-	-
2023	27,245	2,896,231	16,937	171	62.2	821,255	28.4	206,988	7.1
2024	27,089	3,408,394	19,932	171	73.6	925,777	27.2	200,882	5.9
2025	27,109	3,367,125	19,691	171	72.6	880,409	26.1	192,253	5.7

(1) Attendance is deemed to be 95 percent of enrollment.

Employees by Full-Time Equivalent (FTE)

Employee Group	Contract Group	2020-21 Budget	2021-22 Budget	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Budget	2026-27 Prelim Budget
District Administrators	Special Staff	39.75	48.65	48.60	50.77	55.82	56.89	57.99
Principals/Assistant Principals	Principals	45.86	45.50	48.00	45.00	46.50	47.50	49.00
Special Staff	Special Staff	65.25	78.48	83.10	85.63	84.71	84.05	107.45
Other Non-Licensed Staff	Special Staff	50.18	52.87	55.04	62.98	60.98	67.23	64.52
Assistant Administrators	Principals	27.00	27.57	32.24	36.40	35.86	38.35	38.30
Deans	Teachers	3.51	3.51	2.71	3.51	4.11	4.11	4.05
Teachers	Teachers	2,226.09	2,251.41	2,247.00	2,315.12	2,298.42	2,371.46	2,332.91
Nurses	Teachers	31.45	32.53	37.25	36.00	38.00	1.38	43.80
Secretarial/Clerical	Secretarial and Clerical	682.15	724.51	759.02	784.10	807.89	833.95	845.34
Building Engineers	Building Engineers	33.00	32.00	33.00	33.00	34.00	34.33	35.00
Custodians	Custodial	154.50	149.83	155.00	157.50	158.00	167.83	163.50
Nutrition Services	Nutrition Services	95.84	113.56	107.69	135.17	137.31	148.63	150.66
Bus Drivers and Chaperones	Bus Drivers and Chaperones	215.00	215.00	215.00	215.00	215.00	220.00	220.00
Vehicle Technicians	Vehicle Technicians	9.00	9.00	9.00	7.00	9.00	8.00	8.00
		3,678.58	**3,784.43**	**3,832.66**	**3,967.18**	**3,985.61**	**4,083.72**	**4,120.52**

Employment Contracts/Benefit Provisions

Employment Group	Effective period		Board Signature Date
	Start Date	End Date	
Teachers	July 1, 2025	June 30, 2027	September 29, 2025
Secretarial and Clerical	July 1, 2025	June 30, 2027	October 13, 2025
Custodial	July 1, 2025	June 30, 2027	September 29, 2025
Bus Drivers	July 1, 2025	June 30, 2027	March 9, 2026
Nutrition Services	July 1, 2024	June 30, 2026	July 22, 2024
Administration/Special Staff	July 1, 2024	June 30, 2026	May 6, 2024
Principals	July 1, 2024	June 30, 2026	August 5, 2024
Building Engineers	July 1, 2024	June 30, 2026	July 22, 2024
Vehicle Technicians	July 1, 2024	June 30, 2026	June 10, 2024
Cultural Family Advocates	July 1, 2024	June 30, 2026	February 10, 2025

School Facilities:

Facility	Constructed	Acres	Classrooms (1)	Square Footage	Capacity	Enrollment (2)
Elementary schools						
Cedar Park	1977	16.64	29	79,178	595	723
Deerwood	1987	(3a)	35	80,741	595	523
Diamond Path	1970	40.00	39	83,780	725	684
East Lake	2017	22.40	38	84,600	750	841
Echo Park	1979	16.29	45	94,876	790	716
Emerald Trail	2025	31.05	37	86,146	638	
Glacier Hills	1993	15.01	39	85,167	680	706
Greenleaf	1975	30.40	50	88,130	835	749
Highland	1986	(3b)	43	85,497	725	664
Northview	1960	39.50	37	67,743	705	396
Oak Ridge	1991	9.95	45	86,896	680	545
Parkview	1970	13.00	39	95,430	680	677
Pinewood	1990	17.31	44	85,328	815	516
Red Pine	1995	13.09	47	88,784	815	752
Rosemount	1960	(3c)	38	76,251	660	829
Shannon Park	1990	13.50	47	83,936	770	509
Southview	1967	(3d)	46	75,391	790	575
Thomas Lake	1979	15.00	34	69,912	595	577
Westview	1964	18.00	41	71,678	725	497
Woodland	1988	18.43	37	83,724	680	721
Middle schools						
Black Hawk	1994	38.81	71	198,534	1,200	887
Dakota Hills	1989	(3e)	64	223,560	1,300	1,174
Falcon Ridge	1996	32.46	73	197,534	1,200	1,082
Rosemount	1918	(3c)	61	173,796	1,055	1,145
Scott Highland	1979	40.00	60	165,735	1,030	1,228
Valley	1972	32.74	60	192,198	1,165	1,087
High schools						
Apple Valley	1976	80.00	83	370,234	1,990	1,922
Eagan	1990	94.00	87	382,970	2,040	2,181
Eastview	1997	54.00	97	338,242	2,015	2,188
Rosemount	1963	120.13	91	414,998	2,015	2,284
School of Environmental Studies	1995	12.25	53	71,171	400	314
Transition Plus	2006	N/A	18	27,659	310	326
Dakota Ridge	1997	(3f)	26	50,338	160	105
Cedar Valley Learning Center	1993	1.59	6	13,730	309	39
Dakota Valley Learning Center	2014	(3f)	22	54,000	529	294
Silver Bell Learning Center	2017	7.25	13	48,332	N/A	63
District Office	2006	2.10	N/A	25,900	368	–
District Service Center	1972	40.00	N/A	23,937	N/A	–
Facilities	1972	(3f)	N/A	28,964	N/A	–
District Office East	1984	9.50	N/A	18,677	N/A	–

N/A – Not Available

(1) All rooms dedicated for instructional purposes, including regular classrooms, portable classrooms, computer labs, art rooms, band/choir/music rooms, special services rooms, science rooms, F.A.C.S. rooms, and industrial technology rooms.

(2) Enrollment is defined as the adjusted ADMs served excluding resident students tuitioned out to other Minnesota school districts. Students served by the school of environmental studies are included in the students' home high school.

(3) Joint sites

(a) with Black Hawk Middle School
(b) with Scott Highlands Middle School
(c) with Rosemount High School
(d) with Valley Middle School
(e) with Eagan High School
(f) with District Service Center/Facilities/Dakota Ridge/Dakota Valley Learning Center

Demographics and Economic Data:

Calendar Year	ISD No. 196 Population (1)	Dakota County Population (2)	Dakota County Personal Income (Thousands) (2)	Dakota County Per Capita Personal Income (2)	Dakota County Median Age (2)	Dakota County Education Level in Years of Formal Schooling (3)	School Enrollment (4)	Unemployment Rate (2)
2015	153,051	414,686	22,272,614	53,710	37.3	95.0	27,790	3.3
2016	153,174	417,486	22,951,451	54,975	37.6	94.0	28,182	3.4
2017	154,620	421,751	24,308,945	57,638	38.0	94.0	28,644	3.1
2018	157,475	425,423	25,802,276	60,651	38.2	95.2	29,196	2.5
2019	159,390	429,021	26,562,417	61,914	38.3	96.0	29,226	2.9
2020	159,390	431,807	27,958,762	64,748	37.7	N/A	29,008	5.9
2021	163,960	442,038	30,026,160	67,927	38.5	95.0	29,086	3.1
2022	163,960	443,692	31,026,692	69,984	39.0	96.0	29,047	2.0
2023	165,608	447,440	33,566,347	75,019	39.1	95.0	28,961	2.7
2024	167,659	453,156	N/A	N/A	39.3	95.0	29,049	2.9

N/A - Not Available

(1) District population is based upon an annual school district census and U.S. census.
(2) 2024 annual comprehensive financial report for Dakota County, Minnesota
(3) Dakota County Demographics Report.
(4) Actual number of students enrolled in the District on October 1 of each school year.

Overview of Calculating School Property Taxes and Tax Rates

In the State of Minnesota, the responsibility for calculating property taxes resides with the county. Dakota County leads the administration for property taxes for Independent School District 196. The information presented below and on the subsequent pages is a high-level summary of how school property taxes are calculated and not meant to be all inclusive of situations. More information regarding Dakota County property taxes can be found here: **Dakota County Home & Property**

Step 1 – Determining Home Property Values
The county assessor determines two values for each parcel in school district boundary area – 1) the property's net tax capacity and 2) the property's taxable market value. Each property has two separate tax rates applied based on these two categories.

- *Taxable Market Value (Page 167, top table) = (Estimated market value – property exclusions)*
- *Net Tax Capacity (page 167, bottom table) = (Property taxable market value x **class rate**)*

Step 2 – Formulas and Levy Limits Set by Legislature
The Minnesota Legislature sets the formulas for tax capacity and limits on all school district levies. These formulas and limits are utilized in the calculations below. Levies are categorized as either net tax capacity or referendum market value taxes. Most (not all) levies are primarily based on student enrollment counts, among other variables.

Step 3 – County Determines Total Tax Capacity and Tax Rates
Utilizing the information in steps one and two above, the county determines the total tax base and tax rate based on both total net tax capacity and referendum market value.

- Total Referendum Market Value (RMV) – sum of all property taxable market values within a school district
- Total Net Tax Capacity (NTC) - sum of all property net tax capacity within a school district

A tax rate is then determined for both of these categories, based on the total levies allowed by the state legislature and certified by each district's school board (Page 168)

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

Step 4 – Assessing Tax Rates to Properties
Each of the tax rates determined in step three above are then applied to the respective values for each property determined in Step 1.

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

Tax Statement
The property taxpayer receives a statement listing the total tax rate levied by each taxing jurisdiction (school district, county, and city or township) and the total dollar amount of taxes owed. A preliminary version of this statement, called the Notice of Proposed Property Taxes, is sent out in November each year. The final version is sent out the following spring. School district taxes are categorized by voter approved levies and other levies on the tax statement.

Payment of Property Taxes
The taxpayer makes two payments to the county treasurer for the total taxes owed for all jurisdictions, and the county treasurer then forwards the remitted amounts to the appropriate taxing jurisdiction (city, county, or school district). Because county taxes are based on a calendar year basis and school district levies are based on a July-June fiscal year basis, the school district receives taxes in two different fiscal years.

