ONE91
Burnsville · Eagan · Savage

Believe, Belong, Build and Become.

Fiscal Year 2026 Revised Budget

January 22, 2026

Tyler Dehne - Director of Finance

Overview

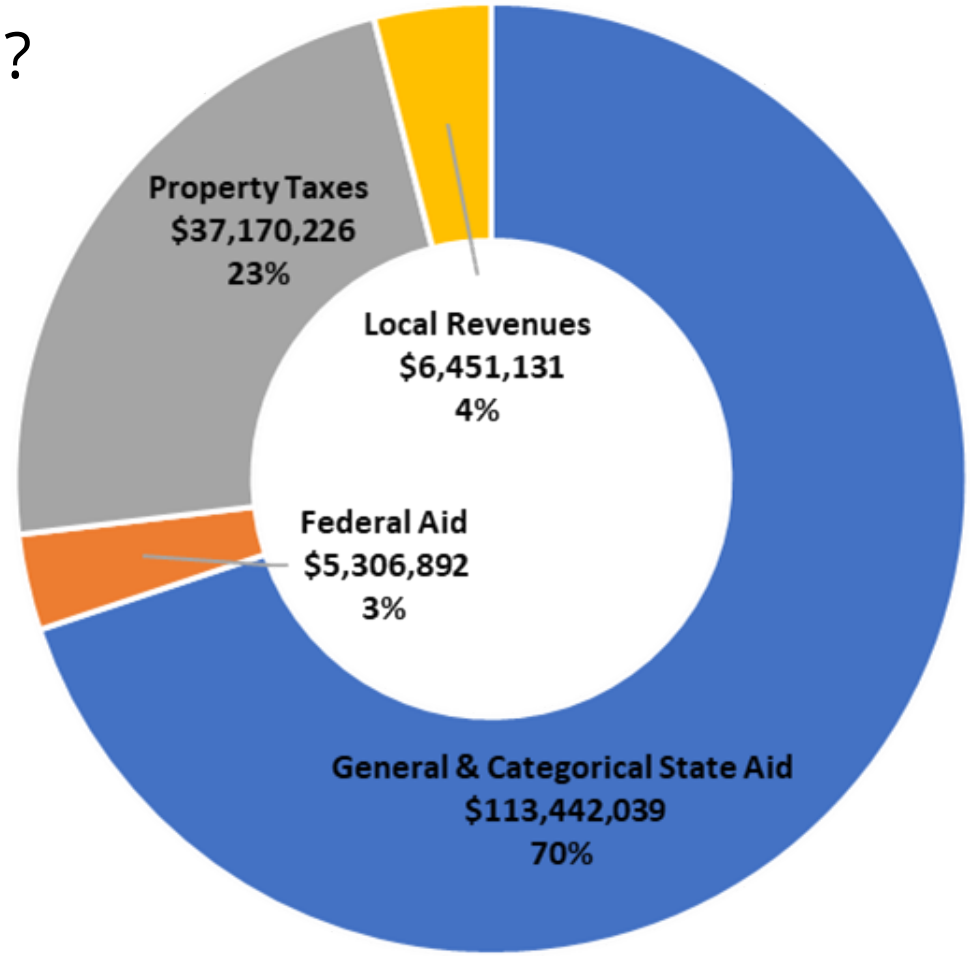
- Provide the board and community with updated financial information
- Recommendation to the Board for approval of Fiscal Year (FY) 2026 Revised Budget

Agenda

- Where does district funding come from?
- What restrictions are there on district spending?
- How does the district spend its money?
- What's the current situation?

