



Spark.
Fuel.



Blaze.

2026-2027 Budget June 2026

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 2025–2026.

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



A handwritten signature in black ink, reading 'Ryan S. Stechschulte'.

Ryan S. Stechschulte
President

A handwritten signature in black ink, reading 'James M. Rowan'.

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

**Independent School District 191 – Burnsville-Eagan-Savage
2026-2027 Budget**

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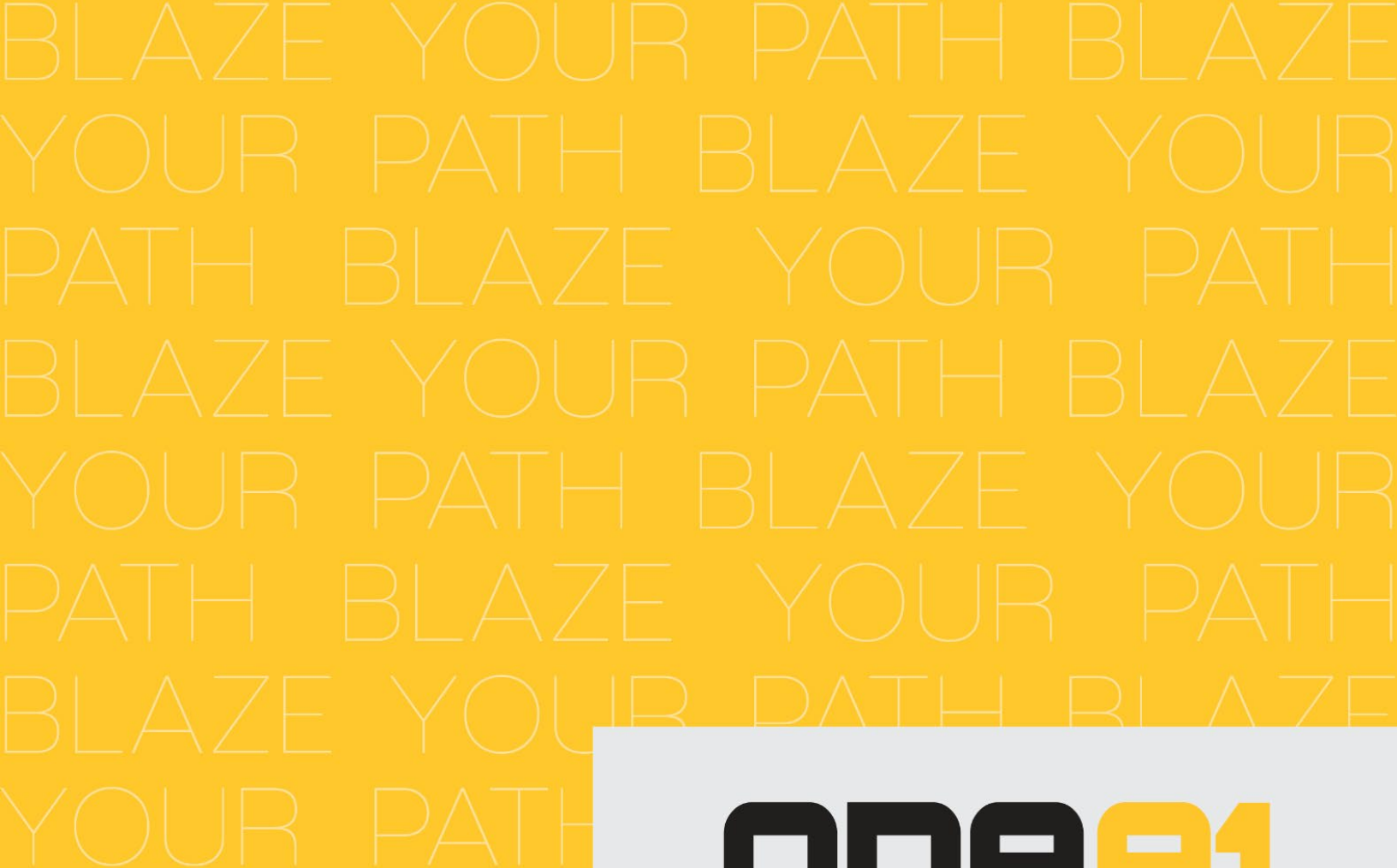
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Executive Summary

2026-2027 Budget



Executive Summary

Organizational Section

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

Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 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 73,389 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 2024-25 fiscal year, the district saw an increase in enrollment of 6 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 2026-2027 fiscal year the district is projecting total enrollment at 7,144 which includes 6,897 in grades K-12 and 247 in Voluntary Pre-Kindergarten (Pre-K) and Early Childhood Special Education (ECSE). In the current 2025-2026 fiscal year total enrollment is at 7,290 with 7,021 in K-12 and 269 in Pre-K and ECSE.

Independent School District 191 – Burnsville-Eagan-Savage

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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.

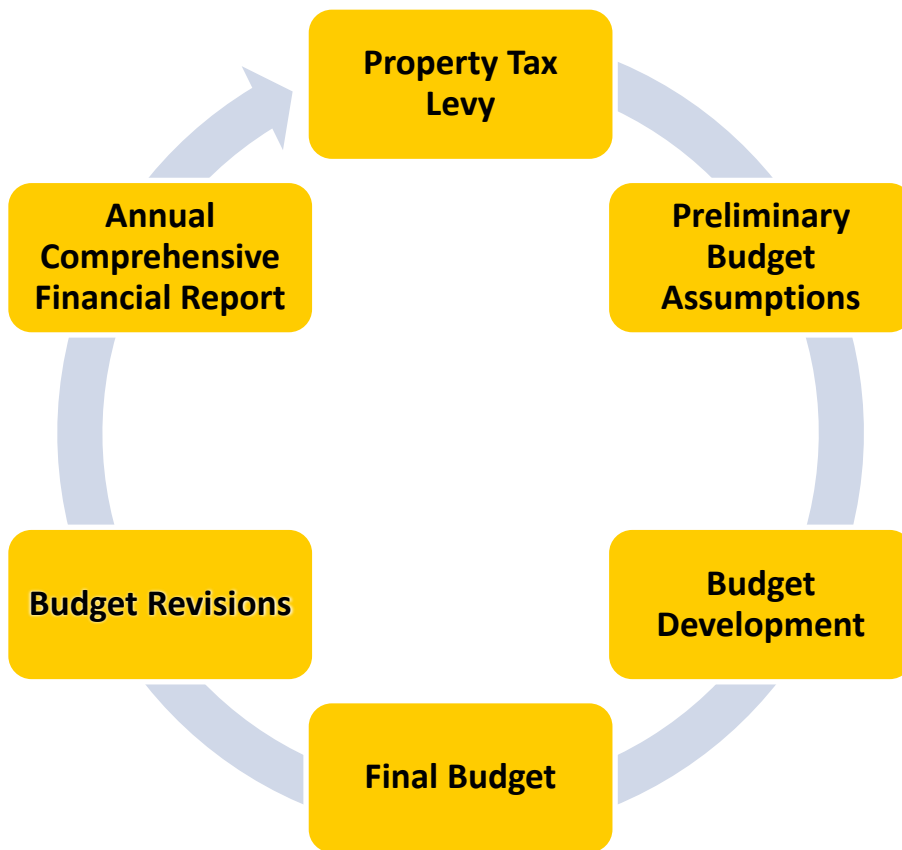
Significant State Statute Requirements

- 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 School District 191 – Burnsville-Eagan-Savage 2026-2027 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.

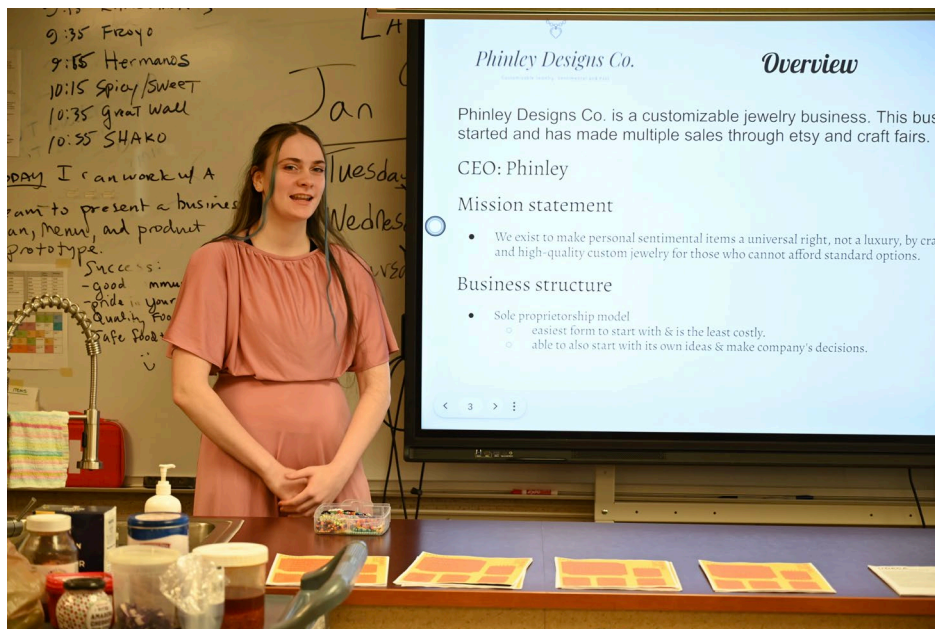
3. **Budget Development** – From January to June, the finance department meets with all

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.

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- 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.
- 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 School District 191 – Burnsville-Eagan-Savage
2026-2027 Budget**

Board of Education and Administration

School Board

Abigail Alt, Chairperson
Scott Hume, Vice-Chair
Annemarie Anderson, Treasurer
Rachael Mikkelsen, Clerk
Anna Werb, Director
Lesley Chester, 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, Executive Director of Special Programming
Aaron Tinklenberg, Director of Communications & Community Relations

Business Office

Tyler Dehne, Finance Director
Jessi Aretz, Controller
Jarrod Leake, Compliance Coordinator
Chris Robasse, Payroll Coordinator
Stacy Kaisershot, Payroll
Michele Wilson, Accounts Payable
Julie Zellmer, Accounts Receivable, COBRA
Chris Bluem, Accountant

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Building Principals

<u>Name</u>	<u>School Site</u>
Jesús Sandoval	Burnsville High School (014)
Dave Helke	Eagle Ridge Middle School (066)
Kelly Ronn	Virtual Academy Secondary (079)
Dr. Carolyn Allston Trenteetun	Nicollet Middle School (085)
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	Burnsville Alternative School (514)



Independent School District 191 – Burnsville-Eagan-Savage 2026-2027 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.

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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

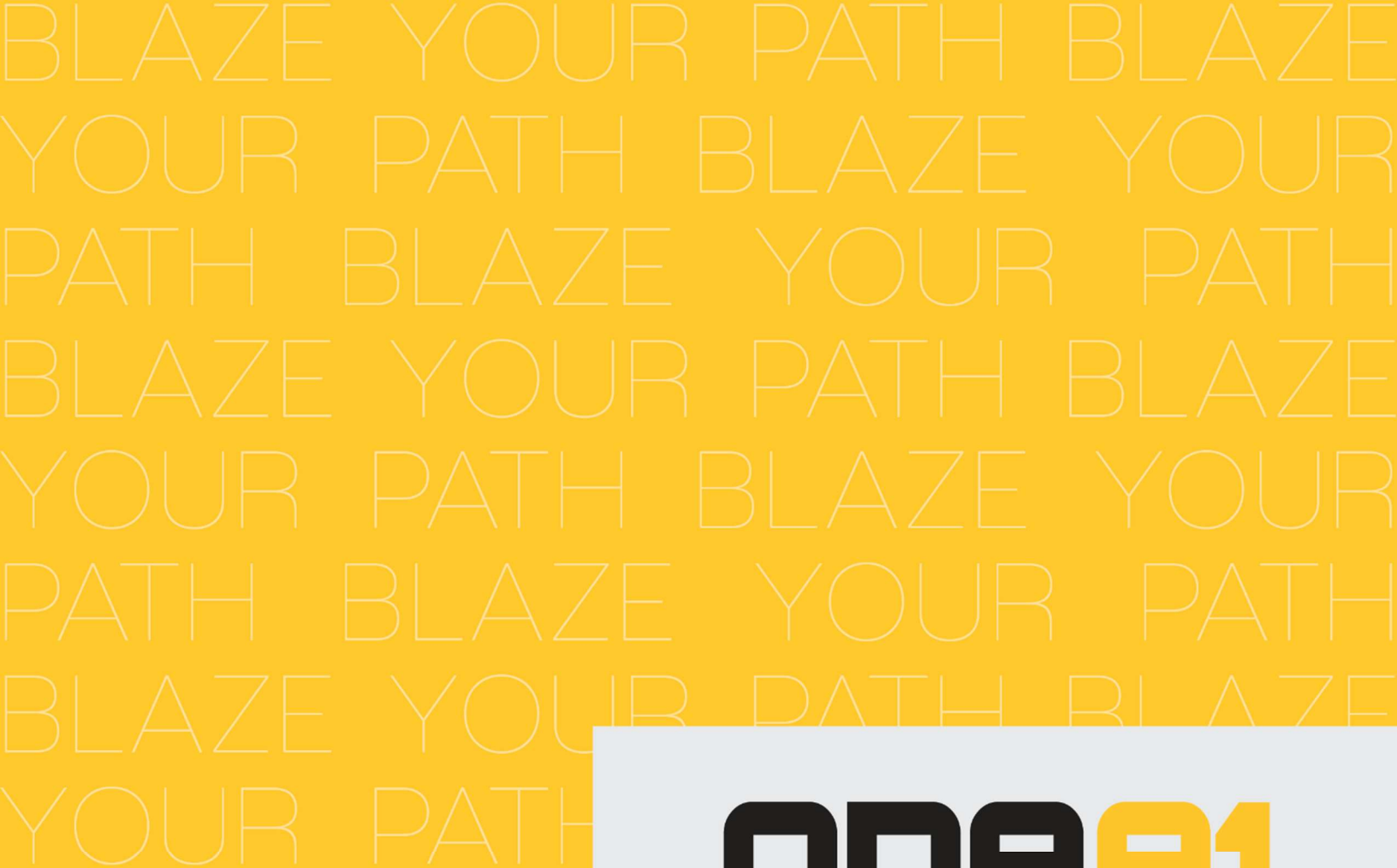
- The district continues to support the Pathways program for all K-12 students.
- Compensatory Revenue of \$13 million to help reduce class sizes and provide individual instructional support to students.

B. Future Ready

- The district's technology levy provides \$4,677,770 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 \$289,918 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, \$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 School District 191 – Burnsville-Eagan-Savage 2026-2027 Budget

Budget Process, Assumptions and Timelines

Budget Process

At the December 11, 2025 school board meeting, administration presented preliminary budget goals, process and timeline. Administration outlined the goals for the Fiscal Year (FY) 2027 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 FY2027 Adopted Budget Timeline at the board meeting:

- **January - February**
 - Board approves FY26 revised budget
 - Board receives report on FY27 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 11** - FY27 Adopted budget presented
- **June 25** - FY27 Adopted budget approved

Independent School District 191 – Burnsville-Eagan-Savage 2026-2027 Budget

FY2027 Budget Assumptions

Revenue

- Enrollment:
 - K-12 Enrollment projection estimated at 6,897
 - Early Childhood Special Education at 100
 - Voluntary Pre-Kindergarten at 147

Enrollment Projections are based on:

- Historical data trends including birth rates
 - Fall 2025 seat counts
 - Demographic Study
- 2.69% increase to the general education formula - \$202 per pupil
 - \$1.88 million decrease in Compensatory funding due to the formula change
 - \$1.2 million increase in English Learner funding due to the formula change

Expenses

- 2.3% 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.
- \$4.2 million in expenditure adjustments:
 - Maintain class sizes (K-12) – 20 FTE reduction
 - Eliminate Student Systems Leadership Specialist and Advanced Learning Specialist positions – 8 FTE reduction
 - Additional 12 FTE to create Learning Coach positions at each site
 - Additional 10 FTE to expand house model for School within a School program
 - Restructure district leadership by eliminating 9 director and coordinator positions
 - Created 4 director and 1 executive director level positions as part of the restructure

Explanation of Trends

- Enrollment continues to decline as more students open enroll to other districts and kindergarten classes continue to be smaller than the graduating classes each year.
- Total FTEs remained flat in 26-27. The district decreased FTEs in certain areas due to declining enrollment and budget adjustments while increasing FTEs in other areas in a purposeful investment into District priorities. Special education Educational Assistant FTEs increased to support the different student needs.
- Total local property tax revenue increased by \$3.6 million mostly due to an increase in bond payments in the debt service fund.

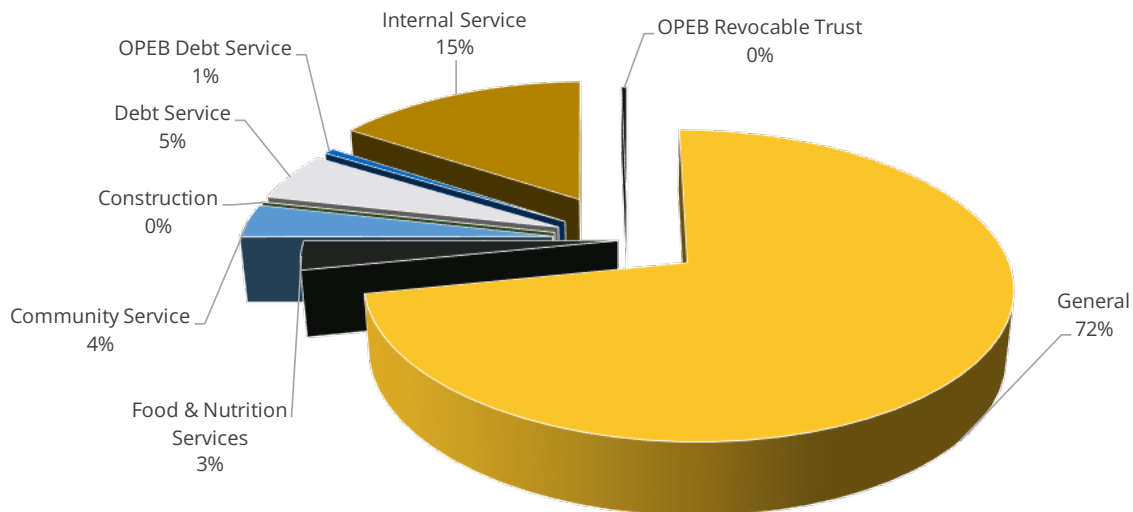
Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 Budget

All Funds – Revenue Summary

Fund	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
General	\$ 142,274,703	\$ 165,587,981	\$ 163,655,781	\$ 162,370,288	\$ 164,450,000	\$ 167,739,000	\$ 171,094,003	\$ 174,515,997
Food & Nutrition Services	5,890,085	7,170,377	7,416,740	7,535,000	7,100,000	7,243,000	7,453,000	7,602,000
Community Service	6,800,783	7,226,889	7,551,286	7,711,217	8,215,000	8,382,000	8,630,000	8,800,000
Construction	-	-	-	-	-	-	-	-
Debt Service	9,724,881	9,151,353	45,381,263	9,800,000	12,000,000	11,000,000	11,857,669	13,000,000
OPEB Debt Service	1,324,225	1,455,317	1,460,709	1,425,000	1,400,000	1,400,000	1,400,000	-
Internal Service	23,270,326	25,709,278	32,089,157	32,900,000	35,000,000	35,700,000	36,414,000	37,142,280
OPEB Revocable Trust	758,783	1,098,204	1,068,541	750,000	750,000	750,000	750,000	750,000
Total	\$ 190,043,786	\$ 217,399,399	\$ 258,623,477	\$ 222,491,505	\$ 228,915,000	\$ 232,214,000	\$ 237,598,672	\$ 241,810,277

2026-2027 Revenue by Fund



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.

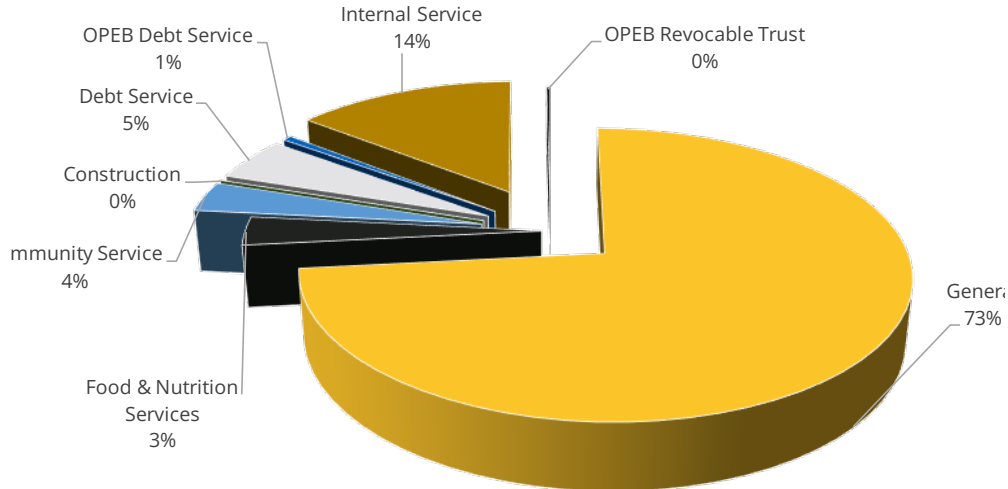
Revenues come from a variety of sources: Local revenue which would include local property taxes, donations, interest earnings, tuition from patrons, fees from patrons and rental. State revenue which includes general education formula aid, as well as a variety of other state aids including Long-Term Facility 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 include 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 2026-2027 Budget

All Funds – Expenditure Summary

Fund	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
General	\$ 137,313,387	\$ 149,279,289	\$ 158,403,398	\$ 169,425,220	\$ 176,800,000	\$ 179,872,077	\$ 174,068,111	\$ 174,789,987
Food & Nutrition Services	5,227,052	6,162,396	7,103,405	7,884,158	7,900,000	8,116,000	8,337,000	8,492,000
Community Service	5,911,008	6,135,358	6,979,514	8,409,931	8,360,000	8,586,000	8,798,000	8,941,000
Construction	-	-	-	-	-	-	-	-
Debt Service	9,946,029	9,949,463	45,771,942	9,790,000	11,980,000	11,445,000	11,640,000	13,180,000
OPEB Debt Service	1,407,858	1,405,153	1,400,245	1,400,000	1,405,000	1,395,000	1,857,669	-
Internal Service	24,662,845	26,291,888	30,781,638	32,975,000	34,000,000	34,680,000	35,373,600	36,081,072
OPEB Revocable Trust	868,796	789,184	782,538	750,000	550,000	650,000	475,000	425,000
Total	\$ 185,336,975	\$ 200,012,729	\$ 251,222,680	\$ 230,634,309	\$ 240,995,000	\$ 244,744,077	\$ 240,549,380	\$ 241,909,059

2026-2027 Expenditures by Fund



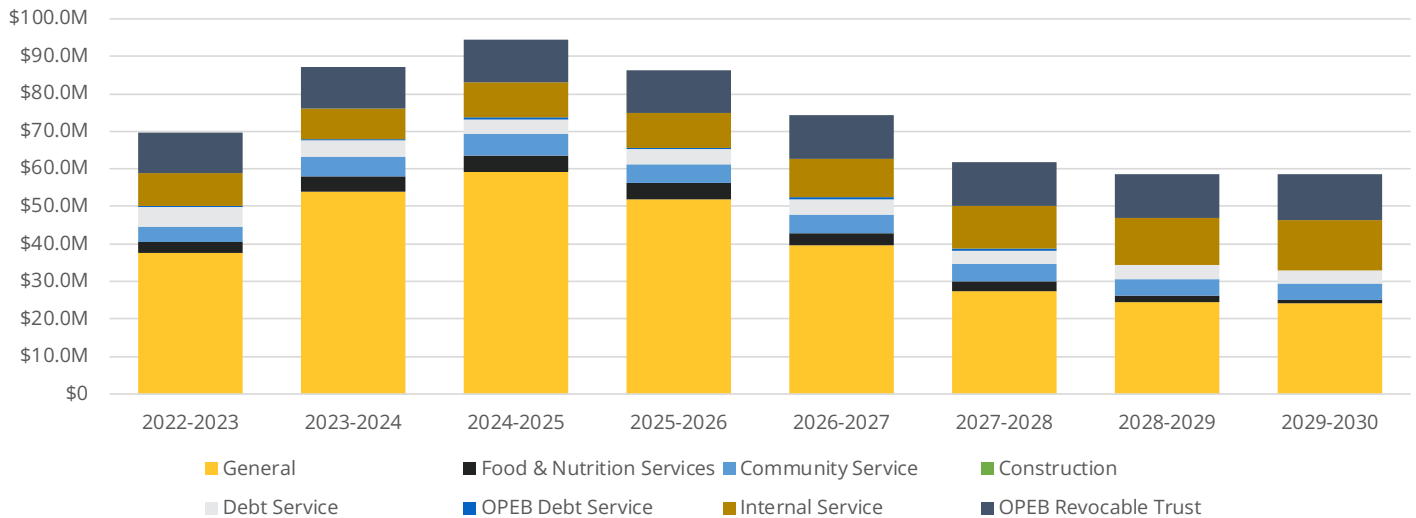
Each school district fund has statutes determining what types of expenses can be recorded in each fund. For example, the general fund is used to account for district instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance,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

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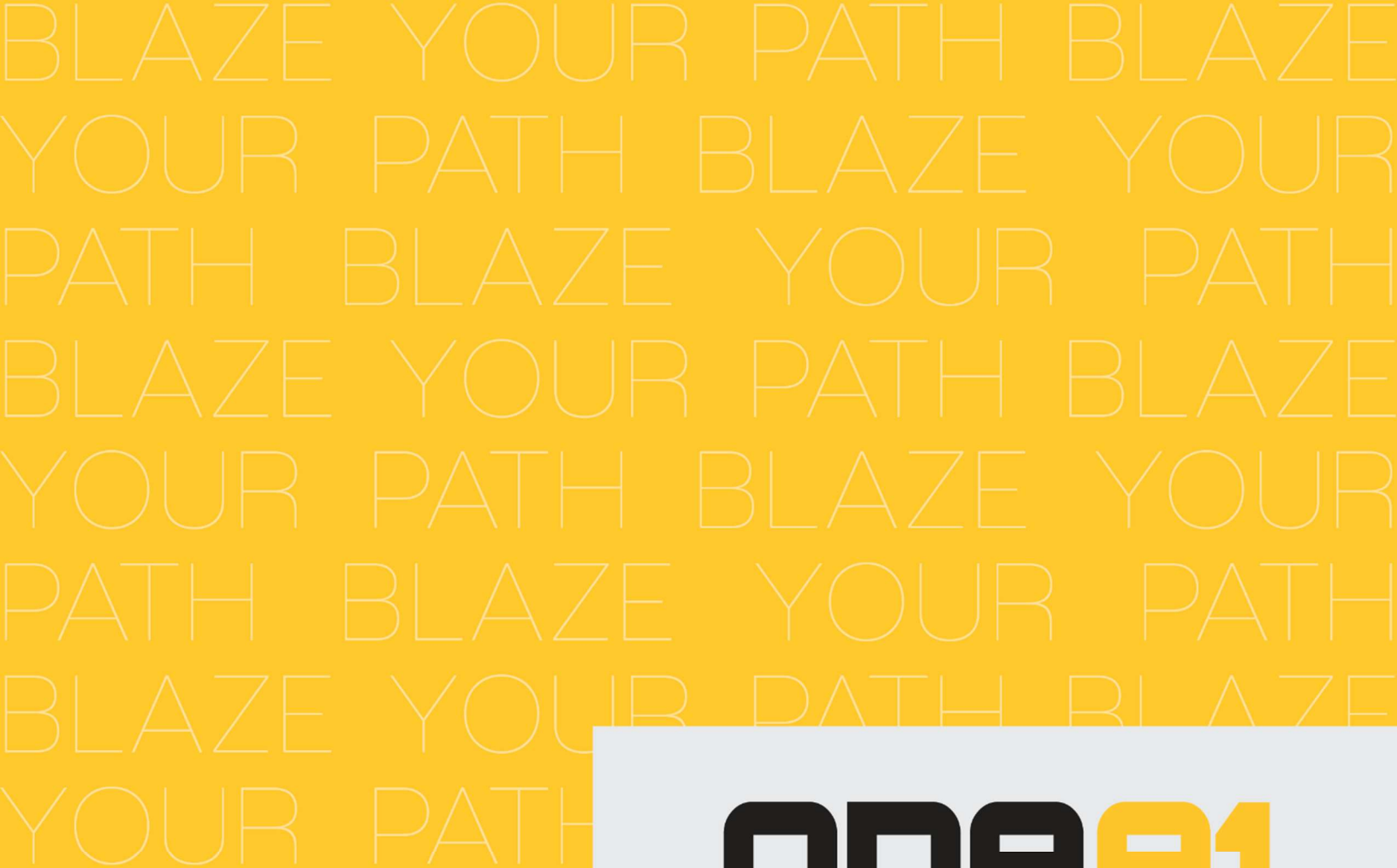
All Funds – Fund Balance Summary

Fund	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
General	\$ 37,483,214	\$ 53,791,906	\$ 59,044,289	\$ 51,989,357	\$ 39,639,357	\$ 27,506,280	\$ 24,532,172	\$ 24,258,182
Food & Nutrition Services	3,174,493	4,182,475	4,495,810	4,146,652	3,346,652	2,473,652	1,589,652	699,652
Community Service	4,085,287	5,176,817	5,748,590	5,049,876	4,904,876	4,700,876	4,532,876	4,391,876
Construction	-	-	-	-	-	-	-	-
Debt Service	5,165,070	4,366,961	3,976,283	3,986,283	4,006,283	3,561,283	3,778,952	3,598,952
OPEB Debt Service	322,041	372,206	432,669	457,669	452,669	457,669	-	-
Internal Service	8,733,749	8,151,140	9,458,660	9,383,660	10,383,660	11,403,660	12,444,060	13,505,268
OPEB Revocable Trust	10,664,708	10,973,728	11,259,731	11,259,731	11,459,731	11,559,731	11,834,731	12,159,731
Total	\$ 69,628,563	\$ 87,015,233	\$ 94,416,030	\$ 86,273,226	\$ 74,193,226	\$ 61,663,149	\$ 58,712,441	\$ 58,613,659

Total Fund Balance



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: non-spendable, restricted, committed, assigned or unassigned. The chart above displays the sum of all categories of fund balance for each fund.



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.

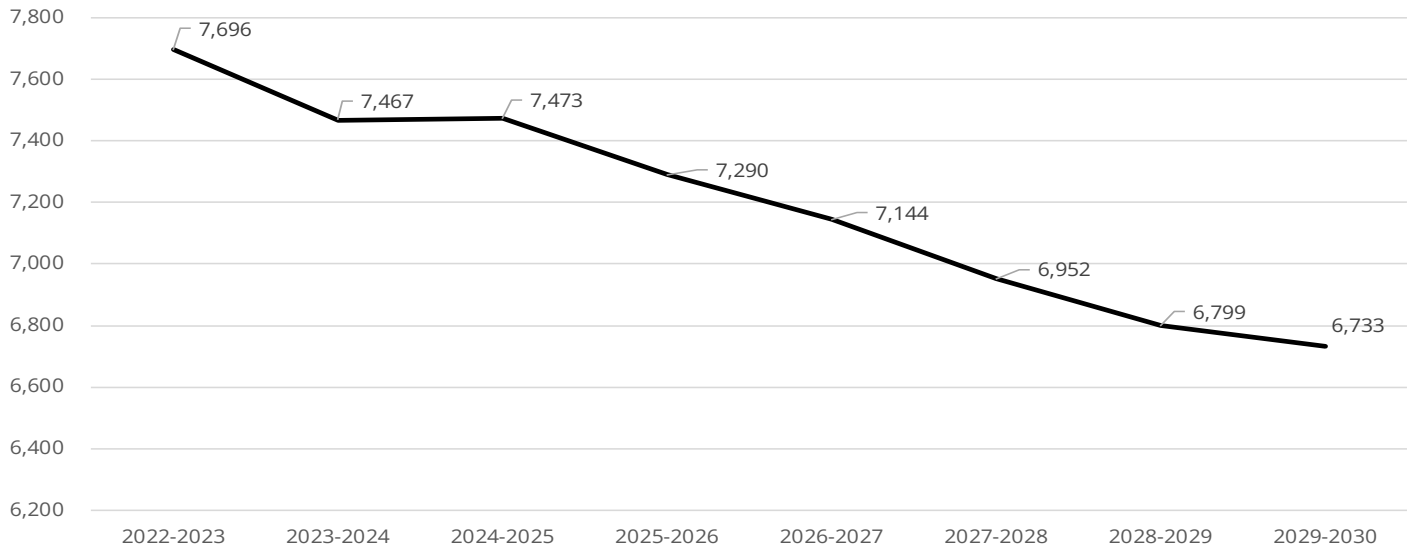
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Enrollment Trends and Forecast

Enrollment by Grade by Year

Grade	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Actual	Actual	Actual	Final Budget	Prelim Budget	Forecast	Forecast	Forecast	Forecast
EC(1)	115	130	138	109	100	99	96	95
PreK	121	129	135	160	147	146	142	140
K	579	577	521	522	474	499	485	479
1	594	537	574	520	474	489	485	471
2	587	572	536	568	504	521	479	474
3	577	554	553	523	537	480	500	460
4	543	554	560	543	522	534	475	496
5	544	524	565	553	539	508	529	471
6	467	495	514	506	538	510	475	495
7	520	452	498	486	548	515	504	469
8	567	515	466	482	506	514	513	503
9	525	575	518	455	498	504	515	514
10	612	529	579	522	447	495	511	523
11	608	621	559	629	548	484	514	531
12(2)	738	704	756	712	762	654	576	612
Total	7,696	7,467	7,473	7,290	7,144	6,952	6,799	6,733

Total Enrollment by Year



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

Source: MDE - Historical Adjusted Average Daily Membership Reports

**Independent School District 191 – Burnsville-Eagan-Savage
2026-2027 Budget**

General Fund – Full-Time Equivalent (FTE) District Employees

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Final Budget	Prelim Budget
District & School Administration					
Clerical	27.50	27.50	27.50	26.50	26.50
Confidential	1.00	1.00	1.00	1.00	1.00
District Wide Administrators	0.15	0.15	0.65	0.65	1.80
Principals	12.00	12.00	12.00	12.00	12.00
School Board	7.00	7.00	7.00	7.00	7.00
Superintendent	1.00	1.00	1.00	1.00	1.00
Unaffiliated	2.00	2.00	2.00	2.00	4.00
Support Services					
Clerical	7.50	7.50	6.50	7.50	7.50
Confidential	4.00	4.00	4.00	4.00	4.00
Custodial	1.50	1.50	1.50	1.50	1.50
District Wide Administrators	0.40	0.40	0.40	0.40	0.40
Unaffiliated	12.00	12.00	11.00	11.00	11.00
Student Instruction					
Clerical	2.50	2.50	3.20	3.15	4.40
Cultural Liaison	0.00	0.00	0.00	0.00	1.30
District Wide Administrators	1.20	1.95	1.55	3.05	1.85
Educational Assistants	34.03	30.60	27.45	29.26	28.60
Teachers	407.08	413.35	414.50	417.31	410.37
Unaffiliated	7.10	7.50	9.55	23.25	16.84
VPK / CE	22.94	24.94	26.14	14.30	13.00
Vocational Instruction					
District Wide Administrators	1.00	1.00	1.00	1.00	0.00
Educational Assistants	6.13	6.13	7.00	7.88	7.88
Teachers	13.18	12.81	13.50	14.00	12.20
Special Education					
Clerical	4.00	4.00	4.00	3.00	4.00
Cultural Liaison	0.00	0.00	0.00	0.00	5.00
District Wide Administrators	4.00	4.00	4.50	4.50	5.00
Educational Assistants	123.36	123.51	106.27	109.08	119.52
Teachers	153.73	164.83	180.74	184.50	183.11
Unaffiliated	10.44	10.94	13.06	21.04	20.44

Independent School District 191 – Burnsville-Eagan-Savage 2026-2027 Budget

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget
Student Support					
Clerical	0.50	0.50	0.50	0.50	1.50
District Wide Administrators	1.00	1.25	1.00	1.00	2.00
Educational Assistants	4.75	4.75	4.75	4.75	4.75
Info Tech Specialists	13.00	14.00	15.00	14.00	14.00
Principals	6.00	6.00	6.00	6.00	6.00
Teachers	24.86	27.79	21.33	23.00	26.75
Unaffiliated	22.00	19.00	5.00	8.00	9.00
Pupil Support					
Cultural Liaison	0.00	0.00	0.00	0.00	9.30
District Wide Administrators	0.50	0.50	0.50	0.50	1.00
Educational Assistants	1.81	2.72	0.00	0.00	0.00
Teachers	14.71	16.48	26.87	28.50	24.06
Unaffiliated	4.78	6.78	22.10	25.18	9.18
Operations & Maintenance					
Clerical	1.00	1.00	1.00	1.00	1.00
Custodial	69.50	70.50	69.50	69.50	71.00
District Wide Administrators	0.60	0.60	0.60	0.60	0.60
Operations Supervisors	4.00	4.00	4.00	4.00	4.00
Unaffiliated	0.89	0.89	0.89	0.89	0.89
	1,036.63	1,060.86	1,066.05	1,097.28	1,096.23

Explanation of Trends: Total FTEs remained flat in 26-27. The district decreased FTEs in certain areas due to declining enrollment and budget adjustments while increasing FTEs in other areas in a purposeful investment into District priorities. Special education Educational Assistant FTEs increased to support the different student needs.



**Independent School District 191 – Burnsville-Eagan-Savage
2026-2027 Budget**

Components of General Long-Term Debt

The district currently has several outstanding general obligation (GO) bonds and a capital lease that comprise its general long-term debt.

2015A School Building Bonds: These were issued as part of the "Vision One91" initiative to finance building construction projects, which specifically included an addition and major remodeling projects at Burnsville High School.

2016B OPEB Bonds: Originally issued in 2009 and later refunded in 2016, these bonds were sold to finance Other Post-Employment Benefits (OPEB) costs. The proceeds were placed into a revocable trust account to pay for eligible retiree benefits, such as health insurance.

2025A GO Refunding Bonds: These were issued in June 2025 specifically to partially refund the 2015A and 2016A bonds.

Alternative Facility Refunding Bonds: The district also holds several other bonds under this category (such as the 2016A, 2020A, and 2021A issues), which are used to refinance previous debt obligations.

Bond Issue/ Debt Issue	Type	Net Interest Rate	Issue Amount	Maturity	Principal as of 6/30/26	Due 2026-2027*
Copier & Mailing Machine	Capital Lease	4.00%	\$ 477,668	2030	\$ 367,048	\$ 91,895
2015A GO School Building	Bond	2.00-4.00%	64,485,000	2036	24,375,000	2,728,888
2016A GO Alt Fac Refunding Bonds	Bond	2.00-5.00%	36,715,000	2033	7,615,000	228,450
2016B OPEB Taxable	Bond	2.00-5.00%	13,990,000	2029	3,975,000	1,401,743
2020A GO Alt Fac Refunding Bonds	Bond	2.00-4.00%	11,485,000	2030	6,080,000	1,410,100
2021A GO Alt Fac Refunding Bonds	Bond	5.00%	9,680,000	2030	6,245,000	1,287,250
2025A GO Refunding Bonds	Bond	5.00%	33,325,000	2034	33,010,000	6,320,500
					\$ 81,667,048	\$ 13,468,826

GO = General Obligation

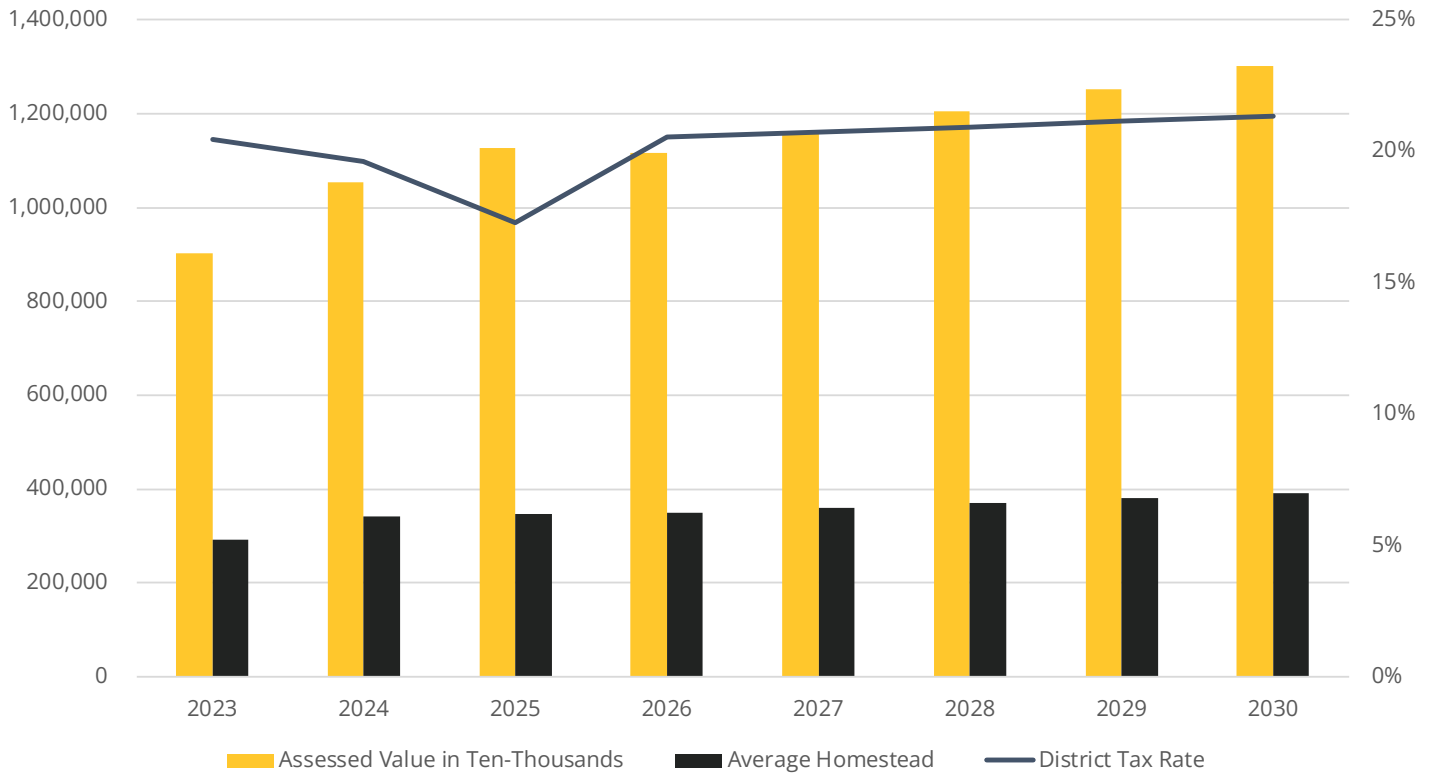
The legal debt limit for a school district in Minnesota is 15% of the indicated market value of all taxable property within the district. The district is well below its limit, which currently stands at \$1,840,764,690 as of 2025.

*Due 2026-2027 includes principal and interest

Independent School District 191 – Burnsville-Eagan-Savage 2026-2027 Budget

Taxable Market Value of Properties in District

ISD 191 Property Tax Information



2027-2030 are forecasts based on historical trends

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

Tax rates property owners are paying are increasing because the district's annual levy is increasing more than the taxable market values each year.





Organizational Section

2026-2027 Budget

Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 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 73,389 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.

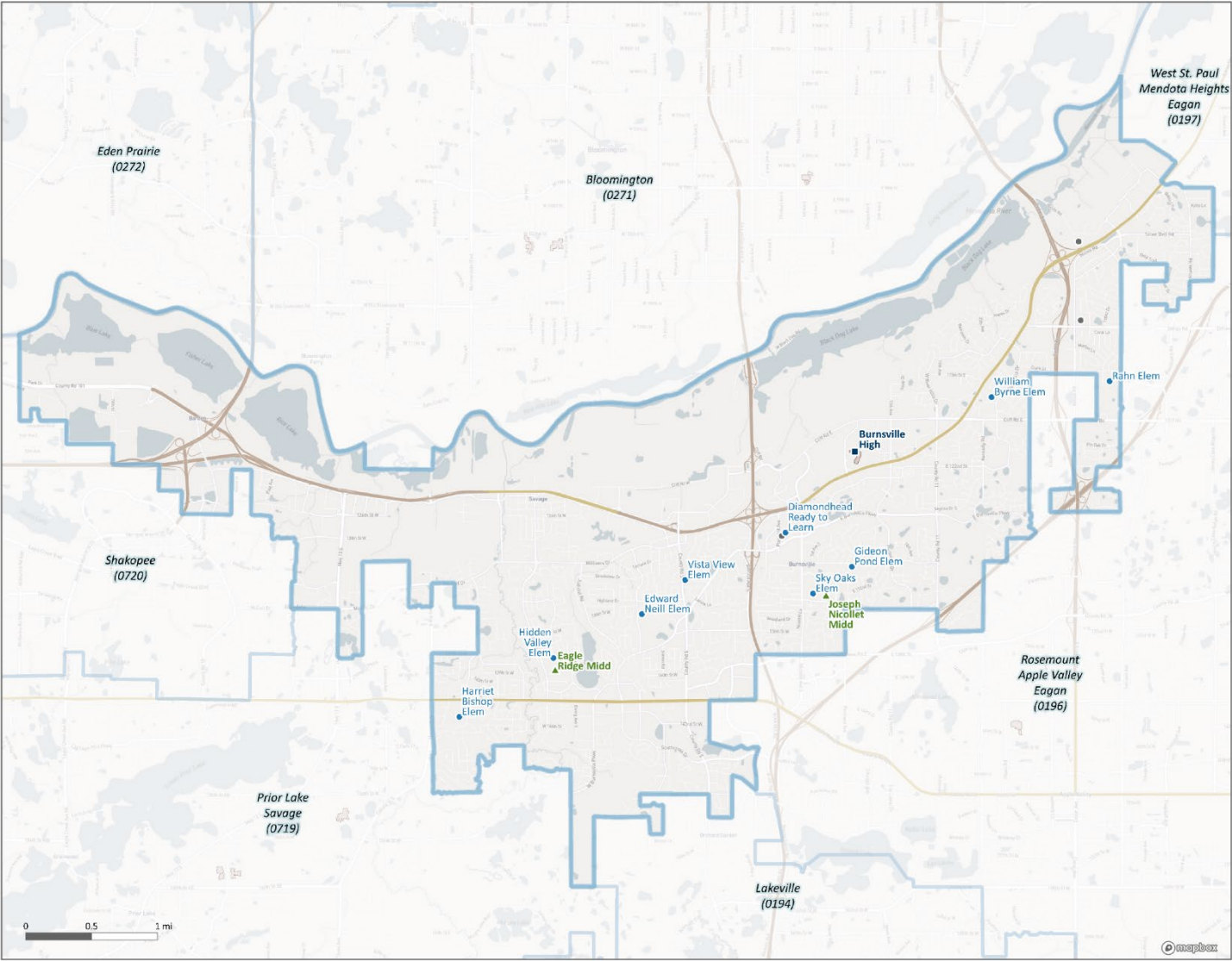
Since fiscal year 2002-03 the district has experienced a decline in the number of students enrolled in the district's schools. This is a natural occurrence in a fully developed community and is often the result of smaller kindergarten cohorts replacing a larger graduating class. In the 2024-25 fiscal year, the district saw an increase in enrollment of 6 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 2026-2027 fiscal year the district is projecting total enrollment at 7,144 which includes 6,897 in grades K-12 and 247 in Voluntary Pre-Kindergarten (Pre-K) and Early Childhood Special Education (ECSE). In the current 2025-2026 fiscal year total enrollment is at 7,290 with 7,021 in K-12 and 269 in Pre-K and ECSE.

Independent School District 191 – Burnsville-Eagan-Savage 2026-2027 Budget

District Map



Independent School District 191 – Burnsville-Eagan-Savage
2026-2027 Budget

School Board



From left to right:

Rachael Mikkelsen, Clerk

Annemarie Anderson, Treasurer

Scott Hume, Vice-Chair

Abigail Alt, Chairperson

Anna Werb, Director

Tyler Sachse, Director

Lesley Chester, Director

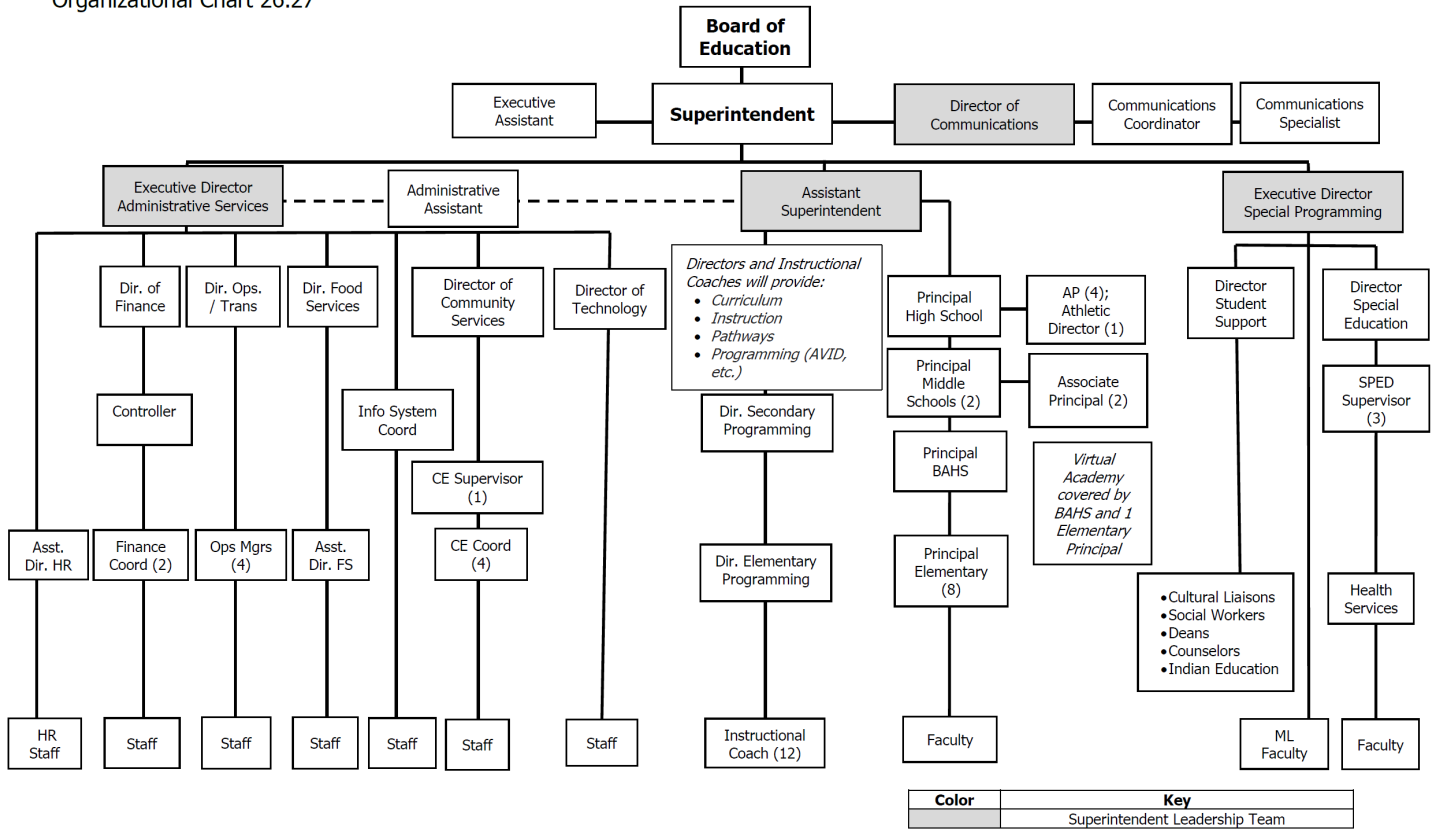
Feven Tesfaye, Student Representative

Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 Budget

Organizational Chart

Organizational Chart 26.27



Independent School District 191 – Burnsville-Eagan-Savage 2026-2027 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 School District 191 – Burnsville-Eagan-Savage

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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 \$4,677,770 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 \$289,918 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, \$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

2026-2027 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 2026-2027 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.



**Independent School District 191 – Burnsville-Eagan-Savage
2026-2027 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.

**Independent School District 191 – Burnsville-Eagan-Savage
2026-2027 Budget**

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.

Independent School District 191 – Burnsville-Eagan-Savage 2026-2027 Budget

Program Dimension (PRG)

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

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

Finance Dimension (FIN)

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

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

Source Dimension (SRC)

The source dimension identifies the origin of revenues. The codes in this dimension are divided into the following series:

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

Independent School District 191 – Burnsville-Eagan-Savage

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Object Dimension (OBJ)

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

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

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

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

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

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

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

Course Dimension (CRS)

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

Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 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.

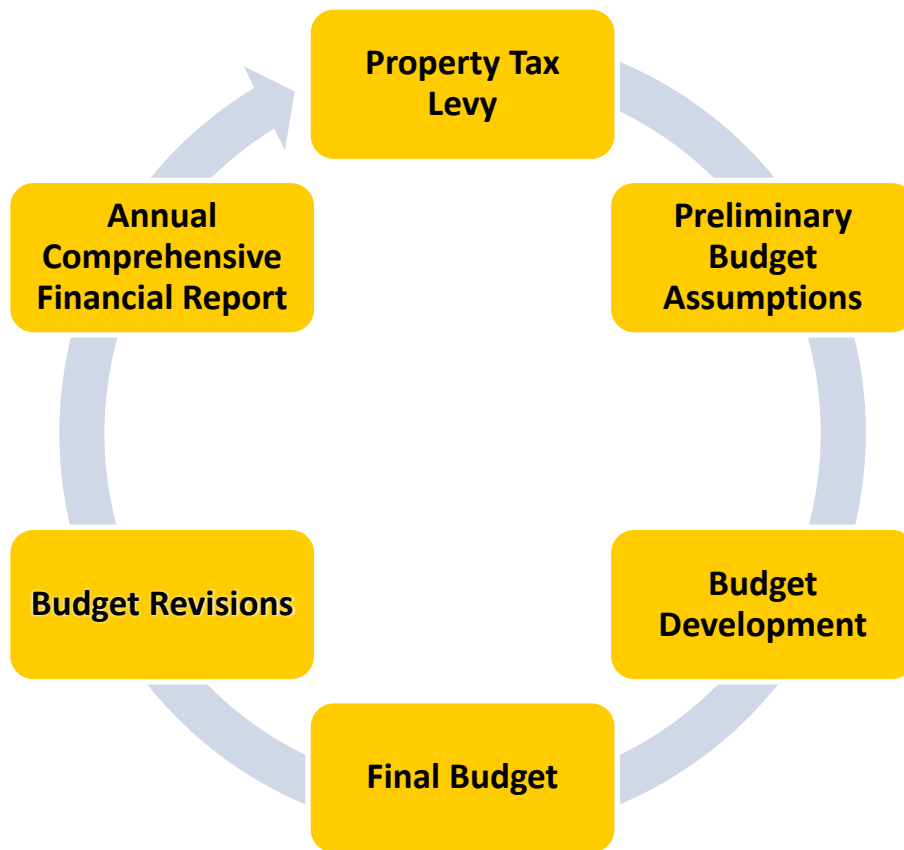
Significant State Statute Requirements

- 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 School District 191 – Burnsville-Eagan-Savage 2026-2027 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 School District 191 – Burnsville-Eagan-Savage 2026-2027 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 School District 191 – Burnsville-Eagan-Savage 2026-2027 Budget

Budget Approach, Process, Assumptions and Timelines

Budget Process

At the December 11, 2025 school board meeting, administration presented preliminary budget goals, process and timeline. Administration outlined the goals for the Fiscal Year (FY) 2027 budget process.

8. Be good stewards of taxpayer dollars
9. Align budget to strategic plan initiatives and equity goals (resources allocated to district's highest priorities)
10. Comply with all statutory uses of funds
11. Include constituents' perspectives and input throughout the budget process
12. Be transparent about the district's current and projected finances, budget process and budget decision-making
13. Continue cross departmental collaboration
14. Submit a structurally sustainable budget

Budget Timeline

Administration also presented to the School Board the FY2027 Adopted Budget Timeline at the board meeting:

- **January - February**
 - Board approves FY26 revised budget
 - Board receives report on FY27 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 11** - FY27 Adopted budget presented
- **June 25** - FY27 Adopted budget approved

Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 Budget

FY2027 Budget Assumptions

Revenue

- Enrollment:
 - K-12 Enrollment projection estimated at 6,897
 - Early Childhood Special Education at 100
 - Voluntary Pre-Kindergarten at 147

Enrollment Projections are based on:

- Historical data trends including birth rates
 - Fall 2025 seat counts
 - Demographic Study
- 2.69% increase to the general education formula - \$202 per pupil
 - \$1.88 million decrease in Compensatory funding due to the formula change
 - \$1.2 million increase in English Learner funding due to the formula change

Expenses

- 2.3% 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.
- \$4.2 million in expenditure adjustments:
 - Maintain class sizes (K-12) – 20 FTE reduction
 - Eliminate Student Systems Leadership Specialist and Advanced Learning Specialist positions – 8 FTE reduction
 - Additional 12 FTE to create Learning Coach positions at each site
 - Additional 10 FTE to expand house model for School within a School program
 - Restructure district leadership by eliminating 9 director and coordinator positions
 - Created 4 director and 1 executive director level positions as part of the restructure

Explanation of Trends

- Enrollment continues to decline as more students open enroll to other districts and kindergarten classes continue to be smaller than the graduating classes each year.
- Total FTEs remained flat in 26-27. The district decreased FTEs in certain areas due to declining enrollment and budget adjustments while increasing FTEs in other areas in a purposeful investment into District priorities. Special education Educational Assistant FTEs increased to support the different student needs.
- Total local property tax revenue increased by \$3.6 million mostly due to an increase in bond payments in the debt service fund.



Financial Section

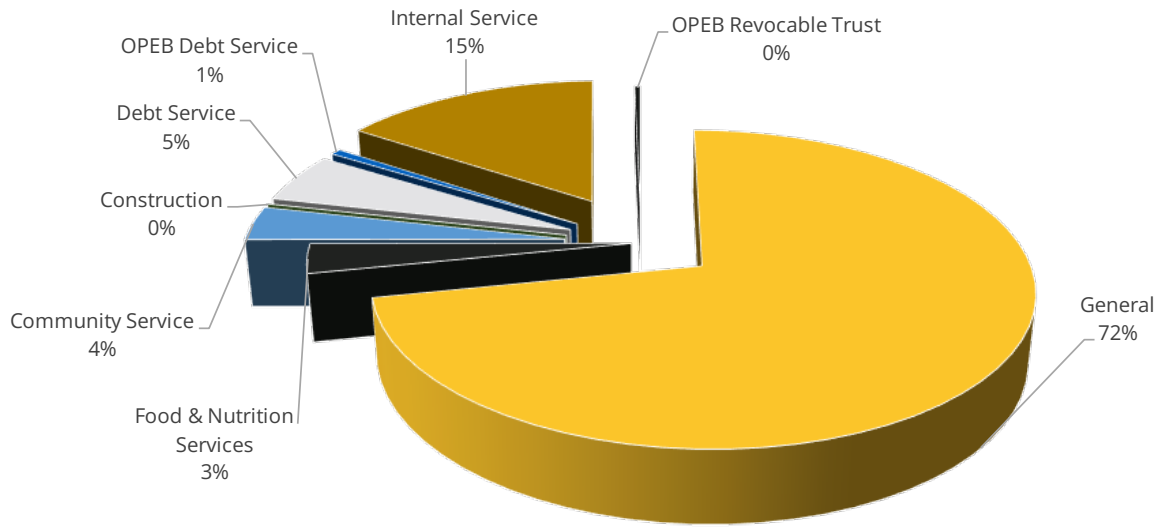
2026-2027 Budget

Independent School District 191 – Burnsville-Eagan-Savage 2026-2027 Budget

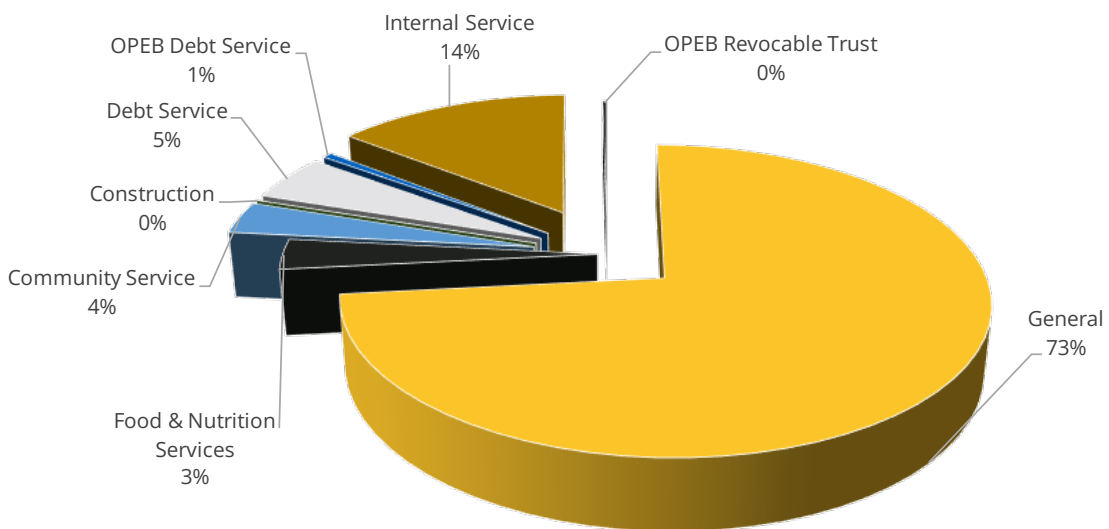
Level One – Summary of Total Budget

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.

2026-2027 Revenue by Fund



2026-2027 Expenditures by Fund



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 2026-2027 Budget

Summary Data – All Funds

Funds Overview

The district's funds include the governmental funds, internal service funds and fiduciary funds. The governmental funds include the general fund, special revenue – food & nutrition services fund, special revenue – community service fund, building construction fund, the regular debt service fund, and the other post-employment benefits (OPEB) debt service fund. Detailed information about each fund category and individual funds can be found on the subsequent pages in the financial section.

Revenue Sources

State sources: 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: 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: Grants or entitlements that the district receives reimbursement for qualified expenses.

Other Sources: 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.

Expenditure Categories

Salaries and Wages: Includes salaries for district administrators, principals, teachers, clerical employees, operations supervisors, custodians, IT specialists, and other staff.

Employee Benefits: The amounts paid by the district on behalf of employees not included in their gross salary and are considered fringe benefits. Benefits include employer share of taxes, retirement, insurance premiums, and workers compensation.

Purchased Services: Substitute costs, utilities, transportation, and consulting fees.

Supplies and Materials: The costs to purchase the supplies, textbooks, software, and devices to teach students.

Capital Expenditures: Usually larger purchases for equipment, vehicles, and building construction.

Debt Services: The payments to repay the district's debt including principal and interest.

Other Expenditures: Miscellaneous expenditures that are not categorized elsewhere such as dues, memberships, taxes and special assessments, and scholarships.

Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 Budget

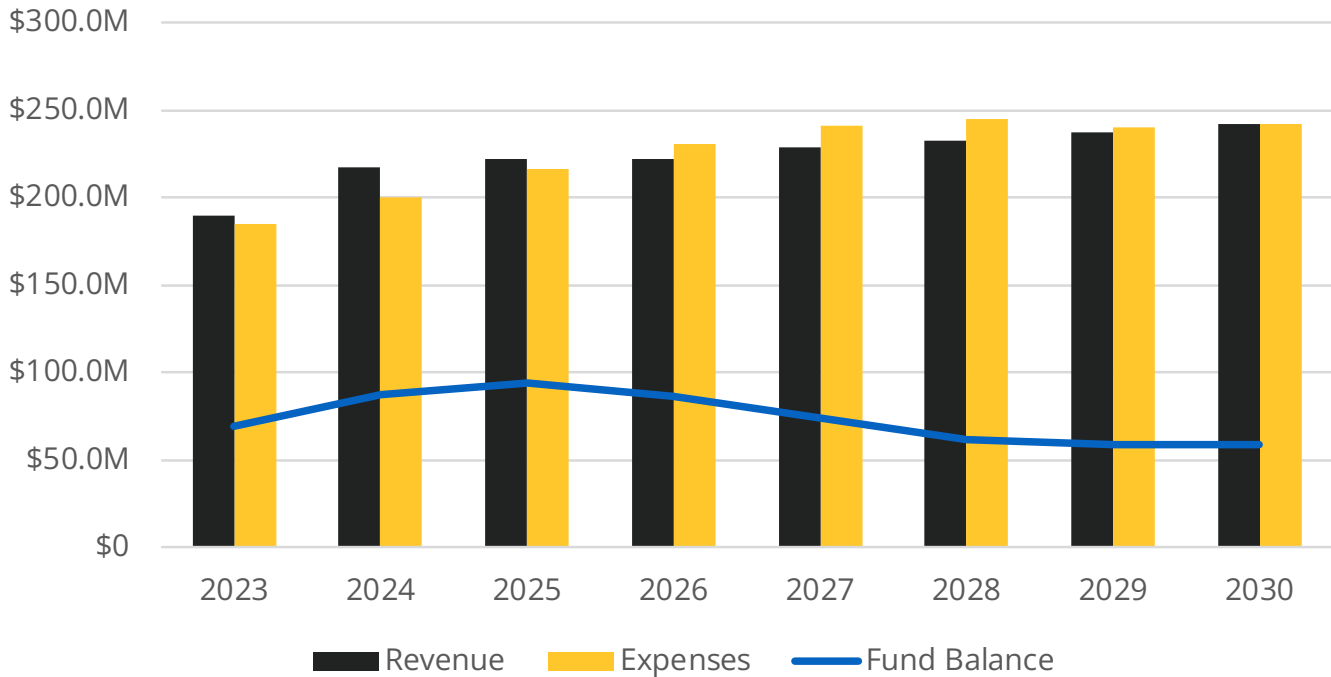
Below is a financial summary of all the governmental funds, fiduciary funds, and proprietary funds of the district.

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Revenue								
State Sources	\$ 93,864,022	\$ 110,153,103	\$ 114,215,903	\$ 116,832,866	\$ 118,205,424	\$ 120,570,561	\$ 123,016,823	\$ 125,474,734
Property Taxes	41,799,091	49,169,154	51,205,785	49,390,258	52,883,831	52,891,176	54,140,739	55,264,514
Federal Sources	19,743,377	20,083,358	11,402,175	11,509,473	10,938,603	11,158,784	11,438,826	11,669,906
Other Sources	34,635,490	37,988,117	44,899,390	44,743,908	46,882,142	47,588,479	48,539,615	49,396,123
Total Revenue	190,041,979	217,393,733	221,723,253	222,476,505	228,910,000	232,209,000	237,136,003	241,805,277
Expenditures								
Salaries and Wages	79,325,525	83,695,460	90,076,824	94,572,176	98,389,668	100,192,721	97,408,386	97,923,991
Employee Benefits	57,393,381	58,615,661	66,801,014	73,284,931	76,275,858	77,774,092	76,885,487	77,673,772
Purchased Services	23,830,591	29,582,239	32,625,486	32,767,650	34,813,105	35,440,400	34,546,299	34,768,769
Supplies and Materials	8,187,481	7,822,769	7,755,420	9,052,731	9,252,473	9,449,866	9,387,147	9,484,288
Capital Expenditures	4,568,209	8,105,830	6,735,081	8,757,620	7,837,223	7,980,178	7,759,327	7,800,916
Debt Services	11,353,887	11,354,615	11,877,187	11,190,000	13,385,000	12,840,000	13,040,000	13,180,000
Other Expenditures	713,138	836,155	617,922	1,009,201	1,041,673	1,066,820	1,065,065	1,077,323
Total Expenditures	185,372,211	200,012,729	216,488,933	230,634,309	240,995,000	244,744,077	240,091,711	241,909,059
Revenue over Expenditures	4,669,769	17,381,003	5,234,319	(8,157,804)	(12,085,000)	(12,535,077)	(2,955,708)	(103,782)
Other Financing Sources (Uses)								
Bonds Issued	-	-	35,992,815	-	-	-	-	-
Bond Refunding	-	-	(35,295,000)	-	-	-	-	-
Lease and Subscription Issuances	35,235	-	561,254	-	-	-	-	-
Sale of Capital Assets	1,807	5,667	907,410	15,000	5,000	5,000	5,000	5,000
Total Other Financing Sources (Uses)	37,043	5,667	2,166,479	15,000	5,000	5,000	5,000	5,000
Net Change in Fund Balance	4,706,811	17,386,670	7,400,798	(8,142,804)	(12,080,000)	(12,530,077)	(2,950,708)	(98,782)
Fund Balances								
Beginning of Year	64,921,751	69,628,563	87,015,233	94,416,030	86,273,226	74,193,226	61,663,149	58,712,441
End of Year	\$ 69,628,563	\$ 87,015,233	\$ 94,416,030	\$ 86,273,226	\$ 74,193,226	\$ 61,663,149	\$ 58,712,441	\$ 58,613,659



**Independent School District 191 – Burnsville-Eagan-Savage
2026-2027 Budget**

Fund Balance, Revenues, & Expenses



All funds forecast assumptions include total revenue increasing going into FY2027 due to increase in the district's tax levy. After FY2027, revenues increase by 1.82% on average each year. Total expenditures increased by 4.5% in FY2027 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 2026-27, the district expenditures are expected to increase an average of 0.15% 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 \$4.0 million, \$11.2 million and \$4.5 million will be required in FY2028, FY2029 and FY2030 in order to stay within the school board fund balance parameters. The district continues to right size staffing based on student enrollment as one of several methods to adjust expenditures for projected deficits and will use fund balance to minimize cuts as much as possible without going below the 8% minimum fund balance required by the School Board.

**Independent School District 191 – Burnsville-Eagan-Savage
2026-2027 Budget**

Level Two – Summary Data for Governmental 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 Services 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 Funds

- 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

2026-2027 Budget

Summary Data – Governmental Funds

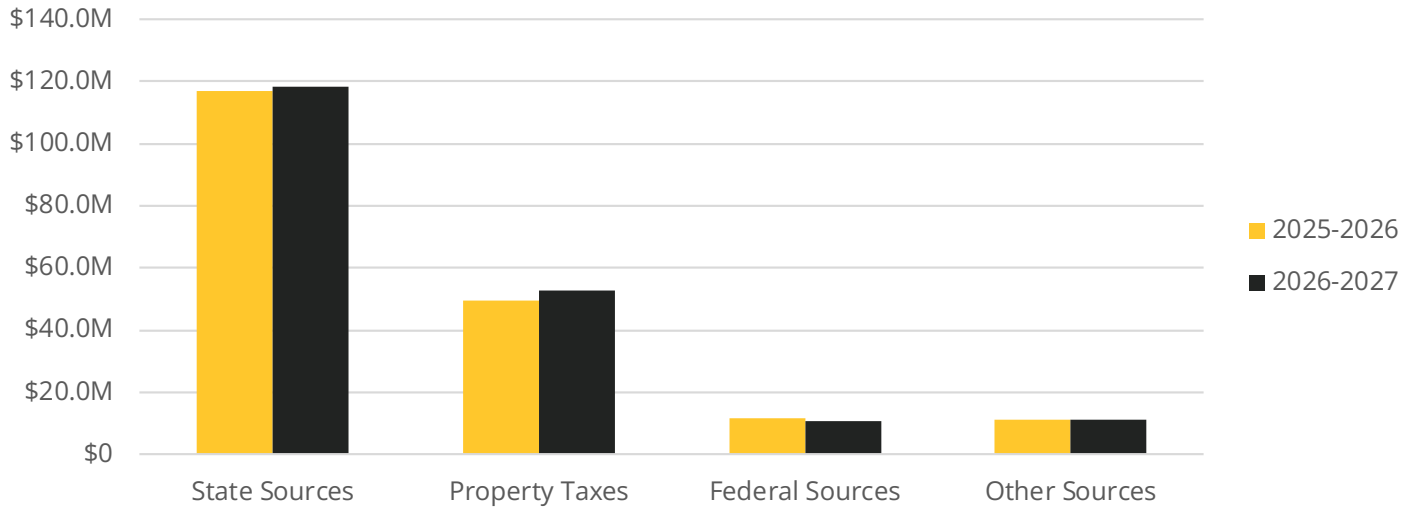
Below is a summary of all the governmental funds of the district. The governmental funds include the general fund, food & nutrition services fund, community service fund, building construction fund, and the debt service funds.

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
	Actual	Actual	Actual	Final Budget	Prelim Budget	Forecast	Forecast	Forecast
Revenue								
State Sources	\$ 93,864,022	\$ 110,153,103	\$ 114,215,903	\$ 116,832,866	\$ 118,205,424	\$ 120,570,561	\$ 123,016,823	\$ 125,474,734
Property Taxes	41,799,091	49,169,154	51,205,785	49,390,258	52,883,831	52,891,176	54,140,739	55,264,514
Federal Sources	19,743,377	20,083,358	11,402,175	11,509,473	10,938,603	11,158,784	11,438,826	11,669,906
Other Sources	10,606,381	11,180,635	11,741,691	11,093,908	11,132,142	11,138,479	11,375,615	11,503,843
Total Revenue	166,012,871	190,586,251	188,565,554	188,826,505	193,160,000	195,759,000	199,972,003	203,912,997
Expenditures								
Salaries and Wages	79,325,525	83,695,460	90,076,824	94,572,176	98,389,668	100,192,721	97,408,386	97,923,991
Employee Benefits	32,399,276	34,700,951	38,673,760	43,129,041	45,410,658	46,202,712	44,862,203	45,076,068
Purchased Services	23,342,168	26,468,419	29,240,608	29,256,040	31,185,805	31,740,430	30,780,806	30,921,420
Supplies and Materials	8,145,084	7,777,122	7,710,510	9,002,731	9,202,473	9,398,866	9,335,127	9,431,228
Capital Expenditures	4,568,209	8,105,830	6,735,081	8,757,620	7,837,223	7,980,178	7,759,327	7,800,916
Debt Services	11,353,887	11,354,615	11,877,187	11,190,000	13,385,000	12,840,000	13,040,000	13,180,000
Other Expenditures	706,421	829,261	610,788	1,001,701	1,034,173	1,059,170	1,057,262	1,069,364
Total Expenditures	159,840,569	172,931,658	184,924,757	196,909,309	206,445,000	209,414,077	204,243,111	205,402,987
Revenue over Expenditures	6,172,301	17,654,593	3,640,796	(8,082,804)	(13,285,000)	(13,655,077)	(4,271,108)	(1,489,990)
Other Financing Sources (Uses)								
Bonds Issued	-	-	35,992,815	-	-	-	-	-
Bond Refunding	-	-	(35,295,000)	-	-	-	-	-
Lease and Subscription Issuances	35,235	-	561,254	-	-	-	-	-
Sale of Capital Assets	1,807	5,667	907,410	15,000	5,000	5,000	5,000	5,000
Total Other Financing Sources (Uses)	37,043	5,667	2,166,479	15,000	5,000	5,000	5,000	5,000
Net Change in Fund Balance	6,209,344	17,660,260	5,807,275	(8,067,804)	(13,280,000)	(13,650,077)	(4,266,108)	(1,484,990)
Fund Balances								
Beginning of Year	44,020,761	50,230,105	67,890,365	73,697,640	65,629,836	52,349,836	38,699,759	34,433,651
End of Year	\$ 50,230,105	\$ 67,890,365	\$ 73,697,640	\$ 65,629,836	\$ 52,349,836	\$ 38,699,759	\$ 34,433,651	\$ 32,948,661

The forecast assumptions for the governmental funds include revenues increasing by 1.79% on average each year after fiscal year 2027. The district expenditures are expected to decrease an average of 0.15% each year due to the need for budget reductions in the general fund. General fund salaries include an increase of 3% in each object code, 5% increase to health insurance, and a 5% increase to all purchased services and supply codes each year. Budget cuts of \$4.0 million, \$11.2 million and \$4.5 million will be required in FY2028, FY2029 and FY2030 in order to stay within the school board fund balance parameters.

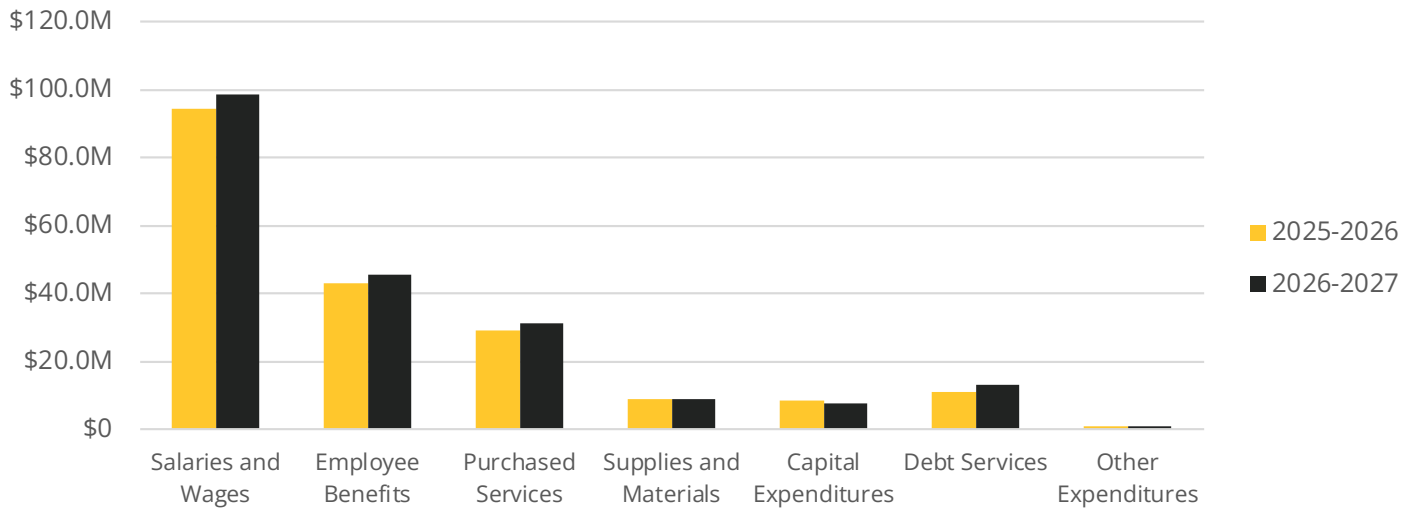
Independent School District 191 – Burnsville-Eagan-Savage 2026-2027 Budget

Revenue Comparison



The district does not anticipate any major revenue variances for the 2026-2027 fiscal year. The state aid formula increased 2.69% but the district is also anticipating declining enrollment. Property taxes increased in the regular debt service fund due to higher bond payments for the fiscal year.

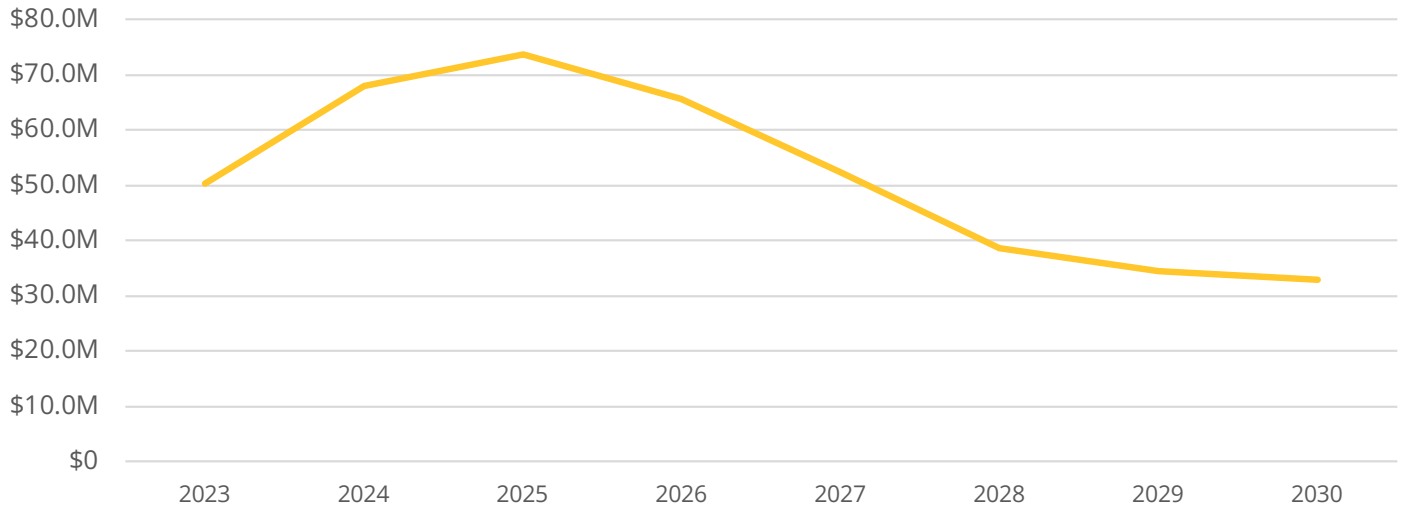
Expenditure Comparison



The district does not anticipate any major expenditure variances for the 2026-2027 fiscal year. The major expenditure categories are increasing at a normal inflationary rate or related to employee contract negotiations. There are no major capital expenditure plans for the year.

Independent School District 191 – Burnsville-Eagan-Savage 2026-2027 Budget

Fund Balance Trend



The fund balance in the general fund is decreasing as the district strategically spends down the fund balance to minimize drastic budget reductions. All other operating funds have more stable fund balances. Budget cuts in the general fund of \$4.0 million, \$11.2 million and \$4.5 million will be required in FY2028, FY2029 and FY2030 in order to stay within the school board fund balance parameters. The district continues to right size staffing based on student enrollment as one of several methods to adjust expenditures for projected deficits and will use fund balance to minimize cuts as much as possible without going below the 8% minimum fund balance required by the School Board.



Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 Budget

Level Three – Summary Data 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.

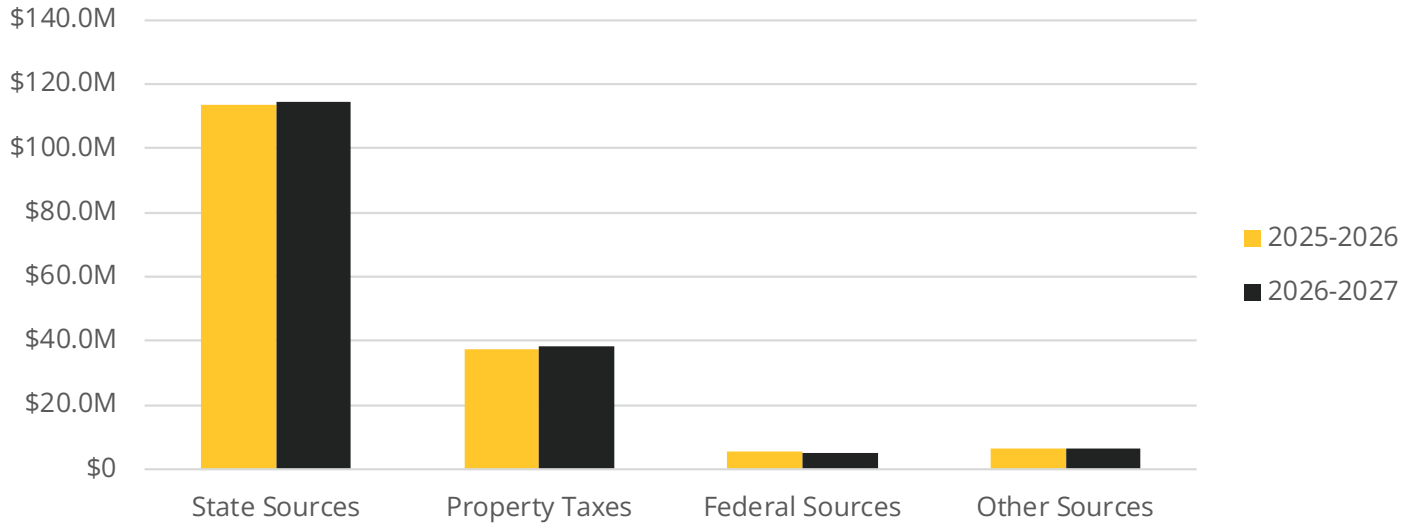
The General Fund is used to show the financial activities of a school district's pupil transportation program; however, chargebacks must be made against other operating funds when appropriate.

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Revenue								
State Sources	\$ 91,901,865	\$ 107,269,809	\$ 110,975,122	\$ 113,442,039	\$ 114,514,927	\$ 116,805,225	\$ 119,141,487	\$ 121,524,398
Property Taxes	29,798,183	37,785,289	39,597,499	37,170,226	38,411,480	39,179,709	39,963,356	40,762,651
Federal Sources	14,827,228	13,999,932	5,399,329	5,306,892	5,001,748	5,101,784	5,203,826	5,307,906
Other Sources	5,747,427	6,531,951	6,786,595	6,451,131	6,521,845	6,652,282	6,785,334	6,921,042
Total Revenue	142,274,703	165,586,981	162,758,546	162,370,288	164,450,000	167,739,000	171,094,003	174,515,997
Expenditures								
Salaries and Wages	73,739,152	78,144,957	84,038,659	87,710,140	91,243,312	92,828,721	89,833,386	90,205,991
Employee Benefits	30,673,902	32,816,479	36,500,884	40,458,720	42,602,406	43,342,712	41,944,203	42,118,068
Purchased Services	22,527,803	25,553,956	28,257,835	28,125,685	30,023,747	30,545,430	29,559,806	29,682,420
Supplies and Materials	5,258,510	4,423,814	4,102,494	5,096,570	5,170,029	5,259,866	5,090,127	5,111,228
Capital Expenditures	4,471,729	7,806,132	5,870,066	7,641,294	7,245,286	7,371,178	7,133,327	7,162,916
Other Expenditures	677,527	533,951	194,715	392,811	515,220	524,170	507,262	509,364
Total Expenditures	137,348,623	149,279,289	158,964,652	169,425,220	176,800,000	179,872,077	174,068,111	174,789,987
Revenue over Expenditures	4,926,081	16,307,692	3,793,893	(7,054,932)	(12,350,000)	(12,133,077)	(2,974,108)	(273,990)
Other Financing Sources (Uses)								
Lease and Subscription Issuances	35,235	-	561,254	-	-	-	-	-
Sale of Capital Assets	-	1,000	897,235	-	-	-	-	-
Total Other Financing Sources (Uses)	35,235	1,000	1,458,489	-	-	-	-	-
Net Change in Fund Balance	4,961,316	16,308,692	5,252,382	(7,054,932)	(12,350,000)	(12,133,077)	(2,974,108)	(273,990)
Fund Balances								
Beginning of Year	32,521,898	37,483,214	53,791,906	59,044,289	51,989,357	39,639,357	27,506,280	24,532,172
End of Year	\$ 37,483,214	\$ 53,791,906	\$ 59,044,289	\$ 51,989,357	\$ 39,639,357	\$ 27,506,280	\$ 24,532,172	\$ 24,258,182

The forecast assumptions for the general fund include a 2% increase to revenues after 2026-2027. This includes any increase for the formula allowances while accounting for the anticipated decline in enrollment for future school years. Expenditures increase by 4% in 2027-2028 and 3% for 2028-2029 and 2029-2030. Budget cuts of \$4.0 million, \$11.2 million and \$4.5 million will be required in FY2028, FY2029 and FY2030 in order to stay within the school board fund balance parameters.

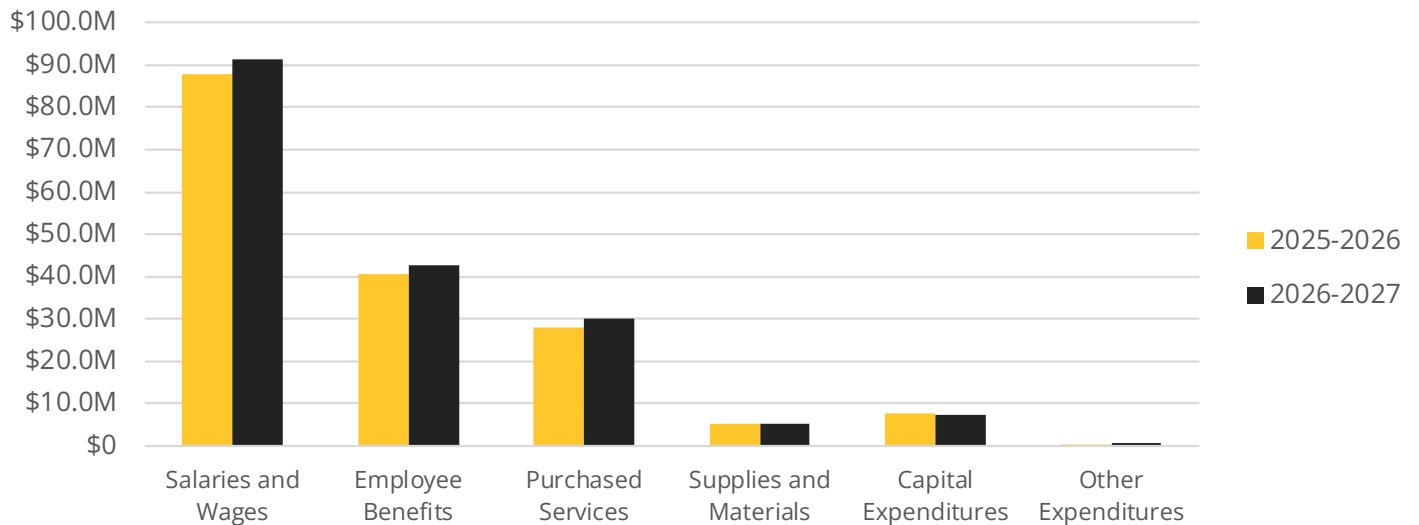
Independent School District 191 – Burnsville-Eagan-Savage 2026-2027 Budget

Revenue Comparison



The state aid formula increased 2.69% for 26-27 but the district is also anticipating declining enrollment.

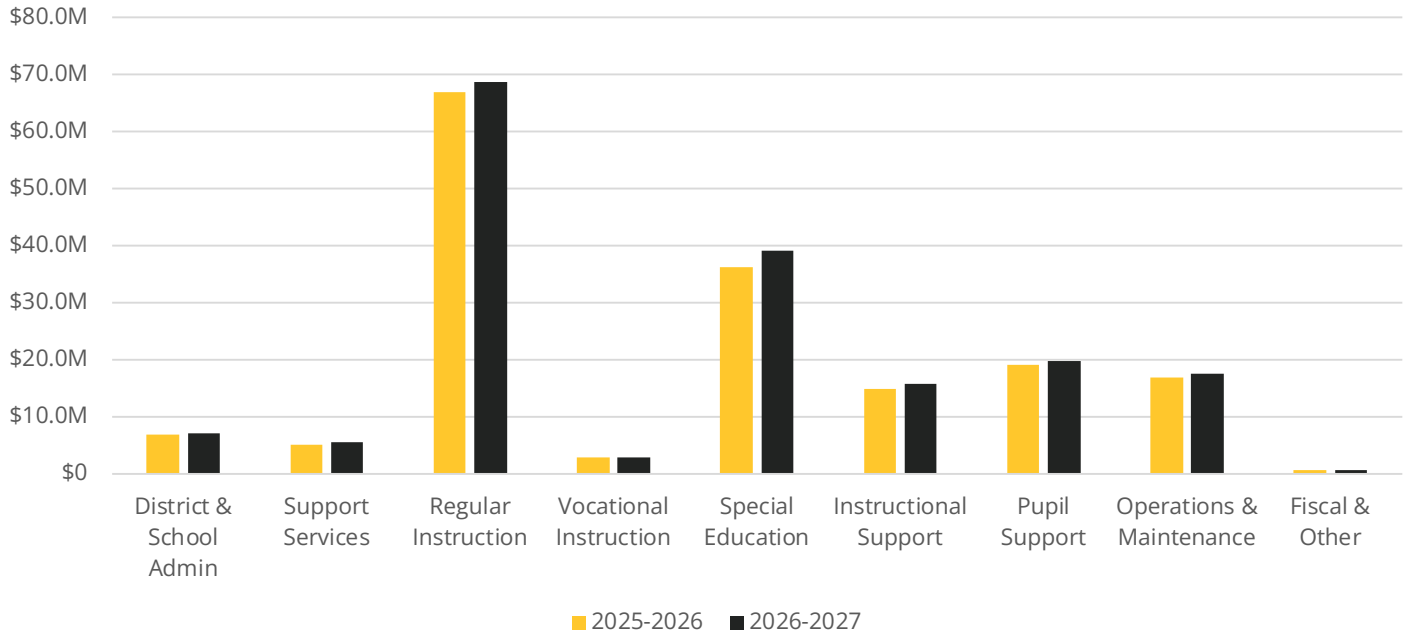
Expenditure Comparison



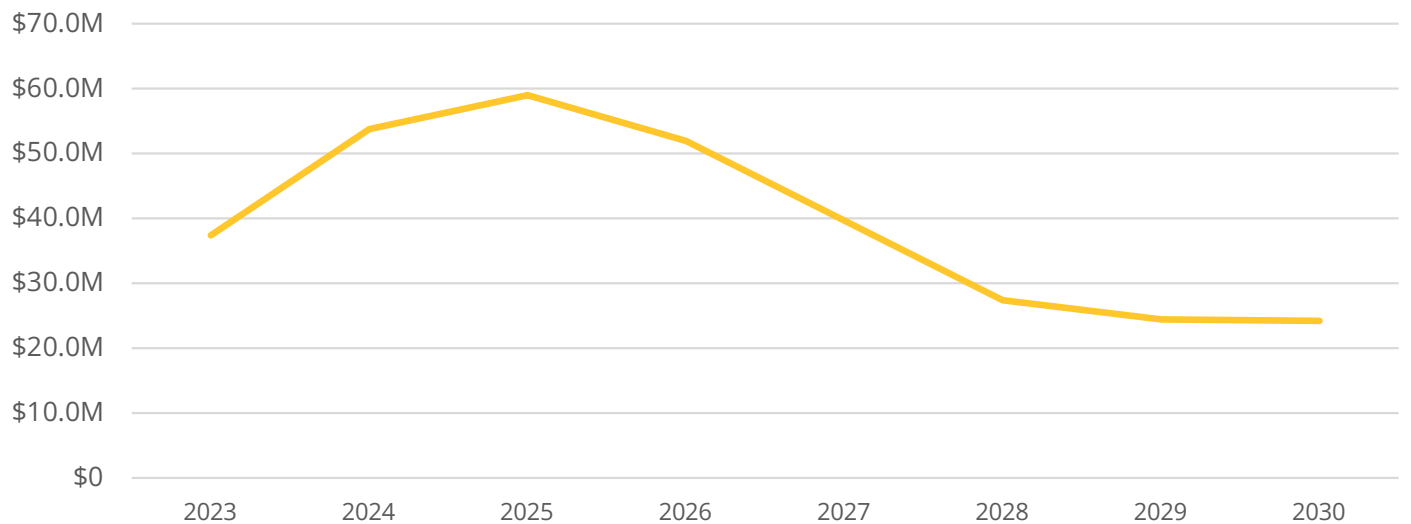
Expenditure assumptions for FY2027 include 2.3% increase to cells on salary schedules, 5% increase for health insurance, and 5% increase for services, supplies, and other expenditures. There are no major differences in the capital expenditure plan for FY2027.

Independent School District 191 – Burnsville-Eagan-Savage 2026-2027 Budget

Expenditure Comparison by Function



Fund Balance Trend



Budget cuts of \$4.0 million, \$11.2 million and \$4.5 million will be required in FY2028, FY2029 and FY2030 in order to stay within the school board fund balance parameters. The district continues to right size staffing based on student enrollment as one of several methods to adjust expenditures for projected deficits and will use fund balance to minimize cuts as much as possible without going below the 8% minimum fund balance required by the School Board.

Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 Budget

Special Revenue Funds – All Funds Combined

The special revenue funds include the food & nutrition services fund and the community service fund. The schedule below is for the two special revenue funds combined and more details can be found on the individual fund pages.

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
	Actual	Actual	Actual	Final Budget	Prelim Budget	Forecast	Forecast	Forecast
Revenue								
State Sources	\$ 1,877,028	\$ 2,871,061	\$ 3,241,033	\$ 3,362,491	\$ 3,662,161	\$ 3,737,000	\$ 3,847,000	\$ 3,922,000
Property Taxes	1,598,163	1,604,461	1,603,649	1,590,370	1,578,139	1,611,000	1,659,000	1,693,000
Federal Sources	4,916,148	6,083,426	6,002,846	6,202,581	5,936,855	6,057,000	6,235,000	6,362,000
Other Sources	4,297,722	3,833,651	4,110,324	4,075,775	4,132,845	4,215,000	4,337,000	4,420,000
Total Revenue	12,689,061	14,392,600	14,957,851	15,231,217	15,310,000	15,620,000	16,078,000	16,397,000
Expenditures								
Salaries and Wages	5,586,373	5,550,504	6,038,166	6,862,036	7,146,356	7,364,000	7,575,000	7,718,000
Employee Benefits	1,725,374	1,884,471	2,172,876	2,670,321	2,808,252	2,860,000	2,918,000	2,958,000
Purchased Services	814,365	914,463	982,772	1,130,355	1,162,058	1,195,000	1,221,000	1,239,000
Supplies and Materials	2,886,573	3,353,308	3,608,017	3,906,161	4,032,444	4,139,000	4,245,000	4,320,000
Capital Expenditures	96,480	299,697	865,015	1,116,326	591,937	609,000	626,000	638,000
Other Expenditures	28,894	295,310	416,073	608,890	518,953	535,000	550,000	560,000
Total Expenditures	11,138,060	12,297,754	14,082,919	16,294,089	16,260,000	16,702,000	17,135,000	17,433,000
Revenue over Expenditures	1,551,001	2,094,846	874,933	(1,062,872)	(950,000)	(1,082,000)	(1,057,000)	(1,036,000)
Other Financing Sources (Uses)								
Lease and Subscription Issuances	-	-	-	-	-	-	-	-
Sale of Capital Assets	1,807	4,667	10,175	15,000	5,000	5,000	5,000	5,000
Total Other Financing Sources (Uses)	1,807	4,667	10,175	15,000	5,000	5,000	5,000	5,000
Net Change in Fund Balance	1,552,809	2,099,512	885,107	(1,047,872)	(945,000)	(1,077,000)	(1,052,000)	(1,031,000)
Fund Balances								
Beginning of Year	5,706,971	7,259,780	9,359,292	10,244,400	9,196,528	8,251,528	7,174,528	6,122,528
End of Year	\$ 7,259,780	\$ 9,359,292	\$ 10,244,400	\$ 9,196,528	\$ 8,251,528	\$ 7,174,528	\$ 6,122,528	\$ 5,091,528



Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 Budget

Special Revenue Funds – Food & Nutrition Services Fund

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.

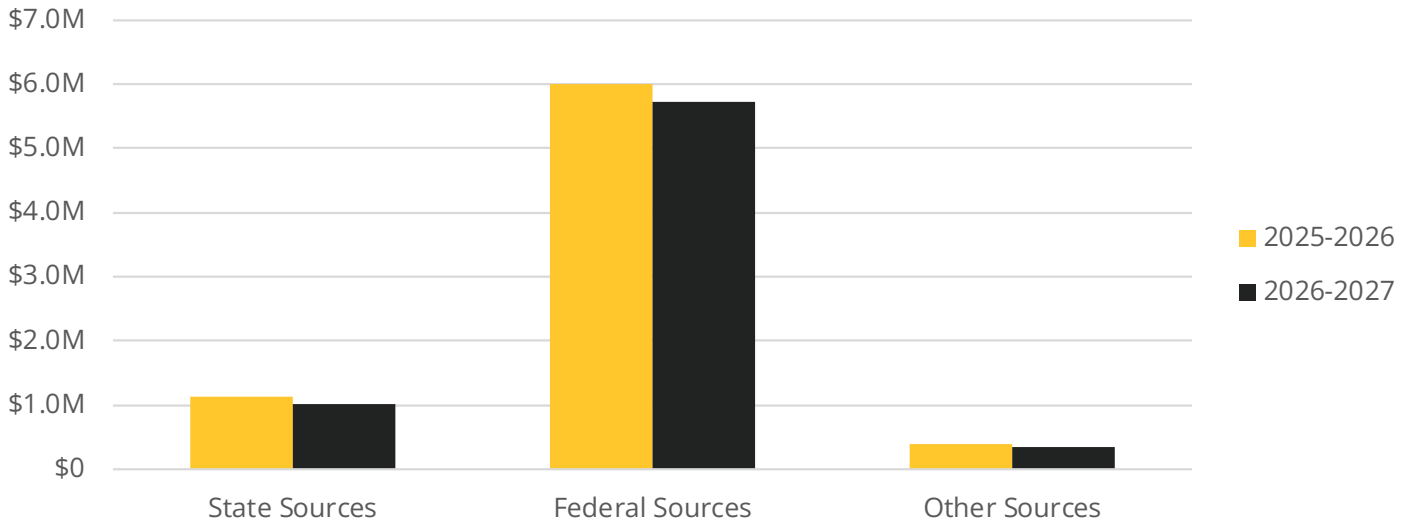
The Food & Nutrition Services department operates 11 kitchens and prepares and provides meals for 15 sites. Due to the Free School Meals for Kids program passed in 2023 by the Minnesota legislature, breakfast and lunch is served free of charge to students. As a part of this bill, some schools must participate 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.

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
	Actual	Actual	Actual	Final Budget	Prelim Budget	Forecast	Forecast	Forecast
Revenue								
State Sources	\$ 215,989	\$ 1,082,993	\$ 1,130,342	\$ 1,125,000	\$ 1,025,000	\$ 1,046,000	\$ 1,075,000	\$ 1,096,000
Federal Sources	4,465,199	5,707,401	5,880,925	6,002,000	5,729,187	5,845,000	6,017,000	6,140,000
Other Sources	1,207,090	375,317	395,298	393,000	340,813	347,000	356,000	361,000
Total Revenue	5,888,278	7,165,711	7,406,565	7,520,000	7,095,000	7,238,000	7,448,000	7,597,000
Expenditures								
Salaries and Wages	2,046,070	1,917,544	2,047,388	2,235,691	2,442,601	2,513,000	2,588,000	2,638,000
Employee Benefits	588,360	642,965	772,407	850,718	872,422	888,000	904,000	916,000
Purchased Services	141,330	122,154	122,736	150,000	125,000	130,000	133,000	135,000
Supplies and Materials	2,426,298	2,927,308	3,180,908	3,333,000	3,468,187	3,563,000	3,660,000	3,730,000
Capital Expenditures	17,187	279,935	602,987	750,000	517,037	533,000	549,000	560,000
Other Expenditures	7,807	272,489	376,978	564,749	474,753	489,000	503,000	513,000
Total Expenditures	5,227,052	6,162,396	7,103,405	7,884,158	7,900,000	8,116,000	8,337,000	8,492,000
Revenue over Expenditures	661,226	1,003,315	303,160	(364,158)	(805,000)	(878,000)	(889,000)	(895,000)
Other Financing Sources (Uses)								
Lease and Subscription Issuances	-	-	-	-	-	-	-	-
Sale of Capital Assets	1,807	4,667	10,175	15,000	5,000	5,000	5,000	5,000
Total Other Financing Sources (Uses)	1,807	4,667	10,175	15,000	5,000	5,000	5,000	5,000
Net Change in Fund Balance	663,033	1,007,982	313,335	(349,158)	(800,000)	(873,000)	(884,000)	(890,000)
Fund Balances								
Beginning of Year	2,511,460	3,174,493	4,182,475	4,495,810	4,146,652	3,346,652	2,473,652	1,589,652
End of Year	\$ 3,174,493	\$ 4,182,475	\$ 4,495,810	\$ 4,146,652	\$ 3,346,652	\$ 2,473,652	\$ 1,589,652	\$ 699,652

The forecast assumptions for the food & nutrition services fund include a 2% increase to revenue and a 3% increase to expenditures. The district is purposefully spending down the fund balance by upgrading kitchen equipment in order to comply with fund balance mandates.

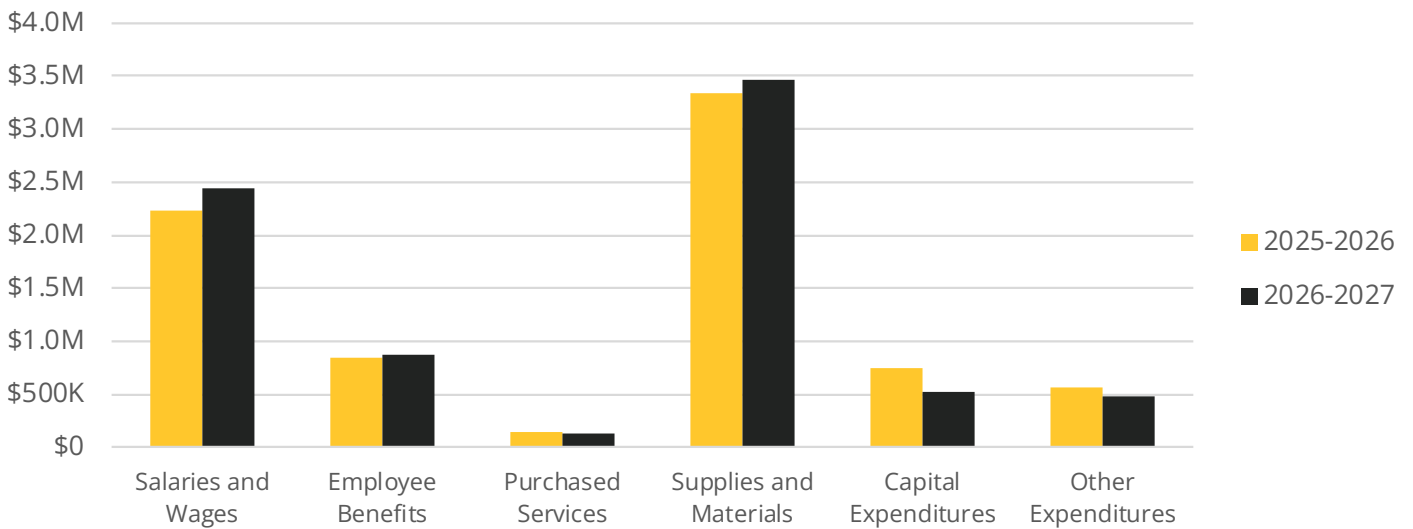
**Independent School District 191 – Burnsville-Eagan-Savage
2026-2027 Budget**

Revenue Comparison



Although meal reimbursement rates continue to increase, revenue is declining as a result of declining meal participation because of declining enrollment.

Expenditure Comparison



Expenditures are increasing due to employee contract negotiations and rising food and supply cost.

Independent School District 191 – Burnsville-Eagan-Savage 2026-2027 Budget

Special Revenue Funds – Community Service Fund

The community service fund is used to record all financial activities of the Community Service program. It is comprised of five components, each with its own fund balance: Community Education (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.



Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 Budget

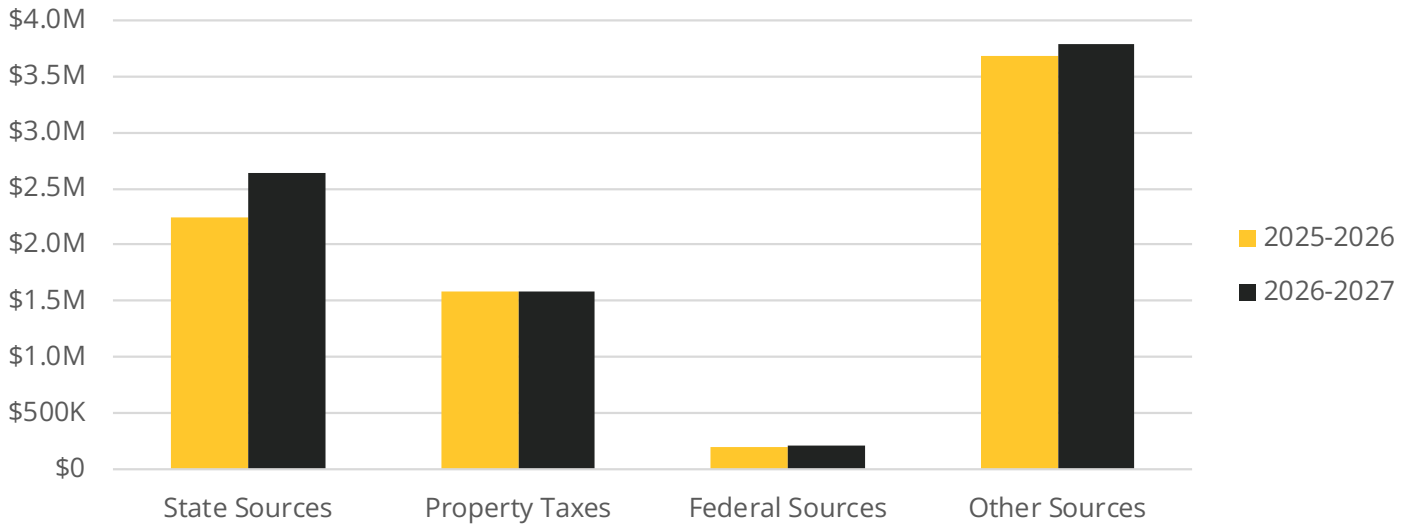
	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Revenue								
State Sources	\$ 1,661,039	\$ 1,788,068	\$ 2,110,691	\$ 2,237,491	\$ 2,637,161	\$ 2,691,000	\$ 2,772,000	\$ 2,826,000
Property Taxes	1,598,163	1,604,461	1,603,649	1,590,370	1,578,139	1,611,000	1,659,000	1,693,000
Federal Sources	450,949	376,025	121,921	200,581	207,668	212,000	218,000	222,000
Other Sources	3,090,633	3,458,334	3,715,026	3,682,775	3,792,032	3,868,000	3,981,000	4,059,000
Total Revenue	6,800,783	7,226,889	7,551,286	7,711,217	8,215,000	8,382,000	8,630,000	8,800,000
Expenditures								
Salaries and Wages	3,540,304	3,632,959	3,990,778	4,626,345	4,703,755	4,851,000	4,987,000	5,080,000
Employee Benefits	1,137,015	1,241,506	1,400,469	1,819,603	1,935,830	1,972,000	2,014,000	2,042,000
Purchased Services	673,034	792,309	860,036	980,355	1,037,058	1,065,000	1,088,000	1,104,000
Supplies and Materials	460,275	426,000	427,108	573,161	564,257	576,000	585,000	590,000
Capital Expenditures	79,293	19,762	262,028	366,326	74,900	76,000	77,000	78,000
Other Expenditures	21,087	22,822	39,095	44,141	44,200	46,000	47,000	47,000
Total Expenditures	5,911,008	6,135,358	6,979,514	8,409,931	8,360,000	8,586,000	8,798,000	8,941,000
Revenue over Expenditures	889,776	1,091,531	571,772	(698,714)	(145,000)	(204,000)	(168,000)	(141,000)
Other Financing Sources (Uses)								
Lease and Subscription Issuances	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balance	889,776	1,091,531	571,772	(698,714)	(145,000)	(204,000)	(168,000)	(141,000)
Fund Balances								
Beginning of Year	3,195,511	4,085,287	5,176,817	5,748,590	5,049,876	4,904,876	4,700,876	4,532,876
End of Year	\$ 4,085,287	\$ 5,176,817	\$ 5,748,590	\$ 5,049,876	\$ 4,904,876	\$ 4,700,876	\$ 4,532,876	\$ 4,391,876

The forecast assumptions for the community service fund include a 2% increase to revenue and a 3% increase to expenditures. The district is purposefully spending down the fund balance by investing in programs supporting early learners and community engagement.



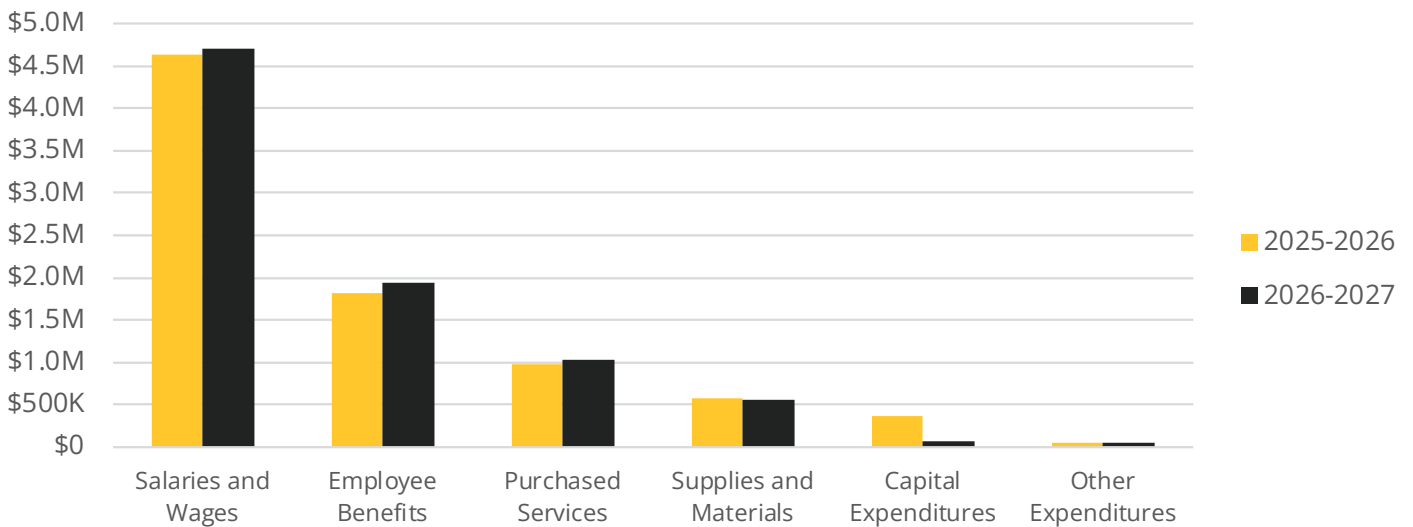
Independent School District 191 – Burnsville-Eagan-Savage 2026-2027 Budget

Revenue Comparison



State aids supporting early childhood family education and school readiness programs increased substantially due to a change in how the district reports the count of students age 0-4.

Expenditure Comparison



Expenditures are increasing due to employee contract negotiations and insurance premium increases.

Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 Budget

Debt Service Funds – All Funds Combined

The district maintains two separate debt service funds including regular debt service and other post-employment benefits (OPEB) debt service fund. The schedule below is for the two debt service funds combined and more details can be found on the individual fund pages.

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Revenue								
State Sources	\$ 85,129	\$ 12,234	\$ (253)	\$ 28,336	\$ 28,336	\$ 28,336	\$ 28,336	\$ 28,336
Property Taxes	10,402,745	9,779,404	10,004,638	10,629,662	12,894,212	12,100,467	12,518,383	12,808,863
Other Sources	561,232	815,033	844,772	567,002	477,452	271,197	253,281	162,801
Total Revenue	11,049,106	10,606,670	10,849,157	11,225,000	13,400,000	12,400,000	12,800,000	13,000,000
Expenditures								
Principal	7,140,000	7,550,000	7,640,000	8,250,000	10,115,000	9,995,000	10,650,000	11,215,000
Interest	4,211,512	3,802,240	4,023,922	2,932,141	3,261,931	2,839,258	2,386,118	1,960,138
Fiscal and Other Charges	2,375	2,375	213,264	7,859	8,069	5,742	3,882	4,862
Total Expenditures	11,353,887	11,354,615	11,877,187	11,190,000	13,385,000	12,840,000	13,040,000	13,180,000
Revenue over Expenditures	(304,780)	(747,945)	(1,028,030)	35,000	15,000	(440,000)	(240,000)	(180,000)
Other Financing Sources (Uses)								
Bonds Issued	-	-	35,992,815	-	-	-	-	-
Bond Refunding	-	-	(35,295,000)	-	-	-	-	-
Transfers In	-	-	-	-	-	-	457,669	-
Transfers Out	-	-	-	-	-	-	(457,669)	-
Total Other Financing Sources (Uses)	-	-	697,815	-	-	-	-	-
Net Change in Fund Balance	(304,780)	(747,945)	(330,215)	35,000	15,000	(440,000)	(240,000)	(180,000)
Fund Balances								
Beginning of Year	5,791,892	5,487,111	4,739,167	4,408,952	4,443,952	4,458,952	4,018,952	3,778,952
End of Year	\$ 5,487,111	\$ 4,739,167	\$ 4,408,952	\$ 4,443,952	\$ 4,458,952	\$ 4,018,952	\$ 3,778,952	\$ 3,598,952



Independent School District 191 – Burnsville-Eagan-Savage 2026-2027 Budget

Debt Service Funds – Regular Debt Service Fund

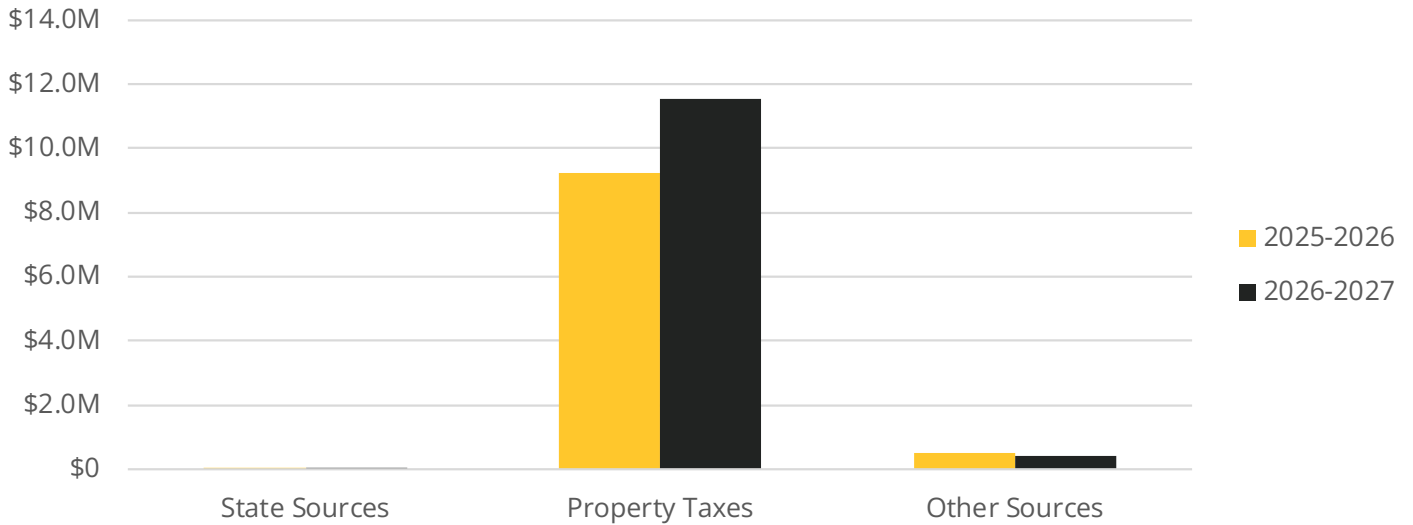
The debt service fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, building construction or operating capital, and initial or refunding bonds. Any cash balance or investment in the debt service fund is held in trust for the bondholders and must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

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Revenue								
State Sources	\$ 85,129	\$ 12,234	\$ (253)	\$ 28,336	\$ 28,336	\$ 28,336	\$ 28,336	\$ 28,336
Property Taxes	9,110,129	8,390,556	8,611,462	9,255,620	11,536,278	10,766,273	11,176,676	12,808,863
Other Sources	529,623	748,564	777,239	516,044	435,386	205,391	194,988	162,801
Total Revenue	9,724,881	9,151,353	9,388,448	9,800,000	12,000,000	11,000,000	11,400,000	13,000,000
Expenditures								
Principal	5,945,000	6,335,000	6,405,000	6,990,000	8,820,000	8,675,000	9,290,000	11,215,000
Interest	3,999,129	3,612,563	3,859,152	2,795,158	3,155,188	2,765,538	2,348,038	1,960,138
Fiscal and Other Charges	1,900	1,900	212,789	4,842	4,812	4,462	1,962	4,862
Total Expenditures	9,946,029	9,949,463	10,476,942	9,790,000	11,980,000	11,445,000	11,640,000	13,180,000
Revenue over Expenditures	(221,148)	(798,109)	(1,088,493)	10,000	20,000	(445,000)	(240,000)	(180,000)
Other Financing Sources (Uses)								
Bonds Issued	-	-	35,992,815	-	-	-	-	-
Bond Refunding	-	-	(35,295,000)	-	-	-	-	-
Transfers In	-	-	-	-	-	-	457,669	-
Total Other Financing Sources (Uses)	-	-	697,815	-	-	-	457,669	-
Net Change in Fund Balance	(221,148)	(798,109)	(390,678)	10,000	20,000	(445,000)	217,669	(180,000)
Fund Balances								
Beginning of Year	5,386,218	5,165,070	4,366,961	3,976,283	3,986,283	4,006,283	3,561,283	3,778,952
End of Year	\$ 5,165,070	\$ 4,366,961	\$ 3,976,283	\$ 3,986,283	\$ 4,006,283	\$ 3,561,283	\$ 3,778,952	\$ 3,598,952

The forecast assumptions for the regular debt service fund include current bond payment schedules and forecasting the property tax revenue needed to make debt payments.

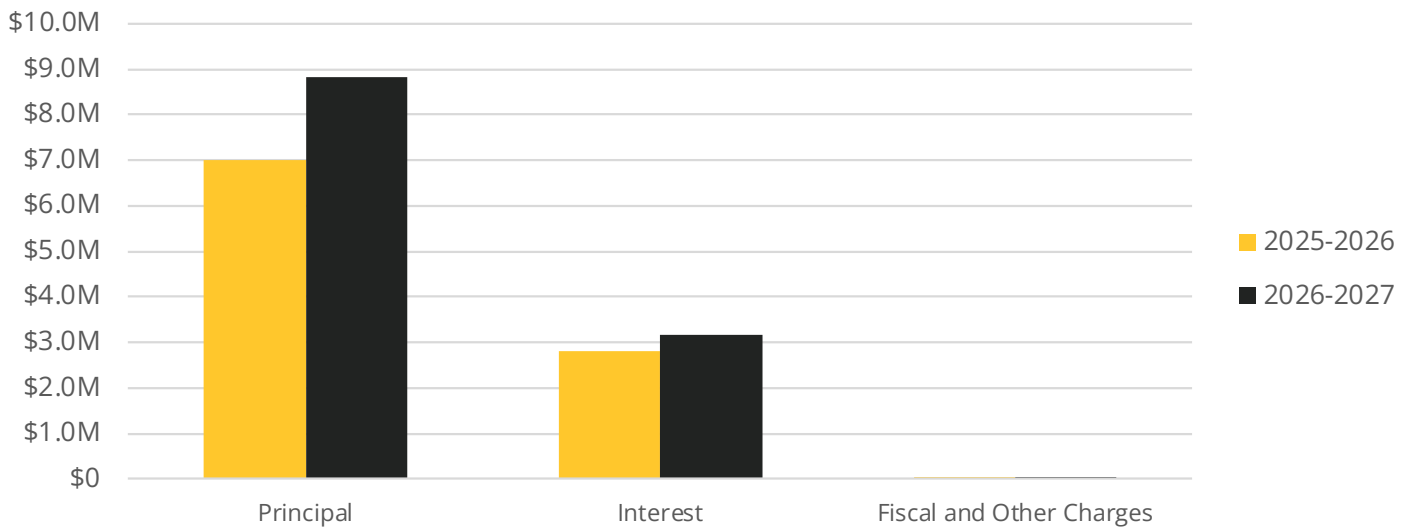
Independent School District 191 – Burnsville-Eagan-Savage 2026-2027 Budget

Revenue Comparison



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.

Expenditure Comparison



Principal payments are increasing by approximately \$2 million after the 2025A refunding bond.

Independent School District 191 – Burnsville-Eagan-Savage 2026-2027 Budget

Debt Service Funds – Other Post-Employment Benefits (OPEB) Debt Service Fund

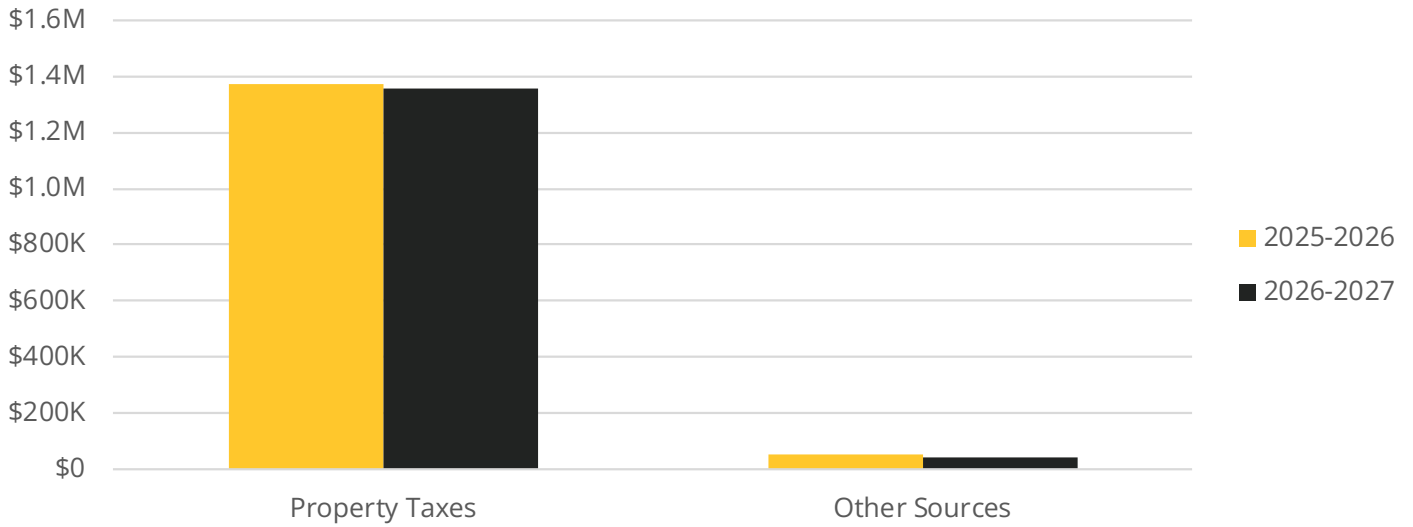
The OPEB debt service fund is used to record revenues and expenditures for a school district's outstanding OPEB bonded indebtedness. OPEB bonds were originally sold in 2009A to finance OPEB costs. The proceeds of the bond sale were placed into a revocable trust (fund 25). The bonds were refunded (refinanced) in 2016. Any cash balance or investment in the OPEB debt service fund is held in trust for the bondholders and must not be used to support cash deficits in other funds.

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Revenue								
Property Taxes	\$ 1,292,616	\$ 1,388,848	\$ 1,393,176	\$ 1,374,042	\$ 1,357,934	\$ 1,334,194	\$ 1,341,707	\$ -
Other Sources	31,609	66,470	67,533	50,958	42,066	65,806	58,293	-
Total Revenue	1,324,225	1,455,317	1,460,709	1,425,000	1,400,000	1,400,000	1,400,000	-
Expenditures								
Principal	1,195,000	1,215,000	1,235,000	1,260,000	1,295,000	1,320,000	1,360,000	-
Interest	212,383	189,678	164,770	136,983	106,743	73,720	38,080	-
Fiscal and Other Charges	475	475	475	3,017	3,257	1,280	1,920	-
Total Expenditures	1,407,858	1,405,153	1,400,245	1,400,000	1,405,000	1,395,000	1,400,000	-
Revenue over Expenditures	(83,632)	50,165	60,464	25,000	(5,000)	5,000	-	-
Other Financing Sources (Uses)								
Bond Refunding	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	(457,669)	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	(457,669)	-
Net Change in Fund Balance	(83,632)	50,165	60,464	25,000	(5,000)	5,000	(457,669)	-
Fund Balances								
Beginning of Year	405,673	322,041	372,206	432,669	457,669	452,669	457,669	-
End of Year	\$ 322,041	\$ 372,206	\$ 432,669	\$ 457,669	\$ 452,669	\$ 457,669	\$ -	\$ -

The forecast assumptions for the OPEB debt service fund include current bond payment schedules and forecasting the property tax revenue needed to make debt payments. The debt will be fully paid off in 2028-2029 and the remaining balance will be transferred to the regular debt service fund.

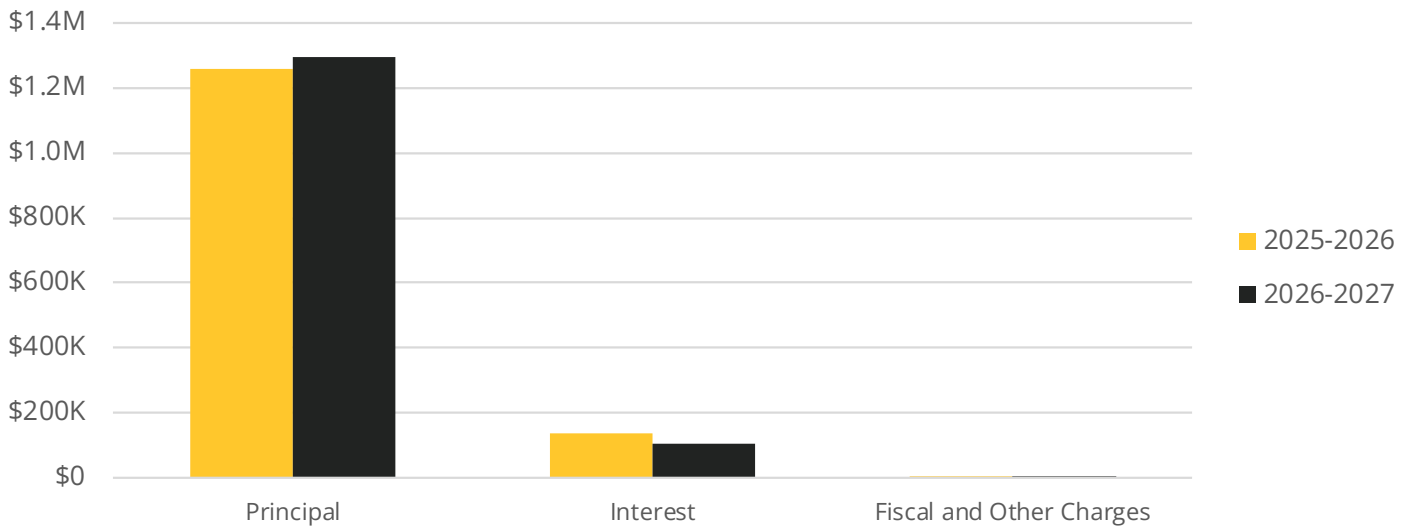
**Independent School District 191 – Burnsville-Eagan-Savage
2026-2027 Budget**

Revenue Comparison



Revenue in the OPEB debt service fund remain similar compared to prior years as the debt payment schedules do not have any major changes each year.

Expenditure Comparison



Expenditures in the OPEB debt service fund remain similar compared to prior years as the debt payment schedules do not have any major changes each year. Interest charges decline as the outstanding principal balance declines each year.

Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 Budget

Proprietary Funds – Internal Service Funds

The internal service funds are used for the district’s health and dental self-insurance plans and severance benefits. Employee deductions and benefits are deposited within a separate account to cover health and dental claims, and administrative expenses with Blue Cross Blue Shield and Delta Dental.

During fiscal year 2024, the district determined that the severance fund balance was no longer needed and transferred \$2,771,842 to the internal service fund for health insurance. There are only four remaining employees that qualify for severance payments for unused sick days with a total liability of approximately \$257,500.

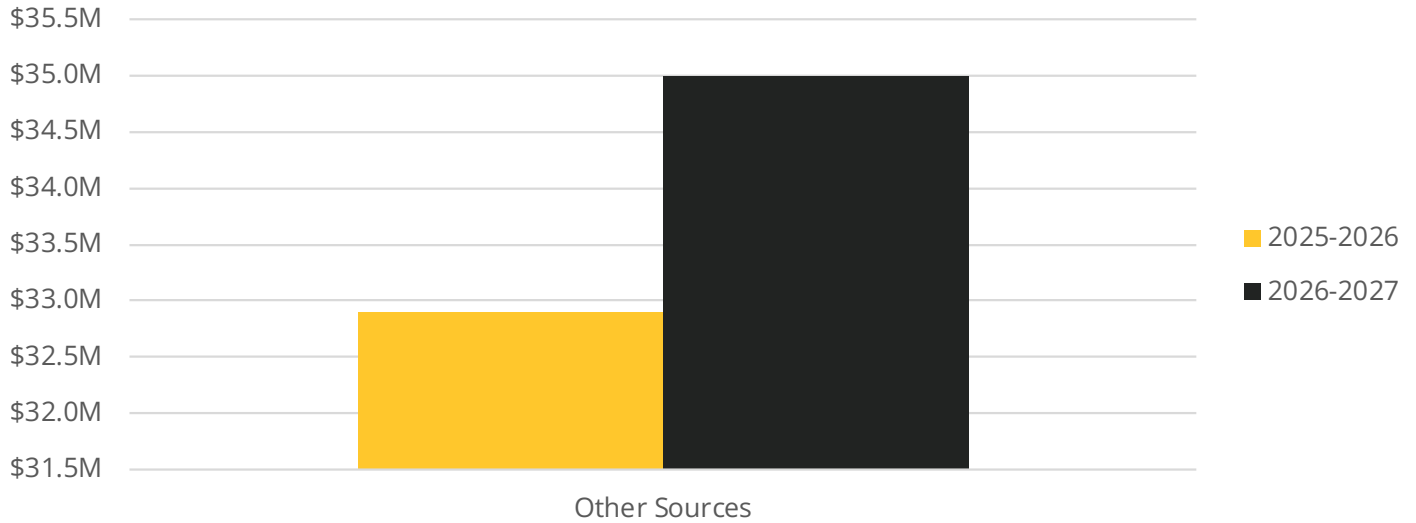
	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Revenue								
Other Sources	\$ 23,270,326	\$ 25,709,278	\$ 32,089,157	\$ 32,900,000	\$ 35,000,000	\$ 35,700,000	\$ 36,414,000	\$ 37,142,280
Total Revenue	23,270,326	25,709,278	32,089,157	32,900,000	35,000,000	35,700,000	36,414,000	37,142,280
Expenditures								
Employee Benefits	24,151,932	23,156,768	27,397,643	29,452,500	30,372,500	30,979,950	31,599,549	32,231,540
Purchased Services	461,801	3,082,579	3,331,951	3,465,000	3,570,000	3,641,400	3,714,228	3,788,513
Supplies and Materials	42,397	45,647	44,910	50,000	50,000	51,000	52,020	53,060
Other Expenditures	6,717	6,894	7,134	7,500	7,500	7,650	7,803	7,959
Total Expenditures	24,662,845	26,291,888	30,781,638	32,975,000	34,000,000	34,680,000	35,373,600	36,081,072
Revenue over Expenditures	(1,392,520)	(582,609)	1,307,520	(75,000)	1,000,000	1,020,000	1,040,400	1,061,208
Other Financing Sources (Uses)								
Transfers In	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balance	(1,392,520)	(582,609)	1,307,520	(75,000)	1,000,000	1,020,000	1,040,400	1,061,208
Fund Balances								
Beginning of Year	10,126,269	8,733,749	8,151,140	9,458,659	9,383,659	10,383,660	11,403,660	12,444,060
End of Year	\$ 8,733,749	\$ 8,151,140	\$ 9,458,659	\$ 9,383,659	\$ 10,383,660	\$ 11,403,660	\$ 12,444,060	\$ 13,505,268

Forecast assumptions for the internal service funds include a 2% increase to revenue collected from employee deductions and benefits and a 2% increase to claims and administrative costs.



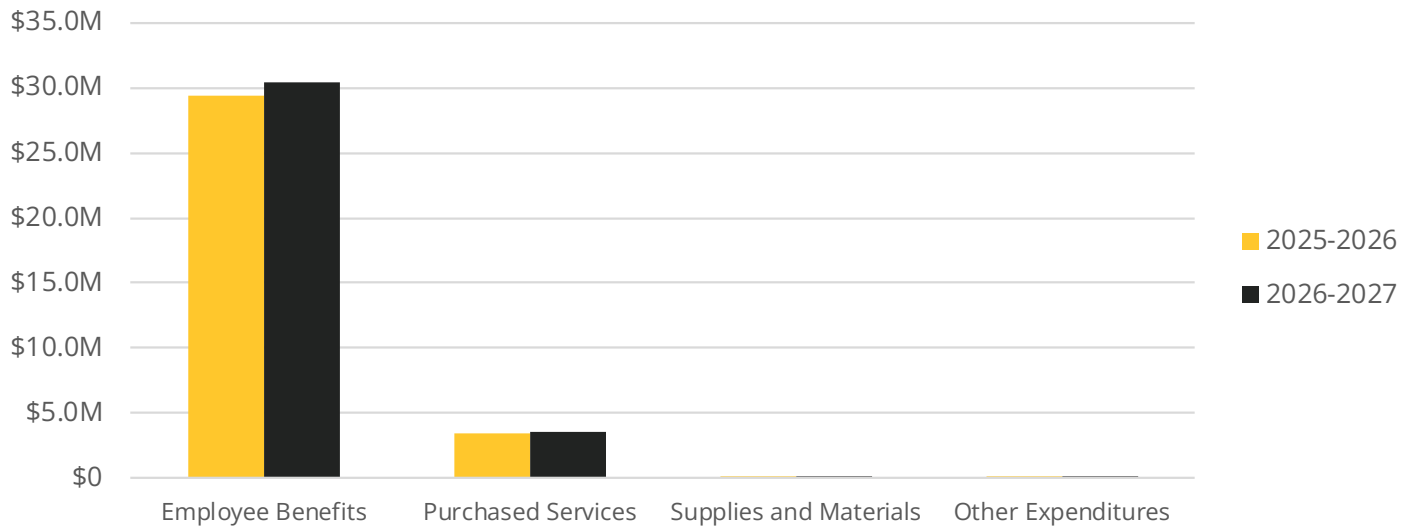
**Independent School District 191 – Burnsville-Eagan-Savage
2026-2027 Budget**

Revenue Comparison



The largest source of revenue is the revenue collected from employee deductions and benefits. The district increased health insurance premiums by 5%.

Expenditure Comparison



Costs in the internal service funds are increasing by 3% due to the rising costs of health and dental care.

Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 Budget

Proprietary Funds – OPEB Revocable Trust Fund

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.

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.

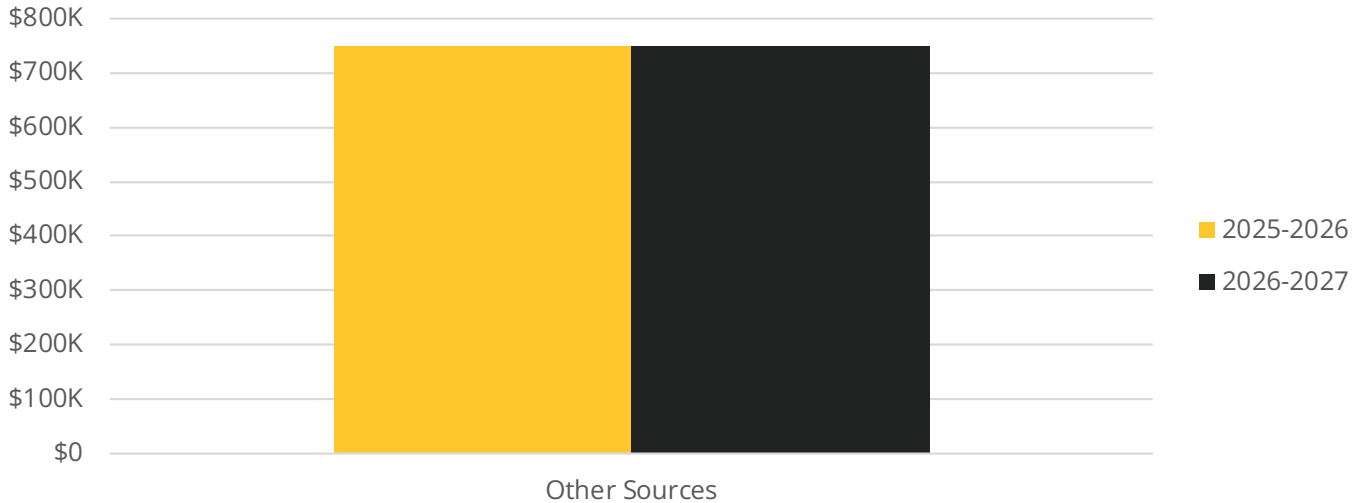
The district issued \$18,580,000 of general obligation OPEB bonds in 2009 and contributed the proceeds to a revocable trust account to be used for other post-employment benefit (OPEB) payments. As of July 1, 2025, the District had a total OPEB liability of \$4,589,515 and the trust value is \$11,259,731. Assets cannot be used to reduce the total OPEB liability, but can be used to pay benefits as they come due.

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Revenue								
Other Sources	\$ 758,783	\$ 1,098,204	\$ 1,068,541	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Total Revenue	758,783	1,098,204	1,068,541	750,000	750,000	750,000	750,000	750,000
Expenditures								
Employee Benefits	842,173	757,943	729,611	703,390	492,700	591,430	423,735	366,164
Purchased Services	26,623	31,241	52,927	46,610	57,300	58,570	51,265	58,836
Total Expenditures	868,796	789,184	782,538	750,000	550,000	650,000	475,000	425,000
Revenue over Expenditures	(110,013)	309,020	286,003	-	200,000	100,000	275,000	325,000
Other Financing Sources (Uses)								
Transfers In	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balance	(110,013)	309,020	286,003	-	200,000	100,000	275,000	325,000
Fund Balances								
Beginning of Year	10,774,721	10,664,708	10,973,728	11,259,731	11,259,731	11,459,731	11,559,731	11,834,731
End of Year	\$ 10,664,708	\$ 10,973,728	\$ 11,259,731	\$ 11,259,731	\$ 11,459,731	\$ 11,559,731	\$ 11,834,731	\$ 12,159,731

GASB Accounting Summary	
1. Liabilities as of 07/01/2025	
a. Total OPEB Liability (TOL)	\$ 4,589,515
b. Valuation Salary	78,962,583
c. TOL as % of Payroll, a. / b.	6%
2. Annual Costs for the Year Beginning 07/01/2025	
a. Estimated Pay-as-you-go Cost (PAYGO)	\$ 582,190
b. OPEB Expense Under GASB 75	(233,751)
3. Discount Rate	4.90%

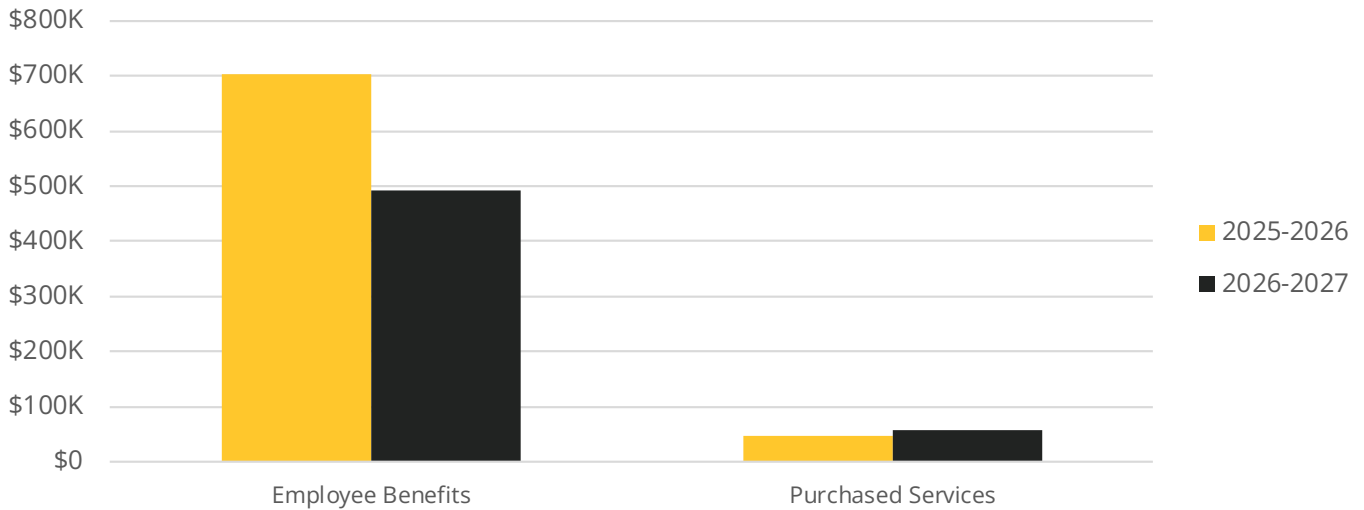
Independent School District 191 – Burnsville-Eagan-Savage 2026-2027 Budget

Revenue Comparison



Revenue in the OPEB trust fund is the interest earned in the trust account.

Expenditure Comparison



Benefit payments are decreasing as the liability decreases each year. The forecasts are based off the report provided by the actuary.

Year Beginning July 1 and Ending June 30 of the Following Year	Implicit Subsidy Only Payments	Subsidized Payments	Total Projected Net Payments
2025	\$ 361,306	\$ 220,884	\$ 582,190
2026	314,296	178,404	492,700
2027	398,412	193,018	591,430
2028	323,540	100,195	423,735
2029	299,142	67,022	366,164

Independent School District 191 – Burnsville-Eagan-Savage
2026-2027 Budget

Level Four – Additional Information on Schools and Programs

The following pages provide financial information on the individual school and alternative learning programs.



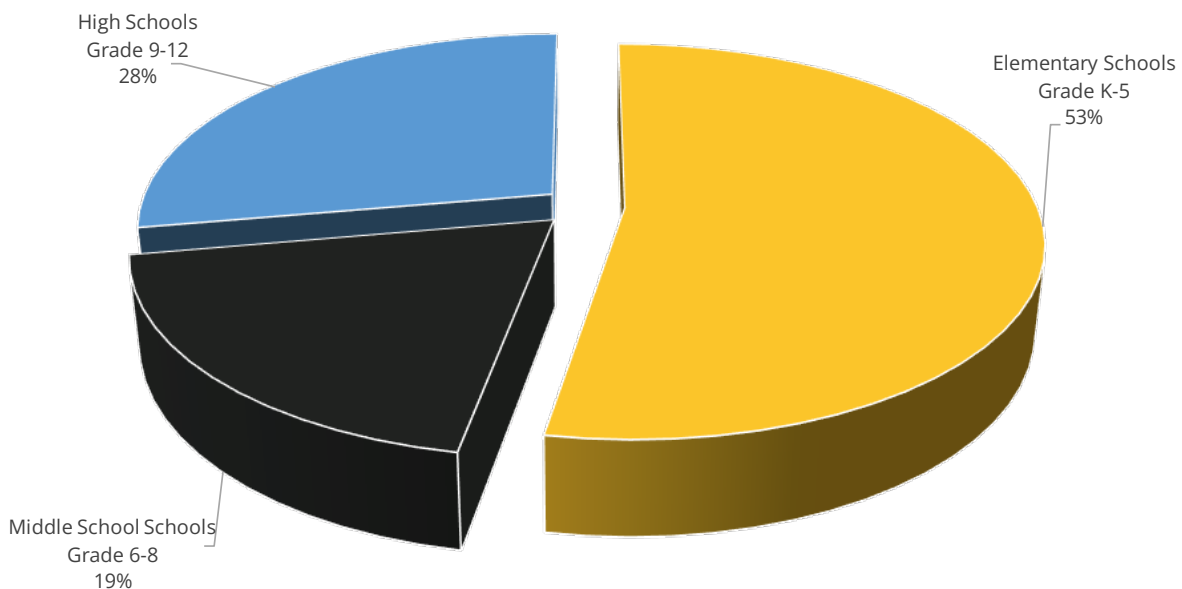
Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 Budget

General Fund Expenditure Summary by School

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
	Actual	Actual	Actual	Final Budget	Prelim Budget	Forecast	Forecast	Forecast
Burnsville High School (014)	\$ 20,911,985	\$ 20,164,185	\$ 24,256,545	\$ 24,849,741	\$ 25,531,658	\$ 25,975,272	\$ 25,137,117	\$ 25,241,376
Metcalf Middle School (015)*	215,182	188,975	78,358	31,000	34,000	34,590	33,475	33,614
Eagle Ridge Middle School (066)	6,789,826	7,205,113	7,427,865	7,926,130	8,207,343	8,349,954	8,080,521	8,114,033
Virtual Academy Secondary (079)	1,108,381	1,458,777	2,197,126	2,349,330	2,649,397	2,695,434	2,608,462	2,619,279
Nicollet Middle School (085)	8,194,443	8,842,077	8,760,158	9,323,121	10,273,154	10,451,662	10,114,419	10,156,360
Middle School ALC (SWAS-314)	1,700,151	2,457,026	2,834,095	3,367,062	4,699,990	4,781,663	4,627,361	4,646,560
Targeted Services (315)	446,165	676,508	2,178,365	2,367,637	2,386,817	2,428,292	2,349,929	2,359,680
BES Transition Program (414)	974,289	1,102,013	1,160,932	1,129,040	1,222,293	1,243,534	1,203,406	1,208,395
Virtual Academy Elementary (479)	908,861	947,226	1,093,113	855,918	1,391,758	1,415,940	1,370,255	1,375,939
Early Childhood Special Education (481)	4,198,552	4,352,551	4,660,327	5,843,152	6,440,328	6,552,234	6,340,805	6,367,108
Gideon Pond Elementary (482)	4,706,806	4,422,948	5,458,849	6,375,660	5,998,293	6,102,518	5,905,617	5,930,103
Edward Neill Elementary (483)	4,374,857	4,365,661	5,588,463	5,756,274	5,635,720	5,733,647	5,548,648	5,571,642
Marion W Savage Elementary (484)*	82,378	63,786	97,385	95,250	100,500	102,247	98,946	99,357
Sioux Trail Elementary (485)*	108,460	63,477	60,812	67,250	70,500	71,726	69,411	69,699
Vista View Elementary (486)	3,998,784	4,149,483	5,148,149	5,361,413	5,330,612	5,423,240	5,248,250	5,270,008
William Byrne Elementary (487)	5,517,417	6,492,817	7,274,012	7,882,318	7,967,732	8,106,191	7,844,625	7,877,152
Rahn Elementary (488)	4,016,645	4,380,289	5,358,042	5,671,950	5,991,844	6,095,954	5,899,264	5,923,726
Sky Oaks Elementary (489)	5,817,615	6,078,181	6,994,915	7,221,563	7,759,522	7,894,348	7,639,622	7,671,304
Hidden Valley Elementary (490)	6,304,031	6,551,884	6,949,502	7,092,538	7,359,989	7,487,880	7,246,270	7,276,325
Harriot Bishop Elementary (491)	5,767,697	6,443,354	7,083,641	6,768,453	6,998,692	7,120,304	6,890,552	6,919,118
Credit Recovery (500)	28,306	29,325	258,996	397,665	350,944	357,041	345,523	346,956
Burnsville Alternative School (514)	2,507,316	2,782,500	3,134,540	3,228,882	3,565,371	3,627,331	3,510,290	3,524,840
Total Expenditures	\$ 88,678,146	\$ 93,218,155	\$ 108,054,187	\$ 113,961,347	\$ 119,966,457	\$ 122,051,002	\$ 118,112,768	\$ 118,602,574
* Open Facilities								
Elementary Schools Grade K-5	\$ 46,248,267	\$ 48,988,165	\$ 57,945,573	\$ 61,359,376	\$ 63,432,307	\$ 64,534,521	\$ 62,452,194	\$ 62,711,161
Middle School Schools Grade 6-8	16,899,601	18,693,191	19,100,475	20,647,313	23,214,487	23,617,869	22,855,776	22,950,567
High Schools Grade 9-12	25,530,278	25,536,799	31,008,138	31,954,658	33,319,663	33,898,612	32,804,798	32,940,846
Total	\$ 88,678,146	\$ 93,218,155	\$ 108,054,187	\$ 113,961,347	\$ 119,966,457	\$ 122,051,002	\$ 118,112,768	\$ 118,602,574

2026-2027 Expenditures



Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 Budget

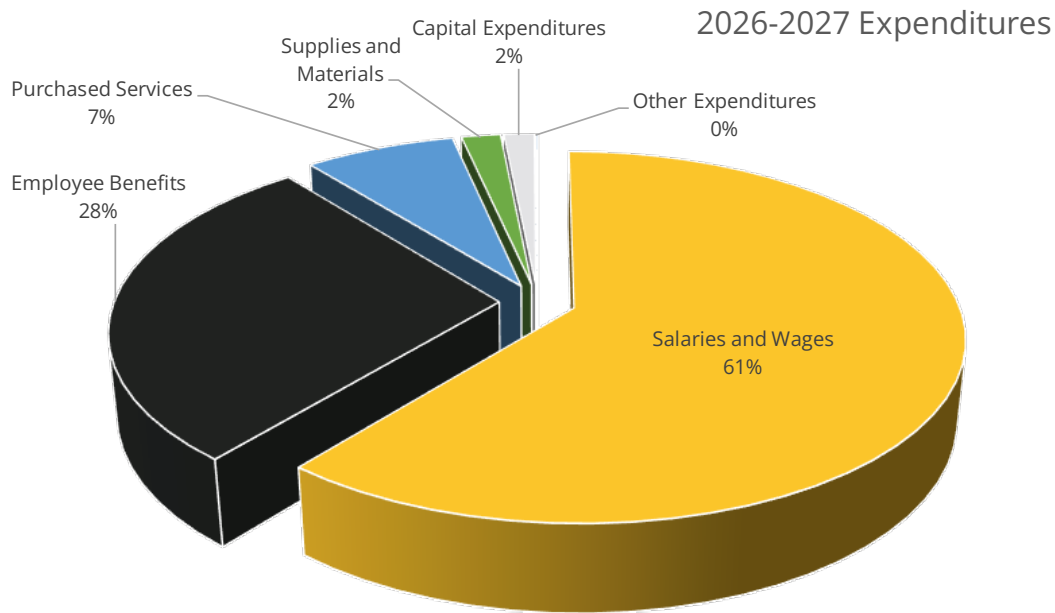
Burnsville High School (014) Principal - Jesús Sandoval

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	\$ 13,029,900	\$ 12,457,133	\$ 15,184,380	\$ 15,380,129	\$ 15,568,233	\$ 15,838,735	\$ 15,327,661	\$ 15,391,238
Employee Benefits	5,029,333	5,065,624	6,479,120	7,108,238	7,209,607	7,334,877	7,098,204	7,127,638
Purchased Services	2,055,520	1,977,436	2,082,890	1,828,842	1,871,198	1,903,706	1,842,282	1,849,929
Supplies and Materials	615,920	457,321	442,181	431,041	484,750	493,172	477,247	479,223
Capital Expenditures	168,356	182,061	48,057	78,946	376,080	382,615	370,269	371,805
Other Expenditures	12,956	24,610	19,917	22,545	21,790	22,167	21,454	21,543
Total Expenditures	\$ 20,911,985	\$ 20,164,185	\$ 24,256,545	\$ 24,849,741	\$ 25,531,658	\$ 25,975,272	\$ 25,137,117	\$ 25,241,376

Total Students (ADM)	2,048	2,031	1,965	1,933	1,859	1,779	1,774	1,824
Spending Per Student	\$ 10,210	\$ 9,928	\$ 12,344	\$ 12,856	\$ 13,734	\$ 14,598	\$ 14,170	\$ 13,839

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)							
	2023	2024	2025	2026	2027	2028	2029	2030
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
9th	487	550	483	429	446	451	461	460
10th	558	468	525	488	417	462	477	488
11th	507	523	460	537	457	404	429	443
12th	495	490	497	479	539	463	407	433
Total	2,048	2,031	1,965	1,933	1,859	1,779	1,774	1,824
F/R	54.3%	58.8%	48.0%	44.3%				

Enrollment from the MN Automated Reporting Student System (MARSS)

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

Independent School District 191 – Burnsville-Eagan-Savage 2026-2027 Budget

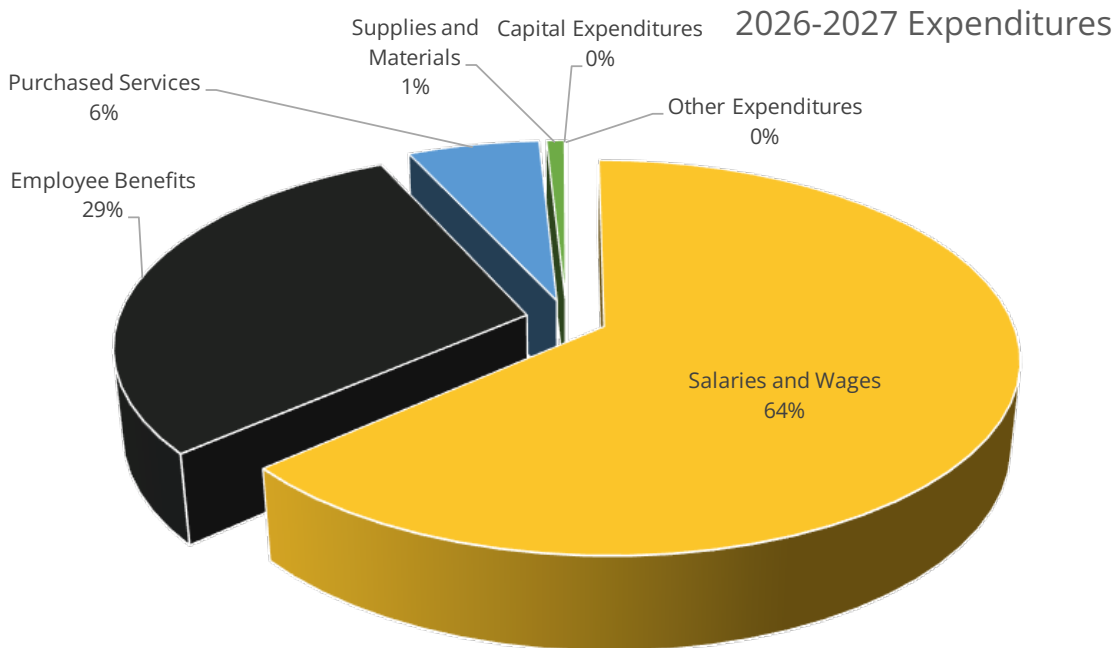
Eagle Ridge Middle School (066) Principal - Dave Helke

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	\$ 4,478,448	\$ 4,709,844	\$ 4,755,913	\$ 5,038,672	\$ 5,215,508	\$ 5,306,128	\$ 5,134,913	\$ 5,156,218
Employee Benefits	1,820,651	1,975,291	2,054,701	2,313,049	2,422,307	2,464,400	2,384,882	2,394,764
Purchased Services	359,703	440,748	529,884	495,634	497,265	505,905	489,581	491,610
Supplies and Materials	92,206	75,943	85,174	72,412	67,609	68,786	66,563	66,840
Capital Expenditures	36,703	-	-	3,454	2,834	2,883	2,790	2,802
Other Expenditures	2,115	3,286	2,192	2,909	1,820	1,852	1,792	1,799
Total Expenditures	\$ 6,789,826	\$ 7,205,113	\$ 7,427,865	\$ 7,926,130	\$ 8,207,343	\$ 8,349,954	\$ 8,080,521	\$ 8,114,033

Total Students (ADM)	552	534	522	627	626	606	588	578
Spending Per Student	\$ 12,293	\$ 13,500	\$ 14,238	\$ 12,641	\$ 13,111	\$ 13,774	\$ 13,732	\$ 14,031

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)							
	2023	2024	2025	2026	2027	2028	2029	2030
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
6th	171	189	169	190	202	191	178	186
7th	186	162	186	215	210	197	193	180
8th	196	183	167	222	214	217	217	213
Total	552	534	522	627	626	606	588	578
F/R	72.8%	78.9%	80.3%	76.1%				

Enrollment from the MN Automated Reporting Student System (MARSS)

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

Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 Budget

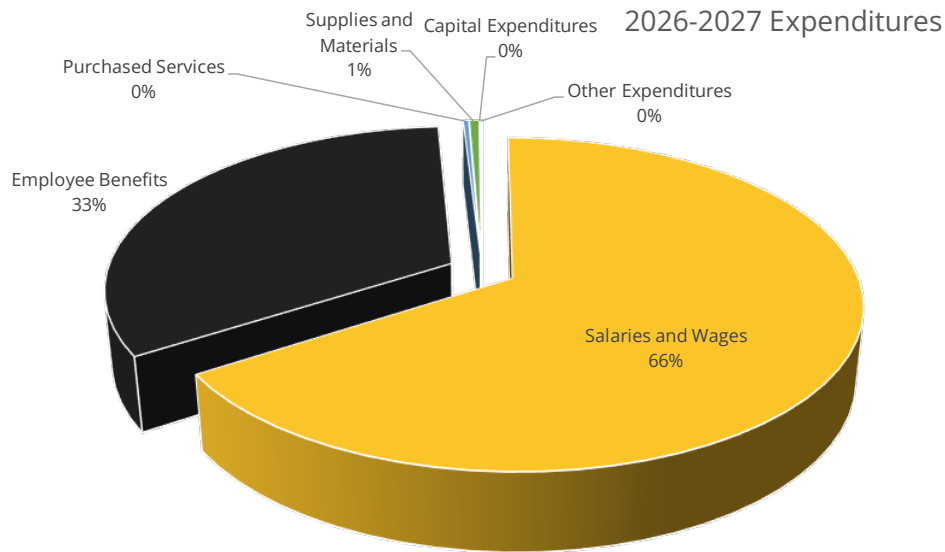
Virtual Academy Secondary (079) Principal - Kelly Ronn

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	\$ 790,776	\$ 1,023,962	\$ 1,480,069	\$ 1,535,802	\$ 1,746,301	\$ 1,776,643	\$ 1,719,314	\$ 1,726,446
Employee Benefits	313,520	431,587	705,125	764,346	877,995	893,254	864,434	868,018
Purchased Services	536	661	3,417	38,241	7,806	7,941	7,686	7,717
Supplies and Materials	1,275	2,028	7,393	4,293	13,975	14,218	13,759	13,816
Capital Expenditures	1,141	-	268	2,828	1,320	1,343	1,300	1,305
Other Expenditures	1,134	538	854	3,820	2,000	2,035	1,969	1,977
Total Expenditures	\$ 1,108,381	\$ 1,458,777	\$ 2,197,126	\$ 2,349,330	\$ 2,649,397	\$ 2,695,434	\$ 2,608,462	\$ 2,619,279

Total Students (ADM)	203	190	224	163	254	241	237	239
Spending Per Student	\$ 5,460	\$ 7,666	\$ 9,794	\$ 14,413	\$ 10,431	\$ 11,164	\$ 10,984	\$ 10,944

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)							
	2023	2024	2025	2026	2027	2028	2029	2030
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
6th	16	17	10	9	16	15	14	15
7th	26	21	22	10	42	39	39	36
8th	31	22	22	20	25	25	25	25
9th	28	22	32	25	52	53	54	54
10th	33	36	36	27	23	25	26	27
11th	32	34	37	36	37	33	35	36
12th	39	38	65	36	59	51	45	47
Total	203	190	224	163	254	241	237	239
F/R	38.9%	62.8%	43.7%	55.2%				

Enrollment from the MN Automated Reporting Student System (MARSS)

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

Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 Budget

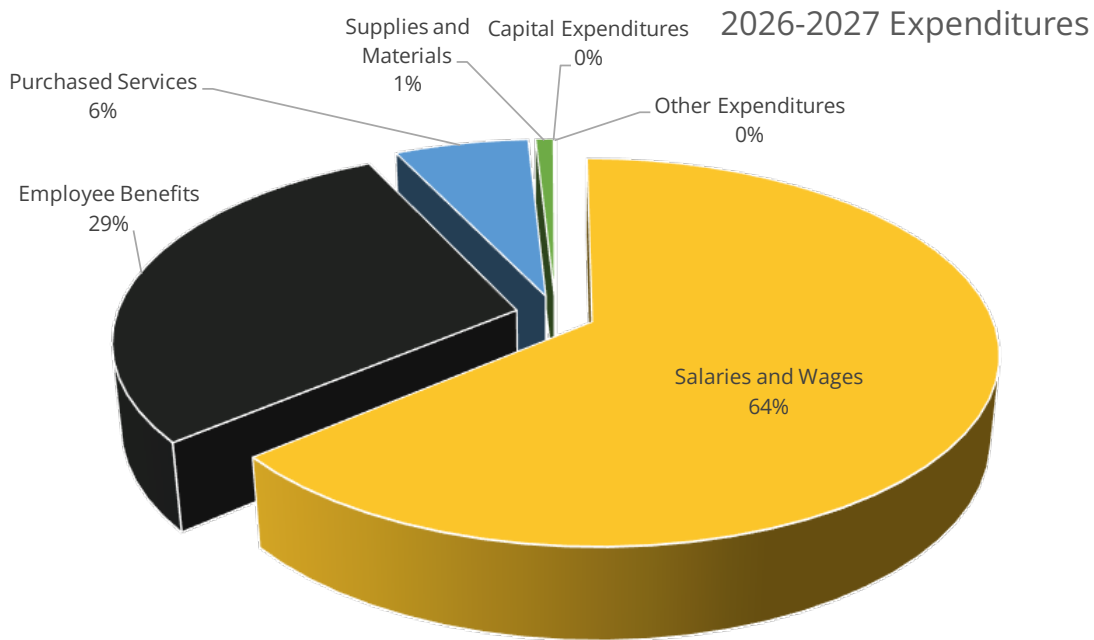
Nicollet Middle School (085) Principal - Dr. Carolyn Allston Trenteetun

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	\$ 5,289,639	\$ 5,642,604	\$ 5,516,486	\$ 5,878,697	\$ 6,563,559	\$ 6,677,606	\$ 6,462,136	\$ 6,488,944
Employee Benefits	2,236,742	2,398,923	2,390,895	2,752,939	2,971,373	3,023,003	2,925,471	2,937,594
Purchased Services	573,183	676,205	756,537	598,022	646,533	657,773	636,542	639,177
Supplies and Materials	91,775	120,811	93,457	87,936	85,873	87,364	84,544	84,894
Capital Expenditures	775	-	-	3,901	4,190	4,262	4,125	4,143
Other Expenditures	2,328	3,535	2,783	1,626	1,626	1,654	1,601	1,608
Total Expenditures	\$ 8,194,443	\$ 8,842,077	\$ 8,760,158	\$ 9,323,121	\$ 10,273,154	\$ 10,451,662	\$ 10,114,419	\$ 10,156,360

Total Students (ADM)	688	621	606	806	883	853	825	813
Spending Per Student	\$ 11,916	\$ 14,241	\$ 14,463	\$ 11,567	\$ 11,634	\$ 12,257	\$ 12,253	\$ 12,490

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)							
	2023	2024	2025	2026	2027	2028	2029	2030
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
6th	214	212	208	306	320	303	283	294
7th	227	194	205	261	296	278	272	253
8th	247	216	193	239	267	271	271	265
Total	688	621	606	806	883	853	825	813
F/R	74.3%	75.6%	56.6%	41.1%				

Enrollment from the MN Automated Reporting Student System (MARSS)

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

Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 Budget

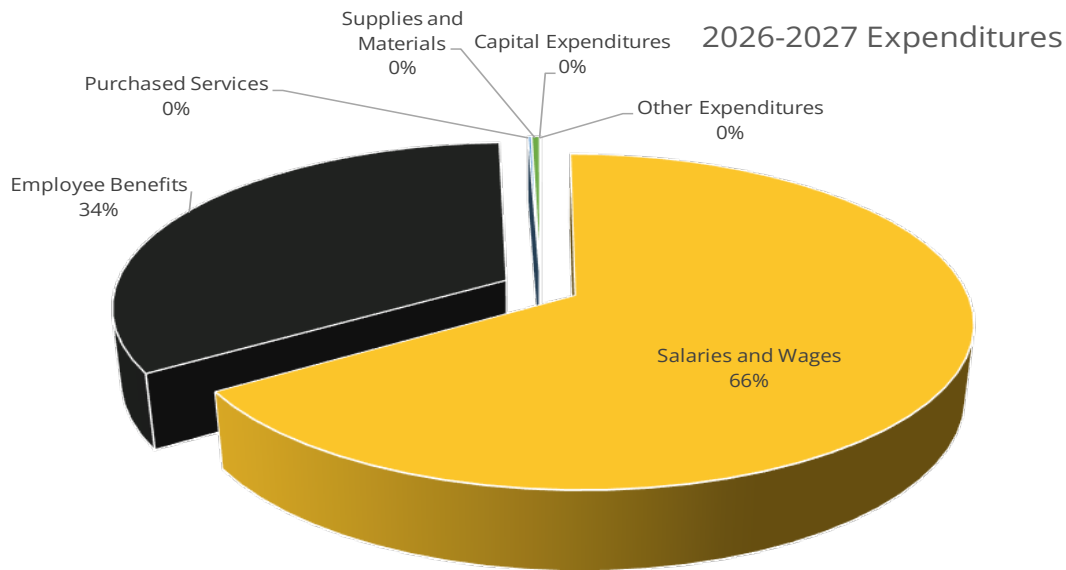
Virtual Academy Elementary (479) Principal - Dr. Angie Pohl

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	\$ 629,650	\$ 676,581	\$ 750,015	\$ 583,688	\$ 917,903	\$ 933,852	\$ 903,721	\$ 907,469
Employee Benefits	263,589	264,766	329,602	269,099	466,123	474,221	458,919	460,825
Purchased Services	3,914	2,785	3,670	1,181	2,098	2,134	2,067	2,076
Supplies and Materials	11,032	3,094	9,826	1,375	5,132	5,222	5,054	5,073
Capital Expenditures	675	-	-	575	502	511	494	496
Other Expenditures	-	-	-	-	-	-	-	-
Total Expenditures	\$ 908,861	\$ 947,226	\$ 1,093,113	\$ 855,918	\$ 1,391,758	\$ 1,415,940	\$ 1,370,255	\$ 1,375,939

Total Students (ADM)	88	54	40	26	103	102	99	96
Spending Per Student	\$ 10,336	\$ 17,652	\$ 27,555	\$ 32,920	\$ 13,512	\$ 13,895	\$ 13,792	\$ 14,385

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)							
	2023	2024	2025	2026	2027	2028	2029	2030
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
K	12	7	3	2	13	14	13	13
1st	15	9	5	2	13	13	13	13
2nd	10	11	9	5	15	16	14	14
3rd	19	5	7	9	17	15	16	15
4th	17	14	4	4	21	21	19	20
5th	15	8	11	4	24	23	24	21
Total	88	54	40	26	103	102	99	96
F/R	68.2%	76.4%	58.0%	113.5%				

Enrollment from the MN Automated Reporting Student System (MARSS)

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

Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 Budget

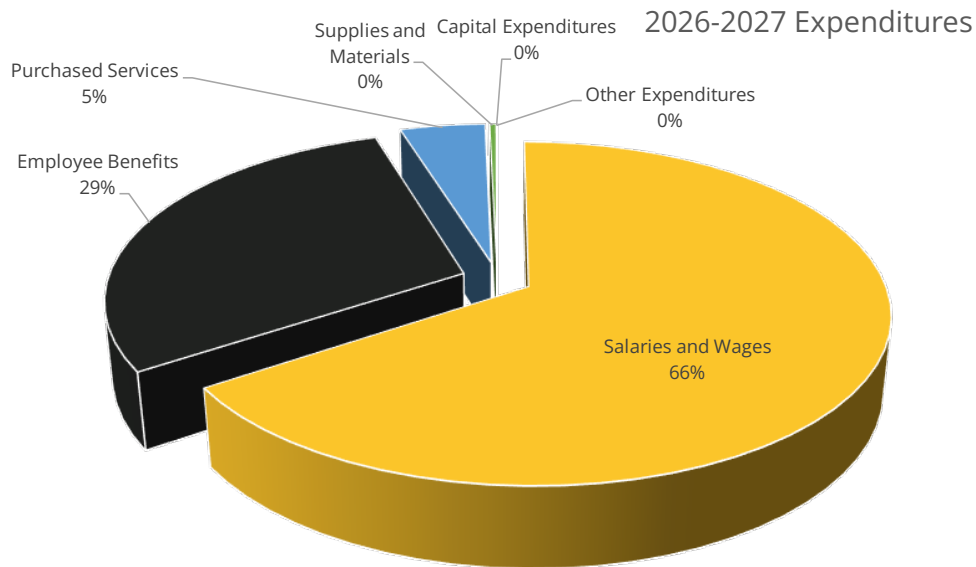
Gideon Pond Elementary (482) Principal - Dr. Salma Hussein

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	\$ 3,100,846	\$ 2,887,429	\$ 3,572,678	\$ 4,263,157	\$ 3,940,292	\$ 4,008,756	\$ 3,879,407	\$ 3,895,495
Employee Benefits	1,289,074	1,226,289	1,527,346	1,834,498	1,766,518	1,797,215	1,739,230	1,746,437
Purchased Services	279,733	283,558	321,780	256,107	269,107	273,782	264,949	266,049
Supplies and Materials	34,765	23,055	36,048	19,643	20,446	20,801	20,131	20,214
Capital Expenditures	1,433	672	-	1,590	1,265	1,287	1,245	1,251
Other Expenditures	955	1,944	997	665	665	677	655	657
Total Expenditures	\$ 4,706,806	\$ 4,422,948	\$ 5,458,849	\$ 6,375,660	\$ 5,998,293	\$ 6,102,518	\$ 5,905,617	\$ 5,930,103

Total Students (ADM)	378	341	341	347	345	344	335	325
Spending Per Student	\$ 12,436	\$ 12,979	\$ 15,990	\$ 18,374	\$ 17,386	\$ 17,727	\$ 17,607	\$ 18,271

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)							
	2023	2024	2025	2026	2027	2028	2029	2030
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
EC	14	12	13	13	12	12	12	11
K	53	62	58	58	61	64	62	62
1st	62	47	64	58	61	63	62	61
2nd	63	53	49	64	56	58	53	53
3rd	63	60	53	50	56	50	52	48
4th	55	55	50	53	49	50	45	47
5th	69	52	54	51	50	47	49	44
Total	378	341	341	347	345	344	335	325
F/R	61.8%	59.4%	54.0%	55.6%				

Enrollment from the MN Automated Reporting Student System (MARSS)

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

Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 Budget

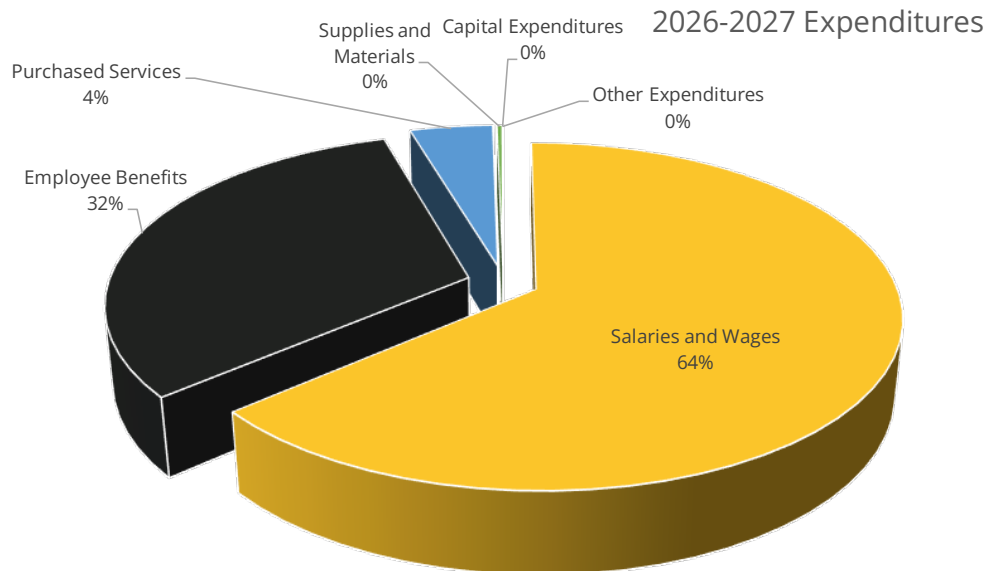
Edward Neill Elementary (483) Principal - Lyle Bomsta

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	\$ 2,857,228	\$ 2,761,394	\$ 3,515,716	\$ 3,657,221	\$ 3,592,590	\$ 3,655,013	\$ 3,537,077	\$ 3,551,747
Employee Benefits	1,256,670	1,288,855	1,722,309	1,846,301	1,783,126	1,814,111	1,755,587	1,762,847
Purchased Services	232,065	285,601	326,176	233,771	243,078	247,302	239,321	240,315
Supplies and Materials	27,663	28,814	23,143	16,545	14,780	15,038	14,550	14,612
Capital Expenditures	525	-	122	1,841	1,046	1,064	1,030	1,034
Other Expenditures	706	997	997	595	1,100	1,119	1,083	1,087
Total Expenditures	\$ 4,374,857	\$ 4,365,661	\$ 5,588,463	\$ 5,756,274	\$ 5,635,720	\$ 5,733,647	\$ 5,548,648	\$ 5,571,642

Total Students (ADM)	381	358	368	370	321	319	310	300
Spending Per Student	\$ 11,488	\$ 12,198	\$ 15,168	\$ 15,557	\$ 17,557	\$ 17,984	\$ 17,880	\$ 18,585

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)							
	2023	2024	2025	2026	2027	2028	2029	2030
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
EC	14	16	14	13	12	12	12	11
K	64	63	56	57	45	47	46	45
1st	61	59	65	57	45	46	46	45
2nd	62	59	57	67	57	59	54	54
3rd	51	53	63	56	55	49	51	47
4th	60	54	57	64	52	53	47	49
5th	70	55	58	56	55	52	54	48
Total	381	358	368	370	321	319	310	300
F/R	69.1%	62.2%	56.7%	53.6%				

Enrollment from the MN Automated Reporting Student System (MARSS)

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

Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 Budget

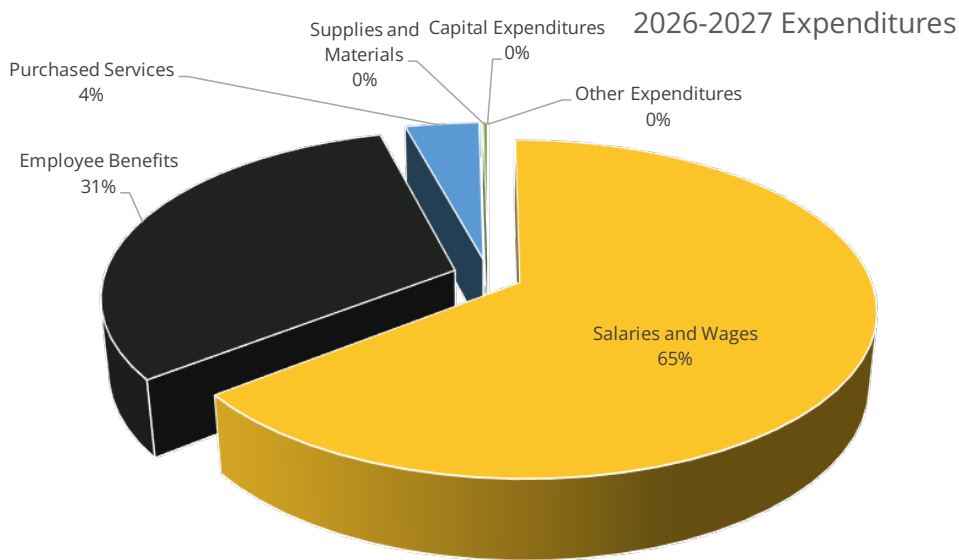
Vista View Elementary (486)
Principal - Dr. Angie Pohl

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	\$ 2,600,357	\$ 2,672,241	\$ 3,282,166	\$ 3,451,508	\$ 3,436,159	\$ 3,495,864	\$ 3,383,065	\$ 3,397,093
Employee Benefits	1,158,649	1,186,470	1,506,233	1,681,088	1,670,285	1,699,311	1,644,482	1,651,298
Purchased Services	203,461	269,550	323,980	200,780	210,280	213,934	207,030	207,889
Supplies and Materials	35,983	19,909	34,570	26,943	12,870	13,095	12,671	12,722
Capital Expenditures	334	1,314	1,201	1,094	1,018	1,036	1,002	1,006
Other Expenditures	-	-	-	-	-	-	-	-
Total Expenditures	\$ 3,998,784	\$ 4,149,483	\$ 5,148,149	\$ 5,361,413	\$ 5,330,612	\$ 5,423,240	\$ 5,248,250	\$ 5,270,008

Total Students (ADM)	311	325	311	299	283	279	274	263
Spending Per Student	\$ 12,875	\$ 12,776	\$ 16,545	\$ 17,931	\$ 18,836	\$ 19,432	\$ 19,175	\$ 20,037

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)							
	2023	2024	2025	2026	2027	2028	2029	2030
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
EC	13	12	11	11	10	10	10	10
K	55	70	44	43	40	42	41	40
1st	61	51	65	42	40	41	41	40
2nd	45	56	46	64	39	40	37	37
3rd	41	47	51	45	61	55	57	52
4th	47	39	46	50	41	42	37	39
5th	49	50	48	44	52	49	51	45
Total	311	325	311	299	283	279	274	263
F/R	71.5%	71.1%	60.9%	68.7%				

Enrollment from the MN Automated Reporting Student System (MARSS)

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

Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 Budget

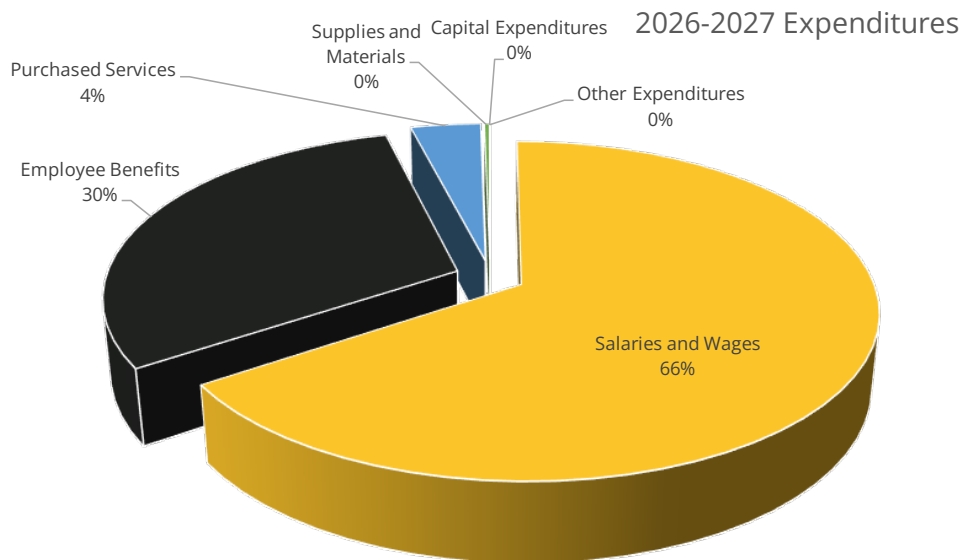
William Byrne Elementary (487)
Principal - Dr. Jon Bonneville

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	\$ 3,614,081	\$ 4,321,129	\$ 4,825,985	\$ 5,183,634	\$ 5,231,638	\$ 5,322,546	\$ 5,150,798	\$ 5,172,162
Employee Benefits	1,558,980	1,822,453	2,054,827	2,375,130	2,415,593	2,457,577	2,378,278	2,388,131
Purchased Services	292,289	322,919	361,473	284,630	297,630	302,801	293,031	294,246
Supplies and Materials	52,067	26,315	25,746	23,881	21,157	21,523	20,830	20,918
Capital Expenditures	-	-	5,979	15,043	1,714	1,744	1,688	1,695
Other Expenditures	-	-	-	-	-	-	-	-
Total Expenditures	\$ 5,517,417	\$ 6,492,817	\$ 7,274,012	\$ 7,882,318	\$ 7,967,732	\$ 8,106,191	\$ 7,844,625	\$ 7,877,152

Total Students (ADM)	552	564	547	530	469	465	453	437
Spending Per Student	\$ 10,000	\$ 11,522	\$ 13,304	\$ 14,872	\$ 16,989	\$ 17,443	\$ 17,323	\$ 18,019

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)							
	2023	2024	2025	2026	2027	2028	2029	2030
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
EC	14	15	17	16	15	15	14	14
K	91	93	77	77	64	67	65	65
1st	94	85	89	76	64	66	65	64
2nd	102	90	86	86	72	74	68	68
3rd	85	102	88	85	85	76	79	73
4th	85	86	103	86	84	86	76	80
5th	82	91	88	104	85	80	83	74
Total	552	564	547	530	469	465	453	437
F/R	51.5%	53.0%	49.5%	46.6%				

Enrollment from the MN Automated Reporting Student System (MARSS)

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

Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 Budget

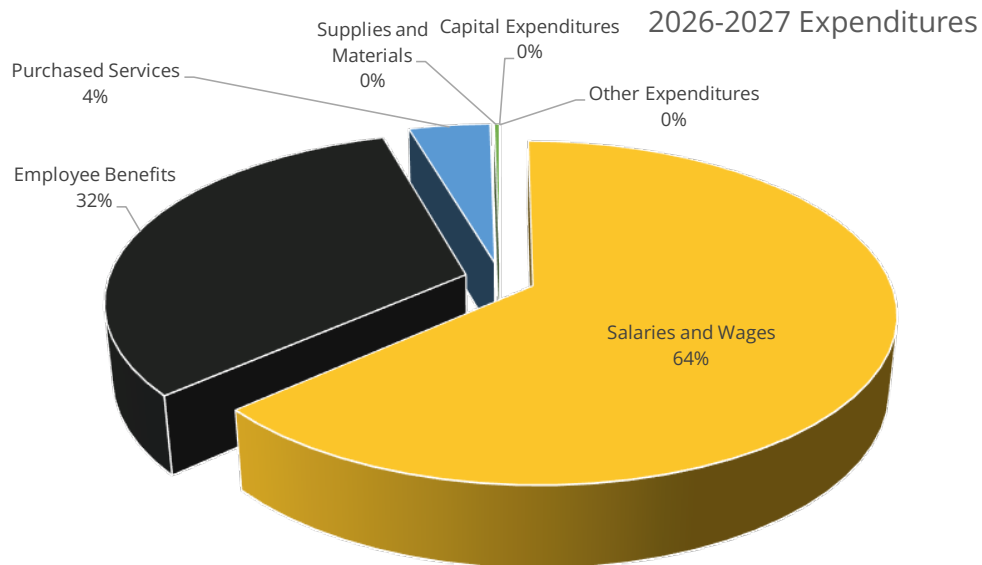
Rahn Elementary (488) Principal - Brad Robb

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	\$ 2,646,690	\$ 2,827,236	\$ 3,414,067	\$ 3,624,587	\$ 3,803,094	\$ 3,869,173	\$ 3,744,330	\$ 3,759,856
Employee Benefits	1,063,940	1,204,552	1,541,980	1,783,155	1,915,975	1,949,267	1,886,374	1,894,195
Purchased Services	213,890	290,706	352,762	245,491	255,491	259,930	251,542	252,587
Supplies and Materials	90,319	56,089	46,278	17,022	15,714	15,987	15,472	15,536
Capital Expenditures	1,110	253	1,899	1,360	1,235	1,256	1,216	1,221
Other Expenditures	696	1,453	1,056	335	335	341	330	331
Total Expenditures	\$ 4,016,645	\$ 4,380,289	\$ 5,358,042	\$ 5,671,950	\$ 5,991,844	\$ 6,095,954	\$ 5,899,264	\$ 5,923,726

Total Students (ADM)	362	347	362	375	339	339	329	319
Spending Per Student	\$ 11,094	\$ 12,629	\$ 14,784	\$ 15,125	\$ 17,675	\$ 18,003	\$ 17,917	\$ 18,573

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)							
	2023	2024	2025	2026	2027	2028	2029	2030
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
EC	14	16	17	17	15	15	14	14
K	68	54	63	66	57	60	58	58
1st	58	60	51	66	57	59	58	57
2nd	65	55	53	50	57	59	54	54
3rd	62	58	56	54	49	44	46	42
4th	52	57	64	58	52	53	47	49
5th	43	47	58	64	52	49	51	45
Total	362	347	362	375	339	339	329	319
F/R	62.7%	61.8%	59.5%	56.1%				

Enrollment from the MN Automated Reporting Student System (MARSS)

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

Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 Budget

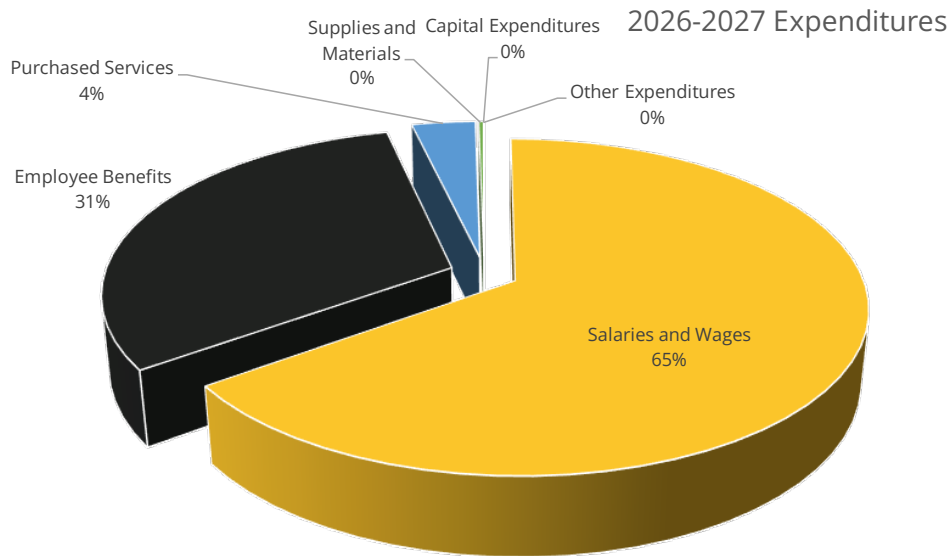
Sky Oaks Elementary (489) Principal - Dr. Renee Brandner

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	\$ 3,937,362	\$ 4,033,586	\$ 4,520,788	\$ 4,746,448	\$ 5,051,599	\$ 5,139,372	\$ 4,973,539	\$ 4,994,171
Employee Benefits	1,621,087	1,742,042	2,076,890	2,196,401	2,420,198	2,462,253	2,382,802	2,392,680
Purchased Services	232,773	264,598	368,822	255,455	266,612	271,243	262,494	263,581
Supplies and Materials	23,632	37,955	25,506	19,810	19,095	19,427	18,800	18,877
Capital Expenditures	2,760	-	-	3,449	2,018	2,053	1,987	1,995
Other Expenditures	-	-	2,909	-	-	-	-	-
Total Expenditures	\$ 5,817,615	\$ 6,078,181	\$ 6,994,915	\$ 7,221,563	\$ 7,759,522	\$ 7,894,348	\$ 7,639,622	\$ 7,671,304

Total Students (ADM)	436	454	494	489	474	474	460	447
Spending Per Student	\$ 13,343	\$ 13,388	\$ 14,157	\$ 14,768	\$ 16,370	\$ 16,661	\$ 16,608	\$ 17,179

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.



	End of Year Average Daily Membership (ADM)							
	2023	2024	2025	2026	2027	2028	2029	2030
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
EC	15	24	23	23	21	21	20	20
K	81	72	76	77	81	85	83	82
1st	77	73	76	76	81	84	83	80
2nd	70	81	85	77	69	71	66	65
3rd	73	64	79	83	67	60	62	57
4th	67	69	76	78	85	87	77	81
5th	54	71	80	75	70	66	69	61
Total	436	454	494	489	474	474	460	447
F/R	81.3%	75.1%	74.0%	78.0%				

Enrollment from the MN Automated Reporting Student System (MARSS)

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

Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 Budget

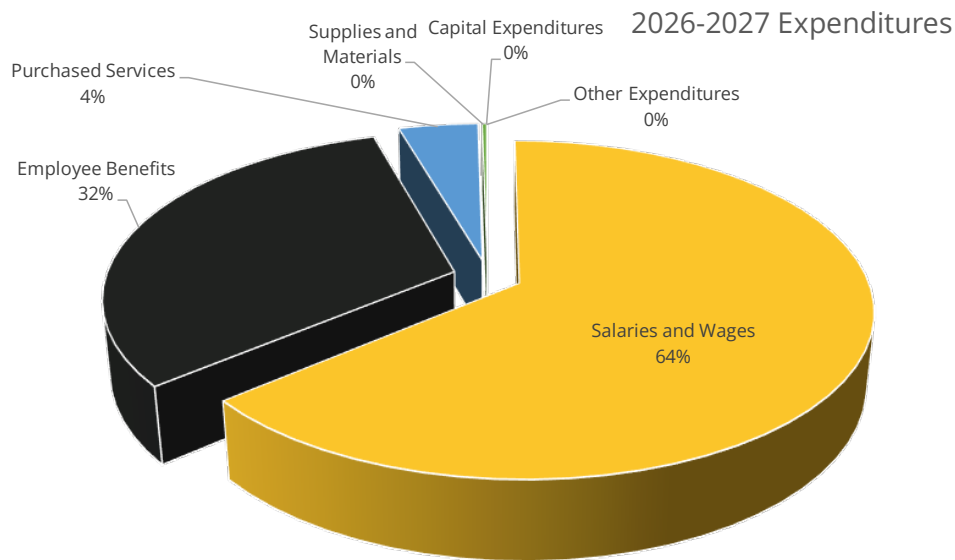
Hidden Valley Elementary (490) Principal - Kristine Black

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	\$ 4,170,446	\$ 4,308,214	\$ 4,497,870	\$ 4,599,859	\$ 4,705,531	\$ 4,787,292	\$ 4,632,821	\$ 4,652,035
Employee Benefits	1,802,060	1,928,066	2,069,905	2,153,863	2,319,762	2,360,079	2,283,924	2,293,396
Purchased Services	291,425	298,758	358,061	299,404	314,200	319,658	309,346	310,629
Supplies and Materials	39,334	16,061	22,913	19,139	17,991	18,303	17,713	17,788
Capital Expenditures	-	32	-	19,506	1,505	1,531	1,481	1,488
Other Expenditures	766	753	753	767	1,000	1,017	985	989
Total Expenditures	\$ 6,304,031	\$ 6,551,884	\$ 6,949,502	\$ 7,092,538	\$ 7,359,989	\$ 7,487,880	\$ 7,246,270	\$ 7,276,325

Total Students (ADM)	460	458	457	443	421	418	407	393
Spending Per Student	\$ 13,710	\$ 14,300	\$ 15,209	\$ 16,010	\$ 17,482	\$ 17,927	\$ 17,819	\$ 18,526

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)							
	2023	2024	2025	2026	2027	2028	2029	2030
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
EC	20	19	18	18	17	17	16	16
K	75	74	73	73	57	60	58	58
1st	78	73	75	73	57	59	58	57
2nd	74	74	71	73	73	75	69	69
3rd	77	71	67	67	74	66	69	63
4th	72	77	74	65	70	72	64	67
5th	64	70	80	74	73	69	72	64
Total	460	458	457	443	421	418	407	393
F/R	79.5%	72.0%	63.8%	65.9%				

Enrollment from the MN Automated Reporting Student System (MARSS)

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

Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 Budget

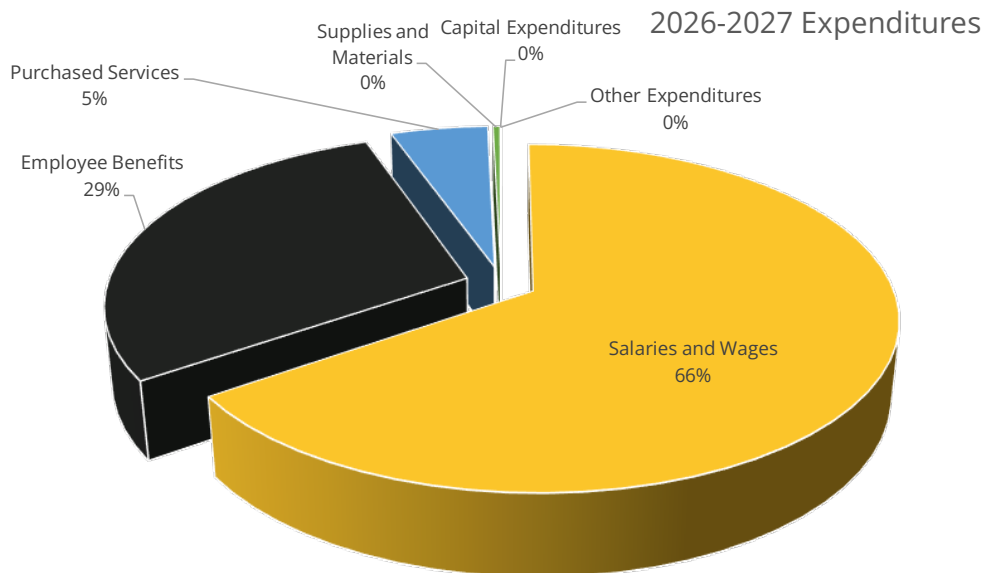
Harriot Bishop Elementary (491) Principal - Kenneth Essay

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	\$ 3,878,064	\$ 4,368,651	\$ 4,638,565	\$ 4,450,938	\$ 4,578,513	\$ 4,658,069	\$ 4,507,763	\$ 4,526,458
Employee Benefits	1,544,609	1,701,357	1,962,174	1,941,427	2,036,244	2,071,630	2,004,784	2,013,093
Purchased Services	302,426	331,739	445,200	339,000	355,600	361,780	350,105	351,557
Supplies and Materials	39,228	38,912	35,110	27,922	26,080	26,531	25,679	25,781
Capital Expenditures	2,370	1,991	1,889	7,866	1,455	1,480	1,433	1,438
Other Expenditures	1,000	703	703	1,300	800	814	788	791
Total Expenditures	\$ 5,767,697	\$ 6,443,354	\$ 7,083,641	\$ 6,768,453	\$ 6,998,692	\$ 7,120,304	\$ 6,890,552	\$ 6,919,118

Total Students (ADM)	566	536	500	473	412	408	398	384
Spending Per Student	\$ 10,183	\$ 12,019	\$ 14,174	\$ 14,310	\$ 16,987	\$ 17,445	\$ 17,305	\$ 18,024

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)							
	2023	2024	2025	2026	2027	2028	2029	2030
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
EC	19	17	16	16	15	15	14	14
K	79	82	71	69	56	59	57	57
1st	89	76	84	69	56	58	57	56
2nd	94	90	74	81	66	68	63	62
3rd	104	92	86	74	73	65	68	63
4th	85	100	83	84	68	70	62	65
5th	98	79	86	80	78	74	77	68
Total	566	536	500	473	412	408	398	384
F/R	60.1%	60.3%	48.7%	50.7%				

Enrollment from the MN Automated Reporting Student System (MARSS)

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

Independent School District 191 – Burnsville-Eagan-Savage 2026-2027 Budget

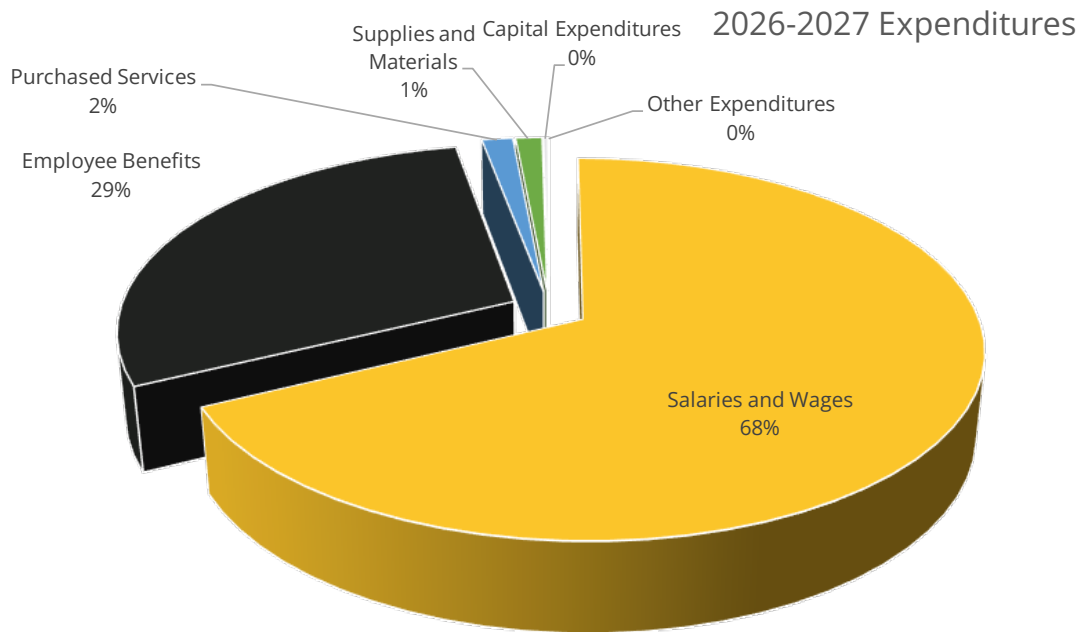
Burnsville Alternative School (514) Principal - Kelly Ronn

	2022-2023 Actual	2023-2024 Actual	2024-2025 Actual	2025-2026 Final Budget	2026-2027 Prelim Budget	2027-2028 Forecast	2028-2029 Forecast	2029-2030 Forecast
Expenditures								
Salaries and Wages	\$ 1,764,463	\$ 1,883,155	\$ 2,121,621	\$ 2,193,066	\$ 2,416,496	\$ 2,458,486	\$ 2,379,155	\$ 2,389,026
Employee Benefits	704,192	784,053	882,730	936,248	1,042,722	1,060,850	1,026,620	1,030,866
Purchased Services	28,105	46,635	45,485	41,825	52,500	53,411	51,689	51,904
Supplies and Materials	8,371	51,960	80,350	48,206	44,653	45,428	43,964	44,146
Capital Expenditures	1,320	15,832	3,469	8,634	7,000	7,121	6,893	6,921
Other Expenditures	865	865	885	903	2,000	2,035	1,969	1,977
Total Expenditures	\$ 2,507,316	\$ 2,782,500	\$ 3,134,540	\$ 3,228,882	\$ 3,565,371	\$ 3,627,331	\$ 3,510,290	\$ 3,524,840

Total Students (ADM)	209	175	186	216	162	142	134	141
Spending Per Student	\$ 11,995	\$ 15,910	\$ 16,851	\$ 14,949	\$ 22,008	\$ 25,548	\$ 26,215	\$ 25,063

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)							
	2023	2024	2025	2026	2027	2028	2029	2030
Grade	Actual	Actual	Actual	Proj	Proj	Proj	Proj	Proj
9th	0	0	0	0	0	0	0	0
10th	10	15	13	6	7	8	8	8
11th	60	47	51	55	48	42	45	47
12th	139	113	122	155	107	92	81	86
Total	209	175	186	216	162	142	134	141
F/R	69.6%	81.8%	71.8%	54.6%				

Enrollment from the MN Automated Reporting Student System (MARSS)

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

Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 Budget

Alternative Learning Programs

Middle School ALC - School within a School (314)

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
	Actual	Actual	Actual	Final Budget	Prelim Budget	Forecast	Forecast	Forecast
Expenditures								
Salaries and Wages	\$ 1,219,708	\$ 1,798,881	\$ 1,975,806	\$ 2,294,618	\$ 3,206,860	\$ 3,262,582	\$ 3,157,305	\$ 3,170,403
Employee Benefits	428,247	637,042	766,956	958,194	1,383,130	1,407,169	1,361,759	1,367,410
Purchased Services	8,729	14,190	55,338	47,000	56,000	56,973	55,134	55,363
Supplies and Materials	24,315	6,912	19,969	18,075	33,825	34,413	33,301	33,439
Capital Expenditures	19,152	-	15,926	49,000	20,000	20,348	19,690	19,772
Other Expenditures	-	-	100	175	175	178	172	173
Total Expenditures	\$ 1,700,151	\$ 2,457,026	\$ 2,834,095	\$ 3,367,062	\$ 4,699,990	\$ 4,781,663	\$ 4,627,361	\$ 4,646,560

Elementary Targeted Services (315)

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
	Actual	Actual	Actual	Final Budget	Prelim Budget	Forecast	Forecast	Forecast
Expenditures								
Salaries and Wages	\$ 297,416	\$ 457,752	\$ 1,435,906	\$ 1,495,065	\$ 1,510,776	\$ 1,537,028	\$ 1,487,430	\$ 1,493,600
Employee Benefits	105,590	152,426	374,124	412,572	426,041	433,444	419,453	421,197
Purchased Services	5,210	38,568	308,855	352,000	379,000	385,587	373,142	374,690
Supplies and Materials	37,950	27,727	49,499	57,500	60,000	61,042	59,074	59,318
Capital Expenditures	-	-	9,666	50,000	10,000	10,174	9,845	9,886
Other Expenditures	-	35	314	500	1,000	1,017	985	989
Total Expenditures	\$ 446,165	\$ 676,508	\$ 2,178,365	\$ 2,367,637	\$ 2,386,817	\$ 2,428,292	\$ 2,349,929	\$ 2,359,680

Credit Recovery (500)

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
	Actual	Actual	Actual	Final Budget	Prelim Budget	Forecast	Forecast	Forecast
Expenditures								
Salaries and Wages	\$ 20,060	\$ 21,313	\$ 185,259	\$ 271,802	\$ 228,998	\$ 232,978	\$ 225,460	\$ 226,395
Employee Benefits	7,048	7,541	62,788	110,863	106,946	108,803	105,295	105,732
Purchased Services	21	-	3	1,250	1,250	1,271	1,231	1,236
Supplies and Materials	1,177	470	1,279	3,750	3,750	3,815	3,692	3,707
Capital Expenditures	-	-	9,666	10,000	10,000	10,174	9,845	9,886
Other Expenditures	-	-	-	-	-	-	-	-
Total Expenditures	\$ 28,306	\$ 29,325	\$ 258,996	\$ 397,665	\$ 350,944	\$ 357,041	\$ 345,523	\$ 346,956

Independent School District 191 – Burnsville-Eagan-Savage

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Capital Projects

The district utilizes two main capital projects funding streams to complete the district's capital project plan: Long-Term Facilities Maintenance and Operating Capital.

The Long-Term Facilities Maintenance (LTFM) program was established by the Minnesota Legislature in 2015 to support the ongoing maintenance needs of school districts. This program replaced previous funding streams for health and safety, alternative facilities, and deferred maintenance, consolidating them into a single, comprehensive system designed to prevent the further erosion of school facilities.

Planning and Funding To participate in the LTFM program, a school district is required to develop a comprehensive ten-year facility plan. This plan must outline the district's upcoming projects, including health, safety, and environmental management provisions, and it must be adopted by the School Board and approved by the Minnesota Commissioner of Education annually by July 31.

The program is primarily a formula-driven revenue source, combining state aids and local property tax levies to generate funds. Districts generally receive an allowance of \$380 per adjusted pupil unit. Districts have the flexibility to finance their ten-year plans either on a pay-as-you-go basis (through annual levies) or by issuing bonds, provided their debt service revenue does not exceed their projected LTFM revenue.

Eligible Projects and Uses LTFM funds are earmarked specifically for the repair, replacement, and betterment of existing facilities rather than the creation of new ones. Typical projects funded through the LTFM program include:

- **Deferred Maintenance:** Routine upkeep such as replacing classroom and hallway carpeting every 15 years, repairing plumbing and electrical systems, and maintaining hardscapes by crack-filling and seal-coating parking lots every 5 to 7 years. Roofs are also regularly inspected and replaced using LTFM funds when they near the end of their life expectancy.
- **Health and Safety:** Projects aimed at removing physical hazards, conducting asbestos abatement, correcting fire code violations, and managing indoor air quality. Districts can add to their per-pupil funding amount if an asbestos, fire suppression, or indoor air quality project exceeds \$100,000 at a single site.

Budgeting and Accounting Because of its restricted nature, LTFM funding is tracked carefully within district financial systems. The majority of routine deferred maintenance projects are recorded as a restricted account within the district's General Fund, and any unspent balance must be carried over for future LTFM use. However, if an LTFM project costs \$2 million or more per building, or if it is financed through the sale of LTFM bonds, the financial activity must be recorded in the district's Building Construction Fund instead.

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2026-2027 Budget

Capital Projects - Long-Term Facilities Maintenance (LTFM)

Code	Description	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
		Actual	Actual	Actual	Final Budget	Prelim Budget	Forecast	Forecast	Forecast
347	Physical Hazards	\$ 62,259	\$ 53,425	\$ 92,577	\$ 72,392	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
349	Other Hazardous Materials	72,052	33,565	23,744	70,000	70,000	70,000	70,000	70,000
352	Environmental Health and Safety Management	235,457	239,326	221,621	330,000	216,070	215,000	215,000	215,000
358	Asbestos Removal and Encapsulation	4,632	2,513	-	10,000	10,000	10,000	10,000	10,000
363	Fire Safety	137,373	115,966	288,550	100,000	205,000	205,000	205,000	205,000
366	Indoor Air Quality	-	-	-	-	-	-	-	-
367	Accessibility	-	-	-	-	-	-	-	-
368	Building Envelope	12,150	76,617	-	200,000	-	-	-	400,000
369	Building Hardware and Equipment	-	256,548	-	1,150,000	-	1,000,000	-	600,000
370	Electrical	-	52,355	-	800,000	-	-	125,000	-
379	Interior Surfaces	242,568	768,029	145,915	475,000	1,175,000	280,000	-	725,000
380	Mechanical Systems	535,594	1,685,802	1,138,184	750,000	2,550,000	1,490,000	2,050,000	280,000
381	Plumbing	8,985	102,937	-	435,000	-	-	-	-
382	Professional Services and Salary	269,704	493,578	169,071	290,000	273,930	230,000	210,000	220,000
383	Roof Systems	-	17,103	-	-	-	-	1,150,000	1,100,000
384	Site Projects	1,119,130	678,214	662,788	200,000	300,000	1,300,000	765,000	975,000
		\$ 2,699,904	\$ 4,575,977	\$ 2,742,451	\$ 4,882,392	\$ 4,900,000	\$ 4,900,000	\$ 4,900,000	\$ 4,900,000

The operating capital budget is a restricted account within a school district's General Fund that is specifically reserved for ongoing capital needs, equipment purchases, and minor facility improvements. Revenue for this budget is formula-driven, generated primarily through a combination of state equalized aids and local property tax levies. These funds are strictly allocated for eligible expenditures such as acquiring school vehicles, technology resources, textbooks, curriculum materials, and completing minor building renovations. Because of its restricted nature, any unspent operating capital funds at the end of the fiscal year cannot be used for general operations and must be carried over in a restricted account for future capital use.

Capital Projects - Operating Capital

Category	Amount	Description
Site/Departments	\$ 126,489	Capital funds sites and departments can use for equipment purchases
Leases	110,453	Printer/copier lease, mailing machine lease, ice arena lease
Technology	1,500,000	Non-instructional software and ERP systems, networking equipment, cybersecurity, etc.
Curriculum	731,000	Textbooks, software, and other equipment for instructional use
Operations	270,000	Custodial, grounds, and maintenance equipment and taxes & assessments
		\$ 2,737,942



Informational Section

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Assessed Value of Taxable Property

The calculation of tax rates using assessed property valuations is a multi-step process involving county assessors and state legislative formulas. Here is how the process works based on the provided budget book:

Step 1: Determining Property Values First, the county assessor determines two specific values for each parcel of property within the school district: the **taxable market value** and the **net tax capacity**.

- **Taxable Market Value** is calculated by taking the estimated market value of the property and subtracting any property exclusions.
- **Net Tax Capacity (NTC)** is calculated by multiplying the property's taxable market value by a class rate. Class rate percentages are set by state law for specific property categories, such as residential homestead, commercial, or agricultural.

Step 2: Utilizing Formulas and Levy Limits The state legislature sets formulas and maximum limits on all school district levies. These levies are categorized into two main types: those based on net tax capacity and those based on referendum market value.

Step 3: Calculating Total Tax Capacity and District Tax Rates The county calculates the total tax base by summing up the net tax capacity and the referendum market value for all properties within the entire school district. Once the total bases and the total allowed levy amounts are known, the county determines two distinct tax rates:

- **NTC Tax Rate** = Total NTC Levy Amount / Total District NTC of all Properties.
- **RMV Tax Rate** = Total RMV Levy Amount / Total District RMV of all Properties.

Step 4: Assessing Taxes to Individual Properties Finally, the school district tax for an individual property is calculated by applying the district-wide tax rates to that specific property's valuations. The final formula used is:

- **Total School District Tax** = (NTC tax rate × property net tax capacity) + (RMV tax rate × property taxable market value).

These calculated taxes are then offset by any state-paid property tax aids and credits to determine the final amount owed by the property owner

Independent School District 191 – Burnsville-Eagan-Savage 2026-2027 Budget

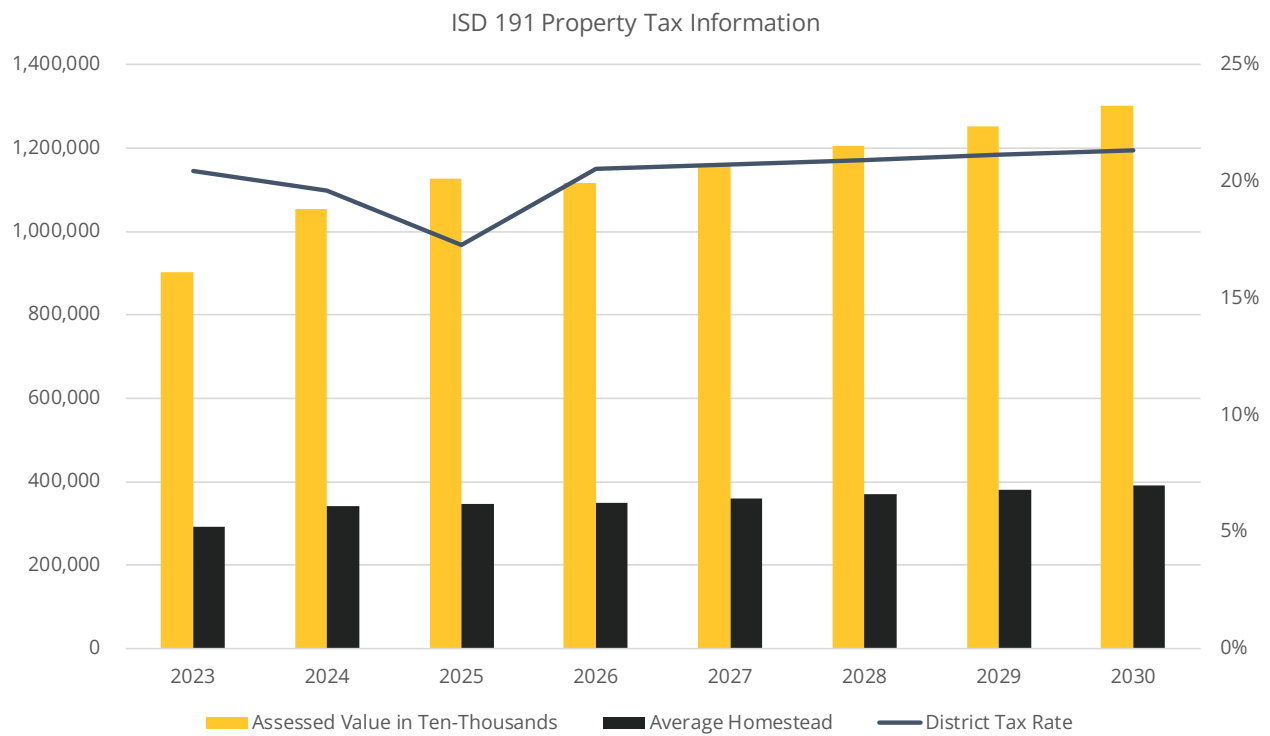
Taxable Market Value of Properties

Fiscal Year	Payable Year	Residential Property (1)	Commercial Property (2)	Total Assessed Value	Total Direct School Tax Rate
2023	2022	\$ 7,001,881,195	\$ 2,017,315,700	\$ 9,019,196,895	20.46%
2024	2023	8,392,513,660	2,132,847,700	10,525,361,360	19.63%
2025	2024	8,726,357,708	2,529,053,800	11,255,411,508	17.26%
2026	2025	8,489,283,360	2,667,466,400	11,156,749,760	20.55%
2027 (3)	2026	8,785,829,581	2,808,074,024	11,593,903,605	20.74%
2028 (3)	2027	9,092,734,705	2,956,093,364	12,048,828,069	20.93%
2029 (3)	2028	9,410,360,588	3,111,915,107	12,522,275,694	21.12%
2030 (3)	2029	9,739,081,724	3,275,950,533	13,015,032,257	21.31%

(1) Residential includes single family homes, townhomes and condominiums, and all other property including vacant land, farm, utilities, personal property and railroad property.

(2) Commercial property above includes both commercial and industrial property.

(3) