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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.

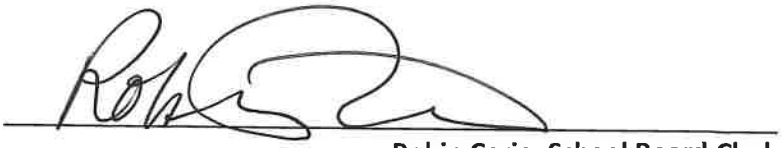
Board Member and Superintendent Updates
Superintendent Bolsoni reported that more than 22,000 families completed the Plan My Ride transportation form, resulting in a completion rate exceeding 90%. He highlighted that summer meal opportunities are available throughout the community for children aged 18 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

Monday, June 8, 2026

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

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

{Moment of Silence for Sammy Lucas, an incoming Diamond Path kindergartener, who passed away on May 3, and Ethan McMullen, a Rosemount High School student, who passed away on May 13.}

1. Approval of Agenda

B. **Recognition by the School Board**
1. **District 196 Nutrition Services has earned the 2026 Golden Drumstick**
   - presented by Christopher Onyango-Robshaw, director of Finance and Operations

2. **Southview Elementary School and Valley Middle School Nutrition Services teams received the Minnesota School Nutrition Association Hero Site Award**
   - presented by Spencer Fischer, coordinator of Nutrition Services

3. **Dakota United Hawks CI Softball Team named state champions:** Mustafa Adnan, Remington Benedict, Braden Davis, Malina Finch, Jacob Finch, Oran Hill, Nolan St. Sauver, Myles Johnson, Logan Healy, Henry Knoof, Amando Barrientos-Gale, Jacob Staats, Max Pucci, Ryan Errigo
   - presented by Scott Oxley, head coach

C. **Superintendent's Recognition**
1. Superintendent's recognition of students and/or staff

D. **Special Communication Request**
1. Grant Eustice

E. **Consent**
1. Minutes of the May 11, 2026, Special School Board meeting
2. Minutes of the May 11, 2026, Regular School Board meeting
3. District Memberships for 2026-27
4. Official Newspaper for 2026-27
5. Designation of Identified Official with Authority for the Minnesota Department of Education External User Access Recertification System
6. Resolution with Minnesota State High School League
7. Gifts
8. Grants
9. Advertising Revenue
10. Schedule of Investments for April 2026
11. Summary of Claims for April 2026
12. Revenue and Expenditures Report for April 2026
13. Treasurer’s Report for April 2026
14. Personnel

15. Employment Agreements Probationary Teachers
16. Termination and Non-Renewal Probationary Teachers
17. Agreement for Clinical Experience with Alexandria Technical & Community College
18. Agreement for Clinical Experience with MidAmerica Nazarene University
19. Agreement for Clinical Experience with University of Wisconsin-Stout
20. Agreement for Student Teaching with University of Wisconsin-Stout
21. Agreement for Student Teaching with Valparaiso University
22. Workers Compensation Insurance
23. QComp End-of-Year Report
24. Records Retention Schedule Amendment
25. 6th-8th Grade Mathematics Curriculum
26. 6-12th Grade World Language - Spanish Curriculum
27. 6th, 11th Grade and Advanced Placement Social Studies Curriculum

F. **Reports**

1. Bond Construction Update
   - presented by Christopher Onyango-Robshaw, director of Finance and Operations, and Carol Hauschild, coordinator of Project Management and Purchasing

2. 2026 Legislative Session Review
   - presented by Janet Swiecichowski, director of Communications

3. Immunization Update
   - presented by Janet Fimmen, director of Special Education, and Mary Langworthy, Health Services Coordinator

G. **Old Business**

1. Policy 503, Student Rights and Responsibilities
   -presented by Adam Wattenbarger, general counsel

2. 2026-27 Overview of Student Rights and Responsibilities
   - presented by Adam Wattenbarger, general counsel

H. **New 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

I. **Other Action**

1. Resolution Regarding November Constitutional Amendment for Permanent School Funding
   - presented by Janet Swiecichowski, director of Communications

J. **Board Member and Superintendent Updates**

1. School Board and Superintendent Updates

K. **Adjournment**

1. Motion to adjourn the meeting

SPECIAL COMMUNICATION REQUEST

School Board meeting date June 8, 2026
(requests are only accepted for the next regular board meeting)

Name: Grant Eustice
(please print)

Identify stakeholder role (select from above list): parent & employee

Please describe your topic in some detail: I would like to share two things with the School Board: 1) A national lawsuit being brought by school districts against social media, and 2) A resolution draft giving leadership in our district the opportunity to endorse Wait Until 8th

List school and district employees you contacted about this issue: (specify) Leah Gardner - School Board Director

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

1) Consider ~~joining~~ joining the lawsuit against Social Media Companies

2) Approve the resolution to support 'Wait Until 8th'

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

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

5-20-2026
Date

Grant Eustice
Signature

Contact information:

[redacted]

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Meeting Date: **06/08/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Minutes of the May 11, 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 5:30 p.m. on May 11, 2026, at Dakota Ridge School in Apple Valley.

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

Motion by Cerio, seconded by Williams, and carried 5-0 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 Cerio, seconded by Mohamed, and carried 5-0 to close the meeting.

Diamond arrived at 5:33 p.m.

Motion by Williams, seconded by Gardner, and carried 6-0 to open the meeting.

Motion by Williams, seconded by Cerio, and carried 6-0 to adjourn at 5:58 p.m.

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Meeting Date: **06/08/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Minutes of the May 11, 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. at Dakota Ridge School.

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

The School Board led the Pledge of Allegiance.

Motion by Diamond, seconded by Cerio, and carried 6-0, to approve the agenda.

Recognition
Board members recognized Students of the Year from Apple Valley High School, Eagan High School, Eastview High School, Rosemount High School, and the School of Environmental Studies; ExCEL award recipients from Rosemount High School and Eagan High School; Minnesota DECA State Career Development Conference top finishers from Eastview High School, Rosemount High School, and Apple Valley High School; Business Professionals of America State Leadership Conference top finishers and national qualifiers from Eastview High School, Rosemount High School, and Eagan High School; and state speech top finishers from Eastview High School, Rosemount High School, and Apple Valley High School.

Superintendent Bolsoni congratulated students recognized by the School Board for achievements in academics, leadership, speech, business competitions, and athletics. He also recognized teachers and school nurses following Teacher and School Nurse Appreciation Week and acknowledged Asian American, Native Hawaiian, and Pacific Islander Heritage Month. Bolsoni congratulated Eagan-area teachers recognized by the Eagan Rotary Teacher Recognition Luncheon and invited General Counsel Adam Wattenbarger to introduce Shannon Smith, the district's new deputy general counsel.

Consent Agenda
Motion by Cerio, seconded by Gardner, and carried 6-0, to approve the following consent items:

- Minutes of the April 13, 2026, Regular School Board meeting;
- Minutes of the April 28, 2026, Special School Board meeting;
- Gifts;
- Grants;
- Schedule of Investments for March 2026;
- Summary of Claims for March 2026;
- Revenue and Expenditures Report for March 2026;
- Treasurer's Report for March 2026;
- Personnel;
- Termination and Non-Renewal of Probationary Teachers;
- Confirmation of Unrequested Leave of Absence for Teachers;
- Employment Agreement Probationary;
- Agreement for Clinical Experience with the University of Minnesota;
- Agreement for Student Teaching with Gustavus Adolphus College;

- Agreement for Student Teaching with Luther College;
- Agreement for Student Teaching with Metro State University;
- Agreement with YMCA of the North for 2026 Summer School-Age Care Programs;
- 2025-26 Spring Budget Adjustments;
- Nonpublic School Counseling Services Agreements;
- Dakota County IRU for Fiber to RMS;
- Purchase of SentinelOne MDR.

Summary of the 2025 Minnesota Student Survey Results
Director of Instruction and Achievement Rachel Hughes, Coordinator of Research, Assessment, and Analytics Stephen Bell-Kemp, and Student Support Coordinator Stephanie Ochocki presented a summary of the 2025 Minnesota Student Survey results. The report highlighted trends in student well-being, school experience, safety, social media use, screen time, adverse childhood experiences, and mental health. Presenters noted improvements in several indicators related to student well-being, school connectedness, and feelings of safety at school. The presentation also reviewed areas of concern, including social media use, screen time, bullying, and mental health supports. Presenters emphasized the district's ongoing efforts to support positive childhood experiences, student engagement, and social-emotional well-being. This report was for information only.

Strategic Framework Update
Superintendent Michael Bolsoni presented an update on the district's Strategic Framework and Operational Roadmap. The presentation reviewed the district's mission, vision, core values, and strategic priorities of well-being, achievement, equity, and resources. Bolsoni outlined the district's continuous improvement model of learning work, implementation work, and standard work and shared examples of initiatives aligned to each priority area, including literacy and achievement strategies, social-emotional supports, equity-focused programming, staffing and professional development efforts, transportation planning, technology investments, and facility improvements. The presentation also emphasized the importance of aligning systems and resources to support lifelong student success. This report was for information only.

Policy 508, Wellness
General Counsel Adam Wattenbarger presented the second reading of revisions to Policy 508, Wellness. The proposed changes ensure compliance with state and federal nutrition requirements, including USDA Smart Snacks in School standards. The revisions also establish a three-year evaluation cycle and update statutory references.

Motion by Cerio, seconded by Mohamed, and carried 6-0, to approve revisions to Policy 508, Wellness.

Policy 503, Student Rights and Responsibilities
General Counsel Adam Wattenbarger presented proposed revisions to Policy 503, Student Rights and Responsibilities, for first reading. The revisions 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 changes are intended to address privacy concerns, academic integrity, and classroom distractions. Action on the policy will be requested at the June 8, 2026, School Board meeting.

2026-27 Overview of Student Rights and Responsibilities
General Counsel Adam Wattenbarger presented proposed revisions to the 2026-27 Overview of Student Rights and Responsibilities handbook. Recommended updates include language prohibiting the use of smart glasses in school, revisions to the district's language access plan, and additional detail on the protection and privacy of student records. The handbook will be finalized following Board review and approval at the June 8, 2026, School Board meeting.

Board Member and Superintendent Updates
Board members and Superintendent Bolsoni shared updates regarding the South of River Powwow, Advanced Placement testing, upcoming graduation ceremonies, and transportation planning for the 2026-27 school year. Bolsoni congratulated the more than 2,100 seniors in the Class of 2026 and encouraged families to complete Plan My Ride transportation forms by June 4.

Adjournment
Motion by Mohamed, seconded by Gardner, and carried 6-0, to adjourn the meeting at 7:41 p.m.

_____

Cory Johnson, School Board Chairperson

_____

Robin Cerio, School Board Clerk

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Meeting Date: **06/08/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **District Memberships for 2026-27**

Presenter(s): **Michael Bolsoni** Title(s): **Superintendent**

Background
Every year, the School Board approves district memberships in several organizations. For 2026-27, the Board is asked to approve membership in the organizations listed below.

Organizations	**2023-24 membership fees**	**2024-25 membership fees**	**2025-26 membership fees**	**2026-27 expected membership fees**
BrightWorks	$12,200	$12,500	$16,000	$16,000
Minnesota School Boards Association (MSBA)	$18,290	$18,473	$18,842	$19,408
Minnesota State High School League (MSHSL)	$12,700*	$8,600*	$8,600*	$8,600*
Minnesota Community Education Association (MCEA)	$3,282	$3,282	$3,500	$3,381
Association of Metropolitan School Districts (AMSD)	$11,860	$11,888	$11,900	$11,939
Dakota County Regional Chamber of Commerce	$1,169	$1,204	$1,204	$1,204
Learning Resources Network (LERN)	$545	$595	$595	$595

*Schools pay their own fees.

Alternatives
Do not approve membership in one or more of these organizations.

Recommendation
Approve district memberships for the 2026-27 school year as presented.

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Meeting Date: **06/08/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Official Newspaper for 2026-27**

Presenter(s): **Janet Swiecichowski** Title(s): **Director of Communications**

Background
Each year, the School Board is required to designate an official newspaper to publish minutes of Board meetings and other legal notices. In May, a request for a quote for the 2026-27 school year was sent to ECM Publishers, which publishes the *Dakota County Tribune* (serving Apple Valley, Rosemount, and Farmington) and the Burnsville/Eagan and Lakeville issues of *Sun ThisWeek* newspapers.

ECM Publishers responded to the request for quote, indicating they meet the statutory requirements to be our official newspaper. Their bid (attached) to publish legal notices in all three publications for the 2026-27 school year is $12 per column inch.

Sun ThisWeek has a 10 a.m. Tuesday deadline for submission of legal notices for publication in that Friday's newspapers.

Alternatives
Do not approve the recommendation.

Recommendation
Designate the *Dakota County Tribune/Sun ThisWeek Newspapers* as the district's official newspaper for the 2026-27 school year.

Application to be Newspaper Designated for Official Publications for Independent School District 196

May 2026

To be the legal newspaper for a public school district, a newspaper must meet a number of requirements in accordance with Minnesota Statute 331A.02. Please answer the following questions about your newspaper and email your submission to eryn.smith@district196.org by no later than May 27, 2026.

Qualifications

1. Printed in the English language in newspaper format, and in column and sheet form equivalent in printed space to at least 1,000 square inches?

   _X__Yes_____No_____

---

2. Weekly newspaper, distributed at least once each week for 50 weeks each year? OR (see 2a.)

   _X__Yes_____No_____

   2a. Daily newspaper, distributed at least five days each week or at least four days in a week with a legal holiday?

   ___Yes_____No_____

---

3. In at least half of your issues each year, is no more than 75% of printed space comprised of advertising material and paid legal notices?

   __X_Yes_____No_____

---

4. If a weekly newspaper, is 50 percent of news space devoted to news of local interest to the community the newspaper purports to serve? OR (See 4a.)

   __X_Yes_____No_____

   4a. If a daily newspaper, is 25 percent of news space devoted to news of local interest to the community the newspaper purports to serve?

   ___Yes_____No_____

---

5. Do no more than 25 percent of the total non-advertising column inches in any issue wholly duplicate any other publication unless the duplicated material is from recognized general news services?

___Yes_____No___X_No content is duplicated

---

6. Are at least 500 copies of the newspaper delivered regularly? AND (See 6a.)

_X__Yes_____No_____

6a.Is the newspaper circulated to at least 75 percent of the households within the school district?

___Yes_____No_____

---

7. Is the office of the newspaper located in the same county as the school district? OR (See 7a.)

_X__Yes_____No_____

7a. If not, is it located in an adjoining county?

___Yes_____No_____

---

8. Is a copy of each issue of the newspaper filed with the state historical society?

_X__Yes_____No_____

---

9. Is the newspaper available at single or subscription prices to any person, corporation, partnership or other unincorporated association requesting it and making the applicable payment? OR (See 9a.)

_X__Yes_____No_____

9a. Is the newspaper delivered without charge to local residents?

___Yes_____No_____

---

10. Has the newspaper complied with all the foregoing conditions for at least the past 365 days?

_X__Yes_____No_____

11. Has the newspaper annually published a sworn United States Post Office periodicals-class statement of ownership and circulation? OR (See 11a.)

_X__Yes_____No_____

11a. Has the newspaper annually published a statement of ownership and circulation covering a one year period ending not more than three months prior to publication verified by a recognized independent circulation auditing agency?

___Yes_____No_____

12. Does the newspaper file with the Minnesota Secretary of State a statement of compliance with Minnesota Statute 331A.02?

_X__Yes_____No_____

Additional Questions

- What is your deadline for submission of legal notices? 10am Tuesday for Friday's edition
- What is your deadline for submission of news releases? 2pm Tuesday for Friday's edition
- What is your deadline for submission of letters to the editor? 2pm Tuesday for Friday's edition
- What is your fee for publishing legal notices? $12 per column inch for notices published in the Dakota County Tribune, Burnsville/Eagan Sun ThisWeek and the Lakeville Sun ThisWeek
- What are your regular advertising rates? Dakota County Tribune & Burnsville Eagan Sun ThisWeek- $22.10 per column inch. Lakeville Sun ThisWeek is a $18.65 per column inch
- Who may we contact for more information?
  Name: Libbie Hein Phone: 763-691-6001

I swear that the information given above is accurate and true as of this date: _____

Signed Libbie Hein Position Legal Notice Department Manager

AddressPhone 234 South Main Street, Cambridge, MN 55008

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Meeting Date: **06/08/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Designation of Identified Official with Authority for the Minnesota Department of Education External User Access Recertification System**

Presenter(s): **Michael Bolsoni** Title(s): **Superintendent**

Background
The Minnesota Department of Education, Professional Educator Licensing Standards Board, and Office of Higher Education require annual designation of an Identified Official with Authority (IOwA) for each local educational agency that uses the Education Identity and Access Management (EDIAM) system. The Identified Official with Authority is responsible for authorizing, reviewing, and recertifying user access for their local educational agency in accordance with the State of Minnesota Enterprise Identity and Access Management Standard.

All user access rights to Minnesota state systems must be reviewed and recertified at least annually. The Identified Official with Authority will authorize user access to the State of Minnesota Education secure systems in accordance with the user's assigned job duties. It will revoke user's access when it is no longer needed to perform their job duties.

The School Board must designate an Identified Official with Authority to authorize user access to the district's secure websites for the State of Minnesota Department of Education. The administration recommends the Board authorize Superintendent Michael Bolsoni to act as the Identified Official with Authority for Rosemount-Apple Valley-Eagan 0196-01 for the 2026-27 school year.

Alternatives
Designate a different person.

Recommendation
Designate Superintendent Michael Bolsoni to act as District 196's primary Identified Official with Authority for the 2026-27 school year.

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Meeting Date: **06/08/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Resolution with Minnesota State High School League**

Presenter(s): **Eric Hansen** Title(s): **Director of Secondary Education**

Background
The Minnesota State High School League (MSHSL) provides educational opportunities for students through interscholastic athletics and fine arts programs and provides leadership and support for member schools.

District 196 is a member of MSHSL and plans to continue its membership pending School Board approval. To be eligible for membership, the Board must pass a resolution applying for membership for each of its high schools in which it agrees to abide by and enforce the Articles of Incorporation, Constitution, Bylaws, and Regulations of MSHSL. School districts that do not approve and complete the resolution with MSHSL are not eligible to compete in regular or postseason tournaments. District administration asks the Board to approve the resolution to delegate the control, supervision, and regulation of interscholastic athletic and fine arts events (referred to in MN Statutes, Section 128C.01) to the Minnesota State High School League.

Alternatives
Do not approve the resolution.

Recommendation
Approve the resolution applying for membership with the Minnesota State High School League.

2026-2027 RESOLUTION FOR MEMBERSHIP
IN THE MINNESOTA STATE HIGH SCHOOL LEAGUE
Membership Renewal Form

This form must be completed once for each school in the district.

Must be completed and submitted to MSHSL NOT LATER THAN JULY 31, 2026. Retain one copy for the school files.

RESOLVED, that the Governing Board or Entity of_____ (Name of School) located in the State of Minnesota delegates the control, supervision and regulation of interscholastic activities and athletics (referred to in MN Statutes, Section 128C.01) to the Minnesota State High School League, and so hereby certifies to the State Commissioner of Education as provided for by Minnesota Statutes.

FURTHER RESOLVED, that the school listed is authorized by this, the Governing Board of said school district or school to renew its membership in the Minnesota State High School League; and to participate in the approved interscholastic activities and athletics sponsored by said League and its various subdivisions.

FURTHER RESOLVED, that this Governing Board or Entity hereby adopts the Constitution, Bylaws, Policies, Rules and Regulations of said League and all amendments thereto as the same as are published in the latest edition of the League's *Official Handbook*, on file at the office of the school district or school, or as appears on the League's website, as the minimum standards governing participation in said League-sponsored activities and athletics. Further, the administration and responsibility for determining student eligibility and for the supervision of such activities and athletics are assigned to the official representatives identified by this Governing Board or Entity.

Signing this Resolution for Membership affirms that this Governing Board has reviewed all required membership materials provided by the League which defines the purpose and value of education-based activity and athletic and programs and defines each member school's responsibilities.

Member schools must develop and publicize administrative procedures to address eligibility suspensions related to Student Code of Responsibilities (Bylaw 206.2) violations for students participating in activity and athletic programs by member schools.

The above Resolution was adopted by the Governing Board or Entity of this school or district and is recorded in the official minutes of said Board and hereby is certified to the State Commissioner of Education as provided for by law.

The following is taken from the MSHSL Constitution:

208.00 LOCAL CONTROL

208.01 Designated School Representatives
At the beginning of the League's fiscal year, the governing board of each member school shall designate two (2) representatives who are authorized to vote for the member school at all district, region and section meetings and on mail ballots where member schools are called upon to vote.

One of the designated representatives shall be a member of the school's governing board and the other shall be an administrator or full-time faculty member of the member school.

In school districts with multiple schools, the designated representative from the school district's governing body may represent more than one school and is entitled to one vote for each school they represent.

208.02 Designated Activity Representatives
At the beginning of the League's fiscal year, the governing board of each member school shall select individuals to represent its school in the following areas: (a) boys sports; (b) girls sports; (c) speech; and (d) music.

208.03 Local Advisory Committee
Each school is urged to form an advisory committee for League activities. Committee membership is not limited to but shall include a school board member, a student, a parent, and a faculty member, to advise the designated school representatives on all matters relating to the school's membership in the MSHSL.

_____

Name of School (Please Print)

208.01 VOTE ON BEHALF OF THE HIGH SCHOOL

_____ _____

(Designated School Board Member – please print) (Designated School Representative – please print)

_____ _____

Email Address Email Address

208.02 ACTIVITY REPRESENTATIVES

_____ _____

(Boys Sports – please print) (Girls Sports – please print)

_____ _____

(Speech – please print) (Music – please print)

208.03 LOCAL ADVISORY COMMITTEE MEMBERS

_____ _____

(Board Member—please print) (Student—please print)

_____ _____

(Parent—please print) (Faculty Member—please print)

_____

(Mailing Representative—please print)

The Mailing Representative is the person to whom mailings go. This is usually the Activity Director.

Print Name: _____ Print Name: _____

(Clerk/Secretary - Local Governing Board) (Superintendent or Head of School)

Signed: *Signature required* Signed: *Signature required*

(Clerk/Secretary - Local Governing Board) (Superintendent or Head of School)

electronically through DocuSign *electronically through DocuSign*

Date: _____ Date: _____

Rosemount • Apple Valley • Eagan
Public Schools

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Meeting Date: **06/08/2026** 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 May 29, 2026.

DISTRICT GIFTS - $195,183.79

Gift	Intended Use	Received From	Received By
$525	Purchase jerseys	AV Girls Fastpitch Softball Booster	Cory Hanson, athletics director, Apple Valley High School
$677	Purchase long-sleeved shirts for the girl's lacrosse team	AVHS GLAX Booster Club	Cory Hanson, athletics director, Apple Valley High School
$749.58	Support the STEM, Science and Math programs	Peter Pfarr	Drew Mons, principal, Apple Valley High School
$1,000	Reduced program fees for students with financial need who wish to participate in the Eagle Convocation program	Great River Energy	Drew Mons, principal, Apple Valley High School
$1,000	Purchase belt bags for Women in Sports Day 2026	Infinite Health Collaborative, P.A.	Cory Hanson, athletics director, Apple Valley High School
$1,062	Purchase a pitching mound for boys' baseball	AVHS Baseball Booster Club	Cory Hanson, athletics director, Apple Valley High School
$1,271	Purchase polos for the girls' golf team	AV High School Girls Golf Booster Club	Cory Hanson, athletics director, Apple Valley High School
$1,913.84	Purchase new footballs for the football program	Apple Valley Quarterback Club	Cory Hanson, athletics director, Apple Valley High School
$2,505	Coaching stipend	AV Girls Fastpitch Softball Booster	Cory Hanson, athletics director, Apple Valley High School
$2,845.95	Purchase a fly ball caddy machine	AVHS Baseball Booster Club	Cory Hanson, athletics director, Apple Valley High School

$2,880	Promote and maintain the girls flag football program	Maverick Fundraising Co	Cory Hanson, athletics director, Apple Valley High School
$3,192	Purchase sweatshirts and sweatpants for the girl's lacrosse team	AVHS GLAX Booster Club	Cory Hanson, athletics director, Apple Valley High School
$3,500	Promote and maintain the Fab Lab	I & S Group, Inc	Drew Mons, principal, Apple Valley High School
$4,173	Purchase girls' volleyball uniforms	AVHS Volleyball Booster Club	Cory Hanson, athletics director, Apple Valley High School
$4,658.89	Boys' hockey transportation to Duluth	AVHS Boys Hockey Booster Club	Cory Hanson, athletics director, Apple Valley High School
$7,000	Coaching stipends	AVHS Baseball Booster Club	Cory Hanson, athletics director, Apple Valley High School
$8,071.62	Purchase a plasma cutter for the Fab Lab	BTD	Drew Mons, principal, Apple Valley High School
$1,408.14	Travel expenses	EHS FIRST Robotics Booster Club	Polly Reikowski, principal, Eagan High School
$3,129.66	Transportation expenses for boys' basketball	Eagan High School Boys	Polly Reikowski, principal, Eagan High School
$3,500	Coaching stipend	Eagan Boys Volleyball Booster Club	Polly Reikowski, principal, Eagan High School
$3,883.91	TR general use	EHS FIRST Robotics Booster Club	Polly Reikowski, principal, Eagan High School
$3,980	Transportation expenses for boys hockey	Eagan Boys Hockey Boosters	Polly Reikowski, principal, Eagan High School
$4,352.64	Coaching stipends	Eagan Girls Golf Boosters	Polly Reikowski, principal, Eagan High School
$7,032	Coaching stipends	Eagan High School Softball Booster Club	Polly Reikowski, principal, Eagan High School
$8,212	Transportation expenses for girls' hockey	Eagan Wildcat Girls Hockey Booster Club Inc	Polly Reikowski, principal, Eagan High School
$11,729	Boys track and field coaching stipend	Eagan Track & Field Booster	Polly Reikowski, principal, Eagan High School
$25,528.90	Coaching stipends	Eagan Baseball Boosters	Polly Reikowski, principal, Eagan High School
$824.19	Expenses from the 2025-26 season	RHS Irish Cheer Competition	Pete Roback, principal, Rosemount High School
$615	Support the theater program	Trista P Ward	Kym Carter, assistant principal, Black Hawk Middle School
$1,070	Support the theater program	Trista P Ward	Kym Carter, assistant principal, Black Hawk Middle School
$1,741.08	Transportation for the 6th grade field trip to Fort Snelling	Minnesota Historical Society	Kym Carter, assistant principal, Black Hawk Middle School

Saxophone and trumpet (estimated value $800)	Band for All	Ann Hlas	Dan Wilharber, principal, Scott Highlands Middle School
$1,373.61	Lego team entry fees	Deerwood Elementary PTO	Tyra Raasch, principal, Deerwood Elementary School
$536.53	Classroom supplies for first graders	Echo Park Boosters	Logan Schultz, principal, Echo Park Elementary School of Leadership, Engineering and Technology
$750	Recess supplies	Echo Park Boosters	Logan Schultz, principal, Echo Park Elementary School of Leadership, Engineering and Technology
$735.86	Classroom supplies for first graders	Echo Park Boosters	Logan Schultz, principal, Echo Park Elementary School of Leadership, Engineering and Technology
$989	Magnet Schools of America conference reimbursement	Echo Park Boosters	Logan Schultz, principal, Echo Park Elementary School of Leadership, Engineering and Technology
$1,305.61	Classroom supplies for second graders	Echo Park Boosters	Logan Schultz, principal, Echo Park Elementary School of Leadership, Engineering and Technology
$1,857.82	Classroom supplies for fourth graders	Echo Park Boosters	Logan Schultz, principal, Echo Park Elementary School of Leadership, Engineering and Technology
$550	5th Grade t-shirts	Emerald Trail PTO	Chad Ryburn, principal, Emerald Trail Elementary School
$1,000	Social workers to purchase supplies for students in need or students needing SEL support, books, instructional materials, etc	Ken Wilson	Mandy Hill, principal, Greenleaf Elementary School
$9,667.77	Purchase classroom supplies and instructional materials for students	Greenleaf Booster Association	Mandy Hill, principal, Greenleaf Elementary School
$3,500	Summer library	Highland Elementary PTO	Mark Aronson, principal, Highland Elementary School
$642.99	Purchase a die cutting machine	Northview Elementary PTO	Melissa Griffin, principal, Northview Elementary School
$1,000	Second grade STEM Residency	Parkview Elementary PTO	Nicole Garcia, principal, Parkview Elementary School
$6,000	Support field trips for grades K-5	Parkview Elementary PTO	Nicole Garcia, principal, Parkview Elementary School

$1,610	Communication sign for students who use PIC symbols	R.E.S. PTO	Tom Idstrom, principal, Rosemount Elementary School
$2,950	Install drop down electrical units for the STEAM lab	R.E.S. PTO	Tom Idstrom, principal, Rosemount Elementary School
$6,273.20	Enrichment resources for students and field trip funding	Southview PTO	Sara Stratton, principal, Southview Elementary School
$700	Support building needs	Land O Lakes	Dave Lostetter, principal, Thomas Lake Elementary School
That's It! Crunchables (estimated value $27,000)	School Breakfast program and National school lunch program	Inspired Consumer	Spencer Fischer, coordinator, Nutrition Services
$500	T-shirts for the annual bowling banquet	First State Bank of Rosemount	Shannon Murphy, coordinator, River Valley Project Explore
$1,410	Support program supplies (raffle tickets, prom photo booth, bowling banquet t-shirts and transportation to Monster Jam)	RVPE Foundation	Shannon Murphy, coordinator, River Valley Project Explore

STUDENT ACTIVITY GIFTS - $5,000

Gift	Intended Use	Received From	Received By
$5,000	Promote and maintain the HOSA program	SFM Mutual Insurance Company	Drew Mons, principal, Apple Valley High School

Alternatives
Do not accept some or all the gifts.

Recommendation
Accept gifts totaling $200,183.79.

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Meeting Date: **06/08/2026** 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 May 29, 2026.

Grant	Intended Use	Received From	Received By
$1,000	Support libraries to expand collections, offer innovative programming and assist with program expenses	Metronet	Rachel Haider, media center, Eagan High School
$5,000	Bring together local partners from childcare and early childhood education to support continuous improvement in early childhood education	Department of Children, Youth, and Families	Zachary Gonsioroski, manager, Early Childhood Family Services
$16,264	Purchase Yamaha Harmony Directors (digital keyboards) to be used at all the elementary school band programs	Change X (Meta)	Bojan Hoover, TOSA, Performing Arts

Alternatives
Do not accept the grants.

Recommendation
Accept the grants, as presented.

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Meeting Date: **06/08/2026** 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 May 29, 2026.

Location of Advertisement	Organization	Revenue	Received By
Half page near back cover – Fall	Megan Pihlaja/VAA Sports	$609	Michelle Glynn, communications coordinator, Community Education
Half page near back cover – Winter/Spring	Megan Pihlaja/VAA Sports	$609	Michelle Glynn, communications coordinator, Community Education
Half page near back cover - Summer	Megan Pihlaja/VAA Sports	$609	Michelle Glynn, communications coordinator, Community Education
Full page near back cover – Fall	Castle Co. Theatre	$1,009	Michelle Glynn, communications coordinator, Community Education

Alternatives
Do not accept the advertising revenue as presented.

Recommendation
Accept advertising revenue totaling $2,836.

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Meeting Date: **06/08/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Schedule of Investments for April 30, 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 April 30, 2026. April transactions include investment purchases of $193.664 million and investment redemptions of $52.799 million, including earned interest. Note that the investment purchases include $104.117 million of bond proceeds from the 2026A Bond Series, which were received on April 6, 2026.

Alternatives
Do not approve the schedule of investments.

Recommendation
Approve the schedule of investments for the month ending on April 30, 2026.

Independent School District 196
Rosemount-Apple Valley-Eagan Public Schools
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Investment Summary for Period Ending April 30, 2026

	General Operating Funds (funds 01, 02, 04, 06, 07)	Severance & OPEB Funds Funds 20 & 45	Building Fund 2023A & 2026A Bond Series
Beginning Balance	$ 144,021,010	$ 79,610,390	$ 43,149,381
Purchases	$ 89,546,180	$ -	$ 104,117,398
Redemption	$ 42,000,000	$ -	$ 10,798,620
Interest & Account Earnings	$ 522,681	$ 2,582,786	$ 144,951
Account Fees	$ -	$ -	$ -
Ending Balance	**$ 192,089,872**	**$ 82,193,176**	**$ 136,613,110**

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	4/30/2026	4/30/2026	74,800,231	-
602028	MSDLAF Bond Proceeds	MSDLAF	66	Varies	4/30/2026	4/30/2026	104,117,398	-
26023	Ridgefield Funding Co L	PJC	01	3.91%	4/1/2026	8/6/2026	4,931,914	68,086
26024	Atlantic AST LLC	RBC	01	3.96%	4/1/2026	7/16/2026	4,942,429	57,571
26025	Natixis NY Branch	OPHM	01	3.92%	4/2/2026	11/30/2026	4,871,606	128,394
							193,663,578	**-**

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	4/30/2026	4/30/2026	37,000,000	-
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
							52,514,938	**283,682**
							Total Redemptions	**52,798,620**

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	70,241,159	-
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
26004	CP - HSBC USA Inc	MSDLAF	66	3.95%	10/8/2025	5/8/2026	4,933,085	116,915
26006	TS - MSDLAF Term	MSDLAF	66	3.77%	10/9/2025	5/29/2026	11,385,000	271,640
26007	TS - MSDLAF Term	MSDLAF	66	3.77%	10/9/2025	6/30/2026	16,065,000	431,770
26011	CP - Credit Agricole CIB NY	OPHM	01	3.84%	12/4/2025	5/4/2026	4,920,725	79,275
26012	CP - Gotham Funding	RBC	01	3.87%	12/4/2025	5/13/2026	4,915,556	84,444
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
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
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
26021	Cabot Trail Funding LLC	RBC	01	3.73%	2/4/2026	5/27/2026	4,942,600	57,400
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
							226,439,974	**1,101,198**

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Meeting Date: **06/08/2026** Place on Agenda: **Consent** Action Requested: **Approval**

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

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

Background
Following is a summary of claims for April 2026.

	FUND	CLAIMS PAID
01	General Account	12,211,999.64
03	Transportation Account	2,744,687.32
05	Capital Expenditure Account	359,251.37
11	Miscellaneous School Budgets	308,880.57
13	Long-Term Facilities Maintenance	219,473.72
21	Special Education Account	3,151,299.20
31	Quality Compensation Account	155,206.08
39	LCTS Funds	1,715.95
	Sub-Total General Fund	19,152,513.85
02	Food Service Fund	1,225,869.30
04	Community Service Fund	495,439.34
07	Debt Service Fund	
18	LCTS Custodial Fund	595,864.52
23/24	Self-Insured Health and Dental	6,946,387.04
50	Student Activity Accounts	57,959.14
66	2023A Bonds	12,463,276.47
	Grand Total	$40,937,309.66

Alternatives
Do not approve one or more claims.

Recommendation
Approve claims for April 2026.

Claims Paid Register
for the Period between 04/01/26 and 04/30/26

Check Date	Check Number	Payment Type	Name	Check Amount
04/01/2026	3100002150	Wire Transfer	Aviben LLC	721,123.10
04/01/2026	3100002151	Wire Transfer	Dept Of The Treasury	2,818,059.45
04/01/2026	3100002152	Wire Transfer	HealthPartners Inc	56,837.15
04/01/2026	3100002153	Wire Transfer	Minnesota Public Employees Retire Association-PERA	704.49
04/01/2026	3100002154	Wire Transfer	MN State Retirement System-Empower	49,412.03
04/01/2026	3100002155	Wire Transfer	Office of Child Support Enforcement	4,722.80
04/01/2026	3100002156	Wire Transfer	OneBridge Benefits Inc	6,288.00
04/02/2026	3100002157	Wire Transfer	Minnesota Department Of Revenue	742.85
04/02/2026	3100002158	Wire Transfer	Mn Dept Of Revenue	471,012.48
04/03/2026	3139089	Check	Abdurahman, Najma	100.00
04/03/2026	3139090	Check	Ace Supply Co Inc	332.67
04/03/2026	3139091	Check	Adaptive Tech Solutions LLC	3,169.95
04/03/2026	3139092	Check	Advanced Bionics LLC	1,230.00
04/03/2026	3139093	Check	AIM Electronics Inc	16,602.00
04/03/2026	3139094	Check	All In One Translation Agency LLC	96.00
04/03/2026	3139095	Check	Aloft Transitions	23,000.00
04/03/2026	3139096	Check	Alternative Business Furniture Inc	1,427.52
04/03/2026	3139097	Check	Amaril Uniform Co	1,193.48
04/03/2026	3139098	Check	Amazon.com Sales Inc	12,258.93
04/03/2026	3139099	Check	Ancom Communications	510.00
04/03/2026	3139100	Check	Apple Ford Lincoln Apple Valley	115.75
04/03/2026	3139101	Check	Apple Inc	648.00
04/03/2026	3139102	Check	Ascentek Corp	264.90
04/03/2026	3139103	Check	Athorn, Kezyah	40.00
04/03/2026	3139104	Check	Aztec Software LLC	97.53
04/03/2026	3139105	Check	Barner, Julie and Brian	66.42
04/03/2026	3139106	Check	Bauer Built Inc	15,483.10
04/03/2026	3139107	Check	Bix Produce Company	6,024.36
04/03/2026	3139108	Check	Blick Art Materials	1,557.34
04/03/2026	3139109	Check	Bright Works	100.00
04/03/2026	3139110	Check	Buckholdt, Iliana	240.00
04/03/2026	3139111	Check	Building Controls & Solutions	34.93
04/03/2026	3139112	Check	Burnett, Leslie	97.00
04/03/2026	3139113	Check	Business Professionals Of America	790.00
04/03/2026	3139114	Check	C & E Auto Upholstery Inc	5,759.25
04/03/2026	3139115	Check	Capstone	366.60
04/03/2026	3139116	Check	CDW Government LLC	3,770.80
04/03/2026	3139117	Check	Centerpoint Energy	2,016.92
04/03/2026	3139118	Check	Central Farm Services	1,256.20
04/03/2026	3139119	Check	Central Pro Supply	192.97
04/03/2026	3139120	Check	CESO Technology LLC	390.00
04/03/2026	3139121	Check	Cintas Corporation No 2	2,462.94
04/03/2026	3139122	Check	Cintas First Aid & Safety	320.21
04/03/2026	3139123	Check	Citi Cargo & Storage Co	835.00
04/03/2026	3139124	Check	Coremark Metals	1,067.70
04/03/2026	3139125	Check	Corporate Mechanical Inc	3,983.96
04/03/2026	3139126	Check	Cotter High School & Junior High School	182.00
04/03/2026	3139127	Check	Culligan Soft Water Service Company	591.00
04/03/2026	3139128	Check	CustomInk LLC	1,554.00
04/03/2026	3139129	Check	Dakota County Administration Center	390.00
04/03/2026	3139130	Check	Demco Inc	298.97
04/03/2026	3139131	Check	Dicks Valley Service	1,622.00
04/03/2026	3139132	Check	Doume, Aicha K	100.00

Check Date	Check Number	Payment Type	Name	Check Amount
04/03/2026	3139133	Check	Doyle Security Products	192.45
04/03/2026	3139134	Check	Eagan High School Forensics Booster	852.00
04/03/2026	3139135	Check	ECM Publishers Inc	551.96
04/03/2026	3139136	Check	EMCO Specialty Products Inc	211.62
04/03/2026	3139137	Check	Everdriven Technologies	4,173.50
04/03/2026	3139138	Check	Fluegel Elevator Inc	425.25
04/03/2026	3139139	Check	Forklifts Of Minnesota, Inc.	2,499.59
04/03/2026	3139140	Check	Friedges Landscaping Inc	82,898.75
04/03/2026	3139141	Check	Full Service Battery Inc	1,039.80
04/03/2026	3139142	Check	Game One	19,422.62
04/03/2026	3139143	Check	General Parts LLC	77.62
04/03/2026	3139144	Check	Goodin Company	2,416.59
04/03/2026	3139145	Check	Gopher Sport	559.60
04/03/2026	3139146	Check	Graf, Nicolette or Whitney	398.94
04/03/2026	3139147	Check	Grainger Inc	261.72
04/03/2026	3139148	Check	Graybar Electric Co Inc	127.35
04/03/2026	3139149	Check	Groth Music	122.16
04/03/2026	3139150	Check	Hammer Sports LLC	948.00
04/03/2026	3139151	Check	Hawkins Inc	509.26
04/03/2026	3139152	Check	Heartland Business Systems LLC	2,365.00
04/03/2026	3139153	Check	Henry Schein	91.60
04/03/2026	3139154	Check	Hikmah Academy LLC	1,135.00
04/03/2026	3139155	Check	Hillyard- Minneapolis	10,692.55
04/03/2026	3139156	Check	Hirshfield's	802.50
04/03/2026	3139157	Check	Hoffman Cabinets	4,700.00
04/03/2026	3139158	Check	Hoglund Bus Co Inc	8,854.70
04/03/2026	3139159	Check	INGCO International	185.00
04/03/2026	3139160	Check	Innovative Office Solutions	11,576.35
04/03/2026	3139161	Check	Intermediate District 917	18,392.59
04/03/2026	3139162	Check	Irish Ninja CSG	1,176.00
04/03/2026	3139163	Check	ISD 333 Ogilvie	300.00
04/03/2026	3139164	Check	ISD 623 Roseville Area Schools	175.00
04/03/2026	3139165	Check	IState Truck Inc	12,163.19
04/03/2026	3139166	Check	John Henry Foster Minnesota Inc	300.39
04/03/2026	3139167	Check	Jostens Inc	19,427.30
04/03/2026	3139168	Check	JW Pepper & Son Inc	70.00
04/03/2026	3139169	Check	Kelly Services Inc	78,346.19
04/03/2026	3139170	Check	Kremer Services	454.84
04/03/2026	3139171	Check	Kully Supply Inc	510.59
04/03/2026	3139172	Check	Lakeshore Learning Materials	327.67
04/03/2026	3139173	Check	Lightning Disposal Inc	2,508.66
04/03/2026	3139174	Check	Literacy Resources (dba Heggerty)	7,722.00
04/03/2026	3139175	Check	Loffler Companies Inc	2,463.91
04/03/2026	3139176	Check	Madison Natl Life Ins Co Inc	98,183.86
04/03/2026	3139177	Check	Mansfield Oil Co	62,206.99
04/03/2026	3139178	Check	McComas, Pamela K	200.00
04/03/2026	3139179	Check	McMaster-Carr Supply Company	407.72
04/03/2026	3139180	Check	McPhillips Brothers Roofing Co	3,421.00
04/03/2026	3139181	Check	Medina, Vanessa O	160.00
04/03/2026	3139182	Check	Mekonnen, Daniel	90.00
04/03/2026	3139183	Check	Messerli & Kramer	23.28
04/03/2026	3139184	Check	Metro Janitorial Supply Inc	1,303.27

Check Date	Check Number	Payment Type	Name	Check Amount
04/03/2026	3139185	Check	Michelson, Andrew L	600.00
04/03/2026	3139186	Check	Midwest Bus Parts Inc	1,591.56
04/03/2026	3139187	Check	Midwest Food Connection	740.00
04/03/2026	3139188	Check	Midwest Mechanical Solutions	813.35
04/03/2026	3139189	Check	Minnesota Association For Children's Mental Health	300.00
04/03/2026	3139190	Check	Minnesota Association of Student Leaders (MASL)	1,205.00
04/03/2026	3139191	Check	Minnesota Debate Teachers Association	1,285.00
04/03/2026	3139192	Check	Minnesota Energy Resources Corp	373.34
04/03/2026	3139193	Check	Minnesota Historical Society	940.00
04/03/2026	3139194	Check	Minnesota School Boards Association	210.00
04/03/2026	3139195	Check	Minnesota State High School League	30.00
04/03/2026	3139196	Check	Miracle Recreation Equipment Company	1,707.46
04/03/2026	3139197	Check	MN FCCLA	2,540.00
04/03/2026	3139198	Check	Mohamed, Naema A	200.00
04/03/2026	3139199	Check	Mohr, Katelyn	120.00
04/03/2026	3139200	Check	MP Nexlevel LLC	1,875.00
04/03/2026	3139201	Check	Murgic Automotive	863.50
04/03/2026	3139202	Check	Muska Electric Co	10,839.80
04/03/2026	3139203	Check	Naseema H S Omer	834.90
04/03/2026	3139204	Check	National Speech & Debate Association	20.00
04/03/2026	3139205	Check	National Treasure Kung Fu Inc	6,283.00
04/03/2026	3139206	Check	NCS Pearson Inc	1,038.24
04/03/2026	3139207	Check	Nelsen, Genevieve E	100.00
04/03/2026	3139208	Check	Nelson, Nathan D	360.00
04/03/2026	3139209	Check	Neo Electrical Solutions LLC	5,340.20
04/03/2026	3139210	Check	New Readers Press	193.16
04/03/2026	3139211	Check	New Tech Electric Systems Inc	950.00
04/03/2026	3139212	Check	NSAV Solutions	151.68
04/03/2026	3139213	Check	Oaki	2,294.25
04/03/2026	3139214	Check	Oetken Benjamin Or Gretchen	398.94
04/03/2026	3139215	Check	Olson Madaus, Kirsten G	72.00
04/03/2026	3139216	Check	O'Reilly Auto Parts	208.50
04/03/2026	3139217	Check	Owlpellets.com	192.80
04/03/2026	3139218	Check	Pan O Gold Baking Co	4,419.05
04/03/2026	3139219	Check	PBBS Equipment Corporation	1,149.74
04/03/2026	3139220	Check	PCS Revenue Control Systems Inc	8,845.00
04/03/2026	3139221	Check	Peace Reformed Church	1,312.50
04/03/2026	3139222	Check	Pediatric Home Service	6,018.75
04/03/2026	3139223	Check	Promotion Select	110.25
04/03/2026	3139224	Check	Propio LS LLC	353.01
04/03/2026	3139225	Check	Regents of the University of Minnesota	450.00
04/03/2026	3139226	Check	Rieck, Nandi	500.00
04/03/2026	3139227	Check	Riedel, Michelle M	104.50
04/03/2026	3139228	Check	Ritz-Schlaifer, Julie	200.00
04/03/2026	3139229	Check	RM Cotton Company	3,463.45
04/03/2026	3139230	Check	Rock Hard Landscape Supply	712.50
04/03/2026	3139231	Check	Rolando, Norman R	299.00
04/03/2026	3139232	Check	Rosemount City Of	475.00
04/03/2026	3139233	Check	Scan Air Filter Inc	3,833.49
04/03/2026	3139234	Check	Schmitt Music Company	401.33
04/03/2026	3139235	Check	Schmitty & Sons School Buses Inc	1,701.00
04/03/2026	3139236	Check	Scholastic Book Fairs	716.02

Check Date	Check Number	Payment Type	Name	Check Amount
04/03/2026	3139237	Check	School Specialty LLC	1,161.50
04/03/2026	3139238	Check	Schroeder, Sarah	398.94
04/03/2026	3139239	Check	Shibley, Jeremy M	70.00
04/03/2026	3139240	Check	Southside Referees	200.00
04/03/2026	3139240	Check	Southside Referees	-200.00
04/03/2026	3139241	Check	St Paul Beverage Solutions LLC	20,135.08
04/03/2026	3139242	Check	State Supply Company	942.65
04/03/2026	3139243	Check	Summit Fire Protection Co	10,404.00
04/03/2026	3139244	Check	Superior Automotive Of Apple Valley	1,623.27
04/03/2026	3139245	Check	TC Elevator-Metro Elevator	356.00
04/03/2026	3139246	Check	The Good Acre	250.60
04/03/2026	3139247	Check	T-Mobile	25.49
04/03/2026	3139248	Check	Toll Gas & Welding Supply	233.83
04/03/2026	3139249	Check	TriMark Marlinn	9,556.22
04/03/2026	3139250	Check	Trio Supply Co	14,775.19
04/03/2026	3139251	Check	Truck Repair & Equip Co Inc	6,112.26
04/03/2026	3139252	Check	United Nations Assn Of Minnesota	720.00
04/03/2026	3139253	Check	United Refrigeration Inc	599.46
04/03/2026	3139254	Check	Unlimited Supplies Inc	155.18
04/03/2026	3139255	Check	Upper Lakes Foods Inc	211,569.68
04/03/2026	3139256	Check	Vics Crane Service	2,880.00
04/03/2026	3139257	Check	Werner Implement LLC	3,899.56
04/03/2026	3139258	Check	Westcoast Products & Design LLC	1,503.95
04/03/2026	3139259	Check	Whetstone, Alyssa	558.60
04/03/2026	3139260	Check	Williams AV	64.00
04/03/2026	3139261	Check	Wolf Ridge Environmental Learning Center	300.00
04/03/2026	3139262	Check	Xtreme Pest Solutions	98.00
04/03/2026	3139263	Check	Zahl-Petroleum Maintenance Company	279.25
04/06/2026	3100002159	Wire Transfer	Corval Constructors Inc	273,609.50
04/06/2026	3100002160	Wire Transfer	Dakota Electric Association	254,314.15
04/06/2026	3100002161	Wire Transfer	HealthPartners Inc	1,062,592.08
04/07/2026	3100002162	Wire Transfer	Delta Dental Plan Of Minnesota	7,528.37
04/07/2026	3100002163	Wire Transfer	Pinnacle Wall System Inc	283,268.48
04/08/2026	3100002164	Wire Transfer	Bruber Financial Services Inc	17,655.73
04/08/2026	3100002165	Wire Transfer	Zip's Truck Equipment Inc	308,830.78
04/09/2026	3100002166	Wire Transfer	Minnesota Public Employees Retire Association-PERA	128,704.08
04/09/2026	3139441	Check	MN Dept of Labor and Industry	125.00
04/10/2026	3139264	Check	9 Square in the Aire LLC	165.10
04/10/2026	3139265	Check	Ali, Hodan I	40.00
04/10/2026	3139266	Check	All In One Translation Agency LLC	38.00
04/10/2026	3139267	Check	Amazon.com Sales Inc	12,016.37
04/10/2026	3139268	Check	American National Red Cross & Its Constituent Chapte	1,208.00
04/10/2026	3139269	Check	Anderson, Thomas L	272.00
04/10/2026	3139270	Check	Apple Valley Speech & Debate Alumni Foundatio	803.00
04/10/2026	3139271	Check	Aqua Logic Inc	2,058.11
04/10/2026	3139272	Check	Aranda, Isreal	200.00
04/10/2026	3139273	Check	Arcon Solutions Inc	1,232.75
04/10/2026	3139274	Check	Athorn, Kezyah	40.00
04/10/2026	3139275	Check	AVSi	9,687.99
04/10/2026	3139276	Check	Azax Corporation	1,723.90
04/10/2026	3139277	Check	Bartek, Lawrence Charles	4,050.00
04/10/2026	3139278	Check	Birchbark Books Herbs & Native Arts LLC	623.50

Check Date	Check Number	Payment Type	Name	Check Amount
04/10/2026	3139279	Check	Bix Produce Company	1,233.08
04/10/2026	3139280	Check	Bluum of Minnesota LLC	9,746.59
04/10/2026	3139281	Check	Bosch Building Technologies	5,703.05
04/10/2026	3139282	Check	Brambilla's Lease Systems Inc	8,908.00
04/10/2026	3139283	Check	Breanna Kunkel	2,666.30
04/10/2026	3139284	Check	Bright Works	30.00
04/10/2026	3139285	Check	Brink's Inc	613.34
04/10/2026	3139286	Check	BSN Sports LLC	1,682.20
04/10/2026	3139287	Check	Buckholdt, Iliana	240.00
04/10/2026	3139288	Check	Building Controls & Solutions	569.24
04/10/2026	3139289	Check	Business Professionals Of America	4,350.00
04/10/2026	3139290	Check	Castillo, Marlene	80.00
04/10/2026	3139291	Check	Centerpoint Energy	5,502.47
04/10/2026	3139292	Check	Citi Cargo & Storage Co	240.00
04/10/2026	3139293	Check	Cochlear Americas	575.00
04/10/2026	3139294	Check	Collins Electrical Construction Co	21,019.00
04/10/2026	3139295	Check	Collins, Amber	79.35
04/10/2026	3139296	Check	Constantine Dance Classes Inc	327.60
04/10/2026	3139297	Check	Crunstedt, Robert J	96.00
04/10/2026	3139298	Check	Cyprus Schools Inc	3,989.40
04/10/2026	3139299	Check	Dakota Leasing LLC	2,319.00
04/10/2026	3139300	Check	Dallman, Laura or Andrew	215.99
04/10/2026	3139301	Check	D'Amico Catering	5,293.04
04/10/2026	3139302	Check	DASH Sports LLC	2,370.73
04/10/2026	3139303	Check	Davis, David	350.00
04/10/2026	3139304	Check	DC Annis Sewer	1,364.00
04/10/2026	3139305	Check	DCUE Dental Reimbursement Plan	212,090.25
04/10/2026	3139306	Check	Demarais, Gillian	350.00
04/10/2026	3139307	Check	Digital Performance Gear	14,876.20
04/10/2026	3139308	Check	Eagan City Of- Utilities	11,620.73
04/10/2026	3139309	Check	East Ridge High School	625.00
04/10/2026	3139310	Check	Eckroth Music	26.80
04/10/2026	3139311	Check	ECSI c/o Hunt Electric Corporation	1,237.86
04/10/2026	3139312	Check	Express Window Fashions	864.00
04/10/2026	3139313	Check	Fisher, Veronica	100.00
04/10/2026	3139314	Check	Full Service Battery Inc	839.80
04/10/2026	3139315	Check	Game One	906.04
04/10/2026	3139316	Check	Geisler, Nicole	48.50
04/10/2026	3139317	Check	General Parts LLC	810.38
04/10/2026	3139318	Check	Gilbert, Ashley Danielle	350.00
04/10/2026	3100002167	Wire Transfer	Global Payments Inc	17,708.45
04/10/2026	3139319	Check	Gopher Sport	687.57
04/10/2026	3139320	Check	Gophermods	16,382.00
04/10/2026	3139321	Check	Grainger Inc	6,863.10
04/10/2026	3139322	Check	Grigorian, Aregnaz or Avetik	398.95
04/10/2026	3139323	Check	Groth Music	13,869.71
04/10/2026	3139324	Check	Hammer Sports LLC	343.00
04/10/2026	3139325	Check	Hawkins Inc	1,308.01
04/10/2026	3139326	Check	Hettinga, Amber and Hans	50.00
04/10/2026	3139327	Check	Hillyard- Minneapolis	8,841.40
04/10/2026	3139328	Check	Imperial Dade	2,147.22
04/10/2026	3139329	Check	Innovative Office Solutions	31,366.46

Check Date	Check Number	Payment Type	Name	Check Amount
04/10/2026	3139330	Check	Intermediate District 287	7,269.26
04/10/2026	3139331	Check	Interstate Power Systems	2,107.16
04/10/2026	3139332	Check	Iron Mountain Incorporated	830.35
04/10/2026	3139442	Check	ISD 196 Support Staff Assn	1,916.25
04/10/2026	3139333	Check	ISD 271 Bloomington	245.00
04/10/2026	3139334	Check	ISD 282 St Anthony-New Brighton	250.00
04/10/2026	3139335	Check	ISD 623 Roseville Area Schools	343.00
04/10/2026	3139336	Check	ISD 840 St James Public Schools	200.00
04/10/2026	3139337	Check	Islam, Tasia H	48.50
04/10/2026	3139338	Check	JK Sports Inc	674.70
04/10/2026	3139339	Check	John Henry Foster Minnesota Inc	78.07
04/10/2026	3139340	Check	Johnstone Supply	121.68
04/10/2026	3139341	Check	Jostens Inc	62.57
04/10/2026	3139342	Check	JW Pepper & Son Inc	83.99
04/10/2026	3139343	Check	Karen Cass Felling	450.00
04/10/2026	3139344	Check	Kelly Services Inc	393.00
04/10/2026	3139345	Check	Kelvin LP	1,723.70
04/10/2026	3139346	Check	Keystone Interpreting Solution Inc	156.20
04/10/2026	3139347	Check	Lake Elmo Inn	1,000.00
04/10/2026	3139348	Check	Lakeshore Learning Materials	132.98
04/10/2026	3139349	Check	Lalla, Asha	100.00
04/10/2026	3139350	Check	Larsen, Reid	1,875.00
04/10/2026	3139351	Check	Loffler Companies Inc	8,618.42
04/10/2026	3139352	Check	LVC Companies Inc	480.00
04/10/2026	3139353	Check	Mackin Educational Resources	428.95
04/10/2026	3139354	Check	Magyar, Lisa	100.00
04/10/2026	3139355	Check	Mannen, Matthew or Rachel	200.65
04/10/2026	3100002168	Wire Transfer	Marschall Line Inc	1,218,465.20
04/10/2026	3139356	Check	Marshall, James E, Jr	192.00
04/10/2026	3139357	Check	Mart, Jackie A	176.40
04/10/2026	3139358	Check	Martinez, Mercedes	40.00
04/10/2026	3139359	Check	Medina, Vanessa O	40.00
04/10/2026	3139360	Check	Meyer, Jessica	120.00
04/10/2026	3139361	Check	Michael Bratsch LLC	350.00
04/10/2026	3139362	Check	Midwest Language Solutions-Halima Abdulahi	880.00
04/10/2026	3139363	Check	Midwest Machinery Co	2,010.00
04/10/2026	3139364	Check	Minnesota Association of Student Leaders (MASL)	1,040.00
04/10/2026	3139365	Check	Minnesota Community Ed. Association - MCEA	50.00
04/10/2026	3139366	Check	Minnesota Energy Resources Corp	39,270.95
04/10/2026	3139367	Check	Minnesota State Colleges- Minnesota State University	6,141.99
04/10/2026	3139368	Check	Minnesota Zoo	593.60
04/10/2026	3139369	Check	Mischke, Brad and Allesha	398.94
04/10/2026	3139370	Check	MK Music Repair	87.57
04/10/2026	3139371	Check	MN FCCLA	125.00
04/10/2026	3139372	Check	Mohn, Monica	147.00
04/10/2026	3139373	Check	MP Nexlevel LLC	7,116.77
04/10/2026	3139374	Check	MTI Distributing Inc	460.04
04/10/2026	3139375	Check	Music Theatre International	3,820.00
04/10/2026	3139376	Check	Neo Electrical Solutions LLC	3,907.83
04/10/2026	3139377	Check	Nickel, Karen	1,200.00
04/10/2026	3139378	Check	Nickie Carrigan Enterprises Inc	663.20
04/10/2026	3139379	Check	One Diversified LLC	4,905.69

Check Date	Check Number	Payment Type	Name	Check Amount
04/10/2026	3139380	Check	OneDigital	10,201.00
04/10/2026	3139381	Check	Orbit Research LLC	4,458.00
04/10/2026	3139382	Check	Pan O Gold Baking Co	3,268.65
04/10/2026	3139383	Check	Pediatric Home Service	1,556.25
04/10/2026	3139384	Check	Pitney Bowes Global Financial Services LLC	2,249.73
04/10/2026	3139385	Check	Pitsco Education LLC	1,325.07
04/10/2026	3139386	Check	Pittsburgh Water Cooler Service Inc	2,171.99
04/10/2026	3139387	Check	Promotion Select	6,500.37
04/10/2026	3139388	Check	RDF Enterprises Inc	2,880.00
04/10/2026	3139389	Check	Regents of the University of Minnesota	1,218.36
04/10/2026	3139390	Check	Region 3AA	1,660.00
04/10/2026	3139391	Check	Retrofit Companies Inc	263.02
04/10/2026	3139392	Check	Reynolds, Amanda or Chad	250.52
04/10/2026	3139393	Check	Rieck, Nandi	531.25
04/10/2026	3139394	Check	Rippie, Melissa	48.50
04/10/2026	3139395	Check	RM Cotton Company	34.17
04/10/2026	3139396	Check	Rondestvedt, Steve	288.00
04/10/2026	3139397	Check	Rosemount City Of	29,243.33
04/10/2026	3139398	Check	Ruff, Megan	258.65
04/10/2026	3139399	Check	Ruth LeMay- 3 Strings Store LLC	350.00
04/10/2026	3139400	Check	Scan Air Filter Inc	535.54
04/10/2026	3139401	Check	Schmitt Music Company	440.96
04/10/2026	3139402	Check	Schmitty & Sons School Buses Inc	336.42
04/10/2026	3139403	Check	School Nutrition Association	192.00
04/10/2026	3139404	Check	Science Museum Of Minnesota	2,450.00
04/10/2026	3139443	Check	SEIU Local 284	2,489.21
04/10/2026	3139405	Check	Shred Right	114.56
04/10/2026	3139406	Check	SMSC Water Bottling	4,516.92
04/10/2026	3139407	Check	Sonova USA Inc	2,314.48
04/10/2026	3139408	Check	St Joseph School	22,736.30
04/10/2026	3139409	Check	St Paul Beverage Solutions LLC	10,693.82
04/10/2026	3139410	Check	Superior Automotive Of Apple Valley	67.87
04/10/2026	3139411	Check	Sweetwater Sound LLC	329.91
04/10/2026	3139412	Check	Tabura, Anthony J	100.00
04/10/2026	3139413	Check	Taylor Music	2,136.00
04/10/2026	3139414	Check	TC Elevator-Metro Elevator	356.00
04/10/2026	3139415	Check	Team Sporting Goods Inc	2,530.00
04/10/2026	3139444	Check	Teamsters Local 320	596.00
04/10/2026	3139416	Check	The McDowell Agency Inc	3,726.00
04/10/2026	3139417	Check	The Music Mart Inc	4,990.00
04/10/2026	3139418	Check	The Works	2,221.00
04/10/2026	3139419	Check	Tiegs, Noah	100.00
04/10/2026	3139420	Check	Tobii Dynavox LLC	55.00
04/10/2026	3139421	Check	Toll Gas & Welding Supply	976.24
04/10/2026	3139422	Check	Trio Supply Co	13,014.83
04/10/2026	3139423	Check	Turfwerks	742.04
04/10/2026	3139424	Check	Tyer, Mason	1,022.00
04/10/2026	3139425	Check	United Refrigeration Inc	445.28
04/10/2026	3139426	Check	United Translation Services LLC	40.00
04/10/2026	3139427	Check	Upper Lakes Foods Inc	117,851.94
04/10/2026	3139428	Check	Vazquez, Carmen	80.00
04/10/2026	3139429	Check	Verizon Wireless	50.24

Check Date	Check Number	Payment Type	Name	Check Amount
04/10/2026	3139430	Check	Waite, Jena	750.00
04/10/2026	3139431	Check	Wenger Corp	134,577.71
04/10/2026	3139432	Check	West Music Company Inc	933.89
04/10/2026	3139433	Check	Westcoast Products & Design LLC	259.11
04/10/2026	3139434	Check	Weston, Bruce	400.00
04/10/2026	3139435	Check	Williams, Lacy	594.75
04/10/2026	3139436	Check	Wipf, Lydia M	100.00
04/10/2026	3139437	Check	Wolf Ridge Environmental Learning Center	150.00
04/10/2026	3139438	Check	Youth Enrichment League	8,781.00
04/10/2026	3139439	Check	Zepole Restaurant Supply Company	213.40
04/10/2026	3139440	Check	Zhou Wells, Yun	160.00
04/13/2026	3100002169	Wire Transfer	Aviben LLC	10,184.45
04/13/2026	3100002170	Wire Transfer	Delta Dental Plan Of Minnesota	11,027.71
04/13/2026	3100002171	Wire Transfer	Dept Of The Treasury	115,299.14
04/13/2026	3100002172	Wire Transfer	HealthPartners Inc	2,356,236.35
04/13/2026	3100002173	Wire Transfer	MN State Retirement System-Empower	2,141.46
04/13/2026	3100002174	Wire Transfer	MN Teachers Retirement Association	1,831,125.48
04/13/2026	3100002175	Wire Transfer	Office of Child Support Enforcement	562.05
04/14/2026	3100002176	Wire Transfer	Minnesota Public Employees Retire Association-PERA	333,234.01
04/14/2026	3100002177	Wire Transfer	Mn Dept Of Revenue	18,289.69
04/14/2026	3139446	Check	Rosemount City Of	1,242,289.59
04/14/2026	3100002178	Wire Transfer	US Bank National Association	4,191.77
04/15/2026	9100011796	ACH	Balvance, Katrina J B	213.20
04/15/2026	9100011797	ACH	Beach, Todd A	116.92
04/15/2026	9100011798	ACH	Bender, Joelle C	102.73
04/15/2026	9100011799	ACH	Benedict, Kat R	50.00
04/15/2026	9100011800	ACH	Bent, Jeffrey S	89.22
04/15/2026	9100011801	ACH	Bent, Sarah J	37.10
04/15/2026	9100011802	ACH	Bergh, Colleen K	64.02
04/15/2026	9100011803	ACH	Bergland, Kim V	57.42
04/15/2026	9100011804	ACH	Bertils, Lois M	92.00
04/15/2026	9100011805	ACH	Besaw, Megan C	165.22
04/15/2026	9100011806	ACH	Blatzheim, Kristin L	33.98
04/15/2026	9100011807	ACH	Brielmaier, Lori B	50.00
04/15/2026	9100011808	ACH	Brouchet, Kristy L	92.54
04/15/2026	9100011809	ACH	Bruse, Khia S	72.17
04/15/2026	9100011810	ACH	Buelow, Melissa A	273.45
04/15/2026	9100011811	ACH	Burger, John J	17.26
04/15/2026	9100011812	ACH	Burt, Andrea I	33.87
04/15/2026	3139447	Check	California State Disbursement Unit	132.50
04/15/2026	9100011813	ACH	Carrigan, Sara E	122.12
04/15/2026	9100011814	ACH	Carroll, Bethany M	7.84
04/15/2026	9100011815	ACH	Chetty, Shobha S	33.14
04/15/2026	9100011816	ACH	Christensen, Nichole L	200.59
04/15/2026	9100011817	ACH	Coan, Lisa A	9.86
04/15/2026	9100011818	ACH	Comer, Emily C	210.00
04/15/2026	3139448	Check	Dakota County Cultural Family Advocates	867.69
04/15/2026	3139449	Check	Dakota County United Educators	127,018.55
04/15/2026	9100011819	ACH	Daly, Kate R	24.08
04/15/2026	9100011820	ACH	Dayton, Kaila A	819.96
04/15/2026	9100011821	ACH	Dedon, Kristy K	49.00
04/15/2026	3100002179	Wire Transfer	Dept Of The Treasury	2,811.63

Check Date	Check Number	Payment Type	Name	Check Amount
04/15/2026	9100011822	ACH	Desilet, Emily J	7.38
04/15/2026	9100011823	ACH	Dodge, Cliff	96.24
04/15/2026	9100011824	ACH	Dose, Gabby J	148.10
04/15/2026	9100011825	ACH	Dreisbach, Holli J	201.11
04/15/2026	9100011826	ACH	Drew, Kristen	221.95
04/15/2026	9100011827	ACH	Dworshak, Kelli L	35.01
04/15/2026	9100011828	ACH	Earley, Erin E	114.56
04/15/2026	3139450	Check	Education Minnesota	636.75
04/15/2026	9100011829	ACH	Engberg, Lindsay M	71.73
04/15/2026	9100011830	ACH	Engstrom, Andrea E	136.20
04/15/2026	9100011831	ACH	Erickson, Nicholas L	11.81
04/15/2026	9100011832	ACH	Everts, Noelle T	113.65
04/15/2026	9100011833	ACH	Faber, Bethany J	18.14
04/15/2026	9100011834	ACH	Fedoruk, Amy J	178.28
04/15/2026	9100011835	ACH	Fehlandt, Chantelle JM	337.75
04/15/2026	9100011836	ACH	Figueroa, Janet V	186.44
04/15/2026	9100011837	ACH	Finley, Will L, III	15.00
04/15/2026	9100011838	ACH	Firchow, Anja M	19.76
04/15/2026	9100011839	ACH	Fischer, Amy J	27.79
04/15/2026	9100011840	ACH	Fischer, Spencer R	112.22
04/15/2026	9100011841	ACH	Flaming, Erl D	92.00
04/15/2026	9100011842	ACH	Fogolin, Adam A	37.63
04/15/2026	9100011843	ACH	Foreman, Kristine	353.15
04/15/2026	9100011844	ACH	Forsythe, Madeline J	77.75
04/15/2026	9100011845	ACH	Gagnon, Kevin C	31.15
04/15/2026	9100011846	ACH	Gaona-Pacheco, Josefa	36.98
04/15/2026	9100011847	ACH	Garcia, Nicole Leigh	129.27
04/15/2026	9100011848	ACH	Garin, Allyson L	7.32
04/15/2026	9100011849	ACH	Gawler, Casey L	20.30
04/15/2026	9100011850	ACH	Gergen, Katie J	16.93
04/15/2026	9100011851	ACH	Giusto, Cindy M	114.50
04/15/2026	9100011852	ACH	Golembiesky, Christine M	22.28
04/15/2026	9100011853	ACH	Gonzales, Sheila K	203.76
04/15/2026	9100011854	ACH	Gowlland, Citori R	8.12
04/15/2026	9100011855	ACH	Graden, Shanna M	128.09
04/15/2026	9100011856	ACH	Graff, Amy J	123.20
04/15/2026	9100011857	ACH	Grams, Ruthie A	42.88
04/15/2026	9100011858	ACH	Green, DeAnn	5.08
04/15/2026	9100011859	ACH	Gretz, Kim K	62.46
04/15/2026	9100011860	ACH	Groen, Anita Y	66.93
04/15/2026	9100011860	ACH	Groen, Anita Y	-66.93
04/15/2026	9100011861	ACH	Grout, Katie A	2.61
04/15/2026	9100011862	ACH	Gustafson, Jennifer A	137.60
04/15/2026	9100011863	ACH	Hagen, Courtney M	69.34
04/15/2026	9100011864	ACH	Hanen, Jordan A	58.65
04/15/2026	9100011865	ACH	Hansen, Eric J	201.81
04/15/2026	9100011866	ACH	Hanson, Cory A	60.00
04/15/2026	9100011867	ACH	Hanson, Karol A	5.80
04/15/2026	9100011868	ACH	Hanson, Kimberly K	61.38
04/15/2026	9100011869	ACH	Hart, Caitlin C.S.	53.50
04/15/2026	9100011870	ACH	Haugh, Trish A	46.71
04/15/2026	9100011871	ACH	Hauptman, Amy L	13.99

Check Date	Check Number	Payment Type	Name	Check Amount
04/15/2026	9100011872	ACH	Hautala, Kali M	66.71
04/15/2026	9100011873	ACH	Heberer, Katie P	90.03
04/15/2026	9100011874	ACH	Henning, Kristen A	44.99
04/15/2026	9100011875	ACH	Henriksen, Kate Elizabeth T	26.64
04/15/2026	9100011876	ACH	Herzog, Beth M	233.51
04/15/2026	9100011877	ACH	Higgins, Rachel K	72.54
04/15/2026	9100011878	ACH	Hilmoe, Audrey C	47.15
04/15/2026	9100011879	ACH	Hodgson, Jessica C	90.00
04/15/2026	9100011880	ACH	Holland-Cervenka, Tatum L	78.63
04/15/2026	9100011881	ACH	Holman, Katie M	78.67
04/15/2026	9100011882	ACH	Hooper, Alecia K	167.71
04/15/2026	9100011883	ACH	Hurd, Shanna L	150.71
04/15/2026	9100011884	ACH	Hurrle, Laura B	157.60
04/15/2026	9100011885	ACH	Isely, Brenda L	10.30
04/15/2026	3139445	Check	Jacobson, Susan B	85.00
04/15/2026	9100011886	ACH	Jacobson, Traci J	40.00
04/15/2026	9100011887	ACH	Jarvis-Hill, Jessica M	36.31
04/15/2026	9100011888	ACH	Jeska, Lizzy A	42.15
04/15/2026	9100011889	ACH	Johnson, Tracy A	78.79
04/15/2026	9100011890	ACH	Jorgenson, Shannon E	198.87
04/15/2026	9100011891	ACH	Kalmi, Patrick J	9.98
04/15/2026	9100011892	ACH	Kindseth, Jennifer L	94.26
04/15/2026	9100011893	ACH	Kolpin, Amanda S	183.29
04/15/2026	9100011894	ACH	Kral, Alison C	71.90
04/15/2026	9100011895	ACH	Kucera, Chelsea	120.33
04/15/2026	9100011896	ACH	Kuhn, Theresa C	274.93
04/15/2026	9100011897	ACH	Kupinski, Amy R	19.06
04/15/2026	9100011898	ACH	Langworthy, Mary L	81.25
04/15/2026	9100011899	ACH	Larson, Brett M	855.69
04/15/2026	9100011900	ACH	Larson, Kari L	55.77
04/15/2026	9100011901	ACH	Larson, Ross R	66.20
04/15/2026	9100011902	ACH	Leighton Hines, Kristin M	195.41
04/15/2026	9100011903	ACH	Lencowski, Leah M	3,124.30
04/15/2026	9100011904	ACH	Lian, Jocelyn M	167.34
04/15/2026	9100011905	ACH	Libin, Michelle M	32.92
04/15/2026	9100011906	ACH	Liming, Elizabeth J	78.07
04/15/2026	9100011907	ACH	Lindstrom, Nicole I	37.82
04/15/2026	9100011908	ACH	Lindvall, Mavis K	92.00
04/15/2026	9100011909	ACH	Lloyd, Adam N	325.05
04/15/2026	9100011910	ACH	Long, Kelsey M	53.50
04/15/2026	9100011911	ACH	LoPresto, Julia M	85.25
04/15/2026	9100011912	ACH	Malkowiak, Jordan Welle	104.19
04/15/2026	3100161	Check	Martinez, Mercedes	-40.00
04/15/2026	3100559	Check	Martinez, Mercedes	-280.00
04/15/2026	3124829	Check	Martinez, Mercedes	-520.00
04/15/2026	3125619	Check	Martinez, Mercedes	-40.00
04/15/2026	3132075	Check	Martinez, Mercedes	-80.00
04/15/2026	3132939	Check	Martinez, Mercedes	-200.00
04/15/2026	3134021	Check	Martinez, Mercedes	-1,080.00
04/15/2026	3134271	Check	Martinez, Mercedes	-40.00
04/15/2026	3135160	Check	Martinez, Mercedes	-200.00
04/15/2026	3135521	Check	Martinez, Mercedes	-40.00

Check Date	Check Number	Payment Type	Name	Check Amount
04/15/2026	3135771	Check	Martinez, Mercedes	-360.00
04/15/2026	3136070	Check	Martinez, Mercedes	-80.00
04/15/2026	3138785	Check	Martinez, Mercedes	-40.00
04/15/2026	9100011913	ACH	Martzke, Julie L	56.82
04/15/2026	9100011914	ACH	McCarthy, Sandra M	13.69
04/15/2026	9100011915	ACH	McMenomy, Deborah J	34.18
04/15/2026	9100011916	ACH	Meier, Sonja K	215.28
04/15/2026	9100011917	ACH	Mencel, Susan A	189.21
04/15/2026	9100011918	ACH	Mensen, Chris J	25.00
04/15/2026	9100011919	ACH	Mereness, Allison R	4.28
04/15/2026	3139451	Check	Messerli & Kramer	288.56
04/15/2026	9100011920	ACH	Meyers, Mariah A	28.43
04/15/2026	9100011921	ACH	Miller, Allie M	87.03
04/15/2026	9100011922	ACH	Mitchell, Angela M	44.24
04/15/2026	9100011923	ACH	Mitchell, Tom J	44.36
04/15/2026	3100002180	Wire Transfer	MN State Retirement System-Empower	86,116.76
04/15/2026	9100011924	ACH	Moody, Kathy	14.96
04/15/2026	9100011925	ACH	Morrison, Shannon	54.17
04/15/2026	9100011926	ACH	Most, Kelsey A	94.10
04/15/2026	9100011927	ACH	Nelson, Belle A	97.00
04/15/2026	9100011928	ACH	Neppl, Anne E	49.00
04/15/2026	9100011929	ACH	Nieson, Tyler A	42.89
04/15/2026	3139452	Check	North Dakota Dept HS - Child Support	295.00
04/15/2026	9100011931	ACH	O'Brien, Emily E	28.40
04/15/2026	9100011932	ACH	Onyango-Robshaw, Christopher P	79.85
04/15/2026	9100011933	ACH	Ostapowycz, Elizabeth M	14.36
04/15/2026	9100011934	ACH	Otero, Amanda M	114.95
04/15/2026	9100011935	ACH	Otte-Phillips, Sarah L	195.41
04/15/2026	9100011936	ACH	Pawlicki, Krista M	75.25
04/15/2026	9100011937	ACH	Pederson, Jordyn K	71.91
04/15/2026	9100011938	ACH	Pelant, Shayla M	15.12
04/15/2026	9100011939	ACH	Pemrick, Evie M	426.92
04/15/2026	9100011940	ACH	Peterson, Pamela K	78.10
04/15/2026	9100011941	ACH	Pommier, Nancy M	247.62
04/15/2026	9100011942	ACH	Prigge, Ricki A	389.86
04/15/2026	9100011943	ACH	Quinonez, Jessica L	38.40
04/15/2026	9100011944	ACH	Raasch, Tyra H	100.54
04/15/2026	9100011945	ACH	Radle, Lindsey M	18.63
04/15/2026	9100011946	ACH	Radtke, Sara E	12.90
04/15/2026	9100011947	ACH	Reiland, Jennifer Ann	146.82
04/15/2026	9100011948	ACH	Richmond, Paige J	123.77
04/15/2026	9100011949	ACH	Robinson, Kelsey A	65.50
04/15/2026	9100011950	ACH	Rollie, Kim A	70.30
04/15/2026	9100011951	ACH	Rome, Candis M	9.42
04/15/2026	9100011952	ACH	Runez, Sara L	21.55
04/15/2026	9100011953	ACH	Ryburn, Chad T	25.17
04/15/2026	9100011954	ACH	Salzer, Paul G	14.22
04/15/2026	9100011955	ACH	Samaraka, Sarah J	40.18
04/15/2026	9100011956	ACH	Saulter, Reshard M	51.07
04/15/2026	9100011957	ACH	Schafer, Cecilia	83.51
04/15/2026	9100011958	ACH	Schierenbeck, Teri L	37.80
04/15/2026	9100011959	ACH	Schiltz, Amanda M	312.27

