

2025-26 Proposed Budget

June 12, 2025

Tyler Dehne, Director of Finance

Timeline

- **January - February**
 - Board approves FY25 revised budget
 - Board receives report on FY26 budget assumptions and Parameter Options
- **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

FY26 Revenue Assumptions

Assumptions used in the FY26 revenue budget

- 7,021 K-12 enrollment
- 2.74% increase to General Education formula - \$200 per pupil
- \$2.06 million decrease in Compensatory
- General tax levy decreased \$5.5 million

Total effect on the revenue budget for FY26 = **-\$6.1 million**

Legislative Update

Current legislative proposal (not included in our FY26 proposed budget)

- Additional compensatory funding (\$1.67 million)
- Summer unemployment funding to cover costs through FY27 (\$375k in expected costs for FY26)
- Reduction in funding for special education transportation
 - Reduced from 100% of costs to 95% in FY26 (\$300k) and 90% in FY27
- Reduction in funding for student support personnel
 - Reduced per pupil allowance from \$48.73 to \$30.05 (\$150k)
- Reduction in funding for school library aid is approximately \$45k

Total potential effect on the revenue budget for FY26 = **+\$1.17 million**

FY26 Expenditure Assumptions

- 2.5% increase to cells on staff salary schedules
- 5% increase in health insurance premiums
- 5% increase to transportation contract
- 5% inflationary increase for other areas including utilities, supplies, capital, contracted services, etc

Budget Adjustments

Line Item	Adjustment Category and Item Description/ Department	F.T.E.	Budget Unit	Budget Adjustment	Account Code	Rationale and Implications
1.1	Maintaining Class Sizes (K-12)	-8.55	Various	-\$845,250.00	Various	Maintaining class sizes based on enrollment
1.2	BHS Adjustments	2	Various	\$240,000.00	Various	Flexibility for large course registrations, capstone classes, and other 1 time needs.
2	Strategic Roadmap					
2.1	Community Based Mentoring Program			\$35,000.00	Various	Leverage new methods to improve student outcomes by engaging and providing targeted support for students in grades 5-6 and grades 8-9. Additionally, to provide professional development for athletic coaches to successfully engage our communities.
2.2	Technology Tool ELLevation Platform and Strategies (On Demand PD)		7060	\$69,000.00	Data & Assessment, Curriculum, PD, Technology, MLL	Equip students to meet rigorous academic challenges - All teachers have access to the ELLevation resource to look at strategies to support students. The Strategies component of the program would be an additional component that includes on demand PD in the area of English Learner support to teachers and administrators.
2.3	Barr Program		21000	\$0.00	Various	Student Agency- to motivate and engage students to attend school regularly. Use Attendance grant funds to pay for program.
2.4	CATALYST TRAINING		15010	\$40,000.00	Various	Caring community - proactive behavior management to build connection to and build a community of learners
3	Preliminary Adjustments					
3.1	Middle School (School within a School)	2	10010	\$240,000.00	Various	Maximizing Schedule to fund additional SVAS positions. Restrict funds no impact to Unassigned.
3.2	Special Education TOSA	1	09010	\$0.00	Various	Realignment within Department
3.3	Eliminate Community Connections Coord and replace with Community Engagement Specialist	0	Various	\$10,000.00	Various	Position was left vacant with staff reductions. Will add a Specialist position to mirror hispanic specialist role.
3.4	Capital Projects and Repairs	1	19020	-\$500,000.00	Various	Coding Repairs and Replacements to Long Term Facilities Maintenance
3.5	Increase athletic Fees 15%		Revenue	-\$50,000.00	Various	Pending Board approval. Align with conference rates and address inflationary increase in transportation, referees, and equipment
3.6	Student Svcs Acct Specialist	-1	09010	-\$130,000.00	01 E 200 420 372 170 000	Move services into Finance
3.7	Elem Media EA's +2 hours	2	14020	\$72,000.00	01 E 200 630 795 172 000	Tech collection and distribution at elementary sites
3.8	VPK sliding fee structure	1	Revenue	-\$90,000.00	01 R xxx 200 000 040 000	State requires sliding fee schedule and payments for VPK students that don't qualify.

[Complete List in PDF Format](#)

Supporting our Priorities: External Grants

- MDE Grow your Own Student II Grant (Education Pathway): \$472,780 FY24-FY28
- MDE Grow your Own Adult Grant (Education Pathway): \$598,794 FY24-FY28
- MDE Grow your Own Student Grant (Education Pathway): \$441,708 FY23-FY27
- MDE Grow your Own Adult II Grant (Education Pathway): \$386,116 FY25-FY29
- MDE Grow Your Own Adult III (Education Pathway): \$400,000 FY26-FY30
- Stronger Connections Federal Grant: \$410,212 FY24-FY27
- MDE MN Multi-Tiered System of Support Grant: \$250,000 FY25-FY26

FY26 Proposed Adopted Budget

All Funds

FUND	PROJECTED FUND BALANCE 6/30/25	REVENUE BUDGET	EXPENDITURE BUDGET	PROJECTED FUND BALANCE 6/30/26
GENERAL	\$ 56,311,345	\$ 158,590,425	\$ 169,547,066	\$ 45,354,704
FOOD & NUTRITION	3,800,777	6,842,403	7,457,001	3,186,179
COMMUNITY SERVICE	5,503,629	7,529,198	7,884,010	5,148,817
DEBT SERVICE	4,253,922	11,250,000	11,202,458	4,301,464
INTERNAL SERVICE	8,101,140	31,160,000	30,985,000	8,276,140
OPEB REVOCABLE TRUST	10,698,728	500,000	750,000	10,448,728
TOTAL ALL FUNDS	\$ 88,669,541	\$ 215,872,026	\$ 227,825,535	\$ 76,716,032

What restrictions are there?

General Fund Capital: Annual allocation that can only be used for approved personnel and equipment per state statute.

Title Funds: Federal money designated for specific purposes, such as needs associated with high poverty rates.

Technology Levy: Specifically for technology, personnel and equipment.

Food & Nutrition Services - Community Education - Debt Service

Committed Fund Balances

Q-Comp/ProPay: [MN State Statute](#) was modified in 2024 to require districts to restrict/reserve Q-Comp/ProPay revenues only for allowable uses based on statute.

