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2025-2026 Budget
June 2025

Burnsville-Eagan-Savage School District 191
Burnsville, MN 55337
Dakota & Scott Counties
www.isd191.org

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to:

ISD 191

BURNSVILLE-EAGAN-SAVAGE

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2024–2025.

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

MERITORIOUS BUDGET AWARD

Ryan S. Stechschulte
President

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

INDEPENDENT SCHOOL DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE
2025-2026 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 76
1. Food & Nutrition Overview 77
2. Community Service/Education Overview 78
3. Special Revenue Summary 79
4. Food & Nutrition Revenue Summary 80
5. Food & Nutrition Expenditure Summary 81
6. Food & Nutrition Expenditure Detail by Object Code 82
7. Community Education Revenue Summary 83
8. Community Education Expenditure Summary 84
9. Community Education Expenditure Detail by Object Code 85
10. Community Education Program Summary 87
iii. Other Funds 88
1. Other Funds Summary 89
2. Construction 90
3. Debt Service 91
4. OPEB Debt Service 92
5. Self-Funded Insurance Funds 93
6. Custodial 95
7. OPEB Revocable Trust 96

D. Level Four – Information by Schools and Programs 97
i. General Fund Expenditure Summary by School 98
ii. Individual Schools 99
iii. Alternative Learning Programs 116
iv. Other Special Education Programs 117
v. Non-Public School (General Fund) 118

IV. INFORMATIONAL SECTION 119
A. Enrollment
i. Enrollment (ADM) Projection by School Building 120
ii. Enrollment by Grade by Year 121
B. Personnel Resources
i. General Fund – Full-Time Equivalent (FTE) District Employees 122
C. Property Taxes
i. Taxable Market Value, Average Homestead and Tax Rates 124
D. Outstanding Debt
i. Debt by Type 125
ii. Components of General Long-Term Debt 126
E. Standardized Testing
i. MCA and ACT Testing Summary 127
F. School Lunch Program Data
i. Ten-Year History of School Lunch Data 128
G. Graduation Rates
i. 4-Year Graduation Rate 129
ii. Graduation Rate Trend 130
H. Comparable Data with Peers
i. Per Pupil Cost – Administration and Support Services 131
ii. Per Pupil Cost –Direct Education and Support Expenses 132
I. Glossary of Terms 133







Executive Summary

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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 DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE
2025-2026 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 73,006 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 2025-2026 fiscal year the District is projecting total enrollment at 7,307 which includes 7,021 in grades K-12 and 286 in Voluntary Pre-Kindergarten (Pre-K) and Early Childhood Special Education (ECSE). In the current 2024-2025 fiscal year total enrollment is at 7,488 with 7,211 in K-12 and 277 in Pre-K and ECSE.

INDEPENDENT DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE
2025-2026 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.

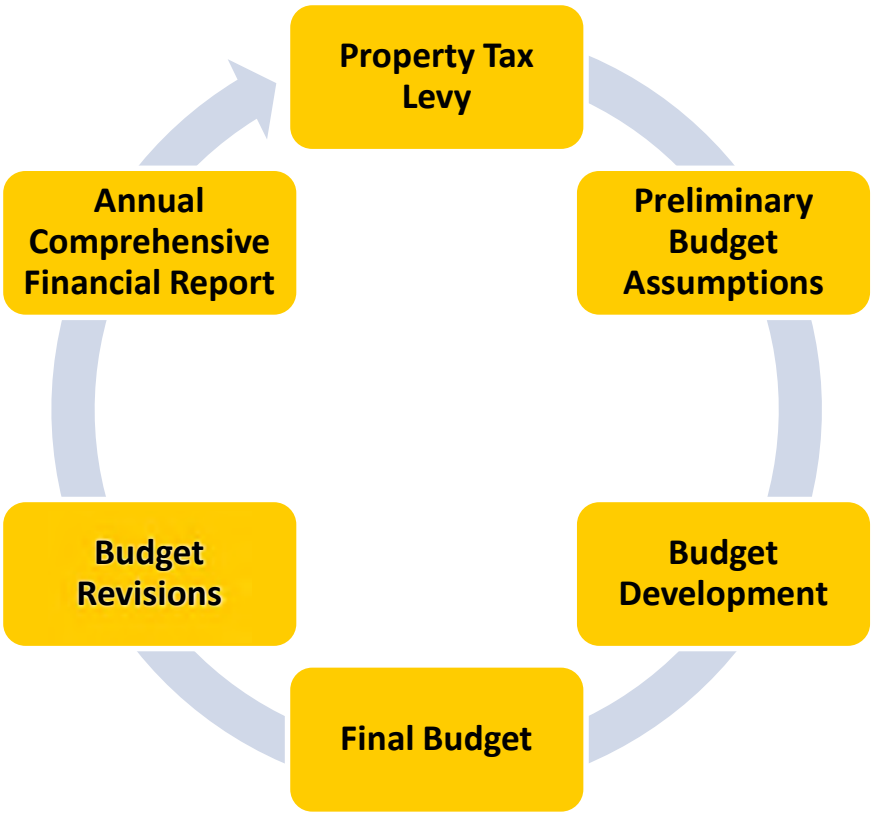
SIGNIFICANT STATE STATUTE REQUIREMENTS

- 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
2025-2026 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
2025-2026 BUDGET

BOARD OF EDUCATION & ADMINISTRATION

SCHOOL BOARD

Anna Werb, Chairperson
Abigail Alt, Vice-Chair
Lesley Chester, Treasurer
Scott Hume, Clerk
Annemarie Anderson, Director
Rachael Mikkelsen, Director
Tyler Sachse, Director

ADMINISTRATION (Superintendent's Leadership Team)

Dr. Latanya Daniels, 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
Jessi Moryn, Controller
Jarrod Leake, Compliance Coordinator
Chris Robasse, Payroll Coordinator
Stacy Kaisershot, Payroll
Michele Wilson, Accounts Payable
Julie Zellmer, Accounts Receivable, COBRA
Chris Bluem, Accountant

BOARD OF EDUCATION & ADMINISTRATION (cont.)

BUILDING PRINCIPALS

Name	School Site
Dr. Angie Pohl	Virtual Academy Elementary (479)
Dr. 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 $13 million to help reduce class sizes and provide individual instructional support to students.

B. Future Ready
- The district's technology levy provides $4,689,692 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 million 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 $301,969 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 $4.9 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.



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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 12, 2024 school board meeting, administration presented preliminary budget goals, process and timeline. Administration outlined the goals for the Fiscal Year (FY) 2026 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. Continue cross departmental collaboration
7. Submit a structurally sustainable budget

Budget Timeline

Administration also presented to the School Board the FY2026 Adopted Budget Timeline at the board meeting:

- **January - February**
  - Board approves FY25 revised budget
  - Board receives report on FY26 budget assumptions
- **March**
  - Superintendent presents initial budget recommendations to the Board
- **April-May**
  - Staff and community presentations and feedback opportunities
  - Board report on feedback and board work session
- **June** 12 - FY26 Adopted budget presented
- **June** 26 - FY26 Adopted budget approved

INDEPENDENT DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE
2025-2026 BUDGET

FY2026 Budget Assumptions

Revenue

- Enrollment:
    - K-12 Enrollment projection estimated at 7,021
    - Early Childhood Special Education at 153
    - Voluntary Pre-Kindergarten at 133

  Enrollment Projections are based on:
    - Historical data trends including birth rates
    - Fall 2024 seat counts
    - Demographic Study

- 2.74% increase to the general education formula - $200 per pupil
- $2.06 million decrease in Compensatory funding due to the formula change
- Miscellaneous one-time funding decreased revenue by $577,000

Expenses

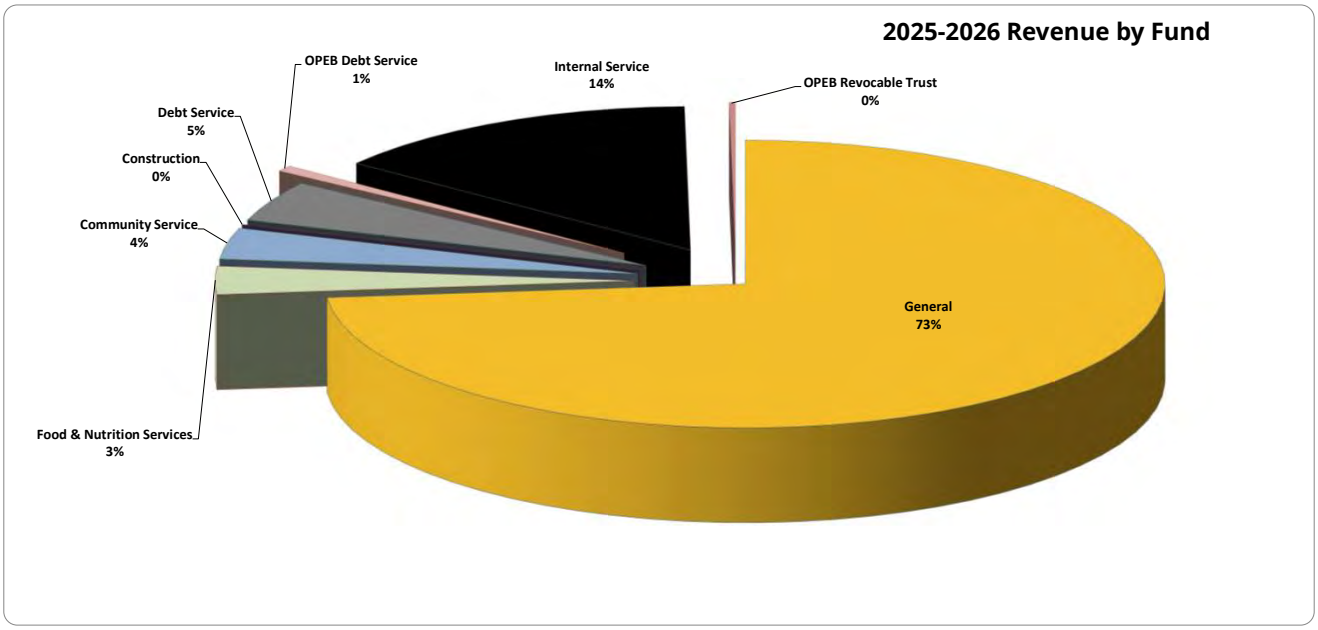
- 2.5% increase to cells on staff salary schedule
- 5% increase in health insurance premiums
- 5% increase to transportation contract
- 5% inflationary increase for other areas including utilities, supplies, capital, contracted services, etc.
- $900,000 in expenditure adjustments:
    - Maintain class sizes (K-12) – 8.55 FTE reduction
    - Additional 2.0 FTE at Burnsville High School
    - Additional 2.0 FTE for Middle School (School within a School)
    - Community Based Mentoring Program and Catalyst Training
    - Technology Tool ELLevation Platform and Strategies

Explanation of Trends

- Enrollment continues to decline as more students open enroll to other districts and kindergarten classes continue to be smaller than the graduating classes each year.
- Total FTEs increased by 31 FTE mostly due to the special education services needed
- Total local property tax revenue decreased by $2.2 million mostly due to the $2.7 million tax revenue decrease in the general fund for adjustments related to the declining enrollment.

ALL FUNDS - REVENUE SUMMARY

Fund	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
General	$ 136,320,648	$ 142,274,703	$ 165,587,981	$ 161,980,777	$ 158,590,425	$ 162,921,981	$ 163,741,852	$ 164,847,822
Food & Nutrition Services	6,313,631	5,890,085	7,170,377	6,755,316	6,842,403	6,910,827	6,979,935	7,119,534
Community Service	6,396,431	6,800,783	7,226,889	7,583,672	7,529,198	7,679,782	7,833,378	7,990,046
Construction	438	-	-	-	-	-	-	-
Debt Service	23,384,248	9,724,881	9,151,353	9,250,000	9,825,000	12,000,000	11,400,000	11,600,000
OPEB Debt Service	1,466,315	1,324,225	1,455,317	1,450,000	1,425,000	1,375,000	1,375,000	1,400,000
Internal Service	22,573,576	23,270,326	25,709,278	30,000,000	31,160,000	32,095,000	33,058,000	34,050,000
OPEB Revocable Trust	(847,295)	758,783	1,098,204	500,000	500,000	500,000	500,000	500,000
Total	**$ 195,607,991**	**$ 190,043,786**	**$ 217,399,399**	**$ 217,519,765**	**$ 215,872,026**	**$ 223,482,590**	**$ 224,888,165**	**$ 227,507,402**

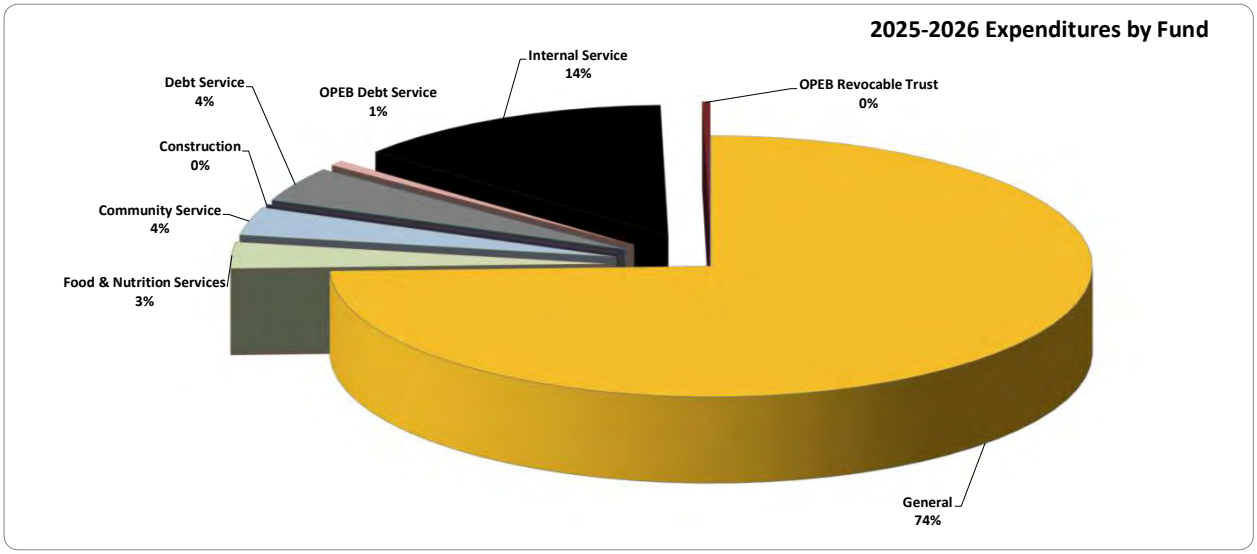


The District funds consist of the following funds: three operating funds - General, Food & Nutrition and Community Service Fund. Additionally there are three non-operating funds - Building Construction, Debt Service and Post-Employment Benefits (OPEB) Debt Service Fund. The District has two proprietary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

Revenues 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	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
General	$ 133,320,629	$ 137,313,387	$ 149,279,289	$ 159,461,338	$ 169,547,066	$ 170,518,715	$ 171,496,818	$ 169,116,412
Food & Nutrition Services	4,921,295	5,227,052	6,162,396	7,137,014	7,457,001	7,355,281	7,575,939	7,803,217
Community Service	5,273,554	5,911,008	6,135,358	7,256,860	7,884,010	8,120,530	8,364,146	8,615,070
Construction	1,658,133	-	-	-	-	-	-	-
Debt Service	21,784,140	9,946,029	9,949,463	9,785,000	9,805,000	12,000,000	11,460,000	11,660,000
OPEB Debt Service	1,398,245	1,407,858	1,405,153	1,400,245	1,397,458	1,402,218	1,394,195	1,398,555
Internal Service	23,814,592	24,662,845	26,291,888	30,050,000	30,985,000	31,915,000	32,872,000	33,858,000
OPEB Revocable Trust	795,812	868,796	789,184	775,000	750,000	650,000	700,000	550,000
Total	**$ 192,966,400**	**$ 185,336,975**	**$ 200,012,729**	**$ 215,865,457**	**$ 227,825,535**	**$ 231,961,744**	**$ 233,863,098**	**$ 233,001,254**

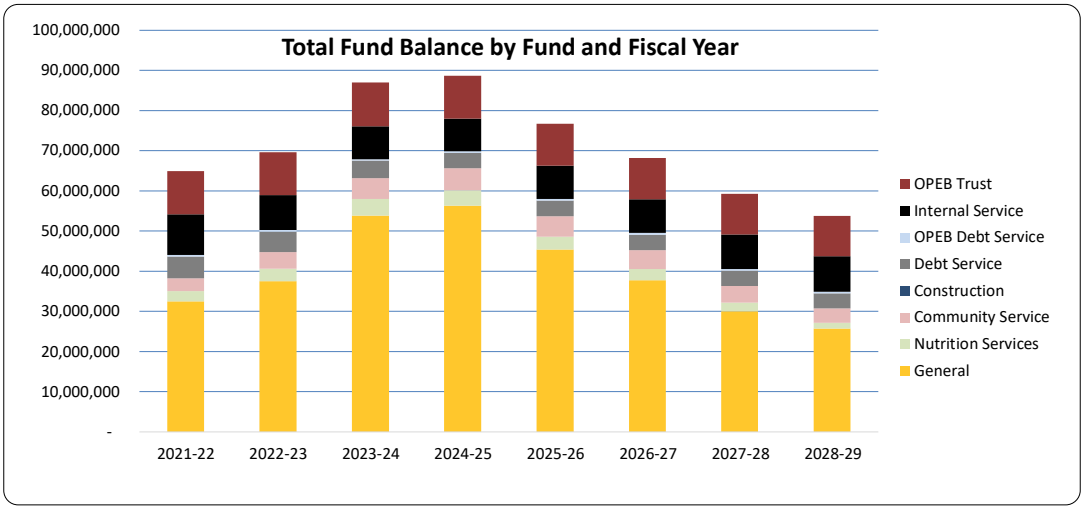


Each school district fund has statutes determining what types of expenses can be recorded in each fund. For example, the general fund is used to account for educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal 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	06/30/2022 Actual	06/30/2023 Actual	06/30/2024 Actual	6/30/2025 Revised Budget	6/30/2026 Proposed Budget	6/30/2027 Forecast	6/30/2028 Forecast	6/30/2029 Forecast
General	$ 32,521,898	$ 37,483,214	$ 53,791,906	$ 56,311,345	$ 45,354,704	$ 37,757,970	$ 30,003,004	$ 25,734,414
Food & Nutrition Services	2,511,460	3,174,493	4,182,475	3,800,777	3,186,179	2,741,725	2,145,721	1,462,038
Community Service	3,195,511	4,085,287	5,176,817	5,503,629	5,148,817	4,708,069	4,177,301	3,552,277
Construction	-	-	-	-	-	-	-	-
Debt Service	5,386,218	5,165,070	4,366,961	3,831,961	3,851,961	3,851,961	3,791,961	3,731,961
OPEB Debt Service	405,673	322,041	372,206	421,961	449,503	422,285	403,090	404,535
Internal Service	10,126,269	8,733,749	8,151,140	8,101,140	8,276,140	8,456,140	8,642,140	8,834,140
OPEB Revocable Trust	10,774,721	10,664,708	10,973,728	10,698,728	10,448,728	10,298,728	10,098,728	10,048,728
Total	**$ 64,921,751**	**$ 69,628,563**	**$ 87,015,233**	**$ 88,669,541**	**$ 76,716,032**	**$ 68,236,878**	**$ 59,261,945**	**$ 53,768,093**



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.



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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 PROJECTION - 2025-2026
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															153	153
VPK															133	133
K	58	57	43	77	66	77	73	69	2							522
1	58	57	42	76	66	76	73	69	2							519
2	64	67	64	86	50	77	73	81	5							567
3	50	56	45	85	54	83	67	74	9							523
4	53	64	50	86	58	78	65	84	4							542
5	51	56	44	104	64	75	74	80	4							552
6										190	306	9				505
7										215	261	10				486
8										222	239	20				481
9												25	429			454
10												27	488	6		521
11												36	537	55		628
12												36	479	155	51	721
Total	**334**	**357**	**288**	**514**	**358**	**466**	**425**	**457**	**26**	**627**	**806**	**163**	**1,933**	**216**	**337**	**7,307**
															K-12	7,021
															Other	286

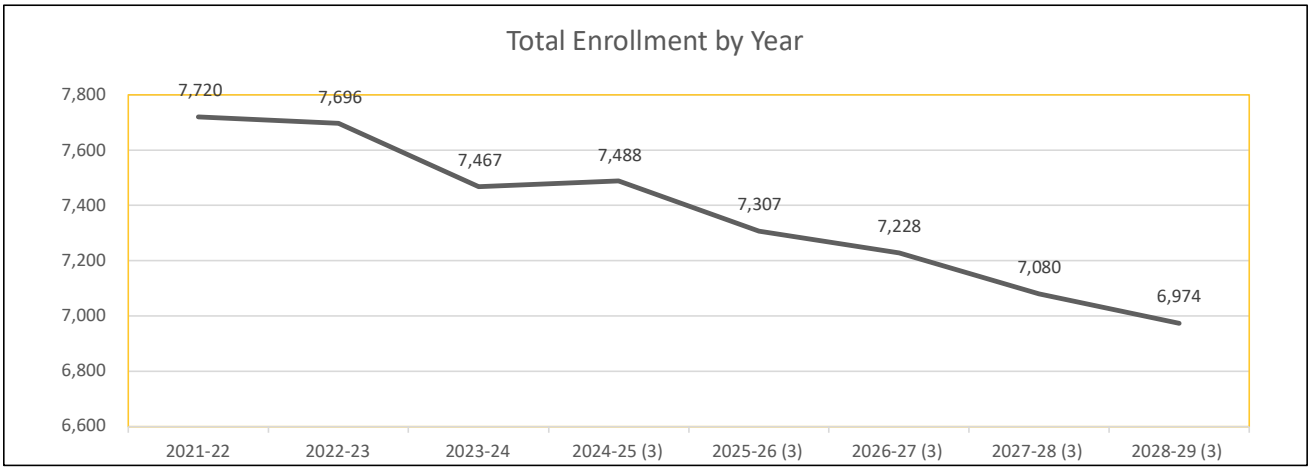
* Other Category includes: Best Program which serves young adults ages 18-21 who have an individual education program (IEP) plan targeting preparation for adult life; Early Childhood Special Education (ECSE) which is located in multiple buildings throughout the district and Voluntary pre-Kindergarten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



INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET

ENROLLMENT BY GRADE BY YEAR

Grade	2021-22	2022-23	2023-24	2024-25 (3)	2025-26 (3)	2026-27 (3)	2027-28 (3)	2028-29 (3)
EC(1)	137	115	130	148	153	153	151	147
PreK	126	121	129	129	133	133	132	128
K	600	579	577	529	535	546	541	526
1	588	594	537	573	515	530	528	523
2	590	587	572	540	564	501	521	519
3	541	577	554	557	520	539	482	500
4	539	543	554	566	546	514	534	478
5	493	544	524	559	555	543	507	527
6	509	467	495	513	513	523	510	476
7	547	520	452	491	495	514	516	503
8	511	567	515	457	484	503	514	515
9	601	525	575	519	457	492	508	518
10	571	612	529	591	525	469	502	518
11	632	608	621	563	617	547	485	520
12(2)	734	738	704	753	695	721	649	576
Total	**7,720**	**7,696**	**7,467**	**7,488**	**7,307**	**7,228**	**7,080**	**6,974**



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	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
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	0.15	0.15	0.65	0.65
Executive Admin Assistant	Confidential	1.00	1.00	1.00	1.00	1.00
Principals	Principal	13.00	12.00	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	28.00	28.50	28.50	28.50	27.50
Support Services						
Director/Supervisor	District Wide, Unaffiliated	6.40	5.40	5.40	5.40	5.40
Cultural Liaison	Unaffiliated	3.00	2.00	1.00	0.00	0.00
Other Support Staff	Clerical, Unaffiliated, Confidentia	18.00	18.00	19.00	18.00	19.00
Student Instruction						
Director/Supervisor	District Wide, Unaffiliated	1.15	1.20	1.95	1.55	2.55
K-12 Teachers	Teacher	394.85	386.60	393.12	386.94	401.16
Teacher on Special Assignment	Teacher	1.00	2.00	1.00	1.00	2.05
Digital Learning Specialist	Teacher	7.75	8.00	8.00	7.75	7.75
Advanced Learning Specialist	Teacher	3.00	3.00	3.00	8.00	8.00
Psychologist	Teacher	0.50	0.50	0.50	0.00	0.00
Counselors	Teacher	1.20	1.70	1.70	1.00	0.50
Cultural Liaison	Unaffiliated	0.00	0.00	0.00	0.70	0.70
Educational Assistants	Educational Assistant	22.85	34.03	30.60	27.45	29.26
Other Administration	District Wide, Unaffiliated	4.35	4.46	5.46	4.86	4.35
Other Support Staff	Clerical, CE, Unaffiliated	30.83	33.36	35.51	43.14	34.00
Vocational Instruction						
Director/Supervisor	District Wide	1.00	1.00	1.00	1.00	1.00
K-12 Teachers	Teacher	13.77	13.18	12.81	12.50	14.00
Counselors	Teacher	0.00	0.00	0.00	1.00	0.00
Educational Assistants	Educational Assistant	5.25	6.13	6.13	7.00	7.88
Special Education						
Director/Supervisor	District Wide	4.00	4.00	4.00	4.50	4.50
Teachers	Teacher	115.30	114.16	121.36	135.10	141.20
Physical Therapist	Teacher	1.00	1.00	1.00	1.00	1.00
Occupational Therapist	Teacher	6.30	6.50	7.50	7.75	7.75
Speech Teachers	Teacher	15.80	15.80	16.50	18.50	16.00
Nurses	Teacher	3.99	5.33	5.36	4.19	5.24
Social Workers	Teacher	5.48	5.48	5.55	5.70	5.90
Psychologist	Teacher	9.90	9.40	10.90	9.90	9.40
Cultural Liaison	Unaffiliated	1.88	2.00	2.00	2.00	2.00
Teacher on Special Assignment	Teacher	0.00	0.00	0.00	0.26	0.15
Educational Assistants	Educational Assistant	117.91	123.36	123.51	106.27	109.08
Other Support Staff	Clerical, Unaffiliated	6.80	8.50	9.60	13.40	19.90

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

Employee by Program Series	Contract Group	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Student Support						
Director/Supervisor	District Wide	1.00	1.00	1.25	1.00	1.00
Assistant Principals	Principal	6.00	6.00	6.00	6.00	6.00
Teachers	Teacher	1.60	0.00	0.00	0.00	0.00
Dean	Unaffiliated	5.83	9.00	7.00	9.00	10.00
Teacher on Special Assignment	Teacher	0.00	1.74	4.74	0.74	2.85
Continuous Improvement Coach	Teacher	8.00	8.00	8.00	8.00	8.00
Advanced Learning Specialist	Teacher	1.00	1.00	1.00	0.00	0.00
Media Specialist	Teacher	3.00	3.00	3.00	3.00	3.00
Social Workers	Teachers	8.32	8.52	8.45	0.00	0.00
Cultural Liaison	Unaffiliated	10.00	12.00	11.00	0.00	0.00
Educational Assistants	Educational Assistant	4.75	4.75	4.75	4.75	4.75
Tech Specialist	Information Tech Specialist	13.00	13.00	14.00	15.40	15.40
Other Administration	District Wide, Unaffiliated, Princi	3.80	2.60	2.60	1.19	1.75
Other Support Staff	Clerical, Unaffiliated	1.00	1.50	1.50	4.50	4.50
Pupil Support						
Director/Supervisor	District Wide	0.50	0.50	0.50	0.50	0.50
Nurses	Teacher, Educational Assistant	8.61	7.27	11.64	11.91	14.26
Social Workers	Teachers	0.00	0.00	0.00	9.30	9.10
Cultural Liaison	Unaffiliated	0.00	0.00	0.00	11.30	12.30
Counselors	Teacher	10.50	10.50	10.50	13.00	14.00
Teacher on Special Assignment	Teacher	0.00	0.00	0.00	0.60	0.00
Educational Assistants	Educational Assistant	5.38	1.81	2.72	0.00	0.00
Other Administration	Unaffiliated	0.00	0.00	0.00	1.75	1.90
Other Support Staff	Unaffiliated	2.00	1.71	1.11	1.11	2.11
Operations & Maintenance						
Director/Supervisor	District Wide	3.60	4.60	4.60	4.60	4.60
Custodians	Custodian	70.50	69.50	70.50	69.50	69.50
Other Support Staff	Clerical	2.00	1.89	1.89	1.89	1.89
Total		**1,024.64**	**1,036.63**	**1,060.86**	**1,066.05**	**1,097.28**

Explanation of Trends

Total FTEs increased by 31 FTE in 25-26 mostly due to the special education services needed



COMPONENTS OF GENERAL LONG-TERM DEBT

Bond Issue/ Debt Issue	Type	Net Interest Rate	Issue Amount	Maturity	Principal as of 6/30/25	Due 2025-2026*
Copier & Mailing Machine	Capital Lease	4.00%	$ 477,668	2030	$ 463,466	$ 88,297
2015A GO School Building	Bond	2.00-4.00%	64,485,000	2036	51,605,000	27,547,950
2016A GO Alt Fac Refunding Bonds	Bond	2.00-5.00%	36,715,000	2033	20,235,000	12,928,100
2016B OPEB Taxable	Bond	2.00-5.00%	13,990,000	2029	5,235,000	1,396,983
2020A GO Alt Fac Refunding Bonds	Bond	2.00-4.00%	11,485,000	2030	7,290,000	1,453,500
2021A GO Alt Fac Refunding Bonds	Bond	5.00%	9,680,000	2030	7,155,000	1,267,750
2025A GO Refunding Bonds	Bond	5.00%	33,325,000	2034	33,325,000	1,374,920
					$ 125,308,466	$ 46,057,500

2025A bonds were issued in June 2025 to partially refund the 2015A and 2016A bonds

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 $1,674,405,491 as of 2024.