Check Date	Check Number	Payment Type	Name	Check Amount
04/15/2026	9100011960	ACH	Schreiner, Martha A	172.53
04/15/2026	9100011961	ACH	Scott, Alison J	202.25
04/15/2026	9100011962	ACH	Sisson, Allison R	106.57
04/15/2026	9100011963	ACH	Smith, Shauna L	124.85
04/15/2026	9100011964	ACH	Sorensen, C.J.	232.77
04/15/2026	9100011965	ACH	Spironello, Angela M	8.93
04/15/2026	9100011966	ACH	Stanley, Pam A	11.81
04/15/2026	9100011967	ACH	Storley, Drew W	98.17
04/15/2026	9100011968	ACH	Storvick, Amy I	83.52
04/15/2026	9100011969	ACH	Strandt, Kimberly S	10.37
04/15/2026	9100011970	ACH	Strey, Mary M	78.10
04/15/2026	9100011971	ACH	Swiecichowski, Janet E	18.71
04/15/2026	9100011972	ACH	Sytniak, Katie E	267.55
04/15/2026	9100011973	ACH	Tabery, Nikki C	37.23
04/15/2026	9100011974	ACH	Taylor III, Thomas Gould	106.75
04/15/2026	9100011975	ACH	Taylor, Annie J	212.79
04/15/2026	9100011976	ACH	Tesdall, Amber N	7.96
04/15/2026	9100011977	ACH	Theis, Rachael L	59.22
04/15/2026	9100011978	ACH	Thurmes, Mattie S	20.95
04/15/2026	9100011979	ACH	Tichy, Roberta M	28.99
04/15/2026	9100011980	ACH	Tilstra, Kristine A	19.95
04/15/2026	9100011981	ACH	Tousignant, Melissa Kay	33.30
04/15/2026	9100011982	ACH	Townsend, Teri L	156.47
04/15/2026	9100011983	ACH	Turlington, Toby L	4.50
04/15/2026	9100011930	ACH	Valandra, Jorja F	66.69
04/15/2026	9100011984	ACH	Wick, Lance J	89.98
04/15/2026	9100011985	ACH	Wilcox, Ashelyn G	15.99
04/15/2026	9100011986	ACH	Williams, Jennifer K	153.60
04/15/2026	9100011987	ACH	Wilson, Daniel A	196.17
04/15/2026	9100011988	ACH	Wilson, Katie T	35.24
04/15/2026	9100011989	ACH	Winfield, Sarah Ann Unmacht	97.53
04/15/2026	9100011990	ACH	Witte, Breana E	212.08
04/15/2026	9100011991	ACH	Wolf, Melissa J	88.84
04/15/2026	9100011992	ACH	Wollenburg, Charlotte N	68.31
04/15/2026	9100011993	ACH	Wuollet, Kelly R	12.62
04/15/2026	9100011994	ACH	Yares, Lauren K	74.29
04/15/2026	9100011995	ACH	York, Jen M	326.65
04/15/2026	9100011996	ACH	Zich, Nicole E	83.18
04/15/2026	9100011997	ACH	Zick, Danielle M	64.62
04/16/2026	3100002181	Wire Transfer	Aviben LLC	722,767.12
04/16/2026	3100002182	Wire Transfer	Dept Of The Treasury	2,825,712.99
04/16/2026	3139697	Check	MN Dept of Labor and Industry	125.00
04/16/2026	3139698	Check	MN Dept of Labor and Industry	159.00
04/16/2026	3139699	Check	MN Dept of Labor and Industry	50.00
04/16/2026	3139700	Check	MN Dept of Labor and Industry	409.00
04/16/2026	3139701	Check	MN Dept of Labor and Industry	50.00
04/16/2026	3100002183	Wire Transfer	Mn Dept Of Revenue	276.49
04/16/2026	3100002184	Wire Transfer	MN State Retirement System-Empower	49,725.35
04/16/2026	3100002185	Wire Transfer	Office of Child Support Enforcement	5,118.50
04/16/2026	3100002186	Wire Transfer	OneBridge Benefits Inc	13,913.00
04/17/2026	3139453	Check	Abe, Eva	100.00
04/17/2026	3139454	Check	Abrakadoodle	1,643.20

Check Date	Check Number	Payment Type	Name	Check Amount
04/17/2026	3139455	Check	Advanced Imaging Solutions-Saint Louis	7,611.80
04/17/2026	3139456	Check	Airgas Inc	43.40
04/17/2026	3139457	Check	All In One Translation Agency LLC	252.00
04/17/2026	3139458	Check	Amazon.com Sales Inc	18,981.63
04/17/2026	3139459	Check	Ancom Communications	180.70
04/17/2026	3139460	Check	Apple Valley Speech & Debate Alumni Foundatio	139.00
04/17/2026	3139461	Check	Aqua Logic Inc	134,900.00
04/17/2026	3139462	Check	ASL Interpreting Services Inc	286.00
04/17/2026	3139463	Check	AT&T Mobility II LLC	138.25
04/17/2026	3139464	Check	ATR Commercial Flooring	74,690.41
04/17/2026	3139465	Check	Attainment Company Inc	522.90
04/17/2026	3139466	Check	Automated Logic-Twin Cities	42,132.50
04/17/2026	3139467	Check	Avant Assessment LLC	11,083.60
04/17/2026	3139468	Check	Avantis Education Inc	380.00
04/17/2026	3139469	Check	Aviben LLC	1,286.30
04/17/2026	3139470	Check	Berndgen, David S	185.00
04/17/2026	3139471	Check	Berry Coffee Company Inc	720.96
04/17/2026	3139472	Check	Bertelsen, Jack R	100.00
04/17/2026	3139473	Check	Bix Produce Company	29,716.07
04/17/2026	3139474	Check	Blick Art Materials	117.60
04/17/2026	3139475	Check	Blue Star Sports Apparel	1,030.30
04/17/2026	3139476	Check	Blundell, Sherrie L	75.00
04/17/2026	3139477	Check	Bluum of Minnesota LLC	12,080.20
04/17/2026	3139478	Check	Bosch Building Technologies	809.95
04/17/2026	3139479	Check	Braun Intertec Corporation	6,622.25
04/17/2026	3139480	Check	Breanna Kunkel	1,650.00
04/17/2026	3139481	Check	Bridgewater Stone & Tile Inc	7,635.00
04/17/2026	3139482	Check	Bright Works	125.00
04/17/2026	3139483	Check	Brin Glass Company	9,500.00
04/17/2026	3139484	Check	Brown's Ice Cream	2,878.44
04/17/2026	3139485	Check	BSN Sports LLC	1,062.00
04/17/2026	3139486	Check	Buckholdt, Iliana	80.00
04/17/2026	3139487	Check	Building Controls & Solutions	1,841.95
04/17/2026	3139488	Check	Burnsville City Of	1,259.17
04/17/2026	3139489	Check	Business Essentials	27,300.00
04/17/2026	3139490	Check	C and S Management Company Inc	8,645.00
04/17/2026	3139491	Check	Campbell, Nicholas	1,000.00
04/17/2026	3139492	Check	Canon Financial Services Inc	123.15
04/17/2026	3139493	Check	Capra, Michael	90.00
04/17/2026	3139494	Check	Carruthers, Rebecca	75.00
04/17/2026	3139495	Check	Ceiling Pro	17,006.35
04/17/2026	3139496	Check	Central Farm Services	9,173.06
04/17/2026	3139497	Check	CenturyLink	506.00
04/17/2026	3139498	Check	Cintas Corporation No 2	1,471.06
04/17/2026	3139499	Check	Citi Cargo & Storage Co	315.00
04/17/2026	3139500	Check	Cornerstone On The Vermillion	1,440.00
04/17/2026	3139501	Check	Corporate Installations LLC	962.50
04/17/2026	3139502	Check	Crisis Prevention Institute Inc	200.00
04/17/2026	3139503	Check	Dakota Awards & Engraving	80.00
04/17/2026	3139504	Check	Dakota Leasing LLC	2,319.00
04/17/2026	3139505	Check	Dark Knight Solutions	350.00
04/17/2026	3139506	Check	DC Annis Sewer	359.00

Check Date	Check Number	Payment Type	Name	Check Amount
04/17/2026	3139507	Check	Decker Equipment/Schoolfix	162.54
04/17/2026	3139508	Check	Demco Inc	312.57
04/17/2026	3139509	Check	Denysenko, Heidi L	41.00
04/17/2026	3139510	Check	Doyle Security Products	424.35
04/17/2026	3139511	Check	Duff, Ronald J	120.00
04/17/2026	3139512	Check	ECSI c/o Hunt Electric Corporation	1,060.00
04/17/2026	3139513	Check	Embi Tec	1,434.00
04/17/2026	3139514	Check	Envision Glass Inc	210,966.30
04/17/2026	3139515	Check	Essler, Sydney M	50.00
04/17/2026	3139516	Check	Everdriven Technologies	1,215.00
04/17/2026	3139517	Check	Fastest Labs of Bloomington	1,919.44
04/17/2026	3139518	Check	Ferguson Enterprises LLC #1657	23.14
04/17/2026	3139519	Check	Field Environmental Consulting Inc	1,518.89
04/17/2026	3139520	Check	Fisher, Veronica	100.00
04/17/2026	3139521	Check	Fransen Decorating Inc	130,634.69
04/17/2026	3139522	Check	Frontier Communications Holdings LLC	158.14
04/17/2026	3139523	Check	Frontier Communications Holdings LLC	3,174.88
04/17/2026	3139524	Check	Full Compass Systems Ltd	1,230.50
04/17/2026	3139525	Check	Game One	13,724.06
04/17/2026	3139526	Check	Good Shepherd Evangelical Lutheran Church Sch	4,392.75
04/17/2026	3139527	Check	Goodin Company	1,009.23
04/17/2026	3139528	Check	Gopher Sport	3,533.37
04/17/2026	3139529	Check	Gopher Stage Lighting Inc	300.00
04/17/2026	3139530	Check	Grainger Inc	332.46
04/17/2026	3139531	Check	Graphic Design Inc	2,433.00
04/17/2026	3139532	Check	Graybar Electric Co Inc	6,655.00
04/17/2026	3139533	Check	Grazzini Brothers & Company	34,594.25
04/17/2026	3139534	Check	Groth Music	1,544.17
04/17/2026	3139535	Check	GS Direct Inc	484.79
04/17/2026	3139536	Check	Gustafson, Zachary E	107.00
04/17/2026	3139537	Check	Hammer Sports LLC	1,652.00
04/17/2026	3139538	Check	Henry Schein	544.53
04/17/2026	3139539	Check	Hessler, Robert	98.00
04/17/2026	3139540	Check	Hetland, Jason	165.00
04/17/2026	3139541	Check	High Performance Coatings Inc	27,344.80
04/17/2026	3139542	Check	Hillyard- Minneapolis	10,362.64
04/17/2026	3139543	Check	Hobart Service	3,104.66
04/17/2026	3139544	Check	Hoglund Bus Co Inc	4,853.73
04/17/2026	3139545	Check	Hooyo Tek LLC- Idil Omer	280.00
04/17/2026	3139546	Check	Horizon Commercial Pool Supply	51.22
04/17/2026	3139547	Check	House Of Print	42,552.00
04/17/2026	3139548	Check	Hoyer, Paul D	92.00
04/17/2026	3139549	Check	Huberty, Jim	48.50
04/17/2026	3139550	Check	Ideal Printers Inc	1,188.94
04/17/2026	3139551	Check	Imperial Dade	12,260.00
04/17/2026	3139552	Check	Increase Music Inc	1,321.36
04/17/2026	3139553	Check	Indelco Plastics Corp	1,321.82
04/17/2026	3139554	Check	Inflection Point Learning	240.00
04/17/2026	3139555	Check	INGCO International	1,134.00
04/17/2026	3139556	Check	Innovative Office Solutions	16,076.49
04/17/2026	3139557	Check	Interstate Power Systems	1,918.00
04/17/2026	3139558	Check	ISD 200 Hastings	265.00

Check Date	Check Number	Payment Type	Name	Check Amount
04/17/2026	3139559	Check	ISD 624 White Bear Lake	140.00
04/17/2026	3139560	Check	Ishal, Aneesa	100.00
04/17/2026	3139561	Check	IState Truck Inc	4,417.38
04/17/2026	3139562	Check	Jensen, Randal L	82.00
04/17/2026	3139563	Check	Jimenez de Peralta, Carmita S	560.00
04/17/2026	3139564	Check	John Henry Foster Minnesota Inc	377.48
04/17/2026	3139565	Check	Johnson, Gabriela C	40.00
04/17/2026	3139566	Check	Jostens Inc	552.45
04/17/2026	3139567	Check	Jundt, John W	92.00
04/17/2026	3139568	Check	Junior Library Guild	836.92
04/17/2026	3139569	Check	Keller, David W	225.00
04/17/2026	3139570	Check	Kelly Services Inc	209,721.36
04/17/2026	3139571	Check	Kendell Intermediate Corporation	4,200.00
04/17/2026	3139572	Check	Keohane, Michelle	100.00
04/17/2026	3139573	Check	Kiefer USA	234,104.39
04/17/2026	3139574	Check	Kilen, Kip R	98.00
04/17/2026	3139575	Check	Kim Freitag LLC	330.00
04/17/2026	3139576	Check	Kremer Services	2,339.30
04/17/2026	3139577	Check	Krillan Inc	858.50
04/17/2026	3139578	Check	Krulich, Maria E	1,360.00
04/17/2026	3139579	Check	Kully Supply Inc	250.53
04/17/2026	3139580	Check	Kurita America Inc	10,663.27
04/17/2026	3139581	Check	Kuseske, Grant	92.00
04/17/2026	3139582	Check	Lakeshore Learning Materials	74.08
04/17/2026	3100002187	Wire Transfer	Laketown Electric Corporation	23,750.00
04/17/2026	3139583	Check	Lakeville Trophy Co	57.69
04/17/2026	3139584	Check	Learning and Resiliency Services LLC	3,870.00
04/17/2026	3139585	Check	Lightning Disposal Inc	6,472.99
04/17/2026	3139586	Check	Literacy Resources (dba Heggerty)	804.16
04/17/2026	3139587	Check	Little Birdie Buddies	275.00
04/17/2026	3139588	Check	Loffler Companies Inc	14,881.14
04/17/2026	3139589	Check	Lopez De Santoyo, Monica	912.50
04/17/2026	3139590	Check	Lou-Chapple, Yen Yu	160.00
04/17/2026	3139591	Check	Lundin, Shelly	265.96
04/17/2026	3139592	Check	Mackin Educational Resources	3,474.50
04/17/2026	3139593	Check	Magyar, Lisa	100.00
04/17/2026	3139594	Check	Mansfield Oil Co	25,026.26
04/17/2026	3139595	Check	Marshall, James E, Jr	96.00
04/17/2026	3139596	Check	Martinez, Mercedes	3,000.00
04/17/2026	3139597	Check	Masberg, John C	107.00
04/17/2026	3139598	Check	McComas, Pamela K	100.00
04/17/2026	3139599	Check	McPhillips Brothers Roofing Co	822.00
04/17/2026	3139600	Check	Med Compass	1,428.75
04/17/2026	3139601	Check	Metro Volleyball Official Association LLC	810.00
04/17/2026	3139602	Check	Michael Lynnes Tennis Shop	891.00
04/17/2026	3139603	Check	Mid States Laboratories Inc	304.00
04/17/2026	3139604	Check	Midwest Bus Parts Inc	2,072.08
04/17/2026	3139605	Check	Midwest Musical Imports	1,103.95
04/17/2026	3139606	Check	Midwest Volleyball Warehouse	1,430.00
04/17/2026	3139607	Check	Mielke, Tyler	107.00
04/17/2026	3100002188	Wire Transfer	Minnesota Department Of Revenue	1,472.07
04/17/2026	3139608	Check	Minnesota Historical Society	2,560.00

Check Date	Check Number	Payment Type	Name	Check Amount
04/17/2026	3139609	Check	Minnesota Occupational Health	3,849.00
04/17/2026	3139610	Check	MN Business Professionals Of America	126.00
04/17/2026	3139611	Check	MN Dept of Labor & Industry	75.00
04/17/2026	3139612	Check	MN Dept of Labor & Industry	25.00
04/17/2026	3139613	Check	MN Dept of Labor & Industry	25.00
04/17/2026	3139614	Check	MN Dept of Labor & Industry	75.00
04/17/2026	3139615	Check	MN Dept of Labor & Industry	50.00
04/17/2026	3100002189	Wire Transfer	Mn Dept Of Revenue	471,060.65
04/17/2026	3139616	Check	Mohoney, Samuel	82.00
04/17/2026	3139617	Check	Mohs Contracting Inc	68,112.65
04/17/2026	3139618	Check	Monkey Wrench Productions	2,825.00
04/17/2026	3139619	Check	MP Nexlevel LLC	734.10
04/17/2026	3139620	Check	Mros, Richard D	2,920.00
04/17/2026	3139621	Check	MSHSL Region 4AA	450.00
04/17/2026	3139622	Check	Multi-Health Systems Inc	632.50
04/17/2026	3139623	Check	Murphy Window and Door Commercial Inc	44,845.23
04/17/2026	3139623	Check	Murphy Window and Door Commercial Inc	-44,845.23
04/17/2026	3139624	Check	Muthiga, Sherry	100.00
04/17/2026	3139625	Check	Napa Auto Parts	449.46
04/17/2026	3139626	Check	NCS Pearson Inc	978.18
04/17/2026	3139627	Check	Nitti Sanitation Inc	37,245.40
04/17/2026	3139628	Check	Norfolk	632.22
04/17/2026	3139629	Check	Nova Fire Protection Inc	9,000.00
04/17/2026	3139630	Check	NSAV Solutions	151.68
04/17/2026	3139631	Check	Numotion	4,602.00
04/17/2026	3139632	Check	OneDigital	9,393.00
04/17/2026	3139633	Check	Onsite Partners Projectco LLC	22,634.56
04/17/2026	3139634	Check	O'Reilly Auto Parts	336.13
04/17/2026	3139635	Check	Palermo, Laurel	100.00
04/17/2026	3139636	Check	Pan O Gold Baking Co	3,065.72
04/17/2026	3139637	Check	Paydhealth	14,069.44
04/17/2026	3139638	Check	Percival, Katherine	200.00
04/17/2026	3139639	Check	Perron, Steve M	22,640.00
04/17/2026	3139640	Check	PODS Enterprises, LLC	149.00
04/17/2026	3139641	Check	Priti Kumar	6,489.00
04/17/2026	3139642	Check	Progressive Building Systems	128,250.00
04/17/2026	3139643	Check	Propio LS LLC	861.90
04/17/2026	3139644	Check	Regents of the University of Minnesota	4,800.00
04/17/2026	3139645	Check	Rent N Save Portable Services	105.90
04/17/2026	3139646	Check	Retrofit Companies Inc	238.87
04/17/2026	3139647	Check	Rieck, Nandi	2,062.50
04/17/2026	3139648	Check	Ross, Kevin	84.00
04/17/2026	3139649	Check	Schmitt Music Company	306.24
04/17/2026	3139650	Check	Schmitt, Barbara J	62.50
04/17/2026	3139651	Check	Schmitty & Sons School Buses Inc	429.84
04/17/2026	3139652	Check	Schneider, Maria	100.00
04/17/2026	3139653	Check	School Specialty LLC	64.52
04/17/2026	3139654	Check	Schwab Vollhaber Lubratt Inc (SVL)	738.34
04/17/2026	3139655	Check	SFM Mutual Insurance Co	182,138.75
04/17/2026	3139656	Check	SkyNorth Software	1,367.00
04/17/2026	3139657	Check	Smith, Clayton E	98.00
04/17/2026	3139658	Check	Smith, Ethan A	22.38

Check Date	Check Number	Payment Type	Name	Check Amount
04/17/2026	3139659	Check	SparkPath	1,810.00
04/17/2026	3139660	Check	Sportsgraphics Inc	1,162.00
04/17/2026	3139661	Check	St George, Paul	107.00
04/17/2026	3139662	Check	St Paul Beverage Solutions LLC	18,847.03
04/17/2026	3139663	Check	Stafford-Smith Inc	25,509.40
04/17/2026	3139664	Check	Stanchina, Sean	107.00
04/17/2026	3139665	Check	State Supply Company	1,305.76
04/17/2026	3139666	Check	Stevens, Edward	92.00
04/17/2026	3139667	Check	Stewart, Benjamin P	540.00
04/17/2026	3139668	Check	Sullivan, Kevin M	107.00
04/17/2026	3139669	Check	Summit Fire Protection Co	12,587.50
04/17/2026	3139670	Check	Superior Automotive Of Apple Valley	1,007.92
04/17/2026	3139671	Check	Symmetry Energy Solutions	59,850.67
04/17/2026	3139672	Check	Synovia Solutions LLC	216.00
04/17/2026	3139673	Check	Tasty Brands LLC	14,768.00
04/17/2026	3139673	Check	Tasty Brands LLC	-14,768.00
04/17/2026	3139674	Check	TC Elevator-Metro Elevator	12,379.24
04/17/2026	3139675	Check	Thelen, Mackenzie	100.00
04/17/2026	3139676	Check	Thomson Reuters-West	2,904.00
04/17/2026	3139677	Check	Tobii Dynavox LLC	1,793.00
04/17/2026	3139678	Check	Toll Gas & Welding Supply	138.17
04/17/2026	3139679	Check	Toshiba Business Solutions	4.90
04/17/2026	3139680	Check	Trio Supply Co	25,117.03
04/17/2026	3139681	Check	True North Consulting Group LLC	3,630.00
04/17/2026	3139682	Check	Truong, Lillian T	100.00
04/17/2026	3139683	Check	Tuft, Piper W	115.00
04/17/2026	3139684	Check	Twin City Transportation Inc	127,295.25
04/17/2026	3139685	Check	U.S. Bank National Association	2,000.00
04/17/2026	3139686	Check	Uhl Co	2,602.00
04/17/2026	3139687	Check	Union Depot- RCRRA	2,754.00
04/17/2026	3139688	Check	United Translation Services LLC	299.44
04/17/2026	3139689	Check	University Of Minnesota	5,220.00
04/17/2026	3139690	Check	Unlimited Supplies Inc	805.34
04/17/2026	3139691	Check	Upper Lakes Foods Inc	179,800.00
04/17/2026	3139692	Check	West Music Company Inc	66.95
04/17/2026	3139693	Check	Wide Area Transportation Services Inc	71,983.40
04/17/2026	3139694	Check	Wold Architects Incorporated	244,028.60
04/17/2026	3139695	Check	Xtreme Pest Solutions	49.00
04/17/2026	3139696	Check	Zayo Group LLC	2,829.00
04/20/2026	3100002190	Wire Transfer	Delta Dental Plan Of Minnesota	6,407.52
04/20/2026	3100002191	Wire Transfer	HealthPartners Inc	1,024,930.80
04/20/2026	3100002192	Wire Transfer	Laketown Electric Corporation	687,562.50
04/20/2026	3100002193	Wire Transfer	Midwest Mechanical Solutions	247,304.00
04/20/2026	3100002194	Wire Transfer	Mn Dept Of Revenue	3,108.00
04/21/2026	3100002195	Wire Transfer	Ben's Structural Fabrication	5,434.84
04/21/2026	3100002196	Wire Transfer	Delta Dental Plan Of Minnesota	2,318.70
04/22/2026	3100002197	Wire Transfer	Minnesota Public Employees Retire Association-PERA	86,894.94
04/22/2026	3100002198	Wire Transfer	Super Set Flooring & Tile	33,766.61
04/23/2026	3139965	Check	Apple Valley City Of	2,557.68
04/24/2026	3139702	Check	Adam Lail	166.00
04/24/2026	3139703	Check	Aguilera, Terryn	321.00
04/24/2026	3139704	Check	AIM Electronics Inc	515.00

Check Date	Check Number	Payment Type	Name	Check Amount
04/24/2026	3139705	Check	Airgas Inc	180.10
04/24/2026	3139706	Check	All In One Translation Agency LLC	925.55
04/24/2026	3139707	Check	Aller, Andrew T	25.00
04/24/2026	3139708	Check	Alm, Eric	196.00
04/24/2026	3139709	Check	Amazon.com Sales Inc	8,282.65
04/24/2026	3139710	Check	American National Red Cross & Its Constituent Chapt	95.00
04/24/2026	3139711	Check	American Time	2,485.22
04/24/2026	3139712	Check	Anchor Paper Company	2,262.00
04/24/2026	3139713	Check	Ancom Communications	3,580.00
04/24/2026	3139714	Check	Annis, Aaron J	95.00
04/24/2026	3139715	Check	Apple Inc	8,092.00
04/24/2026	3139716	Check	Apple Valley City of- Utility Billing Dept	22,325.80
04/24/2026	3139717	Check	Aqua Logic Inc	212.23
04/24/2026	3139718	Check	Aranda, Isreal	40.00
04/24/2026	3139719	Check	Artis, Roger	80.00
04/24/2026	3139720	Check	Asfaha, Selam	400.00
04/24/2026	3139721	Check	ASL Interpreting Services Inc	687.25
04/24/2026	3139722	Check	AT&T Mobility II LLC	1,042.80
04/24/2026	3139723	Check	Athorn, Kezyah	80.00
04/24/2026	3139724	Check	Awards Direct LLC	4,796.05
04/24/2026	3139725	Check	Bauch, Oliver	1,949.00
04/24/2026	3139726	Check	Bauer Built Inc	950.00
04/24/2026	3139727	Check	Bauer, Colton	332.00
04/24/2026	3139728	Check	Beacon Athletics LLC	224.70
04/24/2026	3139729	Check	Beckman, Donna	145.00
04/24/2026	3139730	Check	Berman, Henry	100.00
04/24/2026	3139731	Check	Bigham Stechmann, Karla	25.00
04/24/2026	3139732	Check	Bio- Rad Laboratories Inc	3,257.28
04/24/2026	3139733	Check	Bissonette, Robert	107.00
04/24/2026	3139734	Check	Bix Produce Company	74,131.45
04/24/2026	3139735	Check	Blick Art Materials	1,025.71
04/24/2026	3139736	Check	Bluum of Minnesota LLC	3,171.54
04/24/2026	3139737	Check	Boyd, Joanne	245.00
04/24/2026	3139738	Check	Brambilla's Lease Systems Inc	616.25
04/24/2026	3139739	Check	Bridgewater Stone & Tile Inc	500.00
04/24/2026	3139740	Check	Briggs, Amy	95.00
04/24/2026	3139741	Check	Brown's Ice Cream	2,522.64
04/24/2026	3139742	Check	BSN Sports LLC	1,926.78
04/24/2026	3139743	Check	Buckholdt, Iliana	240.00
04/24/2026	3139744	Check	Building Controls & Solutions	662.39
04/24/2026	3139745	Check	Burgeson, Nancy L	345.00
04/24/2026	3139746	Check	Callanan, Troy	92.00
04/24/2026	3139747	Check	Callister, Curt L	214.00
04/24/2026	3139748	Check	Capra, Michael	60.00
04/24/2026	3139749	Check	Captivate Media + Consulting	1,833.33
04/24/2026	3139750	Check	Carlson, Jack A	82.00
04/24/2026	3139751	Check	Cason Sjerven	107.00
04/24/2026	3139752	Check	Castillo, Marlene	80.00
04/24/2026	3139753	Check	CDW Government LLC	48,740.72
04/24/2026	3139754	Check	Centerpoint Energy	4,671.72
04/24/2026	3139755	Check	CenturyLink	73.93
04/24/2026	3139756	Check	Charpentier Enterprises LLC	806.65

Check Date	Check Number	Payment Type	Name	Check Amount
04/24/2026	3139757	Check	Cintas Corporation No 2	2,816.52
04/24/2026	3139758	Check	Cole Papers Inc	12,411.00
04/24/2026	3139759	Check	Corporate Mechanical Inc	8,744.42
04/24/2026	3139760	Check	Corraro, Steve	75.00
04/24/2026	3139761	Check	Couillard, Craig	148.00
04/24/2026	3139762	Check	Crenshaw, Steve	25.00
04/24/2026	3139763	Check	Crown Equipment Corp	1,044.65
04/24/2026	3139764	Check	Crown Equipment Rental Co Inc	275.00
04/24/2026	3139765	Check	Crunstedt, Robert J	96.00
04/24/2026	3139766	Check	Demco Inc	563.16
04/24/2026	3139767	Check	DePaul Lettering	1,312.65
04/24/2026	3139768	Check	Designed Glass	809.49
04/24/2026	3139769	Check	Displays2go	1,574.97
04/24/2026	3139770	Check	Doyle Security Products	1,403.78
04/24/2026	3139771	Check	Ebel, David	150.00
04/24/2026	3139772	Check	Eckroth Music	193.20
04/24/2026	3139773	Check	ECSI c/o Hunt Electric Corporation	530.00
04/24/2026	3139774	Check	Ellis, Spencer	92.00
04/24/2026	3139775	Check	Ertl, Robert L	1,200.00
04/24/2026	3139776	Check	Everdriven Technologies	1,022.00
04/24/2026	3139777	Check	Ferguson Enterprises LLC #1657	547.44
04/24/2026	3139778	Check	Fillmore Central School District	717.80
04/24/2026	3139779	Check	FIRST	5,750.00
04/24/2026	3139780	Check	Flicek Welding LLC	1,700.00
04/24/2026	3139781	Check	Flinn Scientific Inc	773.43
04/24/2026	3139782	Check	Fluegel Elevator Inc	425.25
04/24/2026	3139783	Check	Follett Content Solutions LLC	298.02
04/24/2026	3139784	Check	Forklifts Of Minnesota, Inc.	198.72
04/24/2026	3139785	Check	Friedges Landscaping Inc	957.50
04/24/2026	3139786	Check	Fun Express LLC	352.17
04/24/2026	3139787	Check	Game One	1,124.03
04/24/2026	3139788	Check	Garcia, Marion	164.00
04/24/2026	3139789	Check	General Parts LLC	470.33
04/24/2026	3139790	Check	Gharwal, Sofia	120.00
04/24/2026	3139791	Check	Giles, David C	160.00
04/24/2026	3139792	Check	Gold Medal	227.90
04/24/2026	3139793	Check	Goring, Zach	150.00
04/24/2026	3139794	Check	Gotham, Steven J	82.00
04/24/2026	3139795	Check	Gothmann, Aaron	156.00
04/24/2026	3139796	Check	Gothmann, Adam	94.00
04/24/2026	3139797	Check	Grainger Inc	86.44
04/24/2026	3139798	Check	Grantham, Mallory	168.00
04/24/2026	3139799	Check	Groth Music	512.64
04/24/2026	3139800	Check	Hagberg, Edward A, Jr	107.00
04/24/2026	3139801	Check	Hammer Sports LLC	1,221.00
04/24/2026	3139802	Check	Hansen, Brian J	166.00
04/24/2026	3139803	Check	Hawkins Inc	1,105.76
04/24/2026	3139804	Check	Heifort, Michael J	190.00
04/24/2026	3139805	Check	Hi-Line Inc	381.12
04/24/2026	3139806	Check	Hillyard- Minneapolis	11,461.59
04/24/2026	3139807	Check	Hirshfield's	2,332.60
04/24/2026	3139808	Check	Hoang, Allison	803.00

Check Date	Check Number	Payment Type	Name	Check Amount
04/24/2026	3139809	Check	Hooyo Tek LLC- Idil Omer	40.00
04/24/2026	3139810	Check	Hope Fieldhouse	90.00
04/24/2026	3139811	Check	Houghton Horns LLC	167.65
04/24/2026	3139812	Check	Hoyer, Paul D	92.00
04/24/2026	3139813	Check	Hughes, Jace	225.00
04/24/2026	3139814	Check	Hunt, Russ	498.00
04/24/2026	3139815	Check	Ideal Printers Inc	1,200.00
04/24/2026	3139816	Check	Imperial Dade	921.60
04/24/2026	3139817	Check	INGCO International	541.40
04/24/2026	3139818	Check	Innovative Office Solutions	7,588.44
04/24/2026	3139819	Check	Intermediate District 287	56,888.85
04/24/2026	3139820	Check	Intermediate District 917	18,392.59
04/24/2026	3139821	Check	Interstate Power Systems	5,790.00
04/24/2026	3139822	Check	ISD 194-Lakeville North High School	225.00
04/24/2026	3139966	Check	ISD 196 Support Staff Assn	1,898.75
04/24/2026	3139823	Check	ISD 197 Dakota City	702.00
04/24/2026	3139824	Check	ISD 535 Rochester	448.23
04/24/2026	3139825	Check	ISD 621 Mounds View	225.00
04/24/2026	3139826	Check	ISD 719-Prior Lake-Savage Area Schools	270.00
04/24/2026	3139827	Check	Jackson, Vincent	246.00
04/24/2026	3139828	Check	Jimenez de Peralta, Carmita S	40.00
04/24/2026	3139829	Check	Johnny Hop Shop	1,997.50
04/24/2026	3139830	Check	Jorgensen, Chad	107.00
04/24/2026	3139831	Check	Jostens Inc	6,930.30
04/24/2026	3139832	Check	JW Pepper & Son Inc	206.47
04/24/2026	3139833	Check	Kelly Hubbell, Megan	2,105.00
04/24/2026	3139834	Check	Kelly Services Inc	158,632.30
04/24/2026	3139835	Check	Kendell Intermediate Corporation	5,400.00
04/24/2026	3139836	Check	Kenefick, Sara	160.00
04/24/2026	3139837	Check	Kennedy & Graven, Chartered	5,420.00
04/24/2026	3139838	Check	Khakural, Ana	80.00
04/24/2026	3139839	Check	Kidcreate Studio- Woodbury	1,157.00
04/24/2026	3139840	Check	Kiefer Aquatics,The Lifeguard Store	532.21
04/24/2026	3139841	Check	Kirb Apparel LLC	842.50
04/24/2026	3139842	Check	Knutson, Trevor	25.00
04/24/2026	3139843	Check	Krug, Aurelia	31.25
04/24/2026	3139844	Check	Krulich, Maria E	720.00
04/24/2026	3139845	Check	Krusemark, LeeAnne	405.00
04/24/2026	3139846	Check	Kuseske, Grant	184.00
04/24/2026	3139847	Check	Lakeshore Learning Materials	1,222.55
04/24/2026	3139848	Check	Landy, Joshua E	107.00
04/24/2026	3139849	Check	Lange, Jeff	107.00
04/24/2026	3139850	Check	Lapshina, Olga and Dmitriy	164.00
04/24/2026	3139851	Check	Laursen Piano Service	155.00
04/24/2026	3139852	Check	Learned, Claudia	94.00
04/24/2026	3139853	Check	Loffler Companies Inc	6,261.96
04/24/2026	3139854	Check	Louis, Peter M	125.00
04/24/2026	3139855	Check	Luong, Joe	160.00
04/24/2026	3139856	Check	Luzum, Steven J	90.00
04/24/2026	3139857	Check	Mackin Educational Resources	2,022.60
04/24/2026	3139858	Check	Markell, Lee	393.74
04/24/2026	3139859	Check	Martinez, Mercedes	160.00

Check Date	Check Number	Payment Type	Name	Check Amount
04/24/2026	3139860	Check	McGrath, Matthew	270.00
04/24/2026	3139861	Check	MedTox Laboratories Inc	110.65
04/24/2026	3139862	Check	Metro Volleyball Official Association LLC	540.00
04/24/2026	3139862	Check	Metro Volleyball Official Association LLC	-540.00
04/24/2026	3140782	Check	Metro Volleyball Official Association LLC	540.00
04/24/2026	3139863	Check	Meyer, Jessica	40.00
04/24/2026	3139864	Check	Michael Lynnes Tennis Shop	495.00
04/24/2026	3139865	Check	Midwest Language Solutions-Halima Abdulahi	200.00
04/24/2026	3139866	Check	Midwest Volleyball Warehouse	1,620.00
04/24/2026	3139867	Check	Minnesota Energy Resources Corp	5,927.18
04/24/2026	3139868	Check	Minnesota HOSA	7,740.00
04/24/2026	3139869	Check	Minnesota Safety Council Inc	552.00
04/24/2026	3139870	Check	Mity-Lite Inc	1,300.00
04/24/2026	3139871	Check	MN Dept of Labor and Industry	125.00
04/24/2026	3100002240	Wire Transfer	MN State Retirement System-Empower	43,573.10
04/24/2026	3139872	Check	Mohn, Monica	104.00
04/24/2026	3139873	Check	Monkey Wrench Productions	10,740.51
04/24/2026	3139874	Check	Morrissey, Lori	74.00
04/24/2026	3139875	Check	Mosher, Bryan D	107.00
04/24/2026	3139876	Check	MP Nexlevel LLC	3,350.48
04/24/2026	3139877	Check	MSHSL Region 4AA	585.00
04/24/2026	3139878	Check	Mulcahy Company Inc	5,521.95
04/24/2026	3139879	Check	Murtha, William J	92.00
04/24/2026	3139880	Check	Muska Electric Co	1,466.95
04/24/2026	3139881	Check	Nardini Fire Equipment	331.95
04/24/2026	3139882	Check	National Speech & Debate Association	20.00
04/24/2026	3139883	Check	Nelson, Kristi	945.00
04/24/2026	3139884	Check	Neo Electrical Solutions LLC	3,810.41
04/24/2026	3139885	Check	Niemeyer, Matthew	107.00
04/24/2026	3139886	Check	Northwest Tae kwon Do Institute Inc	5,579.20
04/24/2026	3139887	Check	NSAV Solutions	77.07
04/24/2026	3139888	Check	Olson Madaus, Kirsten G	54.00
04/24/2026	3139889	Check	Olson, Blake	70.00
04/24/2026	3139890	Check	Palmer West Construction Co Inc	895.00
04/24/2026	3139891	Check	PAMS Lunchroom LLC	4,138.79
04/24/2026	3139892	Check	Pan O Gold Baking Co	4,098.42
04/24/2026	3139893	Check	Paulus, Scot	70.00
04/24/2026	3139894	Check	PBBS Equipment Corporation	192.86
04/24/2026	3139895	Check	Pekarna, Martin J	190.00
04/24/2026	3100002199	Wire Transfer	Peterson Companies Inc	427,740.72
04/24/2026	3139896	Check	Pioneer Valley Educational Press Inc	154.00
04/24/2026	3139897	Check	Pitney Bowes Reserve Account	20,000.00
04/24/2026	3139898	Check	PPLSI	47.85
04/24/2026	3139899	Check	Propio LS LLC	1,933.52
04/24/2026	3139900	Check	Rasmusson, Michael C	92.00
04/24/2026	3139901	Check	Red Pine Parent Teacher Organization	450.00
04/24/2026	3139902	Check	Rent N Save Portable Services	1,523.32
04/24/2026	3139903	Check	Richter, Josie	62.50
04/24/2026	3139904	Check	Ries, Robert A	98.00
04/24/2026	3139905	Check	Rifton Equipment	3,402.00
04/24/2026	3139906	Check	RJ Kool Midwest Inc	263.40
04/24/2026	3139907	Check	RM Cotton Company	41.25

Check Date	Check Number	Payment Type	Name	Check Amount
04/24/2026	3139908	Check	Rondestvedt, Steve	96.00
04/24/2026	3139909	Check	Rosemount City Of	288.75
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04/24/2026	3139911	Check	RTL Construction Inc	2,400.00
04/24/2026	3139912	Check	Runge Services Inc	95.00
04/24/2026	3139913	Check	Runing, Kelly	570.00
04/24/2026	3139914	Check	Rux, Kelly M	82.00
04/24/2026	3139915	Check	Ryan D Erickson	260.00
04/24/2026	3139916	Check	Scan Air Filter Inc	5,041.07
04/24/2026	3139917	Check	Scarlett, Robert H	100.00
04/24/2026	3139918	Check	Schmitt Music Company	1,164.93
04/24/2026	3139919	Check	Schmitty & Sons School Buses Inc	2,902.42
04/24/2026	3139920	Check	School Specialty LLC	170.88
04/24/2026	3139921	Check	Schulte, Peter J	92.00
04/24/2026	3139922	Check	Science Museum Of Minnesota	504.00
04/24/2026	3139967	Check	SEIU Local 284	4,781.81
04/24/2026	3139923	Check	Shibley, Jeremy M	95.00
04/24/2026	3139924	Check	Shred Right	156.78
04/24/2026	3139925	Check	Smith, Jeffrey W	215.00
04/24/2026	3139926	Check	Sonova USA Inc	238.99
04/24/2026	3139927	Check	South Suburban Conference	2,616.00
04/24/2026	3139928	Check	Southwest Metro Intermediate District #288	17,377.36
04/24/2026	3139929	Check	Spectrum Enterprise-Time Warner	85.00
04/24/2026	3139930	Check	St Paul Beverage Solutions LLC	17,915.98
04/24/2026	3139931	Check	Stanchina, Sean	107.00
04/24/2026	3139932	Check	STB of Bloomington Inc	1,412.00
04/24/2026	3139933	Check	Stevens, Edward	92.00
04/24/2026	3139934	Check	Summit Fire Protection Co	2,045.00
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04/24/2026	3100002149	Wire Transfer	Sunbelt Rentals Inc	-1,057.12
04/24/2026	3139935	Check	Sunquist, James E	148.00
04/24/2026	3139936	Check	Superior Automotive Of Apple Valley	7,979.42
04/24/2026	3139937	Check	TC Elevator-Metro Elevator	2,529.72
04/24/2026	3139938	Check	Tobii Dynavox LLC	5,949.00
04/24/2026	3139939	Check	Toll Gas & Welding Supply	233.83
04/24/2026	3139940	Check	Torrie, Aubrey or Bradley	29.98
04/24/2026	3139941	Check	TriMark Marlinn	198.80
04/24/2026	3139942	Check	Trio Supply Co	25,383.59
04/24/2026	3139943	Check	True North Consulting Group LLC	2,062.50
04/24/2026	3139944	Check	Ugas, Maryan A	120.00
04/24/2026	3139945	Check	Uhl Co	18,859.10
04/24/2026	3139946	Check	UKG Kronos Systems	3,894.94
04/24/2026	3139947	Check	United Translation Services LLC	317.30
04/24/2026	3139948	Check	Upper Lakes Foods Inc	152,191.16
04/24/2026	3139949	Check	Utecht, Gregory R	37.19
04/24/2026	3139950	Check	Utecht, Jeffery M	130.00
04/24/2026	3139951	Check	Valley Images Photography	180.00
04/24/2026	3139952	Check	Valley-Rich Co Inc	13,100.00
04/24/2026	3139953	Check	Varitronics LLC	353.57
04/24/2026	3139954	Check	Vazquez, Carmen	120.00
04/24/2026	3139955	Check	Viking Electric Supply	135.30
04/24/2026	3139956	Check	Waite, Jena	632.00

Check Date	Check Number	Payment Type	Name	Check Amount
04/24/2026	3139957	Check	West Music Company Inc	214.95
04/24/2026	3139958	Check	Westcoast Products & Design LLC	66.93
04/24/2026	3139959	Check	Wigley, Joshua R	107.00
04/24/2026	3139960	Check	Wincek, Jacki A	74.00
04/24/2026	3139961	Check	Wold Architects Incorporated	9,581.97
04/24/2026	3139962	Check	Xtreme Pest Solutions	49.00
04/24/2026	3139963	Check	Youth Frontiers Inc	18,030.00
04/24/2026	3139964	Check	Zych, Leah	87.50
04/27/2026	3100002200	Wire Transfer	APi HVAC Services Inc	517,585.65
04/27/2026	3100002201	Wire Transfer	Aviben LLC	11,240.47
04/27/2026	3100002202	Wire Transfer	Central Roofing Company	62,568.57
04/27/2026	3100002203	Wire Transfer	Delta Dental Plan Of Minnesota	9,819.61
04/27/2026	3100002204	Wire Transfer	Dept Of The Treasury	162,717.28
04/27/2026	3100002205	Wire Transfer	Harty Mechanical	272,650.00
04/27/2026	3100002206	Wire Transfer	HealthPartners Inc	2,083,401.11
04/27/2026	3100002207	Wire Transfer	Hentges Glass Co	55,100.00
04/27/2026	3100002208	Wire Transfer	J & K Masonry	119,443.50
04/27/2026	3100002209	Wire Transfer	Klamm Mechanical Contractors Inc	784,987.04
04/27/2026	3100002210	Wire Transfer	Met-Con Construction Inc	29,450.00
04/27/2026	3100002211	Wire Transfer	MN State Retirement System-Empower	3,240.20
04/27/2026	3100002212	Wire Transfer	Nordstrom Architectural Sheet Metal Inc	101,316.92
04/27/2026	3100002213	Wire Transfer	Office of Child Support Enforcement	580.51
04/27/2026	3100002214	Wire Transfer	Pinnacle Wall System Inc	72,537.16
04/27/2026	3100002215	Wire Transfer	Restoration & Construction Services LLC	222,347.50
04/27/2026	3100002216	Wire Transfer	RJ Mechanical Inc	2,076,798.13
04/27/2026	3100002217	Wire Transfer	RTL Construction Inc	275,442.65
04/27/2026	3100002239	Wire Transfer	US Bank National Association-P-Card	221,142.59
04/28/2026	3100002218	Wire Transfer	Acoustics Associates Inc	2,050.00
04/28/2026	3139970	Check	Ahmed Ibrahim, The Estate of	7,950.86
04/28/2026	3100002219	Wire Transfer	Cary Specialized Services Inc	132,723.58
04/28/2026	3100002220	Wire Transfer	Corval Constructors Inc	431,231.13
04/28/2026	3100002221	Wire Transfer	Dakota Electric Association	261,270.33
04/28/2026	3100002222	Wire Transfer	Eagan City Of- Misc	441,113.33
04/28/2026	3100002223	Wire Transfer	Ebert Construction	478,955.41
04/28/2026	3100002224	Wire Transfer	HealthPartners Inc	347,737.10
04/28/2026	3100002225	Wire Transfer	Mn Dept Of Revenue	27,160.60
04/28/2026	3100002226	Wire Transfer	MN Teachers Retirement Association	1,835,809.02
04/29/2026	3100002241	Wire Transfer	Dept Of The Treasury	508.99
04/29/2026	3100002227	Wire Transfer	Marschall Line Inc	768,777.98
04/29/2026	3100002228	Wire Transfer	Minnesota Public Employees Retire Association-PERA	330,787.51
04/29/2026	3100002229	Wire Transfer	Steenberg Watrud Construction LLC	544,878.20
04/29/2026	3100002230	Wire Transfer	Super Set Flooring & Tile	182,051.74
04/29/2026	3100002231	Wire Transfer	Superior Mechanical	40,016.37
04/29/2026	3100002232	Wire Transfer	Taracon Precast LLC	76,435.51
04/29/2026	3100002233	Wire Transfer	Total Fire Protection	94,035.75
04/29/2026	3100002234	Wire Transfer	Tru-Steel Services & Erection LLC	114,745.58
04/29/2026	3100002235	Wire Transfer	Vinco Inc	41,325.00
04/29/2026	3100002236	Wire Transfer	Waukegan Steel LLC	434,011.16
04/29/2026	3100002237	Wire Transfer	Wells Concrete	24,011.36
04/30/2026	9100011998	ACH	Adair, Kathleen M	369.20
04/30/2026	9100011999	ACH	Allen, Diane	36.12
04/30/2026	9100012000	ACH	Anaya, Nicolas J	50.00

Check Date	Check Number	Payment Type	Name	Check Amount
04/30/2026	9100012001	ACH	Anderson, Amanda D	47.67
04/30/2026	9100012002	ACH	Anderson, Amanda R	202.16
04/30/2026	9100012003	ACH	Anderson, Ben	50.00
04/30/2026	9100012004	ACH	Andrus, Ellie M	50.00
04/30/2026	9100012005	ACH	Bartosh, Alyssa K	118.25
04/30/2026	9100012006	ACH	Benzahra, Naoual	56.72
04/30/2026	9100012007	ACH	Berg, Mark	85.70
04/30/2026	9100012008	ACH	Betelak, Joe J	92.00
04/30/2026	9100012009	ACH	Bolger, Marny P	44.98
04/30/2026	9100012010	ACH	Bolsoni, Michael P	71.34
04/30/2026	9100012011	ACH	Borchardt-VonHoltum, Jeanne L	587.71
04/30/2026	9100012012	ACH	Brownson, Daniel P	50.00
04/30/2026	3140223	Check	Building Chief Assn	825.00
04/30/2026	9100012013	ACH	Bungert, Daniel J	39.95
04/30/2026	9100012014	ACH	Burke, Suzanne M	6.68
04/30/2026	3140224	Check	Business Planning Concepts Inc- NCPERS	192.00
04/30/2026	3140225	Check	California State Disbursement Unit	132.50
04/30/2026	9100012015	ACH	Cason, Patrick J	50.00
04/30/2026	9100012016	ACH	Clendening, Heidi L	56.04
04/30/2026	3140226	Check	Dakota County Cultural Family Advocates	824.12
04/30/2026	3140227	Check	Dakota County United Educators	126,593.59
04/30/2026	9100012017	ACH	Dedon, Kristy K	49.00
04/30/2026	9100012018	ACH	Desens, Corey C	20.88
04/30/2026	3140228	Check	District 196 Foundation Incorporated	986.00
04/30/2026	9100012019	ACH	Dolphy, Leia J	60.39
04/30/2026	9100012020	ACH	Dulmes, Kelsey J	73.86
04/30/2026	9100012021	ACH	Earley, Erin E	102.96
04/30/2026	9100012022	ACH	Ebensteiner, Jamie L	50.00
04/30/2026	9100012023	ACH	Ebner, Robyn L	50.00
04/30/2026	3140229	Check	Education Minnesota	632.75
04/30/2026	9100012024	ACH	Ehleringer, Kerry Jo	42.49
04/30/2026	9100012025	ACH	Erdmann, Jeffrey D	122.96
04/30/2026	9100012026	ACH	Erickson, Amy M	381.24
04/30/2026	9100012027	ACH	Erickson, Karen	171.28
04/30/2026	9100012028	ACH	Ferguson, Chris R	50.00
04/30/2026	9100012029	ACH	Fernandez, Michelle K	31.92
04/30/2026	9100012030	ACH	Feyder, Benjamin D	50.00
04/30/2026	9100012031	ACH	Feyder, John R	50.00
04/30/2026	9100012032	ACH	Feyder, Joseph M	50.00
04/30/2026	9100012033	ACH	Feyder, Thomas M	50.00
04/30/2026	9100012034	ACH	Fiedler, Michelle M	97.15
04/30/2026	9100012035	ACH	Figueroa, Janet V	49.00
04/30/2026	9100012036	ACH	Fimmen, Janet M	143.62
04/30/2026	9100012037	ACH	Finley, Will L, III	204.01
04/30/2026	9100012038	ACH	Fischer, Brian K	50.00
04/30/2026	9100012039	ACH	Flake, Angie M	118.44
04/30/2026	9100012040	ACH	Foreman, Kristine	276.13
04/30/2026	9100012041	ACH	Freeberg, Amy	4.71
04/30/2026	9100012042	ACH	Gagnon, Kevin C	50.00
04/30/2026	9100012043	ACH	Gergen, Katie J	50.00
04/30/2026	9100012044	ACH	Gobell, Alexandra M	227.41
04/30/2026	9100012045	ACH	Golas, Kelly A	75.03

Check Date	Check Number	Payment Type	Name	Check Amount
04/30/2026	9100012046	ACH	Grady-Elsenheimer, Mary K	31.35
04/30/2026	9100012047	ACH	Graff, Amy J	106.41
04/30/2026	3140230	Check	Greater Twin Cities United Way	363.00
04/30/2026	3139968	Check	Grimm, Joseph	70.30
04/30/2026	9100012048	ACH	Groen, Anita Y	66.93
04/30/2026	9100012049	ACH	Grunwald, Jessica	175.93
04/30/2026	9100012050	ACH	Gustafson, Bridget	557.83
04/30/2026	9100012051	ACH	Hackerson, Mandy R	35.96
04/30/2026	9100012052	ACH	Harris, Mallory K	42.41
04/30/2026	9100012053	ACH	Herrmann, Adam J	175.00
04/30/2026	9100012054	ACH	Herzog, Beth M	213.38
04/30/2026	9100012055	ACH	Hurd, Shanna L	126.58
04/30/2026	9100012057	ACH	Hyatt, Charles M	50.00
04/30/2026	9000001	Check	Intermediate District 917	7,855.55
04/30/2026	9000002	Check	ISD 191 Burnsville	24,004.00
04/30/2026	9000003	Check	ISD 191 Burnsville	25,899.75
04/30/2026	9000004	Check	ISD 191 Burnsville	24,004.00
04/30/2026	9000005	Check	ISD 191 Burnsville	24,004.00
04/30/2026	9000006	Check	ISD 191 Burnsville	25,899.72
04/30/2026	9000007	Check	ISD 191 Burnsville	24,004.00
04/30/2026	9000008	Check	ISD 192 Farmington	10,735.75
04/30/2026	9000009	Check	ISD 192 Farmington	19,575.21
04/30/2026	9000010	Check	ISD 195 Randolph	906.75
04/30/2026	9000011	Check	ISD 195 Randolph	3,453.30
04/30/2026	9000012	Check	ISD 195 Randolph	3,453.30
04/30/2026	9000013	Check	ISD 195 Randolph	906.75
04/30/2026	9000014	Check	ISD 196	29,494.00
04/30/2026	9000015	Check	ISD 196	103,849.00
04/30/2026	9000016	Check	ISD 196	103,849.00
04/30/2026	9000017	Check	ISD 196	103,849.00
04/30/2026	9000018	Check	ISD 197 Dakota City	5,470.00
04/30/2026	9000019	Check	ISD 197 Dakota City	4,028.50
04/30/2026	9000020	Check	ISD 199- Inver Grove Heights	9,135.00
04/30/2026	9000021	Check	ISD 200 Hastings	11,064.63
04/30/2026	9000022	Check	ISD 200 Hastings	18,719.15
04/30/2026	9100012058	ACH	Isely, Brenda L	27.77
04/30/2026	9100012059	ACH	Johnson, Charlotte A	123.91
04/30/2026	9100012060	ACH	Johnson, Kevin D	50.00
04/30/2026	9100012061	ACH	Johnson, Nicole M	77.41
04/30/2026	9100012062	ACH	Jones, Robert M	50.00
04/30/2026	9100012063	ACH	Keating, Deidi M	40.77
04/30/2026	9100012064	ACH	Kemp, Brian V	50.00
04/30/2026	9100012065	ACH	Kleven, Kari G	7.00
04/30/2026	9100012066	ACH	Klingelhut, Ross A	40.63
04/30/2026	9100012067	ACH	Kruse, Camly P	110.64
04/30/2026	9100012068	ACH	Kupinski, Amy R	50.00
04/30/2026	9100012069	ACH	Lalani, Fiyaz A	105.85
04/30/2026	9100012056	ACH	Larson, Elizabeth K	96.96
04/30/2026	9100012070	ACH	Lindley, Sarah F	27.56
04/30/2026	9100012071	ACH	Lodermeier, Nathan D	50.00
04/30/2026	9100012072	ACH	Lundquist, Elizabeth M	139.51
04/30/2026	9100012073	ACH	Madson, Melia A	164.50

Check Date	Check Number	Payment Type	Name	Check Amount
04/30/2026	9100012074	ACH	Martzke, Julie L	52.07
04/30/2026	9100012075	ACH	Marvell, Ann K	173.67
04/30/2026	9100012076	ACH	Melville, Becky L	550.00
04/30/2026	3100002242	Wire Transfer	Mn Dept Of Revenue	112.83
04/30/2026	9100012077	ACH	Monio, Pamela A	13.85
04/30/2026	9100012078	ACH	Morreau, Teija M E	50.00
04/30/2026	9100012079	ACH	Murphy, Tessa J	197.58
04/30/2026	9000023	Check	NAMI Minnesota	2,807.16
04/30/2026	9100012080	ACH	Nelson, Brianna L	10.16
04/30/2026	9100012081	ACH	Ngo, Jennifer L	6.96
04/30/2026	9100012082	ACH	Nicholson, Daniel W	328.99
04/30/2026	9100012083	ACH	Nieson, Tyler A	50.00
04/30/2026	3140231	Check	North Dakota Dept HS - Child Support	295.00
04/30/2026	9100012085	ACH	Ochocki, Stephanie P	42.87
04/30/2026	9100012086	ACH	Olson, Sarah K	126.47
04/30/2026	100556	Wire Transfer	OneBridge Benefits Inc	163,306.78
04/30/2026	9100012087	ACH	Otte-Phillips, Sarah L	131.61
04/30/2026	9100012088	ACH	Oxley, Scott A	105.93
04/30/2026	9100012089	ACH	Paulson, Kyle T	232.31
04/30/2026	3139969	Check	Perron, James L	50.00
04/30/2026	9100012090	ACH	Pollock, Cathy L	50.00
04/30/2026	9100012091	ACH	Prigge, Ricki A	50.00
04/30/2026	3100002238	Wire Transfer	Progyny Inc	1,424.25
04/30/2026	9100012092	ACH	Prokopenko, Raisa N	92.00
04/30/2026	9100012093	ACH	Pudenz, Janet A	50.00
04/30/2026	9100012094	ACH	Raimann, Ann M	24.66
04/30/2026	3140232	Check	Range Credit Bureau Inc	1.27
04/30/2026	9100012095	ACH	Ratts, Jill F	209.86
04/30/2026	3140233	Check	RAVE CA	5,070.00
04/30/2026	9100012096	ACH	Remy, Charles	50.00
04/30/2026	9100012097	ACH	Robole, Vicki M	139.92
04/30/2026	9100012098	ACH	Schaaf, Mike	50.00
04/30/2026	9100012099	ACH	Schneibel, Laurie J	47.01
04/30/2026	9100012100	ACH	Schoenecke, Vivianne	50.00
04/30/2026	9100012101	ACH	Sell, Jennifer R	108.54
04/30/2026	9100012102	ACH	Shorey, Susan E	127.60
04/30/2026	9100012103	ACH	Silver, Sabrina M	10.88
04/30/2026	9100012104	ACH	Smith, Shauna L	77.30
04/30/2026	9100012105	ACH	Sorensen, Rebecca L	477.77
04/30/2026	9000024	Check	Special School Dist 6 South St Paul	8,897.00
04/30/2026	3140234	Check	Stenger & Stenger PC	110.77
04/30/2026	9100012106	ACH	Suter, Nicole M	72.72
04/30/2026	9100012107	ACH	Suzuki, Kari J	33.15
04/30/2026	3140235	Check	Teamsters Local 320	4,436.00
04/30/2026	9100012108	ACH	Tesdall, Amber N	29.94
04/30/2026	9100012109	ACH	Thebert, Deanne M	50.72
04/30/2026	9100012110	ACH	Theis, Rachael L	340.75
04/30/2026	9100012111	ACH	Trudeau, Sarah M G	25.20
04/30/2026	9100012084	ACH	Valandra, Jorja F	102.88
04/30/2026	9100012112	ACH	Vanderveren, Bradley	50.00
04/30/2026	9100012113	ACH	Veldhuis, Jolene	50.57
04/30/2026	9100012114	ACH	Voorhees, Amy L	287.21
04/30/2026	9100012115	ACH	Walker, Shelby L	126.16

Check Date	Check Number	Payment Type	Name	Check Amount
04/30/2026	9100012116	ACH	Wanous, Mark W	1,584.00
04/30/2026	9100012117	ACH	Wick, Lance J	50.00
04/30/2026	9100012118	ACH	Wilson, Katie T	60.69
04/30/2026	9100012119	ACH	Winter, Lisa J	123.38
04/30/2026	9100012120	ACH	Witham, Anna V	38.77
04/30/2026	9100012121	ACH	Wohlwend, Alexander E	50.00
04/30/2026	9100012122	ACH	Wuensch, Kelly J	134.96
04/30/2026	9100012123	ACH	Yarrington, Cindy M	127.60
04/30/2026	9100012124	ACH	Ziegler, Eric M	64.40
TOTAL # OF ISSUED/Unissued CHECKS				**1363**
TOTAL AMOUNT OF ISSUED/Unissued CHECKS				**40,937,309.66**

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Meeting Date: **06/08/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Revenues and Expenditures Report for April 2026**

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

Background
Presented for approval is the district's general fund revenues and expenditures report for the month ending April 30, 2026.

Through April, the district received $395,890,600 in revenues, representing 78.84% of the projected general fund budget, and expended $365,232,400, representing 71.69% of the general fund budget, not including operating capital or Long-Term Facility Maintenance (LTFM) transactions.

Supplemental information added to this report includes the graphical representation of the numerical figures reported and summarized year-to-date activity across all district funds.

Alternatives
Do not approve the report.

Recommendation
Approve the general fund revenues and expenditures report for the month ending April 30, 2026.

Rosemount-Apple Valley-Eagan Public Schools

General Fund Revenues and Expenditures
For Period Ending April 30, 2026

REVENUES/TRANSFERS IN BY SOURCE CODE

SOURCE	DESCRIPTION	MONTH TO DATE RECEIVED	YEAR TO DATE RECEIVED	CURRENT FULL YEAR PROJECTION	THIS YEAR % RECEIVED	LAST YEAR % RECEIVED
001-020	TAXES	0	100,476,500	101,831,300	98.67%	98.48%
021-089	FEES & TUITION COLLECTIONS	1,864,900	7,300,300	4,747,800	153.76%	125.31%
090-199	MISCELLANEOUS REVENUE	1,279,600	11,050,100	14,368,400	76.91%	73.66%
200-399	STATE AID	48,886,100	272,190,800	368,766,600	73.81%	74.18%
400-599	FEDERAL PROGRAMS	124,100	3,995,300	11,719,600	34.09%	41.14%
600-649	RESALE	20,800	877,600	695,200	126.24%	113.22%
		52,175,500	**395,890,600**	**502,128,900**	**78.84%**	**79.21%**
	OPERATING CAPITAL	26,400	9,069,500	12,914,200	70.23%	70.69%
	LONG-TERM FACILITIES MAINTENANCE	800	9,116,000	12,731,700	71.60%	72.31%

Revenue Notes
Resale, Fees, and Tuitions - Due to the cyclical and unpredictable nature of this revenue stream, the comparison to prior year's collections will continue to fluctuate dependent on actual sales.
Federal Programs - Variances between fiscal years depends on grant draw schedules, which may differ slightly year to year.

Expenditure Notes
Other Expenses includes one time expenses such as annual memberships and settlements
Supplies & Equipment - Variance is due to new bus purchases received in February.

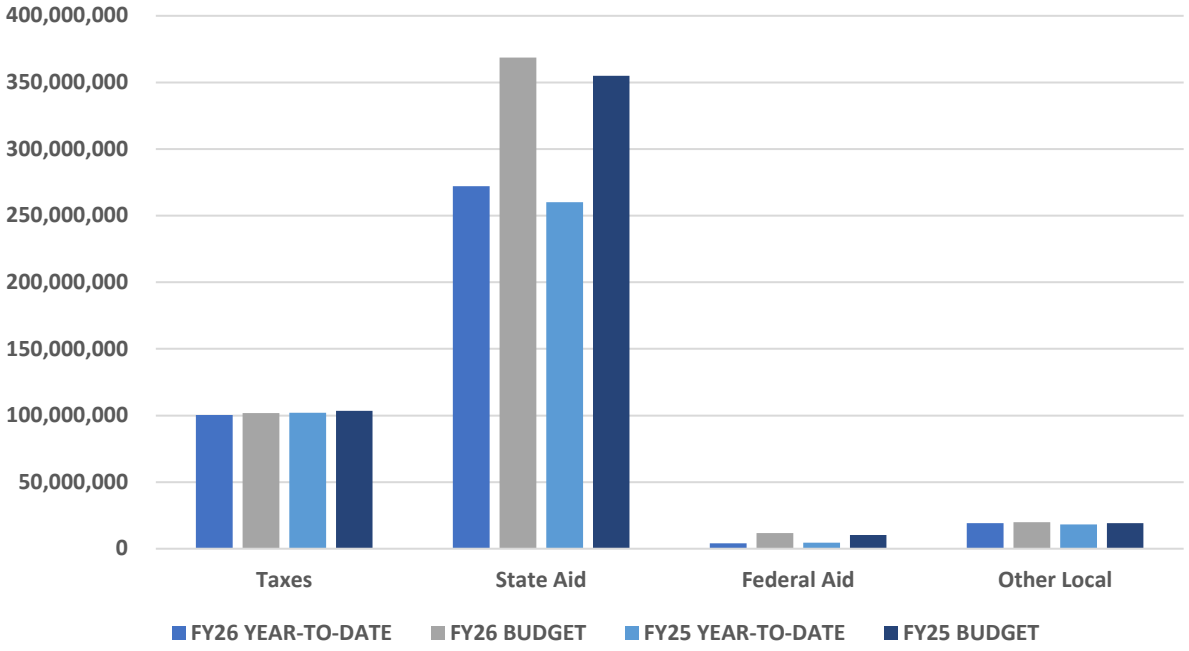
EXPENDITURES/TRANSFERS OUT BY OBJECT CODE

OBJECT	DESCRIPTION	MONTH TO DATE EXPENDED	YEAR TO DATE EXPENDED	CURRENT FULL YEAR PROJECTION	THIS YEAR % EXPENDED	LAST YEAR % EXPENDED
100	SALARIES	26,056,800	219,705,200	316,651,600	69.38%	69.88%
200	BENEFITS	11,010,400	94,697,200	121,036,900	78.24%	76.14%
300	PURCHASED SVCS	4,356,700	27,974,600	39,662,500	70.53%	70.52%
400	SUPPLIES & EQUIPMENT	788,500	22,301,500	31,229,900	71.41%	58.13%
800	OTHER EXPENSES	33,500	553,900	655,200	84.54%	59.65%
900	TRANSFERS & CONTINGENCY	0	0	197,300	0.00%	0.00%
		42,245,900	**365,232,400**	**509,433,400**	**71.69%**	**70.53%**
	OPERATING CAPITAL	363,300	10,449,800	14,498,400	72.08%	72.31%
	LONG-TERM FACILITIES MAINTENANCE	220,400	12,502,600	13,500,000	92.61%	84.51%

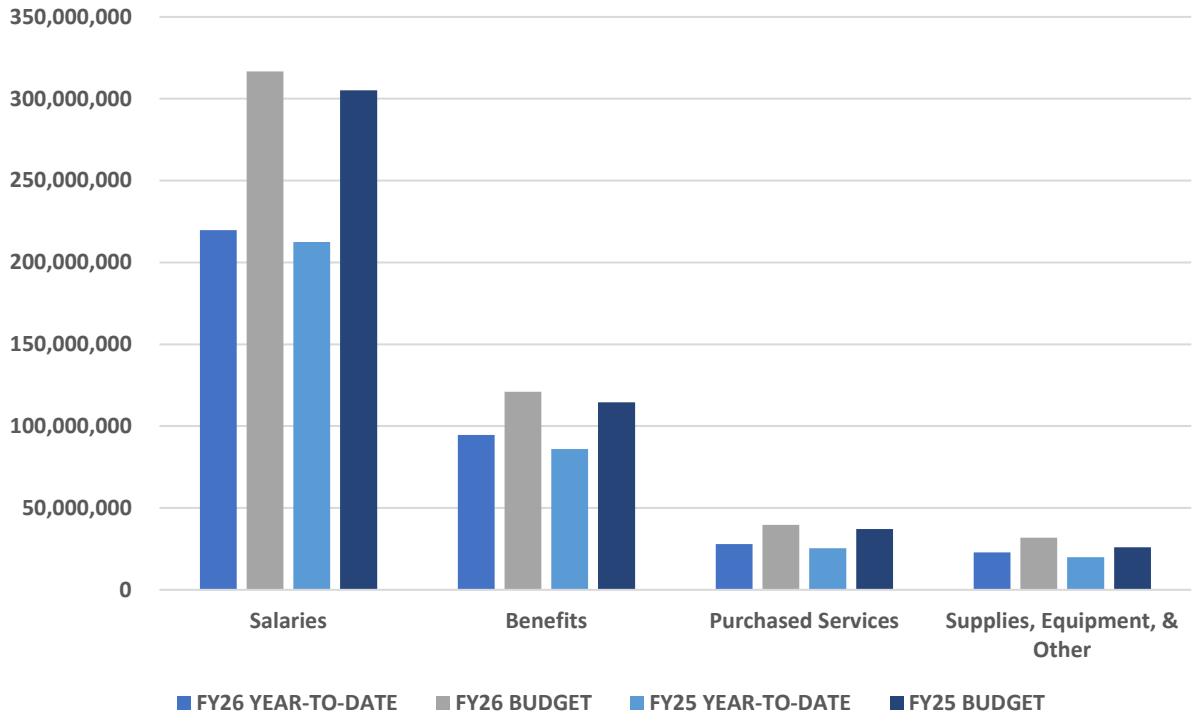
Rosemount-Apple Valley-Eagan Public Schools

General Fund Revenues and Expenditures
For Period Ending April 30, 2026

REVENUE SUMMARY BY SOURCE



EXPENDITURE SUMMARY BY OBJECT



Rosemount-Apple Valley-Eagan Public Schools

All Funds Activity Summary
For Period Ending April 30, 2026

	Revenues		Expenditures	
	Budgeted Amounts	**Year-to-date Activity**	**Budgeted Amounts**	**Year-to-date Activity**
General Fund				
General Operations	384,555,263	340,521,230	356,254,884	256,782,064
Special Education	80,974,143	52,600,396	113,518,730	80,662,731
Quality Compensation	7,454,058	2,516,385	7,925,954	2,495,438
Capital Expenditures	25,645,892	18,185,545	27,998,412	22,952,361
Pupil Transportation	29,145,394	252,609	31,733,851	25,292,101
Total General Fund	527,774,750	414,076,166	537,431,831	388,184,694
Special Revenue Funds				
Food Service	24,442,527	14,265,584	24,477,705	16,841,791
Community Service	11,783,684	11,077,773	11,446,704	10,067,317
Total Special Revenue Funds	36,226,211	25,343,357	35,924,409	26,909,109
Building Construction Fund	112,917,398	110,387,374	149,281,479	114,171,515
Debt Service Funds				
Regular	35,785,291	35,839,398	35,203,400	34,903,400
Total Debt Service Funds	35,785,291	35,839,398	35,203,400	34,903,400
Internal Service Funds				
GASB #16 - Severance	1,200,000	137,354	699,999	-
Self-Insured Dental	490,000	240,597	480,000	428,141
Self-Insured Health	83,198,459	37,332,447	82,381,784	68,089,935
Total Internal Service Funds	84,888,459	37,710,398	83,561,783	68,518,076
Fiduciary Funds				
OPEB Irrevocable Trust	6,500,000	4,711,913	3,500,000	-
LCTS Fiscal Host Account	3,270,000	3,280,014	2,000,000	595,865
Total Fiduciary Funds	9,770,000	7,991,927	5,500,000	595,865
Total All Funds	**807,362,109**	**631,348,620**	**846,902,902**	**633,282,658**

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Meeting Date: **06/08/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Treasurer's Report for April 30, 2026**

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

Background
Presented for approval is the district's treasurer's report for the month ending April 30, 2026. There are no unusual activities to make note of in the report.

Alternatives
Do not approve the treasurer's report.

Recommendation
Approve the treasurer's report for the month ending April 30, 2026.

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Treasurer's Report
For Period Ending April 30, 2026

FUND	TITLE	Beginning Balance 4/1/2026	Receipts	Disbursements	Payroll	Ending Balance 4/30/2026	
General Fund							
01	General Operating	281,119,696.24	110,646,719.34	(64,186,202.29)	(19,875,171.77)	307,705,041.52	
21	Special Education	(103,142,668.28)	7,983,357.47	(7,341,675.61)	(6,449,554.81)	(108,950,541.23)	
31	Q Compensation	(2,520,081.00)	192,738.00	(277,490.54)	(183,832.19)	(2,788,665.73)	
03	Transportation A/C	(21,496,656.58)	1,004,301.15	(3,451,086.37)	(905,015.04)	(24,848,456.84)	
05	Capital Exp. A/C	6,022,862.40	26,833.11	(363,546.57)	-	5,686,148.94	
13	LTFM	(280,101.19)	36,193.51	(235,837.14)	(24,676.22)	(504,421.04)	
50	Student Activities	334,977.77	42,665.77	(58,120.52)	-	319,523.02	
Special Revenue							
02	Food Service	6,587,453.91	4,846,448.04	(1,638,607.21)	(553,416.80)	9,241,877.94	
04	Community Svc	7,098,180.48	1,555,547.43	(922,265.98)	(651,876.37)	7,079,585.56	
Debt Service			-	-	-		
07	Debt Redemption	10,031,033.83	-	-	-	10,031,033.83	
47	OPEB Debt Service	-	-	-	-	-	
Building Funds							
06	Building Construction	(31.71)	-	-	-	(31.71)	
66	2023A/2026A Bonds	125,443,602.14	122,850,952.68	(30,555,197.54)	(2,666.66)	217,736,690.62	
Internal Service							
20	Severance Pay	12,085,877.59	39,439.80	-	-	12,125,317.39	
23	Self-Insured Health	676,289.93	185,030.66	(6,909,285.13)	-	(6,047,964.54)	
24	Self-Insured Dental	223,137.46	3,328.00	(37,101.91)	-	189,363.55	
Fiduciary Funds							
45	OPEB Trust	67,697,812.59	2,543,346.40	-	-	70,241,158.99	
		389,881,385.58	**251,956,901.36**	**(115,976,416.81)**	**(28,646,209.86)**	**497,215,660.27**	-

	4/30/2026	
Cash Accounts		
	149,366,156.80	
Investment Accounts		
	349,009,897.90	
		498,376,054.70
Reconciling Items		
Outstanding Checks/Acct-Pending Adjustments		
US Bank Operating	(497,537.38)	
US Bank Payroll	(73,241.23)	
LCTS Custodial	(595,864.52)	
Pending Transactions	6,248.70	
		(1,160,394.43)
	Grand Total	**497,215,660.27** -

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Meeting Date: **06/08/2026** 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
Ahrens, Sierra L	147624	Science Teacher	AVHS	08/24/2026	1.00	Replacement
Ailts, Julie A	147633	Advanced Learning Teacher	WL	08/24/2026	0.50	New Allocation
Ailts, Julie A	147633	Advanced Learning Teacher	DP	08/24/2026	0.50	New Allocation
Anderson, Ashley M	147643	English Teacher	DHMS	08/24/2026	0.60	Long Term Sub
Anderson, Ashley M	147643	I&A Reading Intervention Tchr	DHMS	08/24/2026	0.40	Long Term Sub
Anderson, Autumn D	27607	Speech-Language Pathologist	PV	08/24/2026	1.00	Replacement
Andrade, Sarah	43030	Sp Ed Resource Teacher	PV	08/24/2026	1.00	Replacement
Askew, Elizabeth L	40278	Dance Teacher	RHS	08/24/2026	1.00	Replacement
Bochman, Jennifer L	147647	Sp Ed Resource Teacher	GH	08/24/2026	1.00	Replacement
Breitbarth, Elizabeth	147618	Mathematics Teacher	RMS	08/24/2026	1.00	New Allocation
Briggs, Katherina A	146689	Art Teacher	DHMS	08/24/2026	1.00	Replacement
Caruso, Matthew S	147625	Career Development Teacher	RHS	08/24/2026	1.00	Replacement
Cousin, Christopher W	147646	Sp Ed Centerbased Teacher	AVHS	08/24/2026	1.00	Replacement
DeMarco, Ann Marie	19527	School Psychologist	EVHS	08/24/2026	0.40	Long Term Sub
Dick, Emily M	147631	Advanced Learning Teacher	SV	08/24/2026	0.50	New Allocation
Dick, Emily M	147631	Advanced Learning Teacher	TL	08/24/2026	0.50	New Allocation
Dohnalek, Peyton K	146426	Grade 4 Teacher	GL	08/24/2026	1.00	Long Term Sub
Donati, Joan R	43179	Grade 6 Teacher	RMS	08/24/2026	1.00	Long Term Sub
Ehrmann, James J	146149	Sp Ed Centerbased Teacher	PW	08/24/2026	1.00	New Allocation
Fakhreddine, Noah K	146971	Mathematics Teacher	AVHS	08/24/2026	1.00	Replacement
Fillmore, Nicholas W	146318	Social Studies Teacher	RMS	08/24/2026	1.00	New Allocation
Formisano, Michael	147391	Communications Teacher	SHMS	08/24/2026	0.80	Replacement
Franus, Rachael M	147626	English Teacher	DHMS	08/24/2026	1.00	Replacement
Frederick, Renae C	147632	Advanced Learning Teacher	HL	08/24/2026	0.50	New Allocation
Frederick, Renae C	147632	Advanced Learning Teacher	GL	08/24/2026	0.50	New Allocation
Fruci, Erin M	147637	Mathematics Teacher	RHS	08/24/2026	1.00	Replacement
Gaffney, Bayly J	147635	School Psychologist	VMS	08/24/2026	1.00	Replacement
Gee, Cathy L	147627	Sp Ed Resource Teacher	GH	08/24/2026	1.00	Replacement
Gennerman, Lauren M	147639	English Teacher	DHMS	08/24/2026	0.60	Replacement
Gennerman, Lauren M	147639	I&A Reading Intervention Tchr	DHMS	08/24/2026	0.40	Replacement

New Hires

Licensed Staff

Employee	EE #	Assignment	Location	Employment Date	FTE	New Hire Reason
Giardino, Ann K	147679	Middle School Principal	DHMS	07/01/2026	1.00	Replacement
Hagstrom, Avery J	146914	Grade 3 Teacher	GH	08/24/2026	1.00	Long Term Sub
Hering, Allison E	146299	Social Studies Teacher	EHS	08/24/2026	1.00	New Allocation
Krause, Taylor R	147674	Sp Ed Centerbased Teacher	ET	08/24/2026	1.00	New Allocation
Krivit, Joseph S	147043	Social Studies Teacher	AVHS	08/24/2026	1.00	Long Term Sub
Larson, Cassandra A	147628	Counselor-High School	AVHS	08/10/2026	1.00	Long Term Sub
McCann, Valerie A	147645	English Teacher	VMS	08/24/2026	0.57	New Allocation
McCann, Valerie A	147645	Reading Teacher	VMS	08/24/2026	0.43	New Allocation
McGinnis, Grace E	147619	Social Studies Teacher	EHS	08/24/2026	1.00	New Allocation
Michaels, Katherine S	147617	School Psychologist	HL	08/24/2026	1.00	Replacement
Moe, Abigail C	145939	English Teacher	RHS	08/24/2026	1.00	Long Term Sub
Olson, Alysa C	147634	Grade 5 Teacher	GH	08/24/2026	1.00	Long Term Sub
Rigsby, Rebecca A	147630	Advanced Learning Teacher	OR	08/24/2026	0.50	New Allocation
Rigsby, Rebecca A	147630	Advanced Learning Teacher	PV	08/24/2026	0.50	New Allocation
Rotvold, Kirk D	11072	Counselor-Middle School	RMS	08/24/2026	0.20	Long Term Sub
Sandstrom, Elizabeth R	37335	Grade 5 Teacher	WL	08/24/2026	1.00	Replacement
Schoenbauer, Jennifer A	147648	English Teacher	FRMS	08/24/2026	1.00	Long Term Sub
Smith, Krista L	147615	Sp Ed Resource Teacher	EP	08/24/2026	1.00	New Allocation
Terry, Jennifer E	145697	Grade 3 Teacher	GL	08/24/2026	1.00	Long Term Sub
Thomas, Tamiko M	147664	Coord of ALC Program	SBLC	07/01/2026	1.00	Replacement
Thompson, Dana J	37463	Sp Ed Centerbased Teacher	EVHS	08/24/2026	0.80	New Allocation
Van Osdel, Bethany A	147672	I&A Systems Coordinator	DO	07/01/2026	1.00	Replacement
Villavicencio, Lacey N	43199	Sp Ed Centerbased Teacher	SHMS	08/24/2026	1.00	New Allocation
Wegener, Kimberly E	147417	Sp Ed Centerbased Teacher	SV	08/24/2026	1.00	New Allocation

Non-Licensed Staff

Employee	EE #	Assignment	Location	Employment Date	FTE	New Hire Reason
Ambalam, Meena A	146520	Sp Ed Paraprofessional	DHMS	08/31/2026	0.84	Replacement
Anderson, Abigail M	147675	Building Technology Specialist	DO	08/17/2026	1.00	New Allocation
Billstrom, Leah J	147455	Sp Ed Paraprofessional	WV	05/06/2026	0.78	Replacement

New Hires

Non-Licensed Staff

Employee	EE #	Assignment	Location	Employment Date	FTE	New Hire Reason
Douglas Jr, William E	36531	Bus Driver	DOE	05/04/2026	0.76	Replacement
Eisen, Maisy M	147665	Sp Ed Paraprofessional	WV	05/20/2026	0.78	Temp Position
Eliasson, Brittney M	147658	Sp Ed Paraprofessional	RP	05/19/2026	0.78	Replacement
Freund, Sarah R	147652	Sp Ed Paraprofessional	OR	05/18/2026	0.78	Temp Position
Harms, Michael L	147505	Bus Driver	DOE	05/12/2026	1.00	Replacement
Hill, Noah T	147659	Sp Ed Paraprofessional	GL	05/15/2026	0.78	Temp Position
Larkin, Joseph P	147517	Bus Driver	DOE	05/06/2026	0.73	Replacement
Pacheco Cancino, Ana L	147641	Sp Ed Paraprofessional	WV	05/11/2026	0.76	Replacement
Puffer, Katie-Lyn M	145552	Facility Use Coordinator	FRMS	06/15/2026	1.00	New Allocation
Troolin, William D	147676	Building Technology Specialist	DO	08/17/2026	1.00	New Allocation
Tuss, Alexander J	147640	Sp Ed Paraprofessional	GL	05/11/2026	0.78	Replacement

Change of Assignment

Licensed Staff

Employee	EE #	New Assignment	New Location	Effective Date	FTE
Schroht, Marisa J	33824	Comm Ed Manager	DOE	06/15/2026	1.00

Non-Licensed Staff

Employee	EE #	New Assignment	New Location	Effective Date	FTE
Tobako, Jennifer	147482	Sp Ed Paraprofessional	WV	05/12/2026	0.78

Separations

Licensed Staff

Employee	EE #	Assignment	Location	Effective Date	Separation Type
Amstutz, Kathleen N	39217	Sp Ed Centerbased Teacher	WL	06/05/2026	Resignation
Bailey, Kristine A	21419	School Psychologist	EP	08/31/2026	Retirement
Barker, Brittany A	36447	English Teacher	EVHS	06/08/2026	Resignation
Behnke, Bret A	16549	Q Comp Peer Leader	SBLC	06/05/2026	Retirement
Borhauer, Emily M	144838	Sp Ed Resource Teacher	SV	06/05/2026	Resignation
Borka, Mike John	11505	Q Comp Peer Leader	SBLC	06/05/2026	Retirement
Brookshaw, Victoria A	39384	Kindergarten Teacher	WV	06/05/2026	Resignation

Separations

Licensed Staff

Employee	EE #	Assignment	Location	Effective Date	Separation Type
Flores, Carmen L	17555	Speech-Language Pathologist	PV	06/05/2026	Retirement
Foley, Samuel H	145082	Sp Ed Centerbased Teacher	OR	06/05/2026	Resignation
Guglielmo, Catherine E	36445	Sp Ed Resource Teacher	WV	06/05/2026	Resignation
Hall, Chelsea M	29574	Nurse	DOE	04/27/2026	Resignation
Isakson, Julie G	32173	Grade 3 Teacher	DP	06/10/2026	Retirement
Jensen-Gordon, Jackie J	43841	Adaptive PE Teacher	DP	06/05/2026	Resignation
Jensen-Gordon, Jackie J	43841	Adaptive PE Teacher	SP	06/08/2026	Resignation
Keech, Patsy A	29838	Q Comp Peer Leader	SBLC	06/05/2026	Retirement
Kretchman, Elise M	20319	Grade 5 Teacher	GH	06/05/2026	Retirement
Lervick, Deanna K	12619	Physical Education Teacher	SP	06/05/2026	Retirement
Morett, Tamara J	30999	Sp Ed Centerbased Teacher	WL	06/05/2026	Retirement
Rainy, Andrea Vr	41362	Art Teacher	RES	06/05/2026	Resignation
Runyon, Abigail	146948	Social Worker	GL	06/05/2026	Resignation
Skaudis, Shari E	30980	Grade 6 Teacher	FRMS	06/05/2026	Retirement
Stevenson, Lori J	14490	Grade 1 Teacher	CP	06/05/2026	Retirement

Non-Licensed Staff

Employee	EE #	Assignment	Location	Effective Date	Separation Type
Ball, Steve L	21159	Building Engineer	NV	10/05/2026	Retirement
Barry, Joanne E	40179	Nutr. Serv. Assistant Manager	EHS	06/04/2026	Retirement
Bentley, Aidan B	146055	Nutrition Services Associate	DP	06/04/2026	Resignation
Casanova, Joshua	23541	Custodian LOA	DHMS	05/01/2026	Resignation
Cuddigan, Alexandra M	147372	Non Sp Ed Paraprofessional	CP	06/04/2026	Resignation
Gold, Patricia P	26531	Sp Ed Paraprofessional	DVLC	06/04/2026	Retirement
Kirchman, Amy S	147521	Sp Ed Paraprofessional	SHMS	05/12/2026	Termination
Koch, Lisa A	29592	Sp Ed Paraprofessional	DVLC	06/04/2026	Resignation
Longueville, Quinn J	146207	Sp Ed Paraprofessional	DHMS	04/22/2026	Resignation
Lushanko, Hannah L	146574	Sp Ed Paraprofessional	RES	04/27/2026	Termination
Lute, Jenny L	145256	Instructional Clerk	EP	06/04/2026	Resignation
Malaiyandi, Saranya	145507	Sp Ed Paraprofessional	DP	06/04/2026	Resignation
Melander, DeeDee M	24003	Secretary - 10 Month	HL	06/30/2026	Retirement
Peterson, Susan B	22598	Sp Ed Paraprofessional	DVLC	07/10/2026	Resignation

Separations

Non-Licensed Staff

Employee	EE #	Assignment	Location	Effective Date	Separation Type
Ruprecht, Ava	147035	Custodian	RMS	06/04/2026	Resignation
Sappanos, Kathleen L	145495	Instructional Clerk	TL	06/04/2026	Resignation
Sherstiuk, Oksana	147116	Nutrition Services Associate	BHMS	06/04/2026	Resignation
Siebenaler, Erica H	38905	Sp Ed Paraprofessional	CP	06/04/2026	Resignation
Swalve, Carol L	33307	Sp Ed Paraprofessional	EP	06/04/2026	Retirement
Vater, Dana L	28455	Sp Ed Paraprofessional	RP	06/04/2026	Resignation
Welch, Joelle L	144487	Elem Media Clerk	EP	06/04/2026	Resignation
Wicker, Linda D	15095	Nutrition Services Associate	GH	06/04/2026	Retirement

Leave of Absence without Pay

Licensed Staff

Employee	EE #	Assignment	Leave Begins	Leave Ends
Aeilts, Jessica R	33529	Grade 6 Teacher	08/24/2026	06/06/2031
Coleman, Bridget M	37314	ELD Teacher LOA	08/24/2026	06/06/2031
Coughlan, Amy M	19947	Grade 1 Teacher LOA	08/24/2026	06/06/2031
DeMuth, Nicole	31176	Grade 5 Teacher	08/24/2026	06/06/2031
Lewis, Laura A	144782	Speech-Language Pathologist	08/24/2026	06/10/2027
Markov, Michelle L	35579	Mathematics Teacher	08/24/2026	06/06/2031
Martin, Lisa M	16534	Grade 2 Teacher	08/24/2026	06/10/2027
Most, Kelsey A	42531	TOSA	08/24/2026	06/10/2027
Pelant, Shayla M	38273	ECSE Teacher	08/24/2026	06/10/2027
Strey, Erin A	31560	Grade 2 Teacher LOA	08/24/2026	06/06/2031
Willmott, Sarah L	38111	Q Comp Peer Leader	08/24/2026	06/06/2031

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Meeting Date: **06/08/2026** 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 12 teachers. The teachers provided probationary teaching services to the district during the 2025-26 school year, and the administration recommends renewing their contracts for the 2026-27 school year. However, the administration requests an additional year of probationary employment to further evaluate the teachers' performance before offering 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 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 probationary for an additional year and 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 already 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 nonrenewed 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 nonrenewing 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 nonrenewal 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 Minn. Stat. § 122A.40 is in consideration of the School District's offer of continued employment and willingness to forego the nonrenewal 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 nonrenewed 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 Minn. Stat. § 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: **06/08/2026** 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:

Borgstrom, Quinn	Gaylord, Samuel	Mendez, Juana

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 8, 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

The following are long-term substitute teachers employed for all or a portion of the 2025-26 school year whose services are self-terminating.