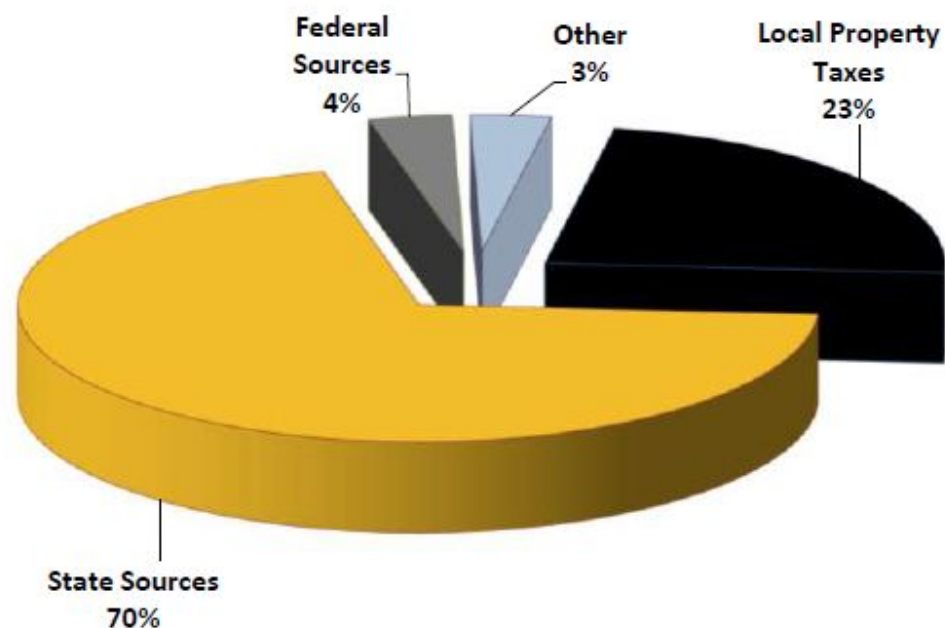
A resolution will be brought forward at the next meeting to uncommit the ProPay balance and move the balance to the new restricted fund balance at year-end.

A recommendation will also be brought forward to establish the different committed fund balances for fiscal year 2025. This is standard practice but will now include the removal of ProPay and the addition of the sale proceeds commitment.