Taxable Market Value of Properties:

Payable Year		Taxable Market Value of Properties: Residental Property	Commercial Property	Total Assessed Value	Total Direct School Tax Rate
2022		17,490,859,564	3,755,044,100	21,245,903,664	19.97%
2023		20,676,498,416	4,125,495,700	24,801,994,116	17.90%
2024		21,629,443,511	4,626,261,900	26,255,705,411	23.62%
2025		21,697,777,623	4,885,830,700	26,583,608,323	22.97%
2026		22,682,230,893	5,120,671,640	27,802,902,533	24.90%
2027	(1)	23,637,712,707	5,003,251,170	28,640,963,877	26.90%
2028	(2)	24,602,213,455	5,061,961,405	29,664,174,860	29.52%
2029	(2)	25,914,779,086	5,032,606,288	30,947,385,374	32.82%
2030	(2)	27,091,998,373	5,047,283,846	32,139,282,219	36.68%

(1) - Payable 2027 data is preliminary at the time of this report.
(2) – Estimates based on historical trends
Source: Dakota County Department of Property Tax and Public Records

Property Tax Capacity and Estimated Market Value of Property

Tax Collection Year		Tax capacity (1): Real and Personal Property	Fiscal Disparities Contribution	Tax Increment	Amount	Fiscal Disparities Distribution	Total Tax Capacity	Referendum Market Value
2022		240,575,365	(18,504,314)	(4,884,451)	217,186,600	27,109,969	244,296,569	21,456,033,389
2023		279,459,418	(18,297,115)	(5,304,095)	255,858,208	26,974,003	282,832,211	24,848,181,413
2024		298,450,144	(19,245,645)	(5,898,580)	273,305,919	28,479,925	301,785,844	26,277,844,354
2025		303,963,948	(21,699,539)	(5,714,312)	276,550,097	31,652,479	308,202,576	26,857,551,027
2026		318,452,524	(23,314,006)	(5,549,957)	289,588,561	33,145,673	322,734,234	28,002,878,080
2027	(1)	350,822,030	(24,080,194)	(6,065,884)	320,675,952	34,372,327	355,048,280	30,691,941,059
2028	(1)	381,220,922	(26,468,499)	(6,640,458)	348,111,965	36,005,487	384,117,453	33,162,970,987
2029	(1)	416,035,648	(29,400,099)	(7,240,640)	379,394,908	37,641,400	417,036,309	36,023,423,360
2030	(1)	454,664,444	(32,047,907)	(7,910,724)	414,705,813	39,308,270	454,014,083	39,179,567,679

(1) Payable 2027-2030 is forecasted based on historical trends.

Source: Dakota County Department of Property Tax and Public Records

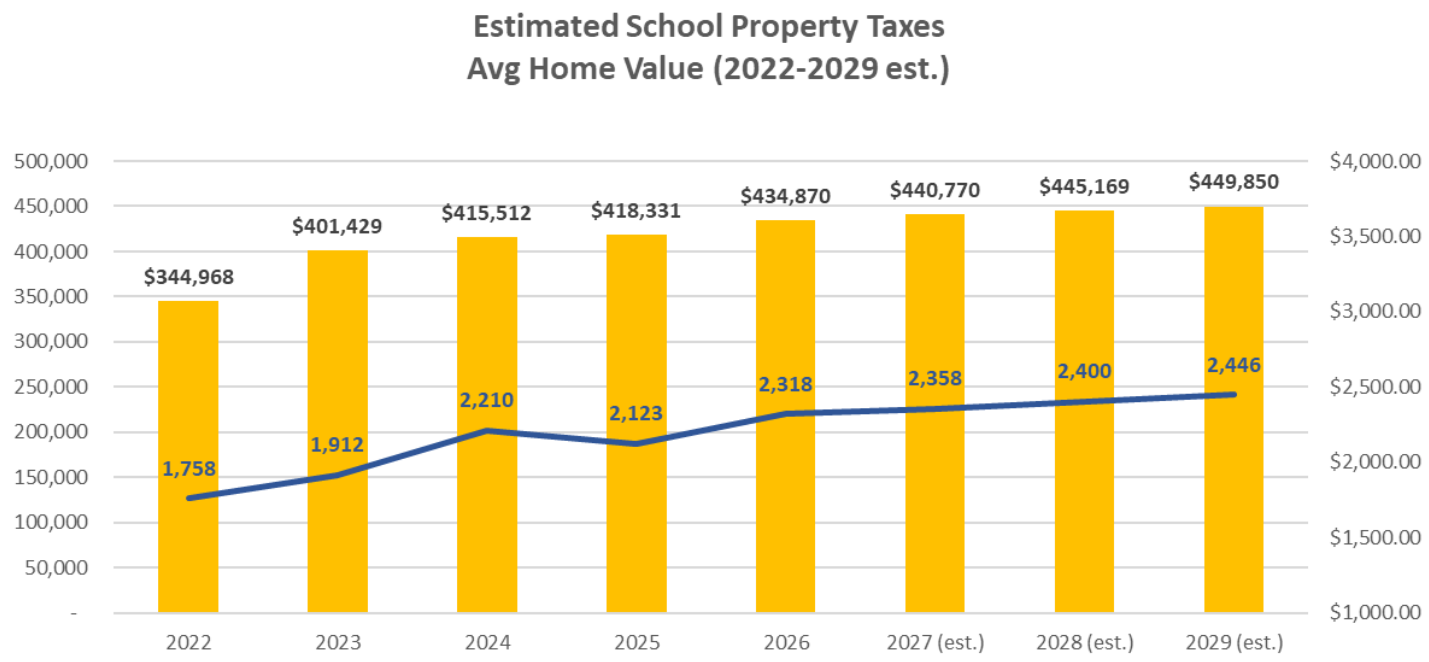
Property Tax Information/Valuation Data:

Property Tax Information/Valuation Data

Year	2024-25	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19
Average Home Value	410,745	395,993	337,643	322,398	310,703	289,071	267,363
Average School District Property Tax Per Home	2,206	1,890	1,754	1,728	1,717	1,381	1,320
District Property Tax Per 100K Home Value After Credits	537	477	519	536	553	478	494
ANTC Per APU	9,958	8,375	7,726	7,290	6,900	6,471	6,026
RMV Per RPU	800,901	696,406	658,751	630,786	592,392	544,048	513,025

Source:

MN Department of Education - Property Tax Information



The graph above shows changes in school property taxes, beginning in 2022 through estimates for 2029. Home values and the corresponding tax levy have increased over the last 5 years. Additionally, the district's total tax base has increased each of the last five years (page 166).

Tax Revenues:

Fiscal Year	Property Tax Levies (1) General Purposes	Community Service	Capital Projects & Improvements	Debt Service Regular	OPEB	Total
2015	53,977,589	1,676,223	3,417,249	16,629,687	2,540,643	78,241,390
2016	60,057,803	1,669,208	2,133,173	4,632,635	10,038,067	78,530,885
2017	59,078,182	1,673,732	7,378,857	7,376,577	10,077,109	85,584,457
2018	63,440,402	1,672,058	7,045,226	6,783,114	10,004,262	88,945,062
2019	65,636,366	1,675,810	7,005,751	7,015,089	9,635,611	90,968,627
2020	68,088,520	1,690,863	7,688,932	17,834,818	-	95,303,134
2021	88,239,829	1,720,574	8,192,925	17,927,252	-	116,080,580
2022	93,203,711	1,727,003	8,755,833	17,781,981	-	121,468,528
2023	95,679,646	1,767,014	9,498,594	17,824,058	-	124,769,312
2024	104,293,741	1,810,093	9,955,479	17,462,652	-	133,521,965
2025	108,278,926	1,809,585	11,638,494	35,207,265	-	156,934,270
2026	106,565,090	1,783,536	12,355,785	35,337,137	-	156,041,548
2027	112,194,856	1,586,226	18,751,722	36,282,895	-	168,815,699

Tax Levies and Collections:

Levy Year Collectible December 31,	Total Tax Levy for Fiscal Year	Collected Within the Fiscal Year of the Levy Amount	Percentage of Levy	Collections in Subsequent Years	Total Collections to Date Amount	Percentage of Levy
2016	$ 85,688,567	$ 85,298,846	99.55 %	$ 389,721	$ 85,688,567	100.00 %
2017	$ 89,051,368	$ 88,689,493	99.59 %	$ 361,875	$ 89,051,368	100.00 %
2018	$ 90,961,693	$ 90,579,847	99.58 %	$ 381,846	$ 90,961,693	100.00 %
2019	$ 95,260,090	$ 94,911,727	99.63 %	$ 348,363	$ 95,260,090	100.00 %
2020	$ 116,077,302	$ 115,568,642	99.56 %	$ 508,660	$ 115,568,642	99.56 %
2021	$ 121,465,415	$ 120,890,204	99.53 %	$ 575,211	$ 120,890,204	99.53 %
2022	$ 124,766,022	$ 124,049,286	99.43 %	$ 716,736	$ 124,049,286	99.43 %
2023	$ 133,519,390	$ 133,033,445	99.64 %	$ 485,945	$ 133,033,445	99.64 %
2024	$ 156,934,270	$ 155,731,618	99.23 %	$ 1,202,652	$ 155,731,618	99.23 %
2025	$ 156,041,548.00	$ 71,645,548.00	45.9144 %	N/A	$ 71,645,548.00	45.9144 %

The amounts presented represent the amounts levied for the indicated year. The actual receipts vary dependent on the year tax collections and levy adjustments from prior years

Source: Dakota County Department of Property Tax and Public Records

Tax Rates:

Property Tax Rates (1)
Last Ten Fiscal Years

Tax Collection Year		Rate	General Fund	Community Service Special Revenue Fund	Debt Service Fund	Total
2022		Tax Capacity Rate	11.955 %	0.723 %	7.293 %	19.971 %
2022		Market Value Rate	0.313 %	- %	- %	0.313 %
2023		Tax Capacity Rate	11.164 %	0.633 %	6.107 %	17.904 %
2023		Market Value Rate	0.298 %	- %	- %	0.298 %
2024		Tax Capacity Rate	11.071 %	0.614 %	11.939 %	23.624 %
2024		Market Value Rate	0.301 %	- %	- %	0.301 %
2025		Tax Capacity Rate	10.959 %	0.577 %	11.432 %	22.968 %
2025		Market Value Rate	0.283 %	- %	- %	0.283 %
2026		Tax Capacity Rate	13.010 %	0.498 %	11.392 %	24.900 %
2026		Market Value Rate	0.289 %	- %	- %	0.289 %
2027	(2)	Tax Capacity Rate	12.772 %	0.464 %	13.663 %	26.899 %
2027		Market Value Rate	0.282 %	- %	- %	0.282 %
2028	(2)	Tax Capacity Rate	12.691 %	0.439 %	16.386 %	29.516 %
2028		Market Value Rate	0.276 %	- %	- %	0.276 %
2029	(2)	Tax Capacity Rate	12.603 %	0.412 %	19.809 %	32.825 %
2029		Market Value Rate	0.269 %	- %	- %	0.269 %
2030	(2)	Tax Capacity Rate	12.476 %	0.387 %	23.820 %	36.684 %
2030		Market Value Rate	0.263 %	- %	- %	0.263 %

(1) Tax capacity is calculated by applying class rates (for specific property classifications such as residential, commercial, etc.) to the assessed market value. Class rates are periodically changed by the state.
(2) Data forecasted based on historical trends.

Source: Dakota County Department of Property Tax and Public Records

Long-Term Debt Obligations:

Issue	Type	Issue Date	Interest Rate (%)	Issue Amount	Final Maturity	Principal 6/30/2026	Principal Due in One Year
2016A School Building Bonds	Bond	2/16/2016	1.00-5.00	112,150,000	2/1/2030	-	-
2023A School Building Bonds	Bond	9/14/2023	3.94	300,000,000	2/1/2044	291,375,000	1,525,000
2026A School Building Bonds	Bond	4/2/2026	3.78	145,700,000	2/1/2046	145,700,000	18,040,000
2012LA ATP Building	Lease	6/29/2012	4.54	5,028,875	6/1/2027	407,604	407,604
2014LB School Addition (PV)	Lease	11/25/2014	2.91	4,200,000	2/1/2030	1,308,446	313,075
2010A Certificates	COP	10/1/2010	2.00-3.50	2,705,000	4/1/2026	-	-
2013B Certificates	COP	12/1/2013	2.00-4.00	13,710,000	2/1/2029	3,260,000	1,045,000
2020A Certificates	COP	5/7/2021	2.00-4.00	8,960,000	2/1/2029	3,945,000	945,000
2021A Certificates	COP	4/1/2021	2.00-4.00	9,005,000	4/1/2031	4,810,000	915,000
2022B Certificates of Participation	COP	3/10/2022	3.00-5.00	9,775,000	4/1/2037	7,790,000	570,000

(1) Obligations for the 2016A School Building Bonds were met and reissued as part of the 2026A School Building and Refunding Bonds. The information in the table includes the original maturity date, but no current debt obligations exist for this issue.