*Due 2025-2026 includes principal and interest

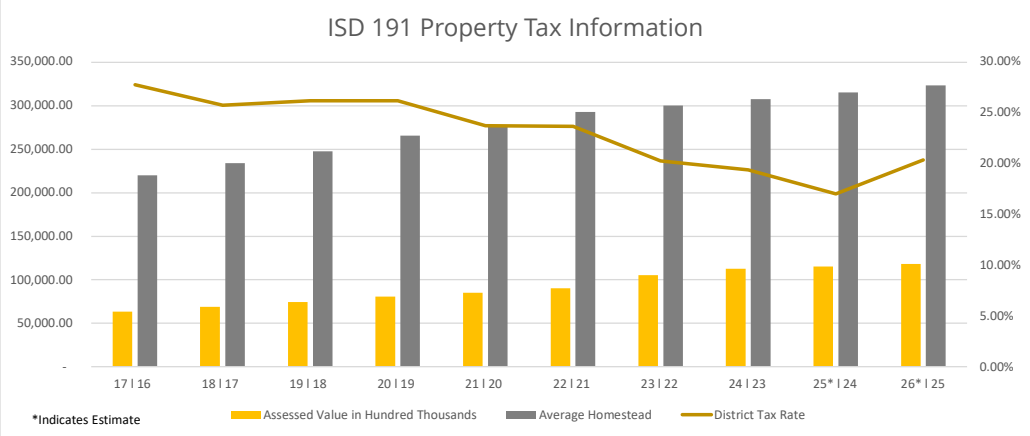


Taxable Market Value of Properties in District

Fiscal Year/Payable Year	Total Market Value	Average Homestead	District Tax Rate
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	$8,510,241,379	$277,006	23.77%
22 I 21	$9,019,198,895	$292,879	23.70%
23 I 22	$10,525,363,360	$300,201	20.27%
24 I 23	$11,255,414,508	$307,706	19.40%
25* I 24	$11,536,799,871	$315,399	17.02%
26* I 25	$11,825,219,867	$323,284	20.37%

* 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.







Organizational Section

one91
Burnsville · Eagan · Savage

INDEPENDENT DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE
2025-2026 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 73,006 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.

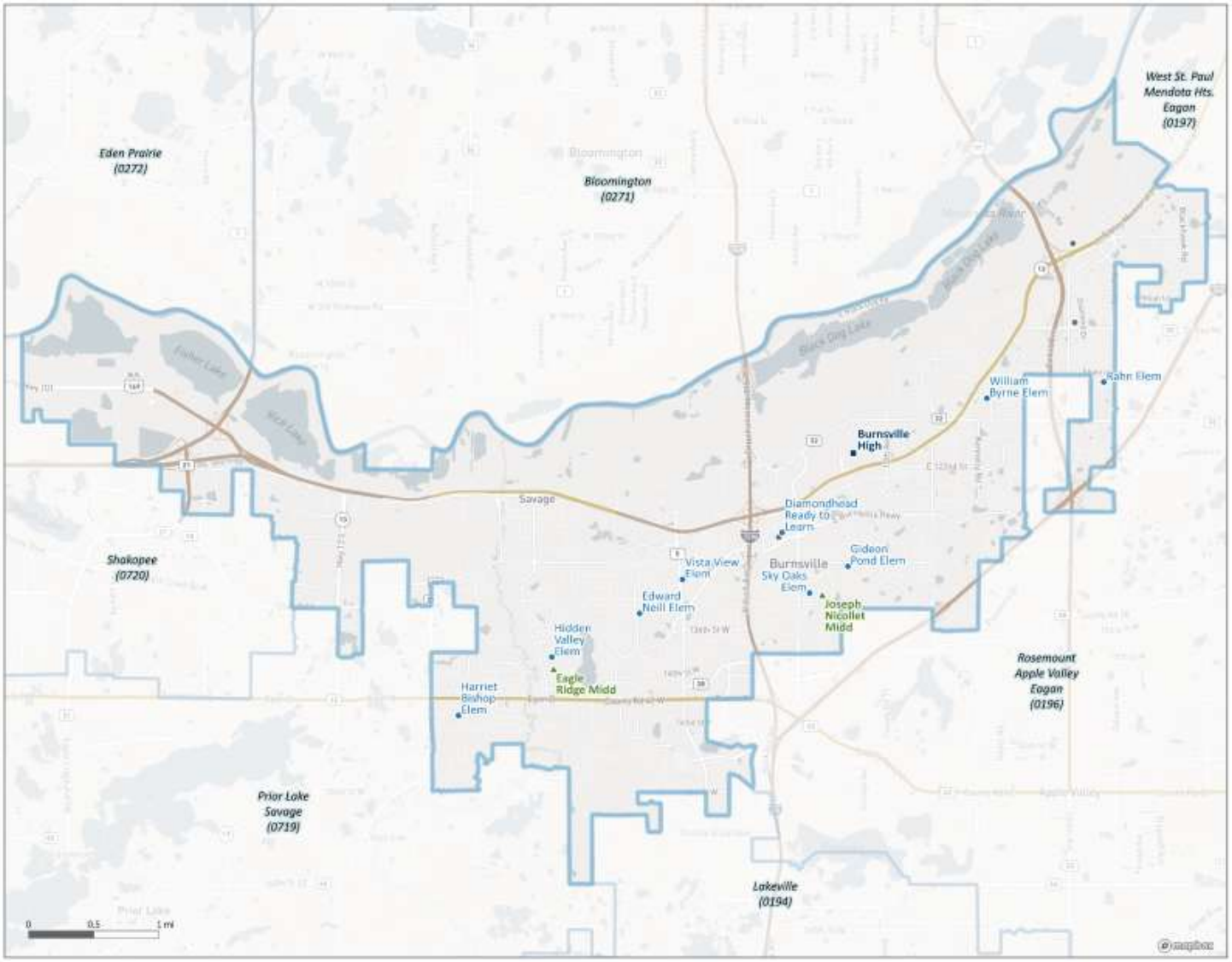
Since fiscal year 2002-03 the District has experienced a decline in the number of students enrolled in the District's schools. This is a natural occurrence in a fully developed community and is often the result of smaller kindergarten cohorts replacing a larger graduating class. In the 2022-23 fiscal 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 2025-2026 fiscal year the District is projecting total enrollment at 7,307 which includes 7,021 in grades K-12 and 286 in Voluntary Pre-Kindergarten (Pre-K) and Early Childhood Special Education (ECSE). In the current 2024-2025 fiscal year total enrollment is at 7,488 with 7,211 in K-12 and 277 in Pre-K and ECSE.

INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – EAGAN - SAVAGE
2025-2026 BUDGET

DISTRICT MAP



INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – EAGAN - SAVAGE
2025-2026 BUDGET

2024-25 SCHOOL BOARD



From left to right:

Scott Hume, Clerk

Rachael Mikkelsen, Director

Abigail Alt, Vice-Chair

Anna Werb, Chairperson

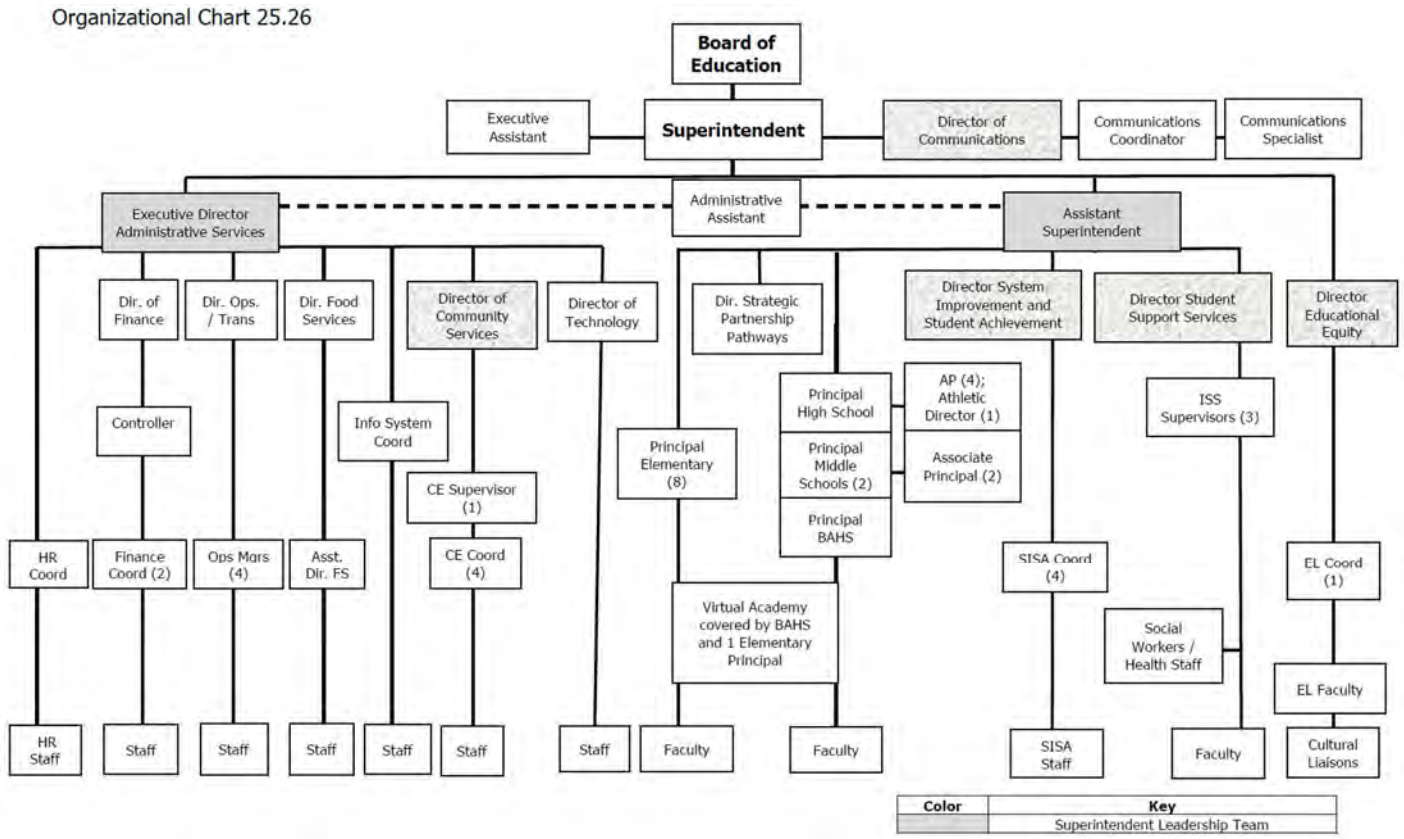
Lesley Chester, Treasurer

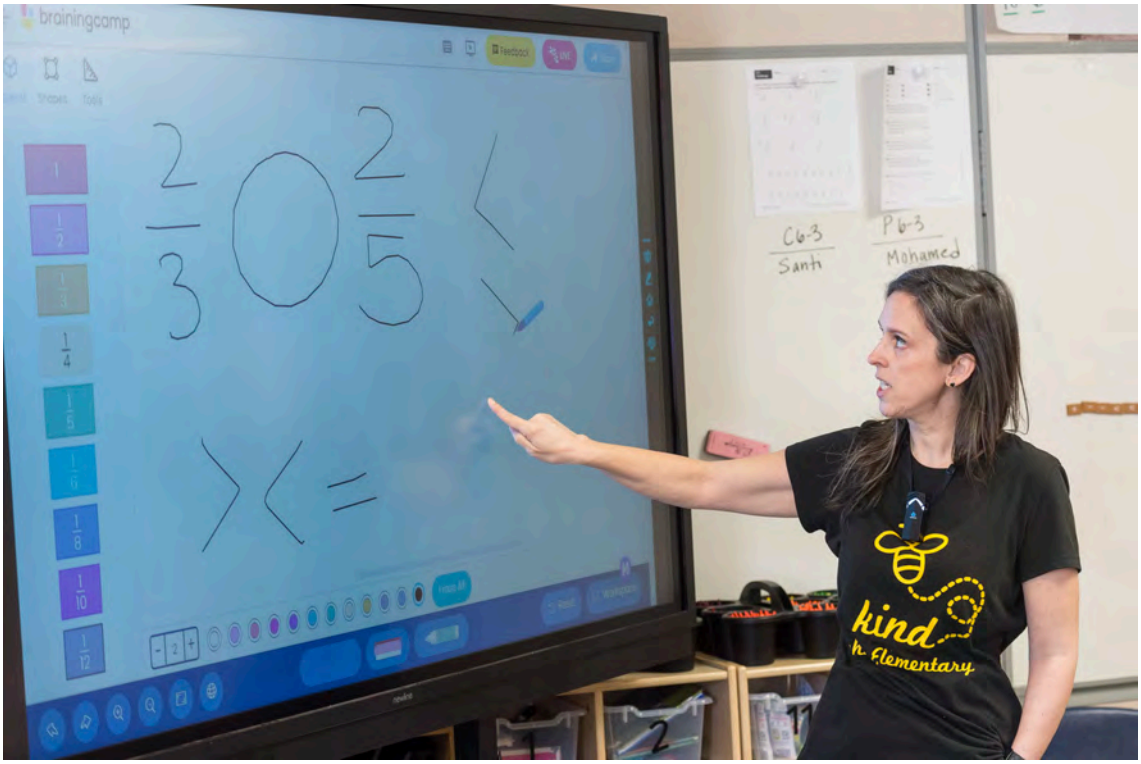
Tyler Sachse, Director

Annemarie Anderson, Director

Maryam Bradai, Student Representative

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 $13 million to help reduce class sizes and provide individual instructional support to students.

B. Future Ready
- The district's technology levy provides $4,689,692 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 million 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 $301,969 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 $4.9 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.

INDEPENDENT DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE
2025-2026 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.

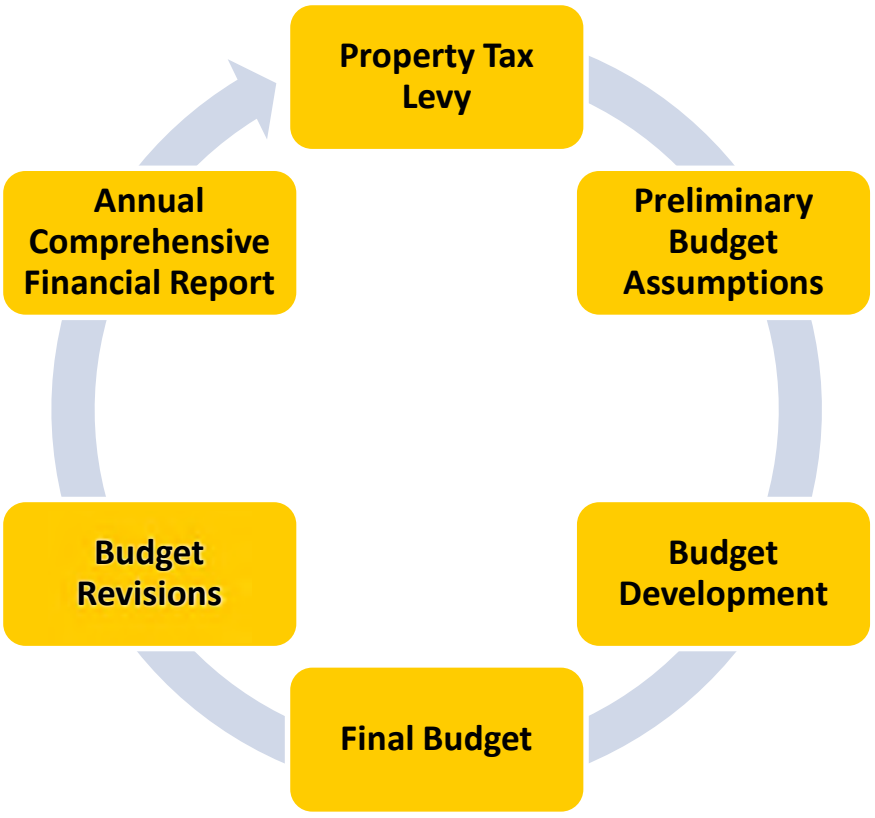
SIGNIFICANT STATE STATUTE REQUIREMENTS

- 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
2025-2026 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
2025-2026 BUDGET

BUDGET PROCESS, ASSUMPTIONS AND TIMELINES

Budget Process

At the December 12, 2024 school board meeting, administration presented preliminary budget goals, process and timeline. Administration outlined the goals for the Fiscal Year (FY) 2026 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. Continue cross departmental collaboration
7. Submit a structurally sustainable budget

Budget Timeline

Administration also presented to the School Board the FY2026 Adopted Budget Timeline at the board meeting:

- **January - February**
  - Board approves FY25 revised budget
  - Board receives report on FY26 budget assumptions
- **March**
  - Superintendent presents initial budget recommendations to the Board
- **April-May**
  - Staff and community presentations and feedback opportunities
  - Board report on feedback and board work session
- **June** 12 - FY26 Adopted budget presented
- **June** 26 - FY26 Adopted budget approved

INDEPENDENT DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE
2025-2026 BUDGET

FY2026 Budget Assumptions

Revenue

- Enrollment:
    - K-12 Enrollment projection estimated at 7,021
    - Early Childhood Special Education at 153
    - Voluntary Pre-Kindergarten at 133

  Enrollment Projections are based on:
    - Historical data trends including birth rates
    - Fall 2024 seat counts
    - Demographic Study

- 2.74% increase to the general education formula - $200 per pupil
- $2.06 million decrease in Compensatory funding due to the formula change
- Miscellaneous one-time funding decreased revenue by $577,000

Expenses

- 2.5% increase to cells on staff salary schedule
- 5% increase in health insurance premiums
- 5% increase to transportation contract
- 5% inflationary increase for other areas including utilities, supplies, capital, contracted services, etc.
- $900,000 in expenditure adjustments:
    - Maintain class sizes (K-12) – 8.55 FTE reduction
    - Additional 2.0 FTE at Burnsville High School
    - Additional 2.0 FTE for Middle School (School within a School)
    - Community Based Mentoring Program and Catalyst Training
    - Technology Tool ELLevation Platform and Strategies

Explanation of Trends

- Enrollment continues to decline as more students open enroll to other districts and kindergarten classes continue to be smaller than the graduating classes each year.
- Total FTEs increased by 31 FTE mostly due to the special education services needed
- Total local property tax revenue decreased by $2.2 million mostly due to the $2.7 million tax revenue decrease in the general fund for adjustments related to the declining enrollment.









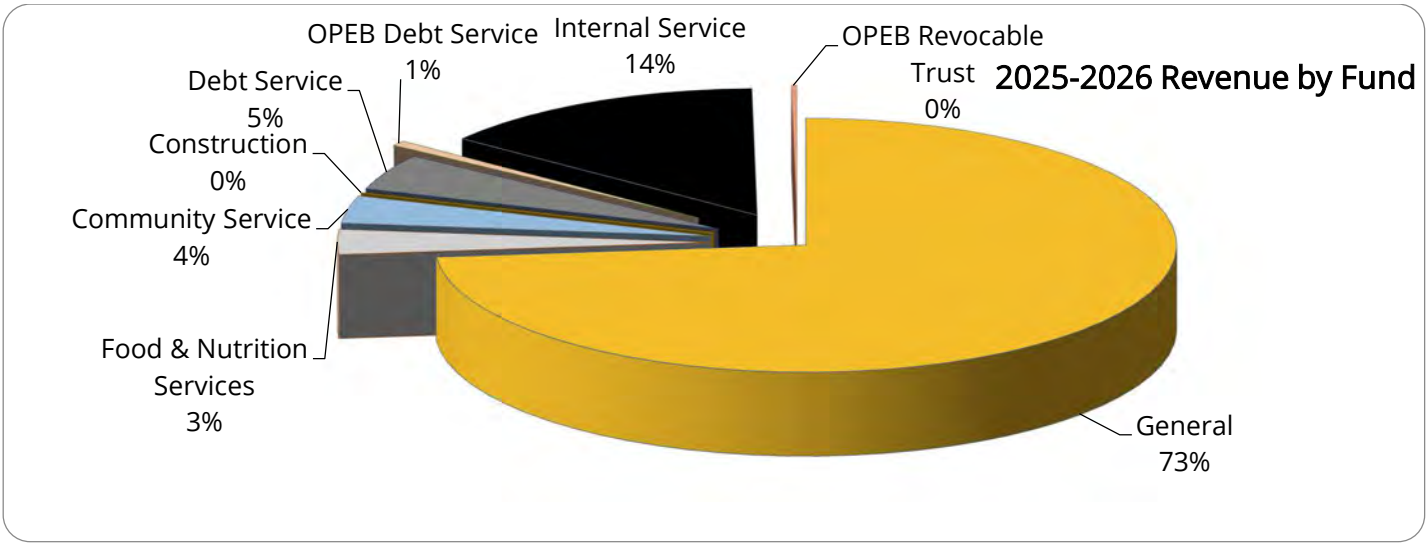
Financial Section

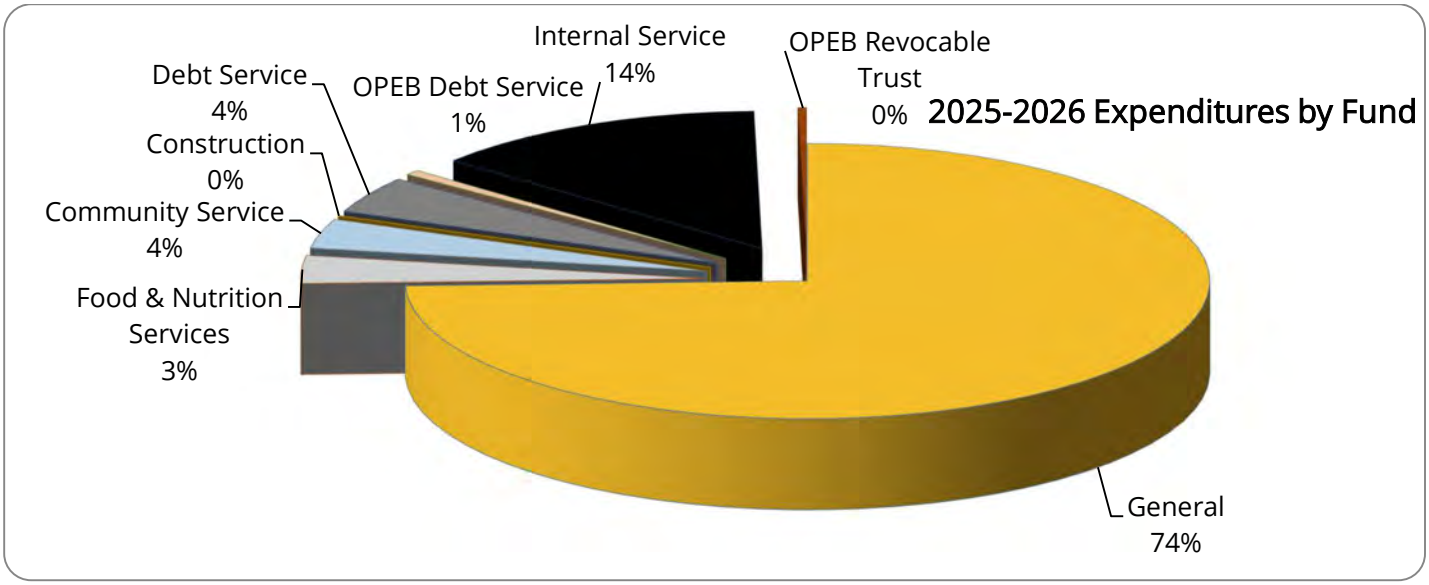
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FINANCIAL SECTION

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
2025-2026 BUDGET

ALL FUNDS - REVENUE BY SOURCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Local Property Taxes	$ 44,363,002	$ 41,799,091	$ 49,169,154	$ 51,425,086	$ 49,201,769	$ 52,464,069	$ 52,111,032	$ 52,664,912
State Sources	88,876,352	93,864,022	110,153,103	114,394,214	114,205,505	117,291,804	117,918,134	118,756,597
Federal Sources	21,278,339	19,743,377	20,083,358	11,130,252	11,195,398	11,403,041	11,493,408	11,650,419
Sales of Bonds	11,823,678	-	-	-	-	-	-	-
Other	29,266,620	34,637,297	37,993,784	40,570,213	41,269,354	42,323,676	43,365,591	44,435,474
Total	**$ 195,607,991**	**$ 190,043,786**	**$ 217,399,399**	**$ 217,519,765**	**$ 215,872,026**	**$ 223,482,590**	**$ 224,888,165**	**$ 227,507,402**

ALL FUNDS - EXPENDITURE BY OBJECT

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Salaries	$ 78,569,744	$ 79,325,525	$ 83,695,460	$ 90,914,777	$ 95,756,381	$ 96,500,662	$ 97,227,269	$ 96,199,327
Employee Benefits	31,698,802	32,399,276	34,700,951	38,405,471	43,203,192	43,518,048	43,826,710	43,328,075
Purchased Services	45,193,877	48,876,184	53,551,866	59,325,204	60,152,344	61,180,361	62,375,649	62,869,380
Supplies & Materials	8,694,174	8,145,084	7,777,122	8,795,446	8,886,728	9,071,113	9,220,562	9,272,909
Capital Purchases	5,036,213	4,532,973	8,105,830	6,383,606	7,717,883	7,360,688	7,403,818	7,305,201
Principal & Interest	23,061,665	11,351,512	11,352,240	11,179,833	11,199,203	13,393,993	12,851,320	13,053,180
Other Expenditures	711,925	706,421	829,261	861,120	909,804	936,879	957,770	973,182
Total	**$ 192,966,400**	**$ 185,336,975**	**$ 200,012,729**	**$ 215,865,457**	**$ 227,825,535**	**$ 231,961,744**	**$ 233,863,098**	**$ 233,001,254**

ALL FUNDS - FUND BALANCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Unassigned	$ 18,777,575	$ 22,518,230	$ 36,694,478	$ 39,708,107	$ 30,239,673	$ 23,792,939	$ 16,887,973	$ 13,419,383
Non-Spendable	508,376	873,467	612,027	612,027	569,531	350,000	300,000	300,000
Restricted	41,987,802	44,731,554	48,501,612	47,313,208	43,856,827	42,593,938	40,873,971	39,148,709
Committed	1,837,017	1,505,311	1,207,116	786,199	1,550,000	1,250,000	950,000	650,000
Assigned	1,810,980	-	-	250,000	500,000	250,000	250,000	250,000
Total	**$ 64,921,751**	**$ 69,628,563**	**$ 87,015,233**	**$ 88,669,541**	**$ 76,716,032**	**$ 68,236,878**	**$ 59,261,945**	**$ 53,768,093**

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 to 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 FY2026 due to the District experiencing declining enrollment and a decrease in the District's tax levy. After FY2026, revenues increase by 1.77% on average each year. Total expenditures increased by 5.42% in FY2026 partially due to an increase in staffing costs for estimated contract settlements. Additionally, the cost of health and dental claims in the internal service fund continue to rise. After 2025-26, the District expenditures are expected to increase an average of 0.80% each year. General fund salaries include an increase of 3% in each object code, 5% increase to health insurance, and a 3% increase to all purchased services and supply codes each year. Budget cuts of $3.50 million, $3.75 million and $7.25 million will be required in FY2027, FY2028 and FY2029 in order to stay within the school board fund balance parameters. The District continues to rightsize staffing based on student enrollment as one of several methods to adjust expenditures for projected deficits and will use fund balance

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

GENERAL FUND - REVENUE BY SOURCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Local Property Taxes	$ 30,955,773	$ 29,798,183	$ 37,785,289	$ 39,715,562	$ 36,981,737	$ 37,991,814	$ 38,182,999	$ 38,440,900
State Sources	87,017,209	91,901,865	107,269,809	111,346,847	111,137,151	114,172,622	114,747,173	115,522,216
Federal Sources	14,965,234	14,827,228	13,999,932	5,352,362	5,327,406	5,472,913	5,500,454	5,537,606
Other Local Revenue	3,382,432	5,747,427	6,532,951	5,566,006	5,144,131	5,284,632	5,311,226	5,347,100
Total	**$ 136,320,648**	**$ 142,274,703**	**$ 165,587,981**	**$ 161,980,777**	**$ 158,590,425**	**$ 162,921,981**	**$ 163,741,852**	**$ 164,847,822**

GENERAL FUND - EXPENDITURE BY OBJECT

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Salaries	$ 73,254,297	$ 73,739,152	$ 78,144,957	$ 84,574,007	$ 88,898,312	$ 89,407,775	$ 89,920,622	$ 88,672,507
Employee Benefits	30,043,101	30,673,902	32,816,479	36,320,689	40,865,104	41,099,296	41,335,043	40,761,306
Purchased Services	19,648,555	22,527,803	25,553,956	27,321,872	27,235,595	27,391,678	27,548,798	27,166,416
Supplies & Materials	6,131,227	5,258,510	4,423,814	5,165,822	5,083,919	5,113,054	5,142,383	5,071,006
Capital Purchases	3,565,417	4,436,493	7,806,132	5,651,736	7,158,557	7,199,582	7,240,879	7,140,374
Other Expenditures	678,032	677,527	533,951	427,212	305,579	307,330	309,093	304,803
Total	**$ 133,320,629**	**$ 137,313,387**	**$ 149,279,289**	**$ 159,461,338**	**$ 169,547,066**	**$ 170,518,715**	**$ 171,496,818**	**$ 169,116,412**

GENERAL FUND - FUND BALANCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Unassigned	$ 18,777,575	$ 22,518,230	$ 36,694,478	$ 39,708,107	$ 30,239,673	$ 23,792,939	$ 16,887,973	$ 13,419,383
Non-Spendable	254,436	603,936	342,496	342,496	300,000	200,000	150,000	150,000
Restricted	9,841,890	12,855,738	15,547,817	15,224,544	12,765,031	12,265,031	11,765,031	11,265,031
Committed	1,837,017	1,505,311	1,207,116	786,199	1,550,000	1,250,000	950,000	650,000
Assigned	1,810,980	-	-	250,000	500,000	250,000	250,000	250,000
Total	**$ 32,521,898**	**$ 37,483,214**	**$ 53,791,906**	**$ 56,311,345**	**$ 45,354,704**	**$ 37,757,970**	**$ 30,003,004**	**$ 25,734,414**

Assumptions used for the three forecasted years: The District assumed an average of 2% increase in general fund revenue over the next three years, which includes assumptions for increases to the state general education formula allowance each year and declining enrollment each year. General fund salaries include an increase of 3% in each object code, 5% increase to health insurance, and a 3% increase to all purchased services and supply codes each year. Budget cuts of $3.50 million, $3.75 million and $7.25 million will be required in FY2027, FY2028 and FY2029 in order to stay within the school board fund balance parameters.

