one91
Burnsville · Eagan · Savage



Spark.
Fuel.
Blaze.





2024-2025 Budget
June 2024

Burnsville-Eagan-Savage School District 191

Dakota and Scott Counties
Burnsville, MN 55337
www.isd191.org

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE
2024-2025 BUDGET

TABLE OF CONTENTS

I. EXECUTIVE SUMMARY 1
- A. Organizational Section 2
  - i. District Overview 3
  - ii. Budget Overview 4
  - iii. Board of Education and Administration 7
  - iv. Mission, Vision and Values 9
- B. Financial Section 11
  - i. Budget Approach, Process, Assumptions and Timelines 12
  - ii. All Funds Summary 14
- C. Informational Section 17
  - i. Key District Information 18

II. ORGANIZATIONAL SECTION 24
- A. Overview/Introduction 25
- B. District Map 26
- C. Financial Structure
  - i. Board of Education 27
  - ii. Organizational Chart 28
- D. Mission, Vision and Values 29
- E. Budget Policies 31
- F. Financial Presentation, Measurement Focus and Basis of Accounting 33
- G. Budget Overview 38
- H. Budget Approach, Process, Assumptions and Timelines 41

III. FINANCIAL SECTION 43
- A. Level One – Summary of Total Budget 44
  - i. Revenue, Expenditure, Fund Balance Summary 45
- B. Level Two – Summary Data for All Funds 46
  - i. Operating Funds – General Fund Review 47
  - ii. Operating Funds – Food & Nutrition Fund Review 48
  - iii. Operating Funds – Community Education/Service Fund 49
  - iv. Non-Operating Funds – Construction Fund Review 50
  - v. Non-Operating Funds – Debt Service Fund Review 51

vi. Non-Operating Funds – OPEB Debt Service Fund Review 52
vii. Proprietary Funds – Internal Service Funds.....53
viii. Proprietary Funds – OPEB Revocable Trust.....54

C. Level Three – Summary Data for Individual Funds 55
i. General Fund 55
1. Fund Balance Summary 56
2. Detail Fund Balance Summary 57
3. Revenue Summary.....58
4. Revenue by Summary Source Code 59
5. Revenue by Source Code Series 60
6. Expense Summary by Object Series 64
7. Expenditure Detail by Object Code 65
8. Expense Summary by Program Series 68
9. Expenditure Detail by Program 69
ii. Special Revenue.....75
1. Food & Nutrition Overview.....76
2. Community Service/Education Overview.....77
3. Special Revenue Summary.....78
4. Food & Nutrition Revenue Summary 79
5. Food & Nutrition Expenditure Summary.....80
6. Food & Nutrition Expenditure Detail by Object Code.....81
7. Community Education Revenue Summary.....82
8. Community Education Expenditure Summary.....83
9. Community Education Expenditure Detail by Object Code 84
10. Community Education Program Summary 86
iii. Other Funds 87
1. Other Funds Summary.....88
2. Construction 89
3. Debt Service.....90
4. OPEB Debt Service 91
5. Self-Funded Insurance Funds 92
6. Custodial.....94
7. OPEB Revocable Trust.....95

D. Level Four – Information by Schools and Programs 96
i. General Fund Expenditure Summary by School 97
ii. Individual Schools 98
iii. Alternative Learning Programs.....115
iv. Other Special Education Programs.....116
v. Non-Public School (General Fund) 117

IV. INFORMATIONAL SECTION.....118
A. Enrollment
i. Enrollment (ADM) Projection by School Building 119
ii. Enrollment by Grade by Year 120
B. Personnel Resources
i. General Fund – Full-Time Equivalent (FTE) District Employees 121
C. Property Taxes
i. Taxable Market Value, Average Homestead and Tax Rates 123
D. Outstanding Debt
i. Debt by Type.....124
ii. Components of General Long-Term Debt 125
E. Standardized Testing
i. MCA and ACT Testing Summary.....126
F. School Lunch Program Data
i. Ten-Year History of School Lunch Data 127
G. Comparable Data With Peers
i. Per Pupil Cost – Administration and Support Services 128
ii. Per Pupil Cost –Direct Education and Support Expenses.....128
H. Glossary of Terms 129







Executive Summary

one91
Burnsville · Eagan · Savage



Executive Summary

Organization Section

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

INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – EAGAN - SAVAGE
2024-2025 BUDGET

DISTRICT OVERVIEW

Independent School District #191, also known as the Burnsville - Eagan - Savage school district is located in Dakota and Scott Counties which are part of the seven-county metro area of Minneapolis and St. Paul, referred to as the Twin Cities. The District was incorporated in 1955 and serves parts of five suburban communities. The District is an instrumentality of the State of Minnesota established to function as an educational institution. The elected School Board is responsible for legislative and fiscal control of the district. The Superintendent is appointed by the Board and is responsible for administrative control of the District. The District's financial statements include all funds for which the District is considered to be financially accountable.

The district has a population of over 71,881 citizens residing in a 37 square mile area. Residents are typically employed in professional vocations within the metropolitan area. The economic downturn of the past years has had some effect on the community as evidenced by greater mobility and increased participation in the free and reduced-price lunch program.

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

Since fiscal year 2002-03 the District has experienced a decline in the number of students enrolled in the District's schools. This is a natural occurrence in a fully developed community and is often the result of smaller kindergarten cohorts replacing a larger graduating class. In the 2022-23 fiscal year, the decline flattened slightly with a decrease of only 4 students in grades K through 12.

At the end of the 2019-20 school year, the District closed three schools, two elementary and one middle school. Since then, the District has operated 13 buildings: one high school, one alternative high school, two middle schools, eight elementary schools and one districtwide building. District buildings were built between 1950 and 1996 with the latest additions in 2016. The District also operates a Virtual Academy for elementary and secondary students to receive instruction through a virtual environment. The District is organized by grade level with elementary schools serving students in pre-kindergarten through Grade 5, middle schools serving Grades 6-8 and the high schools serving Grades 9-12.

For the 2024-2025 fiscal year the District is projecting total enrollment at 7,354 which includes 7,001 in grades K-12 and 340 in Voluntary Pre-Kindergarten (Pre-K) and Early Childhood Special Education (ECSE). In the current 2023-2024 fiscal year total enrollment is at 7,704 with 7,207 in K-12 and 340 in Pre-K and ECSE.

INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – EAGAN - SAVAGE
2024-2025 BUDGET

BUDGET OVERVIEW

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

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

KEY OBJECTIVES OF THE BUDGET PROCESS

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

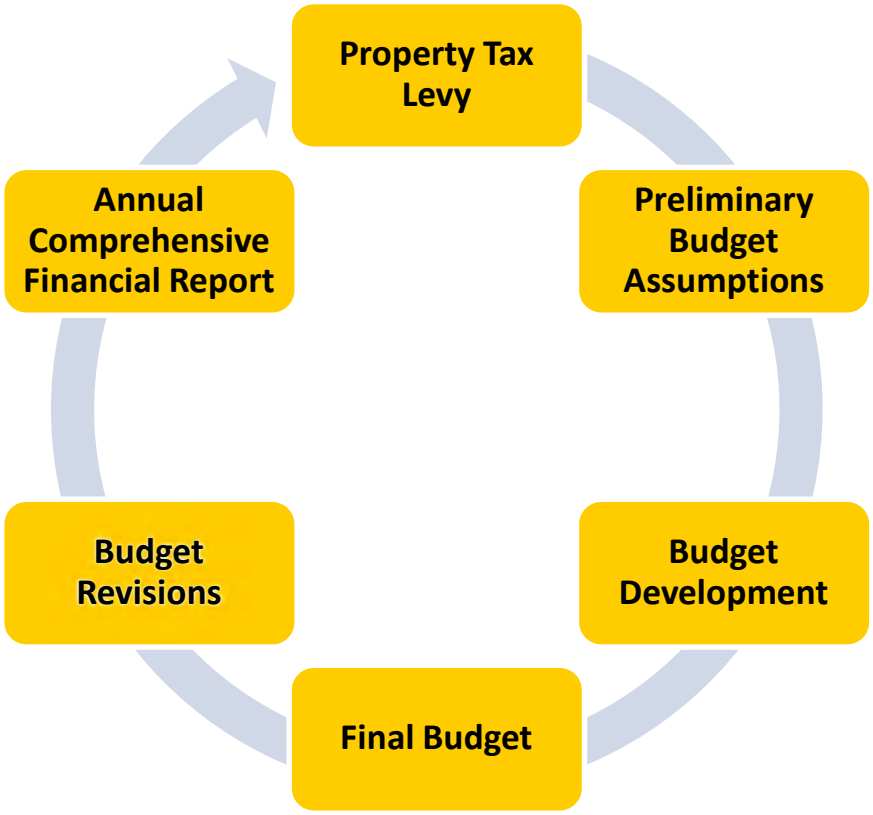
SIGNIFICANT STATE STATUTE REQUIREMENTS

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

INDEPENDENT DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE
2024-2025 BUDGET

BUDGET CYCLE

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



1. **Property Tax Levy** – The process begins with submission of estimated property tax levy information to the Minnesota Department of Education (MDE). MDE sets the maximum amount each district may levy based on current legislation. The School Board certifies the levy before the end of the calendar year.
2. **Preliminary Budget Assumptions** – The January before the budget year, the School Board approves the preliminary assumptions.
3. **Budget Development** – From January to June, the finance department meets with all departments to put the budget together. This process includes completion of enrollment projections and five-year budget forecast, development of staffing guidelines and determination of revenue and expenditure assumptions.
4. **Final Budget** – Minnesota Statute requires school boards to approve the budget before the start of the school year on July 1.

5. **Budget Revisions** – In mid-winter the School Board approves any budget revisions. These revisions allow for accurate funding for programs and provide the most accurate basis for developing the preliminary budget for the next fiscal year.

6. **Annual Comprehensive Financial Report** – The final step in the budgeting process is closing the fiscal year and preparing the financial statements. Part of this is the independent audit as required by Minnesota law. The School Board approves the audited financial report in the fall of the following fiscal year.



INDEPENDENT DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE
2024-2025 BUDGET

BOARD OF EDUCATION & ADMINISTRATION

SCHOOL BOARD

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

ADMINISTRATION (Superintendent's Leadership Team)

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

BUSINESS OFFICE

Tyler Dehne, Finance Director
Baillie Nash, Controller
Pam Jensen, Finance Project Manager
Jarrod Leake, Compliance Coordinator
Chris Robasse, Payroll Coordinator
Stacy Kaisershot, Payroll
Michele Wilson, Accounts Payable
Julie Zellmer, Accounts Receivable, COBRA

BOARD OF EDUCATION & ADMINISTRATION (cont.)

BUILDING PRINCIPALS

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



MISSION, VISION AND VALUES

VISION STATEMENT

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

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

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

STRATEGIC DIRECTIONS

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

CORE VALUES

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

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

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

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

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

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

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

KEY RESULTS INCLUDING ASSOCIATED COSTS

A. Each Student
   - The district continues to support the Pathways program for all K-12 students.
   - Compensatory Revenue of $15 million to help reduce class sizes and provide individual instructional support to students.

B. Future Ready
   - The district's technology levy provides $4,351,374 for the District's 1:1 device initiative, at home internet access for students, instructional software and cyber security enhancements.
   - Operating capital funds of approximately $2.1M are used to provide students with the latest curriculum, security and building updates, along with technology devices and software updates for non-instructional purposes.
   - The district levied $297,455 in Safe Schools Funding per Minn. Stat. 126C.44 which supports security for district schools and school property, School Resource Officers, Emergency Operating Plans and security improvements such as door locks, cameras and card readers at schools.

C. Community Strong
   - The district earmarks approximately $2 million in achievement and integration funds to ensure every child has access to the tools and opportunities they need to succeed.
   - Next year, over $2.6 million in Long-Term Facility Maintenance Funds will be invested in deferred maintenance projects in the schools to provide students a safe, comfortable learning environment, both inside and outside of the classroom.



one91
Burnsville · Eagan · Savage

Executive Summary

Financial Section

The Financial Section of the Executive Summary is the second of three sections and includes a summary of the budget process, assumptions and timelines, revenue and expenditures summarized for all funds and forecast of all funds. Please note that all historical financial activity presented within this budget document have been rounded to the nearest dollar. Therefore, there may be rounding variations of +/- $2.

BUDGET PROCESS, ASSUMPTIONS AND TIMELINES

Budget Process

At the December 14, 2023 school board meeting, administration presented preliminary budget goals, process and timeline. Administration outlined the goals for the Fiscal Year (FY) 2025 budget process.

1. Be good stewards of taxpayer dollars
2. Align budget to strategic plan initiatives and equity goals (resources allocated to district's highest priorities)
3. Comply with all statutory uses of funds
4. Include constituents' perspectives and input throughout the budget process
5. Be transparent about the district's current and projected finances, budget process and budget decision-making
6. Increase cross departmental collaboration
7. Submit a structurally sustainable budget

Budget Timeline

Administration also presented to the School Board the FY2025 Adopted Budget Timeline at the board meeting:

- **January - February**
  - Board approves FY24 revised budget
  - Board receives report on FY25 budget assumptions
- **March**
  - Board discussion of Governor and legislative funding updates in workshop
  - Superintendent presents adjusted budget recommendations to the Board
- **March-April**
  - Additional feedback gathering from stakeholders
- **June** 13 - FY25 Adopted budget presented
- **June** 20 - FY25 Adopted budget approved

FY2025 Budget Assumptions

Revenue

- Enrollment:
    - K-12 Enrollment projection estimated at 7,001
    - Early Childhood Special Education at 145
    - Voluntary Pre-Kindergarten at 195

  Enrollment Projections are based on:
    - Historical data trends including birth rates
    - Fall 2023 seat counts
    - Demographic Study

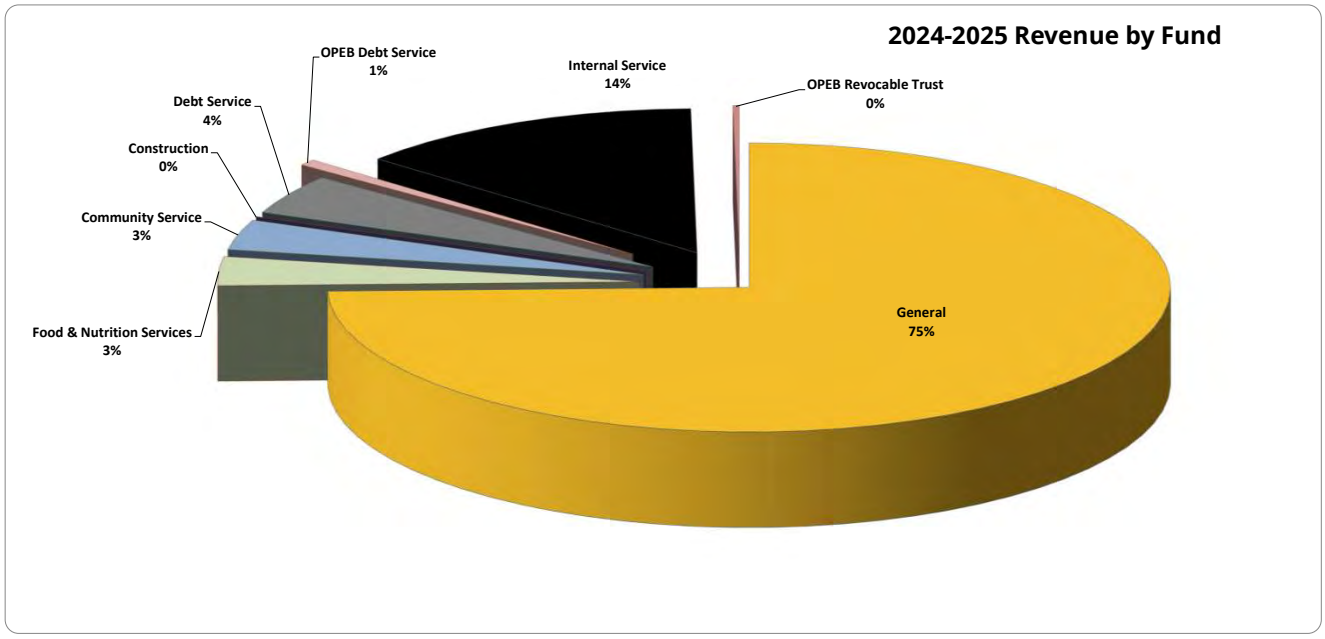
- 2% increase to the general education formula - $143 per pupil
- $1.3 million increase in Compensatory
- Decreased revenue by $8.5 million after using the remaining Federal Pandemic Relief Funds

Expenses

- 4% increase to cells on staff salary schedule
- 18.5% increase in health insurance premiums
- 4% increase to transportation contract
- 10% increase in utility costs
- $2.39 million in expenditure adjustments:
    - Maintain class sizes (K-12) – 23 FTE reduction
    - Additional 4.6 FTE for EL Teachers
    - Additional 4.0 FTE for Elementary Advanced Learning Specialists
    - Surveys to identify gaps in the District's mission and vision and suggest improvements
    - Add High School Volleyball
    - Additional 1.0 FTE Staff Accountant
    - Various positions added during the pandemic that were eliminated or absorbed in other areas after Federal Pandemic Relief Funds were spent

ALL FUNDS - REVENUE SUMMARY

Fund	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
General	$ 134,646,387	$ 136,320,648	$ 142,274,703	$ 160,186,251	$ 154,353,629	$ 154,281,420	$ 155,176,277	$ 155,335,314
Food & Nutrition Services	4,458,269	6,313,631	5,890,085	6,862,740	6,710,760	6,811,421	6,913,592	7,017,296
Community Service	6,114,709	6,396,431	6,800,783	6,900,174	6,979,174	6,555,565	6,768,621	6,988,601
Construction	246	438	-	-	-	-	-	-
Debt Service	23,016,083	23,384,248	9,724,881	8,800,000	9,200,000	9,583,620	9,773,385	9,786,564
OPEB Debt Service	1,369,150	1,466,315	1,324,225	1,415,000	1,425,000	1,370,326	1,398,214	1,379,902
Internal Service	22,132,492	22,573,576	23,270,326	23,875,000	27,875,000	29,826,250	31,914,088	34,148,074
OPEB Revocable Trust	1,485,860	(847,295)	758,783	500,000	500,000	554,934	496,213	489,357
Total	**$ 193,223,197**	**$ 195,607,991**	**$ 190,043,786**	**$ 208,539,165**	**$ 207,043,563**	**$ 208,983,536**	**$ 212,440,390**	**$ 215,145,108**

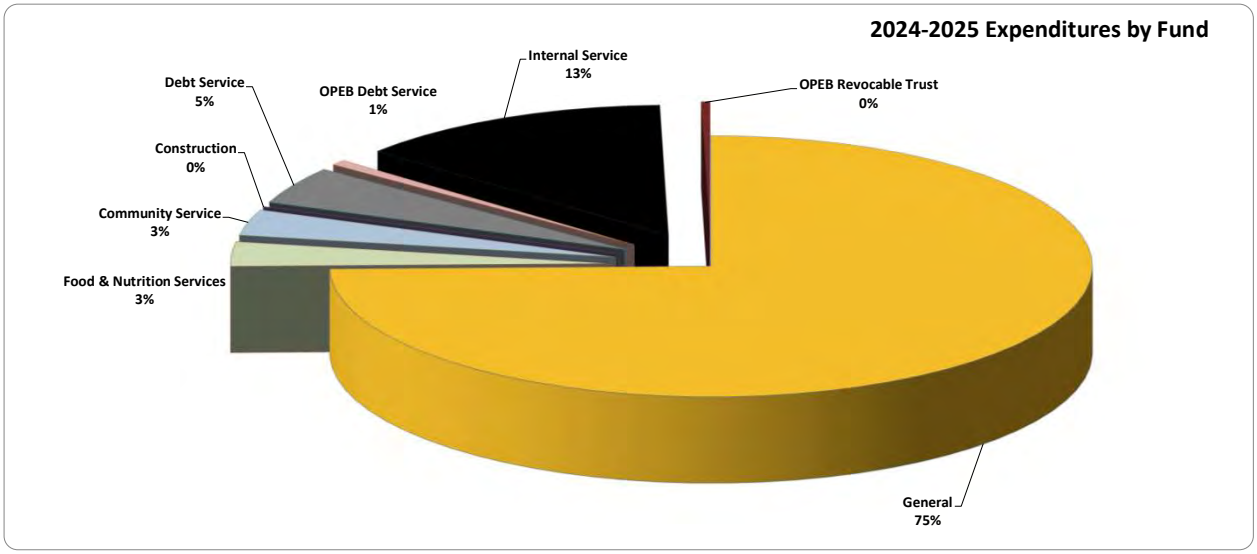


The District funds consist of the following funds: three operating funds - General, Food & Nutrition and Community Service Fund. Additionally there are three non-operating funds - Building Construction, Debt Service and Post-Employment Benefits (OPEB) Debt Service Fund. The District has two proprietary funds - Internal Service Fund and Post-Employment Benefits (OPEB) Revocable Trust Fund.

Revenue come from a variety of sources: Local revenue which would include local property taxes, donations, interest earnings, tuition from patrons, fees from patrons and rental. State revenue which includes general education formula aid, as well as a variety of other state aids including Long-Term Facility Maintenance (LTFM) aid and special education aid. Federal aid can come through the Minnesota Department of Education or directly from a federal agency. Other revenue sources includes sales, such as sales to pupils for ala carte food, sales of materials, sales of equipment, etc. Other revenue sources include proceeds from the sale of bonds. The above chart displays the total revenue by fund. In the financial section of this budget report, additional information is available on each fund and its sources of revenue.

ALL FUNDS - EXPENDITURE SUMMARY

Fund	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
General	$ 125,450,536	$ 133,320,629	$ 137,313,387	$ 153,581,253	$ 157,791,210	$ 158,110,123	$ 159,747,311	$ 160,490,751
Food & Nutrition Services	4,364,348	4,921,295	5,227,052	6,169,792	6,405,027	6,661,228	6,927,677	7,204,784
Community Service	5,185,325	5,273,554	5,911,008	6,480,421	6,775,943	6,524,567	6,737,920	6,958,250
Construction	433,814	1,658,133	-	-	-	-	-	-
Debt Service	23,152,581	21,784,140	9,946,029	9,950,000	9,785,000	9,790,962	9,795,412	9,893,862
OPEB Debt Service	1,406,148	1,398,245	1,407,858	1,405,153	1,400,245	1,397,508	1,402,293	1,394,295
Internal Service	23,070,151	23,814,592	24,662,845	24,975,000	28,415,000	29,551,600	30,733,664	31,963,011
OPEB Revocable Trust	985,248	795,812	868,796	800,000	775,000	720,390	633,317	692,157
Total	**$ 184,048,150**	**$ 192,966,400**	**$ 185,336,975**	**$ 203,361,619**	**$ 211,347,425**	**$ 212,756,378**	**$ 215,977,594**	**$ 218,597,110**

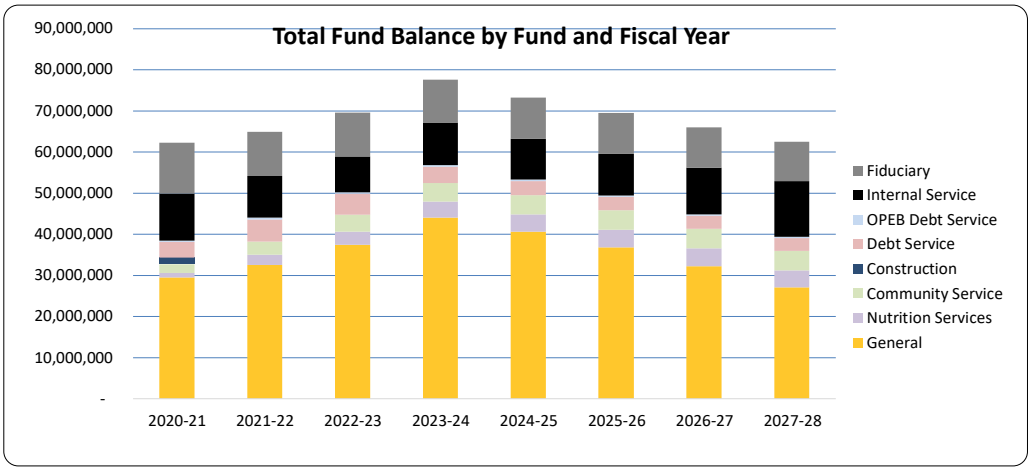


Each school district fund has statutes determining what types of expenses can be recorded in each fund. For example, the general fund is used to account for educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance, pupil transportation, capital expenditures and legal school district expenditures not specifically designated to be accounted for in any other fund. The food & nutrition fund includes activities for the purpose of preparation and service of milk, meals and snacks. The community service fund is used to record all financial activities of programs such as, Early Childhood Family Education (ECFE), School Readiness, Adult Basic Education (ABE), before and after school child care and many others. A Building construction fund is typically funded from the sale of bonds or a capital loan and is used to record construction of new buildings, additions or improvements, or other major projects costing $2M or more. Debt service which includes both regular debt and other post-employment debt records the expenditures related to the principal and interest on bonds. Internal service funds are used to account for the financing of goods or services provided by one department to another within the school district. The most common use of an internal service fund is for self-insurance programs. The District is self-insuranced for health, dental and severance programs. The post-employment benefits revocable trust fund recognizes expenses for both direct and indirect OPEB costs.

School district expenditures are grouped into categories called series. The series include: Salaries and wages, employee benefits, purchased services, supplies and materials, capital expenditures, debt service, other expenditures and other financing uses.

ALL FUNDS - FUND BALANCE SUMMARY

Fund	06/30/2021 Actual	06/30/2022 Actual	06/30/2023 Actual	6/30/2024 Revised Budget	6/30/2025 Proposed Budget	6/30/2026 Forecast	6/30/2027 Forecast	6/30/2028 Forecast
General	$ 29,521,879	$ 32,521,898	$ 37,483,214	$ 44,088,213	$ 40,650,631	$ 36,821,928	$ 32,250,894	$ 27,095,457
Food & Nutrition Services	1,119,125	2,511,460	3,174,493	3,867,441	4,173,174	4,323,367	4,309,282	4,121,794
Community Service	2,072,635	3,195,511	4,085,287	4,505,040	4,708,271	4,739,269	4,769,970	4,800,321
Construction	1,657,695	-	-	-	-	-	-	-
Debt Service	3,786,111	5,386,218	5,165,070	4,015,070	3,430,070	3,222,728	3,200,701	3,093,403
OPEB Debt Service	337,604	405,673	322,041	331,888	356,643	329,461	325,382	310,989
Internal Service	11,367,284	10,126,269	8,733,749	10,405,565	9,865,565	10,140,215	11,320,639	13,505,702
OPEB Revocable Trust	12,417,828	10,774,721	10,664,708	10,364,708	10,089,708	9,924,252	9,787,148	9,584,348
Total	**$ 62,280,161**	**$ 64,921,751**	**$ 69,628,563**	**$ 77,577,924**	**$ 73,274,062**	**$ 69,501,220**	**$ 65,964,016**	**$ 62,512,014**



Governmental funds are termed self-balancing since each fund's assets minus its liabilities must equal its fund balance. Fund balances or equity accounts are simply assets minus liabilities. Revenue increases a fund balance, expenses decrease a fund balance. School district fund balance categories are defined by the Governmental Accounting Standards Board (GASB) Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions. The GASB Statement requires fund balances to be classified as one of five categories: nonspendable, restricted, committed, assigned or unassigned. The chart above displays the sum of all categories of fund balance for each fund. In the financial section of this budget report, additional details on each category is displayed.





one91
Burnsville · Eagan · Savage

Executive Summary

Informational Section

The Informational section of the third and final section of the Executive Summary and includes criteria on various areas of the District including enrollment history, staffing history, property tax information and long-term debt.