Anderson, Kristen	Glattly, Camilla	Moe, Madelyn
Andrade, Sarah	Hartgers, Amber	Murray, Camryn
Backner, Donald	Hildenbrand, Kate	Percival, Robin
Bender, Diana	Hipsher, Brooke	Pickering, Megan
Bilek, Mikayla	Hodges, Larinda	Rome, Erick
Breher, Rebecca	Hornblad, John	Selle, Emily
Carrion Caceres, Laura	Hough, Arren	Skoog, Samilyn
DeAngelo, Jeremy	Hutter, Rylie	Sobaszkiewicz, Noelle
Donarski, Elyssa	Ibele, William	Supina, Olivia
Duncan, Mia	Johnson, Margaret	Tandberg, Jennifer
Eichmann, Kathryn	Kirchner, Leo	Vrieze, Karlie
Eykyn, Jordyn	Klemm, Eileen	Wall, Laura
Firchow, Aidan	Kohlbeck, Emma	Warrick, Sherry
Formisano, Michael	Le, Nicki	Weber, Kyrietta
Freberg, Alyson	Lindsey, Maddison	Wegener, Kimberly
Gage, Ty	Mager, Karley	
Gaubert, Rita	McDonald, Ceil	

The following are retired teachers employed for all or a portion of the 2025-26 school year whose services are self-terminating.

Altendahl, Cynthia	Huss-Larson, Elizabeth	Nelson, Nathan
Blazek, Carla	Jacobson, Nancy	Wasmund, Dalen
Cochran, Denise	Limesand, Vicky	
Goetz, Paul	Montbriand, Gregory	

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Meeting Date**: 06/08/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Agreement for Clinical Experience with Alexandria Technical & Community College**

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/interns. The attached agreement with Alexandria Technical & Community College follows the district's student teacher/intern contract guidelines.

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

Recommendation
Approve the agreements as presented.

AGREEMENT FOR CLINICAL EXPERIENCE

This Agreement is entered into between Alexandria Technical & Community College, 1601 Jefferson St., Alexandria, MN 56308, ("the School") and Independent School District 196, Rosemount, MN ("ISD 196"). 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.

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 the student;
   - 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 the student, ISD 196 has final authority to determine whether a student may participate in the program and the ISD 196 site(s) to which the 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 the student. ISD 196 may unilaterally suspend or terminate a student's participation in the program at ISD 196 site(s) for any reason. 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. The student is a participant in an educational program, and for purposes of this Agreement, shall not be considered an employee of either the ISD 196 or the School and neither party shall have responsibility for payment of workers compensation benefits to the student, nor shall the student be entitled or eligible to participate in any benefits or privileges given or extended to employees of ISD 196 or the School, except as otherwise required by law.

B. The School's Responsibilities

1. The School shall assume overall responsibility for the general educational experience of the student assigned to ISD 196 sites. That responsibility includes the following:
   - Determination of educational goals for the student;
   - Establishing a prerequisite criteria for placement of the student at ISD 196 which shall include a requirement that the student has made substantial progress toward their degree;
   - Determination of completion of the assignment;
   - On site 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. ISD 196 requires the student to undergo criminal/maltreatment background studies pursuant to Minn. Stat. § 123B.03 and 299C.60 et. seq. as a pre-requisite to participation in the program. The School must reimburse ISD 196 for the actual cost of the background study, although it may pass the cost to the individual student. The participating student must complete ISD 196's background study consent form and submit to a background study performed by ISD 196 or its agent.

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

4. The School shall pay an honorarium or stipend for the placement of its student interns in the amount of _____$200____ per student intern.
[Insert dollar amount]

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 the student 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 ISD 196 employees will oversee the student and such employees will have full authority to restrict and set limits upon the conduct and actions of the student participating in the program.

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

4. ISD 196 agrees to provide the School with a current copy of its regulation and procedure with regard to student interns. Copies are attached as Appendix A.

5. ISD 196 may provide the student with an introductory orientation to ISD 196 if determined to be necessary by ISD 196. The Student 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 the student 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 Indemnity

The School shall carry insurance coverage to cover any claims arising out of student participation in the program provided for in this Agreement. A certificate evidencing insurance 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, with limits of not less than $500,000 per person and $1,500,000 per occurrence, minimum.
- Professional Liability Insurance, $2,000,000 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 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, Minnesota Statute Chapter 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.

The student participating in the program will be required to sign an authorization to allow the School and ISD 196 to exchange information about the student's 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 any 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 the student 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. 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.

XI. Governing Law

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

XII. 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.

XII. 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.

XIII. 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 between the parties.

IN WITNESS WHEREOF, the parties hereto execute this agreement as follows:

Alexandra Technical & Community College

Date: 5/15/2026 By: _____

Name: Merilee Retzloff
Title: Dean of Educational Services Health & Nursing

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. **Process 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 clinical experience program. The purpose of this exchange of information is to allow the School and ISD 196 to plan for my participation in the 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**: 06/08/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Agreement for Clinical Experience MidAmerica Nazarene 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/interns. The attached agreement with MidAmerica Nazarene University follows the district's student teacher/intern contract guidelines.

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

Recommendation
Approve the agreements as presented.

AGREEMENT FOR CLINICAL EXPERIENCE

This Agreement is entered into between MidAmerica Nazarene University, 2030 E College Way, Olathe, KS 66062, ("the School") and Independent School District 196, Rosemount, MN ("ISD 196"). 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.

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 the student;
   - 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 the student, ISD 196 has final authority to determine whether a student may participate in the program and the ISD 196 site(s) to which the 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 the student. ISD 196 may unilaterally suspend or terminate a student's participation in the program at ISD 196 site(s) for any reason. 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. The student is a participant in an educational program, and for purposes of this Agreement, shall not be considered an employee of either the ISD 196 or the School and neither party shall have responsibility for payment of workers compensation benefits to the student, nor shall the student be entitled or eligible to participate in any benefits or privileges given or extended to employees of ISD 196 or the School, except as otherwise required by law.

B. The School's Responsibilities

1. The School shall assume overall responsibility for the general educational experience of the student assigned to ISD 196 sites. That responsibility includes the following:
   - Determination of educational goals for the student;
   - Establishing a prerequisite criteria for placement of the student at ISD 196 which shall include a requirement that the student has made substantial progress toward their degree;
   - Determination of completion of the assignment;
   - On site 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. ISD 196 requires the student to undergo criminal/maltreatment background studies pursuant to Minn. Stat. § 123B.03 and 299C.60 et. seq. as a pre-requisite to participation in the program. The School must reimburse ISD 196 for the actual cost of the background study, although it may pass the cost to the individual student. The participating student must complete ISD 196's background study consent form and submit to a background study performed by ISD 196 or its agent.

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

4. The School shall pay an honorarium or stipend for the placement of its student interns in the amount of $100 per semester per student intern.
[Insert dollar amount]

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 the student 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 ISD 196 employees will oversee the student and such employees will have full authority to restrict and set limits upon the conduct and actions of the student participating in the program.

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

4. ISD 196 agrees to provide the School with a current copy of its regulation and procedure with regard to student interns. Copies are attached as Appendix A.

5. ISD 196 may provide the student with an introductory orientation to ISD 196 if determined to be necessary by ISD 196. The Student 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 the student 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 Indemnity

The School shall carry insurance coverage to cover any claims arising out of student participation in the program provided for in this Agreement. A certificate evidencing insurance 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, with limits of not less than $500,000 per person and $1,500,000 per occurrence, minimum.

The student intern will be required to carry the following minimum insurance coverage in a form acceptable to ISD 196 at their expense.

- Professional Liability Insurance with limits not less than $1,000,000 aggregate.

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 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, Minnesota Statute Chapter 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.

The student participating in the program will be required to sign an authorization to allow the School and ISD 196 to exchange information about the student's 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 any 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 the student 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. 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.

XI. Governing Law

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

XII. 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.

XII. 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.

XIII. 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 between the parties.

IN WITNESS WHEREOF, the parties hereto execute this agreement as follows:

MidAmerica Nazarene University

Date: 5/14/2026

By:_____ (DARREL W ANDERSON)

Chief Financial Officer/Vice President Finance

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. **Process 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 clinical experience program. The purpose of this exchange of information is to allow the School and ISD 196 to plan for my participation in the 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

Rosemount • Apple Valley • Eagan
Public Schools

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

Meeting Date**: 06/08/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Agreement for Clinical Experience with University of Wisconsin-Stout**

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/interns. The attached agreement with University of Wisconsin-Stout follows the district's student teacher/intern contract guidelines.

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

Recommendation
Approve the agreements as presented.

AGREEMENT FOR CLINICAL EXPERIENCE

This Agreement is entered into between the Board of Regents of the University of Wisconsin System, DBA University of Wisconsin Stout, 712 Broadway St. S, Menomonie, WI 54751, ("the School") and Independent School District 196, Rosemount, MN ("ISD 196"). 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.

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 the student;
   - 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 the student, ISD 196 has final authority to determine whether a student may participate in the program and the ISD 196 site(s) to which the 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 the student. ISD 196 may unilaterally suspend or terminate a student's participation in the program at ISD 196 site(s) for any reason. 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. The student is a participant in an educational program, and for purposes of this Agreement, shall not be considered an employee of either the ISD 196 or the School and neither party shall have responsibility for payment of workers compensation benefits to the student, nor shall the student be entitled or eligible to participate in any benefits or privileges given or extended to employees of ISD 196 or the School, except as otherwise required by law.

B. The School's Responsibilities

1. The School shall assume overall responsibility for the general educational experience of the student assigned to ISD 196 sites. That responsibility includes the following:
   - Determination of educational goals for the student;
   - Establishing a prerequisite criteria for placement of the student at ISD 196 which shall include a requirement that the student has made substantial progress toward their degree;
   - Determination of completion of the assignment;
   - On site 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. ISD 196 requires the student to undergo criminal/maltreatment background studies pursuant to Minn. Stat. § 123B.03 and 299C.60 et. seq. as a pre-requisite to participation in the program. The School must reimburse ISD 196 for the actual cost of the background study, although it may pass the cost to the individual student. The participating student must complete ISD 196's background study consent form and submit to a background study performed by ISD 196 or its agent.

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

4. The School shall pay an honorarium or stipend for the placement of its student interns in the amount of $0.00 per student intern.
[Insert dollar amount]

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 the student 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 ISD 196 employees will oversee the student and such employees will have full authority to restrict and set limits upon the conduct and actions of the student participating in the program.

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

4. ISD 196 agrees to provide the School with a current copy of its regulation and procedure with regard to student interns. Copies are attached as Appendix A.

5. ISD 196 may provide the student with an introductory orientation to ISD 196 if determined to be necessary by ISD 196. The Student 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 the student 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 Indemnity

To the extent authorized by law, ISD 196 and the School will indemnify their own employees, officers, and agents (students) against liability for damages arising out of their activities while acting within the scope of their respective employment or agency, either by providing insurance or for political subdivisions of the State of Wisconsin pursuant to Sections 893.82 and 895.46, Wisconsin Statutes. The School and ISD will be responsible for their own acts and behavior and the results thereof.

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, Minnesota Statute Chapter 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.

The student participating in the program will be required to sign an authorization to allow the School and ISD 196 to exchange information about the student's 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 any 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 waiver of the sovereign immunity of the State of Wisconsin.

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 the student 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. 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.

XI. Governing Law

This Agreement will be governed by and construed pursuant to the laws of the state of Minnesota, without waiver of the sovereign immunity of the State of Wisconsin.

XII. 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.

XII. 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.

XIII. 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 between the parties.

IN WITNESS WHEREOF, the parties hereto execute this agreement as follows:

Board of Regents of the University of Wisconsin System, DBA University of Wisconsin Stout

Mrs. Kimberly Schulte-Shoberg
Digitally signed by: schulte-shobergk@uwstout.edu
Reason: Approving on behalf of the Board of Regents
Date: 5/20/2026 3:33:30 PM

Date:_____

Vice Chancellor

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 clinical experience program. The purpose of this exchange of information is to allow the School and ISD 196 to plan for my participation in the 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

Drawer: L_RS Grants Contract
Name: 321ZB5K_0SP5JMCFL0006QB
Field1: CAHS-AA-00986
Field2: CLINICAL EXPERIENCE AGREEMENT BETWEEN IN
Field3: Fontanini-Axelrod, Angela
Field4:
Field5: 05/18/2026 11:36:55 AM
Type: L_RS Affiliation Agreement

Mrs. Kimberly Schulte-Shoberg (schulte-shobergk@uwstout.edu)

Signature status: Valid
Signed: 5/20/2026 3:33:30 PM
Reason: Approving on behalf of the Board of Regents

Rosemount • Apple Valley • Eagan
Public Schools

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

Meeting Date**: 06/08/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Agreement for Student Teaching with University of Wisconsin-Stout**

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 University of Wisconsin-Stout follows 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 the Board of Regents of the University of Wisconsin System, DBA University of Wisconsin Stout, 712 Broadway St. S, Menomonie, WI 54751, ("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 student teaching 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 an employee of either the 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 School must reimburse ISD 196 for the actual cost of the background study, although it may pass the cost to an 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. The School shall pay an honorarium or stipend for the placement of its Students in the amount of $ 0.00 per Student.

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 a 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

To the extent authorized by law, ISD 196 and the School will indemnify their own employees, officers, and agents (students) against liability for damages arising out of their activities while acting within the scope of their respective employment or agency, either by providing insurance or for political subdivisions of the State of Wisconsin pursuant to Sections 893.82 and 895.46, Wisconsin Statutes. The School and ISD will be responsible for their own acts and behavior and the results thereof.

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 any 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 waiver of the sovereign immunity of the State of Wisconsin.

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: -School	**TO: ISD 196**
Attn: Leigh May, Contracts Manager, non-procurement	Attn: Mark Parr or Shelly Monson, Director of Human Resources
712 Broadway St. S.	3455 153rd Street West
Menomonie, WI 54751	Rosemount, MN 55068
mayle@uwstout.edu	Mark.parr@district196.org or shelly.monson@district196.org
715-232-2640	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, without waiver of the sovereign immunity of the State of Wisconsin.

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:

Board of Regents of the University of Wisconsin System, DBA University of Wisconsin Stout

Date: Mrs. Kimberly Schulte-Shoberg
Digitally signed by: schulte-shobergk@uwstout.edu
Reason: Approving on behalf of the Board of Regents
Date: 5/20/2026 3:31:58 PM

Vice Chancellor

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. **Process 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

Drawer: L_RS Grants Contract
Name: 321ZB5K_0SP5JJCFL00049P
Field1: CAHS-AA-00985
Field2: STUDENT TEACHING AGREEMENT BETWEEN INDEP
Field3: Bowe, Josh
Field4:
Field5: 05/18/2026 11:14:15 AM
Type: L_RS Affiliation Agreement

Mrs. Kimberly Schulte-Shoberg (schulte-shobergk@uwstout.edu)

Signature status: Valid
Signed: 5/20/2026 3:31:58 PM
Reason: Approving on behalf of the Board of Regents

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Public Schools

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

Meeting Date**: 06/08/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Agreement for Student Teaching with Valparaiso 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 Valparaiso University follows 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.

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Meeting Date: **06/08/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Workers' Compensation Insurance**

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

Background
The district's workers' compensation insurance coverage through a high-deductible plan with SFM Companies expires on July 1, 2026.

Workers' compensation consultant USI presented a renewal quote from SFM Companies that increases the district's fixed costs by approximately $30,714. The increase is due to an estimated increase in covered payroll, despite a decrease in the experience modification factor.

The administration recommends that the School Board accept the SFM Companies renewal for continued workers' compensation coverage with a high-deductible plan for the 2026-27 plan year based on their rates and services, and the district's claims experience.

Alternatives
Do not approve the renewal with SFM Companies.

Recommendation
Renew the contract with SFM Companies for workers' compensation coverage effective July 1, 2026, through June 30, 2027.

AGREEMENT FOR STUDENT TEACHING EXPERIENCE

This Agreement is entered into between Valparaiso University, 1700 Chapel Dr, Valparaiso, IN 46383, ("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 an employee of either the 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 School must reimburse ISD 196 for the actual cost of the background study, although it may pass the cost to an 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. The School shall pay an honorarium or stipend for the placement of its Students in the amount of ($ 150) per Student.

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 a 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 any 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:

VALPARAISO

TO: University	**TO: ISD 196**
Attn: DOUGLAS WASSILAK	Attn: Joel Milteer, Director of Human Resources
Title DIR. OF ACCRED. + PLACEMENT	3455 153rd Street West
Address CAMPUS DR. 46383	Rosemount, MN 55068
email DOUGLAS.WASSILAK@VALPO.EDU	Joel.Milteer@district196.org
phone 219 464 5458	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:

Valparaiso University

Date: MAY 18, 2026

By: _____

Official Title: DOUGLAS WASSILAK DIRECTOR OF ACCRED. + FIELD PLACEMENT

Independent School District No. 196

Date: _____

By: _____
Chairperson of the School Board

Date: _____

By: _____
Clerk of the School Board

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Meeting Date: **06/08/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Q Comp Annual Program Update for 2025-2026**

Presenter(s): **Rachel Hughes** Title(s): **Director of Instruction and Achievement**

Background
This report is required to be shared with the School Board each June before submitting it to the Minnesota Department of Education (MDE).

During the 2025–26 school year, licensed staff across District 196 engaged in professional growth via Individual Growth Plans (IGPs), learning teams, and Peer Leaders. Each staff member established a Student Achievement Goal (SAG) aligned with site or district priorities alongside a professional development goal.

Instructional practices were refined through two formal observation cycles consisting of Pre-Observation, Observation, and Post-Observation conferences, concluding with a summative end-of-year conference. Guided by the Danielson Framework, Peer Leaders facilitated reflection and data analysis to help teachers adjust instructional strategies based on student needs.

Recommendation
Approve the summary to be submitted to MDE.

Q Comp Annual School Board Report for 2025–2026

Q Comp is a voluntary statewide initiative in Minnesota designed to enhance student achievement by supporting teacher professional growth and instructional excellence. Enacted into law in 2005, the framework provides funding for districts and charter schools to establish alternative teacher compensation and professional development systems. Approximately 108 school districts and charter schools actively participate in the program statewide. In District 196, we employ 20 staff members to coordinate and facilitate this program for all licensed staff.

This summary provides a review of the District 196 Q Comp program for the 2025–2026 school year.

Highlights:

- **Funding:** Due to legislative uncertainty surrounding state funding, no new Peer Coaches were selected for the 2025–2026 school year. Furthermore, formal Cognitive Coaching training for leadership staff was suspended.

- **Required Observations:** The Q Comp program requirement has been adjusted from three observations to two to accommodate a reduced number of Peer Coaches.

- **New Teacher Retention:** The district's strategic mentoring model for 87 brand-new educators achieved a 90.8% retention rate (79 teachers) for the 2026-27 school year. All of these 87 educators completed the shadowing experience, allowing them to shadow colleagues for one half-day.

- **Stipend Eligibility:** Preliminary data indicate that 91% of participating educators are on track to meet the benchmark criteria for receiving their full performance-pay stipends.

- **Site Goal Attainment:** Out of the district's schools and programs, 11 individual sites successfully achieved their designated site goals for the most recent reporting cycle, the 2024-25 school year.

- **Educational Improvement Plan (EIP) Team:** Serving as the Q Comp governing board, the EIP Team met four times throughout the year. The team monitored progress and approved additional support projects funded by carryover from unmet Student Achievement Goals (SAG) and site goals.

Next steps:

- **Evaluation Framework Pilot:** Select administrators and Peer Coaches will pilot the Marzano evaluation framework during the 2026–2027 school year. The Marzano model directly aligns with District 196's commitment to evidence-based engagement strategies by shifting the observational focus to measurable student evidence of learning.

- **Collective Teacher Efficacy:** Professional Learning Communities (PLCs) are essential to increase teacher efficacy. A work group is in place to explore how to incorporate PLC facilitation into the Q Comp program.

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Meeting Date: **06/08/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **Records Retention Schedule Amendment**

Presenter(s): **Adam Wattenbarger** Title(s): **General Counsel**

Background
Minnesota school districts are required to have a records retention schedule in place to guide their maintenance and destruction of official records. In 2008, the School Board adopted the state's School District General Records Retention Schedule to take the place of the previous retention schedule adopted by the district in 1984. Amendments to the retention schedule were made in 2018 and 2021. The current records retention schedule provides a listing of the records kept by the school district, prescribes the retention period and lists the relevant data practices classification.

The administration seeks to again make minor amendments to the records retention schedule to better describe the retention period for certain records, including joint powers agreements, electronic building access logs, third-party billing records, student information system electronic records, preschool screening records, and risk assessment records, and also to make other technical changes. The amended records retention schedule is attached, with recommended amendments highlighted. The administration has already received approval for the amendments from the state of Minnesota.

Alternatives
1. Do not approve the amended records retention schedule.
2. Suggest changes to the amended records retention schedule

Recommendation
Approve amendments to the records retention schedule as presented.

Independent School District 196 General Records Retention Schedule

Section: **ADMINISTRATION**

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification/ Statute
ADM00100	Affidavit of publication	Public hearings, budget publication, debt offerings	1 year following completion of audit	No	Public
ADM00200	School Board election/vacancy records	Notices, notifications, publications, applications for School Board vacancy	1 year after canvass or challenge	No	Public
ADM00250	Election materials	Voted and unvoted ballots, polling place rosters, voter certificates and other election materials other than the election abstract	22 months after the election (minimum) or the contest has been fully determined	No	Public, MS 201.221, 204B.40
ADM00275	Election abstract		Permanently; historical value	Yes	Public
ADM00310	Annual/Periodic Reports to -School Board	Final/actual reports generated by state	6 years	No	Public
ADM00400	Authority to dispose of records (if applicable)	Authority to Dispose of Records application	6 years	No	Public/Private MS 13.43, MS 13.32 MS 13.39
ADM00500	Boundary changes - district	Consolidation, detachment, annexation, and dissolution	Permanently; historical value	Yes	Public
ADM00600	Calendar - adopted and actual	Number of days and length of day by school and grade level, reflecting updated activities during the year	3 years; MS 127A.41, subd. 5	No	Public
ADM00700	Census - annual school	1979 and earlier	Permanently; historical value	Yes	Private, MS 13.32
ADM00710	Census - annual school	1980 - current	3 years	No	Private, MS 13.32
ADM00720	Census - certified reports	Conducted once per decade	Permanently	No	Public
ADM00800	Closed rural schools	Includes: clerk's, treasurer's and teacher's records of closed rural schools which were consolidated into the Independent District	Transfer to the State Archives for selection and disposition	Yes	Public

ADM00900	Correspondence - administrative	Formal memoranda, letters, agendas, procedures, manuals, other forms to/from superintendent, principal, assistant principal and other administrators, board members and departments unless otherwise specifically addressed elsewhere in Records Retention Schedule	1 year	No	Public/Private MS 13.32 MS 13.43
ADM01000	Legal files not otherwise addressed herein	Formal litigation correspondence, court pleadings, administrative hearing records, formal consultation records	10 years	No	Public/Private MS 13.32, MS 13.43 MS 13.90
ADM01010	Court orders		1 year after action is completed	No	Public/Private MS 13.32, MS 13.43
ADM01100	Grant applications - successful		3 years -- for federal funds; 3 years after completion of the activity for which the funds were used; 20 U.S.C. Section 1232f(a)	No	Public
ADM01110	Grant applications – unsuccessful		1 year	No	Public
ADM01200	In-service workshops	Attendance records, agenda and materials (Employee Right-to-Know, Blood Borne Pathogens, etc.)	3 years	No	Public
ADM01300	Inter-district cooperatives and joint powers agreements with other public entities	Joint powers agreements and agreements creating inter-district cooperatives, ~~Includes~~ including vocational, special education and special purpose cooperatives formed by joint powers agreements; other records of the cooperatives should be retained and disposed of in accordance with the retention periods for the specific series of records listed in schedule	Permanently; historical value	Yes	Public
ADM01400	Minutes and School Board records	School Board minutes, agendas, reports, etc.	Permanently; historical value	Yes	Public
ADM01410	Minutes	Officially designated committees and advisory councils	Permanently; historical value	Yes	Public
ADM01420	Minutes	Other than referred to in ADM01300, ADM01400, and ADM01410	1 year	Yes	Public
ADM01430	Board meeting recordings		1 year or as-required by Open Meeting Law	No	Public/Private MN Statute Chapter 13D

ADM01440	School Board policies	Policies, regulations and procedures	3 years after change	No	Public
ADM01500	Negotiations – see Personnel				
ADM01600	Newsletters and publications	District generated	Permanently; historical value	Yes	Public
ADM01610	Newsletters and publications	Student-generated school newspapers	Permanently; historical value	Yes	Public
ADM01800	Media Center/librarian reports		3 years	No	Public
ADM01900	Surveillance and other videos	Building security/transportation video files and other video recordings not covered by other sections of this retention schedule, including classroom, staff and parent videoconferences	14 days	No	Private/Public MS 13.32, MS 13.43
ADM02000	Electronic communication	Electronic communications that meet the definition of official records but are not covered by other sections of this retention schedule	Maintained on district server 2 weeks after deletion by the recipient	No	Private/Public MS 13.32, MS 13.43
ADM02100	Request to Conduct Research and related documents	801.9P	3 years	No	Public
ADM02200	Campaign finance disclosures	Reports	6 years; posted to website for 4 years	No	Public MS 211A.02
ADM02300	Districtwide advisory council and committee applications, agendas and other formal records not covered by other sections of this retention schedule	~~601.2.2P, 801.4P~~	1 year	No	Public/Private MN MS 13.43, MS 13.601
ADM02600	Guidelines for Volunteers	806.5P	For duration of volunteer participation	No	Private 13.32
ADM02700	Background checks for non-employees		6 years after end of service	No	Private 13.43 or 13.32
ADM02800	Visitor data	Visitor Management System data (e.g. photo, other data)	Through the end of the school year (June 30)		
ADM02900	Website data	School and district websites, social media pages, ~~Moodle~~ learning management system pages	Until deleted or superseded	No	Public/Private
ADM03000	Electronic building access logs	Door control access logs	3 months	No	Public/Private

Section: **BUILDING**

Item	Title	Examples and Descriptions	Retention Period	Archival	Data Practices Classification/ Statute
BLD00100	Accident/damage records	School property related	10 years	No	Public
BLD00150	Accident/medical incident report	506.2.1.4P	10 years	No	Private/ Confidential
BLD00200	Building maintenance records		Until obsolete	No	Public
BLD00300	Building permits	Applications (initial/interim), inspection reports, plans, etc.	10 years	No	Public
BLD00400	Building program records	Current and projected needs; review and comment	10 years	No	Public
BLD00500	Buildings and grounds records	Blueprints, construction specifications, abstracts, deeds, title papers, final inspection reports, land and building occupancy approval	Permanent	No	Public
BLD00600	Fixed asset records	Equipment, fixtures, and materials, inventory and depreciation	Life of item	No	Public

Section: **COMMUNITY EDUCATION**

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification/ Statute
CED00100	Annual reports	See Finance			
CED00200	Applications and registrations for classes and rentals		1 year	No	Public/Private MS 13.32
CED00300	Certificate of compliance	Verifies cooperation between district and other governmental agencies; joint powers agreements	Permanently, MS 471.59	No	Public
CED00400	Class schedule - master		1 year	No	Public
CED00500	Financial records	See Finance			
CED00600	Grants	See Administration			

CED00700	Minnesota Department of Education (MDE) reports	MDE Annual Reports, Early Childhood Family Education, home school, Adult Basic Education, English as a Second Language, General Education Development, other state programs	6 years	No	Public/Private MS 13.32
CED00800	Minutes	See Administration			
CED00900	Contracts and agreements	See Finance			

Section: **CURRICULUM**

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification/ Statute
CUR00100	Class lists-elementary and secondary		1 year	No	Private MS 13.32
CUR00200	Class schedules		1 year	No	Public
CUR00300	Curriculum development	Support data, recommendations, programs and procedures	6 years	No	Public
CUR00400	Daily plan books - teacher's		1 year	No	Public
CUR00500	Duty rosters - teacher's		1 year	No	Public
CUR00600	Grade books - teacher's		1 year	No	Private MS 13.32
CUR00700	Textbooks	Adoptions	6 years	No	Public
CUR00710	Textbooks	Inventories	6 years or until obsolete	No	Public
CUR00720	Request for Reconsideration of Instructional Resources or Library Materials	603.4P	Permanently	No	Public
CUR00730	Field trip request, permission and disclaimer	604.7.2.4.1P and 604.7.2.2P; 604.7.2.4.2P, 604.7.1P, 604.7.2.3P, 604.7.2.4P, 604.7.2.7P	End of school year or 2 years in the event of serious injury or death	No	Public and Private 13.32

Section: **FOOD SERVICES**

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification/ Statute
FDS00100	General correspondence	See Administration	3 years and MDE audit	No	Public

FDS00200	MDE/Federal USDA reporting	Commodities, milk program	3 years and MDE audit, 7 C.F.R & 210.8	No	Public
FDS00300	Application /agreement with state agency	Free/reduced-price school meal policy statement	3 years and MDE audit, 7 C.F.R & 210.3	No	Public
FDS00400	Free/reduced-price school meal applications	All approved and denied applications, DHS free school meal notices, notice of denial to parents, rosters of eligible students, verification records	3 years and MDE audit, 7 C.F.R. & 245.6	No	Private MS 13.32
FDS00600	Service agreements/ catering contracts	Head Start, Meals On Wheels, etc.	3 years and MDE audit, 7 C.F.R & 210.3	No	Public
FDS00700	Food production information	Daily food production record, menus	3 years and MDE audit, 7 C.F.R. & 210.13	No	Public
FDS00800	Daily meal count report with edit checks		3 years and MDE audit, 7 C.F.R. & 210.7	No	Private/Public MS 13.32
FDS00900	Monthly payment vouchers		3 years and MDE audit, 7 C.F.R. & 210.13	No	Private/Public MS 13.32
FDS01000	On-site review record		3 years and MDE audit, 7 C.F.R. & 210.8	No	Private/Public MS 13.32
FDS01100	Financial records	Breakfast, lunch, ala carte, etc. (supporting documentation may include invoices, purchase orders, etc.); student, adult federal and state income and all other sources	3 years and MDE audit, 7 C.F.R. & 210.20 and 210.5	No	Private/Public MS 13.32
FDS01200	Inventory	Audit trail for USDA commodity usage, year-end physical inventory	3 years and MDE audit	No	Public
FDS01410	Inventory (food and supplies)	Quotes (unsuccessful and successful)	1 year and MDE audit	No	Public
FDS01410	Inventory (food and supplies)	Bid request summaries (unsuccessful and successful)	6 years and MDE audit	No	Public
FDS01420	Inventory (food and supplies)	Requisitions (for moving supplies or equipment within district)	3 years and MDE audit	No	Public
FDS01500	Cashier's reports	Daily, weekly and monthly	6 years and MDE audit, 7 C.F.R.; 210.8 & 210.20	No	Public
FDS01600	Operating reports	Breakfast, lunch and ala carte participation reports	3 years and MDE audit	No	Public
FDS01610	Operating reports	Revenue and expenditure reports	6 years and MDE audit	No	Public

Section: **FINANCE**

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification/ Statute
FIN00100	Abstracts/Deeds/Title Papers/Mortgages	See Buildings			
FIN00200	Accounts Payable and related documents	Credit memos, freight bills/claims, bills of lading, purchase orders, acknowledgments/orders/shipping notices, invoices contracts/agreements not otherwise covered herein, claims/vouchers (merchandise purchased, services rendered, travel expenses), 1099, expense reimbursement documentation; check request forms; PCard applications and agreements 704.2.3.2P and 704.2.3.3P, 704.2.5P, 704.6.1P, 704.6.2P, 707.10.2P	6 years; in the case of leases and contract/agreements, 6 years after expiration	No	Public/Private MS 13.43
FIN00210	W-9 form		6 years after final 1099 issued	No	Public/Private MS 13.43
FIN00300	Year-end financial reports	Revenue and expenditure summary transaction reports	Permanently	No	Public
FIN00305	Year-end financial reports	Revenue and expenditure detailed transaction reports	Permanently	No	Public
FIN00310	Year-end financial reports	UFARS revenue and expenditure report to state	Permanently	No	Public
FIN00315	Year-end financial reports	Special funded projects report	Permanently	No	Public
FIN00320	Year-end financial reports	Note: includes clerk's and treasurer's reports (register of receipts/disbursements, treasurer's annual report, treasurer's books of records (1932 and earlier)	Permanently; historical value	Yes	Public
FIN00325	Year-end financial reports	Note: includes clerk's and treasurer's reports (register of receipts/disbursements, treasurer's annual report, treasurer's books of records (post-1932)	Permanently	No	Public
FIN00330	Year-end financial reports	Accounts receivable, numbered receipts, accounts receivable invoices, remittance advice	6 years	No	Public

FIN00335	Year-end financial reports	General ledger, general journals, journal entries, disbursements journal, check register, adopted and revised budget, budget publications, balance sheet, receipts journal	Permanently	No	Public
FIN00400	Audit reports		Permanently; historical value	Yes	Public
FIN00500	Bank statements/reconciliations	Checks, cancelled, returned or voided (must be original check, not microfiche)	6 years	No	Public/Private MS 13.43
FIN00510	Bank statements/reconciliations	Statement of pledged securities	6 years after expiration	No	Public
FIN00600	Bonds and coupons	Bond ledgers/registers	Until debt is retired and audit complete	No	Public
FIN00700	Bond issues – official statements	Enabling documentation	Permanently	No	Public
FIN00800	Building and land contracts	See Buildings			
FIN00900	County auditor statements	Tax settlement report and taxes receivable report	6 years	No	Public
FIN01100	Insurance documents	Fidelity/surety bonds	6 years after expiration	No	Public
FIN01110	Insurance documents	Insurance bids, health, dental, life, etc. (accepted and rejected)	6 years	No	Public
FIN01120	Insurance policies	Health, property, liability, etc. policies, amendments and waivers	20 years	No	Public
FIN01200	Inventory	Year-end inventory list, warehouse listing, library holdings	3 years	No	Public
FIN01400	Levies		6 years	No	Public
FIN01500	Property appraisals		Until superseded	No	Public
FIN01600	Sealed bids	Successful and unsuccessful	6 years after award	No	Public
FIN01700	Quotes	Successful and unsuccessful	1 year after receipt, MS 471.345	No	Public
FIN01800	Student activity accounts	Cash receipts, vouchers, cancelled checks, ledgers, and journals, 701.8.2P	6 years	No	Public
FIN01900	Transportation - annual		6 years	No	Public
FIN02000	Transportation contracts	With independent contractors	6 years	No	Public
FIN02100	Gifts and advertising revenue	Forms from donors, 703.5.1.1P, 703.5.1.2P, 703.5.9P, 703.5.9.1P	12 years	No	Public

Section: **HEALTH & SAFETY**

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification/ Statute
HSF00100	Infectious disease and occupational exposure files*	Files on each employee dealing with safety and training on diseases such as hepatitis and AIDS (retain in employee's medical file)	3 years after separation	No	Public/Private MS 13.43
HSF00200	OSHA - citations of penalty	Notifications of violations by the district	Until violation has been corrected	No	Public/Private MS 13.43
HSF00300	OSHA - employee accident reports	OSHA report numbers 200 and 101	5 years after accident	No	Public/Private MS 13.43
HSF00400	OSHA – employee exposure records	Any information concerning employee exposure to toxic substances or harmful physical agents	30 years after termination or retirement	No	Public/Private MS 13.43
HSF00500	Safety Committee agendas and minutes		3 years	No	Public
HSF00600	Training records – Right-to-Know		3 years after separation	No	Public

Section: **PAYROLL**

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification/ Statute
PAY00100	Cafeteria plan records		6 years	No	Public/Private MS 13.43
PAY00300	Check requests for manual checks	Lost or missing check replacement, etc.	2 years	No	Public/Private MS 13.43
PAY00400	Dues deduction authorization	Union dues	3 years	No	Public/Private MS 13.43
PAY00500	Garnishments	Wage garnishment, notice of bankruptcy, wage levy and related documents	3 years after expiration	No	Private MS 13.43
PAY00700	Payroll register	Name, address, date of birth, occupation, rate of pay, compensation earned each week; 405.3P, Jury Duty Pre-Approval	Permanently, 29 C.F.R. & 1627.3(a)	No	Public/Private MS 13.43
PAY00800	PERA eligibility sheets and reports		6 years	No	Public/Private MS 13.43

PAY00900	Prior years' quarterly FICA		6 years	No	Public/Private MS 13.43
PAY01000	Quarterly report of local government	Employees and wages (weeks or hours worked)	3 years	No	Public/Private MS 13.43
PAY01100	Salary deduction sheets		6 years	No	Public/Private MS 13.43
PAY01200	Voluntary withholdings	Requests for withholding (United Way, savings bonds, etc.)	2 years after expiration or until superseded	No	Public/Private MS 13.43
PAY01300	Stop payment orders and bonds		6 years	No	Private MS 13.43
PAY01400	Tax reports	Federal, Minnesota and other states	6 years	No	Public/Private MS 13.43
PAY01500	Tax sheltered annuity - contracts		Permanently, 29 C.F.R. & 1627.3(b)(2)	No	Private MS 13.43
PAY01600	Tax sheltered annuity - authorization	457 and 403(B) plans	Permanently	No	Private MS 13.43
PAY01700	Time sheets		6 years	No	Public/Private MS 13.43
PAY01800	TRA / PERA - Retirement Remittance Report	Monthly and annual reports	6 years, MS 354.52	No	Public/Private MS 13.43
PAY02000	W-2 statements (employer's copy)		6 years	No	Public/Private MS 13.43
PAY02100	W-4 statements		Until superseded or 6 years after termination	No	Public/Private MS 13.43

Section: **PERSONNEL**

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification / Statute
PER00100	Employee medical records*	Any information concerning the health status of an employee which is made or maintained by a physician, nurse, or other health care personnel or technician	30 years after termination or retirement	No	Private MS 13.384 MS 13.43
PER00110	Employee medical records*	Includes medical and employment questionnaires or histories, medical exams, medical opinions, descriptions of treatments and prescriptions, and employee medical complaints	30 years after termination or retirement	No	Private MS 13.384 MS 13.43

PER00120	Request for leave	Requests for leave (vacation, sick, personal, etc.)	6 years after termination	No	Public/Private MS 13.43
PER00200	Leave of absence reports	Formal reports to PERA, TRA, etc., regarding unpaid, School Board-approved leaves	6 years	No	Public/Private MS 13.43
PER00210	Discrimination, harassment, violence or hazing claim records	Harassment and discrimination, violence or hazing	Until final disposition of the charge or action or seven years after termination of alleged offender(s) or victim(s), whichever is longer	No	Public/Private/ Confidential MS 13.43, MS 13.39
PER00220	First Report of Injury*		Permanently, MS 176.151 *If Workers' Compensation, retain 20 years	No	Private MS 13.43 MS 176.231
PER00300	Applications for employment, resumes and interview documents	Licensed and classified - **not hired**; any and all employment records including, but not limited to, application forms, resumes, cover letters, interview notes, interview questions and answers, job inquiries, rejection letters and other related documents	2 years or until final disposition of a discrimination charge, 29 C.F.R. 1602.14(a), 29 C.F.R. 1602.40, 29 C.F.R. 1627.3(b)(1), Minn. Rules 5000.2250	No	Public/Private MS 13.43
PER00310	Applications for employment, resumes and supporting documentation	Licensed and classified - **hired** (in personnel file); any and all employment records including, but not limited to, application forms, resumes, cover letters, interview notes, interview questions and answers, job inquiries, rejection letters and other doc	6 years or until final disposition of a discrimination charge, 29 C.F.R. 1602.14(a), 29 C.F.R. 1602.40, 29 C.F.R. 1627.3(b)(1), Minn. Rules 5000.2250	No	Public/Private MS 13.43
PER00400	Arbitration decisions		Permanently	No	Public/Private MS 13.43
PER00500	Contracts and assignments		6 years after termination	No	Public
PER00700	Equal Employment Opportunity Reports/Summary Data (EEOC/MNCRIS)		3 years, 29 C.F.R. 1602.39	No	Public
PER00900	Grievance files	Employee grievances and/or complaints filed under a labor agreement or personnel rules; this also related to arbitration files and related court cases	Permanently	No	Public/Private MS 13.43

PER01000	Insurance: group master policies, contracts and agreements	See Finance			
PER01100	Insurance: reports	Insurance census, premium reports, etc.	6 years	No	Public/Private MS 13.43
PER01200	STAR report	Annual STAR report	1 year until superseded	No	Public
PER01300	Insurance records: enrollment cards		Until superseded	No	Public/Private MS 13.43
PER01400	Insurance records: employees on leaves of absence	Employees on leaves of absence, Family Medical Leave Act, Long-term Disability, retired teachers, surviving spouses, terminated employees	2 years after insurance coverage terminates	No	Public/Private MS 13.43
PER01800	Labor contracts	Contracts between school district management and various bargaining units including: correspondence, salary schedules, personnel policies	Permanently	Yes	Public
PER02000	Long-term Disability claims/awards		10 years after final settlement of claims	No	Public/Private MS 13.43
PER02100	Job descriptions		Until superseded	No	Public
PER02200	Mediation records		Permanently	No	Public
PER02300	Negotiations records	Costing records, negotiations strategy session tapes	2 years after completion of all BMS certified negotiations; MS 71.705(1a)	No	Public/Private MS 471.705
PER02400	Pay equity: classification studies and working papers		Until superseded	No	Public
PER02500	Pay equity: summary		Permanently	No	Public
PER02700	Personnel files - individual	All personnel and employment records, constituting or including, but not limited to, documents relating to, citations, personal history, employee references, and letters of appointment/promotion, performance records, termination/resignation, I-9 form, evaluations, background/driver's license check records, Instructional employment rationale, and employee property claims	6 years after termination	No	Public/Private MS 13.43
PER02720	Personnel: deficiency reports	Letters of advice, reprimands, letters of deficiency, letters of direction and correction, notices of suspensions.	6 years after termination or by mutual agreement To expunge	No	Public/Private MS 13.43
PER02730	License and certifications	Notice of voluntary surrender of teaching license	Until superseded	No	Public

PER02740	Employee's response letter to any document in personnel file		Same retention as document to which they are responding, MS 122A.40, subd. 19	No	Private MS 13.43
PER02750	Seniority lists		Full period the system is in effect and at least one (1) year after termination, 29 C.F.R. 1627.3(b)(2)	No	Public
PER02800	Recruitment records	Relating to posting, recruitment, selection, and appointment to each position, advertising	2 years	No	Public/Private MS 13.43
PER03000	Unemployment claims/compensation	Claims for unemployment	2 years after claim resolution	No	Public/Private MS 13.43
PER03100	Workers' Compensation - claims	Injury reports and correspondence dealing with injuries	20 years	No	Private MS 13.43 MS 176.231
PER03200	Workers' Compensation	Claims summary, summary information from carrier	6 years after termination	No	Public/Private MS 13.43 MS 176.231
PER03300	Position evaluation records	Recommendation for evaluation of new or changed position	Permanently	No	Public
PER03400	Training records	Any training not covered elsewhere in Records Retention Schedule	1 year	No	Public/Private 13.43
PER03500	Practicum and exchange records	~~404.2P, Placement of~~ Student teacher~~s~~ and intern~~s, and~~ agreements	For the term of the agreement	No	Public
PER03600	Drug and alcohol testing records	Formal drug and alcohol testing procedures on individual employees	30 years after termination or retirement	No	Private MS 13.43 and 181.954; 49CFR parts 382, et.al.
PER03700	Employee training/evaluation videos	Teacher Development and Evaluation, Q Comp, Leveled Literacy Intervention	Until no longer needed for original purpose	No	Public/ Private MS 13.43 or 13.32
PER03800	Employee contact information	401.6P	Until entered electronically and thereafter when superseded	No	Private MS13.43
PER03900	Employee change of name, address, phone		Until recorded in HR, Payroll, Finance and Insurance	No	
PER04000	Title IX employee training records	Materials used to train staff pursuant to Title IX policy	7 years	No	Public/Private 13.43

Section: **SPECIAL EDUCATION**

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification / Statute
SPC00100	Special Education records	Records included in the child study file for a child referred for special education services, including, but not limited to official notices, evaluations and reevaluations, IEPs, IEP progress reports and exit records	Permanently unless destroyed as required by 34 C.F.R. 300.624	No	Private MS 13.32 34 C.F.R. 300.624
SPC00200	Third party billing records	Records created or collected when conducting third party billing, including required health services records and all financial records related to the health service that was the subject of the third party billing	5 years after initial billing date	No	Private MS 13.32 Minn.R. 9505.2190

Section: **STUDENTS**

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification/ Statute
STD00200	Accident reports - student		Permanently	No	Private MS 13.32
STD00300	Achievement and standardized tests results	Testing as determined by district	Permanently	No	Private MS 13.32
STD00400	Emergency care information and electronic permissions, student allergy information	506.2.3P	Until superseded or 3 years after graduation/leave district	No	Private MS 13.32
STD00500	Attendance and membership data	Summary of yearly attendance by student as recorded in cumulative file	Permanently	No	Private MS 13.32
STD00510	Attendance and membership data	MARRS data - detailed	3 years	No	Private MS 13.32
STD00600	Health and Immunization information	506.2.2.1P, 506.2.2.1.2.2P, 501.5.2P, sports physicals	At least five (5) after the student attains the age of majority (18), so until the age of (23) MS 121A.15, Subd. 7	No	Private MS 13.32

STD00610	School nurse notes	Anecdotal records, 506.2.2.4.1P	6 years after graduation/leave district	No	Private MS 13.32
STD00620	Health room log	Daily record of student reporting to health room (excluding anecdotal records)	6 years after graduation/leave district	No	Private MS 13.32
STD00700	Cumulative file	Including record of access, log in/out record for review or transfer of student records, legal name change documents, name change through adoption documents, birth certificates as of 2012-13, report cards, transcripts, Minnesota Language Survey, other documents as noted in "A Guide to Student Cumulative Records"	Permanently	No	Private MS 13.32
STD00720	Student information system electronic records	Logs and other entries not otherwise subject to another retention period	Through the level	No	Private MS 13.32
STD00800	Demographic information	District census	Permanently	No	Public/Private MS 13.32
STD00810	Demographic information	Student directory information	1 year	No	Public
STD00820	~~Demographic information and~~ Court/legal documents pertaining to students	Student family information including dissolution (divorce) or custody orders, adoption papers, guardian ad litu~~u~~em, orders for protection, judgments of paternity, termination of parental rights, ward of the state, etc.	Until leave district or superseded by subsequent order, whichever is sooner	No	Public/Private MS 13.32
STD00900	LEP reports	Home Language Reports (LEP)	3 years	No	Public/Private MS 13.32
STD01000	Extra and cocurricular participation records	Team results, participation, contracts, 604.1.2P, 604.4.1.1.2P, 604.4.1.1.4P, 604.4.1.3.2P, ~~604.4.1.3.1P-604.4.1.3.10P~~, 604.2.3P, 640.2.3P	Through the end of the school year	No	Private MS 13.32
STD01100	Home school records not otherwise addressed		Permanently	No	Private MS 13.32

STD01200	Preschool screening summary and preschool screening permission	501.3.2P, 501.3.3P	Permanently	No	Private MS 13.32
STD01210	Official preschool screening records other than the summary and permission		Through the student's 2nd grade year	No	Private MSA 13.32
STD01300	Pupil attendance applications/agreements	PSEO 601.8P and 502.4.1P	(approved) 3 years after graduation (denied or never enrolled) August 1 following application	No	Private MS 13.32
STD01420	School performance data	Transcripts	Permanently	No	Private MS 13.32
STD01500	Auxiliary organization records	Clubs, interest groups, student councils, athletic associations	Permanently; historical value	Yes	Public
STD01510	Auxiliary organization records	Graduation programs	Permanently; historical value	Yes	Public
STD01520	Auxiliary organization records	Activity funds - treasurer's records, bylaws, membership records, meeting minutes	Permanently; historical value	Yes	Public
STD01530	Driver education files		1 year	No	Public
STD01540	Formal harassment, hazing, discrimination, and bullying records	503.4.2P, 503.4.4P, 503.4.5.4P, 503.4.7.3P, 503.8P	7 years	No	Private/ Confidential MS 13.32 or 13.39
STD01550	Miscellaneous student-related procedures and documents	All student procedures not otherwise subject to another retention period including, but not limited to, 501.2.2P, 506.2P, 707.13P, 710.2.4P and other student related documents not required to be kept in the cumulative file, child study folder (special education records) or as otherwise required by this retention schedule	Through level	No	Private MS 13.32
STD01560	Maltreatment reporting forms	Agency forms, 506.4.1P, 506.4.2P	Per MS ~~626.556~~ 260E.35	No	Confidential/ Private ~~626.556~~ 260E.35
STD01570	Case Study files	Grade acceleration, single subject acceleration and grade retention procedures (not including documents to be in cumulative file)	3 years	No	Private MS13.32
STD01580	Miscellaneous class registrations	640.2.2P, middle school and high school course registration information	Until recorded for scheduling purposes	No	Private MS 13.32

STD01590	Social Worker Records	Consent for service, service plan, progress records	7 years after last date of service	No	Private MS 13.32, 148E.225, 148E.230
STD01600	Risk assessment records Threat assessment records	Forms and other records collected or created for student suicide risk and student threat assessments	7 years	No	Private MS 13.32

Section: **TRANSPORTATION**

Item	Title	Example and Description	Retention Period	Archival	Data Practices Classification/ Statute
TRN00100	Claims for transportation aid		3 years	No	Public
TRN00200	Contractor correspondence/reporting		3 years after completing contract	No	Public
TRN00300	Contracts with independent contractors		3 years after completing contract	No	Public
TRN00400	Equipment inventories	See Buildings			
TRN00500	Equipment maintenance records		Life of equipment	No	Public
TRN00600	MDE reports	Annual reports and student ridership categories	3 years	No	Public
TRN00700	Pupils transported for aid entitlement	Lists containing names of students	3 years, MS 127A.41	No	Private MS 13.32
TRN00800	Transportation mileage records		3 years	No	Public
TRN00900	Transportation reimbursements		6 years	No	Public
TRN01000	Transportation employee	Training checklist 403.3.1.1.3.3P	Duration of employment	No	Public/Private MS 13.43
TRN01100	School Bus Stop Arm Violation Report	707.2.2P	2 years	No	Public/Private MS 13.43 or MS
TRN01200	Student Misbehavior in a District Vehicle	707.2.5.2P, 707.2.5.4P	6 years	No	Private MS 13.32
TRN01300	Transportation requests and Transportation fee for service	707.5.2P, 707.7.1P, 707.7.2P, 707.7.3P, 707.7.4P, 707.4P	Duration of time student is at designated bus stop or designated school, or as otherwise superseded	No	Private MS 13.32
TRN01400	Transportation request – special education	707.8P	3 years	No	Private MS 13.32

Rosemount • Apple Valley • Eagan
Public Schools

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

Meeting Date: **06/08/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **6-8th Grade Mathematics Curriculum**

Presenter(s): **Zach Eidelbes** Title(s): **Coordinator, Instruction and Achievement**

Background
This purchase provides six-year access to math curricular materials, including physical textbooks and digital resources, and access to the digital adaptive practice platform for one year. The materials were selected through the district's curriculum review and design process to align with the 2022 Minnesota Academic Standards in Mathematics, which must be fully implemented by the 2027–28 school year.

The anticipated cost of the adoption is $1,330,512.50, payable over two years. The final amount will be reflected in the formal contract and may vary slightly from the estimate. Funds for the first payment have been approved through the district's capital budget.

Alternatives
1. Do not approve the purchase.
2. Request changes to the purchase.

Recommendation
Approve and execute the contracts as presented, and authorize the superintendent or director of finance and operations to sign the contract.

Expense Breakdown

Item	**Expense**
Savvas 6th, 7th, and 8th Grade enVision Physical and Digital Materials 6 year	$1,129,086.50
Savvas Momentum Math and SuccessMaker 1 Year	$201,426.00
Total	**$1,330,512.50**

Rosemount-Apple Vly-Eagan 196
Quote Number Q-253280

15 E Midland Ave St 502
Paramus, NJ, 07652-2938

Michael Floersch
6-12 Math Specialist
Rosemount-Apple Vly-Eagan 196
3455 153rd St W
Rosemount, MN 55068-4946

Quote Creation Date: 6/3/2026
Quote Expiration Date: 9/30/2026

Rosemount-Apple Vly-Eagan 196_enVision+_6-8_6 years
Price Quote Summary

Solution	Base Amount	Free Amount	Total
enVision+ Mathematics Professional Learning	$3,550.00	$0.00	$3,550.00
enVisionmath 6-8	$999,850.00	$79,800.00	$999,850.00
Professional Development	$35,700.00	$0.00	$35,700.00
Solution Subtotal:	$1,039,100.00	$79,800.00	$1,039,100.00

Shipping and Handling:	$89,986.50
Total:	$1,129,086.50

15 E Midland Ave St 502
Paramus, NJ, 07652-2938

Price Quote Detail

Professional Development

Other Professional Development - Professional Learning Bundled Services Math

ISBN	Description	Price	Free Qty	Charged Qty	Free Amount	Total Charged
0000126897	ENVISION MATH 2024 6/8 BLENDED SERVICES BUNDLE WITH MOMENTUM MATH & SUCCESSMAKER PREPAID	$11,900.00	0	3	$0.00	$35,700.00
	Other Professional Development - Professional Learning Bundled Services Math - Subtotal:				$0.00	$35,700.00

enVision+ Mathematics Professional Learning

enVision+ Mathematics Professional Learning - enVision+ Mathematics Grades 6-8 ©2027 Professional Learning Offerings

ISBN	Description	Price	Free Qty	Charged Qty	Free Amount	Total Charged
0000127001	ENVISION+ MATHEMATICS 2027 6/8 ADMINISTRATORS AND LEARNING LEADERS PREPAID	$3,550.00	0	1	$0.00	$3,550.00
	enVision+ Mathematics Professional Learning - enVision+ Mathematics Grades 6-8 ©2027 Professional Learning Offerings - Subtotal:				$0.00	$3,550.00

enVisionmath 6-8

enVision+Mathematics (c) 2027 National - Grade 6

ISBN	Description	Price	Free Qty	Charged Qty	Free Amount	Total Charged
9798213552782	ENVISION+MATH 2027 NATIONAL TEACHER EDITION PACKAGE GRADE 6	$745.00	25	0	$18,625.00	$0.00
9798213468762	ENVISION+ MATHEMATICS 2027 DIFFERENTIATION LIBRARY PACKAGE GRADE 6	$140.00	25	0	$3,500.00	$0.00
9798213477115	ENVISION+MATHEMATICS 2027 CLASSROOM MANIPULATIVE KIT GRADE 6	$133.00	25	0	$3,325.00	$0.00
9798213552423	ENVISION+MATH 2027 NATIONAL 6-YEAR STUDENT EDITION + 6-YEAR LICENSE GRADE 6	$155.00	0	1,900	$0.00	$294,500.00
	enVision+Mathematics (c) 2027 National - Grade 6 - Subtotal:				$25,450.00	$294,500.00

enVision+Mathematics (c) 2027 National - Grade 7 Accelerated

ISBN	Description	Price	Free Qty	Charged Qty	Free Amount	Total Charged
9798213552812	ENVISION+MATH 2027 NATIONAL TEACHER EDITION PACKAGE GRADE 7 ACCELERATED	$745.00	25	0	$18,625.00	$0.00

15 E Midland Ave St 502
Paramus, NJ, 07652-2938

ISBN	Description	Price	Free Qty	Charged Qty	Free Amount	Total Charged
9798213468793	ENVISION+ MATHEMATICS 2027 DIFFERENTIATION LIBRARY PACKAGE GRADE ACCELERATED 7	$140.00	25	0	$3,500.00	$0.00
9798213477146	ENVISION+MATHEMATICS 2027 CLASSROOM MANIPULATIVE KIT GRADE 7 ACCELERATED	$268.00	25	0	$6,700.00	$0.00
9798213552454	ENVISION+MATH 2027 NATIONAL 6-YEAR STUDENT EDITION + 6-YEAR LICENSE GRADE 7 ACCELERATED	$173.50	0	2,100	$0.00	$364,350.00
	enVision+Mathematics (c) 2027 National - Grade 7 Accelerated - Subtotal:				$28,825.00	$364,350.00

enVision+Mathematics (c) 2027 National - Grade 8

ISBN	Description	Price	Free Qty	Charged Qty	Free Amount	Total Charged
9798213552805	ENVISION+MATH 2027 NATIONAL TEACHER EDITION PACKAGE GRADE 8	$745.00	25	0	$18,625.00	$0.00
9798213468786	ENVISION+ MATHEMATICS 2027 DIFFERENTIATION LIBRARY PACKAGE GRADE 8	$140.00	25	0	$3,500.00	$0.00
9798213477139	ENVISION+MATHEMATICS 2027 CLASSROOM MANIPULATIVE KIT GRADE 8	$136.00	25	0	$3,400.00	$0.00
9798213552447	ENVISION+MATH 2027 NATIONAL 6-YEAR STUDENT EDITION + 6-YEAR LICENSE GRADE 8	$155.00	0	2,200	$0.00	$341,000.00
	enVision+Mathematics (c) 2027 National - Grade 8 - Subtotal:				$25,525.00	$341,000.00

Solution Subtotal:	**$79,800.00**	**$1,039,100.00**
Shipping and Handling:		$89,986.50
Total:		$1,129,086.50

15 E Midland Ave St 502
Paramus, NJ, 07652-2938

Savvas Learning Company LLC Terms and Conditions

To place your order please submit a copy of this price quote with your Purchase Order, include the Quote Number on your Purchase Order, and include any other required documentation.We have several ways you can place your order with Savvas Learning Company:

- **my Savvas Orders:**
  www.mysavvasorders.savvas.com
- Create a case online at:
  https://support.savvas.com/support/s/
  by clicking the **Place and Manage Orders** tile on the my Savvas Support home page
- **Phone:** 800-848-9500

Savvas does not accept Credit Card information via postal mail, facsimile, or email. Credit Card information will only be accepted via phone, eCommerce, or my Savvas Orders. For questions regarding your order please call Customer Service: 1-800-848-9500.

Price quote: This is a price quote for the customer's convenience only, and not an offer to contract. All quotes are subject to review and final acceptance by an authorized representative of Savvas at its offices. Savvas reserves the right to correct typographical, computational or other errors. Savvas' standard payment terms are net 30 days unless otherwise specified. All pricing is in US Dollars unless otherwise specified. Pricing calculations use multiple decimal places to determine the most accurate extended pricing but are represented in standard currency format.

Shipping & handling charges (where applicable) are shown on the quote. S&H rates quoted are for standard ground transportation and may not reflect account contracted rates. If expedited shipping is requested, actual charges may be higher. For orders picked up at the Savvas warehouse by the customer or a third party carrier contracted by the customer, a 2% handling charge will be applied to shippable items. The 2% charge will appear on the customer proposal and invoice as a S&H charge.

Taxes: All pricing in this quote is exclusive of any applicable sales, use or other similar taxes or duties. The customer is responsible for any such taxes or duties that may apply; if the customer is tax exempt, evidence of such tax exemption must be provided. Estimated tax may be provided solely for customer convenience. The amount indicated is only an estimate and is intended to be helpful for budgeting purposes. The actual amount of sales tax assessed at the time of invoicing may be more or less.

Platforms: Savvas, and any third party for which Savvas serves as the sales agent or distributor, reserve the right to change and/or update technology platforms, including possible edition updates to customers during the term of access. Customers will be notified of any change prior to the beginning of the new school year.

Damaged & Defective Products: If a print product, or the print component of a blended (print & digital) product, is received in damaged or defective condition, Savvas will issue a credit or replacement at no charge to the customer if the customer promptly (no later than 120 days) returns the damaged or defective product. Customers must report missing product immediately upon receipt.

Return Policy: Returns (other than damaged or defective products) are subject to the following conditions: (a) materials must be returned to Savvas at the customer's expense in new, unused condition, suitable for resale by Savvas (note that any barcoding, stickering, stamping or similar marking on any print materials renders them unsuitable for resale); (b) materials must be returned within six (6) months from the date of purchase; (c) the customer must obtain a Return Materials Authorization ("RMA") from Savvas prior to returning the materials, and must ship the materials back to Savvas within thirty days of receiving the RMA; (d) all materials sold in a set or package must be returned complete as originally sold; and (e) any materials provided by Savvas to the customer on a no-charge basis in consideration of the customer's purchase must be returned in proportion to the purchased materials that are being returned for a credit. A restocking fee of 3% may be applied to credits over $1,000. Savvas' return policy does not apply to science lab kits or trade publication novels, which are sold on a non-returnable basis.

Consumable Worktexts: Subsequent year consumable worktexts will ship each year on the anniversary of the original order date for the duration of their license. Worktexts will ship to the location listed on the original order. Quantities for each grade level and title will remain consistent each year. Changes to quantities of titles previously ordered, shipping location changes, or any other changes to consumable worktext shipments must be made 4 weeks prior to shipment date. (the anniversary of the original order date unless changed). Changes can be made on the Subscription Worktext Site: https://worktext-subscriptions.savvas.com

Annual subscriptions for iLit and Successmaker Only: Savvas' iLit and Successmaker products (and no others) automatically renew on the anniversary date of the original purchase and will be invoiced accordingly unless otherwise specified. If you wish to cancel, please let us know in writing prior to the date of renewal by completing the customer service request form which you can access here:
https://support.savvas.com/support/s/customer-service-support-form

Technical support services are included with purchase of Savvas digital products. **Online help:**
https://support.savvas.com/support/s/k12-curriculum-support-form
phone: 1-800-848-9500

15 E Midland Ave St 502
Paramus, NJ, 07652-2938

Professional Services: All paid services must be delivered within twelve (12) months of the order date of those services. Any unused services expire at the end of such twelve (12) month period, unless otherwise specified in contract terms. Any cancellation made with less than 72 hours' notice will result in a cancellation fee equal to the full price of the event. MySavvasTraining is included with purchase of products
https://mysavvastraining.com

Rosemount-Apple Vly-Eagan 196
Quote Number Q-253290

15 E Midland Ave St 502
Paramus, NJ, 07652-2938

Michael Floersch
6-12 Math Specialist
Rosemount-Apple Vly-Eagan 196
3455 153rd St W
Rosemount, MN 55068-4946

Quote Creation Date: 6/3/2026
Quote Expiration Date: 9/30/2026

Rosemount-Apple Vly-Eagan 196_Momentum and SuccessMaker_1year
Price Quote Summary

Solution	Base Amount	Total
Momentum Math Secondary	$68,280.00	$68,280.00
SuccessMaker	$133,146.00	$133,146.00
Solution Subtotal:	$201,426.00	$201,426.00

Shipping and Handling:	$0.00
Total:	$201,426.00

SAVVAS LEARNING COMPANY

Rosemount-Apple Vly-Eagan 196
Quote Number Q-253290

15 E Midland Ave St 502
Paramus, NJ, 07652-2938

Price Quote Detail

Momentum Math Secondary

Momentum Math Add-On - Grade 6

ISBN	Description	Price	Charged Qty	Total Charged
9781428546288	MOMENTUM MATH ADD-ON 1-YEAR LICENSE GRADE 6	$10.00	2,276	$22,760.00
	Momentum Math Add-On - Grade 6 - Subtotal:			$22,760.00

Momentum Math Add-On - Grade 7

ISBN	Description	Price	Charged Qty	Total Charged
9781428546295	MOMENTUM MATH ADD-ON 1-YEAR LICENSE GRADE 7	$10.00	2,276	$22,760.00
	Momentum Math Add-On - Grade 7 - Subtotal:			$22,760.00

Momentum Math Add-On - Grade 8

ISBN	Description	Price	Charged Qty	Total Charged
9781428546301	MOMENTUM MATH ADD-ON 1-YEAR LICENSE GRADE 8	$10.00	2,276	$22,760.00
	Momentum Math Add-On - Grade 8 - Subtotal:			$22,760.00

SuccessMaker

SuccessMaker - Math

ISBN	Description	Price	Charged Qty	Total Charged
9798213047417	SUCCESSMAKER MATH 1-YEAR ENVISION MATH (AE)	$19.50	6,828	$133,146.00
	SuccessMaker - Math - Subtotal:			$133,146.00

Solution Subtotal:	$201,426.00
Shipping and Handling:	$0.00
Total:	$201,426.00

15 E Midland Ave St 502
Paramus, NJ, 07652-2938

Savvas Learning Company LLC Terms and Conditions

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- **my Savvas Orders:**
  www.mysavvasorders.savvas.com
- Create a case online at:
  https://support.savvas.com/support/s/
  by clicking the **Place and Manage Orders** tile on the my Savvas Support home page
- **Phone:** 800-848-9500

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Platforms: Savvas, and any third party for which Savvas serves as the sales agent or distributor, reserve the right to change and/or update technology platforms, including possible edition updates to customers during the term of access. Customers will be notified of any change prior to the beginning of the new school year.

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https://support.savvas.com/support/s/customer-service-support-form

Technical support services are included with purchase of Savvas digital products. **Online help:**
https://support.savvas.com/support/s/k12-curriculum-support-form
phone: 1-800-848-9500

15 E Midland Ave St 502
Paramus, NJ, 07652-2938

Professional Services: All paid services must be delivered within twelve (12) months of the order date of those services. Any unused services expire at the end of such twelve (12) month period, unless otherwise specified in contract terms. Any cancellation made with less than 72 hours' notice will result in a cancellation fee equal to the full price of the event. MySavvasTraining is included with purchase of products
https://mysavvastraining.com

Rosemount • Apple Valley • Eagan
Public Schools

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

Meeting Date: **06/09/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **6-12th Grade World Language - Spanish Curriculum**

Presenter(s): **Zach Eidelbes** Title(s): **Coordinator, Instruction and Achievement**

Background
This purchase provides seven years of access to Spanish curricular materials, including physical textbooks and digital resources. The materials were selected through the district's curriculum review and design process to align with the current world languages standards developed by the American Council on the Teaching of Foreign Languages (ACTFL), which state law (Minn. Stat.120B.022, subd.1 [2025]) requires each district to use.

The anticipated cost of the adoption is $986,624.26, payable over two years. The final amount will be reflected in the formal contract and may vary slightly from the estimate. Funds for the first payment have been approved through the district's capital budget.

Alternatives
1. Do not approve the purchase.
2. Request changes to the purchase.

Recommendation
Approve and execute the contracts as presented, and authorize the superintendent or director of finance and operations to sign the contract.

Expense breakdown

Item	**Expense**
Physical and Digital materials for Klett Reporteros Spanish Levels 1, 2, 3, and 4 - Payment Year 1	493,312.13
Physical and Digital materials for Klett Reporteros Spanish Levels 1, 2, 3, and 4 - Payment Year 2	493,312.13
Total	**$986,624.26**

QUOTE SUMMARY

QUOTE #: ZQ009156

ATTN:
Klett World Languages, Inc.
320 W Ohio St
Ste. 3W
Chicago, IL,60654

Internal Quote reference:5380245000280857049

Bill To

Rosemount-Apple Valley-Eagan Independent School District 196 (MN)
3455 153rd Street West
Rosemount, Minnesota 55068
United States

Ship To

Rosemount-Apple Valley-Eagan Independent School District 196 (MN)
ATTN:
3455 153rd Street West
Rosemount, Minnesota
55068
United States

Series	Details	Total Retail	Extended Total
Reporteros	Level 1: 500 Print Texts 7x 2550 Digital Access Level 2: 270 Print Texts 7x 1000 Digital Access Level 3: 240 Print Texts 7x 700 Digital Access Level 4: 200 Print Texts 7x 450 Digital Access Print and digital teacher materials included includes LEO for Levels 1 & 2	$ 2,590,294.50	$ 491,473.90

Subtotal Summary	**$ 491,473.90**
Est. Shipping	**$ 1838.23**
Total Cost Summary	**$ 493,312.13**

QUOTE

ATTN:
Klett World Languages, Inc.
320 W Ohio St
Ste. 3W
Chicago, IL,60654

QUOTE #: 5380245000280857049

Internal Quote reference:5380245000280857049

Bill To

Rosemount-Apple Valley-Eagan Independent School District 196 (MN)
3455 153rd Street West
Rosemount, Minnesota 55068
United States

Ship To

Rosemount-Apple Valley-Eagan Independent School District 196 (MN)
ATTN: Zachary Eidelbes
3455 153rd Street West
Rosemount, Minnesota 55068
United States

Sales Consultant	Sales Consultant Email	Expiration Date
Tyler William Johnson	tjohnson@klettwl.com	Aug 31, 2026

ISBN	Title	Quantity	Base Price	Sale Price	Total
9788418224263	Reporteros 1: Textbook	250	$ 99.95	$ 37.98	$ 9495
NP12818224263	Reporteros 1: 12-Month The KWL Hub for Students (Total Access)	8925	$ 74.95	$ 28.48	$ 254184
9788418907036	Reporteros 2: Textbook	135	$ 99.95	$ 37.98	$ 5127.30
NP12818907036	Reporteros 2: 12-Month The KWL Hub for Students (Total Access)	3500	$ 74.95	$ 28.48	$ 99680
9788418907067	Reporteros 3: Textbook	120	$ 99.95	$ 37.98	$ 4557.60
NP12818907067	Reporteros 3: 12-Month The KWL Hub for Students (Total Access)	2450	$ 74.95	$ 28.48	$ 69776
9788418907098	Reporteros 4: Textbook	100	$ 99.95	$ 37.98	$ 3798

ISBN	Title	Quantity	Base Price	Sale Price	Total
NP12818907098	Reporteros 4: 12-Month The KWL Hub for Students (Total Access)	1575	$ 74.95	$ 28.48	$ 44856

Retail Value	**$ 1,293,397.25**
Total Gratis	**$ 801,923.35**
Subtotal	**$ 491,473.90**
Est. Shipping	**$ 1838.23**
Final Total	**$ 493,312.13**

Digital Fulfillment notes (if applicable):

Note: Sales tax may be applied at time of purchase.If you have a tax exemption certificate, please include it with your purchase order

TERMS TO NOTE

1. Upon the customer's acceptance of this quote by signing below or providing a purchase order for the items, quantities, and amounts indicated herein, Klett World Languages, Inc. ("KWL") will proceed to fulfill available items.

2. By accepting this quote, the customer acknowledges that it accurately and fully represents the product, and services mix and quantities of items that KWL owes to the customer in exchange for the amounts indicated herein.

3. By accepting this quote, the customer agrees to pay KWL for any products included herein that KWL fulfills to the customer and any services included herein that KWL renders to the customer. KWL will issue an invoice on net 30 terms upon the fulfillment of products or services. KWL may issue partial invoices for partial deliveries according to sale prices specified in this quote. In such a situation, the payment for each invoice shall be due in full within 30 days of the invoice date.

4. The customer agrees that it will not infringe upon, make any unauthorized reproduction of, or engage in distribution of KWL's copyrighted materials, which include, but are not limited to books, publications, computer software (including object code and source code), online curricula, web content, diagrams, photos, testing materials, exams, text, images, and graphics published by KWL in print, electronic, or in any other format. Prohibited infringements include but are not limited to making unauthorized reproduction or engaging in distribution of KWL's copyrighted materials without written permission from KWL.

5. All sales are subject to KWL's return policy available at https://klettwl.com/store/content/return-policy.

All sales of licenses for digital books and materials are final, non-returnable, and non-refundable after the delivery of such materials to the customer.

Within the adoption dates, August 1st, 2026 - July 31st, 2033, the customer may purchase additional quantities of licenses for

digital books and materials listed in this quote at the same sale price as specified herein.

Standard shipping, which may involve Ground parcel shipments and/or LTL freight shipments, will be billed at 8% of the sale price for print materials, net of any discounts applicable for such materials. Expedited options are available and, if requested by the customer, will be billed to the customer at cost incurred by Klett World Languages, Inc.