Long-Term Debt – Minimum Future Payments Summary:

Year Ending June 30,	General Obligation Bonds		Capital Leases		Certificates of Participation	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	19,320,000	15,583,400	699,838	64,679	3,565,000	742,313
2027	19,565,000	18,448,098	720,679	43,837	3,475,000	609,363
2028	14,880,000	18,615,250	322,380	26,990	3,605,000	476,425
2029	13,900,000	17,871,250	331,906	17,463	3,725,000	355,325
2030	16,390,000	17,176,250	341,086	7,543	2,665,000	247,235
2031-2035	100,640,000	72,408,000	-	-	4,690,000	607,030
2036-2040	122,650,000	45,870,200	-		1,645,000	74,400
2041-2046	149,050,000	19,681,725	-		-	-
	$ 456,395,000	$ 225,654,173	$ 2,415,889	$ 160,512	$ 23,370,000	$ 3,112,091

Legal Debt Margin Information:

	as of June 30,				
	2021	**2022**	**2023**	**2024**	**2025**
Estimated market value (MV)	20,353,002,736	21,847,589,915	24,848,181,413	26,277,844,354	26,857,551,027
Debt limit (15% of MV)	3,052,950,410	3,277,138,487	3,727,227,212	3,941,676,653	4,028,632,654
Debt applicable to limit					
General Obligation Bonds	124,628,164	127,013,084	79,483,775	388,661,191	373,443,148
Less cash in reserves for repayment	(3,636,775)	(4,543,912)	(5,776,225)	(8,151,553)	(9,258,597)
Total debt applicable to limit	120,991,389	122,469,172	73,707,550	380,509,638	364,184,551
Legal Debt Margin	$ 2,931,959,021	$ 3,145,581,491	$ 3,653,519,662	$ 3,561,167,015	$ 3,664,448,103
Net debt as a % of debt limit	3.96%	3.74%	1.98%	9.65%	9.04%

Long-Term Debt – Minimum Future Payments – General Obligations Bonds:

Year Ending June 30,	2016A School Building (1)		2023A School Building		2026A School Building & Refunding		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	10,695,000	2,318,400	8,625,000	13,265,000	-	-	19,320,000	15,583,400
2027	-	-	1,525,000	12,833,750	18,040,000	5,614,348	19,565,000	18,448,098
2028	-	-	1,545,000	12,757,500	13,335,000	5,857,750	14,880,000	18,615,250
2029	-	-	2,135,000	12,680,250	11,765,000	5,191,000	13,900,000	17,871,250
2030	-	-	3,705,000	12,573,500	12,685,000	4,602,750	16,390,000	17,176,250
2031	-	-	15,250,000	12,388,250	1,250,000	3,968,500	16,500,000	16,356,750
2032	-	-	18,000,000	11,625,750	1,350,000	3,906,000	19,350,000	15,531,750
2033	-	-	19,250,000	10,725,750	1,450,000	3,838,500	20,700,000	14,564,250
2034	-	-	20,465,000	9,763,250	1,600,000	3,766,000	22,065,000	13,529,250
2035	-	-	17,500,000	8,740,000	4,525,000	3,686,000	22,025,000	12,426,000
	$ 10,695,000	$ 2,318,400	$ 108,000,000	$ 117,353,000	$ 66,000,000	$ 40,430,848	$ 184,695,000	$ 160,102,248

(1) Obligations for the 2016A School Building Bonds were met and reissued as part of the 2026A School Building and Refunding Bonds. The information in the table includes the original maturity date, but no current debt obligations exist for this issue.

Long-Term Debt – Minimum Future Payments – Capital Leases:

Year Ending June 30,	ALC/TP Building		Elementary Addition (PV)		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	395,800	19,347	304,038	45,332	699,838	64,679
2027	407,604	7,542	313,075	36,295	720,679	43,837
2028			322,380	26,990	322,380	26,990
2029			331,906	17,463	331,906	17,463
2030			341,217	7,544	341,086	7,543
2031					-	-
2032					-	-
2033					-	-
2034					-	-
2035					-	-
	$ 803,404	$ 26,889	$ 1,612,615	$ 133,625	$2,415,889	$ 160,512

Long-Term Debt – Minimum Future Payments – Certificates of Participation:

Year Ending June 30,	2010A Certificates of Participation		2013B Certificates of Participation		2020A Certificates of Participation	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	220,000	7,700	1,010,000	163,138	905,000	134,000
2027			1,045,000	127,788	945,000	97,800
2028			1,085,000	88,600	980,000	60,000
2029			1,130,000	45,200	1,000,000	40,400
2030					1,020,000	20,400
2031						
2032						
2033						
2034						
2035-39						
	$ 220,000	$ 7,700	$ 4,270,000	$ 424,725	$ 4,850,000	$ 352,600

Long-Term Debt – Minimum Future Payments – Certificates of Participation (continued):

Year Ending June 30,	2021A Certificates of Participation		2022B Certificates of Participation		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	890,000	120,875	540,000	316,600	3,565,000	742,313
2027	915,000	94,175	570,000	289,600	3,475,000	609,363
2028	945,000	66,725	595,000	261,100	3,605,000	476,425
2029	970,000	38,375	625,000	231,350	3,725,000	355,325
2030	985,000	26,735	660,000	200,100	2,665,000	247,235
2031	995,000	13,930	690,000	167,100	1,685,000	181,030
2032			720,000	139,500	720,000	139,500
2033			740,000	117,900	740,000	117,900
2034			760,000	95,700	760,000	95,700
2035-39			2,430,000	147,300	2,430,000	147,300
	$ 5,700,000	$ 360,815	$ 8,330,000	$ 1,966,250	$ 23,370,000	$ 3,112,090

Fund Balances of Governmental Funds:

	Fiscal Year					
	2020	2021	2022	2023	2024	2025
General Fund						
Nonspendable	1,282,831	647,657	3,932,377	1,814,179	1,176,877	1,198,093
Restricted	10,072,358	13,093,480	16,883,660	13,538,337	15,459,447	21,782,510
Assigned	1,271,880	7,128,748	13,744,165	19,458,897	26,396,719	19,374,130
Unassigned	45,737,258	63,988,692	59,534,594	56,839,880	68,559,006	76,238,975
Total General Fund	58,364,327	84,858,577	94,094,796	91,651,293	111,592,049	118,593,708
All other governmental funds						
Reserved	-	-	-	-	-	-
Unreserved, reported in						
Special revenue funds	-	-	-	-	-	-
Capital Projects – Building Construction Fund	-	-	-	-	-	-
Debt Service Fund	-	-	-	-	-	-
Nonspendable	497,327	473,170	445,313	404,986	570,305	544,290
Restricted (1)	16,169,103	19,061,145	15,879,212	17,094,771	323,863,040	240,820,932
Unassigned, reported in						
Capital Projects – Building Construction Fund	-	-	-	(61,746)	-	-
Debt Service Funds	-	-	-	-	-	-
Total all other governmental funds	$ 16,666,430	$ 19,534,315	$ 16,324,525	$ 17,438,011	$ 324,433,345	$ 241,365,222

Change in Fund Balances of Governmental Funds (Actuals):

	Fiscal Year					
	2020	2021	2022	2023	2024	2025
Revenues						
Local sources						
Taxes	95,664,211	116,395,290	122,337,786	$125,761,506	134,617,074	157,437,903
Investment earnings	1,595,266	106,618	236,959	5,469,200	20,976,647	22,588,938
Other	17,975,164	9,187,718	14,530,742	22,126,052	19,634,148	18,497,896
State sources	296,520,589	300,697,987	304,368,150	319,028,625	366,344,570	378,670,300
Federal sources	16,894,745	35,520,203	41,968,413	30,949,226	27,909,460	19,428,019
Total revenues	428,649,975	461,907,816	483,442,050	503,334,609	569,481,899	596,623,056
Expenditures						
Current						
Administration	16,978,484	17,240,096	18,093,029	19,634,436	15,201,514	15,589,653
District support services	13,024,402	12,338,544	13,836,251	14,074,008	15,910,407	16,821,646
Elementary and secondary instruction	179,117,976	189,442,516	203,653,924	213,682,467	221,696,371	224,700,071
Vocational education instruction	5,104,823	5,052,494	5,500,400	5,695,353	6,046,736	6,160,154
Special education instruction	76,516,745	77,148,300	83,456,701	89,884,377	96,379,273	103,579,812
Instructional support services	23,078,098	21,506,153	23,679,065	27,604,925	28,957,113	38,259,020
Pupil support services	27,564,639	29,228,298	35,089,618	38,515,802	42,643,826	43,710,810
Sites and buildings	30,069,134	30,408,462	28,103,226	30,975,242	32,090,758	28,482,101
Fiscal and other fixed cost programs	671,312	1,237,889	1,209,218	1,518,389	2,430,752	1,823,914
Food service	10,890,508	10,538,159	15,007,297	16,916,134	19,091,283	19,619,863
Community service	8,606,173	8,164,705	9,601,763	10,023,961	11,194,280	10,966,861
Capital outlay	15,362,092	22,311,175	29,943,391	14,761,228	44,638,418	124,581,622
Debt service						
Principal	13,251,596	14,703,513	16,063,955	19,060,338	22,698,345	22,328,307
Interest and fiscal charges	6,333,341	6,005,061	5,809,628	5,543,215	5,015,253	22,443,329
Total expenditures	426,569,323	445,325,365	489,047,466	507,889,875	563,994,329	679,067,163
Revenues over (under) expenditures	2,080,652	16,582,451	(5,605,416)	(4,555,266)	5,487,570	(82,444,107)
Other financing sources (uses)						
Transfers in	399,229	34,763	92,212	211,175	146,105	152,468
Transfers out	(399,229)	(34,763)	(92,212)	(211,175)	(146,105)	(152,468)
Refunding debt issued	-	-	11,235,000	-	-	-
Debt issued	8,960,000	9,005,000	9,775,000	-	300,000,000	-
Premium on debt issued	544,202	536,557	1,923,457	-	11,948,501	-
Discount on debt issued	-	-	-	-	-	-
Subscription based IT arrangements	-	-	-	2,277,418	7,719,153	5,057,085
Insurance Recovery	25,413	46,259	7,623	98,736	145,839	90,815
Bond refunding payments	-	-	(12,110,000)	-	-	-
Capital leases and other loans	-	-	18,115	70,597	994,841	364,657
Judgements for the School District	-	-	-	-	-	-
Sale of capital assets/real property	855,871	191,868	782,650	778,465	640,186	865,086
Total other financing sources (uses)	10,385,486	9,779,684	11,631,845	3,225,216	321,448,520	6,377,643
Net change in fund balances	12,466,138	26,362,135	6,026,429	(1,330,050)	326,936,090	(76,066,464)

Glossary of Terms and Acronyms

A

Accounting System: The set of records and procedures used to record, classify, and report information on an entity's financial activity and operations.