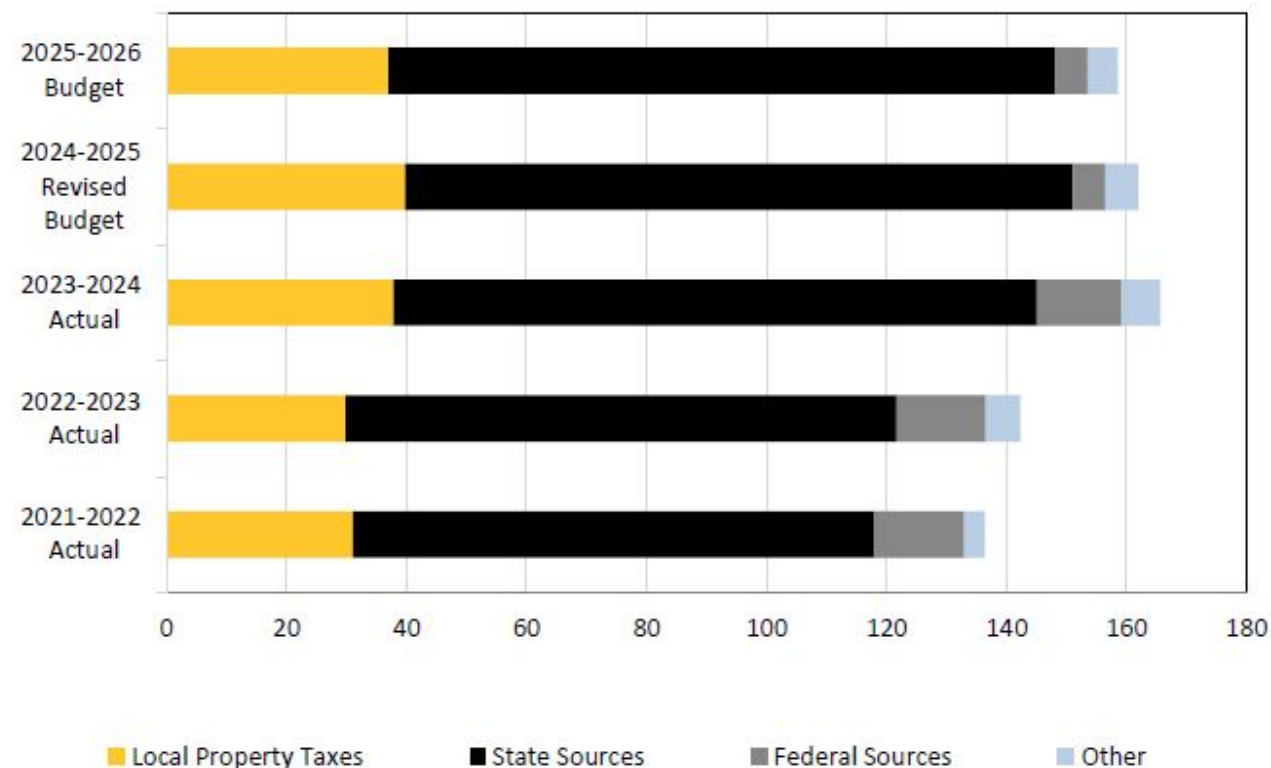
General Fund Revenues

\$158,590,425

2025-2026 General Fund Revenue By Source



General Fund Revenue - 5 Year Comparison In Millions

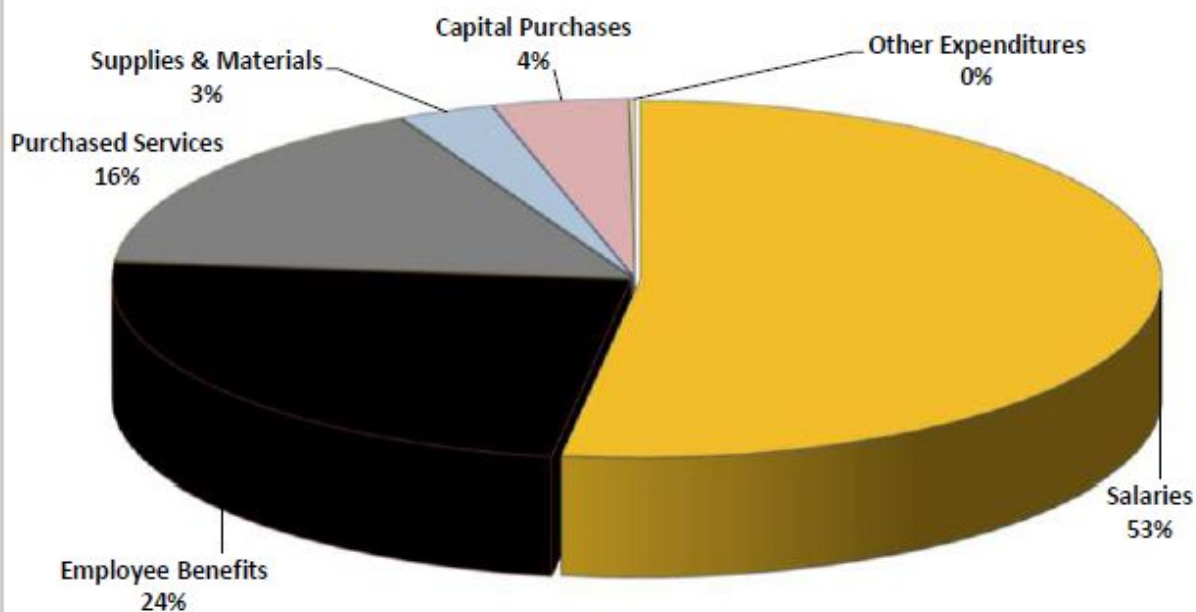


General Fund Expenditures

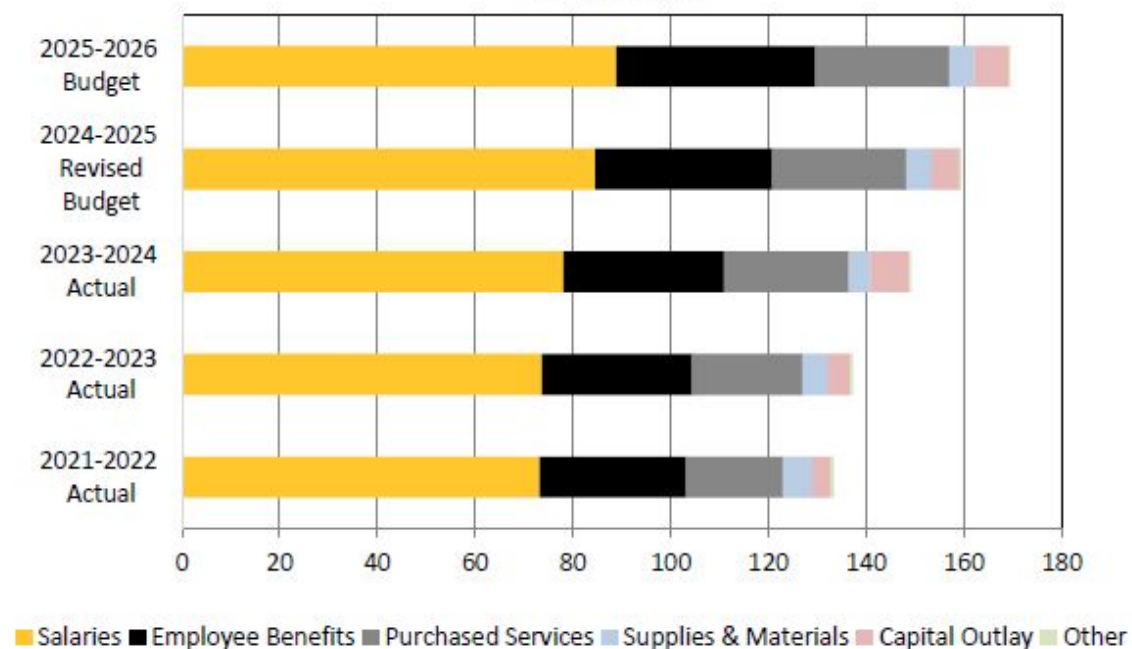
\$169,547,066

2025-2026

General Fund Expenditures By Object Series



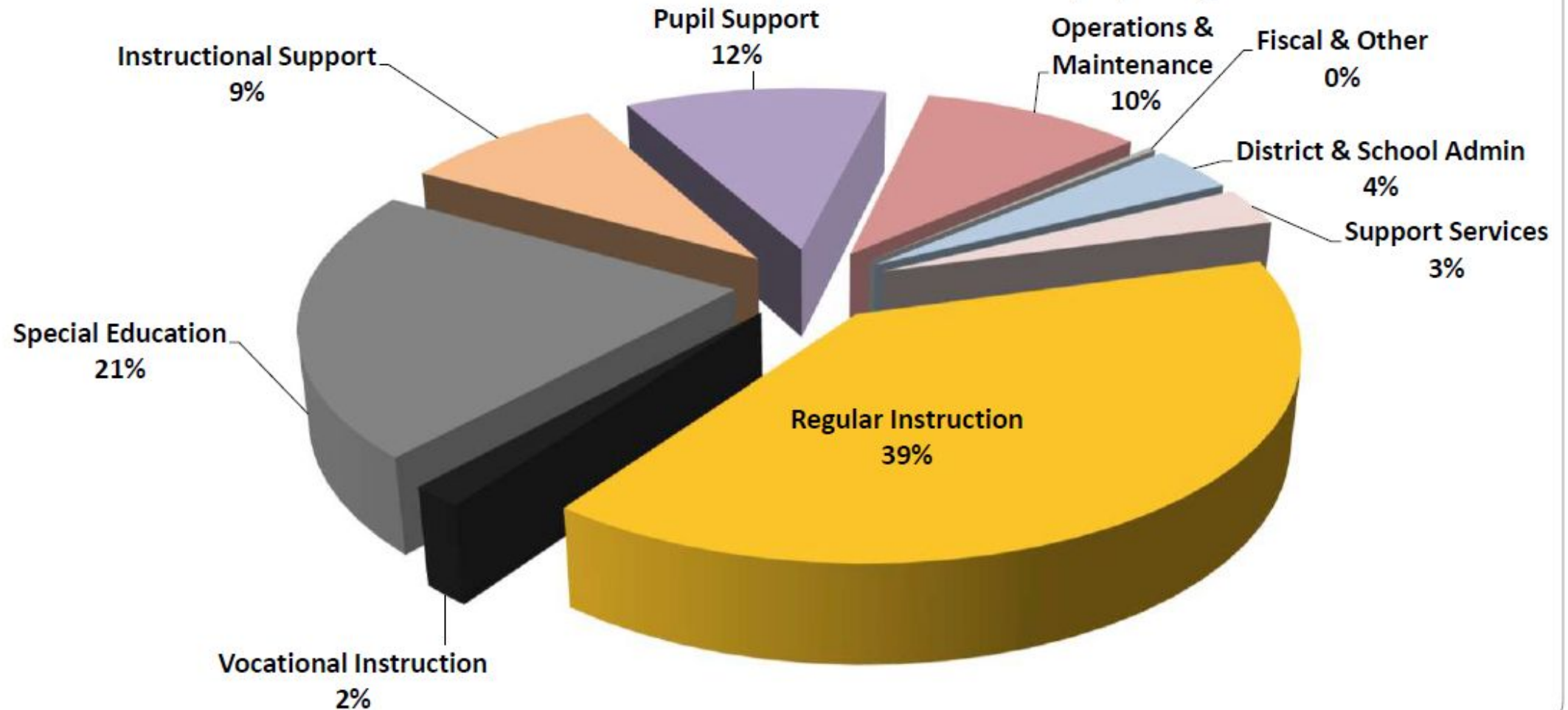
General Fund Revenue - 5 Year Comparison in Millions



General Fund Expenditures

\$169,547,066

2025-2026 General Fund - Expenditure Summary By Program



People: By Bargaining Group General Fund

Projected salary and benefits FY26

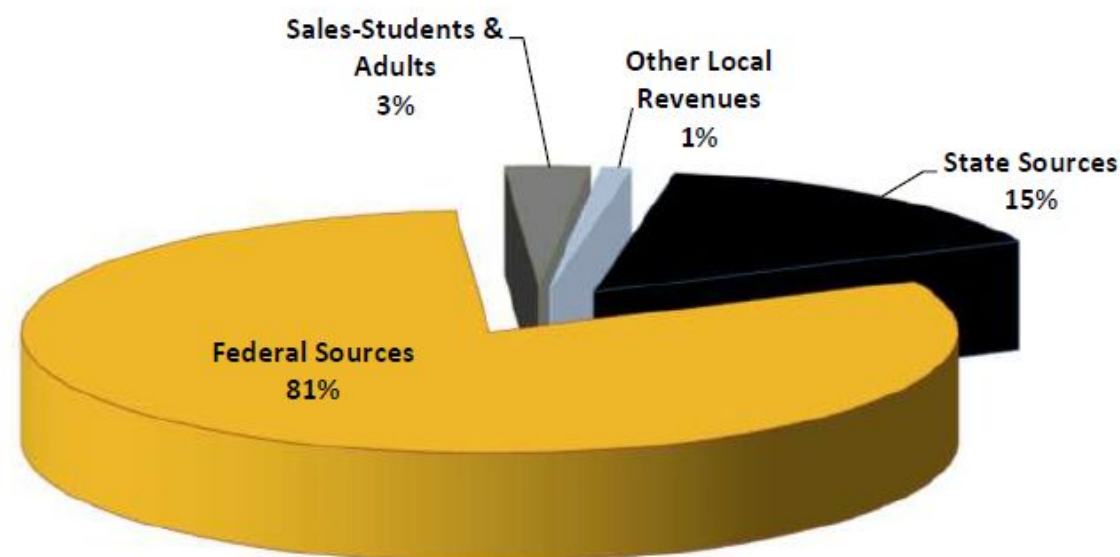
General Fund Bargaining Group	FTE (Full-Time Equivalent)	Salary	Benefits	Total Salary + Benefits	% of Total
Clerical	41.65	\$ 2,557,327	\$ 1,154,025	\$ 3,711,351	3.00%
Confidential	5.00	\$ 447,441	\$ 187,780	\$ 635,221	0.51%
Custodial	71.00	\$ 4,018,501	\$ 1,794,612	\$ 5,813,113	4.70%
District Wide	11.70	\$ 1,745,651	\$ 636,189	\$ 2,381,840	1.93%
Educational Asst	150.97	\$ 5,230,765	\$ 3,455,701	\$ 8,686,466	7.03%
Info Tech Specialists	14.00	\$ 1,089,517	\$ 504,269	\$ 1,593,786	1.29%
Operations	4.00	\$ 345,026	\$ 120,248	\$ 465,273	0.38%
Principals	18.00	\$ 2,956,426	\$ 1,112,026	\$ 4,068,452	3.29%
Superintendent	1.00	\$ 230,000	\$ 70,351	\$ 300,351	0.24%
Teachers	667.31	\$ 57,973,388	\$ 27,081,421	\$ 85,054,809	68.80%
Unaffiliated	91.35	\$ 6,541,575	\$ 2,890,876	\$ 9,432,451	7.63%
VPK / CE	14.30	\$ 1,046,911	\$ 433,623	\$ 1,480,533	1.20%
Grand Total	1,090.28	\$ 84,182,526	\$ 39,441,122	\$ 123,623,647	100%

[Burnsville-Eagan-Savage District #191 Bargaining Unit Descriptions](#)