FOOD & NUTRITION SERVICE FUND - REVENUE BY SOURCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
State Sources	$ 168,745	$ 215,989	$ 1,082,993	$ 1,036,693	$ 1,050,000	$ 1,060,500	$ 1,071,105	$ 1,092,528
Federal Sources	6,053,200	4,465,199	5,707,401	5,449,019	5,522,403	5,577,627	5,633,403	5,746,071
Sales to Students & Adults	56,715	1,111,222	213,150	201,000	200,000	202,000	204,020	208,100
Other Local Revenue	34,971	97,675	166,834	68,604	70,000	70,700	71,407	72,835
Total	**$ 6,313,631**	**$ 5,890,085**	**$ 7,170,377**	**$ 6,755,316**	**$ 6,842,403**	**$ 6,910,827**	**$ 6,979,935**	**$ 7,119,534**

FOOD & NUTRITION SERVICE FUND - EXPENDITURE BY OBJECT

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Salaries	$ 1,994,326	$ 2,046,070	$ 1,917,544	$ 2,152,564	$ 2,258,335	$ 2,355,161	$ 2,426,789	$ 2,500,567
Employee Benefits	566,599	588,360	642,965	738,946	817,185	852,222	878,141	904,837
Purchased Services	95,111	141,330	122,154	148,000	125,000	130,359	134,324	138,408
Supplies & Materials	2,250,330	2,426,298	2,927,308	3,029,849	3,197,403	3,334,491	3,435,904	3,540,360
Capital Purchases	7,497	17,187	279,935	675,000	500,000	100,000	100,000	100,000
Other Expenditures	7,432	7,807	272,489	392,655	559,078	583,048	600,781	619,045
Total	**$ 4,921,295**	**$ 5,227,052**	**$ 6,162,396**	**$ 7,137,014**	**$ 7,457,001**	**$ 7,355,281**	**$ 7,575,939**	**$ 7,803,217**

FOOD & NUTRITION SERVICE FUND - FUND BALANCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Unassigned	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Spendable	253,940	269,531	269,531	269,531	269,531	150,000	150,000	150,000
Restricted	2,257,520	2,904,962	3,912,943	3,531,245	2,916,647	2,591,725	1,995,721	1,312,038
Assigned	-	-	-	-	-	-	-	-
Total	**$ 2,511,460**	**$ 3,174,493**	**$ 4,182,475**	**$ 3,800,777**	**$ 3,186,179**	**$ 2,741,725**	**$ 2,145,721**	**$ 1,462,038**

Revenue for the Food & Nutrition fund is expected to increase approximately 1% each year, taking into account the declining enrollment. Expenditures including food and supply costs are expected to increase approximately 3% each year.

INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET

COMMUNITY SERVICE FUND - REVENUE BY SOURCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Local Property Taxes	$ 1,635,122	$ 1,598,163	$ 1,604,461	$ 1,617,467	$ 1,590,370	$ 1,622,177	$ 1,654,621	$ 1,687,714
State Sources	1,532,851	1,661,039	1,788,068	2,010,636	2,018,316	2,058,682	2,099,856	2,141,853
Federal Sources	259,906	450,949	376,025	328,871	345,589	352,501	359,551	366,742
Other Local Revenue	2,968,552	3,090,633	3,458,334	3,626,698	3,574,923	3,646,422	3,719,350	3,793,737
Total	**$ 6,396,431**	**$ 6,800,783**	**$ 7,226,889**	**$ 7,583,672**	**$ 7,529,198**	**$ 7,679,782**	**$ 7,833,378**	**$ 7,990,046**

COMMUNITY SERVICE FUND - EXPENDITURE BY OBJECT

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Salaries	$ 3,321,121	$ 3,540,304	$ 3,632,959	$ 4,188,206	$ 4,599,734	$ 4,737,726	$ 4,879,858	$ 5,026,253
Employee Benefits	1,089,102	1,137,015	1,241,506	1,345,836	1,520,903	1,566,530	1,613,526	1,661,932
Purchased Services	509,557	673,034	792,309	1,024,920	1,053,494	1,085,099	1,117,652	1,151,181
Supplies & Materials	312,617	460,275	426,000	599,775	605,406	623,568	642,275	661,543
Capital Purchases	14,696	79,293	19,762	56,870	59,326	61,106	62,939	64,827
Other Expenditures	26,461	21,087	22,822	41,253	45,147	46,501	47,896	49,334
Total	**$ 5,273,554**	**$ 5,911,008**	**$ 6,135,358**	**$ 7,256,860**	**$ 7,884,010**	**$ 8,120,530**	**$ 8,364,146**	**$ 8,615,070**

COMMUNITY SERVICE FUND - FUND BALANCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Unassigned	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	3,195,511	4,085,287	5,176,817	5,503,629	5,148,817	4,708,069	4,177,301	3,552,277
Assigned	-	-	-	-	-	-	-	-
Total	**$ 3,195,511**	**$ 4,085,287**	**$ 5,176,817**	**$ 5,503,629**	**$ 5,148,817**	**$ 4,708,069**	**$ 4,177,301**	**$ 3,552,277**

Assumptions used for the three forecasted years for the Community Service fund plans for an average of 1% increases in revenue each year with expenditures 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

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Other Local Rev	$ 438	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total	**$ 438**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CONSTRUCTION FUND - EXPENDITURE BY OBJECT

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-	-	-	-
Purchased Services	209,530	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-	-
Capital Purchases	1,448,603	-	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-	-	-
Total	**$ 1,658,133**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CONSTRUCTION FUND - FUND BALANCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Unassigned	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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

INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET

DEBT SERVICE FUND - REVENUE BY SOURCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Local Property Taxes	$ 10,304,794	$ 9,110,129	$ 8,390,556	$ 8,686,947	$ 9,255,620	$ 11,507,029	$ 10,928,510	$ 11,169,591
Interest Income	(14,687)	282,276	511,281	279,675	277,350	200,979	179,498	138,417
Rental Income	256,163	247,347	237,283	283,340	291,992	291,992	291,992	291,992
State Sources	157,543	85,129	12,234	38	38	-	-	-
Sale of Real Property	856,756	-	-	-	-	-	-	-
Sale of Bonds Proceeds	11,823,678	-	-	-	-	-	-	-
Total	**$ 23,384,248**	**$ 9,724,881**	**$ 9,151,353**	**$ 9,250,000**	**$ 9,825,000**	**$ 12,000,000**	**$ 11,400,000**	**$ 11,600,000**

DEBT SERVICE FUND - EXPENDITURE BY OBJECT

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Principal on Bonds	$ 5,920,000	$ 5,945,000	$ 6,335,000	$ 6,405,000	$ 6,990,000	$ 8,820,000	$ 8,675,000	$ 9,290,000
Interest on Bonds	4,038,895	3,999,129	3,612,563	3,375,063	2,812,220	3,172,250	2,782,600	2,365,100
Bond Refunding Pymts	11,705,000	-	-	-	-			
Service Charges	120,245	1,900	1,900	4,937	2,780	7,750	2,400	4,900
Total	**$ 21,784,140**	**$ 9,946,029**	**$ 9,949,463**	**$ 9,785,000**	**$ 9,805,000**	**$ 12,000,000**	**$ 11,460,000**	**$ 11,660,000**

DEBT SERVICE FUND - FUND BALANCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Unassigned	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Spendable			-	-	-	-	-	-
Restricted	5,386,218	5,165,070	4,366,961	3,831,961	3,851,961	3,851,961	3,791,961	3,731,961
Assigned	-	-	-	-	-	-	-	-
Total	**$ 5,386,218**	**$ 5,165,070**	**$ 4,366,961**	**$ 3,831,961**	**$ 3,851,961**	**$ 3,851,961**	**$ 3,791,961**	**$ 3,731,961**

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

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Local Property Taxes	$ 1,467,314	$ 1,292,616	$ 1,388,848	$ 1,405,110	$ 1,374,042	$ 1,343,049	$ 1,344,902	$ 1,366,707
Interest	(1,002)	31,609	66,470	44,890	50,958	31,951	30,098	33,293
State	3	-	-	-	-	-	-	-
Total	**$ 1,466,315**	**$ 1,324,225**	**$ 1,455,317**	**$ 1,450,000**	**$ 1,425,000**	**$ 1,375,000**	**$ 1,375,000**	**$ 1,400,000**

OPEB DEBT SERVICE FUND - EXPENDITURE BY OBJECT

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Principal Payments on Bo	$ 1,165,000	$ 1,195,000	$ 1,215,000	$ 1,235,000	$ 1,260,000	$ 1,295,000	$ 1,320,000	$ 1,360,000
Interest Payments on Bor	232,770	212,383	189,678	164,770	136,983	106,743	73,720	38,080
Service Charges	475	475	475	475	475	475	475	475
Total	**$ 1,398,245**	**$ 1,407,858**	**$ 1,405,153**	**$ 1,400,245**	**$ 1,397,458**	**$ 1,402,218**	**$ 1,394,195**	**$ 1,398,555**

OPEB DEBT SERVICE FUND - FUND BALANCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Unassigned	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	405,673	322,041	372,206	421,961	449,503	422,285	403,090	404,535
Assigned	-	-	-	-	-	-	-	-
Total	**$ 405,673**	**$ 322,041**	**$ 372,206**	**$ 421,961**	**$ 449,503**	**$ 422,285**	**$ 403,090**	**$ 404,535**

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

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Local Revenue	$ 22,573,576	$ 23,270,326	$ 25,709,278	$ 30,000,000	$ 31,160,000	$ 32,095,000	$ 33,058,000	$ 34,050,000
Total	**$ 22,573,576**	**$ 23,270,326**	**$ 25,709,278**	**$ 30,000,000**	**$ 31,160,000**	**$ 32,095,000**	**$ 33,058,000**	**$ 34,050,000**

PROPRIETARY/INTERNAL SERVICE FUND - EXPENDITURE BY OBJECT

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Claims & Admin Services	$ 23,814,592	$ 24,662,845	$ 26,291,888	$ 30,050,000	$ 30,985,000	$ 31,915,000	$ 32,872,000	$ 33,858,000
Total	**$ 23,814,592**	**$ 24,662,845**	**$ 26,291,888**	**$ 30,050,000**	**$ 30,985,000**	**$ 31,915,000**	**$ 32,872,000**	**$ 33,858,000**

PROPRIETARY/INTERNAL SERVICE FUND - FUND BALANCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Unassigned	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	10,126,269	8,733,749	8,151,140	8,101,140	8,276,140	8,456,140	8,642,140	8,834,140
Assigned	-	-	-	-	-	-	-	-
Total	**$ 10,126,269**	**$ 8,733,749**	**$ 8,151,140**	**$ 8,101,140**	**$ 8,276,140**	**$ 8,456,140**	**$ 8,642,140**	**$ 8,834,140**

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 3% increase in premiums and an increase of 3% in claims and service fee expenditures. The fund balance has decreased over the last four years but is projected to increase in fiscal year 2025-26. In order to maintain stability in the internal service funds, the District needs to increase the fund balance.

PROPRIETARY FUND - REVENUE BY SOURCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Other Local Revenue	$ (847,295)	$ 758,783	$ 1,098,204	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000
Total	**$ (847,295)**	**$ 758,783**	**$ 1,098,204**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**	**$ 500,000**

PROPRIETARY FUND - EXPENDITURE BY OBJECT

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Claims & Admin Services	$ 795,812	$ 868,796	$ 789,184	$ 775,000	$ 750,000	$ 650,000	$ 700,000	$ 550,000
Scholarships	-	-	-	-	-	-	-	-
Total	**$ 795,812**	**$ 868,796**	**$ 789,184**	**$ 775,000**	**$ 750,000**	**$ 650,000**	**$ 700,000**	**$ 550,000**

PROPRIETARY FUND - FUND BALANCE

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	2026-2027 Forecast	2027-2028 Forecast	2028-2029 Forecast
Unassigned	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Non-Spendable	-	-	-	-	-	-	-	-
Restricted	10,774,721	10,664,708	10,973,728	10,698,728	10,448,728	10,298,728	10,098,728	10,048,728
Assigned	-	-	-	-	-	-	-	-
Total	**$ 10,774,721**	**$ 10,664,708**	**$ 10,973,728**	**$ 10,698,728**	**$ 10,448,728**	**$ 10,298,728**	**$ 10,098,728**	**$ 10,048,728**

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

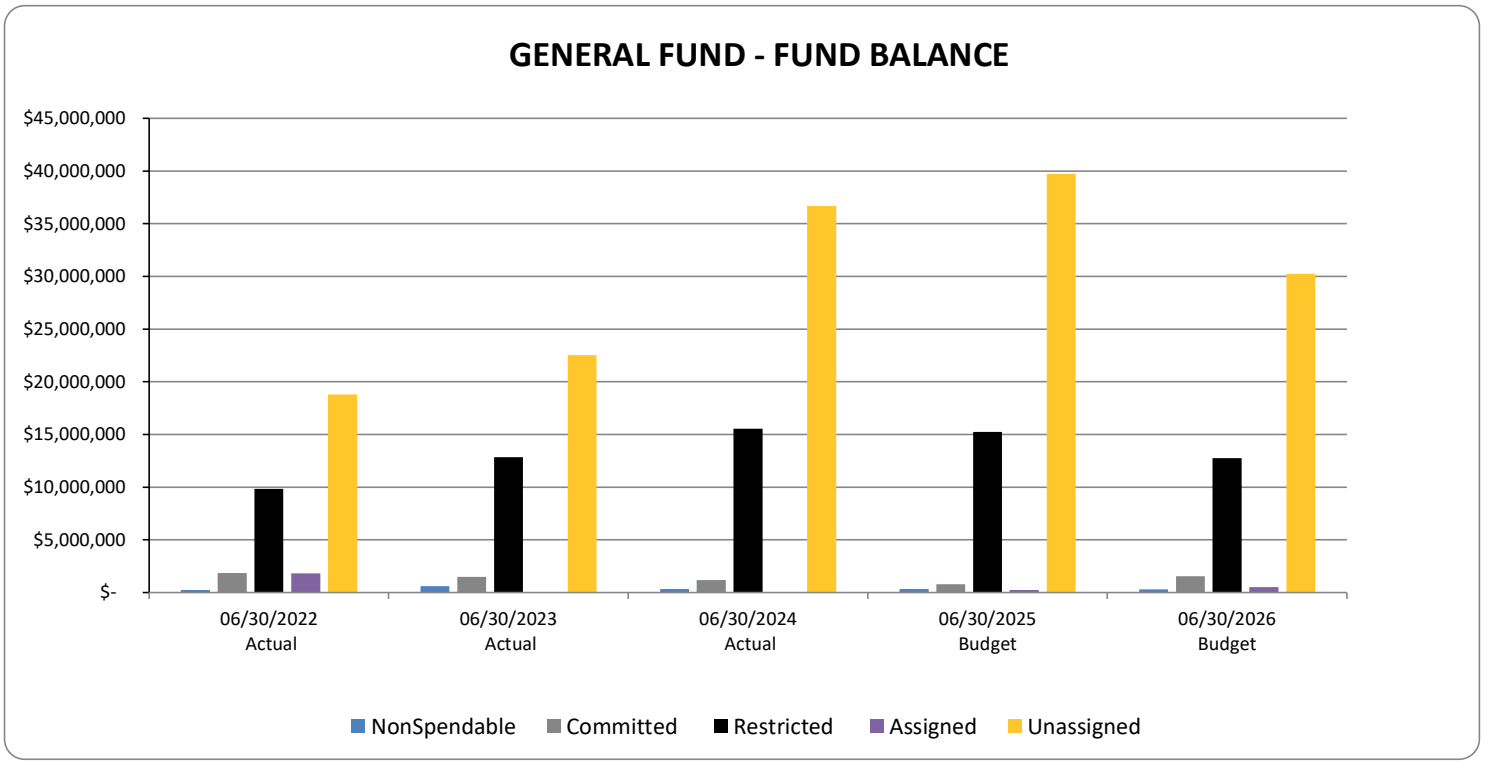
General Fund

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

	06/30/2022 Actual	06/30/2023 Actual	06/30/2024 Actual	06/30/2025 Budget	06/30/2026 Budget
Fund Balance					
NonSpendable	$ 254,436	$ 603,936	$ 342,496	$ 342,496	$ 300,000
Committed	1,837,017	1,505,311	1,207,116	786,199	1,550,000
Restricted	9,841,890	12,855,738	15,547,817	15,224,544	12,765,031
Assigned	1,810,980	-	-	250,000	500,000
Unassigned	18,777,575	22,518,230	36,694,478	39,708,107	30,239,673
Total Fund Balance	**$ 32,521,898**	**$ 37,483,214**	**$ 53,791,906**	**$ 56,311,345**	**$ 45,354,704**
Total General Fund	**$ 133,320,629**	**$ 137,313,387**	**$ 149,279,289**	**$ 159,461,338**	**$ 169,547,066**
Unassigned Fund Balance as a % of Total Expenditures	**14.08%**	**16.40%**	**24.58%**	**24.90%**	**17.84%**

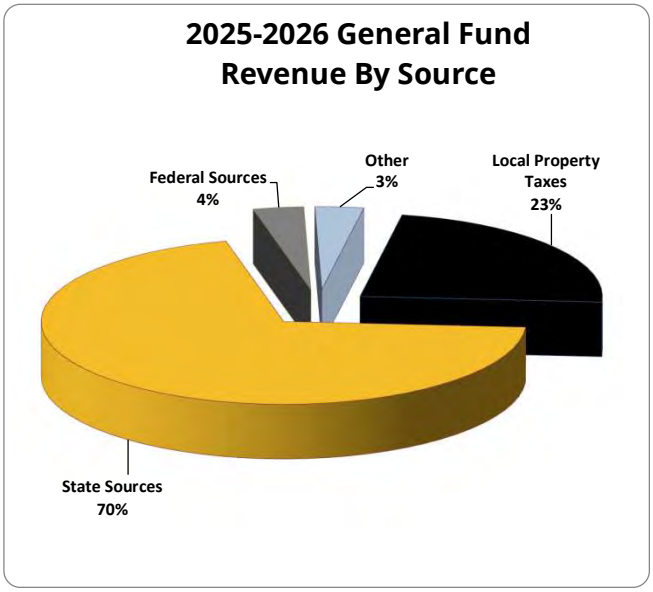


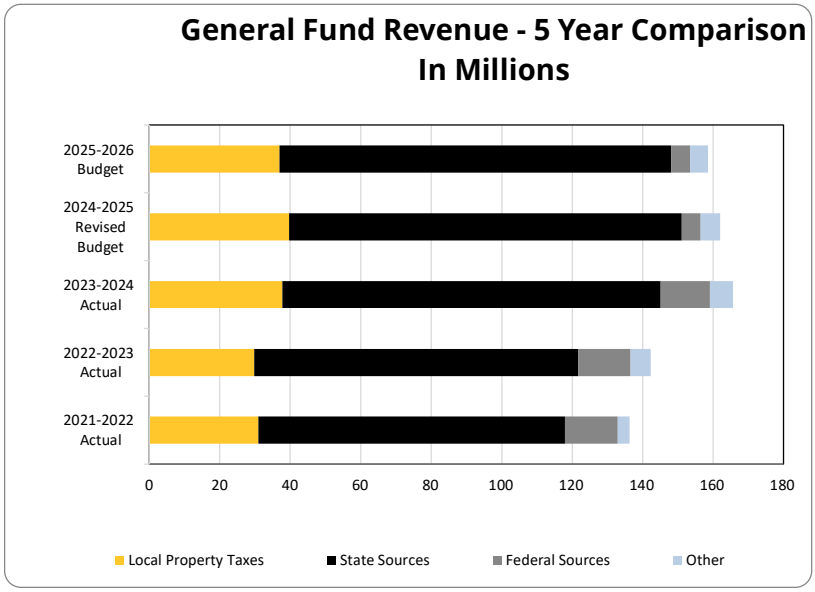
GENERAL FUND - DETAIL FUND BALANCE SUMMARY

General Fund Balance Description	6/30/2024 Audited Fund Balance	6/30/2025 Budgeted Fund Balance	2025-2026 Revenue Budget	Transfers In/Out Funds	2025-2026 Expense Budget	6/30/2026 Budgeted Fund Balance
Unassigned Fund Balance	**$ 36,694,478**	**$ 39,708,107**	**$ 116,370,925**	**$ (2,718,591)**	**$ 123,120,768**	**$ 30,239,673**
As a Percentage of Expenditures	**24.58%**	**24.90%**				**17.84%**
NonSpendable	**$ 342,496**	**$ 342,496**	**$ -**	**$ -**	**$ 42,496**	**$ 300,000**
Committed for						
Prg Carryover - Noncapital	$ 445,145	$ 400,000	$ -	$ -	$ -	$ 400,000
Prg Carryover - Facilities Rental	380,587	300,000	200,000	-	250,000	$ 250,000
Proceeds from Sale of Facilities	-	-	-	900,000	-	$ 900,000
ProPay Program	381,384	86,199	-	(86,199)	-	$ -
Total Committed	**$ 1,207,116**	**$ 786,199**	**$ 200,000**	**$ 813,801**	**$ 250,000**	**$ 1,550,000**
Restricted for						
Student Activities	$ 259,689	$ 259,689	$ 160,000	$ -	$ 160,000	$ 259,689
Staff Development	-	-	1,190,825	1,220,341	2,411,166	$ -
Technology Levy	832,955	204,054	4,689,692	-	4,714,217	$ 179,529
Literacy Incentive Aid	313,959	395,919	324,653	-	271,356	$ 449,216
American Indian Education	17,957	11,198	118,500	-	118,500	$ 11,198
Operating Capital	2,049,497	1,684,070	2,185,392	-	2,823,920	$ 1,045,542
Learning and Development	-	-	1,634,732	-	1,634,732	$ -
Area Learning Center	8,801,478	9,089,270	4,500,000	-	5,179,724	$ 8,409,546
Q-Comp/ProPay	-	-	1,931,408	86,199	2,015,000	$ 2,607
Gifted and Talented	-	-	103,498	-	103,498	$ -
English Learner		-	2,541,841	-	2,541,841	$ -
Basic Skills	-	-	12,991,730	-	12,991,730	$ -
School Library Aid		-	128,213	348,250	476,463	$ -
Achievement and Integration	-	-	2,048,809	-	2,048,809	$ -
Safe Schools	196,200	0	301,969	-	301,969	$ 0
Literacy Aid	-	295,804	-	-	60,000	$ 235,804
Teacher Compensation for READ A	-	80,325	-	-	66,350	$ 13,975
Long-Term Facility Maintenance	(264,189)	(226,165)	4,930,415	-	4,882,392	$ (178,142)
Student Support Personnel	-	-	387,823	-	387,823	$ -
Medical Assistance	3,340,272	3,430,381	1,850,000	-	2,944,312	$ 2,336,069
Total Restricted	**$ 15,547,817**	**$ 15,224,544**	**$ 42,019,500**	**$ 1,654,790**	**$ 46,133,802**	**$ 12,765,031**
Assigned for						
Playgrounds & FF&E	$ -	$ 250,000	$ -	$ 250,000	$ -	$ 500,000
Total Assigned	**$ -**	**$ 250,000**	**$ -**	**$ 250,000**	**$ -**	**$ 500,000**
Total General Fund Balance	**$ 53,791,906**	**$ 56,311,345**	**$ 158,590,425**	**$ -**	**$ 169,547,066**	**$ 45,354,704**

GENERAL FUND - REVENUE SUMMARY

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Amount Change	% Change
Local Property Taxes	$ 30,955,773	$ 29,798,183	$ 37,785,289	$ 39,715,562	$ 36,981,737	$ (2,733,825)	-6.88%
State Sources	87,017,209	91,901,865	107,269,809	111,346,847	111,137,151	(209,696)	-0.19%
Federal Sources	14,965,234	14,827,228	13,999,932	5,352,362	5,327,406	(24,956)	-0.47%
Other	3,382,432	5,747,427	6,532,951	5,566,006	5,144,131	(421,875)	-7.58%
Total	**$ 136,320,648**	**$ 142,274,703**	**$ 165,587,981**	**$ 161,980,777**	**$ 158,590,425**	**$ (3,390,352)**	**-2.09%**





GENERAL FUND - REVENUE BY SUMMARY SOURCE CODE

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
Revenue Source						
001	Property Tax Levy	$ 27,072,551	$ 25,576,600	$ 34,040,184	$ 35,596,930	$ 32,861,592
004	Excess TIF	-	11	-	-	-
009	Fiscal Disparities	3,468,251	3,498,792	3,299,927	3,733,632	3,733,632
010	County Apportionment	403,838	422,805	443,488	385,000	386,513
019	Miscellaneous Tax Revenues	11,133	299,975	1,690	-	-
021	Tuition from MN Districts	79,688	5,448	119,310	120,000	125,000
050	Fees from Patrons	245,347	413,281	326,636	350,000	415,000
060	Admission & Student Activity Revenue	129,068	122,722	138,738	140,000	165,000
071	Medical Assistance	739,878	2,074,990	2,205,474	1,750,000	1,850,000
092	Interest Earnings	(33,326)	1,472,256	2,768,555	1,321,875	1,250,000
093	Rent	351,062	259,467	243,638	248,131	248,131
096	Gifts & Donations	176,021	167,008	168,552	175,000	185,000
099	Miscellaneous Revenue	1,338,063	1,164,762	510,428	500,000	850,000
201	Endowment Fund Apportionment	325,341	370,750	461,313	502,996	509,057
211	General Education Aid	67,261,649	69,242,040	77,626,524	79,249,690	78,192,593
212	Literacy Incentive Aid	351,485	328,354	-	-	-
213	Shared Time Aid	12,149	28,258	15,991	10,350	10,350
227	Abatement Aid	12,571	2,434	2,308	7,038	7,038
300	State Aids from MN Dept of Education	3,069,056	3,380,438	3,887,386	4,489,221	4,234,883
360	State Aid for Special Education	15,496,801	18,049,155	24,415,582	26,000,000	27,000,000
369	Revenue from Other State Agencies	37,113	57,181	191,849	271,839	375,000
370	Other Revenue MN Dept of Education	86,994	49,538	287,550	432,713	425,230
397	State Aid Pension Funding	364,049	393,719	381,306	383,000	383,000
400	Federal Aids Received through MDE	14,567,265	14,720,555	13,907,454	5,258,101	5,232,406
405	Federal Aids through Other Agencies	112,060	91,928	72,675	75,000	75,000
500	Federal Direct Aid	285,908	14,746	19,803	19,261	20,000
616	Retiree Contribution Post Employment	1,609	1,114	318	1,000	1,000
619	Cost of Materials-Fundraising	-	-	(2,987)	(5,000)	(5,000)
620	Sales of Materials-Fundraising	-	-	2,976	5,000	5,000
621	Resale Materials	55,022	51,285	48,905	50,000	50,000
622	Sale of Materials	-	15,093	1,407	10,000	5,000
623	Sale of Real Property	300,000	-	-	900,000	-
624	Sales of Equipment	-	-	1,000	-	-
	Total General Fund Revenue	**$ 136,320,648**	**$ 142,274,703**	**$ 165,587,981**	**$ 161,980,777**	**$ 158,590,425**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
Property Tax & County Revenue						
001	Property Taxes - General Fund	$ 17,610,686	$ 16,618,603	$ 22,588,721	$ 25,125,376	$ 19,622,804
001	Property Taxes - Operating Capital	1,302,708	1,302,805	1,093,028	1,478,660	1,462,476
001	Property Taxes - Q-Comp	798,139	639,186	739,810	708,642	636,361
001	Property Taxes - Lease Levy	-	-	-	-	213,075
001	Property Taxes - Career Technical	392,742	388,673	365,853	365,853	364,195
001	Property Taxes - Safe Schools	294,643	269,393	270,557	297,455	301,969
001	Property Taxes - Capital Projects	3,411,906	3,620,365	3,793,590	4,351,374	4,689,692
001	Property Taxes - Achievement & Integration	609,268	531,545	595,329	596,712	640,605
001	Property Taxes - LTFM-Health & Safety	-	-	-	-	-
001	Property Taxes - LTFM-Deferred Maintenance	2,652,459	2,206,029	4,593,298	2,672,858	4,930,415
004	Taxes-Excess TIF	-	11	-	-	-
009	Fiscal Disparities	3,468,251	3,498,792	3,299,927	3,733,632	3,733,632
010	County Apportionment	403,838	422,805	443,488	385,000	386,513
019	Miscellaneous Local Taxes	11,133	299,975	1,690	-	-
	Total Property Tax & County Revenue	**$ 30,955,773**	**$ 29,798,183**	**$ 37,785,289**	**$ 39,715,562**	**$ 36,981,737**
Tuition, Fees & Admissions						
021	Tuition & Reimbursement - Special Education	$ 44,197	$ -	$ 71,706	$ 70,000	$ 90,000
021	Tuition & Reimbursement - MN Sch Districts	35,492	5,448	47,604	50,000	35,000
050	Fees from Patrons	245,347	413,281	326,636	350,000	415,000
060	Admission & Student Activity Revenue	129,068	122,722	138,738	140,000	165,000
	Total Tuition, Fees & Admissions Revenue	**$ 454,103**	**$ 541,451**	**$ 584,684**	**$ 610,000**	**$ 705,000**

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
Local and Other Revenue						
071	Third Party Medical Assistance Billings	$ 739,878	$ 2,074,990	$ 2,205,474	$ 1,750,000	$ 1,850,000
092	Interest Earnings	(33,326)	1,472,256	2,768,555	1,321,875	1,250,000
093	Revenue from Leases or Rentals	351,062	259,467	243,638	248,131	248,131
096	Gifts & Bequests	176,021	167,008	168,552	175,000	185,000
099	Miscellaneous Revenue	1,338,063	1,164,762	510,428	500,000	850,000
616	Retiree Contributions to Post Employment Benefits	1,609	1,114	318	1,000	1,000
600	Revenue Producing Activity: Sales & Costs	55,022	51,285	48,894	50,000	50,000
622	Sale of Materials	-	15,093	1,407	10,000	5,000
623	Sale of Real Property	300,000	-	-	900,000	-
	Total Local and Other Revenue	**$ 2,928,329**	**$ 5,205,975**	**$ 5,948,267**	**$ 4,956,006**	**$ 4,439,131**