Accrual Basis of Accounting: An accounting method in which revenues are recorded when earned and expenditures are recorded when incurred, regardless of when cash is received or paid

ACT (The American College Testing Program): A standardized college admissions test widely used for application to postsecondary institutions.

Adjusted Marginal Cost Pupil Units: A funding calculation based on pupil units that uses the greater of current-year enrollment or a weighted average of 77% current-year and 23% prior-year adjusted pupil units.

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

Adjusted Pupil Units (APU): The total number of pupil units served by a district, adjusted for students attending or leaving under tuition agreements with other districts.

Allotment: A portion of an appropriation or fund designated for a specific purpose or time period.

Apportionment: The distribution of funds or resources among entities according to a specified formula or basis.

Assessed Valuation: The value assigned to property by a government for tax purposes.

Assessment: The process of determining the taxable value of property, or the value assigned as a result of that process.

Assets: Economic resources owned or controlled by an entity.

Audit: An independent examination of financial statements to ensure compliance with accounting standards and to provide an opinion on their accuracy.

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

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

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

B

BAC (Budget Advisory Council): A group of district stakeholders and community members which contribute to the financial direction of the district.

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

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

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

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

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

C

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

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

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

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

CPU: Child per housing unit

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

D

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

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

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

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

E

Educational Benefits Application: An annual application completed by families to determine eligibility for state and federal benefits. Although all students receive free meals in Minnesota as of July 1, 2023, this application is still used to determine eligibility for additional funding and fee reductions (e.g., athletics, activities, testing, and community education).

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

Employee Benefits: Compensation provided in addition to salary, such as health insurance, retirement contributions, and paid leave.

Enrollment: The total number of students registered in a school or district at a given time, typically measured in the fall (October 1 in Minnesota).

Entry: The recording of a financial transaction in the accounting system.

Equalization: The process of reducing disparities in tax rates or tax bases among jurisdictions, or among properties within the same class.

Expenditures: Costs incurred during a fiscal year, whether paid or unpaid, including operating expenses, capital outlays, and debt interest.

Expenditures Per Pupil: Total expenditures divided by a measure of student count, such as enrollment or average daily membership.

Expenses: Costs incurred in the normal course of operations.

F

Fiscal Year: A 12-month period used for budgeting and financial reporting; in Minnesota school districts, it runs from July 1 through June 30.

Free School Meals: Beginning July 1, 2023 all students are eligible for free school meals via a state-funded program. The cost of meals served to students who do not qualify for free or reduced-price meals is reimbursed by the state of Minnesota.

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

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

Fund Balance (equity): The difference between a fund's assets and liabilities.

Federal Sources: Revenues received from federal government appropriations.

Fiduciary Funds: Funds used to account for resources held on behalf of others, such as individuals or organizations.

Formula Allowance: Minnesota's basic per-pupil funding amount that provides the majority of general education revenue to school districts.

G

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

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

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

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

H

High School: A secondary school offering the final years of high school work necessary for graduation, usually including grades 9-12.

I

Interest: The cost of borrowing money, typically expressed as a percentage of the amount borrowed.

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

J

No entries

K

Kindergarten: A category of early education that may include transitional kindergarten, kindergarten, and pre-first-grade students, typically within elementary schools.

L

Lease: A contract in which the owner of an asset (lessor) grants another party (lessee) the right to use the asset for a specified period.

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

Lessor: The party that owns an asset and grants its use under the terms of a lease.

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

Liabilities: Financial obligations representing amounts owed to creditors, employees, governments, or other parties.

LTFMR (Long-Term Facilities Maintenance Revenue): Revenue designated for the maintenance and repair of school district facilities over time.

M

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

Marginal Cost Pupil Unit: A pupil count calculation used for funding purposes, based on a formula that combines 77% of the current year's enrollment and 23% of the prior year's enrollment.

Market Value: The value assigned to property by an assessor, intended to reflect its estimated selling price on the open market.

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

Minnesota Department of Education (MDE): The state agency responsible for overseeing K–12 public education in Minnesota.

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

N

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

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

O

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

P

Professional Growth Plan (PGP): Staff development program in which building teachers directly assist in implementing staff training

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

Public Employees Retirement Association (PERA): A public agency that administers pension plans for non-teaching employees of local governments, including school districts.

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

Q

No entries

R

Review and Comment: A process in which the Minnesota Department of Education evaluates and provides feedback on the feasibility of proposed school district building projects.

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

Reserve: An amount set aside for some specified purpose.

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

Resident Pupil Units (RPU): A weighted count of resident pupils in ADM used in the calculation of state aid and local tax levies.

RMV (Residential Market Value): The market value of residential property.

Revenues: Funds received by a government entity from external sources, excluding proceeds from debt, investment liquidation, or fiduciary activities.

S

School Board: An elected or appointed body established according to state law and responsible for overseeing educational activities in the school district.

School District: A local administrative unit responsible for operating public schools within a defined geographic area.

Social Security (FICA) Taxes: Federal Insurance Contributions Act payroll taxes paid by employees and employers to fund Social Security and Medicare programs, including retirement and disability benefits.

Statute: A written law enacted by a legislative body.

STEM: An acronym for Science, Technology, Engineering and Mathematics

T

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

Tax Capacity: The taxable value of property, determined by its market value, classification, and state-established class rates.

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

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

Transfer: The movement of money between funds in accordance with legal and regulatory requirements.

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

U

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

V

No entries

W

Weighted Pupil Units: A method of assigning different values to students based on grade level or other factors for funding purposes (e.g., grades 1–6 may count as 1.06 units, grades 7–12 as 1.3 units).