TERMS AND CONDITIONS
1. Customer will be billed after indicating acceptance of this quote
2. Payment will be due 30 days net of billing
3. Shipping estimate not to exceed 10% of full price print materials

Customer Acceptance (sign below) if no purchase order is sent:

x _____
Print Name:

If you have any questions about this price quote, please contact:
Tyler William Johnson, tjohnson@klettwl.com

Purchase Orders may be sent to Tyler William Johnson, tjohnson@klettwl.com

Thank You For Your Business!

QUOTE SUMMARY

QUOTE #: ZQ009157

ATTN:
Klett World Languages, Inc.
320 W Ohio St
Ste. 3W
Chicago, IL,60654

Internal Quote reference:5380245000280857062

Bill To

Rosemount-Apple Valley-Eagan Independent School District 196 (MN)
3455 153rd Street West
Rosemount, Minnesota 55068
United States

Ship To

Rosemount-Apple Valley-Eagan Independent School District 196 (MN)
ATTN:
3455 153rd Street West
Rosemount, Minnesota
55068
United States

Series	Details	Total Retail	Extended Total
Reporteros	Level 1: 500 Print Texts 7x 2550 Digital Access Level 2: 270 Print Texts 7x 1000 Digital Access Level 3: 240 Print Texts 7x 700 Digital Access Level 4: 200 Print Texts 7x 450 Digital Access Print and digital teacher materials included includes LEO for Levels 1 & 2	$ 2,590,294.50	$ 491,473.90

Subtotal Summary	**$ 491,473.90**
Est. Shipping	**$ 1838.23**
Total Cost Summary	**$ 493,312.13**

QUOTE

ATTN:
Klett World Languages, Inc.
320 W Ohio St
Ste. 3W
Chicago, IL,60654

QUOTE #: 5380245000280857062

Internal Quote reference:5380245000280857062

Bill To

Rosemount-Apple Valley-Eagan Independent School District 196 (MN)
3455 153rd Street West
Rosemount, Minnesota 55068
United States

Ship To

Rosemount-Apple Valley-Eagan Independent School District 196 (MN)
ATTN: Zachary Eidelbes
3455 153rd Street West
Rosemount, Minnesota 55068
United States

Sales Consultant	Sales Consultant Email	Expiration Date
Tyler William Johnson	tjohnson@klettwl.com	Jul 30, 2027

ISBN	Title	Quantity	Base Price	Sale Price	Total
9788418224263	Reporteros 1: Textbook	250	$ 99.95	$ 37.98	$ 9495
NP12818224263	Reporteros 1: 12-Month The KWL Hub for Students (Total Access)	8925	$ 74.95	$ 28.48	$ 254184
9788418907036	Reporteros 2: Textbook	135	$ 99.95	$ 37.98	$ 5127.30
NP12818907036	Reporteros 2: 12-Month The KWL Hub for Students (Total Access)	3500	$ 74.95	$ 28.48	$ 99680
9788418907067	Reporteros 3: Textbook	120	$ 99.95	$ 37.98	$ 4557.60
NP12818907067	Reporteros 3: 12-Month The KWL Hub for Students (Total Access)	2450	$ 74.95	$ 28.48	$ 69776
9788418907098	Reporteros 4: Textbook	100	$ 99.95	$ 37.98	$ 3798

ISBN	Title	Quantity	Base Price	Sale Price	Total
NP12818907098	Reporteros 4: 12-Month The KWL Hub for Students (Total Access)	1575	$ 74.95	$ 28.48	$ 44856

Retail Value	**$ 1,293,397.25**
Total Gratis	**$ 801,923.35**
Subtotal	**$ 491,473.90**
Est. Shipping	**$ 1838.23**
Final Total	**$ 493,312.13**

Digital Fulfillment notes (if applicable):

Note: Sales tax may be applied at time of purchase.If you have a tax exemption certificate, please include it with your purchase order

TERMS TO NOTE

1. Upon the customer's acceptance of this quote by signing below or providing a purchase order for the items, quantities, and amounts indicated herein, Klett World Languages, Inc. ("KWL") will proceed to fulfill available items.

2. By accepting this quote, the customer acknowledges that it accurately and fully represents the product, and services mix and quantities of items that KWL owes to the customer in exchange for the amounts indicated herein.

3. By accepting this quote, the customer agrees to pay KWL for any products included herein that KWL fulfills to the customer and any services included herein that KWL renders to the customer. KWL will issue an invoice on net 30 terms upon the fulfillment of products or services. KWL may issue partial invoices for partial deliveries according to sale prices specified in this quote. In such a situation, the payment for each invoice shall be due in full within 30 days of the invoice date.

4. The customer agrees that it will not infringe upon, make any unauthorized reproduction of, or engage in distribution of KWL's copyrighted materials, which include, but are not limited to books, publications, computer software (including object code and source code), online curricula, web content, diagrams, photos, testing materials, exams, text, images, and graphics published by KWL in print, electronic, or in any other format. Prohibited infringements include but are not limited to making unauthorized reproduction or engaging in distribution of KWL's copyrighted materials without written permission from KWL.

5. All sales are subject to KWL's return policy available at https://klettwl.com/store/content/return-policy.

All sales of licenses for digital books and materials are final, non-returnable, and non-refundable after the delivery of such materials to the customer.

Within the adoption dates, August 1st, 2026 - July 31st, 2033, the customer may purchase additional quantities of licenses for

digital books and materials listed in this quote at the same sale price as specified herein.

Standard shipping, which may involve Ground parcel shipments and/or LTL freight shipments, will be billed at 8% of the sale price for print materials, net of any discounts applicable for such materials. Expedited options are available and, if requested by the customer, will be billed to the customer at cost incurred by Klett World Languages, Inc.

TERMS AND CONDITIONS
1. Customer will be billed after indicating acceptance of this quote
2. Payment will be due 30 days net of billing
3. Shipping estimate not to exceed 10% of full price print materials

Customer Acceptance (sign below) if no purchase order is sent:

x _____
Print Name:

If you have any questions about this price quote, please contact:
Tyler William Johnson, tjohnson@klettwl.com

Purchase Orders may be sent to Tyler William Johnson, tjohnson@klettwl.com

Thank You For Your Business!

Rosemount • Apple Valley • Eagan
Public Schools

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

Meeting Date: **06/09/2026** Place on Agenda: **Consent** Action Requested: **Approval**

Topic: **6th, 11th grade and Advanced Placement Social Studies Curriculum**

Presenter(s): **Zach Eidelbes** Title(s): **Coordinator, Instruction and Achievement**

Background
This purchase provides six years of access to social studies curricular materials, including both physical textbooks and digital resources. The materials were selected through the district's curriculum review and design process to align with the 2021 Minnesota Academic Standards in Social Studies, which must be fully implemented by the 2026–27 school year.

The anticipated cost of the adoption is $911,280.04, to be paid over two years. The final amount will be reflected in the formal contract and may vary slightly from the estimate. Funds for the first payment have been approved through the district's capital budget.

Alternatives
1. Do not approve the purchase.
2. Request changes to the purchase.

Recommendation
Approve and execute the contracts as presented, and authorize the superintendent or director of finance and operations to sign the contract.

Expense breakdown

Item	**Expense**
Northern Lights 6th Grade MN Studies Physical and Digital Materials - Payment Year 1	$127,200.00
McGraw Hill US Government and Politics and Economics Physical and Digital Materials - Payment Year 1	$198,257.55
BFW AP US History Physical and Digital Materials - Payment Year 1	$50,694.10
BFW AP Government and Politics Physical and Digital Materials - Payment Year 1	$82,952.83
BFW AP Comparative Government Physical and Digital Materials - Payment Year 1	$17,635.54
Northern Lights 6th Grade MN Studies Digital Materials - Payment Year 2	$85,000.00

McGraw Hill US Government and Politics and Economics Digital Materials - Payment Year 2	$198,257.55
BFW AP US History Physical and Digital Materials - Payment Year 2	$50,694.10
BFW AP Government and Politics Digital Materials - Payment Year 2	$82,952.83
BFW AP Comparative Government Digital Materials - Payment Year 2	$17,635.54
Total	**$911,280.04**

MINNESOTA HISTORICAL SOCIETY | **Price Quote**

Rosemount-Apple Valley-Eagan
3455 153rd St W
Rosemount, MN 55068-4946
USA

Quote number: 20260123-071141103
Quote created: January 23, 2026
Quote expires: September 30, 2027
Quote created by: Amy

Item	Quantity	Unit Price	Discount	Total
Northern Lights eBook 5yr per teacher + Dgtl. Tchrs Ed. Third edition	20	$100.00	50%	$1,000.00 after 50% discount
Northern Lights 5yr eBook sub - students Third edition	2,100	$80.00	50%	$84,000.00 after 50% discount
		One-time subtotal		$85,000.00 after $85,000.00 discount
			Total	**$85,000.00**

Details

- New pricing model: schools/districts purchase the exact number of logins needed for students and teachers. Additional logins can be purchased at any time. Unused logins cannot be refunded.
- Subscription costs split into two Quotes which will be paid in two separate years; note expiration date of this Quote in top right hand corner.
- Shipping and handling amount, if present, is an estimate.
- This is not an invoice. do not send a check/money order/cash.

Ordering Options

- Please include an email address on the PO if you would like the invoice to be sent electronically.
- Purchase Order: Email a PDF of the PO to edmaterials@mnhs.org. Send this Quote together with PO or include Quote Number on PO.
- Credit Card: Email edmaterials@mnhs.org requesting a link to pay by credit card. Include billing address associated with card, shipping address (if different), and phone number. Reference the Quote number.

Minnesota Historical Society Education Sales and Service
edmaterials@mnhs.org
Phone: (651) 259-3435 (no fax)

MINNESOTA HISTORICAL SOCIETY | **Price Quote**

Rosemount-Apple Valley-Eagan
3455 153rd St W
Rosemount, MN 55068-4946
USA

Quote number: 20260123-064911180
Quote created: January 23, 2026
Quote expires: January 23, 2027
Quote created by: Amy

Item	Quantity	Unit Price	Discount	Total
Student print books 3E with the purchase of 5-7 year eBook subscription	720	$50.00		$36,000.00
Northern Lights Annotated Teacher's Edition + digital workbook	20	$100.00		$2,000.00
Northern Lights eBook 5yr per teacher + Dgtl. Tchrs Ed. Third edition	20	$100.00	50%	$1,000.00 after 50% discount
Northern Lights 5yr eBook sub - students Third edition	2,100	$80.00	50%	$84,000.00 after 50% discount

One-time subtotal	$123,000.00 after $85,000.00 discount
Estimated Shipping Fee	$4,200.00
Total	**$127,200.00**

Details

- New pricing model: schools/districts purchase the exact number of logins needed for students and teachers. Additional logins can be purchased at any time. Unused logins cannot be refunded.
- Subscription costs split into two Quotes which will be paid in two separate years; note expiration date of this Quote in top right hand corner.
- Shipping and handling amount, if present, is an estimate.
- This is not an invoice. do not send a check/money order/cash.

Ordering Options

- Please include an email address on the PO if you would like the invoice to be sent electronically.
- Purchase Order: Email a PDF of the PO to edmaterials@mnhs.org. Send this Quote together with PO or include Quote Number on PO.
- Credit Card: Email edmaterials@mnhs.org requesting a link to pay by credit card. Include billing address associated with card, shipping address (if different), and phone number. Reference the Quote number.

Minnesota Historical Society Education Sales and Service
edmaterials@mnhs.org
Phone: (651) 259-3435 (no fax)

Because learning changes everything.®

QUOTE PREPARED FOR:

Independent Sch Dist 196
3455 153RD ST W
ROSEMOUNT, MN 55068
ACCOUNT NUMBER: 293382

SUBSCRIPTION/DIGITAL CONTACT:

Zach Eidelbes
zachary.eidelbes@district196.org

CONTACT:

Zach Eidelbes
zachary.eidelbes@district196.org

SALES REP INFORMATION:

Dawn Conzemius
dawn.conzemius@mheducation.com
(952) 847-0777

Section Summary	Value of All Materials	Free Materials	Product Subtotal
United States Government & Civics © 2024 (6 Year)	$189,426.45	($2,913.45)	$186,513.00
Economics © 2024 (6 Year)	$204,399.00	($2,950.50)	$201,448.50
Professional Development	$7,000.00	($7,000.00)	$0.00
PRODUCT TOTAL*	**$400,825.45**	**($12,863.95)**	**$387,961.50**
ESTIMATED S&H**			$8,553.60
ESTIMATED TAX**			$0.00
GRAND TOTAL*			**$396,515.10**

* Price firm for 90 days from quote date. Price quote must be attached to school purchase order to receive the quoted price and free materials.

**Shipping and handling charges shown are only estimates. Actual shipping and handling charges will be applied at time of order. Taxes shown are only estimates. If applicable, actual tax charges will be applied at time of order.

Comments:

PLEASE INCLUDE THIS PROPOSAL WITH YOUR PURCHASE ORDER

SEND ORDER TO: McGraw Hill LLC | PO Box 182605 | Columbus, OH 43218-2605

Email: orders_mhe@mheducation.com | Phone: 1-800-338-3987 | Fax: 1-800-953-8691

QUOTE DATE: 06/03/2026 ACCOUNT NAME: Independent Sch Dist 196 EXPIRATION DATE:09/01/2026

QUOTE NUMBER: SDADA-06032026102736-001 ACCOUNT #: 293382 PAGE #: 1

Because learning changes everything.®

Product Description	ISBN	Qty	Unit Price	Free Materials	Line Subtotal
United States Government & Civics © 2024 (6 Year)					
UNITED STATES GOV CIVICS STUDENT BNDL ACTIVELY LRNG SOC STUDIES 6 YR SUBSCR	978-1-26-662588-6	550	$169.26	$0.00	$93,093.00
USG AND CIVICS DIGITAL STUDENT BUNDLE WACTIVELY LEARN SOCIAL STUDIES 6YR SUBS	978-1-26-461351-9	750	$124.56	$0.00	$93,420.00
Teacher Materials					
UNITED STATES GOVERNMENT AND CIVICS TEACHER EDITION	978-0-07-902292-9	5	$172.71	$863.55	*Free Materials
US GOVERNMENT TEACHER DIGITAL LICENSE 6 YEAR SUBSCRIPTION	978-1-26-512163-1	5	$340.86	$1,704.30	*Free Materials
UNITED STATES GOVERNMENT AND CIVICS INQUIRY JOURNAL TEACHER GUIDE	978-1-26-558500-6	5	$38.01	$190.05	*Free Materials
UNITED STATES GOVERNMENT AND CIVICS CHAPTER TESTS AND LESSON QUIZZES	978-1-26-558528-0	5	$31.11	$155.55	*Free Materials
			Teacher Materials Subtotal:	**$2,913.45**	**$0.00**
			United States Government & Civics © 2024 (6 Year) Subtotal:	**$2,913.45**	**$186,513.00**
Economics © 2024 (6 Year)					
ECONOMICS STUDENT BUNDLE ACTIVELY LEARN SOCIAL STUDIES 6 YEAR	978-1-26-662130-7	550	$170.94	$0.00	$94,017.00

SUBSCRIPTION	978-1-26-662130-7	550	$170.94	$0.00	$94,017.00
ECONOMICS DIGITAL STUDENT BUNDLE WITH ACTIVELY LEARN SOCIAL STUDIES 6YR SUBS	978-1-26-462196-5	850	$126.39	$0.00	$107,431.50
Teacher Materials					
ECONOMICS TEACHER EDITION	978-0-07-902296-7	5	$174.42	$872.10	*Free Materials
ECONOMICS TEACHER DIGITAL LICENSE 6 YEAR SUBSCRIPTION	978-1-26-510958-5	5	$345.87	$1,729.35	*Free Materials
ECONOMICS INQUIRY JOURNAL TEACHER GUIDE	978-1-26-559009-3	5	$38.40	$192.00	*Free Materials
ECONOMICS CHAPTER TESTS AND LESSON QUIZZES	978-1-26-559047-5	5	$31.41	$157.05	*Free Materials
			Teacher Materials Subtotal:	**$2,950.50**	**$0.00**
			Economics © 2024 (6 Year) Subtotal:	**$2,950.50**	**$201,448.50**
Professional Development					
PROFESSIONAL LEARNING ONSITE DAY 6-12 SOCIAL STUDIES	978-1-26-422119-6	2	$3,500.00	$7,000.00	*Free Materials
			Professional Development Subtotal:	**$7,000.00**	**$0.00**

PLEASE INCLUDE THIS PROPOSAL WITH YOUR PURCHASE ORDER

SEND ORDER TO: McGraw Hill LLC | PO Box 182605 | Columbus, OH 43218-2605

Email: orders_mhe@mheducation.com | Phone: 1-800-338-3987 | Fax: 1-800-953-8691

QUOTE DATE: 06/03/2026 ACCOUNT NAME: Independent Sch Dist 196 EXPIRATION DATE:09/01/2026

QUOTE NUMBER: SDADA-06032026102736-001 ACCOUNT #: 293382 PAGE #: 2

Because learning changes everything.®

QUOTE PREPARED FOR:

Independent Sch Dist 196

3455 153RD ST W

ROSEMOUNT, MN 55068

ACCOUNT NUMBER: 293382

CONTACT:

Zach Eidelbes

zachary.eidelbes@district196.org

VALUE OF ALL MATERIALS	$400,825.45
FREE MATERIALS	($12,863.95)
PRODUCT TOTAL*	**$387,961.50**
8% ESTIMATED SHIPPING & HANDLING**	$8,553.60
ESTIMATED TAX**	$0.00
GRAND TOTAL	**$396,515.10**

SUBSCRIPTION/DIGITAL CONTACT:

Zach Eidelbes

zachary.eidelbes@district196.org

Comments:

* Price firm for 90 days from quote date. Price quote must be attached to school purchase order to receive the quoted price and free materials.

**Shipping and handling charges shown are only estimates. Actual shipping and handling charges will be applied at time of order. Taxes shown are only estimates. If applicable, actual tax charges will be applied at time of order.

Terms of Service:
By placing an order for digital products (the 'Subscribed Materials'), the entity that this price quote has been prepared for ('Subscriber') agrees to be bound by the Terms of Service and any specific provisions required by Subscriber's state law, each located in the applicable links below. Subject to Subscriber's payment of the fees set out above, McGraw Hill LLC hereby grants to Subscriber a non-exclusive, non-transferable license to allow only the number of Authorized Users that corresponds to the quantity of Subscribed Materials set forth above to access and use the Subscribed Materials under the terms described in the Terms of Service and any specific provisions required by Subscriber's state law, each located in the applicable links below. The subscription term for the Subscribed Materials shall be as set forth in the Product Description above. If no subscription term is specified, the initial term shall be one (1) year from the date of this price quote (the 'Initial Subscription Term'), and thereafter the Subscriber shall renew for additional one (1) year terms (each a 'Subscription Renewal Term'), provided MHE has chosen to renew the subscription and has sent an invoice for such Subscription Renewal Term to Subscriber.

Terms Of Service

Provisions required by Subscriber State law

ATTENTION: In our effort to protect our customer's data, we will no longer store credit card data in any manner within in our system. Therefore, as of April 30, 2016 we will no longer accept credit card orders via email, fax, or mail/package delivery. Credit card orders may be placed over the phone by calling the number listed above or via our websites by visiting www.mheducation.com (or www.mhecoast2coast.com).

School Purchase Order Number: _____

_____ _____

Name of School Official (Please Print) Signature of School Official

PLEASE INCLUDE THIS PROPOSAL WITH YOUR PURCHASE ORDER

SEND ORDER TO: McGraw Hill LLC | PO Box 182605 | Columbus, OH 43218-2605

Email: orders_mhe@mheducation.com | Phone: 1-800-338-3987 | Fax: 1-800-953-8691

QUOTE DATE:	06/03/2026	ACCOUNT NAME: Independent Sch Dist 196	EXPIRATION DATE:09/01/2026
QUOTE NUMBER:	SDADA-06032026102736-001	ACCOUNT #: 293382	PAGE #: 3

This price quote is good for 60 days. BFW High School Publishers is committed to delivering the best value for the program you have adopted. Pricing herein may reflect package discounts. Removing or editing components may cancel any package discounting applied to component items. Prices subject to change, including annual increases in November. Shipping fees are estimated; actual shipping fees may vary.

Purchase Orders: Please attach a copy of this price quote to your purchase order and submit your purchase order to:

MPS 16365 James Madison Highway Gordonsville, VA 22942
Email: highschool@mpsvirginia.com / Phone: (540) 672-7744

Quote Number	00141813	Prepared By	Lisa Grosbier
Created Date	6/2/2026	Phone	+1 6466282141
		Email	lgrosbier@bfwpub.com

Contact Name	Zachary Eidelbes	Ship To	Independent School Dist. #196 3455 153rd Street West Rosemount, Minnesota 55068 United States
Bill To	Independent School Dist. #196 3455 153rd Street West Rosemount, Minnesota 55068 United States		

Itemized Products

ISBN	EAN	Product	Edition	Author	Line Item Description	Sales Price	Quantity	Total Price
1319443230	9781319443238	Comparative Government: Stories of the World for the AP® Course	1	Karen Waples;Stephen Orvis;Carol Ann Drogus		USD 114.98	75.00	USD 8,623.50
1319549233	9781319549237	Achieve for Comparative Government: Stories of the World for the AP® Course (Six-Use Online; Add-On)	1	Karen Waples	#packageprice	USD 40.00	75.00	USD 3,000.00
1319549225	9781319549220	Achieve for Comparative Government: Stories of the World for the AP® Course (Six-Use Online)	1	Karen Waples		USD 128.98	180.00	USD 23,216.40

Itemized Product Total: USD 34,839.90

Total Available for Purchase USD 0.00

Shipping Information

Schools are typically tax exempt however if your school is **NOT** tax exempt, please note that your local tax rate will apply to this quote.

Shipping Location Continental US and Puerto Rico

Shipping Fees: USD 431.18
Special Shipping Fees: USD 0.00
Total Shipping Fees: USD 431.18

Grand Totals

Itemized Products + Shipping Fees: USD 35,271.08

Instructor Resources

Digital Adopters: Instructor resources will be available within your product; no action needed
Print Only Adopters: Instructor resources can be unlocked by visiting www.bfwpub.com/AdopterTRM

Digital Subscription Terms

Digital subscription terms: With respect to each product, the number of licenses allocated to you will be determined by multiplying the quantity purchased by the number of uses (where use = year). [Example: 100 units of a 6-use product = 600 licenses.]

Access to each title will expire on the first to occur of (1) all purchased units which would be available over the course of the number of uses have been utilized, or (2) the number of uses has transpired utilizing the following calculation: utilizing July 5 as the start of a new year, (i) If the invoice date falls between January 1 and September 30, the end date of the subscription term shall be calculated as the invoice year plus the number of uses indicated [Example: 100 units of a 6-use product is invoiced on April 15, 2023. The end date based on uses purchased = July 4, 2029]; and (ii) If the invoice date falls between October 1 and December 31, the end date of the subscription term shall be calculated as invoice year plus the number of uses indicated + 1]. [Example: 100 units of a 6-use product is invoiced on November 15, 2023. The end date based on uses purchased = July 4, 2030.]

For complete subscription terms, see bfwpub.com/subscription-terms. Your issuance of a purchase order based on this quote or your payment for the courseware subscription signifies your affirmative understanding and acceptance of these terms.

License uses are not restricted during your subscription term, so as not to inhibit or impede the learning process, but all uses will count toward your purchase quantity based on the above calculation. If you exceed the quantity purchased, you will receive an invoice for the number of licenses used beyond those purchased.

The New Edition Option: If chosen at the time of initial purchase, the New Edition option permits the one-time option to upgrade to a new courseware edition at any time within your active courseware subscription term. It is your responsibility to inform your BFW representative when you are ready to proceed with the upgrade. The New Edition Option does not apply to e-books and applies exclusively to digital courseware and not print products.

Miscellaneous Information

Sole Source Statement: Competition in providing the above named products is precluded by the existence of a copyright. There are no like products available for purchase that serve the same purpose because of exclusive distribution/marketing rights. These products should be purchased directly from BFW (MPS) or its approved depositories. Purchases from any other source would not ensure the item's authenticity/warranty. Unapproved 3rd party vendors cannot provide packages, digital materials or teaching materials. BFW (MPS) cannot provide these items to a school if the student edition has been purchased through a third party. We are the sole source for these items and packages.

Note for Canadian Users: Please note that invoices are issued in CAD, but if payment is to be made via credit card, it will be processed through our US Bank and an exchange rate fee will be applied.

NOTE: If you plan to place an order and will require a signed data agreement, please send to your rep as soon as possible. Agreement reviews take an average of 1-3 weeks to review.

This price quote is good for 60 days. BFW High School Publishers is committed to delivering the best value for the program you have adopted. Pricing herein may reflect package discounts. Removing or editing components may cancel any package discounting applied to component items. Prices subject to change, including annual increases in November. Shipping fees are estimated; actual shipping fees may vary.

Purchase Orders: Please attach a copy of this price quote to your purchase order and submit your purchase order to:

MPS 16365 James Madison Highway Gordonsville, VA 22942
Email: highschool@mpsvirginia.com / Phone: (540) 672-7744

Quote Number	00141811	Prepared By	Lisa Grosbier
Created Date	6/2/2026	Phone	+1 6466282141
		Email	lgrosbier@bfwpub.com

Contact Name	Zachary Eidelbes		
Bill To	Independent School Dist. #196 3455 153rd Street West Rosemount, Minnesota 55068 United States	Ship To	Independent School Dist. #196 3455 153rd Street West Rosemount, Minnesota 55068 United States

Itemized Products

ISBN	EAN	Product	Edition	Author	Line Item Description	Sales Price	Quantity	Total Price
1319484425	9781319484422	Fabric of a Nation	2	Jason Stacy;Matthew J. Ellington		USD 144.98	300.00	USD 43,494.00
1319560962	9781319560966	Achieve for Fabric of a Nation (Six-Use Online; Add-On)	2	Jason Stacy;Matthew J. Ellington	#packageprice	USD 40.00	300.00	USD 12,000.00
1319534163	9781319534165	Achieve for Fabric of a Nation (Six-Use Online)	2	Jason Stacy;Matthew J. Ellington		USD 158.98	275.00	USD 43,719.50

Itemized Product Total: USD 99,213.50

Free Product: Please include in your PO:

ISBN	EAN	Free Product	Edition	Author	Net Price	Quantity	Your Price
1319533728	9781319533724	Teacher's Edition for Fabric of a Nation	2	Jason Stacy;Matthew J. Ellington	USD 499.98	12	$0.00
1319534171	9781319534172	Test Bank for Fabric of a Nation	2	Jason Stacy;Matthew J. Ellington	USD 499.98	12	$0.00

Total Available for Purchase USD 0.00

Shipping Information

Schools are typically tax exempt however if your school is **NOT** tax exempt, please note that your local tax rate will apply to this quote.

Shipping Location Continental US and Puerto Rico

Shipping Fees: USD 2,174.70
Special Shipping Fees: USD 0.00
Total Shipping Fees: USD 2,174.70

Grand Totals

Itemized Products + Shipping Fees: USD 101,388.20

Instructor Resources

Digital Adopters: Instructor resources will be available within your product; no action needed

Print Only Adopters: Instructor resources can be unlocked by visiting www.bfwpub.com/AdopterTRM

Digital Subscription Terms

Digital subscription terms: With respect to each product, the number of licenses allocated to you will be determined by multiplying the quantity purchased by the number of uses (where use = year). [Example: 100 units of a 6-use product = 600 licenses.]

Access to each title will expire on the first to occur of (1) all purchased units which would be available over the course of the number of uses have been utilized, or (2) the number of uses has transpired utilizing the following calculation: utilizing July 5 as the start of a new year, (i) If the invoice date falls between January 1 and September 30, the end date of the subscription term shall be calculated as the invoice year plus the number of uses indicated [Example: 100 units of a 6-use product is invoiced on April 15, 2023. The end date based on uses purchased = July 4, 2029]; and (ii) If the invoice date falls between October 1 and December 31, the end date of the subscription term shall be calculated as invoice year plus the number of uses indicated + 1]. [Example: 100 units of a 6-use product is invoiced on November 15, 2023. The end date based on uses purchased = July 4, 2030.]

For complete subscription terms, see bfwpub.com/subscription-terms. Your issuance of a purchase order based on this quote or your payment for the courseware subscription signifies your affirmative understanding and acceptance of these terms.

License uses are not restricted during your subscription term, so as not to inhibit or impede the learning process, but all uses will count toward your purchase quantity based on the above calculation. If you exceed the quantity purchased, you will receive an invoice for the number of licenses used beyond those purchased.

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Miscellaneous Information

Sole Source Statement: Competition in providing the above named products is precluded by the existence of a copyright. There are no like products available for purchase that serve the same purpose because of exclusive distribution/marketing rights. These products should be purchased directly from BFW (MPS) or its approved depositories. Purchases from any other source would not ensure the item's authenticity/warranty. Unapproved 3rd party vendors cannot provide packages, digital materials or teaching materials. BFW (MPS) cannot provide these items to a school if the student edition has been purchased through a third party. We are the sole source for these items and packages.

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This price quote is good for 60 days. BFW High School Publishers is committed to delivering the best value for the program you have adopted. Pricing herein may reflect package discounts. Removing or editing components may cancel any package discounting applied to component items. Prices subject to change, including annual increases in November. Shipping fees are estimated; actual shipping fees may vary.

Purchase Orders: Please attach a copy of this price quote to your purchase order and submit your purchase order to:

MPS 16365 James Madison Highway Gordonsville, VA 22942
Email: highschool@mpsvirginia.com / Phone: (540) 672-7744

Quote Number	00141808	Prepared By	Lisa Grosbier
Created Date	6/2/2026	Phone	+1 6466282141
		Email	lgrosbier@bfwpub.com

Contact Name	Zachary Eidelbes		
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Itemized Products

ISBN	EAN	Product	Edition	Author	Line Item Description	Sales Price	Quantity	Total Price
1319535984	9781319535988	American Government: Stories of a Nation	2	Scott Abernathy;Karen Waples		USD 144.98	340.00	USD 49,293.20
1319589227	9781319589226	Achieve for American Government: Stories of a Nation (Six-Use Online; High School; Add-On)	2	Scott Abernathy;Karen Waples	#packageprice	USD 40.00	340.00	USD 13,600.00
1319536158	9781319536152	Achieve for American Government: Stories of a Nation (Six-Use Online; High School)	2	Scott Abernathy;Karen Waples		USD 158.98	610.00	USD 96,977.80
1319598986	9781319598983	Document Reader for American Government: Stories of a Nation (High School)	2	Scott Abernathy;Karen Waples	#packageprice	USD 10.00	340.00	USD 3,400.00

Itemized Product Total: USD 163,271.00

Free Product: Please include in your PO:

ISBN	EAN	Free Product	Edition	Author	Net Price	Quantity	Your Price
1319536085	9781319536084	Teacher's Edition with Online Teacher Resources for American Government: Stories of a Nation (High School)	2	Scott Abernathy;Karen Waples	USD 499.98	13	$0.00
1319536166	9781319536169	Test Bank for American Government: Stories of a Nation (High School)	2	Scott Abernathy;Karen Waples	USD 499.98	13	$0.00

Total Available for Purchase USD 0.00

Shipping Information

Schools are typically tax exempt however if your school is **NOT** tax exempt, please note that your local tax rate will apply to this quote.

Shipping Location Continental US and Puerto Rico

Shipping Fees:	USD 2,634.66
Special Shipping Fees:	USD 0.00
Total Shipping Fees:	USD 2,634.66

Grand Totals

Itemized Products + Shipping Fees:	USD 165,905.66

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Access to each title will expire on the first to occur of (1) all purchased units which would be available over the course of the number of uses have been utilized, or (2) the number of uses has transpired utilizing the following calculation: utilizing July 5 as the start of a new year, (i) If the invoice date falls between January 1 and September 30, the end date of the subscription term shall be calculated as the invoice year plus the number of uses indicated [Example: 100 units of a 6-use product is invoiced on April 15, 2023. The end date based on uses purchased = July 4, 2029]; and (ii) If the invoice date falls between October 1 and December 31, the end date of the subscription term shall be calculated as invoice year plus the number of uses indicated + 1]. [Example: 100 units of a 6-use product is invoiced on November 15, 2023. The end date based on uses purchased = July 4, 2030.]

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NOTE: If you plan to place an order and will require a signed data agreement, please send to your rep as soon as possible. Agreement reviews take an average of 1-3 weeks to review.

Rosemount • Apple Valley • Eagan
Public Schools

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

Meeting Date: **06/08/2026** Place on Agenda: **Reports** Action Requested: **None**

Topic: **Bond Construction Update**

Presenter(s): **Carol Hauschild** Title(s): **Coordinator of Project Management and Purchasing**
Christopher Onyango-Robshaw **Director of Finance and Operations**

Background
As part of the bond referendum approved by voters in May 2023, projects are underway at various stages of development, including design, initial construction stages, and ongoing construction. Tonight's report will focus on how the bond funds continue to shape our future, inspire students, engage our community, and show continued stewardship of our resources.

Recommendation
This report is for information only. No action is required.

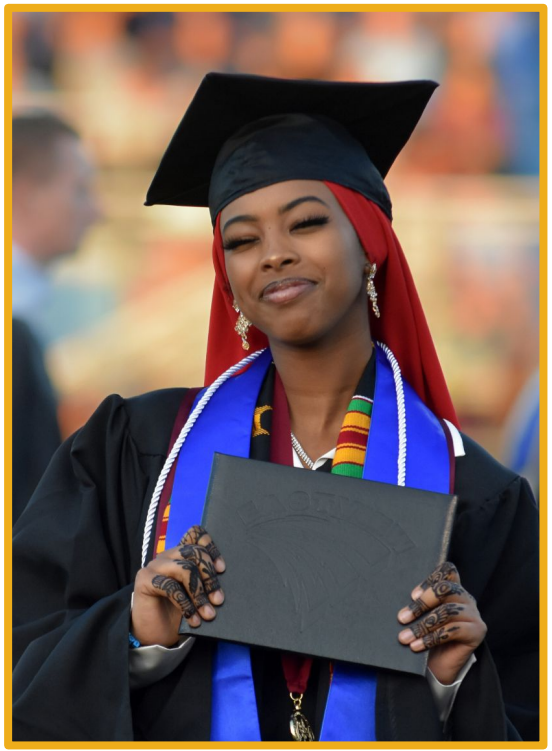
Building Our Future
Bond Update

School Board Meeting
June 8, 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

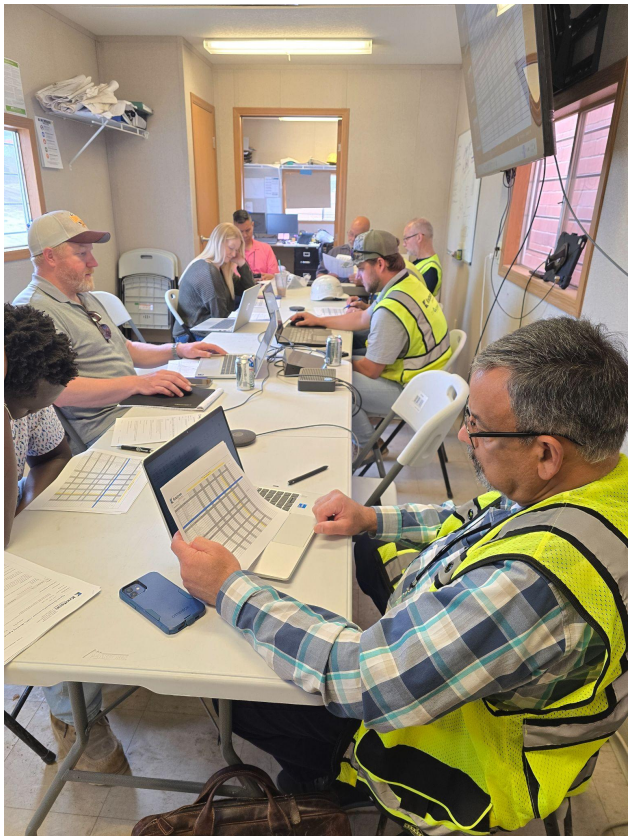
Student-Centered • Empathy • Wellness • Integrity • Achievement
Collaboration • Community • Lifelong Learning

STRATEGIC PRIORITIES

Wellbeing • Achievement • Equity • Resources

Built On Partnership, Driven By Purpose

- Partnership
- Collaboration
- Purpose
- Community
- Stewardship



Built On Partnership, Driven By Purpose



Built On Partnership, Driven By Purpose



Partnership Beyond the Project

- Seven years of career exploration with AVHS students
- Connecting classroom learning to real-world careers
- Mentoring future architects, engineers, and designers



Partnership Beyond the Project



Partnership Beyond the Project



Purpose Beyond the Projects

- Minnesota educators on site
- Exploring modern construction methods
- Connecting instruction to real-world industry practices
- Learning from active school construction projects
- Supporting future workforce pathways



Learning From the Work



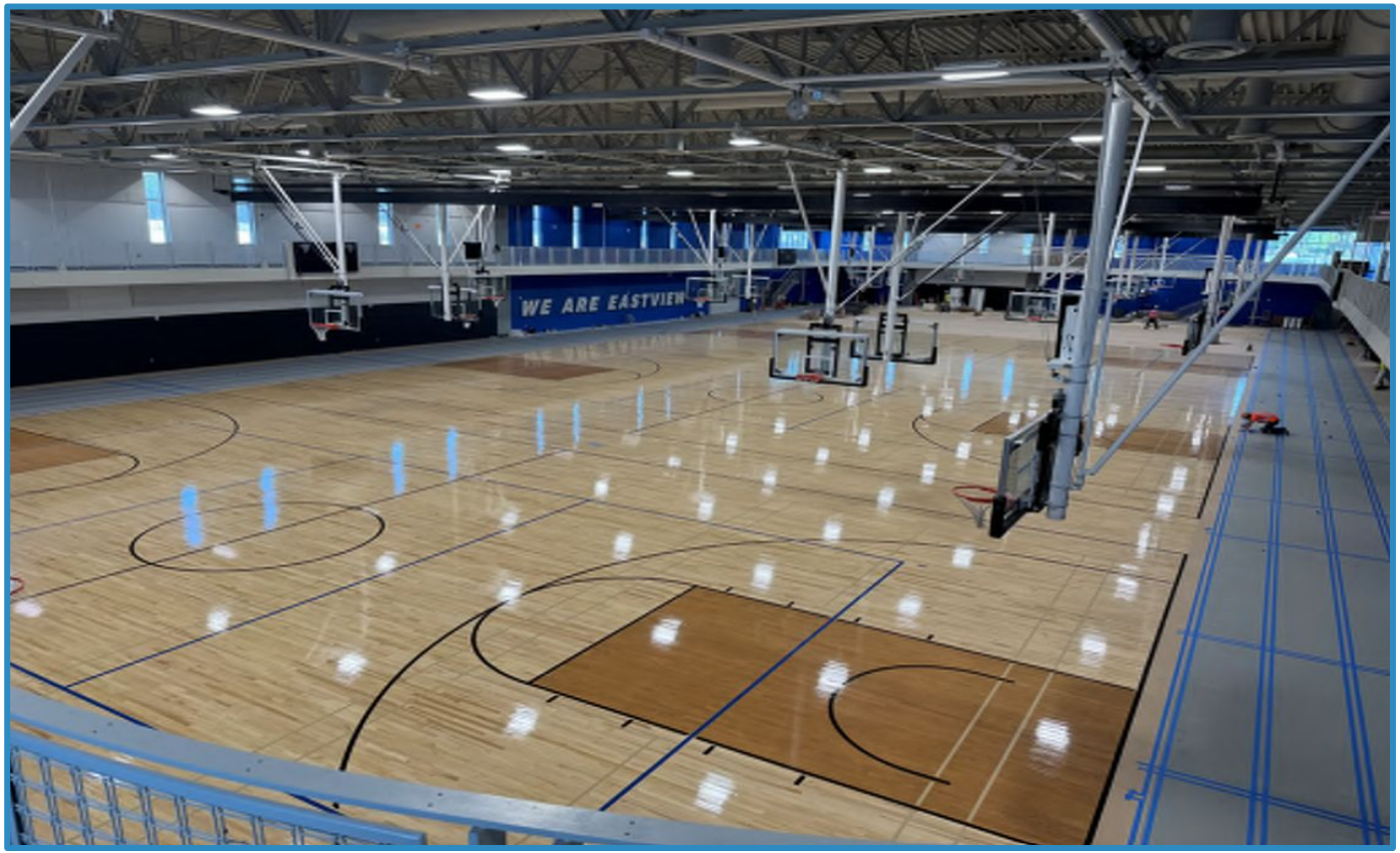
Building Our Future

Eastview High School Activity Center



Building Our Future

Eastview High School Activity Center



Building Our Future

Apple Valley High School Activity Center



Building Our Future

Apple Valley High School Activity Center



Building Our Future

Scott Highlands Middle School



Building Our Future

Scott Highlands Middle School



Building Our Future

Scott Highlands Middle School



Building Our Future

Eagan High School Activity Center



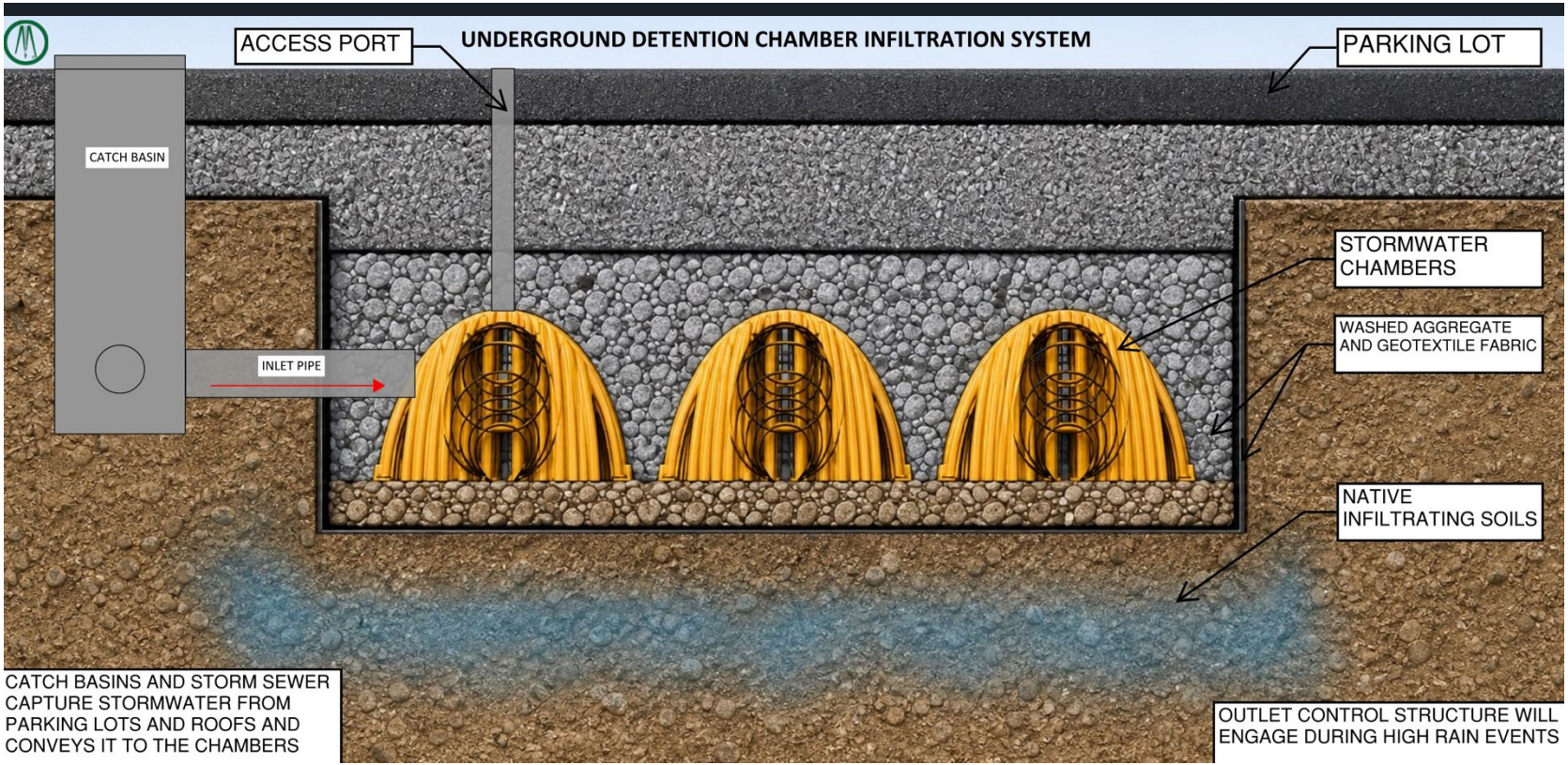
Building Our Future

Eagan High School Activity Center



Building Our Future

Eagan High School Activity Center



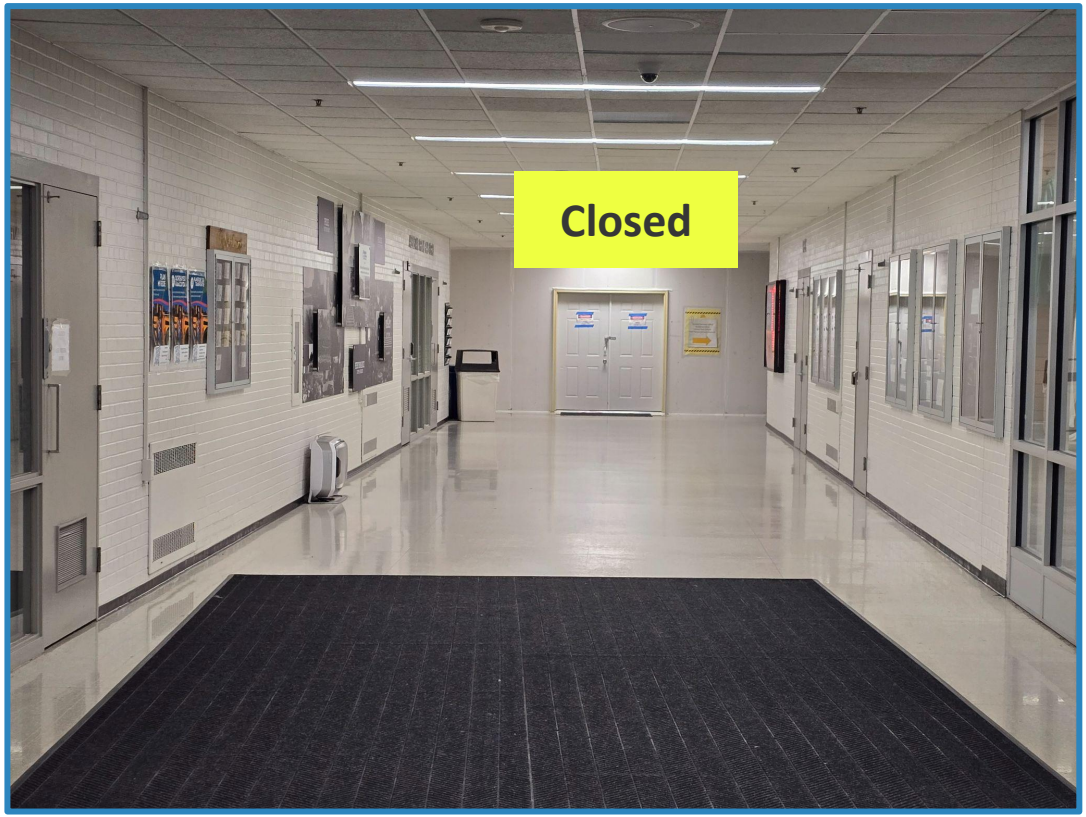
Building Our Future

Rosemount Middle School



Building Our Future

Rosemount High School New Addition



Building Our Future

Rosemount High School New Addition



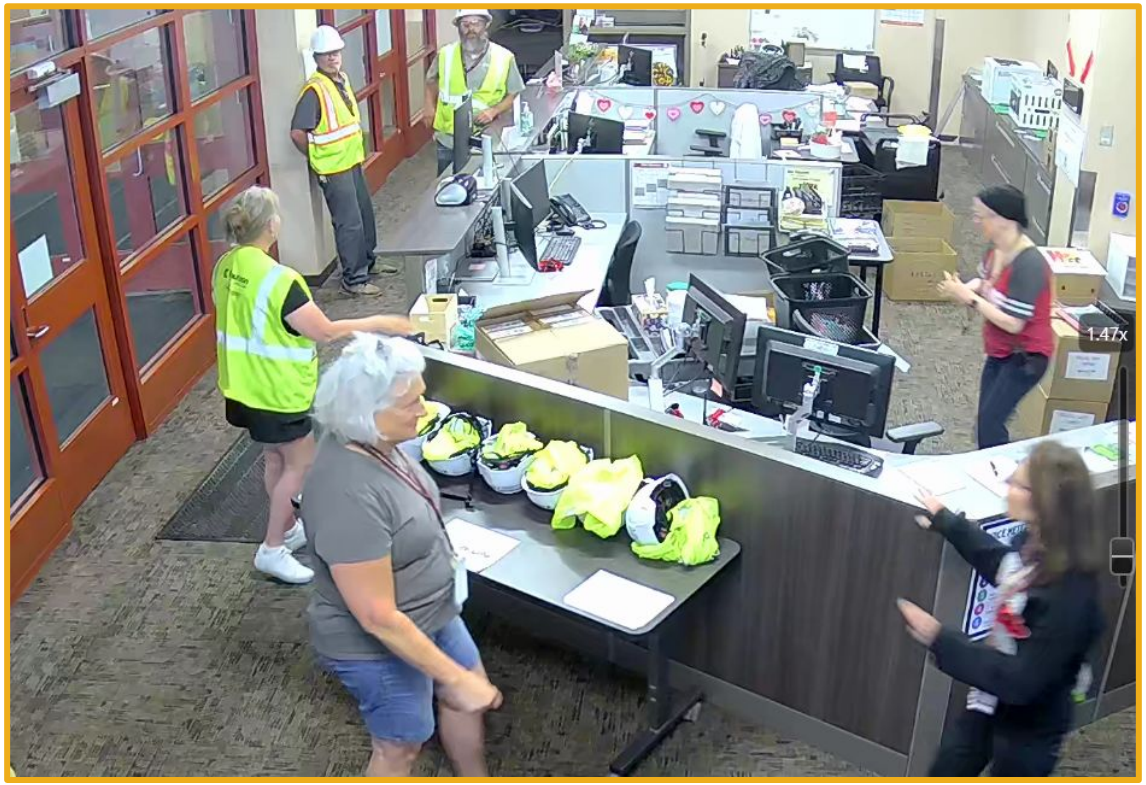
Building Our Future

Rosemount High School New Addition



Summer Projects

A race against the calendar



Summer Projects

A race against the calendar



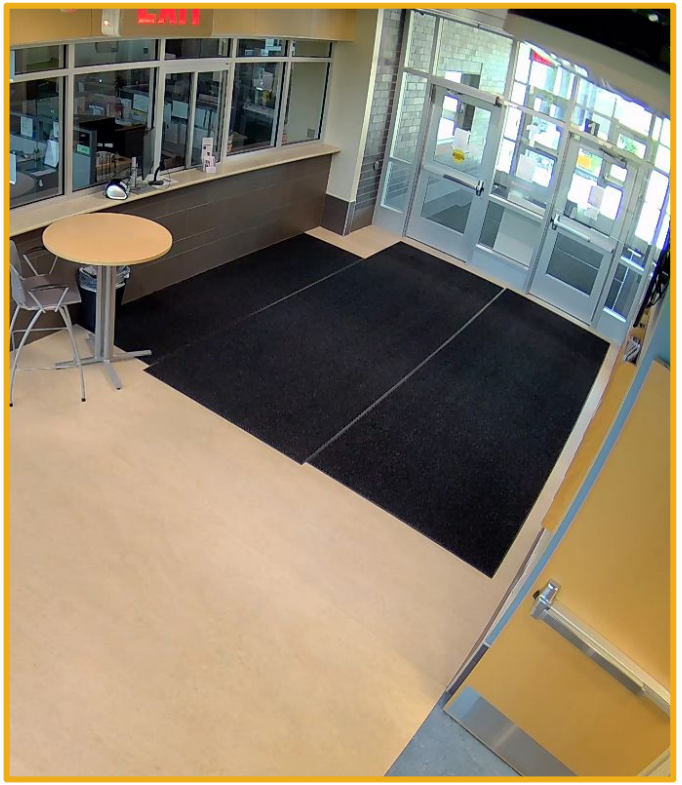


Summer Projects

Safety and Security Improvements

Secure Vestibules

- Dakota Valley Learning Center
- School of Environmental Studies



Summer Projects

Learning Space Improvements

- Falcon Ridge Middle School
- Valley Middle School of Stem
- Scott Highlands Middle School
- Transition Plus



Summer Projects

Infrastructure Upgrades

- New boiler system at Apple Valley High School
- New HVAC system at Southview Elementary
- New loading dock at Rosemount Elementary
- Investments in reliability, efficiency, and daily operations

Community



Stewardship

- Stewardship behind the scenes
- Managing every dollar with care
- Stewardship through partnership
- Protecting the community's investment



Stewardship



Stewardship

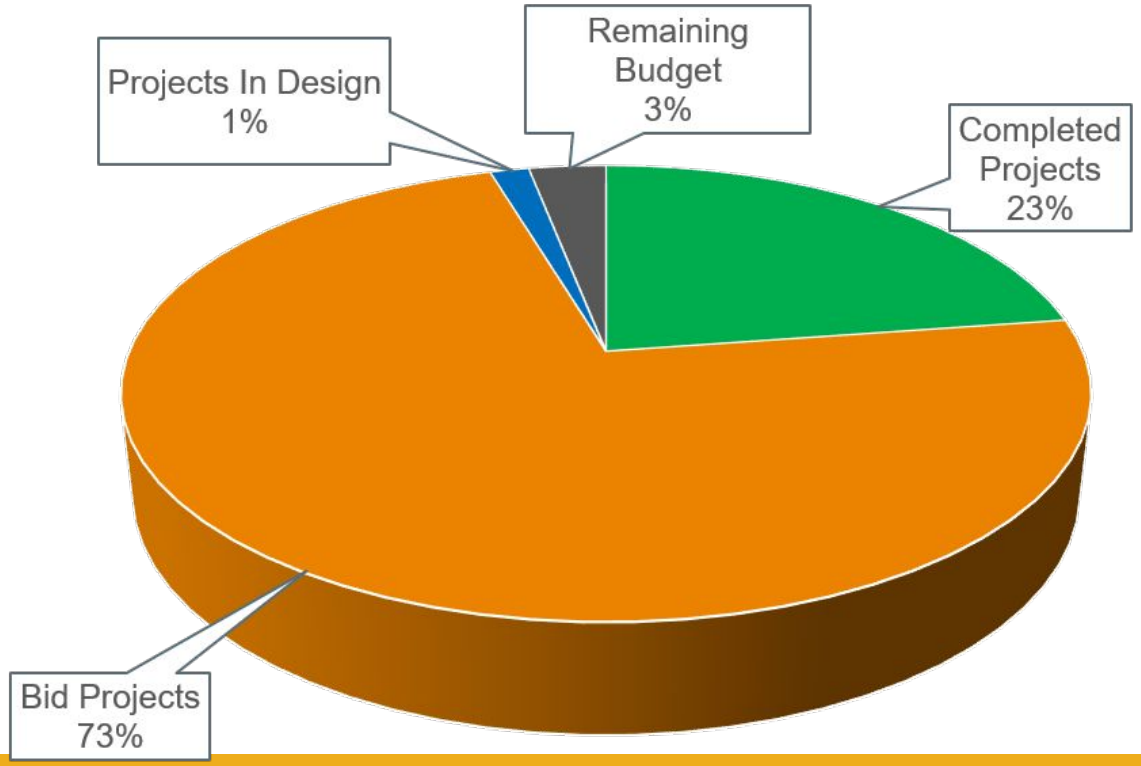


Stewardship

RHS Beam Signing



Bond Budget Overview



Total Spend
$243,322,000

Budget Overview

$538M
Bond Budget

$400M
Bond Issuance

$243M
Expended Amount

$28M
Interest Earnings







Upcoming Planning Items



- **Summer/Fall 2026 –** Re-imagining the current RMS
- **Fall 2026 –** Open Activity centers
- **Fall/Winter –** Summer 2027 planning

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Public Schools

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

Meeting Date: **06/08/2026** Place on Agenda: **Reports** Action Requested: **None**

Topic: **2026 Legislative Session Review**

Presenter(s): **Janet Swiecichowski** Title(s): **Director of Communications**

Background
District 196 has an active Legislative Advisory Council that engages with our Legislators on an ongoing basis to discuss potential legislation and advocate for the Board approved Legislative Platform.

In this report, members of the Legislative Advisory Council will review Legislative Platform measures and other legislation passed during the 2026 Legislative Session that may impact public school districts.

Legislation Impacting School Districts

- Maintaining an inflationary index for the Basic Education formula
- Compensatory revenue — modest investment toward holding districts harmless
- Impending cuts to Special Education funding ($250 million)
- Anti-grooming legislation (makes grooming a felony and updates mandatory reporting)
- Grant funding for safe and supportive schools ($5 million)
- State survey of group health insurance plans (research for proposed Educator Group Insurance Plan)
- School-linked behavior health grants ($12.25 million) in FY27 (one-time funding)
- School bus safety legislation
- Youth and social media legislation

The 2026 Legislative session was marked by both bi-partisan action and clear division among an evenly divided legislature. All state offices, House, Senate and Executive branch, are up for re-election in November 2026.

Constitutional Amendment on the November 2026 Ballot
The Legislature approved language for a constitutional amendment to be on the November ballot, asking voters to modernize the Permanent School Fund distribution formula from 2.5% to 4.5% of proceeds from interest earned. The financial impact is estimated at $65 per pupil in 2027.

The approved ballot question is: “Shall the Minnesota Constitution be amended to increase the funding going to all school districts from the permanent school fund, which is a fund that supports school districts without raising individual income or property taxes, effective July 1, 2027.”

Dating back to Minnesota statehood in 1858, the permanent school fund consists of (a) the proceeds of lands granted by the United States for the use of schools within each township, (b) the proceeds derived from swamp lands granted to the state, (c) all cash and investments credited to the permanent school fund and to the swamp land fund, and (d) all cash and investments credited to the internal improvement land fund and the lands therein. The principal of the permanent school fund shall be perpetual and inviolate forever. The net interest and dividends arising from the fund shall be distributed to the different school districts of the state in a manner prescribed by law.

Recommendation

This report is for information only. No action is required.



DISTRICT 196 LEGISLATIVE SESSION REVIEW

June 8, 2026

ACADEMICS · ARTS · ATHLETICS ·

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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

Well-being • Achievement • Equity • Resources



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LA Mary McNamara 651-296-8891

Thank You, Legislators

2026 Legislative Priorities



Stable, Predictable Funding



Teacher Licensure



Safe and Supportive Schools

EDUCATE. DEVELOP. INSPIRE.

Stable, Predictable Funding

✅ Protect the Basic Education formula **inflationary index**.

✅ Hold- harmless **compensatory revenue** ($10 million)

✖️ Repeal the $250 million cuts to **special education** cross-subsidy reduction aid (2028–29).

✖️ Continue full ongoing state funding, or repeal, summer unemployment for non-licensed school staff.

EDUCATE. DEVELOP. INSPIRE.

Safe and Supportive Schools

- Youth mental health support through access to high-quality healthcare for all and by increasing the number of social workers and mental health professionals.

✅ Funding for School Safety (modest $5 million)

EDUCATE. DEVELOP. INSPIRE.

Teacher Licensure

✖ Include READ Act training requirements in all teacher preparation and licensure programs.

✖ Continue to invest in teacher recruitment and preparation programs.

✅ Revise child protection laws; streamline associated reporting to MDE and PELSB. Grooming is now a felony.

EDUCATE. DEVELOP. INSPIRE.

Constitutional Amendment Permanent School Fund November Ballot

Increasing funding to school districts

Shall the Minnesota Constitution be amended to increase the funding going to all school districts from the permanent school fund, which is a fund that supports school districts without raising individual income or property taxes, effective July 1, 2027

EDUCATE. DEVELOP. INSPIRE.

Health and Human Services

- $12.25 million in FY27 for school-linked behavioral health grants.
- $3.8 million in FY27 only for mobile crisis services grants under MS245.4889.
- Requires the Legislative Budget Office annually to survey school districts to gather information about **group health insurance plans**. Applies to self-insured and fully-insured school districts.

EDUCATE. DEVELOP. INSPIRE.

School Bus Safety

Requires vehicles approaching a school bus to stop now at **any time a school bus is displaying flashing red lights**, regardless of whether the stop signal arm is extended.

EDUCATE. DEVELOP. INSPIRE.

Youth & Social Media

Restricts social media accounts under age 16

Restricts addictive behavior tools
(infinite scroll, profile based feeds, push notifications, etc.)

No targeted advertising for children

Uses age estimation to turn off accounts.

Stronger parental controls

Thank you, Legislators

We appreciate your bipartisan support







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Public Schools

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

Meeting Date: **06/08/2026** Place on Agenda: **Reports** Action Requested: **None**

Topic: **Immunization Update**

Presenter(s): **Janet Fimmen** Title(s): **Director of Special Education**
Mary Langworthy **Health Services Coordinator**

Background
Minnesota Statute 121A.15 and District Regulation 501.5AR requires that all students have current immunization records or exemption documentation on file. This immunization update is intended to provide information regarding immunization requirements, compliance updates, outcomes from our efforts to meet requirements this past school year, and plans for next school year.

Recommendation
This report is for information only. No action is required.

Immunization Update

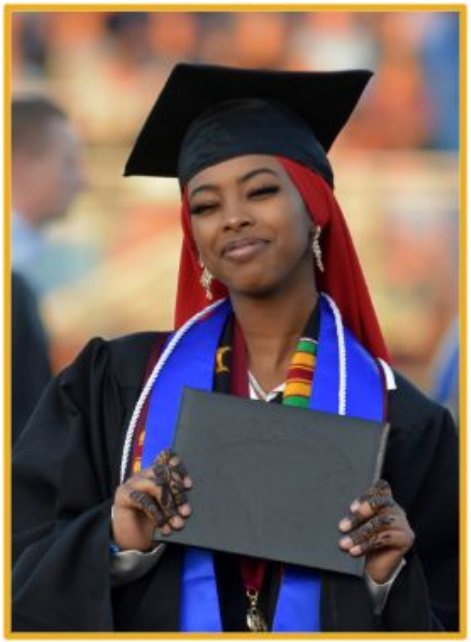
Health Services

June 8, 2026

Mary Langworthy, M.Ed, RN, LSN, NCSN
Health Services Coordinator

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Strategic Roadmap



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

STRATEGIC PRIORITIES

Well-being • Achievement • Equity • Resources

Agenda



- Immunization Requirements
- Plan Development
- Plan Execution
- Outcomes
- Next Steps

Immunization Requirements

- **Minnesota Statute 121A.15** and **District Regulation 501.5AR** requires that all students have current immunization records or exemption documentation on file
- Law enacted in 1967 due to measles outbreaks
- Immunizations protect students from childhood communicable diseases
- Immunization rates have decreased since the COVID-19 pandemic

Immunization Requirements

(Early Childhood – 12th Grade)

Child Care and Early Childhood Programs Immunization Law

Children are required to receive immunizations before enrolling in child care and early childhood programs in Minnesota or submit an exemption. This requirement applies to all licensed child care centers, family child cares, certified license exempt child cares, and early childhood programs such as preschool, school readiness plus, voluntary prekindergarten, and early childhood special education. Look for your child's age group in the chart below and see how many total doses of each vaccine are needed for their age.

Required Immunizations	3-4 months	5-6 months	7-15 months	16-23 months	24 months to kindergarten
Hepatitis B (Hep B)	2 Doses	2 Doses	3 Doses	3 Doses	3 Doses
Diphtheria, tetanus, and pertussis (DTaP)	1 Dose	2 Doses	3 Doses	3 Doses	4 Doses
Polio (IPV)	1 Dose	2 Doses	2 Doses	2 Doses	3 Doses
Pneumococcal (PCV)	1 Dose	2 Doses	3 Doses	3 Doses	
Haemophilus influenzae type b (Hib)	1 Dose	1 Dose	1 Dose	1 Dose	1 Dose
Measles, mumps, rubella (MMR)				1 Dose	1 Dose
Varicella (chickenpox)				1 Dose	1 Dose
Hepatitis A (Hep A)					1 Dose

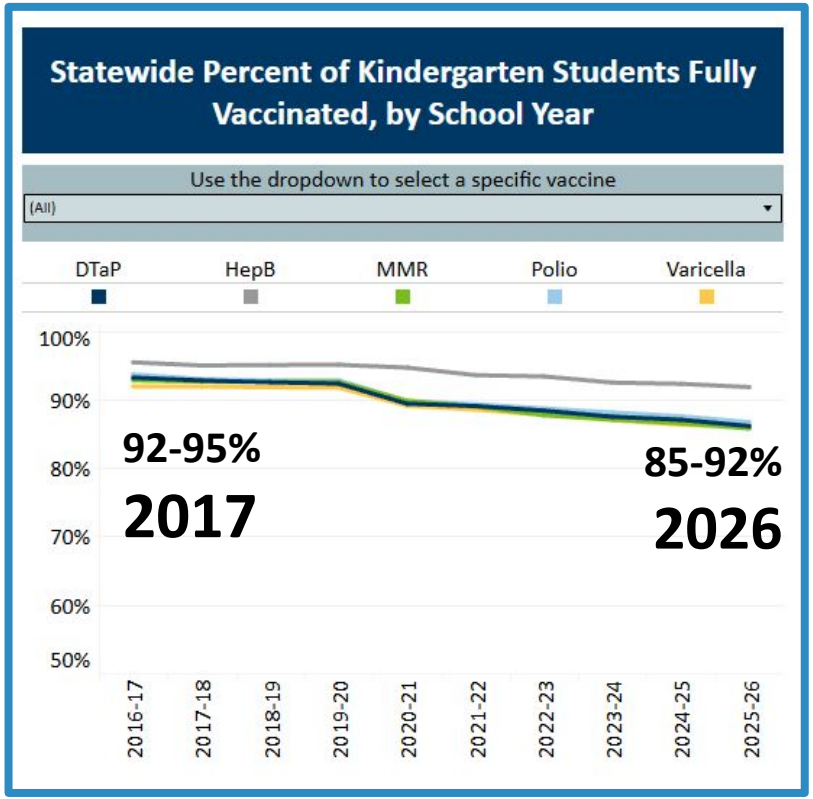
Minnesota K-12 Immunization Law

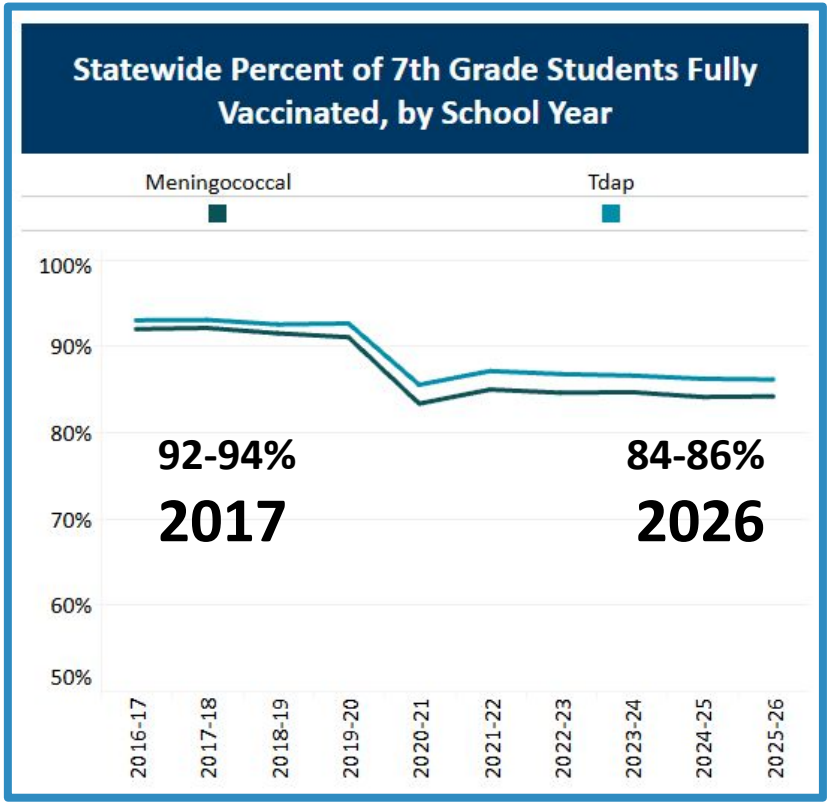
Students are required to receive certain vaccines for school or submit an exemption. This requirement applies for all public, private, online, and home schools in Minnesota. Look for your child's grade in the chart below and see how many total doses of each vaccine are needed for their grade.

Required Immunizations	Kindergarten to Sixth Grade	Seventh Grade to Eleventh Grade	Twelfth Grade
Hepatitis B (Hep B)	3 Doses	3 Doses	3 Doses
Polio (IPV)	4 Doses	4 Doses	4 Doses
Measles, mumps, rubella (MMR)	2 Doses	2 Doses	2 Doses
Varicella (Chickenpox)	2 Doses	2 Doses	2 Doses
Diphtheria, tetanus, and pertussis (DTaP)	5 Doses	5 Doses	5 Doses
Tetanus, diphtheria, and pertussis (Tdap)		1 Dose	1 Dose
Meningococcal ACWY (MenACWY)		1 Dose	2 Doses

Doses and timing may vary if students are on a catch up schedule

Immunization Compliance





Immunization Requirements

Meeting immunization requirements has been in district regulation since 1990, but it has been inconsistently enforced

In **August of 2025, 6117 students** (early childhood - grade 12) were not meeting requirements (20% of enrollment)

- Around 600 at each traditional high school
- Over 1,000 students missing MMR vaccines districtwide
- Compliance: **86%** (K) **81%** (Grade 7) **64%** (Grade 12)

Plan Development

- Re-established our commitment to this important work
- Goals:
  - Remove barriers and share information and resources
  - Update student records to meet requirements
  - Reduce spread of disease/prevent outbreaks
- Students must meet requirements or they may not be able to attend school or participate in school-sponsored activities

Plan Development

- Regulation 501.5AR updated and Procedure 501.5.4P developed
- Vaccine partnerships strengthened
- Engaged local clinics to partner around immunization work
- Imported data from MIIC (state immunization database)
- Resources leveraged (e.g. Comm., Tech., I&A, CFA, Notaries)
- Ongoing district messaging started spring of 2025
- Principals engaged in changing expectations
- Resources and tools provided
- Continuous improvement

Plan Execution

2025-26 Exclusion Dates:

- **February 26, 2026**
- **March 19, 2026**
- **April 30, 2026**

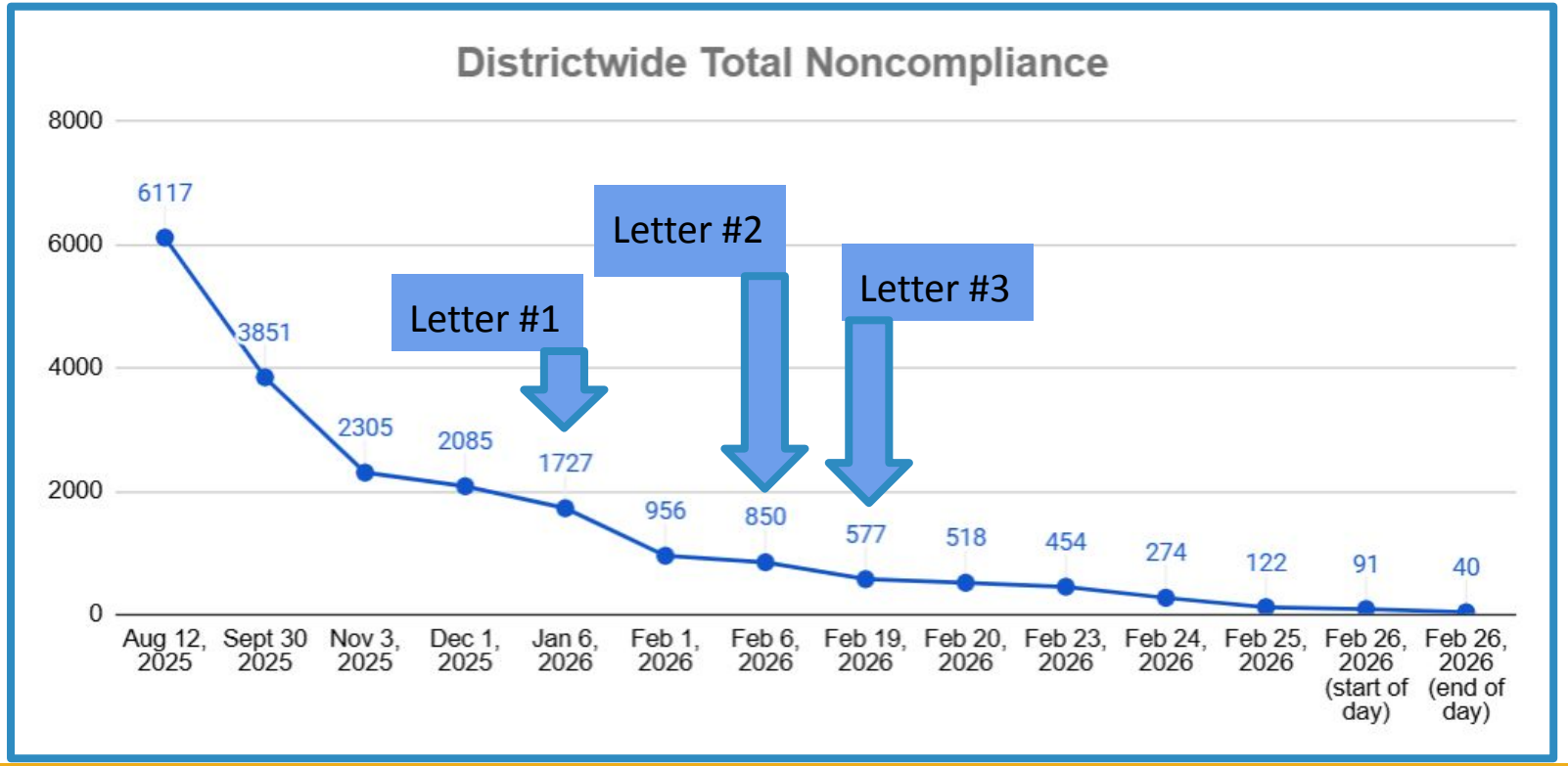
- ParentSquare district messaging
- Translated letters
- Contacts tracked
- Temporary exemptions granted (to accommodate for varied hardships)
- Utilized full nursing team to support each other and our families

Core Messaging

To meet requirements, submit one of the following:

- A record showing full immunization (month, day, year) per medical standards **OR**
- A record showing at least one dose of each required vaccine ***plus*** a provider's schedule for completion **OR**
- A signed medical statement from a healthcare provider documenting:
  - a medical contraindication to the vaccine,
  - a history of the disease, or
  - laboratory confirmation of immunity, **OR**
- A notarized statement of non-medical objection

Outcomes: February Exclusion



Outcomes

Met or Exceeded Expectations

99.8%
Students Met Requirements

13
Schools Had No Exclusion

19
Schools Reached Zero 1st Day

15
Vaccine Clinics

Our nurses and principals learned a lot about how to best support, work with, and communicate to our families

2025-26 Nursing Celebrations

I was most proud of our nursing department as we ALL followed the same requirements at EACH school and therefore it was clear for parents. We had a PLAN!!!

I was proud of how I worked with our building CFA to get hesitant families or families who were new to the area all the resources they needed to ensure their kids were compliant.

I understand the compliance options more thoroughly and have learned better language to use with families when walking them through the process.

The amount of students who were vaccinated and now are up to date on immunizations. This is a huge WIN for public health! I am so proud of all of us for making meaningful impact on our small population in order to support the larger picture of community health. Herd Immunity is one of my passions (my husband is so sick of hearing about it) and I am so proud we have contributed this level of support to our community.

Our hard work & connections with individual families to support them in getting their kids immunized

Public Health Achievement Award



2026 Dakota County Honorable Mention

What to Expect in 2026-27



Moving to fall (October 22) and spring (March 18) compliance dates. Our nursing team continues to prioritize this work.

Rosemount • Apple Valley • Eagan
Public Schools

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

Meeting Date: **06/08/2026** Place on Agenda: **Old Business** Action Requested: **Approval**

Topic: **Policy 503, Student Rights and Responsibilities**

Presenter(s): **Adam Wattenbarger** Title(s): **General Counsel**

Background
The administration is proposing an addition to the district's cell phone policy to add a prohibition on students wearing or using smart glasses in school. Concerns have been raised by administrators at all levels that these devices, which are becoming more common, have the ability to surreptitiously record or photograph others, or to transmit information to the wearer in a manner that could affect academic integrity or create distractions. The relevant new language is:

> To protect the privacy rights of students and staff and to uphold academic integrity, smart glasses, augmented reality eyewear, and similar head-mounted devices are prohibited from being worn or used at school unless approved for instructional use. This includes but is not limited to any eyewear or headgear equipped with integrated cameras, audio or video recording or transmitting capabilities, or the ability to covertly display information to the wearer.

Alternatives
1. Do not approve the changes.
2. Suggest other changes.

Recommendation
Approve the proposed revisions to Policy 503, Student Rights and Responsibilities.

INDEPENDENT SCHOOL DISTRICT 196
Rosemount-Apple Valley-Eagan Public Schools
Educating, developing, and inspiring our students for lifelong success.

Series Number **503** Adopted **May 1978** Revised ~~**August 2025—June**~~ **2026**

Title **Student Rights and Responsibilities**

1. **Student Rights**

   1.1 The School Board recognizes that students are entitled to the civil liberties guaranteed all citizens. One of the primary goals of public education is to prepare students to successfully complete the transition from school into the general society in which they will live, and to accept the responsibility commensurate with the rights and privileges which they have and those they will assume.

   1.2 The district shall provide an environment in which students may exercise the rights and privileges of the society in which they will live, with its proportional amount of responsibility.

   1.3 Students have the right to freely express ideas, verbally or in writing, within their school program. Responsible criticism and reasonable dissent are basic to the educational process. However, false statements, disruptive activities, threats, the use of obscenities, profanity or ridicule, and advocating violation of the law or school rules and regulations are unacceptable means of expression.

   1.4 Students have the right to be safe and free from threatening situations on school property, at school activities and in district vehicles. Students have the right to an equitable educational environment, free from bias, discrimination or institutional racism.

2. **Student Responsibilities**

   2.1 Student responsibilities include: conscientious effort in school work and activities; respect for the rights of other students, staff and visitors; and adherence to and cooperation in upholding local, state and federal laws, and district and school policies and regulations. Most of all, students, administration and staff share the responsibility of establishing and maintaining a safe, stimulating and productive learning environment.

   2.2 A major student responsibility at all grade levels is regular attendance. Many studies correlate regular attendance with success in school. Regular attendance means that the academic learning process is not interrupted, less time is spent on make-up assignments, and students benefit from participation and interaction with others in class. State law requires every child between seven and 17 years of age to receive instruction. Students with excessive unexcused absences will be considered truant. Establishing a pattern of good attendance will benefit the student in school and in the workplace. Research shows that when students attend school regularly, they have better academic outcomes, are more connected to their community, develop important friendships, strengthen social-emotional skills, and are significantly more likely to graduate from high school.

3. **Student Behavior and Discipline**

   3.1 For the purposes of this policy, behavior is defined as a student's demeanor and conduct in relation to:

      3.1.1 Treatment of other people;

      3.1.2 Care for property;

      3.1.3 Responsibility for personal possessions, and

      3.1.4 Accountability for own actions.

   3.2 For the purposes of this policy, discipline:

      3.2.1 Sets behavioral limits and guidelines to lead students to and through adulthood;

3.2.2 Develops individual respect for law, authority, property, and the rights of others and self, and

3.2.3 Develops a mature individual capable of self-control and direction.

3.3 Disciplinary efforts are to be as positive as possible, and are to include recognizing and strengthening appropriate behavior.

3.4 Every student and employee in District 196 is entitled to learn and work in a safe school environment. Therefore, the district is responsible for making reasonable rules and regulations governing student behavior and conduct, and maintaining proper control and discipline. To ensure this, it is important that the district establish and communicate clear student behavior expectations and support these expectations with appropriate consequences that are applied consistently. District employees are expected to deal with students fairly and honestly, and to treat all students with courtesy and respect.

3.5 In establishing a suitable learning environment, with proper control and discipline, the general maturation of the students involved must be considered. Within this context, district officials must protect the health and well-being of all students while safeguarding individual rights.

3.6 Students are expected to behave in accordance with federal, state and local laws and rules; and district and school policies, rules and regulations, and in a way that respects the rights and safety of others. Staff will take corrective action to discipline a student and/or to modify a student's behavior when a student's behavior does not fall within these parameters.

3.6.1 Actions which may be used by district staff to discipline students and/or encourage them to modify their behavior include but are not limited to: student conference, parent or guardian notification, parent or guardian conference, parent or guardian shadow, loss of privileges, educational programming, non-exclusionary discipline, needs assessment, threat assessment, recommended chemical assessment, restorative programming, mediation, fine, restitution, detention, removal from class, in-school suspension, dismissal from school, out-of-school suspension, exclusion, expulsion, bus suspension or expulsion, withdrawal agreement, mental health referral, referral to law enforcement authorities and recommendation of alternative community services. Administrators may apply more or less severe consequences after considering disciplinary history, the severity of the behavior, intent, the age or development of the child or other extenuating circumstances.

3.6.2 The use of corporal punishment is not permitted. Corporal punishment is defined as hitting or spanking a student with or without an object or use of unreasonable physical force that causes bodily harm or substantial emotional harm. An employee or agent of the school district shall not inflict corporal punishment or cause corporal punishment to be inflicted on a student to reform unacceptable conduct or as a penalty for unacceptable conduct. An employee or agent of the district shall not use prone restraint or inflict any form of physical holding that restricts or impairs a student's ability to breathe; restricts or impairs a student's ability to communicate distress; places pressure or weight on a student's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen; or results in straddling a student's torso.

3.6.3 When an incident occurs in which one or more students have been physically or emotionally harmed by the misbehavior of another student(s), district staff shall be sensitive to the need to provide support to the victim(s) and to inform their parent(s) or guardian(s) about the incident.

3.6.4 School staff may report suspected criminal misconduct by a student to law enforcement. Law enforcement officers shall be permitted to carry out necessary law

enforcement functions in the schools, including the removal of a student from school grounds in appropriate circumstances.

3.6.5 The school district will cooperate and coordinate with county crisis service providers as appropriate and feasible to respond to the needs of students whose behavior may be addressed by crisis intervention.

3.7 Physical Restraint - A teacher or school principal in exercising the person's lawful authority, may use reasonable force when it is necessary under the circumstances to correct or restrain a student to prevent bodily harm or death to the student or to another. A school district employee, school bus driver, or other agent of a district in exercising the person's lawful authority, may use reasonable force when it is necessary under the circumstances to restrain a student to prevent bodily harm or death the student or to another. Reasonable force will be used in compliance with Minnesota Statute 121A.582, Minnesota Statute 121A.58 and other laws. Special care will be taken with students with disabilities to follow any guidelines for physical restraint which may be written into their individual education plan (IEP). Physical holds of students with IEPs shall only be done in an emergency, by authorized personnel, in conformance with the law on restrictive procedures and the district's restrictive procedures plan.

3.8 The policies in sections 3.1-3.7 above will be adjusted, as required by federal and state laws and regulations and by the student's individual education plan (IEP), for special education students. For more information, refer to appropriate sections of Administrative Regulation 503.3AR, Student Behavior Expectations and Consequences for Misbehavior, Administrative Regulation 503.3.1AR, Students Receiving Special Education Services: Responses for Behavior, other district policies and regulations related to special education students and the District 196 Child Study Handbook.

3.9 An employee or agent of the school district does not include a school resource officer as defined in Minnesota Statute 626.8482, subd.1 paragraph (c).

4. **Prohibition of Harassment, Discrimination (Including Sex Discrimination under Title IX), Violence or Hazing**

4.1 District 196 is committed to maintaining an educational and employment environment that is free from harassment, discrimination, violence or hazing. As required by Title IX and other state and federal nondiscrimination laws, District 196 prohibits any form of harassment, discrimination, violence or hazing in admission, employment or in any of its education programs or activities, including vocational activities.

4.1.1 It is a violation of this policy for any District 196 student, staff or third party to harass an employee, student, visitor or other person through conduct or communication of a sexual nature or regarding sex, race, religion, color, creed, national origin, marital status, familial status, disability, status with regard to public assistance, sexual orientation, gender identity, membership or activity in a local human rights commission, age or genetic information as defined by law and administrative regulations.

4.1.2 It is a violation of this policy for any District 196 student, staff or third party to inflict, threaten to inflict or attempt to inflict violence based on sex, race, religion, color, creed, national origin, marital status, familial status, disability, status with regard to public assistance, sexual orientation, gender identity, membership or activity in a local human rights commission, age or genetic information upon any employee, student, visitor or other person.

4.1.3 It shall be a violation of this policy for any District 196 student, staff or third party to plan, direct, encourage, aid or engage in hazing. It will also be a violation of this policy for any staff to condone or fail to report any hazing.

4.1.4 It shall be a violation of this policy for any District 196 student, staff or third party to engage in discrimination based on sex, race, religion, color, creed, national origin,

marital status, familial status, disability, status with regard to public assistance, sexual orientation, gender identity, membership or activity in a local human rights commission, age or genetic information upon any employee, student, visitor or other person.

4.1.4.1 District 196 shall comply with state and federal laws prohibiting discrimination, including Title IX of the Educational Amendments of 1972, Title VI and VII of the Civil Rights Act of 1964, the Age Discrimination Act in the Employment Act of 1967, Section 504 of the Rehabilitation Act of 1973, the Americans with Disabilities Act (ADA) of 1991, the Genetic Information Nondiscrimination Act of 2008 and the Minnesota Human Rights Act.

4.1.4.2 No person protected by these laws shall, on the grounds of race, color, creed, religion, national origin, sex, marital status, familial status, disability, status with regard to public assistance, sexual orientation, gender identity, membership or activity in a local human rights commission, age or genetic information be excluded from participation in, be denied the benefits of or be otherwise subjected to discrimination in employment or under any educational program or activity operated by the district.

4.1.4.3 The school district complies with a number of state and federal laws prohibiting discrimination. Copies of these laws are available for no charge in each district building and on the district website.

4.1.5 The district will act to investigate all complaints, either formal or informal, verbal or written, of harassment, discrimination, violence or hazing, and to discipline or take appropriate action against any employee, student or other district personnel who is found to have violated this policy.

4.1.6 District 196 has written procedures for reporting and investigating all complaints of harassment, discrimination, violence or hazing, which provide for appropriate disciplinary action based on results of the investigation and shall communicate these procedures to district personnel and students.

Complete grievance procedures can be found in Administrative Regulations 405.7AR and 503.4AR, Harassment, Discrimination, Violence or Hazing and in Administrative Regulation 503.5AR, Title IX Sex Nondiscrimination Regulation, Grievance Procedure and Process. The district has appointed a Title IX Coordinator and Human Rights Officers who are charged with receiving, investigating and working to remedy complaints of harassment, discrimination, violence or hazing. Among other things, they are responsible for coordinating the district's compliance with applicable discrimination laws, and identifying and addressing any problems that arise during the review of such complaints.

4.1.6.1 Specifically, the following persons are appointed as the Title IX Coordinator or Human Rights Officers (which includes serving as the District's, Section 504 and/or ADA Coordinators) as follows:

4.1.6.1.1 For all Title IX complaints or for complaints involving harassment, discrimination, violence or hazing *by district personnel,* contact:
Joel Milteer
Director of Human Resources – Title IX Coordinator
3455 153rd Street West
Rosemount, MN 55068-4946
651-423-7859
joel.milteer@district196.org

4.1.6.1.2 For complaints involving harassment, discrimination, violence or hazing *by a student*, contact the appropriate level director:
Jeremy Sorenson
Director of Elementary Education (grades k-5)
3455 153rd Street West
Rosemount, MN 55068-4946
651-423-7782
jeremy.sorenson@District196.org

Or

Eric Hansen
Director of Secondary Education (grades 6-12)
3455 153rd Street West
Rosemount, MN 55068-4946
651-423-7712
Eric.Hansen@District196.org

4.1.6.1.3 For complaints involving the disability *of a student* including their rights under Section 504, contact:
Janet Fimmen
Director of Special Education
3455 153rd Street West
Rosemount, MN 55068-4946
651-423-7629
Janet.fimmen@District196.org

4.1.6.2 A complaint made to one Human Rights Officer that falls within the province of another Human Rights Officer, shall be forwarded to the appropriate Human Rights Officer.

4.1.6.3 When appropriate, in fulfilling their duties, Human Rights Officers may delegate investigational and other responsibilities to employees or agents of the district.

4.1.6.4 Inquiries concerning the application of federal civil rights laws may be referred to the appropriate Human Rights Officer or to the Assistant Secretary of the Office of Civil Rights (OCR), whom may be reached at 1-800-421-3481 or ocr@ed.gov.

4.1.6.5 A student with a disability is entitled to receive regular or special education and related aids and services that are designed to meet his or her individual educational needs. Further information about the rights of students with disabilities can be found in school district regulation 503.6.1AR, Section 504 Process for Students, on the district website or by contacting the Director of Special Education.

4.1.6.6 All vocational opportunities offered by the school district will be offered in a nondiscriminatory manner consistent with law and this regulation. A summary of program offerings and admission criteria can be found in high school student registration guides. District 196 will take steps to assure that English language skills will not be a barrier to admission and participation in vocational programs.

4.1.7 The superintendent develops and implements programs and processes to:

4.1.7.1 Assure district compliance in employment or educational programs, athletics, counseling, activities and facilities;

4.1.7.2 Evaluate district operations in terms of applicable federal and state laws prohibiting discrimination, harassment, violence and hazing;

4.1.7.3 Set up a Title IX grievance process and appoint the district Human Resource Officers, and

4.1.7.4 Set up a Section 504 grievance process, and appoint a Section 504 grievance officer.

4.1.8 Employees and students are responsible for reporting any evidence of discrimination, harassment, violence or hazing on the basis of race, color, creed, religion, national origin, sex, marital status, familial status, disability, status with regard to public assistance, sexual orientation, gender identity, membership or activity in a local human rights commission, age or genetic information in the district. The district has developed regulations appointing appropriate staff persons to whom reports shall be made. Appropriate action may be taken against all who fail to report instances of discrimination, harassment, violence or hazing.

4.1.9 This policy does not deny the right of any individual to pursue other avenues of recourse which may include filing charges with the Minnesota Department of Human Rights, or Equal Employment Opportunity Commission (EEOC), filing a complaint with the OCR, initiating civil action or seeking redress under state criminal statutes and/or federal law.

4.1.10 Nothing in this policy shall preclude teaching about issues related to sex, race, religion, color, creed, national origin, marital status, familial status, disability, status with regard to public assistance, sexual orientation, gender identity, membership or activity in a local human rights commission, age or genetic information issues as part of the school curriculum.

4.1.11 Retaliation - The district shall discipline or take appropriate action against any student or district personnel who retaliates against any person who reports alleged harassment, discrimination, violence or hazing, or against any person who testifies, participates in or assists in an investigation, or who testifies, assists or participates in a proceeding or hearing relating to such harassment, discrimination, violence or hazing. Retaliation includes, but is not limited to, any form of intimidation, reprisal or harassment.

4.1.12 All persons in the district affected by this policy shall be notified about this policy as required by law.

4.1.13 Some of the listed “protected classes” are only protected from certain limited forms of discrimination or harassment pursuant to Minnesota law.

5. **Prohibition of Bullying and Intimidation**

5.1 Students have the right to be safe and free from threatening situations on school property, at school activities and in district vehicles. Bullying interferes with students’ ability to learn and teachers’ ability to educate students in a safe environment. To the extent bullying affects the educational environment of schools, it is the school district’s intent to prevent bullying from occurring, and to investigate and respond to bullying that has not been prevented.

5.2 District 196 and the Safe and Supportive Schools Act define bullying as intimidating, threatening, abusive or harming conduct that is objectively offensive and:

5.2.1 There is an actual or perceived imbalance of power between the student engaging in prohibited conduct and the target of the behavior and the conduct is repeated or forms a pattern, or

5.2.2 Materially and substantially interferes with a student’s educational opportunities or performance or ability to participate in school functions or activities or receive school benefits, services or privileges.

5.3 District 196 and the Safe and Supportive Schools Act define cyberbullying as using technology or other electronic communication including, but not limited to, a transfer of a sign, signal, writing, image, sound, or data, including a post on a social network internet website or forum, transmitted through a computer, cell phone, or other electronic device to bully another.

5.4 For purposes of this policy, intimidating, threatening, abusive, or harming conduct may involve, but is not limited to, conduct that causes physical harm to a student or a student's property or causes a student to be in reasonable fear of harm to person or property; under Minnesota common law violates a student's reasonable expectation of privacy, defames a student, or constitutes intentional infliction of emotional distress against a student; is directed at any student or students including those based on a person's actual or perceived race, ethnicity, color, creed, religion, national origin, immigration status, sex, marital status, familial status, socioeconomic status, physical appearance, sexual orientation, including gender identity and expression, academic status related to student performance, disability or status with regard to public assistance, age, or any additional characteristic defined in the Minnesota Human Rights Act (MHRA). However, prohibited conduct need not be based on any particular characteristic defined in this paragraph or the MHRA.

5.5 Bullying includes malicious and sadistic conduct and sexual exploitation as further described in Administrative Regulation 503.8 AR, Bullying Prohibition.

5.6 Bullying behavior should be reported to a staff member. The district's processes for reporting and responding to bullying behavior can be found in Administrative Regulation 503.8 AR, Bullying Prohibition and Procedure 503.8P, Report of Bullying Behavior.

6. **Acceptable Use of Information Technology**

6.1 District 196 offers employees, students and other authorized users (as determined by the Technology Department and school and department administrators) access to a variety of information technology resources, including the Internet and email (at approved grade levels). Internet access in District 196 offers employees and students vast, diverse, unique and ever-changing resources, and promotes educational excellence by facilitating resource sharing, innovation and communication.

6.2 Use of the Internet, district computer networks and computer workstations is a privilege which may be revoked at any time for abusive conduct.

6.2.1 District networks are a shared resource which are the property of the school district and, as such, may be subject to district-authorized search to ensure the integrity of the network and compliance with policies and laws.

6.2.2 In addition to the district's standard consequences for student misbehavior (see Administrative Regulation 503.3AR, Student Behavior Expectations and Consequences for Misbehavior), any network misuse or illegal activities will result in temporary or permanent cancellation of network privileges, contact with the student's parent or guardian and, if a violation of law has occurred, contact with law enforcement authorities.

6.2.3 In response for the privilege of accessing the Internet, every Internet user has the responsibility to respect and protect the rights of every other user on the Internet, and to act in a responsible, ethical and legal manner. The administration shall develop regulations for student use of the Internet.

6.2.4 Network users should not assume that stored data and files are private. Network storage will be treated like school lockers. Network administrators may review files and communications to maintain system integrity and ensure that users are utilizing the system responsibly. Any such review shall be limited by the requirements of Minnesota Statute 13.32, subd. 14 and other applicable law.

6.2.5 Access to the Internet is given to students who agree to act in a considerate and responsible manner.

6.3 Students, employees and parents are advised that the Internet contains inappropriate material. The district does not condone the access or use of such materials in the school environment. Students who knowingly bring such materials into the school environment on their own initiative, regardless of format, will be dealt with according to standard district discipline policies. The district reserves the right to revoke access to the Internet for student misuse.

6.4 In accordance with federal law, the district attempts to block or filter Internet access to visual depictions that are obscene, pornographic or harmful to minors.

6.5 Concerns from students, parents and guardians about Internet or other computer network information that is assigned to a student by a teacher or is otherwise part of teacher-led or directed instruction will be handled in the same manner as concerns about other instructional resources used in District 196. Policies and regulations regarding instructional resources, including selection and reconsideration, also apply to network resources.

7. Cell Phones

7.1 Purpose - The purpose of this policy is to improve academic focus and attainment, minimize the negative impact of cell phones on student behavior and mental health, and to create a distraction-free learning environment that fosters stronger student-teacher and student-to-student relationships.

7.2 Limits and Expectations—District 196 limits student possession and use of cell phones in schools. Students are also prohibited from using a cell phone to engage in conduct prohibited by school district policies, including, but not limited to, cheating, bullying, and harassment.

7.2.1 If brought to school, cell phones should be kept off and out of sight during the instructional day except as authorized by a teacher for a specific curricular or instructional purpose, or as permitted below:

7.2.1.1 High Schools may permit students to use their cell phones during passing time and lunch and before and after the instructional day provided that they are used in a nondisruptive manner consistent with school district policies and regulations.

7.2.1.2 Middle and elementary schools require cell phones to be off and out of sight during the instructional day (including during passing time, recess, lunch and field trips), but may permit students to use their cell phones before and after the instructional day provided that they are used in a nondisruptive manner consistent with school district policies and regulations.

7.2.2 Cell phones are never allowed to be out or used in bathrooms or locker rooms.

7.2.3 The school board directs the schools to establish and communicate specific rules and protocols consistent with this policy.

7.3 Consequences for Violations

7.3.1 Students who are in violation of this and other school district policies, regulations, rules or protocols may be subject to disciplinary action pursuant to the school district's discipline policy, 503.3AR, Student Behavior Expectations and Responses for Behavior and school specific rules and protocols.

7.3.2 Students who are in violation of this and other school district policies, regulations, rules or protocols may have their cell phone confiscated by school staff. Cell phones that are confiscated by a school will be returned in accordance with school building rules and protocols and parents or guardians may be required to retrieve them from school. In appropriate circumstances in which criminal behavior is suspected, a confiscated cell phone may be provided to law enforcement.

7.3.2 In some cases, students may lose the privilege of bringing a cell phone to school or may be required to turn their phone in at the school office at the beginning of the day and pick it up at the end of the day.

7.4 Searches - If the school district has a reasonable suspicion that a student has violated a school policy, rule, or law by use of a cell phone, or that a cell phone contains evidence of such a violation, a school administrator may search the cell phone. The search will be reasonably related in scope to the circumstances justifying the search.

7.5 Risk of Loss - Students who bring cell phones to school do so at their own risk. District 196 assumes no responsibility for theft, loss, or damage of a cell phone brought to school and will not assume responsibility for investigating loss or theft.

7.6 Family Responsibilities - Parents and guardians may contact the school office with information a student must receive during the school day or to contact a student. Students and their parents or guardians should review this policy and their individual school's rules and protocols regarding cell phones.

7.7 Policy Exceptions - Students who require an emergency exception to this policy or a disability-related accommodation related to this policy should contact their building administrator.

7.8. Application of Policy to Other Personal Electronic Devices ~~.~~ — Except as noted in Section 7.9 below, ~~S~~students are permitted to possess other personal electronic devices at school at their own risk, but provisions 7.3-7.4 above shall apply to such devices if they are used in a manner that causes a nuisance or to engage in conduct prohibited by school district policies including, but not limited to, cheating, bullying, and harassment.

7.9 To protect the privacy rights of students and staff and to uphold academic integrity, smart glasses, augmented reality eyewear, and similar head-mounted devices are prohibited from being worn or used at school unless approved for instructional use. This includes but is not limited to any eyewear or headgear equipped with integrated cameras, audio or video recording or transmitting capabilities, or the ability to covertly display information to the wearer.

8. **Patriotic Exercises** – Student appreciation and understanding of the United States of America, the American heritage and democratic ideals are enhanced by ceremonies and other observances.

8.1 The Pledge of Allegiance shall be said at every school every school day, and schools shall regularly involve students in activities and programs to increase student understanding of the United States of America and its heritage.

8.2 In accordance with the law, individuals who wish to opt out of saying the Pledge of Allegiance or participation in patriotic exercises due to personal beliefs will be permitted to do so and staff and students must respect another person's right to make that choice.

References:

- Minnesota Statute 13.32, Educational Data
- Minnesota Statute 121A.03, Model Policy
- Minnesota Statute 121A.031, School Student Bullying Policy
- Minnesota Statute 121A.0312, Malicious and Sadistic Conduct
- Minnesota Statute 121A.11, United States Flag
- Minnesota Statutes 121A.40-121A.575, Pupil Fair Dismissal Act
- Minnesota Statute 121A.58, Corporal Punishment; Prone Restraint; and Certain Physical Holds
- Minnesota Statute 121A.582, Student discipline; reasonable force
- Minnesota Statute 121A.69, Hazing Policy
- Minnesota Statute 121A.73, School Cell Phone Policy
- Minnesota Statutes 125A.094-125A.0942, Restrictive procedures for children with disabilities

- Minnesota Statute Chap. 363A, Minnesota Human Rights Act
- Minnesota Statute 609.321-609.324, Prostitution
- Minnesota Statute 609.341-609.345, Definitions
- Minnesota Chapter 260E, Reporting of maltreatment of minors
- Minnesota Administrative Rules 3525.3700-4700, Due process
- West Virginia State Board of Education vs. Barnette, 63 U.S. Supreme Court 1178 (1943)
- 47 U.S.C. § 254(h), Children's Internet Protection Act
- 20 U.S.C. 1681 et seq (Title IX of the Educational Amendments of 1972)
- 42 U.S.C. 2000e et seq (Title VI and VII of the Civil Rights Act)
- 42 U.S.C. 12101 et seq (Americans with Disabilities Act of 1991)
- 29 U.S.C. 621 et seq (Age Discrimination in Employment Act of 1967)
- 29 U.S.C. 794 (Section 504 of the Rehabilitation Act of 1973)
- 42 U.S.C. 2000ff (Title II of Genetic Information Nondiscrimination Act of 2008)
- District 196 Restrictive Procedures Plan
- MSBA/MASA Model Policy 413, Harassment and Violence
- MSBA/MASA Model Policy 506, Student Discipline
- MSBA/MASA Model Policy 507, Corporal Punishment and Prone Restraint
- MSBA/MASA Model Policy 514, Bullying Prevention Policy
- MSBA/MASA Model Policy 522, Title IX Sex Nondiscrimination Policy, Grievance Procedure and Process
- MSBA/MASA Model Policy 523, Policies Incorporated by Reference
- MSBA/MASA Model Policy 524, Internet, Technology, and Cell Phone Acceptable Use and Safety Policy
- MSBA/MASA Model Policy 524.5 Personal Electronic Communication Devices
- MSBA/MASA Model Policy 525, Hazing Prohibition
- MSBA/MASA Model Policy 531, The Pledge of Allegiance
- MESPA and MASSP, The Cell Phone Toolkit (July 2024)

Rosemount • Apple Valley • Eagan
Public Schools

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

Meeting Date: **06/08/2026** Place on Agenda: **Old Business** Action Requested: **Approval**

Topic: **2026-27 Overview of Student Rights and Responsibilities**

Presenter(s): **Adam Wattenbarger** Title(s): **General Counsel**

Background
The *Overview of Student Rights and Responsibilities* handbook is reviewed and updated annually to ensure compliance with state and federal notification requirements and school district policy. Suggested changes to the handbook are solicited from school and district department staff. From these suggestions, the administration develops recommended revisions. The *Overview of Student Rights and Responsibilities* is communicated to families electronically. It is also posted on the district website, and a number of paper copies will be available at each school.

The recommended revisions for 2026-27 are highlighted and noted in the *Overview of Student Rights and Responsibilities* handbook using ~~strikethroughs~~ and underlines. They include the following:

- New language prohibiting smart glasses in school.
- An updated description of the district's language access plan, which outlines the district's processes and procedures to ensure effective communication with students and families who communicate in a language other than English.
- Updated language regarding student use of artificial intelligence (AI).
- Updates providing additional detail to the Protection and Privacy of Student Records section.

**Note: The message from the superintendent, formatting, design, and page numbering will be updated and finalized once the language revisions are approved. Similarly, the 2025-26 forms found at the back of the handbook will be replaced with 2026-27 forms as soon as they are available.*

Alternatives
1. Suggest other revisions.
2. Do not approve one or more of the revisions.

Recommendation
Approve the proposed revisions to the *Overview of Student Rights and Responsibilities* handbook for the 2026-27 school year.

2026-27 School Year

OVERVIEW OF STUDENT RIGHTS & RESPONSIBILITIES

This handbook is available online at:
Este manual está disponible en línea en:
Buugan waxaa la heli karaa barta internetka ee:

www.District196.org/parents

YOU MATTER.
If you or someone you know needs support:

Dakota County Crisis Response • Call 952-891-7171
National Crisis Text Line • Text SCHOOL to 741741
Suicide & Crisis Lifeline • Call or text 988

August ~~2025~~2026

Dear District 196 Families:

To help provide a safe and productive learning environment for students, staff, families and visitors to our schools, the district publishes this Overview of Student Rights and Responsibilities handbook each year to share important information about student rights, responsibilities and disciplinary responses for different types of behavior.

We ask that all families be familiar with the information in this handbook and discuss it with your school-aged children. School staff will briefly review the handbook with students at the beginning of the school year, but your support of expectations for student behavior at school is an important part of our partnership to educate our children.

There are a number of changes in this year's handbook. Some of the more significant changes include:

- New language prohibiting smart glasses in school.
- An updated description of the district's language access plan, which outlines the district's processes and procedures to ensure effective communication with students and families who communicate in a language other than English.
- Updated language regarding student use of artificial intelligence (AI).
- Updates providing additional detail to the Protection and Privacy of Student Records section.

~~1. A new section about student health, including information about student medications, management of communicable disease, and vision and hearing screening.~~
~~2. A new section linking the district's language access plan, which provides resources for students and adults who communicate in a language other than English.~~
~~3. Updated language about limits on student use of cell phones at school.~~
~~4. Information about student use of artificial intelligence (AI).~~
~~5. Various updates to the list of prohibited student behaviors and the range of school responses to these behaviors.~~

NOTE: Information about the Educational Benefits Program and the application form are available at the end of the handbook. Families who complete the form and qualify for the Educational Benefits Program generate additional funds for their child's school and receive free or discounted Community Education and activity participation fees.

If you have any questions about information in this handbook, please contact the principal at your child's school. Best wishes for a successful school year of learning and growth.

Sincerely,



Michael Bolsoni
Superintendent

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About This Handbook

This handbook includes an overview of District 196 policies, regulations and procedures about student rights and responsibilities. Those documents are periodically updated in response to changes in the law and other circumstances. Therefore, there may have been changes to the documents reviewed in this handbook since the handbook was published in summer ~~2025~~2026. If you have questions or would like more information about a specific issue, contact your school principal.

STUDENT RIGHTS

The School Board recognizes that students are entitled to the civil liberties guaranteed all citizens. One of the primary goals of public education is to prepare students to successfully complete the transition from school into the general society in which they will live and to accept the responsibility commensurate with the rights and privileges that they have and those they will assume. The district shall provide an environment in which students may exercise the rights and privileges of the society in which they live, with its proportional amount of responsibility.

Students have the right to freely express ideas, verbally or in writing, within their school program. Responsible criticism and reasonable dissent are basic to the educational process. However, false statements, disruptive activities, threats, the use of obscenities, profanity or ridicule, and advocating violation of the law or school rules and regulations are unacceptable means of expression.

Students have the right to be safe and free from threatening situations on school property, at school activities and in district vehicles. Students have the right to an equitable educational environment, free from bias, discrimination or institutional racism.

Commitment to Justice

District 196 decries and rebukes any and all forms of racism, bigotry or intolerance towards District 196 students. District 196 will continually examine district practices and policies to eliminate injustices where they are found and to develop an inclusive and equitable culture in which all students can learn and flourish.

Prohibition of Harassment, Discrimination (Including Sex Discrimination Under Title IX) Violence or Hazing

Policy

District 196 is committed to maintaining an educational and employment environment that is free from harassment, discrimination, violence or hazing. District 196 prohibits any form of harassment, discrimination, violence or hazing, as these terms are defined herein.

It is a violation of this policy for any District 196 student, staff or third party to harass an employee, student, visitor or other person through conduct or communication of a sexual nature or regarding sex, race, religion, color, creed, national origin, marital status, familial status, disability, status with regard to public assistance, sexual orientation, gender identity, membership or activity in a local human rights commission, age or genetic information, as defined by this policy and supporting administrative regulations.

It is a violation of this policy for any District 196 student, staff or third party to inflict, threaten to inflict or attempt to inflict violence based on sex, race, religion, color, creed, national origin, marital status, familial status, disability, status with regard to public assistance, sexual orientation, gender identity, membership or activity in a local human rights commission, age or genetic information, upon any employee, student, visitor or other person.

It shall be a violation of this policy for any District 196 student, staff or third party to plan, direct, encourage, aid or engage in hazing. It will also be a violation of this policy for any staff to condone or fail to report any hazing.

It shall be a violation of this policy for any District 196 student, staff or third party to engage in discrimination based on sex, race, religion, color, creed, national origin, marital status, familial status, disability, status with regard to public assistance, sexual orientation, gender identity, membership or activity in a local human rights commission, age or genetic information, upon any employee, student, visitor or other person.

District 196 shall comply with state and federal laws prohibiting discrimination, including Title IX of the Educational Amendments of 1972, Title VI and VII of the Civil Rights Act of 1964, the Age Discrimination ~~Act~~ in ~~the~~ Employment Act of 1967, Section 504 of the Rehabilitation Act of 1973, the Americans with Disabilities Act ~~(ADA)~~ of 199~~0~~1, the Genetic Information Nondiscrimination Act of 2008 and the Minnesota Human Rights Act. Copies of these laws are available for no charge in each district building and on the district website.

No person protected by these laws shall, on the grounds of sex, race, religion, color, creed, national origin, marital status, familial status, disability, status with regard to public assistance, sexual orientation, gender identity, membership or activity in a local human rights commission, age or genetic information be excluded from participation in, be denied the benefits of or be otherwise subjected to discrimination in employment or under any educational program or activity operated by the district.

Employees and students are responsible for reporting any evidence of discrimination, harassment, violence or hazing on the basis of sex, race, religion, color, creed, national origin, marital status, familial status, disability, status with regard to public assistance, sexual orientation, gender identity, membership or activity in a local human rights commission, age or genetic information in the district. The district has developed regulations appointing appropriate staff persons to whom reports shall be made. Appropriate action may be taken against all who fail to report instances of discrimination, harassment, violence or hazing.

The district will act to investigate all complaints, either formal or informal, verbal or written, of harassment, discrimination, violence or hazing, and to discipline or take appropriate action against any employee, student or other district personnel who is found to have violated this policy. District 196 has written procedures for reporting and investigating all complaints of harassment, discrimination, violence or hazing, which provide for appropriate disciplinary action based on results of the investigation and shall communicate these procedures to district personnel and students. Complete grievance procedures can be found in Administrative Regulations 405.7AR and 503.4AR, Harassment Discrimination, Violence or Hazing and in Administrative Regulation 503.5AR, Title IX Sex Nondiscrimination Regulation, Grievance Procedure and Process. All policies, regulations and procedures are posted on the school district website. Investigation processes shall be governed by the applicable regulation. Some of the listed “protected classes” are only protected from certain limited forms of discrimination and harassment pursuant to Minnesota law.

The district has appointed a Title IX Coordinator and Human Rights Officers who are charged with receiving, investigating and working to remedy complaints of harassment, discrimination, violence or hazing. Among other things, they are responsible for coordinating the district's compliance with applicable discrimination laws, which includes overseeing Title IX complaints relating to sex discrimination and harassment and identifying and addressing any problems that arise during the review of such complaints.

The district shall discipline or take appropriate action against any student or district personnel who retaliates against any person who reports alleged harassment, discrimination, violence or hazing, or who testifies, participates in or assists in an investigation, proceeding or hearing relating to such harassment, discrimination, violence or hazing. Retaliation includes, but is not limited to, any form of intimidation, reprisal or harassment.

The district's grievance processes do not deny the right of any individual to pursue other avenues of recourse which may include filing charges with the Minnesota Department of Human Rights~~,~~ or Equal Employment Opportunity Commission (EEOC), filing a complaint with the Office for Civil Rights (OCR), initiating civil action or seeking redress under state criminal statutes and/or federal law.

Definitions

Sexual Harassment – For purposes of Administrative Regulations 405.7AR and 503.4AR, Harassment Discrimination, Violence or Hazing, sexual harassment is a form of sex discrimination and includes unwelcome sexual advances, requests for sexual favors, sexually-motivated physical conduct, other verbal or physical conduct or communication of a sexual nature, including communication accomplished through the use of technology, including sexting and some forms of cyberbullying when (a) submission to that conduct or communication is made a term or condition, explicitly or implicitly, of employment, public services or education; or (b) submission to or rejection of that conduct or communication by an individual is used as a factor in decisions affecting that individual's employment, public services or education; or (c) that conduct or communication has the purpose or effect of substantially interfering with an individual's employment, public services or education, or creating an intimidating, hostile or offensive employment, public services or educational environment. For purposes of Administrative Regulation 503.5AR, Title IX Sex Nondiscrimination Regulation, ~~-~~Grievance Procedure and Process, sexual harassment is defined as conduct on the basis of sex that satisfies one or more of the following: (1) An employee of the district conditioning the provision of an aid, benefit, or service of the district on an individual's participation in unwelcome sexual conduct; (2) Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the district's education program or activity; or (3) "Sexual assault" as defined in 20 U.S.C. Section 1092(f)(6)(A)(v), "dating violence" as defined in 34 U.S.C. Section 12291(a)(10), "domestic violence" as defined in 34 U.S.C. Section 12291(a)(8), or "stalking" as defined in 34 U.S.C. Section 12291(a)(30).

Violence – For purposes of Administrative Regulations 405.7AR and 503.4AR, Harassment, Discrimination, Violence or Hazing, violence is a physical act of aggression or force or the threat of aggression or force that is based upon that person's sex, ~~-~~race, religion, color, creed, national origin, marital status, familial status, disability, status with regard to public assistance, sexual orientation, gender identity, membership or activity in a local human rights commission, age or genetic information. It includes sexual violence prohibited by District Regulation 503.3AR, Student Behavior Expectations and Responses for Behavior. Violence may include threats communicated through use of technology, including some forms of cyberbullying.

Harassment (other than sexual harassment) - For purposes of Administrative Regulations 405.7AR and 503.4AR, Harassment, Discrimination, Violence or Hazing, ~~violence,~~ harassment other than sexual harassment that is based on sex, race, religion, color, creed, national origin, marital status, familial status, disability, status with regard to public assistance, sexual orientation, gender identity, membership or activity in a local human rights commission, age~~,~~ or genetic information consists of physical or verbal conduct or communication, including electronic communication, that is demeaning or hostile to an individual's status related to one or more of the categories listed above when: a) submission to that conduct or communication is made a term or condition, explicitly or implicitly, of employment, public services or education; or b) submission to or rejection of that conduct or communication by an individual is used as a factor in decisions affecting that

individual's employment, public services or education; or c) that conduct or communication has the purpose or effect of substantially interfering with an individual's employment, public services or education, or creating an intimidating, hostile or offensive employment, public services or educational environment.

Hazing – Hazing means committing an act against a student, or coercing a student into committing an act, that creates a substantial risk of harm to a person in order for the student to be initiated into or affiliated with a student organization. Hazing may occur on or off school property and during or outside of school hours.

Discrimination – Discrimination means to segregate or separate on the basis of an individual's sex, race, religion, color, creed, national origin, marital status, familial status, disability, status with regard to public assistance, sexual orientation, gender identity, membership or activity in a local human rights commission, age or genetic information, except where authorized by law. Discrimination includes the following: to exclude from admission, to deny access to or participation in or the benefits of programs or activities, including vocational opportunities or to otherwise subject to discrimination in employment or in any educational program or activity operated by the district.

District 196 Nondiscrimination Notice

As required by Title IX and other state and federal nondiscrimination laws, District 196 does not discriminate in admission, employment or in any of its education programs– and activities, including vocational opportunities, on the basis of sex, race, religion, color, creed, national origin, marital status, familial status, disability, status with regard to public assistance, sexual orientation, gender identity, membership or activity in a local human rights commission, age or genetic information. District 196 provides equal access to designated youth groups.

The Director of Human Resources, Joel Milteer (651-423-7859 – joel.milteer@district196.org) is the designated Title IX Coordinator and has also been designated to respond to employment-related inquiries regarding the district's non-discrimination policies. The Director of Elementary Education, Jeremy Sorenson (651-423-7782 – jeremy.sorenson@district196.org) and the Director of Secondary Education, Eric Hansen (651-423-7712 – eric.hansen@district196.org) have been designated to respond to student-related inquiries regarding the district's non-discrimination policies. The Director of Special Education, Janet Fimmen (651-423-7629 – janet.fimmen@district196.org) has been designated to respond to inquiries concerning the rights of a student with a disability. The mailing address for all directors is 3455 153rd Street W, Rosemount, MN 55068. Inquiries about the application of Title IX and its regulations to District 196 may be referred to the Title IX Coordinator, the U.S. Department of Education's Office for Civil Rights (OCR), or both. District 196's nondiscrimination policies and grievance procedures are located at district196.org and contain information about how to report discrimination and make a complaint.

Nondiscrimination in Vocational Opportunities

All vocational opportunities offered by the school district will be offered in a nondiscriminatory manner. A summary of program offerings and admission criteria can be found in high school student registration guides. District 196 will take steps to assure that English language skills will not be a barrier to admission and participation in vocational programs.

Safe and Supportive Minnesota Schools (Bullying Prohibition)

Students have the right to be safe and free from threatening situations on school property, at school activities and in district vehicles. Bullying interferes with students' ability to learn and teachers' ability to educate students in a safe environment. To the extent bullying affects the educational environment of the schools, it is the school district's intent to prevent bullying from occurring, and to investigate and respond to bullying that has not been prevented.

The Safe and Supportive Minnesota Schools Act defines bullying as intimidating, threatening, abusive or harming conduct that is objectively offensive and: a) there is an actual or perceived imbalance of power between the student engaging in prohibited conduct and the target of the behavior and the conduct is repeated or forms a pattern; or b) ~~or~~ materially and substantially interferes with a student's educational opportunities or performance or ability to participate in school functions or activities or receive school benefits, services or privileges. The Act defines cyberbullying as bullying using technology or other electronic communication, including, but not limited to, a transfer of a sign, signal, writing, image, sound or data, including a post on a social network Internet website or forum, transmitted through a computer, cell phone or other electronic device. For purposes of the Act, intimidating, threatening, abusive, or harming conduct may involve, but is not limited to, conduct that causes physical harm to a student or a student's property or causes a student to be in reasonable fear of harm to person or property; under Minnesota common law violates a student's reasonable expectation of privacy, defames a student, or constitutes intentional infliction of emotional distress against a student; is directed at any student or students including those based on a person's actual or perceived race, ethnicity, color, creed, religion, national origin, immigration status, sex, marital status, familial status, socioeconomic status, physical appearance, sexual orientation, including gender identity and expression, academic status related to student performance, disability, ~~or~~ status with regard to public assistance, age, or any additional characteristic defined in the Minnesota Human Rights Act (MHRA). However, prohibited conduct need not be based on any particular characteristic defined in this paragraph or the MHRA. Bullying includes malicious and sadistic conduct as further defined in Administrative Regulation 503.8AR, Bullying Prohibition and sexual exploitation.

Bullying behavior should be reported to a staff member. The district's processes for reporting and responding to bullying behavior can be found in Administrative Regulation 503.8AR, Bullying Prohibition and Procedure 503.8P, Report of Bullying Behavior. All policies, regulations and procedures are posted on the school district website.

Gender Inclusion

All students need a safe and supportive school environment in which to learn. Administrative Regulation 503.9AR, Gender Inclusion, describes District 196's commitment to foster an educational environment that is safe, supportive and free from discrimination for all students, regardless of gender identity or gender expression.

Special Education Services for Students

In accordance with state and federal mandates, District 196 seeks out, evaluates and serves students with disabilities. District staff use a comprehensive child study process to systematically screen, evaluate and place students in special education services from ages birth-22. Students are entitled to a free appropriate public education in the "least restrictive environment." To learn more about your rights under special education law. you may request a copy of the Notice of Procedural Safeguards from your principal or download it from the Minnesota Department of Education: http://education.state.mn.us/mde/dse/sped/proc/

Section 504 Process for Students

Section 504 is a federal law which prohibits discrimination against persons with a disabling condition in any program receiving federal financial assistance. The law defines a person with a disabling condition as anyone who:

- Has a mental or physical impairment, which substantially limits one or more major life activities;
- Has a record of such an impairment, or
- Is regarded as having such an impairment.

The district has specific responsibilities under the law, which include identifying, reviewing and, if the child is determined to be eligible, developing and implementing a 504 plan providing regular or special education and related aids and services. Janet Fimmen (651-423-7629 – janet.fimmen@district196.org – 3455 153rd Street W, Rosemount, MN 55068) has been designated to respond to inquiries and grievances concerning Section 504.

Suspected Maltreatment of Minors and Vulnerable Adults

School staff members are required to report suspected maltreatment of minors and vulnerable adults. For minors (which term includes students aged 18 to 21 when suspected maltreatment has occurred in the school setting), a report must be made when the individual knows or has reason to believe a child is being or has within the past three years been neglected or abused. A full definition of what constitutes abuse or neglect is found in Minnesota Statutes Chapter 260E but includes physical or sexual abuse, neglect, threatened injury, egregious harm, substantial child endangerment and maltreatment of a child in a facility. For vulnerable adults, a report must be made when the individual knows or has reason to believe that a vulnerable adult is being or has been maltreated, or has knowledge that a vulnerable adult has sustained a physical injury which is not reasonably explained. Under Minnesota Statute 626.5572, the definition of "vulnerable adult" generally includes individuals 18 years of age or older who possess a mental, physical or emotional impairment limiting their ability to provide adequately for their own care without assistance or their ability to protect themselves from maltreatment. The statute also defines maltreatment of vulnerable adults to include, among other things, physical or sexual abuse, neglect or financial exploitation.

Any person who is required to report suspected maltreatment and who fails to do so may be guilty of a crime. At the same time, any person who reports suspected maltreatment in good faith is immune from civil or criminal liability and may not be retaliated against.

The principal, teacher, school nurse and/or other staff who report suspected maltreatment may discuss the situation with the alleged victim and emphasize that the school is not interested in accusing or punishing anyone, but rather is interested in helping ensure that the maltreatment does not continue.

When the alleged victim is a minor, upon receiving information of suspected maltreatment, employees must call the proper authorities ~~within 24 hours~~immediately and make a written report within 72 hours. In case of suspected maltreatment in school, even when the child is aged 18 to 21, the proper authority to contact is the Minnesota Department of Education (651-582-8546). In case of suspected maltreatment outside the school setting, the proper authority to contact is Child Protection Intake of Dakota County Social Services (952-891-7459) and/or the local law enforcement agency.

When the alleged victim is a vulnerable adult and the suspected maltreatment occurred outside the school, upon receiving information of suspected maltreatment, a report must be made within 24 hours to the Minnesota Adult Abuse Reporting Center (1-844-880-1574).

Employees who suspect maltreatment should consult with the appropriate principal or supervisor and may consult with the district legal department. Such consultation does not obviate the responsibility to report when warranted.

Student Health

Health Services

District 196 follows guidance from the Centers for Disease Control and Prevention (CDC), the Minnesota Department of Health, the Minnesota Department of Education, the Minnesota Board of Nursing and other leading health organizations to deliver appropriate health services to students.

Health Information

Families are responsible for sharing health concerns and medical diagnoses such as seizures, diabetes, asthma, and severe allergic reactions with the school nurse directly, especially when the concern has the potential for an emergency event or when medication or health procedures may be required during the school day.

Medication and Medical Procedures

Students have the right to receive medications and medical procedures in order for them to attend school consistent with board policy and procedure. Families are responsible for communicating with the school nurse about changes in medications or medical procedures and providing necessary authorizations annually from the health care provider. Students are responsible for cooperating with school staff regarding medications and medical procedures to be administered during the school day. A student in grades 7-12 may possess and use nonprescription pain relief in a manner consistent with the labeling, if the school has received written annual authorization from the student's parent or guardian permitting the student to self-administer the medication. For more information regarding medications and medical procedures, see Policy 506, Student Welfare, ~~and~~ Administrative Regulation 506.2.2AR, Administration of Medication and Access to Telehealth Services, and Procedure 506.2.2.1P, Authorization for Administration of Medication at School.

Communicable Disease Management

Appropriate action will be taken in school to prevent and control the spread of communicable disease. Illness guidelines are shared at schools and through the health services website about when to keep your child home or when they will be sent home due to illness. It is expected that families will update their contact information with school as well as have emergency back up plans to pick your child up in a timely manner when they are unable to stay at school. For more information see Policy 506, Student Welfare.

Vision and Hearing Screening

Impaired vision and/or hearing can drastically impact a child's ability to learn. Nurses are trained to identify vision and hearing issues and to work with families to find solutions. District 196 routinely screens students at school:

- Vision screening is completed in grades 1, 3, 5, 7, and 10 when resources are available
- Color vision screening is completed on 1st grade boys only
- Hearing is screened for students in grades 2 and 4
- Vision and/or hearing screenings may be completed when requested by a teacher, parent/guardian or student or when a student is being evaluated for specialized services including special education
- Parents will be notified of students who do not pass a screening.
- Reach out to your school nurse if you have concerns about your child being screened

Immunizations

Immunizations protect children from childhood communicable diseases; thereby reducing illness, absenteeism, and permanent health conditions that may impact their ability to learn. In order for a student to continue enrollment in District 196, Minnesota law requires that parents or adult students demonstrate immunization compliance according to Administrative Regulation 501.5AR, Student Immunizations. While exclusion should always be the last resort, students who are not in compliance with the law will not be allowed to attend school until documentation showing compliance is received by the school. A student who transfers into District 196 has 30 days to comply.

Minnesota Health Care Programs

The Minnesota Health Care Programs (MHCP) have free and low-cost health insurance for children and families who qualify. MHCP helps families access and pay for medical services including medical, dental, mental health, hospitalizations, surgeries, and more. MHCP applications are available at www.mnsure.org

For more information about Minnesota Health Care Programs or for assistance obtaining or filling out an application, please contact one of the following organizations:

- MNSure at 651-539-2099 OR 1-855-366-7873
- The Minnesota Department of Human Services at 651-297-3862
- Dakota County Community Services at 651-554-5611

Language Access

The school board has adopted a Language Access Plan that outlines the district's processes and procedures to ensure effective communication with students and families who communicate in a language other than English. The plan includes the use of qualified spoken language interpreters and translated materials for important communications, including meetings, conferences, and discussions related to a student's academic progress, educational decisions, and placement in specialized programs and services. These services ensure that families who communicate in a language other than English can meaningfully participate in their child's education, consistent with the district's Language Access Plan and Minnesota law.~~The school board adopted a language access plan that specifies the district's process and procedures to render effective language assistance to students and adults who communicate in a language other than English. The language access plan includes how the district and its schools will use trained or certified spoken language interpreters for communication related to academic outcomes, progress, determinations, and placement of students in specialized programs and services.~~ The language access plan is available at:

https://www.district196.org/services/language-services

Student Interviews with Social Services and Law Enforcement Officials

Requests to interview students made by law enforcement officers and those other than a student's parents or guardians, school district officials, employees and/or agents, shall be made through the principal's office. Upon receiving a request, it shall be the responsibility of the principal to determine whether the request will be granted and to consult with the district's legal department where appropriate.

In Cases Involving Child Abuse or Neglect . . .

In the case of an investigation pursuant to the Reporting of Maltreatment of Minors Act, Minnesota Statutes Chapter 260E, a local welfare agency, the agency responsible for investigating the report, and a local law enforcement agency may interview, without parental consent, an alleged victim and any minors who currently reside with or who have resided with the alleged perpetrator. The interview may take place at school and during school hours. School district officials will work with the local welfare agency, the agency responsible for investigating the report, or law enforcement agency to select a place appropriate for the interview.

When the local welfare agency, local law enforcement agency, or agency responsible for assessing or investigating a report of maltreatment determines that an interview should take place on school district property, school district officials must receive written notification of intent to interview the child on school district property prior to the interview. The notification shall include the name of the child to be interviewed, the purpose of the interview, and a reference to the statutory authority to conduct an interview on school district property. Where the interviews are conducted by the local welfare agency, the notification must be signed by the chair of the local social services agency or the chair's designee. The notification is private educational data on the student. School district officials may not disclose to the parent, legal custodian or guardian the contents of the notification or any other related information regarding the interview until notified in writing by the local welfare or law enforcement agency that the investigation or assessment has been concluded, unless a school employee or agent is alleged to have maltreated the child. Until school district officials receive said notification, all inquiries regarding the nature of the investigation or assessment should be directed to the local welfare or law enforcement agency or the agency responsible for assessing or investigating a report of maltreatment shall be solely responsible for any disclosure regarding the nature of the assessment or investigation.

School district officials shall have discretion to reasonably schedule the time, place, and manner of an interview by a local welfare or local law enforcement agency on school district premises. However, where the alleged perpetrator is believed to be a school district official or employee, the local welfare or local law enforcement agency will have discretion to determine where the interview will be held. The interview must be conducted not more than 24 hours after the receipt of the notification unless another time is considered necessary by agreement between the school district officials and the local welfare or law enforcement agency. However, school district officials must yield to the discretion of the local welfare or law enforcement agency concerning other persons in attendance at the interview. School district officials will make every effort to reduce the disruption to the educational program of the child, other students, or school staff when an interview is conducted on school district premises.

Students shall not be taken from school district property without the consent of the principal and proper documentation.

In Cases Other Than Those Involving Child Abuse or Neglect . . .

Interviews Regarding Conduct With A Nexus To School - School administration will grant permission to law enforcement officials to interview a student in school regarding their alleged behavior, or the alleged behavior of others, that took place on school grounds, during the school day, or with a nexus to school safety only when:

- the interview is held in a closed room away from the view of students and adults;
- a school administrator or law enforcement official attempts to inform the student's parent or guardian about the interview the same day it occurs; and
- school administration asks to see the law enforcement officer's credentials and makes a record of the credentials before providing access to a student if the officer is unknown to the school.

Exceptions to this section may be permitted in response to exigent circumstances or with a properly issued judicial order, warrant or subpoena. School administrators should attempt to contact the legal department to review any judicial order, warrant or subpoena.

Interviews Regarding Conduct Without A Nexus To School - School administration will grant permission to law enforcement officials to interview a student in school regarding their alleged behavior, or the alleged behavior of others, that took place outside of the school day and off school property only when:

- the interview is held in a closed room away from the view of students and adults;
- the law enforcement official receives prior permission from the student's parent or guardian to conduct the interview; and
- school administration asks to see the law enforcement officer's credentials and makes a record of the credentials before providing access to a student if the officer is unknown to the school.

Exceptions to this section may be permitted in response to exigent circumstances or with a properly issued judicial order, warrant or subpoena. School administrators should attempt to contact the legal department to review any judicial order, warrant or subpoena.

General - A classroom teacher may never release a student at the request of a social service or law enforcement official unless this request has been checked and approved by the appropriate school administrator.

Law enforcement may make a custodial arrest of a student at school with a valid judicial arrest warrant or without a warrant if otherwise authorized by law. School staff members shall not interfere with a law enforcement decision to remove a student from school for law enforcement purposes; however, reasonable efforts shall be made to consult with the district's legal department prior to the arrest and to inform a student's parent or guardian of the arrest as soon as possible.

A student who is not under custodial arrest may not be released to law enforcement officers without prior parent or guardian permission, or if a parent or guardian is not available, a principal may authorize release if determined necessary for the welfare of the student.

Law enforcement officers shall not be involved in an educational decision to remove a student from school as a disciplinary response.

Protection and Privacy of Student Records

Pursuant to the requirements of Administrative Regulation 505.2AR, Protection and Privacy of Student Records, and the requirements of federal law (34 C.F.R. Section 99.7), the following constitutes the district's annual notification to parents, guardians and students regarding data privacy practices of the district. Administrative Regulation 505.2AR, Protection and Privacy of Student Records, incorporates state and federal requirements on data privacy rights in student educational records, as summarized below.

Privacy Rights

Educational records which identify or could be used to identify a student, other than directory information (see below), may not be released to members of the public without the written permission of the student's parent or guardian, or the student if ~~he or she~~the student is 18 years of age or older or attends a post-secondary institution or as otherwise permitted by law. This general rule is subject to specific and limited exceptions, which are described in Administrative Regulation 505.2AR, Protection and Privacy of Student Records.

One exception, which permits disclosure of educational records without consent, is disclosure to school officials with legitimate educational interests. A school official is a person employed by the school as an administrator, supervisor, instructor, or support staff; a person serving on the School Board; a person or company

with whom the school has contracted to provide a service instead of using its own employees or officials including the school district's insurer or an authorized volunteer. Legitimate educational interests include those directly related to the school official's professional responsibilities for classroom instruction, teaching, assessment and research, student achievement and progress, student discipline, student health or welfare, or other legitimate professional responsibilities.

Directory Information

"Directory information" includes a student's name, date and place of birth, major field of study, participation and performance in officially recognized activities and sports, weight and height of members of athletic teams, dates of attendance, enrollment status, district-issued email address, grade level, degrees, honors, diplomas and awards received, honor roll, school of attendance, the most recent previous educational agency or institution attended, photographs and other visual and audio representations for school-approved publications, yearbooks, newspapers, public presentations, ID badges, and publication on school-approved Internet pages and student identification (ID) numbers, user IDs or other unique personal identifiers used by a student for purposes of accessing or communicating in electronic systems or displayed on an ID badge. (A student's identifier is directory information but educational records can only be accessed with the identifier in conjunction with the use of a password or personal identification number (PIN) or other factor known or possessed only by the authorized user.) Directory information does not include identifying data which references religion, race, color, disability, social position or nationality. "Directory information" also includes home addresses and home telephone numbers of students in grades 11 through 12, for the purpose of providing such information to military recruiting officials as requested by the military and to institutions of higher learning as requested by the institutions, in accordance with state and federal law. "Directory information" also includes school schedule, daily attendance record and parent or guardian names for the purpose of providing such information to law enforcement officers. "Directory information" also includes home addresses, and telephone numbers for the purpose of providing such information to the Dakota County Library for purposes of issuing a library card.

In accordance with the Minnesota Data Practices Act and federal law the district must release to military recruiting officers and institutions of higher learning the names, addresses and home telephone numbers of students in 11th and 12th grades within 60 days after the date of the request, unless parents or students refuse to release the information.

Directory information may be released to the public without prior parent, guardian or student consent unless the parent, guardian or student (if the student is age 18 or older) has objected in writing to the release of one or more categories of such information. Parent(s) or guardian(s) or students age 18 or older may object to the release of directory information by completing Procedure 505.2.4.3P, Denial of Release of Directory and Yearbook Information.~~A parent/guardian may not prevent the disclosure of a student's name, identifier or district-issued email address in a class in which the student is enrolled or on a student ID badge.~~ The form should be completed and returned to your student's school. If filed, the denial of release of information will remain in effect until it is modified or rescinded by the parent, guardian or eligible student. A parent/guardian may not prevent the disclosure of a student's name, identifier or district-issued email address in a class in which the student is enrolled or on a student ID badge.

Inspection of Records

Parent(s) or guardian(s) of a student, or a student who is age 18 or older, may request to inspect and review any of the student's educational records except those which are, by state or federal law, made confidential. The district will comply with the request immediately if possible and, if not, within 10 days exclusive of weekends and holidays. Copies of records may be obtained upon written request. A copying and handling fee will be charged. ~~(See Administrative Regulation 505.2AR, Protection and Privacy of Student Records.)~~

Challenge to Accuracy of Records

A parent, guardian or student age 18 or older who believes that specific information in the student's educational records is inaccurate, misleading, incomplete or

violates the privacy or other rights of the student, may request that the district amend the record in question. Challenges may be made by requesting and filing Procedure 505.2.11P, Request to Amend Educational Records, with the Superintendent at Independent School District 196, 3455 153rd Street West, Rosemount, Minnesota 55068-4946.

If the Superintendent declines to amend the record as requested within 30 days, the parent, guardian, or student who is 18 or older, will be advised in writing of their right to request and obtain a hearing. If either the Superintendent or, after hearing, the hearing officer appointed by the school district, determines that the record in question is inaccurate, misleading, incomplete or violates the privacy or other rights of the student, the record will be amended, the parent, guardian, or student age 18 or older will be notified of the change, and an attempt will be made to notify past recipients of the data. If, as a result of the hearing, it is determined that the challenged record is not inaccurate, misleading, incomplete or in violation of the privacy or other rights of the student, the parent, guardian, or student age 18 or older, will be notified of their rights to place a statement with the record commenting upon it and setting out any reason for disagreeing with the decision of the district. The decision of the Superintendent as responsible authority or the hearing officer may, with regard only to questions of accuracy and completeness of records, be appealed in accordance with the applicable provisions of the State Administrative Procedures Act, Minnesota Statute Chapter 14, relating to contested cases. To the extent that a record is alleged to be misleading or to violate the privacy or other rights of a student, in violation of the Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. Section 1232~~[g]~~ and 34 C.F.R. Part 99), neither state nor federal law provides for an appeal.

Special Education Records

District 196 complies with 34 C.F.R. Chapter III Section 300.624. At the time of the student's graduation or when the student ages out of eligibility for special education services, special education records are no longer needed to provide educational services to the ~~child~~student. Requests for destruction of special education records can be made by:

- The graduated student, age 18 or older, or
- The non-graduated student, age 22 or older, or
- The parent or guardian of a 17-year-old or younger graduated student, or
- A person assigned guardianship of a former student with a disability who is no longer eligible for special education services.

Special education records are defined as any records stored in the district's child study files that include a referral form and the subsequent steps of evaluation and/or assessment, including: raw data, any record of staffing and/or team meeting, and individualized educational plan (IEP), progress report and annual review. Special education data includes but is not limited to the child study forms labeled CS1 through CS99 and any supporting data, as well as due process forms DP1 through DP12 and any supporting data, and any analogous forms used in the district prior to the development of the forms now in use. Special education records include records on students referred for special education service and denied assessment; referred for special education service, assessed and denied service; and/or assessed and granted service. There may be instances in which the director of special education may need to determine if records are special education records.

A former District 196 student (or the parent or guardian of such a student) who is the subject of special education data may request destruction of special education records by calling 651-423-7628 or writing to the Director of Special Education at Independent School District 196, 3455 153rd Street West, Rosemount, Minnesota, 55068-4946. Former students who are in doubt as to whether they are subjects of special education data or want more information regarding destruction of data may call 651-423-7628 for a determination. If records exist, the former student may request destruction of the data by writing to the director of special education at Independent School District 196, 3455 153rd Street West, Rosemount, Minnesota, 55068-4946.

Under federal law, destruction can mean the physical removal of personal identifiers from information so that the information is no longer personally identifiable.

The choice of destruction method generally lies with the school district.

~~The district~~District 196 shall not destroy any education records if there is an outstanding request to inspect or review the records. In addition, despite a request to destroy records a district can keep certain records necessary to comply with the General Education Provision Act (GEPA), which requires that recipients of federal funds keep records related to the use of those funds.

When considering a request to destroy records, families should consider~~Families are cautioned~~ that a student may want to maintain certain special education records for documentation purposes in the future, such as for applying for SSI benefits.

Transfer of Records to Other Schools

District 196 forwards educational records (including disciplinary records) of students to other schools and school districts in which a student seeks or intends to enroll upon request of that school or school district. A parent, guardian or student who is age 18 years or older may request and receive a copy of the records which are transferred and may, pursuant to policy, challenge the accuracy of the records. The district does not, however, notify parent(s), guardian(s) or students age 18 or older prior to such transfer.

Types and Purposes of Data Gathering: Right to Refuse or Not Refuse

Educational programs administered by the district involve the submission by students of assignments, reports and the taking of tests. The district may also collect information for purposes of student enrollment, the administration of various school programs and for purposes of student health and safety. Information required to be submitted by students in connection with such reports, assignments and tests is private data under the terms of the Minnesota Government Data Practices Act, Minnesota Statute 13.01, et. seq. Such information is gathered and used as part of the educational process, in part to determine what the student is learning and what the student needs to learn. ~~The district may also gather information from students when necessary to maintain the order and discipline of the school. In some cases this may include private data.~~

There is no legal requirement that students submit such data, but their failure to do so will have a direct result upon grades which are measured by evaluating such information.

In some cases, students may be required to share ~~data~~ information when it is necessary to maintain order and discipline. This may include private data. Failure to provide ~~data~~ information in such cases may lead to disciplinary action.

School officials within the school district may receive and use the collected data when they have a legitimate educational interest in evaluating the student's progress or maintaining the order and discipline of the school. Such information is treated as private information under the terms of the Minnesota Government Data Practices Act and is not to be disclosed to third parties, unless authorized by law, consistent with the terms of the Minnesota Government Data Practices Act, the Family Educational Rights and Privacy Act (FERPA) (20 U.S.C.1232~~[g]~~ and 34 C.F.R. Part 99), without permission of the parent(s) or guardian(s) of minor students or students age 18 or older.

School officials may also use student data for research, including student data that is collected or assembled for purposes of student assessments. The research may be for developing, validating or administering predictive tests; to administer student aid programs, or to improve instruction. Student data collected or assembled for student assessments may be used in research that includes, but is not limited to norming studies, longitudinal or alignment studies and growth research. Parents, guardians and adult students may contact the district with questions about such research and may also refuse to participate in certain student

assessments.

The district maintains the information described above in its educational records.

There are two basic student record systems:

- **Cumulative records** are gathered on all students, and include, but may not be limited to, group achievement and ability measures, Title I services, English Language Development services, ~~Gifted and~~ Talent Development services, interest inventories, disciplinary interventions, transcripts and other records, and logs and notes as appropriate, and
- **Child study records** are gathered when direct and indirect services and programs are delivered to individual students, and include, but may not be limited to, individually administered achievement tests, sensory and motor function tests, intellectual measures and other records, individual educational plans, evaluation reports and logs and notes as appropriate. Such services and programs include but are not limited to psychological and special education services.

Location of Records

The educational records gathered on students are maintained in secure locations in district schools and the District Office.

- **Cumulative records** are maintained in the school the student attends. When the student graduates or transfers out of District 196, the records are maintained at the school of last attendance for one year. After one year the records are moved to the District Office and archived into the digital imaging system.
- **Current child study records** are stored in the school the student attends. Historical child study records are transferred once per year to the District Office where they are archived into the digital imaging system. Questions may be addressed to the Director of Special Education (651-423-7629) or the principal of the school the student attends.

Records are released to outside individuals or agencies only according to provisions in Administrative Regulation 505.2AR, Protection and Privacy of Student Records. Parents or students age 18 or older may request an opportunity to inspect records and/or receive copies of records according to provisions in Administrative Regulation 505.2AR, Protection and Privacy of Student Records. To make an appointment, Procedure 505.2.10P, Parent or Eligible Student Request to Inspect Records and/or Obtain Copies of Educational Records, should be completed and submitted to the principal of the school the student attends or last attended. District policies, regulations and procedures are available on the district website.

Complaints for Non-compliance

Parent(s), guardian(s), and students age 18 or older may submit written complaints of violation of rights accorded them ~~to~~by 20 U.S.C. Section 1232~~(g)~~ to the Student Privacy Policy Office, U. S. Department of Education, 400 Maryland Avenue, SW; Washington, DC 20202-8520.

For More Information

This review of the data privacy rights of students, parents and guardians in the educational records maintained by District 196 is intended only to be a summary of the provisions of Administrative Regulation 505.2AR, and applicable state and federal law. The policy and regulation ~~is~~ are available on the district website www.district196.org. Requests for copies of the regulation and questions should be addressed to: Student Information, Independent School District 196 3455 153rd St. West, Rosemount, MN 55068, 651-423-7700. Questions about records stored at ~~your child's~~a school can be addressed to the principal. Questions about

child study records can be addressed to the principal or to: Director of Special Education, Independent School District 196, 3455 153rd St. West, Rosemount, MN 55068, 651-423-7628.

~~***Complaints for Non-Compliance***~~

~~Parent(s), guardian(s) and students age 18 or older may submit written complaints of violation of rights accorded them by 20 USC Section 1232(g) to the Student Privacy Policy Office, U.S. Dept. of Education, 400 Maryland Avenue, SW; Washington, DC 20202-8520.~~

Protection of Pupil Rights Amendment

The federal Protection of Pupil Rights Amendment (PPRA) and Minnesota law give students and parents/guardians rights regarding student surveys and other matters, including the following:

Districts must directly notify parents/guardians and students each year of their rights under the law.

- Districts must receive written consent of the parent/guardian or adult student before administering any student surveys funded by the U.S. Dept. of Education (USDOE) if the survey includes "protected" information regarding any of the following "protected" topics:
  - Political affiliations or beliefs of the student or the student's parents/guardians;
  - Mental or psychological problems of the student or the student's family;
  - Sexual behavior or attitudes;
  - Illegal, anti-social, self-incriminating or demeaning behavior;
  - Critical appraisals of other individuals with whom respondents have close family relationships;
  - Legally recognized privileged or analogous relationships, such as those of attorneys, physicians and ministers;
  - Religious practices, affiliations, or beliefs of the student or the student's parents/guardians, or
  - Income (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such a program).

- Parents/guardians have the "right to notice" and an opportunity to "opt out" of any of the following:
  - A student survey (as defined in Administrative Regulation 801.9AR) not included in the section above;
  - Activities involving the collection, disclosure or use of personal information obtained from students for the purpose of marketing, selling or otherwise distributing said information to others, or
  - Any non-emergency invasive physical exams or screenings that are required for attendance, administered and scheduled by the school in advance, and not necessary to protect the immediate safety of the student or other students, except for hearing, vision, or scoliosis screenings, or others as permitted or required by state law.

- Parents/guardians and eligible students have the right to inspect certain materials prior to a student participating in a survey. A request to inspect materials can be made to the building principal. Available for review will be:
  - Student surveys;
  - Documents and instruments used to collect personal information from students if used in marketing, sales or distribution to others, and

- Instructional materials used as part of the educational curriculum or as part of student surveys conducted under sections listed above.

Schools will give parents/guardians notice and information about surveys that may be administered to students, as more fully detailed in Administrative Regulation 801.9AR, Use of Students, Employees and/or District Data for Research.

Parents/guardians and eligible students can report violations of the PPRA by contacting the U.S. Dept. of Education Policy Compliance Office, 400 Maryland Avenue SW, Washington, DC 20202-5920.

Collection, protection and use of data obtained from students is governed by Policy 801, District-Community Relations; Administrative Regulation 801.9AR, Use of Students, Employees and/or District Data for Research and Policy 505, Student Records and corresponding administrative regulations.

District 196 will not impose an academic or other penalty upon a student who opts out of participating in a survey.

Patriotic Exercise

Student appreciation and understanding of the United States of America, the American heritage and democratic ideals are enhanced by ceremonies and other observances. The Pledge of Allegiance shall be said at every school every school day, and schools shall regularly involve students in activities and programs to increase student understanding of the United States of America and its heritage. In accordance with the law, individuals who wish to opt out of saying the Pledge of Allegiance or participation in patriotic exercises due to personal beliefs will be permitted to do so and staff and students must respect another person's right to make that choice.

Safety and Security

District 196 and each of its schools have emergency plans that are reviewed annually and revised when appropriate. Video cameras are placed in schools and buses as a deterrent for unwanted behavior and to aid investigation of unwanted behaviors. Conversations and actions may be recorded on video/audio recordings. Students are subject to discipline and referral to law enforcement for incidents of misconduct caught on video. In addition, to enhance the safety of students, staff and visitors, district officials follow the safety and security guidelines listed below.

- All visitors must report to the office or visitor's desk and sign in when they first arrive at school during school hours.
- All visitors must be given a nametag or badge to wear while they are in the building during school hours.
- Staff are expected to question people in the building whom they don't recognize and who are not wearing a nametag or badge.
- Students and staff are expected to immediately report to a teacher or administrator any suspicious behavior or situation that makes them uncomfortable.
- All but one outside door will be locked during the school day.
- Portions of the building that will not be needed after the regular school day are closed off.
- Signs will be posted on one or more exterior doors welcoming visitors and informing them to sign in.
- Locked exterior doors will be equipped with an audible alarm.

- Schools and departments will not display building layouts on websites.
- Safety and security information is included in newsletters and handbooks for students, staff and parents/guardians.
- High schools will require students to identify themselves upon request in school or on school property, and place a person at the main entrance to greet visitors and assist them with signing in.
- All visitors must wear identification badges in district buildings during school hours.
- Schools must conduct annual emergency drills and schools shall be available to law enforcement officials, as requested, for practice drills.
- Building supervision is provided in schools when most community education and other after-school activities are taking place.
- In the event of a major disaster covered by the media during the school day, in general, high school students should be permitted to see televisions and media throughout the day to observe and discuss the situation; middle school students should be permitted to see televisions and media for a relatively short time, and elementary school students should not be permitted to view television and other media.
- Minnesota Statute 123B.03 requires school districts to perform criminal history background checks on everyone offered employment in the district, including all volunteer athletic and cocurricular coaches. The district exercises discretion when requiring background checks on selected other volunteers and independent contractors by considering such factors as the amount of student contact and the duration of the contact. The district does not perform background checks on the staff or volunteers of outside clubs and organizations that offer activities for youth in the community that are not organized or operated by the district.

Health and Safety Notices

Annual Integrated Pest Management Pesticide Notification

District 196 uses a licensed, professional pest control service for the prevention and control of rodents, insects and other pests in and around the district's buildings. The program consists of inspection and monitoring to determine whether pests are present and whether any treatment is needed, recommendations for maintenance and sanitation to help eliminate pests without the need for pest control materials, utilization of non-chemical measures such as traps, caulking and screening, and application of EPA-registered pest control materials when needed.

The long-term health effects on children from the application of pesticides or the class of chemicals to which they belong, may not be fully understood. The district will only use pesticides when non-chemical methods have been ineffective. To limit the potential pesticide exposure, the district follows safety regulations to ensure pesticides are applied properly.

A copy of the management plan or estimated schedule of pest control applications is available for review at the district's Facilities Office. Requests can be made to the Buildings and Grounds Manager at 651-423-7735.

Annual Asbestos Notification

District 196 is required by the Environmental Protection Agency (EPA) to maintain an asbestos management plan for all building materials that contain asbestos. District 196 is in full compliance with the Asbestos Hazard Emergency Response Act, and performs a surveillance check for damage every six months. Every building containing asbestos is fully re-inspected every three years to ensure it is being properly maintained. Additional asbestos projects may occur throughout the year as construction projects dictate.

Details on the locations, condition, and type of asbestos-containing materials and copies of building management plans are available at each building and at the District 196 Facilities Office. Please feel free to direct any questions about asbestos or any safety issue to the Facilities and Grounds Manager, at 651-423-7735.

Indoor Air Quality Annual Notification

Minnesota school districts are required to develop and implement an Indoor Air Quality (IAQ) Management Plan and to monitor and improve indoor air quality. The Minnesota Department of Education has established guidelines that are based on the Environmental Protection Agency's (EPA) resource document, Indoor Air Quality (IAQ) Tools for Schools.

District 196 has an Indoor Air Quality (IAQ) Management Plan. The management plan outlines specific policies and procedures that will be used in the district to address indoor air quality issues.

If you have any questions concerning IAQ, or would like to use the EPA Tools for Schools checklists, please contact the Facilities and Grounds Manager, at 651-423-7735.

Lead in School Drinking Water Notification

Minnesota school districts are required to develop and implement a plan to test for and remediate the presence of lead in public schools. District 196's lead in school drinking water plan can be found on its website at www.district196.org/services/facilities. The plan outlines the routine water management strategies and procedures that will be used in the district to maintain water quality and reduce exposure to lead. Test results and a description of any required remediation will be included on the website along with the plan. The information will be updated at least annually.

If you have any questions concerning lead in drinking water, please contact the Facilities and Grounds Manager, at 651-423-7735.

Student Nutrition

Our schools provide free healthy meals every school day for all students. District 196 participates in the Minnesota Free Schools Meals program which allows each student to receive one breakfast and one lunch free of charge. This does not include ala carte, second entrées or milk only purchases. Parents or guardians are responsible for all additional items purchased by their child. Funds may be deposited into a student's meal account through PayPAMs, District 196's electronic payment system, or payments may be sent to school with the student.

Households may apply for free/reduced-price meal benefits anytime during the school year. Although there is no charge for breakfast and/or lunch for the 2026~~5~~-27~~6~~ school year, the district asks that all households who may be eligible apply for Educational Benefits at the beginning of the school year. A household can apply anytime during the school year. Households can reapply if their financial circumstances change during the school year.

www.district196.org/edbenefits

Applications for the **upcoming school year 2026~~5~~-27~~6~~** will be **available July 2025~~5~~6** and are needed each school year. If your household qualifies, each approved application provides additional funding to programs at your child's school.

Accident & Property Insurance

District 196 does not provide accident insurance for injuries that happen to students at school or during school activities, nor does the district provide insurance protection for student property that is lost, stolen or damaged at school or at school activities. Families that wish to have accident or property protection are encouraged to contact an insurance company.

Corporal Punishment, Physical Restraint and Reasonable Force

Corporal Punishment

Corporal punishment (hitting or spanking a student with or without an object or use of unreasonable physical force that causes bodily harm or substantial emotional harm) is not permitted. An employee or agent of a district shall not inflict corporal punishment upon a student to reform unacceptable conduct or as a penalty for unacceptable conduct. An employee or agent of the district shall not use prone restraint or inflict any form of physical holding that restricts or impairs a student's ability to breathe; restricts or impairs a student's ability to communicate distress; places pressure or weight on a student's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen; or results in straddling a student's torso. An employee or agent of the school district does not include a school resource officer as defined in Minnesota Statute 626.8482, subd.1 paragraph (c).

Physical Restraint and Reasonable Force

In certain instances, it becomes necessary for staff to use physical restraint to provide a safe environment for students. A teacher or school principal, in exercising the person's lawful authority, may use reasonable force when it is necessary under the circumstances to correct or restrain a student to prevent bodily harm or death to the student or to another. A school employee, school bus driver, or other agent of the district, in exercising the person's lawful authority, may use ~~may use~~ reasonable force when it is necessary under the circumstances to restrain a student to prevent bodily harm or death to the student or to another. Reasonable force will be used in compliance with Minnesota Statute 121A.582, Minnesota Statute 121A.58 and other laws. Special care will be taken with students with disabilities to follow any guidelines for physical restraint which may be written into their individual education plan (IEP). Physical holds of students with IEPs shall only be done in an emergency, by authorized personnel, in conformance with the law on restrictive procedures and the district's restrictive procedures plan.

STUDENT RESPONSIBILITIES

Student responsibilities include: conscientious effort in school work and activities; respect for the rights of other students, staff and visitors; and adherence to and cooperation in upholding local, state and federal laws, and district and school policies, rules and regulations. Most of all, students, administration and staff share the responsibility of establishing and maintaining a safe, stimulating and productive learning environment.

Student Attendance

A major student responsibility at all grade levels is regular attendance. Many studies correlate regular attendance with success in school. Regular attendance means that the academic learning process is not interrupted, less time is spent on make-up assignments, and students benefit from participation and interaction with others in class. State law requires every child between seven and 17 years of age to receive instruction. Students with excessive unexcused absences will be considered truant. Establishing a pattern of good attendance will benefit the student in school and in the workplace. Research shows when students attend school regularly, they have better academic outcomes, are more connected to their community, develop important friendships, strengthen social-emotional skills and are significantly more likely to graduate from high school.

When does poor attendance become a problem?

- By 9th grade, regular and high attendance is a better predictor of graduation rates than 8th grade test scores.
- Missing 10 percent, or about 18 days, of the school year can drastically affect a student's academic success.
- Students can be chronically absent even if they only miss a day or two of school every few weeks.
- Attendance is an important life skill that will help a student graduate from college and keep a job.
- Truancy may result in the termination of the open enrollment of a nonresident student.

A student may be excused from attendance for the whole or any part of the time school is in session during any school year for the reasons set forth in Minnesota Statute 120A.22, subd. 12. Schools will also make reasonable efforts to accommodate any student who wishes to be excused from a curricular activity for a religious observance or American Indian cultural practice, observance, or ceremony per Minnesota Statute 120A.35.

High School Student Attendance Expectation

Excessive absences may have adverse consequences due to the inability of students to keep up with course assignments, activities, assessments, etc. With the exception of the school-authorized and verified absences noted below, high school students are expected to attend every class every day.

Excessive Absence Rule – Notification/Intervention Process

Each student's attendance, grades and discipline incidents are recorded electronically and available to parents/guardians online. When a student reaches his or her seventh absence in a specific trimester course (or five absences at schools on a quarter system), notification of the absences will be communicated to the student's parent/guardian. This notification will also advise that there may be adverse consequences, which may include loss of credit due to the student's inability to keep up with course assignments, activities, course assessments, etc. When the number of a student's absences reaches 10 in one trimester (or eight in one quarter) excluding absences not counted in the excessive absence rule, the school's designated administrator will review and investigate the reasons for the absences and determine a course of action which may include one or more of the following: parent/guardian meeting; parent/guardian meeting with teacher(s) and counselor, and/or development of an attendance intervention plan.

Types of Absences:

Absences which **are not** counted in the excessive absence rule include, but are not limited to:

- School-sponsored curricular and cocurricular activities;
- Official religious holidays and religious observances or American Indian cultural practice, observance or ceremony;
- Death of an immediate family member (parent, step-parent, guardian, sibling, grandparent);
- Unique or emergency circumstances which are authorized (or, whenever possible, pre-authorized) by a school administrator;
- Chronic or long-term illnesses which are verified by a doctor's signed statement and authorized by a school administrator;
- Authorized appointments with school personnel;
- Military deployment of a family member, and
- In-school suspension, out-of-school suspension and transitional study hall (removal from class for one or more class periods).

Absences which **are** counted in the excessive absence rule include, but are not limited to:

- Verified/Excused – Absences which are verified by the parent/guardian with reasons accepted by the school. Accepted reasons are illness, medical or dental appointments that cannot be made outside of school time, and pre-authorized, pre-planned absence of one day or more (this must be arranged prior, preferably at least one week, to the absence in order to be verified).
- Unexcused – Unexcused absences will be treated with responses in accordance with the behavior expectations and responses for behavior outlined in district policy and administrative regulation. Unexcused absences occur when a student is absent from school without approval. Responses may include, but are not limited to, detention and in-school suspension. Students with unexcused absences from one or more class periods on seven school days per year may be identified as truant and subject to Administrative Regulation 503.2.1AR, Truancy, in compliance with state law on compulsory instruction.
- Tardies – Tardies are defined as being late to class without a pass. Responses such as detention and in-school suspension may be assigned to students with excessive tardies.