GENERAL FUND - DETAIL BY SOURCE CODE SERIES

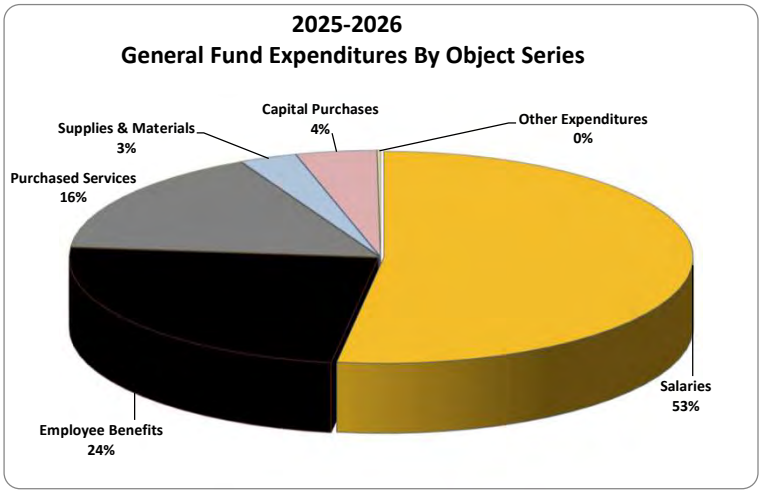
		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
State Aid						
211	General Education Aid - Regular	$ 51,675,032	$ 52,353,877	$ 53,301,478	$ 53,608,797	$ 54,802,892
211	General Education Aid - Alternative Learning	4,075,949	4,471,610	4,363,751	4,500,000	4,500,000
211	Operating Capital	954,280	899,843	814,274	623,086	472,916
211	Learning & Development	1,650,634	1,666,945	1,657,618	1,676,543	1,634,732
211	Gifted and Talented	109,652	109,291	105,880	106,116	103,498
211	Staff Development	1,134,537	1,153,613	1,162,386	1,188,317	1,190,825
211	Compensatory Extended Day	-	-	-	-	-
211	Compensatory Aid & ELL	7,661,565	8,586,862	13,712,923	15,050,831	12,991,730
211	EL General Education Aid	-	-	2,508,214	2,496,000	2,496,000
201	Endowment Fund Apportionment	325,341	370,750	461,313	502,996	509,057
212	Literacy Aid	351,485	328,354	-	-	-
213	Shared Time Aid	12,149	28,258	15,991	10,350	10,350
227	Abatement Aid	12,571	2,434	2,308	7,038	7,038
234	Agricultural Market Value Credit	-	-	-	-	-
258	Other State Credit	-	-	-	-	-
300	New Literacy Incentive Aid	-	-	313,959	324,653	324,653
300	Achievement & Integration Aid	1,340,419	1,458,150	1,427,000	1,348,961	1,408,204
300	School Library Aid	-	-	135,092	131,503	128,213
300	Student Support Personnel Aid	-	-	100,124	139,421	387,823
300	Student Support Personnel Aid - Coop/Intermediate	-	-	40,000	40,000	40,000
300	Q-Comp Aid	1,346,895	1,308,804	1,321,918	1,283,386	1,295,047
300	Enrollment Options Transportation	306,376	453,232	414,054	452,782	452,782
300	Nonpublic Pupil Transportion	9,091	59,506	(11,400)	33,820	33,820
300	EL Cross Subsidy	44,147	44,945	48,639	46,051	45,841
300	Indian Education	22,129	55,800	98,000	111,500	118,500
300	READ Act Literacy Aid	-	-	-	303,304	-
300	Teacher Compensation for READ Act Training	-	-	-	273,840	-
360	Special Education Aid	15,496,801	18,049,155	24,415,582	26,000,000	27,000,000
369	Revenue from Other State Agency	37,113	57,181	191,849	271,839	375,000
370	Other Revenue from MN Dept of Education	86,994	49,538	287,550	432,713	425,230
397	TRA-PERA Special Funding Pension Revenue	364,049	393,719	381,306	383,000	383,000
	Total State Aid Revenue	**$ 87,017,209**	**$ 91,901,865**	**$ 107,269,809**	**$ 111,346,847**	**$ 111,137,151**

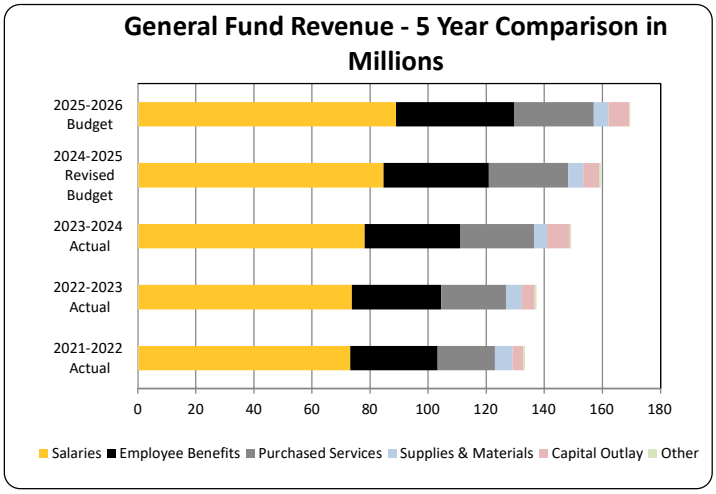
GENERAL FUND - DETAIL BY SOURCE CODE SERIES

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 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	320,026	59,434	-	-	-
151	ESSER-90% Formula Allocation	-	-	-	-	-
152	ESSER-9.5% State Directed Grants	-	-	-	-	-
153	GEER-Governor's Emeregency Education Relief	524	-	-	-	-
154	CRF-Coronavirus Relief Fund	-	-	-	-	-
155	ESSER II-90% Formula Allocation	7,112,823	-	-	-	-
158	ARP-Homeless I	75,347	-	1,832	40,608	-
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	1,946,037	-	-
162	GEER-Expanded Summer Learning	-	-	-	-	-
163	ESSER II-Expanded Summer Learning	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	6,365	-	653	-	-
317	Federal Compensatory	305,462	-	-	-	-
401	Title I, Part A	2,073,807	1,856,954	1,917,319	2,015,000	2,015,000
414	Title II, Part A - Teacher & Principal Training	475,180	417,662	240,593	311,447	286,731
417	Title III, Part A - English Language Acquisition	236,928	156,240	297,796	288,516	225,000
419	Special Education - IDEA Part B, 611	1,905,720	1,995,894	2,086,701	1,860,117	2,020,000
420	Special Education - Preschool	68,246	121,522	106,892	125,581	136,961
422	Special Education - Infants & Toddlers	54,035	55,185	65,868	74,810	75,000
428	Carl Perkins Vocational	105,695	91,928	72,022	75,000	75,000
433	Title IV, Part A - Student Support	90,396	122,066	196,145	152,851	153,894
442	Title III, Part A - Immigrant Grant	15,772	41,587	18,465	-	-
499	Miscellaneous Federal Revenue from MDE	63,832	391,111	332,319	346,171	276,222
510	Indian Education	11,428	14,746	19,803	19,261	20,000
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	27,842	37,500	41,881	43,000	43,598
	Total Federal Aid Revenue	**14,965,234**	**14,827,228**	**13,999,932**	**$ 5,352,362**	**$ 5,327,406**
	Total General Fund Revenue	**$ 136,320,648**	**$ 142,274,703**	**$ 165,587,981**	**$ 161,980,777**	**$ 158,590,425**

GENERAL FUND - EXPENDITURE SUMMARY BY OBJECT SERIES

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Amount Change	% Change
Salaries	$ 73,254,297	$ 73,739,152	$ 78,144,957	$ 84,574,007	$ 88,898,312	$ 4,324,305	5.11%
Employee Benefits	30,043,101	30,673,902	32,816,479	36,320,689	40,865,104	4,544,415	12.51%
Purchased Services	19,648,555	22,527,803	25,553,956	27,321,872	27,235,595	(86,277)	-0.32%
Supplies & Materials	6,131,227	5,258,510	4,423,814	5,165,822	5,083,919	(81,903)	-1.59%
Capital Purchases	3,565,417	4,436,493	7,806,132	5,651,736	7,158,557	1,506,821	26.66%
Other Expenditures	678,032	677,527	533,951	427,212	305,579	(121,633)	-28.47%
Total	**$ 133,320,629**	**$ 137,313,387**	**$ 149,279,289**	**$ 159,461,338**	**$ 169,547,066**	**$ 10,085,728**	**6.32%**





GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

Object	Description	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
110	Administration/Supervision	$ 5,866,070	$ 5,609,997	$ 5,915,249	$ 6,364,080	$ 6,512,749
120	Early Childhood/School Readiness/ABE Admin	35,321	41,327	76,891	51,025	52,151
140	Licensed Classroom Teacher	38,260,034	38,132,879	39,829,945	41,685,512	43,413,274
141	Non-Licensed Classroom Personnel	1,748,852	1,713,528	1,914,217	1,816,616	1,915,328
143	Licensed Instructional Support	5,566,793	6,203,547	7,106,318	9,322,003	9,828,486
144	Non-Licensed Instructional Support	517,594	506,295	872,381	1,495,548	1,706,103
145	Substitute Teacher Salaries	440,893	424,446	369,574	440,222	490,250
150	Physical Therapist	78,831	83,469	92,659	59,540	64,332
151	Occupational Therapist	511,573	499,813	494,149	594,965	650,875
152	Speech/Language Pathologist	1,369,840	1,269,270	1,356,123	1,351,980	1,501,464
154	School Nurse	626,365	613,651	441,706	743,716	1,118,795
155	Licensed Nursing Services	146,255	248,796	208,780	287,611	304,497
156	School Social Worker	1,097,124	1,073,202	1,198,615	1,306,501	1,359,202
157	School Psychologist	748,051	777,980	641,266	781,821	833,584
159	Mental Health Behavioral Aid	-	-	22,636	-	-
161	Certified Paraprofessional	3,829,969	3,627,680	3,438,407	3,653,510	4,430,431
162	Certified One-to-One Paraprofessional	58,003	163,977	118,723	65,078	67,844
165	School Counselor	855,099	925,677	1,082,065	988,899	1,177,862
169	Alcohol and Chemical Dependency Counselor	-	-	17,393	149,020	161,588
170	Non-Instructional Support	7,122,681	7,265,776	7,844,725	8,253,709	8,272,494
174	Adapted Physical Education	259,680	183,860	191,150	198,890	204,359
175	Cultural Liaison	637,557	675,858	709,509	715,293	716,587
185	Other Licensed Salary Payments	2,872,895	2,957,035	3,076,371	3,181,695	3,056,985
186	Other Non-Licensed Salary Payments	966,008	1,098,082	1,126,106	1,066,773	1,059,072
191	Severance	-	-	-	-	-
195	Salary Chargeback	(361,192)	(356,994)	-	-	-
210	FICA (Social Security & Medicare)	5,317,542	5,361,372	5,643,532	6,380,129	6,898,268
214	Public Employees Retirement (PERA)	1,221,184	1,222,265	1,258,434	1,244,642	1,401,232
218	Teacher Retirement (TRA)	4,724,573	4,863,870	5,295,342	5,796,083	6,501,694
220	Health Insurance	15,169,852	15,486,847	17,263,834	19,452,258	22,451,454
230	Life Insurance	39,320	35,162	34,379	38,667	37,599
235	Dental Insurance	655,514	637,094	658,764	687,805	764,261
240	Long-Term Disability	276,560	280,359	282,943	320,598	295,910
250	403(B) or 457 Match	1,500,299	1,410,226	1,386,488	1,342,145	1,328,186
251	Tax-Advantage Employer Health Arrangements	72,916	41,595	398,080	122,303	150,500
270	Workers' Compensation	235,620	494,583	299,524	500,000	500,000
280	Unemployment Compensation	-	21,455	56,869	100,000	100,000
281	Summer Unemployment Compensation	-	-	186,663	275,000	375,000
295	Benefits Chargeback	-	-	-	-	-
299	Other Employee Benefits	829,721	819,075	51,627	61,059	61,000

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

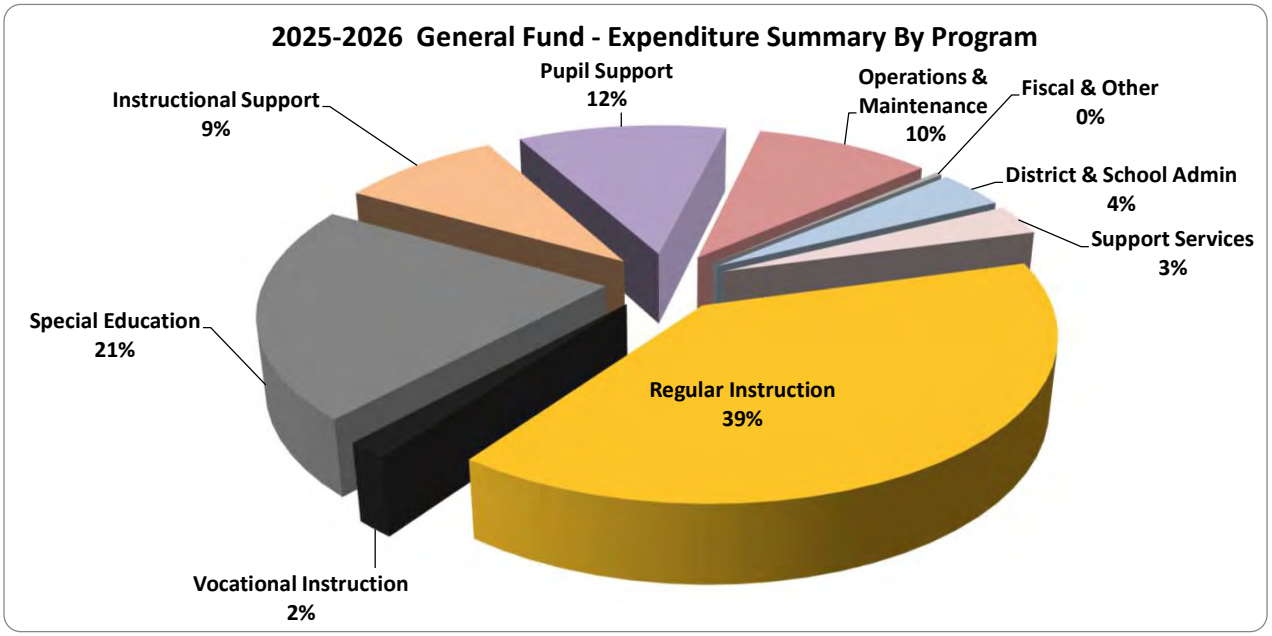
Object	Description	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
303	Federal Contracts up to $25,000	307,431	234,708	185,868	152,885	146,755
304	Federal Contracts >$25,000	853,109	222,088	28,102	795	1,348
305	Consulting Fees/Fees for Services	2,471,881	3,543,129	4,546,663	5,372,621	5,221,683
307	Contracted Substitutes for Special Education	248,512	365,398	521,563	551,500	261,500
308	Federal Tuition Bill Payments <$25,000	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	1,725,000
310	School Resource Office (SRO)	95,430	98,293	-	104,000	115,000
311	Other Contracted Security Services	6,000	-	-	-	-
315	Technology Repairs & Maintenance	-	-	3,050	2,995	1,995
316	Services Purchased - Other MN Joint Powers	157,978	160,630	164,465	135,000	135,000
319	Computer & Technology Services	-	-	17,479	-	-
320	Communications Services	224,119	195,073	209,239	197,601	147,573
329	Postage & Parcel Services	30,975	23,274	24,527	54,858	53,914
330	Utilities	2,392,963	2,606,921	2,255,832	2,500,000	2,625,000
335	Short-Term Leases or Rentals	168,739	64,617	80,219	72,500	426,175
340	Insurance	426,427	472,595	525,199	550,000	580,000
350	Repairs & Maintenance	795,640	1,280,479	1,406,021	1,522,669	1,079,185
358	Foreign Language Interpreter Services	82,311	110,276	147,121	155,000	255,000
360	Transportation Contracts-Private/Public Carriers	8,078,124	9,529,674	11,516,733	11,953,234	12,568,451
366	Travel, Conventions and Conferences	161,992	252,677	316,223	299,231	328,938
368	Out-of-State Travel, Federal Reimbursed	3,231	2,145	3,050	500	500
369	Entry Fees/Student Travel	114,361	367,719	173,961	77,811	67,276
390	Payment for Educ-Other MN School Districts	973,656	869,320	729,815	853,672	562,802
391	Payments to MN Schools-(Cost-Sharing)	(266)	12,408	7,622	10,000	7,500
392	Payments for Educ Purposes-Out-of-State	-	6,960	-	-	-
393	Special Education & Transition Programs	-	-	-	-	-
394	Payments for Educ to Other Agencies	772,717	818,562	1,247,906	1,305,000	750,000
396	Salary Purchased from Another District	297,162	232,487	443,299	450,000	150,000
397	Benefits Purchased from Another District	6,672	80,522	-	-	-
398	Interdepartmental Services Chargeback	(20,609)	(22,151)	-	-	-
401	General Supplies	1,710,463	2,110,619	1,846,491	2,208,246	1,888,953
405	Software Non Instructional	213,327	305,147	1,079,238	1,244,671	1,504,818
406	Software Instructional	621,542	539,416	600,412	678,243	726,974
430	Instructional Supplies	300,009	200,647	173,017	173,237	173,707
433	Individualized Instructional Supplies	95,880	121,127	106,850	136,484	134,230
440	Fuels	125,578	165,140	33,986	59,343	56,000
455	Technology Supplies Non-Instructional	850	1,239	7,454	11,696	13,696
456	Technology Supplies Instructional	29,739	92,065	26,905	12,500	11,000
460	Textbooks and Workbooks	1,038,554	604,493	337,733	342,705	273,000
461	Standardized Tests	78,267	96,491	94,033	109,000	101,190
465	Technology Devices Non-Instructional	282	371,122	31,246	1,302	5,611
466	Technology Devices Instructional	1,852,603	532,410	-	15,250	15,570
470	Media Resources	3,607	5,610	1,745	90,000	90,000
490	Food	60,525	112,984	84,704	83,145	89,170

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

Object	Description	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
505	Capitalized Software Non-Instructional	23,260	-	-	35,000	-
506	Capitalized Software Instructional	-	-	-	15,000	-
510	Site or Grounds Acquisition	94,555	93,368	719,191	735,000	350,000
520	Building Acquisition or Improvement	2,339,880	2,167,138	4,153,982	1,574,843	3,885,000
530	Equipment	151,841	412,805	416,950	775,177	467,305
533	Equipment Purchased for Special Ed Instruction	29,788	20,366	14,847	35,121	19,000
535	Long-Term Leases	187,949	35,235	-	-	-
548	Pupil Transportation Vehicles	-	37,325	-	-	-
550	Other Vehicles Purchased	-	-	-	45,000	-
555	Capitalized Tech Equipment Non-Instructional	484,737	471,403	589,755	467,720	668,270
556	Capitalized Tech Equipment Instructional	344,480	1,084,300	1,749,838	1,886,300	1,657,000
560	Principal-Long-Term Computer or Tech Lease	4,923	51,110	63,190	69,250	96,530
561	Interest-Long-Term Computer or Tech Leases	626	6,639	5,240	5,500	7,452
580	Principal on Capital Lease	79,714	83,450	89,807	7,825	8,000
581	Interest on Capital Lease	11,613	8,590	3,332	-	-
589	Long-Term Lease Transactions (Contra Expense)	(187,949)	(35,235)	-	-	-
820	Dues, Memberships, Licenses	166,321	161,597	130,329	173,595	186,130
891	TRA and PERA Special Pension Expense	364,049	393,719	381,306	383,000	383,000
895	Indirect Cost Chargebacks	-	-	(266,832)	(386,383)	(552,806)
896	Taxes, Special Assessments	10,253	47,855	151,913	100,000	100,000
898	Scholarships	60,480	69,606	87,986	147,000	179,255
899	Miscellaneous Expenses	76,929	4,751	49,249	10,000	10,000
	Total General Fund Expenditures	**$ 133,320,629**	**$ 137,313,387**	**$ 149,279,289**	**$ 159,461,338**	**$ 169,547,066**

GENERAL FUND - EXPENDITURE SUMMARY BY PROGRAM SERIES

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Amount Change	% Change
District & School Admin	$ 5,443,235	$ 5,354,356	$ 5,641,865	$ 6,169,423	$ 6,438,893	$ 269,470	4.37%
Support Services	4,593,309	4,653,663	5,024,261	5,340,165	5,183,957	(156,208)	-2.93%
Regular Instruction	56,065,883	56,856,655	60,558,275	64,281,263	66,673,677	2,392,414	3.72%
Vocational Instruction	2,247,892	2,198,882	2,249,304	2,927,270	2,894,423	(32,847)	-1.12%
Special Education	26,368,361	26,782,469	28,892,933	31,966,126	36,169,124	4,202,998	13.15%
Instructional Support	13,699,167	13,924,228	12,875,073	14,721,152	15,155,778	434,626	2.95%
Pupil Support	11,711,501	12,689,281	16,690,347	18,600,605	19,770,210	1,169,605	6.29%
Operations & Maintenance	12,764,854	14,381,259	16,822,032	14,905,334	16,681,004	1,775,670	11.91%
Fiscal & Other	426,427	472,595	525,199	550,000	580,000	30,000	5.45%
Total	**$ 133,320,629**	**$ 137,313,387**	**$ 149,279,289**	**$ 159,461,338**	**$ 169,547,066**	**$ 10,085,728**	**6.32%**



INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
District & School Administration (000's)						
Salaries	$ 3,756,286	$ 3,721,485	$ 3,997,121	$ 4,211,444	$ 4,352,238	$ 140,794
Employee Benefits	1,382,199	1,324,111	1,456,323	1,484,284	1,675,269	190,985
Purchased Services	109,436	76,041	107,545	154,857	144,273	(10,584)
Supplies & Materials	119,774	107,885	90,354	113,538	93,290	(20,248)
Equipment	14,085	62,695	10,927	131,303	100,974	(30,329)
All Others	61,455	62,137	(20,405)	73,997	72,849	(1,148)
Total Expenditures	**$ 5,443,235**	**$ 5,354,356**	**$ 5,641,865**	**$ 6,169,423**	**$ 6,438,893**	**$ 269,470**
Support Services (100's)						
Salaries	$ 2,051,683	$ 1,964,103	$ 2,114,776	$ 2,342,982	$ 2,332,829	$ (10,153)
Employee Benefits	1,554,978	1,558,250	1,068,381	1,060,387	1,082,401	22,014
Purchased Services	643,400	652,956	867,271	1,073,386	996,582	(76,804)
Supplies & Materials	205,320	386,894	872,891	827,811	737,730	(90,081)
Equipment	101,556	59,642	404,919	82,150	110,952	28,802
All Others	36,372	31,818	(303,977)	(46,551)	(76,537)	(29,986)
Total Expenditures	**$ 4,593,309**	**$ 4,653,663**	**$ 5,024,261**	**$ 5,340,165**	**$ 5,183,957**	**$ (156,208)**
Regular Instruction (200's)						
Salaries	$ 35,811,562	$ 35,939,684	$ 38,079,517	$ 40,279,910	$ 40,974,760	$ 694,850
Employee Benefits	14,742,064	15,110,882	16,582,073	18,402,560	20,009,573	1,607,013
Purchased Services	3,185,995	3,509,154	3,779,477	3,729,810	3,899,018	169,208
Supplies & Materials	2,005,707	1,949,475	1,358,350	1,467,858	1,447,055	(20,803)
Equipment	30,630	94,917	100,913	143,060	91,041	(52,019)
All Others	289,925	252,543	657,946	258,065	252,230	(5,835)
Total Expenditures	**$ 56,065,883**	**$ 56,856,655**	**$ 60,558,275**	**$ 64,281,263**	**$ 66,673,677**	**$ 2,392,414**

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Vocational Instruction (300's)						
Salaries	$ 1,423,344	$ 1,374,829	$ 1,400,319	$ 1,807,197	$ 1,768,224	$ (38,973)
Employee Benefits	594,093	599,774	639,530	840,596	828,150	(12,446)
Purchased Services	91,514	69,463	33,242	33,445	45,370	11,925
Supplies & Materials	99,657	115,419	65,072	75,632	50,024	(25,608)
Equipment	31,494	30,384	14,784	15,400	15,400	-
All Others	7,790	9,012	96,357	155,000	187,255	32,255
Total Expenditures	**$ 2,247,892**	**$ 2,198,882**	**$ 2,249,304**	**$ 2,927,270**	**$ 2,894,423**	**$ (32,847)**
Special Education (400's)						
Salaries	$ 16,400,542	$ 16,648,177	$ 17,182,936	$ 19,003,945	$ 21,831,149	$ 2,827,204
Employee Benefits	7,226,724	7,280,353	7,769,960	8,393,950	10,556,552	2,162,602
Purchased Services	2,018,544	2,428,942	3,515,066	3,651,432	3,288,900	(362,532)
Supplies & Materials	256,587	205,604	315,246	642,378	361,023	(281,355)
Equipment	321,646	64,562	18,469	183,421	33,000	(150,421)
All Others	144,317	154,830	91,255	91,000	98,500	7,500
Total Expenditures	**$ 26,368,361**	**$ 26,782,469**	**$ 28,892,933**	**$ 31,966,126**	**$ 36,169,124**	**$ 4,202,998**
Instructional Support (600's)						
Salaries	$ 8,197,179	$ 8,453,777	$ 7,834,561	$ 8,840,975	$ 8,729,971	$ (111,004)
Employee Benefits	2,235,149	2,383,918	2,135,016	2,545,754	2,665,044	119,290
Purchased Services	141,994	225,859	226,347	247,845	354,874	107,029
Supplies & Materials	2,302,814	1,306,665	634,625	631,736	1,009,799	378,063
Equipment	745,348	1,478,105	1,986,561	2,380,367	2,312,000	(68,367)
All Others	76,684	75,905	57,962	74,475	84,090	9,615
Total Expenditures	**$ 13,699,167**	**$ 13,924,228**	**$ 12,875,073**	**$ 14,721,152**	**$ 15,155,778**	**$ 434,626**
Pupil Support (700's)						
Salaries	$ 1,812,793	$ 1,712,380	$ 3,115,959	$ 3,655,545	$ 4,295,243	$ 639,698
Employee Benefits	739,458	737,906	1,387,750	1,612,149	2,017,922	405,773
Purchased Services	8,889,982	9,807,562	11,889,498	12,631,813	12,962,035	330,222
Supplies & Materials	212,090	387,243	192,788	332,902	329,070	(3,832)
Equipment	14,790	763	39,931	342,446	140,190	(202,256)
All Others	42,388	43,427	64,420	25,750	25,750	-
Total Expenditures	**$ 11,711,501**	**$ 12,689,281**	**$ 16,690,347**	**$ 18,600,605**	**$ 19,770,210**	**$ 1,169,605**

INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Operations & Maintenance (800's)						
Salaries	$ 3,800,908	$ 3,924,716	$ 4,419,766	$ 4,432,009	$ 4,613,898	$ 181,889
Employee Benefits	1,568,436	1,678,708	1,777,446	1,981,009	2,030,193	49,184
Purchased Services	4,141,262	5,285,232	4,610,312	5,249,284	4,964,543	(284,741)
Supplies & Materials	929,278	799,325	894,487	1,073,967	1,055,928	(18,039)
Equipment	2,305,868	2,645,424	5,229,629	2,373,589	4,355,000	1,981,411
All Others	19,101	47,855	(109,608)	(204,524)	(338,558)	(134,034)
Total Expenditures	**$ 12,764,854**	**$ 14,381,259**	**$ 16,822,032**	**$ 14,905,334**	**$ 16,681,004**	**$ 1,775,670**
Fiscal & Other (900's)						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-	-
Purchased Services	426,427	472,595	525,199	550,000	580,000	30,000
Supplies & Materials	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	**$ 426,427**	**$ 472,595**	**$ 525,199**	**$ 550,000**	**$ 580,000**	**$ 30,000**
Total Expenditures						
Salaries	$ 73,254,297	$ 73,739,152	$ 78,144,957	$ 84,574,007	$ 88,898,312	$ 4,324,305
Employee Benefits	30,043,101	30,673,902	32,816,479	36,320,689	40,865,104	4,544,415
Purchased Services	19,648,555	22,527,803	25,553,956	27,321,872	27,235,595	(86,277)
Supplies & Materials	6,131,227	5,258,510	4,423,814	5,165,822	5,083,919	(81,903)
Equipment	3,565,417	4,436,493	7,806,132	5,651,736	7,158,557	1,506,821
All Others	678,032	677,527	533,951	427,212	305,579	(121,633)
Total Expenditures	**$ 133,320,629**	**$ 137,313,387**	**$ 149,279,289**	**$ 159,461,338**	**$ 169,547,066**	**$ 10,085,728**