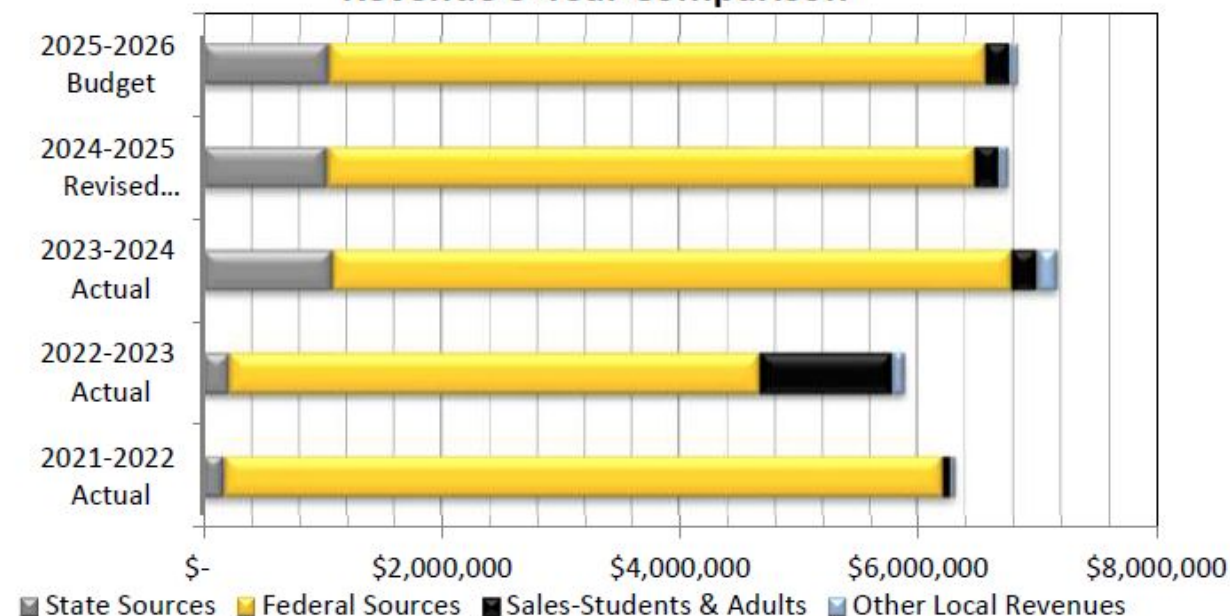
Nutrition Services Fund Revenues

\$6,842,403

2025-2026 Food & Nutrition Services Fund Revenue by Source



Food & Nutrition Services Fund Revenue 5-Year Comparison

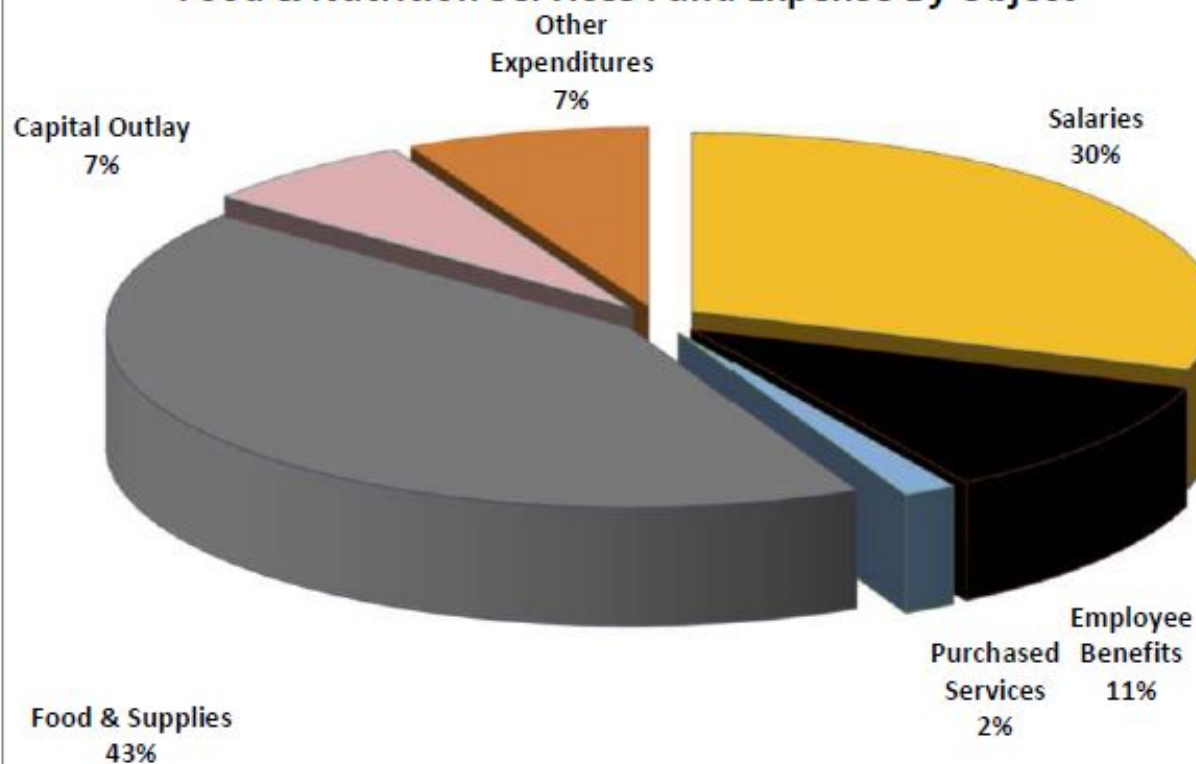


