



Spark. Fuel. Blaze.



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.



Ryan S. Stechschulte

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CEO/Executive Director

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

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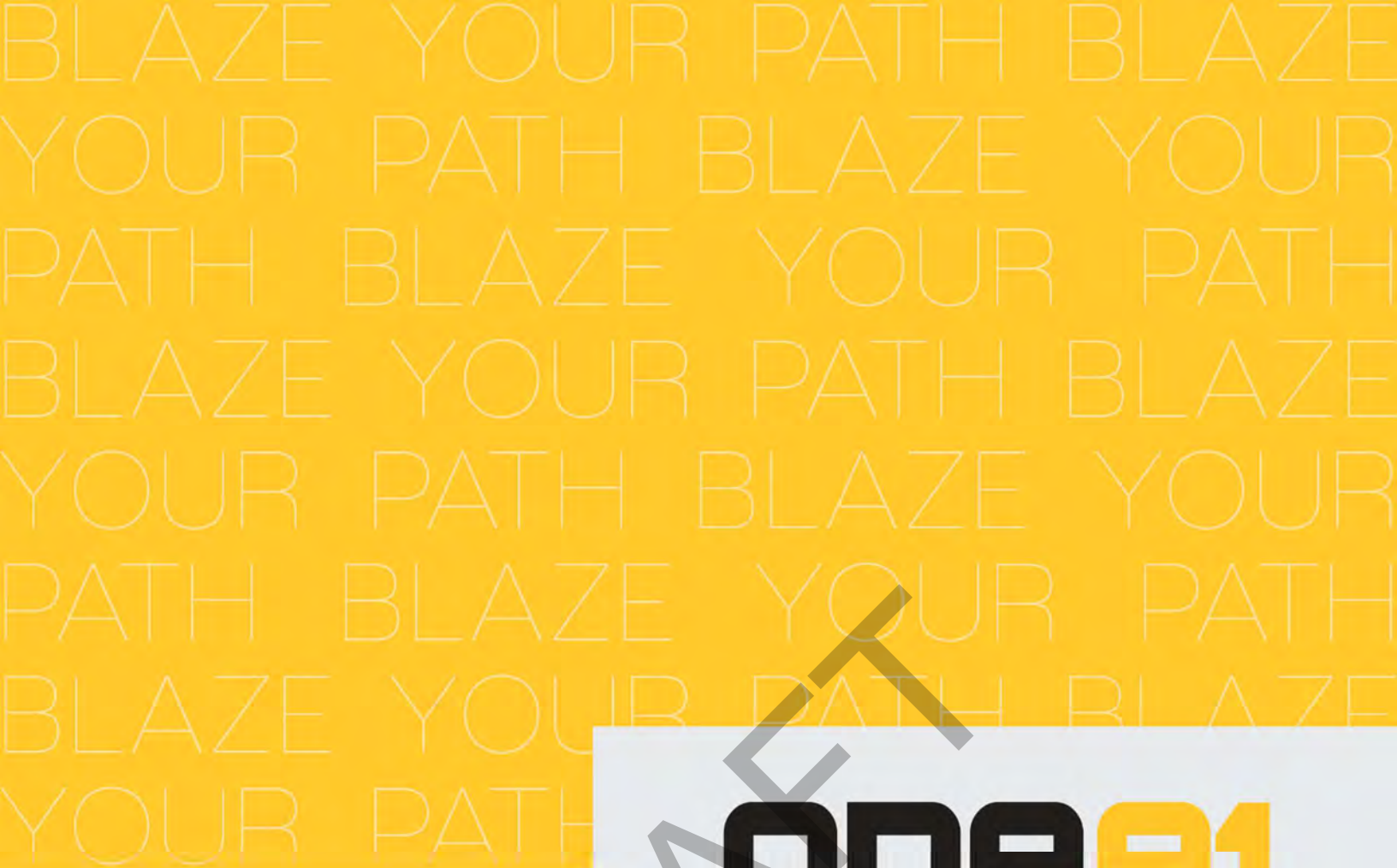
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Executive Summary

one91
Burnsville · Eagan · Savage



Executive Summary

Organization Section

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

INDEPENDENT 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

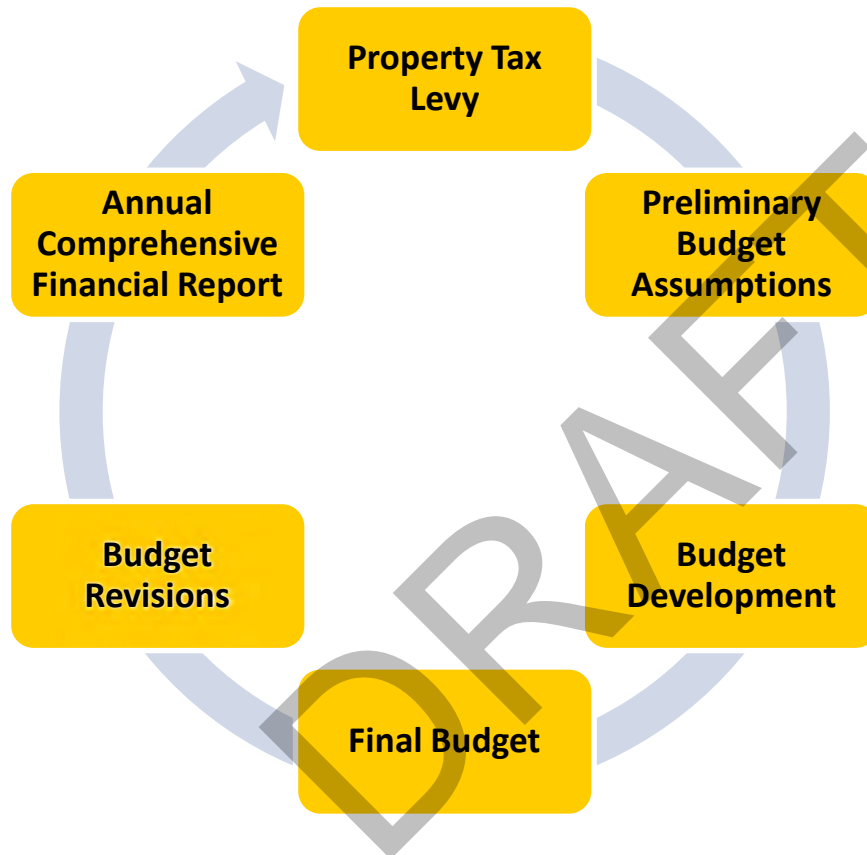
- Prior to July 1 of each year, the School Board shall approve and adopt its initial revenue and expenditure budgets for the next school year. The adopted expenditure budget document shall be considered the School Board's expenditure authorization for that school year. No funds may be expended for any 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.

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

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

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

BOARD OF EDUCATION & ADMINISTRATION (cont.)

BUILDING PRINCIPALS

| <u>Name</u> | <u>School Site</u> |
|--------------------------------|-------------------------------------|
| 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) |



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

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.

INDEPENDENT DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE

2025-2026 BUDGET

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

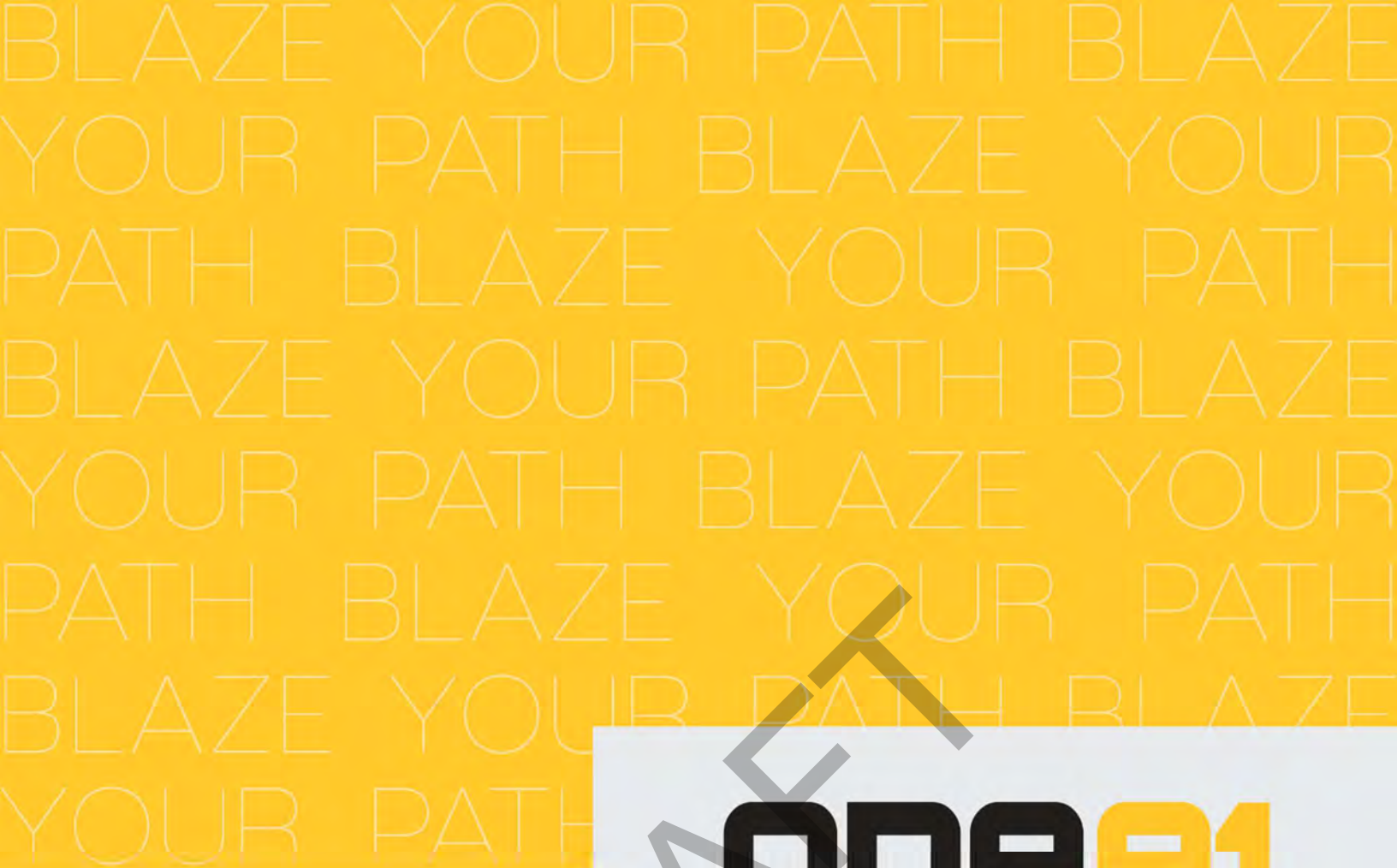
- The district continues to support the Pathways program for all K-12 students.
- Compensatory Revenue of \$13 million to help reduce class sizes and provide individual instructional support to students.

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.



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.

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

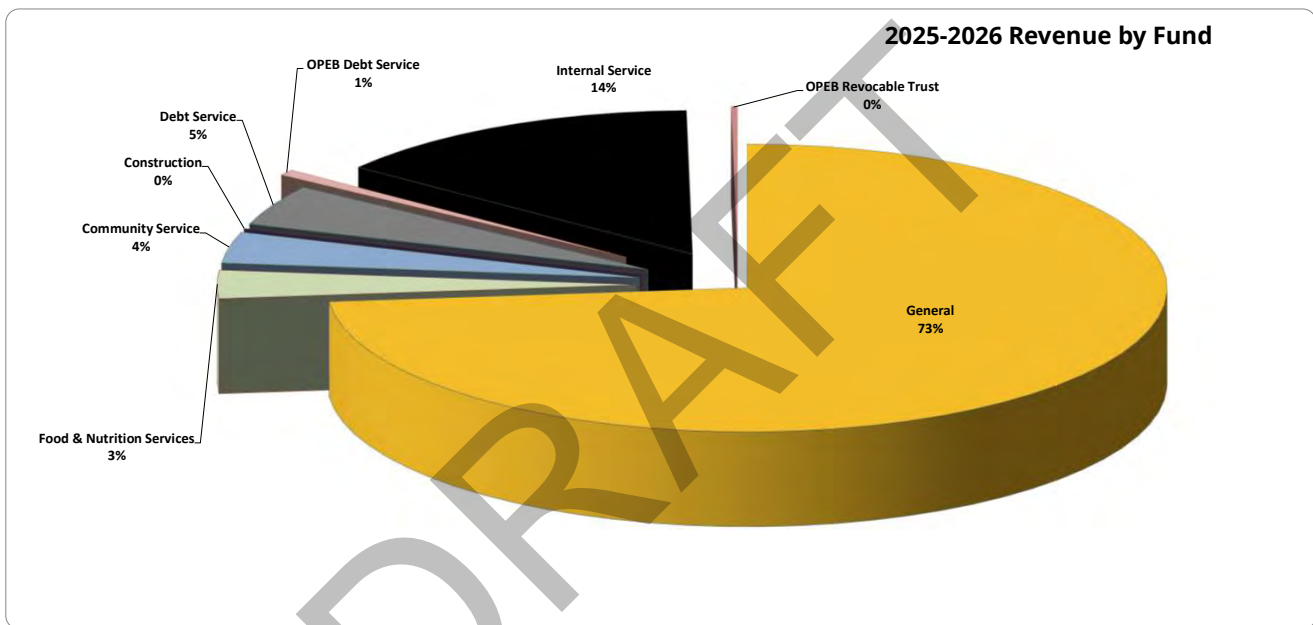
Expenses

- 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

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

ALL FUNDS - REVENUE SUMMARY

| Fund | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 | 2025-2026 Budget | 2026-2027 Forecast | 2027-2028 Forecast | 2028-2029 Forecast |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | | | Revised Budget | | | | |
| 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 |



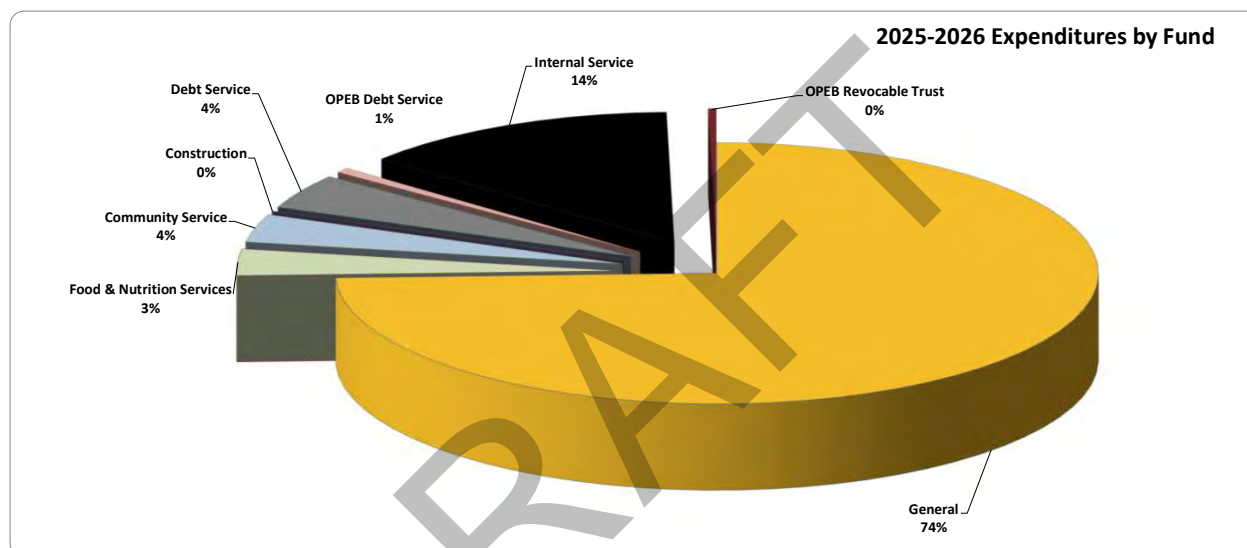
The District funds consist of the following funds: three operating funds - General, Food & Nutrition and Community Service Fund. Additionally there are three non-operating funds - Building Construction, Debt Service and Post-Employment Benefits (OPEB) Debt Service Fund. The District has two proprietary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

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

ALL FUNDS - EXPENDITURE SUMMARY

| Fund | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Actual | 2024-2025 | 2025-2026 Budget | 2026-2027 Forecast | 2027-2028 Forecast | 2028-2029 Forecast |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | | | Revised Budget | | | | |
| 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 |



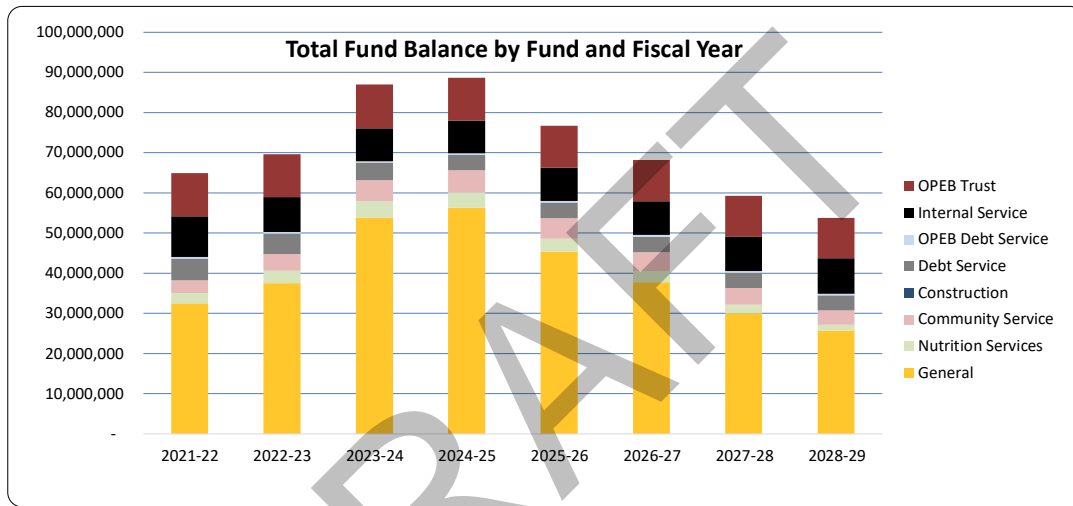
Each school district fund has statutes determining what types of expenses can be recorded in each fund. For example, the general fund is used to account for educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal 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-insured 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.