DISTRICT WIDE SERVICES

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
District & School Administration (000's)						
Salaries	$ 589,980	$ 610,810	$ 711,174	$ 698,465	$ 735,096	$ 36,631
Employee Benefits	188,847	190,615	262,262	245,891	259,781	13,890
Purchased Services	104,373	65,889	93,282	132,221	118,556	(13,665)
Supplies & Materials	1,463	4,398	5,694	8,812	11,178	2,366
Equipment	-	-	-	315	-	(315)
All Others	46,014	48,052	(39,098)	52,075	53,929	1,854
Total Expenditures	**$ 930,677**	**$ 919,764**	**$ 1,033,313**	**$ 1,137,779**	**$ 1,178,540**	**$ 40,761**
Support Services (100's)						
Salaries	$ 2,051,683	$ 1,964,103	$ 2,114,776	$ 2,342,982	$ 2,332,829	$ (10,153)
Employee Benefits	1,554,978	1,558,250	1,068,381	1,060,387	1,082,401	22,014
Purchased Services	643,400	652,956	867,271	1,073,386	996,582	(76,804)
Supplies & Materials	205,320	386,894	872,891	827,811	737,730	(90,081)
Equipment	101,556	59,642	404,919	82,150	110,952	28,802
All Others	36,372	31,818	(303,977)	(46,551)	(76,537)	(29,986)
Total Expenditures	**$ 4,593,309**	**$ 4,653,663**	**$ 5,024,261**	**$ 5,340,165**	**$ 5,183,957**	**$ (156,208)**
Regular Instruction (200's)						
Salaries	$ 3,836,100	$ 4,118,750	$ 4,673,508	$ (4,712)	$ (355,379)	$ (350,667)
Employee Benefits	2,283,637	2,444,549	2,877,252	1,093,939	1,382,397	288,458
Purchased Services	1,550,123	1,484,258	1,267,983	1,210,839	1,241,537	30,698
Supplies & Materials	1,458,320	1,119,509	630,842	850,586	817,777	(32,809)
Equipment	26,642	32,438	10,808	60,700	50,000	(10,700)
All Others	228,427	243,353	637,920	231,110	231,000	(110)
Total Expenditures	**$ 9,383,248**	**$ 9,442,857**	**$ 10,098,313**	**$ 3,442,462**	**$ 3,367,332**	**$ (75,130)**

DISTRICT WIDE SERVICES

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Vocational Instruction (300's)						
Salaries	$ 141,386	$ 190,911	$ 206,044	$ 230,944	$ 220,062	$ (10,882)
Employee Benefits	49,280	61,131	70,864	81,984	77,078	(4,906)
Purchased Services	77,708	58,666	11,021	14,925	16,850	1,925
Supplies & Materials	17,998	19,748	3,521	35,992	17,884	(18,108)
Equipment	18,614	26,622	-	-	-	-
All Others	7,790	8,816	96,357	155,000	187,255	32,255
Total Expenditures	**$ 312,776**	**$ 365,894**	**$ 387,807**	**$ 518,845**	**$ 519,129**	**$ 284**
Special Education (400's)						
Salaries	$ 1,579,825	$ 1,776,404	$ 2,152,895	$ 2,587,435	$ 2,982,624	$ 395,189
Employee Benefits	536,038	613,002	890,957	1,224,166	1,270,253	46,087
Purchased Services	1,851,090	2,172,662	3,062,344	3,167,900	3,209,400	41,500
Supplies & Materials	201,848	153,716	281,905	616,475	314,117	(302,358)
Equipment	321,646	60,213	14,847	178,421	28,000	(150,421)
All Others	144,317	154,830	91,255	91,000	98,500	7,500
Total Expenditures	**$ 4,634,764**	**$ 4,930,828**	**$ 6,494,205**	**$ 7,865,397**	**$ 7,902,894**	**$ 37,497**
Instructional Support (600's)						
Salaries	$ 5,515,133	$ 5,833,728	$ 5,347,992	$ 6,104,998	$ 5,956,884	$ (148,114)
Employee Benefits	1,198,784	1,379,832	1,088,193	1,395,168	1,374,808	(20,360)
Purchased Services	134,251	205,814	222,774	239,435	346,252	106,817
Supplies & Materials	2,285,829	1,281,146	622,765	621,290	999,161	377,871
Equipment	745,348	1,478,105	1,986,561	2,372,500	2,312,000	(60,500)
All Others	76,634	75,855	57,962	74,475	84,090	9,615
Total Expenditures	**$ 9,955,979**	**$ 10,254,481**	**$ 9,326,248**	**$ 10,807,866**	**$ 11,073,195**	**$ 265,329**

DISTRICT WIDE SERVICES

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Pupil Support (700's)						
Salaries	$ 423,216	$ 284,724	$ 909,515	$ 1,094,976	$ 1,335,364	$ 240,388
Employee Benefits	115,063	74,312	466,560	495,503	629,250	133,747
Purchased Services	8,889,073	9,806,732	11,888,738	12,631,563	12,961,785	330,222
Supplies & Materials	165,865	341,314	156,804	279,139	287,080	7,941
Equipment	14,790	763	39,931	342,446	140,190	(202,256)
All Others	42,388	43,427	64,420	25,750	25,750	-
Total Expenditures	**$ 9,650,395**	**$ 10,551,272**	**$ 13,525,968**	**$ 14,869,377**	**$ 15,379,419**	**$ 510,042**
Operations & Maintenance (800's)						
Salaries	$ 944,144	$ 1,188,471	$ 1,553,063	$ 1,613,225	$ 1,637,946	$ 24,721
Employee Benefits	454,122	600,181	615,892	698,777	695,444	(3,333)
Purchased Services	1,452,369	1,943,446	1,565,649	1,985,025	2,168,543	183,518
Supplies & Materials	864,892	678,576	802,250	960,570	946,928	(13,642)
Equipment	2,193,080	2,480,390	5,136,810	2,300,706	4,280,000	1,979,294
All Others	19,101	47,855	(109,608)	(204,524)	(338,558)	(134,034)
Total Expenditures	**$ 5,927,708**	**$ 6,938,919**	**$ 9,564,056**	**$ 7,353,779**	**$ 9,390,303**	**$ 2,036,524**
Fiscal & Other (900's)						
Salaries	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-	-
Purchased Services	426,427	472,595	525,199	550,000	580,000	30,000
Supplies & Materials	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	**$ 426,427**	**$ 472,595**	**$ 525,199**	**$ 550,000**	**$ 580,000**	**$ 30,000**

DISTRICT WIDE SERVICES

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Total Expenditures						
Salaries	$ 15,081,468	$ 15,967,902	$ 17,668,967	$ 14,668,313	$ 14,845,426	$ 177,113
Employee Benefits	6,380,749	6,921,872	7,340,362	6,295,815	6,771,412	475,597
Purchased Services	15,128,814	16,863,018	19,504,260	21,005,294	21,639,505	634,211
Supplies & Materials	5,201,535	3,985,300	3,376,673	4,200,675	4,131,855	(68,820)
Equipment	3,421,676	4,138,174	7,593,876	5,337,238	6,921,142	1,583,904
All Others	601,043	654,006	495,231	378,335	265,429	(112,906)
Total Expenditures	**$ 45,815,285**	**$ 48,530,272**	**$ 55,979,370**	**$ 51,885,670**	**$ 54,574,769**	**$ 2,689,099**

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.

Revenue is anticipated to increase by approximately $87,000 over the previous year. Factors contributing to the increase include an increase in meal reimbursement rates and meal participation with declining enrollment playing a role.

Overall, expenditures are expected to increase by approximately $320,000. The District is anticipating an increase in salaries and benefits, food, milk and supply costs.

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.

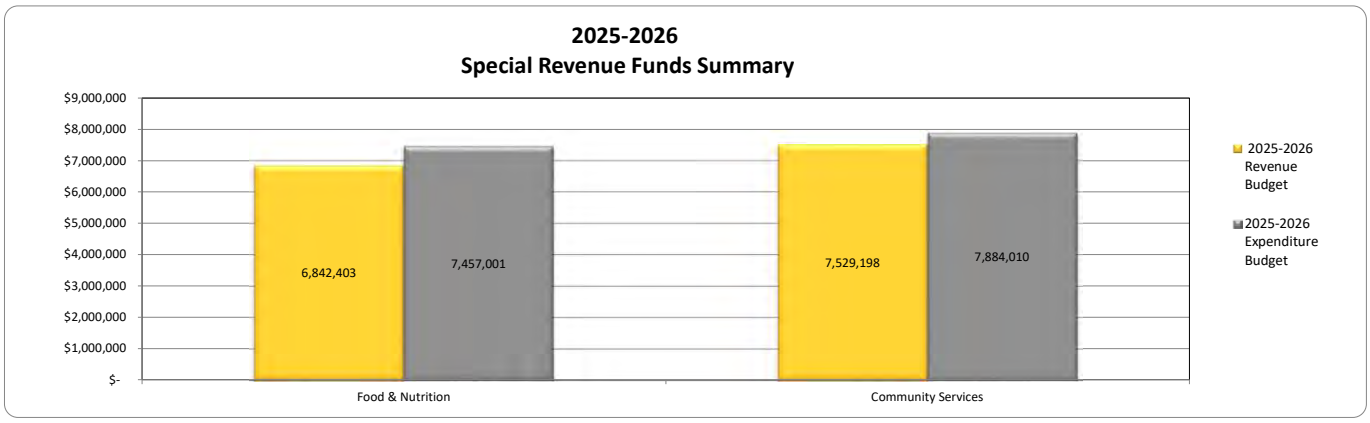
The Community Service Fund includes all other community programs not described above, such as Preschool Screening and Nonpublic Pupil Aid programs. Community Education has made significant investments in providing outreach and early intervention services for families and students at risk of not succeeding; 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 2025-26, revenue is projected to have a slight decrease over 2024-25 by approximately $54,000 due to a decline in local property tax revenue.

Expenditures in 2025-26 are expected to increase by 8.64% to $7,884,010 mostly due to salary and benefit increases per contract settlements. This budget is projected to have a net loss to the overall Community Service fund balance by approximately $354,000.

SPECIAL REVENUE FUNDS - SUMMARY

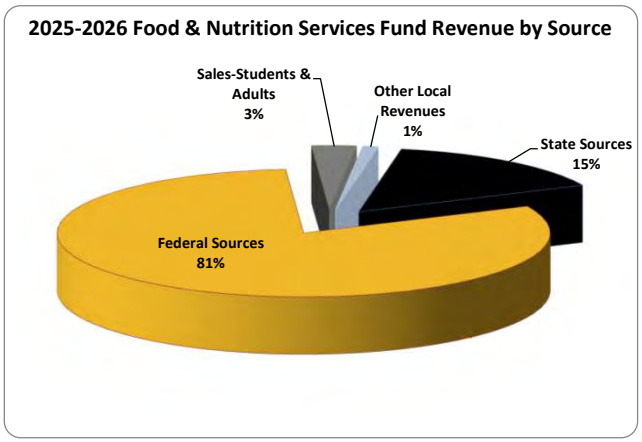
	Actual Fund Balance 6/30/22	Actual Fund Balance 6/30/23	Actual Fund Balance 6/30/24	2024-2025 Revised Revenue Budget	2024-2025 Revised Expenditure Budget	Projected Fund Balance 6/30/25	2025-2026 Revenue Budget	2025-2026 Expenditure Budget	Projected Fund Balance 6/30/26
Food & Nutrition	$ 2,511,460	$ 3,174,493	4,182,475	$ 6,755,316	$ 7,137,014	$ 3,800,777	$ 6,842,403	$ 7,457,001	$ 3,186,179
Community Services	3,195,511	4,085,287	5,176,817	7,583,672	7,256,860	5,503,629	7,529,198	7,884,010	5,148,817
Total	**$ 5,706,971**	**$ 7,259,780**	**$ 9,359,292**	**$ 14,338,988**	**$ 14,393,874**	**$ 9,304,406**	**$ 14,371,601**	**$ 15,341,011**	**$ 8,334,996**

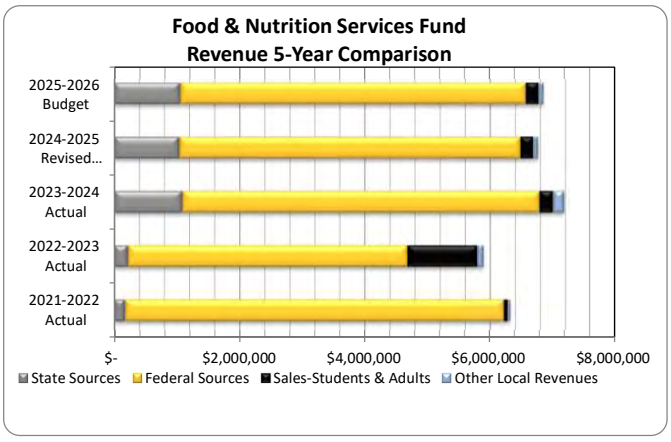




FOOD & NUTRITION SERVICES - FUND 02 - REVENUE SUMMARY

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Amount Change	% Change
State Sources	$ 168,745	$ 215,989	$ 1,082,993	$ 1,036,693	$ 1,050,000	$ 13,307	1.28%
Federal Sources	6,053,200	4,465,199	5,707,401	5,449,019	5,522,403	73,384	1.35%
Sales-Students & Adults	56,715	1,111,222	213,150	201,000	200,000	(1,000)	-0.50%
Other Local Revenues	34,971	97,675	166,834	68,604	70,000	1,396	2.03%
Total	**$ 6,313,631**	**$ 5,890,085**	**$ 7,170,377**	**$ 6,755,316**	**$ 6,842,403**	**$ 87,087**	1.29%

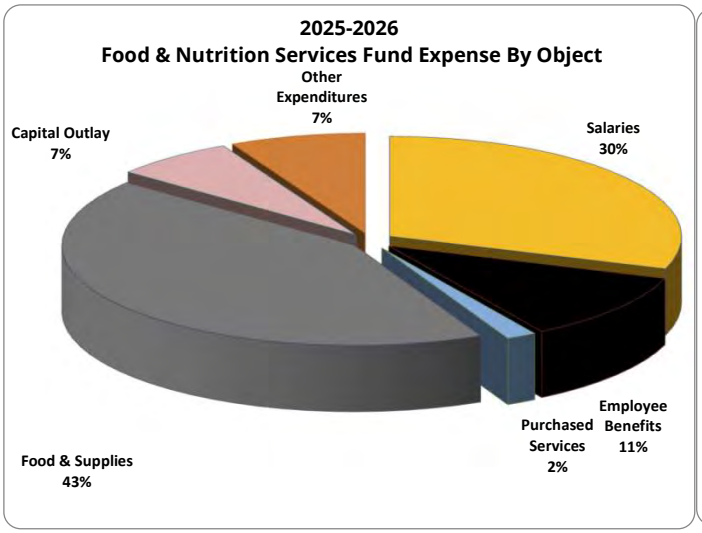


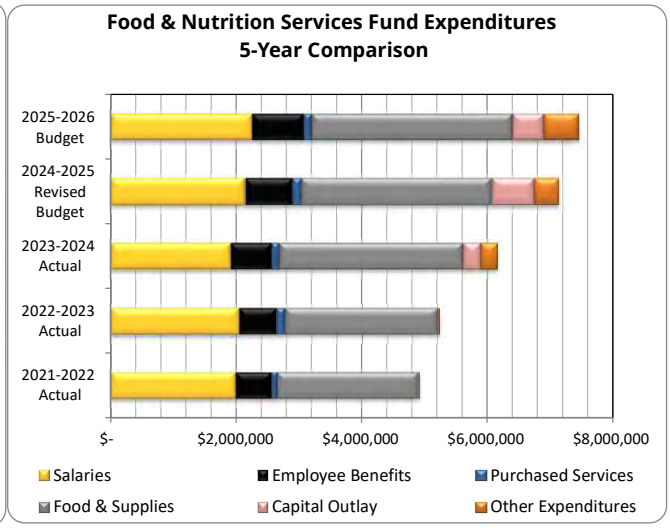




FOOD & NUTRITION SERVICES - FUND 02 - EXPENDITURE SUMMARY

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Amount Change	% Change
Salaries	$ 1,994,326	$ 2,046,070	$ 1,917,544	$ 2,152,564	$ 2,258,335	$ 105,771	4.91%
Employee Benefits	566,599	588,360	642,965	738,946	817,185	78,239	10.59%
Purchased Services	95,111	141,330	122,154	148,000	125,000	(23,000)	-15.54%
Food & Supplies	2,250,330	2,426,298	2,927,308	3,029,849	3,197,403	167,554	5.53%
Capital Outlay	7,497	17,187	279,935	675,000	500,000	(175,000)	-25.93%
Other Expenditures	7,432	7,807	272,489	392,655	559,078	166,423	42.38%
Total	**$ 4,921,295**	**$ 5,227,052**	**$ 6,162,396**	**$ 7,137,014**	**$ 7,457,001**	**$ 319,987**	4.48%



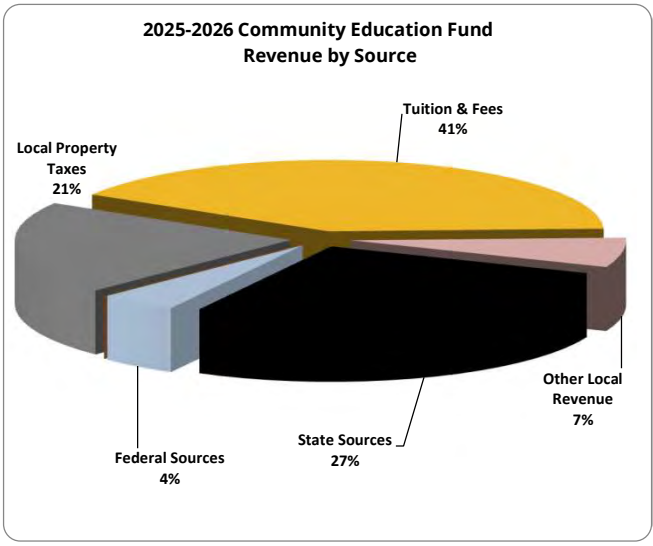


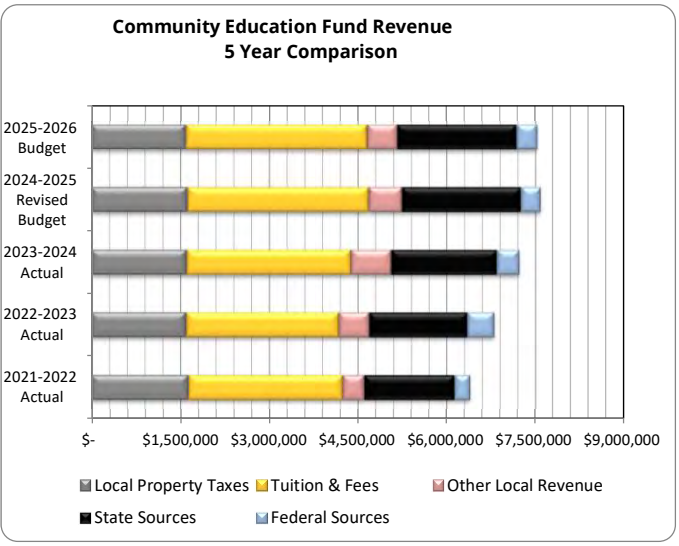
FOOD & NUTRITION SERVICES - FUND 02 - EXPENDITURE DETAIL BY OBJECT CODE

Object	Description	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
110	Administration/Supervision	$ 264,708	$ 312,503	$ 301,469	$ 340,287	$ 344,859
170	Non-Instructional Support	1,416,026	1,423,473	1,616,075	1,812,277	1,913,476
186	Stipend - Licensed	400	1,100	-	-	-
195	Salary Chargeback	313,192	308,994	-	-	-
210	FICA (Social Security & Medicare)	125,310	130,543	144,020	155,032	166,635
214	Public Employees Retirement (PERA)	124,505	127,572	143,332	151,992	158,800
220	Health Insurance	260,165	266,080	281,885	363,201	409,028
230	Life Insurance	1,508	1,375	1,568	1,544	1,490
235	Dental Insurance	11,463	11,258	10,553	11,673	11,869
240	Long-Term Disability	5,247	5,384	5,803	7,186	6,625
250	403B Match	20,843	19,623	19,371	16,303	22,738
251	Tax-Advantage Employer Health	6,433	3,131	18,361	8,450	9,000
270	Workers' Compensation	1,604	2,959	5,536	10,815	11,000
299	Other Employee Benefits	9,520	20,435	12,536	12,750	20,000
305	Consulting Fees/Fees for Services	25,770	56,101	46,409	58,674	60,674
320	Communications Services	493	451	533	541	541
329	Postage & Parcel Services	2,269	3,166	203	3,785	3,785
350	Repairs & Maintenance Services	42,918	53,319	71,195	75,000	50,000
366	Travel, Conventions/Conferences	3,052	6,143	3,815	10,000	10,000
398	Interdepartmental Chargeback	20,609	22,151	-	-	-
401	General Supplies	238,670	222,893	212,153	230,000	250,000
490	Food	1,423,036	1,633,169	2,046,882	2,260,750	2,370,000
491	Commodities	433,403	433,486	525,815	389,099	417,403
495	Milk	155,221	136,750	142,458	150,000	160,000
530	Equipment	4,941	17,187	180,913	675,000	500,000
555	Technology Equipment Non-Instruct	2,556	-	99,022	-	-
820	Dues, Memberships, Licenses	7,432	7,807	10,968	12,000	12,000
895	Indirect Chargeback	-	-	261,521	380,655	547,078
Total Food & Nutrition Expenditures		**$ 4,921,295**	**$ 5,227,052**	**$ 6,162,396**	**$ 7,137,014**	**$ 7,457,001**

COMMUNITY EDUCATION - FUND 04 - REVENUE SUMMARY

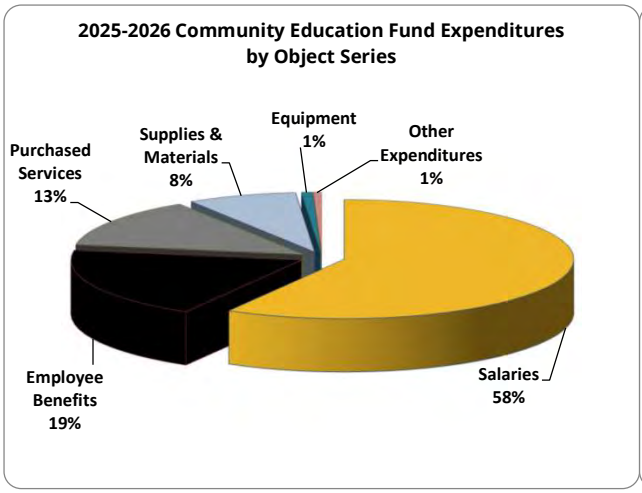
	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Amount Change	% Change
Local Property Taxes	$ 1,635,122	$ 1,598,163	$ 1,604,461	$ 1,617,467	$ 1,590,370	$ (27,097)	-1.7%
Tuition & Fees	2,607,859	2,579,172	2,777,396	3,065,000	3,070,000	5,000	0.2%
Other Local Revenue	360,693	511,460	680,938	561,698	504,923	(56,775)	-10.1%
State Sources	1,532,851	1,661,039	1,788,068	2,010,636	2,018,316	7,680	0.4%
Federal Sources	259,906	450,949	376,025	328,871	345,589	16,718	5.1%
Total	**$ 6,396,431**	**$ 6,800,783**	**$ 7,226,889**	**$ 7,583,672**	**$ 7,529,198**	**$ (54,474)**	-0.7%

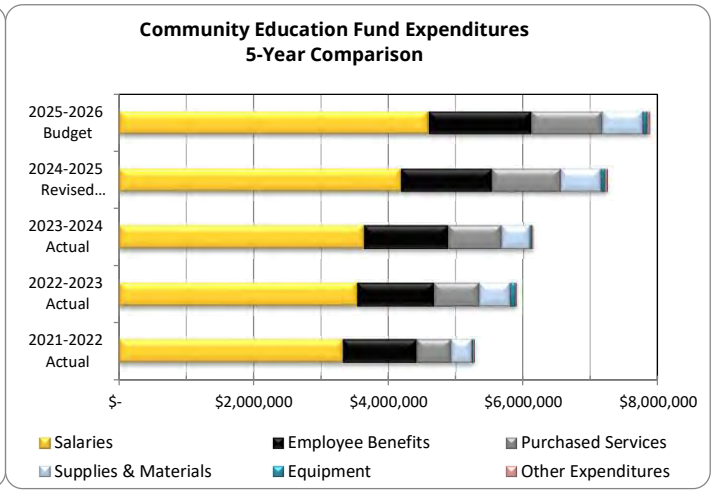




COMMUNITY EDUCATION - FUND 04 - EXPENDITURE SUMMARY

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Amount Change	% Change
Salaries	$ 3,321,121	$ 3,540,304	$ 3,632,959	$ 4,188,206	$ 4,599,734	$ 411,528	9.83%
Employee Benefits	1,089,102	1,137,015	1,241,506	1,345,836	1,520,903	175,067	13.01%
Purchased Services	509,557	673,034	792,309	1,024,920	1,053,494	28,574	2.79%
Supplies & Materials	312,617	460,275	426,000	599,775	605,406	5,631	0.94%
Equipment	14,696	79,293	19,762	56,870	59,326	2,456	4.32%
Other Expenditures	26,461	21,087	22,822	41,253	45,147	3,894	9.44%
Total	**$ 5,273,554**	**$ 5,911,008**	**$ 6,135,358**	**$ 7,256,860**	**$ 7,884,010**	**$ 627,150**	8.64%





COMMUNITY EDUCATION - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

Object	Description	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
110	Administration/Supervision	$ 284,240	$ 263,628	$ 315,610	$ 306,059	$ 311,123
120	Early Childhood Admin/Supervision	147,856	185,398	159,503	155,575	161,144
140	Licensed Classroom Teacher	362,269	402,504	490,728	530,170	832,173
141	Non-Licensed Classroom Personnel	1,085,859	1,185,503	1,204,500	1,215,617	1,347,128
144	Non-Licensed Instructional Support	67,933	75,717	24,764	52,121	57,175
145	Substitute Teacher Salaries	4,556	32,649	27,514	38,145	28,989
154	School Nurse	25,869	37,854	72,923	83,942	83,334
155	Licensed Nursing Services	13,910	7,676	-	-	-
165	School Counselor	27,310	-	-	-	-
170	Non-Instructional Support	209,355	205,372	207,416	259,011	235,756
175	Cultural Liason	-	-	-	-	-
185	Other Licensed Salary Payments	129,387	135,436	205,958	230,407	208,500
186	Other Non-Licensed Salary Payments	914,576	960,567	924,041	1,317,159	1,334,412
195	Salary Chargeback	48,000	48,000	-	-	-
210	FICA (Social Security & Medicare)	241,404	257,386	267,465	247,316	277,815
214	Public Employees Retirement (PERA)	162,147	168,529	158,385	132,617	151,864
218	Teacher Retirement (TRA)	69,695	73,474	89,482	119,492	130,000
220	Health Insurance	522,648	547,177	621,490	743,514	846,949
230	Life Insurance	1,087	1,019	1,011	1,546	1,675
235	Dental Insurance	21,556	20,383	22,709	26,191	30,435
240	Long-Term Disability	8,291	9,244	8,734	10,432	10,097
250	403B Match	31,911	31,432	25,320	30,078	38,568
251	Employer Health Arrangements	11,838	7,398	32,302	11,650	12,500
270	Workers' Compensation	16,187	19,973	11,608	20,000	20,000
295	Benefits Chargeback	-	-	-	-	-
299	Other Employee Benefits	2,339	1,000	3,000	3,000	1,000
305	Consulting Fees/Fees for Services	389,388	522,464	580,167	704,709	716,437
320	Communications Services	3,271	1,423	1,198	4,327	4,245
329	Postage & Parcel Services	15,562	19,961	26,227	27,517	31,112
330	Utilities	11,957	11,886	9,755	10,000	10,000
335	Operating Leases or Rentals	2,189	-	280	5,300	5,500
350	Repairs & Maintenance Services	-	-	-	150	150
360	Transportation Contracts	24,069	43,951	52,635	88,418	93,418
366	Travel, Conventions and Conferences	2,651	9,402	18,369	23,960	24,093
368	Travel - Out of State	-	-	14,362	-	-
369	Entry Fees/Student Travel	60,321	62,898	88,304	160,539	168,539
394	Payments for Educ to Other Agencies	150	1,050	-	-	-
401	General Supplies	109,557	153,163	175,912	267,223	266,891
430	Instructional Supplies	37,209	29,470	28,693	76,944	79,044
433	Individualized Instructional Supplies	2,374	5,776	4,968	11,431	12,566
456	Technology Supplies Instructional	-	3,162	-	-	-
460	Textbooks and Workbooks	28,094	40,398	33,051	42,496	46,231
465	Technology Devices Non-Instructional	-	-	-	-	-
466	Technology Devices Instructional	51,065	-	1,485	1,560	1,560
490	Food	83,272	224,845	176,060	194,457	193,286
495	Milk	1,047	3,460	1,911	2,164	2,164
530	Equipment	904	24,364	-	37,163	37,163
555	Technology Equipment Non-Instructional	2,077	45,968	18,278	14,166	15,163

COMMUNITY EDUCATION - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

Object	Description	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
556	Technology Equipment Instructional	11,715	550	-	-	-
560	Principal on Long-Term Technology Lease	-	1,442	1,485	541	2,000
820	Dues, Memberships, Licenses	16,816	15,076	11,068	28,525	32,419
891	TRA and PERA Special Pension Expense	9,645	6,011	6,443	7,000	7,000
Total Community Education Expenditures		**$ 5,273,554**	**$ 5,911,008**	**$ 6,135,358**	**$ 7,256,860**	**$ 7,884,010**



COMMUNITY EDUCATION - FUND 04 - PROGRAM SUMMARY

	Summary by Program	2025-26 Revenue Budget	2025-26 Expense Budget	Variance
505	General Community Education	$ 628,908	$ 618,674	$ 10,234
507	Community Engagement	7,650	50,000	(42,350)
510	Adult Education	193,045	172,105	20,940
511	Adult Recreation	42,000	10,000	32,000
520	Adult Basic Education	915,053	915,053	-
551	Elementary Enrichment	263,000	236,565	26,435
552	Secondary Enrichment	189,000	235,428	(46,428)
553	Gifted and Talented Enrichment	20,000	30,000	(10,000)
560	Aquatics	19,000	-	19,000
570	Project Kids (School-Age Child Care)	2,203,000	1,889,799	313,201
571	Ready to Grow/Ready to Learn	842,000	1,353,081	(511,081)
572	Kindergarten Ready	34,000	35,000	(1,000)
573	Edge Program	225,000	200,000	25,000
580	Early Childhood Family Education	570,517	613,010	(42,493)
582	School Readiness	796,432	817,801	(21,369)
583	Early Childhood Screening	50,000	50,000	-
585	Youth Development (Including Backpack)	154,381	265,641	(111,260)
586	Youth Development (Afterschool)	45,609	-	45,609
590	Senior Citizens	213,416	274,666	(61,250)
590	Non Public-Health, Guidance & Textbooks	117,187	117,187	-
	Total Community Education	**$ 7,529,198**	**$ 7,884,010**	**$ (354,812)**

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 6/30/22	Actual Fund Balance 6/30/23	Actual Fund Balance 6/30/24	2024-2025 Revised Revenue	2024-2025 Revised Expenditure	Projected Fund Balance 6/30/25	2025-2026 Revenue Budget	2025-2026 Expenditure Budget	Projected Fund Balance 6/30/26
Construction									
Construction	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Construction	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Debt Service									
Debt Service	$ 5,386,218	$ 5,165,070	$ 4,366,961	$ 9,250,000	$ 9,785,000	$ 3,831,961	$ 9,825,000	$ 9,805,000	$ 3,851,961
OPEB Debt Service	405,673	322,041	372,206	1,450,000	1,400,245	421,961	1,425,000	1,397,458	449,503
Total Debt Service	**$ 5,791,892**	**$ 5,487,111**	**$ 4,739,167**	**$ 10,700,000**	**$ 11,185,245**	**$ 4,253,922**	**$ 11,250,000**	**$ 11,202,458**	**$ 4,301,464**
Proprietary/Internal Service									
Self Insured Dental Insurance	$ 497,195	$ 525,883	$ 514,893	$ 900,000	$ 950,000	$ 464,893	$ 910,000	$ 985,000	$ 389,893
Self Insured Severance Fund*	2,278,613	2,771,815	-	-	-	-	-	-	-
Self Insured Health Insurance	7,350,461	5,436,052	7,636,247	29,100,000	29,100,000	7,636,247	30,250,000	30,000,000	7,886,247
Total Proprietary/Internal	**$ 10,126,269**	**$ 8,733,749**	**$ 8,151,140**	**$ 30,000,000**	**$ 30,050,000**	**$ 8,101,140**	**$ 31,160,000**	**$ 30,985,000**	**$ 8,276,140**
Fiduciary									
OPEB Revocable Trust	$ 10,774,721	$ 10,664,708	$ 10,973,728	$ 500,000	$ 775,000	$ 10,698,728	$ 500,000	$ 750,000	$ 10,448,728
Total Fiduciary	**$ 10,774,721**	**$ 10,664,708**	**$ 10,973,728**	**$ 500,000**	**$ 775,000**	**$ 10,698,728**	**$ 500,000**	**$ 750,000**	**$ 10,448,728**
Total Other Funds	**$ 26,692,882**	**$ 24,885,568**	**$ 23,864,034**	**$ 41,200,000**	**$ 42,010,245**	**$ 23,053,789**	**$ 42,910,000**	**$ 42,937,458**	**$ 23,026,331**

*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.