Nutrition Services Fund Expenditures

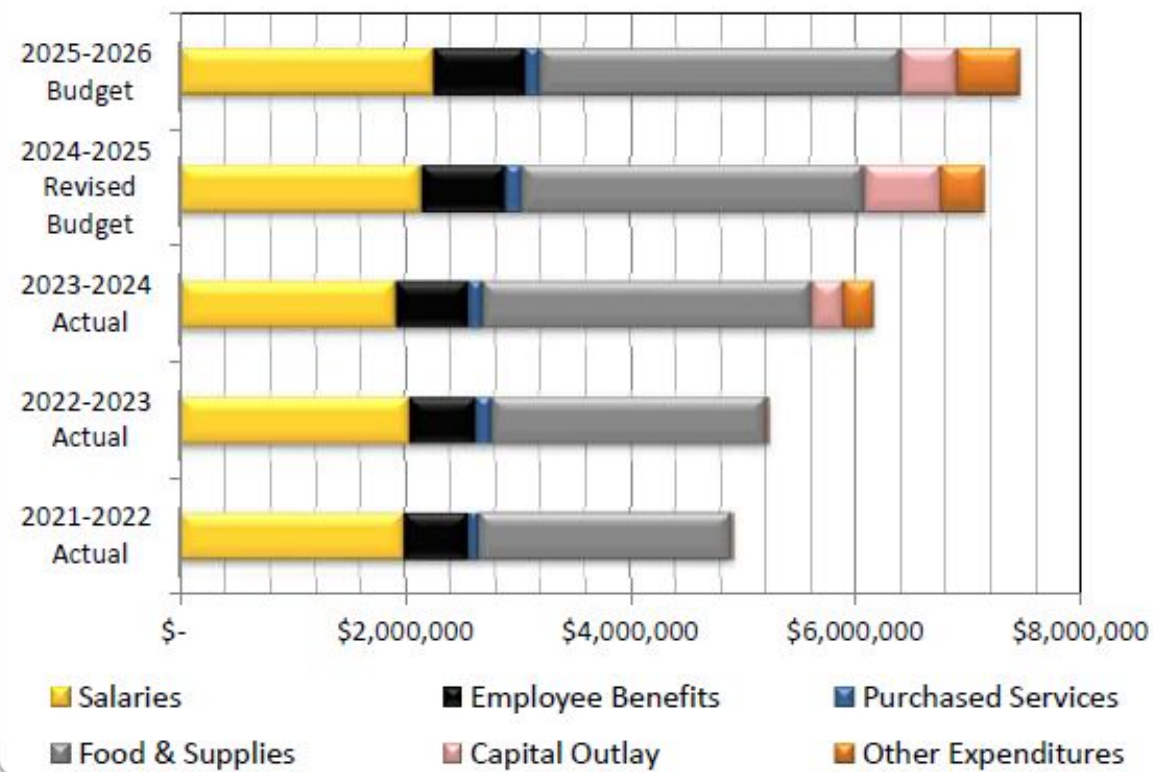
\$7,457,001

2025-2026

Food & Nutrition Services Fund Expense By Object



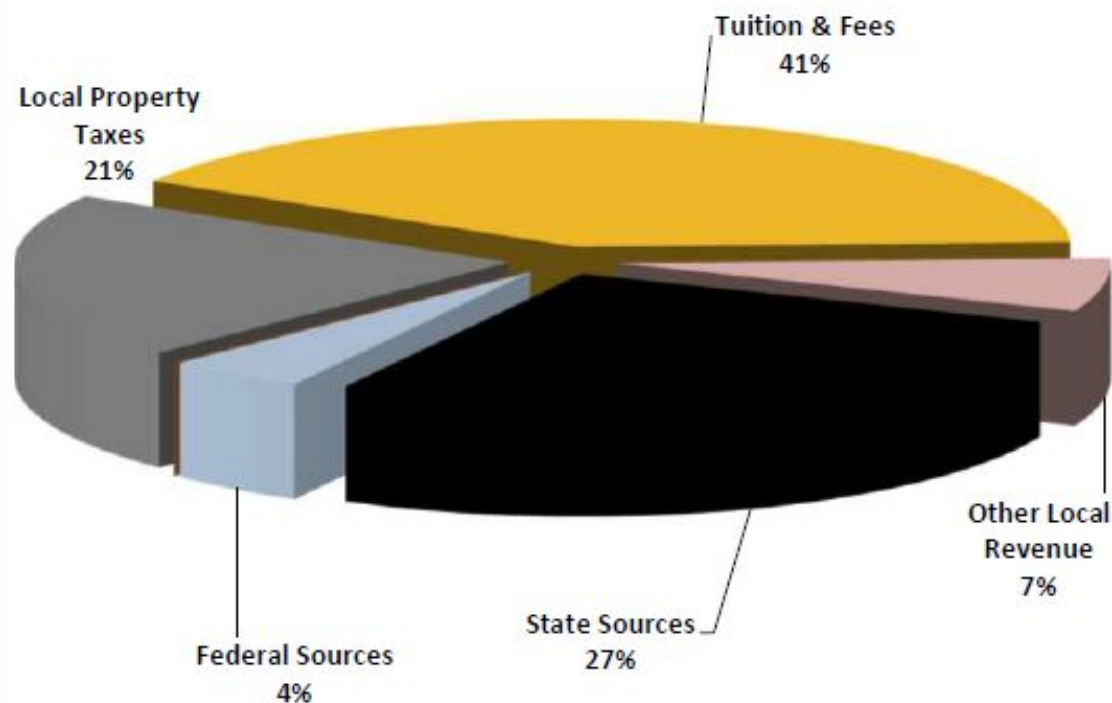
Food & Nutrition Services Fund Expenditures
5-Year Comparison