X

No entries

Y

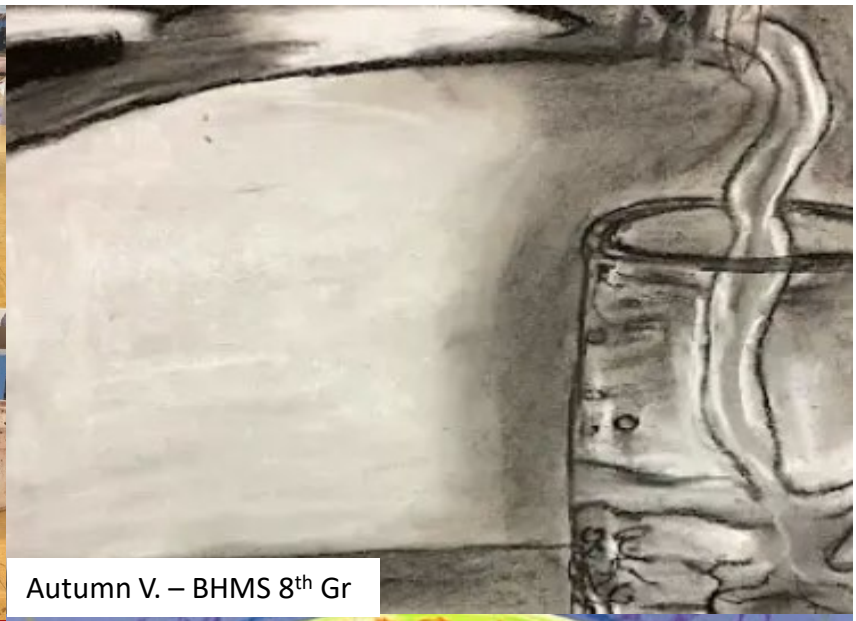
No entries

Z

No entries



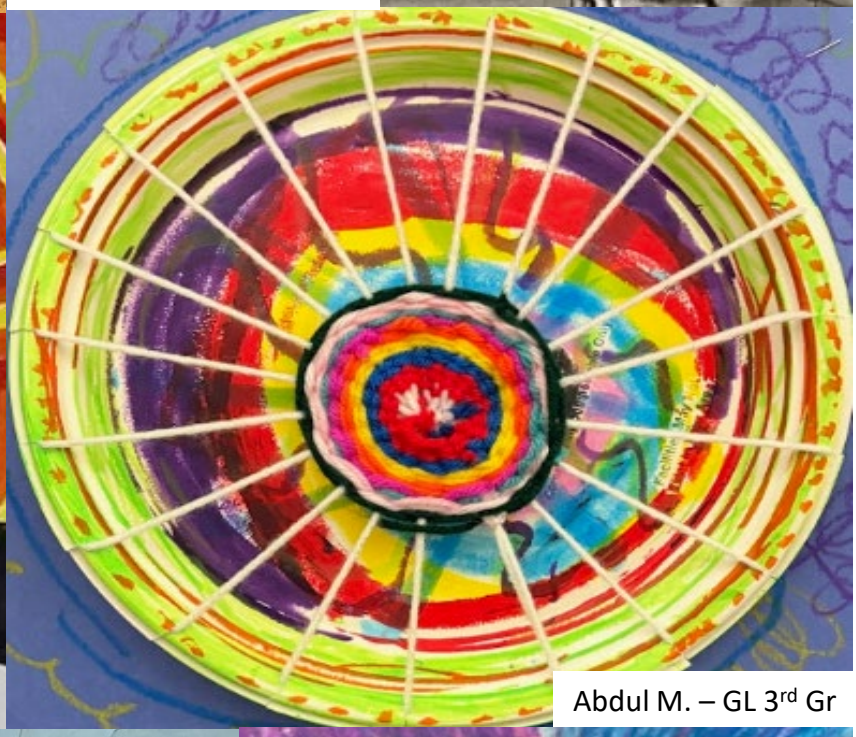
Evelyn M. – SHMS 8th Gr



Autumn V. – BHMS 8th Gr



Aaron C. – CP 4th Gr



Abdul M. – GL 3rd Gr



Aria V. – DHMS 6th Gr



Kaitlin H. – NV 5th Gr



Sage W. – RP 3rd Gr



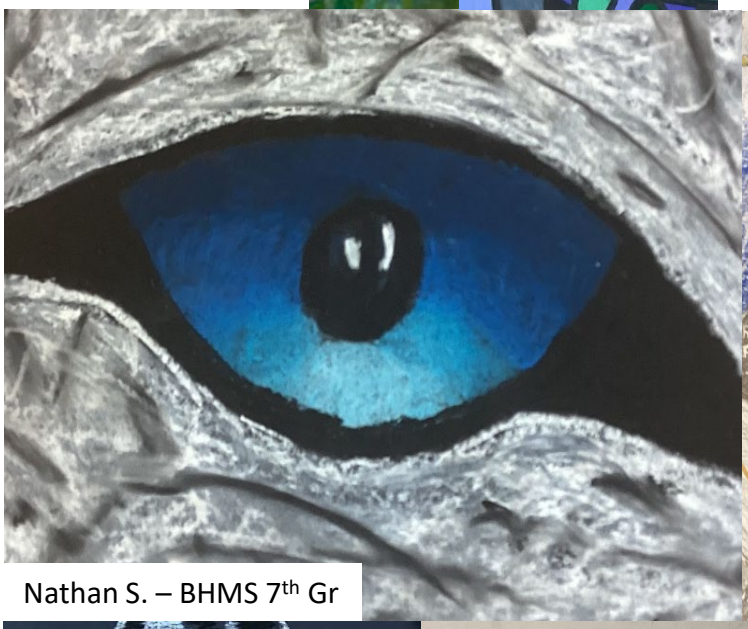
Abigail A. – RP 1st Gr



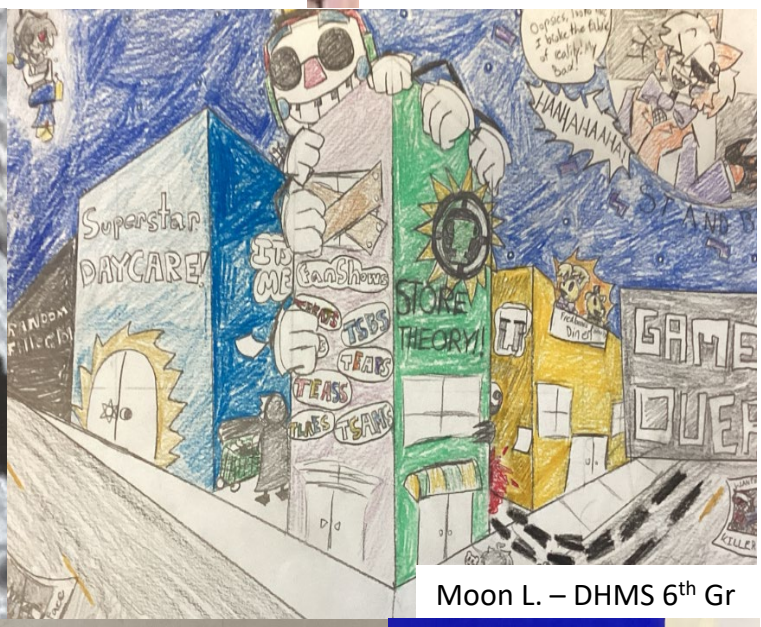
Kaia M. – SHMS 8th Gr



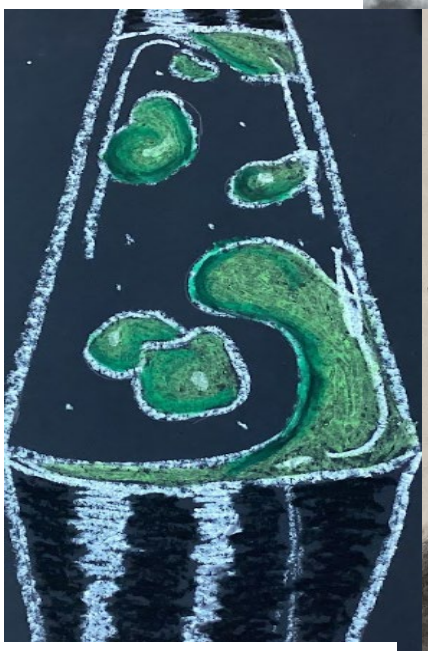
Estelle E. – RP Kindergarten



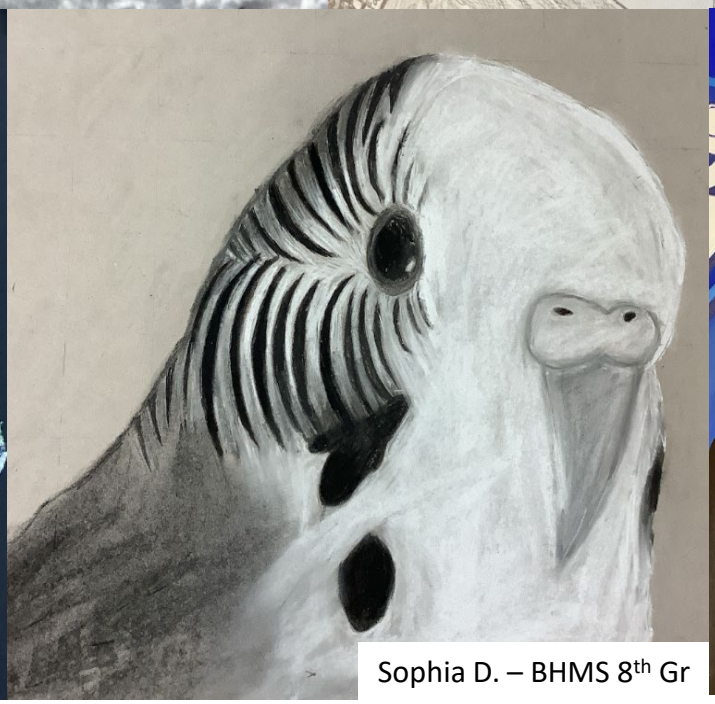
Nathan S. – BHMS 7th Gr



Moon L. – DHMS 6th Gr



Emmaline V. – BHMS 7th Gr



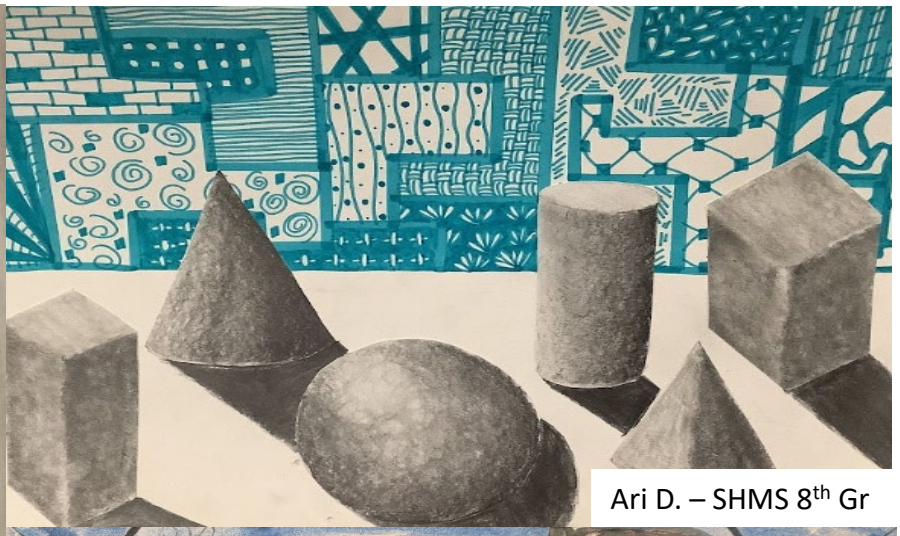
Sophia D. – BHMS 8th Gr



Viv V. – SHMS 8th Gr



Siri P. – DHMS 8th Gr



Ari D. – SHMS 8th Gr



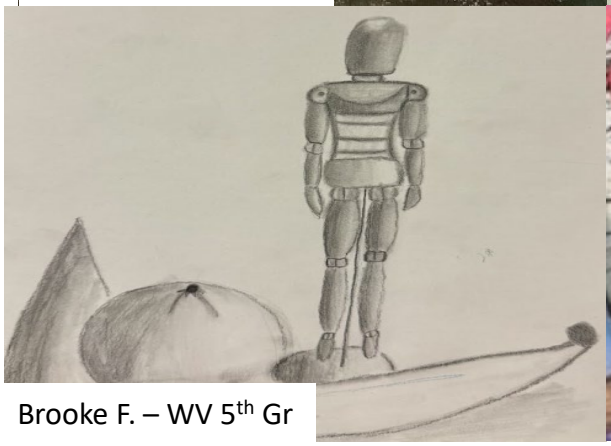
Maddie W. – GL 5th Gr



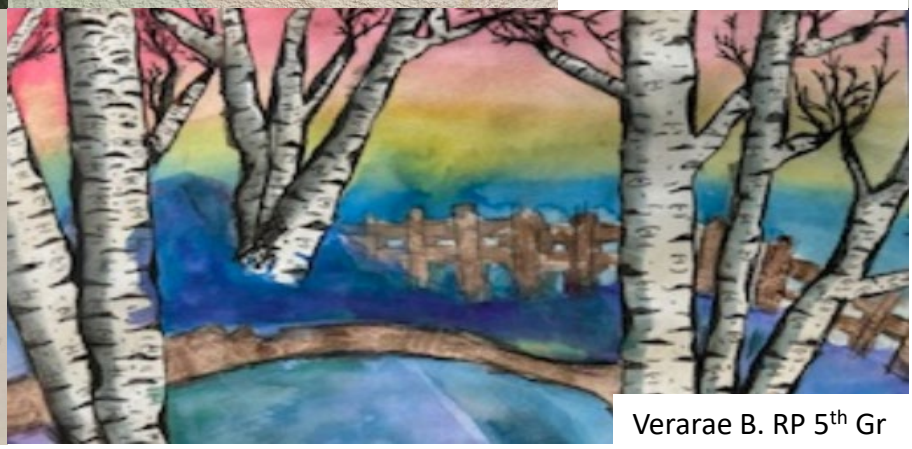
Maggie F. – NV 5th Gr



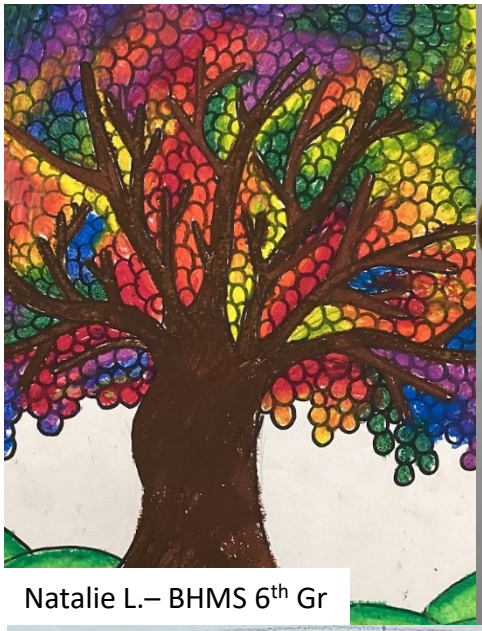
Aanvi M. – DHMS 6th Gr



Brooke F. – WV 5th Gr



Verarae B. RP 5th Gr



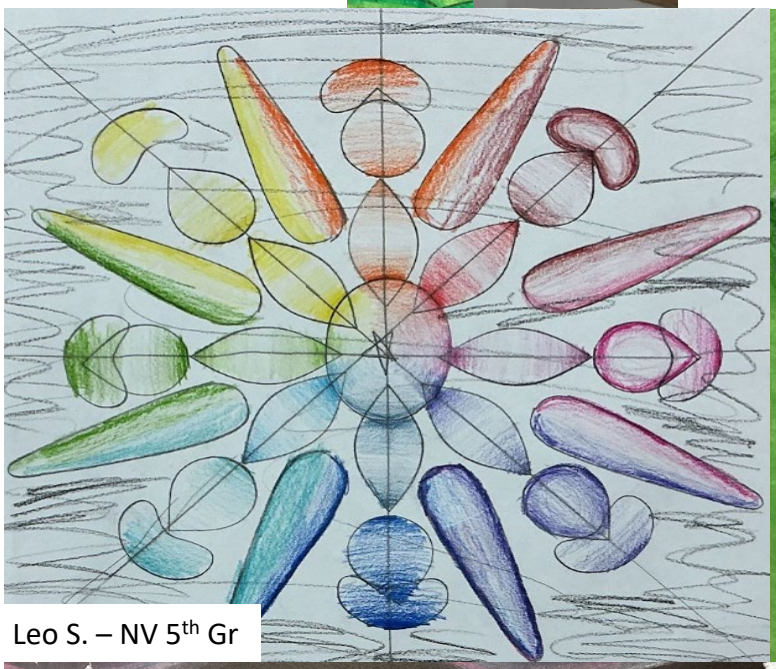
Natalie L.– BHMS 6th Gr



Pax W.– DHMS 7th Gr



Nusayba N. WV 4th Gr



Leo S. – NV 5th Gr



Andi N. – CP 4th Gr



Astrid H. – WL 5th Gr



Amelia L. – GL 1st Gr

ACADEMICS · ARTS · ATHLETICS

DISTRICT196

One District. Infinite Possibilities.