CONSTRUCTION - FUND 26

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
Referendum 2015 Revenue						
092	Interest	$ 438	$ -	$ -	$ -	$ -
Total Construction Revenue		**$ 438**	**$ -**	**$ -**	**$ -**	**$ -**
Referendum 2015 Expense						
100	Salaries	$ -	$ -	$ -	$ -	$ -
200	Benefits	-	-	-	-	-
300	Purchased Services	209,530	-	-	-	-
400	Supplies & Materials	-	-	-	-	-
500	Equipment	1,448,603	-	-	-	-
700	Debt Expenses	-	-	-	-	-
800	Other Expenditures	-	-	-	-	-
Total Construction Expenditure		**$ 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.

DEBT SERVICE - FUND 07

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
Debt Service Revenue					
001 Property Taxes	$ 10,304,794	$ 9,110,129	$ 8,390,556	$ 8,686,947	$ 9,255,620
092 Interest Income	(14,687)	282,276	511,281	279,675	277,350
093 Rental Income	256,163	247,347	237,283	283,340	291,992
200 State Aid	234	207	1,408	38	38
317 Long-Term Facility Aid	157,309	84,923	10,825	-	-
623 Sale of Real Property	856,756	-	-	-	-
631 Sale of Bonds Proceeds	11,823,678	-	-	-	-
Total Debt Service Revenue	**$ 23,384,248**	**$ 9,724,881**	**$ 9,151,353**	**$ 9,250,000**	**$ 9,825,000**
Debt Service Expenditures					
710 Principal on Bonds	$ 5,920,000	$ 5,945,000	$ 6,335,000	$ 6,405,000	$ 6,990,000
720 Interest on Bonds	4,038,895	3,999,129	3,612,563	3,375,063	2,812,220
790 Service Charges	120,245	1,900	1,900	4,937	2,780
920 Bond Refunding Payments	11,705,000	-	-	-	-
Total Debt Service Expenses	**$ 21,784,140**	**$ 9,946,029**	**$ 9,949,463**	**$ 9,785,000**	**$ 9,805,000**

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 FY2026, is $9,825,000 with the largest part, $9,255,620 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 anticipated interest earnings of approximately $277,350.

Expenditures in the Debt Service Fund include $6,990,000 in principal and $2,812,220 in interest on five outstanding bond issues. An additional $2,780 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 Refunding Bonds - February 1, 2033
2020A GO Alternative Facility Refunding Bonds - February 1, 2030
2021A GO Alternative Facility Refunding Bonds - February 1, 2030.
2025A GO Refunding Bonds - February 1, 2034.

OPEB DEBT SERVICE - FUND 47

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
OPEB Debt Service Revenue						
001	Property Taxes	$ 1,467,314	$ 1,292,616	$ 1,388,848	$ 1,405,110	$ 1,374,042
092	Interest Income	(1,002)	31,609	66,470	44,890	50,958
Total OPEB Debt Revenue		**$ 1,466,315**	**$ 1,324,225**	**1,455,317.24**	**$ 1,450,000**	**$ 1,425,000**
OPEB Debt Service Expenditures						
710	Principal on Bonds	$ 1,165,000	$ 1,195,000	$ 1,215,000	$ 1,235,000	$ 1,260,000
720	Interest on Bonds	232,770	212,383	189,678	164,770	136,983
790	Service Charges	475	475	475	475	475
Total OPEB Debt Expenses		**$ 1,398,245**	**$ 1,407,858**	**$ 1,405,153**	**$ 1,400,245**	**$ 1,397,458**

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 $50,958 in interest income.

SELF FUNDED DENTAL INSURANCE TRUST - FUND 20

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
Self Funded Dental Insurance Revenue					
092 Interest Income	$ (466)	$ 18,274	$ 27,782	$ 18,324	$ 19,652
099 Miscellaneous Revenue	844,904	820,785	843,376	850,000	860,000
615 Contributions Post-Employment	5,875	12,343	12,014	11,676	10,348
616 Retiree Contribution-Post Employment	21,595	22,918	8,523	20,000	20,000
Total Self Funded Dental Revenue	**$ 871,908**	**$ 874,319**	**$ 891,695**	**$ 900,000**	**$ 910,000**
Self Funded Dental Insurance Expenditures					
220 Claims	$ 784,801	$ 791,853	$ 848,347	$ 895,000	$ 925,000
305 Administrative Services	50,481	53,778	54,338	55,000	60,000
Total Self Funded Dental Expenses	**$ 835,282**	**$ 845,631**	**$ 902,685**	**$ 950,000**	**$ 985,000**

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 FY2026, the District is budgeting $910,000 in revenue and $985,000 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

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
Self Funded Severance Revenue					
092 Interest Income	$ (3,516)	$ 99,484	$ -	$ -	$ -
099 Miscellaneous Revenue	291,394	444,727	-	-	-
615 Contributions for Postemployment	-	-	-	-	-
616 Retiree Contribution-Post Employment	-	-	-	-	-
Total Self Funded Severance Revenue	**$ 287,878**	**$ 544,211**	**$ -**	**$ -**	**$ -**
Self Funded Severance Expenditures					
191 Severance Payments	$ -	$ -	$ -	$ -	$ -
2XX Benefit Payments	460,363	51,010	127,730	-	-
Total Self Funded Severance Expenses	**$ 460,363**	**$ 51,010**	**$ 127,730**	**$ -**	**$ -**

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 five remaining employees that qualify for a severance payments for unused sick days with a total liability of approximately $310,500.

SELF FUNDED HEALTH INSURANCE - FUND 22

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
Self Funded Health Insurance Revenue						
092	Interest	$ 11,868	$ 193,798	$ 172,169	$ 165,488	$ 97,859
099	Miscellaneous Revenue	20,817,564	21,054,640	24,266,130	28,350,000	29,750,000
615	Contributions for Postemployment	308,383	300,747	316,026	284,512	252,141
616	Retiree Contribution-Post Employment	275,975	302,610	63,259	300,000	150,000
	Total Self Funded Health Revenue	**$ 21,413,790**	**$ 21,851,796**	**$ 24,817,584**	**$ 29,100,000**	**$ 30,250,000**
Self Funded Health Insurance Expenditures						
299	Other Benefits	$ 22,444,104	$ 23,309,069	$ 22,180,691	$ 25,790,000	$ 26,625,000
305	Administrative Fees	-	408,023	3,028,241	3,250,000	3,315,000
401	General Supplies	74,842	42,397	45,647	50,000	50,000
896	ACA Fees & Taxes	-	6,717	6,894	10,000	10,000
	Total Self Funded Health Expenses	**$ 22,518,947**	**$ 23,766,205**	**$ 25,261,473**	**$ 29,100,000**	**$ 30,000,000**

Fund 22 is used for the District's Self-Insured Health plan with United Medical Resources (UMR), a United Healthcare company. The District is switching to Blue Cross Blue Shield for the 2025-2026 fiscal year. Employee payroll deductions and benefits are deposited within a separate account to cover health premiums. Revenue of $30,250,000 for FY2026 is primarily made of the premiums payments for active employees which are paid by benefit and/or deductions via payroll processing. Premiums increased by 5% from FY2025. Other revenue includes premiums for retirees and interest revenue.

FY2026 expenses include claims, administrative fees to UMR and are anticipated to be $30,000,000.

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

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
Total Self Funded Revenue						
092	Interest	$ 7,886	$ 311,556	$ 199,950	$ 183,812	$ 117,511
099	Miscellaneous Revenue	21,953,862	22,320,152	25,109,506	29,200,000	30,610,000
615	Contributions for Postemployment	314,258	313,090	328,040	296,188	262,489
616	Retiree Contribution-Post Employment	297,570	325,527	71,782	320,000	170,000
	Total Self Funded Revenue	**$ 22,573,576**	**$ 23,270,326**	**$ 25,709,278**	**$ 30,000,000**	**$ 31,160,000**
Self Funded Expenditures						
2XX	Other Benefits	$ 23,689,269	$ 24,151,932	$ 23,156,768	$ 26,685,000	$ 27,550,000
305	Administrative Fees	50,481	461,801	3,082,579	3,305,000	3,375,000
401	General Supplies	74,842	42,397	45,647	50,000	50,000
896	ACA Fees & Taxes	-	6,717	6,894	10,000	10,000
	Total Self Funded Expenses	**$ 23,814,592**	**$ 24,662,845**	**$ 26,291,888**	**$ 30,050,000**	**$ 30,985,000**

CUSTODIAL FUND - FUND 18

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
Custodial Revenue						
092	Interest	$ -	$ -	$ -	$ -	$ -
096	Gifts/Bequests	-	-	-	-	-
099	Miscellaneous Revenue	-	-	-	-	-
	Total Custodial Revenue	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Custodial Expenditures						
401	Printing	$ -	$ -	$ -	$ -	$ -
898	Scholarships	-	-	-	-	-
	Total Custodial Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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

		2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
OPEB Trust Revenue						
092	Interest Income	$ (847,295)	$ 758,783	$ 1,098,204	$ 500,000	$ 500,000
Total OPEB Trust Revenue		**$ (847,295)**	**$ 758,783**	**$ 1,098,204**	**$ 500,000**	**$ 500,000**
OPEB Trust Expenditures						
220	Health Insurance	$ 775,812	$ 842,173	$ 757,943	$ 729,611	$ 703,390
305	Contracted Services	20,000	26,623	31,241	45,389	46,610
Total OPEB Trust Expenditures		**$ 795,812**	**$ 868,796**	**$ 789,184**	**$ 775,000**	**$ 750,000**

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, 2024, the District had a Total OPEB Liability of $5,915,668. Plan assets in the Revocable OPEB Trust at July 1, 2024 is $10,973,728. 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

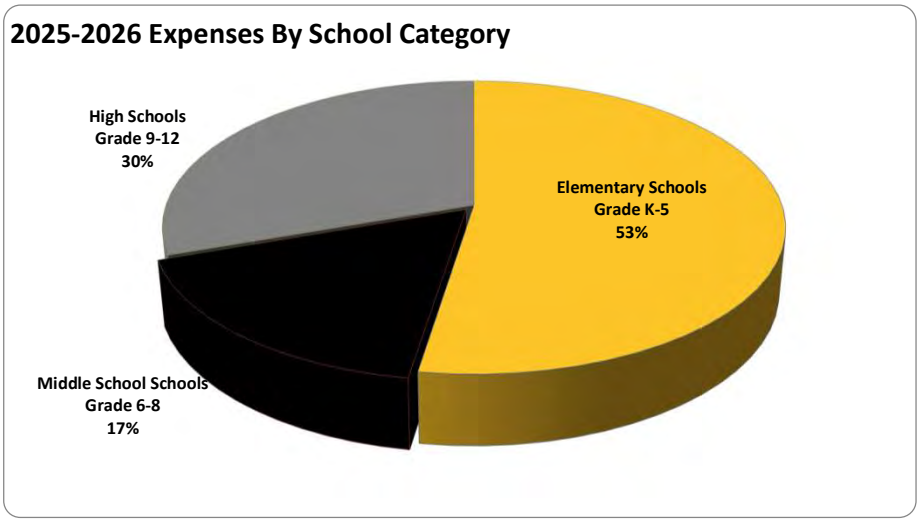
The following pages provide financial information on the individual schools, alternative learning programs, special education and non-public schools.

GENERAL FUND - EXPENDITURE SUMMARY BY SCHOOL

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Gideon Pond Elementary	$ 4,635,218	$ 4,706,806	$ 4,422,948	$ 5,368,927	$ 6,088,753	$ 719,826
Edward Neill Elementary	4,470,875	4,374,857	4,365,661	5,572,091	6,120,305	548,214
Marion W Savage Elementary*	118,133	82,378	63,786	67,337	94,221	26,884
Sioux Trail Elementary*	73,630	108,460	63,477	67,631	63,221	(4,410)
Vista View Elementary	4,219,720	3,998,784	4,149,483	5,209,946	5,307,048	97,102
William Byrne Elementary	5,274,539	5,517,416	6,492,818	7,404,794	7,840,061	435,267
Rahn Elementary	4,112,483	4,016,645	4,380,288	5,281,595	5,713,467	431,872
Sky Oaks Elementary	5,571,351	5,817,615	6,078,180	6,995,295	7,574,222	578,927
Hidden Valley Elementary	5,860,160	6,304,031	6,551,884	6,781,217	7,272,004	490,787
Harriot Bishop Elementary	6,364,330	5,767,697	6,443,354	6,822,903	7,225,085	402,182
Virtual Academy Elementary	822,903.94	908,860.74	947,226	1,112,326	875,514	(236,812)
Nicollet Middle School	8,255,311	8,194,443	8,842,077	8,625,740	9,794,930	1,169,190
Eagle Ridge Middle School	6,484,961	6,789,826	7,205,113	7,480,920	7,859,780	378,860
Metcalf Middle School*	209,568	215,182	188,975	207,458	42,348	(165,110)
Virtual Academy Secondary	423,737.64	1,108,381.06	1,458,777	2,305,613	2,491,143	185,530
Burnsville High School	20,570,618	20,911,985	20,164,185	24,745,732	25,385,448	639,716
Burnsville Area Learning Center	2,479,786	2,507,316	2,782,500	3,411,908	3,491,426	79,518
Total	**$ 79,947,323**	**$ 81,330,682**	**$ 84,600,732**	**$ 97,461,433**	**$ 103,238,976**	**$ 5,777,543**

* Open Facilities

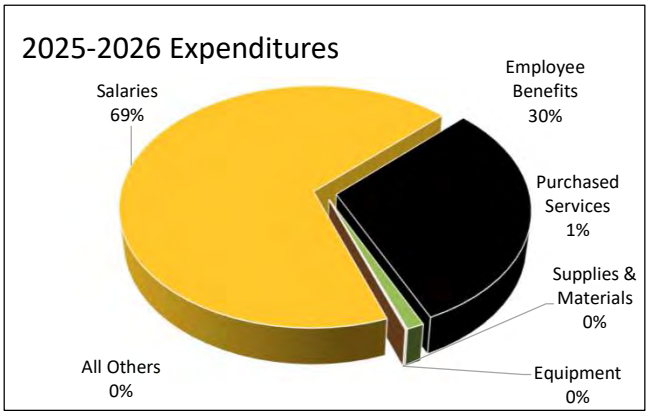
	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget
Elementary Schools Grade K-5	$ 41,523,342	$ 41,603,550	$ 43,959,106	$ 50,684,062	$ 54,173,901
Middle School Schools Grade 6-8	14,949,839	15,199,451	16,236,165	16,314,118	17,697,058
High Schools Grade 9-12	23,474,142	24,527,682	24,405,461	30,463,253	31,368,017
	$ 79,947,323	**$ 81,330,682**	**$ 84,600,732**	**$ 97,461,433**	**$ 103,238,976**



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

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 583,769	$ 629,650	$ 676,581	$ 762,029	$ 598,408	$ (163,621)
Employee Benefits	231,878	263,589	264,766	335,597	264,879	(70,718)
Purchased Services	1,730	3,914	2,785	11,520	11,181	(339)
Supplies & Materials	5,526	11,032	3,094	2,704	947	(1,757)
Equipment	-	675	-	476	99	(377)
All Others	-	-	-	-	-	-
Total Expenditures	**$ 822,904**	**$ 908,861**	**$ 947,226**	**$ 1,112,326**	**$ 875,514**	**$ (236,812)**
Total Students (ADM)	198	88	54	52	26	
Per Student	$ 4,149	$ 10,336	$ 17,652	$ 21,391	$ 33,674	

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) 2021-22	2022-23	2023-24	2024-25	2025-26*
K	33	12	7	7	2
1st	25	15	9	9	2
2nd	38	10	11	9	5
3rd	36	19	5	4	9
4th	35	17	14	14	4
5th	32	15	8	9	4
Total	**198**	**88**	**54**	**52**	**26**
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	56.5%	68.2%	76.4%	44.2%	NA

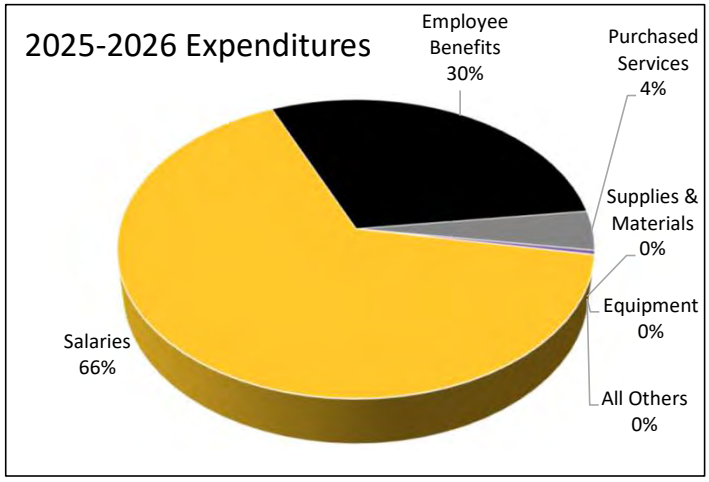
F/R - Percentage of free or reduced-price school meals

one 91 Virtual Academy

GIDEON POND ELEMENTARY (482)
Principal - Dr. Salma Hussein

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 3,049,513	$ 3,100,846	$ 2,887,429	$ 3,545,456	$ 3,999,082	$ 453,626
Employee Benefits	1,308,287	1,289,074	1,226,289	1,490,351	1,801,745	311,394
Purchased Services	237,710	279,733	283,558	303,463	258,357	(45,106)
Supplies & Materials	36,215	34,765	23,055	27,738	27,635	(103)
Equipment	1,512	1,433	672	1,254	1,269	15
All Others	1,980	955	1,944	665	665	-
Total Expenditures	**$ 4,635,218**	**$ 4,706,806**	**$ 4,422,948**	**$ 5,368,927**	**$ 6,088,753**	**$ 719,826**
Total Students (ADM)	396	378	341	351	348	
Per Student	$ 11,704	$ 12,436	$ 12,979	$ 15,296	$ 17,496	

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.



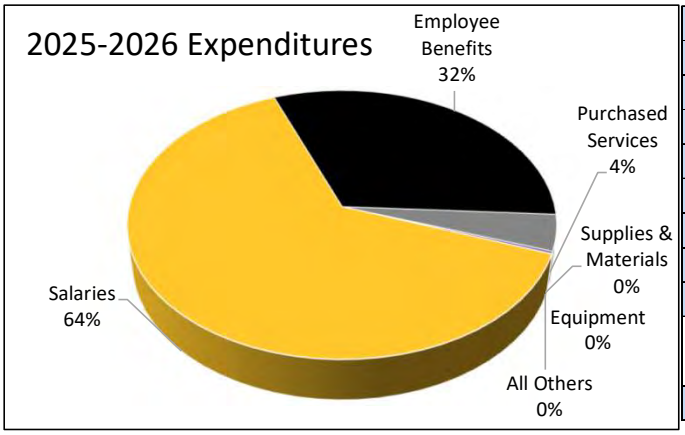
Grade	End of Year Average Daily Membership (ADM) 2021-22	2022-23	2023-24	2024-25	2025-26*
PreK	14	14	12	15	14
K	67	53	62	58	58
1st	69	62	47	50	58
2nd	64	63	53	51	64
3rd	63	63	60	62	50
4th	71	55	55	58	53
5th	48	69	52	57	51
Total	**396**	**378**	**341**	**351**	**348**
Enrollment from the MN Automated Reporting Student System (MARSS) *Projected Enrollment					
F/R	51.5%	61.8%	59.4%	52.0%	NA

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

EDWARD NEILL ELEMENTARY (483)
Principal - Lyle Bomsta

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 2,945,310	$ 2,857,228	$ 2,761,394	$ 3,569,237	$ 3,892,154	$ 322,917
Employee Benefits	1,294,580	1,256,670	1,288,855	1,676,069	1,943,898	267,829
Purchased Services	185,196	232,065	285,601	307,587	264,771	(42,816)
Supplies & Materials	45,357	27,663	28,814	16,943	17,841	898
Equipment	433	525	-	1,677	1,046	(631)
All Others	-	706	997	578	595	17
Total Expenditures	**$ 4,470,875**	**$ 4,374,857**	**$ 4,365,661**	**$ 5,572,091**	**$ 6,120,305**	**$ 548,214**
Total Students (ADM)	337	381	358	360	374	
Per Student	$ 13,282	$ 11,488	$ 12,198	$ 15,478	$ 16,364	

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.



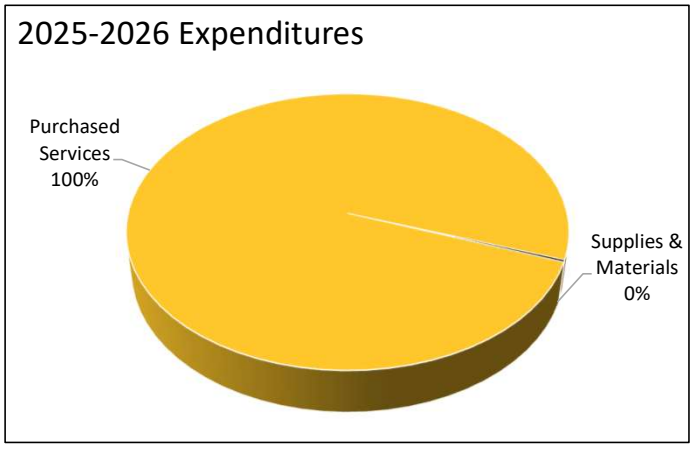
	End of Year Average Daily Membership (ADM)				
Grade	2021-22	2022-23	2023-24	2024-25	2025-26*
PreK	16	14	16	16	17
K	57	64	63	56	57
1st	53	61	59	64	57
2nd	50	62	59	56	67
3rd	52	51	53	53	56
4th	63	60	54	57	64
5th	46	70	55	58	56
Total	**337**	**381**	**358**	**360**	**374**
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	51.1%	69.1%	62.2%	51.5%	NA

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

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

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 30,254	$ -	$ 1,601	$ -	$ -	$ -
Employee Benefits	12,492	-	243	-	-	-
Purchased Services	75,387	82,378	62,027	67,034	94,000	26,966
Supplies & Materials	-	-	(85)	303	221	(82)
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	**$ 118,133**	**$ 82,378**	**$ 63,786**	**$ 67,337**	**$ 94,221**	**$ 26,884**
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	2021-22	2022-23	2023-24	2024-25	2025-26*
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

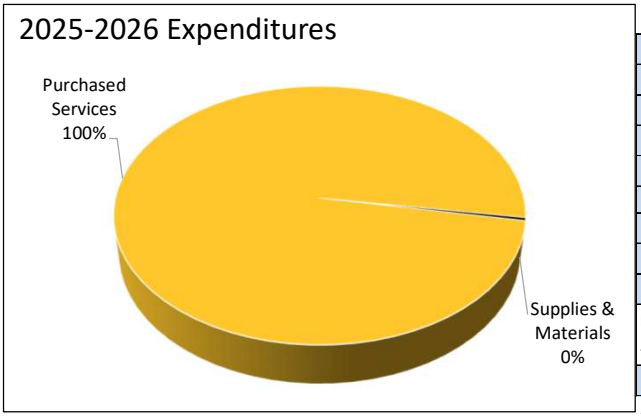
F/R - Percentage of free or reduced-price school meals

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

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

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ -	$ -	$ 1,079	$ -	$ -	$ -
Employee Benefits	-	-	163	-	-	-
Purchased Services	73,539	107,999	62,457	67,328	63,000	(4,328)
Supplies & Materials	90	460	(222)	303	221	(82)
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	**$ 73,630**	**$ 108,460**	**$ 63,477**	**$ 67,631**	**$ 63,221**	**$ (4,410)**
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	2021-22	2022-23	2023-24	2024-25	2025-26*
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

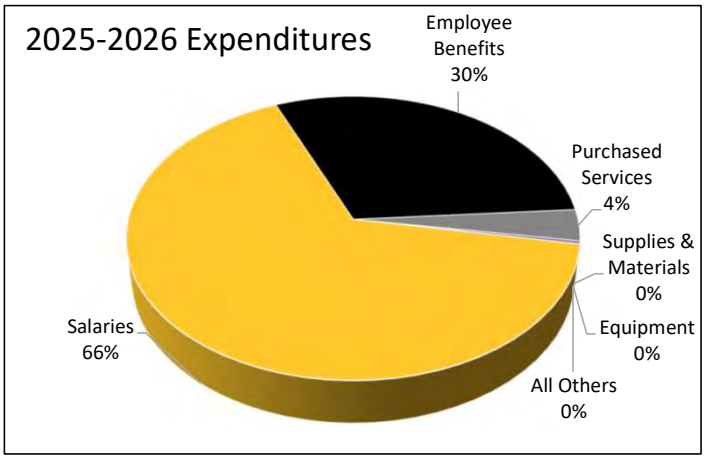
F/R - Percentage of free or reduced-price school meals

At the end of the 2019-20 school year, the Sioux Trail Elementary School closed.

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

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 2,751,608	$ 2,600,357	$ 2,672,241	$ 3,448,058	$ 3,450,525	$ 2,467
Employee Benefits	1,214,712	1,158,649	1,186,470	1,457,434	1,629,117	171,683
Purchased Services	214,587	203,461	269,550	286,542	211,030	(75,512)
Supplies & Materials	36,813	35,983	19,909	16,711	15,282	(1,429)
Equipment	2,000	334	1,314	1,201	1,094	(107)
All Others	-	-	-	-	-	-
Total Expenditures	**$ 4,219,720**	**$ 3,998,784**	**$ 4,149,483**	**$ 5,209,946**	**$ 5,307,048**	**$ 97,102**
Total Students (ADM)	300	311	325	327	301	
Per Student	$ 14,085	$ 12,875	$ 12,776	$ 15,933	$ 17,631	

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.



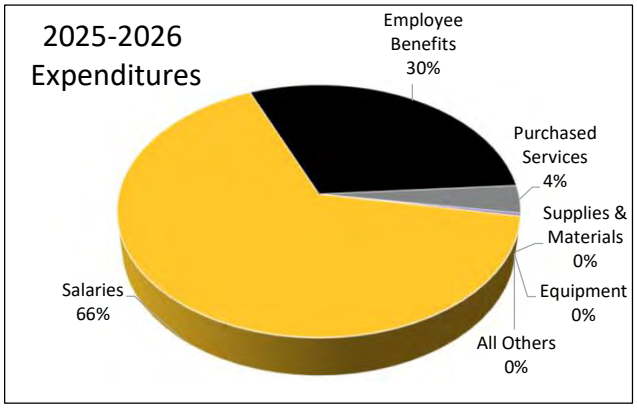
Grade	End of Year Average Daily Membership (ADM) 2021-22	2022-23	2023-24	2024-25	2025-26*
PreK	17	13	12	13	13
K	62	55	70	63	43
1st	46	61	51	55	42
2nd	44	45	56	54	64
3rd	45	41	47	48	45
4th	43	47	39	40	50
5th	44	49	50	54	44
Total	**300**	**311**	**325**	**327**	**301**
Enrollment from the MN Automated Reporting Student System (MARSS) *Projected Enrollment					
F/R	54.6%	71.5%	71.1%	55.0%	NA

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

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

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 3,535,501	$ 3,614,081	$ 4,321,129	$ 4,901,244	$ 5,166,756	$ 265,512
Employee Benefits	1,442,813	1,558,980	1,822,453	2,113,705	2,367,395	253,690
Purchased Services	266,340	292,289	322,920	336,375	278,780	(57,595)
Supplies & Materials	29,785	52,067	26,315	29,019	25,177	(3,842)
Equipment	100	-	-	24,451	1,953	(22,498)
All Others	-	-	-	-	-	-
Total Expenditures	**$ 5,274,539**	**$ 5,517,416**	**$ 6,492,818**	**$ 7,404,794**	**$ 7,840,061**	**$ 435,267**
Total Students (ADM)	525	552	564	561	531	
Per Student	$ 10,047	$ 10,000	$ 11,522	$ 13,199	$ 14,765	

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.