Revenue

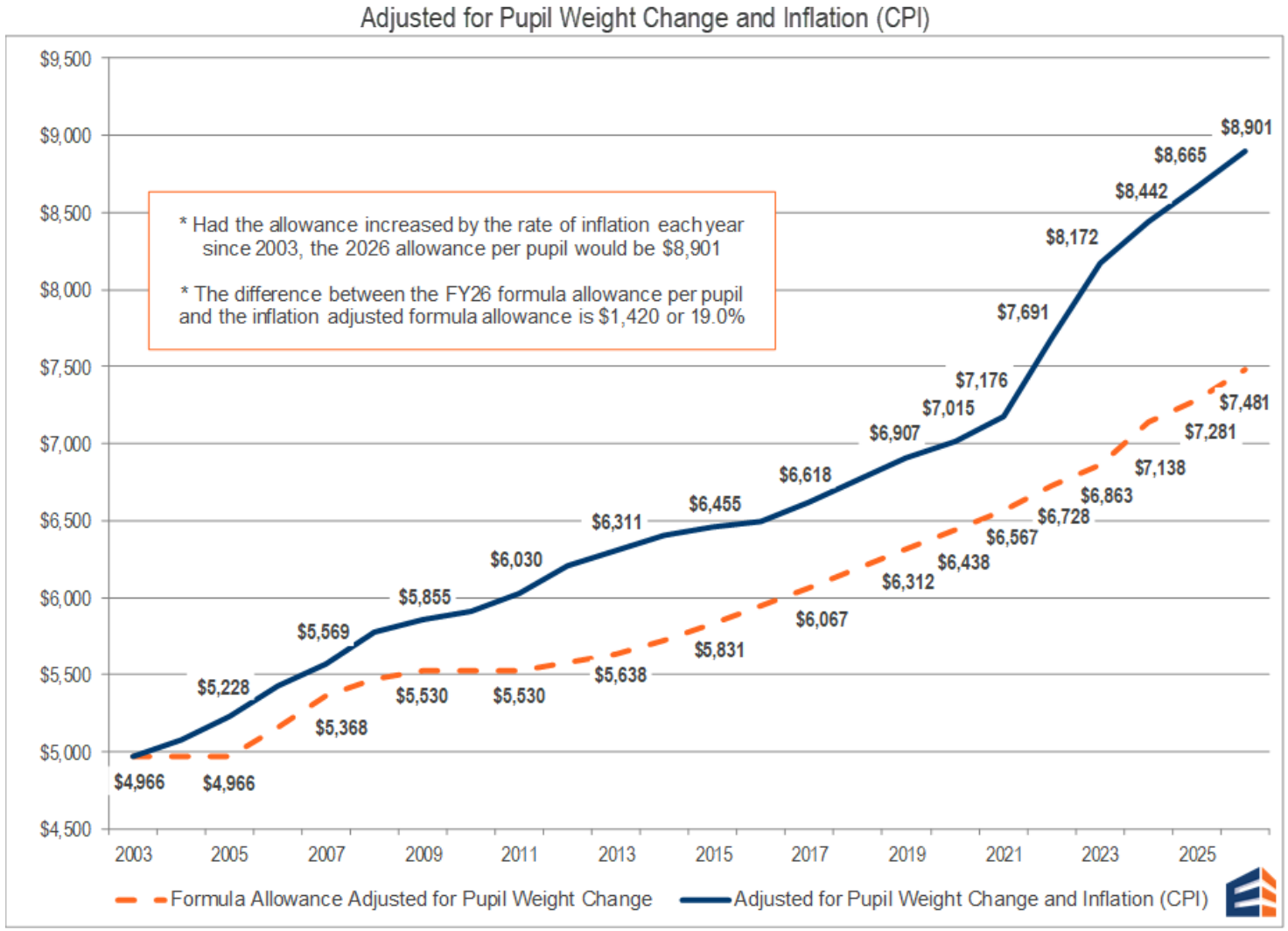
Where does district funding come from?



General Fund Revenue:

$162,370,288

General Education Formula Allowance, 2003-26



Source: MDE June 2025 CPI Inflation Estimates and Minnesota Laws 2023

What restrictions are there?