Make-Up Work

Class absences necessitate make-up work, which, if not completed on time, may lead to failure or incomplete grades. Teachers must allow students to complete missed work, assignments, tests, quizzes, etc., but it is the student's responsibility to consult their teacher about absences from class and required make-up work. Students generally have two days per day of verified/excused absence in which to turn in make-up work.

Student Fees and Fines

Fees may be charged in areas considered to be cocurricular, extracurricular, non-curricular or supplementary to the requirements of a class or educational program or as otherwise permitted by state law. Schools shall charge students for lost, damaged or destroyed books, materials, supplies and equipment which are owned by the district, including damage to school buses. Schools may fine students for parking violations on school property. Complete information about student fees and fines can be found on the school district's website in Administrative Regulation 507.2AR, Student Fees and Fines.

Students Transported in Vehicles Other Than Those Provided by the District

District 196 provides transportation to students as required by state law and such additional transportation as budgets permit. Financial limitations prevent the district from providing student transportation to all curricular and cocurricular activities. It is the parent's or guardian's responsibility (or the responsibility of the adult student age 18 or older) to provide transportation between school sites when students need to go from one school site to another for educational reasons during the school day. It is also the parent's or guardian's responsibility (or the responsibility of the adult student age 18 or older) to provide transportation to and from cocurricular events and activities when transportation is not otherwise provided by District 196. Parents/guardians may permit their students to transport themselves between sites or to/from some cocurricular activities, but may be required to sign a release of liability and should enforce safe driving expectations with their students. The district does not supervise students who drive between sites or to and from cocurricular events and activities and is not liable for accidents or injuries that occur.

Test Security Information for Students

As with any test, students have a responsibility to keep test content secure and act with honesty and integrity during administration of standards-based accountability assessments such as the Minnesota Comprehensive Assessments (MCAs) and ~~ACCESS for ELLs~~WIDA ACCESS. The Minnesota Department of Education (MDE) expects students to follow all state and district policies for test administration and has added a code of conduct that students must view before beginning any standards-based accountability assessment:

- On this test, do your own best work to show what you know and can do.
- Do not accept help finding answers to test questions.
- Do not give answers to other students.
- Do not tell others what is on the test.
- There may be disciplinary responses if you do not follow directions or if you behave dishonestly.

MDE takes test security seriously and encourages any individual with firsthand knowledge of a test security concern to contact MDE. Educators, parents/guardians, students and others can report any suspected incidents of cheating or other improper or unethical behavior on statewide assessments by using an online tip line at ~~https:// public.education.mn.gov/tip/,~~ https://pub.education.mn.gov/tip/ by sending an email to mde.testing@state.mn.us or calling 651-582-8674. (If the report is submitted anonymously, MDE will not respond in writing.) Depending upon the nature of each report and the amount of information provided, MDE will follow up with the district to investigate alleged irregularities. If individuals have a concern about test security practices, they are encouraged to raise their concerns with their District Assessment Coordinator (651-423-7856) or the district's legal counsel before contacting MDE.

Digital Tools and Digital Citizenship

District 196 offers students access to a variety of technology resources, including the Internet and email at approved grade levels. The curricular use of online Internet resources supports teaching and learning. Resources may include, but are not limited to, email, online discussion boards, blogs, presentation creating/sharing technology, cloud computing, generative artificial intelligence (AI) and software from technology providers. The information shared through these resources can become accessible to and/or the property of the hosting site or provider depending on the Terms of Service. In some cases, information posted or shared by students and teachers may be available to the public.

Pursuant to Minnesota Statute § 13.32, school districts in Minnesota must annually notify families of the curriculum, testing and assessment providers that have access to educational data. The inventory of these digital tools used by District 196 is posted on the 1:1 Parent Resources page at www.district196.org/academics /digital-learning/11-ipad-parent-resources. The inventory includes the name of each digital tool and the educational data elements affected through the use of each tool. Parents and guardians may contact digitaltools@district196.org with additional questions regarding specific digital tools used in classrooms or with a request to inspect a contract associated with a particular digital tool listed on the inventory. For specific information about online resources used in a student's classroom, contact the student's teacher.

In accordance with federal law, the district attempts to block Internet access to visual depictions that are obscene or harmful to minors. However, it is still possible that students may encounter material that parents and guardians consider inappropriate. Parents and guardians may contact their student's teacher to discuss any concerns they may have about their student's access to Internet.

Students are expected to follow the guidelines listed in District 196 Administrative Regulation 503.7AR, Acceptable Use of Information Technology – Students. Use of the Internet and other computer networks is a privilege which may be revoked at any time for abusive conduct. In addition to the district's standard responses for student behavior (as described elsewhere in this document), any network misuse or illegal activities may result in temporary or permanent cancellation of network privileges, contact with the student's parent or guardian and, if a violation of law has occurred, contact with law enforcement authorities. District-owned networks, servers and end-user devices are a shared resource which are the property of the district and may be subject to district-authorized search to ensure the integrity of the district network and devices, and to ensure compliance with policies and laws. School officials may also access or monitor student use of digital tools for purposes of instruction, technical support, exam proctoring or as otherwise authorized by law. Subject to the limitations in Minnesota Statute § 13.32, students do not have an expectation of privacy with regard to district-owned networks, servers, computers and other devices. Students who are permitted to bring their own electronic devices to school will comply with school-specific guidelines for the use of personal electronic devices in school. Students are expected to follow the guidance provided by their classroom teacher regarding the use of AI.

District 196 recognizes artificial intelligence (AI) as a powerful tool to enhance teaching and learning. The district is committed to integrating AI into its learning and technology framework to enrich the educational experience, promote equity, and meet the diverse needs of students and staff, all while upholding academic integrity. The use of generative AI tools is governed by District 196's AI Guidance, which prioritizes ethical use, academic integrity, and transparency.

Permitted Use

- Only use AI tools when your teacher has given permission for a specific class or assignment.
- ~~Students may use AI tools only when explicitly authorized by their teacher.~~
- AI should support ~~not replace~~ student effort, not replace it.

- Students must cite AI use and be able to explain how it was used.

Prohibited Use

- Submitting AI-generated content as one's own work, without teacher approval and proper citation, ~~Copying AI-generated content without approval or citation~~ is treated as plagiarism.
- Entering identifiable personal information into AI tools is prohibited to protect student privacy.

Student Responsibilities

- Transparency: Be honest about AI use. ~~and when in doubt, disclose.~~When uncertain whether AI use is permitted, ask your teacher.
- Accuracy & Authenticity: Verify AI-generated content for correctness and bias.
- Privacy: Do not share personal or sensitive information in AI tools.

Consequences for Misuse

- Violations of this policy will result in disciplinary action consistent with school expectations regarding academic integrity.

By following these guidelines, students can responsibly engage with AI while upholding the values of academic excellence and integrity in District 196.

Student Behavior Expectations and Responses for Behavior

The disciplinary responses for behavior described herein are designed to be fair, firm and consistent for all students in District 196. They apply to k-12, early childhood and adult basic education (ABE) students in any school or other district building, on district property, in district vehicles, at school bus stops, at school or district activities and events, during school videoconferencing, or in student parking areas, including off-site parking locations commonly used by students. Disciplinary responses also apply to behaviors carried out through the use of electronic communication. The disciplinary responses may also apply for behaviors which take place at other locations but directly affect school programs or activities.

Because it is not possible to list every behavior that occurs, behaviors not included herein will be responded to as necessary by staff. Minor behaviors are dealt with by bus drivers, chaperones, classroom teachers, counselors, administrators and other appropriate district staff. Cheating, lying, plagiarism, copyright violations, misuse of artificial intelligence (AI) and other "academic" behaviors will be dealt with in the context of the student's classroom or cocurricular activities and are not addressed in the following chart of behaviors.

Students participating in cocurricular activities will also be expected to abide by the bylaws of the Minnesota State High School League, regardless of whether the particular activity is sponsored by the League.

In addition to the disciplinary responses detailed in this handbook, a school or the Transportation Department may respond to student behavior in a variety of ways which include, but are not limited to, dismissal from school, removal from class, loss of cocurricular activities, loss of access to school facilities and grounds outside of the regular school day, reports to probation services, police reports, community service, fines, loss of driving and parking privileges (at the high school level), and chemical evaluation.

District 196 strives to keep students in the classroom, to limit suspensions from school, to view discipline through an equity lens and to eliminate disproportionality in school discipline for students of color and students receiving special education services. District 196 seeks to prevent student dismissals from school through the early detection of problems and to respond to inappropriate behaviors in a manner that is designed to prevent behaviors from recurring, including through restorative practices, nonexclusionary disciplinary policies and practices and skill building where appropriate. Each District 196 school fosters the social and

emotional learning of its students and seeks the engagement of students, parents/guardians, staff and community.

The school district recognizes that when a student is unable to meet adult expectations it is often because the student lacks the skills to respond to a situation appropriately. The school district provides staff development to reinforce this understanding and supports school staff in using tiered interventions that teach students skills and prioritizes relationships between students and teachers. The school district discourages responses to unwanted student behavior that take away the student's opportunity to build skills for responding more appropriately.

Student support staff members (including, where appropriate, counselors, social workers, cultural family advocates, case managers and school psychologists) may be available to assist students who engage in unwanted behavior. Families shall be offered access to information in their primary language in circumstances in which information is communicated about their student's behavior orally or in writing. Administrators will determine if ongoing language translation/interpretation is desired when first communicating with a family regarding their child's behavior.

District 196 seeks to avoid the unnecessary criminalization of student behavior. Administrators may involve law enforcement authorities as necessary to respond to significant concerns in the school environment. If a student violates a district policy or regulation, which is also a violation of a law, the student may be referred to the police. In accordance with state law, administrators will refer to the juvenile delinquency or criminal justice system any student who brings a firearm to school unlawfully. School staff members shall not interfere with a law enforcement decision to remove a student from school for law enforcement purposes; however, reasonable efforts shall be made to inform a student's parent or guardian of the involvement of law enforcement. Law enforcement officers shall not be involved in an educational decision to remove a student from school as a disciplinary response.

Chemicals and Drug Paraphernalia

As detailed more fully in the following charts, District 196 prohibits students from, among other things, possessing, using or distributing "chemicals" and "drug paraphernalia." For the purposes of this document, the word "chemicals" means narcotics or controlled substances, items purported or believed to be a narcotic or a controlled substance, any derivatives or synthetic versions of narcotics or controlled substances that can be used for the purpose of mood alteration, and prescription drugs or over-the-counter medications to be used for the purpose of mood alteration. Commonly known as marijuana or cannabis, THC in all its forms, including medicinal, edible or synthetic cannabis, is prohibited. "Drug paraphernalia" means items prohibited by Minnesota or federal law that are used for consumption or manufacturing of drugs. Any prescription or over-the-counter medication a student is required to take, with limited exceptions permitted by regulation, must be left with and administered by the school nurse, in accordance with Administrative Regulation 506.2.2AR, Administration of Medication and Access to Telehealth Services, however, medical cannabis may not be possessed or used on school district property or in school district vehicles. Students in grades 7-12 may self-administer standard doses of non-prescription pain relievers with written parent/guardian permission. (Refer to Procedure 506.2.1.2P, Emergency Information – Secondary Students, for more information.)

Responses

For each behavior described in the following charts, there are specific responses for first, second, third and fourth occurrences; however, administrators may apply lesser or greater responses after considering intent, the age and development of the child and other extenuating circumstances. The definitions of those responses, and other responses for unwanted behavior, are as follows:

★– Student conference and parent or guardian notification; may include, but is not limited to, parent/guardian conference, parent/guardian shadow (elementary and middle only), loss of phone or technology privileges, educational programming, needs assessment, restorative programming, restitution, peer mediation, adult-facilitated mediation, detention, in-school suspension and up to one day out-of-school suspension.

Chemical Assessment (middle and high school) – Secondary students who violate certain rules regarding alcohol and chemicals may receive a recommendation

for a chemical assessment. Assessment will be at the expense of the student's parent(s) or guardian(s) (or the adult student, if age 18 or older).

Detention – Requirement for a student to remain in school or attend school outside normal school hours or to go to a designated area during the school day (e.g., lunch detention).

Dismissal – Dismissing a student from school for less than one school day.

Educational Programming – In appropriate circumstances, educational programming, including through Saturday school, may be offered to address student behavior.

Exclusion – Action taken by the School Board to prevent a student from enrolling or re-enrolling for a period of time not to extend beyond the school year.

Expulsion – A School Board action to prohibit an enrolled student from further attendance for up to 12 months from the date the student is expelled.

Expulsion from Bus – Transportation Department student conduct specialist or school administrator action to prohibit a student from riding a school bus or other district vehicle for up to 12 months from the date of the expulsion from the bus.

Fine – A financial penalty assessed of a student by the school.

Loss of Phone Privileges – A student may be prohibited from bringing a personal ~~telephone~~ cell phone to school.

Mediation – Mediation is designed to:

- Prevent minor behaviors from escalating to the point where disciplinary responses need to be applied.
- Resolve interpersonal conflicts that may also require disciplinary responses.

Mental Health Referral –Students may be referred to community mental health resources on a case-by-case basis as appropriate. Assessment will be at the expense of the students' parent(s) or guardian(s) or the adult student, if age 18 or older.

Nonexclusionary Discipline – Nonexclusionary disciplinary policies and practices may include many of the responses listed herein and may also include, but are not limited to, evidence-based positive behavior interventions and supports, social and emotional services, school-linked mental health services, counseling services, social work services, academic screening for Title 1 services or reading interventions, and alternative education services. Nonexclusionary disciplinary policies and practices also include, but are not limited to, the policies and practices under sections 120B.12; 121A.575, clauses (1) and (2); 121A.031, subdivision 4, paragraph (a), clause (1); 121A.61, subdivision 3, paragraph (r); and 122A.627, clause (3).

Notification of Parent or Guardian – Conversation (in person or by telephone) and/ or written contact between a school employee (usually a teacher, student support staff member or administrator) and a student's parent or guardian.

Notification of Police – Contact by the school administration or Transportation Department with the local police department to inform them about an illegal behavior engaged in by a student.

Parent Conference – Scheduled meeting between a school employee and a student's parent or guardian.

Parent Shadow (elementary school) – The principal may offer the "parent shadow" disciplinary response (the parent or guardian to follow the student for half a day at school) to the student's parent(s) or guardian(s) for any elementary student behavior that results in a one-day, out-of-school suspension, except for weapon possession, look- alike weapon possession, assault or fighting. The parent(s) or guardian(s) may then choose to accept or not accept the parent shadow disciplinary response. Parent shadows will be expected to abide by the guidelines in Administrative Regulation 806AR, Visitors to Schools, and to complete the disciplinary response within five school days of the incident.

Parent Shadow (middle school) – The principal may offer the "parent shadow" consequence (the parent or guardian to follow the student for half a day at school) to the student's parent(s) or guardian(s) for any middle school student behavior that results in a ★ disciplinary response. The parent(s) or guardian(s) may then choose to accept or not accept the parent shadow disciplinary response. Parent shadows will be expected to abide by the guidelines in Administrative Regulation 806AR, Visitors to Schools, and to complete the disciplinary response within five school days of the incident.

Recess Detention (elementary school) – Recess detention means excluding or excessively delaying a student from participating in a scheduled recess period as a consequence for student behavior. Recess detention will only be used as permitted by Minnesota Statute 121A.611.

Removal from Class – Action taken by a teacher, principal or other district employee to prohibit a student from attending one or more class period or activity period for up to five days. A student who engages in assaultive or violent behavior in the classroom must be removed from class immediately and may be subject

to other disciplinary responses. The removal from the classroom shall be for a period of time deemed appropriate by the administrator, in consultation with the teacher.

Restitution – Compensation or compensatory service required of a student who has damaged, taken or destroyed school or personal property.

Restorative Programming – Individual schools may offer restorative practices and programming to prevent and address disciplinary matters.

Suspension from Bus – Action taken by the Transportation Department student conduct specialist or an administrator to prohibit a student from riding a school bus or other district vehicle for a specific number of days per incident.

Suspension, In-school – Action taken by a teacher, principal or other district employee to prohibit a student from attending more than one class and/or activity period for a period of time not to exceed five days. Individual schools may provide restorative programming during in-school suspension.

Suspension, Out-of-school – Action taken by the school administration to prohibit a student from attending school for a period of no more than 10 school days. If a suspension is longer than five days, the suspending administrator shall provide the superintendent or designee with a reason for the suspension. A student who is on out-of-school suspension may not be in the school, on school or district property or attend school or district activities during the period of the suspension. If a student's total days of removal from school exceeds 10 cumulative days in a school year, the district shall make reasonable attempts to convene a meeting with the student and the student's parent or guardian prior to removing the student from school, and with the permission of the parent or guardian, arrange for a mental health screening for the student. (The school district will not pay for the assessment unless it is part of an assessment for special education purposes.) The purpose of the meeting shall be to at-tempt to determine the student's need for assessment, other services or whether the parent or guardian should have the student assessed to determine whether the student needs treatment for a mental health disorder.

Threat Assessment - In appropriate circumstances, individual schools may assemble a multidisciplinary threat assessment team to conduct a threat assessment with the purpose of ensuring student and staff safety.

Violent Student Behavior (VSB) – A student who engages in a behavior identified as "VSB" (violent student behavior) in the disciplinary responses chart will be identified as a student with a history of violent behavior.

Withdrawal Agreement – A student who engages in a behavior that results the consideration of expulsion or exclusion may be offered a withdrawal agreement to withdraw from school for up to 12-months in lieu of an expulsion or exclusion.

Dismissal of Early Learning Students

A student enrolled in kindergarten through grade 3 or a preschool or prekindergarten program, including a child participating in early childhood family education, school readiness, school readiness plus, voluntary prekindergarten, Head Start, or other school-based preschool or prekindergarten program, may not be subject to dismissals from school within the meaning of Minnesota Statutes 121A. This limitation does not apply to a dismissal from school for less than one day, except as provided under state and federal law for a student receiving special education services. Expulsions and exclusions of early learning students through grade 3 may be used only after other nonexclusionary disciplinary options under Minnesota Statute 121A.425 have been exhausted, and only in circumstances where there is an ongoing serious safety threat to the child or others. For purposes of this section, nonexclusionary discipline must include at least one of the following:

- Collaborating with the student's family or guardian, child mental health consultant or provider, education specialist, or other community-based support;
- Creating a plan, written with the parent or guardian, that details the action and support needed for the student to fully participate in the current educational program, including a preschool or prekindergarten program; or
- Providing a referral for needed support services, including parenting education, home visits, other supportive education interventions, or, where appropriate, an evaluation to determine if the pupil is eligible for special education services or section 504 services.

Staff Notification of Violent Behavior by Students (VSB)

Pursuant to Minnesota Statute 121A.64, a classroom teacher has a legitimate educational interest in knowing which students placed in the teacher's classroom have a history of violent behavior. Teachers must be notified before such students are placed in the teacher's classroom and when students already in the teacher's classroom are newly identified as having a history of violent behavior.

Identification of Students with a History of Violent Behavior–A student who engages in a behavior identified as "VSB" (violent student behavior) in the disciplinary responses chart will be identified as a student with a history of violent behavior.

Notification to Teachers/Staff–Teacher notification will occur on Procedure 503.3.5P, Staff Notification of Violent Behavior by Students, with a copy placed in the student's educational record and retained pursuant to the school district's records retention schedule. Written notification should be provided to all of the student's classroom teachers. Building principals have discretion to provide notice to other staff members who also interact with the student. Written notification to the teacher will occur prior to the placement of a student in the teacher's classroom whenever possible. Once a student has been identified as a student with a history of violent behavior, notification will occur for the remainder of the school year and the following school year. The period of notification will be extended accordingly for each new incident of violent behavior that occurs.

Notification to the Parent/Guardian of a Student Identified as Having a History of Violent Behavior – Parent/Guardian notification of a student having a history of violent behavior will be consistent with notification practices in this handbook and Administrative Regulation 503.3AR, Student Behavior Expectations and Responses for Behavior.

Notice to Other School Districts – This notice is an educational record and will be transferred to an enrolling school district.

Training – Pursuant to Minnesota Statute 121A.64, representatives of the School Board and representatives of the teachers will discuss the needs of students and staff. The parties may discuss necessary training which may include training on conflict resolution and positive behavior interventions and possible intervention services such as student behavioral assessments.

Written Notification from Law Enforcement – A school that receives formal notification from law enforcement or the court system about a student's delinquent conduct in the community shall process that notification as required by Minnesota Statute 121A.75. This may include notification of appropriate staff if necessary to protect others from needless vulnerability and to allow staff members to work with the student in an appropriate manner. Notification shall be in accordance with the law and shall not be governed by the district's procedures for staff notification of students with a history of violent behavior. The handling and retention of records received pursuant to Minnesota Statute 121A.75 shall be according to the requirements of that statute and Minnesota Statute 120A.22, subd. 7.

Record of Notice–The administration must keep a copy of Procedure 503.3.5P, Staff Notification of Violent Behavior by Students, on file to provide a record of those staff members notified under this section.

Cell Phone Policy

The purpose of District 196's cell phone policy is to improve academic focus and attainment, minimize the negative impact of cell phones on student behavior and mental health, and to create a distraction-free learning environment that fosters stronger student-teacher and student-to-student relationships.

Limits and Expectations - District 196 limits student possession and use of cell phones in schools. Students are also prohibited from using a cell phone to engage

in conduct prohibited by school district policies, including, but not limited to, cheating, bullying, and harassment. If brought to school, cell phones should be kept off and out of sight during the instructional day except as authorized by a teacher for a specific curricular or instructional purpose, or as permitted below:

- High Schools may permit students to use their cell phones during passing time and lunch and before and after the instructional day provided that they are used in a nondisruptive manner consistent with school district policies and regulations.
- Middle and elementary schools require cell phones to be off and out of sight during the instructional day (including during passing time, recess, lunch and field trips), but may permit students to use their cell phones before and after the instructional day provided that they are used in a nondisruptive manner consistent with school district policies and regulations.

Cell phones are never allowed to be out or used in bathrooms or locker rooms.

Schools will establish and communicate specific rules and protocols consistent with this policy.

Consequences for Violations - Students who are in violation of this and other school district policies, regulations, rules or protocols may be subject to disciplinary action pursuant to the school district's discipline policy, 503.3AR, Student Behavior Expectations and Responses for Behavior and school specific rules and protocols. Students who are in violation of this and other school district policies, regulations, rules or protocols may have their cell phone confiscated by school staff. Cell phones that are confiscated by a school will be returned in accordance with school building rules and protocols and parents or guardians may be required to retrieve them from school. In appropriate circumstances in which criminal behavior is suspected, a confiscated cell phone may be provided to law enforcement. In some cases, students may lose the privilege of bringing a cell phone to school or may be required to turn their phone in at the school office at the beginning of the day and pick it up at the end of the day.

Searches - If the school district has a reasonable suspicion that a student has violated a school policy, rule, or law by use of a cell phone, or that a cell phone contains evidence of such a violation, a school administrator may search the cell phone. The search will be reasonably related in scope to the circumstances justifying the search.

Risk of Loss - Students who bring cell phones to school do so at their own risk. District 196 assumes no responsibility for theft, loss, or damage of a cell phone brought to school and will not assume responsibility for investigating loss or theft.

Family Responsibilities - Parents and guardians may contact the school office with information a student must receive during the school day or to contact a student. Students and their parents or guardians should review this policy and their individual school's rules and protocols regarding cell phones.

Policy Exceptions - Students who require an emergency exception to this policy or a disability-related accommodation related to this policy should contact their building administrator.

Application of Policy to Other Personal Electronic Devices ~~–~~ Except as noted below, ~~S~~students are permitted to possess other personal electronic devices at school at their own risk, but provisions ~~7.3-7.4~~ above shall apply to such devices if they are used in a manner that causes a nuisance or to engage in conduct prohibited by school district policies including, but not limited to, cheating, bullying, and harassment.

Smart glasses - To protect the privacy rights of students and staff and to uphold academic integrity, smart glasses, augmented reality eyewear, and similar head-mounted devices are prohibited from being worn or used at school unless approved for instructional use. This includes but is not limited to any eyewear or headgear equipped with integrated cameras, audio or video recording or transmitting capabilities, or the ability to covertly display information to the wearer.

Behaviors and Responses

Students are expected not to engage in the following behaviors. A student who intentionally engages in a listed behavior is subject to a school response. The responses apply regardless of whether the behavior took place in school, on district property, in a district vehicle, at a school or district activity, during school videoconferencing, at a school bus stop, ~~or~~ in student parking areas, including off-site parking locations commonly used by students or in other locations but the conduct has a clear nexus to school. Responses also apply to behaviors carried out through the use of electronic communication such as text message, social media and other types of electronic communication. The responses may also apply for behaviors which take place at other locations but directly affect school programs or activities. Schools shall use nonexclusionary disciplinary policies and practices before using suspension, expulsion or exclusion proceedings or student withdrawal agreements, except where it appears that a student will create an immediate and substantial danger to self or surrounding persons or property. Exclusionary practices will not be used to address attendance and truancy issues. The school district makes every effort to apply disciplinary responses consistently, but the administrator may recommend longer or shorter suspensions, expulsion, denial of transportation privileges, other discipline, or interventions such as mental health referrals on a case-by-case basis. This may include more severe disciplinary responses for students with multiple occurrences in different categories of behavior, when a single behavior is particularly severe or when a student engages in a 5th occurrence of a behavior. Administrators may apply less severe disciplinary responses after considering intent, the age and development of the child or other extenuating circumstances. Administrators may also require students to engage in a conflict resolution or skill building experiences in addition to the listed responses.

CONTINUUM OF RESPONSE

ABUSIVE, DISCRIMINATORY, THREATENING OR BULLYING BEHAVIORS	**1st Occurrence**	**2nd Occurrence**	**3rd Occurrence**	**4th Occurrence**
1. **Harassment –** Participating in or conspiring with others to engage in acts that injure, bully, degrade, intimidate or disgrace other individuals, including indecent exposure, displaying pornography, and harassing words or actions that negatively impact on an individual or group because of their characteristics, including through the use of electronic communication. Harassment based upon an individual or group's sex, race, religion, color, creed, national origin, marital status, familial status, disability, status with regard to public assistance, sexual orientation, gender identity, age or genetic information shall also be handled in accordance with 503.4AR, Harassment, Discrimination, Violence or Hazing.				
(grades k-5)	★	★	★	★
(grades 6-12)	1-day suspension	3-day suspension	5-day suspension	expulsion

2. **Bullying –** Bullying is defined in Administrative Regulation 503.8AR, Bullying Prohibition. Bullying is subject to discipline under other categories including, but not limited to, abuse, assault, and harassment. See Administrative Regulation 503.8AR, Bullying Prohibition. Victims of bullying who respond with prohibited behavior will have access to a remedial response consistent with the regulation.				
3. **Hazing –** Committing an act against a student or coercing a student into committing an act that creates a substantial risk of harm or holds a student up to ridicule in order for the student to be initiated into or affiliated with a student organization, group or club, including through the use of electronic communication. Hazing shall also be handled in accordance with 503.4AR, Harassment, Discrimination, Violence or Hazing by a Student.				
(grades k-5)	★	★	★	★
(grades 6-8)	1-day suspension	3-day suspension	5-day suspension	expulsion
(grades 9-12)	3-day suspension	5-day suspension and •VSB	expulsion and •VSB	
ABUSIVE, DISCRIMINATORY, THREATENING OR BULLYING BEHAVIORS (continued)	**1st Occurrence**	**2nd Occurrence**	**3rd Occurrence**	**4th Occurrence**
4. **Abuse/Alarm: Verbal, Written or Otherwise Expressed –** Arousing alarm in others through the use of language that is discriminatory, abusive, or obscene, including through the use of electronic communication.				
Involving student or staff (grades k-5)	★	★	★	★
Involving student (grades 6-12)	★	1-day suspension	2-day suspension	3-day suspension and •VSB
Involving self-harm (grades k-12)	Conduct district risk assessment	Conduct district risk assessment	Conduct district risk assessment	Conduct district risk assessment
Involving staff (grades 6-12)	★	2-day suspension	3-day suspension and •VSB	4-day suspension and •VSB

5. **Assaultive Behavior: Verbal, Written or Otherwise Expressed** Confrontation with a student or staff member through statements or actions which bullies, intimidates, threatens or causes fear of bodily harm or death, including through the use of electronic communication.				
Upon a student or staff member (grades k-5)	★	★	★ grades k-3; 1-day suspension grades 4-5	★ grades k-3; 3-day suspension and •VSB grades 4-5
Upon a student (grades 6-12)	3-day suspension	5-day suspension and •VSB	expulsion and •VSB	
Upon a staff member (grades 6-12)	5-day suspension and •VSB	expulsion and •VSB		
6. **Threat of Bomb or Violence –** With the purpose of terrorizing another or with reckless disregard of the risk of causing terror in another, directly or indirectly communicating a threat of a bomb or other act of violence against the school or another individual, including through the use of electronic communication.				
(grades k-5)	★	★	★ and •VSB	★ and •VSB
(grades 6-8)	5-day suspension and •VSB	expulsion and •VSB		
(grades 9-12)	expulsion and •VSB			
DISRUPTIVE OR NUISANCE BEHAVIORS	**1st Occurrence**	**2nd Occurrence**	**3rd Occurrence**	**4th Occurrence**

7. **Dress** – Clothing, accessories and videoconferencing backgrounds may not include words or visuals which are lewd*, obscene*, disruptive*, abusive*, racist or discriminatory*, or which advertise drugs, alcohol or tobacco. Dress or grooming which is disruptive to the classroom or school atmosphere is not allowed. Shoes must be worn at all times in school for health and safety reasons. Secondary school students may not wear facemasks, clothing, or any item that would prevent the student from being immediately identifiable, except as authorized or required by school administrators. ***Lewd and Obscene** is defined as follows: 1) The average person, applying contemporary community standards, would find that the clothing taken as a whole appeals to the prurient interest of minors of like age; 2) The clothing depicts or describes sexual conduct in a manner that is patently offensive to prevailing standards in the adult community concerning how such conduct should be presented to minors of like age, and 3) The clothing taken as a whole lacks serious literary, artistic, political or scientific value for minors. ***Disruptive** is defined as reasonably forecasted to materially and substantially interfere with the requirements of appropriate discipline in the operation of the school or the work of the school or to infringe on the rights of other students. ***Abusive** is defined as insulting, contemptuous or defamatory. ***Racist or Discriminatory** is defined as demonstrating prejudice against groups or individuals, as referred to in the district's anti-discrimination policy.				
(grades k-5)	★	★	★	★
(grades 6-12)	★	1-day susp.	3-day susp.	5-day susp.
8.**Interference, Disruption or Obstruction –** Any action taken to attempt to prevent one or more staff members or students from exercising their assigned duties or which compromises safety but is not otherwise covered by another behavioral category, including but not limited to, shouting, screaming or actions taken through the use of electronic communication.				
(grades k-5)	★	★	★	★
(grades 6-12)	★	★	1-day suspension	2-day suspension
DISRUPTIVE OR NUISANCE BEHAVIORS (continued)	**1st Occurrence**	**2nd Occurrence**	**3rd Occurrence**	**4th Occurrence**

9. **Vehicle, Unauthorized Use** – Occupying or using vehicles during school hours without school authorization.				
(grades k-8)	★	★	★	★
(grades 9-12)	★; may include revocation of parking permit	1-day suspension; may include revocation of parking permit	3-day suspension; may include revocation of parking permit	5-day suspension; may include revocation of parking permit
Refusal to comply with parking regulations. (grades 9-12)	★	1-day suspension; may include revocation of parking permit	3-day suspension; may include revocation of parking permit	5-day suspension; may include revocation of parking permit
10. **Driving, Careless or Reckless** – Driving on school property in such a manner as to endanger persons or property.				
(grades k-8)	★	★	★	★
(grades 9-12)	★; may include revocation of parking permit	3-day suspension; may include revocation of parking permit	5-day suspension; may include revocation of parking permit	expulsion
11. **Gambling** – Playing a game of chance for stakes.				
(grades k-5)	★	★	★	★
(grades 6-8)	★	★	1-day suspension	3-day suspension
(grades 9-12)	★	1-day suspension	3-day suspension	5-day suspension
DISRUPTIVE OR NUISANCE BEHAVIORS (continued)	**1st Occurrence**	**2nd Occurrence**	**3rd Occurrence**	**4th Occurrence**

12. **Nuisance and/or Recording Devices** – Causing a nuisance with objects that cause distractions, such as ~~MP3 players (iPods),~~ cell~~ular~~ phones, ~~universal remote controls,~~ laser pointers, speakers, headphones, iPads, smart watches, smart glasses, Bluetooth devices, etc. This includes, but is not limited to, causing a nuisance through the non-curricular use of cameras, cell phones or other devices for photographic, audio, video, or digital recording and/or sharing of those recordings without staff permission. It also includes unauthorized sharing of videoconferencing links or session content. Students who cause a nuisance as described above may be prohibited from possessing their device in school for up to 45 days in addition to the disciplinary responses listed below.				
(grades k-5)	★	★	★	★
(grades 6-12)	★	1-day suspension	3-day suspension	5-day suspension
Recording, sharing or posting videos or images of a fight or conflict. (grades 6-12)	1-day suspension	3-day suspension	5-day suspension	10-day suspension
13. **Records or Identification Falsification** – Falsifying signatures, data, or school documents, or refusing to give proper identification or giving false information to a staff member.				
(grades k-5)	★	★	★	★
(grades 6-8)	★	1-day suspension	3-day suspension	5-day suspension
(grades 9-12)	★	3-day suspension	5-day suspension	5-day suspension
DISRUPTIVE OR NUISANCE BEHAVIORS (continued)	**1st Occurrence**	**2nd Occurrence**	**3rd Occurrence**	**4th Occurrence**
14. **Technology-Related**				

Unauthorized access or activity in a secured area of a computer, network or digital platform, non-school use of technology, unauthorized adding or altering of hardware/software on a workstation or server (damage of property) or other violations of 503.7AR, Acceptable Use of Information Technology – Students (grades k-5)	★	★	★	★
Unauthorized access or activity in a secured area of a computer, network or digital platform (grades 6-12)	3-day suspension	5-day suspension	expulsion	
Non-school use of technology (grades 6-12)	★	★	1-day suspension	3-day suspension
Unauthorized adding or altering of hardware/software on a workstation or server (damage of property) (grades 6-12)	3-day suspension and restitution	5-day suspension and restitution	expulsion and restitution	
Unauthorized use or possession of a cell phone or other electronic device during the instructional day when such use is prohibited by District Policy 503, Student Rights and Responsibilities. (grades k-12)	★ - may also include loss of cell phone privileges at school	★- may also include loss of cell phone privileges at school	★- may also include loss of cell phone privileges at school	★- may also include loss of cell phone privileges at school
Other violations of 503.7AR, Acceptable Use of Information Technology – Students (grades 6-12)	★	★	1-day suspension	3-day suspension
15. **Alarm, False** – Intentionally giving a false report to 911 or a false alarm of a fire or other emergency, including through the use of electronic communication, or interfering with any alarm or alarm sensor.				
(grades k-5) (including dialing 911 and hanging up)	★	★	★	★ grades k-3; 1-day suspension grades 4-5
(grades 6-12)	5-day suspension	expulsion		
Dialing 911 and hanging up (grades 6-12)	★	1-day suspension	3-day suspension	5-day suspension
PHYSICAL BEHAVIORS	**1st Occurrence**	**2nd Occurrence**	**3rd Occurrence**	**4th Occurrence**
16.**Physical Contact – Student –** Unwanted and/or disruptive physical contact with another student that does not rise to fighting or assault.				

(grades k-5)	★	★	★	★
(grades 6-12)	★	★	1-day suspension	1-day suspension
17. **Bodily Harm, Inflicting** – Committing a reckless or negligent act that inflicts bodily harm upon another person.				
(grades k-5)	★	★	★	★
(grades 6-12)	1-day suspension	3-day suspension	5-day suspension	expulsion
18. **Fight-Promotion: Promoting/Instigating a Fight –** Contributing to or promoting a fight verbally or through behavior, including through the use of electronic communication. Students who violate this provision through an electronic device may be prohibited from possessing their device in school for up to 45 days in addition to the disciplinary responses listed below.				
(grades k-5)	★	★	★	★
(grades 6-12)	1-day suspension	3-day suspension	4-day suspension and •VSB	4-day suspension and •VSB
19. **Fighting** – Adversarial physical contact (differentiated from poking, pushing, or shoving) in which both of the parties contributed to the situation by verbally instigating a fight and/or physical action.				
(grades k-5)	★	★	★	★ and •VSB
(grades 6-8)	1-day suspension	3-day suspension	4-day suspension and •VSB	5-day suspension and •VSB
(grades 9-12)	2-day suspension	3-day suspension and •VSB	5-day suspension and •VSB	expulsion and •VSB
Refusing to obey an order to cease striking, hitting, or attacking another student with the intent to cause physical harm. (grades 6-12)	10 day suspension and •VSB	expulsion and •VSB		
PHYSICAL BEHAVIORS (continued)	**1st Occurrence**	**2nd Occurrence**	**3rd Occurrence**	**4th Occurrence**

20. **Physical Contact – Staff** – Making unwanted physical contact with a staff person while refusing to follow the direction of an adult in authority.				
(grades k-5)	★	★	★	★
(grades 6-12)	5-day suspension and •VSB	10-day suspension and •VSB	expulsion and •VSB	
21. **Assaultive Behavior: Physical** – Acting with intent to cause fear in another person of immediate bodily harm or death, or intentionally inflicting or attempting to inflict bodily harm upon another person, including where bodily harm is inflicted upon an individual who is not the intended target. **Differentiated from fighting (#19) due to either the lack of mutuality in an assault or the degree of physical harm caused.*				
Upon a student (grades k-5)	★	★	★ grades k-3; 1-day suspension and •VSB grades 4-5	★ grades k-3; 3-day suspension and •VSB grades 4-5
Upon a staff member, including agents, volunteers and School Resource Officers (grades k-5)	★ and •VSB	★ and •VSB	★ grades k-3; 3-day suspension and •VSB grades 4-5	★ grades k-3; 5-day suspension and •VSB grades 4-5
Upon a student (grades 6-12)	5-10 day suspension and •VSB	expulsion and •VSB		
Upon a staff member, including agents, volunteers and School Resource Officers (grades 6-12)	expulsion and •VSB			
Refusing to obey an order to cease striking, hitting, or attacking another student with the intent to cause physical harm. (grades 6-12)	10-day suspension and •VSB	expulsion and •VSB		
22. **Assaultive Behavior: Aggravated** – Engaging in physical aggression upon another person with a weapon or a device used as a weapon, or physical aggression upon another person that inflicts "substantial bodily harm" as that term is defined in Minnesota's criminal code.				
(grades k-3)	★ and •VSB	★ and •VSB	★ and •VSB	★ and •VSB
(grades 4-5)	3-day suspension and •VSB	3-day suspension and •VSB	3-day suspension and •VSB	3-day suspension and •VSB
(grades 6-12)	Expulsion and •VSB			

•VSB – violent student behavior see page 27
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PROPERTY RELATED BEHAVIORS	1st Occurrence	2nd Occurrence	3rd Occurrence	4th Occurrence
23. **Propping, Rigging, Disabling or Misusing a Secure Door** Any action which causes a door to be unsecured in order to facilitate subsequent re-entry or unauthorized use of an emergency exit.				
(grades k-8)	★	★	★	★
(grades 9-12)	★	1-day suspension	3-day suspension	3-day suspension
24. **Fire Extinguisher, Unauthorized Use** – Unauthorized handling of a fire extinguisher or fire alarm sensors.				
(grades k-5)	★	★	★	★
(grades 6-12)	5-day suspension	expulsion		
25. **Trespassing** – Being present in any district facility or portion of a district facility when it is closed to the public or when the student does not have the authorization to be there, or unauthorized presence in a district vehicle. In addition to the disciplinary response, the student may also be subject to a no trespass notice.				
(grades k-5)	★	★	★	★
(grades 6-8)	★	1-day suspension	3-day suspension	5-day suspension
(grades 9-12)	3-day suspension	5-day suspension	expulsion	
26. **Theft, or Knowingly Receiving or Possessing Stolen Property** – Unauthorized taking of the property of another person or receiving or possessing such property, including taking financial information without permission. (For more information about theft related to the use of information technology, refer to 503.7AR, Acceptable Use of Information Technology - Students.)				
(grades k-5)	★ and restitution	★ and restitution	★ and restitution	★ and restitution
(grades 6-12) Theft, or Knowingly Receiving or Possessing Stolen Property – with a value $50 or less	1-day suspension and restitution	3-day suspension and restitution	5-day suspension and restitution	expulsion and restitution
(grades 6-12)Theft, or Knowingly Receiving or Possessing Stolen Property – with a value over $50	3-day suspension and restitution	5-day suspension and restitution	expulsion and restitution	
(grades 6-12)Theft or Knowingly Receiving or Possessing Stolen Property – with a value over $500	5-day suspension and restitution	expulsion and restitution		
(grades 6-12)Theft or Knowingly Receiving or Possessing Stolen Property – with a value over $1,000	expulsion and restitution			

•VSB – violent student behavior see page 27
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PROPERTY RELATED BEHAVIORS (continued)	**1st Occurrence**	**2nd Occurrence**	**3rd Occurrence**	**4th Occurrence**
27. **Robbery or Extortion –** Obtaining property from another person where his or her consent was induced by use of force, threat of force or under false pretenses, including through the use of electronic communication.				
(grades k-5)	★	★	★	★
(grades 6-8)	3-day suspension and restitution	5-day suspension, restitution and •VSB	expulsion, restitution and •VSB	
(grades 9-12)	expulsion, restitution and •VSB			
28. **Damage of or Tampering with Property (Vandalism)** – Intentionally damaging or tampering with property that belongs to the school, district, other students, employees or others. *(Note: Damaging or tampering with safety and security equipment [e.g., fire extinguishers, Automated External Defibrillators {AEDs}, surveillance cameras/equipment, fire alarm sensors, sprinkler systems] will automatically result in disciplinary responses beginning at the 2nd occurrence level.)*				
(grades k-5)	★ and restitution	★ and restitution	★ and restitution	★ and restitution
(grades 6-8)	★ 1-day suspension and restitution	3-day suspension and restitution	5-day suspension, restitution and •VSB	expulsion, restitution and •VSB
(grades 9-12)	3-day suspension and restitution	5-day suspension, restitution and •VSB	expulsion, restitution and •VSB	
Damage of Property (Vandalism) – Greater than $500 damage (grades 9-12)	5-day suspension and restitution	expulsion, restitution and •VSB		
Damage of Property (Vandalism) - Greater than $1,000 damage (grades 9-12)	10-day suspension and restitution	expulsion, restitution and •VSB		
29. **Burglary** – Entering a building or a specific area of a building without consent and with intent to commit a crime, or entering a building without consent and committing a crime.				
(grades k-5)	★	★ grades k-3; 3 day suspension and restitution grades 4-5	★ grades k-3; 3 day suspension and restitution grades 4-5	★ grades k-3; 3 day suspension and restitution grades 4-5
(grades 6-12)	expulsion and restitution			

•VSB – violent student behavior see page 27

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PROPERTY RELATED BEHAVIORS (continued)	1st Occurrence	2nd Occurrence	3rd Occurrence	4th Occurrence
30. **Arson** – Intentional destruction or damage to school or district buildings or property by means of fire.				
(grades k-3)	★	★	★	★
(grades 4-12)	expulsion, restitution and VSB			

Continuum of Response continued on next page…

•VSB – violent student behavior see page 27
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SEXUAL, EXPLICIT OR LEWD BEHAVIORS	1st Occurrence	2nd Occurrence	3rd Occurrence	4th Occurrence
31. **Pornography Possessing** – Creating or accessing sexually explicit material, including through the use of electronic communications or materials.				
(grades k-5)	★	★	★	★
(grades 6-8)	★	1-day suspension	3-day suspension	5-day suspension
(grades 9-12)	★	3-day suspension	5-day suspension	5-day suspension
32. **Pornography Sharing** – Sharing pornography including through the use of electronic communications or materials, such as sexting.				
(grades k-5)	★	★	★	★
(grades 6-8)	1-day suspension	3-day suspension	5-day suspension	5-day suspension
(grades 9-12)	3-day suspension	5-day suspension	5-day suspension	5-day suspension
33. **Lewd Behavior** – Sexual conduct that is considered indecent or offensive or other indecent behavior, including public urination. Lewd behavior that occurs on a school bus will also result in a 5-day bus suspension for a first occurrence and an expulsion from the bus for a second occurrence for students in grades 9-12.				
(grades k-5)	★	★	★	★
(grades 6-8)	★	1-day suspension	5-day suspension	expulsion
(grades 9-12)	1-day suspension	3-day suspension	5-day suspension	expulsion

•VSB – violent student behavior see page 27

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SEXUAL, EXPLICIT OR LEWD BEHAVIORS (continued)	**1st Occurrence**	**2nd Occurrence**	**3rd Occurrence**	**4th Occurrence**
34. **Sexual Violence** – A physical act of non-consensual, intentional touching of another person's intimate parts under their clothing OR the intentional touching of another person's intimate parts under their clothing where the consent of the victim is not a defense under Minnesota's criminal code (For more information, refer to 503.4AR, Harassment, Discrimination, Violence or Hazing by a Student and 503.5AR, Title IX Sex Nondiscrimination Regulation, Grievance Regulation and Process.)				
(grades k-5)	★ grades k-3; 1-day suspension and •VSB grades 4-5	★ grades k-3; 3-day suspension and •VSB grades 4-5	★ grades k-3; 5-day suspension and •VSB grades 4-5	★ grades k-3; 10-day suspension and •VSB grades 4-5
(grades 6-8)	5-day suspension and •VSB	expulsion and •VSB		
(grades 9-12)	expulsion and •VSB			
Touching over the clothing as otherwise described above (grades k-5)	★	★	★	★
Touching over the clothing as otherwise described above (grades 6-8)	2-day suspension	5-day suspension	10-day suspension	expulsion
Touching over the clothing as otherwise described above (grades 9-12)	5-day suspension	10-day suspension	expulsion	

Continuum of Response continued on next page…

•VSB – violent student behavior see page 27
★ - see page 25

TOBACCO, ALCOHOL OR CHEMICALS	1st Occurrence	2nd Occurrence	3rd Occurrence	4th Occurrence
35. **Tobacco and E-Cigarettes, Possessing** – Possessing, or using tobacco or e-cigarettes (including, liquid or electronic cigarettes, vape pens and other devices, e-cigars or electronic hookah pens) in district buildings, on district grounds, in district vehicles or at district events in violation of 406.5AR, Tobacco-Free and Electronic Delivery Device-Free Environment. Use in a classroom or on a school bus will automatically result in disciplinary responses beginning at the 2nd occurrence level. K-5 students will receive a bus expulsion for a 4th use occurrence on a bus and 6-12 students will receive a bus expulsion for a 3rd use occurrence on a bus. Possession of tobacco for purposes of a traditional American Indian spiritual or cultural ceremony is permitted and not subject to this provision.				
(grades k-5)	★	★	★	★
(grades 6-12)	★	1-day suspension	2-day suspension	3-day suspension
36.**Tobacco and E-Cigarettes, Intent to Sell, Give or Share –** Selling, giving or sharing tobacco or e-cigarettes (including liquid or electronic cigarettes, vape pens, e-cigars or electronic hookah pens) in district buildings, on district grounds, in district vehicles or at district events in violation of 406.5AR, Tobacco-Free and Electronic Delivery Device-Free Environment.				
(grades k-5)	★	★	★	★
(grades 6-12)	3-day suspension	5-day suspension	10-day suspension	expulsion
37. **Alcohol, Possession or Use** – Possessing, influenced by the use of, sharing alcohol or using alcohol.				
(grades k-5)	★	★	★	★
(grades 6-12) (possessing, under the influence or using)	2-day suspension with recommendation for a chemical assessment	4-day suspension with recommendation for a chemical assessment	6-day suspension with recommendation for a chemical assessment	8-day suspension with recommendation for a chemical assessment
(grades 6-12) (sharing)	2-day suspension with recommendation for a chemical assessment	4-day suspension with recommendation for a chemical assessment	8-day suspension with recommendation for a chemical assessment	10-day suspension with recommendation for a chemical assessment

•VSB – violent student behavior see page 27
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TOBACCO, ALCOHOL OR CHEMICALS (continued)	1st Occurrence	2nd Occurrence	3rd Occurrence	4th Occurrence
38. **Alcohol*, Intent to Sell–** Selling or intending to sell alcohol, including through the use of electronic communication, where selling is prohibited by Minnesota or federal law. * For the purposes of this handbook, alcohol means any alcoholic substance—in whatever form (e.g., liquid, powder)—that has an intoxicating effect on the central nervous system and includes any alcoholic substance which may not be legally possessed or consumed by persons under the age of 21.				
(grades k-5)	★	★	★	★
(grades 6-12)	3-day suspension and recommendation for a chemical assessment	5-day suspension and recommendation for a chemical assessment	10-day suspension and recommendation for a chemical assessment	Expulsion and recommendation for a chemical assessment
39. **Chemicals: Possession, Under the Influence, Attempted Possession, Sharing or Use –** Possessing, being influenced by the use of, sharing or attempting to possess or use any chemical or drug paraphernalia, including through electronic communication. *(See definition of "chemicals and drug paraphernalia" on page 25)*				
(grades k-5)	★	★	★	★
(grades 6-12) – Possession, under the influence, attempted possession or use of chemicals other than those felony level chemicals listed below will result in the following disciplinary responses.	2-day suspension with recommendation for a chemical assessment	4-day suspension with recommendation for a chemical assessment	6-day suspension with recommendation for a chemical assessment	10-day suspension with recommendation for a chemical assessment
(grades 6-12) – Sharing of chemicals other than those felony level chemicals listed below will result in the following disciplinary responses.	4-day suspension with recommendation for a chemical assessment	6-day suspension with recommendation for a chemical assessment	10-day suspension with recommendation for a chemical assessment	expulsion with recommendation for a chemical assessment
(grades 6-12) – Possession, under the influence, attempted possession or use of certain felony-level chemicals, specifically cocaine, ecstasy (MDMA), heroin, opioids, nonmedical methamphetamine (meth) and psilocybin (magic mushroom)	10-day suspension with recommendation for a chemical assessment	expulsion		
(grades 6-12) – Sharing of certain felony-level drugs, specifically cocaine, ecstasy (MDMA), heroin, opioids, nonmedical methamphetamine (meth) and psilocybin (magic mushroom), will result in expulsion.	expulsion			

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TOBACCO, ALCOHOL OR CHEMICALS (continued)	**1st Occurrence**	**2nd Occurrence**	**3rd Occurrence**	**4th Occurrence**
40. **Chemicals: Intent to Sell–** Selling chemicals or drug paraphernalia, or intending or offering to sell chemicals or drug paraphernalia, including through electronic communication. *(See definition of "chemicals and drug paraphernalia" on page 25)*				
(grades k-5)	★	★	★	★
(grades 6-8)	10-day suspension with recommendation for a chemical assessment	expulsion		
(grades 9-12)	expulsion			

Continuum of Response continued on next page…

WEAPONS OR PROHIBITED MATERIALS	1st Occurrence	2nd Occurrence	3rd Occurrence	4th Occurrence
41. **Incendiary Devices** – Unauthorized possession or igniting of matches, lighters and other devices that produce flames.				
(grades k-5)	★	★	★	★
(grades 6-12)	1-day suspension	3-day suspension	5-day suspension	expulsion
42. **Fireworks or Combustibles, Possession** – Possessing or offering for sale any substance, combination of substances or articles prepared to produce a visible or audible effect by combustion, explosion, deflagration or detonation.				
(grades k-5)	★	1-day suspension **or** parent shadow	3-day suspension	5-day suspension
(grades 6-12)	3-day suspension	5-day suspension	expulsion	
43. **Fireworks or Combustibles, Use** – Using or igniting any substance, combination of substances or articles prepared to produce a visible or audible effect by combustion, explosion, deflagration or detonation.				
(grades k-5)	★	★	★	★
(grades 6-8)	3-day suspension	5-day suspension	expulsion	
(grades 9-12)	5-day suspension	expulsion		
44. **Mace, Pepper Gas or Taser Possession** – Possession of mace, pepper gas, tasers or similar substances designed to cause pain or injury.				
(grades k-5)	★	★	★	★ and •VSB
(grades 6-8) – mere possession	★	1-day suspension	3-day suspension	5-day suspension
(grades 9-12) – mere possession	★	3-day suspension	5-day suspension	5-day suspension
(grades 6-8) - Possession with evidence of intended use or display at school for harmful or threatening purposes.	3-day suspension	5-day suspension and •VSB	expulsion and •VSB	
(grades 9-12) - Possession with evidence of intended use or display at school for harmful or threatening purposes.	5-day suspension and •VSB	expulsion and •VSB		

•VSB – violent student behavior see page 27

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WEAPONS OR PROHIBITED MATERIALS (continued)	**1st Occurrence**	**2nd Occurrence**	**3rd Occurrence**	**4th Occurrence**
45.**Ammunition Possession** – Possession of bullets, other projectiles designed to be used in a weapon or other material designed to cause pain or injury.				
(grades k-5)	★	★	★ grades k-3; 1-day suspension Grades 4-5	★ grades k-3; 1-day suspension Grades 4-5
(grades 6-8)	1-day suspension	3-day suspension and •VSB	expulsion and •VSB	
(grades 9-12)	3-day suspension and •VSB	5-day suspension and •VSB	expulsion and •VSB	
46. **Weapon or Look-alike Weapon, Possession** – Possessing any firearm, whether loaded or unloaded, or any device intended to look like a firearm; any knife; any device or instrument designed as a weapon and capable of producing severe bodily harm, or intended to look like a device or instrument capable of producing severe bodily harm; or any other device, instrument, substance or explosive which, in the manner in which it is used or intended to be used, is calculated or likely to produce severe bodily harm or looks like it is calculated or likely to produce severe bodily harm.				
Look-alike weapon possession (grades k-5)	★	★	★	★ and •VSB
Weapon, possession (grades k-5) *(NOTE: State law requires expulsion if the weapon is a firearm.*)	★ to expulsion and •VSB			
Weapon or look-alike weapon, possession (grades 6-12) **mere possession of a knife, without evidence of intended use or display ~~at school~~ for harmful or threatening purposes is subject to the consequences below.*	expulsion and •VSB			
Mere possession of a knife without evidence of intended use or display ~~at school~~ for harmful or threatening purposes (grades 6-12)	5-day suspension and •VSB	10-day suspension and •VSB	expulsion and •VSB	

•VSB – violent student behavior see page 27

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Student Transportation: Behavior Expectations

Riding a school bus is a privilege, not a right. The bus driver is responsible for maintaining appropriate student behavior on the bus and is authorized to assign students to specific seats. To help ensure the safety of students, transportation employees and other motorists, students are expected to abide by all student behavior rules outlined in school district regulations, and reviewed above in this handbook, and by the additional transportation safety rules reviewed below in the following chart. The driver will report students who violate the rules to the student's school principal or the Transportation Department student conduct specialist. Serious behavior described in the above list of behaviors, if it occurs on a school bus, may result in a denial of transportation privileges in addition to the school responses identified above. If a student's transportation privileges are denied because of the student's behavior, the student's parent(s) or guardian(s) will be responsible for transporting the student to and from school. Any student who is issued a citation trespassing them from a school property will lose their bus riding privileges to/from that property. Student behavior policies may be adjusted – as required by federal and state laws and regulations – for students who have individual education plans [IEPs].

Video cameras are used on some school buses, and students' conversations and actions may be recorded on video/audio. The use of video cameras is intended to decrease student behavior and allow safe bus operation for students, drivers and other motorists.

While riding in a district vehicle, in accordance with state law, students shall not transport gasoline, animals or any other dangerous or objectionable objects, except for animals specifically trained to assist people who are blind or have other disabilities. Students are allowed to bring other items on the bus that can be held on the student's lap or at his/her seat in a safe manner as long as it does not displace another student. Items such as skateboards, roller blades, ice skates, bats, etc. are allowed on the bus when stored in an appropriate bag/container so as to prevent injury to bus passengers. Items that are longer than 39 inches (the height of the bus seat back) are prohibited without approval from the Transportation Department.

To ensure on-time arrival at schools, students are expected to be present at the bus stop five minutes prior to the scheduled pick-up time. Once students board the bus they must remain on the bus until they have reached their school or designated stop.

BEHAVIORS IN DISTRICT VEHICLES	**1st Occurrence**	**2nd Occurrence**	**3rd Occurrence**	**4th Occurrence**
47. **Eating/Drinking on the Bus –** Due to the dangers of choking and of allergic reactions to food, eating and drinking are not allowed on the bus.				
(grades k-5)	★	★	1-day bus suspension	3-day bus suspension
(grades 6-12)	★	1-day bus suspension	3-day bus suspension	5-day bus suspension
48. **Improper Boarding or Departing** – Getting on or off the bus in a manner which could cause injury to self or others or getting on or off the bus at the wrong bus stop.				
(grades k-5)	★	★	1-day bus suspension	3-day bus suspension
(grades 6-12)	★	1-day bus suspension	3-day bus suspension	5-day bus suspension

★ - see page 25

BEHAVIORS IN DISTRICT VEHICLES (continued)	1st Occurrence	2nd Occurrence	3rd Occurrence	4th Occurrence
49. **Not Remaining Seated** when the bus is in motion (as required by Minnesota Statute 169.447), including not keeping hands, arms, legs and head inside the bus.				
(grades k-5)	★	★	1-day bus suspension	3-day bus suspension
(grades 6-12)	★	★	1-day bus suspension	3-day bus suspension
50. **Poking, Pushing, Shoving, or Play-Fighting**				
(grades k-3)	★	★	★	1-day bus suspension
(grades 4-5)	★	★	1-day bus suspension	3-day bus suspension
(grades 6-12)	★	1-day bus suspension	3-day bus suspension	5-day bus suspension
51. **Tampering With or Damage of Emergency or Safety Equipment** – Unauthorized handling of emergency or safety equipment on the bus, including first aid kits, fire extinguishers, cameras, two-way radios and emergency doors, windows or hatches, or crossing/patrol flags.				
(grades k-5)	★ and restitution	1-day bus suspension and restitution	3-day bus suspension and restitution	5-day bus suspension and restitution
(grades 6-8)	1-day bus suspension and restitution	3-day bus suspension and restitution	5-day bus suspension and restitution	expulsion from bus and restitution
(grades 9-12)	3-day bus suspension and restitution	5-day bus suspension and restitution	expulsion from bus and restitution	
52. **Throwing, Shooting or Spraying of Objects or Propellants** – Throwing or shooting any objects inside a bus, from outside to inside or from inside to outside a bus, including any spraying of propellants such as cologne, paint, etc. while on the bus. Throwing, shooting or spraying of objects or propellants directly at the bus driver will automatically result in disciplinary responses beginning at the second occurrence level.				
(grades k-5)	★ and restitution	1-day bus suspension and restitution	3-day bus suspension and restitution	5-day bus suspension and restitution
(grades 6-12)	★ and restitution	3-day bus suspension and restitution	5-day bus suspension and restitution	expulsion from bus and restitution
53. **Physical Contact With the Driver** Making physical contact with the driver while the driver is operating the bus through physical touch or with an object.				
(grades k-5)	1-day bus suspension and restitution	3-day bus suspension and restitution	5-day bus suspension and restitution	Expulsion from bus and restitution

★ - see page 25

(grades 6-12)	3-day bus suspension and restitution	5-day bus suspension and restitution	expulsion from bus and restitution	
54. **Use of Nuisance and/or Recording Devices on a School Bus** Using nuisance devices including, but not limited to, laser pointers, cellular phones, cameras or electronic devices on a school bus in a way that becomes a distraction to the bus driver and/or disrupts the safe transportation of students and/or endangers students or employees. *Consequences start at the 2nd occurrence when the student is asked by bus driver/chaperone to cease the activity and student refuses.				
(grades k-5)	★	★	1-day bus suspension	3-day bus suspension
(grades 6-12)	1-day bus suspension	3-day bus suspension	5-day bus suspension	10-day bus suspension

★ - see page 25

Minnesota Statute 121A.59 states: "Transportation by school bus is a privilege, not a right, for an eligible student. A student's eligibility to ride a school bus may be revoked for a violation of school bus safety or conduct policies, or for violation of any other law governing student conduct on a school bus, pursuant to a written school district discipline policy. Revocation of a student's bus riding privilege is not an exclusion, expulsion, or suspension under the Pupil Fair Dismissal Act. Revocation procedures for a student who is an individual with a disability under the Individuals with Disabilities Education Act, United States Code, title 20, section 1400 et seq., section 504 of the Rehabilitation Act of 1973, United States Code, title 29, section 794, and the Americans with Disabilities Act, Public Law Number 101-336, are governed by these provisions."

Students Receiving Special Education: Responses to Behavior

In general, all students are expected to comply with district policies, regulations and rules on student behavior. However, for students receiving special education the policies, regulations and rules may be adjusted as required by federal and state laws and regulations, and by the student's individual education plan (IEP). Whenever possible, the staff will develop positive interventions to manage the behavior of special education students rather than administer a punishment.

In-School Suspension (ISS)

A student receiving special education may receive ISS to continue to benefit from instruction.

Out-of-School Suspension (OSS)

A student receiving special education services shall be provided alternative educational services to the extent a suspension exceeds five consecutive school days. A special education student may not receive out-of-school suspension for more than 10 school days except as permitted by applicable law described below.

When a student receiving special education services has been suspended for six–ten consecutive school days or more than ten cumulative school days in the same school year, and that suspension does not involve a recommendation for expulsion or exclusion or other change of placement under federal law, relevant members of the student's individualized education program team, including at least one of the student's teachers, shall meet and determine the extent to which the student needs service in order to continue to participate in the general education curriculum, although in another setting, and to progress toward meeting the goals in the student's individualized education program. That meeting must occur as soon as possible, but no more than ten days after the sixth consecutive day of suspension or the eleventh cumulative day of suspension.

A manifestation determination must be conducted for a suspension that is expected to be for more than 10 consecutive school days. A manifestation determination must also be conducted for all disciplinary removals, once a student has accumulated more than 10 days of suspension in a school year when the current removal is one –in a series of removals constituting a change of placement. When a manifestation is conducted, a written notice of the IEP team meeting and a Notice of Suspension must be sent to student's parent or guardian. The IEP team will meet and document whether behavior is a manifestation of the student's disability. If the IEP team determines that the incident is a manifestation of the student's disability, an out-of-school suspension may still take place with the agreement of the student's parent(s) or guardian(s), or as otherwise permitted by law. The IEP team must conduct a functional behavioral assessment and develop a behavioral intervention plan or, as applicable, review and modify an existing plan. If the student's conduct was determined to be a direct result of a failure to implement the IEP, the team must take immediate steps to remedy the failure. If the IEP team determines that the incident is not a manifestation of thestudent's disability, action will be taken under the discipline policy, however the IEP team must determine the extent to which services are needed to enable the student to continue to participate in the general education curriculum and progress toward meeting IEP goals. A functional behavioral assessment may be conducted if determined appropriate by the IEP team.

If at any time the team determines that the student cannot follow district policies and regulations on student behavior due to his or her disability and that a regulated procedure is necessary, an assessment will be conducted which may lead to writing a Behavior Intervention Plan into an IEP.

Expulsion/Exclusion

Before proceeding with an expulsion or exclusion, the district must conduct a manifestation determination review as described above. If the IEP team determines that the incident is a manifestation of the student's disability, expulsion or exclusion may not take place. However, the district may use due process procedures to propose a change in the student's IEP and placement. Moreover, even if it is determined that the incident was a manifestation of the student's disability, the district may impose a placement to an interim alternative educational setting for up to 45 school days in the circumstances described in the following section.

If the IEP team determines that the incident is not a manifestation of the student'sdisability, the school may proceed with appropriate procedures to expel or exclude the student in accordance with the law and district policy. The IEP team must determine the services to be provided during the period of expulsion. A functional behavioral assessment may be conducted if determined appropriate by the IEP team.

Exceptions

In accordance with the federal Individuals with Disabilities Education Act (IDEA), a student with an IEP may be placed in an appropriate interim alternative educational setting for 45 school days if the student engages in the following conduct on school premises or at a school function:

- Carries or possesses a dangerous weapon (as defined in federal law) to or at school, on school premises or to or at a school function;
- Knowingly possesses or uses illegal drugs or sells or solicits the sales of a con–trolled substance while at school, on school premises or at a school function;or
- Inflicts serious bodily injury (as defined in federal law) upon another person while at school, on school premises or at a school function.

School administration has the power to require the 45-day placement; however, the student's IEP team must determine the appropriate interim alternative educational setting subject to the parent/guardian's right to appeal pursuant federal law. If the conduct does not meet the criteria above, the district may request a local due process hearing to seek an order to change the student's current educational placement for up to 45 school days if the district believes that maintaining the student in the current educational placement is substantially likely to result in injury to the student or to others, and/or the district may propose a change in placement for the student, subject to the parent(s)' or guardian(s)' right to due process procedures.

Involvement of Law Enforcement Officers and Crisis Teams

Law enforcement officers may not be used to perform educational interventions, including regulated procedures, either on an emergency basis or in accordance with an IEP. Law enforcement officers shall not be involved in an educational decision to remove a student from school as a disciplinary response.

School staff members may report a crime suspected to have been committed by a child with a disability to law enforcement and law enforcement will be allowed to exercise its responsibilities to respond to reports of criminal conduct, including the removal of a student from school grounds in appropriate circumstances. School staff members shall neither request nor interfere with a law enforcement decision to remove a student from school for law enforcement purposes; however, reasonable efforts will be made to inform a student's parent or guardian of the involvement of law enforcement. If a student with an IEP is restrained or removed from a classroom, school building, or school grounds by a law enforcement officer at the request of a school staff person during the school day twice in a 30-day period, the student's IEP team must meet to determine if the IEP is adequate or if additional evaluation is needed.

Resolving Concerns

Students who are concerned about a specific disciplinary action or student conduct violation may consult with their parent(s) or guardian(s), teachers and/or student support services staff (counselors, psychologists, etc.) to informally resolve the concern.

Students, parents/guardians, and school staff members may also file a complaint and seek corrective action when the requirements of Minnesota Statutes 121A.40-121A.61, including the implementation of the district's behavior and discipline policies and regulations, are not being implemented appropriately or are being discriminately applied. To file a complaint, a complainant must put their specific concerns in writing to either the:

- director of elementary education (for complaints involving elementary or early learning students); or
- the applicable secondary school principal or coordinator (for complaints involving secondary school students).

If the applicable secondary school principal or coordinator is the individual who is alleged to have engaged in the violation, the complaint may be filed with the director of secondary education.

Written complaints must be mailed, emailed or personally delivered to the appropriate director, principal or coordinator. The complaint must be postmarked, emailed or delivered within five school days of the disciplinary action that is the subject of the complaint.

The director, principal or coordinator receiving a timely complaint will commence an investigation within three school days of receipt of the complaint. The director, principal or coordinator may delegate the investigation to another administrator or a third party with knowledge of the laws pertaining to student discipline. The investigation will include an opportunity for involved parties to submit additional information related to the complaint. Upon completion of the investigation the investigator will provide a written determination to the complainant that addresses each allegation and contains findings and conclusions. The

written determination will be limited as required by state and federal law to protect the privacy rights of individuals involved in the complaint. If the investigation finds that the requirements of Minnesota Statutes, sections 121A.40 -121A.61, including any of the district's behavior and discipline policies and regulations, were not implemented appropriately, the investigator will require a corrective action plan which may include corrections to a student's record and/or the provision of staff training, coaching, or other accountability practices to ensure future compliance. The individual conducting the investigation is responsible for ensuring the district maintains the written determination and related complaint records and for regulating access to any such records.

Complainants who wish to file a formal appeal of an expulsion or exclusion decision should follow the requirements of Minnesota Statute 121A.49 as described in District Regulation 503.3.2AR, Process for Removal from Class, Suspension, Exclusion and Expulsion of a Student.

District 196 prohibits reprisals or retaliation against any person who asserts, alleges, or reports a complaint under this paragraph. A person who engages in reprisal or retaliation will be subject to consequences consistent with applicable district policies, regulations, and collective bargaining agreements.

Search and Seizure

If the school administration has a reason to believe an illegal act or violation of school rules has been committed or is about to be committed, they are authorized to search the student and her or his personal property, including cell phones and vehicles, or any school district property used by the student, and seize any item the possession of which is specifically prohibited by law, district policies or school rules or which contains evidence of a violation of the law, district policies or school rules. Searches will be limited to circumstances in which there is reasonable suspicion that thesearch will produce evidence of the suspected misconduct. The scope and/or intrusiveness of the search must be reasonably related to the objectives of the search. Whenever feasible, the student will be present when her or his property or school property which she or he uses, is being searched. All items seized will be given to the proper authorities or returned to the true owner.

A general search of school properties, devices and technologies including, but not limited to, lockers, iPads, computers, computer networks, school digital platforms or desks, may occur at any time, and items belonging to the school may be seized. (See below for more information regarding school lockers.) School administration will not monitor or access a student's school-issued device except as permitted by Minnesota Statute 13.32, subd. 14.

In order to maintain a safe and healthy educational environment, planned and generalized schoolwide canine detection procedure (commonly referred to as canine sniff) of student lockers, desks, vehicles when parked on school property, and school facilities and grounds may be conducted periodically in District 196. In addition, canine detection may also be utilized when an administrator has a specific suspicion that contraband is present on school property. The contraband the canine may detect includes drugs, bomb devices and firearms. If a dog alerts to an item in a locker or a vehicle, it may be searched by school officials.

School Lockers – School lockers are the property of the district. At no timedoes the district relinquish its exclusive control of lockers provided for the convenience of students. Inspection of the interior of lockers may be conducted by school authorities for any reason at any time, without notice, without student consent and without a search warrant. The personal possessions of students within a school locker may be searched only when school authorities have a reasonable suspicion that the search will uncover evidence of a violation of law or school rules. As soon as practicable after the search of a student's personal possessions, school authorities must provide notice of the search to students whose lockers were searched unless disclosure would impede an ongoing investigation by police or school officials.

Process for Student Dismissal: Removal from Class, Suspension, Exclusion and Expulsion

Grounds for Suspension, Exclusion or Expulsion

Pursuant to Minnesota Statute 121A.45, a student may be suspended, excluded or expelled on any of the following grounds:

- Willful violation of any district policy or regulation, or school or classroom rule. Such regulations must be clear and definite to provide notice to students that they must conform their conduct to those requirements.
- Willful conduct that significantly disrupts the right of others to an education, or the ability of school personnel to perform their duties or school-sponsored cocurricular activities.
- Willful conduct that endangers district employees, the student or other students, surrounding persons or school property.

Removal from Class/In-School Suspension (ISS)

"Removal from class" and "removal" are defined as any actions taken by a teacher, principal or other district employee to prohibit a student from attending a class or activity period for a period of time not to exceed five days.

"In-school suspension" (ISS) is defined as any action taken by a teacher, principal or other district employee to prohibit a student from attending more than one class and/or activity period for a period of time not to exceed five days.

"Class period" or "activity period" is defined as a block of time devoted to one subject area or activity. A student may be removed from a class or activity period, or receive ISS after the teacher consults with and receives approval from the principal or his or her designee.

- The decision for removal or ISS will be made by the principal or his or her designee. The student will be notified verbally. The parent(s) or guardian(s) will be notified by telephone or first class U.S. mail.
- The student will be removed from class or receive ISS without an informal administrative conference if he or she exhibits willful conduct which materially and substantially disrupts the right of others to an education or willful conduct which endangers district employees, the student or other students or school property.
- The school retains custody of the student during the removal from class or ISS. The principal or his or her designee is responsible for the student who has been removed from class or suspended.
- Students will return to class upon completion of the removal or suspension period.
- After a student has been removed from class more than 10 times in one school year, the school shall notify and meet with the student's parent or guardian to discuss the problem that is causing the student to be removed from class.

Suspension from School/Out-of-School Suspension (OSS)

The administration may suspend a student from school when necessary.

Suspension from School for One Day or Less – When a student is suspended from school for one day or less, the student and his or her parent or guardian shall be notified about his or her suspension at or before the suspension is to take effect except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property.

Suspension from School for More than One Day – "Suspension" means an action taken by the school administration, under rules promulgated by the School Board, prohibiting a student from attending school for a period of no more than 10 school days. (This definition does not apply to dismissal from school for one school day or less.) Before OSS begins, the school administration shall attempt to provide nonexclusionary disciplinary policies and practices except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property. Nonexclusionary disciplinary policies and practices" means policies and practices that are alternatives to dismissing a student from school, including but not limited to evidence-based positive behavior interventions and supports, social and emotional services, school-linked mental health services, counseling services, social work services, academic screening for Title 1 services or reading interventions, and alternative education services. Nonexclusionary disciplinary policies and practices include but are not limited to the policies and practices under sections 120B.12; 121A.575, clauses (1) and (2); 121A.031, subdivision 4, paragraph (a), clause (1); 121A.61, subdivision 3, paragraph (r); and 122A.627, clause (3). When a student is suspended for more than one day, the student shall have an informal administrative conference before the suspension except where it appears that the student will create an immediate and substantial danger to self or to surrounding persons or property, in which case the conference shall take place as soon as practicable following the suspension. At or before the informal administrative conference, a school administrator shall notify the student of the grounds for the suspension and provide an explanation of the evidence the authorities have, and the student may present the student's version of the facts. The following documents shall be personally served upon the student at or before the time the suspension is to take effect, and upon the student's parent or guardian by U.S. mail within 48 hours of the conference:

- A written notice containing the grounds for suspension;
- A brief statement of the facts;
- A description of the testimony;
- A readmission plan;
- A copy of Minnesota Statutes 121A.40 to 121A.56, and
- Appropriate alternative educational services (when required by law). (Alternative educational services may include, but are not limited to: special tutoring, modified curriculum, modified instruction, other modifications or adaptations, instruction through electronic media, special education services as indicated by appropriate assessment, homebound instruction, supervised homework, or enrollment in another district or in an alternative learning center selected to allow the student to progress toward meeting graduation requirements, although in another setting.)

If a student's total days of removal from school exceeds 10 cumulative days in a school year, the district shall make reasonable attempts to convene a meeting with the student and the student's parent or guardian prior to removing the student from school, and with the permission of the parent or guardian arrange for a mental health screening for the student. (The district will not pay for the assessment unless it is part of an assessment for special education purposes.) The purpose of the meeting shall be to attempt to determine the student's need for assessment, other services, or whether the parent or guardian should have the student assessed to determine whether the student needs treatment for a mental health disorder.

The district shall make reasonable efforts to notify the parent(s) or guardian(s) of the suspension by telephone as soon as possible following suspension.
In the event a student is suspended without an informal administrative conference on the grounds that the student will create an immediate and substantial danger to self or to surrounding persons or property, the written notice shall be served upon the student and the student's parent(s) or guardian(s) by U.S. mail within 48 hours of the conference. Service by U.S. mail is complete upon mailing. A copy will be retained by the principal.

Alternative educational services must be provided to a student who is suspended for more than five consecutive days. Alternative educational services, if the student wishes to take advantage of them, must be adequate to allow the student to make progress toward meeting graduation standards and help prepare the student for readmission.

School administration must allow a suspended student the opportunity to complete all school work assigned during the period of the student's suspension and

to receive full credit for satisfactorily completing the assignments. The school principal or other person having administrative control of the school building or program is encouraged to designate a district or school employee as a liaison to work with the student's teachers to allow the suspended student to (1) receive timely course materials and other information, and (2) complete daily and weekly assignments and receive teachers' feedback.

Consecutive Suspensions – Suspension may not be consecutively imposed against the same student for the same course of conduct or incident of misconduct except in the following circumstances:

- When the student will create an immediate and substantial danger to self or to surrounding persons or property, or
- When the district is in the process of initiating an expulsion, in which case the administration may extend the suspension up to 15 days.
- A separate administrative conference is required for each period of suspension.

Notice of Right to be Reinstated – Whenever a student fails to return to school within 10 days of the termination of dismissal, the school administrator shall inform the student and his or her parent(s) or guardian(s) by U.S. mail of the student's right to attend and to be reinstated in the public school.

Exclusion and Expulsion

"Exclusion" means a School Board action to prevent enrollment or re-enrollment of a student for a period that shall not extend beyond the school year.
"Expulsion" means an action taken by the School Board to prohibit an enrolled student from further attendance for up to 12 months from the date the student is expelled.

The School Board is the only authority that may exclude or expel a student. No exclusion or expulsion may be imposed without a hearing, unless the right to a hearing is waived in writing by the student and parent(s) or guardian(s). A Waiver of Hearing will be used for this purpose. A Notice of Intended Action and Hearing will be handled by the superintendent in the following manner:

- Be served upon the student and his or her parent(s) or guardian(s) personally or by U.S. mail;
- Contain a complete statement of facts, a list of witnesses and a description of their testimony;
- State the date, time and place of the hearing;
- Be accompanied by a copy of Minnesota Statutes 121A.40-121A.56;
- Describe nonexclusionary discipline practices accorded the student in an attempt to avoid the expulsion proceedings, and
- Inform the student and parent(s) or guardian(s) of the right to:
    - Have a representative of the student's own choosing, including legal counsel, at the hearing. (The district must advise the student's parent(s) or guardian(s) that free or low-cost legal assistance may be available and that a legal assistance resource list is available from the Minnesota Department of Education and is posted on their website.);
    - Examine the student's records before the hearing;
    - Present evidence, and
    - Confront and cross-examine witnesses.

Hearing – The hearing shall be scheduled within 10 days of the service of the written notice unless an extension, not to exceed five days, is requested for good cause by the School Board, student, or parent(s) or guardian(s).

- The School Board may appoint a hearing officer for exclusion or expulsion of students.
- The superintendent shall designate the site of hearings. Clerical assistance and supplies expenses shall be borne by the district.
- The hearing shall be at a time and place reasonably convenient to the student and parent(s) or guardian(s).
- The hearing shall be closed unless the student, or parent(s) or guardian(s) request an open hearing.

- The student shall have a right to a representative of his or her own choosing, including legal counsel.
- The hearing shall take place before an independent hearing officer, a member of the School Board, a committee of the board or the full board, as determined by the School Board.
- The hearing shall be conducted in a fair and impartial manner.
- The School Board shall record the hearing proceedings at district expense, and a party may obtain a transcript at its own expense.
- Testimony shall be given under oath. The hearing officer or a member of the board shall have the power to issue subpoenas and administer oaths.
- At a reasonable time before the hearing, the student, parent(s) or guardian(s), or his or her representative shall be given access to all public school district records pertaining to the student, including any tests or reports upon which the proposed action may be based.
- The student, parent(s) or guardian(s), or his or her representative shall have the right to compel the attendance of any official employee or agent of the district or any public employee or any other person who may have evidence upon which the proposed action may be based, and to confront and cross-examine any witness testifying for the district.
- The student, parent(s) or guardian(s), or his or her representative shall have the right to present evidence and testimony, including expert psychological or educational testimony.
- The student cannot be compelled to testify in the dismissal proceedings.
- A copy of the hearing record will be made available to the student or his or her parent(s) or guardian(s) or representative in transcript form as determined by the School Board upon request and without charge.
- The recommendation of the hearing officer or board member or committee shall be based solely on substantial evidence presented at the hearing and must be made to the board and served upon the parties within two days of the end of the hearing.
- The School Board shall base its decision upon the recommendation of the hearing officer or board member or committee, and shall render its decision at a special meeting within five days after receiving the recommendation.
- The School Board may provide the parties with the opportunity to present exceptions and comments to the hearing officer's recommendations provided that neither party presents any evidence not admitted at the hearing.
- The decision by the School Board must be based on the record, must be in writing and must state the controlling facts on which the decision is made in sufficient detail to apprise the parties and the Minnesota Commissioner of Education of the basis and reason for the decision.