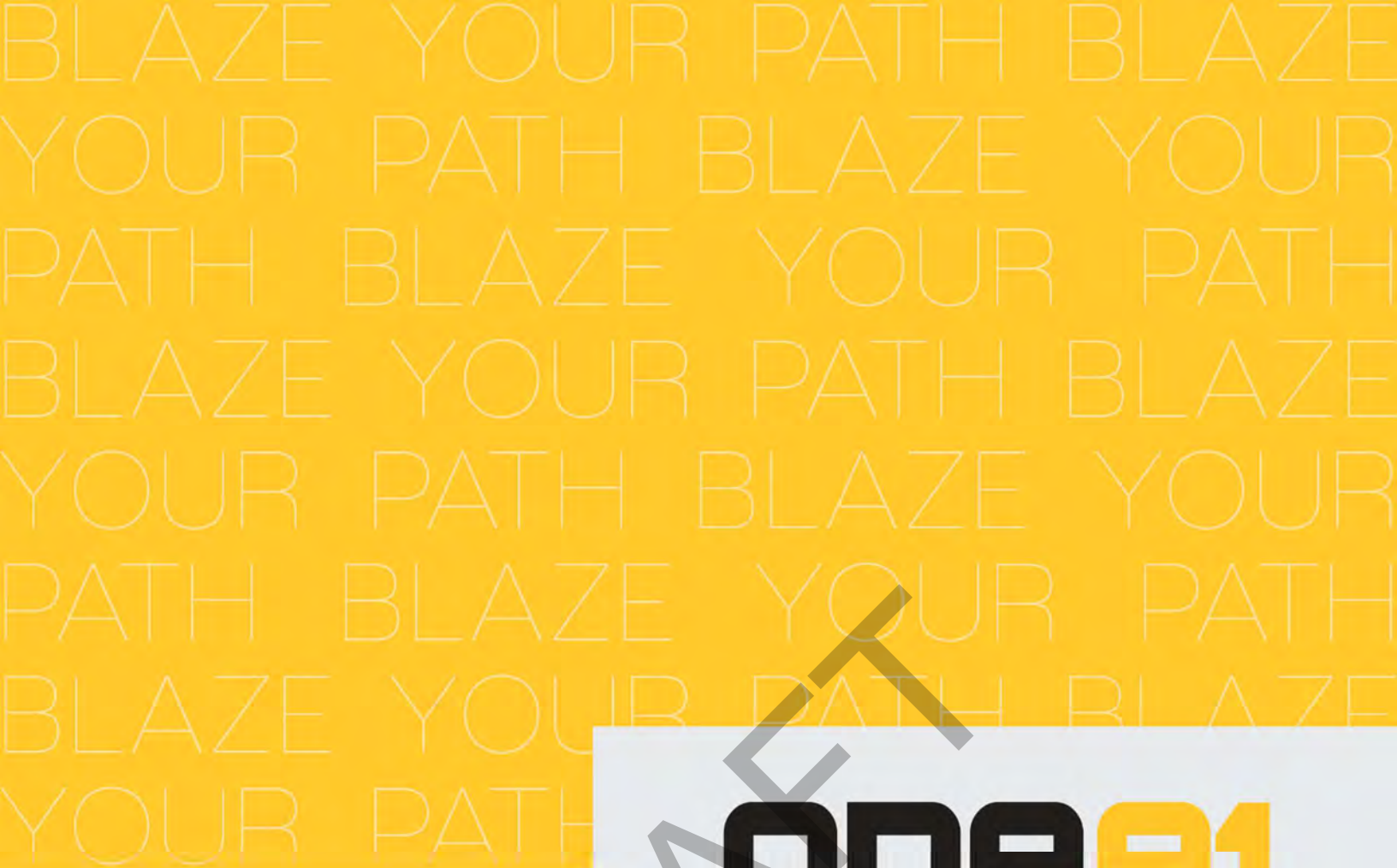
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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.



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.

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

**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 |

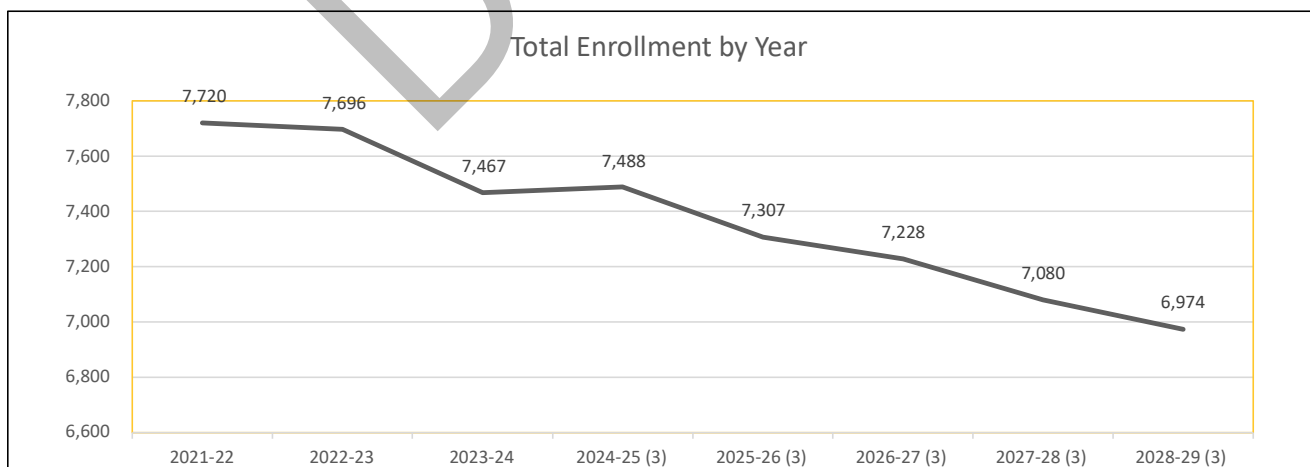
* Other Category includes: Best Program which serves young adults ages 18-21 who have an individual education program (IEP) plan targeting preparation for adult life; Early Childhood Special Education (ECSE) which is located in multiple buildings throughout the district and Voluntary pre-Kindergarten (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 | <u>2021-22</u> | <u>2022-23</u> | <u>2023-24</u> | <u>2024-25</u> (3) | <u>2025-26</u> (3) | <u>2026-27</u> (3) | <u>2027-28</u> (3) | <u>2028-29</u> (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, Confidential | 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 |

| Employee by Program Series | Contract Group | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|-------------------------------------|--------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 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 |
| 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, Princip | 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 |

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

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.

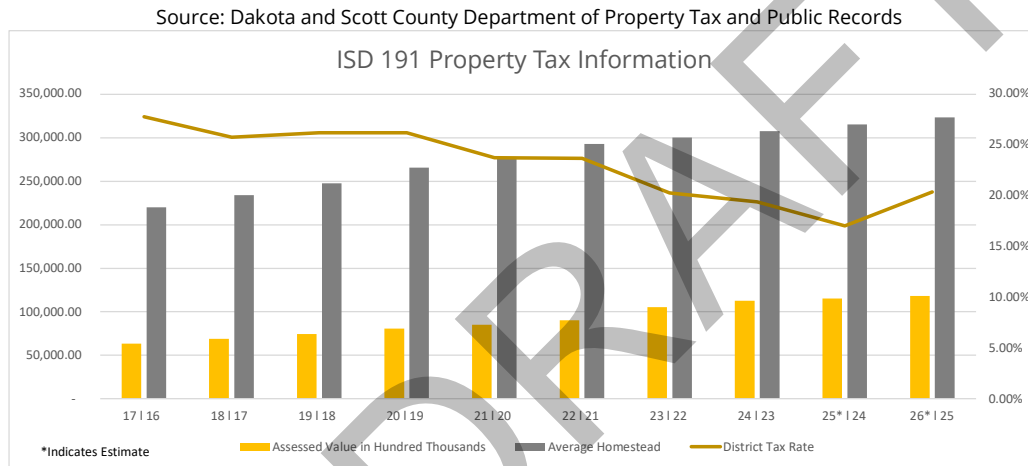
*Due 2025-2026 includes principal and interest

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

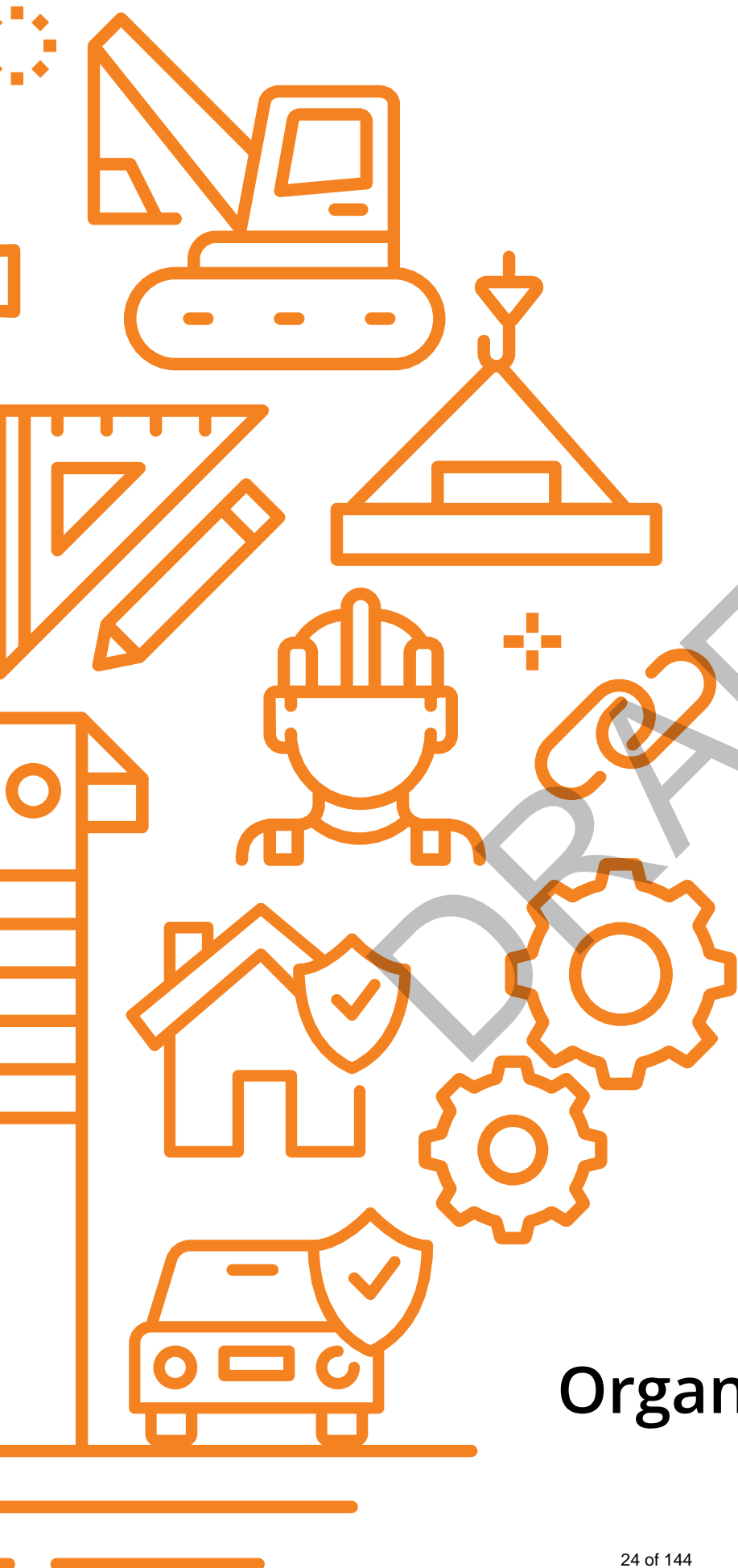
Taxable Market Value of Properties in District

| Fiscal Year/Payable Year | Total Market Value | Average Homestead | District Tax Rate |
|---------------------------------|---------------------------|--------------------------|--------------------------|
| 17 16 | \$6,342,662,320 | \$220,148 | 27.78% |
| 18 17 | \$6,884,771,670 | \$233,948 | 25.75% |
| 19 18 | \$7,437,341,349 | \$247,844 | 26.20% |
| 20 19 | \$8,046,683,354 | \$265,896 | 26.20% |
| 21 20 | \$8,510,241,379 | \$277,006 | 23.77% |
| 22 21 | \$9,019,198,895 | \$292,879 | 23.70% |
| 23 22 | \$10,525,363,360 | \$300,201 | 20.27% |
| 24 23 | \$11,255,414,508 | \$307,706 | 19.40% |
| 25* 24 | \$11,536,799,871 | \$315,399 | 17.02% |
| 26* 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



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



Organizational Section

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.

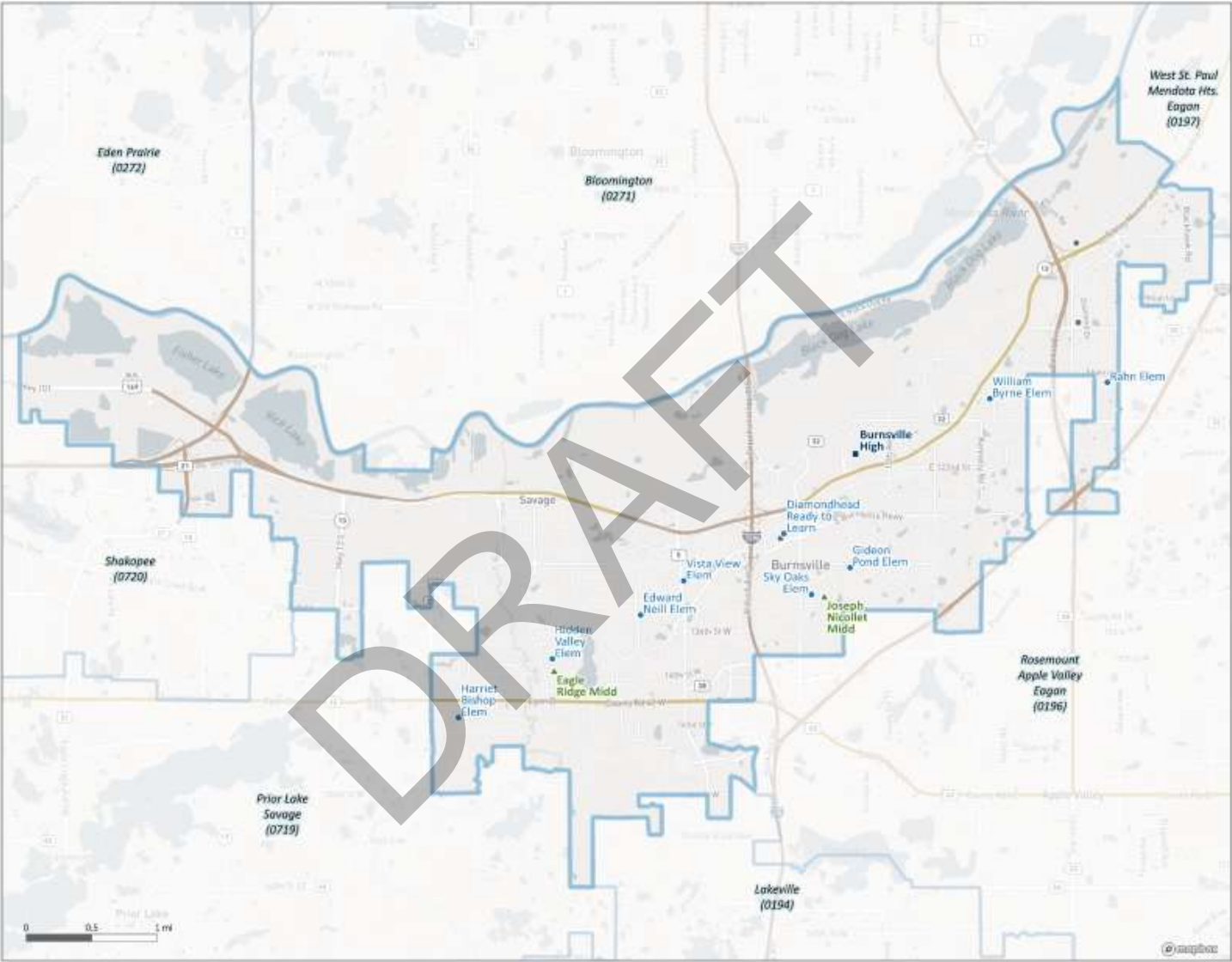
Since fiscal year 2002-03 the District has experienced a decline in the number of students enrolled in the District's schools. This is a natural occurrence in a fully developed community and is often the result of smaller kindergarten cohorts replacing a larger graduating class. In the 2022-23 fiscal 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

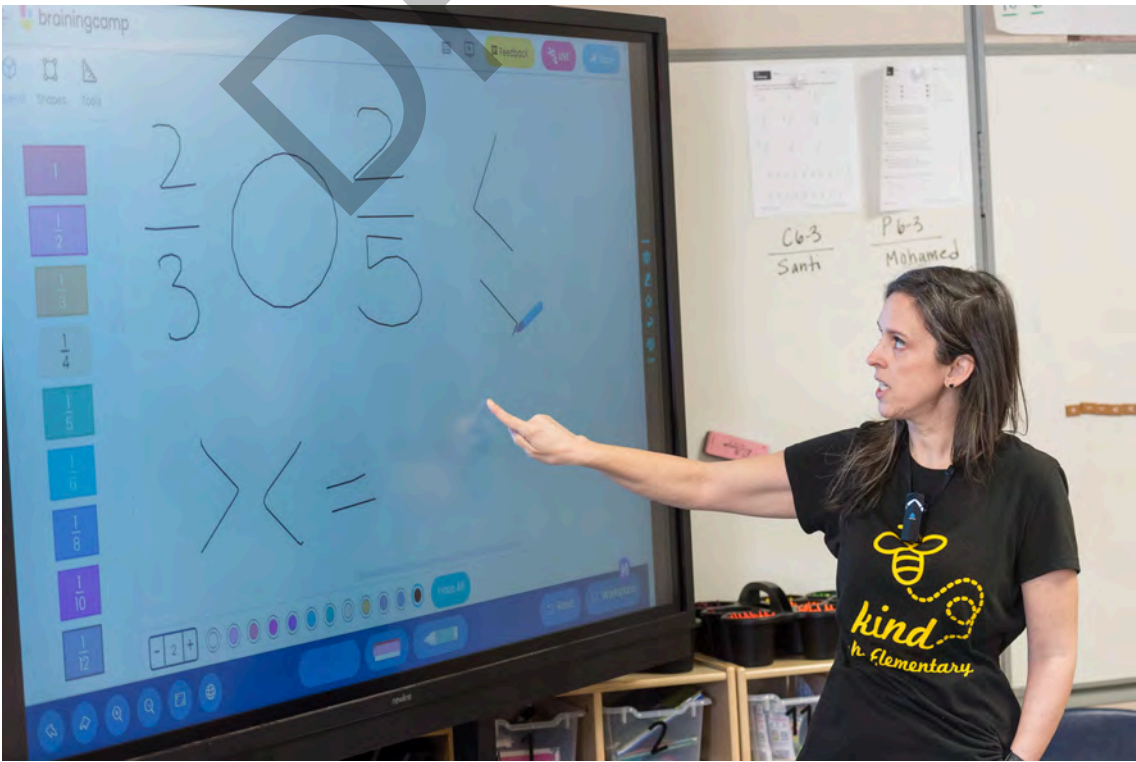
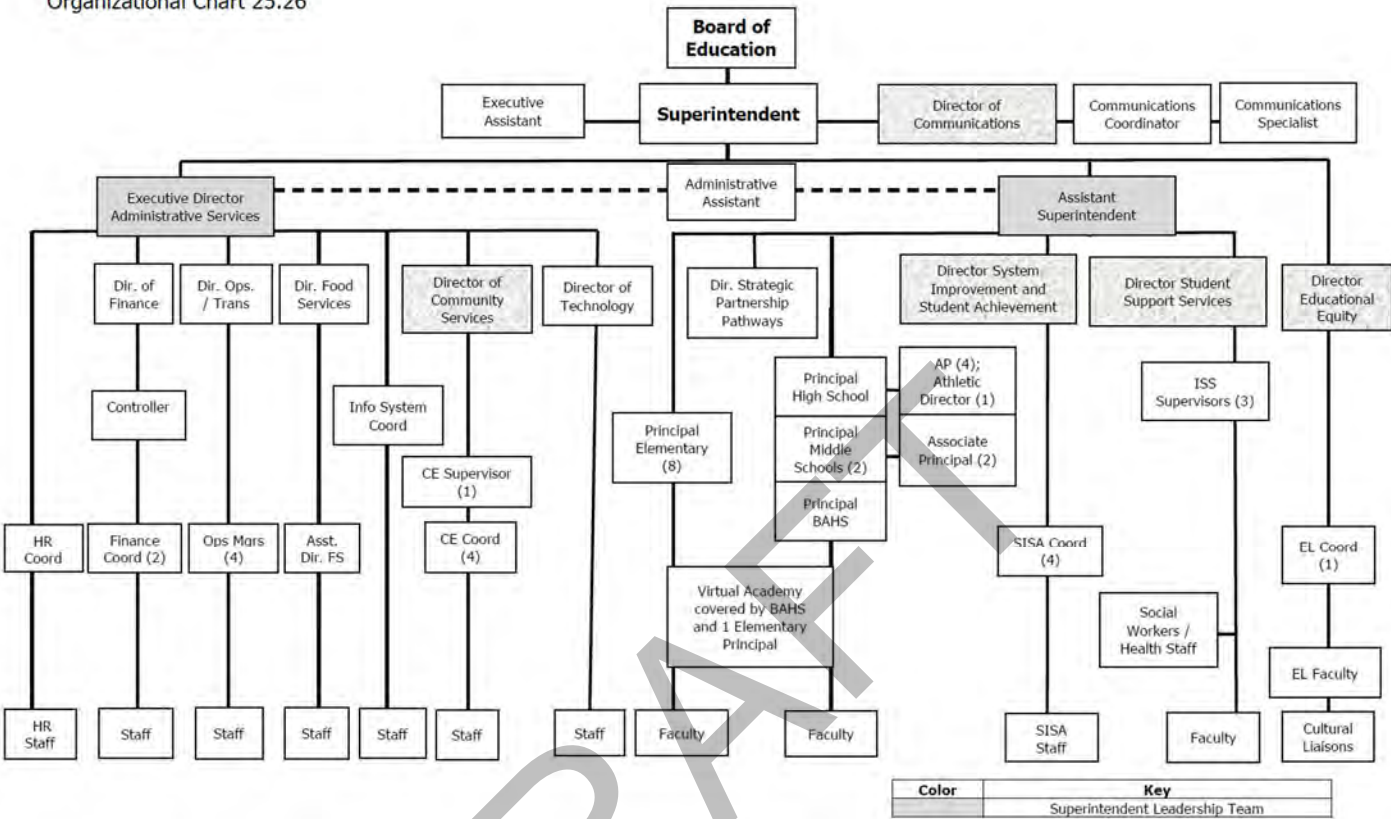
Annemarie Anderson, Director

Maryam Bradai, Student Representative

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

ORGANIZATIONAL CHART

Organizational Chart 25.26



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

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.

INDEPENDENT DISTRICT #191 – BURNSVILLE – EAGAN - SAVAGE

2025-2026 BUDGET

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.

INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – EAGAN - SAVAGE

2025-2026 BUDGET

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). (<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.

INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – EAGAN - SAVAGE

2025-2026 BUDGET

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.

DRAFT

INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – EAGAN - SAVAGE

2025-2026 BUDGET

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.

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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.

INDEPENDENT SCHOOL DISTRICT 191 – BURNSVILLE – EAGAN - SAVAGE

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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:

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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

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

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

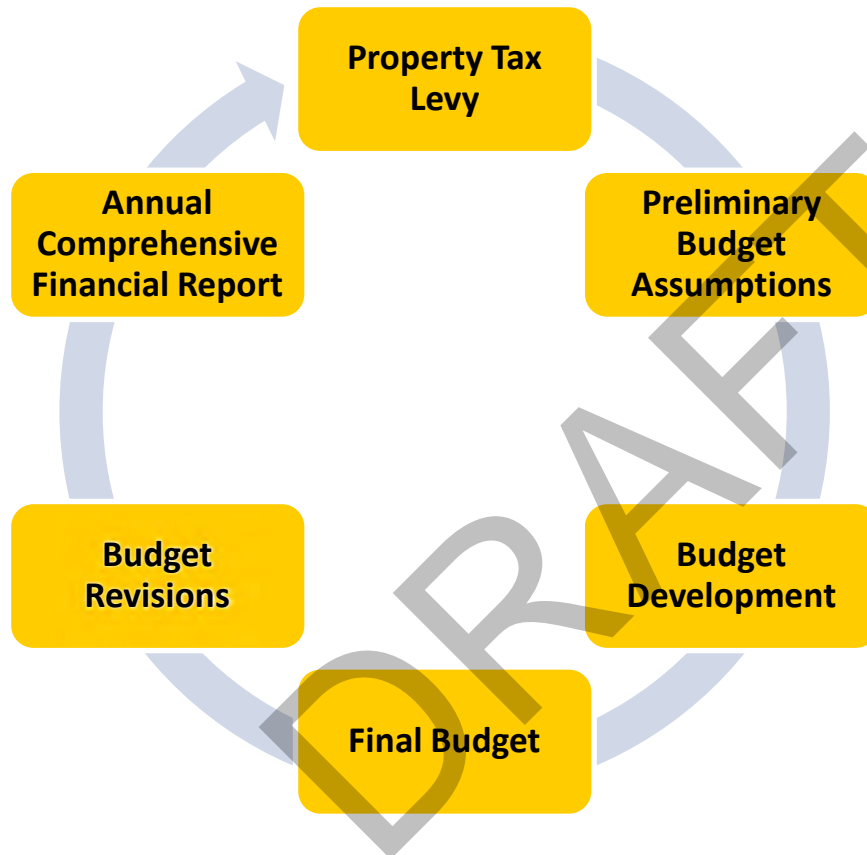
- Prior to July 1 of each year, the School Board shall approve and adopt its initial revenue and expenditure budgets for the next school year. The adopted expenditure budget document shall be considered the School Board's expenditure authorization for that school year. No funds may be expended for any 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.

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

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.

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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



Financial Section

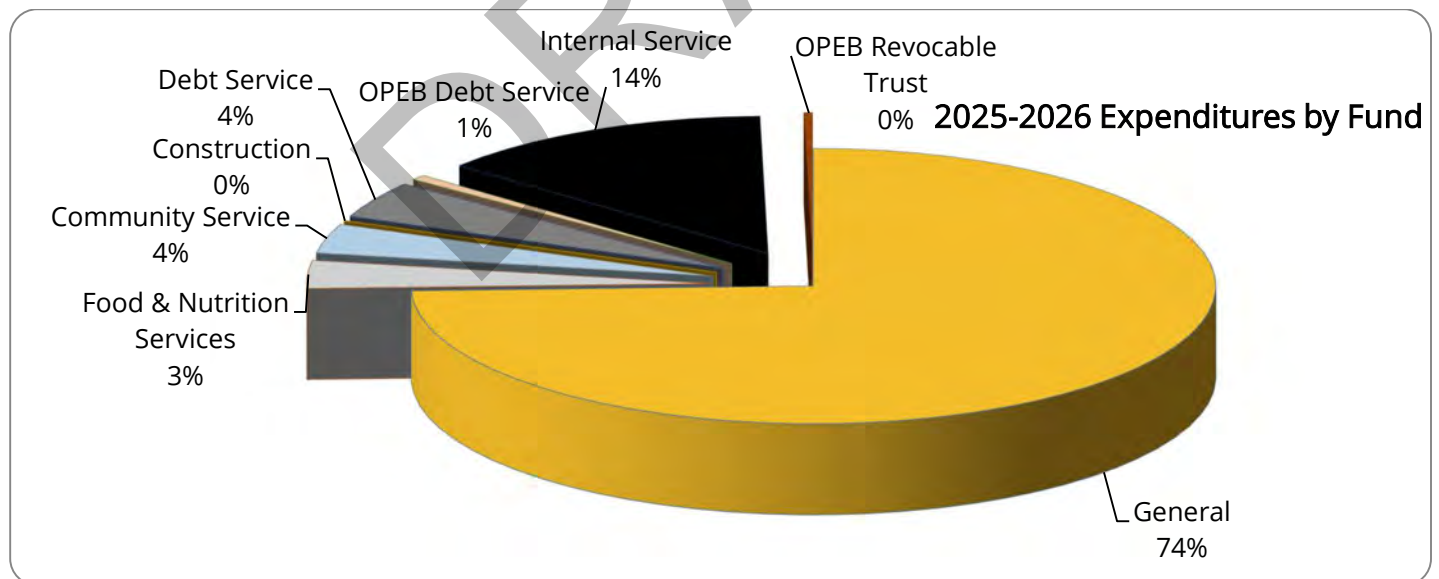
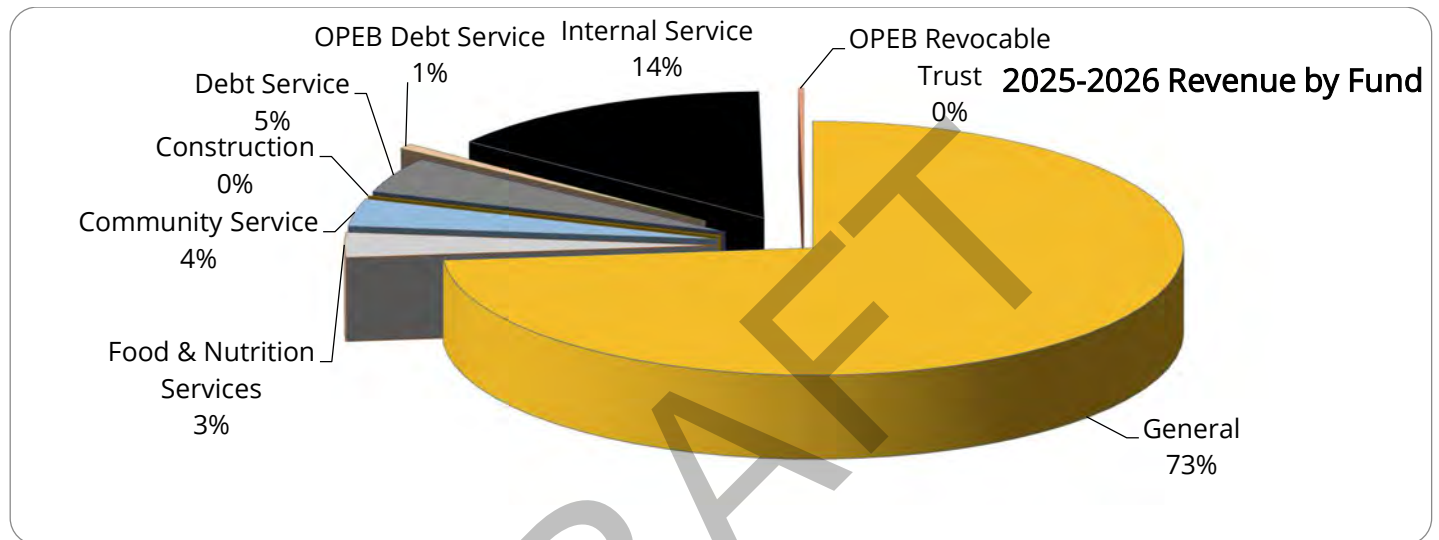
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Burnsville · Eagan · Savage

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

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 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | 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 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | 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 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | 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 source 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.