- **General Fund Capital:** Annual allocation that can only be used for approved personnel and equipment per state statute.
- **Title Funds:** Federal money designated for specific purposes such as needs associated with high poverty rates.
- **Technology (Capital Projects) Levy:** Specifically for technology, personnel and equipment.
- **Community Education - Food & Nutrition Services**

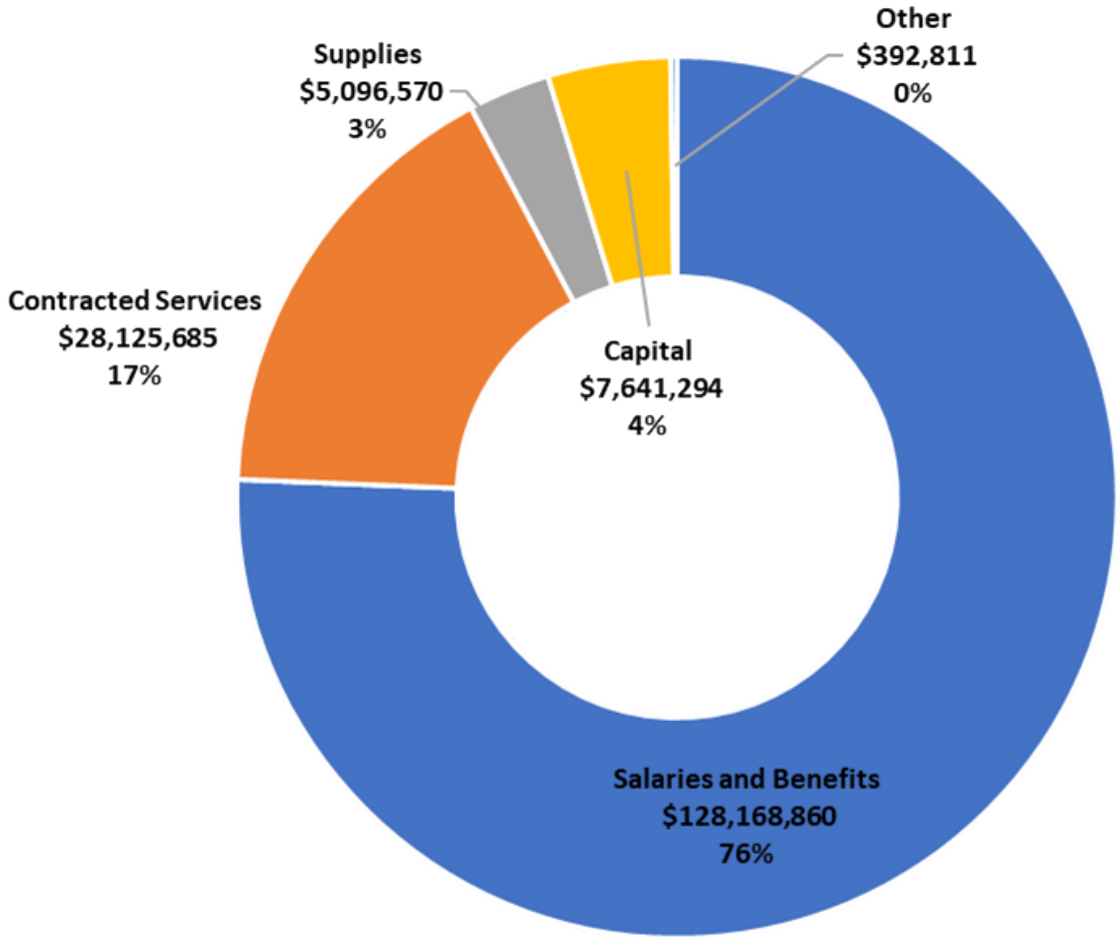
General Fund Expenditures

Object Dimension

(Type of Expense)

- 76% on people
- 24% on supplies, facilities, contracted services, etc.