Preliminary Budget

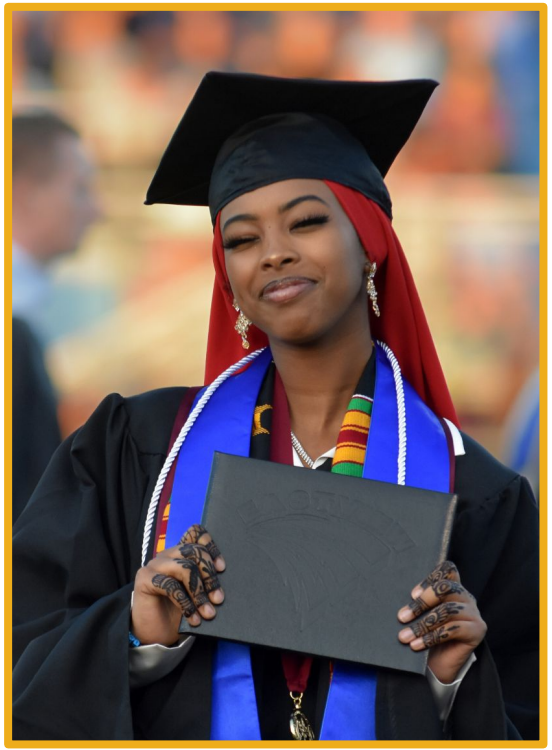
2026-27 Fiscal Year

DISTRICT196

One District. Infinite Possibilities.



STRATEGIC ROADMAP



MISSION

Educating, developing, and inspiring our students for lifelong success.

VISION

- Developing the whole student and honoring diverse needs and cultures.
- Engaging students with opportunities in academics, arts and athletics.

CORE VALUES

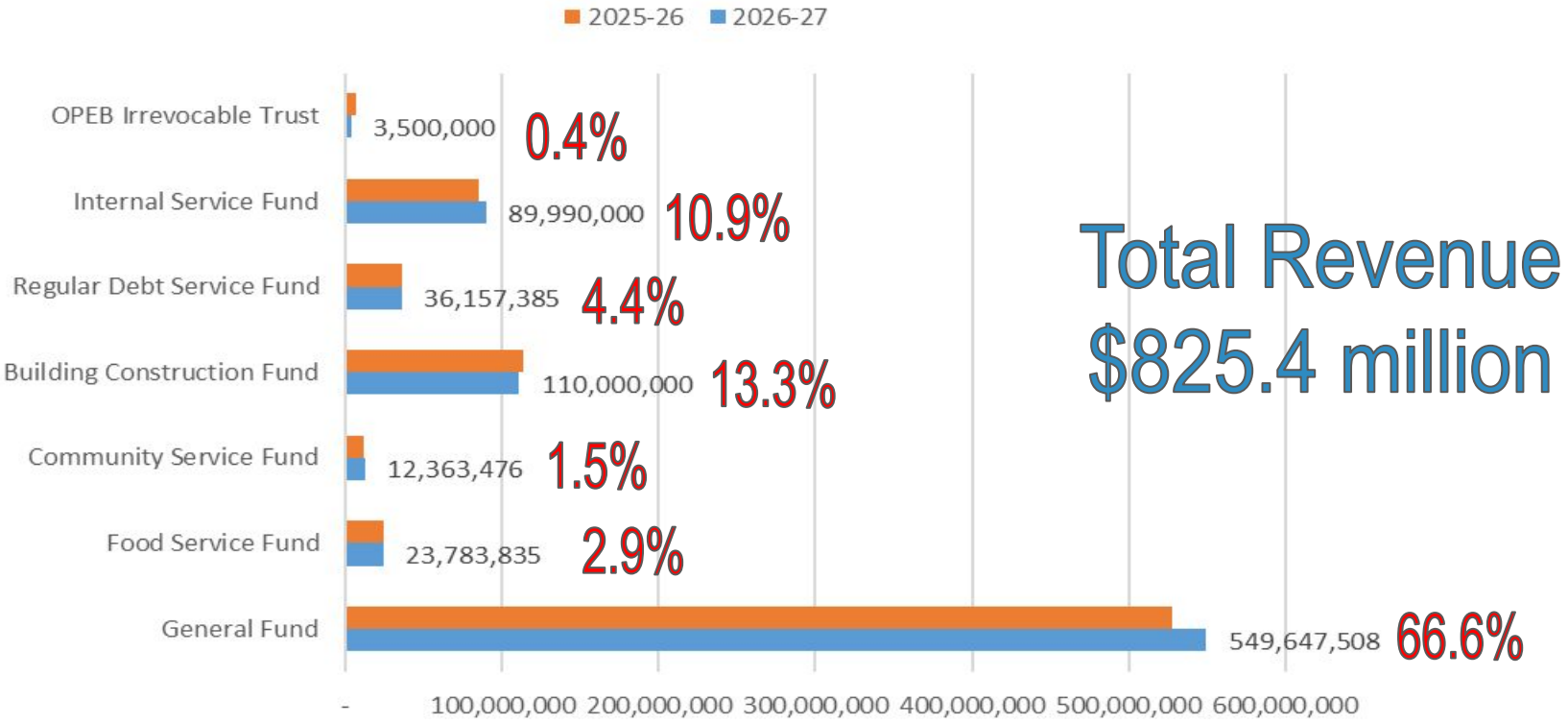
Student-Centered • Empathy • Wellness • Integrity • Achievement
Collaboration • Community • Lifelong Learning

STRATEGIC PRIORITIES

Wellbeing • Achievement • Equity • **Resources**

EDUCATE. DEVELOP. INSPIRE.

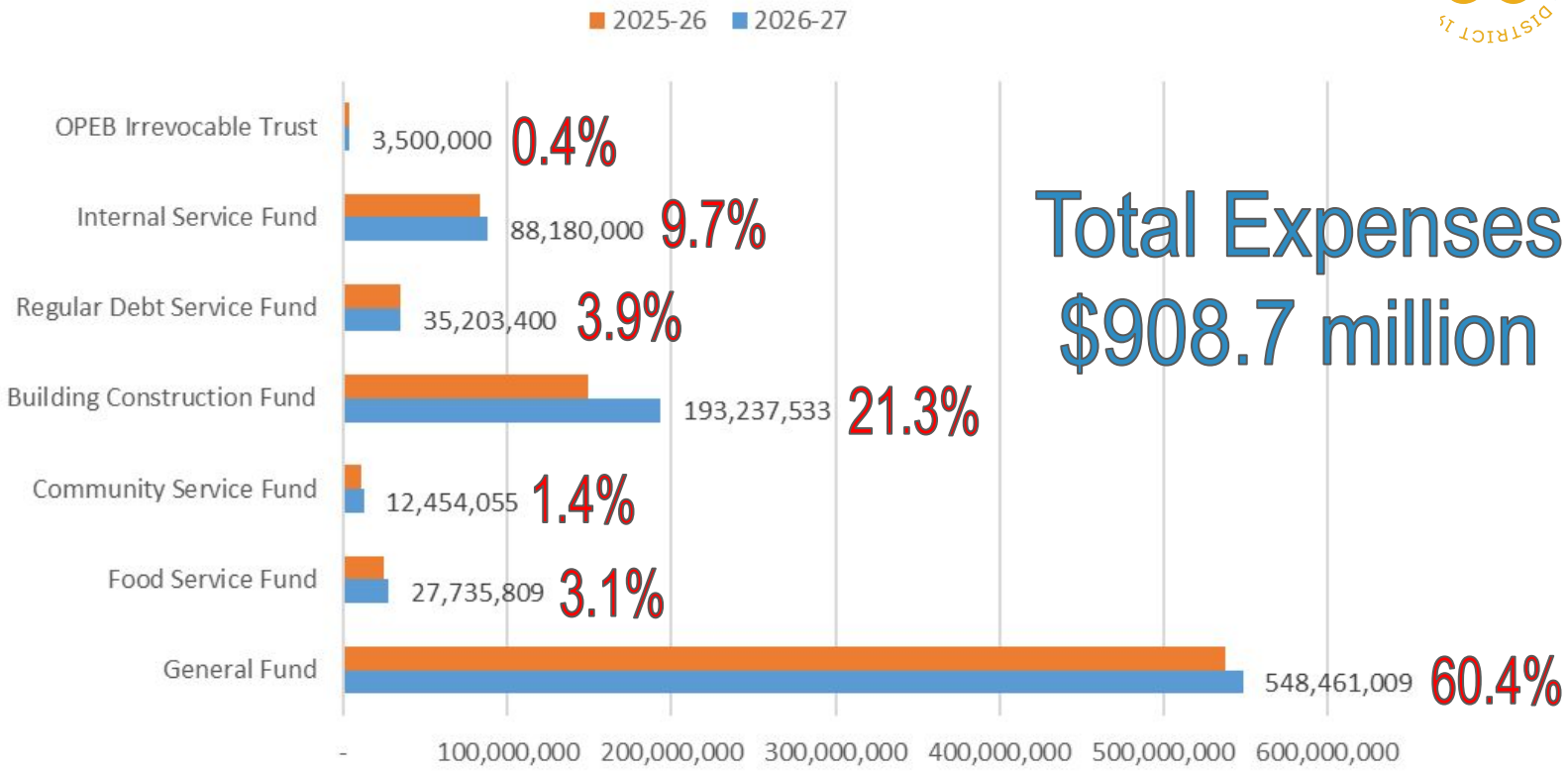
Budget Overview – All Funds



Total Revenue
$825.4 million

EDUCATE. DEVELOP. INSPIRE.

Budget Overview – All Funds



Total Expenses
$908.7 million

EDUCATE. DEVELOP. INSPIRE.

Fund Balance Summary - All Funds

Fund	Projected Fund Balance 7/1/2026	FY27 Revenue	FY27 Expenditures	Fund Balance 6/30/2027	Change in Fund Balance 6/30/2027
General Fund					
Total General Fund	**108,936,628**	**549,647,508**	**548,461,009**	**110,123,127**	**1,186,499**
Special Revenue Funds					
Food Service	11,504,366	23,783,835	27,735,809	7,552,392	(3,951,974)
Community Service	5,128,539	12,363,476	12,454,055	5,037,960	(90,579)
Total Special Revenue Funds	**16,632,905**	**36,147,311**	**40,189,864**	**12,590,352**	**(4,042,553)**
Building Construction Fund					
2023 Bond Referendum Funds	179,411,437	110,000,000	193,237,533	96,173,904	(83,237,533)
Total Building Construction Fund	**179,411,437**	**110,000,000**	**193,237,533**	**96,173,904**	**(83,237,533)**
Debt Service Funds					
Regular, excludes refunding	9,840,487	36,157,385	35,203,400	10,794,472	953,985
Total Debt Service Funds	**9,840,487**	**36,157,385**	**35,203,400**	**10,794,472**	**953,985**
Internal Service Funds					
GASB #16	3,312,744	1,200,000	700,000	3,812,744	500,000
Self-Insured Dental	377,036	490,000	480,000	387,036	10,000
Self-Insured Health	7,677,444	88,300,000	87,000,000	8,977,444	1,300,000
Total Internal Service Funds	**11,367,224**	**89,990,000**	**88,180,000**	**13,177,224**	**1,810,000**
Custodial & Fiduciary Funds					
LCTS Fiscal Host Account	1,270,000	-	-	1,270,000	-
OPEB Irrevocable Trust	68,529,246	3,500,000	3,500,000	68,529,246	-
Total Trust	**69,799,246**	**3,500,000**	**3,500,000**	**69,799,246**	**-**
Total All Funds	**395,987,927**	**825,442,204**	**908,771,806**	**312,658,325**	**(83,329,602)**



QUESTIONS & RECOMMENDED APPROVAL

Rosemount • Apple Valley • Eagan
Public Schools

Educating, developing, and inspiring our students for lifelong success.