ENROLLMENT PROJECT - 2024-2025
AVERAGE DAILY MEMBERSHIP (ADM) BY SCHOOL BUILDING

Grade	Gideon Pond Ele	Edward Neill Ele	Vista View Ele	William Byrne Ele	Rahn Ele	Sky Oaks Ele	Hidden Valley Ele	Harriot Bishop Ele	Virtual Academy Ele	Eagle Ridge Middle	Nicollet Middle	Virtual Academy Secondary	Burnsville HS	Burnsville ALC	Other*	Total
ECSE															145	145
VPK															195	195
K	63	61	68	93	55	70	75	82	8							575
1	59	57	64	87	52	66	70	77	7							539
2	44	57	48	80	58	71	69	72	8							507
3	50	55	53	81	51	76	71	84	9							530
4	60	51	46	100	57	62	70	88	4							538
5	54	53	37	81	54	66	75	94	13							527
6										201	265	7				473
7										218	240	15				473
8										188	224	22				434
9												25	490			515
10												21	555	12		588
11												28	475	44		547
12												32	540	142	41	755
Total	**330**	**334**	**316**	**522**	**327**	**411**	**430**	**497**	**49**	**607**	**729**	**150**	**2,060**	**198**	**381**	**7,341**
															K-12	7,001
															Other	340

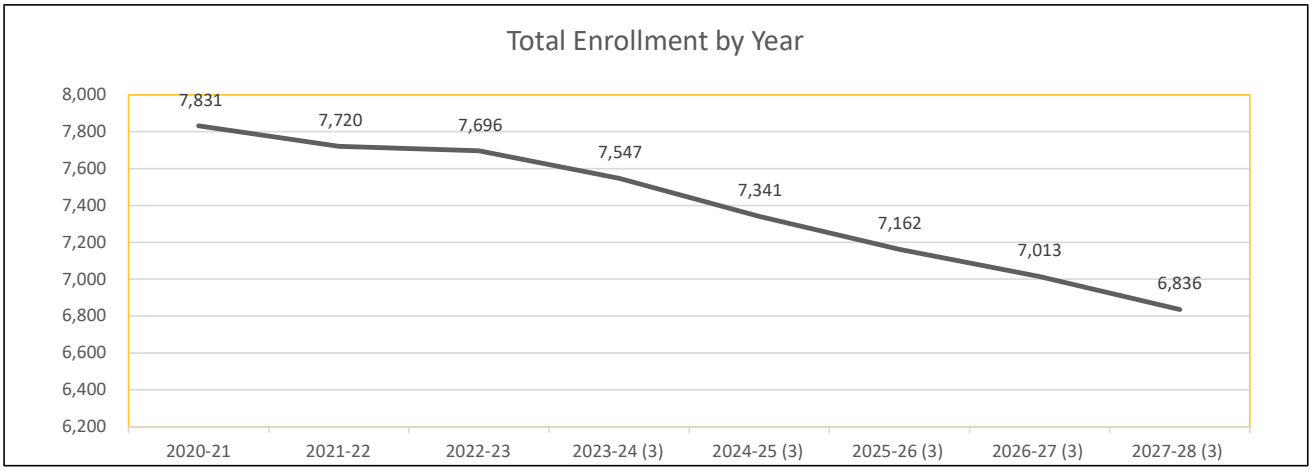
* Other Category includes: Best Program which serves young adults ages 18-21 who have an individual education program (IEP) plan targeting preparation for adult life; Early Childhood Special Education (ECSE) which is located in multiple buildings throughout the district and Voluntary pre-Kindergarten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



INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET

ENROLLMENT BY GRADE BY YEAR

Grade	2020-21	2021-22	2022-23	2023-24 (3)	2024-25 (3)	2025-26 (3)	2026-27 (3)	2027-28 (3)
EC(1)	101	137	115	145	145	145	145	145
PreK	134	126	121	195	195	195	195	195
K	618	600	579	582	575	554	542	530
1	608	588	594	538	539	551	540	528
2	566	590	587	573	507	549	529	518
3	541	541	577	554	530	532	526	507
4	514	539	543	554	538	527	520	514
5	548	493	544	526	527	542	517	511
6	557	509	467	495	473	499	493	470
7	527	547	520	449	473	487	495	489
8	588	511	567	514	434	468	470	478
9	547	601	525	578	515	452	462	464
10	641	571	612	520	588	486	462	472
11	599	632	608	621	547	544	477	454
12(2)	742	734	738	703	755	631	641	562
Total	**7,831**	**7,720**	**7,696**	**7,547**	**7,341**	**7,162**	**7,013**	**6,836**



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

(1) Early Childhood (EC)

(2) Grade 12 includes students in the Burnsville Eagan Savage Transition (BEST) Program

(3) Projected enrollment

Source: MDE - Historical Adjusted Average Daily Membership Reports

INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET

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

Employee by Program Series	Contract Group	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
District & School Admin						
Superintendent	Superintendent	1.00	1.00	1.00	1.00	1.00
Assistant Superintendent	Unaffiliated	1.00	1.00	1.00	1.00	1.00
Director/Supervisor	District Wide	0.00	0.00	0.15	0.15	0.65
Executive Admin Assistant	Confidential	1.00	1.00	1.00	1.00	1.00
Principals	Principal	12.00	13.00	12.00	12.00	12.00
School Board	School Board	7.00	7.00	7.00	7.00	7.00
Other Support Staff	Clerical, Unaffiliated	27.50	28.00	28.50	28.50	28.50
Support Services						
Director/Supervisor	District Wide, Unaffiliated	6.40	6.40	5.40	5.40	5.40
Cultural Liaison	Unaffiliated	0.00	3.00	2.00	1.00	0.00
Other Support Staff	Clerical, Unaffiliated, Confidential	17.00	18.00	18.00	19.00	18.00
Student Instruction						
Director/Supervisor	District Wide, Unaffiliated	1.00	1.15	1.20	1.95	1.55
K-12 Teachers	Teacher	389.33	394.85	386.60	393.12	386.94
Teacher on Special Assignment	Teacher	0.00	1.00	2.00	1.00	1.00
Digital Learning Specialist	Teacher	7.00	7.75	8.00	8.00	7.75
Advanced Learning Specialist	Teacher	3.00	3.00	3.00	3.00	8.00
Psychologist	Teacher	1.00	0.50	0.50	0.50	0.00
Counselors	Teacher	0.20	1.20	1.70	1.70	1.00
Cultural Liaison	Unaffiliated	0.00	0.00	0.00	0.00	0.70
Educational Assistants	Educational Assistant	19.79	22.85	34.03	30.60	27.45
Other Administration	District Wide, Unaffiliated	3.98	4.35	4.46	5.46	4.86
Other Support Staff	Clerical, CE, Unaffiliated	31.41	30.83	33.36	35.51	43.14
Vocational Instruction						
Director/Supervisor	District Wide	1.00	1.00	1.00	1.00	1.00
K-12 Teachers	Teacher	13.60	13.77	13.18	12.81	12.50
Counselors	Teacher	0.00	0.00	0.00	0.00	1.00
Educational Assistants	Educational Assistant	5.25	5.25	6.13	6.13	7.00



Employee by Program Series	Contract Group	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Special Education						
Director/Supervisor	District Wide	4.50	4.00	4.00	4.00	4.50
Teachers	Teacher	116.80	115.30	114.16	121.36	135.10
Physical Therapist	Teacher	1.00	1.00	1.00	1.00	1.00
Occupational Therapist	Teacher	5.50	6.30	6.50	7.50	7.75
Speech Teachers	Teacher	16.80	15.80	15.80	16.50	18.50
Nurses	Teacher	3.94	3.99	5.33	5.36	4.19
Social Workers	Teacher	5.55	5.48	5.48	5.55	5.70
Psychologist	Teacher	10.40	9.90	9.40	10.90	9.90
Cultural Liaison	Unaffiliated	1.88	1.88	2.00	2.00	2.00
Teacher on Special Assignment	Teacher	0.00	0.00	0.00	0.00	0.26
Educational Assistants	Educational Assistant	118.75	117.91	123.36	123.51	106.27
Other Support Staff	Clerical, Unaffiliated	5.80	6.80	8.50	9.60	13.40
Student Support						
Director/Supervisor	District Wide	1.00	1.00	1.00	1.25	1.00
Assistant Principals	Principal	6.00	6.00	6.00	6.00	6.00
Teachers	Teacher	1.60	1.60	0.00	0.00	0.00
Dean	Unaffiliated	5.00	5.83	9.00	7.00	9.00
Teacher on Special Assignment	Teacher	0.00	0.00	1.74	4.74	0.74
Continuous Improvement Coach	Teacher	8.00	8.00	8.00	8.00	8.00
Advanced Learning Specialist	Teacher	1.00	1.00	1.00	1.00	0.00
Media Specialist	Teacher	3.00	3.00	3.00	3.00	3.00
Social Workers	Teachers	8.45	8.32	8.52	8.45	0.00
Cultural Liaison	Unaffiliated	11.00	10.00	12.00	11.00	0.00
Educational Assistants	Educational Assistant	4.75	4.75	4.75	4.75	4.75
Tech Specialist	Information Tech Specialist	12.00	13.00	13.00	14.00	15.40
Other Administration	District Wide, Unaffiliated, Principal	4.60	3.80	2.60	2.60	1.19
Other Support Staff	Clerical, Unaffiliated	0.50	1.00	1.50	1.50	4.50
Pupil Support						
Director/Supervisor	District Wide	0.50	0.50	0.50	0.50	0.50
Nurses	Teacher, Educational Asst	9.26	8.61	7.27	11.64	11.91
Social Workers	Teachers	0.00	0.00	0.00	0.00	9.30
Cultural Liaison	Unaffiliated	0.00	0.00	0.00	0.00	11.30
Counselors	Teacher	10.50	10.50	10.50	10.50	13.00
Teacher on Special Assignment	Teacher	0.00	0.00	0.00	0.00	0.60
Educational Assistants	Educational Assistant	5.72	5.38	1.81	2.72	0.00
Other Administration	Unaffiliated	0.00	0.00	0.00	0.00	1.75
Other Support Staff	Unaffiliated	2.00	2.00	1.71	1.11	1.11
Operations & Maintenance						
Director/Supervisor	District Wide	2.60	3.60	4.60	4.60	4.60
Custodians	Custodian	67.50	70.50	69.50	70.50	69.50
Other Support Staff	Clerical	2.00	2.00	1.89	1.89	1.89
Total		**1,007.34**	**1,024.64**	**1,036.63**	**1,060.86**	**1,066.05**

COMPONENTS OF GENERAL LONG-TERM DEBT

Bond/Debt Issue	Type	Interest Rate	Issue Amount	Maturity	Principal as of 6/30/24	Due 2024-2025*
Copier & Mailing Machine	Capital Leases	4.00%	$ 156,380	2028	$ 87,339	$ 74,040
2015A GO School Building	Bond	2.00-4.00%	64,485,000	2036	53,430,000	3,701,013
2016A GO Alt Fac Refunding Bonds	Bond	2.00-5.00%	36,715,000	2033	22,815,000	3,389,900
2016B OPEB Taxable	Bond	2.00-5.00%	13,990,000	2029	6,470,000	1,399,770
2020A GO Alt Fac Refunding Bonds	Bond	2.00-4.00%	11,485,000	2030	8,500,000	1,501,900
2021A GO Alt Fac Refunding Bonds	Bond	5.00%	9,680,000	2030	7,945,000	1,187,250
					$ 99,247,339	$ 11,253,873

No new debt was issued in FY24

GO = General Obligation

The legal debt limit for a school district in Minnesota is 15% of the indicated market value of all taxable property within the district.
The District is well below its limit, which currently stands at $1,391,697,690 as of 6/30/2023

*Due 2024-2025 includes principal and intereset

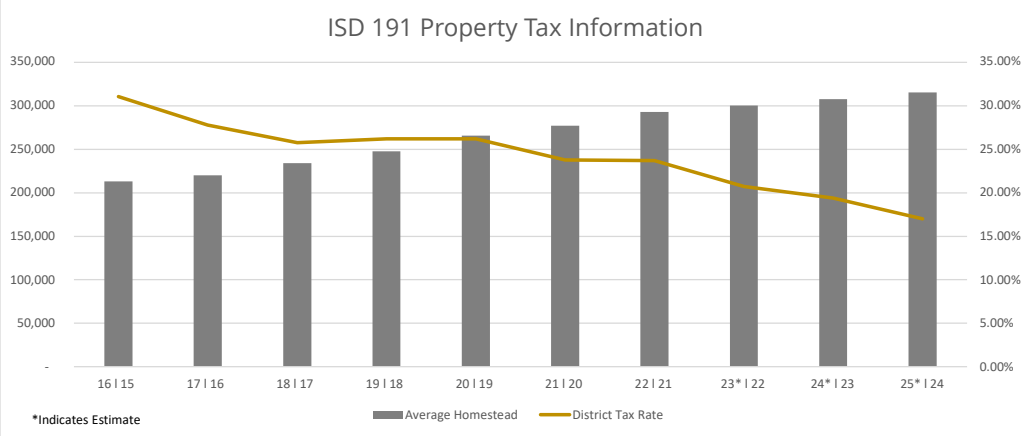


Taxable Market Value of Properties in District

Fiscal Year/Payable Year	Total Market Value	Average Homestead	District Tax Rate
16 I 15	$6,078,216,849	$213,138	31.06%
17 I 16	$6,342,662,320	$220,148	27.78%
18 I 17	$6,884,771,670	$233,948	25.75%
19 I 18	$7,437,341,349	$247,844	26.20%
20 I 19	$8,046,683,354	$265,896	26.20%
21 I 20	$8,511,201,879	$277,006	23.77%
22 I 21	$9,019,196,895	$292,879	23.70%
23* I 22	$10,444,707,779	$300,201	20.73%
24* I 23	$10,705,825,473	$307,706	19.40%
25* I 24	$10,973,471,110	$315,399	17.02%

* Forecast based on historical trends including but not limited to an inflation rate of 2.5%
Source: Dakota and Scott County Department of Property Tax and Public Records

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



Tax rates property owners are paying are declining because taxable market values are increasing more than the Distrit's annual levy.







Organizational Section

one91
Burnsville · Eagan · Savage

INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – EAGAN - SAVAGE
2024-2025 BUDGET

DISTRICT OVERVIEW

Independent School District #191, also known as the Burnsville - Eagan - Savage school district is located in Dakota and Scott Counties which are part of the seven-county metro area of Minneapolis and St. Paul, referred to as the Twin Cities. The District was incorporated in 1955 and serves parts of five suburban communities. The District is an instrumentality of the State of Minnesota established to function as an educational institution. The elected School Board is responsible for legislative and fiscal control of the district. The Superintendent is appointed by the Board and is responsible for administrative control of the District. The District's financial statements include all funds for which the District is considered to be financially accountable.

The district has a population of over 71,881 citizens residing in a 37 square mile area. Residents are typically employed in professional vocations within the metropolitan area. The economic downturn of the past years has had some effect on the community as evidenced by greater mobility and increased participation in the free and reduced-price lunch program.

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

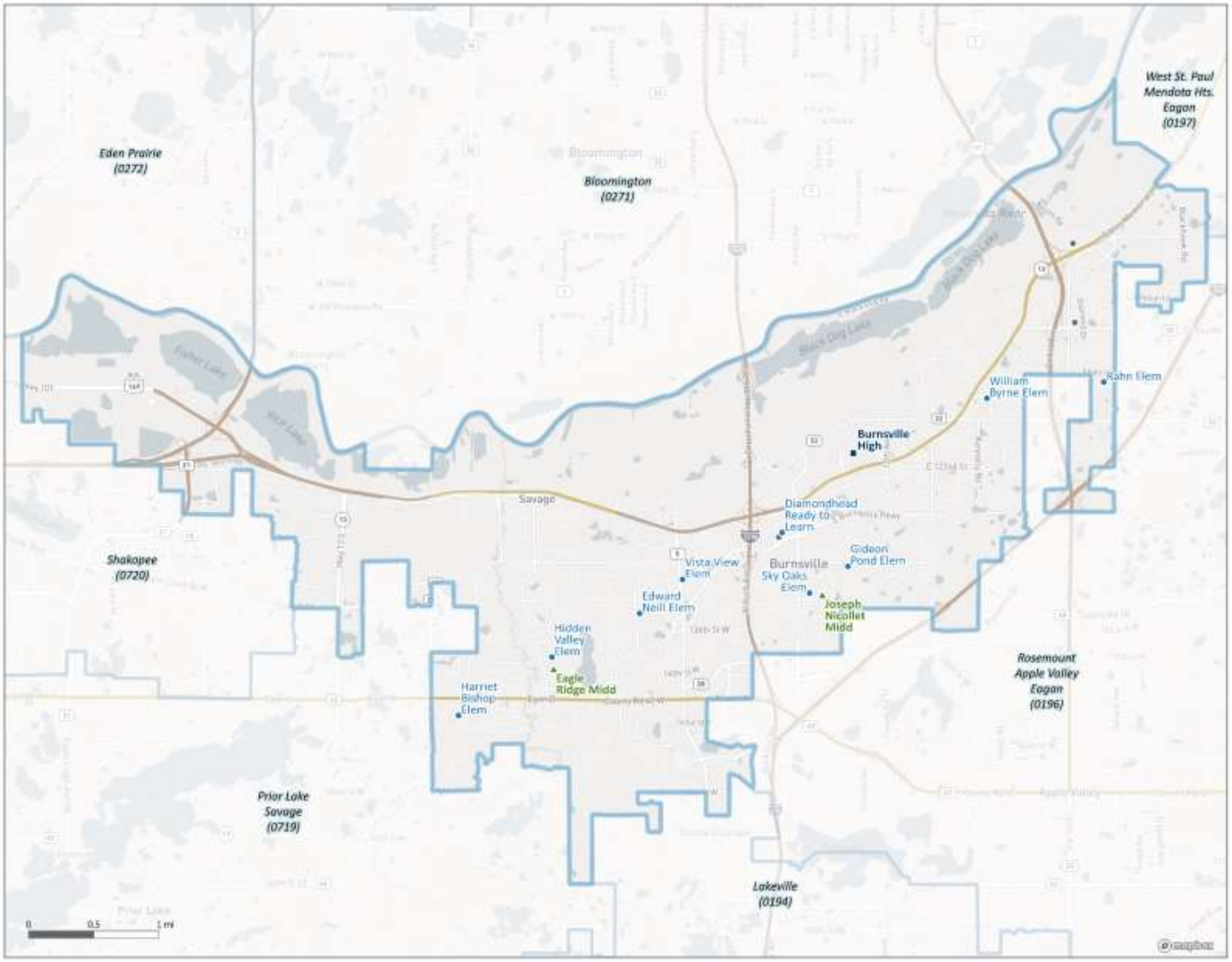
Since fiscal year 2002-03 the District has experienced a decline in the number of students enrolled in the District's schools. This is a natural occurrence in a fully developed community and is often the result of smaller kindergarten cohorts replacing a larger graduating class. In the 2022-23 fiscal year, the decline flattened slightly with a decrease of only 4 students in grades K through 12.

At the end of the 2019-20 school year, the District closed three schools, two elementary and one middle school. Since then, the District has operated 13 buildings: one high school, one alternative high school, two middle schools, eight elementary schools and one districtwide building. District buildings were built between 1950 and 1996 with the latest additions in 2016. The District also operates a Virtual Academy for elementary and secondary students to receive instruction through a virtual environment. The District is organized by grade level with elementary schools serving students in pre-kindergarten through Grade 5, middle schools serving Grades 6-8 and the high schools serving Grades 9-12.

For the 2024-2025 fiscal year the District is projecting total enrollment at 7,354 which includes 7,001 in grades K-12 and 340 in Voluntary Pre-Kindergarten (Pre-K) and Early Childhood Special Education (ECSE). In the current 2023-2024 fiscal year total enrollment is at 7,704 with 7,207 in K-12 and 340 in Pre-K and ECSE.

INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – EAGAN - SAVAGE
2024-2025 BUDGET

DISTRICT MAP



SCHOOL BOARD



From left to right:

Lesley Chester, Director

Safio Mursal, Director

Anna Werb, Vice-Chair

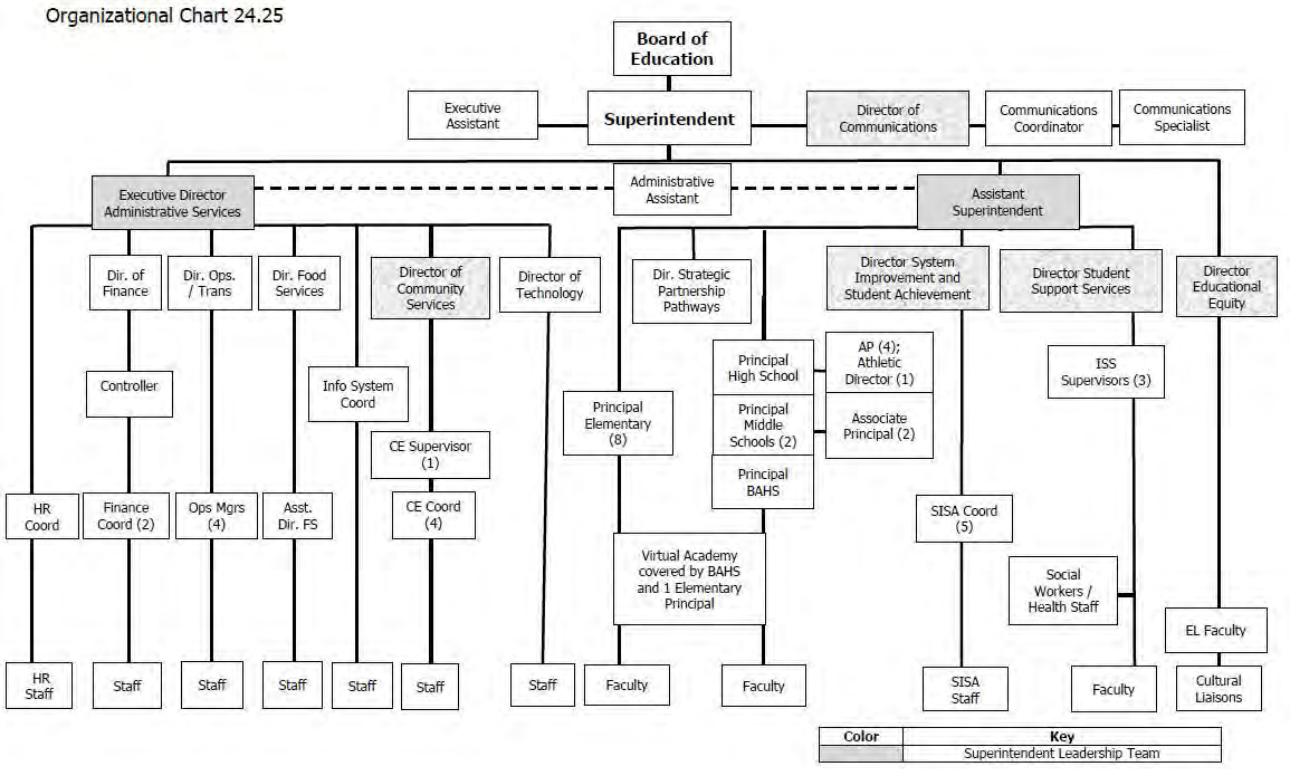
Scott Hume, Director

Antoinette Conner, Treasurer

Eric Miller, Chairperson

Abigail Alt, Clerk

ORGANIZATIONAL CHART





MISSION, VISION AND VALUES

VISION STATEMENT

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

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

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

STRATEGIC DIRECTIONS

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

CORE VALUES

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

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

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

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

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

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

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

KEY RESULTS INCLUDING ASSOCIATED COSTS

A. Each Student
   - The district continues to support the Pathways program for all K-12 students.
   - Compensatory Revenue of $15 million to help reduce class sizes and provide individual instructional support to students.

B. Future Ready
   - The district's technology levy provides $4,351,374 for the District's 1:1 device initiative, at home internet access for students, instructional software and cyber security enhancements.
   - Operating capital funds of approximately $2.1M are used to provide students with the latest curriculum, security and building updates, along with technology devices and software updates for non-instructional purposes.
   - The district levied $297,455 in Safe Schools Funding per Minn. Stat. 126C.44 which supports security for district schools and school property, School Resource Officers, Emergency Operating Plans and security improvements such as door locks, cameras and card readers at schools.

C. Community Strong
   - The district earmarks approximately $2 million in achievement and integration funds to ensure every child has access to the tools and opportunities they need to succeed.
   - Next year, over $2.6 million in Long-term Facility Maintenance funds will be invested in deferred maintenance projects in the schools to provide students a safe, comfortable learning environment, both inside and outside of the classroom.

BUDGET POLICIES

The School Board has adopted several policies and procedures related to the budget process. All of the policies have been developed in alignment with specific Minnesota State Statutes. These policies guide the development, implementation and oversight of the District budget. Below is a summary of these policies. You will find the full policies on the District's website at isd191.org/discover/board-of-education/policies. (https://www.isd191.org/discover/board-of-education/policies).

Policy 701 – Budget

The purpose of this policy is to establish lines of authority and procedures for the establishment of the District's revenue and expenditure budgets. The policy of the District is to establish its revenue and expenditure budgets in accordance with the applicable provisions of law. Budget planning is an integral part of program planning so that the annual budget will effectively express and implement school board goals and the priorities of the school district. The policy defines the requirements and implementation of the District's budget.

Policy 701.1 – Budget Revision

The purpose of this policy is to establish procedures for the modification of the District's adopted revenue and expenditure budgets. The policy of the District is to modify its revenue and expenditure budgets in accordance with the applicable provisions of law. The policy defines the requirements needed to modify the budget.

Policy 702 – Accounting

The purpose of this policy is to adopt the Uniform Financial Accounting and Reporting Standards (UFARS) for Minnesota School Districts provided for in guidelines adopted by the Minnesota Department of Education. The policy states the District shall maintain its books and records and do its accounting in compliance with UFARS. The policy also outlines the requirements for permanent fund transfers and requirements for an annual audit of the books and records to assure compliance with UFARS.

Policy 703 – Annual Audit

The purpose of this policy is to provide for an annual audit of the books and records of the school district in order to comply with law, to provide a permanent record of the financial position of the school district, and to provide guidance to the school district to correct any errors and discrepancies in its practices. The policy outlines additional requirements including reporting timelines and necessary actions to correct any deficiencies or exceptions.

Policy 714 – Fund Balance – GASB 54

The purpose of this policy is to create new fund balance classifications to allow for more useful fund balance reporting and for compliance with the reporting guidelines specified in Statement No. 54 of the Governmental Accounting Standards Board (GASB). The policy defines the following fund balance classifications and their specific uses: Assigned, Committed, Non-spendable, Restricted and Unassigned. The policy also states that the District will strive to maintain a minimum unassigned general fund of balance of 8 percent of the general fund expenditures.

Policy 721 – Grant Guidance

The purpose of this policy is to ensure compliance with the requirements of the federal Uniform Grant Guidance regulations by establishing uniform administrative requirements, cost principles, and audit requirements for federal grant awards received by the school district. The policy defines criteria such as conflict of interest, acceptable methods of procurement, managing equipment and safeguarding assets and financial management requirements.



Financial Presentation, Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied is determined by its measurement focus and basis of accounting. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are generally recognized as revenues in the fiscal year for which they are levied, except for amounts advance recognized in accordance with a statutory "tax shift" described later in these notes. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting transactions are recorded in the following manner:

Revenue Recognition

Revenue is recognized when it becomes measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property tax revenue is generally considered as available if collected within 60 days after year-end. State revenue is recognized in the year to which it applies according to Minnesota Statutes and U.S. generally accepted accounting principles. Minnesota Statutes include state aid funding formulas for specific fiscal years. Federal revenue is recorded in the year in which the related expenditure is made. Nutrition services sales, community education tuition, and other miscellaneous revenue (except investment earnings) are recorded as revenues when received because they are generally not measurable until then. Investment earnings are recorded when earned because they are measurable and available. A six-month availability period is generally used for other fund revenue.

Recording of Expenditures

Expenditures are generally recorded when a liability is incurred. However, expenditures are recorded as prepaid for approved disbursements or liabilities incurred in advance of the year in which the item is to be used. Principal and interest on long-term debt issues are recognized on their due dates.

Classification of Revenues and Expenditures

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

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

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

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

Description of Dimensions

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

Major Governmental Funds

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

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

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

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

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

Proprietary Funds

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

Fiduciary Funds

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

Custodial Fund
Custodial funds are used to report fiduciary activities that are *not* required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust fund. Custodial funds represent a flow through mechanism in which the district receives funds and distributes these funds to an organization, with no financial benefit to the district.

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

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

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

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

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

District-wide (000),
State Supported Programs (300),
Federal Programs (400, 500, 600, 800 and 900),
Child Nutrition (701-710),
Transportation (711-739),
Special Education (740-760),
State Placement (761-770),
Levy Supported Programs (771-799) and
Secondary Vocational (830 and 835).

Source Dimension (SRC)
The source dimension identifies the origin of revenues. The codes in this dimension are divided into the following series:

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

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

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

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

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

Supplies and Materials— Amounts paid for material items of an expendable nature that are consumed, worn-out, deteriorate in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. It should be noted that a more thorough classification of expenditures would be achieved by identifying the object with the function, for example, the type of supplies, such as audiovisual supplies or classroom teaching supplies. For evaluation of a particular supply object, supplies can be broken into subdivisions such as food and other supplies in the nutrition services program. *(Object Series 400-499)*

Capital Outlay— Expenditures for the acquisition of capital assets or additions to capital assets. They include expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment. Lease purchase principal and interest with intent to acquire title must be treated as Capital Outlay. It is important to differentiate between expenditure object. *(Object Series 500-599)*

Other Expenditures— Expenditures not classified in any other object series. *(Object Series 600-899)*

Course Dimension (CRS)

For state reporting purposes, use of the Course Dimension is to report revenues and expenditures for projects that overlap school district fiscal years.

BUDGET OVERVIEW

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

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

KEY OBJECTIVES OF THE BUDGET PROCESS

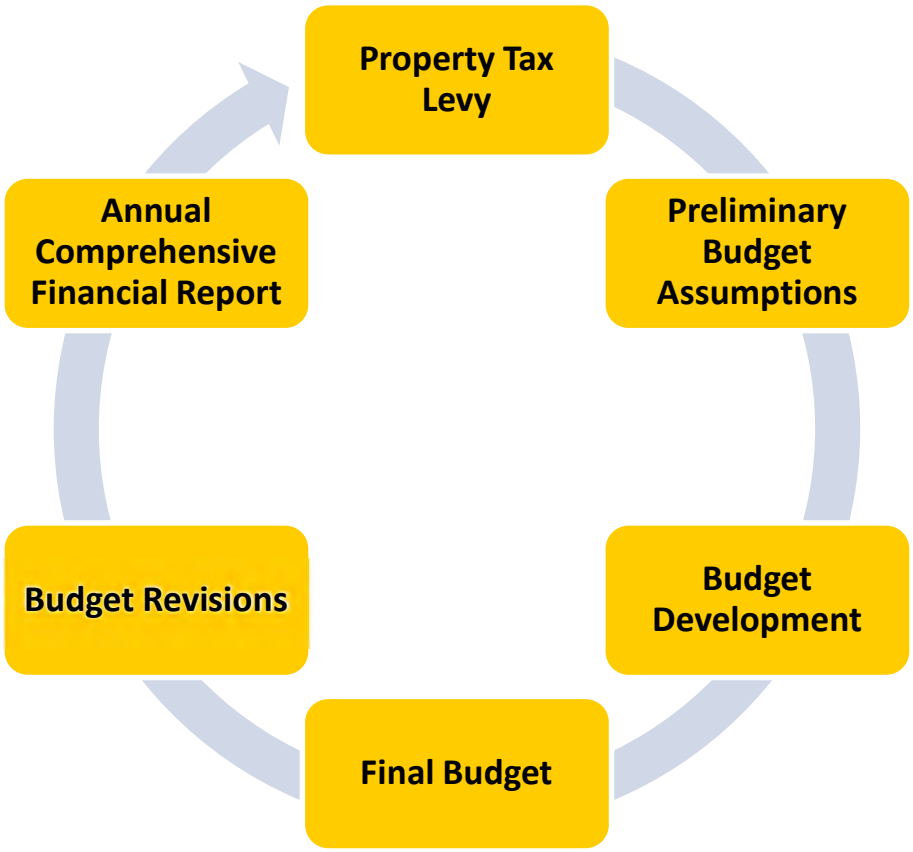
- Integrate the budget process so that each program's activities contribute to the goals and educational priorities and needs of the school district.
- Communicate the budget process clearly to school district staff and community.
- Relate estimated costs and actual costs to specific programs/activities.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

SIGNIFICANT STATE STATUTE REQUIREMENTS

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

BUDGET CYCLE

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



1. **Property Tax Levy** – The process begins with submission of estimated property tax levy information to the Minnesota Department of Education (MDE). MDE sets the maximum amount each district may levy based on current legislation. The School Board certifies the levy before the end of the calendar year.
2. **Preliminary Budget Assumptions** – The January before the budget year, the School Board approves the preliminary assumptions.
3. **Budget Development** – From January to June, the finance department meets with all departments to put the budget together. This process includes completion of enrollment projections and five-year budget forecast, development of staffing guidelines and determination of revenue and expenditure assumptions.
4. **Final Budget** – Minnesota Statute requires school boards to approve the budget before the start of the school year on July 1.

5. **Budget Revisions** – In mid-winter the School Board approves any budget revisions. These revisions allow for accurate funding for programs and provide the most accurate basis for developing the preliminary budget for the next fiscal year.

6. **Annual Comprehensive Financial Report** – The final step in the budgeting process is closing the fiscal year and preparing the financial statements. Part of this is the independent audit as required by Minnesota law. The School Board approves the audited financial report in the fall of the following fiscal year.



BUDGET PROCESS, ASSUMPTIONS AND TIMELINES

Budget Process

At the December 14, 2023 school board meeting, administration presented preliminary budget goals, process and timeline. Administration outlined the goals for the Fiscal Year (FY) 2025 budget process.