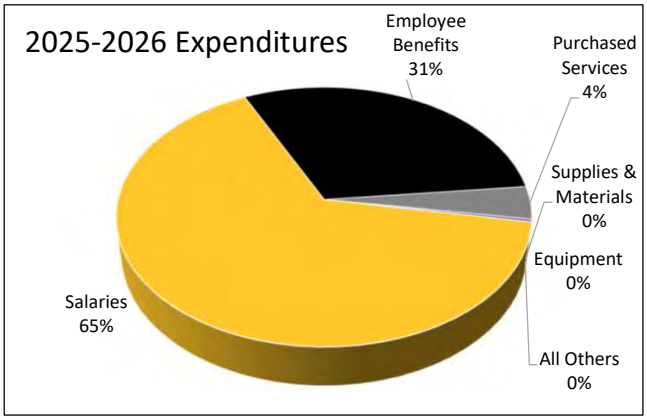
	End of Year Average Daily Membership (ADM)				
Grade	2021-22	2022-23	2023-24	2024-25	2025-26*
PreK	19	14	15	16	17
K	83	91	93	85	77
1st	102	94	85	91	76
2nd	83	102	90	83	86
3rd	81	85	102	103	85
4th	83	85	86	87	86
5th	73	82	91	96	104
Total	**525**	**552**	**564**	**561**	**531**
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	38.3%	51.5%	53.0%	43.9%	NA

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

RAHN ELEMENTARY (488)
Principal - Brad Robb

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 2,757,497	$ 2,646,690	$ 2,827,236	$ 3,408,554	$ 3,719,766	$ 311,212
Employee Benefits	1,138,538	1,063,940	1,204,552	1,538,259	1,740,592	202,333
Purchased Services	182,801	213,890	290,706	300,850	231,991	(68,859)
Supplies & Materials	33,647	90,319	56,089	27,856	19,423	(8,433)
Equipment	-	1,110	253	5,751	1,360	(4,391)
All Others	-	696	1,453	325	335	10
Total Expenditures	**$ 4,112,483**	**$ 4,016,645**	**$ 4,380,288**	**$ 5,281,595**	**$ 5,713,467**	**$ 431,872**
Total Students (ADM)	306	362	347	352	376	
Per Student	$ 13,421	$ 11,094	$ 12,629	$ 15,005	$ 15,195	

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.



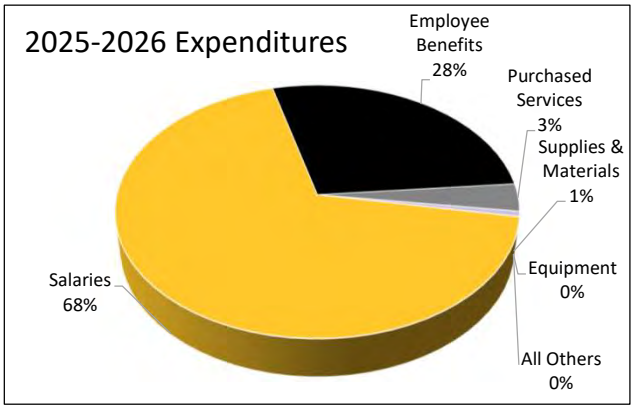
Grade	End of Year Average Daily Membership (ADM) 2021-22	2022-23	2023-24	2024-25	2025-26*
PreK	20	14	16	17	18
K	49	68	54	51	66
1st	54	58	60	65	66
2nd	57	65	55	52	50
3rd	44	62	58	59	54
4th	39	52	57	58	58
5th	43	43	47	50	64
Total	**306**	**362**	**347**	**352**	**376**
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	40.1%	62.7%	61.8%	58.8%	NA

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

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

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 3,797,317	$ 3,937,362	$ 4,033,586	$ 4,610,216	$ 4,884,142	$ 273,926
Employee Benefits	1,540,666	1,621,087	1,742,042	2,079,960	2,416,483	336,523
Purchased Services	194,984	232,773	264,597	276,514	248,055	(28,459)
Supplies & Materials	36,520	23,632	37,955	22,110	23,440	1,330
Equipment	920	2,760	-	6,495	2,102	(4,393)
All Others	944	-	-	-	-	-
Total Expenditures	**$ 5,571,351**	**$ 5,817,615**	**$ 6,078,180**	**$ 6,995,295**	**$ 7,574,222**	**$ 578,927**
Total Students (ADM)	435	436	454	456	492	
Per Student	$ 12,799	$ 13,343	$ 13,388	$ 15,341	$ 15,395	

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.



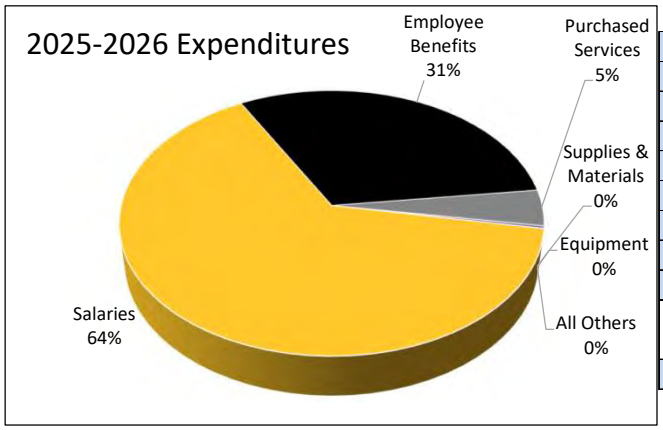
Grade	End of Year Average Daily Membership (ADM) 2021-22	2022-23	2023-24	2024-25	2025-26*
PreK	27	15	24	25	26
K	84	81	72	64	77
1st	74	77	73	80	76
2nd	73	70	81	77	77
3rd	69	73	64	65	83
4th	52	67	69	70	78
5th	56	54	71	75	75
Total	**435**	**436**	**454**	**456**	**492**
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	60.0%	81.3%	75.1%	65.8%	NA

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

HIDDEN VALLEY ELEMENTARY (490)
Principal - Kristine Black

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 3,927,159	$ 4,170,446	$ 4,308,214	$ 4,446,413	$ 4,670,193	$ 223,780
Employee Benefits	1,681,166	1,802,060	1,928,066	1,982,746	2,260,385	277,639
Purchased Services	209,582	291,425	298,758	318,527	317,504	(1,023)
Supplies & Materials	40,389	39,334	16,061	21,871	21,540	(331)
Equipment	1,773	-	32	10,915	1,615	(9,300)
All Others	90	766	753	745	767	22
Total Expenditures	**$ 5,860,160**	**$ 6,304,031**	**$ 6,551,884**	**$ 6,781,217**	**$ 7,272,004**	**$ 490,787**
Total Students (ADM)	440	460	458	471	446	
Per Student	$ 13,329	$ 13,710	$ 14,300	$ 14,397	$ 16,305	

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.



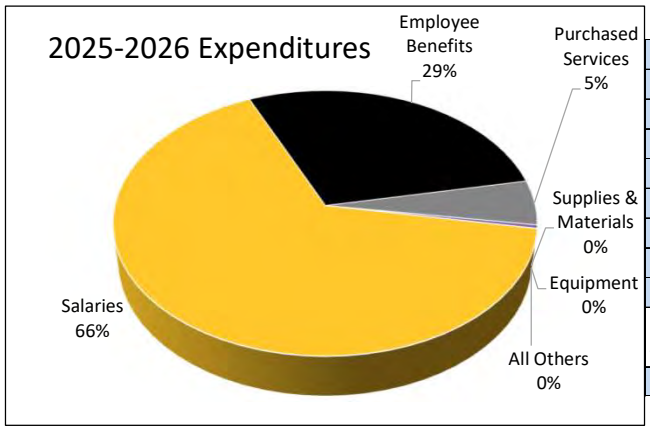
Grade	End of Year Average Daily Membership (ADM) 2021-22	2022-23	2023-24	2024-25	2025-26*
PreK	23	20	19	20	21
K	80	75	74	70	73
1st	77	78	73	78	73
2nd	78	74	74	73	73
3rd	74	77	71	72	67
4th	59	72	77	81	65
5th	47	64	70	77	74
Total	**440**	**460**	**458**	**471**	**446**
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	63.8%	79.5%	72.0%	60.0%	NA

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

HARRIOT BISHOP ELEMENTARY (491)
Principal - Kenneth Essay

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 4,330,873	$ 3,878,064	$ 4,368,651	$ 4,632,147	$ 4,738,671	$ 106,524
Employee Benefits	1,739,633	1,544,609	1,701,357	1,804,425	2,062,411	257,986
Purchased Services	244,232	302,426	331,739	352,441	391,700	39,259
Supplies & Materials	45,829	39,228	38,912	30,701	29,266	(1,435)
Equipment	2,948	2,370	1,991	1,889	1,737	(152)
All Others	814	1,000	703	1,300	1,300	-
Total Expenditures	**$ 6,364,330**	**$ 5,767,697**	**$ 6,443,354**	**$ 6,822,903**	**$ 7,225,085**	**$ 402,182**
Total Students (ADM)	557	566	536	534	476	
Per Student	$ 11,418	$ 10,183	$ 12,019	$ 12,777	$ 15,179	

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.



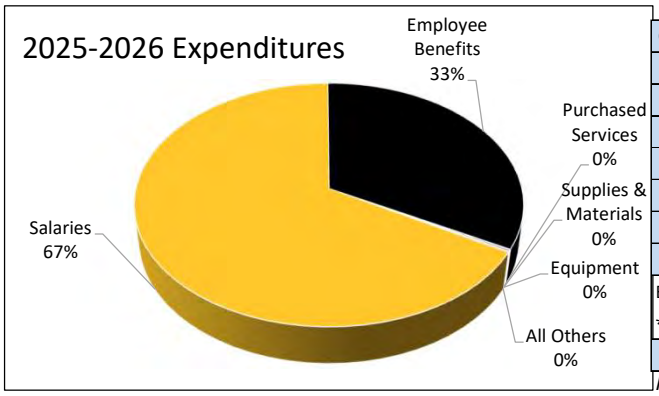
Grade	End of Year Average Daily Membership (ADM) 2021-22	2022-23	2023-24	2024-25	2025-26*
Prek	20	19	17	18	19
K	83	79	82	75	69
1st	86	89	76	81	69
2nd	100	94	90	85	81
3rd	75	104	92	91	74
4th	91	85	100	101	84
5th	101	98	79	83	80
Total	**557**	**566**	**536**	**534**	**476**
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	38.2%	60.1%	60.3%	41.6%	NA

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

VIRTUAL ACADEMY - SECONDARY (079)
Principal - Kelly Ronn

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 313,122	$ 790,776	$ 1,023,962	$ 1,555,621	$ 1,657,964	$ 102,343
Employee Benefits	99,182	313,520	431,587	738,016	822,510	84,494
Purchased Services	2,860	536	661	1,753	1,806	53
Supplies & Materials	6,791	1,275	2,028	4,168	4,293	125
Equipment	918	1,141	-	2,346	750	(1,596)
All Others	865	1,134	538	3,709	3,820	111
Total Expenditures	**423,737.64**	**$ 1,108,381**	**$ 1,458,777**	**$ 2,305,613**	**$ 2,491,143**	**$ 185,530**
Total Students (ADM)	257	203	190	180	163	
Per Student	$ 1,652	$ 5,460	$ 7,666	$ 12,809	$ 15,283	

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.



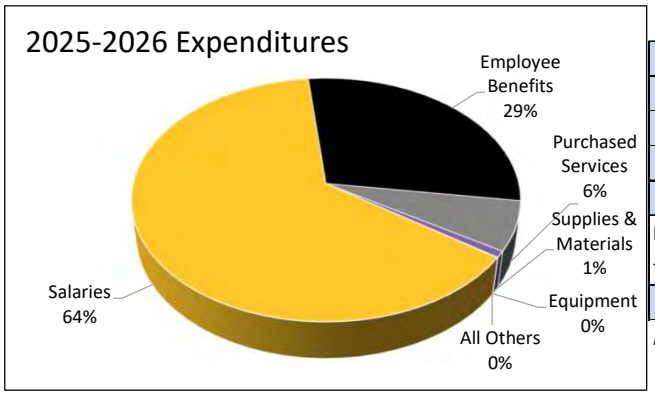
Grade	End of Year Average Daily Membership (ADM) 2021-22	2022-23	2023-24	2024-25	2025-26*
6	35	16	17	17	9
7&8	86	56	43	47	30
9	28	28	22	20	25
10	31	33	36	34	27
11	34	32	34	31	36
12	44	39	38	31	36
Total	**257**	**203**	**190**	**180**	**163**
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	27.1%	38.9%	62.8%	53.9%	NA

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

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

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 5,459,444	$ 5,289,639	$ 5,642,604	$ 5,496,487	$ 6,231,856	$ 735,369
Employee Benefits	2,276,544	2,236,742	2,398,923	2,323,855	2,832,591	508,736
Purchased Services	432,156	573,183	676,205	741,584	643,446	(98,138)
Supplies & Materials	80,292	91,775	120,811	58,695	81,510	22,815
Equipment	4,426	775	-	3,540	3,901	361
All Others	2,450	2,328	3,535	1,579	1,626	47
Total Expenditures	**$ 8,255,311**	**$ 8,194,443**	**$ 8,842,077**	**$ 8,625,740**	**$ 9,794,930**	**$ 1,169,190**
Total Students (ADM)	656	688	621	748	806	
Per Student	$ 12,581	$ 11,916	$ 14,241	$ 11,532	$ 12,153	

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	2021-22	2022-23	2023-24	2024-25	2025-26*
6th	222	214	212	260	306
7th	233	227	194	253	261
8th	201	247	216	235	239
Total	**656**	**688**	**621**	**748**	**806**
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	60.3%	74.3%	75.6%	42.0%	NA

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

Nicollet RISE

RESPONSIBILITY

INTEGRITY

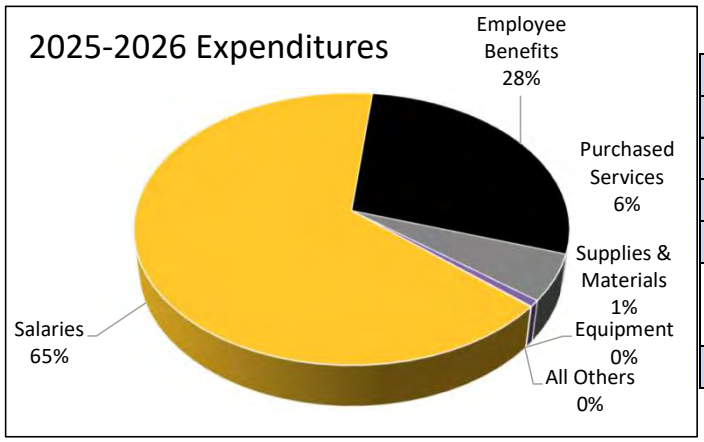
SAFETY

EXCELLENCE

EAGLE RIDGE MIDDLE SCHOOL (066)
Principal - Dave Helke

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 4,371,716	$ 4,478,448	$ 4,709,844	$ 4,869,635	$ 5,137,593	$ 267,958
Employee Benefits	1,802,709	1,820,651	1,975,291	2,084,988	2,223,721	138,733
Purchased Services	265,707	359,703	440,748	463,198	435,274	(27,924)
Supplies & Materials	42,414	92,206	75,943	54,171	57,399	3,228
Equipment	178	36,703	-	2,792	2,884	92
All Others	2,238	2,115	3,286	6,136	2,909	(3,227)
Total Expenditures	**$ 6,484,961**	**$ 6,789,826**	**$ 7,205,113**	**$ 7,480,920**	**$ 7,859,780**	**$ 378,860**
Total Students (ADM)	553	552	534	649	627	
Per Student	$ 11,730	$ 12,293	$ 13,500	$ 11,527	$ 12,536	

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	2021-22	2022-23	2023-24	2024-25	2025-26*
6th	185	171	189	236	190
7th	186	186	162	213	215
8th	182	196	183	200	222
Total	**553**	**552**	**534**	**649**	**627**
Enrollment from the MN Automated Reporting Student System (MARSS) *Projected Enrollment					
F/R	57.5%	72.8%	78.9%	59.2%	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

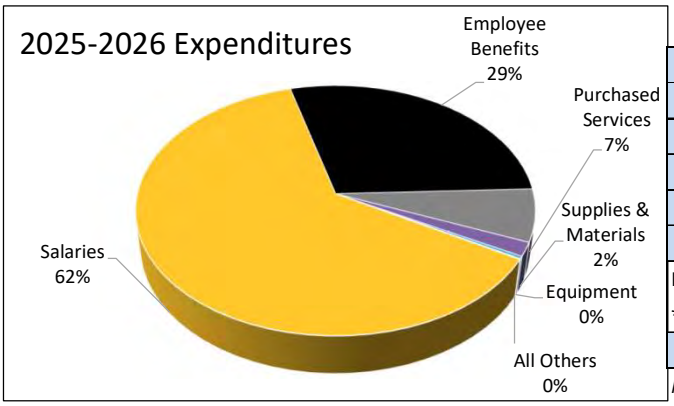
Responsibility

Excellence

BURNSVILLE HIGH SCHOOL (014)
Principal - Jesús Sandoval

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 13,461,779	$ 13,029,900	$ 12,457,133	$ 15,599,589	$ 15,868,251	$ 268,662
Employee Benefits	5,159,089	5,029,333	5,065,624	6,568,697	7,241,025	672,328
Purchased Services	1,458,686	2,055,520	1,977,436	1,941,790	1,719,412	(222,378)
Supplies & Materials	350,909	615,920	457,321	498,924	449,734	(49,190)
Equipment	123,739	168,356	182,061	103,777	79,971	(23,806)
All Others	16,417	12,956	24,610	32,955	27,055	(5,900)
Total Expenditures	**$ 20,570,618**	**$ 20,911,985**	**$ 20,164,185**	**$ 24,745,732**	**$ 25,385,448**	**$ 639,716**
Total Students (ADM)	2,090	2,048	2,031	2,078	1,933	
Per Student	$ 9,842	$ 10,210	$ 9,928	$ 11,908	$ 13,133	

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.



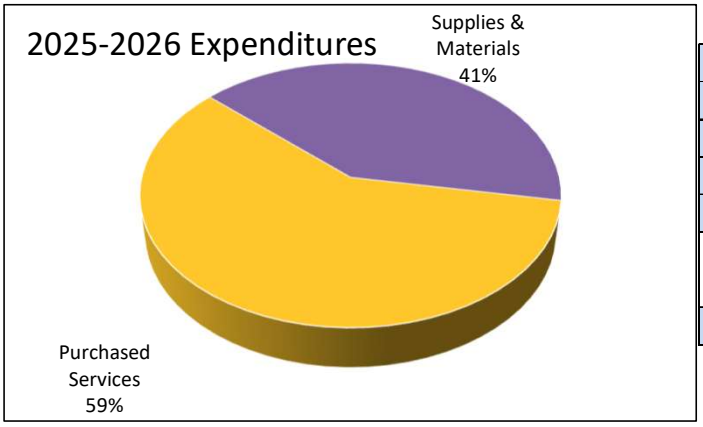
Grade	End of Year Average Daily Membership (ADM) 2021-22	2022-23	2023-24	2024-25	2025-26*
9th	566	487	550	499	429
10th	518	558	468	543	488
11th	527	507	523	493	537
12th	479	495	490	543	479
Total	**2,090**	**2,048**	**2,031**	**2,078**	**1,933**
Enrollment from the MN Automated Reporting Student System (MARSS)					
*Projected Enrollment					
F/R	35.9%	54.3%	58.8%	42.3%	NA

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

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

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 25,600	$ 57,525	$ 55,050	$ 60,552	$ -	$ (60,552)
Employee Benefits	9,724	22,141	22,759	26,057	-	(26,057)
Purchased Services	172,333	133,191	89,614	97,455	25,000	(72,455)
Supplies & Materials	1,911	2,325	21,552	23,394	17,348	(6,046)
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	**$ 209,568**	**$ 215,182**	**$ 188,975**	**$ 207,458**	**$ 42,348**	**$ (165,110)**
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	2021-22	2022-23	2023-24	2024-25	2025-26*
6th	-	-	-	-	-
7th	-	-	-	-	-
8th	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**
Enrollment from the MN Automated Reporting Student System (MARSS) *Projected Enrollment					
F/R	NA	NA	NA	NA	NA

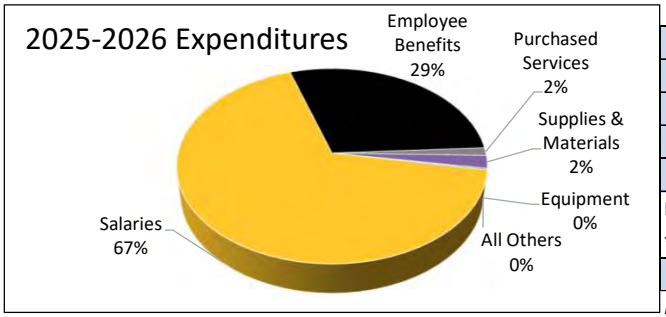
F/R - Percentage of free or reduced-price school meals

At the end of the 2019-20 school year, Metcalf Middle School was closed.

BURNSVILLE ALTERNATIVE LEARNING CENTER (514)
Principal - Kelly Ronn

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 1,653,032	$ 1,764,463	$ 1,883,155	$ 2,323,090	$ 2,348,691	$ 25,601
Employee Benefits	659,714	704,191	784,053	977,465	1,015,076	37,611
Purchased Services	67,665	28,105	46,635	35,350	44,873	9,523
Supplies & Materials	48,185	8,371	51,960	57,536	73,249	15,713
Equipment	-	1,320	15,832	17,582	8,634	(8,948)
All Others	51,191	865	865	885	903	18
Total Expenditures	**$ 2,479,786**	**$ 2,507,316**	**$ 2,782,500**	**$ 3,411,908**	**$ 3,491,426**	**$ 79,518**
Total Students (ADM)	188	214	214	174	180	
Per Student	$ 13,190	$ 11,693	$ 12,979	$ 19,657	$ 19,397	

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	2021-22	2022-23	2023-24	2024-25	2025-26*
10th	14	10	15	14	6
11th	45	59	60	47	39
12th	129	145	139	113	135
Total	**188**	**214**	**214**	**174**	**180**
Enrollment from the MN Automated Reporting Student System (MARSS) *Projected Enrollment					
F/R	60.1%	67.9%	66.7%	74.9%	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	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 680,182	$ 297,416	$ 457,752	$ 966,696	$ 1,036,279	$ 69,583
Employee Benefits	144,300	105,590	152,426	274,550	289,461	14,911
Purchased Services	9,715	5,210	38,568	64,000	76,000	12,000
Supplies & Materials	19,617	37,950	27,727	38,285	39,285	1,000
Equipment	-	-	-	10,000	10,000	-
All Others	-	-	35	-	-	-
Total Expenditures	**$ 853,815**	**$ 446,165**	**$ 676,508**	**$ 1,353,531**	**$ 1,451,025**	**$ 97,494**

CREDIT RECOVERY (500)

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 17,010	$ 20,060	$ 21,313	$ 22,152	$ 23,093	$ 941
Employee Benefits	6,120	7,048	7,541	8,301	9,584	1,283
Purchased Services	-	21	-	-	-	-
Supplies & Materials	-	1,177	470	1,850	350	(1,500)
Equipment	-	-	-	12,000	10,000	(2,000)
All Others	-	-	-	-	-	-
Total Expenditures	**$ 23,130**	**$ 28,306**	**$ 29,325**	**$ 44,303**	**$ 43,027**	**$ (1,276)**

MIDDLE SCHOOL ALC/SCHOOL WITHIN A SCHOOL (314)

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 1,174,295	$ 1,219,708	$ 1,798,881	$ 1,979,713	$ 2,336,560	$ 356,847
Employee Benefits	403,915	428,247	637,042	781,611	1,025,066	243,455
Purchased Services	14,957	8,729	14,190	20,531	44,000	23,469
Supplies & Materials	13,935	24,315	6,912	7,287	10,325	3,038
Equipment	-	19,152	-	54,667	55,000	333
All Others	-	-	-	-	175	175
Total Expenditures	**$ 1,607,102**	**$ 1,700,151**	**$ 2,457,026**	**$ 2,843,809**	**$ 3,471,126**	**$ 627,317**

DISTRICT-WIDE SPECIAL EDUCATION PROGRAMS
Director - Amy Piotrowski

EARLY CHILDHOOD SPECIAL EDUCATION - REGULAR SCHOOL YEAR (481)

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 2,601,089	$ 2,658,870	$ 2,775,641	$ 2,875,754	$ 3,384,610	$ 508,856
Employee Benefits	1,206,026	1,201,823	1,272,994	1,379,264	1,709,415	330,151
Professional Services	168,236	239,571	264,480	284,326	213,500	(70,826)
Supplies & Materials	35,835	37,361	30,168	19,953	32,453	12,500
Equipment	4,794	60,927	9,269	52,185	52,500	315
All Others	-	-	-	-	-	-
Total Expenditures	**$ 4,015,980**	**$ 4,198,552**	**$ 4,352,551**	**$ 4,611,482**	**$ 5,392,478**	**$ 780,996**

SUMMER SCHOOL-EXTENDED SCHOOL YEAR (530)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 89,926	$ 32,229	$ 8,844	$ 15,000	$ 15,000	$ -
Employee Benefits	13,603	5,082	1,451	2,500	2,500	-
Professional Services	3,708	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
All Others	-	-	-	-	-	-
Total Expenditures	**$ 107,237**	**$ 37,310**	**$ 10,295**	**$ 17,500**	**$ 17,500**	**$ -**

BURNSVILLE - EAGAN - SAVAGE TRANSITION PROGRAM (BEST 414)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
Salaries	$ 558,561	$ 652,893	$ 730,731	$ 753,288	$ 826,748	$ 73,460
Employee Benefits	270,263	311,765	352,533	370,206	424,103	53,897
Professional Services	1,750	7,173	16,726	16,000	-	(16,000)
Supplies & Materials	4,918	1,719	1,191	541	1,041	500
Equipment	-	740	832	1,500	1,500	-
All Others	-	-	-	-	-	-
Total Expenditures	**$ 835,493**	**$ 974,289**	**$ 1,102,013**	**$ 1,141,535**	**$ 1,253,392**	**$ 111,857**

NON PUBLIC SCHOOLS
Title & Special Education Programs

Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Budget	Increase (Decrease)
St. John the Baptist Catholic	$ 112,075	$ 60,497	$ 70,518	$ 90,205	$ 92,903	$ 2,698
Cyprus Classical Academy	-	-	-	-	-	-
One School Global	189	5,162	-	-	-	-
Unity High School	3,000	2,000	952	11,870	11,870	-
Total Expenditures	**$ 115,263**	**$ 67,659**	**$ 71,469**	**$ 102,075**	**$ 104,773**	**$ 2,698**

* Please note - at the time of the budget preparation, actual FY26 entitlements are not known and therefore allocations are preliminary at this time.







Informational Section

one91
Burnsville · Eagan · Savage

ENROLLMENT PROJECTION - 2025-2026
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															153	153
VPK															133	133
K	58	57	43	77	66	77	73	69	2							522
1	58	57	42	76	66	76	73	69	2							519
2	64	67	64	86	50	77	73	81	5							567
3	50	56	45	85	54	83	67	74	9							523
4	53	64	50	86	58	78	65	84	4							542
5	51	56	44	104	64	75	74	80	4							552
6										190	306	9				505
7										215	261	10				486
8										222	239	20				481
9												25	429			454
10												27	488	6		521
11												36	537	55		628
12												36	479	155	51	721
Total	**334**	**357**	**288**	**514**	**358**	**466**	**425**	**457**	**26**	**627**	**806**	**163**	**1,933**	**216**	**337**	**7,307**
															K-12	7,021
															Other	286

* 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.