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

FINANCIAL SECTION

Level Two - Summary Data for Individual Funds

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

Operating Funds

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

Non-Operating Funds

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

Fiduciary

- 18 Custodial Fund (District fund is inactive)

Proprietary Funds

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

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

GENERAL FUND - REVENUE BY SOURCE

| | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | 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 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | 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 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|---------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | 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.

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

FOOD & NUTRITION SERVICE FUND - REVENUE BY SOURCE

| | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | 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 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | 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 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|---------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | 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 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | 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 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | 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 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|---------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | 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.

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

CONSTRUCTION FUND - REVENUE BY SOURCE

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

CONSTRUCTION FUND - EXPENDITURE BY OBJECT

| | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|----------------------|---------------------|-------------|-------------|----------------|-------------|-------------|-------------|-------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | 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 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|---------------|-------------|-------------|-------------|----------------|-------------|-------------|-------------|-------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | 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 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | 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 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | 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 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|---------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | 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.

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

OPEB DEBT SERVICE FUND - REVENUE BY SOURCE

| | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | 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 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | 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 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|---------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | 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.

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

PROPRIETARY/INTERNAL SERVICE FUND - REVENUE BY SOURCE

| | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|---------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | 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 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|-------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | 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 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|---------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | 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.

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

PROPRIETARY FUND - REVENUE BY SOURCE

| | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|---------------------|---------------------|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | 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 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|-------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | 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 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 | 2028-2029 |
|---------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | Forecast | Forecast | 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.

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

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.

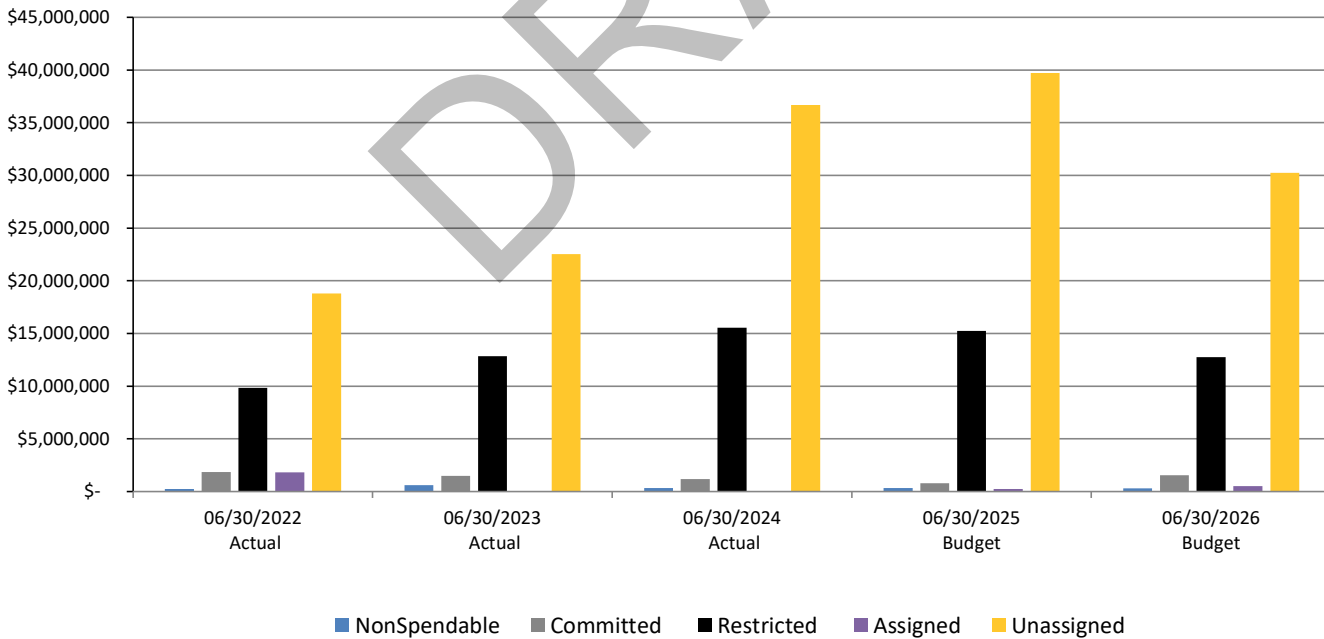
The General Fund is used to show the financial activities of a school district's pupil transportation program; however, chargebacks must be made against other operating funds when appropriate.

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

GENERAL FUND - FUND BALANCE SUMMARY

| | 06/30/2022 | 06/30/2023 | 06/30/2024 | 06/30/2025 | 06/30/2026 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Actual | Actual | Actual | Budget | 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 - FUND BALANCE



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

GENERAL FUND - DETAIL FUND BALANCE SUMMARY

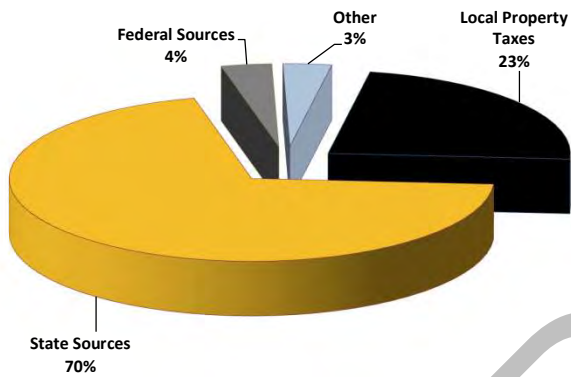
| General Fund Balance Description | 6/30/2024 Audited Fund Balance | 6/30/2025 Budgeted Fund Balance | 2025-2026 Revenue Budget | Transfers In/Out Funds | 2025-2026 Expense Budget | 6/30/2026 Budgeted Fund Balance |
|---|--------------------------------------|---------------------------------------|--------------------------------|------------------------------|--------------------------------|---------------------------------------|
| 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 Act | - | 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 |

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

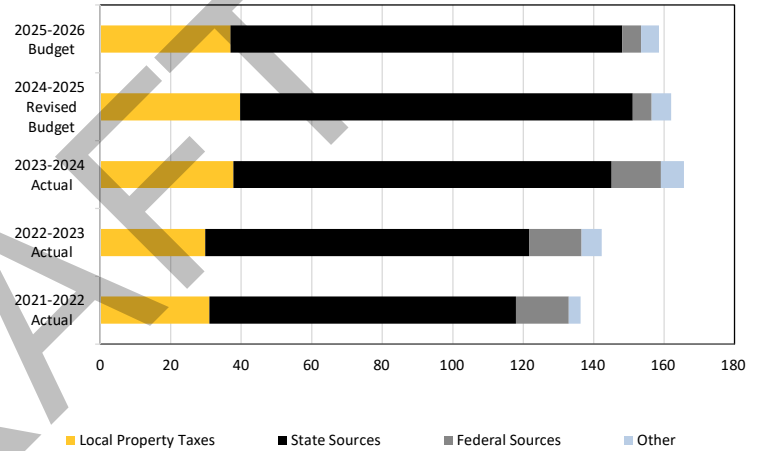
GENERAL FUND - REVENUE SUMMARY

| | | | | 2024-2025 | | | |
|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------|
| | 2021-2022 | 2022-2023 | 2023-2024 | Revised | 2025-2026 | Amount | % Change |
| | Actual | Actual | Actual | Budget | Budget | 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% |

**2025-2026 General Fund
Revenue By Source**



**General Fund Revenue - 5 Year Comparison
In Millions**



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

GENERAL FUND - REVENUE BY SUMMARY SOURCE CODE

| | | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|-----------------------------------|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | Actual | Actual | Actual | Revised Budget | 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 |

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

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

| | | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | |
|---|---|----------------------|----------------------|----------------------|-----------------------|-------------------------|
| | | Actual | Actual | Actual | 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 |

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

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

| | | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--------------------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | Actual | Actual | Actual | Revised Budget | 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 |



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

GENERAL FUND - DETAIL BY SOURCE CODE SERIES

| | | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--------------------------------|---|----------------------|----------------------|-----------------------|-----------------------|-----------------------|
| | | Actual | Actual | Actual | Revised Budget | 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 Transportation | 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 |

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

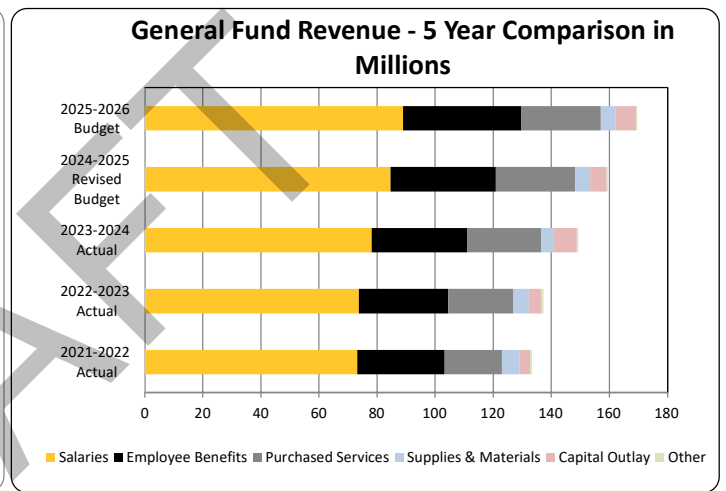
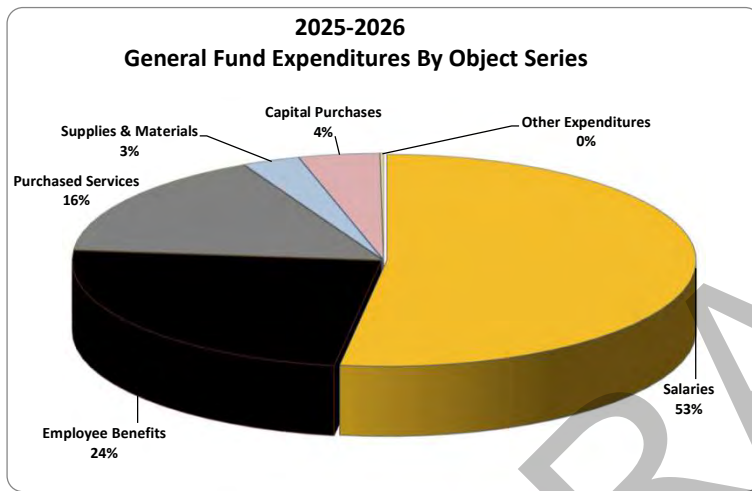
GENERAL FUND - DETAIL BY SOURCE CODE SERIES

| | | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|-----------------------------------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | Actual | Actual | Actual | Revised Budget | 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 Emergency 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 |

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

GENERAL FUND - EXPENDITURE SUMMARY BY OBJECT SERIES

| | | 2021-2022 | | 2022-2023 | | 2023-2024 | | 2024-2025 Revised Budget | | 2025-2026 Budget | Amount Change | % Change |
|----------------------|-----------|--------------------|-----------|--------------------|-----------|--------------------|-----------|-----------------------------|-----------|---------------------|----------------------|--------------|
| | | Actual | | Actual | | Actual | | | | | | |
| 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% |



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

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

| Object | Description | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--------|--|--------------|--------------|--------------|----------------|--------------|
| | | Actual | Actual | Actual | Revised Budget | 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 |

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

GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

| Object | Description | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--------|--|-----------|-----------|------------|----------------|------------|
| | | Actual | Actual | Actual | Revised Budget | 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 |

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

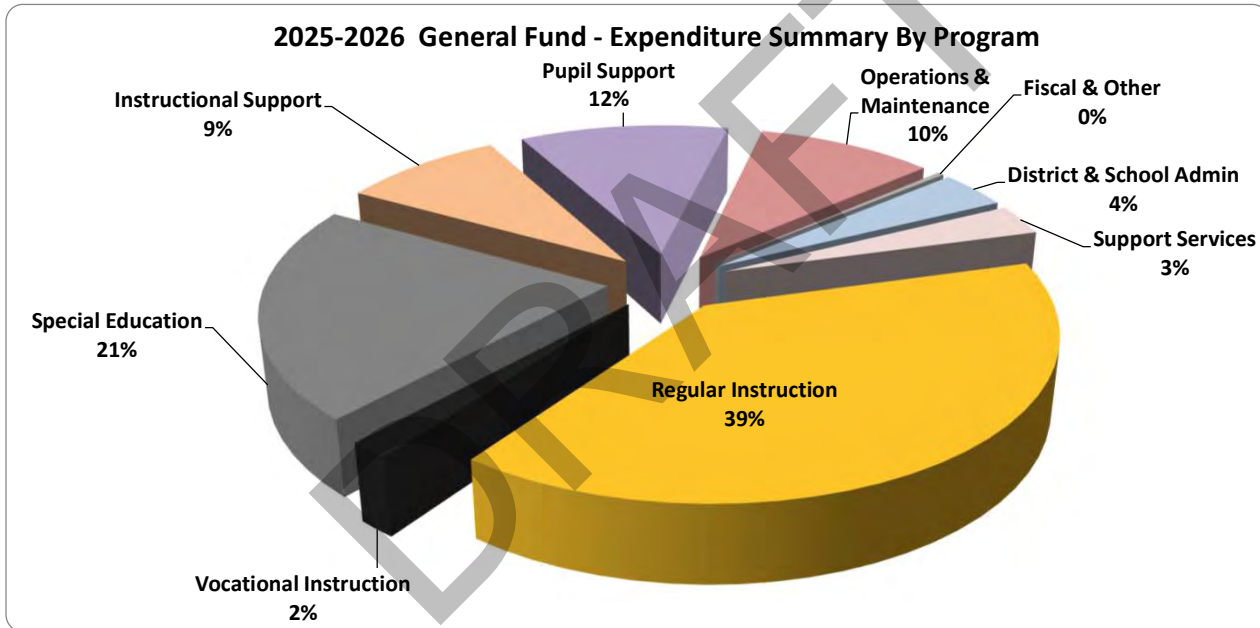
GENERAL FUND - EXPENDITURE DETAIL BY OBJECT CODE

| Object | Description | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | Actual | Actual | Actual | Revised Budget | 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 |

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

GENERAL FUND - EXPENDITURE SUMMARY BY PROGRAM SERIES

| | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | Amount | % Change |
|--------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|--------------|
| | Actual | Actual | Actual | Revised Budget | Budget | 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

| | | | | | 2024-2025 | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|--|
| | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | Increase | |
| Expenditures | Actual | Actual | Actual | Revised Budget | Budget | (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 | |

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

GENERAL FUND - EXPENDITURE BY PROGRAM SERIES

| | | | | | 2024-2025 | | |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|--|
| | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | Increase | |
| Expenditures | Actual | Actual | Actual | Revised Budget | Budget | (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

| | | | | | 2024-2025 | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|--|
| | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | Increase | |
| Expenditures | Actual | Actual | Actual | Revised Budget | Budget | (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 | |

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

DISTRICT WIDE SERVICES

| Expenditures | 2024-2025 | | | | | |
|---|-----------------------------|-----------------------------|-----------------------------|---------------------------|-----------------------------|--------------------------------|
| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Actual | 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) |

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

DISTRICT WIDE SERVICES

| Expenditures | 2024-2025 | | | | | |
|---------------------------------------|---------------------|----------------------|---------------------|----------------------|----------------------|-------------------|
| | 2021-2022 | 2022-2023 | 2023-2024 | Revised | 2025-2026 | Increase |
| | Actual | Actual | Actual | Budget | Budget | (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 |

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

DISTRICT WIDE SERVICES

| Expenditures | 2024-2025 | | | | | |
|---|-----------------------------|-----------------------------|-----------------------------|---------------------------|-----------------------------|--------------------------------|
| | 2021-2022 Actual | 2022-2023 Actual | 2023-2024 Actual | 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 |

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

DISTRICT WIDE SERVICES

| Expenditures | | | | 2024-2025 | | |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| | 2021-2022 | 2022-2023 | 2023-2024 | Revised | 2025-2026 | Increase |
| | Actual | Actual | Actual | Budget | Budget | (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 |

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

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.

DRAFT

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.

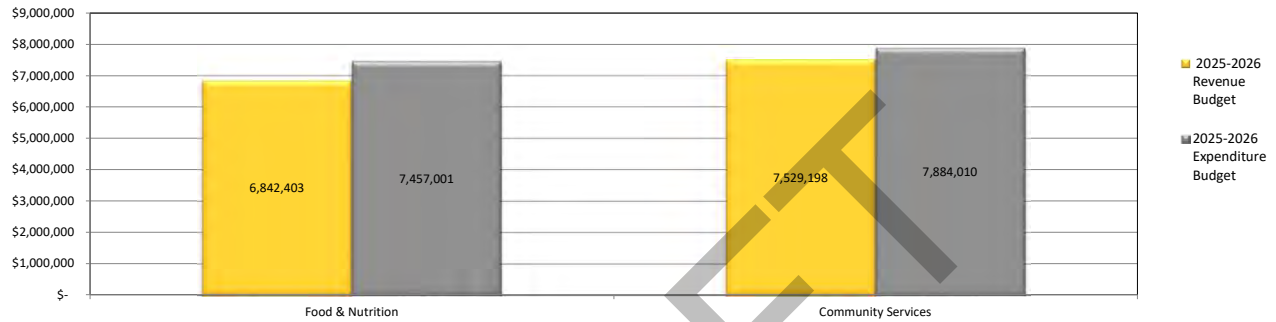
Expenditures in 2025-26 are expected to increase by 8.64% to \$7,884,010 mostly due to salary and benefit increases per contract settlements. This budget is projected to have a net loss to the overall Community Service fund balance by approximately \$354,000.

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

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 |

**2025-2026
Special Revenue Funds Summary**

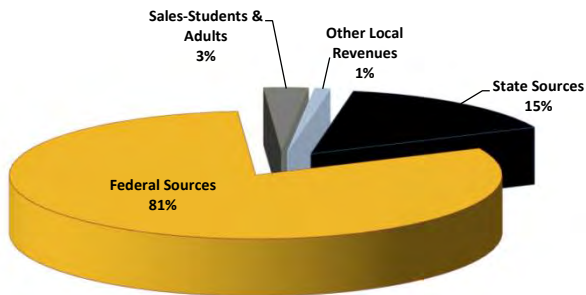


**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

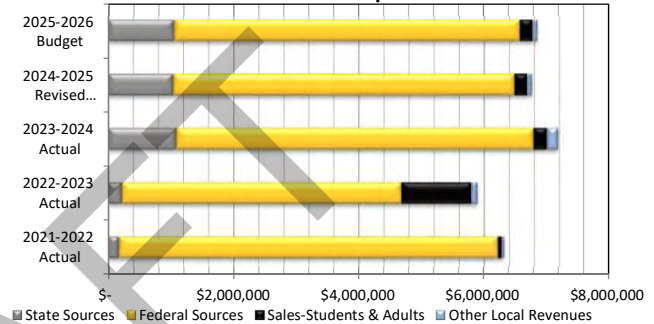
FOOD & NUTRITION SERVICES - FUND 02 - REVENUE SUMMARY

| | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | Amount | % |
|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|--------------|
| | Actual | Actual | Actual | Revised Budget | Budget | 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% |

2025-2026 Food & Nutrition Services Fund Revenue by Source



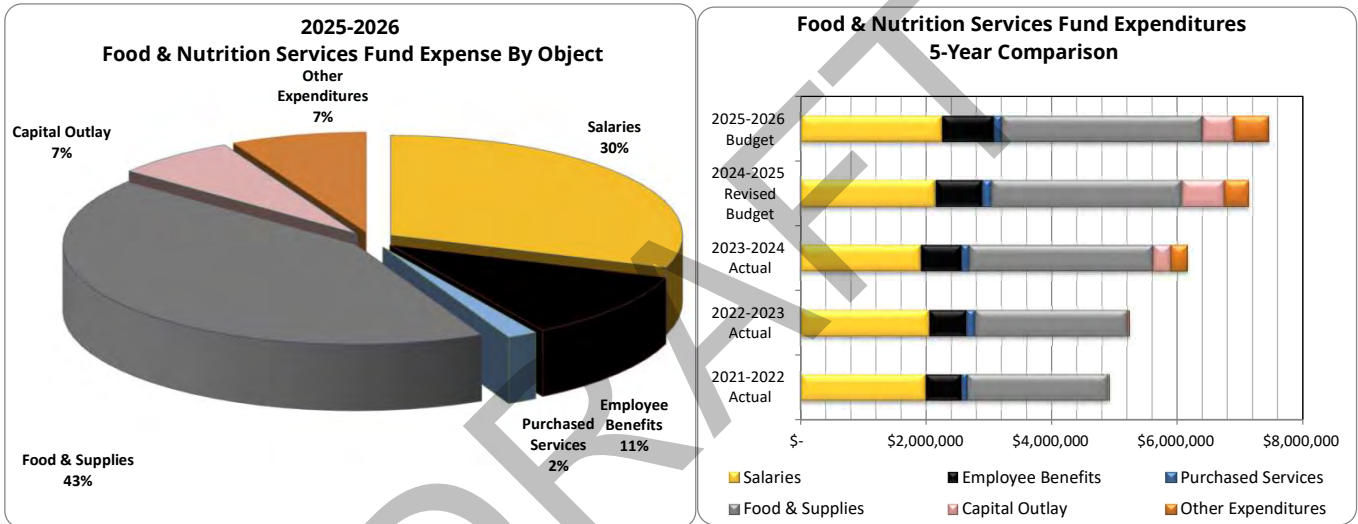
Food & Nutrition Services Fund Revenue 5-Year Comparison



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

FOOD & NUTRITION SERVICES - FUND 02 - EXPENDITURE SUMMARY

| | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | Amount | % |
|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|--------------|
| | Actual | Actual | Actual | Revised Budget | Budget | 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% |



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

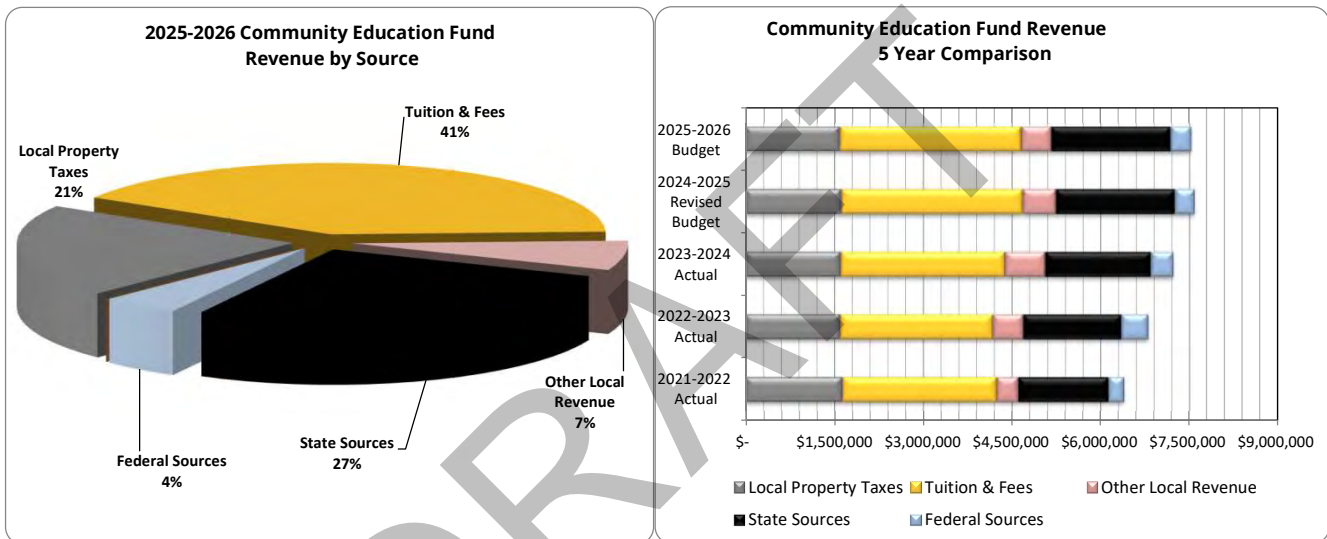
FOOD & NUTRITION SERVICES - FUND 02 - EXPENDITURE DETAIL BY OBJECT CODE

| | | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | Actual | Actual | Actual | Revised Budget | Budget |
| Object | Description | | | | | |
| 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 |

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

COMMUNITY EDUCATION - FUND 04 - REVENUE SUMMARY

| | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | Amount | % |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------|
| | Actual | Actual | Actual | Revised Budget | Budget | 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% |

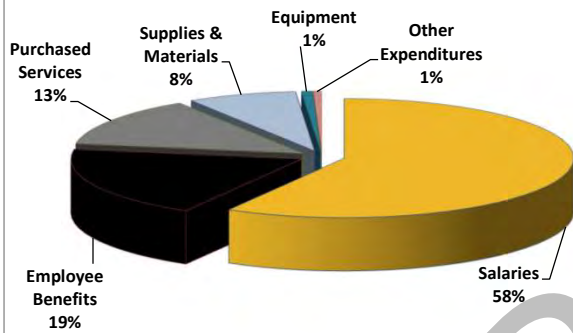


**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

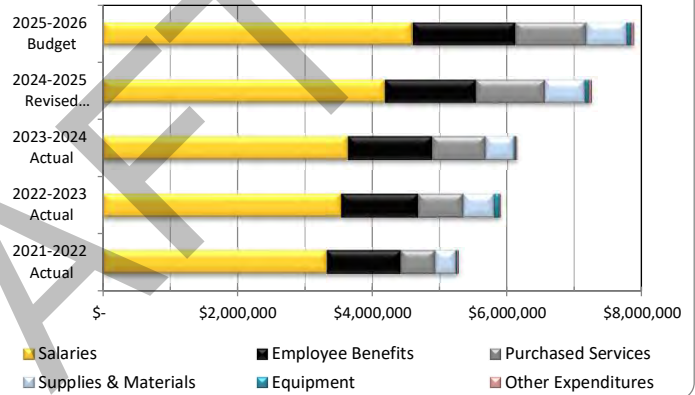
COMMUNITY EDUCATION - FUND 04 - EXPENDITURE SUMMARY

| | 2024-2025 | | | | | | |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|--------------|
| | 2021-2022 | 2022-2023 | 2023-2024 | Revised | 2025-2026 | Amount | % |
| | Actual | Actual | Actual | Budget | Budget | 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% |

**2025-2026 Community Education Fund Expenditures
by Object Series**



**Community Education Fund Expenditures
5-Year Comparison**



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

COMMUNITY EDUCATION - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

| | | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|---------------|--|------------------|------------------|------------------|-----------------------|------------------|
| | | Actual | Actual | Actual | Revised Budget | Budget |
| Object | Description | | | | | |
| 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 |

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

COMMUNITY EDUCATION - FUND 04 - EXPENDITURE DETAIL BY OBJECT CODE

| | | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | |
|---|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | Actual | Actual | Actual | Revised | 2025-2026 |
| Object Description | | | | | Budget | 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 |

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

COMMUNITY EDUCATION - FUND 04 - PROGRAM SUMMARY

| | | 2025-26 | | 2025-26 | | |
|---------------------------|---|---------|-----------|---------|-----------|--------------|
| | | Revenue | | Expense | | |
| Summary by Program | | Budget | | 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) |

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

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.

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

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 transferred \$2,771,841.52 to the Self Insured Health Internal Service Fund.

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

CONSTRUCTION - FUND 26

| | | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|---------------------------------------|----------------------|---------------------|-------------|-------------|----------------|-------------|
| | | Actual | Actual | Actual | Revised Budget | 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.

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

DEBT SERVICE - FUND 07

| | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|------------------------------------|----------------------|---------------------|---------------------|-----------------------|---------------------|
| | Actual | Actual | Actual | Revised Budget | 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.

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

OPEB DEBT SERVICE - FUND 47

| | | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|---------------------------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | Actual | Actual | Actual | Revised Budget | 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.

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

SELF FUNDED DENTAL INSURANCE TRUST - FUND 20

| | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Actual | Revised Budget | 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 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|---|-------------------|-------------------|-------------------|----------------|-------------|
| | Actual | Actual | Actual | Revised Budget | 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-insured health plan. During FY2024, the District determined that the Severance Fund Balance was no longer needed and transferred \$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.

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

SELF FUNDED HEALTH INSURANCE - FUND 22

| | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Actual | Actual | Actual | Revised Budget | 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 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Actual | Actual | Actual | Revised Budget | 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 |

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

CUSTODIAL FUND - FUND 18

| | | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|-------------------------------------|-----------------------|-------------|-------------|-------------|----------------|-------------|
| | | Actual | Actual | Actual | Revised Budget | 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.

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

OPEB REVOCABLE TRUST - FUND 25

| | | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|--------------------------------|--------------------------------------|---------------------|-------------------|---------------------|-------------------|-------------------|
| | | Actual | Actual | Actual | Revised Budget | 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 obligation 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.

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

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.

DRAFT

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

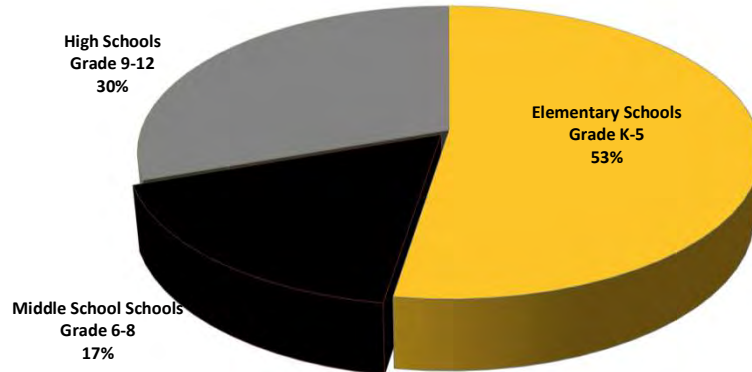
GENERAL FUND - EXPENDITURE SUMMARY BY SCHOOL

| | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | Increase |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|---------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | (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 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| | Actual | Actual | Actual | Revised Budget | 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 |

2025-2026 Expenses By School Category



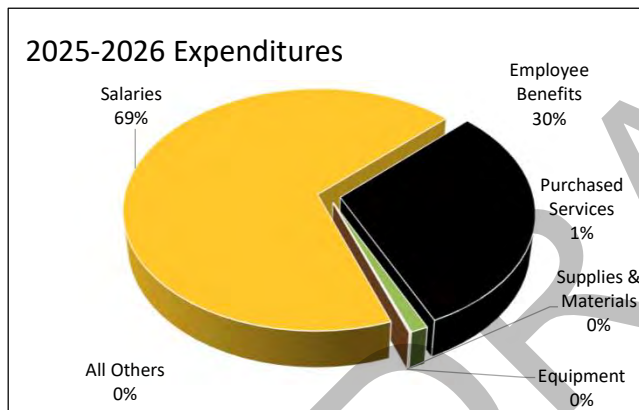
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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

| | 2024-2025 | | | | | |
|---------------------------|-------------------|-------------------|-------------------|---------------------|-------------------|---------------------|
| | 2021-2022 | 2022-2023 | 2023-2024 | Revised | 2025-2026 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (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.



| End of Year Average Daily Membership (ADM) | | | | | |
|---|--------------|--------------|--------------|--------------|-----------|
| Grade | 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



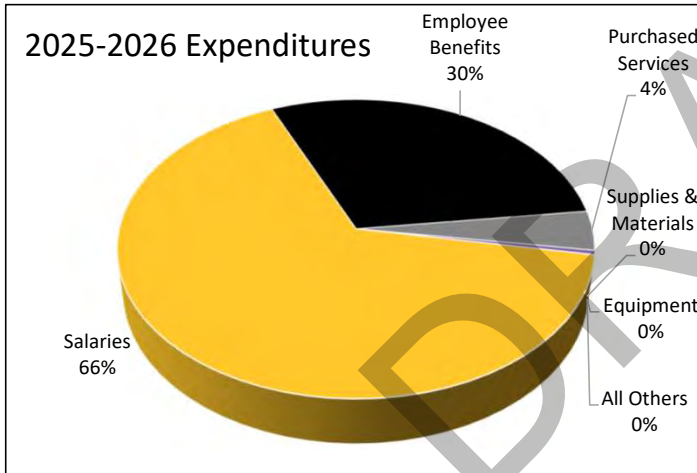
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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

| | 2024-2025 | | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | 2021-2022 | 2022-2023 | 2023-2024 | Revised | 2025-2026 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (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.



| End of Year Average Daily Membership (ADM) | | | | | |
|---|------------|------------|------------|------------|------------|
| Grade | 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

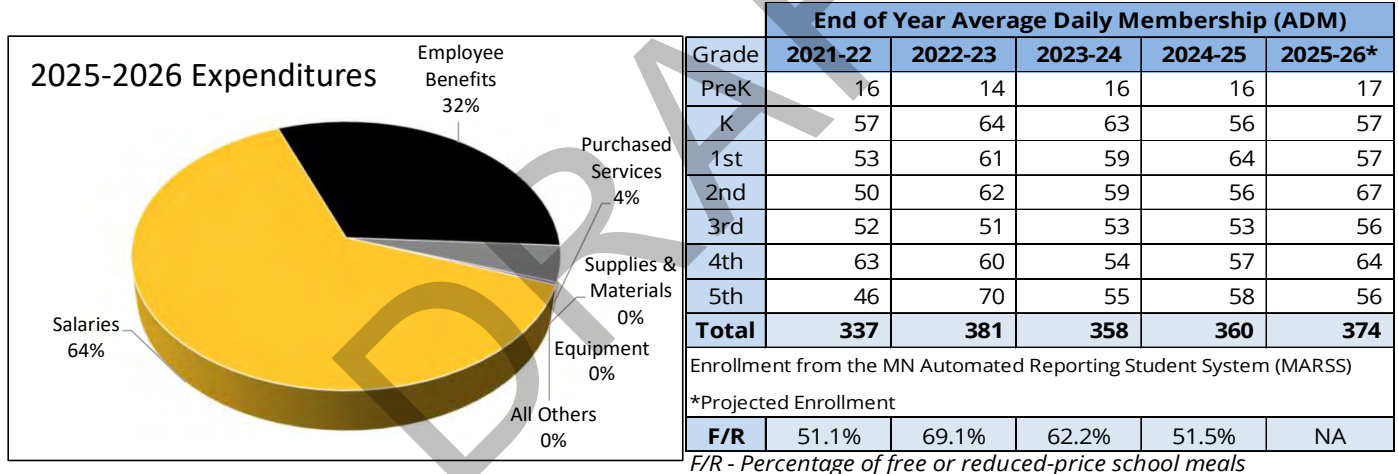
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

**EDWARD NEILL ELEMENTARY (483)
Principal - Lyle Bomsta**

| | 2024-2025 | | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | 2021-2022 | 2022-2023 | 2023-2024 | Revised | 2025-2026 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (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.



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

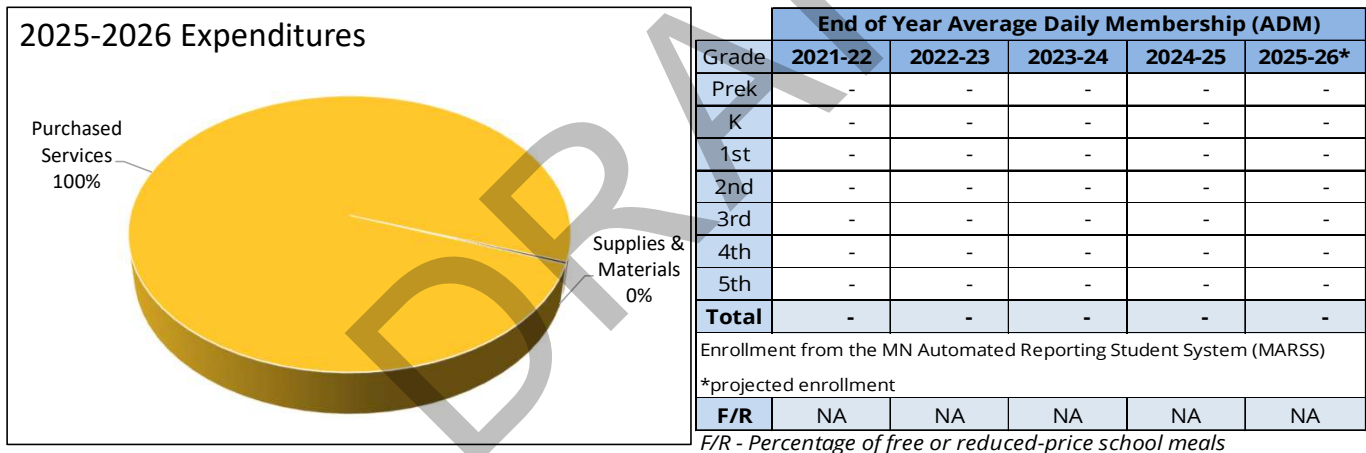
**MARION W SAVAGE ELEMENTARY (484)
Principal - N/A - Open Facility**

| | 2024-2025 | | | | | |
|---------------------------|-------------------|------------------|------------------|------------------|------------------|------------------|
| | 2021-2022 | 2022-2023 | 2023-2024 | Revised | 2025-2026 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (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.



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

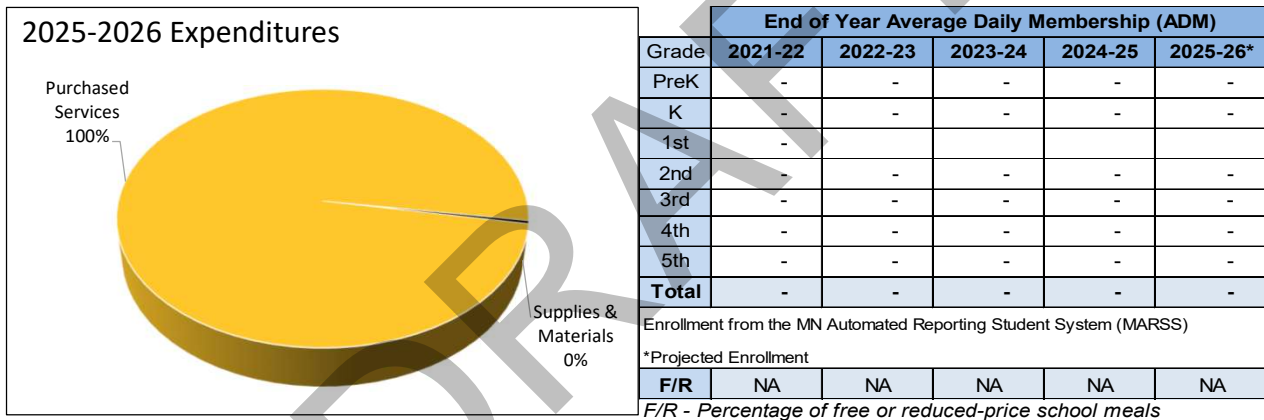
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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

| | | | 2024-2025 | | | |
|---------------------------|------------------|-------------------|------------------|------------------|------------------|-------------------|
| | 2021-2022 | 2022-2023 | 2023-2024 | Revised | 2025-2026 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (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.



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

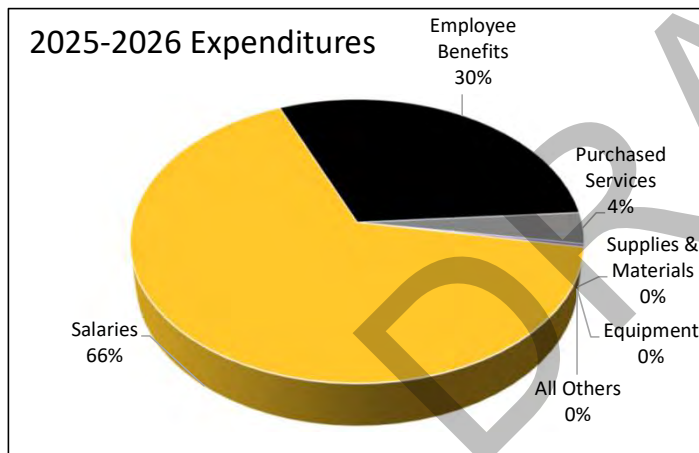
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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

| | 2024-2025 | | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | 2021-2022 | 2022-2023 | 2023-2024 | Revised | 2025-2026 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (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.



| End of Year Average Daily Membership (ADM) | | | | | |
|---|----------------|----------------|----------------|----------------|-----------------|
| Grade | 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 |
| <i>F/R - Percentage of free or reduced-price school meals</i> | | | | | |

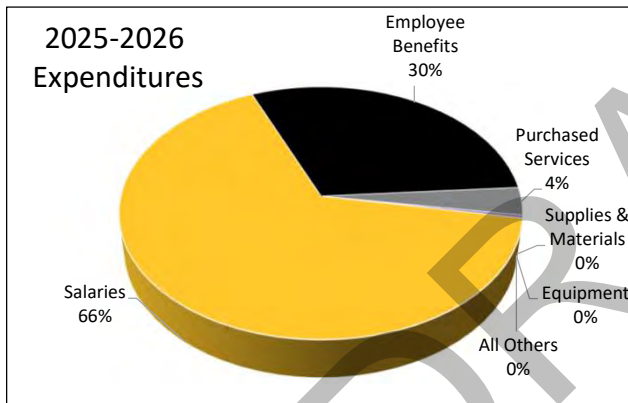
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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

| | 2024-2025 | | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | 2021-2022 | 2022-2023 | 2023-2024 | Revised | 2025-2026 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (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

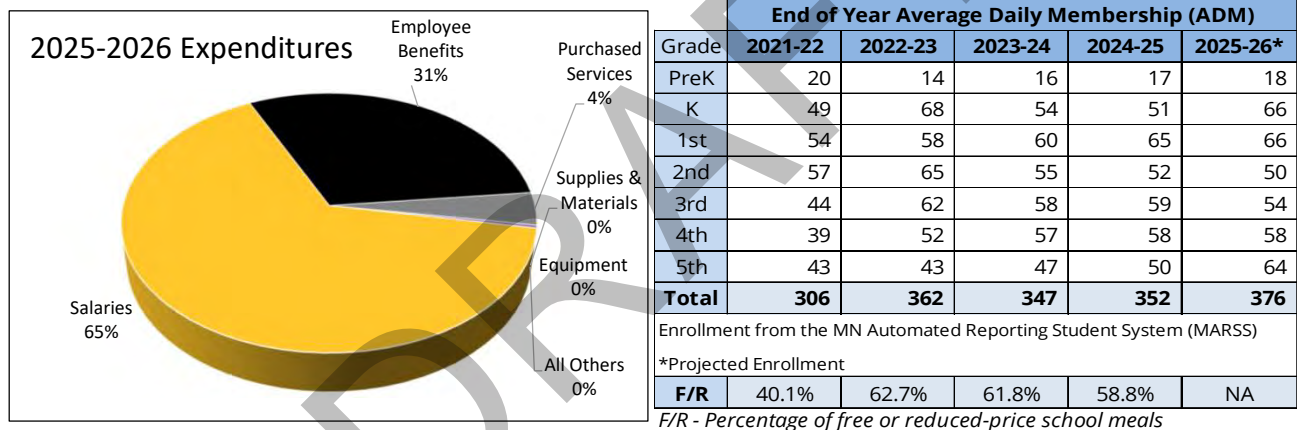
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

**RAHN ELEMENTARY (488)
Principal - Brad Robb**

| | 2024-2025 | | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | 2021-2022 | 2022-2023 | 2023-2024 | Revised | 2025-2026 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (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.



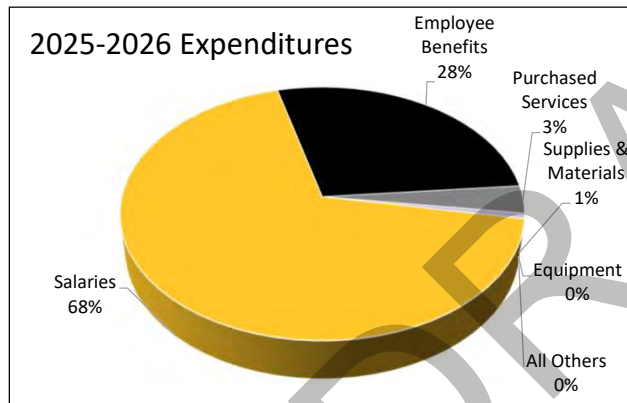
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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

| | 2024-2025 | | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | 2021-2022 | 2022-2023 | 2023-2024 | Revised | 2025-2026 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (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

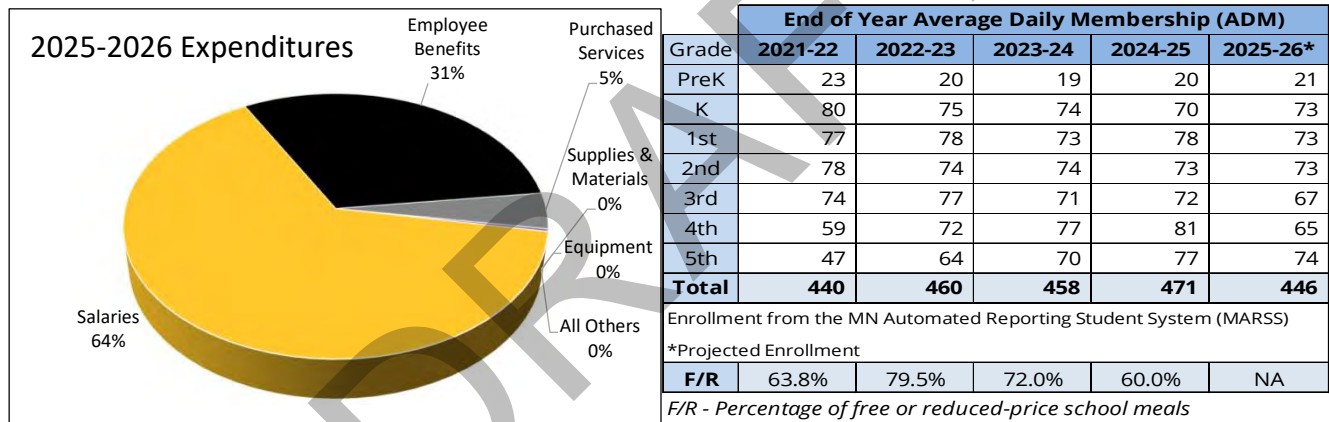
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

**HIDDEN VALLEY ELEMENTARY (490)
Principal - Kristine Black**

| | 2024-2025 | | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | 2021-2022 | 2022-2023 | 2023-2024 | Revised | 2025-2026 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (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.