1. Be good stewards of taxpayer dollars
2. Align budget to strategic plan initiatives and equity goals (resources allocated to district's highest priorities)
3. Comply with all statutory uses of funds
4. Include constituents' perspectives and input throughout the budget process
5. Be transparent about the district's current and projected finances, budget process and budget decision-making
6. Increase cross departmental collaboration
7. Submit a structurally sustainable budget

Budget Timeline

Administration also presented to the School Board the FY2025 Adopted Budget Timeline at the board meeting:

- **January - February**
  - Board approves FY24 revised budget
  - Board receives report on FY25 budget assumptions
- **March**
  - Board discussion of Governor and legislative funding updates in workshop
  - Superintendent presents adjusted budget recommendations to the Board
- **March-April**
  - Additional feedback gathering from stakeholders
- **June** 13 - FY25 Adopted budget presented
- **June** 20 - FY25 Adopted budget approved

FY2025 Budget Assumptions

Revenue

- Enrollment:
  - K-12 Enrollment projection estimated at 7,001
  - Early Childhood Special Education at 145
  - Voluntary Pre-Kindergarten at 195

  Enrollment Projections are based on:

  - Historical data trends including birth rates
  - Fall 2023 seat counts
  - Demographic Study
- 2% increase to the general education formula - $143 per pupil
- $1.3 million increase in Compensatory
- Decreased revenue by $8.5 million after using the remaining Federal Pandemic Relief Funds

Expenses

- 4% increase to cells on staff salary schedule
- 18.5% increase in health insurance premiums
- 4% increase to transportation contract
- 10% increase in utility costs
- $2.39 million in expenditure adjustments:
  - Maintain class sizes (K-12) – 23 FTE reduction
  - Additional 4.6 FTE for EL Teachers
  - Additional 4.0 FTE for Elementary Advanced Learning Specialists
  - Surveys to identify gaps in the District's mission and vision and suggest improvements
  - Add High School Volleyball
  - Additional 1.0 FTE Staff Accountant
  - Various positions added during the pandemic that were eliminated or absorbed in other areas after Federal Pandemic Relief Funds were spent
- Other than Long-Term Facility Maintenance (LTFM) deferred maintenance projects, no major capital projects are planned









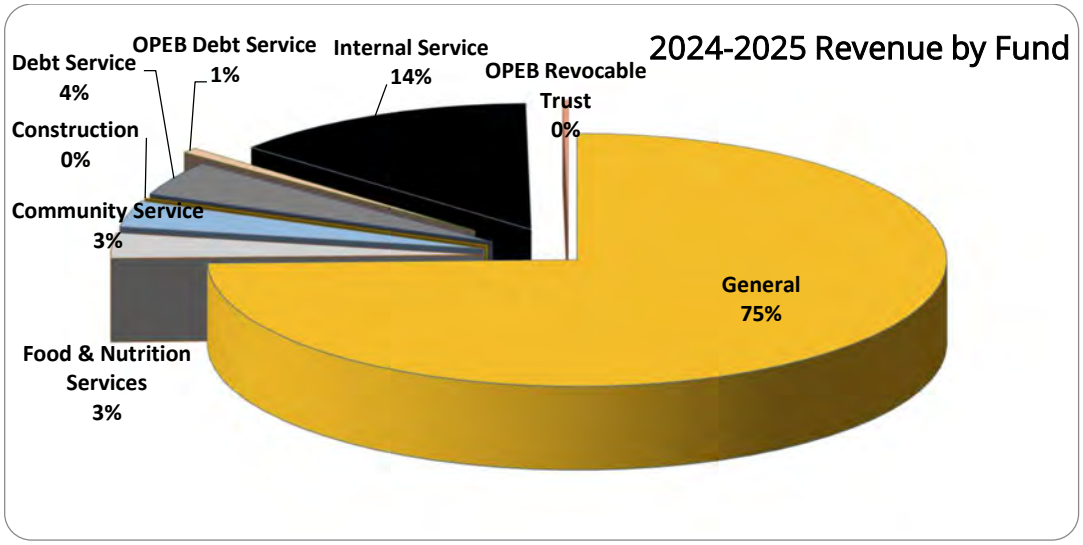
Financial Section

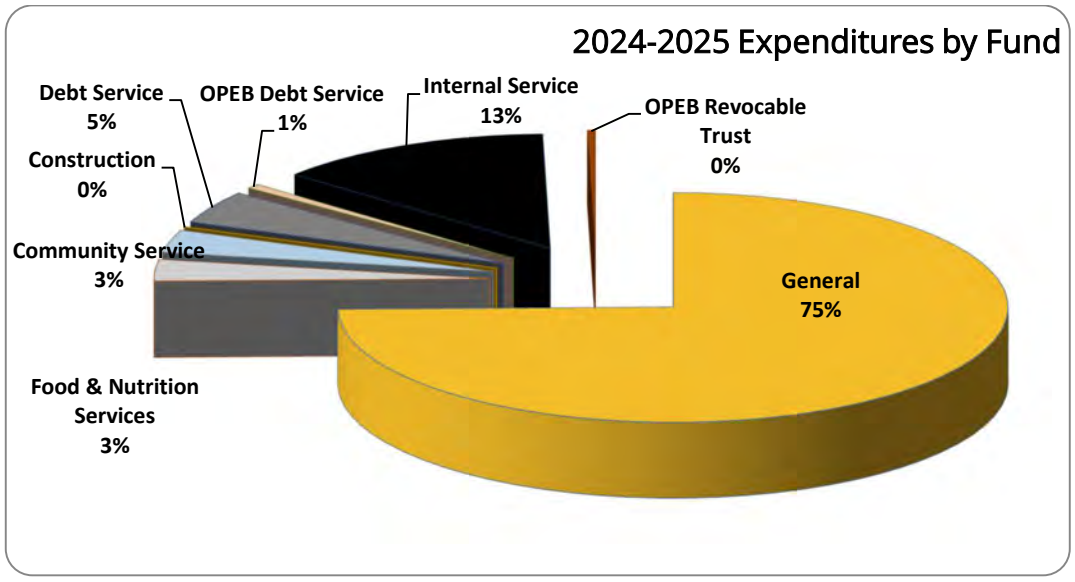
one91
Burnsville · Eagan · Savage

FINANCIAL SECTION

Level One - Summary of Total Budget

The financial section is comprised of four levels. With each level, the amount of detail about each budget will increase. Level one provides summarized data and level four will be more granular.





Please note: The financial schedules present the forecasted, proposed and adopted budget for the District compared with the results of the past budget plans. All historical financial activity presented within this budget document have been rounded to the nearest dollar. Therefore, there may be rounding variations of +/- $2.

INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET

ALL FUNDS - REVENUE BY SOURCE

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Local Property Taxes	$ 44,624,246	$ 44,363,002	$ 41,799,091	$ 49,470,655	$ 51,443,923	$ 51,949,628	$ 52,417,281	$ 52,472,966
State Sources	93,225,958	88,876,352	93,864,022	107,068,478	108,875,350	108,641,960	109,329,003	109,514,931
Federal Sources	13,536,888	21,278,339	19,743,377	20,475,847	11,064,830	11,064,926	11,178,380	11,266,398
Sales of Bonds	12,962,046	11,823,678	-	-	-	-	-	-
Other	28,874,060	29,266,620	34,637,297	31,524,185	35,659,460	37,327,024	39,515,728	41,890,813
Total	**$ 193,223,197**	**$ 195,607,991**	**$ 190,043,786**	**$ 208,539,165**	**$ 207,043,563**	**$ 208,983,538**	**$ 212,440,392**	**$ 215,145,108**

ALL FUNDS - EXPENDITURE BY OBJECT

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Salaries	$ 76,327,207	$ 78,569,744	$ 79,325,525	$ 88,500,784	$ 90,438,200	$ 90,748,452	$ 91,778,021	$ 92,340,962
Employee Benefits	31,090,934	31,698,802	32,399,276	36,110,032	40,065,838	40,081,871	40,561,300	40,839,101
Purchased Services	39,431,356	45,193,877	48,876,184	50,749,668	55,061,145	56,071,937	57,452,062	58,895,209
Supplies & Materials	7,634,291	8,694,174	8,145,084	7,393,660	7,923,816	7,936,919	8,171,905	8,346,422
Capital Purchases	4,282,797	5,036,213	4,532,973	8,233,936	5,719,147	5,749,118	5,814,796	5,860,820
Principal & Interest	24,386,870	23,061,665	11,351,512	11,352,241	11,179,833	11,182,945	11,192,155	11,282,582
Other Expenditures	894,696	711,925	706,421	1,021,298	959,446	985,137	1,007,356	1,032,014
Total	**$ 184,048,150**	**$ 192,966,400**	**$ 185,336,975**	**$ 203,361,619**	**$ 211,347,425**	**$ 212,756,379**	**$ 215,977,595**	**$ 218,597,110**

ALL FUNDS - FUND BALANCE

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Unassigned	$ 13,187,446	$ 18,777,575	$ 22,518,230	$ 28,126,872	$ 25,574,662	$ 23,600,819	$ 19,429,785	$ 14,674,347
Non-Spendable	564,605	508,376	873,467	873,467	773,467	404,436	404,436	404,436
Restricted	41,596,795	41,987,802	44,731,554	44,420,711	43,165,896	41,607,830	42,141,660	43,345,095
Committed	1,849,490	1,837,017	1,505,310	1,385,057	988,221	1,116,319	1,216,319	1,316,319
Assigned	5,081,823	1,810,980	(0)	-	-	-	-	-
Total	**$ 62,280,160**	**$ 64,921,750**	**$ 69,628,560**	**$ 74,806,107**	**$ 70,502,246**	**$ 66,729,403**	**$ 63,192,199**	**$ 59,740,197**

State sources are the District's largest sources of revenue and include the general education formula, special education funding, basic skills including English learner funding, food and nutrition funding, and community education program funding. Local property taxes are the District's next largest souce of revenue, which includes funding for general education, long-term facilities maintenance, community education, and debt service. Federal sources are typically grants or entitlements that the District receives reimbursement for qualified expenses. Other sources of revenue include employee and employer contributions to insurance premiums to fund the self-insured funds, sales to students or adults for meals, rental income, interest income, and other miscellaneous revenue.

Salaries and employee benefits are the costs pay the District's employees. Purchased services include substitute costs, utilities, transportation, and consulting fees. Supplies and materials are the costs to purchase the supplies, textbooks, software, and devices to teach students. Capital purchases are usually larger purchases for equipment, vehicles, and building construction. Principal and interest are the payments to repay the District's debt. Other expenditures include dues, memberships, and scholarships.

All funds forecast assumptions include total revenue decreasing going into FY2025 due to the District spending the remaining $8.5 million of the pandemic relief funds. After FY2025, revenues increase by 1.29% on average each year. Total expenditures increased by 3.93% in FY2025 partially due to an 18.5% increase in health insurance premiums. Additionally, the cost of health and dental claims in the internal service fund continue to rise. After 2024-25, the District expenditures are expected to increase an average of 1.13% each year. General fund salaries include a 2% increase to each object code, 5% increase to health insurance, and 2% increase to all purchased services and supplies and material codes each each year. The District has also included expenditure cuts of $4 million, $6 million, and $9 million in the forecasted years in order to stay within board parameters for minimum fund balance in the general fund.

FINANCIAL SECTION

Level Two - Summary Data for Individual Funds

District funds can be broken out in multiple ways. The Minnesota Department of Education breaks out the Funds as follows:

Operating Funds

- 01 General Fund
- 02 Food & Nutrition Fund
- 04 Community Service Funds

Non-Operating Funds

- 06 Building Construction Funds (District fund is inactive)
- 07 Debt Service Fund
- 47 OPEB Debt Service Fund

Fiduciary

- 18 Custodial Fund (District fund is inactive)

Proprietary Funds

- 20 Internal Service Fund
- 25 Post-Employment Benefits Revocable Trust Fund

INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET

GENERAL FUND - REVENUE BY SOURCE

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Local Property Taxes	$ 31,896,091	$ 30,955,773	$ 29,798,183	$ 37,990,707	$ 39,734,399	$ 39,715,811	$ 39,946,169	$ 39,987,109
State Sources	91,092,466	87,017,209	91,901,865	104,338,340	105,531,131	105,481,762	106,093,573	106,202,306
Federal Sources	8,950,841	14,965,234	14,827,228	14,357,204	5,588,099	5,585,485	5,617,882	5,623,639
Other Local Revenue	2,706,989	3,382,432	5,747,427	3,500,000	3,500,000	3,498,363	3,518,654	3,522,260
Total	**$ 134,646,387**	**$ 136,320,648**	**$ 142,274,703**	**$ 160,186,251**	**$ 154,353,629**	**$ 154,281,421**	**$ 155,176,278**	**$ 155,335,314**

GENERAL FUND - EXPENDITURE BY OBJECT

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Salaries	$ 71,179,403	$ 73,254,297	$ 73,739,152	$ 82,373,288	$ 84,470,996	$ 84,641,721	$ 85,518,163	$ 85,916,152
Employee Benefits	29,301,359	30,043,101	30,673,902	34,168,271	37,955,095	38,031,806	38,425,616	38,604,443
Purchased Services	14,698,494	19,648,555	22,527,803	23,989,003	24,899,126	24,949,450	25,207,795	25,325,108
Supplies & Materials	5,537,599	6,131,227	5,258,510	4,085,254	4,421,816	4,430,753	4,476,632	4,497,466
Capital Purchases	3,936,577	3,565,417	4,436,493	7,979,536	5,478,637	5,489,710	5,546,554	5,572,367
Other Expenditures	797,103	678,032	677,527	985,901	565,540	566,683	572,551	575,215
Total	**$ 125,450,536**	**$ 133,320,629**	**$ 137,313,387**	**$ 153,581,253**	**$ 157,791,210**	**$ 158,110,123**	**$ 159,747,311**	**$ 160,490,751**

GENERAL FUND - FUND BALANCE

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Unassigned	$ 13,187,446	$ 18,777,575	$ 22,518,230	$ 28,440,831	$ 25,888,621	$ 23,600,820	$ 19,429,787	$ 14,674,350
Non-Spendable	382,338	254,436	603,936	603,936	503,936	254,436	254,436	254,436
Restricted	9,020,782	9,841,890	12,855,738	13,658,387	13,269,853	11,850,354	11,350,354	10,850,354
Committed	1,849,490	1,837,017	1,505,311	1,385,058	988,221	1,116,319	1,216,319	1,316,319
Assigned	5,081,823	1,810,980	-	-	-	-	-	-
Total	**$ 29,521,879**	**$ 32,521,898**	**$ 37,483,214**	**$ 44,088,212**	**$ 40,650,631**	**$ 36,821,929**	**$ 32,250,896**	**$ 27,095,459**

Assumptions used for the three forecasted years: The District assumed an average of 2.32 % increase in the state general education formula allowance each year. The District is also projecting declining enrollment of approximately 2.39% on average each year, therefore general fund revenue will remain fairly flat over the next three years. General fund salaries include an increase of 2% in each object code, 5% increase to health insurance, and a 2% increase to all purchased services and supply codes each year. Budget cuts of $4 million, $6 million and $9 million will be required in FY2026, FY2027 and FY2028 in order to stay within the school board fund balance parameters.

FOOD & NUTRITION SERVICE FUND - REVENUE BY SOURCE

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
State Sources	$ 104,895	$ 168,745	$ 215,989	$ 906,334	$ 1,285,651	$ 1,304,936	$ 1,324,510	$ 1,344,377
Federal Sources	4,338,324	6,053,200	4,465,199	5,656,406	5,174,864	5,252,487	5,331,274	5,411,243
Sales to Students & Adults	98	56,715	1,111,222	230,000	181,641	184,366	187,131	189,938
Other Local Revenue	14,953	34,971	97,675	70,000	68,604	69,633	70,678	71,738
Total	**$ 4,458,269**	**$ 6,313,631**	**$ 5,890,085**	**$ 6,862,740**	**$ 6,710,760**	**$ 6,811,422**	**$ 6,913,593**	**$ 7,017,296**

FOOD & NUTRITION SERVICE FUND - EXPENDITURE BY OBJECT

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Salaries	$ 1,911,797	$ 1,994,326	$ 2,046,070	$ 2,223,199	$ 1,946,931	$ 2,024,808	$ 2,105,801	$ 2,190,033
Employee Benefits	574,300	566,599	588,360	671,015	722,066	750,949	780,987	812,226
Purchased Services	79,331	95,111	141,330	193,603	136,000	141,440	147,098	152,981
Supplies & Materials	1,775,458	2,250,330	2,426,298	2,859,250	3,034,867	3,156,262	3,282,512	3,413,812
Capital Purchases	18,658	7,497	17,187	215,000	200,000	208,000	216,320	224,973
Other Expenditures	4,804	7,432	7,807	7,725	365,163	379,770	394,960	410,759
Total	**$ 4,364,348**	**$ 4,921,295**	**$ 5,227,052**	**$ 6,169,792**	**$ 6,405,027**	**$ 6,661,229**	**$ 6,927,678**	**$ 7,204,784**

FOOD & NUTRITION SERVICE FUND - FUND BALANCE

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Unassigned	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Spendable	182,267	253,940	269,531	269,531	269,531	150,000	150,000	150,000
Restricted	936,858	2,257,520	2,904,962	3,597,910	3,903,643	4,173,367	4,159,282	3,971,794
Assigned	-	-	-	-	-	-	-	-
Total	**$ 1,119,125**	**$ 2,511,460**	**$ 3,174,493**	**$ 3,867,441**	**$ 4,173,174**	**$ 4,323,367**	**$ 4,309,282**	**$ 4,121,794**

Revenue for the Food & Nutrition fund is expected to increase approximately 1.5% each year, taking into account the declining enrollment. Expenditures including food and supply costs are expected to increase approximately 4% each year.

INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET

COMMUNITY SERVICE FUND - REVENUE BY SOURCE

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Local Property Taxes	$ 1,805,658	$ 1,635,122	$ 1,598,163	$ 1,617,454	$ 1,617,467	$ 1,636,863	$ 1,656,505	$ 1,676,383
State Sources	1,761,223	1,532,851	1,661,039	1,812,212	1,919,831	1,855,262	1,910,920	1,968,248
Federal Sources	247,722	259,906	450,949	462,237	301,867	226,954	229,224	231,516
Other Local Revenue	2,300,106	2,968,552	3,090,633	3,008,271	3,140,009	2,836,486	2,971,972	3,112,454
Total	**$ 6,114,709**	**$ 6,396,431**	**$ 6,800,783**	**$ 6,900,174**	**$ 6,979,174**	**$ 6,555,565**	**$ 6,768,621**	**$ 6,988,601**

COMMUNITY SERVICE FUND - EXPENDITURE BY OBJECT

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Salaries	$ 3,236,007	$ 3,321,121	$ 3,540,304	$ 3,904,297	$ 4,020,273	$ 4,081,923	$ 4,154,057	$ 4,234,777
Employee Benefits	1,215,275	1,089,102	1,137,015	1,270,746	1,388,677	1,299,116	1,354,697	1,422,432
Purchased Services	383,055	509,557	673,034	789,150	830,607	703,532	724,638	756,377
Supplies & Materials	321,234	312,617	460,275	449,156	467,133	349,904	412,761	435,144
Capital Purchases	1,037	14,696	79,293	39,400	40,510	51,408	51,922	63,480
Other Expenditures	28,718	26,461	21,087	27,672	28,743	38,684	39,845	46,040
Total	**$ 5,185,325**	**$ 5,273,554**	**$ 5,911,008**	**$ 6,480,421**	**$ 6,775,943**	**$ 6,524,567**	**$ 6,737,920**	**$ 6,958,250**

COMMUNITY SERVICE FUND - FUND BALANCE

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Unassigned	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Spendable	-	-	-	-	-			
Restricted	2,072,635	3,195,511	4,085,287	4,505,040	4,708,271	4,739,269	4,769,970	4,800,321
Assigned		-	-	-	-	-	-	-
Total	**$ 2,072,635**	**$ 3,195,511**	**$ 4,085,287**	**$ 4,505,040**	**$ 4,708,271**	**$ 4,739,269**	**$ 4,769,970**	**$ 4,800,321**

Assumptions used for the three forecasted years for the Community Service fund plans for an average of 3% increases in revenue each year with expenditure increases also increasing on average 3%. The District's Community Service program goal is to maintain a fund balance greater than $3.6M is beneficial to ensuring financial stability and programming. The fund balance suffered as a result of the COVID pandemic but has since recovered.

CONSTRUCTION FUND - REVENUE BY SOURCE

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Other Local Rev	$ 246	$ 438	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 246**	**$ 438**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CONSTRUCTION FUND - EXPENDITURE BY OBJECT

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-	-	-	-
Purchased Services	107,290	209,530	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-
Capital Purchases	326,524	1,448,603	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-
Total	**$ 433,814**	**$ 1,658,133**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CONSTRUCTION FUND - FUND BALANCE

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Unassigned	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	1,657,695	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Total	**$ 1,657,695**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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

INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET

DEBT SERVICE FUND - REVENUE BY SOURCE

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Local Property Taxes	$ 9,555,635	$ 10,304,794	$ 9,110,129	$ 8,462,755	$ 8,686,947	$ 9,231,628	$ 9,421,393	$ 9,434,572
Interest Income	16,901	(14,687)	282,276	61,779	90,976	60,000	60,000	60,000
Rental Income	214,127	256,163	247,347	263,874	283,340	291,992	291,992	291,992
State Sources	267,374	157,543	85,129	11,592	138,737	-	-	-
Sale of Real Property	-	856,756	-	-	-	-	-	-
Sale of Bonds Proceeds	12,962,046	11,823,678	-	-	-	-	-	-
Total	**$ 23,016,083**	**$ 23,384,248**	**$ 9,724,881**	**$ 8,800,000**	**$ 9,200,000**	**$ 9,583,620**	**$ 9,773,385**	**$ 9,786,564**

DEBT SERVICE FUND - EXPENDITURE BY OBJECT

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Principal on Bonds	$ 5,935,000	$ 5,920,000	$ 5,945,000	$ 6,335,000	$ 6,405,000	$ 6,675,000	$ 6,910,000	$ 7,275,000
Interest on Bonds	4,261,198	4,038,895	3,999,129	3,612,563	3,375,063	3,110,962	2,880,412	2,613,862
Bond Refunding Pymts	12,785,000	11,705,000	-	-	-			
Service Charges	171,384	120,245	1,900	2,437	4,937	5,000	5,000	5,000
Total	**$ 23,152,581**	**$ 21,784,140**	**$ 9,946,029**	**$ 9,950,000**	**$ 9,785,000**	**$ 9,790,962**	**$ 9,795,412**	**$ 9,893,862**

DEBT SERVICE FUND - FUND BALANCE

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Unassigned	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Spendable			-	-	-	-	-	-
Restricted	3,786,111	5,386,218	5,165,070	4,015,070	3,430,070	3,222,728	3,200,701	3,093,403
Assigned	-	-	-	-	-	-	-	-
Total	**$ 3,786,111**	**$ 5,386,218**	**$ 5,165,070**	**$ 4,015,070**	**$ 3,430,070**	**$ 3,222,728**	**$ 3,200,701**	**$ 3,093,403**

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

OPEB DEBT SERVICE FUND - REVENUE BY SOURCE

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Local Property Taxes	$ 1,366,862	$ 1,467,314	$ 1,292,616	$ 1,399,739	$ 1,405,110	$ 1,365,326	$ 1,393,214	$ 1,374,902
Interest	2,288	(1,002)	31,609	15,261	19,890	5,000	5,000	5,000
State	-	3	-	-	-			
Total	**$ 1,369,150**	**$ 1,466,315**	**$ 1,324,225**	**$ 1,415,000**	**$ 1,425,000**	**$ 1,370,326**	**$ 1,398,214**	**$ 1,379,902**

OPEB DEBT SERVICE FUND - EXPENDITURE BY OBJECT

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Principal Payments on Bo	$ 1,155,000	$ 1,165,000	$ 1,195,000	$ 1,215,000	$ 1,235,000	$ 1,260,000	$ 1,295,000	$ 1,320,000
Interest Payments on Bor	250,673	232,770	212,383	189,678	164,770	136,983	106,743	73,720
Service Charges	475	475	475	475	475	525	550	575
Total	**$ 1,406,148**	**$ 1,398,245**	**$ 1,407,858**	**$ 1,405,153**	**$ 1,400,245**	**$ 1,397,508**	**$ 1,402,293**	**$ 1,394,295**

OPEB DEBT SERVICE FUND - FUND BALANCE

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Unassigned	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	337,604	405,673	322,041	331,888	356,643	329,461	325,382	310,989
Assigned	-	-	-	-	-	-	-	-
Total	**$ 337,604**	**$ 405,673**	**$ 322,041**	**$ 331,888**	**$ 356,643**	**$ 329,461**	**$ 325,382**	**$ 310,989**

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

PROPRIETARY/INTERNAL SERVICE FUND - REVENUE BY SOURCE

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Local Revenue	$ 22,132,492	$ 22,573,576	$ 23,270,326	$ 23,875,000	$ 27,875,000	$ 29,826,250	$ 31,914,088	$ 34,148,074
Total	**$ 22,132,492**	**$ 22,573,576**	**$ 23,270,326**	**$ 23,875,000**	**$ 27,875,000**	**$ 29,826,250**	**$ 31,914,088**	**$ 34,148,074**

PROPRIETARY/INTERNAL SERVICE FUND - EXPENDITURE BY OBJECT

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Claims & Admin Services	$ 23,070,151	$ 23,814,592	$ 24,662,845	$ 24,975,000	$ 28,415,000	$ 29,551,600	$ 30,733,664	$ 31,963,011
Total	**$ 23,070,151**	**$ 23,814,592**	**$ 24,662,845**	**$ 24,975,000**	**$ 28,415,000**	**$ 29,551,600**	**$ 30,733,664**	**$ 31,963,011**

PROPRIETARY/INTERNAL SERVICE FUND - FUND BALANCE

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Unassigned	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	11,367,284	10,126,269	8,733,749	7,633,749	7,093,749	7,368,399	8,548,823	10,733,886
Assigned	-	-	-	-	-	-	-	-
Total	**$ 11,367,284**	**$ 10,126,269**	**$ 8,733,749**	**$ 7,633,749**	**$ 7,093,749**	**$ 7,368,399**	**$ 8,548,823**	**$ 10,733,886**

Assumptions used for the three forecasted years: The internal service funds include self insured dental & health and severance benefits. The District is projecting on average an 8.5 % increase in premiums and an increase of 4.67% in claims and service fee expenditures. The fund balance has decreased over the last four years and is budgeted to decrease in the current year as well as in the 2024-2025 fiscal year. In order to maintain stability in the internal service funds, the District needs to increase the fund balance.

PROPRIETARY FUND - REVENUE BY SOURCE

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Other Local Revenue	$ 1,485,860	$ (847,295)	$ 758,783	$ 500,000	$ 500,000	$ 554,934	$ 496,213	$ 489,357
Total	**$ 1,485,860**	**$ (847,295)**	**$ 758,783**	**$ 500,000**	**$ 500,000**	**$ 554,934**	**$ 496,213**	**$ 489,357**

PROPRIETARY FUND - EXPENDITURE BY OBJECT

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Claims & Admin Services	$ 921,176	$ 795,812	$ 868,796	$ 800,000	$ 775,000	$ 720,390	$ 633,317	$ 692,157
Scholarships	64,072	-	-	-	-			
Total	**$ 985,248**	**$ 795,812**	**$ 868,796**	**$ 800,000**	**$ 775,000**	**$ 720,390**	**$ 633,317**	**$ 692,157**

PROPRIETARY FUND - FUND BALANCE

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	2025-2026 Forecast	2026-2027 Forecast	2027-2028 Forecast
Unassigned	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	12,417,828	10,774,721	10,664,708	10,364,708	10,089,708	9,924,252	9,787,148	9,584,348
Assigned	-	-	-	-	-	-	-	-
Total	**$ 12,417,828**	**$ 10,774,721**	**$ 10,664,708**	**$ 10,364,708**	**$ 10,089,708**	**$ 9,924,252**	**$ 9,787,148**	**$ 9,584,348**

Assumptions used for the three forecasted years: The Fiduciary Fund consists of the OPEB revocable trust and are projecting a conservative interest rate of 4% on the projected trust balance. Projected expenses are based on the most recent actuarial study for the direct and implicit OPEB costs and administrative fees.

FINANCIAL SECTION

Level Three – Additional Detail for Individual Funds

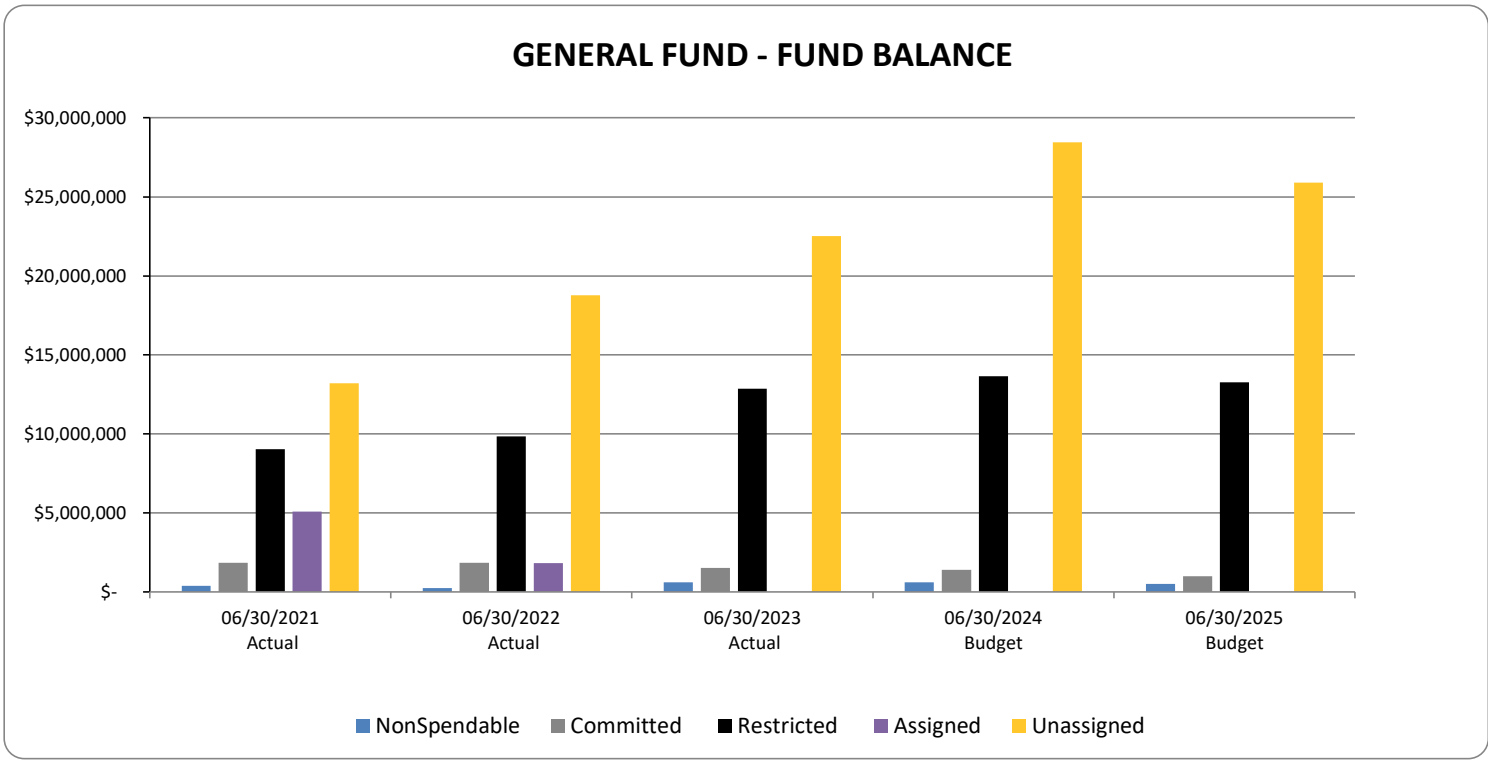
General Fund

The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance, pupil transportation, capital expenditures, and legal school district expenditures not specifically designated to be accounted for in any other fund. A district may use General Fund balances for capital purposes except when the requirements for a specific categorical revenue state that it may not be used for capital purchases.

The General Fund is used to show the financial activities of a school district's pupil transportation program; however, chargebacks must be made against other operating funds when appropriate.