ENROLLMENT BY GRADE BY YEAR

Grade	2021-22	2022-23	2023-24	2024-25 (3)	2025-26 (3)	2026-27 (3)	2027-28 (3)	2028-29 (3)
EC(1)	137	115	130	148	153	153	151	147
PreK	126	121	129	129	133	133	132	128
K	600	579	577	529	535	546	541	526
1	588	594	537	573	515	530	528	523
2	590	587	572	540	564	501	521	519
3	541	577	554	557	520	539	482	500
4	539	543	554	566	546	514	534	478
5	493	544	524	559	555	543	507	527
6	509	467	495	513	513	523	510	476
7	547	520	452	491	495	514	516	503
8	511	567	515	457	484	503	514	515
9	601	525	575	519	457	492	508	518
10	571	612	529	591	525	469	502	518
11	632	608	621	563	617	547	485	520
12(2)	734	738	704	753	695	721	649	576
Total	**7,720**	**7,696**	**7,467**	**7,488**	**7,307**	**7,228**	**7,080**	**6,974**

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 language 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 include 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 residential 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	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
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	0.15	0.15	0.65	0.65
Executive Admin Assistant	Confidential	1.00	1.00	1.00	1.00	1.00
Principals	Principal	13.00	12.00	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	28.00	28.50	28.50	28.50	27.50
Support Services						
Director/Supervisor	District Wide, Unaffiliated	6.40	5.40	5.40	5.40	5.40
Cultural Liaison	Unaffiliated	3.00	2.00	1.00	0.00	0.00
Other Support Staff	Clerical, Unaffiliated, Confidentia	18.00	18.00	19.00	18.00	19.00
Student Instruction						
Director/Supervisor	District Wide, Unaffiliated	1.15	1.20	1.95	1.55	2.55
K-12 Teachers	Teacher	394.85	386.60	393.12	386.94	401.16
Teacher on Special Assignment	Teacher	1.00	2.00	1.00	1.00	2.05
Digital Learning Specialist	Teacher	7.75	8.00	8.00	7.75	7.75
Advanced Learning Specialist	Teacher	3.00	3.00	3.00	8.00	8.00
Psychologist	Teacher	0.50	0.50	0.50	0.00	0.00
Counselors	Teacher	1.20	1.70	1.70	1.00	0.50
Cultural Liaison	Unaffiliated	0.00	0.00	0.00	0.70	0.70
Educational Assistants	Educational Assistant	22.85	34.03	30.60	27.45	29.26
Other Administration	District Wide, Unaffiliated	4.35	4.46	5.46	4.86	4.35
Other Support Staff	Clerical, CE, Unaffiliated	30.83	33.36	35.51	43.14	34.00
Vocational Instruction						
Director/Supervisor	District Wide	1.00	1.00	1.00	1.00	1.00
K-12 Teachers	Teacher	13.77	13.18	12.81	12.50	14.00
Counselors	Teacher	0.00	0.00	0.00	1.00	0.00
Educational Assistants	Educational Assistant	5.25	6.13	6.13	7.00	7.88
Special Education						
Director/Supervisor	District Wide	4.00	4.00	4.00	4.50	4.50
Teachers	Teacher	115.30	114.16	121.36	135.10	141.20
Physical Therapist	Teacher	1.00	1.00	1.00	1.00	1.00
Occupational Therapist	Teacher	6.30	6.50	7.50	7.75	7.75
Speech Teachers	Teacher	15.80	15.80	16.50	18.50	16.00
Nurses	Teacher	3.99	5.33	5.36	4.19	5.24
Social Workers	Teacher	5.48	5.48	5.55	5.70	5.90
Psychologist	Teacher	9.90	9.40	10.90	9.90	9.40
Cultural Liaison	Unaffiliated	1.88	2.00	2.00	2.00	2.00
Teacher on Special Assignment	Teacher	0.00	0.00	0.00	0.26	0.15
Educational Assistants	Educational Assistant	117.91	123.36	123.51	106.27	109.08
Other Support Staff	Clerical, Unaffiliated	6.80	8.50	9.60	13.40	19.90

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

Employee by Program Series	Contract Group	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Student Support						
Director/Supervisor	District Wide	1.00	1.00	1.25	1.00	1.00
Assistant Principals	Principal	6.00	6.00	6.00	6.00	6.00
Teachers	Teacher	1.60	0.00	0.00	0.00	0.00
Dean	Unaffiliated	5.83	9.00	7.00	9.00	10.00
Teacher on Special Assignment	Teacher	0.00	1.74	4.74	0.74	2.85
Continuous Improvement Coach	Teacher	8.00	8.00	8.00	8.00	8.00
Advanced Learning Specialist	Teacher	1.00	1.00	1.00	0.00	0.00
Media Specialist	Teacher	3.00	3.00	3.00	3.00	3.00
Social Workers	Teachers	8.32	8.52	8.45	0.00	0.00
Cultural Liaison	Unaffiliated	10.00	12.00	11.00	0.00	0.00
Educational Assistants	Educational Assistant	4.75	4.75	4.75	4.75	4.75
Tech Specialist	Information Tech Specialist	13.00	13.00	14.00	15.40	15.40
Other Administration	District Wide, Unaffiliated, Princi	3.80	2.60	2.60	1.19	1.75
Other Support Staff	Clerical, Unaffiliated	1.00	1.50	1.50	4.50	4.50
Pupil Support						
Director/Supervisor	District Wide	0.50	0.50	0.50	0.50	0.50
Nurses	Teacher, Educational Assistant	8.61	7.27	11.64	11.91	14.26
Social Workers	Teachers	0.00	0.00	0.00	9.30	9.10
Cultural Liaison	Unaffiliated	0.00	0.00	0.00	11.30	12.30
Counselors	Teacher	10.50	10.50	10.50	13.00	14.00
Teacher on Special Assignment	Teacher	0.00	0.00	0.00	0.60	0.00
Educational Assistants	Educational Assistant	5.38	1.81	2.72	0.00	0.00
Other Administration	Unaffiliated	0.00	0.00	0.00	1.75	1.90
Other Support Staff	Unaffiliated	2.00	1.71	1.11	1.11	2.11
Operations & Maintenance						
Director/Supervisor	District Wide	3.60	4.60	4.60	4.60	4.60
Custodians	Custodian	70.50	69.50	70.50	69.50	69.50
Other Support Staff	Clerical	2.00	1.89	1.89	1.89	1.89
Total		**1,024.64**	**1,036.63**	**1,060.86**	**1,066.05**	**1,097.28**

Explanation of Trends

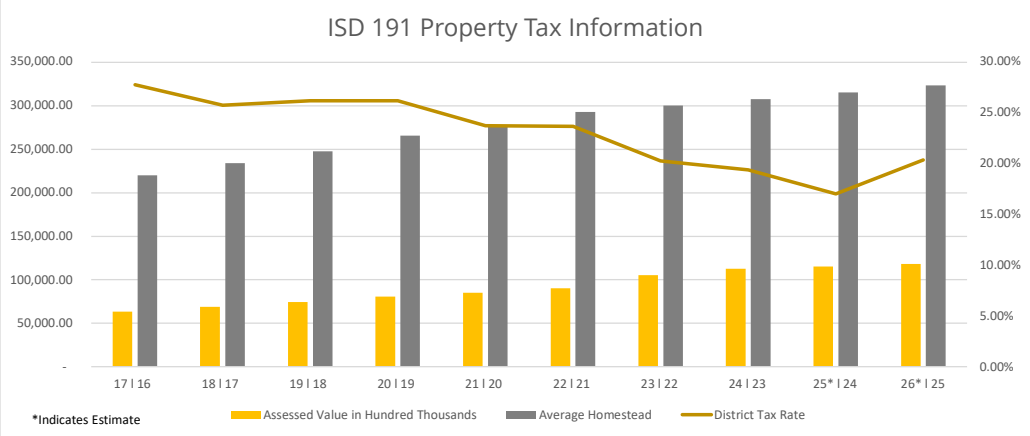
Total FTEs increased by 31 FTE in 25-26 mostly due to the special education services needed

Taxable Market Value of Properties in District

Fiscal Year/Payable Year	Total Market Value	Average Homestead	District Tax Rate
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	$8,510,241,379	$277,006	23.77%
22 I 21	$9,019,198,895	$292,879	23.70%
23 I 22	$10,525,363,360	$300,201	20.27%
24 I 23	$11,255,414,508	$307,706	19.40%
25* I 24	$11,536,799,871	$315,399	17.02%
26* I 25	$11,825,219,867	$323,284	20.37%

* 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.

Outstanding Debt By Type

	Governmental Activities				
Fiscal Year	General Obligation Bonds	Capital Leases	Total Primary Government	Percentage of Personal Income	Per Capita
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	2.96	1,805
2022	113,850,000	160,460	114,010,460	2.60	1,670
2023	106,710,000	238,735	106,948,735	2.37	1,373
2024	99,160,000	91,389	99,251,389	2.20	1,359

COMPONENTS OF GENERAL LONG-TERM DEBT

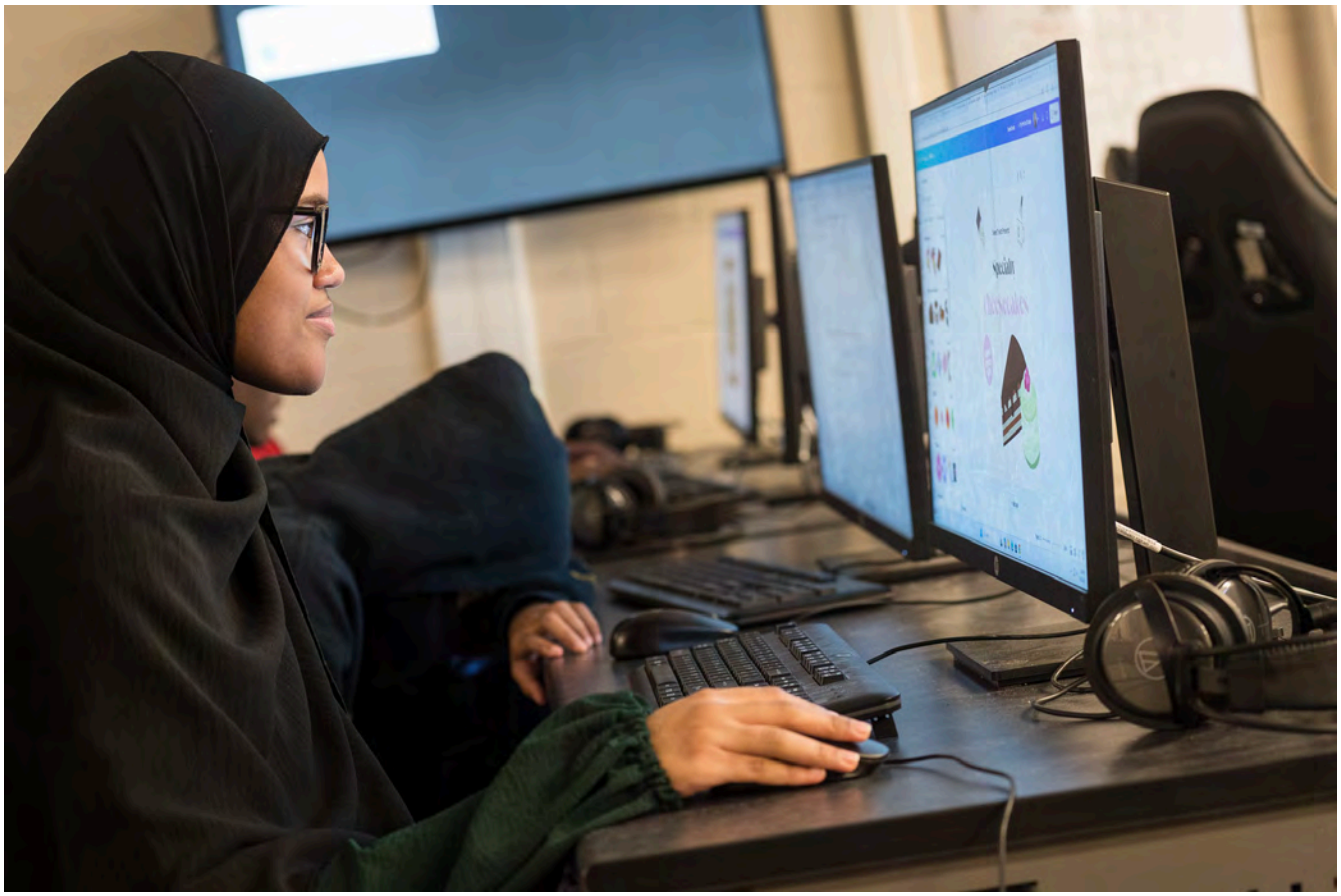
Bond Issue/ Debt Issue	Type	Net Interest Rate	Issue Amount	Maturity	Principal as of 6/30/25	Due 2025-2026*
Copier & Mailing Machine	Capital Lease	4.00%	$ 477,668	2030	$ 463,466	$ 88,297
2015A GO School Building	Bond	2.00-4.00%	64,485,000	2036	51,605,000	27,547,950
2016A GO Alt Fac Refunding Bonds	Bond	2.00-5.00%	36,715,000	2033	20,235,000	12,928,100
2016B OPEB Taxable	Bond	2.00-5.00%	13,990,000	2029	5,235,000	1,396,983
2020A GO Alt Fac Refunding Bonds	Bond	2.00-4.00%	11,485,000	2030	7,290,000	1,453,500
2021A GO Alt Fac Refunding Bonds	Bond	5.00%	9,680,000	2030	7,155,000	1,267,750
2025A GO Refunding Bonds	Bond	5.00%	33,325,000	2034	33,325,000	1,374,920
					$ 125,308,466	$ 46,057,500

2025A bonds were issued in June 2025 to partially refund the 2015A and 2016A bonds

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 $1,674,405,491 as of 2024.

*Due 2025-2026 includes principal and interest



Standardized Testing

	Fiscal Years									
	2015	2016	2017	2018	2019	2020 (2)	2021 (3)	2022	2023	2024
Standardized Tests										
MCA Reading (See Note 1)										
Grade 3	53.2 %	45.9 %	43.7 %	48.7 %	45.4 %		34.4 %	36.7 %	33.0%	30.9%
Grade 5	58.3	67.7	62.0	55.0	52.9		49.9	52.9	49.7%	45.4%
Grade 7	45.4	56.6	53.1	51.0	47.6		40.3	32.8	33.4%	36.2%
Grade 10	51.8	58.9	38.3	54.5	55.4		50.9	45.9	40.2%	42.3%
MCA Math (See Note 1)										
Grade 3	63.6	69.4	54.0	58.4	56.6		44.1	45.3	48.8%	38.1%
Grade 5	59.7	58.8	49.9	45.0	41.5		31.1	33.3	33.2%	33.7%
Grade 7	44.3	56.2	48.4	40.1	39.1		18.4	27.0	27.0%	24.1%
Grade 11	39.6	47.1	35.3	39.1	38.1		26.1	21.6	17.2%	16.3%
ACT										
Independent School District No. 191										
Average Composite Score	23.0	21.3	21.2	20.3	20.4	20.0	19.9	19.9	19.3	18.8
State Average Composite Score (1)	22.7	21.1	21.5	21.3	21.4	21.3	21.6	21.6	20.8	

Note 1: Percent of students scoring at or above proficiency on the Minnesota Comprehensive Assessment Test
Note 2: Due to COVID-19 Pandemic, student participation in the MCA was only 50% district wide

(1) - Per ESSA School districts must offer a college and career readiness assessment, however the state no longer mandates ACT Average Composite Scores are available through MN Office of Higher Education

(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

(4) The State Average Composite Score for the ACT Test was not yet available for FY24

Source: MDE Report Card

INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – EAGAN - SAVAGE
2025-2026 BUDGET

School Lunch Program Data

Fiscal Year	Average Daily Attendance (1)	Total Lunches Served	Days	Average Daily Participation	Participation as a Percent of Average Daily Attendance	Free Lunch # Served	Free Lunch % of Total	Reduced Lunch # Served	Reduced Lunch % of Total
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
2024	6,837	898,967	169	5,319	77.81	712,780	79.28	259	0.03

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

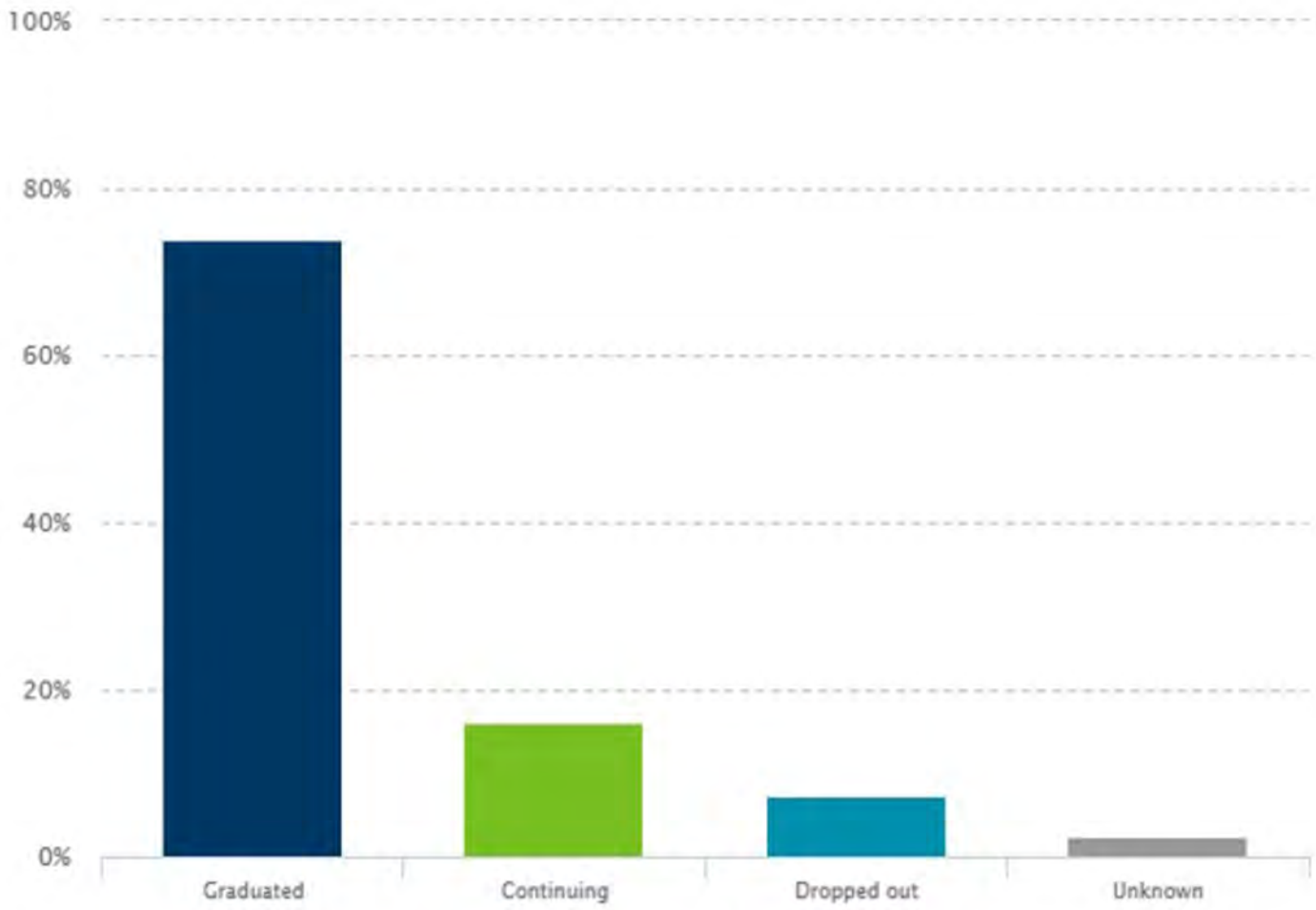
(2) Due to COVID-19 Pandemic, School Lunch Program Data is through March 13th, 2020, at which time ISD191 went fully virtual learning and meal service operations transitioned to Summer Feeding

(3) Due to COVID-19 Pandemic, ISD 191 utilized Summer Food Program, which allowed students to receive free meals throughout the school year. 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

4-Year Graduation Rate

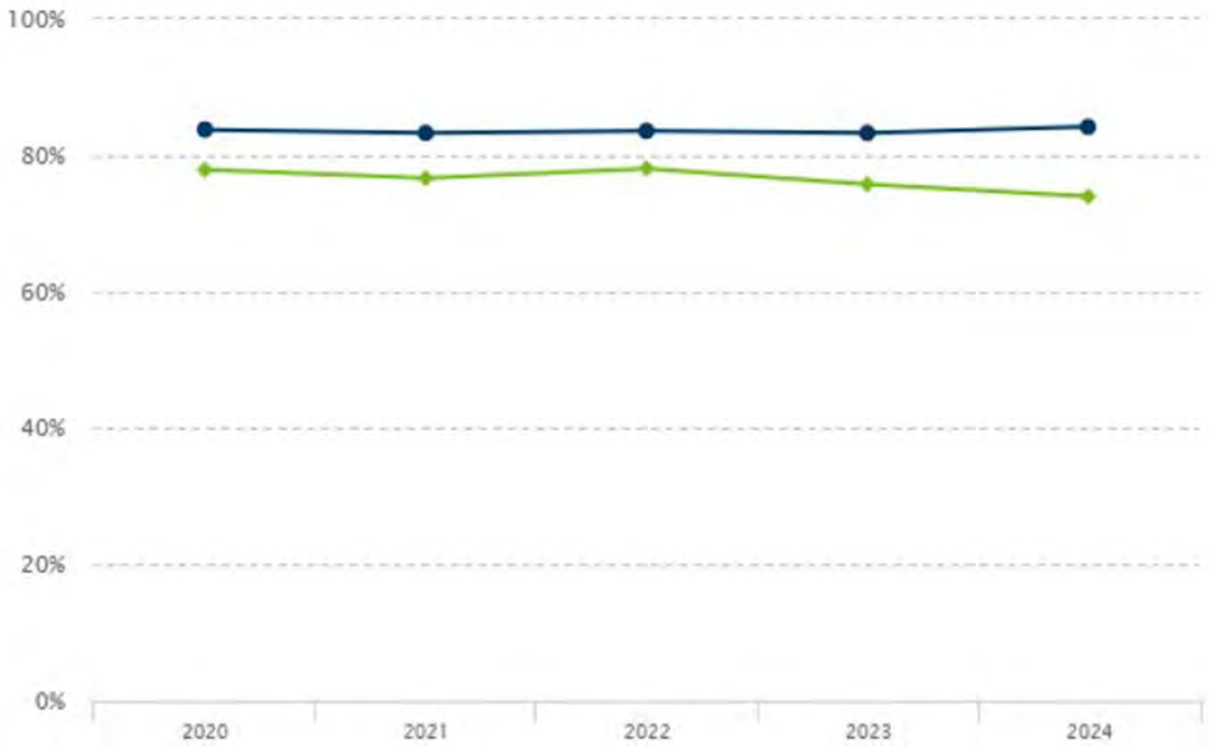
Students in the class of 2024 graduating in 2024 or earlier.



Organization	Graduated	Continuing	Dropped out	Unknown
Burnsville-Eagan-Savage School District	74.0%	16.1%	7.4%	2.6%
	492	107	49	17

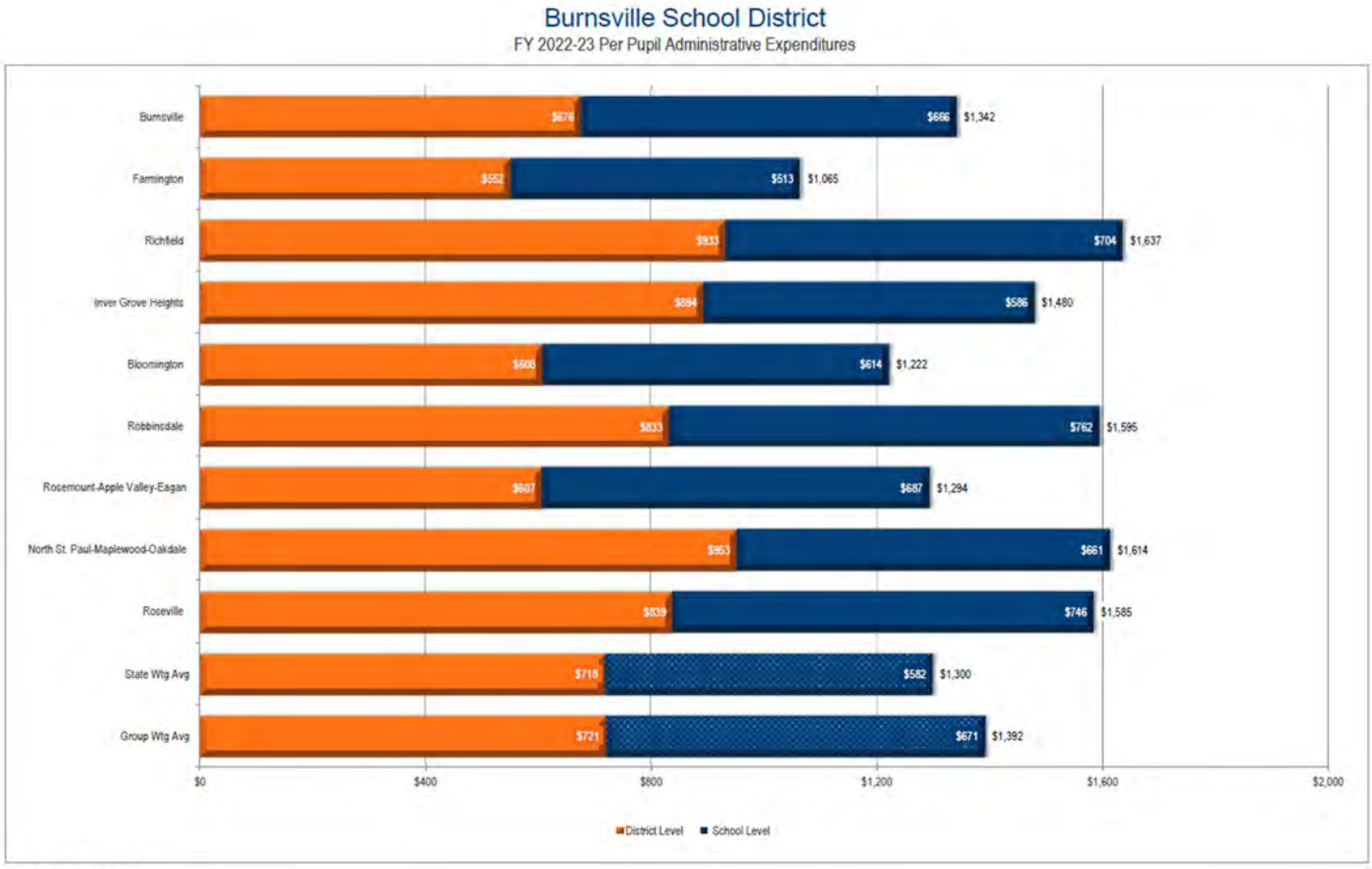
Source: Minnesota Report Card

Graduation Rate Trend

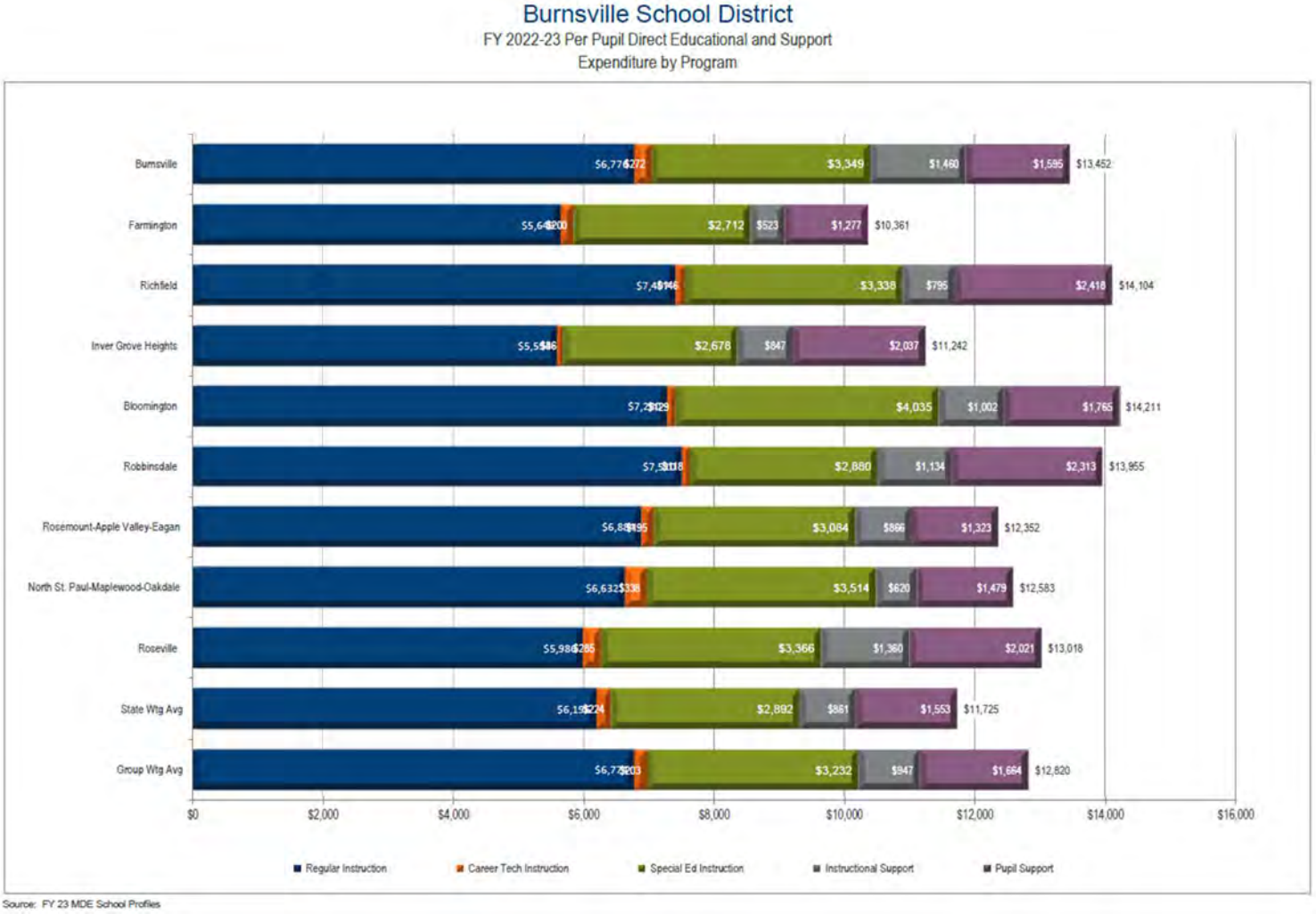


Organization	Year	Graduated count	Graduated %
Statewide	2020	56,684	83.8%
Statewide	2021	57,137	83.3%
Statewide	2022	58,586	83.6%
Statewide	2023	58,293	83.3%
Statewide	2024	59,720	84.2%
Burnsville-Eagan-Savage School District	2020	524	77.9%
Burnsville-Eagan-Savage School District	2021	504	76.7%
Burnsville-Eagan-Savage School District	2022	506	78.1%
Burnsville-Eagan-Savage School District	2023	520	75.8%
Burnsville-Eagan-Savage School District	2024	492	74.0%

Source: Minnesota Report Card



Source: FY 23 MDE School Profiles



Source: FY 23 MDE School Profiles

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.

Adult Basic Education (ABE): is a statewide program that provides adults with educational opportunities to improve their basic literacy skills and other essential skills.

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

Early Childhood Family Education (ECFE): is a parenting education program that provides programming and services for families with small children prenatal to kindergarten entrance.

Early Childhood Special Education (ECSE): programs provide supports and services to infants, toddlers, and preschool children with disabilities and their families.

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