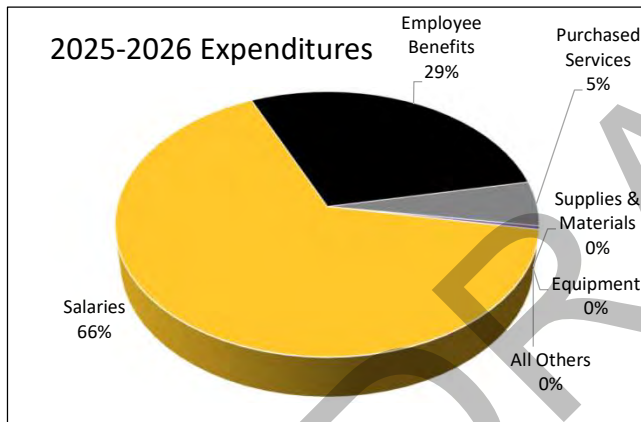
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

**HARRIOT BISHOP ELEMENTARY (491)
Principal - Kenneth Essay**

| | 2024-2025 | | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | 2021-2022 | 2022-2023 | 2023-2024 | Revised | 2025-2026 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (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

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

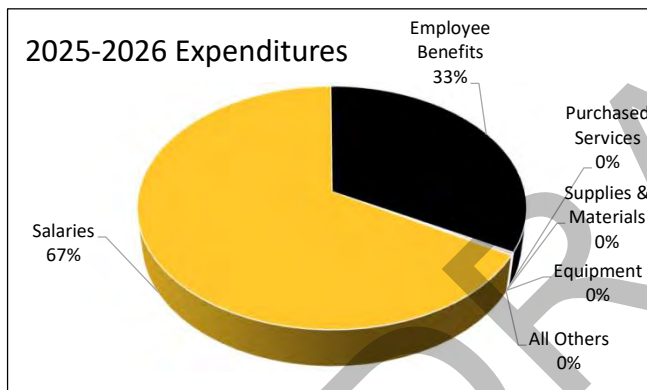
VIRTUAL ACADEMY - SECONDARY (079)

Principal - Kelly Ronn

| | 2024-2025 | | | | | |
|---------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | 2021-2022 | 2022-2023 | 2023-2024 | Revised | 2025-2026 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (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.



| End of Year Average Daily Membership (ADM) | | | | | |
|---|--------------|--------------|--------------|--------------|------------|
| Grade | 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



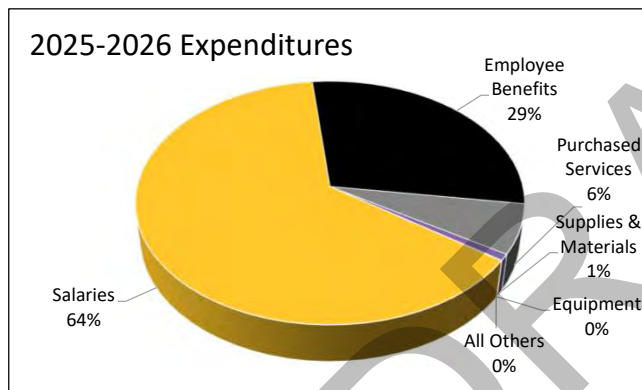
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

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

| | 2024-2025 | | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2021-2022 | 2022-2023 | 2023-2024 | Revised | 2025-2026 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (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

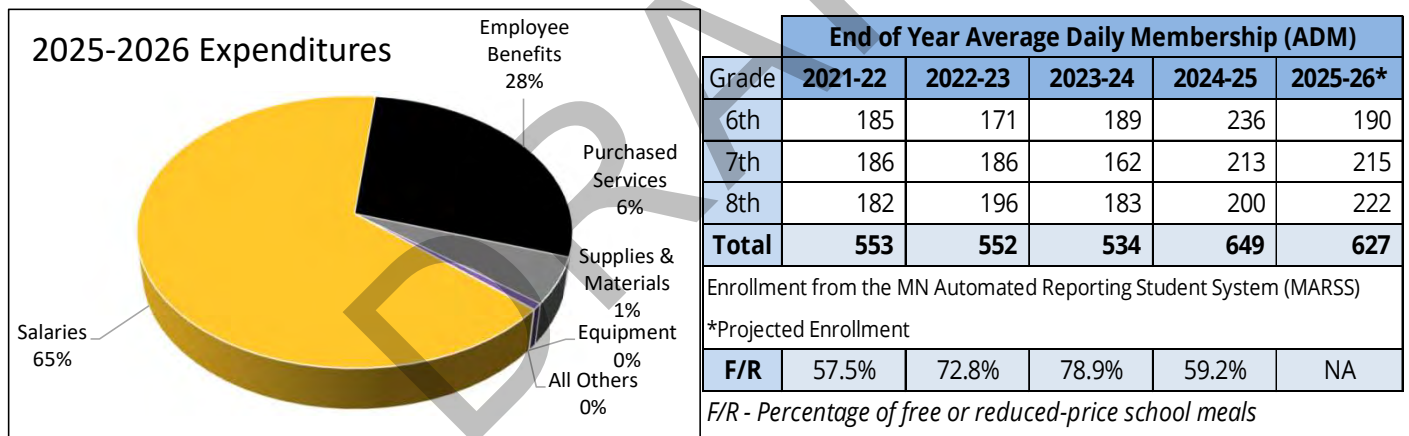
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

**EAGLE RIDGE MIDDLE SCHOOL (066)
Principal - Dave Helke**

| | 2024-2025 | | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | 2021-2022 | 2022-2023 | 2023-2024 | Revised | 2025-2026 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (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.



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

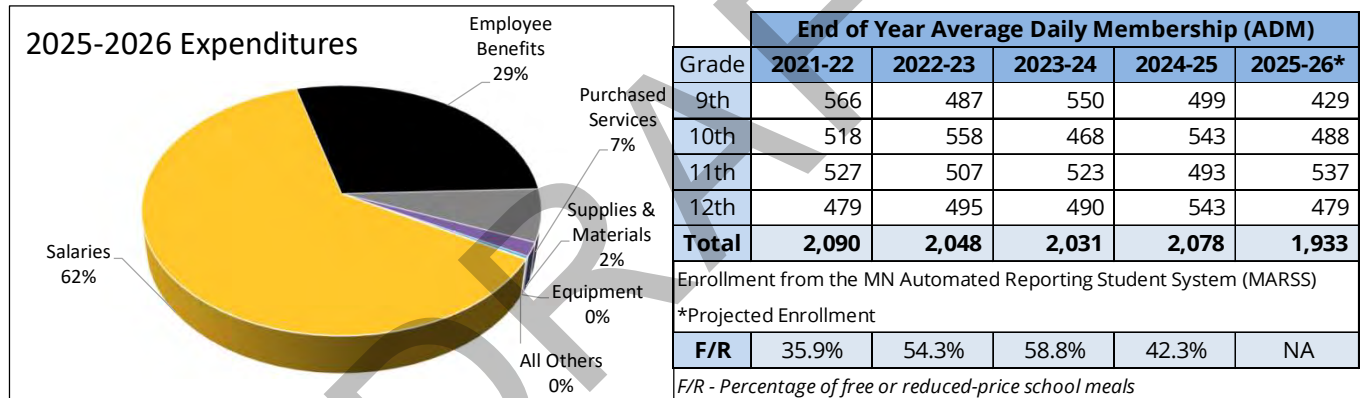
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

**BURNSVILLE HIGH SCHOOL (014)
Principal - Jesús Sandoval**

| | 2024-2025 | | | | | |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------|
| | 2021-2022 | 2022-2023 | 2023-2024 | Revised | 2025-2026 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (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.



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

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

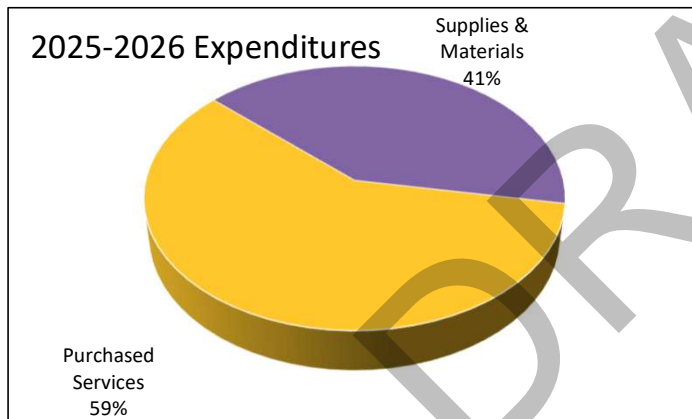
2024-2025

| 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.

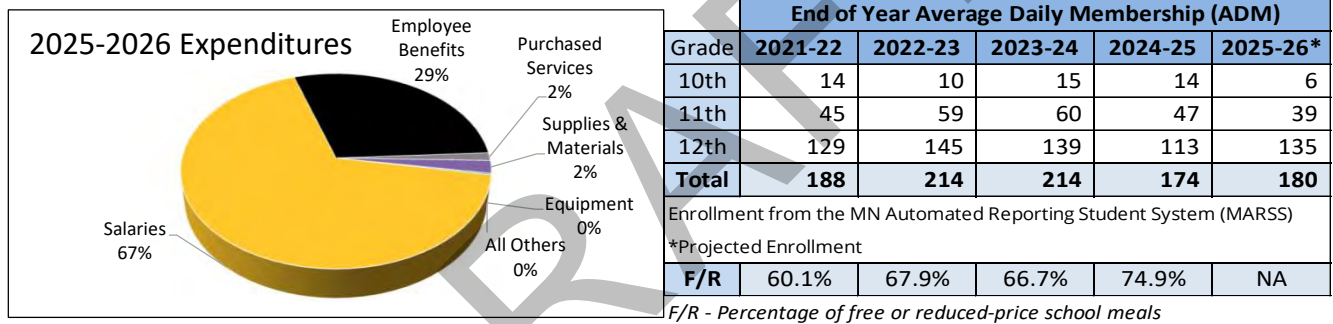
**INDEPENDENT SCHOOL DISTRICT #191 - BURNSVILLE - EAGAN - SAVAGE
2025-2026 BUDGET**

**BURNSVILLE ALTERNATIVE LEARNING CENTER (514)
Principal - Kelly Ronn**

| | 2024-2025 | | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|
| | 2021-2022 | 2022-2023 | 2023-2024 | Revised | 2025-2026 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (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.



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.

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

ALTERNATIVE LEARNING

ELEMENTARY TARGETED SERVICES (315)

| | | | | 2024-2025 | | |
|---------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|-------------------|
| | 2021-2022 | 2022-2023 | 2023-2024 | Revised | 2025-2026 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (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)

| | | | | 2024-2025 | | |
|---------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| | 2021-2022 | 2022-2023 | 2023-2024 | Revised | 2025-2026 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (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)

| | | | | 2024-2025 | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | 2021-2022 | 2022-2023 | 2023-2024 | Revised | 2025-2026 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (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 |

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

**DISTRICT-WIDE SPECIAL EDUCATION PROGRAMS
Director - Amy Piotrowski**

EARLY CHILDHOOD SPECIAL EDUCATION - REGULAR SCHOOL YEAR (481)

| | 2024-2025 | | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | 2021-2022 | 2022-2023 | 2023-2024 | Revised | 2025-2026 | Increase |
| Expenditures | Actual | Actual | Actual | Budget | Budget | (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)

| | 2024-2025 | | | | | |
|---------------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| | 2021-2022 | 2022-2023 | 2023-2024 | Revised | 2025-2026 | Increase |
| | Actual | Actual | Actual | Budget | Budget | (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)

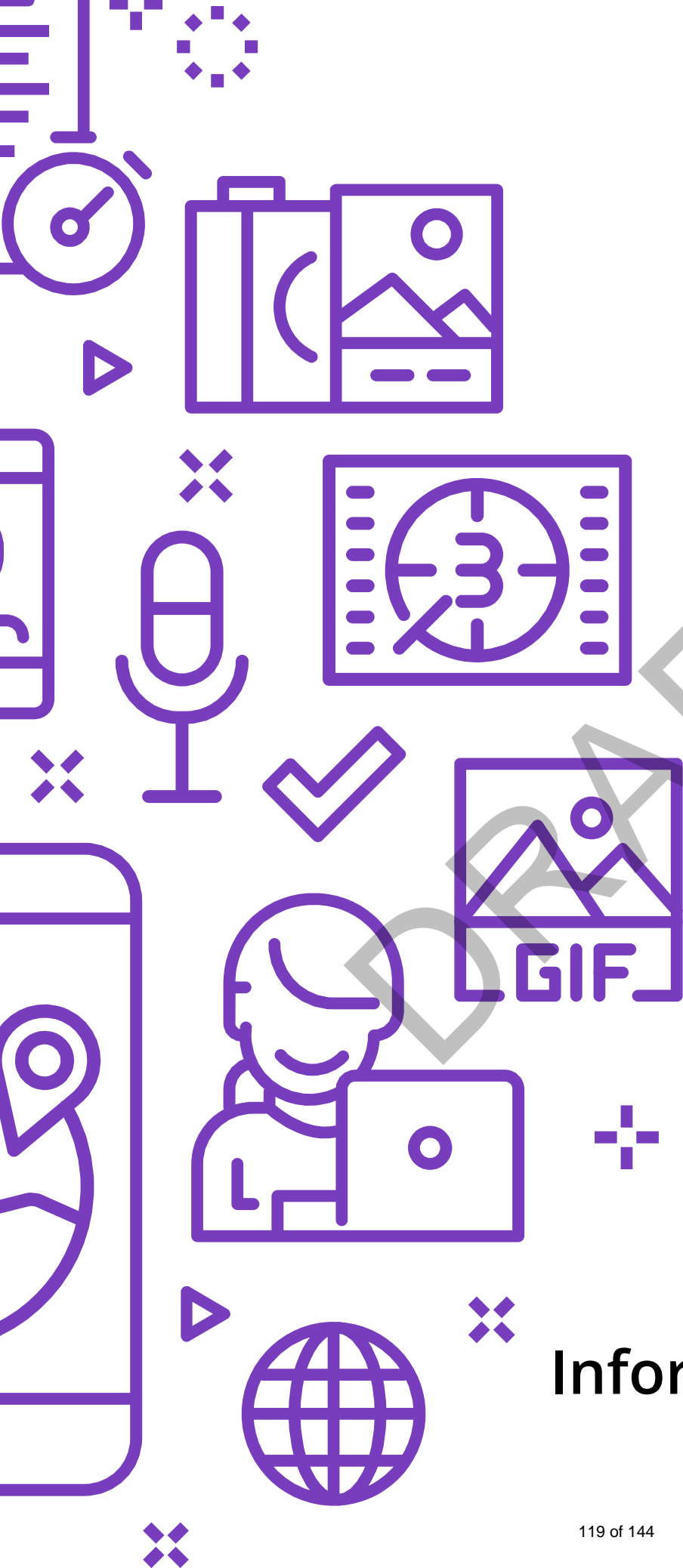
| | 2024-2025 | | | | | |
|---------------------------|-------------------|-------------------|---------------------|---------------------|---------------------|-------------------|
| | 2021-2022 | 2022-2023 | 2023-2024 | Revised | 2025-2026 | Increase |
| | Actual | Actual | Actual | Budget | Budget | (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 |

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

**NON PUBLIC SCHOOLS
Title & Special Education Programs**

| Expenditures | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | Increase |
|-------------------------------|-------------------|------------------|------------------|---------------------------|-------------------|-------------------|
| | Actual | Actual | Actual | Revised Budget | Budget | (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

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

**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 | <u>2021-22</u> | <u>2022-23</u> | <u>2023-24</u> | <u>2024-25</u> ⁽³⁾ | <u>2025-26</u> ⁽³⁾ | <u>2026-27</u> ⁽³⁾ | <u>2027-28</u> ⁽³⁾ | <u>2028-29</u> ⁽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, Confidential | 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 |

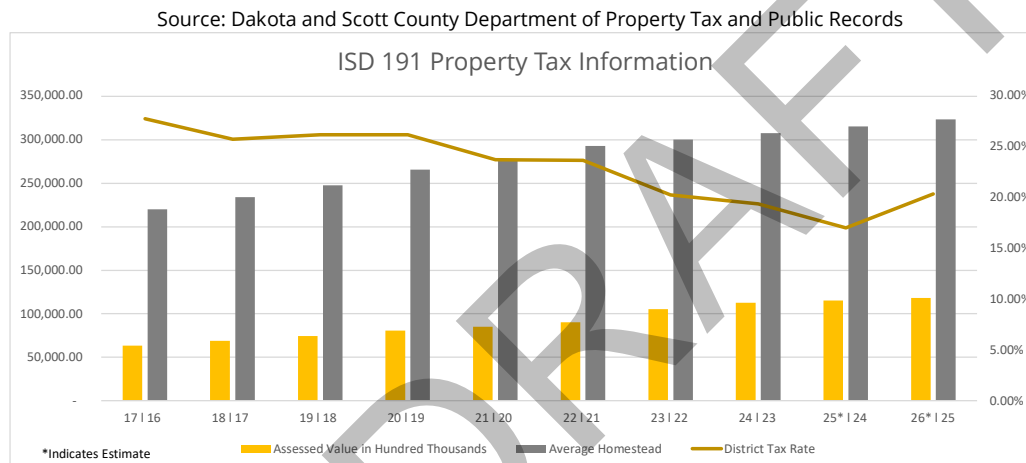
| Employee by Program Series | Contract Group | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 |
|-------------------------------------|--------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Special Education | | | | | | |
| 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 |
| 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, Princip | 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 |

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

Taxable Market Value of Properties in District

| Fiscal Year/Payable Year | Total Market Value | Average Homestead | District Tax Rate |
|---------------------------------|---------------------------|--------------------------|--------------------------|
| 17 16 | \$6,342,662,320 | \$220,148 | 27.78% |
| 18 17 | \$6,884,771,670 | \$233,948 | 25.75% |
| 19 18 | \$7,437,341,349 | \$247,844 | 26.20% |
| 20 19 | \$8,046,683,354 | \$265,896 | 26.20% |
| 21 20 | \$8,510,241,379 | \$277,006 | 23.77% |
| 22 21 | \$9,019,198,895 | \$292,879 | 23.70% |
| 23 22 | \$10,525,363,360 | \$300,201 | 20.27% |
| 24 23 | \$11,255,414,508 | \$307,706 | 19.40% |
| 25* 24 | \$11,536,799,871 | \$315,399 | 17.02% |
| 26* 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



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

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

Outstanding Debt By Type

| Fiscal Year | Governmental Activities | | | Percentage of Personal Income | Per Capita |
|-------------|--------------------------------|----------------|-----------------------------|-------------------------------------|---------------|
| | General Obligation Bonds | Capital Leases | Total Primary Government | | |
| 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 |