GENERAL FUND - FUND BALANCE SUMMARY

	06/30/2021 Actual	06/30/2022 Actual	06/30/2023 Actual	06/30/2024 Budget	06/30/2025 Budget
Fund Balance					
NonSpendable	$ 382,338	$ 254,436	$ 603,936	$ 603,936	$ 503,936
Committed	1,849,490	1,837,017	1,505,311	1,385,058	988,221
Restricted	9,020,782	9,841,890	12,855,738	13,658,387	13,269,853
Assigned	5,081,823	1,810,980	-	-	-
Unassigned	13,187,446	18,777,575	22,518,230	28,440,831	25,888,621
Total Fund Balance	**$ 29,521,879**	**$ 32,521,898**	**$ 37,483,214**	**$ 44,088,212**	**$ 40,650,631**
Total General Fund	**$ 125,450,536**	**$ 133,320,629**	**$ 137,313,387**	**$ 153,581,253**	**$ 157,791,210**
Unassigned Fund Balance as a % of Total Expenditures	**10.51%**	**14.08%**	**16.40%**	**18.52%**	**16.41%**

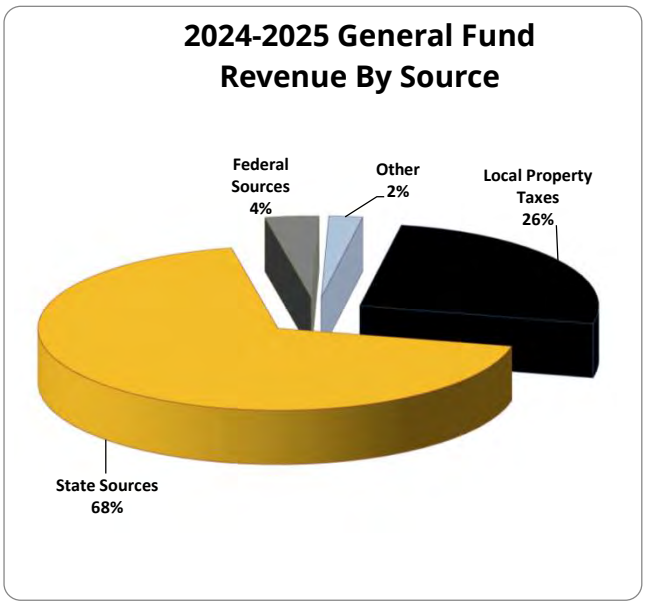


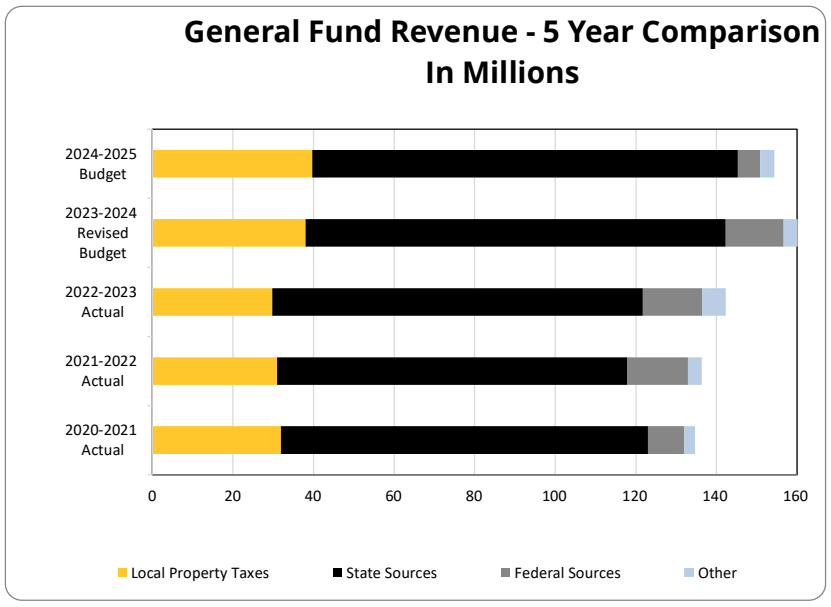
GENERAL FUND - DETAIL FUND BALANCE SUMMARY

General Fund Balance Description	6/30/2023 Audited Fund Balance	6/30/2024 Budgeted Fund Balance	2024-2025 Revenue Budget	Transfers In/Out Funds	2024-2025 Expense Budget	6/30/2025 Budgeted Fund Balance
Unassigned Fund Balance	**$ 22,518,230**	**$ 28,440,831**	**$ 114,414,356**	**$ (1,399,634)**	**$ 115,566,932**	**$ 25,888,621**
As a Percentage of Expenditures	**16.40%**	**18.52%**				**16.41%**
NonSpendable	**$ 603,936**	**$ 603,936**	**$ -**	**$ -**	**$ 100,000**	**$ 503,936**
Committed for						
Prg Carryover - Noncapital	$ 598,387	$ 598,387	$ -	$ -	$ 50,000	$ 548,387
Prg Carryover - Facilities Rental	404,657	404,657	220,000	-	271,224	353,433
ProPay Program	502,267	382,014	1,992,028	-	2,287,641	86,401
Total Committed	**$ 1,505,311**	**$ 1,385,058**	**$ 2,212,028**	**$ -**	**$ 2,608,865**	**$ 988,221**
Restricted for						
Student Activities	$ 249,669	$ 249,669	$ 150,000	$ -	$ 150,000	$ 249,669
Staff Development	-	-	1,165,106	989,507	2,154,613	-
Technology Levy	860,910	500,398	4,351,374	-	4,505,826	345,946
Operating Capital	2,962,681	1,882,334	2,050,870	-	2,484,186	1,449,018
Cooperative Programs				78,750	78,750	-
Learning and Development	-		1,574,341	-	1,574,341	-
Area Learning Center	7,072,672	8,166,621	4,500,000	-	4,006,363	8,660,258
Gifted and Talented	-		104,044		104,044	-
English Learner			2,389,504		2,389,504	-
Basic Skills	-		15,099,473		15,099,473	-
School Library Aid			128,790	331,377	460,167	-
Achievement and Integration	-		1,929,471	-	1,929,471	-
Safe Schools	-		297,455	-	297,455	-
Literacy Incentive Aid		-	313,959		313,959	-
Long-Term Facility Maintenance	(281,509)	(247,803)	2,672,858	-	2,558,352	(133,297)
Medical Assistance	1,991,314	3,107,168	1,000,000	-	1,408,909	2,698,259
Total Restricted	**$ 12,855,738**	**$ 13,658,387**	**$ 37,727,245**	**$ 1,399,634**	**$ 39,515,413**	**$ 13,269,853**
Total General Fund Balance	**$ 37,483,214**	**$ 44,088,212**	**$ 154,353,629**	**$ -**	**$ 157,791,211**	**$ 40,650,631**

GENERAL FUND - REVENUE SUMMARY

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Amount Change	% Change
Local Property Taxes	$ 31,896,091	$ 30,955,773	$ 29,798,183	$ 37,990,707	$ 39,734,399	$ 1,743,692	4.59%
State Sources	91,092,466	87,017,209	91,901,865	104,338,340	105,531,131	1,192,791	1.14%
Federal Sources	8,950,841	14,965,234	14,827,228	14,357,204	5,588,099	(8,769,105)	-61.08%
Other	2,706,989	3,382,432	5,747,427	3,500,000	3,500,000	-	0.00%
Total	**$ 134,646,387**	**$ 136,320,648**	**$ 142,274,703**	**$ 160,186,251**	**$ 154,353,629**	**$ (5,832,622)**	**-3.64%**





GENERAL FUND - REVENUE BY SUMMARY SOURCE CODE

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
Revenue Source						
001	Property Tax Levy	$ 29,147,207	$ 27,072,551	$ 25,576,600	$ 34,290,780	$ 35,596,930
004	Excess TIF	130	-	11	-	-
009	Fiscal Disparities	2,600,000	3,468,251	3,498,792	3,299,927	3,733,632
010	County Apportionment	129,982	403,838	422,805	400,000	403,837
019	Miscellaneous Tax Revenues	18,772	11,133	299,975	-	-
021	Tuition from MN Districts	68,673	79,688	5,448	75,000	75,000
050	Fees from Patrons	150,650	245,347	413,281	465,000	465,000
060	Admission & Student Activity Revenue	12,466	129,068	122,722	140,000	140,000
071	Medical Assistance	541,439	739,878	2,074,990	1,750,000	1,000,000
092	Interest Earnings	85,161	(33,326)	1,472,256	200,000	875,000
093	Rent	315,763	351,062	259,467	276,376	278,131
096	Gifts & Donations	143,473	176,021	167,008	175,000	175,000
099	Miscellaneous Revenue	1,354,754	1,338,063	1,164,762	357,624	430,869
201	Endowment Fund Apportionment	352,162	325,341	370,750	445,347	445,347
211	General Education Aid	69,468,374	67,261,649	69,242,040	77,520,888	78,131,448
212	Literacy Incentive Aid	354,286	351,485	328,354	-	-
213	Shared Time Aid	27,104	12,149	28,258	15,991	15,991
227	Abatement Aid	52,555	12,571	2,434	2,308	2,308
234	Agricultural Market Value Credit	13	-	-	-	-
258	Other State Credits	9	-	-	-	-
300	State Aids from MN Dept of Education	3,438,103	3,069,056	3,380,438	3,922,838	3,857,133
317	State Aid - LTFM	-	-	-	-	-
360	State Aid for Special Education	16,956,062	15,496,801	18,049,155	21,500,000	22,000,000
369	Revenue from Other State Agencies	769	37,113	57,181	200,000	250,000
370	Other Revenue MN Dept of Education	49,412	86,994	49,538	336,968	434,904
397	State Aid Pension Funding	393,618	364,049	393,719	394,000	394,000
400	Federal Aids Received through MDE	8,662,211	14,567,265	14,720,555	14,242,023	5,467,906
405	Federal Aids through Other Agencies	275,231	112,060	91,928	100,181	105,193
500	Federal Direct Aid	13,399	285,908	14,746	15,000	15,000
616	Retiree Contribution Post Employment	3,627	1,609	1,114	1,000	1,000
619	Cost of Materials-Fundraising	-	-	-	-	(2,000)
620	Sales of Materials-Fundraising	-	-	-	-	2,000
621	Resale Materials	30,984	55,022	51,285	50,000	50,000
622	Sale of Materials	-	-	15,093	10,000	10,000
623	Sale of Real Property	-	300,000	-	-	-
	Total General Fund Revenue	**$ 134,646,387**	**$ 136,320,648**	**$ 142,274,703**	**$ 160,186,251**	**$ 154,353,629**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
Property Tax & County Revenue						
001	Property Taxes - General Fund	$ 19,651,588	$ 17,610,686	$ 16,618,603	$ 22,571,263	$ 25,125,376
001	Property Taxes - Operating Capital	1,653,135	1,302,708	1,302,805	1,338,260	1,478,660
001	Property Taxes - Q-Comp	805,380	798,139	639,186	739,810	708,642
001	Property Taxes - Career Technical	320,421	392,742	388,673	388,673	365,853
001	Property Taxes - Safe Schools	321,559	294,643	269,393	270,557	297,455
001	Property Taxes - Capital Projects	3,109,329	3,411,906	3,620,365	3,793,590	4,351,374
001	Property Taxes - Achievement & Integration	598,253	609,268	531,545	595,329	596,712
001	Property Taxes - LTFM-Deferred Maintenance	2,687,541	2,652,459	2,206,029	4,593,298	2,672,858
004	Taxes-Excess TIF	130	-	11	-	-
009	Fiscal Disparities	2,600,000	3,468,251	3,498,792	3,299,927	3,733,632
010	County Apportionment	129,982	403,838	422,805	400,000	403,837
019	Miscellaneous Local Taxes	18,772	11,133	299,975	-	-
	Total Property Tax & County Revenue	**$ 31,896,091**	**$ 30,955,773**	**$ 29,798,183**	**$ 37,990,707**	**$ 39,734,399**
Tuition, Fees & Admissions						
021	Tuition & Reimbursement - Special Education	$ 25,973	$ 44,197	$ -	$ 45,000	$ 45,000
021	Tuition & Reimbursement - MN Sch Districts	42,700	35,492	5,448	30,000	30,000
050	Fees from Patrons	150,650	245,347	413,281	465,000	465,000
060	Admission & Student Activity Revenue	12,466	129,068	122,722	140,000	140,000
	Total Tuition, Fees & Admissions Revenue	**$ 231,790**	**$ 454,103**	**$ 541,451**	**$ 680,000**	**$ 680,000**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
Local and Other Revenue						
071	Third Party Medical Assistance Billings	$ 541,439	$ 739,878	$ 2,074,990	$ 1,750,000	$ 1,000,000
092	Interest Earnings	85,161	(33,326)	1,472,256	200,000	875,000
093	Revenue from Leases or Rentals	315,763	351,062	259,467	276,376	278,131
096	Gifts & Bequests	143,473	176,021	167,008	175,000	175,000
099	Miscellaneous Revenue	1,354,754	1,338,063	1,164,762	357,624	430,869
616	Retiree Contributions to Post Employment Benefits	3,627	1,609	1,114	1,000	1,000
600	Revenue Producing Activity: Sales & Costs	30,984	55,022	51,285	50,000	50,000
622	Sale of Materials	-	-	15,093	10,000	10,000
623	Sale of Real Property	-	300,000	-	-	-
	Total Local and Other Revenue	**$ 2,475,200**	**$ 2,928,329**	**$ 5,205,975**	**$ 2,820,000**	**$ 2,820,000**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

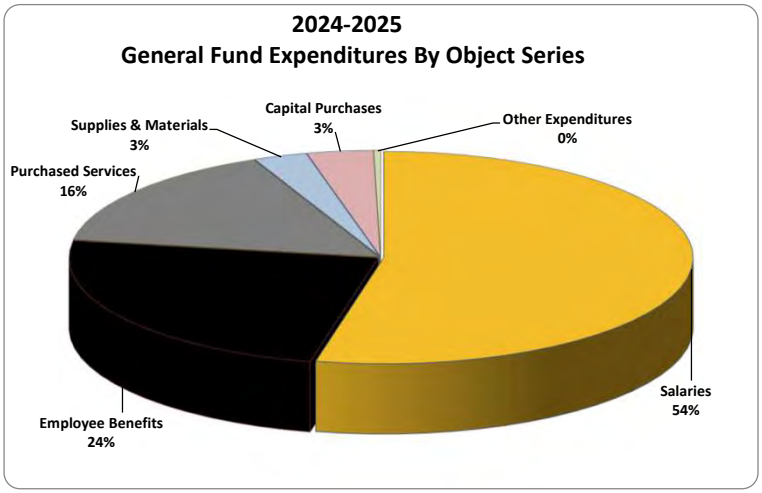
		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
State Aid						
211	General Education Aid - Regular	$ 52,404,286	$ 51,675,032	$ 52,353,877	$ 53,671,842	$ 52,775,412
211	General Education Aid - Alternative Learning	3,315,474	4,075,949	4,471,610	4,000,000	4,500,000
211	Operating Capital	1,085,774	954,280	899,843	831,723	572,210
211	Learning & Development	1,681,636	1,650,634	1,666,945	1,634,268	1,574,341
211	Gifted and Talented	111,174	109,652	109,291	106,912	104,044
211	Staff Development	1,122,746	1,134,537	1,153,613	1,173,716	1,165,106
211	Compensatory Extended Day	-	-	-	-	-
211	Compensatory Aid & ELL	9,747,284	7,661,565	8,586,862	13,712,923	15,050,831
211	EL General Education Aid	-	-	-	2,389,504	2,389,504
201	Endowment Fund Apportionment	352,162	325,341	370,750	445,347	445,347
212	Literacy Aid	354,286	351,485	328,354	-	-
213	Shared Time Aid	27,104	12,149	28,258	15,991	15,991
227	Abatement Aid	52,555	12,571	2,434	2,308	2,308
234	Agriculutural Market Value Credit	13	-	-	-	-
258	Other State Credit	9	-	-	-	-
300	New Literacy Incentive Aid	-	-	-	313,959	313,959
300	Achievement & Integration Aid	1,456,881	1,340,419	1,458,150	1,422,783	1,332,759
300	School Library Aid	-	-	-	132,488	128,790
300	Student Support Personnel Aid	-	-	-	98,195	136,544
300	Student Support Personnel Aid - Coop/Intermediate	-	-	-	40,000	40,000
300	Q-Comp Aid	1,424,347	1,346,895	1,308,804	1,321,918	1,283,386
300	Enrollment Options Transportation	545,906	306,376	453,232	450,000	450,000
300	Nonpublic Pupil Transportion	(1,486)	9,091	59,506	34,853	34,853
300	EL Cross Subsidy	-	44,147	44,945	48,642	48,642
300	Indian Education	12,455	22,129	55,800	60,000	88,200
360	Special Education Aid	16,956,062	15,496,801	18,049,155	21,500,000	22,000,000
369	Revenue from Other State Agency	769	37,113	57,181	200,000	250,000
370	Other Revenue from MN Dept of Education	49,412	86,994	49,538	336,968	434,904
397	TRA-PERA Special Funding Pension Revenue	393,618	364,049	393,719	394,000	394,000
	Total State Aid Revenue	**$ 91,092,466**	**$ 87,017,209**	**$ 91,901,865**	**$ 104,338,340**	**$ 105,531,131**

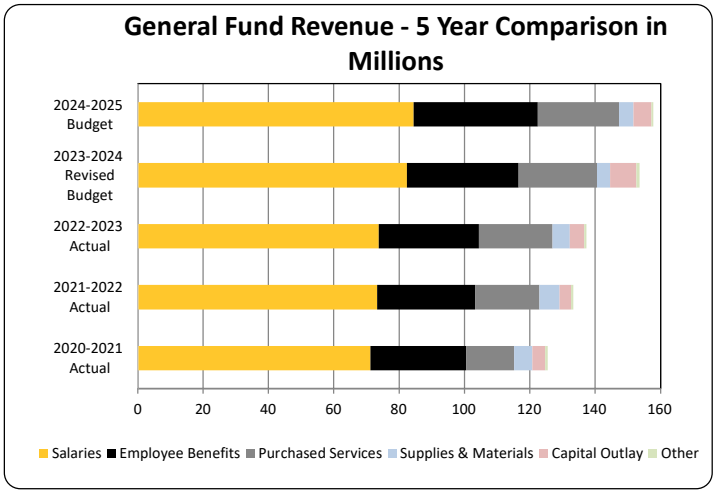
GENERAL FUND - DETAIL BY SOURCE CODE SERIES

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
Federal Aid						
140	ARP-Individuals with Disabilities Part B	$ -	$ 427,339	$ -	$ -	$ -
141	ARP-Individuals with Disabilities Preschool	-	37,148	-	-	-
144	ARP-Individuals with Disabilities-Early Intervention	-	-	-	-	-
150	ARP-Summer Enrichment & Mental Health	33,790	320,026	59,434	-	-
151	ESSER-90% Formula Allocation	957,228	-	-	-	-
152	ESSER-9.5% State Directed Grants	244,299	-	-	-	-
153	GEER-Governor's Emeregency Education Relief	295,140	524	-	-	-
154	CRF-Coronavirus Relief Fund	2,598,007	-	-	-	-
155	ESSER II-90% Formula Allocation	74,422	7,112,823	-	-	-
158	ARP-Homeless I	-	75,347	-	-	-
159	ARP-Homeless II	-	21,970	32,968	10,605	-
160	ESSER III-90% Formula Allocation	-	-	6,345,813	6,585,618	-
161	ESSER III-90% Learning Loss	-	-	1,181,628	1,846,152	-
162	GEER-Expanded Summer Learning	-	-	-	-	-
163	ESSER II-Expanded Summer Learning	206,300	787,387	1,065,117	-	-
169	ARP-Learning Recovery-Lost Instr Time	-	-	23,279	59,382	-
170	MN COVID-19 Testing Program	-	467,480	185,957	-	-
171	ARP-Pandemic Enrollment Loss	-	-	627,847	-	-
174	CARES Funding via County or Township	251,860	6,365	-	-	-
317	Federal Compensatory	-	305,462	-	-	-
401	Title I, Part A	1,541,627	2,073,807	1,856,954	2,177,023	2,015,000
414	Title II, Part A - Teacher & Principal Training	298,353	475,180	417,662	266,030	274,000
417	Title III, Part A - English Language Acquisition	182,167	236,928	156,240	364,341	330,113
419	Special Education - IDEA Part B, 611	1,915,099	1,905,720	1,995,894	1,976,479	2,095,000
420	Special Education - Preschool	100,695	68,246	121,522	102,999	85,000
422	Special Education - Infants & Toddlers	50,833	54,035	55,185	65,868	65,000
428	Carl Perkins Vocational	23,371	105,695	91,928	100,181	105,193
433	Title IV, Part A - Student Support	85,548	90,396	122,066	226,241	150,000
442	Title III, Part A - Immigrant Grant	23,248	15,772	41,587	18,465	40,000
499	Miscellaneous Federal Revenue from MDE	35,564	63,832	391,111	500,939	371,793
510	Indian Education	13,399	11,428	14,746	15,000	15,000
633	Title IV, Part A - Student Support via Intermediate	-	-	2,792	-	-
699	Miscellaneous Federal Aid Received From Others	-	274,480	-	-	-
868	Title VIII - Education for Homeless Children	19,892	27,842	37,500	41,881	42,000
	Total Federal Aid Revenue	**8,950,841**	**14,965,234**	**14,827,228**	**$ 14,357,204**	**$ 5,588,099**
	Total General Fund Revenue	**$ 134,646,387**	**$ 136,320,648**	**$ 142,274,703**	**$ 160,186,251**	**$ 154,353,629**

GENERAL FUND - EXPENDITURE SUMMARY BY OBJECT SERIES

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Amount Change	% Change
Salaries	$ 71,179,403	$ 73,254,297	$ 73,739,152	$ 82,373,288	$ 84,470,996	$ 2,097,708	2.55%
Employee Benefits	29,301,359	30,043,101	30,673,902	34,168,271	37,955,095	3,786,824	11.08%
Purchased Services	14,698,494	19,648,555	22,527,803	23,989,003	24,899,126	910,123	3.79%
Supplies & Materials	5,537,599	6,131,227	5,258,510	4,085,254	4,421,816	336,562	8.24%
Capital Purchases	3,936,577	3,565,417	4,436,493	7,979,536	5,478,637	(2,500,899)	-31.34%
Other Expenditures	797,103	678,032	677,527	985,901	565,540	(420,361)	-42.64%
Total	**$ 125,450,536**	**$ 133,320,629**	**$ 137,313,387**	**$ 153,581,253**	**$ 157,791,210**	**$ 4,209,957**	**2.74%**





GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

Object	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
110	Administration/Supervision	$ 5,843,721	$ 5,866,070	$ 5,609,997	$ 6,273,535	$ 6,519,322
120	Early Childhood/School Readiness/ABE Admin	32,898	35,321	41,327	46,360	48,510
140	Licensed Classroom Teacher	37,571,899	38,260,034	38,132,879	41,072,125	42,062,401
141	Non-Licensed Classroom Personnel	1,476,566	1,748,852	1,713,528	1,626,118	1,991,485
143	Licensed Instructional Support	5,784,651	5,566,793	6,203,547	7,163,846	9,434,744
144	Non-Licensed Instructional Support	526,603	517,594	506,295	997,289	1,045,266
145	Substitute Teacher Salaries	233,112	440,893	424,446	492,116	517,509
146	Substitute Non-Licensed /Instructional	-	-	-	-	-
150	Physical Therapist	81,000	78,831	83,469	91,825	96,425
151	Occupational Therapist	477,436	511,573	499,813	473,460	611,209
152	Speech/Language Pathologist	1,404,082	1,369,840	1,269,270	1,396,600	1,588,211
154	School Nurse	741,199	626,365	613,651	531,636	768,031
155	Licensed Nursing Services	171,500	146,255	248,796	233,392	273,062
156	School Social Worker	1,031,367	1,097,124	1,073,202	1,235,575	1,356,040
157	School Psychologist	807,356	748,051	777,980	721,178	807,686
161	Certified Paraprofessional	3,358,090	3,829,969	3,627,680	3,787,561	3,689,869
162	Certified One-to-One Paraprofessional	273,309	58,003	163,977	150,165	96,860
165	School Counselor	817,613	855,099	925,677	1,190,920	1,133,666
169	Alcohol and Chemical Dependency Counselor	-	-	-	26,130	55,125
170	Non-Instructional Support	7,014,036	7,122,681	7,265,776	10,063,341	7,560,010
174	Adapted Physical Education	180,230	259,680	183,860	189,376	198,863
175	Cultural Liaison	428,359	637,557	675,858	725,152	745,250
185	Other Licensed Salary Payments	2,643,374	2,872,895	2,957,035	3,244,798	3,037,999
186	Other Non-Licensed Salary Payments	655,921	966,008	1,098,082	999,230	885,365
191	Severance	(15,600)	-	-	-	-
195	Salary Chargeback	(359,318)	(361,192)	(356,994)	(358,440)	(51,912)
210	FICA (Social Security & Medicare)	5,148,279	5,317,542	5,361,372	5,993,725	6,317,374
214	Public Employees Retirement (PERA)	1,163,142	1,221,184	1,222,265	1,259,696	1,335,720
218	Teacher Retirement (TRA)	4,530,748	4,724,573	4,863,870	5,327,656	5,644,425
220	Health Insurance	14,978,904	15,169,852	15,486,847	18,226,795	21,299,208
230	Life Insurance	42,357	39,320	35,162	36,982	36,213
235	Dental Insurance	653,762	655,514	637,094	696,441	724,460
240	Long-Term Disability	287,303	276,560	280,359	288,318	334,417
250	403(B) or 457 Match	1,208,189	1,500,299	1,410,226	1,457,942	1,291,252
251	Tax-Advantage Employer Health Arrangements	17,552	72,916	41,595	66,326	67,967
270	Workers' Compensation	377,933	235,620	494,583	500,000	500,000
280	Unemployment Compensation	116,915	-	21,455	100,000	115,000
281	Summer Unemployment Compensation	-	-	-	200,000	250,000
295	Benefits Chargeback	(12,000)	-	-	-	-
299	Other Employee Benefits	788,273	829,721	819,075	14,390	39,059

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

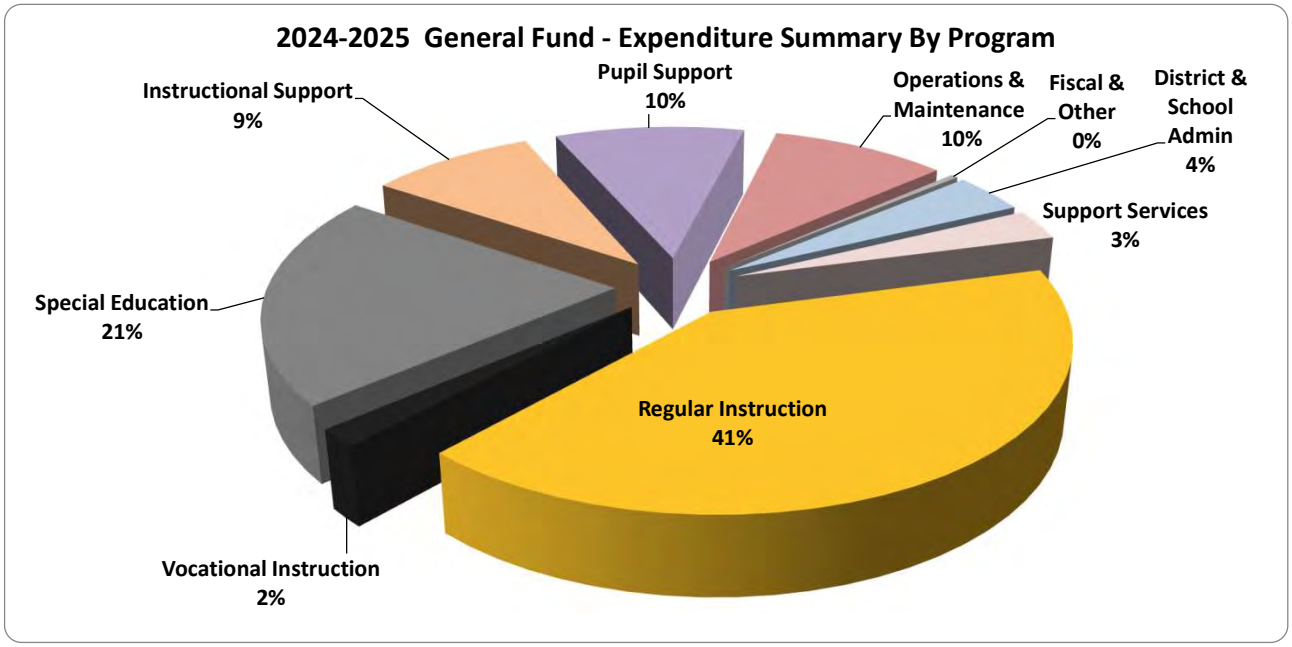
Object	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
303	Federal Contracts up to $25,000	325,404	307,431	234,708	225,947	126,602
304	Federal Contracts >$25,000	257,919	853,109	222,088	143,538	129,965
305	Consulting Fees/Fees for Services	1,831,421	2,471,881	3,543,129	4,519,629	4,504,385
307	Contracted Substitutes for Special Education	98,442	248,512	365,398	328,977	345,426
308	Federal Tuition Bill Payments <$25,000	-	25,000	25,000	25,000	25,000
309	Federal Tuition Bill Payments >$25,000	-	975,000	975,000	975,000	975,000
310	School Resource Office (SRO)	46,326	95,430	98,293	-	106,304
311	Other Contracted Security Services	-	6,000	-	-	-
316	Services Purchased - Other MN Joint Powers	211,369	157,978	160,630	165,750	165,030
320	Communications Services	241,971	224,119	195,073	191,347	159,276
329	Postage & Parcel Services	24,836	30,975	23,274	45,797	46,552
330	Utilities	1,880,074	2,392,963	2,606,921	3,080,000	3,385,000
335	Short-Term Leases or Rentals	455,641	168,739	64,617	70,609	71,139
340	Insurance	391,720	426,427	472,595	530,000	610,000
350	Repairs & Maintenance	587,649	795,640	1,280,479	860,207	1,349,953
358	Foreign Language Interpreter Services	79,787	82,311	110,276	117,110	127,656
360	Transportation Contracts-Private/Public Carriers	6,459,123	8,078,124	9,529,674	10,088,686	10,139,713
366	Travel, Conventions and Conferences	86,149	161,992	252,677	288,232	287,527
368	Out-of-State Travel, Federal Reimbursed	-	3,231	2,145	-	-
369	Entry Fees/Student Travel	36,491	114,361	367,719	124,491	42,201
390	Payment for Educ-Other MN School Districts	670,309	973,656	869,320	1,059,618	1,067,422
391	Payments to MN Schools-(Cost-Sharing)	9,941	(266)	12,408	26,523	27,849
392	Payments for Educ Purposes-Out-of-State	-	-	6,960	10,300	10,815
393	Special Education & Transition Programs	-	-	-	-	-
394	Payments for Educ to Other Agencies	757,123	772,717	818,562	826,379	867,696
396	Salary Purchased from Another District	273,114	297,162	232,487	312,966	328,615
397	Benefits Purchased from Another District	-	6,672	80,522	-	-
398	Interdepartmental Services Chargeback	(26,314)	(20,609)	(22,151)	(27,103)	-
401	General Supplies	1,804,543	1,710,463	2,110,619	1,394,859	1,542,016
405	Software Non Instructional	186,237	213,327	305,147	858,082	868,671
406	Software Instructional	787,321	621,542	539,416	589,765	603,400
430	Instructional Supplies	140,257	300,009	200,647	267,195	282,116
433	Individualized Instructional Supplies	49,621	95,880	121,127	104,526	109,584
440	Fuels	45,269	125,578	165,140	196,110	209,909
455	Technology Supplies Non-Instructional	-	850	1,239	-	-
456	Technology Supplies Instructional	18,028	29,739	92,065	29,930	34,577
460	Textbooks and Workbooks	462,288	1,038,554	604,493	439,815	469,658
461	Standardized Tests	96,746	78,267	96,491	134,000	140,700
465	Technology Devices Non-Instructional	260,112	282	371,122	250	302
466	Technology Devices Instructional	1,676,257	1,852,603	532,410	1,800	-
470	Media Resources	6,838	3,607	5,610	7,075	93,508
490	Food	4,082	60,525	112,984	61,847	67,375

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

Object	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
505	Capitalized Software Non-Instructional	-	23,260	-	-	32,550
506	Capitalized Software Instructional	30,000	-	-	15,000	15,000
510	Site or Grounds Acquisition	77,847	94,555	93,368	41,584	43,665
520	Building Acquisition or Improvement	2,700,698	2,339,880	2,167,138	4,045,428	2,164,643
530	Equipment	118,656	151,841	412,805	670,185	420,319
533	Equipment Purchased for Special Ed Instruction	11,332	29,788	20,366	32,950	34,597
535	Long-Term Leases	-	187,949	35,235	-	-
548	Pupil Transportation Vehicles	-	-	37,325	-	-
550	Other Vehicles Purchased	76,416	-	-	-	-
555	Capitalized Tech Equipment Non-Instructional	3,758	484,737	471,403	1,118,661	466,254
556	Capitalized Tech Equipment Instructional	652,773	344,480	1,084,300	1,884,687	2,217,238
560	Principal-Long-Term Computer or Tech Lease	-	4,923	51,110	74,545	78,272
561	Interest-Long-Term Computer or Tech Leases	-	626	6,639	-	-
580	Principal on Capital Lease	244,500	79,714	83,450	88,164	6,099
581	Interest on Capital Lease	20,598	11,613	8,590	8,332	-
589	Long-Term Lease Transactions (Contra Expense)	-	(187,949)	(35,235)	-	-
820	Dues, Memberships, Licenses	132,577	166,321	161,597	196,907	167,509
891	TRA and PERA Special Pension Expense	393,618	364,049	393,719	394,000	394,000
895	Indirect Cost Chargebacks	-	-	-	-	(355,163)
896	Taxes, Special Assessments	73,723	10,253	47,855	175,000	100,000
898	Scholarships	60,830	60,480	69,606	209,994	249,194
899	Miscellaneous Expenses	136,355	76,929	4,751	10,000	10,000
	Total General Fund Expenditures	**$ 125,450,536**	**$ 133,320,629**	**$ 137,313,387**	**$ 153,581,253**	**$ 157,791,210**

GENERAL FUND - EXPENDITURE SUMMARY BY PROGRAM SERIES

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Amount Change	% Change
District & School Admin	$ 5,020,125	$ 5,443,235	$ 5,354,356	$ 5,878,037	$ 6,234,355	$ 356,318	6.06%
Support Services	4,091,220	4,593,309	4,653,663	4,742,748	4,789,114	46,366	0.98%
Regular Instruction	52,076,387	56,065,883	56,856,655	65,103,760	64,756,213	(347,547)	-0.53%
Vocational Instruction	2,088,352	2,247,892	2,198,882	2,407,394	2,786,026	378,632	15.73%
Special Education	24,703,003	26,368,361	26,782,469	28,936,075	32,750,225	3,814,150	13.18%
Instructional Support	14,355,693	13,699,167	13,924,228	13,527,837	14,278,823	750,986	5.55%
Pupil Support	9,837,711	11,711,501	12,689,281	15,705,289	16,401,446	696,157	4.43%
Operations & Maintenance	12,886,101	12,764,854	14,381,259	16,750,113	15,185,008	(1,565,105)	-9.34%
Fiscal & Other	391,943	426,427	472,595	530,000	610,000	80,000	15.09%
Total	**$ 125,450,536**	**$ 133,320,629**	**$ 137,313,387**	**$ 153,581,253**	**$ 157,791,210**	**$ 4,209,957**	**2.74%**



INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
District & School Administration (000's)						
Salaries	$ 3,433,998	$ 3,756,286	$ 3,721,485	$ 4,044,514	$ 4,248,061	$ 203,547
Employee Benefits	1,278,770	1,382,199	1,324,111	1,488,671	1,607,591	118,920
Purchased Services	145,214	109,436	76,041	173,743	146,801	(26,942)
Supplies & Materials	82,702	119,774	107,885	94,548	91,125	(3,423)
Equipment	17,282	14,085	62,695	93,280	72,246	(21,034)
All Others	62,158	61,455	62,137	(16,719)	68,531	85,250
Total Expenditures	**$ 5,020,125**	**$ 5,443,235**	**$ 5,354,356**	**$ 5,878,037**	**$ 6,234,355**	**$ 356,318**
Support Services (100's)						
Salaries	$ 1,817,177	$ 2,051,683	$ 1,964,103	$ 2,101,197	$ 2,093,003	$ (8,194)
Employee Benefits	1,477,070	1,554,978	1,558,250	894,999	945,777	50,778
Purchased Services	604,814	643,400	652,956	825,497	906,825	81,328
Supplies & Materials	168,809	205,320	386,894	731,660	807,540	75,880
Equipment	770	101,556	59,642	480,869	86,424	(394,445)
All Others	22,582	36,372	31,818	(291,474)	(50,455)	241,019
Total Expenditures	**$ 4,091,220**	**$ 4,593,309**	**$ 4,653,663**	**$ 4,742,748**	**$ 4,789,114**	**$ 46,366**
Regular Instruction (200's)						
Salaries	$ 34,241,425	$ 35,811,562	$ 35,939,684	$ 41,635,029	$ 40,421,294	$ (1,213,735)
Employee Benefits	14,208,258	14,742,064	15,110,882	17,525,227	18,825,137	1,299,910
Purchased Services	2,249,138	3,185,995	3,509,154	3,799,904	3,749,993	(49,911)
Supplies & Materials	1,041,290	2,005,707	1,949,475	1,302,431	1,384,233	81,802
Equipment	90,859	30,630	94,917	166,016	111,411	(54,605)
All Others	245,417	289,925	252,543	675,153	264,145	(411,008)
Total Expenditures	**$ 52,076,387**	**$ 56,065,883**	**$ 56,856,655**	**$ 65,103,760**	**$ 64,756,213**	**$ (347,547)**

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Vocational Instruction (300's)						
Salaries	$ 1,409,302	$ 1,423,344	$ 1,374,829	$ 1,432,483	$ 1,584,168	$ 151,685
Employee Benefits	566,360	594,093	599,774	657,011	794,752	137,741
Purchased Services	73,530	91,514	69,463	87,150	97,577	10,427
Supplies & Materials	29,029	99,657	115,419	91,241	130,994	39,753
Equipment	-	31,494	30,384	515	541	26
All Others	10,131	7,790	9,012	138,994	177,994	39,000
Total Expenditures	**$ 2,088,352**	**$ 2,247,892**	**$ 2,198,882**	**$ 2,407,394**	**$ 2,786,026**	**$ 378,632**
Special Education (400's)						
Salaries	$ 16,101,665	$ 16,400,542	$ 16,648,177	$ 17,672,543	$ 19,657,638	$ 1,985,095
Employee Benefits	7,072,055	7,226,724	7,280,353	8,098,139	9,657,561	1,559,422
Purchased Services	852,868	2,018,544	2,428,942	2,742,462	2,867,263	124,801
Supplies & Materials	134,097	256,587	205,604	207,981	215,066	7,085
Equipment	391,289	321,646	64,562	48,950	186,397	137,447
All Others	151,029	144,317	154,830	166,000	166,300	300
Total Expenditures	**$ 24,703,003**	**$ 26,368,361**	**$ 26,782,469**	**$ 28,936,075**	**$ 32,750,225**	**$ 3,814,150**
Instructional Support (600's)						
Salaries	$ 8,454,517	$ 8,197,179	$ 8,453,777	$ 7,932,583	$ 8,306,281	$ 373,698
Employee Benefits	2,272,417	2,235,149	2,383,918	2,247,821	2,433,074	185,253
Purchased Services	229,867	141,994	225,859	202,990	178,093	(24,897)
Supplies & Materials	2,713,684	2,302,814	1,306,665	561,167	626,089	64,922
Equipment	648,083	745,348	1,478,105	2,495,329	2,649,886	154,557
All Others	37,126	76,684	75,905	87,947	85,400	(2,547)
Total Expenditures	**$ 14,355,693**	**$ 13,699,167**	**$ 13,924,228**	**$ 13,527,837**	**$ 14,278,823**	**$ 750,986**
Pupil Support (700's)						
Salaries	$ 1,892,819	$ 1,812,793	$ 1,712,380	$ 3,316,509	$ 3,634,999	$ 318,490
Employee Benefits	762,257	739,458	737,906	1,365,728	1,644,324	278,596
Purchased Services	6,851,107	8,889,982	9,807,562	10,478,213	10,521,767	43,554
Supplies & Materials	146,073	212,090	387,243	366,593	400,130	33,537
Equipment	-	14,790	763	127,246	180,226	52,980
All Others	185,456	42,388	43,427	51,000	20,000	(31,000)
Total Expenditures	**$ 9,837,711**	**$ 11,711,501**	**$ 12,689,281**	**$ 15,705,289**	**$ 16,401,446**	**$ 696,157**

INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Operations & Maintenance (800's)						
Salaries	$ 3,828,500	$ 3,800,908	$ 3,924,716	$ 4,238,430	$ 4,525,552	$ 287,122
Employee Benefits	1,664,173	1,568,436	1,678,708	1,890,675	2,046,879	156,204
Purchased Services	3,300,013	4,141,262	5,285,232	5,149,044	5,820,807	671,763
Supplies & Materials	1,221,916	929,278	799,325	729,633	766,639	37,006
Equipment	2,788,295	2,305,868	2,645,424	4,567,331	2,191,506	(2,375,825)
All Others	83,204	19,101	47,855	175,000	(166,375)	(341,375)
Total Expenditures	**$ 12,886,101**	**$ 12,764,854**	**$ 14,381,259**	**$ 16,750,113**	**$ 15,185,008**	**$ (1,565,105)**
Fiscal & Other (900's)						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-	-
Purchased Services	391,943	426,427	472,595	530,000	610,000	80,000
Supplies & Materials	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	**$ 391,943**	**$ 426,427**	**$ 472,595**	**$ 530,000**	**$ 610,000**	**$ 80,000**
Total Expenditures						
Salaries	$ 71,179,403	$ 73,254,297	$ 73,739,152	$ 82,373,288	$ 84,470,996	$ 2,097,708
Employee Benefits	29,301,359	30,043,101	30,673,902	34,168,271	37,955,095	3,786,824
Purchased Services	14,698,494	19,648,555	22,527,803	23,989,003	24,899,126	910,123
Supplies & Materials	5,537,599	6,131,227	5,258,510	4,085,254	4,421,816	336,562
Equipment	3,936,577	3,565,417	4,436,493	7,979,536	5,478,637	(2,500,899)
All Others	797,103	678,032	677,527	985,901	565,540	(420,361)
Total Expenditures	**$ 125,450,536**	**$ 133,320,629**	**$ 137,313,387**	**$ 153,581,253**	**$ 157,791,210**	**$ 4,209,957**

DISTRICT WIDE SERVICES

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Vocational Instruction (300's)						
Salaries	$ 147,539	$ 141,386	$ 190,911	$ 210,071	$ 193,693	$ (16,378)
Employee Benefits	42,404	49,280	61,131	63,208	69,411	6,203
Purchased Services	72,746	77,708	58,666	83,030	93,250	10,220
Supplies & Materials	3,359	17,998	19,748	5,600	33,492	27,892
Equipment	-	18,614	26,622	-	-	-
All Others	10,131	7,790	8,816	138,994	177,994	39,000
Total Expenditures	**$ 276,179**	**$ 312,776**	**$ 365,894**	**$ 500,903**	**$ 567,840**	**$ 66,937**
Special Education (400's)						
Salaries	$ 1,593,580	$ 1,579,825	$ 1,776,404	$ 1,837,315	$ 2,462,850	$ 625,535
Employee Benefits	534,178	536,038	613,002	775,844	1,168,044	392,200
Purchased Services	745,344	1,851,090	2,172,662	2,601,210	2,716,019	114,809
Supplies & Materials	93,246	201,848	153,716	183,915	193,113	9,198
Equipment	391,289	321,646	60,213	40,950	177,997	137,047
All Others	151,029	144,317	154,830	166,000	166,300	300
Total Expenditures	**$ 3,508,665**	**$ 4,634,764**	**$ 4,930,828**	**$ 5,605,234**	**$ 6,884,323**	**$ 1,279,089**
Instructional Support (600's)						
Salaries	$ 5,650,816	$ 5,515,133	$ 5,833,728	$ 5,453,942	$ 5,748,678	$ 294,736
Employee Benefits	1,192,734	1,198,784	1,379,832	1,192,035	1,258,709	66,674
Purchased Services	226,550	134,251	205,814	199,970	169,402	(30,568)
Supplies & Materials	2,688,398	2,285,829	1,281,146	545,939	615,643	69,704
Equipment	648,083	745,348	1,478,105	2,493,620	2,649,886	156,266
All Others	37,076	76,634	75,855	87,903	85,400	(2,503)
Total Expenditures	**$ 10,443,657**	**$ 9,955,979**	**$ 10,254,481**	**$ 9,973,409**	**$ 10,527,718**	**$ 554,309**

DISTRICT WIDE SERVICES

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Pupil Support (700's)						
Salaries	$ 442,639	$ 423,216	$ 284,724	$ 887,972	$ 1,006,671	$ 118,699
Employee Benefits	154,212	115,063	74,312	374,438	456,680	82,242
Purchased Services	6,850,062	8,889,073	9,806,732	10,478,213	10,521,517	43,304
Supplies & Materials	89,574	165,865	341,314	325,910	350,630	24,720
Equipment	-	14,790	763	127,246	180,226	52,980
All Others	173,511	42,388	43,427	51,000	20,000	(31,000)
Total Expenditures	**$ 7,709,998**	**$ 9,650,395**	**$ 10,551,272**	**$ 12,244,779**	**$ 12,535,724**	**$ 290,945**
Operations & Maintenance (800's)						
Salaries	$ 1,012,294	$ 944,144	$ 1,188,471	$ 1,294,863	$ 1,522,280	$ 227,417
Employee Benefits	524,240	454,122	600,181	665,727	724,870	59,143
Purchased Services	1,240,051	1,452,369	1,943,446	1,848,074	1,778,813	(69,261)
Supplies & Materials	1,165,015	864,892	678,576	633,422	665,712	32,290
Equipment	2,523,198	2,193,080	2,480,390	4,407,232	2,118,623	(2,288,609)
All Others	83,204	19,101	47,855	175,000	(166,375)	(341,375)
Total Expenditures	**$ 6,548,002**	**$ 5,927,708**	**$ 6,938,919**	**$ 9,024,318**	**$ 6,643,923**	**$(2,380,395)**
Fiscal & Other (900's)						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-	-
Purchased Services	391,943	426,427	472,595	530,000	610,000	80,000
Supplies & Materials	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	**$ 391,943**	**$ 426,427**	**$ 472,595**	**$ 530,000**	**$ 610,000**	**$ 80,000**

DISTRICT WIDE SERVICES

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Total Expenditures						
Salaries	$ 11,038,277	$ 15,081,468	$ 15,967,902	$ 20,021,649	$ 13,808,535	$ (6,213,114)
Employee Benefits	4,821,377	6,380,749	6,921,872	7,179,872	6,120,286	(1,059,586)
Purchased Services	11,612,142	15,128,814	16,863,018	18,283,814	18,343,181	59,367
Supplies & Materials	4,819,632	5,201,535	3,985,300	3,276,021	3,526,910	250,889
Equipment	3,621,299	3,421,676	4,138,174	7,627,370	5,293,837	(2,333,533)
All Others	749,749	601,043	654,006	936,894	527,021	(409,873)
Total Expenditures	**$ 36,662,476**	**$ 45,815,285**	**$ 48,530,272**	**$ 57,325,620**	**$ 47,619,770**	**$(9,705,850)**

FINANCIAL SECTION

Level Three – Additional Detail for Individual Funds

Food & Nutrition and Community Services

These two operating funds are also referred to as special revenue funds.



Special Revenue Funds

Food & Nutrition Services Fund (02)

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

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

The Food & Nutrition Services department operates 11 kitchens and prepares and provides meals for 15 sites. Due to the Free School Meals for Kids program passed in 2023 by the Minnesota legislature, breakfast and lunch is served free of charge to students. As a part of this bill, some schools must participate in a federal program called Community Eligibility Provision (CEP). All schools in the district are eligible to participate in CEP within the National School Lunch and Breakfast Program, therefore the district has elected for all schools to operate under this program. Overall meal participation has increased by 10-40% and varies by site.

Administrative/Supervision decreased from the previous year due to a reduction of administrative positions. Conversely, kitchen leadership positions were offered year-round employment to support a robust summer feeding program for 11 locations.

Revenue is anticipated to decrease by approximately $150,000 over the previous year. Factors causing the decrease include declining enrollment, less participation in a la carte and a decrease in commodities.

The District is anticipating an increase in food, milk and supply costs. Overall, expenditures are expected to increase by over $235,000. Chargebacks will change from direct to indirect cost method which will provide more consistency from year to year. A chargeback is simply a direct cost that is allocated at a point in time—usually at the end of the year. Costs can be allocated from the General Fund to the Food & Nutrition Fund for qualifying expenses directly or indirectly related to the operations of the program.

Julie Kronabetter, the Director of Food & Nutrition Services recently received the Minnesota School Nutrition Director of the year award. Maintaining a self-sufficient budget and applying for and receiving over 1 million dollars in grant funding over the course of her career in ISD 191 was recognized.

Community Service Fund (04)

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

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

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

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

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

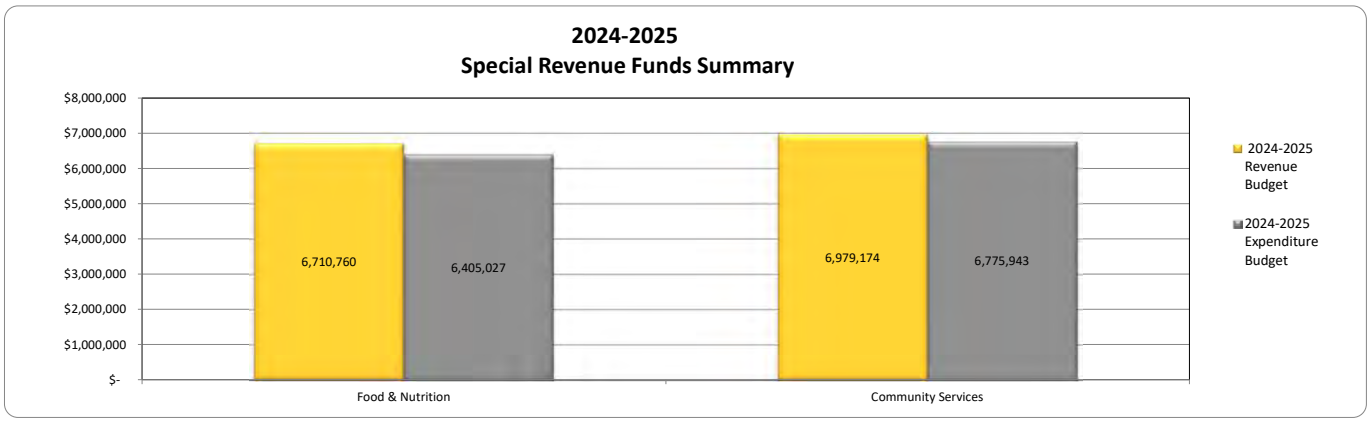
The Community Service Fund includes all other community programs not described above, such as Preschool Screening and Nonpublic Pupil Aid programs. Community Education has made significant investments in providing outreach and early intervention services for families and students at risk of not succeeding;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

In 2024-25, revenue is projected to have an increase over 2023-24 by $79,000.

Expenditures in 2024-25 are expected to increase by 4.56% to $6,775,943 mostly due to salary and benefit increases per contract settlements. This budget is projected to have a net gain to the overall Community Service fund balance by $203,231

SPECIAL REVENUE FUNDS - SUMMARY

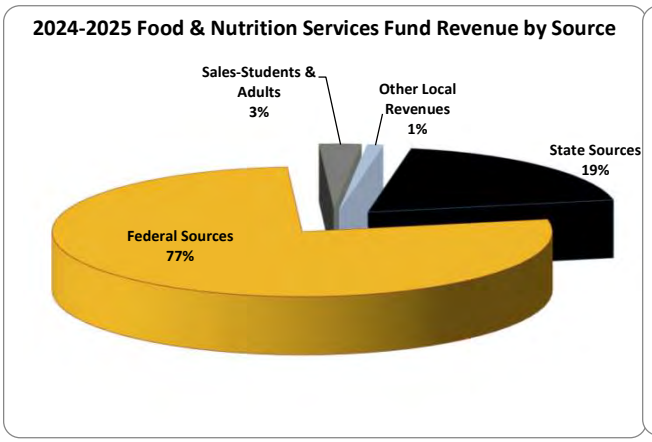
	Actual Fund Balance 6/30/21	Actual Fund Balance 6/30/22	Actual Fund Balance 6/30/23	2023-2024 Revised Revenue Budget	2023-2024 Revised Expenditure Budget	Projected Fund Balance 6/30/24	2024-2025 Revenue Budget	2024-2025 Expenditure Budget	Projected Fund Balance 6/30/25
Food & Nutrition	$ 1,119,125	$ 2,511,460	3,174,493	$ 6,862,740	$ 6,169,792	$ 3,867,441	$ 6,710,760	$ 6,405,027	$ 4,173,174
Community Services	2,072,635	3,195,511	4,085,287	6,900,174	6,480,421	4,505,040	6,979,174	6,775,943	4,708,271
Total	**$ 3,191,759**	**$ 5,706,971**	**$ 7,259,780**	**$ 13,762,914**	**$ 12,650,213**	**$ 8,372,481**	**$ 13,689,934**	**$ 13,180,970**	**$ 8,881,445**

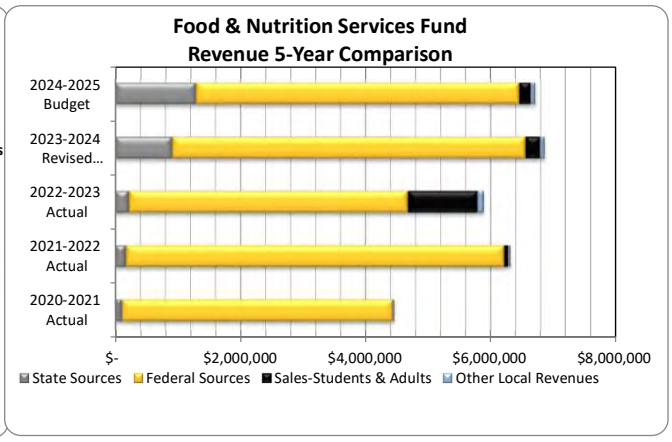




FOOD & NUTRITION SERVICES - FUND 02 - REVENUE SUMMARY

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Amount Change	% Change
State Sources	$ 104,895	$ 168,745	$ 215,989	$ 906,334	$ 1,285,651	$ 379,317	41.85%
Federal Sources	4,338,324	6,053,200	4,465,199	5,656,406	5,174,864	(481,542)	-8.51%
Sales-Students & Adults	98	56,715	1,111,222	230,000	181,641	(48,359)	-21.03%
Other Local Revenues	14,953	34,971	97,675	70,000	68,604	(1,396)	-1.99%
Total	**$ 4,458,269**	**$ 6,313,631**	**$ 5,890,085**	**$ 6,862,740**	**$ 6,710,760**	**$ (151,980)**	-2.21%

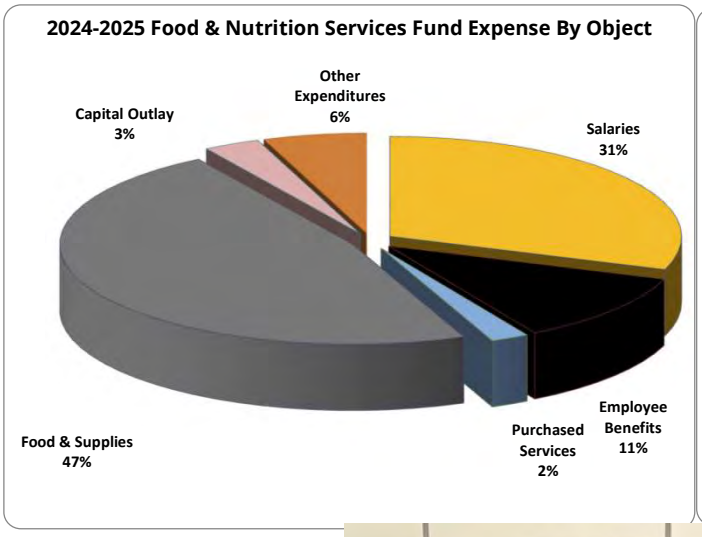


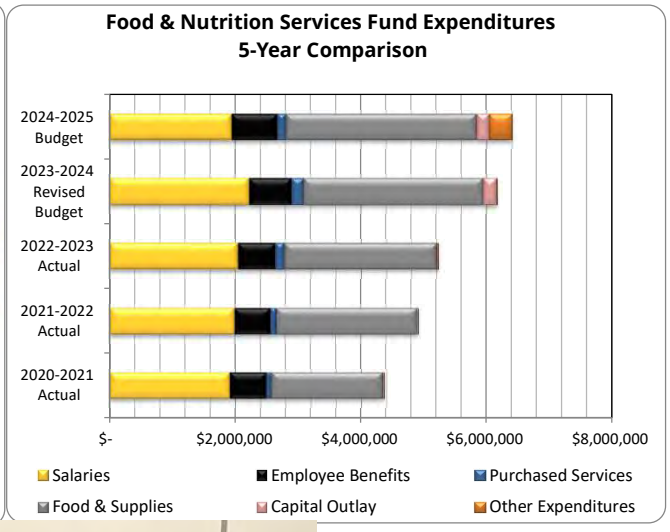




FOOD & NUTRITION SERVICES - FUND 02 - EXPENDITURE SUMMARY

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Amount Change	% Change
Salaries	$ 1,911,797	$ 1,994,326	$ 2,046,070	$ 2,223,199	$ 1,946,931	$ (276,268)	-12.43%
Employee Benefits	574,300	566,599	588,360	671,015	722,066	51,051	7.61%
Purchased Services	79,331	95,111	141,330	193,603	136,000	(57,603)	-29.75%
Food & Supplies	1,775,458	2,250,330	2,426,298	2,859,250	3,034,867	175,617	6.14%
Capital Outlay	18,658	7,497	17,187	215,000	200,000	(15,000)	-6.98%
Other Expenditures	4,804	7,432	7,807	7,725	365,163	357,438	4627.03%
Total	**$ 4,364,348**	**$ 4,921,295**	**$ 5,227,052**	**$ 6,169,792**	**$ 6,405,027**	**$ 235,235**	3.81%







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

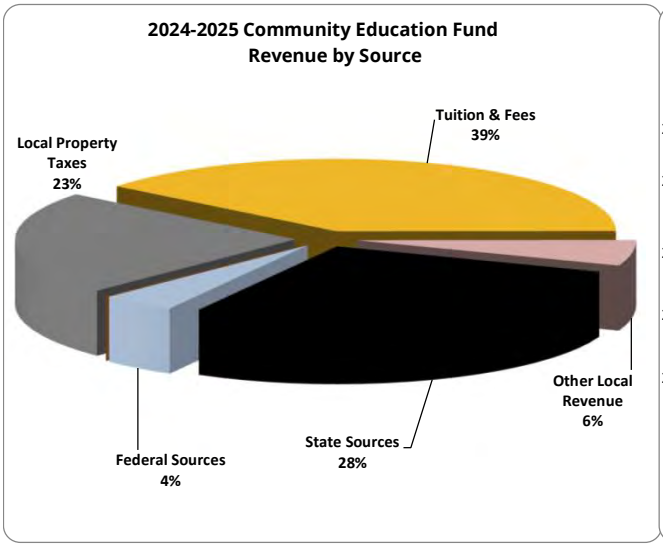
Object	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	Revised Budget	2024-2025 Budget
110	Administration/Supervision	$ 248,683	$ 264,708	$ 312,503	$ 279,821	$ 288,370
170	Non-Instructional Support	1,351,796	1,416,026	1,423,473	1,634,378	1,658,561
186	Stipend - Licensed	-	400	1,100	-	-
195	Salary Chargeback	311,318	313,192	308,994	309,000	-
210	FICA (Social Security & Medicare)	117,285	125,310	130,543	138,315	139,721
214	Public Employees Retirement (PERA)	117,803	124,505	127,572	135,604	136,983
220	Health Insurance	278,698	260,165	266,080	328,770	381,614
230	Life Insurance	1,483	1,508	1,375	1,781	1,463
235	Dental Insurance	12,604	11,463	11,258	12,139	11,032
240	Long-Term Disability	5,062	5,247	5,384	6,032	7,635
250	403B Match	21,506	20,843	19,623	22,074	15,803
251	Tax-Advantage Employer Health	-	6,433	3,131	5,000	5,000
270	Workers' Compensation	10,236	1,604	2,959	10,300	10,815
299	Other Employee Benefits	9,622	9,520	20,435	11,000	12,000
305	Consulting Fees/Fees for Services	22,712	25,770	56,101	55,880	58,674
320	Communications Services	1,124	493	451	515	541
329	Postage & Parcel Services	3,137	2,269	3,166	3,605	3,785
350	Repairs & Maintenance Services	25,169	42,918	53,319	98,000	63,000
366	Travel, Conventions/Conferences	874	3,052	6,143	8,500	10,000
398	Interdepartmental Chargeback	26,314	20,609	22,151	27,103	-
401	General Supplies	175,374	238,670	222,893	235,000	246,750
490	Food	1,026,810	1,423,036	1,633,169	1,844,000	2,209,750
491	Commodities	368,948	433,403	433,486	600,000	389,099
495	Milk	204,326	155,221	136,750	180,250	189,268
530	Equipment	18,250	4,941	17,187	135,000	150,000
555	Technology Equipment Non-Instruct	408	2,556	-	80,000	50,000
820	Dues, Memberships, Licenses	4,804	7,432	7,807	7,725	10,000
895	Indirect Chargeback	-	-	-	-	355,163
Total Food & Nutrition Expenditures		**$ 4,364,348**	**$ 4,921,295**	**$ 5,227,052**	**$ 6,169,792**	**$ 6,405,027**

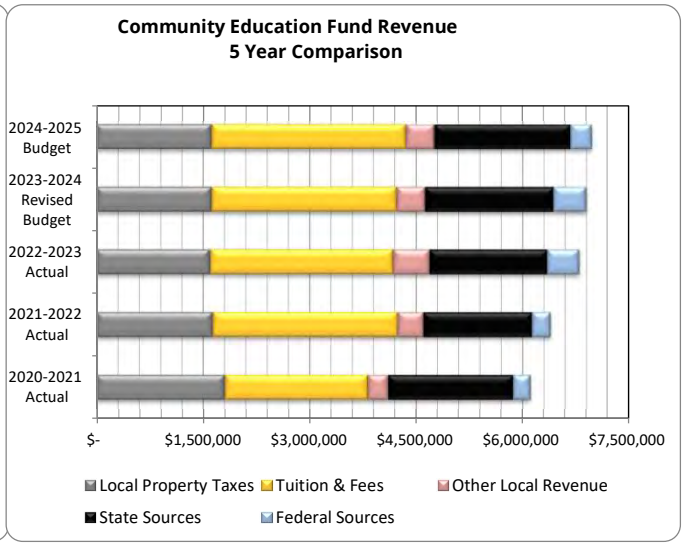


INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET

COMMUNITY EDUCATION - FUND 04 - REVENUE SUMMARY

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Amount Change	% Change
Local Property Taxes	$ 1,805,658	$ 1,635,122	$ 1,598,163	$ 1,617,454	$ 1,617,467	$ 13	0.0%
Tuition & Fees	2,017,332	2,607,859	2,579,172	2,610,500	2,740,500	130,000	5.0%
Other Local Revenue	282,774	360,693	511,460	397,771	399,509	1,738	0.4%
State Sources	1,761,223	1,532,851	1,661,039	1,812,212	1,919,831	107,619	5.9%
Federal Sources	247,722	259,906	450,949	462,237	301,867	(160,370)	-34.7%
Total	**$ 6,114,709**	**$ 6,396,431**	**$ 6,800,783**	**$ 6,900,174**	**$ 6,979,174**	**$ 79,000**	1.1%

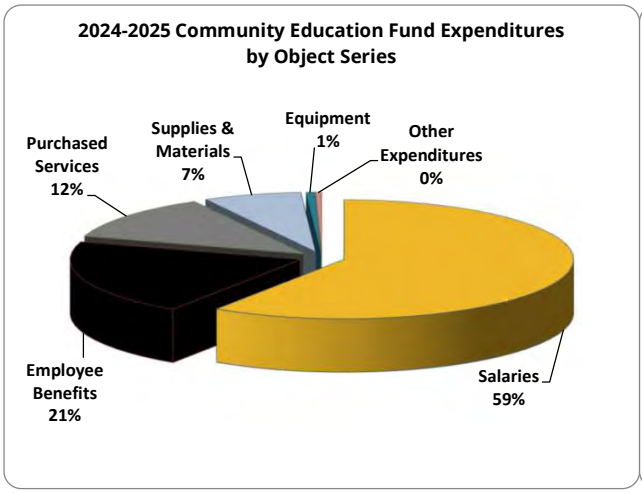


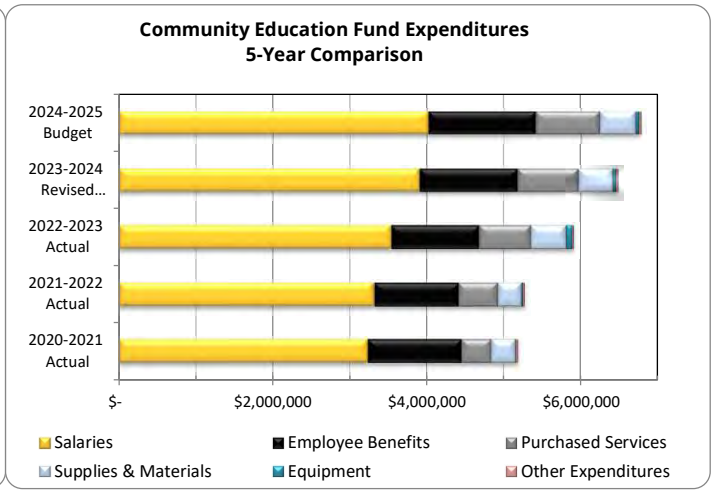




COMMUNITY EDUCATION - FUND 04 - EXPENDITURE SUMMARY

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Amount Change	% Change
Salaries	$ 3,236,007	$ 3,321,121	$ 3,540,304	$ 3,904,297	$ 4,020,273	$ 115,976	2.97%
Employee Benefits	1,215,275	1,089,102	1,137,015	1,270,746	1,388,677	117,931	9.28%
Purchased Services	383,055	509,557	673,034	789,150	830,607	41,457	5.25%
Supplies & Materials	321,234	312,617	460,275	449,156	467,133	17,977	4.00%
Equipment	1,037	14,696	79,293	39,400	40,510	1,110	2.82%
Other Expenditures	28,718	26,461	21,087	27,672	28,743	1,071	3.87%
Total	**$ 5,185,325**	**$ 5,273,554**	**$ 5,911,008**	**$ 6,480,421**	**$ 6,775,943**	**$ 295,522**	4.56%







COMMUNITY EDUCATION - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

Object	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
110	Administration/Supervision	$ 299,989	$ 284,240	$ 263,628	$ 279,583	$ 273,266
120	Early Childhood Admin/Supervision	153,211	147,856	185,398	203,942	136,214
140	Licensed Classroom Teacher	454,116	362,269	402,504	538,373	655,225
141	Non-Licensed Classroom Personnel	1,199,493	1,085,859	1,185,503	1,201,599	1,323,041
144	Non-Licensed Instructional Support	8,206	67,933	75,717	79,504	46,181
145	Substitute Teacher Salaries	203	4,556	32,649	26,000	38,145
154	School Nurse	23,941	25,869	37,854	73,798	77,493
155	Licensed Nursing Services	13,685	13,910	7,676	-	-
165	School Counselor	18,515	27,310	-	-	-
170	Non-Instructional Support	243,450	209,355	205,372	258,324	266,321
175	Cultural Liason	4,173	-	-	-	-
185	Other Licensed Salary Payments	113,036	129,387	135,436	197,794	161,306
186	Other Non-Licensed Salary Payments	655,989	914,576	960,567	995,940	991,169
195	Salary Chargeback	48,000	48,000	48,000	49,440	51,912
210	FICA (Social Security & Medicare)	233,574	241,404	257,386	246,458	231,253
214	Public Employees Retirement (PERA)	151,925	162,147	168,529	168,296	152,204
218	Teacher Retirement (TRA)	71,664	69,695	73,474	88,303	92,432
220	Health Insurance	648,367	522,648	547,177	670,431	825,912
230	Life Insurance	1,276	1,087	1,019	1,186	1,067
235	Dental Insurance	27,385	21,556	20,383	25,640	23,053
240	Long-Term Disability	9,175	8,291	9,244	9,936	11,688
250	403B Match	36,707	31,911	31,432	30,287	20,525
251	Employer Health Arrangements	4,457	11,838	7,398	7,634	7,968
270	Workers' Compensation	16,440	16,187	19,973	20,000	20,000
295	Benefits Chargeback	12,000	-	-	-	-
299	Other Employee Benefits	2,304	2,339	1,000	2,575	2,575
305	Consulting Fees/Fees for Services	354,579	389,388	522,464	582,771	615,919
320	Communications Services	1,968	3,271	1,423	4,120	4,327
329	Postage & Parcel Services	8,876	15,562	19,961	35,761	37,461
330	Utilities	8,299	11,957	11,886	12,154	12,762
335	Operating Leases or Rentals	3,242	2,189	-	318	334
350	Repairs & Maintenance Services	76	-	-	2,163	2,271
360	Transportation Contracts	-	24,069	43,951	55,120	57,881
366	Travel, Conventions and Conferences	2,913	2,651	9,402	10,271	10,787
368	Travel - Out of State	-	-	-	23,000	-
369	Entry Fees/Student Travel	91	60,321	62,898	60,972	88,865
394	Payments for Educ to Other Agencies	3,010	150	1,050	-	-
401	General Supplies	157,858	109,557	153,163	173,836	185,304
430	Instructional Supplies	5,757	37,209	29,470	60,450	58,176
433	Individualized Instructional Supplies	4,198	2,374	5,776	6,697	6,697
456	Technology Supplies Instructional	-	-	3,162	2,030	2,132
460	Textbooks and Workbooks	10,181	28,094	40,398	40,813	41,313
465	Technology Devices Non-Instructional	13,990	-	-	1,030	1,082
466	Technology Devices Instructional	51,073	51,065	-	1,715	1,800
490	Food	76,424	83,272	224,845	160,525	168,465
495	Milk	1,753	1,047	3,460	2,060	2,164
530	Equipment	180	904	24,364	11,660	22,163
555	Technology Equipment Non-Instructional	857	2,077	45,968	23,755	14,166

COMMUNITY EDUCATION - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

Object	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
556	Technology Equipment Instructional	-	11,715	550	2,060	2,163
560	Principal on Long-Term Technology Lease	-	-	1,442	1,925	2,018
820	Dues, Memberships, Licenses	18,322	16,816	15,076	21,672	22,743
891	TRA and PERA Special Pension Expense	10,396	9,645	6,011	6,000	6,000
Total Community Education Expenditures		**$ 5,185,325**	**$ 5,273,554**	**$ 5,911,008**	**$ 6,480,421**	**$ 6,775,943**



COMMUNITY EDUCATION - FUND 04 - PROGRAM SUMMARY

Summary by Program		2024-25 Revenue Budget	2024-25 Expense Budget	Variance
505	General Community Education	$ 523,726	$ 526,540	$ (2,814)
510	Adult Education	142,769	170,365	(27,596)
511	Adult Recreation	25,000	5,525	19,475
520	Adult Basic Education	819,867	910,995	(91,128)
551	Elementary Enrichment	184,500	166,281	18,219
552	Secondary Enrichment	186,000	204,909	(18,909)
553	Gifted and Talented Enrichment	15,000	26,822	(11,822)
560	Aquatics	56,000	49,883	6,117
570	Project Kids (School-Age Child Care)	2,225,678	1,498,475	727,203
571	Ready to Grow/Ready to Learn	715,000	1,035,435	(320,435)
572	Kindergarten Ready	34,000	35,000	(1,000)
573	Edge Program	100,000	68,432	31,568
580	Early Childhood Family Education	538,896	651,548	(112,652)
582	School Readiness	811,561	841,305	(29,744)
583	Early Childhood Screening	42,000	42,930	(930)
585	Youth Development (Backpack)	156,881	226,615	(69,734)
586	Youth Development (Afterschool)	100,109	8,972	91,137
590	Senior Citizens	185,000	188,724	(3,724)
590	Non Public-Health, Guidance & Textbook	117,187	117,187	-
	Total Community Education	**$ 6,979,174**	**$ 6,775,943**	**$ 203,231**



FINANCIAL SECTION

Level Three – Additional Detail for Individual Funds

Other Funds – this section contains the Construction Fund, Debt Service, Internal Service and OPEB Revocable Trust Funds.



OTHER FUNDS - SUMMARY

	Actual Fund Balance 6/30/21	Actual Fund Balance 6/30/22	Actual Fund Balance 6/30/23	2023-2024 Revised Revenue	2023-2024 Revised Expenditure	Projected Fund Balance 6/30/24	2024-2025 Revenue Budget	2024-2025 Expenditure Budget	Projected Fund Balance 6/30/25
Construction									
Construction	$ 1,657,695	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Construction	**$ 1,657,695**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Debt Service									
Debt Service	$ 3,786,111	$ 5,386,218	$ 5,165,070	$ 8,800,000	$ 9,950,000	$ 4,015,070	$ 9,200,000	$ 9,785,000	$ 3,430,070
OPEB Debt Service	337,604	405,673	322,041	1,415,000	1,405,153	331,888	1,425,000	1,400,245	356,643
Total Debt Service	**$ 4,123,714**	**$ 5,791,892**	**$ 5,487,111**	**$ 10,215,000**	**$ 11,355,153**	**$ 4,346,958**	**$ 10,625,000**	**$ 11,185,245**	**$ 3,786,713**
Proprietary/Internal Service									
Self Insured Dental Insurance	$ 460,569	$ 497,195	$ 525,883	$ 875,000	$ 975,000	$ 425,883	$ 875,000	$ 915,000	$ 385,883
Self Insured Severance Fund*	2,451,098	2,278,613	2,771,815	-	-	-	-	-	-
Self Insured Health Insurance	8,455,618	7,350,461	5,436,052	23,000,000	24,000,000	7,207,867	27,000,000	27,500,000	6,707,867
Total Proprietary/Internal	**$ 11,367,284**	**$ 10,126,269**	**$ 8,733,749**	**$ 23,875,000**	**$ 24,975,000**	**$ 7,633,750**	**$ 27,875,000**	**$ 28,415,000**	**$ 7,093,750**
Fiduciary									
OPEB Revocable Trust	$ 12,417,828	$ 10,774,721	$ 10,664,708	$ 500,000	$ 800,000	$ 10,364,708	$ 500,000	$ 775,000	$ 10,089,708
Total Fiduciary	**$ 12,417,828**	**$ 10,774,721**	**$ 10,664,708**	**$ 500,000**	**$ 800,000**	**$ 10,364,708**	**$ 500,000**	**$ 775,000**	**$ 10,089,708**
Total Other Funds	**$ 29,566,522**	**$ 26,692,882**	**$ 24,885,568**	**$ 34,590,000**	**$ 37,130,153**	**$ 22,345,416**	**$ 39,000,000**	**$ 40,375,245**	**$ 20,970,171**

*During FY2024, the District determined that the Severance Fund Balance was no longer needed and transfered $2,771,841.52 to the Self Insured Health Internal Service Fund.

INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET

CONSTRUCTION - FUND 26

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
Referendum 2015 Revenue						
092	Interest	$ 246	$ 438	$ -	$ -	$ -
Total Construction Revenue		**$ 246**	**$ 438**	**$ -**	**$ -**	**$ -**
Referendum 2015 Expense						
100	Salaries	$ -	$ -	$ -	$ -	$ -
200	Benefits	-	-	-	-	-
300	Purchased Services	107,290	209,530	-	-	-
400	Supplies & Materials	-	-	-	-	-
500	Equipment	326,524	1,448,603	-	-	-
700	Debt Expenses	-	-	-	-	-
800	Other Expenditures	-	-	-	-	-
Total Construction Expenditure		**$ 433,814**	**$ 1,658,133**	**$ -**	**$ -**	**$ -**

The Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds, capital loans, certificates of participation, Long-Term Facility Bond Program and any other qualify financing. There are currently no active building construction funds.

Fund 26 Construction Fund was financed with the sale of the 2015A School Building Bonds as part of the Vision One91. Building construction projects included an addition and major remodeling projects at Burnsville High School. The final payments for construction occurred in FY2022 and the construction account was closed.

INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET

DEBT SERVICE - FUND 07

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
Debt Service Revenue					
001 Property Taxes	$ 9,555,635	$ 10,304,794	$ 9,110,129	$ 8,462,755	$ 8,686,947
092 Interest Income	16,901	(14,687)	282,276	61,779	90,976
093 Rental Income	214,127	256,163	247,347	263,874	283,340
200 State Aid	609	234	207	1,408	-
317 Long-Term Facility Aid	266,765	157,309	84,923	10,184	138,737
623 Sale of Real Property	-	856,756	-	-	-
631 Sale of Bonds Proceeds	12,962,046	11,823,678	-	-	-
Total Debt Service Revenue	**$ 23,016,083**	**$ 23,384,248**	**$ 9,724,881**	**$ 8,800,000**	**$ 9,200,000**
Debt Service Expenditures					
710 Principal on Bonds	$ 5,935,000	$ 5,920,000	$ 5,945,000	$ 6,335,000	$ 6,405,000
720 Interest on Bonds	4,261,198	4,038,895	3,999,129	3,612,563	3,375,063
790 Service Charges	171,384	120,245	1,900	2,437	4,937
920 Bond Refunding Payments	12,785,000	11,705,000	-	-	-
Total Debt Service Expenses	**$ 23,152,581**	**$ 21,784,140**	**$ 9,946,029**	**$ 9,950,000**	**$ 9,785,000**

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, building construction or operating capital, and initial or refunding bonds. Any cash balance or investment in the Debt Service Fund is held in trust for the bondholders and must not be used to support cash deficits in other funds.

The Debt Service Revenue budget for FY2025, is $9,200,000 with the largest part, $8,686,947 coming from property tax. The District is required to levy 105% of the principal and interest payments. Other revenue includes rental income from Intermediate School District 917 which leases a portion of the Cedar School. The rental income helps offset the cost of the principal and interest by contributing to the debt excess formula that the Minnesota Department of Education calculates each summer. This calculation decreases the amount of the debt service levy, which benefits the local taxpayers. Other revenue includes Long-term Facility State Aid of approximately $138,737 and anticipated interest earnings of approximately $90,976.

Expenditures in the Debt Service Fund include $6,405,000 in principal and $3,375,063 in interest on four outstanding bond issues. An additional $4,937 is budgeted for fiscal service fees related to the record keeping of the bonds. The final payments on each bond issue are as follows:

2015A General Obligation bonds - February 1, 2036
2016A Alternative Facility Refunded Bonds - February 1, 2033
2020A GO Alternative Facility Refunded Bonds - February 1, 2030
2021A GO Alternative Facility Refunded Bonds - February 1, 2030.

OPEB DEBT SERVICE - FUND 47

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
OPEB Debt Service Revenue						
001	Property Taxes	$ 1,366,862	$ 1,467,314	$ 1,292,616	$ 1,399,739	$ 1,405,110
092	Interest Income	2,288	(1,002)	31,609	15,261	19,890
Total OPEB Debt Revenue		**$ 1,369,150**	**$ 1,466,315**	**1,324,225.06**	**$ 1,415,000**	**$ 1,425,000**
OPEB Debt Service Expenditures						
710	Principal on Bonds	$ 1,155,000	$ 1,165,000	$ 1,195,000	$ 1,215,000	$ 1,235,000
720	Interest on Bonds	250,673	232,770	212,383	189,678	164,770
790	Service Charges	475	475	475	475	475
Total OPEB Debt Expenses		**$ 1,406,148**	**$ 1,398,245**	**$ 1,407,858**	**$ 1,405,153**	**$ 1,400,245**

Other Post Employment Benefits (OPEB) bonds were originally sold in 2009A to finance OPEB costs. The proceeds of the bond sale were placed into a revocable trust (Fund 25). The bonds were refunded (refinanced) in 2016.

The largest portion of the OPEB Debt Service revenue is from local property tax which is approximately 105% of the principal and interest payments. The District is also budgeting for $19,890 in interest income.

SELF FUNDED DENTAL INSURANCE TRUST - FUND 20

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
Self Funded Dental Insurance Revenue					
092 Interest Income	$ 803	$ (466)	$ 18,274	$ 2,068	$ 3,324
099 Miscellaneous Revenue	857,378	844,904	820,785	840,000	840,000
615 Contributions Post-Employment	7,598	5,875	12,343	12,932	11,676
616 Retiree Contribution-Post Employment	23,008	21,595	22,918	20,000	20,000
Total Self Funded Dental Revenue	**$ 888,787**	**$ 871,908**	**$ 874,319**	**$ 875,000**	**$ 875,000**
Self Funded Dental Insurance Expenditures					
220 Claims	$ 1,107,730	$ 784,801	$ 791,853	$ 915,000	$ 855,000
305 Administrative Services	56,634	50,481	53,778	60,000	60,000
Total Self Funded Dental Expenses	**$ 1,164,365**	**$ 835,282**	**$ 845,631**	**$ 975,000**	**$ 915,000**

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

For FY2025, the District is budgeting $875,000 in revenue and $915,000 in expenses. The revenue is made up of District contributions (benefit) and employee deductions for dental insurance. Additionally, the District has a number of retirees and/or COBRA participants that have continued on the plan and pay the premium in full.

Expenses in the Dental Fund Internal Service Fund are for the claims and an administrative fee for Delta Dental for processing claims.

SELF FUNDED SEVERANCE BENEFITS - FUND 21

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
Self Funded Severance Revenue					
092 Interest Income	$ 3,697	$ (3,516)	$ 99,484	$ -	$ -
099 Miscellaneous Revenue	195,575	291,394	444,727	-	-
615 Contributions for Postemployment	-	-	-	-	-
616 Retiree Contribution-Post Employment	-	-	-	-	-
Total Self Funded Severance Revenue	**$ 199,272**	**$ 287,878**	**$ 544,211**	**$ -**	**$ -**
Self Funded Severance Expenditures					
191 Severance Payments	$ 45,469	$ -	$ -	$ -	$ -
2XX Benefit Payments	204,947	460,363	51,010	-	-
Total Self Funded Severance Expenses	**$ 250,416**	**$ 460,363**	**$ 51,010**	**$ -**	**$ -**

Fund 21 is an Internal Service Fund used to account for the District's severance benefits. In FY2010, the District set aside roughly $4.6M to cover the costs of severance benefits and the self-insuranced health plan. During FY2024, the District determined that the Severance Fund Balance was no longer needed and transfered $2,771,841.52 to the Self Insured Health Internal Service Fund. There are only six remaining employees that qualify for a severance payments for unused sick days with a total liability of approximately $250,000.

SELF FUNDED HEALTH INSURANCE - FUND 22

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
Self Funded Health Insurance Revenue					
092 Interest	$ 4,449	$ 11,868	$ 193,798	$ 84,892	$ 165,488
099 Miscellaneous Revenue	20,395,458	20,817,564	21,054,640	22,300,000	26,250,000
615 Contributions for Postemployment	391,180	308,383	300,747	315,108	284,512
616 Retiree Contribution-Post Employment	253,347	275,975	302,610	300,000	300,000
Total Self Funded Health Revenue	**$ 21,044,434**	**$ 21,413,790**	**$ 21,851,796**	**$ 23,000,000**	**$ 27,000,000**
Self Funded Health Insurance Expenditures					
299 Other Benefits	$ 21,580,574	$ 22,444,104	$ 23,309,069	$ 21,405,000	$ 24,034,985
305 Administrative Fees	-	-	408,023	2,500,000	3,370,015
401 General Supplies	68,119	74,842	42,397	85,000	85,000
896 ACA Fees & Taxes	6,678	-	6,717	10,000	10,000
Total Self Funded Health Expenses	**$ 21,655,371**	**$ 22,518,947**	**$ 23,766,205**	**$ 24,000,000**	**$ 27,500,000**

Fund 22 is used for the District's Self-Insured Health plan with United Medical Resources (UMR), a United Healthcare company. Employee payroll deductions and benefits are deposited within a separate account to cover health premiums. Revenue of $27,000,000 for FY2025 is primarily made of the premiums payments for active employees which are paid by benefit and/or deductions via payroll processing. Premiums increased by 17% from FY2024. Other revenue includes premiums for retirees and interest revenue.
FY2025 expenses include claims, administrative fees to UMR and are anticipated to be $27,500,000.

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

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
Total Self Funded Revenue					
092 Interest	$ 8,948	$ 7,886	$ 311,556	$ 86,960	$ 168,812
099 Miscellaneous Revenue	21,448,411	21,953,862	22,320,152	23,140,000	27,090,000
615 Contributions for Postemployment	398,778	314,258	313,090	328,040	296,188
616 Retiree Contribution-Post Employment	276,355	297,570	325,527	320,000	320,000
Total Self Funded Revenue	**$ 22,132,492**	**$ 22,573,576**	**$ 23,270,326**	**$ 23,875,000**	**$ 27,875,000**
Self Funded Expenditures					
2XX Other Benefits	$ 22,893,251	$ 23,689,269	$ 24,151,932	$ 22,320,000	$ 24,889,985
305 Administrative Fees	56,634	50,481	461,801	2,560,000	3,430,015
401 General Supplies	68,119	74,842	42,397	85,000	85,000
896 ACA Fees & Taxes	6,678	-	6,717	10,000	10,000
Total Self Funded Expenses	**$ 23,070,151**	**$ 23,814,592**	**$ 24,662,845**	**$ 24,975,000**	**$ 28,415,000**

INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET

CUSTODIAL FUND - FUND 18

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
Custodial Revenue						
092	Interest	$ -	$ -	$ -	$ -	$ -
096	Gifts/Bequests	-	-	-	-	-
099	Miscellaneous Revenue	-	-	-	-	-
	Total Custodial Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Custodial Expenditures						
401	Printing	$ -	$ -	$ -	$ -	$ -
898	Scholarships	64,072	-	-	-	-
	Total Custodial Expenditures	**$ 64,072**	**$ -**	**$ -**	**$ -**	**$ -**

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

OPEB REVOCABLE TRUST - FUND 25

		2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
OPEB Trust Revenue						
092	Interest Income	$ 1,485,860	$ (847,295)	$ 758,783	$ 500,000	$ 500,000
Total OPEB Trust Revenue		**$ 1,485,860**	**$ (847,295)**	**$ 758,783**	**$ 500,000**	**$ 500,000**
OPEB Trust Expenditures						
220	Health Insurance	$ 874,929	$ 775,812	$ 842,173	$ 757,943	$ 729,611
305	Contracted Services	46,247	20,000	26,623	42,057	45,389
Total OPEB Trust Expenditures		**$ 921,176**	**$ 795,812**	**$ 868,796**	**$ 800,000**	**$ 775,000**

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

The District follows GASB Statement No. 75, Accounting and Financial Reporting by Employer for Postemployment Benefits Other than Pensions. The District engages an actuary every two years to determine the District's liability for postemployment healthcare benefits other than pensions as of July 1st. OPEB benefits have historically been funded on a pay-as-you-go basis (PAYGO). Under GASB 75, plan sponsors may set up a trust and pre-fund the benefits. There is no requirement to pre-fund benefits under GASB 75.

The District issued $18,580,000 of general obilgation OPEB bonds in 2009 and contributed the proceeds to a revocable trust account to be used for other post employment benefit (OPEB) payments. As of July 1, 2023, the District had a Total OPEB Liability of $8,631,776. Plan assets in the Revocable OPEB Trust at July 1, 2023 is $10,664,708. Monies in a revocable OPEB trust cannot be recognized as an offset to the Total OPEB Liability, but can be used to pay the OPEB benefits for the District as they come due.

FINANCIAL SECTION

Level Four – Additional Information on Schools and Programs

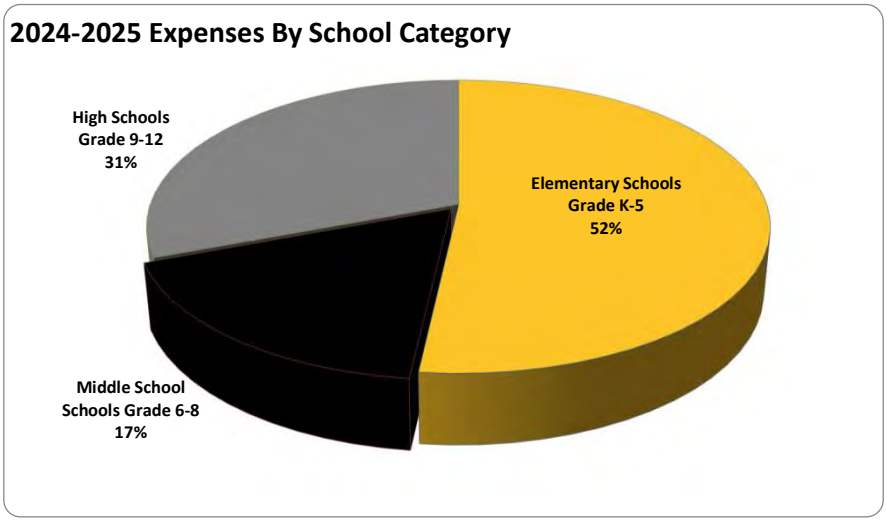
The following pages provide financial information on the individual schools, alternative learning programs, special education and non-public schools.

GENERAL FUND - EXPENDITURE SUMMARY BY SCHOOL

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Gideon Pond Elementary	$ 4,699,338	$ 4,635,218	$ 4,706,806	$ 4,493,733	$ 5,835,246	$ 1,341,513
Edward Neill Elementary	4,573,333	4,470,875	4,374,857	4,378,006	5,466,664	1,088,658
Marion W Savage Elementary*	161,922	118,133	82,378	102,714	112,296	9,582
Sioux Trail Elementary*	59,356	73,630	108,460	100,562	131,773	31,211
Vista View Elementary	4,562,298	4,219,720	3,998,784	4,323,737	5,059,412	735,675
William Byrne Elementary	5,665,715	5,274,539	5,517,418	6,589,252	7,263,235	673,983
Rahn Elementary	4,418,505	4,112,484	4,016,644	4,349,122	5,508,569	1,159,447
Sky Oaks Elementary	5,278,864	5,571,351	5,817,614	6,057,906	6,945,825	887,919
Hidden Valley Elementary	5,924,470	5,860,159	6,304,031	6,527,282	7,079,277	551,995
Harriot Bishop Elementary	6,213,494	6,364,330	5,767,697	6,369,128	7,178,289	809,161
Virtual Academy Elementary	-	822,903.94	908,861	945,696	1,069,905	124,209
Nicollet Middle School	8,662,408	8,255,311	8,194,443	8,746,038	9,369,277	623,239
Eagle Ridge Middle School	6,884,207	6,484,960	6,789,826	7,300,961	7,825,841	524,880
Metcalf Middle School*	168,427	209,569	215,182	228,372	246,524	18,152
Virtual Academy Secondary	-	423,737.64	1,108,381	1,537,596	2,100,289	562,693
Burnsville High School	21,570,333	20,570,618	20,911,985	22,048,061	25,316,978	3,268,917
Burnsville Area Learning Center	2,344,606	2,479,785	2,507,316	2,960,571	3,267,061	306,490
Total	**$ 81,187,276**	**$ 79,947,324**	**$ 81,330,682**	**$ 87,058,737**	**$ 99,776,461**	**$ 12,717,724**

* Open Facilities

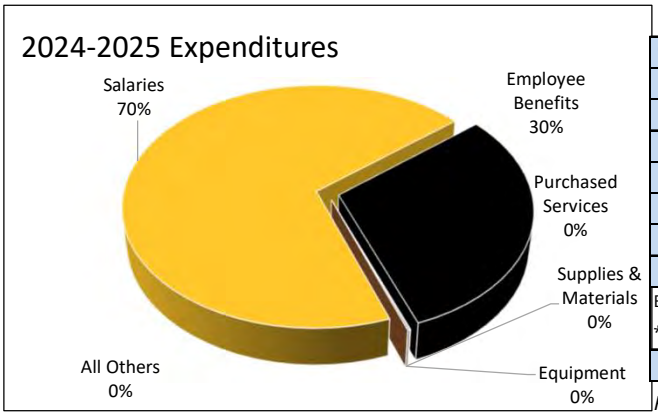
	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget
Elementary Schools Grade K-5	$ 41,557,295	$ 41,523,342	$ 41,603,550	$ 44,237,138	$ 51,650,491
Middle School Schools Grade 6-8	15,715,042	14,949,840	15,199,450	16,275,371	17,441,642
High Schools Grade 9-12	23,914,938	23,474,141	24,527,682	26,546,228	30,684,328
	$ 81,187,276	**$ 79,947,324**	**$ 81,330,682**	**$ 87,058,737**	**$ 99,776,461**



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

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Salaries	$ -	$ 583,769	$ 629,650	$ 663,095	$ 744,844	$ 81,749
Employee Benefits	-	231,878	263,589	278,674	322,844	44,170
Purchased Services	-	1,730	3,914	1,139	520	(619)
Supplies & Materials	-	5,526	11,032	2,498	1,511	(987)
Equipment	-	-	675	290	186	(104)
All Others	-	-	-	-	-	-
Total Expenditures	**$ -**	**$ 822,904**	**$ 908,861**	**$ 945,696**	**$ 1,069,905**	**$ 124,209**
Total Students (ADM)	-	198	87	52	49	
Per Student	$ -	$ 4,149	$ 10,447	$ 18,186	$ 21,835	

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



Grade	End of Year Average Daily Membership (ADM) 2020-21	2021-22	2022-23	2023-24	2024-25*
K	-	33	12	8	8
1st	-	25	15	8	7
2nd	-	38	8	10	8
3rd	-	36	20	4	9
4th	-	35	17	14	4
5th	-	32	15	8	13
Total	**-**	**198**	**87**	**52**	**49**
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	NA	0.0%	128.7%	115.4%	NA

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

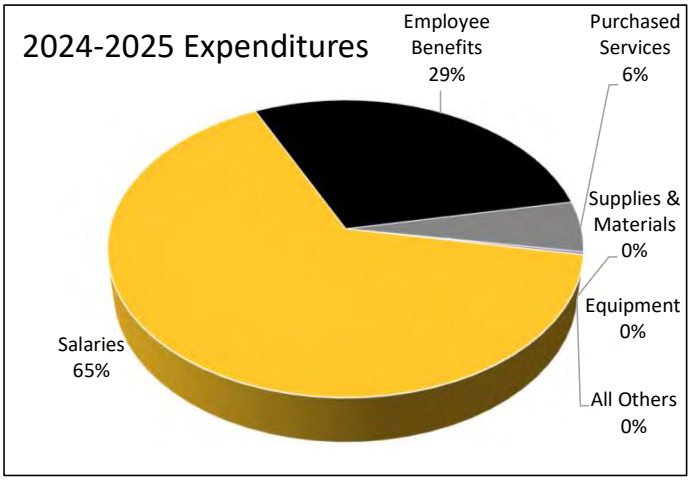


one 91 Virtual Academy

GIDEON POND ELEMENTARY (482)
Principal - Salma Hussein

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Salaries	$ 3,186,640	$ 3,049,513	$ 3,100,846	$ 2,924,254	$ 3,802,539	$ 878,285
Employee Benefits	1,366,661	1,308,287	1,289,074	1,286,814	1,694,918	408,104
Purchased Services	115,915	237,710	279,733	262,201	320,630	58,429
Supplies & Materials	27,278	36,216	34,765	17,390	15,240	(2,150)
Equipment	1,806	1,512	1,433	1,303	1,254	(49)
All Others	1,036	1,980	955	1,771	665	(1,106)
Total Expenditures	**$ 4,699,338**	**$ 4,635,218**	**$ 4,706,806**	**$ 4,493,733**	**$ 5,835,246**	**$ 1,341,513**
Total Students (ADM)	421	396	390	361	346	
Per Student	$ 11,169	$ 11,704	$ 12,069	$ 12,448	$ 16,885	

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



Grade	End of Year Average Daily Membership (ADM) 2020-21	2021-22	2022-23	2023-24	2024-25*
PreK	18	14	25	24	16
K	70	67	54	64	63
1st	72	69	61	47	59
2nd	70	64	64	54	44
3rd	68	63	62	62	50
4th	54	71	55	57	60
5th	67	48	69	53	54
Total	**421**	**396**	**390**	**361**	**346**
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	61.6%	54.7%	52.3%	64.8%	NA

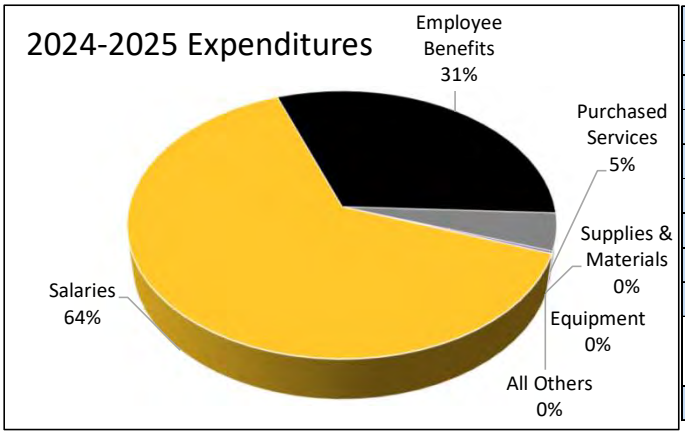
F/R - Percentage of free or reduced-price school meals



EDWARD NEILL ELEMENTARY (483)
Principal - Lyle Bomsta

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Salaries	$ 3,066,254	$ 2,945,310	$ 2,857,228	$ 2,822,931	$ 3,492,079	$ 669,148
Employee Benefits	1,351,655	1,294,580	1,256,670	1,328,185	1,711,478	383,293
Purchased Services	131,868	185,196	232,065	208,209	246,364	38,155
Supplies & Materials	23,314	45,357	27,663	15,548	15,198	(350)
Equipment	200	433	525	1,133	967	(166)
All Others	42	-	706	2,000	578	(1,422)
Total Expenditures	**$ 4,573,333**	**$ 4,470,875**	**$ 4,374,857**	**$ 4,378,006**	**$ 5,466,664**	**$ 1,088,658**
Total Students (ADM)	367	337	391	360	350	
Per Student	$ 12,445	$ 13,282	$ 11,189	$ 12,175	$ 15,638	

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



Grade	End of Year Average Daily Membership (ADM) 2020-21	2021-22	2022-23	2023-24	2024-25*
PreK	15	16	18	16	16
K	64	57	67	62	61
1st	60	53	61	60	57
2nd	55	50	64	59	57
3rd	62	52	50	53	55
4th	55	63	60	56	51
5th	57	46	71	54	53
Total	**367**	**337**	**391**	**360**	**350**
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	48.6%	60.0%	44.0%	73.1%	NA

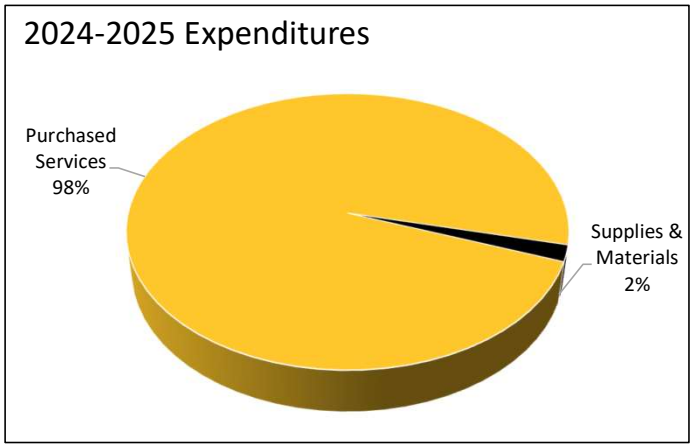
F/R - Percentage of free or reduced-price school meals



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

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Salaries	$ 54,859	$ 30,254	$ -	$ -	$ -	$ -
Employee Benefits	29,751	12,492	-	-	-	-
Purchased Services	75,491	75,387	82,378	100,674	110,155	9,481
Supplies & Materials	847	-	-	2,040	2,141	101
Equipment	-	-	-	-	-	-
All Others	974	-	-	-	-	-
Total Expenditures	**$ 161,922**	**$ 118,133**	**$ 82,378**	**$ 102,714**	**$ 112,296**	**$ 9,582**
Total Students (ADM)	-					
Per Student	NA	NA	NA	NA	NA	

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



Grade	End of Year Average Daily Membership (ADM) 2020-21	2021-22	2022-23	2023-24	2024-25*
Prek	-	-	-	-	-
K	-	-	-	-	-
1st	-	-	-	-	-
2nd	-	-	-	-	-
3rd	-	-	-	-	-
4th	-	-	-	-	-
5th	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**
Enrollment from the MN Automated Reporting Student System (MARSS) *projected enrollment					
F/R	NA	NA	NA	NA	NA

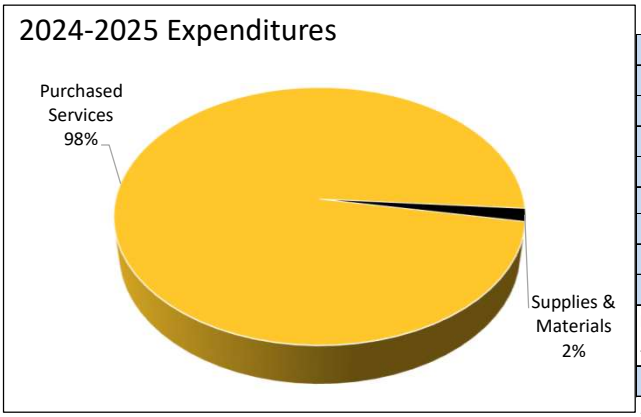
F/R - Percentage of free or reduced-price school meals

At the end of the 2019-20 school year, the Marion Savage Elementary School was closed.