Meeting Date: **06/22/2026** Place on Agenda: **Old Business** Action Requested: **Approval**

Topic: **Administrative Regulation 801.5AR, Community Use of District Facilities**

Presenter(s): **Khia Bruse** Title(s): **Director of Community Education**

Background
District 196 is preparing to open two new activity centers in 2026, expanding opportunities for school and community programming. Because these facilities did not exist when the current fee structure in District Regulation 801.5AR was established, rental rates need to be defined.

To inform a recommendation of fees for the School Board, community education staff conducted a market comparison of activity center and high school gymnasium rental rates across neighboring and comparable school districts. Based on this analysis, community education recommends implementing a consistent per-court, per-hour rate structure across both facility types at the high schools.

The proposed rates, ranging from no charge for Class I users to $60 per court, per hour for Class IV users, fall within the range charged by peer districts and are designed to support operational sustainability, equitable community access, and administrative simplicity.

Community Education is also recommending a $5 increase for the rental of audiovisual (AV) equipment.

The document formatting has been revised to ensure ADA compliance and remove any repetitive rates.

Alternatives
1. Do not approve the proposed fee increases for facility use.
2. Suggest different fees or changes.

Recommendation
Approve the proposed facility use fee increases.

INDEPENDENT SCHOOL DISTRICT 196
Rosemount-Apple Valley-Eagan Public Schools
Educating, developing, and inspiring our students for lifelong success.

Series Number **801.5AR** Adopted **January 1977** Revised **July 2025**

Title **Community Use of District Facilities**

1. **Calendar**

1.1 A master calendar with all school events for the coming year will be kept by the Community Education Facility Services Center.

1.2 Each school principal will turn in a school schedule of events to the Facility Services Center by May 1.

1.3 Notice of any changes made after May 1 will be sent to the Facility Services Center. After May 1, if a school activity date must be added or changed to a time when a community activity is already scheduled, priority will be given to the community group, and Facility Services Center staff will work with the school to resolve the conflict.

2. **Request for Facilities**

2.1 Community groups or individuals must submit their request to use district facilities or equipment to the Facility Services Center.

2.2 Access to district facilities will be prioritized as follows:

2.2.1 First priority – K-12 activities;

2.2.2 Second priority – Activities sponsored by the Community Education Department;

2.2.3 Third priority – City park and recreation departments, community athletic associations, and other non-school community groups (such as Scouts, 4-H, swim clubs, etc.);

2.2.4 Fourth priority – Individuals and groups that use facilities for non-commercial purposes, and non-profit organizations, and

2.2.5 Fifth priority – Individuals, private agencies, companies, or vendors that use facilities for commercial purposes or profit.

2.3 Applications for use of district facilities for events at which 200 or more people are expected to attend must be received by the Facility Services Center at least six weeks prior, but not more than one year prior, to the event. A deposit may be required.

2.4 Applications for use of fields and grounds must be received by the Facility Services Center each year by February 1 for spring and summer use, and by June 1 for fall use. Applications received after the above dates will be accepted if space is available.

2.5 All other facility use requests must be received no less than three weeks prior to the date of requested use. Any exceptions to the stated deadlines must be approved by the Community Education Manager.

2.6 When a facility use application is approved, the applicant will receive a facilities permit, drafted by the Facility Services Center, defining the times, fees, cancellation provisions, and a copy of the District's Building Use Rules and Regulations related to facility use.

2.6.1 The facilities permit must be signed and returned to the Facility Services Center to complete the reservation process.

2.7 The Facility Services Center will send each school principal and the building chief a weekly schedule of activities for their school.

3. **Scheduling Priorities**

3.1 Middle schools are considered the major centers for Community Education Department activities and classes.

3.2 High schools are to be scheduled for classes and community use only if particular equipment or space is needed and available at the high school buildings. **High school activity centers will be scheduled during regular community use hours in the evening and on weekends after high school activities and events are scheduled.**

3.3 Elementary school gyms, cafeterias, multi-purpose rooms, and media centers/libraries may be scheduled for community use, as school activities permit. Classroom space may be made available to meet special needs with the permission of the school principal.

4. **Athletic and Fine Arts Camps, Clinics, and Tournaments**

4.1 Camps, clinics, and tournaments may be sponsored and/or conducted by area athletic associations, school-recognized booster clubs, District 196 schools, District 196 employees, or outside entrepreneurs. For camps, clinics, and tournaments other than those described in section 4.2 below, the sponsoring individual and/or group must apply for a facility use permit and satisfy all facility use and liability insurance requirements.

4.2 Camps and clinics run by school employees (not sponsored by booster clubs or other outside groups) in district facilities may operate in one of the following ways. Regardless of which option is chosen, the camp coordinator must provide the Facility Services Center with information about the dates and times of the activity, which option will be used for running the activity, and a copy of the camp or clinic flyer.

4.2.1 Option 1 – The camp or clinic will be set up as a totally separate operation from District 196 or a district school.

4.2.1.1 The activity will be classified as a Class IV user of district facilities and will be subject to all Class IV responsibilities and fees. (See sections 8 and 9 for more details.)

4.2.1.2 Community Education will pass on half of the Class IV fees it receives from employee-run camps and clinics to the athletic department of the school at which the employee is employed. The school athletic director will determine appropriate use of the money for the school's athletic programs.

4.2.2 Option 2 – The camp or clinic will be run as a school district activity.

4.2.2.1 The summer or school year camp or summer clinic will be run through the Community Education Department. The Community Education Department will be responsible for collecting registrations and payment, hiring and paying staff according to board approved rates and for all other administrative tasks.

4.2.2.2 The school year clinic will be run through the school hosting the clinic. The school will be responsible for collecting registrations and payment, hiring and paying the staff according to board approved rates and for all other administrative tasks. Camps and clinics that primarily take place in high school weight rooms may operate under this paragraph even if they take place over the summer.

5. **Limitations of Use**

5.1 Smoking and Tobacco Products – Smoking and use of tobacco or tobacco products and possession of activated electronic delivery devices (e.g., liquid or electronic cigarettes, vaping devices) are prohibited on District 196 property, in buildings and on grounds, except for use by an adult in a traditional

American Indian spiritual or cultural ceremony.

5.2 Alcoholic Beverages and Mood-Altering Chemicals – Alcoholic beverages and other mood- altering chemicals are not permitted on district property at any time.

5.3 Firearms – Firearms are prohibited on district property except in the following situations:

5.3.1 When possessed by active licensed peace officers, or military personnel or students participating in military training who are on duty, performing official duties;

5.3.2 When possessed by persons authorized to carry a firearm in accordance with state law while in a motor vehicle or outside of a motor vehicle to directly place the firearm in, or retrieve it from, the trunk or rear area of the vehicle;

5.3.3 When possessed by persons who keep or store pistols or other firearms in a motor vehicle in accordance with state law;

5.3.4 When used in firearm safety or marksmanship courses or activities conducted on school property;

5.3.5 When dangerous weapons, BB guns or replica firearms are possessed by a ceremonial color guard;

5.3.6 When a gun or knife show is held on school property;

5.3.7 When possessing dangerous weapons, BB guns or replica firearms with written permission of the school principal or other person having general control and supervision of the school, and

5.3.8 By persons who are on unimproved property owned or leased by a school or school district, unless the person knows that a student is currently present on the land for a school-related activity.

5.4 Hours – Use of district facilities through the Community Education Department is limited to non-school use times between 6-10 p.m., Monday-Friday, and 8 a.m.-4 p.m., Saturday, and occasional Sundays (varying hours) unless otherwise approved by the Community Education Manager.

5.5 Liability – The applicant and/or organization agrees to assume all responsibility for damage or liability of any kind and further agrees to hold the district harmless from any expense or costs in connection with the use of district facilities. The district may require the applicant and/or organization to furnish a certificate of insurance to guarantee the conditions of the facility use agreement or any liability incurred by it and to name the district as an additional insured. District 196 may not be held liable for loss or destruction of personal items.

5.6 Cancellation – The user accepts responsibility for their costs and liabilities should their event be canceled due to scheduling conflicts or inclement weather. The Community Education Department will refund any rental or labor fees already paid if the event cannot be rescheduled.

5.7 Signage – Lawn signs related to the permitted event may be placed on the lawn of the scheduled building one day prior to and the day of the event. The user is responsible for the removal of the signs. Signs or banners posted on district property for events must not violate any city ordinance or any relevant district policies (e.g. advertising tobacco, alcohol or political advertising).

5.8 Photographs/Video – The user and their invitees may take photographs and create videos while using district facilities, but may not include images identifying the school district or a school (e.g., a photograph including the school signage) if the photographs or videos are to be used for commercial or political campaign purposes.

6. **Supervision**

6.1 Community Education-approved supervision must be in place each time schools are used for activities

scheduled through the Community Education Department. General hours of operation during the school year are 6-10 p.m., Monday-Friday, and 8 a.m. to 4 p.m., Saturday **and occasional Sundays (varying hours)**. The Community Education Manager may approve use of district facilities beyond these hours, which will result in additional supervisory and rental charges.

6.2 The Facility Services Center will inform the Facilities Department or building chiefs when additional custodial hours are needed and will also determine when a custodian is needed for weekend activities. When custodial overtime is necessary, the Facilities Service Center will contact the school building chief with the information and the building chief will schedule the appropriate staff.

6.3 The Facility Services Center will inform the Food and Nutrition Services Department when a permit is issued to use school kitchen facilities. At least one school employee designated by the Coordinator of Food and Nutrition Services must be present when a school kitchen is used.

6.3.1 When a school or school group requests use of kitchen facilities, the Facility Services Center will refer them to the Food and Nutrition Services Department to determine costs. Food Services will confirm details regarding kitchen use with the Facility Services Center.

6.3.2 When a non-school group requests use of kitchen facilities, the Facility Services Center will make arrangements with the Food and Nutrition Services Department for appropriate staffing, and bill the group accordingly.

6.3.3 For more information about use of school kitchen facilities, refer to Administrative Regulation 710.2.3AR, Use of School Kitchens.

6.4 American Red Cross-certified lifeguards employed by District 196 and approved by Community Education must be on duty for all pool rental activities and public swimming. Certified lifeguards will be provided by the Community Education Department to meet lifeguard/swimmer ratios. Community swim clubs that provide documentation of liability insurance may provide their own American Red Cross- certified lifeguards, subject to approval by the Community Education Department.