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

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

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

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 | 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 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

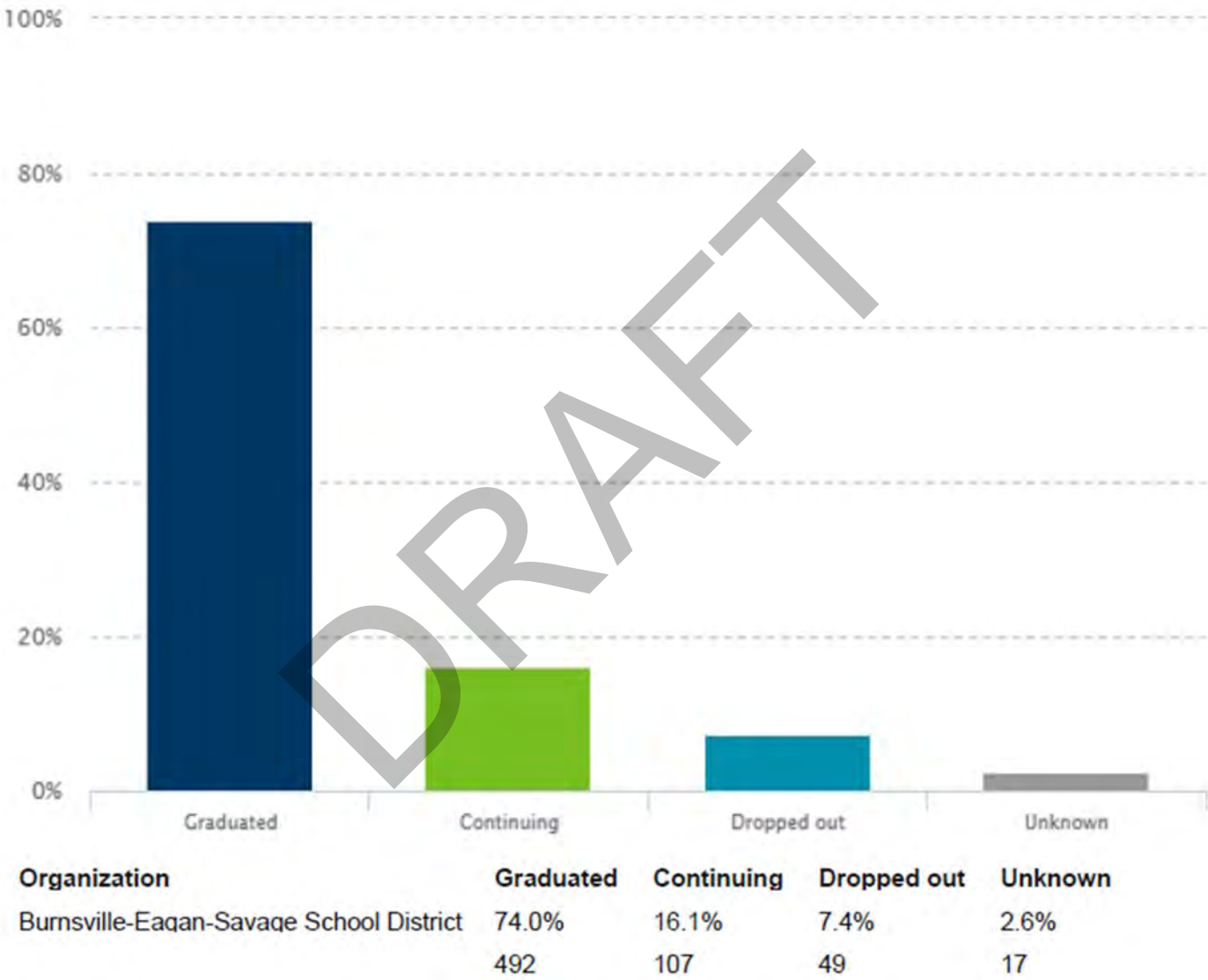
| Fiscal Year | Average Daily Attendance (1) | Total Lunches Served | Days | Average Daily Participation | Participation as a Percent of Average Daily Attendance | Free Lunch | | Reduced Lunch | |
|-------------|------------------------------|----------------------|------|-----------------------------|--|------------|------------|---------------|------------|
| | | | | | | # Served | % of Total | # Served | % 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

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

4-Year Graduation Rate

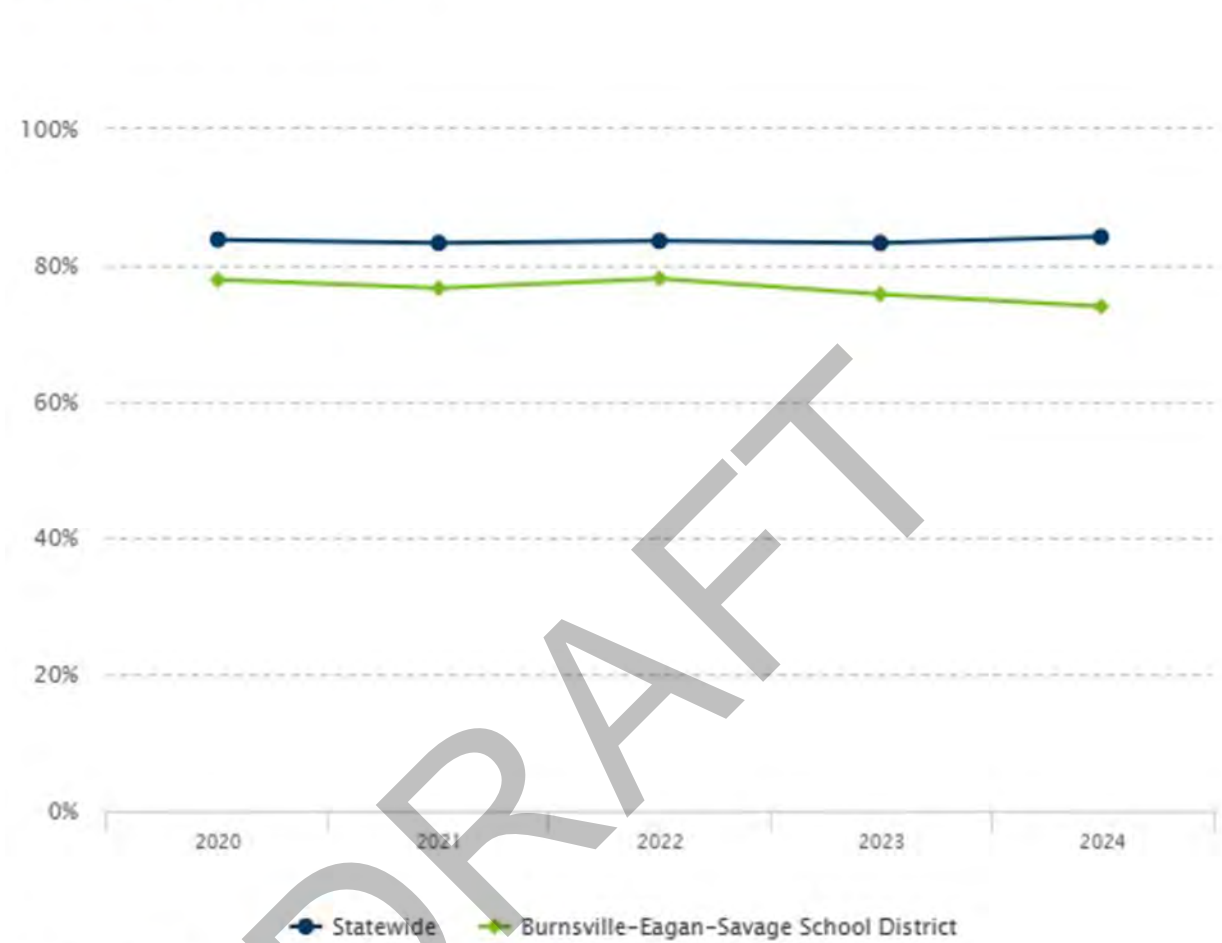
Students in the class of 2024 graduating in 2024 or earlier.



Source: Minnesota Report Card

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

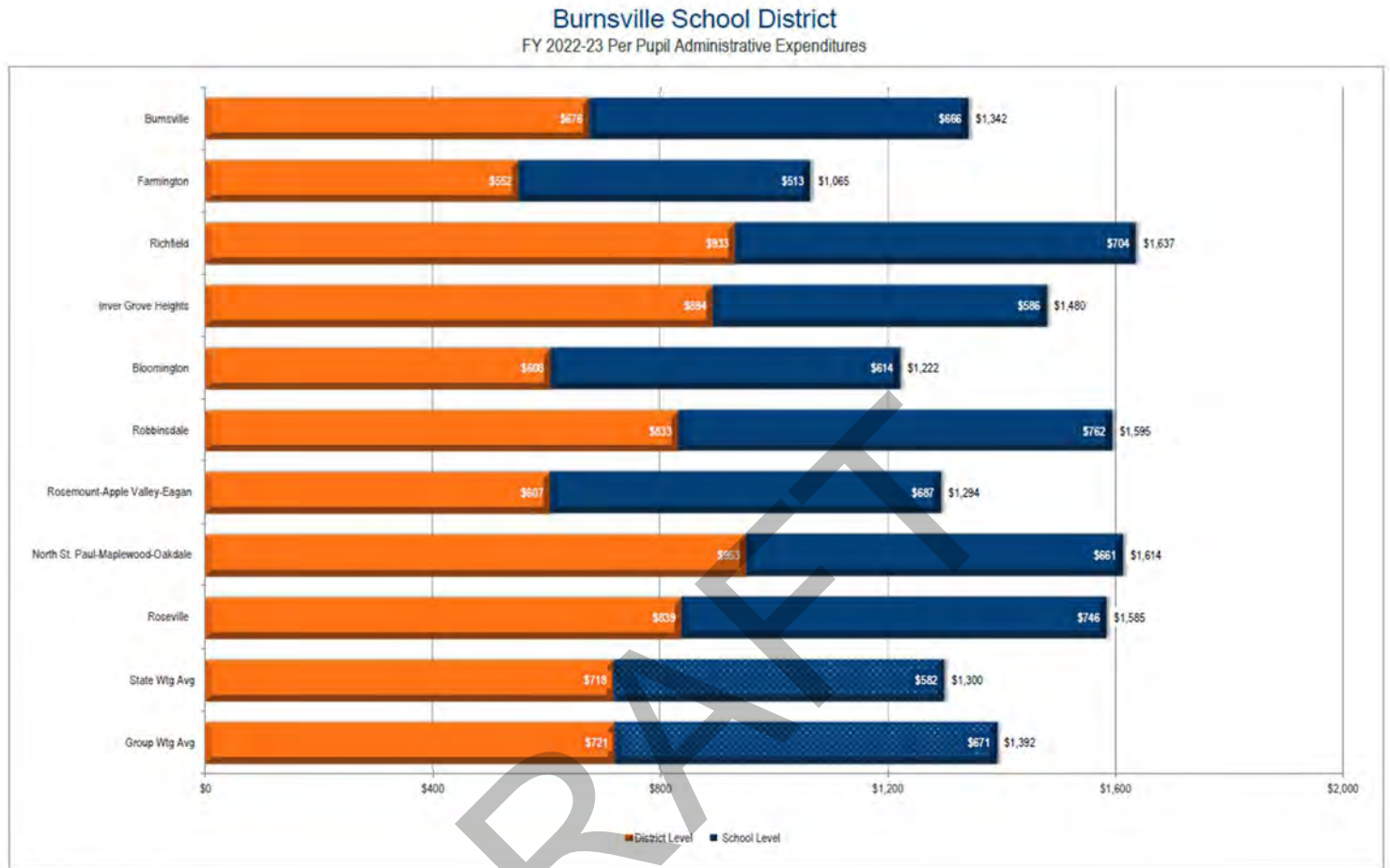
Graduation Rate Trend



| 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% |

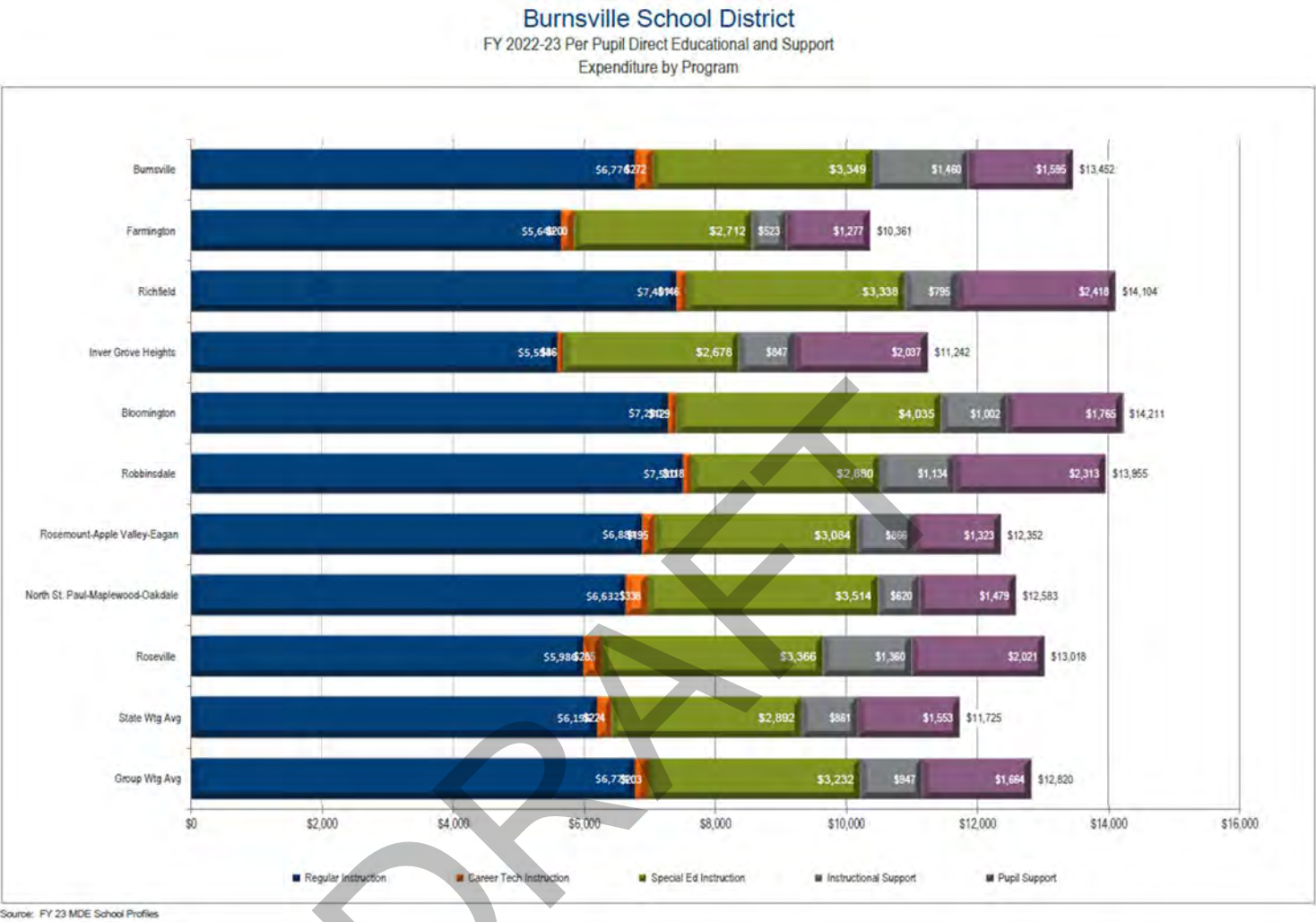
Source: Minnesota Report Card

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



Source: FY 23 MDE School Profiles

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



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

Glossary of Terms

A

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

B

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

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

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

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

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

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

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

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

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

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

C

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

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

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

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

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

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

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

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

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

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

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

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

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

D

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

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

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

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

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

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

E

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

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

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

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

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

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

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

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

Expenses: Costs incurred in the normal course of operations.

F

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

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

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

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

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

Federal Sources: Revenues received from federal government appropriations.

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

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

G

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

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

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

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

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

H

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

I

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

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

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

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

J

No entries

K

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

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

L

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

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

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

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

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

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

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

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

M

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

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

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

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

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

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

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

MTSS: Multi-tiered System of Supports.

N

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

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

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

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

O

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

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

P

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

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

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

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

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

Q

No entries

R

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

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

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

Reserve: An amount set aside for some specified purpose.

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

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

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

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

S

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

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

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

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

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

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

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

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

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

Statute: A written law passed by a legislative body.

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

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

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

T

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

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

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