$169,425,220



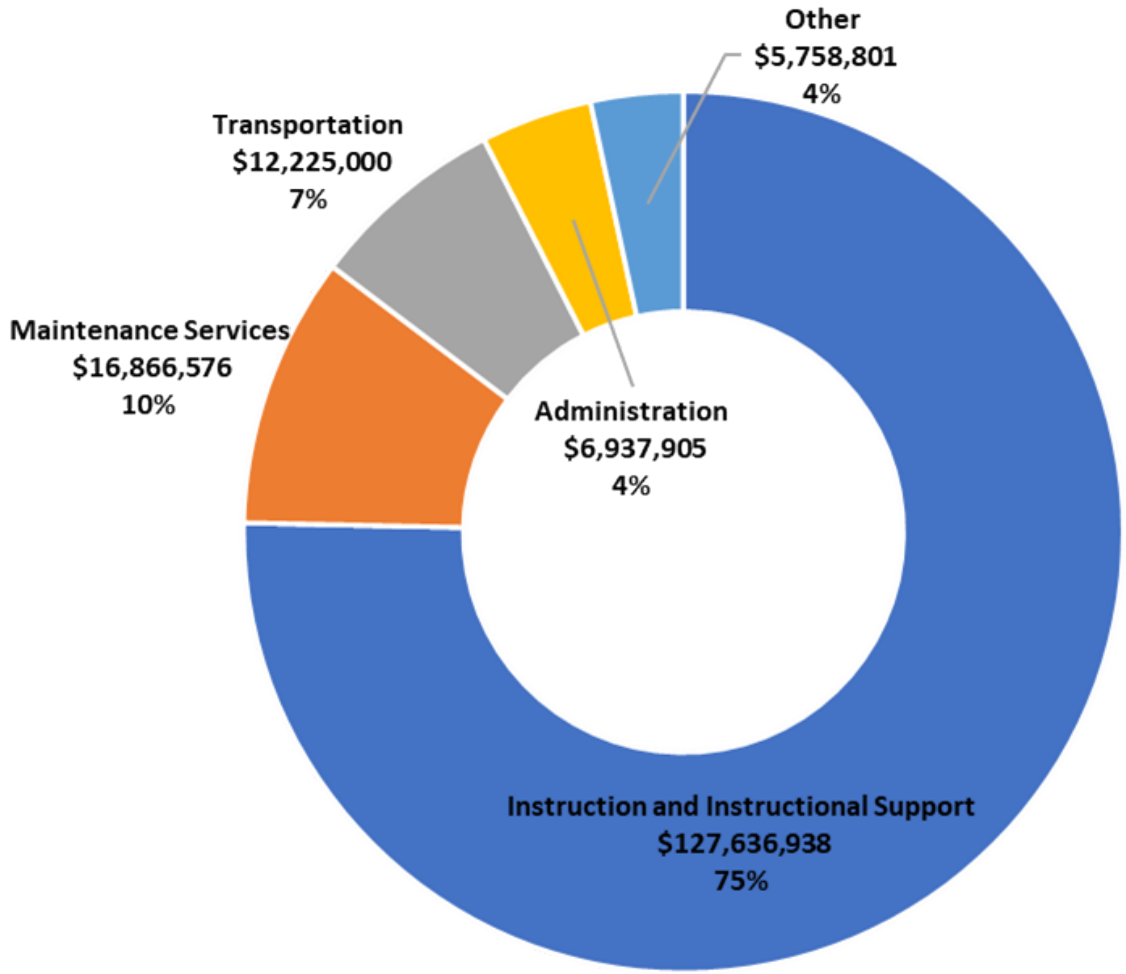
General Fund Expenditures

Program Dimension

(By Purpose)