Appeal – A party to an exclusion or expulsion decision made under Minnesota Statutes 121A.40 to 121A.56 may appeal the decision to the Minnesota Commissioner of Education within 21 calendar days of School Board action.

- Upon being served with a notice of appeal, the district shall provide the commissioner and the parent(s) or guardian(s) with a complete copy of the hearing record within five days.
- All written submissions by the appellant must be submitted and served on the respondent within 10 days of its actual receipt of the transcript.
- All written submissions by the respondent must be submitted and served on the appellant within 10 days of its actual receipt of the written submissions of the appellant.
- In accordance with state law, the decision of the School Board will be implemented during the appeal to the commissioner.
- In an appeal under this section, the commissioner may affirm the decision of the agency, may remand the decision for additional findings, or may reverse or modify the decision if the substantial rights of the petitioners may have been prejudiced because the administrative findings, inferences, conclusions or decisions are:
    - In violation of constitutional provisions;
    - In excess of the statutory authority or jurisdiction of the school district;
    - Made upon unlawful procedure, except as provided in Minnesota Statute 121A.48;
    - Affected by other error of law;

- Unsupported by substantial evidence in view of the entire record submitted, or
- Arbitrary or capricious.

The commissioner or his or her representative shall make a final decision based upon the record of evidence. The commissioner shall issue a decision within 30 calendar days of receiving the entire record and the parties' written submission on appeal. The commissioner's decision shall be final and binding upon the parties after the time for appeal expires under Minnesota Statute 121A.50.

For a student who remains enrolled in the district or is awaiting enrollment in a new district, the district has a continuing responsibility to review the student's schoolwork and grades on a quarterly basis to ensure the student is on track for readmission with the student's peers. The school district must communicate on a regular basis with the student's parent or guardian to ensure that the student is completing the work assigned through the alternative educational services as defined in section 121A.41, subdivision 11. These services are required until the student enrolls in another school or returns to the same school.
A student receiving school-based or school-linked mental health services continues to be eligible for those services until the student is enrolled in a new district. The school district must provide information to the student's parent or guardian on accessing mental health services, including any free or sliding fee providers in the community. The information must also be posted on the district website.

Judicial Review – The decision of the Minnesota Commissioner of Education made under Minnesota Statutes 121A.40 to 121A.56 is subject to judicial review under Minnesota Statutes 14.63 to 14.69. The decision of the commissioner is stayed pending an appeal under this section.

Reports to Service Agency – The School Board shall report any action taken pursuant to Minnesota Statutes 121A.40 to 121A.56 to the appropriate public service agency, when the student is under the supervision of such agency.

Report to Minnesota Commissioner of Education – The School Board shall report such exclusion or expulsion within 30 days of the effective date of the action to the Commissioner of Education through the electronic reporting system.

- This report shall include a statement of alternative educational services given the student and the reason for, the effective date and the duration of the exclusion or expulsion. The report must also include the student's age, grade, gender, race and special education status.
- The School Board must include state student identification numbers of affected students on all dismissal reports required by the Department of Education.

Notice of Right to Be Reinstated – Whenever a student fails to return to school within 10 school days of the termination of dismissal, a school administrator shall inform the student and the student's parent(s) or guardian(s) by U.S. mail of the student's right to attend and to be reinstated in the public school.

Admission or Readmission Plan – A school administrator must prepare and enforce an admission or readmission plan and hold a reentry meeting for any student who is suspended, excluded or expelled from school. Parents/guardians, and where appropriate, a teacher or other staff member may be invited to a reentry meeting. Interpreters shall be available for families with a primary language other than English. An admission/readmission plan arising out of an expulsion or exclusion shall include, where appropriate, a provision for implementing alternative educational services upon readmission, but may not be used to extend the current suspension. The plan must include measures to improve the student's behavior which may include completing a character education program, consistent with Minnesota Statute 120B.232, subd. 1, social and emotional learning, counseling, social work services, mental health services, referrals for special education or 504 evaluation, and evidence-based academic interventions. The plan may request parent/guardian involvement in the admission or readmission process, and may indicate the disciplinary responses that may result if the student does not improve the student's behavior. A readmission plan may include restorative measures, provisions to address the student's academic success, parent and/or student conferences with school staff, restitution, referrals to other services, and other measures determined by the administration to be designed to address the student's behavior and school engagement. Relevant information from a

student's readmission plan will be shared with appropriate staff on a need-to-know basis. A school administrator or other designated staff member will communicate with the student or the parent/guardian (as appropriate) approximately two weeks following a student's readmission to school to discuss the student's reintegration into school.

Student withdrawal agreement – A student withdrawal agreement means a verbal or written agreement between a school administrator or district administrator and a student's parent or guardian to withdraw a student from the school district to avoid expulsion or exclusion dismissal proceedings. The duration of the withdrawal agreement cannot be for more than a 12-month period. A school shall not use a student withdrawal agreement without attempting to first use nonexclusionary disciplinary policies and practices except where it appears that the student will create an immediate and substantial danger to self or surrounding persons or property. A student subject to a student withdrawal agreement is entitled to the rights detailed above in paragraphs 4.11-4.13 of Administrative Regulation 503.3.2AR-. Student withdrawal agreements must be reported to the Minnesota Commissioner of Education in the same manner as expulsions and exclusions.

INSERTS HERE:

~~2025~~ 2026 – ~~2026~~ 2027 School Year Statewide Assessments: Parent/Guardian Participation Guide and Refusal Information
~~2025~~2026- ~~2026~~ 2027 Application of Benefits (nutrition services letter) Somali, Spanish, & English

Rosemount • Apple Valley • Eagan
Public Schools

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

Meeting Date: **06/08/2026** Place on Agenda: **New Business** Action Requested: **Review**

Topic: **2026-27 Preliminary Budget**

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

Background
Presented for review is the district's preliminary budget for the 2026-27 school year. 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 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
Review the 2026-27 preliminary budget and approve at the June 22 regular School Board meeting.

DRAFT

DISTRICT196®
One District. Infinite Possibilities.



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.

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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 ·

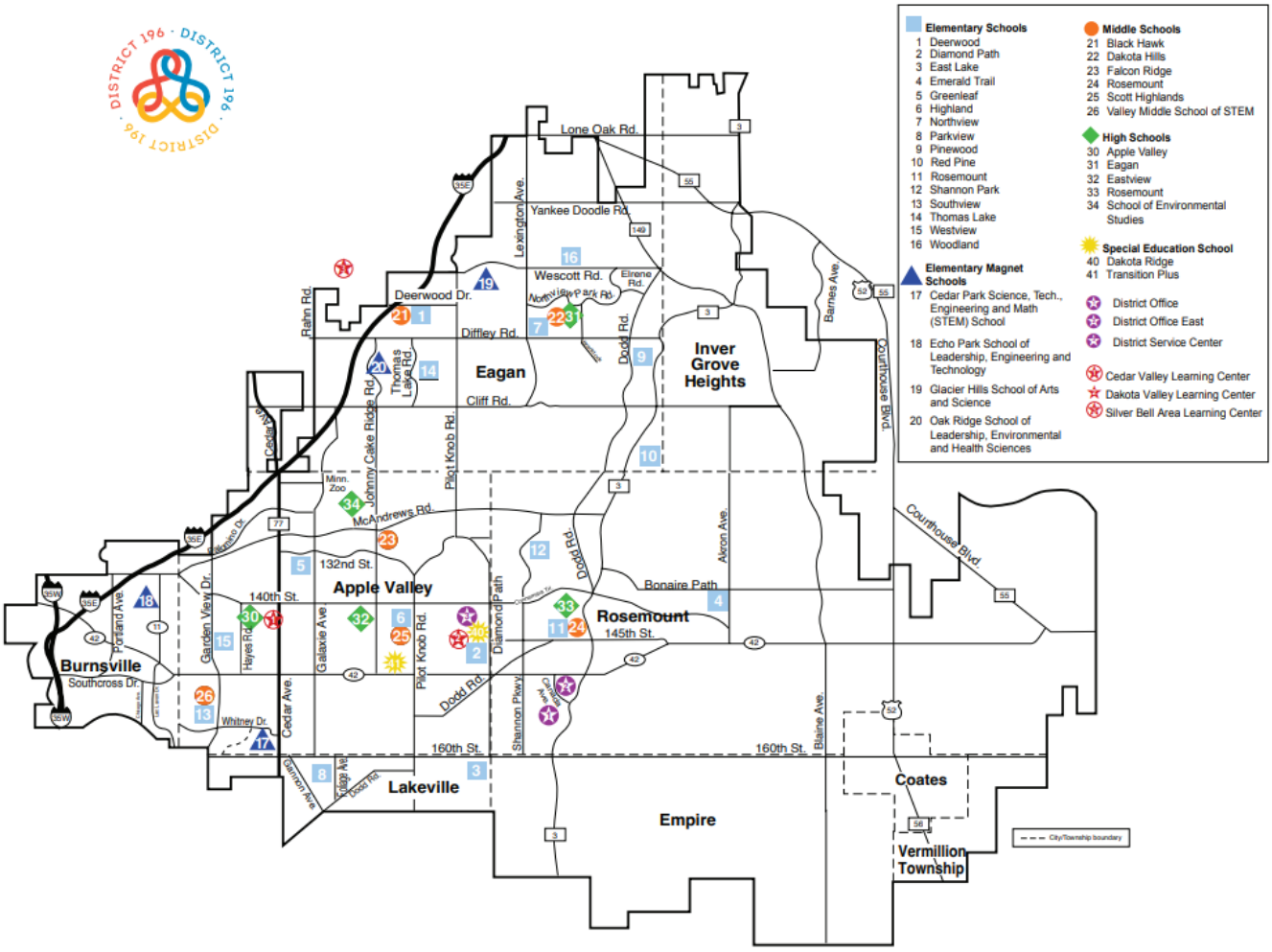
Executive Summary



The District

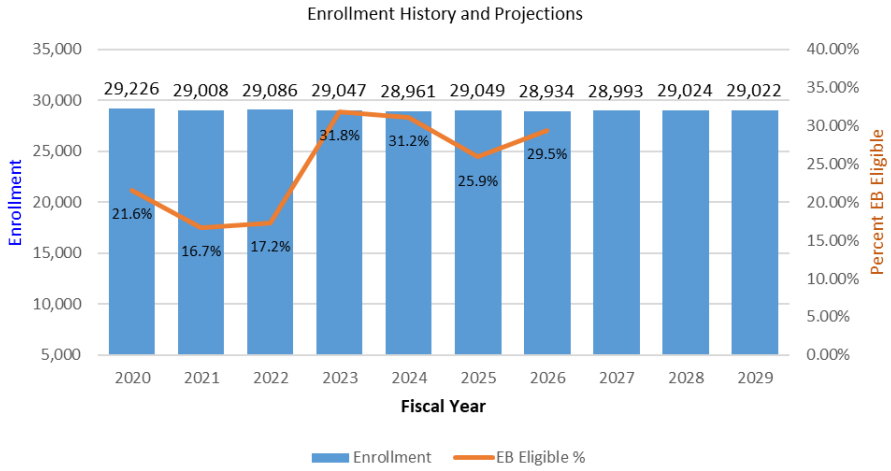
District 196 is a public school district in Dakota County, Minnesota serving approximately 29,000 students in early childhood programs through grade 12 and a Transitions Plus program serving young adults with disabilities, ages 18-22. The mostly suburban district covers 110 square miles in Dakota County 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

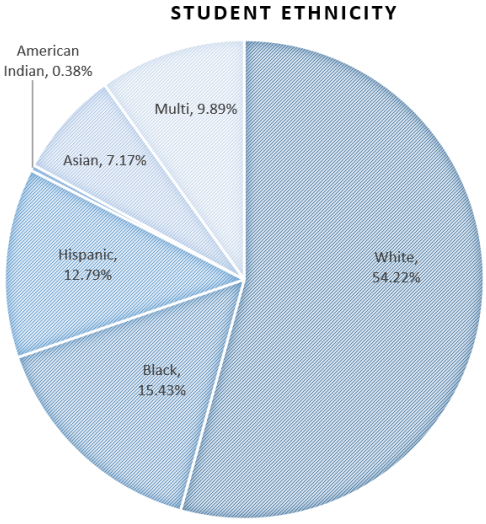
With an enrollment of 28,934 students in 2025-26, District 196 is one of the top five public school districts in the state of Minnesota. The district's enrollment has remained relatively flat for the past few years, with changes of less than one percent year to year. The district projects modest enrollment 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

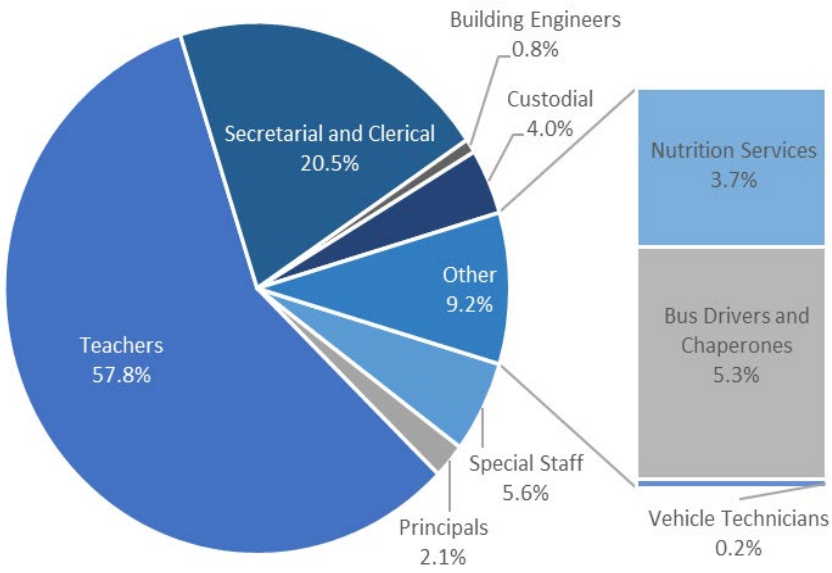


Adam Wattenbarger
General Counsel

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.

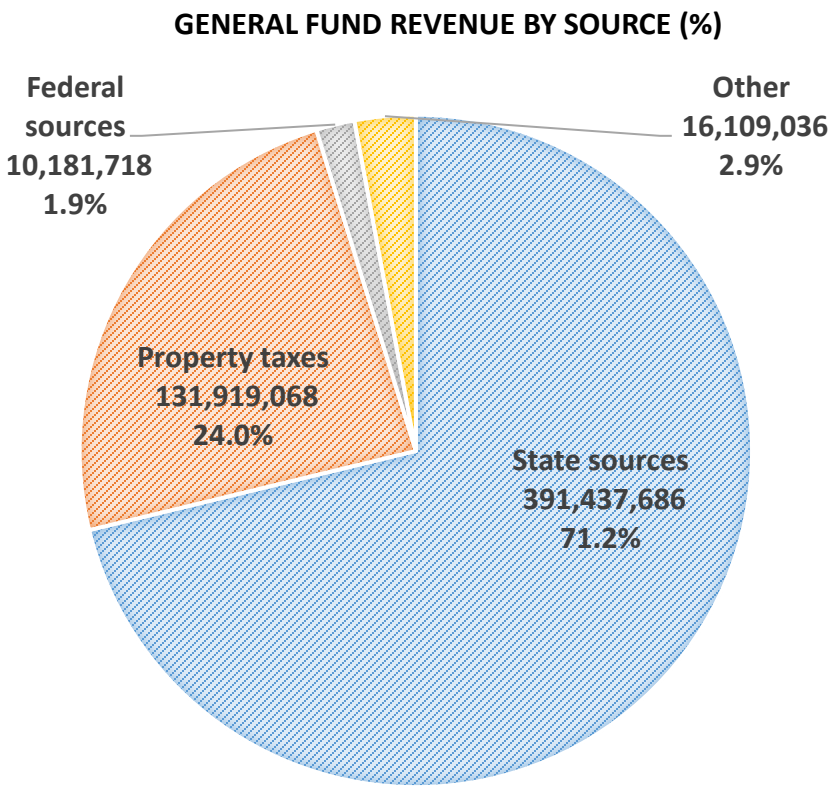
	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Revenues								
State sources	314,703,869	351,667,493	362,927,437	376,420,222	391,437,686	385,617,921	394,512,991	403,618,577
Property taxes	106,195,718	115,365,813	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.

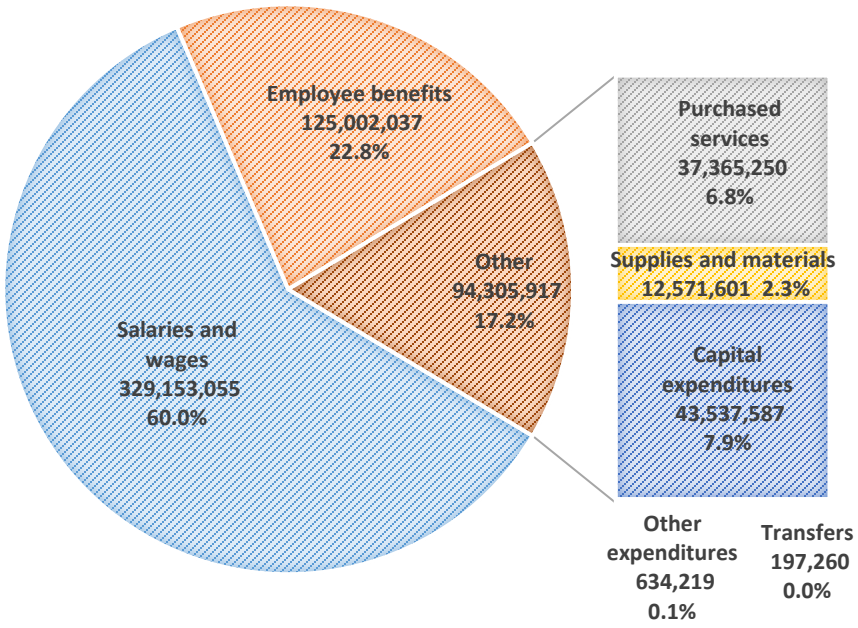


General Fund – Expenditures by Object

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).

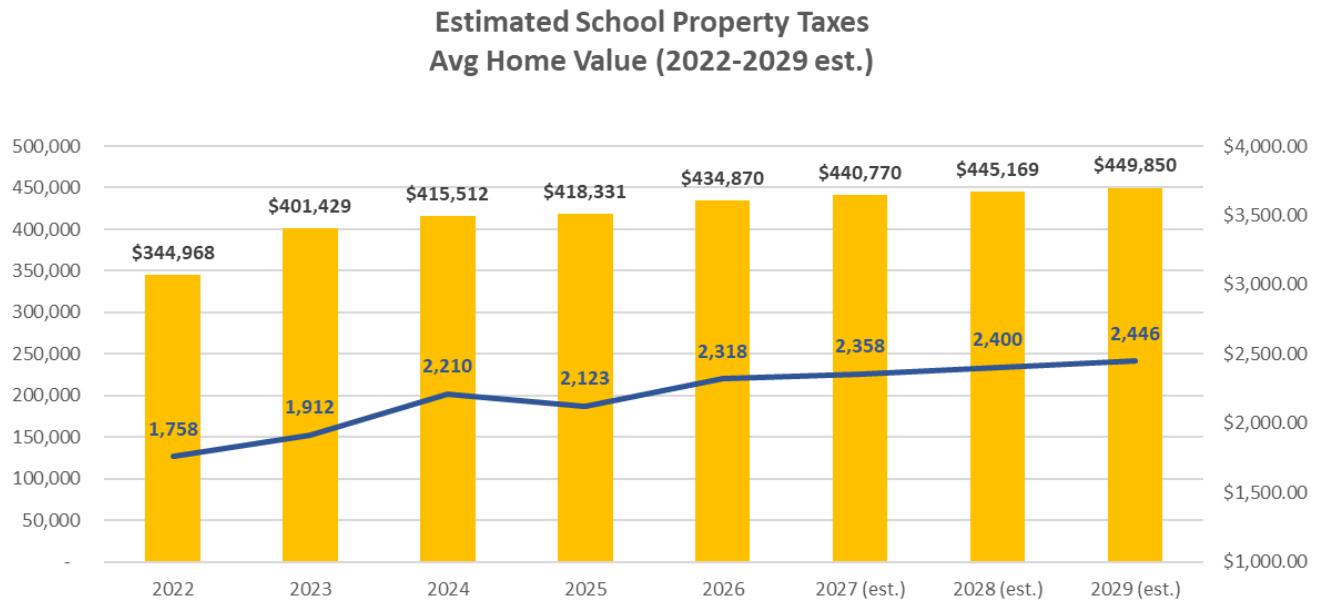
Property Taxes

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

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.

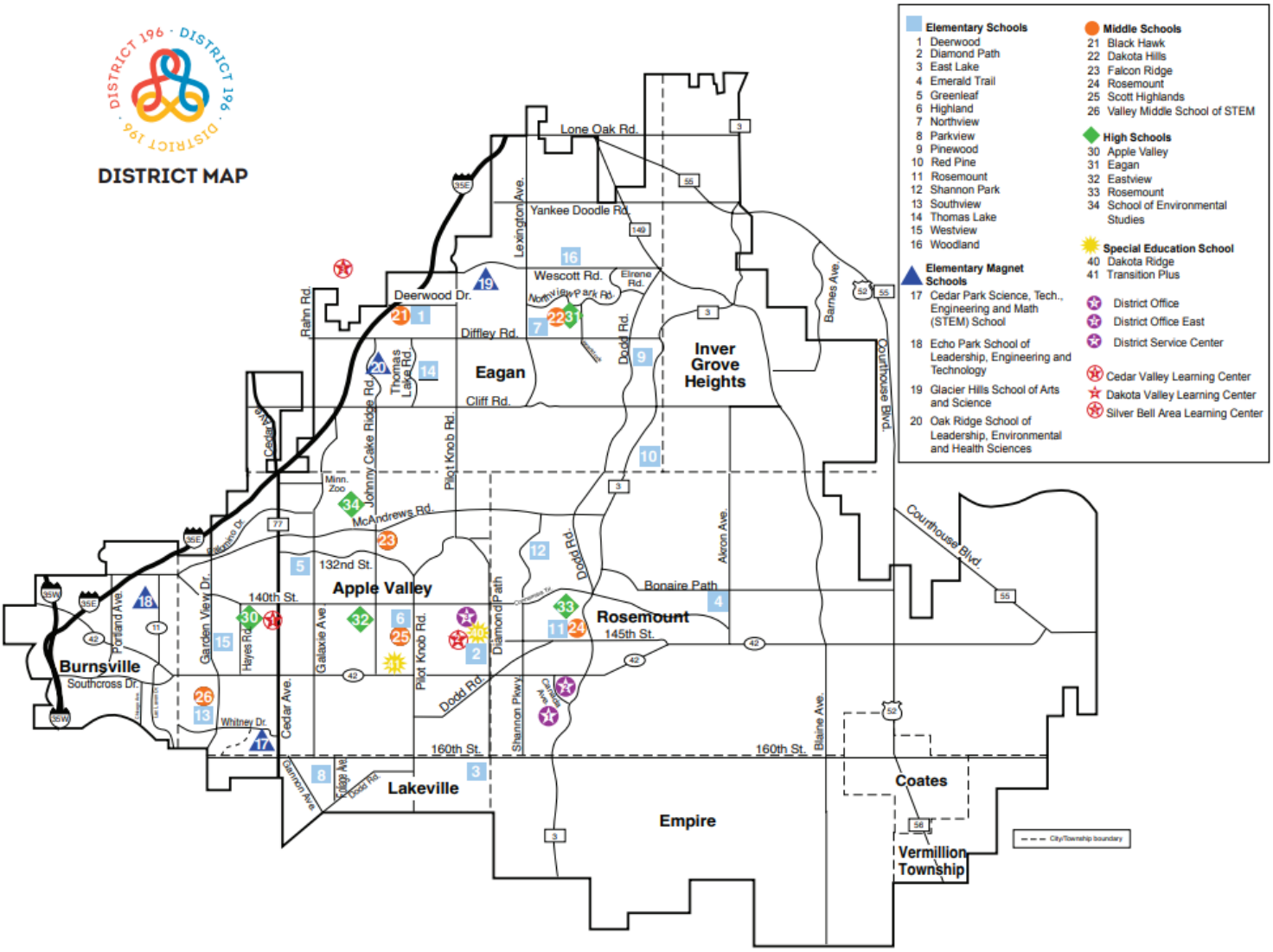
DISTRICT OVERVIEW (CONTINUED)

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

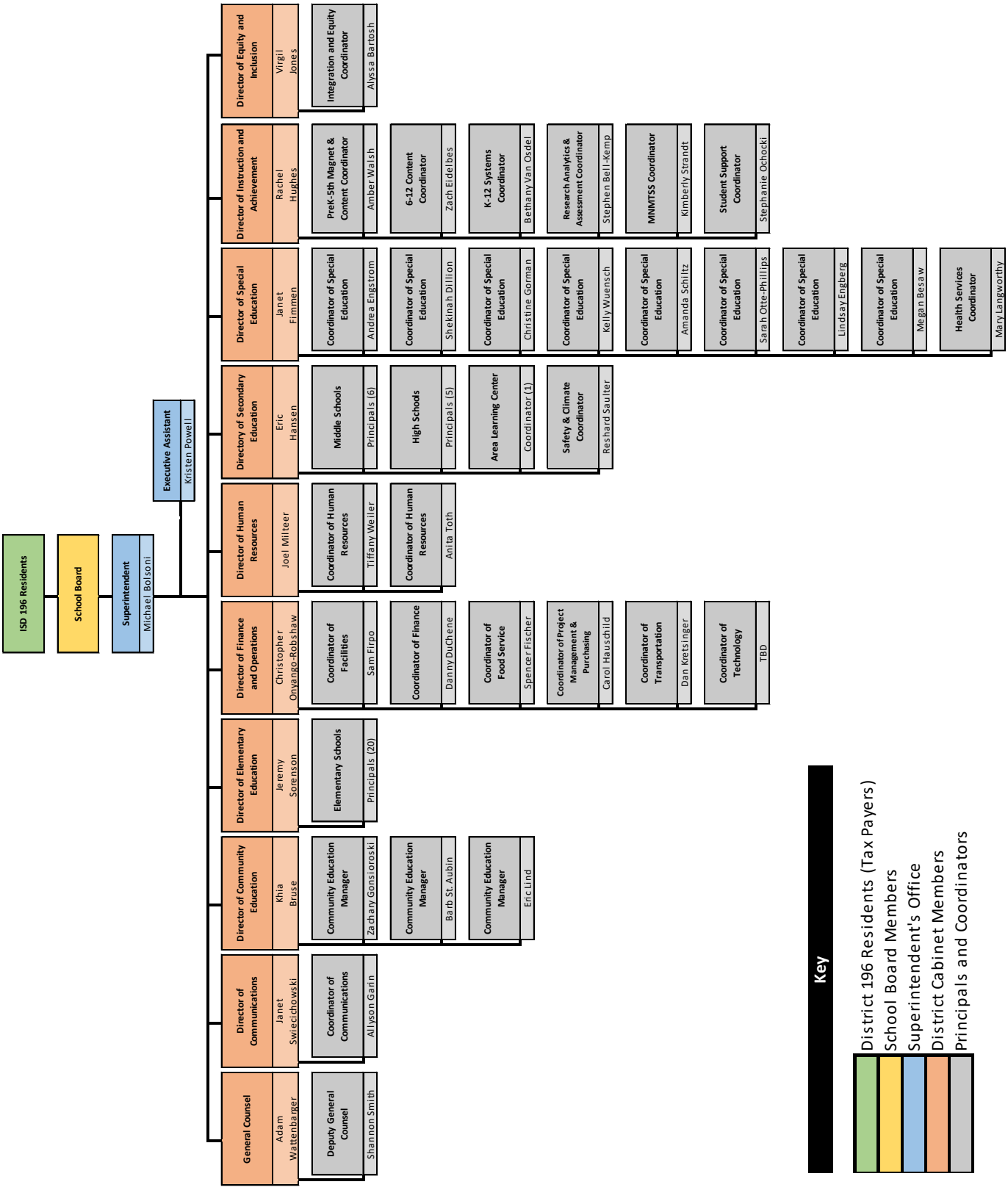
School Board & Superintendent

	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 69 - 76, 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.

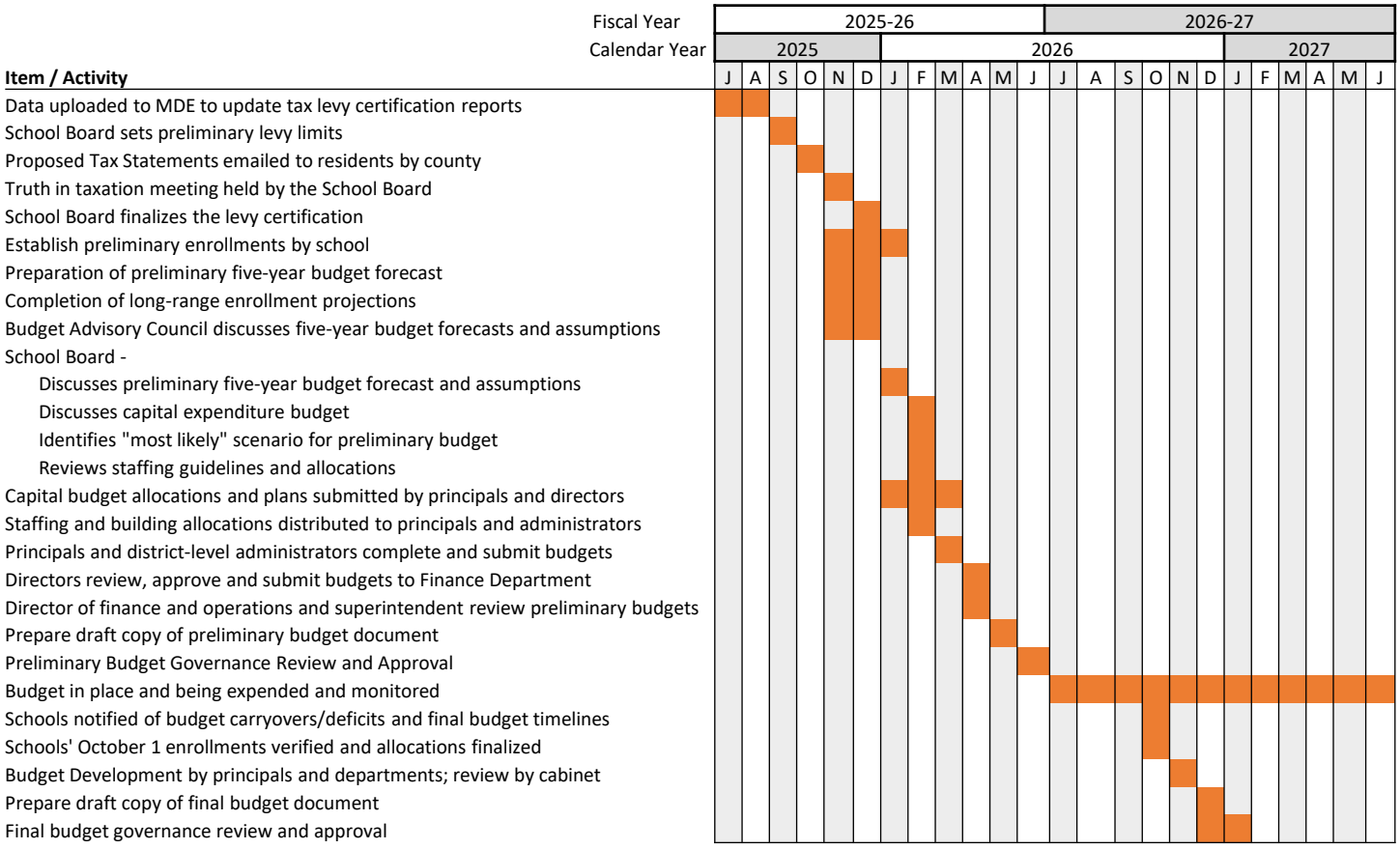
Source:
"Minnesota School Finance: A Guide for Legislators", by Tim Strom, Legislative Analyst with MN House Research, November 2025.
Further detail and information can be found at: https://www.house.mn.gov/hrd/pubs/mnschfin.pdf

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-le vel 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.

- **Co-curricular Substitute Teachers** – This allocation is given to the high schools to pay for substitute teachers who are hired to fill in for the teachers involved in state tournaments. Co-curricular substitute teacher allocations are specifically for high schools.

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	3.959	42.313
DW	0.500	1.000	1.000	0.800	1.000	0.900	3.450	33.617
DP	0.500	1.000	1.000	0.800	1.000	0.900	3.450	36.363
EP	0.500	1.000	1.000	1.000	1.000	1.067	4.522	47.630
EP	0.500	1.000	1.000	0.900	1.000	0.943	4.014	42.742
ET	0.500	1.000	1.000	0.950	1.000	0.946	4.058	43.186
GH	0.500	1.000	1.000	1.000	1.000	1.022	4.472	46.994
GL	0.500	1.000	1.000	1.000	1.000	1.012	4.342	45.693
HL	0.500	1.000	1.000	0.850	1.000	0.900	3.450	37.888
NV	0.500	1.000	1.000	0.800	1.000	0.900	3.450	29.137
OR	0.500	1.000	1.000	0.800	1.000	0.900	3.450	35.107
PV	0.500	1.000	1.000	0.900	1.000	0.902	3.817	41.033
PW	0.500	1.000	1.000	0.800	1.000	0.900	3.450	32.441
RP	0.500	1.000	1.000	0.850	1.000	0.900	3.450	37.089
RE	0.500	1.000	1.000	0.800	1.000	0.900	3.450	34.841
SP	0.500	1.000	1.000	0.800	1.000	0.900	3.450	36.525
SV	0.500	1.000	1.000	0.800	1.000	0.900	3.450	35.061
TL	0.500	1.000	1.000	0.800	1.000	0.900	3.450	36.533
WV	0.500	1.000	1.000	0.800	1.000	0.900	3.450	33.596
WL	0.500	1.000	1.000	0.950	1.000	0.993	4.293	45.288
Totals	**10.000**	**20.000**	**20.000**	**17.300**	**20.000**	**18.619**	**74.877**	**773.077**

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	3.388	4.820	4.100	4.719	4.326	4.077	25.430
Nurse	1.000	1.000	1.000	1.000	1.000	1.000	6.000
Total FTEs	52.572	69.744	61.552	67.904	65.088	61.995	378.856

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	4.756	5.299	5.448	5.367	0.000	0.675	21.546
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	**113.334**	**124.006**	**127.019**	**125.317**	**20.792**	**12.295**	**522.762**

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	102,772	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**	**$ 4,440,170**	**$ 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	-	-	-	-	-	0
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	362,234
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**	**$ 24,623,377**

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

Financial Section
Fund Level Summary



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.

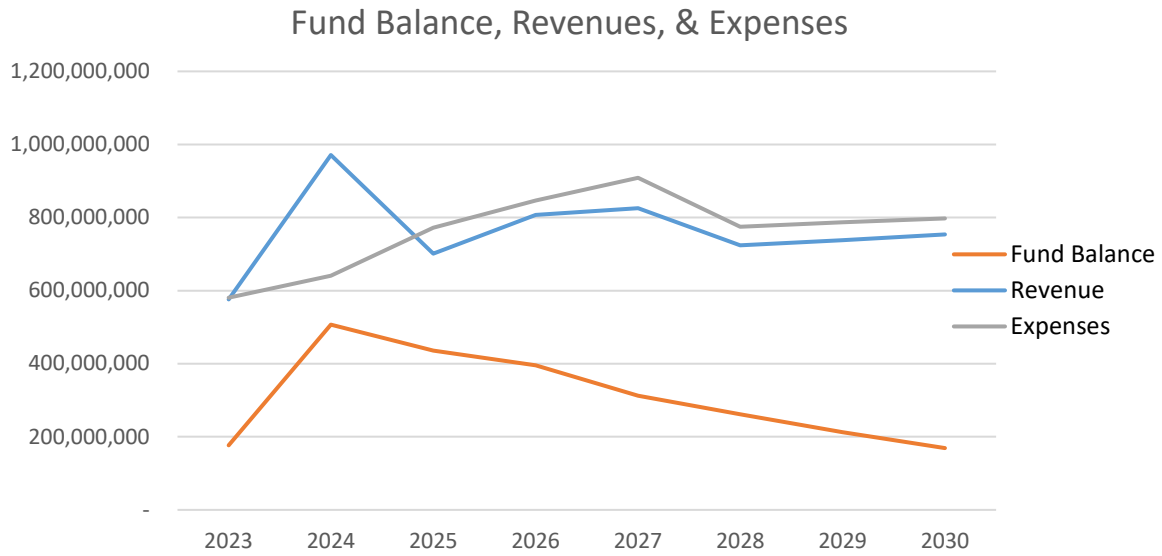
Purchased Services: Includes utilities, legal services, contracted services, leases and other services provided by outside sources.

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



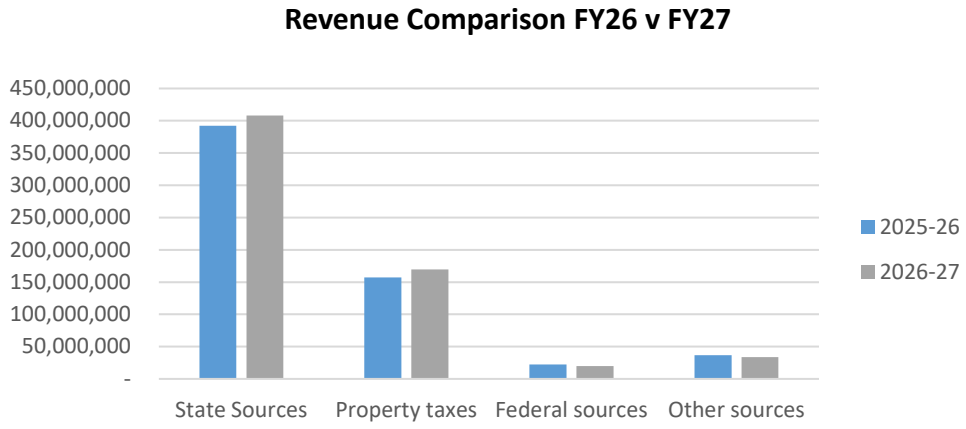
Level Two
Summary Data for
Governmental Funds

Summary Data – Governmental Funds

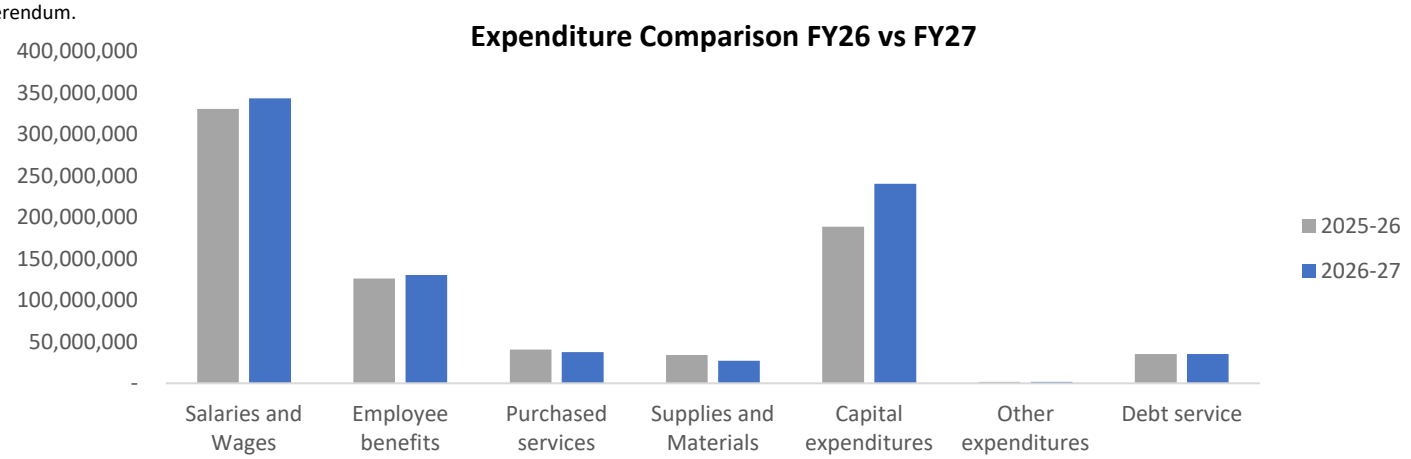
Funds Overview

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

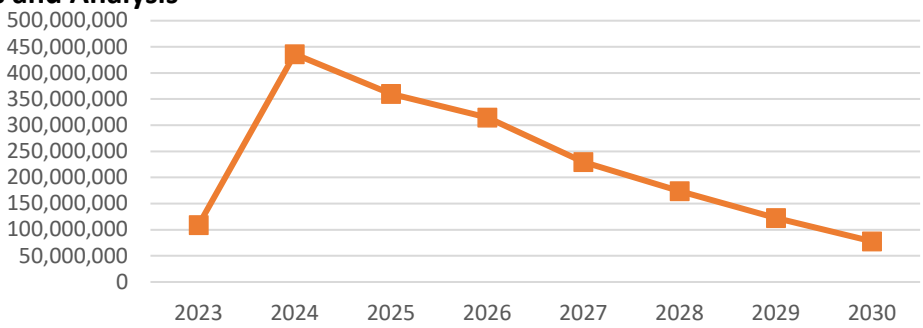


Analysis: The district does not anticipate any major unexpected revenue variances for the 2026-27 fiscal year. Federal COVID grants were exhausted entirely during the 2024-25 fiscal year, reducing the anticipated federal sources back to pre-pandemic levels. Property tax revenue includes revenue based 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



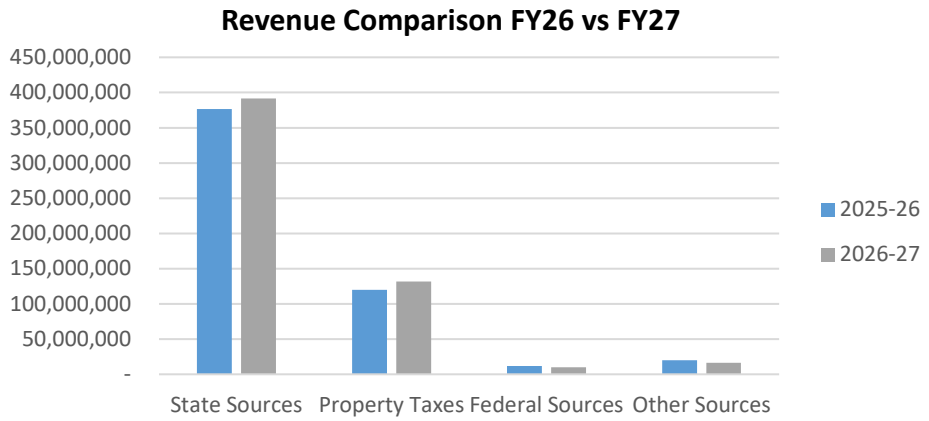
Level Three Summary Data for Individual Funds

General Fund – All Sub Accounts

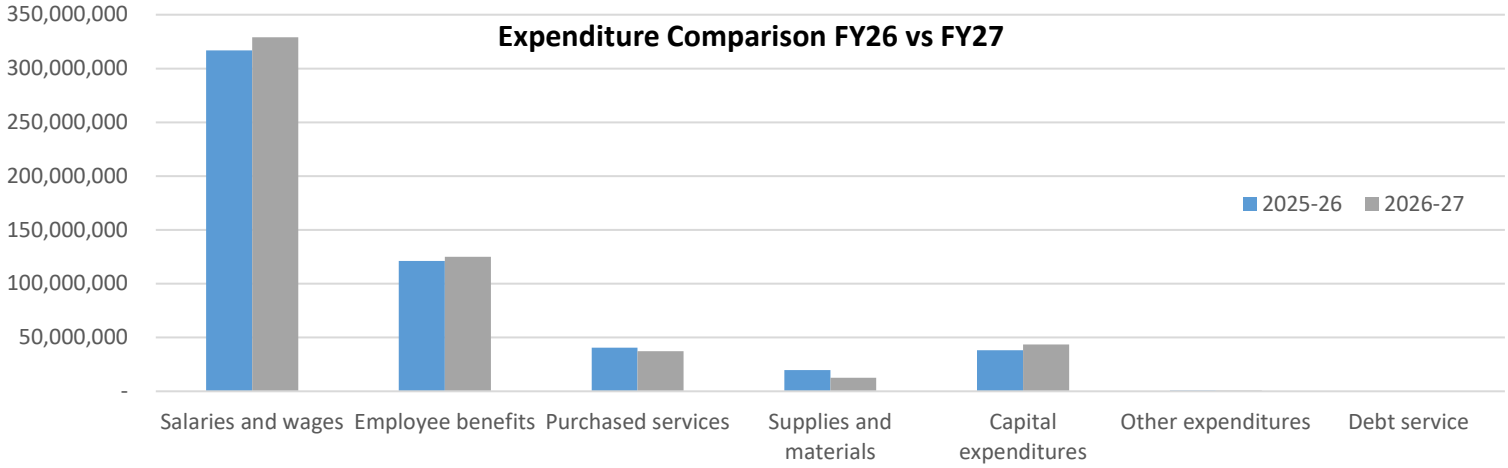
Funds Overview

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

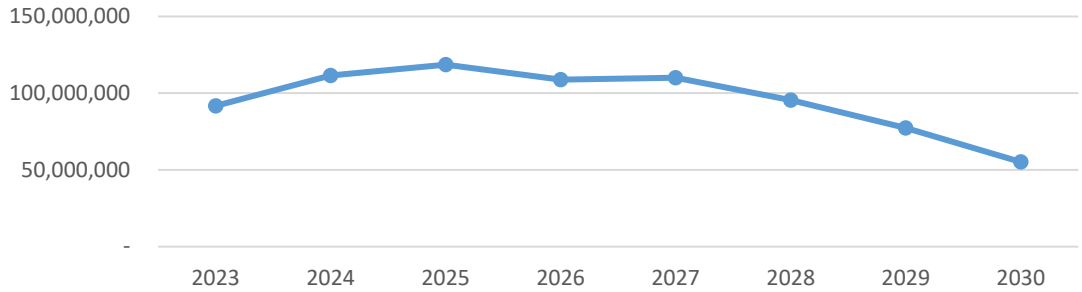


Analysis: The district does not anticipate any major unexpected revenue variances for the 2026-27 fiscal year within the general fund. The formula amounts for state aids increased by 2.74% for the 2026-27 school year. Federal COVID grants were exhausted during the 2024-25 fiscal year, reducing the anticipated 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)

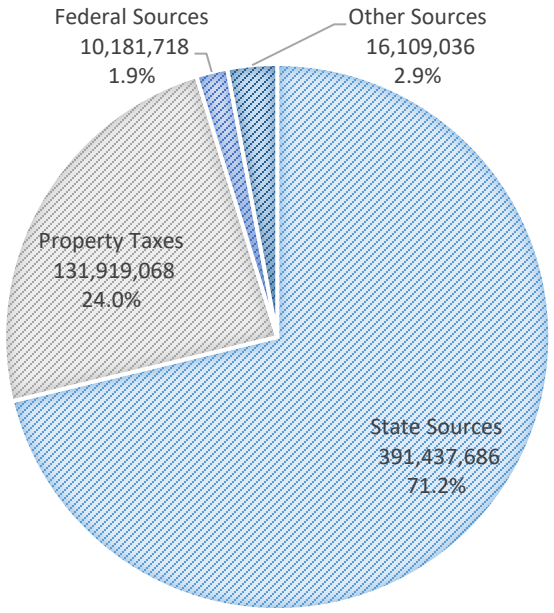
Revenues – Below is a summary of the general fund revenues by source:

	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:

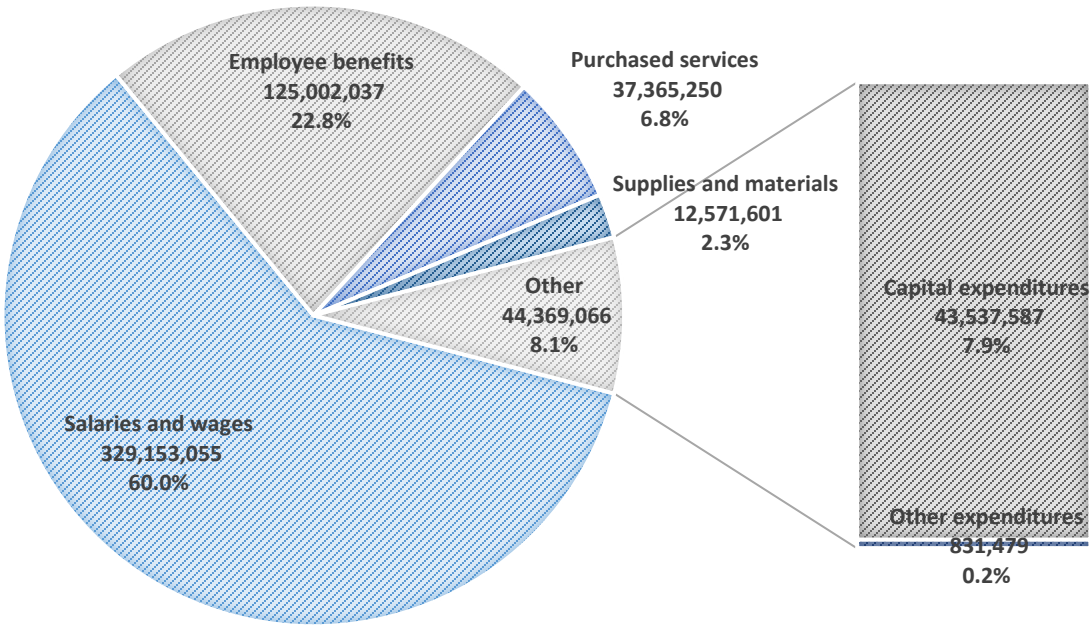
	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Final Budget	2026-27 Prelim Budget	2027-28 Projection	2028-29 Projection	2029-30 Projection
Expenditures								
Salaries and wages	275,861,279	292,197,370	305,418,135	316,947,543	329,153,055	331,423,644	339,768,473	348,323,721
Employee benefits	100,812,832	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

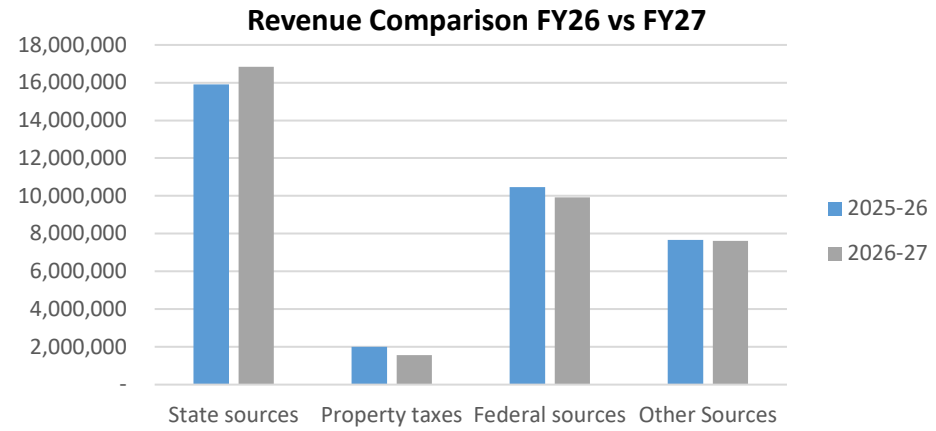


Special Revenue Funds – All Funds Combined

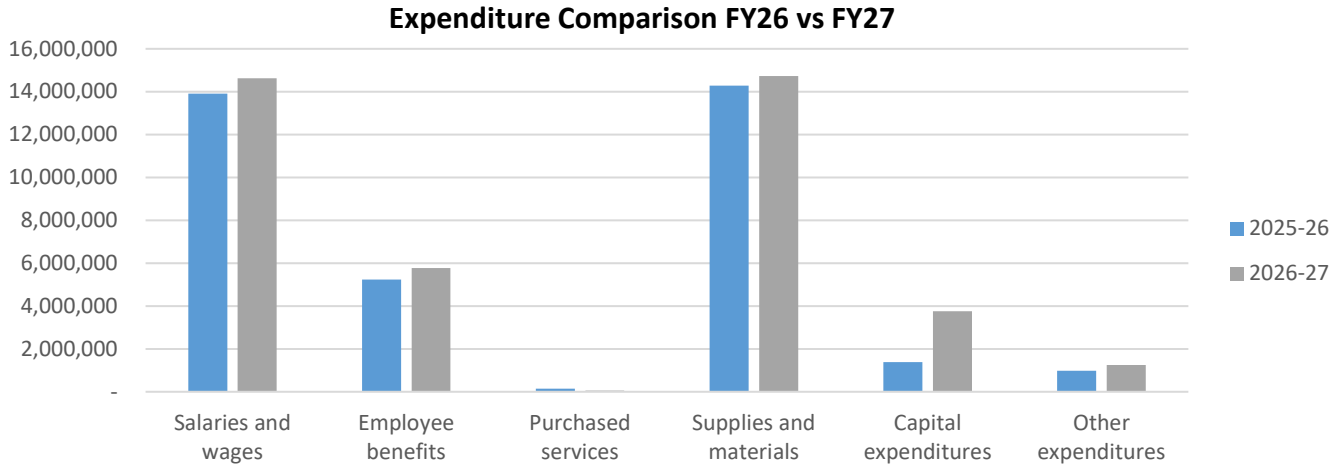
Funds Overview

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

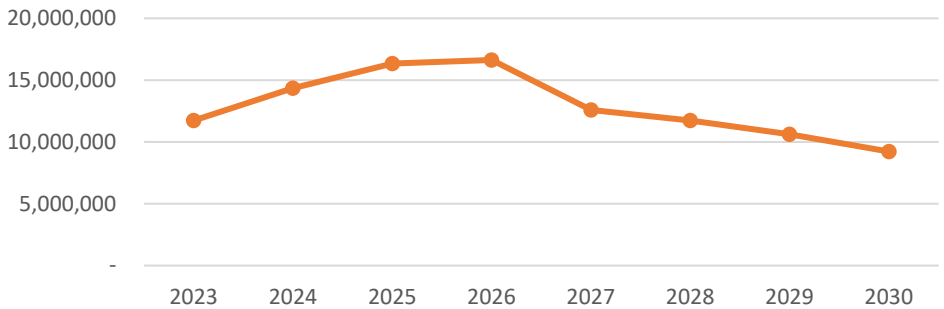


Analysis: The district does not anticipate any major unexpected revenue variances for the 2026-27 fiscal year within the special revenue funds. The 2023-24 school year was the first year of free meals for all students. The district is still analyzing the impact of this program on nutrition service revenues 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

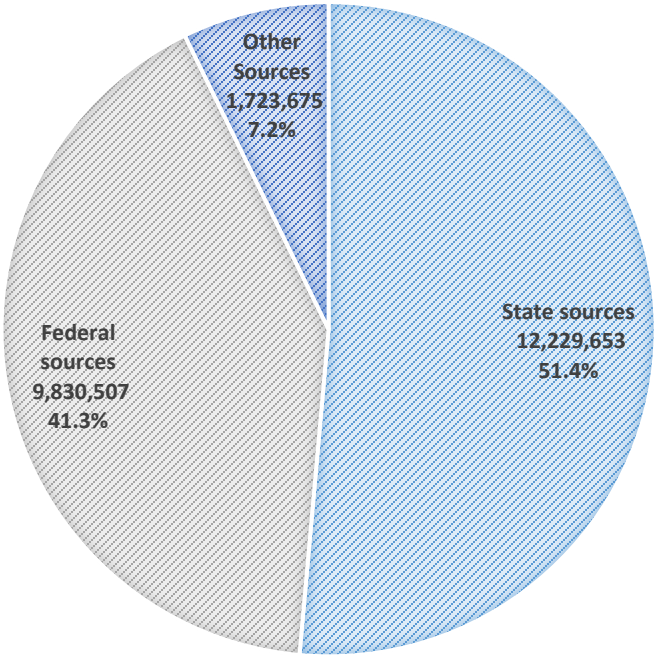
Fund Overview – The nutrition service special revenue fund is used to account for the district's nutrition services program, which strives to provide high-quality, nutritious breakfasts and lunches for students. The nutrition service special revenue fund is self-sustaining. All costs of the nutrition 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



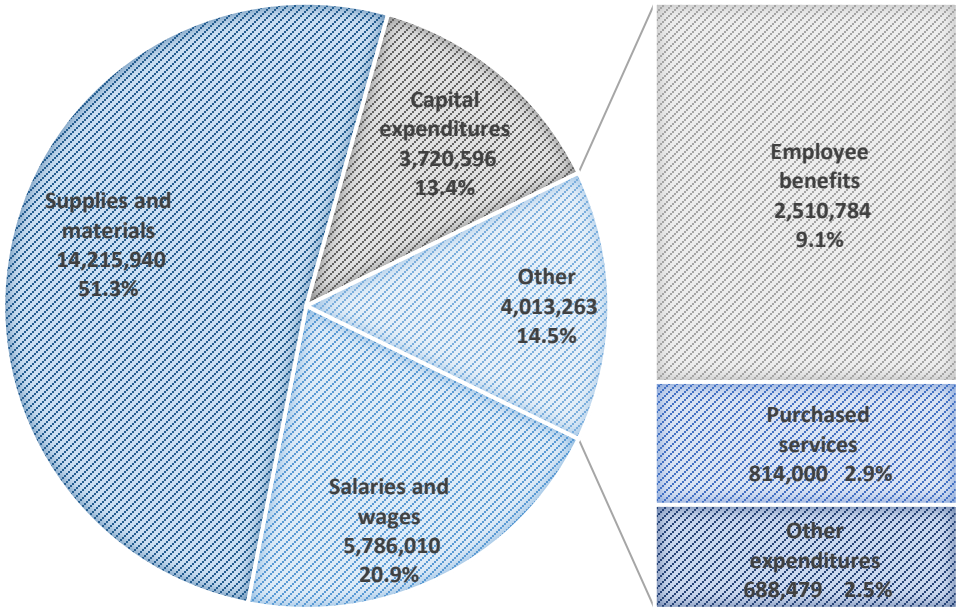
Revenues – At 51.4 percent of the budget, state revenues represent the largest share of revenues in the nutrition service special revenue fund. Federal sources, at 41.3 percent, represent the second largest share of revenue budget. The district receives reimbursement from the federal government for meals 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

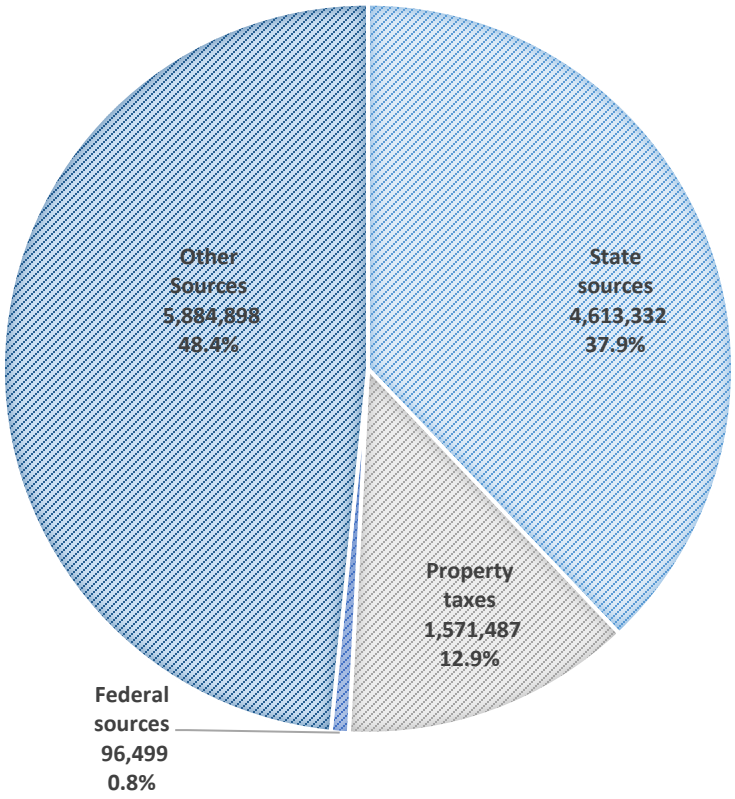
Fund Overview – The community service special revenue fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, adult and early childhood programs, or other similar services. The community service special revenue fund is required to be 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.

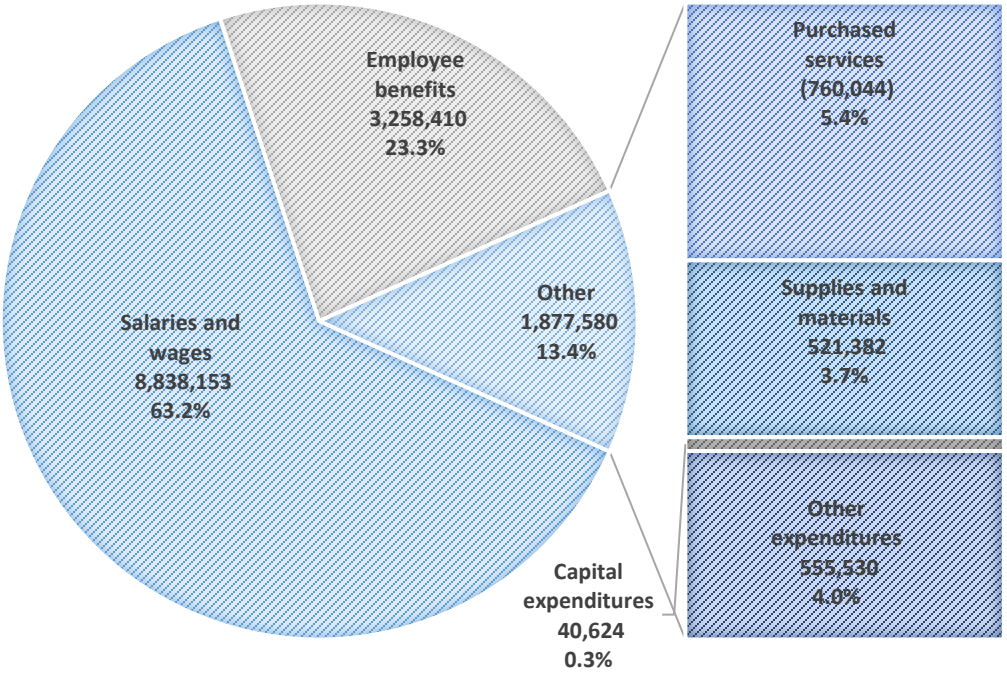
Special Revenue Funds – Community Service Fund (continued)

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.

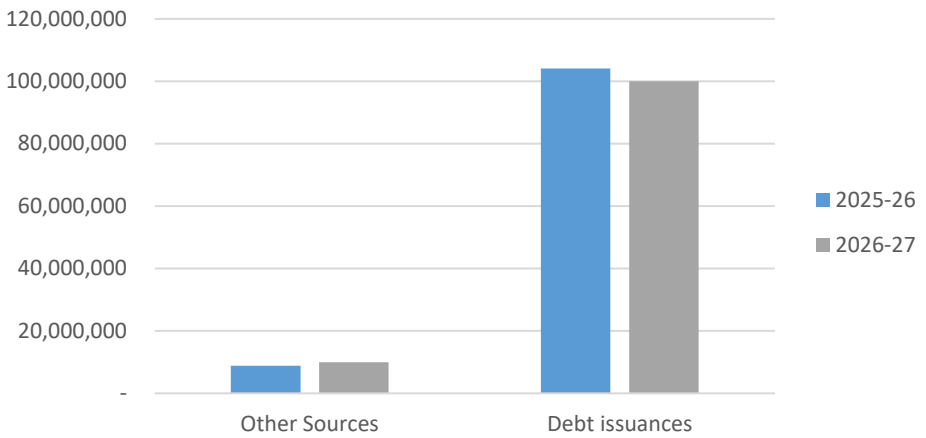
Building Construction Fund

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.

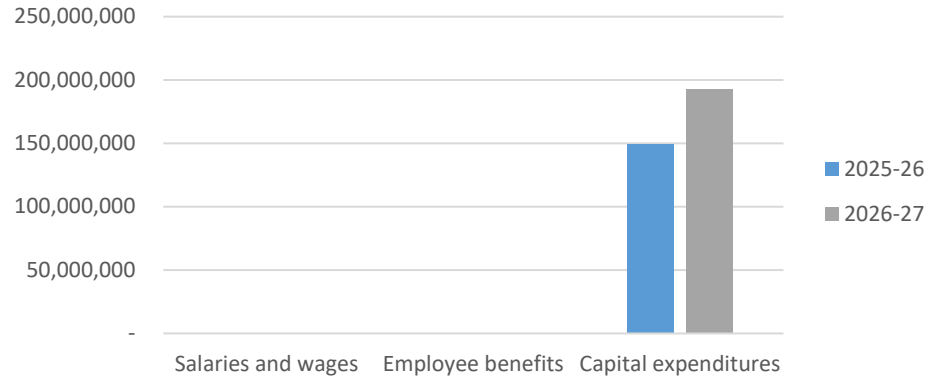
Major Shifts from Current Year

Revenue Comparison FY26 vs FY27



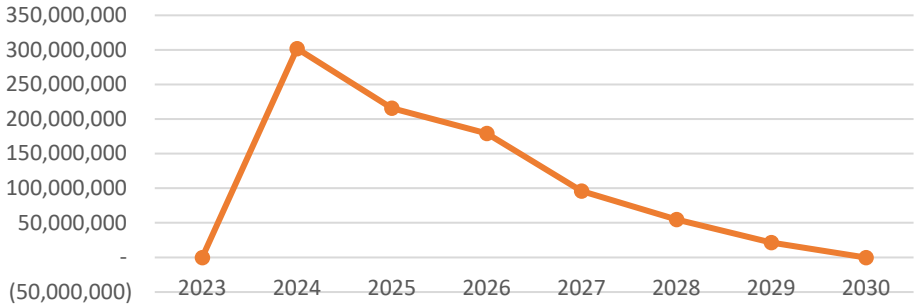
Analysis: The revenue budget in the building construction fund includes two components: debt issuances and interest revenue. The variance above is expected as the first round of debt issuances for the building bond construction projects occurred in 2023-24. The next round is tentatively projected for 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	-

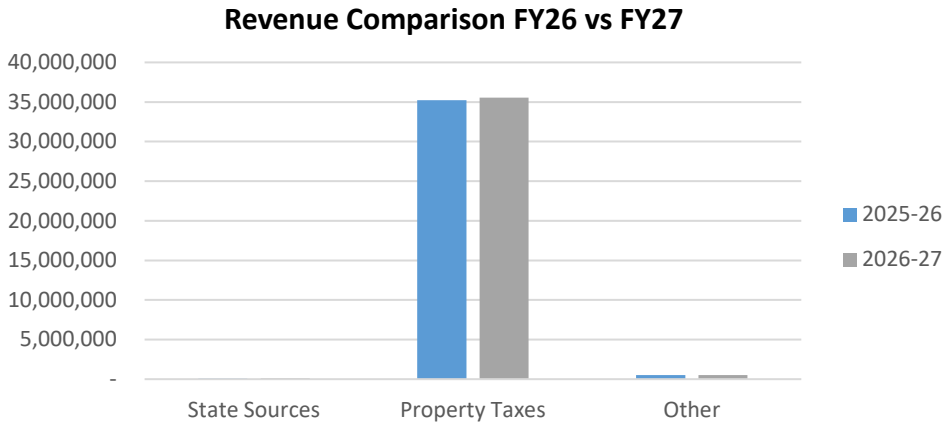
On May 9, 2023, district voters approved two building bond referendums valued at $493 million. Construction began during the 2023-24 school year and will last for many years. Significant projects include a new elementary school, a replacement middle school for Rosemount middle school, and activity centers 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

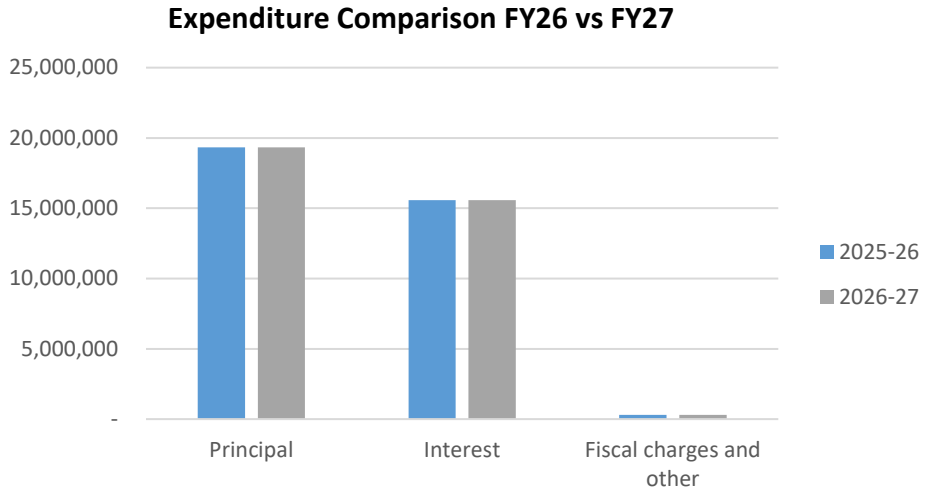
Funds Overview

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

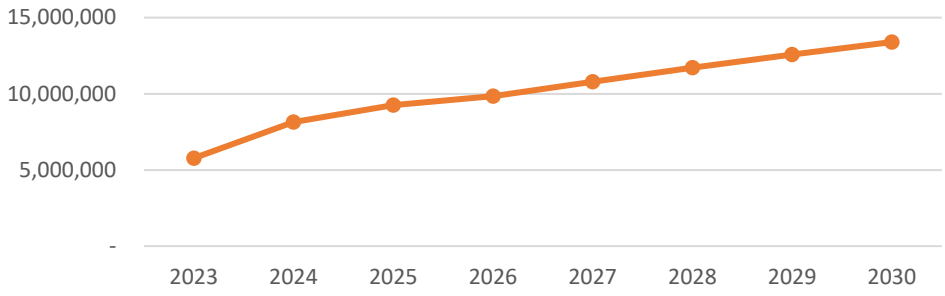


Analysis: The revenue budget in the debt service fund includes two components: debt issuances and interest revenue. The variance in revenue from the 2024-25 final budget and the 2026-27 Preliminary Budget is the accumulation of resources through property taxes to pay debt obligations (principal and interest 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:

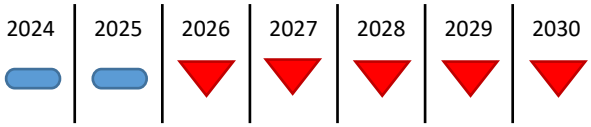
	**Enrollment Increase – Change + 10 or More Students** **F/R Lunch % Increase – Change + 1.0% or More**
	**Enrollment Decrease – Change - 10 or More Students** **F/R Lunch % Decrease – Change - 1.0% or More**
	**Enrollment Flat Trend– Change +/- Less Than 10 students** **F/R Lunch % Flat Trend – Change +/- Less Than 1.0%**

Cedar Park Elementary Science, Technology, Engineering and Math (STEM) School

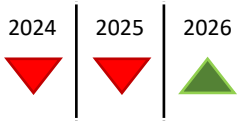
7500 Whitney Drive, Apple Valley, MN 55124
Principal: John Garcia
Phone: 952-431-8360

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



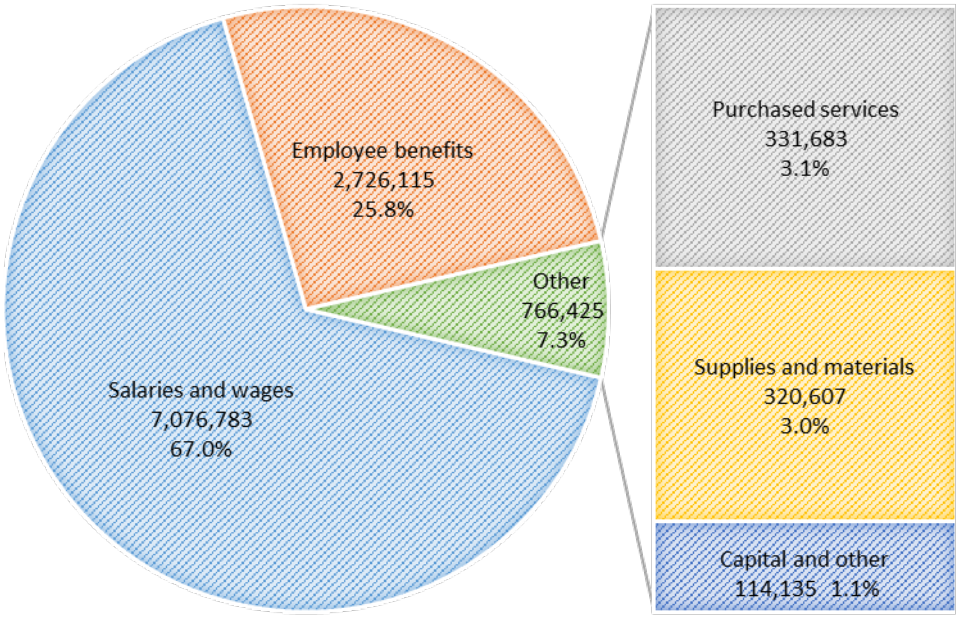
Enrollment History and Projections

	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%

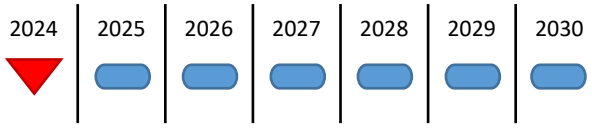
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 1.1%

Deerwood Elementary School
1480 Deerwood Drive, Eagan, MN 55122

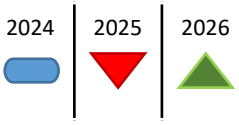
Principal: Tyra Raasch
Phone: 651-683-6801

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



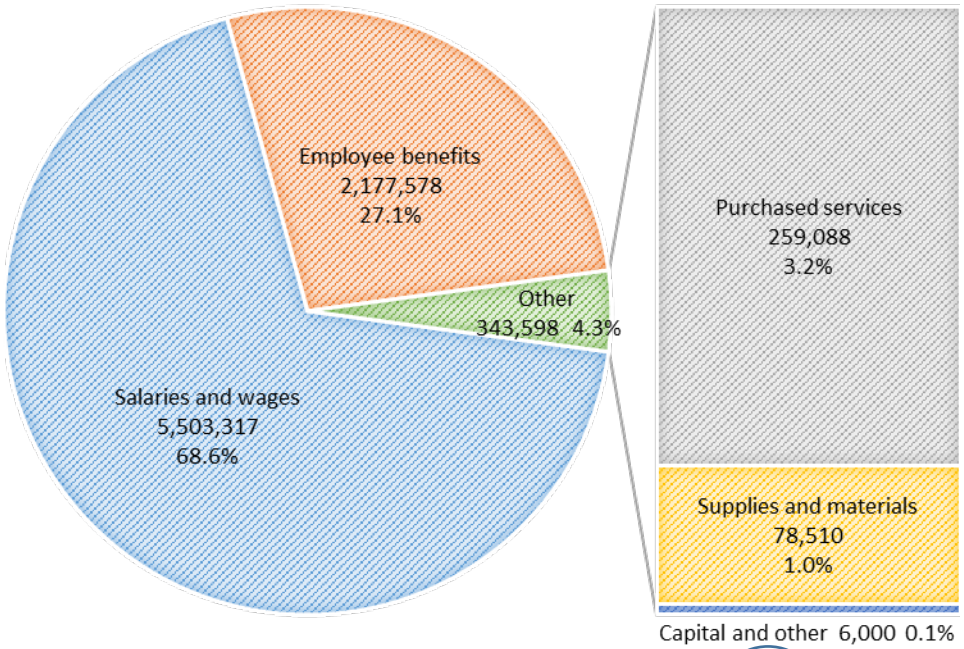
Enrollment History and Projections

	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%

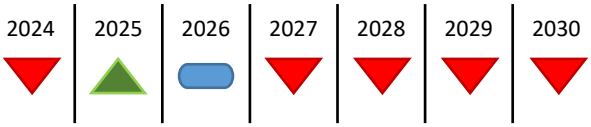
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 0.1%

Diamond Path Elementary School of International Studies

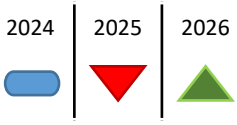
14455 Diamond Path West, Apple Valley, MN 55124
Principal: Rob Nelson
Phone: 952-423-7695

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



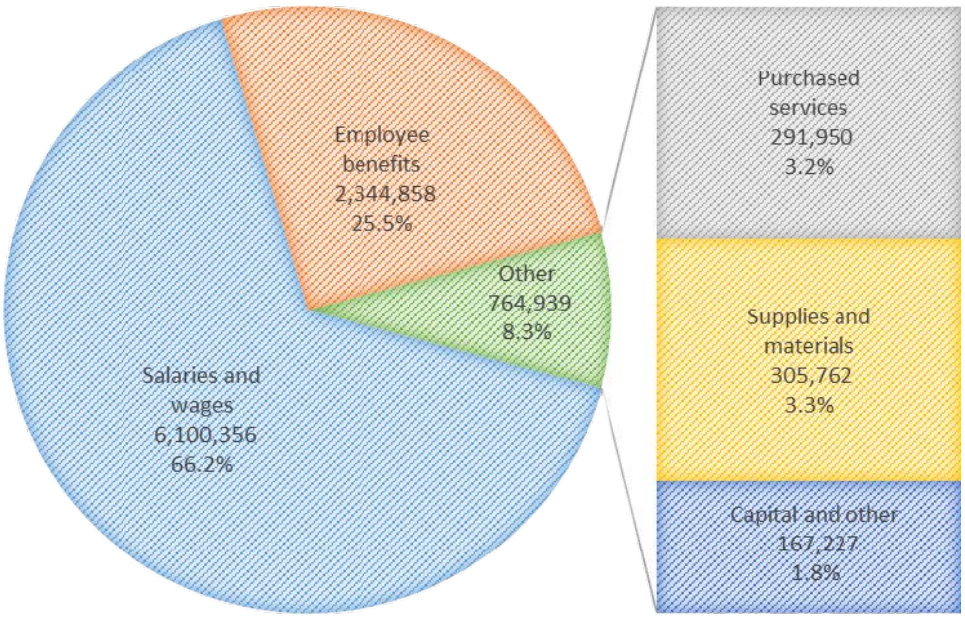
Enrollment History and Projections

	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%

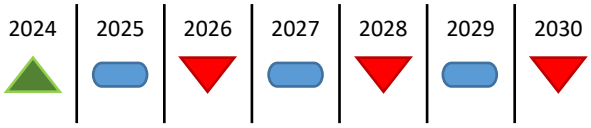
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 1.8%

East Lake Elementary School
4715 162nd Street West, Lakeville, MN 55044

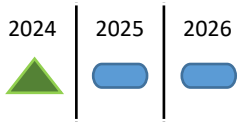
Principal: Emily Wyse Moore
Phone: 952-423-7896