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

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Salaries	$ (843)	$ -	$ -	$ -	$ -	$ -
Employee Benefits	(125)	-	-	-	-	-
Purchased Services	59,327	73,539	107,999	98,522	129,632	31,110
Supplies & Materials	997	90	460	2,040	2,141	101
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	**$ 59,356**	**$ 73,630**	**$ 108,460**	**$ 100,562**	**$ 131,773**	**$ 31,211**
Total Students (ADM)	-	-	-	-	-	
Per Student	#DIV/0!	NA	NA	NA	NA	

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



Grade	End of Year Average Daily Membership (ADM) 2020-21	2021-22	2022-23	2023-24	2024-25*
PreK	-	-	-	-	-
K	-	-	-	-	-
1st	-				
2nd	-	-	-	-	-
3rd	-	-	-	-	-
4th	-	-	-	-	-
5th	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	NA	NA	NA	NA	NA

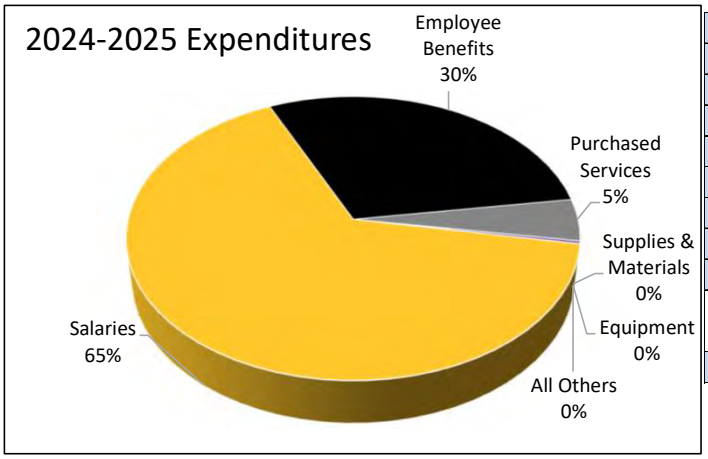
F/R - Percentage of free or reduced-price school meals

At the end of the 2019-20 school year, the Marion Savage Elementary School closed.

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

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Salaries	$ 3,083,444	$ 2,751,608	$ 2,600,357	$ 2,783,176	$ 3,272,959	$ 489,783
Employee Benefits	1,322,692	1,214,712	1,158,649	1,280,591	1,489,631	209,040
Purchased Services	129,774	214,587	203,461	237,327	276,421	39,094
Supplies & Materials	25,944	36,813	35,983	21,329	19,200	(2,129)
Equipment	444	2,000	334	1,314	1,201	(113)
All Others	-	-	-	-	-	-
Total Expenditures	**$ 4,562,298**	**$ 4,219,720**	**$ 3,998,784**	**$ 4,323,737**	**$ 5,059,412**	**$ 735,675**
Total Students (ADM)	318	300	312	331	332	
Per Student	$ 14,342	$ 14,085	$ 12,833	$ 13,079	$ 15,258	

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



Grade	End of Year Average Daily Membership (ADM) 2020-21	2021-22	2022-23	2023-24	2024-25*
PreK	15	17	17	16	16
K	61	62	54	69	68
1st	44	46	60	51	64
2nd	53	44	44	57	48
3rd	50	45	41	48	53
4th	39	43	48	39	46
5th	55	44	48	51	37
Total	**318**	**300**	**312**	**331**	**332**
Enrollment from the MN Automated Reporting Student System (MARSS) *Projected Enrollment					
F/R	62.4%	54.7%	52.5%	67.2%	NA

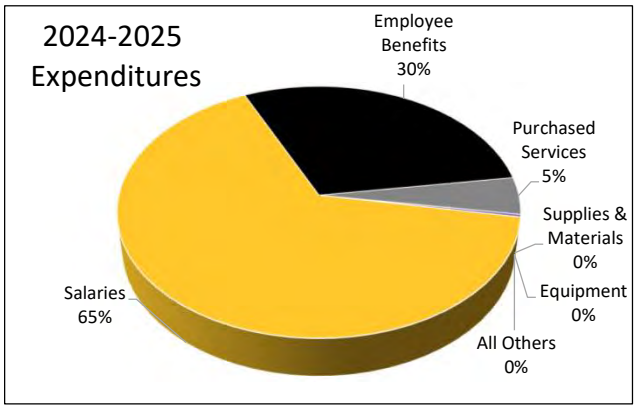
F/R - Percentage of free or reduced-price school meals



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

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Salaries	$ 3,865,299	$ 3,535,501	$ 3,614,081	$ 4,377,863	$ 4,749,022	$ 371,159
Employee Benefits	1,623,228	1,442,813	1,558,980	1,902,574	2,143,894	241,320
Purchased Services	146,681	266,339	292,290	266,426	345,076	78,650
Supplies & Materials	29,961	29,785	52,067	33,637	23,259	(10,378)
Equipment	546	100	-	8,752	1,984	(6,768)
All Others	-	-	-	-	-	-
Total Expenditures	**$ 5,665,715**	**$ 5,274,539**	**$ 5,517,418**	**$ 6,589,252**	**$ 7,263,235**	**$ 673,983**
Total Students (ADM)	556	525	551	561	533	
Per Student	$ 10,191	$ 10,047	$ 10,013	$ 11,754	$ 13,617	

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



Grade	End of Year Average Daily Membership (ADM) 2020-21	2021-22	2022-23	2023-24	2024-25*
PreK	13	19	19	16	11
K	101	83	90	94	93
1st	100	102	92	85	87
2nd	93	83	100	88	80
3rd	90	81	84	103	81
4th	84	83	84	85	100
5th	75	73	82	90	81
Total	**556**	**525**	**551**	**561**	**533**
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	29.9%	41.4%	36.5%	50.7%	NA

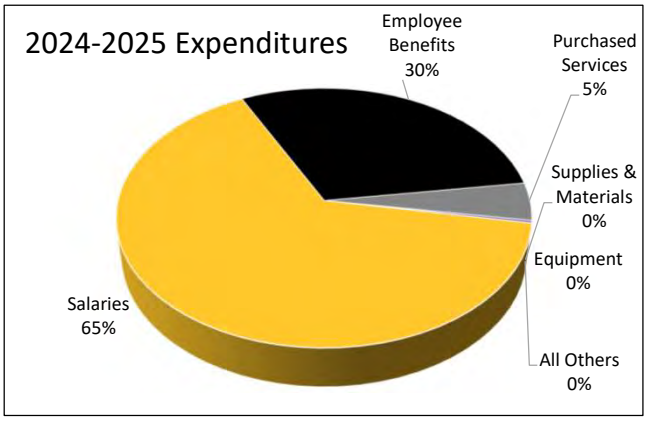
F/R - Percentage of free or reduced-price school meals



RAHN ELEMENTARY (488)
Principal - Brad Robb

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Salaries	$ 3,013,617	$ 2,757,497	$ 2,646,690	$ 2,865,988	$ 3,571,585	$ 705,597
Employee Benefits	1,271,287	1,138,539	1,063,940	1,236,536	1,660,660	424,124
Purchased Services	113,912	182,801	213,890	218,374	258,047	39,673
Supplies & Materials	19,690	33,647	90,319	22,484	16,709	(5,775)
Equipment	-	-	1,110	4,761	1,243	(3,518)
All Others	-	-	696	979	325	(654)
Total Expenditures	**$ 4,418,505**	**$ 4,112,484**	**$ 4,016,644**	**$ 4,349,122**	**$ 5,508,569**	**$ 1,159,447**
Total Students (ADM)	338	306	374	358	359	
Per Student	$ 13,076	$ 13,421	$ 10,740	$ 12,142	$ 15,327	

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



Grade	End of Year Average Daily Membership (ADM) 2020-21	2021-22	2022-23	2023-24	2024-25*
PreK	22	20	24	22	32
K	56	49	70	56	55
1st	59	54	57	61	52
2nd	55	57	65	55	58
3rd	45	44	62	59	51
4th	55	39	53	57	57
5th	45	43	43	48	54
Total	**338**	**306**	**374**	**358**	**359**
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	37.4%	49.9%	32.9%	63.4%	NA

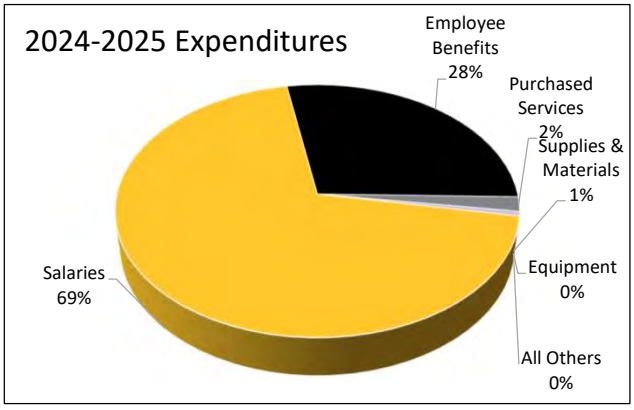
F/R - Percentage of free or reduced-price school meals



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

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Salaries	$ 3,666,992	$ 3,797,317	$ 3,937,362	$ 4,093,405	$ 4,576,642	$ 483,237
Employee Benefits	1,483,697	1,540,666	1,621,087	1,758,266	2,115,329	357,063
Purchased Services	97,626	194,984	232,772	180,176	232,985	52,809
Supplies & Materials	30,550	36,520	23,632	20,601	18,986	(1,615)
Equipment	-	920	2,760	5,458	1,883	(3,575)
All Others	-	944	-	-	-	-
Total Expenditures	**$ 5,278,864**	**$ 5,571,351**	**$ 5,817,614**	**$ 6,057,906**	**$ 6,945,825**	**$ 887,919**
Total Students (ADM)	447	435	450	455	435	
Per Student	$ 11,804	$ 12,799	$ 12,928	$ 13,314	$ 15,967	

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



Grade	End of Year Average Daily Membership (ADM) 2020-21	2021-22	2022-23	2023-24	2024-25*
PreK	23	27	27	24	24
K	84	84	81	71	70
1st	84	74	76	75	66
2nd	76	73	72	82	71
3rd	52	69	72	64	76
4th	67	52	68	69	62
5th	63	56	54	70	66
Total	**447**	**435**	**450**	**455**	**435**
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	65.3%	63.1%	58.0%	77.9%	NA

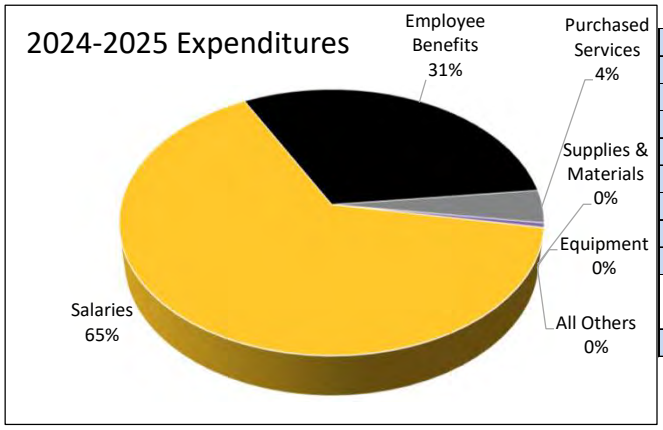
F/R - Percentage of free or reduced-price school meals



HIDDEN VALLEY ELEMENTARY (490)
Principal - Kristine Black

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Salaries	$ 4,003,001	$ 3,927,159	$ 4,170,446	$ 4,326,568	$ 4,569,936	$ 243,368
Employee Benefits	1,724,538	1,681,166	1,802,060	1,935,527	2,188,083	252,556
Purchased Services	149,671	209,582	291,425	223,594	281,559	57,965
Supplies & Materials	44,329	40,389	39,334	37,924	37,320	(604)
Equipment	2,931	1,773	-	3,511	1,634	(1,877)
All Others	-	90	766	158	745	587
Total Expenditures	**$ 5,924,470**	**$ 5,860,159**	**$ 6,304,031**	**$ 6,527,282**	**$ 7,079,277**	**$ 551,995**
Total Students (ADM)	478	440	471	480	464	
Per Student	$ 12,385	$ 13,329	$ 13,384	$ 13,593	$ 15,270	

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



Grade	End of Year Average Daily Membership (ADM) 2020-21	2021-22	2022-23	2023-24	2024-25*
PreK	22	23	34	31	34
K	95	80	75	76	75
1st	83	77	79	73	70
2nd	78	78	72	77	69
3rd	65	74	79	72	71
4th	52	59	71	79	70
5th	83	47	61	72	75
Total	**478**	**440**	**471**	**480**	**464**
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	66.3%	67.8%	59.6%	76.1%	NA

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

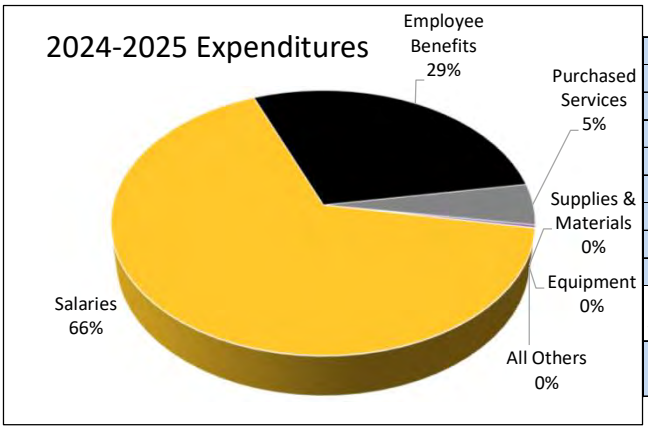




HARRIOT BISHOP ELEMENTARY (491)
Principal - Kenneth Essay

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Salaries	$ 4,270,444	$ 4,330,873	$ 3,878,064	$ 4,342,052	$ 4,749,655	$ 407,603
Employee Benefits	1,718,621	1,739,633	1,544,609	1,719,527	2,043,030	323,503
Purchased Services	181,088	244,232	302,426	281,219	358,845	77,626
Supplies & Materials	39,844	45,829	39,228	23,339	23,570	231
Equipment	2,581	2,948	2,370	1,991	1,889	(102)
All Others	916	814	1,000	1,000	1,300	300
Total Expenditures	**$ 6,213,494**	**$ 6,364,330**	**$ 5,767,697**	**$ 6,369,128**	**$ 7,178,289**	**$ 809,161**
Total Students (ADM)	597	557	584	547	526	
Per Student	$ 10,402	$ 11,418	$ 9,876	$ 11,648	$ 13,652	

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



Grade	End of Year Average Daily Membership (ADM) 2020-21	2021-22	2022-23	2023-24	2024-25*
Prek	14	20	31	29	29
K	85	83	80	83	82
1st	106	86	89	76	77
2nd	84	100	94	91	72
3rd	104	75	105	91	84
4th	105	91	86	99	88
5th	99	101	99	78	94
Total	**597**	**557**	**584**	**547**	**526**
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	19.8%	36.1%	36.5%	62.3%	NA

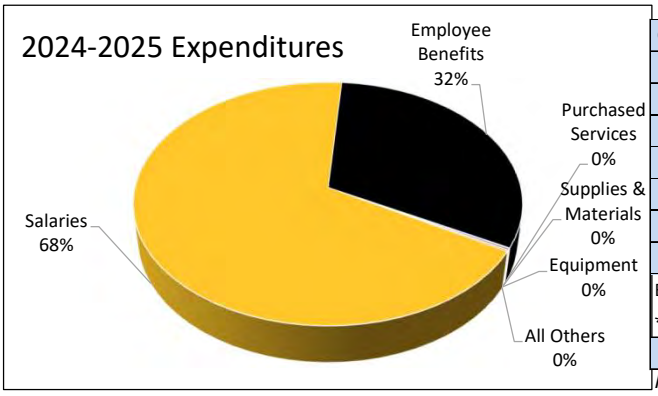
F/R - Percentage of free or reduced-price school meals



VIRTUAL ACADEMY - SECONDARY (079)
Principal - Kelly Ronn

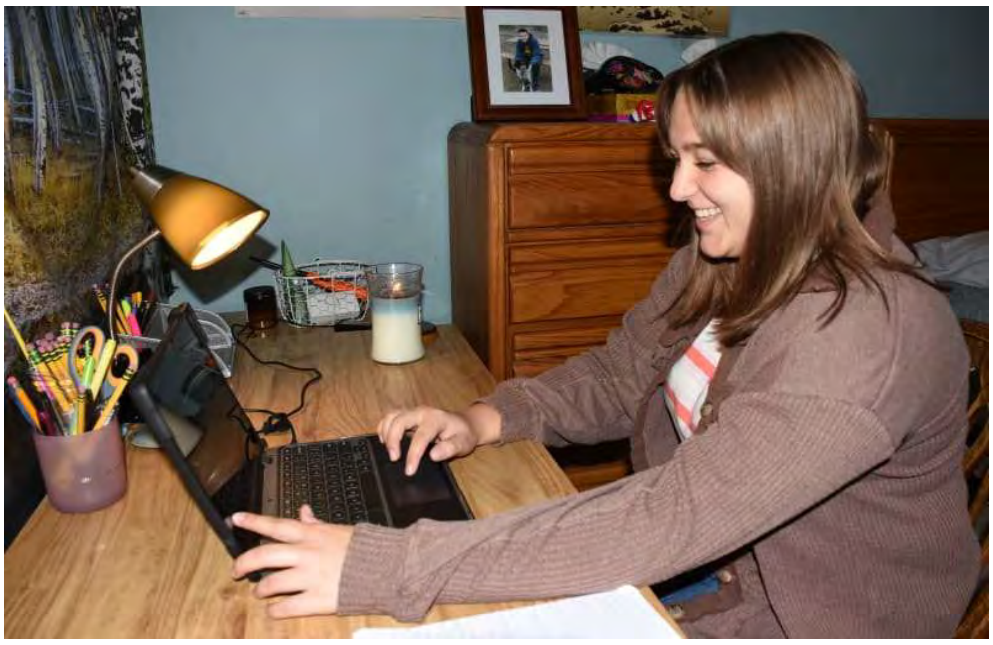
Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Salaries	$ -	$ 313,122	$ 790,776	$ 1,049,010	$ 1,427,054	$ 378,044
Employee Benefits	-	99,182	313,520	474,518	662,915	188,397
Purchased Services	-	2,860	536	1,612	1,753	141
Supplies & Materials	-	6,791	1,275	7,833	4,168	(3,665)
Equipment	-	918	1,141	1,656	690	(966)
All Others	-	865	1,134	2,967	3,709	742
Total Expenditures	**-**	**$ 423,738**	**$ 1,108,381**	**$ 1,537,596**	**$ 2,100,289**	**$ 562,693**
Total Students (ADM)	-	257	200	179	150	
Per Student	NA	$ 1,652	$ 5,542	$ 8,590	$ 14,002	

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



Grade	End of Year Average Daily Membership (ADM) 2020-21	2021-22	2022-23	2023-24	2024-25*
6	-	35	19	16	7
7&8	-	86	65	48	37
9	-	28	26	22	25
10	-	31	27	30	21
11	-	34	23	34	28
12	-	44	40	29	32
Total	**-**	**257**	**200**	**179**	**150**
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	NA	0.0%	34.8%	44.1%	NA

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

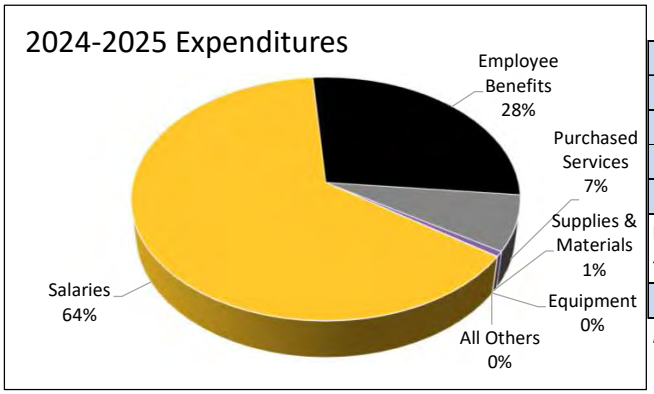


one 91 Virtual Academy

NICOLLET MIDDLE SCHOOL (085)
Principal - Dr. Carolyn Allston Trenteetun

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Salaries	$ 5,853,109	$ 5,459,444	$ 5,289,639	$ 5,589,733	$ 6,003,858	$ 414,125
Employee Benefits	2,433,277	2,276,544	2,236,742	2,538,971	2,606,796	67,825
Purchased Services	321,482	432,156	573,183	561,531	691,860	130,329
Supplies & Materials	42,963	80,292	91,775	46,279	61,644	15,365
Equipment	8,474	4,426	775	6,980	3,540	(3,440)
All Others	3,102	2,450	2,328	2,544	1,579	(965)
Total Expenditures	**$ 8,662,408**	**$ 8,255,311**	**$ 8,194,443**	**$ 8,746,038**	**$ 9,369,277**	**$ 623,239**
Total Students (ADM)	772	656	823	747	729	
Per Student	$ 11,218	$ 12,581	$ 9,957	$ 11,708	$ 12,852	

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



Grade	End of Year Average Daily Membership (ADM) 2020-21	2021-22	2022-23	2023-24	2024-25*
6th	257	222	260	251	265
7th	243	233	273	231	240
8th	273	201	290	265	224
Total	**772**	**656**	**823**	**747**	**729**
Enrollment from the MN Automated Reporting Student System (MARSS) *Projected Enrollment					
F/R	50.2%	64.7%	48.1%	68.4%	NA

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



Nicollet RISE

RESPONSIBILITY

INTEGRITY

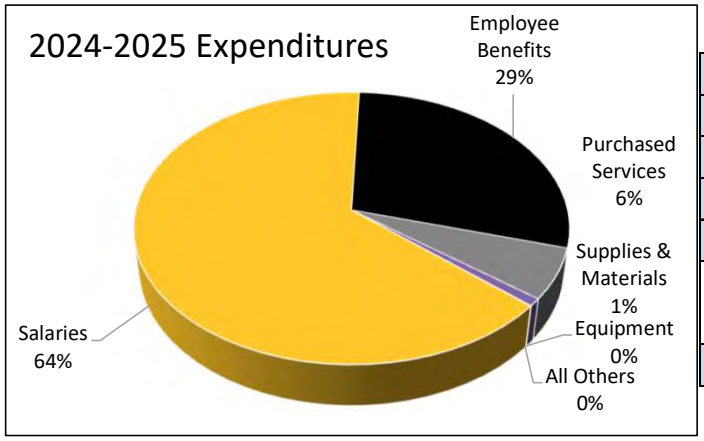
SAFETY

EXCELLENCE

EAGLE RIDGE MIDDLE SCHOOL (066)
Principal - Dave Helke

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Salaries	$ 4,742,795	$ 4,371,716	$ 4,478,448	$ 4,618,470	$ 5,029,031	$ 410,561
Employee Benefits	1,940,195	1,802,708	1,820,651	2,187,978	2,251,785	63,807
Purchased Services	157,085	265,707	359,703	430,867	472,150	41,283
Supplies & Materials	41,883	42,414	92,206	57,074	68,528	11,454
Equipment	229	178	36,703	3,013	2,792	(221)
All Others	2,019	2,238	2,115	3,559	1,555	(2,004)
Total Expenditures	**$ 6,884,207**	**$ 6,484,960**	**$ 6,789,826**	**$ 7,300,961**	**$ 7,825,841**	**$ 524,880**
Total Students (ADM)	653	553	672	648	607	
Per Student	$ 10,537	$ 11,730	$ 10,104	$ 11,267	$ 12,893	

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



	End of Year Average Daily Membership (ADM)				
Grade	2020-21	2021-22	2022-23	2023-24	2024-25*
6th	213	185	207	228	201
7th	208	186	224	194	218
8th	232	182	241	226	188
Total	**653**	**553**	**672**	**648**	**607**
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	46.3%	59.6%	47.3%	62.1%	NA

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

Middle school is marked by a time of self-discovery and finding belonging. Students see their interests validated and are supported as they consider ways to create a life they will love.



Eagle Ridge FIRE

Focus

Integrity

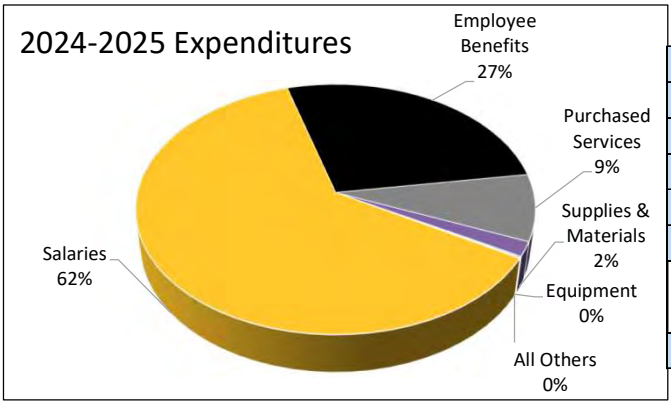
Responsibility

Excellence

BURNSVILLE HIGH SCHOOL (014)
Principal - Jesús Sandoval

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Salaries	$ 14,444,944	$ 13,461,779	$ 13,029,900	$ 13,799,675	$ 15,752,355	$ 1,952,680
Employee Benefits	5,577,232	5,159,089	5,029,333	5,627,643	6,848,665	1,221,022
Purchased Services	984,129	1,458,686	2,055,520	2,041,863	2,179,388	137,525
Supplies & Materials	262,253	350,909	615,920	356,673	469,647	112,974
Equipment	263,376	123,739	168,356	188,281	38,968	(149,313)
All Others	38,399	16,417	12,956	33,926	27,955	(5,971)
Total Expenditures	**$ 21,570,333**	**$ 20,570,618**	**$ 20,911,985**	**$ 22,048,061**	**$ 25,316,978**	**$ 3,268,917**
Total Students (ADM)	2,247	2,090	2,080	2,090	2,060	
Per Student	$ 9,598	$ 9,842	$ 10,054	$ 10,549	$ 12,290	

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



Grade	End of Year Average Daily Membership (ADM) 2020-21	2021-22	2022-23	2023-24	2024-25*
9th	541	566	484	560	490
10th	623	518	578	479	555
11th	540	527	492	544	475
12th	543	479	526	507	540
Total	**2,247**	**2,090**	**2,080**	**2,090**	**2,060**
Enrollment from the MN Automated Reporting Student System (MARSS) *Projected Enrollment					
F/R	43.5%	36.4%	36.1%	53.2%	NA

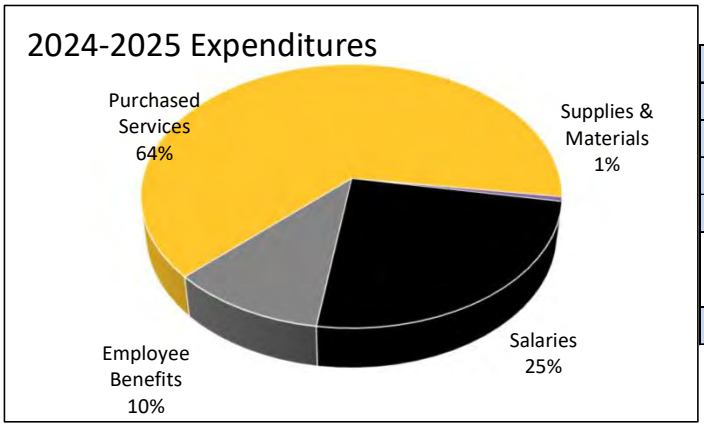
F/R - Percentage of free or reduced-price school meals



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

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Salaries	$ 14,693	$ 25,600	$ 57,524	$ 59,195	$ 60,552	$ 1,357
Employee Benefits	5,319	9,724	22,141	23,389	25,991	2,602
Purchased Services	147,676	172,334	133,191	144,486	158,614	14,128
Supplies & Materials	739	1,911	2,325	1,302	1,367	65
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	**$ 168,427**	**$ 209,569**	**$ 215,182**	**$ 228,372**	**$ 246,524**	**$ 18,152**
Total Students (ADM)	-	-	-	-	-	
Per Student	NA	NA	NA	NA	NA	

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



	End of Year Average Daily Membership (ADM)				
Grade	2020-21	2021-22	2022-23	2023-24	2024-25*
6th	-	-	-	-	-
7th	-	-	-	-	-
8th	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**
Enrollment from the MN Automated Reporting Student System (MARSS) *Projected Enrollment					
F/R	NA	NA	NA	NA	NA

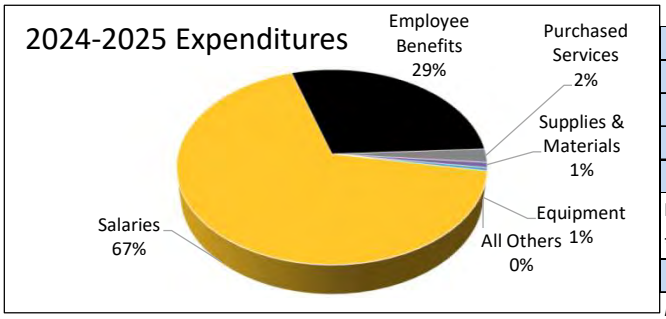
F/R - Percentage of free or reduced-price school meals

At the end of the 2019-20 school year, Metcalf Middle School was closed. In May of 2024, the School Board approved a purchase agreement to sell the property. Proceeds from the sale of the property will be used to pay off the general obligation bonds where proceeds were used to benefit the Metcalf building and property. Any remaining funds will used for building security improvements. The sale is expected to close later in fiscal year 2025-2026.