- 75% on instruction & instructional support
- 4% on administration

$169,425,220



General Fund Staff by Bargaining Group

General Fund Bargaining Group	FTE (Full-Time Equivalent)	Salary	Benefits	Total Salary + Benefits	% of Total
Clerical	42.90	$ 2,611,894	$ 1,194,833	$ 3,806,728	3.14%
Confidential	5.00	$ 447,441	$ 210,182	$ 657,623	0.54%
Cultural Liaision	15.60	$ 762,039	$ 397,688	$ 1,159,727	0.96%
Custodial	69.00	$ 3,842,629	$ 1,832,472	$ 5,675,101	4.68%
District Wide	10.65	$ 1,655,296	$ 627,587	$ 2,282,884	1.88%
Educational Asst	143.27	$ 4,470,464	$ 3,209,581	$ 7,680,045	6.34%
Info Tech Specialists	14.00	$ 1,089,517	$ 487,851	$ 1,577,368	1.30%
Operations	4.00	$ 346,590	$ 137,734	$ 484,324	0.40%
Principals	18.00	$ 2,956,426	$ 1,119,684	$ 4,076,110	3.36%
Superintendent	1.00	$ 230,000	$ 58,089	$ 288,089	0.24%
Teachers	666.92	$ 57,243,100	$ 26,794,268	$ 84,037,368	69.35%
Unaffiliated	75.04	$ 5,722,762	$ 2,479,195	$ 8,201,957	6.77%
VPK / CE	13.06	$ 901,071	$ 343,276	$ 1,244,347	1.03%
Grand Total	**1,078.44**	**$ 82,279,229**	**$ 38,892,442**	**$ 121,171,671**	**100%**

Burnsville-Eagan-Savage District #191 Bargaining Unit Descriptions

2025-2026 Revised Budget - All Funds

FUND	AUDITED FUND BALANCE 6/30/25	REVENUE BUDGET	EXPENDITURE BUDGET	PROJECTED FUND BALANCE 6/30/26
GENERAL	$ 59,044,289	$ 162,370,288	$ 169,425,220	$ 51,989,357
FOOD SERVICE	4,495,810	7,535,000	7,884,158	4,146,652
COMMUNITY SERVICE	5,748,590	7,711,217	8,409,931	5,049,876
DEBT SERVICE	4,408,952	11,225,000	11,190,000	4,443,952
INTERNAL SERVICE FUND	20,718,390	33,650,000	33,725,000	20,643,390
TOTAL ALL FUNDS	$ 94,416,030	$ 222,491,505	$ 230,634,309	$ 86,273,226

Current Reality

General Fund Budget Comparative Summary

	Actual Results 2023-24	Actual Results 2024-25	Adopted Budget 2025-26	Revised Budget 2025-26
Total Beginning Fund Balance	$ 37,483,214	$ 53,791,906	$ 56,311,345	$ 59,044,289
Revenues	156,983,853	163,655,781	158,590,425	162,370,288
Federal Relief Revenues for current costs	4,736,812	-	-	-
Federal Relief Revenues for new costs	3,867,316	-	-	-
Expenditures	145,411,973	158,403,398	169,547,066	169,425,220
Federal Relief Expenditures for new costs	3,867,316	-	-	-
Variance (Revenues - Expenditures)	16,308,692	5,252,382	(10,956,641)	(7,054,932)
Total Ending Fund Balance	$ 53,791,906	$ 59,044,289	$ 45,354,704	$ 51,989,357
Breakdown of Fund Balance Categories				
Nonspendable	$ 342,496	$ 291,247	$ 300,000	$ 250,000
Restricted	15,547,817	15,207,377	12,765,031	12,811,713
Committed	1,207,116	1,605,982	1,550,000	1,439,638
Assigned	-	250,000	500,000	500,000
Unassigned	36,694,478	41,689,683	30,239,673	36,988,006
Total Ending Fund Balance	$ 53,791,906	$ 59,044,289	$ 45,354,704	$ 51,989,357
Unassigned Fund Balance %	24.58%	26.32%	17.84%	21.83%

Other Resources

- FY26 Revised Budget - Budget Unit Summary Report with comparison column to Adopted Budget
- FY26 Revised Budget - Staffing by Budget Unit

Next Steps

- Recommendation to approve the FY 2026 Budget Revision, as presented.
- Begin building FY 2027 Budget with approved revision and assumptions.

Thank You