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



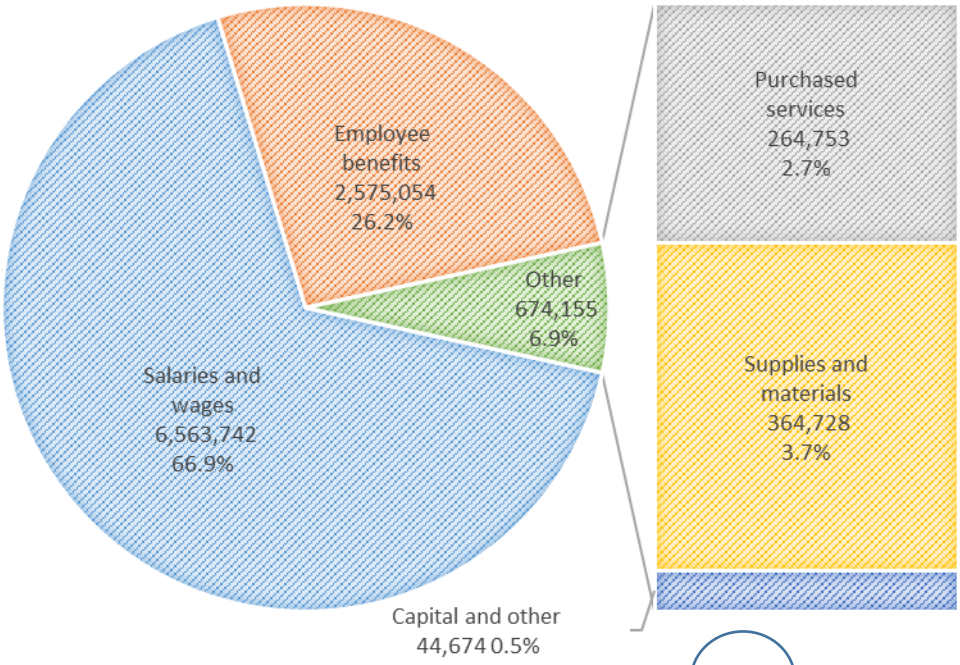
Enrollment History and Projections

	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%

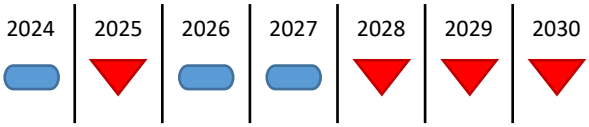
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 0.5%

Echo Park Elementary School of Leadership, Engineering & Technology

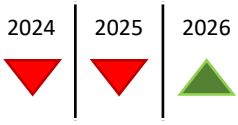
14100 County Road 11, Burnsville, MN 55337
Principal: Logan Schultz
Phone: 952-431-8390

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



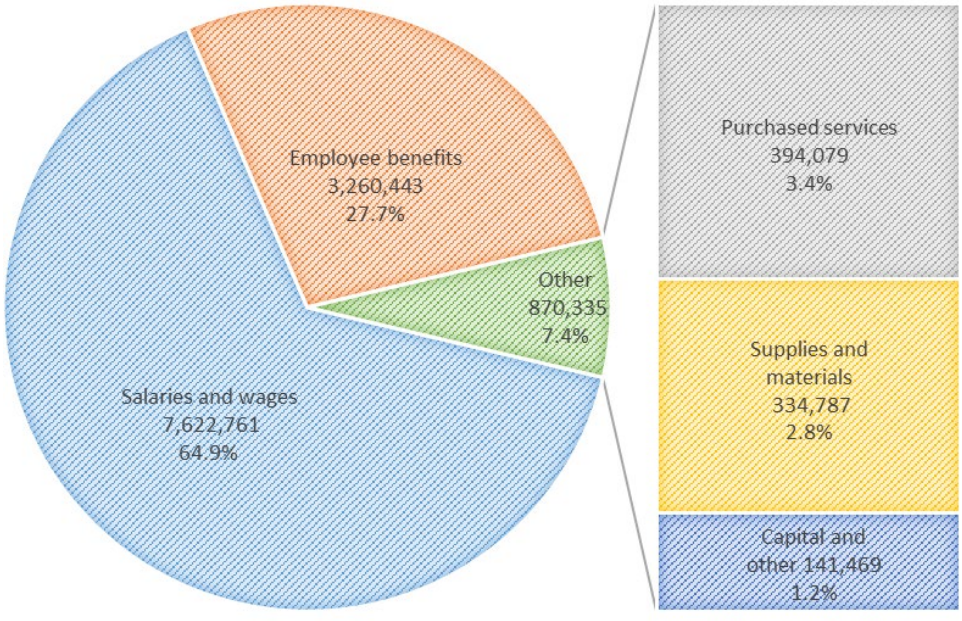
Enrollment History and Projections

	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 — 65.6%

Employee Benefits-Employee benefits such as health and dental insurance, PERA/TRA contributions, life insurance, and work comp. — 27.2%

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%

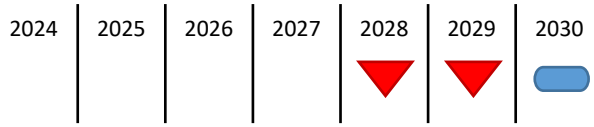
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 1.6%

Emerald Trail Elementary School
13600 Ardroe Ave, Rosemount, MN 55068

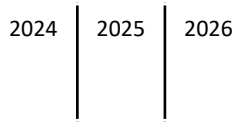
Principal: Chad Ryburn
Phone: 651-423-9590

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

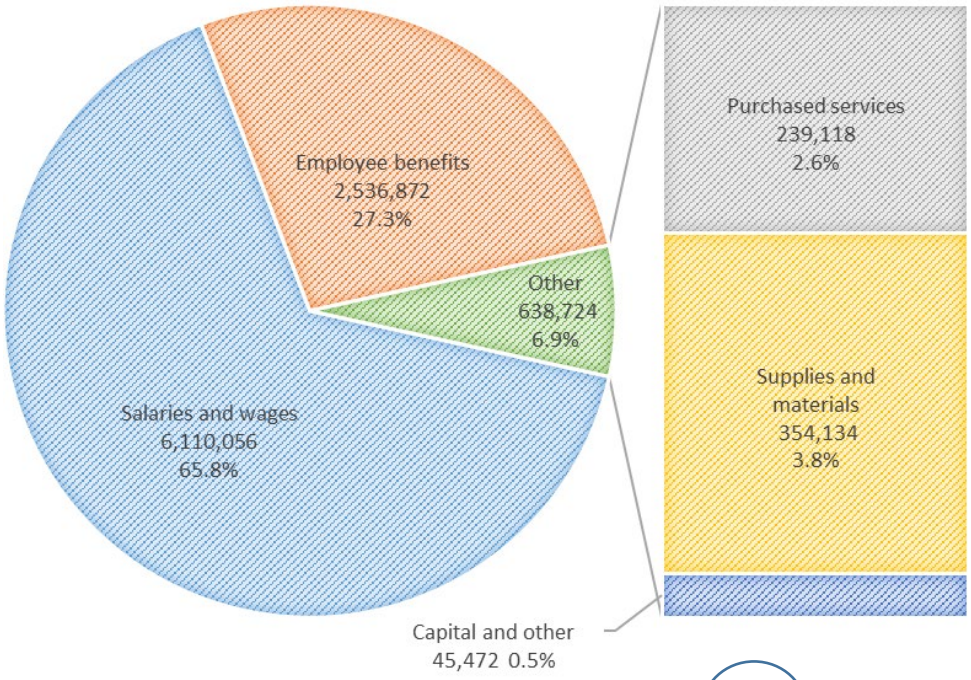
	2023	2024	2025	2026	2027	2028	2029	2030
K					91	91	91	91
1					94	93	93	93
2					120	97	95	95
3					104	124	100	99
4					113	105	126	102
5					134	117	109	131
Total					**656**	**627**	**614**	**611**
	Actual	Actual	Actual	Actual	Proj	Proj	Proj	Proj
F/R	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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%

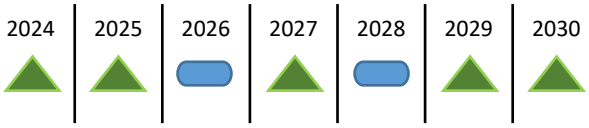
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 0.5%

Glacier Hills Elementary School of Arts and Science
3825 Glacier Drive, Eagan, MN 55123

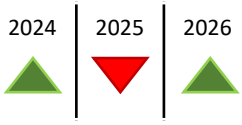
Principal: Adriana Henderson
Phone: 651-683-8570

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



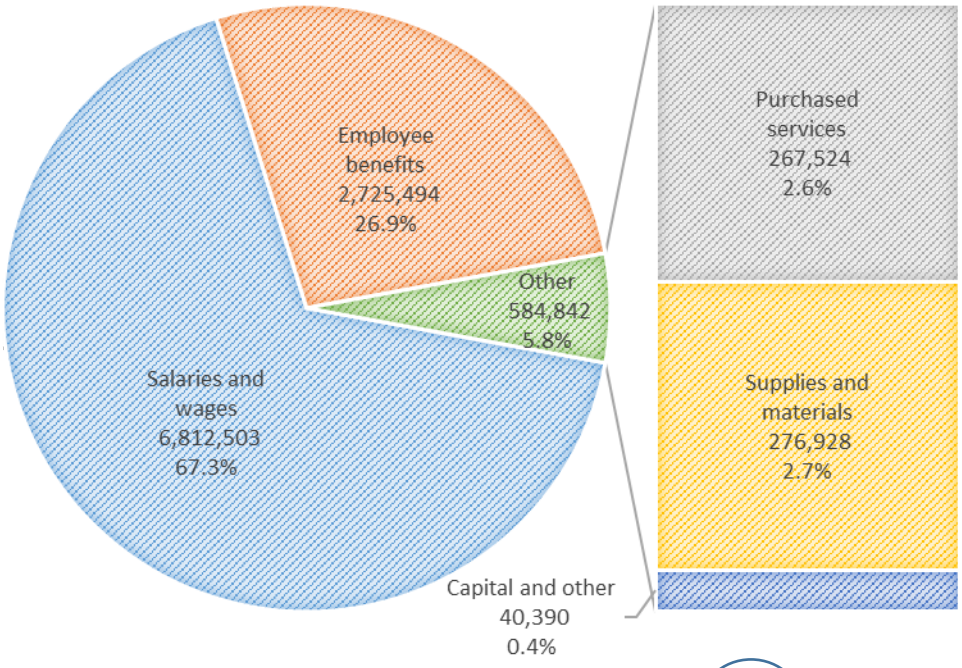
Enrollment History and Projections

	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%

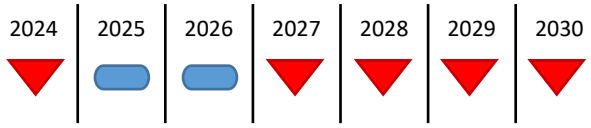
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — .4%

Greenleaf Elementary School
13333 Galaxie Avenue, Apple Valley, MN 55124

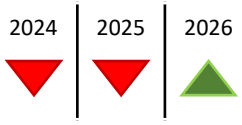
Principal: Mandy Hill
Phone: 952-431-8270

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



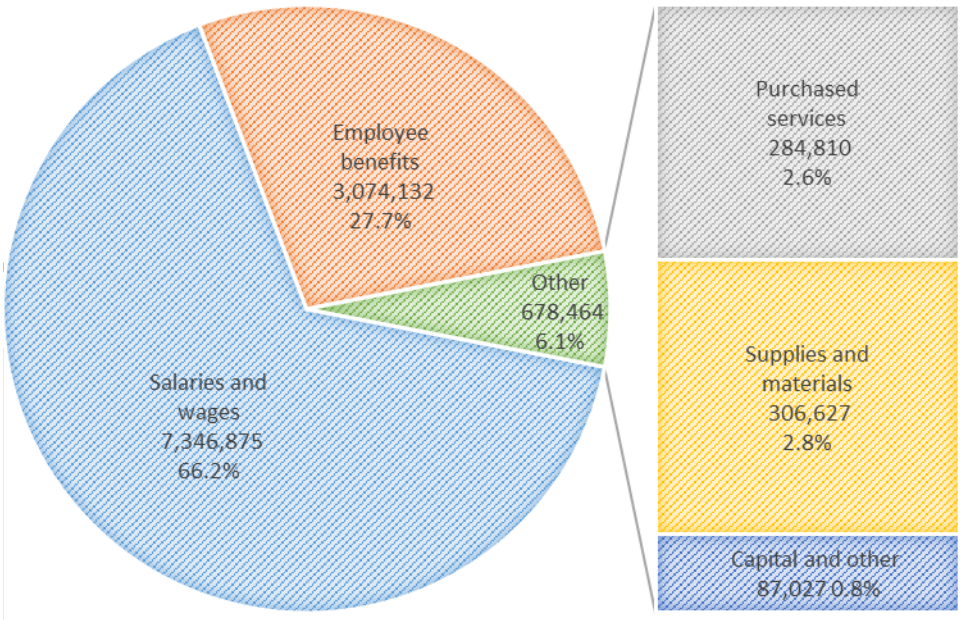
Enrollment History and Projections

	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%

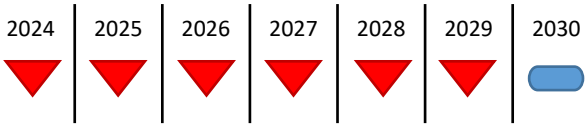
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 0.8%

Highland Elementary School
14007 Pilot Knob Road, Apple Valley, MN 55124

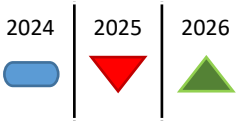
Principal: Mark Aronson
Phone: 952-423-7595

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



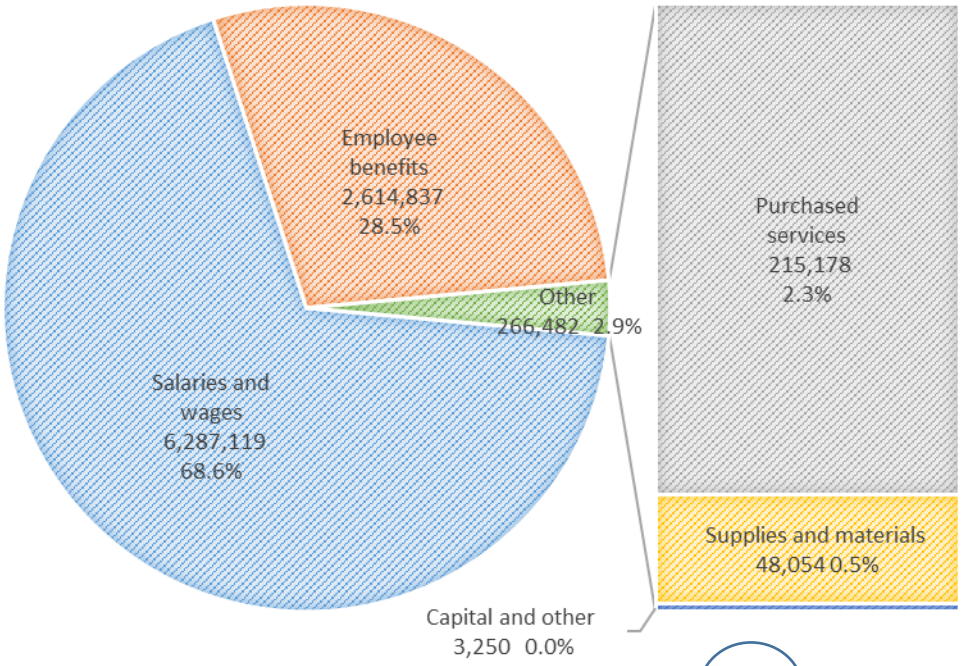
Enrollment History and Projections

	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%

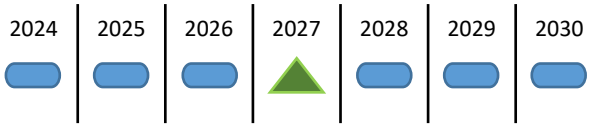
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 0%

Northview Elementary School
965 Diffley Road, Eagan, MN 55123

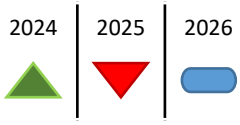
Principal: Melissa Griffin
Phone: 651-683-6820

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



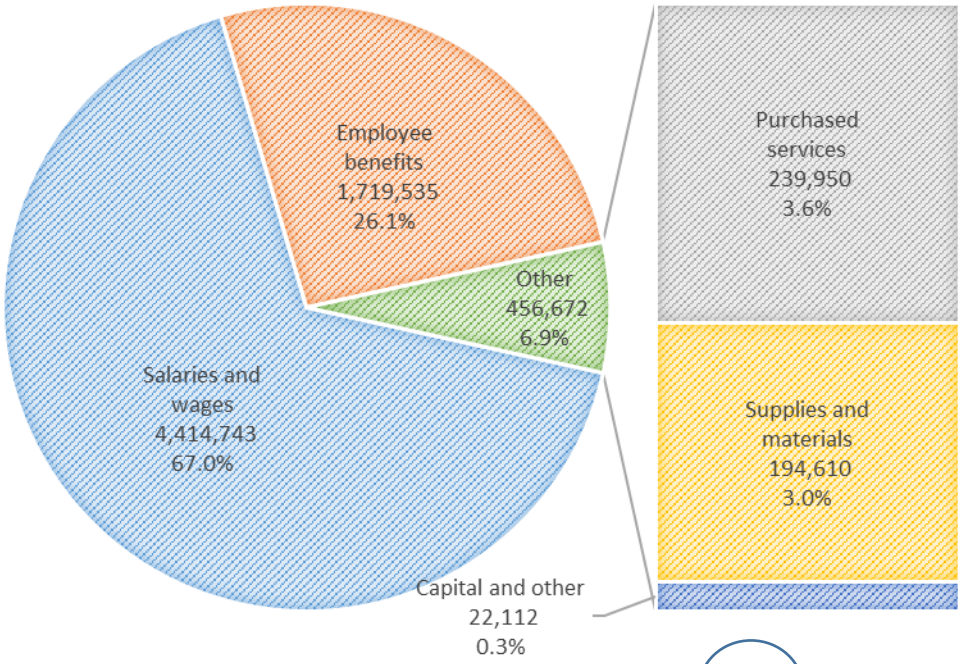
Enrollment History and Projections

	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%

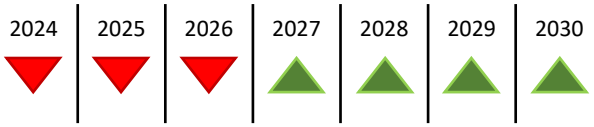
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — .3%

Oak Ridge Elementary School of Leadership, Environmental & Health Studies

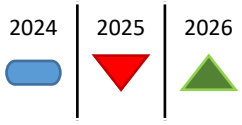
4350 Johnny Cake Ridge Road, Eagan, MN 55122
Principal: Cathy Kindem
Phone: 651-683-6970

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



Free/Reduced Lunch % Actuals Compared to Previous Year



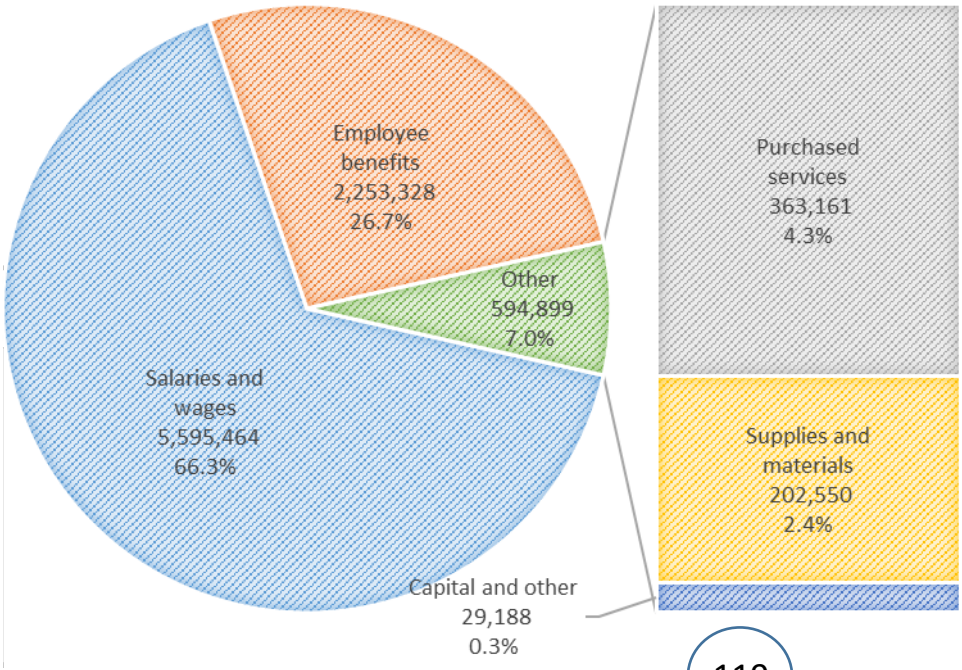
Enrollment History and Projections

	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%

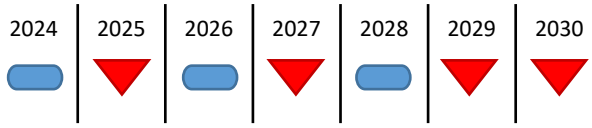
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — .3%

Parkview Elementary School
6795 Gerdine Path, Rosemount, MN 55068

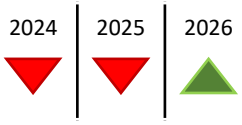
Principal: Nicole Garcia
Phone: 952-431-8350

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



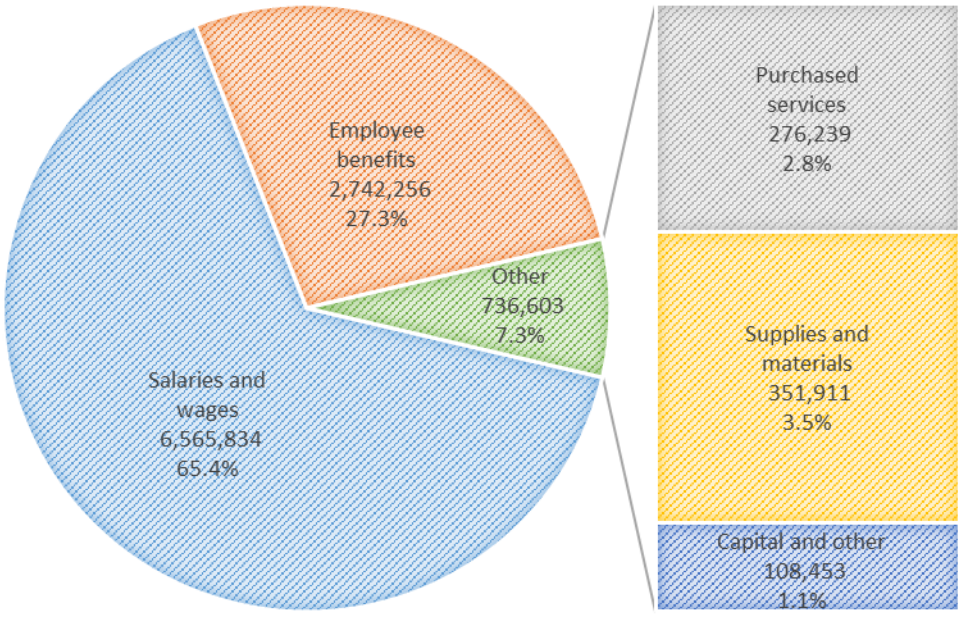
Enrollment History and Projections

	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%

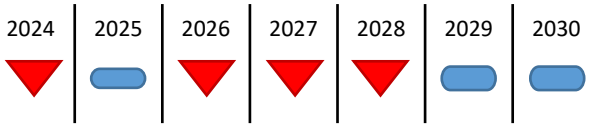
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 1.1%

Pinewood Elementary School
4300 Dodd Road, Eagan, MN 55123

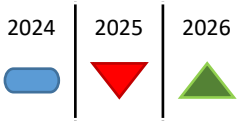
Principal: Leah Hack
Phone: 651-683-6980

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



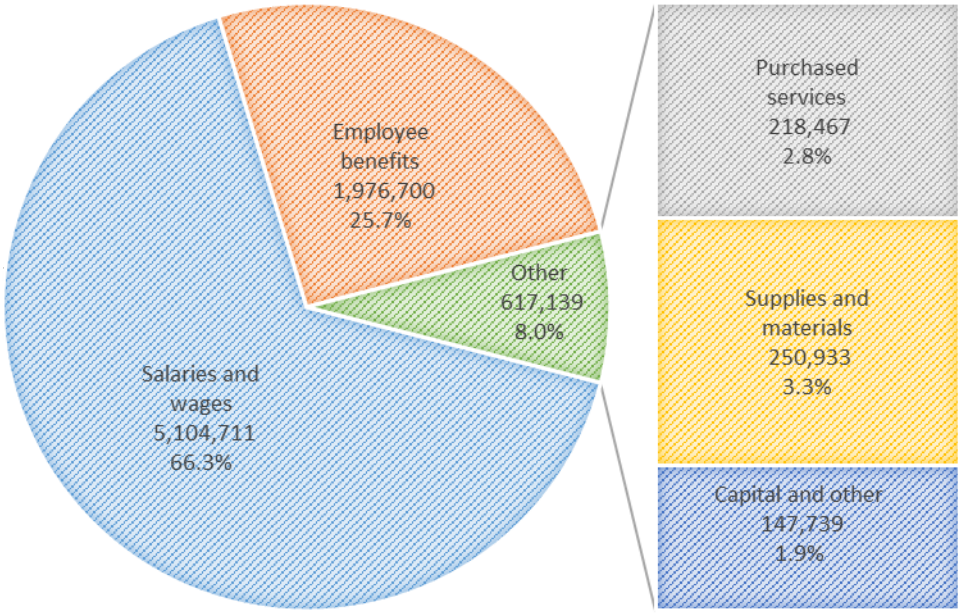
Enrollment History and Projections

	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%

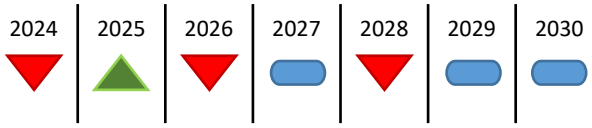
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 1.9%

Red Pine Elementary School
530 Red Pine Lane, Eagan, MN 55123

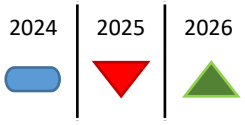
Principal: Tony Washington
Phone: 651-423-7870

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



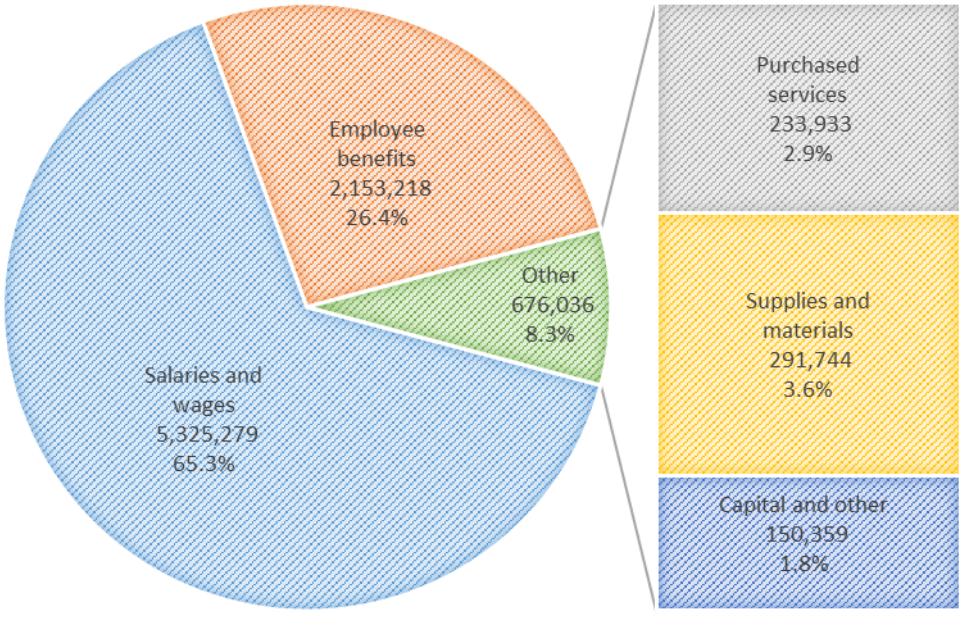
Enrollment History and Projections

	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%

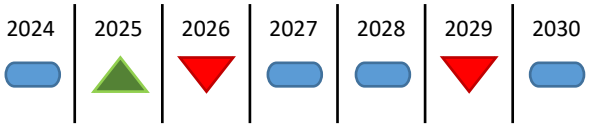
Rosemount Elementary School

3155 144th Street West, Rosemount, MN 55068

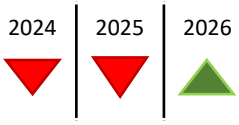
Principal: Alyssa Schultz
Phone: 651-423-7690

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



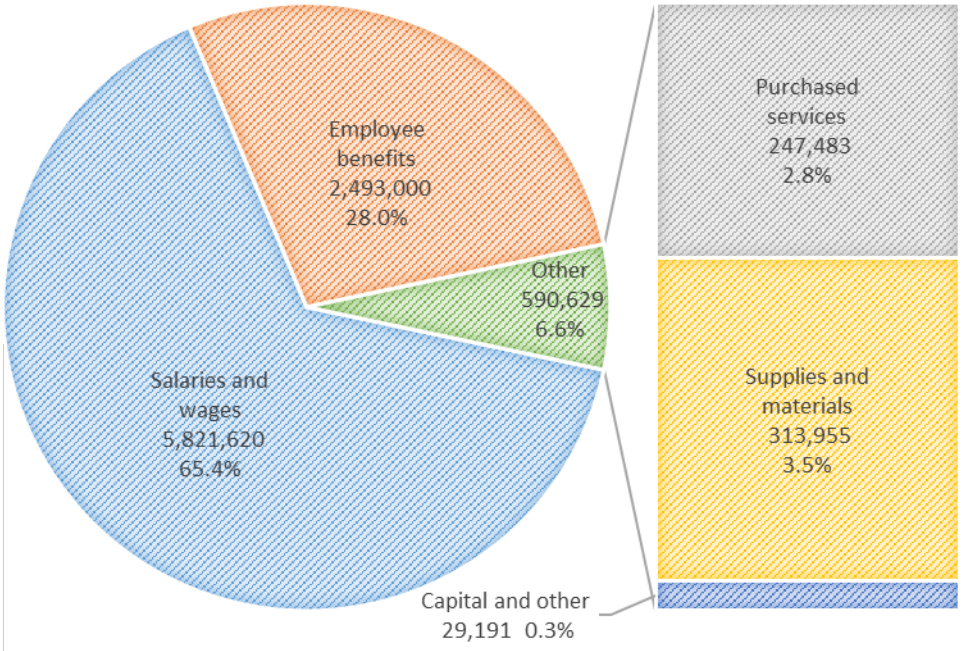
Enrollment History and Projections

	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%

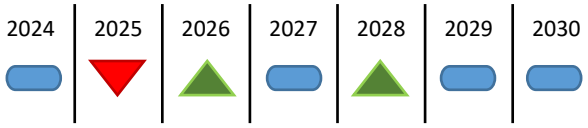
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — .3%

Shannon Park Elementary School
13501 Shannon Parkway, Rosemount, MN 55068

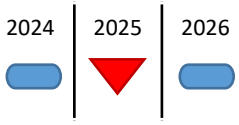
Principal: Erik Davis
Phone: 651-423-7670

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



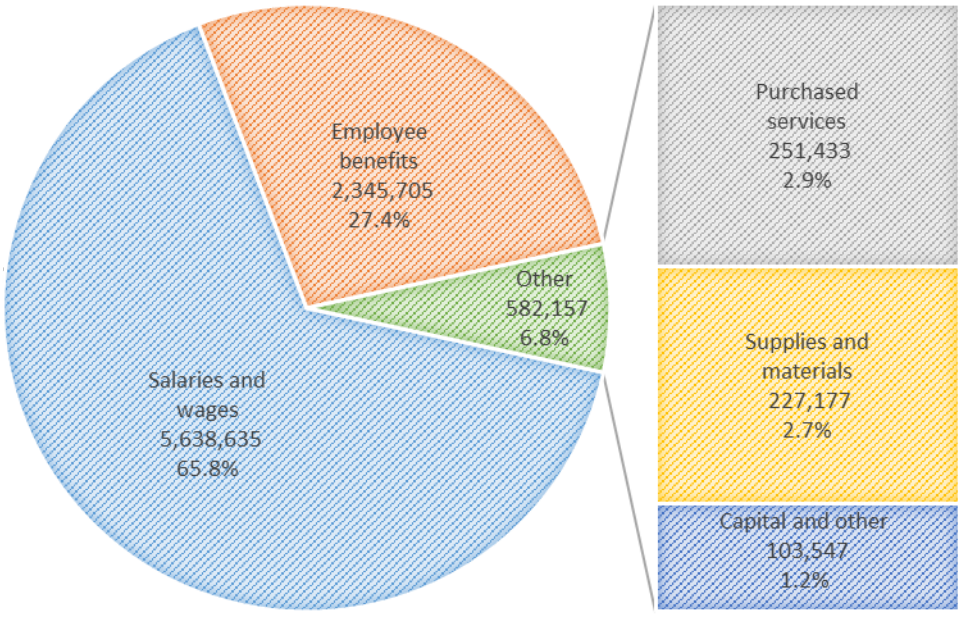
Enrollment History and Projections

	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%

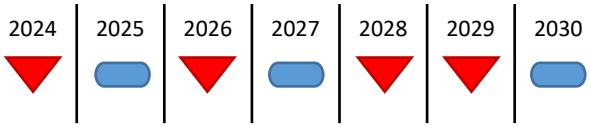
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 1.2%

Southview Elementary School
1025 Whitney Drive, Apple Valley, MN 55124

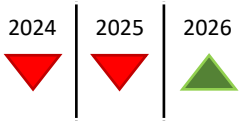
Principal: Sara Stratton
Phone: 952-431-8370

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



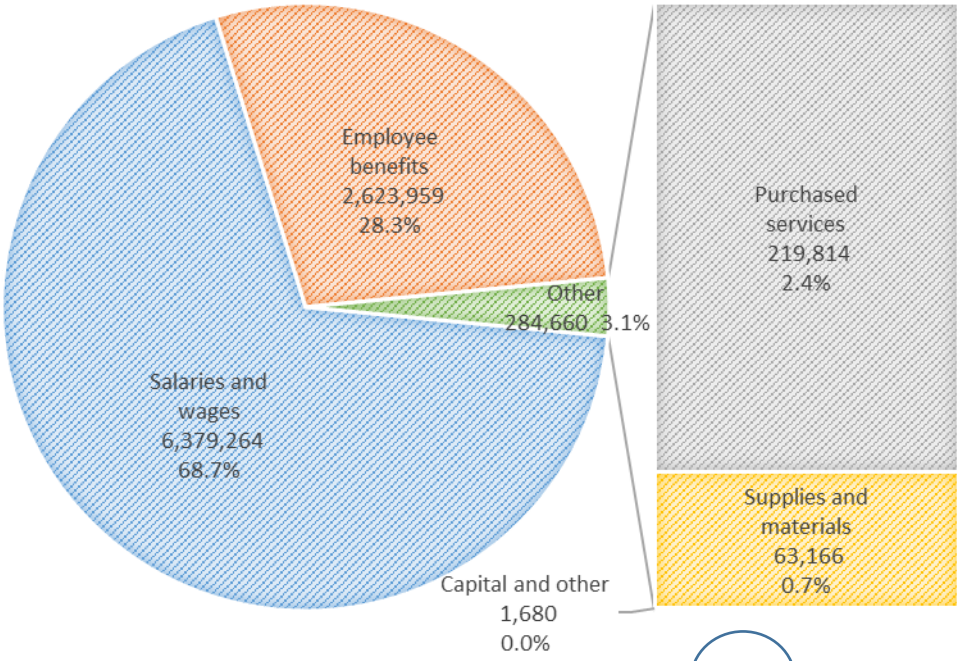
Enrollment History and Projections

	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%

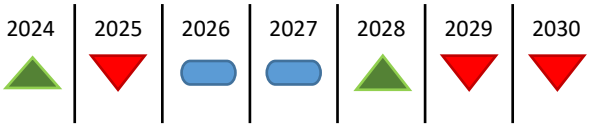
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 0%

Thomas Lake Elementary School
4350 Thomas Lake Road, Eagan, MN 55122

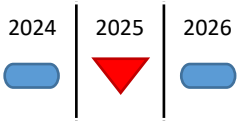
Principal: Dave Lostetter
Phone: 651-683-6890

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



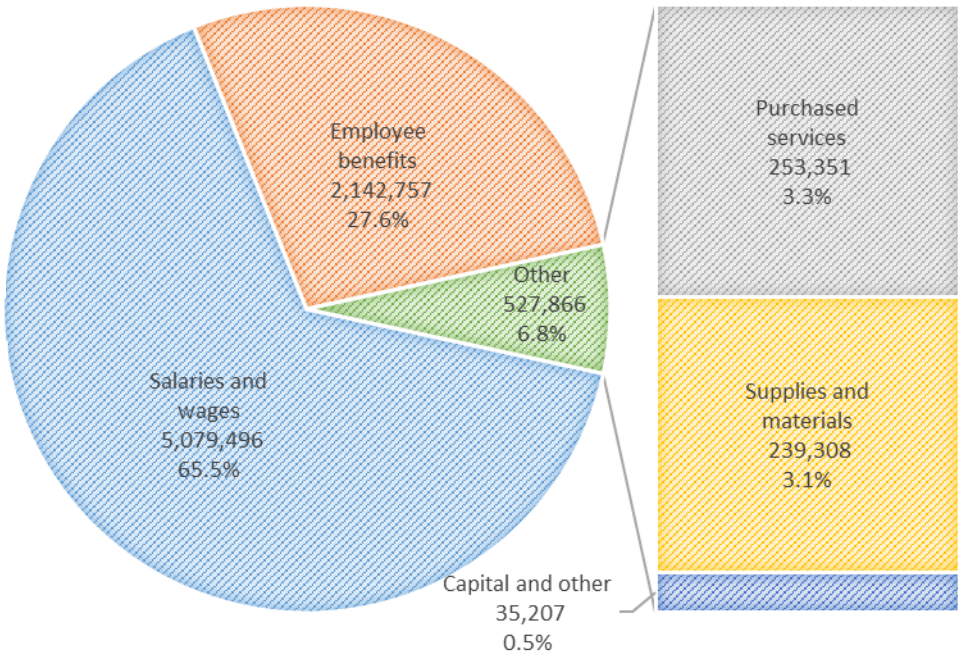
Enrollment History and Projections

	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%

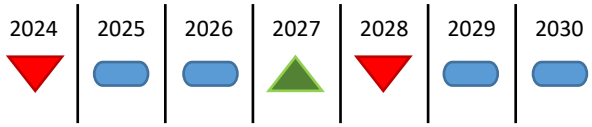
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — .5%

Westview Elementary School
225 Garden View Drive, Apple Valley, MN 55124

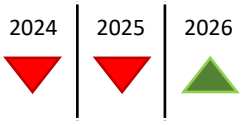
Principal: Donzell Dixson
Phone: 952-431-8380

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



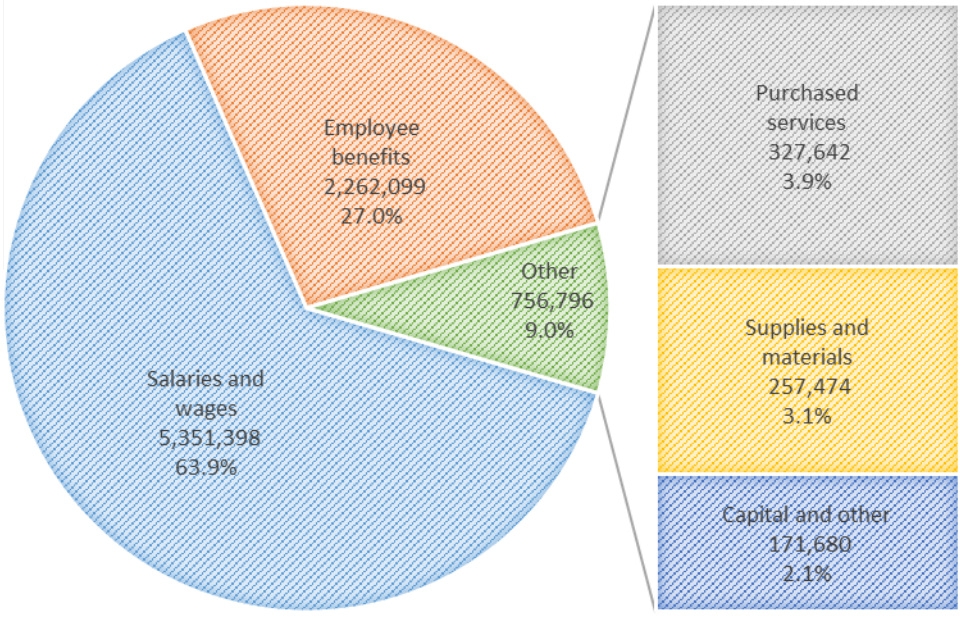
Enrollment History and Projections

	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%

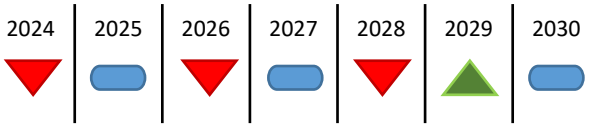
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 2.1%

Woodland Elementary School
945 Westcott Road, Eagan, MN 55123

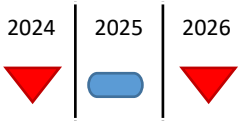
Principal: Kristine McGuire
Phone: 651-683-6990

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



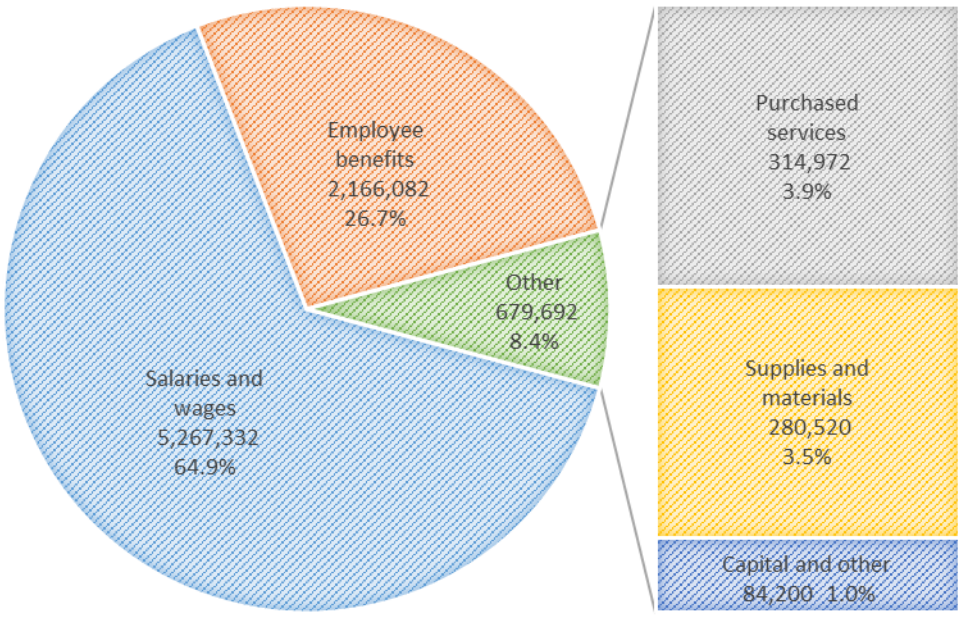
Enrollment History and Projections

	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%

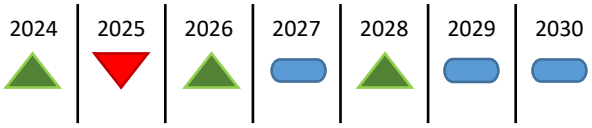
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 1.0%

Black Hawk Middle School
1540 Deerwood Drive, Eagan, MN 55122

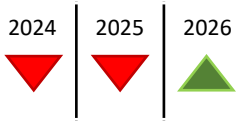
Principal: Anne Kusch
Phone: 651-683-8521

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



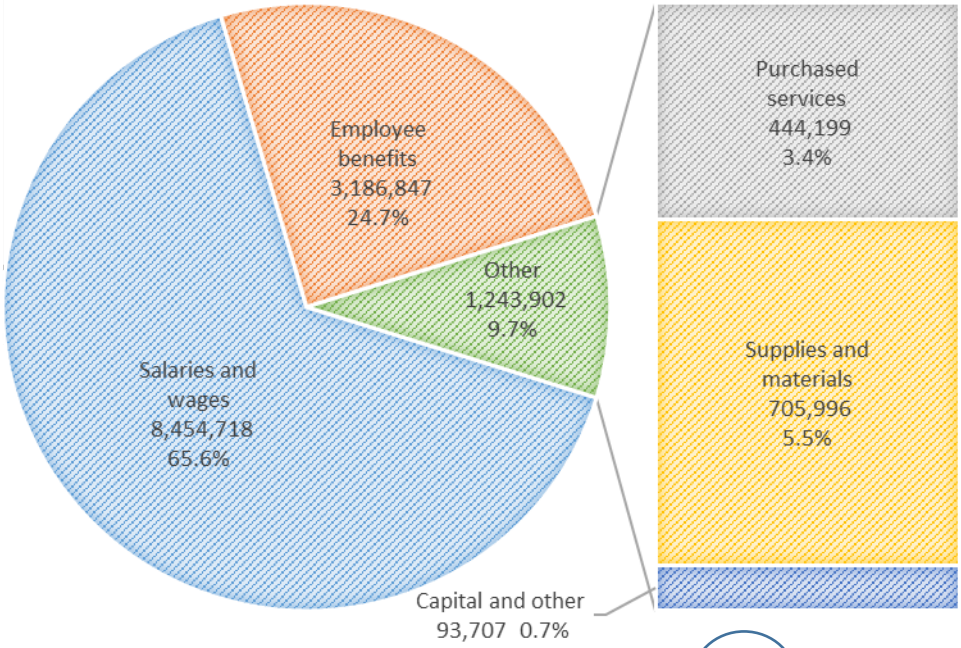
Enrollment History and Projections

	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%

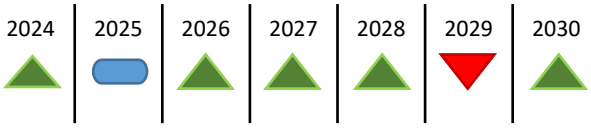
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 0.7%

Dakota Hills Middle School
4183 Braddock Trail, Eagan, MN 55123

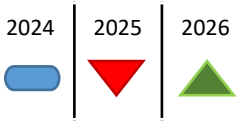
Principal: Ann Giardino
Phone: 651-683-6800

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



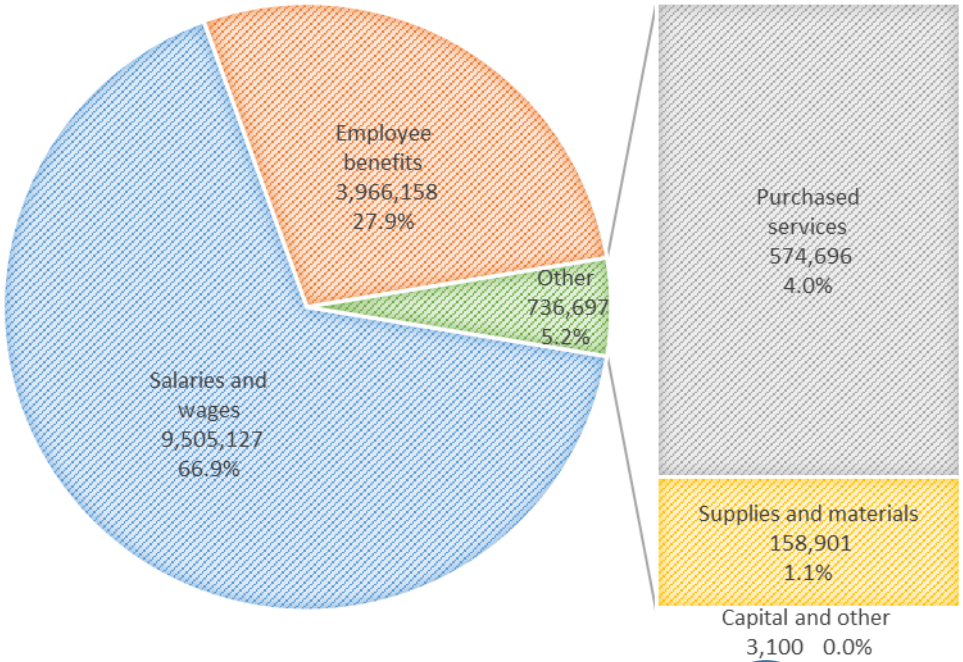
Enrollment History and Projections

	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%

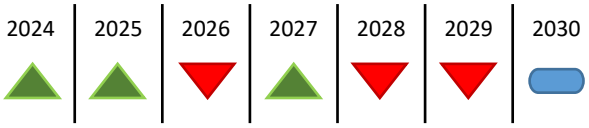
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 0.0%

Falcon Ridge Middle School
12900 Johnny Cake Ridge Road, Apple Valley, MN 55124

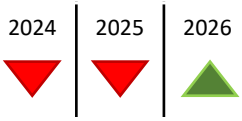
Principal: Becky Melville
Phone: 952-431-8760

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



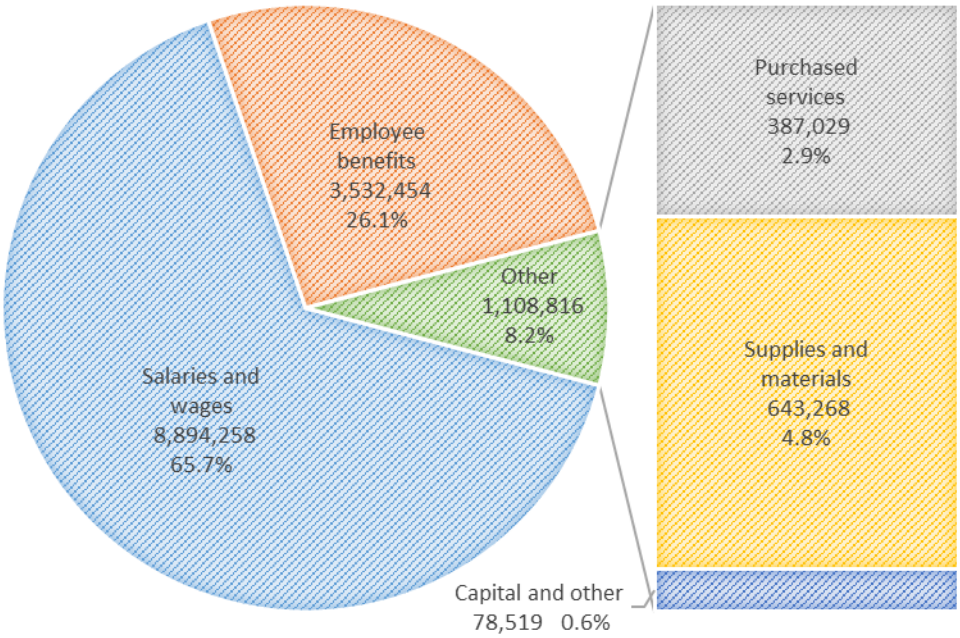
Enrollment History and Projections

	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

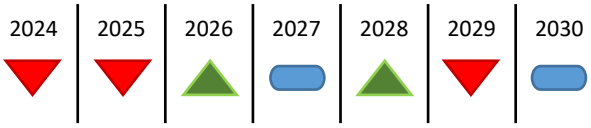
3135 143rd Street West, Rosemount, MN 55068

Principal: Bradley Schafer

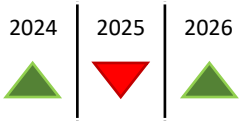
Phone: 651-423-7570

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



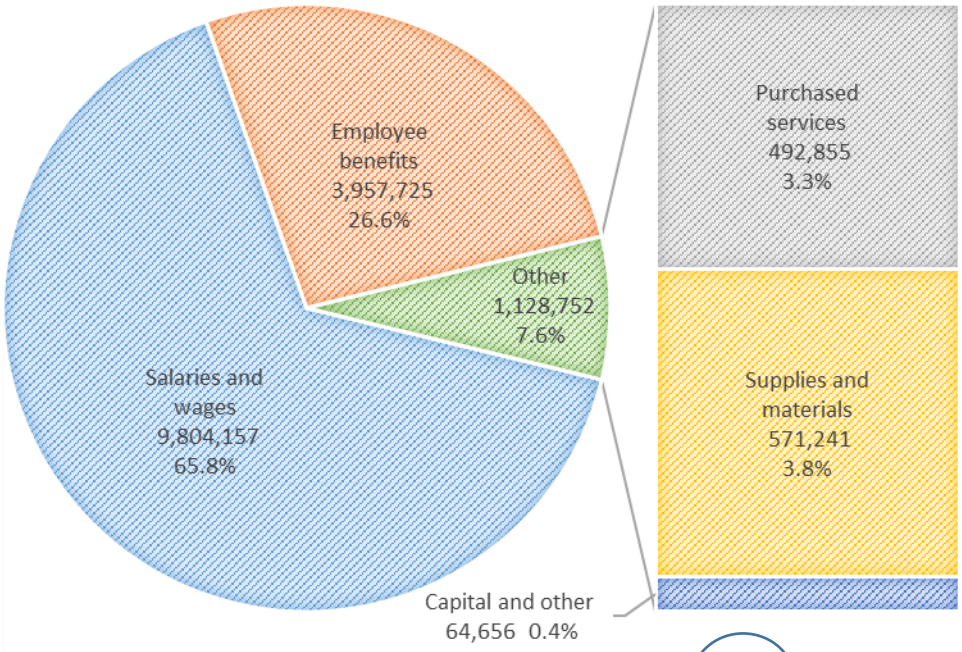
Enrollment History and Projections

	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%

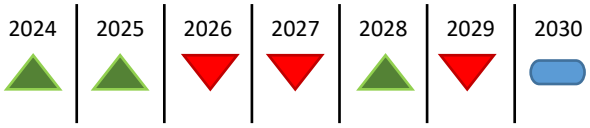
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 0.4%

Scott Highlands Middle School
14011 Pilot Knob Road, Apple Valley, MN 55124

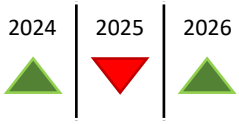
Principal: Dan Wilharber
Phone: 952-423-7581

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



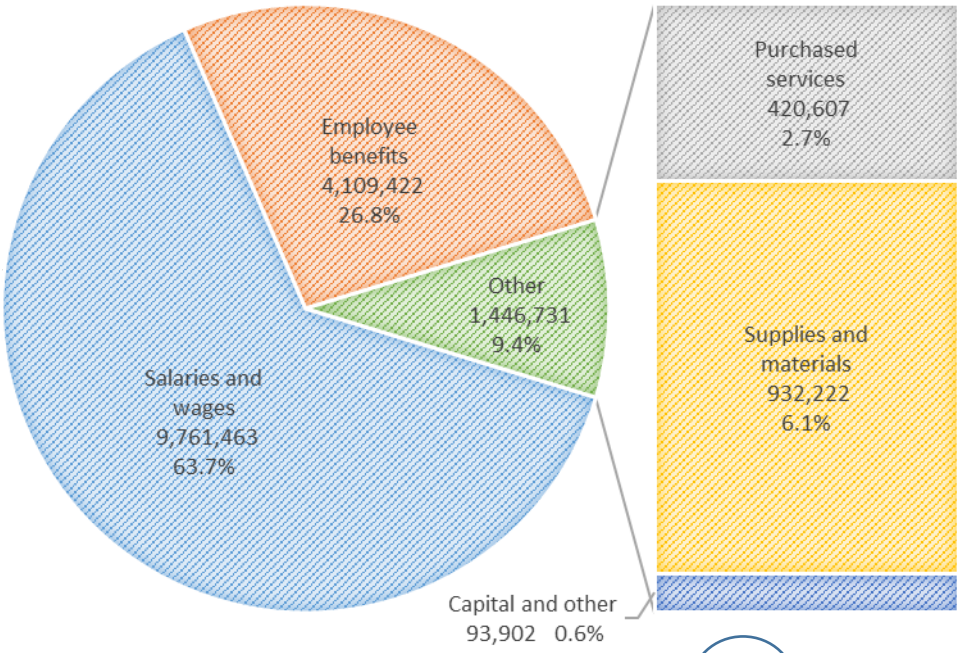
Enrollment History and Projections

	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

2024	2025	2026	2027	2028	2029	2030
▼	▲	▬	▬	▬	▼	▬

Free/Reduced Lunch % Actuals Compared to Previous Year

2024	2025	2026
▼	▼	▲

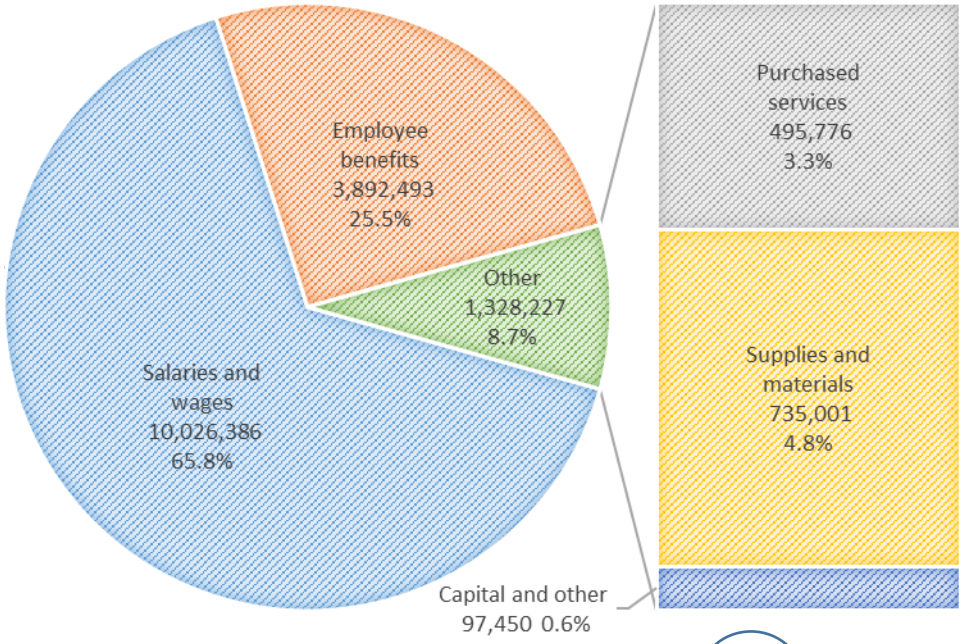
Enrollment History and Projections

	2023	2024	2025	2026	2027	2028	2029	2030
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%

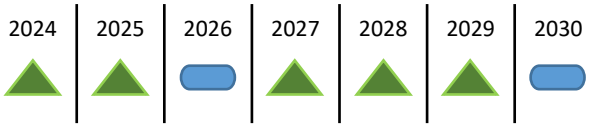
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — .6%

Apple Valley High School
14450 Hayes Road, Apple Valley, MN 55124

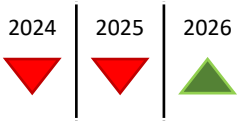
Principal: Drew Mons
Phone: 952-431-8200

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



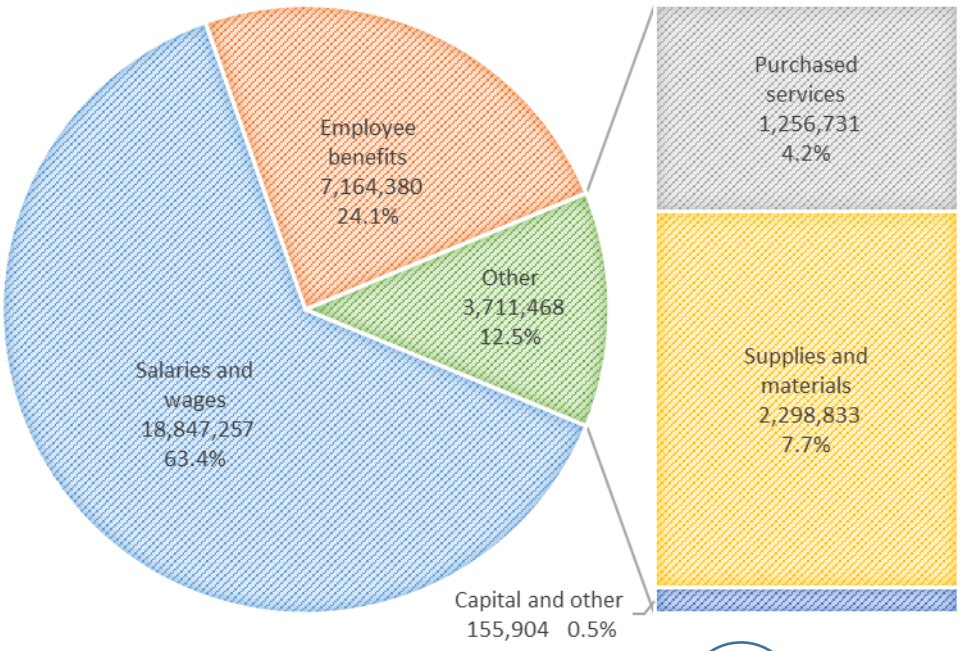
Enrollment History and Projections

	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%

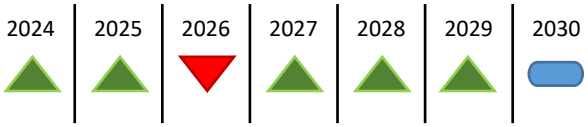
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 0.5%

Eagan High School
4185 Braddock Trail, Eagan, MN 55123

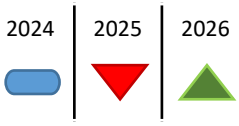
Principal: Polly Reikowski
Phone: 651-683-6900

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



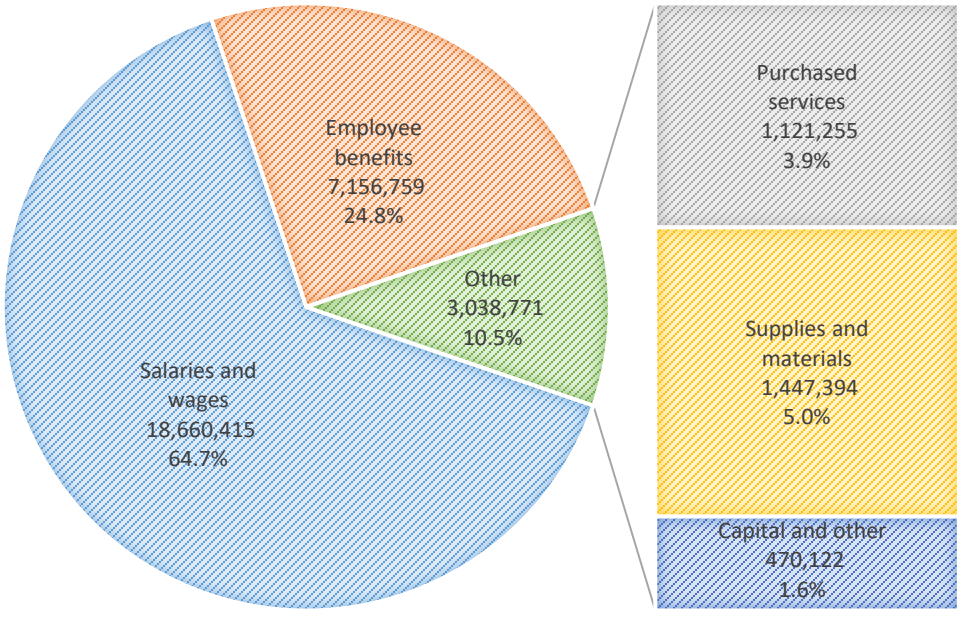
Enrollment History and Projections

	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%

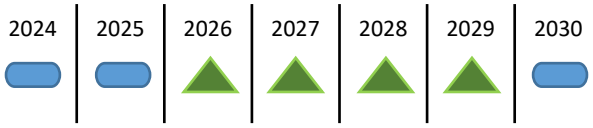
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 1.6%

Eastview High School
6200 140th Street West, Apple Valley, MN 55124

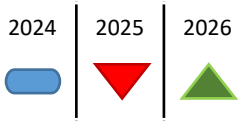
Principal: Bruce Miller
Phone: 952-431-8900

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



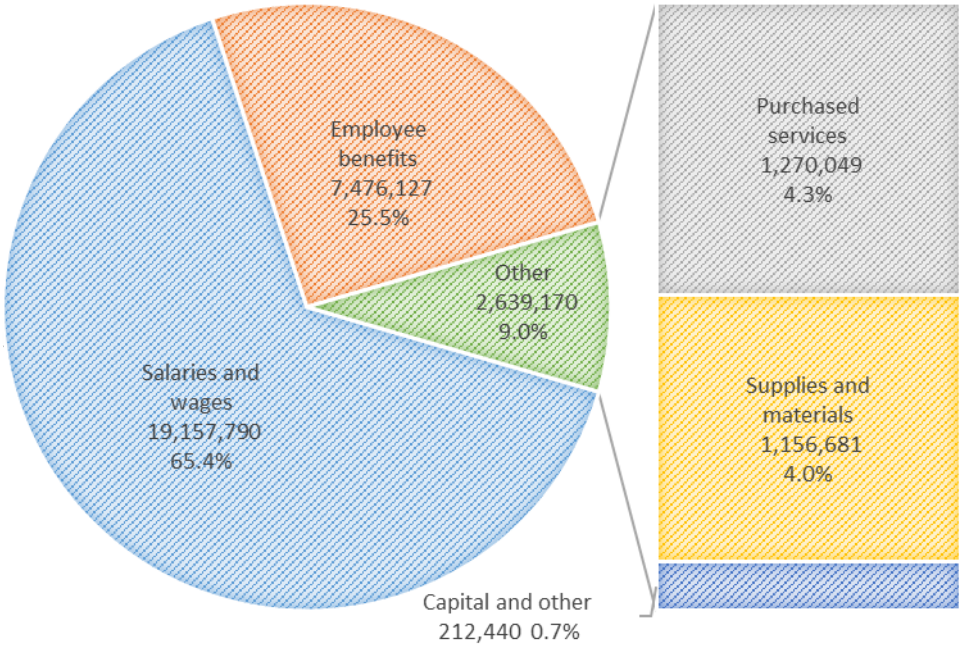
Enrollment History and Projections

	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%

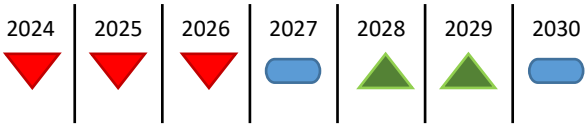
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — .7%

Rosemount High School
3335 142nd Street West, Rosemount, MN 55068

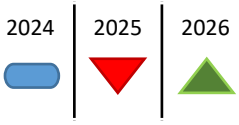
Principal: Pete Roback
Phone: 651-423-7501

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



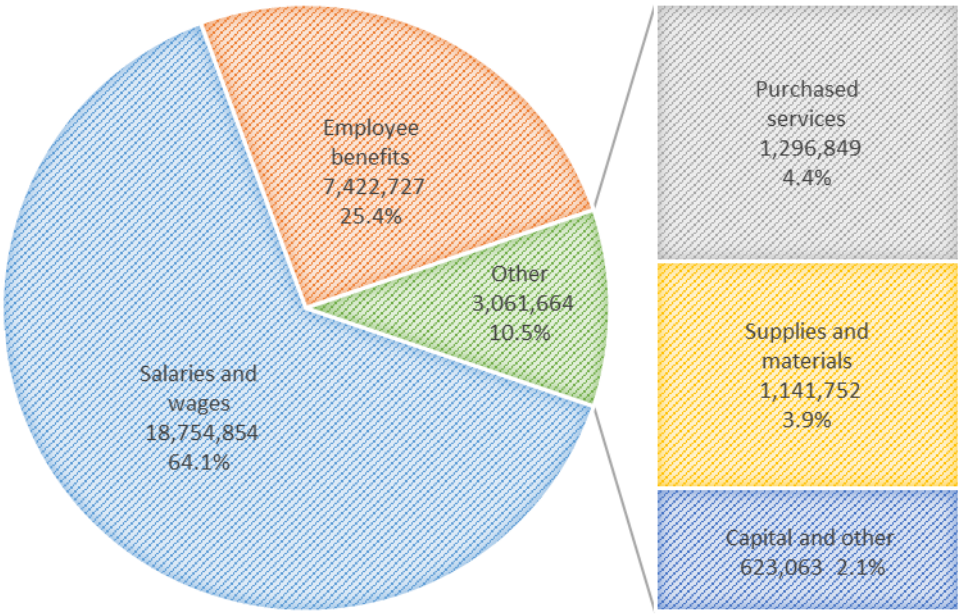
Enrollment History and Projections

	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%

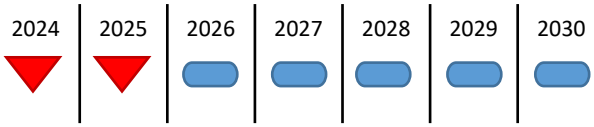
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — 2.1%

School of Environmental Studies
12155 Johnny Cake Ridge Road, Apple Valley, MN 55124

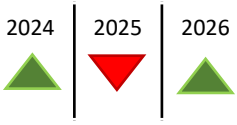
Principal: Lauren Haisting
Phone: 952-431-8750

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



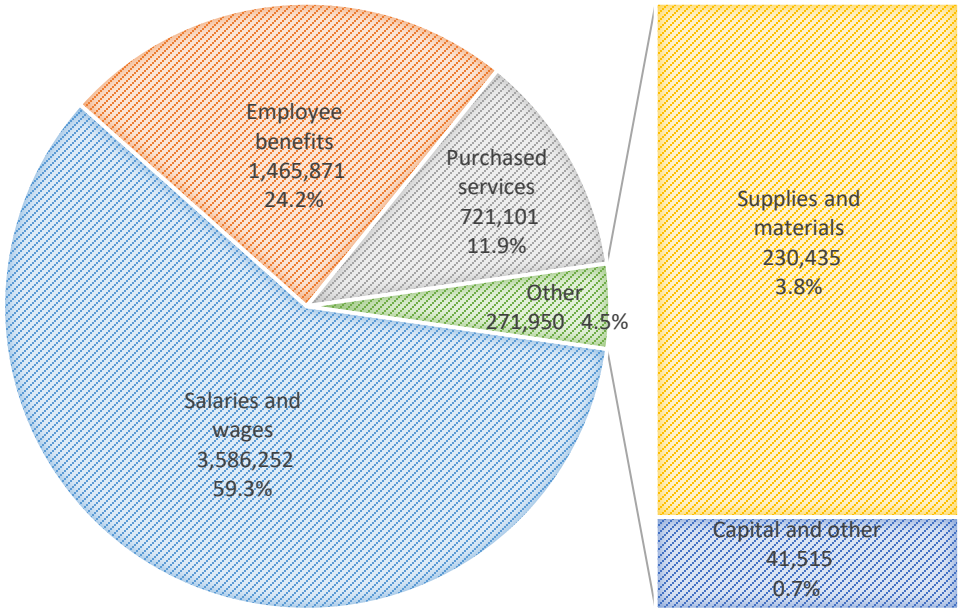
Enrollment History and Projections

	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%

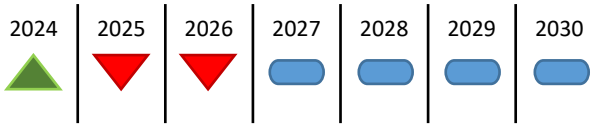
Capital and Other Expenditures- Equipment, dues and memberships, and licensing fees — .7%

Area Learning Center
5840 149th Street West, Apple Valley, MN 55124

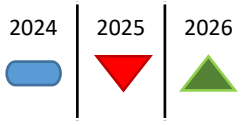
Administrator: Tamiko Thomas
Phone: 952-431-8720

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



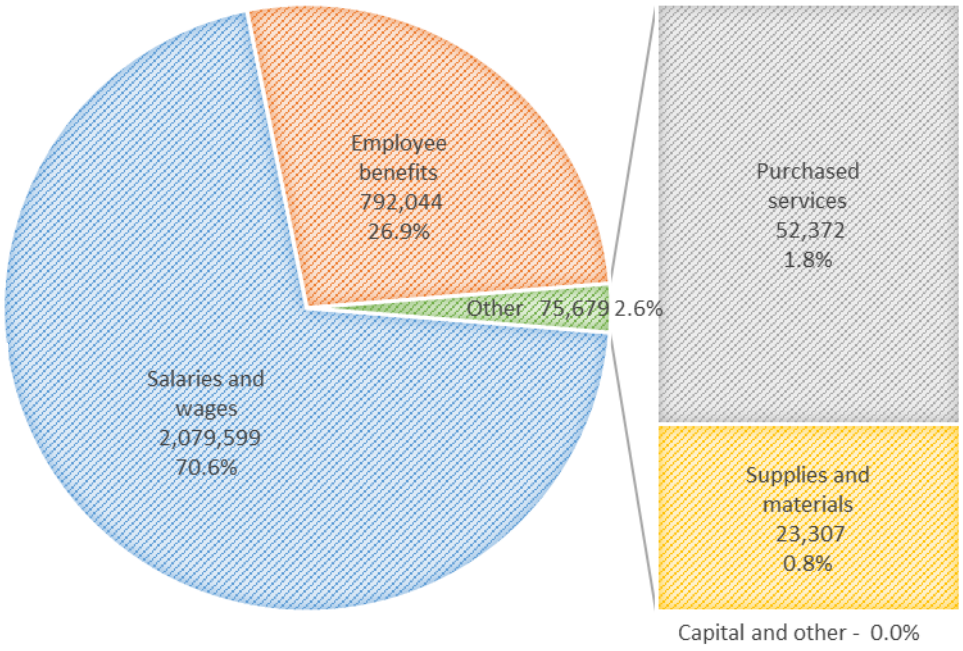
Enrollment History and Projections

	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



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**

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	215.00
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**	**4,115.52**

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

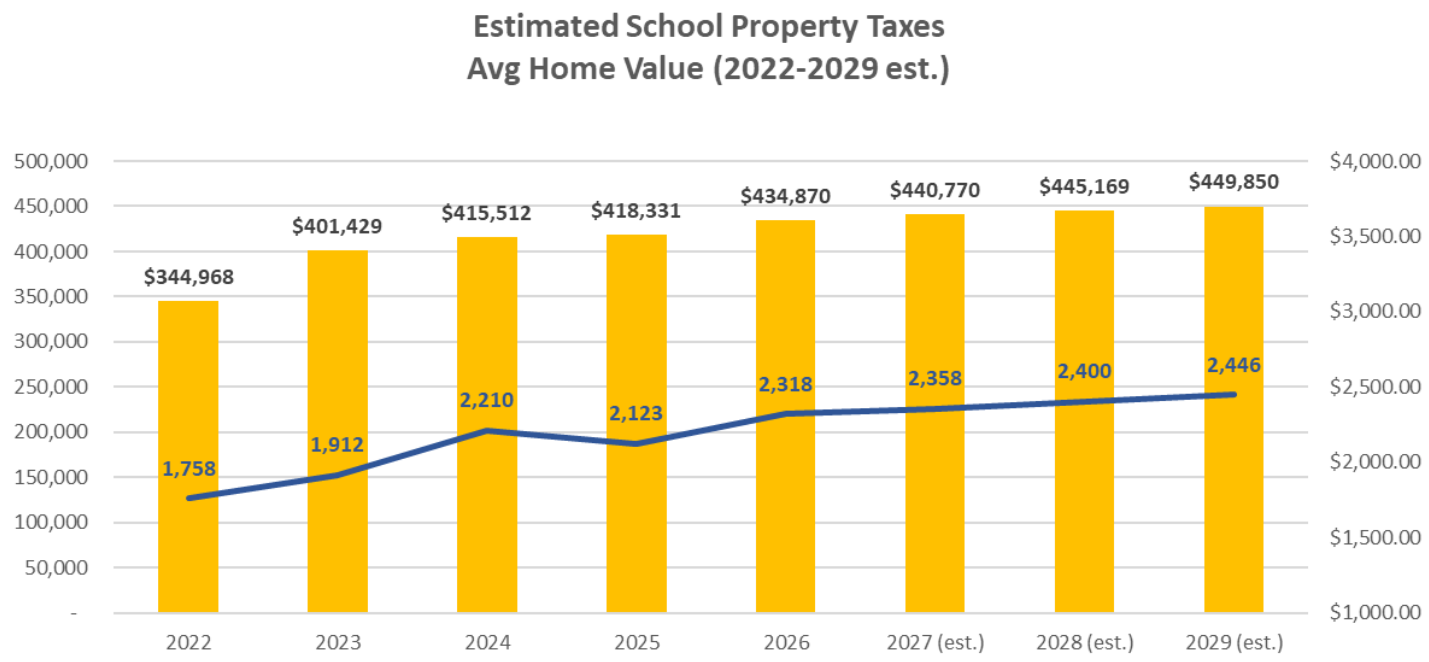
Property Tax Information/Valuation Data:

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

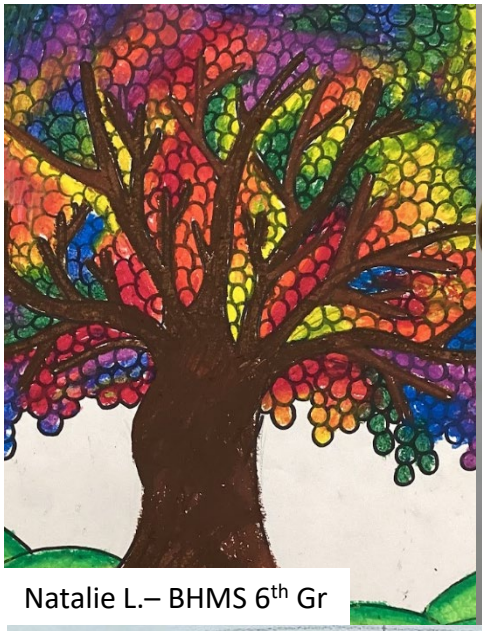
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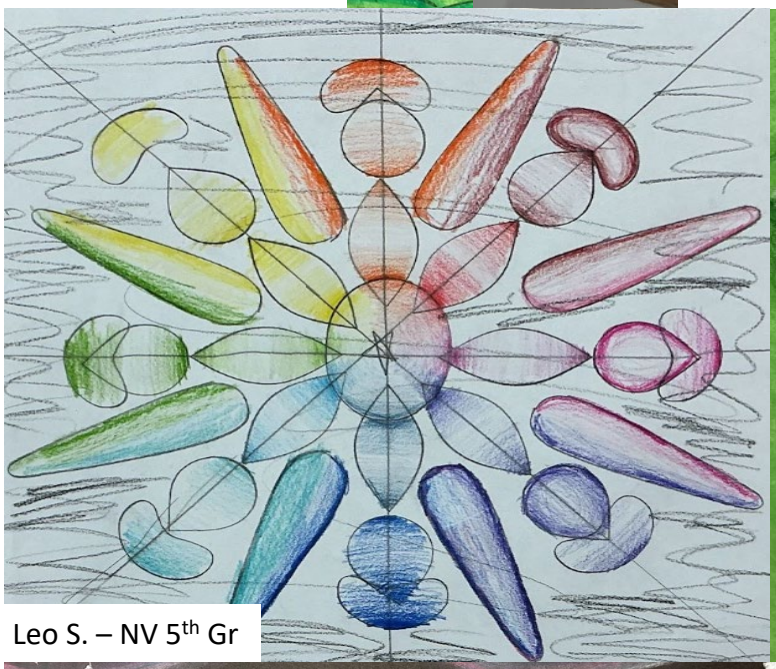
Natalie L.– BHMS 6th Gr



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

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