BURNSVILLE ALTERNATIVE LEARNING CENTER (514)
Principal - Kelly Ronn

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Salaries	$ 1,603,644	$ 1,653,032	$ 1,764,463	$ 1,962,403	$ 2,203,198	$ 240,795
Employee Benefits	594,013	659,713	704,192	847,030	945,412	98,382
Purchased Services	110,396	67,665	28,105	77,434	72,886	(4,548)
Supplies & Materials	5,688	48,185	8,371	56,026	27,753	(28,273)
Equipment	30,000	-	1,320	17,575	17,704	129
All Others	865	51,191	865	103	108	5
Total Expenditures	**$ 2,344,606**	**$ 2,479,785**	**$ 2,507,316**	**$ 2,960,571**	**$ 3,267,061**	**$ 306,490**
Total Students (ADM)	158	188	215	225	181	
Per Student	$ 14,876	$ 13,190	$ 11,637	$ 13,158	$ 18,050	

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



Grade	End of Year Average Daily Membership (ADM) 2020-21	2021-22	2022-23	2023-24	2024-25*
10th	10	14	11	12	12
11th	50	45	59	49	43
12th	97	129	145	164	126
Total	**158**	**188**	**215**	**225**	**181**
Enrollment from the MN Automated Reporting Student System (MARSS) *Projected Enrollment					
F/R	57.4%	42.3%	52.4%	64.7%	NA

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

BAHS is an inclusive community where student's social, emotional and academic needs are valued, honored and met through personalized learning and authentic relationships.

EACH STUDENT. FUTURE READY. COMMUNITY STRONG.

ALTERNATIVE LEARNING

ELEMENTARY TARGETED SERVICES (315)

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Salaries	$ 542,118	$ 680,182	$ 297,416	$ 359,269	$ 867,504	$ 508,235
Employee Benefits	114,184	144,300	105,590	103,234	163,453	60,219
Purchased Services	12,791	9,715	5,210	100,190	105,200	5,010
Supplies & Materials	65,537	19,617	37,950	33,605	35,285	1,680
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	**$ 734,630**	**$ 853,815**	**$ 446,165**	**$ 596,298**	**$ 1,171,442**	**$ 575,144**

CREDIT RECOVERY (500)

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Salaries	$ 32,115	$ 17,010	$ 20,060	$ 56,264	$ 57,317	$ 1,053
Employee Benefits	8,346	6,120	7,048	10,825	11,603	778
Purchased Services	11	-	21	2,334	2,450	116
Supplies & Materials	2,696	-	1,177	17,309	18,175	866
Equipment	-	-	-	2,000	2,000	-
All Others	-	-	-	-	-	-
Total Expenditures	**$ 43,167**	**$ 23,130**	**$ 28,306**	**$ 88,732**	**$ 91,545**	**$ 2,813**

MIDDLE SCHOOL ALC/SCHOOL WITHIN A SCHOOL (314)

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Salaries	$ 1,404,951	$ 1,174,295	$ 1,219,708	$ 1,871,540	$ 1,960,673	$ 89,133
Employee Benefits	450,143	403,915	428,247	642,454	844,878	202,424
Purchased Services	640	14,957	8,729	23,493	24,193	700
Supplies & Materials	12,497	13,935	24,315	6,925	7,287	362
Equipment	-	-	19,152	45,000	45,000	-
All Others	-	-	-	-	-	-
Total Expenditures	**$ 1,868,231**	**$ 1,607,102**	**$ 1,700,151**	**$ 2,589,412**	**$ 2,882,031**	**$ 292,619**

DISTRICT-WIDE SPECIAL EDUCATION PROGRAMS
Director - Amy Piotrowski

EARLY CHILDHOOD SPECIAL EDUCATION - REGULAR SCHOOL YEAR (481)

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Salaries	$ 2,618,419	$ 2,601,089	$ 2,658,870	$ 2,932,458	$ 2,859,603	$ (72,855)
Employee Benefits	1,175,249	1,206,026	1,201,823	1,413,561	1,667,404	253,843
Professional Services	137,102	168,236	239,571	242,318	286,017	43,699
Supplies & Materials	35,689	35,835	37,361	25,424	23,766	(1,658)
Equipment	-	4,794	60,927	52,818	55,460	2,642
All Others	-	-	-	-	-	-
Total Expenditures	**$ 3,966,459**	**$ 4,015,980**	**$ 4,198,552**	**$ 4,666,579**	**$ 4,892,250**	**$ 225,671**

SUMMER SCHOOL-EXTENDED SCHOOL YEAR (530)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Salaries	$ 52,331	$ 89,926	$ 32,229	$ 41,750	$ 41,750	$ -
Employee Benefits	7,978	13,603	5,082	-	-	-
Professional Services	-	3,708	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	**$ 60,309**	**$ 107,237**	**$ 37,310**	**$ 41,750**	**$ 41,750**	**$ -**

BURNSVILLE - EAGAN - SAVAGE TRANSITION PROGRAM (BEST 414)

	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
Salaries	$ 555,244	$ 558,561	$ 652,893	$ 761,361	$ 816,562	$ 55,201
Employee Benefits	275,160	270,263	311,765	383,567	426,966	43,399
Professional Services	8,369	1,750	7,173	-	-	-
Supplies & Materials	1,178	4,918	1,719	515	541	26
Equipment	-	-	740	1,500	1,575	75
All Others	-	-	-	-	-	-
Total Expenditures	**$ 839,952**	**$ 835,493**	**$ 974,289**	**$ 1,146,943**	**$ 1,245,644**	**$ 98,701**

NON PUBLIC SCHOOLS

Title & Special Education Programs

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Revised Budget	2024-2025 Budget	Increase (Decrease)
St. John the Baptist Catholic	$ 81,135	$ 112,075	$ 60,497	$ 64,342	$ 67,477	$ 3,135
Cyprus Classical Academy	5,401	-	-	830	830	-
One School Global	-	189	5,162	810	810	-
Unity High School	1,500	3,000	2,000	1,200	1,200	-
Total Expenditures	**$ 88,036**	**$ 115,263**	**$ 67,659**	**$ 67,182**	**$ 70,317**	**$ 3,135**

* Please note - at the time of the budget preparation, actual FY25 entitlements are not known and therefore allocations are preliminary at this time.







Informational Section

one91
Burnsville · Eagan · Savage

ENROLLMENT PROJECT - 2024-2025
AVERAGE DAILY MEMBERSHIP (ADM) BY SCHOOL BUILDING

Grade	Gideon Pond Ele	Edward Neill Ele	Vista View Ele	William Byrne Ele	Rahn Ele	Sky Oaks Ele	Hidden Valley Ele	Harriot Bishop Ele	Virtual Academy Ele	Eagle Ridge Middle	Nicollet Middle	Virtual Academy Secondary	Burnsville HS	Burnsville ALC	Other*	Total
ECSE															145	145
VPK															195	195
K	63	61	68	93	55	70	75	82	8							575
1	59	57	64	87	52	66	70	77	7							539
2	44	57	48	80	58	71	69	72	8							507
3	50	55	53	81	51	76	71	84	9							530
4	60	51	46	100	57	62	70	88	4							538
5	54	53	37	81	54	66	75	94	13							527
6										201	265	7				473
7										218	240	15				473
8										188	224	22				434
9												25	490			515
10												21	555	12		588
11												28	475	44		547
12												32	540	142	41	755
Total	**330**	**334**	**316**	**522**	**327**	**411**	**430**	**497**	**49**	**607**	**729**	**150**	**2,060**	**198**	**381**	**7,341**
															K-12	7,001
															Other	340

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

INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET

ENROLLMENT BY GRADE BY YEAR

Grade	2019-20	2020-21	2021-22	2022-23	2023-24 (3)	2024-25 (3)	2025-26 (3)	2026-27 (3)	2027-28 (3)
EC(1)	126	101	137	115	145	145	145	145	145
PreK	137	134	126	121	195	195	195	195	195
K	653	618	600	579	582	575	554	542	530
1	616	608	588	594	538	539	551	540	528
2	597	566	590	587	573	507	549	529	518
3	551	541	541	577	554	530	532	526	507
4	580	514	539	543	554	538	527	520	514
5	648	548	493	544	526	527	542	517	511
6	564	557	509	467	495	473	499	493	470
7	637	527	547	520	449	473	487	495	489
8	586	588	511	567	514	434	468	470	478
9	652	547	601	525	578	515	452	462	464
10	622	641	571	612	520	588	486	462	472
11	637	599	632	608	621	547	544	477	454
12(2)	750	742	734	738	703	755	631	641	562
Total	**8,355**	**7,831**	**7,720**	**7,696**	**7,547**	**7,341**	**7,162**	**7,013**	**6,836**

Enrollment Projection/Forecasting Methodology:
Each year, the District looks at a number of data points to project enrollment, including historical enrollment, district population and trends, and property data.
Enrollment history reviews trends for special education, English langauge learners, free and reduced lunch students, primary language spoken in the home, students optioning into and out of the school district, and enrollments in non-public schools. Population history includes estimates and projections by age, gender, ethnicity, educational attainment and income of the population in the district. Information on the number of female residents of child bearing age and births in the zip codes served by the district is included. Property data includes the history of home sales within the school district to look for recent history of residentional development and plans for residential development.
The District analyzes the trends and history and along with the birth rates to determine the Kindergarten through 12th grade enrollment.

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

(1) Early Childhood (EC)

(2) Grade 12 includes students in the Burnsville Eagan Savage Transition (BEST) Program

(3) Projected enrollment

Source: MDE - Historical Adjusted Average Daily Membership Reports

INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2024-2025 BUDGET

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

Employee by Program Series	Contract Group	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
District & School Admin						
Superintendent	Superintendent	1.00	1.00	1.00	1.00	1.00
Assistant Superintendent	Unaffiliated	1.00	1.00	1.00	1.00	1.00
Director/Supervisor	District Wide	0.00	0.00	0.15	0.15	0.65
Executive Admin Assistant	Confidential	1.00	1.00	1.00	1.00	1.00
Principals	Principal	12.00	13.00	12.00	12.00	12.00
School Board	School Board	7.00	7.00	7.00	7.00	7.00
Other Support Staff	Clerical, Unaffiliated	27.50	28.00	28.50	28.50	28.50
Support Services						
Director/Supervisor	District Wide, Unaffiliated	6.40	6.40	5.40	5.40	5.40
Cultural Liaison	Unaffiliated	0.00	3.00	2.00	1.00	0.00
Other Support Staff	Clerical, Unaffiliated, Confidential	17.00	18.00	18.00	19.00	18.00
Student Instruction						
Director/Supervisor	District Wide, Unaffiliated	1.00	1.15	1.20	1.95	1.55
K-12 Teachers	Teacher	389.33	394.85	386.60	393.12	386.94
Teacher on Special Assignment	Teacher	0.00	1.00	2.00	1.00	1.00
Digital Learning Specialist	Teacher	7.00	7.75	8.00	8.00	7.75
Advanced Learning Specialist	Teacher	3.00	3.00	3.00	3.00	8.00
Psychologist	Teacher	1.00	0.50	0.50	0.50	0.00
Counselors	Teacher	0.20	1.20	1.70	1.70	1.00
Cultural Liaison	Unaffiliated	0.00	0.00	0.00	0.00	0.70
Educational Assistants	Educational Assistant	19.79	22.85	34.03	30.60	27.45
Other Administration	District Wide, Unaffiliated	3.98	4.35	4.46	5.46	4.86
Other Support Staff	Clerical, CE, Unaffiliated	31.41	30.83	33.36	35.51	43.14
Vocational Instruction						
Director/Supervisor	District Wide	1.00	1.00	1.00	1.00	1.00
K-12 Teachers	Teacher	13.60	13.77	13.18	12.81	12.50
Counselors	Teacher	0.00	0.00	0.00	0.00	1.00
Educational Assistants	Educational Assistant	5.25	5.25	6.13	6.13	7.00

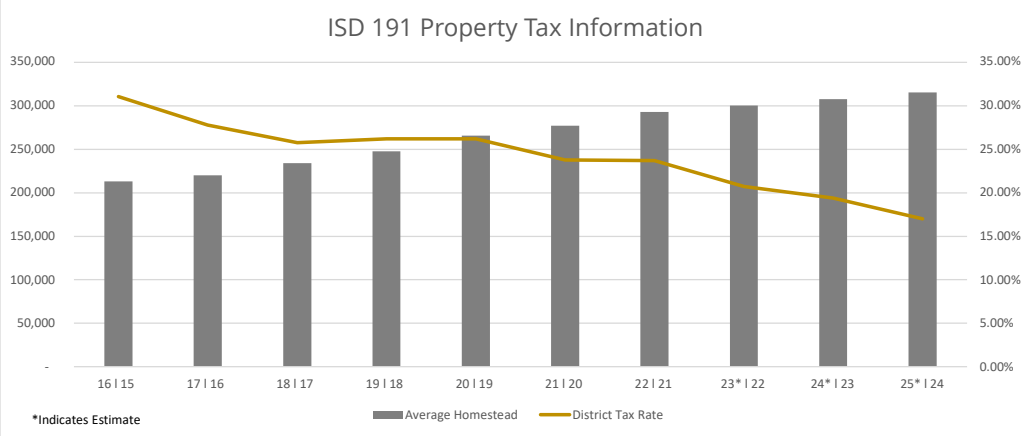
Employee by Program Series	Contract Group	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Special Education						
Director/Supervisor	District Wide	4.50	4.00	4.00	4.00	4.50
Teachers	Teacher	116.80	115.30	114.16	121.36	135.10
Physical Therapist	Teacher	1.00	1.00	1.00	1.00	1.00
Occupational Therapist	Teacher	5.50	6.30	6.50	7.50	7.75
Speech Teachers	Teacher	16.80	15.80	15.80	16.50	18.50
Nurses	Teacher	3.94	3.99	5.33	5.36	4.19
Social Workers	Teacher	5.55	5.48	5.48	5.55	5.70
Psychologist	Teacher	10.40	9.90	9.40	10.90	9.90
Cultural Liaison	Unaffiliated	1.88	1.88	2.00	2.00	2.00
Teacher on Special Assignment	Teacher	0.00	0.00	0.00	0.00	0.26
Educational Assistants	Educational Assistant	118.75	117.91	123.36	123.51	106.27
Other Support Staff	Clerical, Unaffiliated	5.80	6.80	8.50	9.60	13.40
Student Support						
Director/Supervisor	District Wide	1.00	1.00	1.00	1.25	1.00
Assistant Principals	Principal	6.00	6.00	6.00	6.00	6.00
Teachers	Teacher	1.60	1.60	0.00	0.00	0.00
Dean	Unaffiliated	5.00	5.83	9.00	7.00	9.00
Teacher on Special Assignment	Teacher	0.00	0.00	1.74	4.74	0.74
Continuous Improvement Coach	Teacher	8.00	8.00	8.00	8.00	8.00
Advanced Learning Specialist	Teacher	1.00	1.00	1.00	1.00	0.00
Media Specialist	Teacher	3.00	3.00	3.00	3.00	3.00
Social Workers	Teachers	8.45	8.32	8.52	8.45	0.00
Cultural Liaison	Unaffiliated	11.00	10.00	12.00	11.00	0.00
Educational Assistants	Educational Assistant	4.75	4.75	4.75	4.75	4.75
Tech Specialist	Information Tech Specialist	12.00	13.00	13.00	14.00	15.40
Other Administration	District Wide, Unaffiliated, Principal	4.60	3.80	2.60	2.60	1.19
Other Support Staff	Clerical, Unaffiliated	0.50	1.00	1.50	1.50	4.50
Pupil Support						
Director/Supervisor	District Wide	0.50	0.50	0.50	0.50	0.50
Nurses	Teacher, Educational Asst	9.26	8.61	7.27	11.64	11.91
Social Workers	Teachers	0.00	0.00	0.00	0.00	9.30
Cultural Liaison	Unaffiliated	0.00	0.00	0.00	0.00	11.30
Counselors	Teacher	10.50	10.50	10.50	10.50	13.00
Teacher on Special Assignment	Teacher	0.00	0.00	0.00	0.00	0.60
Educational Assistants	Educational Assistant	5.72	5.38	1.81	2.72	0.00
Other Administration	Unaffiliated	0.00	0.00	0.00	0.00	1.75
Other Support Staff	Unaffiliated	2.00	2.00	1.71	1.11	1.11
Operations & Maintenance						
Director/Supervisor	District Wide	2.60	3.60	4.60	4.60	4.60
Custodians	Custodian	67.50	70.50	69.50	70.50	69.50
Other Support Staff	Clerical	2.00	2.00	1.89	1.89	1.89
Total		**1,007.34**	**1,024.64**	**1,036.63**	**1,060.86**	**1,066.05**

Taxable Market Value of Properties in District

Fiscal Year/Payable Year	Total Market Value	Average Homestead	District Tax Rate
16 I 15	$6,078,216,849	$213,138	31.06%
17 I 16	$6,342,662,320	$220,148	27.78%
18 I 17	$6,884,771,670	$233,948	25.75%
19 I 18	$7,437,341,349	$247,844	26.20%
20 I 19	$8,046,683,354	$265,896	26.20%
21 I 20	$8,511,201,879	$277,006	23.77%
22 I 21	$9,019,196,895	$292,879	23.70%
23* I 22	$10,444,707,779	$300,201	20.73%
24* I 23	$10,705,825,473	$307,706	19.40%
25* I 24	$10,973,471,110	$315,399	17.02%

* Forecast based on historical trends including but not limited to an inflation rate of 2.5%
Source: Dakota and Scott County Department of Property Tax and Public Records

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



Tax rates property owners are paying are declining because taxable market values are increasing more than the District's annual levy.

BURNSVILLE-EAGAN-SAVAGE PUBLIC SCHOOLS

Outstanding Debt By Type

	Governmental Activities				
Fiscal Year	General Obligation Bonds	Capital Leases	Total Primary Government	% of Personal Income	Per Capita
2014	$ 103,405,000	$ 2,875,088	$ 106,280,088	3.64 %	$ 1,578
2015	162,490,000	2,691,255	165,181,255	5.53	2,452
2016	193,640,000	2,447,817	196,087,817	6.57	2,911
2017	186,029,667	1,871,605	187,901,272	5.83	2,789
2018	150,839,845	1,270,148	152,109,993	4.19	2,258
2019	138,355,000	884,653	139,239,653	3.67	2,067
2020	131,350,000	479,964	131,829,964	3.39	1,931
2021	122,960,000	234,534	123,194,534	3.03	1,805
2022	113,850,000	160,460	114,010,460	2.74	1,670
2023	106,710,000	82,356	106,792,356	2.43	1,371

Source: District 2022-2023 Annual Comprehensive Financial Statement

COMPONENTS OF GENERAL LONG-TERM DEBT

Bond/Debt Issue	Type	Interest Rate	Issue Amount	Maturity	Principal as of 6/30/24	Due 2024-2025*
Copier & Mailing Machine	Capital Leases	4.00%	$ 156,380	2028	$ 87,339	$ 74,040
2015A GO School Building	Bond	2.00-4.00%	64,485,000	2036	53,430,000	3,701,013
2016A GO Alt Fac Refunding Bonds	Bond	2.00-5.00%	36,715,000	2033	22,815,000	3,389,900
2016B OPEB Taxable	Bond	2.00-5.00%	13,990,000	2029	6,470,000	1,399,770
2020A GO Alt Fac Refunding Bonds	Bond	2.00-4.00%	11,485,000	2030	8,500,000	1,501,900
2021A GO Alt Fac Refunding Bonds	Bond	5.00%	9,680,000	2030	7,945,000	1,187,250
					$ 99,247,339	$ 11,253,873

No new debt was issued in FY24

GO = General Obligation

The legal debt limit for a school district in Minnesota is 15% of the indicated market value of all taxable property within the district.
The District is well below its limit, which currently stands at $1,391,697,690 as of 6/30/2023

*Due 2024-2025 includes principal and intereset



Standardized Testing

	2013	2014	2015	2016	2017	2018	2019	2020 (2)	2021 (3)	2022	2023
MCA Reading (1)											
Grade 3	52.1 %	49.6 %	53.2 %	45.9 %	43.7 %	48.7 %	45.4 %		34.4 %	36.7 %	33.0%
Grade 5	58.0	60.0	58.3	67.7	62.0	55.0	52.9		49.9	52.9	49.7
Grade 7	48.0	50.0	45.4	56.6	53.1	51.0	47.6		40.3	32.8	33.4
Grade 10	61.0	61.0	51.8	58.9	38.3	54.5	55.4		50.9	45.9	40.2
MCA Math (1)											
Grade 3	66.0	64.0	63.6	69.4	54.0	58.4	56.6		44.1	45.3	48.8
Grade 5	54.0	50.0	59.7	58.8	49.9	45.0	41.5		31.1	33.3	33.2
Grade 7	49.0	48.0	44.3	56.2	48.4	40.1	39.1		18.4	27.0	27.0
Grade 11	44.0	40.0	39.6	47.1	35.3	39.1	38.1		26.1	21.6	17.2
ACT											
Independent School District No. 191											
Average Composite	23.0	23.0	23.0	21.3	21.2	20.3	20.4	20.0	19.9	19.9	19.3
State Average	23.0	22.9	22.7	21.1	21.5	21.3	21.4	21.3	21.6	21.0	20.8

(1) Percent of students scoring at or above proficiency on the Minnesota Comprehensive Assessment Test

(2) Due to COVID-19 Pandemic, MCA and ACT testing did not occur in the 2019-2020 school year. Tests were administered fall of 2020 for the class of of 2020

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

School Lunch Program Data

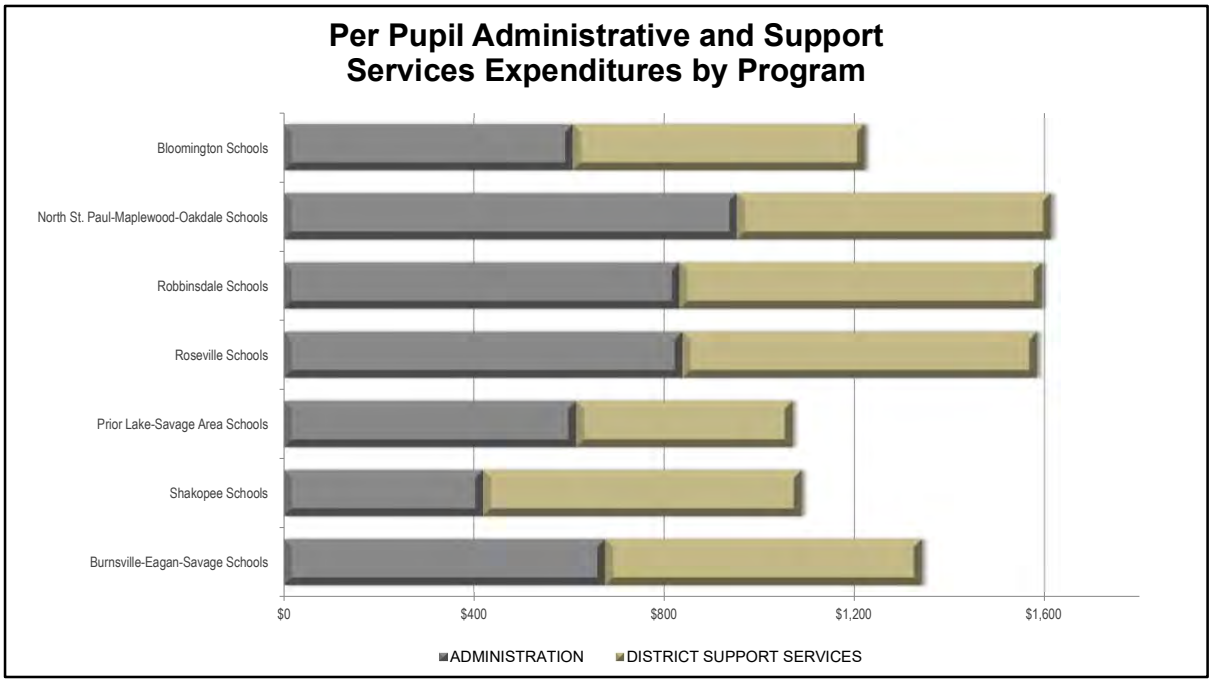
Fiscal Year	Average Daily Attendance	Total Lunches Served	Days	Average Daily Participation	Participation as a % of Average Daily Attendance	Free Lunch # Served	Free Lunch % of Total	Reduced Lunch # Served	Reduced Lunch % of Total
2014	8,901	1,057,173	166	6,369	71.55	520,432	49.23	87,674	8.29
2015	8,792	1,074,200	169	6,356	72.30	533,864	49.70	102,744	9.56
2016	8,752	1,067,859	170	6,282	71.77	545,887	51.12	97,590	9.14
2017	8,693	1,082,421	174	6,221	71.56	545,677	50.41	110,524	10.21
2018	8,563	1,040,408	174	5,979	69.83	512,908	49.30	115,231	11.08
2019	8,336	1,030,144	169	6,096	73.12	475,065	46.12	134,711	13.08
2020 (2)	8,086	697,480	116	6,013	74.36	322,177	46.19	100,312	14.38
2021 (3)	-	-	-	-	-	-	-	-	-
2022 (4)	-	-	-	-	-	-	-	-	-
2023	7,096	821,143	165	4,977	70.14	485,216	59.09	89,394	10.89

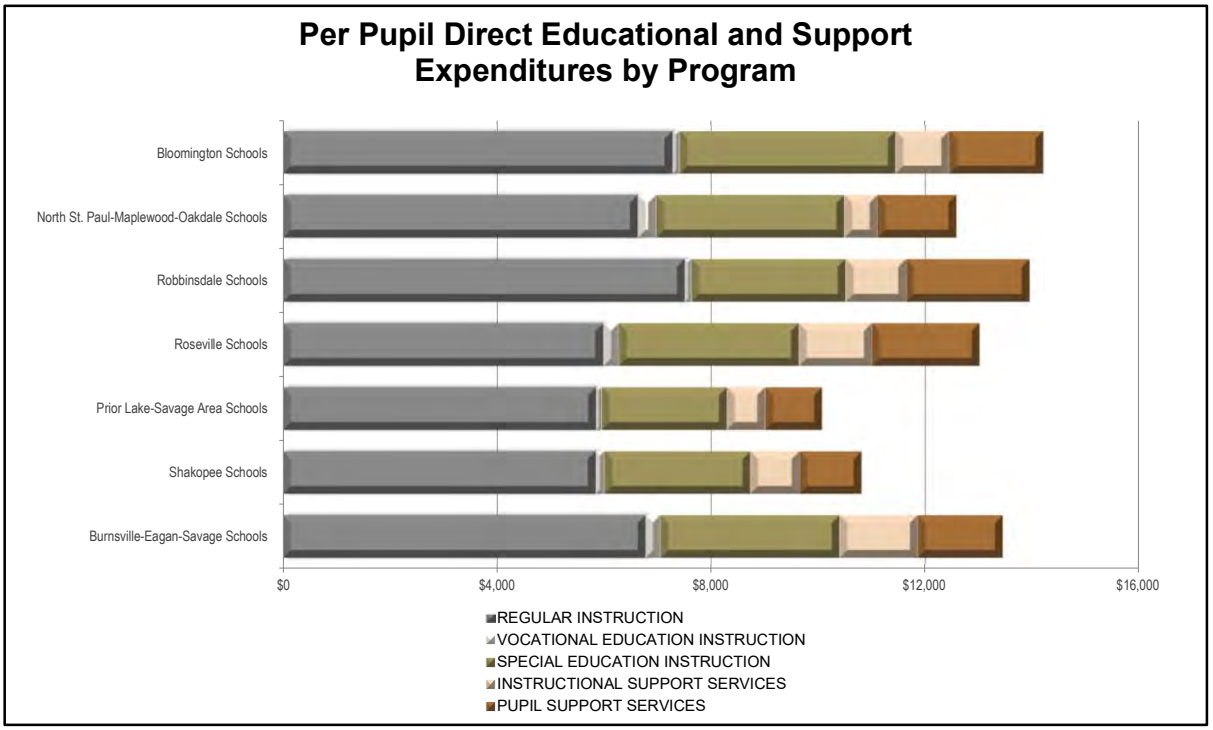
(1) Based on State Food and Nutrition Department guidelines, attendance is deemed to be 94% of

(2) Due to COVID-19 Pandemic, School Lunch Program Data is through March 13th, 2020, at which time ISD191 went fully virtual learning and meal service operations transitioned to Summer Feeding

(3) Due to COVID-19 Pandemic, ISD 191 utilized Summer Food Program, which allowed students to Summer Food numbers - 395,527 breakfasts, 465,531 lunches in 2020-21

(4) Due to COVID-19 Pandemic, ISD 191 utilized Summer Food Program, which allowed students to receive free meals throughout the school year. Summer Food numbers - 550,409 breakfasts, 816,238 lunches, and 27,813 snacks in 2021-22





The charts above are comparing some key expenses with other districts of similar size and/or demographics. As a whole, the District falls in the middle of the peer group in terms of expenditures relating to direct administration and support services expenditures. The District's expenditures on a program basis align with the long-term goals set forth by the Board of Education and our tax constituents. The spending on direct instruction is above average as compared to our peer group as noted in the chart above.

Glossary of Terms

A

Account: An accounting record in which the results of transactions are accumulated; shows increases, decreases and a balance.

Accounting Procedure: The policy and systematic arrangement of methods and operations for recording accounting information to provide internal control and produce accurate and complete records and reports.

Accounting System: The total set of records and procedures which are used to record, classify and report information on the financial status and operations of an entity.

Accrual Basis of Accounting: The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

Adjusted Average Daily Membership: The aggregate membership of students in a school during a reporting period (normally a school year) plus pupil units whom the district pays tuition under an agreement with another district, minus pupil units for whom the district receives tuition under an agreement with another district; divided by the number of days that school is in session during this period.

Adjusted Marginal Cost Pupil Units: The current pupil units or sum of 77 percent of the adjusted pupil units computed using current year data, plus 23 percent of the adjusted pupil units computed using prior year data, whichever is greater.

Adjusted Net Tax Capacity (ANTC): The net tax capacity of a school district as adjusted by the sales ratio (Net Tax Capacity divided by the sales ratio). The purpose of the adjustment is to neutralize the effect of different assessment practices among the taxing jurisdiction of the state.

Adjusted Pupil Units (APU): The sum of pupil units served plus pupil units whom the district pays tuition under an agreement with another district, minus pupil units for whom the district receives tuition under an agreement with another district.

Admissions: Money received for a school-sponsored activity such as a dance or football game.

Allotment: A portion of an appropriation or special fund set aside to cover expenditures and encumbrances for a certain period or purpose.

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

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

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

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

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

Assessment: (1) The process of making the official valuation of property for the purpose of taxation, and (2) The valuation placed upon property as a result of this process. **Note:** *Assessment* is sometimes used to denote the amount of taxes levied but such usage is not recommended since it fails to distinguish between the valuing process and the tax levying process. The term is also used erroneously as a synonym for *special assessment*.

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

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

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

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

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

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

B

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

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

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

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

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

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

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

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

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

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

C

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

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

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

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

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

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

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

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

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

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

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

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

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

D

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

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

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

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

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

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

E

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

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

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

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

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

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

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

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

Expenses: Costs incurred in the normal course of operations.

F

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

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

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

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

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

Federal Sources: Revenues received from federal government appropriations.

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

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

G

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

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

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

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

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

H

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

I

Individualized Education Program (IEP): A document that outlines the unique needs of the student and the specialized goals and objectives that will help the student make educational progress.

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

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

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

J

No entries

K

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

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

L

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

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

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

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

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

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

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

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

M

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

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

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

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

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

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

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

MTSS: Multi-tiered System of Supports.

N

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

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

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

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

O

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

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

P

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

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

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

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

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

Q

No entries

R

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

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

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

Reserve: An amount set aside for some specified purpose.

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

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

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

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

S

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

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

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

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

Special Education (SPED): Students in special education both have a disability and are in need of specialized instruction. A comprehensive evaluation, conducted by a team from the school

district, evaluates and identifies these students. For every student who needs special education services, the team develops a special document called an Individualized Education Program (IEP).

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

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

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

Statute: A written law passed by a legislative body.

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

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

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

T

Targeted Services: These are K-8 intervention/prevention services provided outside the traditional school day and traditional school year to qualified learners.

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

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

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

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

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

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

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

U

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

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

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

V

No entries

W

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

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

X

No entries

Y

No entries

Z

No entries