6.4.1 Organizations that use the pools may be required to furnish male and female locker room attendants.

6.4.2 The Community Education Department will designate a person responsible to supervise the pool operation. The designated person must be on site when the pool is in use.

6.5 The Facility Services Center will confirm use of the high school theaters with the appropriate theater managers. A theater manager or approved technician must be on duty for all events scheduled in the high school auditoriums.

7. **Request for School Equipment**

7.1 Requests for school equipment must be included in the application for a facilities permit. Equipment may not be removed from the buildings.

7.1.1 Specific audiovisual equipment may be available and a fee will be assessed as noted in the Fees for Facility Use table. Use of audiovisual equipment in a high school theater will require that an audiovisual technician be hired. Fees will be charged to the building user.

7.1.2 General physical education equipment is available for use to include volleyball standards and gymnastic mats where available. Use of other physical education equipment is not available.

7.1.3 Community groups will be responsible for any damage to school equipment while the equipment is being used. Movement of a school piano may result in an additional fee to cover the cost of re-tuning the piano.

8. **Classification for Use of Buildings, Grounds and Equipment**

8.1 **Class I** includes the following groups:

8.1.1 School organizations and parent-teacher groups;

8.1.2 Community Education Department-sponsored activities;

8.1.3 District or school-recognized booster group activities at home school (other than summer camps and clinics sponsored by booster groups--see section 8.4.2);

8.1.4 City park and recreation programs;

8.1.5 Local, state and national election polls and caucuses;

8.1.6 School Board activities, and

8.1.7 District 196 Foundation.

8.2 **Class II** includes the following groups:

8.2.1 Community athletic associations;

8.2.2 Non-profit, non-school community and youth groups that mostly benefit District 196 residents (such as Scouts, 4-H, Lions Clubs, swim clubs, etc.), (may require proof of district residency) and

8.2.3 Governmental agencies serving mostly District 196 residents.

8.3 **Class III** includes the following groups:

8.3.1 For-profit organizations and/or private groups which provide educational, civic, recreational or charitable activities and do not charge admission;

8.3.2 Religious organizations;

8.3.3 Colleges and universities, and

8.3.4 Group activities or non-profit, non-school community groups that benefit mostly non-District 196 residents.

8.4 **Class IV** includes the following groups:

8.4.1 Individuals, private agencies, companies and vendors that use district facilities for commercial purposes or profit.

8.4.2 Summer camps and clinics sponsored by booster groups.

9. **Fees for Facility Use**

9.1 The following hourly rates will be assessed for facility use. The minimum use on weekdays, weekends and other non-school days is one hour. The minimum use on holidays is two hours.

9.2 Users will be charged a one-time fee for each permit processed. Multiple dates and/or facilities for the same group or activity may be submitted on one request.

9.3 Class II-IV users who do not use their scheduled times and do not cancel within five days of the event will be billed regular rental fees.

9.4 **Facility Use Permits**

- Class I: No charge
- Class II: $19
- Class III: $19
- Class IV: $19

9.5 **Elementary School Spaces** (fees are per hour)

Full Gym

- Class I: No charge
- Class II: $19
- Class III: $19

- Class IV: $19

Cafeteria

- Class I: No charge
- Class II: $16
- Class III: $25
- Class IV: $50

Half Gym

- Class I: No charge
- Class II: $16
- Class III: $16
- Class IV: $32

Kitchen

- Class I: Staff costs
- Class II: $16
- Class III: $36
- Class IV: $72

Classroom

- Class I: No charge
- Class II: $16
- Class III: $26
- Class IV: $52

Room less than 100 sq. ft.

- Class I: No charge
- Class II: $2
- Class III: $3
- Class IV: $5

9.6 **Secondary School ~~Gymnasium~~ Spaces** (fees are per hour)

High School Single Gym Court **(includes Activity Centers)**

- Class I: No charge
- Class II: ~~$17~~ **22**
- Class III: ~~$25~~ **35**
- Class IV: ~~$50~~ **60**

~~High School Auxiliary Gym~~

- ~~Class I: No charge~~
- ~~Class II: $17~~
- ~~Class III: $25~~
- ~~Class IV: $50~~

High School Gym Locker Rooms

- Class I: No charge
- Class II: $14
- Class III: $24
- Class IV: $50

High School Theater

- Class I: No charge
- Class II: $17
- Class III: $155
- Class IV: $310

High School Theater Rehearsal

- Class I: No charge
- Class II: $16
- Class III: $26
- Class IV: $54

Middle School Single Gym Court
- Class I: No charge
- Class II: $17
- Class III: $25
- Class IV: $50

Middle School Auxiliary Gym
- Class I: No charge
- Class II: $16
- Class III: $20
- Class IV: $42

Middle School Gym Locker Room
- Class I: No charge
- Class II: $16
- Class III: $25
- Class IV: $50

Middle School Theater
- Class I: No charge
- Class II: $17
- Class III: $52
- Class IV: $102

Cafeteria / Student Center
- Class I: No charge
- Class II: $16
- Class III: $40
- Class IV: $78

Classroom
- Class I: No charge
- Class II: $16
- Class III: $28
- Class IV: $54

Kitchen
- Class I: Staff costs
- Class II: $16
- Class III: $36
- Class IV: $72

Lecture Room
- Class I: No charge
- Class II: $16
- Class III: $32
- Class IV: $62

Pool
- Class I: No charge
- Class II: $24
- Class III: $45
- Class IV: $75

9.7 **Outdoor Spaces at Secondary Schools** (fees are per day except when noted)

Athletic Fields
- Class I: No charge
- Class II: $5 / day / field
- Class III: $30 **/ day / field**
- Class IV: $50 **/ day / field**

~~Stadiums~~

- ~~Class I: No charge~~
- ~~Class II: $13~~
- ~~Class III: $70~~
- ~~Class IV: $140~~

Tennis Courts

- Class I: No charge
- Class II: No charge
- Class III: $2 / court / hour
- Class IV: $4 / court / hour

9.8 **Turf Fields at High Schools** (fees are per hour)

Practice Field

- Class I: No charge
- Class II: $30
- Class III: $75
- Class IV: $150

Stadium Field

- Class I: No charge
- Class II: $30
- Class III: $75
- Class IV: $150

Lights

- Class I: No charge
- Class II: $25
- Class III: $25
- Class IV: $25

Press Box

- Class I: No charge
- Class II: No charge
- Class III: $25
- Class IV: $25

~~Supervision~~

- ~~Class I: No charge~~
- ~~Class II: $19~~
- ~~Class III: $19~~
- ~~Class IV: $19~~

9.9 **Fees for Swimming Pools (rental with lifeguard)**

Minimum pool use is two hours unless it is consecutively scheduled with another group.

9.9.1 For 10-50 people
Total Cost: $99/hour
Cost Breakdown: $55 / hour rental fee + $44 / hour for two lifeguards ($22 / hour per lifeguard)

9.9.2 For 51-75 people
Total Cost: $121/hour
Cost Breakdown: $55 / hour rental fee + $66 / hour for three lifeguards ($22 / hour per lifeguard)

9.9.3 For 76-100 people
Total Cost: $143/hour
Cost Breakdown: $55 / hour rental fee + $88 / hour for four lifeguards ($22 / hour per lifeguard)

9.9.4 For 101-125 people
Total Cost: $165/hour
Cost Breakdown: $55 / hour rental fee + $110 / hour for five lifeguards ($22 / hour per lifeguard)

9.10 **Fees for Extended Leases** – The District may negotiate rental rates with non-profit organizations providing services to District 196 resident children in District buildings through seasonal or annual lease agreements.

9.11 In addition to the above fees, charges may be assessed for additional staff costs for custodians, supervision, lifeguards, food and nutrition services employees, theater technicians and/or audio-visual/media technicians.

9.12 Fees will be assessed for the following AV equipment (fees are per day, where available)

9.12.1 Projector - ~~$25~~ **$30**

9.12.2 Microphone – ~~$10~~ **$15**

10 **Evaluation** – This regulation on community use of school facilities will be evaluated and updated (as needed) each year by the Community Education Department.

10.1 Annual reports will be filed with the Minnesota Department of Education. These reports will contain the number of participants, type of activity and number of facility requests.

10.2 The Community Education Department will document all major problems that occur during community use of the schools.

References:
- Minnesota Statute 123B.35, General Policy
- Minnesota Statute 124D.19, subd. 11, Community Education Programs; Advisory Council
- Minnesota Statute 144.4165, Tobacco Products Prohibited in Public Schools Minnesota Statute 609.66, subd. 1(d), Dangerous Weapons
- Minnesota Statute 624.714, Article 2, Public Safety Regulatory Provisions

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Meeting Date: **06/22/2026** Place on Agenda: **Other Action** Action Requested: **Approval**

Topic: **Property and Casualty Insurance Renewal**

Presenter(s): **Adam Wattenbarger** Title(s): **School District General Counsel**

Background
District 196 is one of seven members of a property and casualty insurance pool named the Alliance for Liability and Property Services (ALPS). The pool operates through an intergovernmental agreement. Through the group, the ALPS members have a pooled loss fund to pay property and liability losses and claims up to a certain amount. A third-party administrator handles the loss fund claims. The member districts cooperatively purchase insurance to cover larger losses. The cost of participation in the pool is determined annually, and advance notice is required to leave the pool.

The benefit of participating in ALPS is more control over costs by retaining a portion of predictable losses within the established loss fund, while transferring a portion of catastrophic risk to traditional insurance. Members also experience greater purchasing power in the insurance market as a group and can control program design through the ALPS Board.

The cost of ALPS includes the district's loss fund contribution, administration fees, and premiums for insurance coverage for claims in excess of the loss fund. Coverage lines include property, liability, auto, crime, excess property and liability, errors and omissions, equipment breakdown, pollution liability, and cyber liability. The cost of the current package is $2,317,766.66, ***a 3.7% decrease over last year.*** The decrease is attributed to a change in the excess property package design, which moved to a program designed for public-entity pools that spreads risk across multiple insurers.

The district's experience with ALPS has been positive, and over time, the costs have been reasonable compared to the more traditional insurance market. Through the program, the district also has the opportunity to receive a return of surplus.

Alternatives
Renew for FY 2027, but provide notice to ALPS of the intention to leave the ALPS pool.

Recommendation
Approve the ALPS insurance package renewal for an additional year, and authorize the administration to bind coverage and remain in the pool through at least June 30, 2027.

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Meeting Date: **06/22/2026** Place on Agenda: **Other Action** Action Requested: **Approval**

Topic: **Compensation and Benefits for Non-licensed Specialists, Non-Union Administrators, and Special Staff**

Presenter(s): **Joel Milteer** Title(s): **Director of Human Resources**

Background

The administration is recommending changes in compensation and benefits for non-licensed specialists, non-union administrators, and special staff for the 2026-27 and 2027-28 school years. These recommendations take into account general compensation and benefit trends, the district's recent collective bargaining settlements with other administrative and non-administrative employee units, and the school district's budget guidelines. The following specific changes are recommended:

1. Increase wages and longevity by 2.1% each year;
2. Increase the district contribution to health insurance by 12% in the first year and 9% in the second year;
3. Increase the 403(b) matching contribution by $100 per year in each year of the agreement; and
4. Other minor language modifications and clarifications.

Alternatives

Do not approve the compensation and benefits as summarized.

Recommendation

Approve the compensation and benefits for non-licensed specialists, non-union administrators, and special staff as presented.