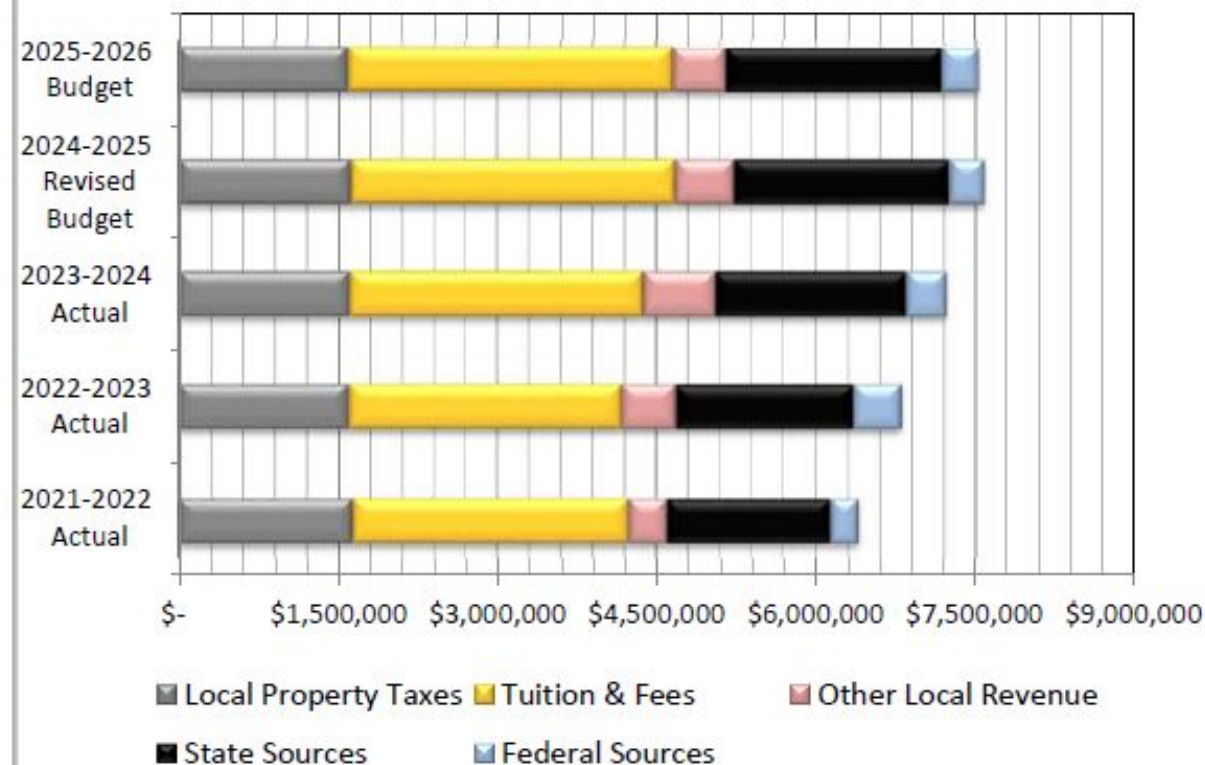
Community Services Fund Revenues

\$7,529,198

2025-2026 Community Education Fund
Revenue by Source



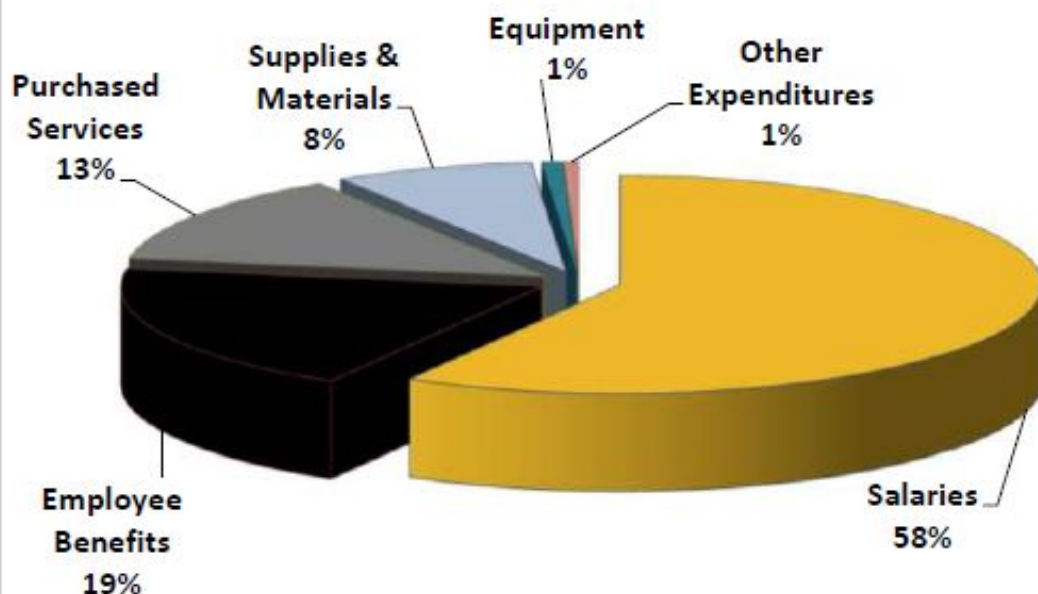
Community Education Fund Revenue
5 Year Comparison



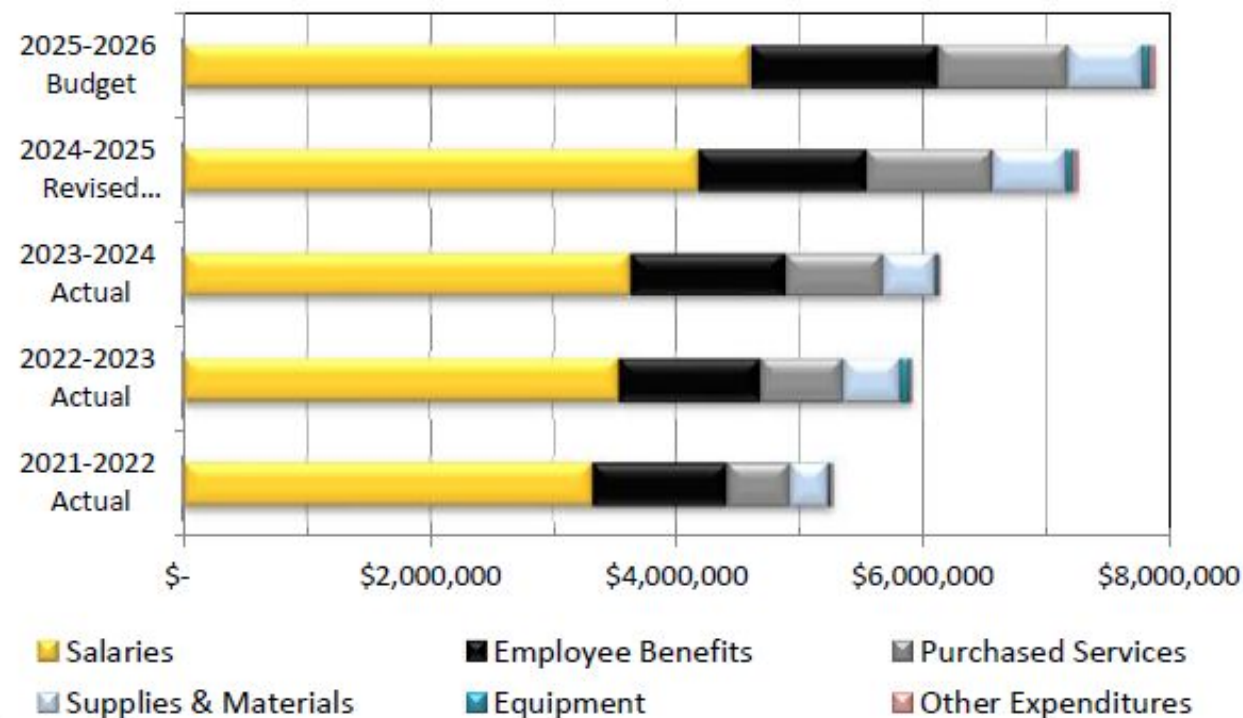
Community Services Fund Expenditures

\$7,884,010

2025-2026 Community Education Fund Expenditures
by Object Series



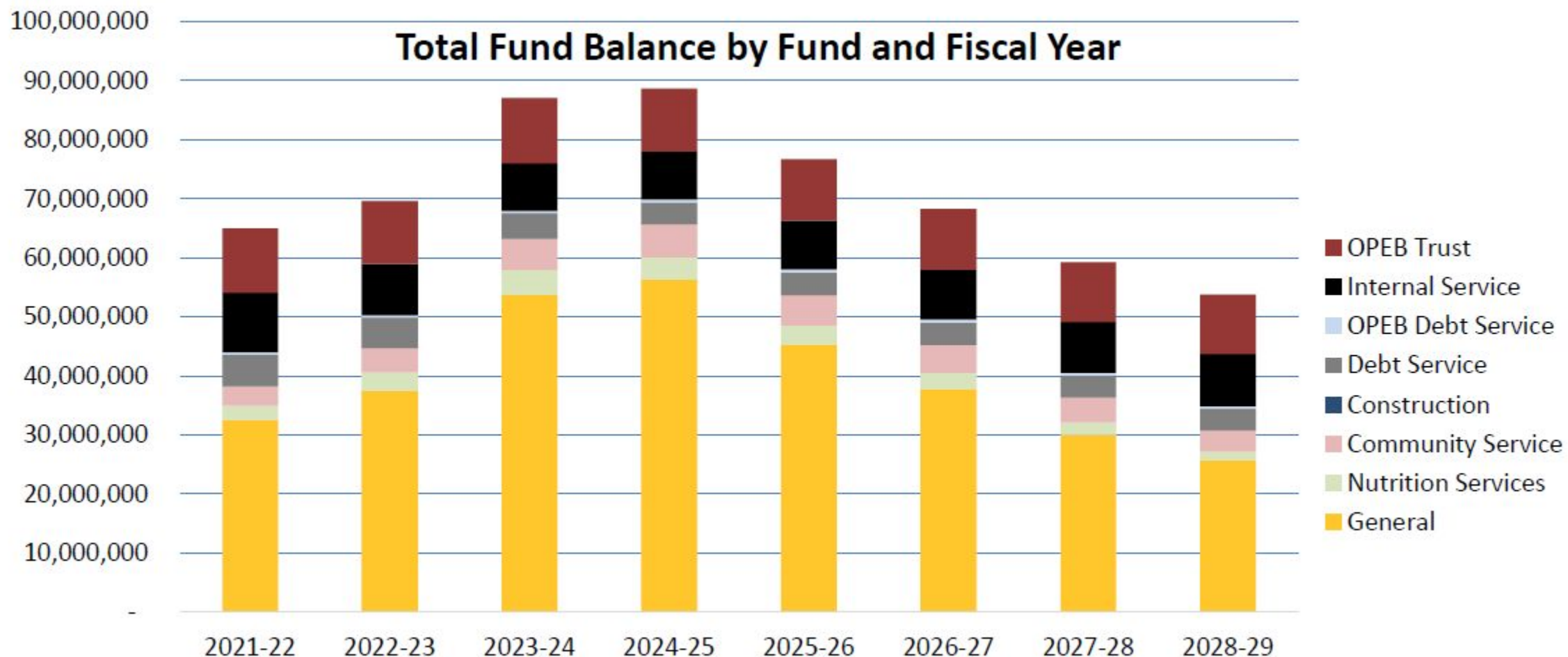
Community Education Fund Expenditures
5-Year Comparison



Fund Balance History

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

Fund Balance History



General Fund Current Reality

	Actual Results 2023-24	Adopted Budget 2024-25	Revised Budget 2024-25	Adopted Budget 2025-26
Total Beginning Fund Balance	\$ 37,483,214	\$ 44,088,212	\$ 53,791,906	\$ 56,311,345
Revenues	156,983,853	154,353,629	161,980,777	158,590,425
Federal Relief Revenues for current costs	4,736,812	-	-	-
Federal Relief Revenues for new costs	3,867,316	-	-	-
Expenditures	145,411,973	157,791,210	159,461,338	169,547,066
Federal Relief Expenditures for new costs	3,867,316	-	-	-
Variance (Revenues - Expenditures)	16,308,692	(3,437,581)	2,519,439	(10,956,641)
Total Ending Fund Balance	\$ 53,791,906	\$ 40,650,631	\$ 56,311,345	\$ 45,354,704
Breakdown of Fund Balance Categories				
Nonspendable	\$ 342,496	\$ 503,936	\$ 342,496	\$ 300,000
Restricted	15,547,817	13,269,854	15,213,346	12,765,031
Committed	1,207,116	988,221	786,199	1,550,000
Assigned	-	-	250,000	500,000
Unassigned	36,694,478	25,888,620	39,719,305	30,239,673
Total Ending Fund Balance	\$ 53,791,906	\$ 40,650,631	\$ 56,311,345	\$ 45,354,704
Unassigned Fund Balance %	24.58%	16.41%	24.91%	17.84%

Other Documents

- [Adopted Budget by Budget Unit](#)
- [Staffing Detail by Site and Budget Unit](#)

Thank you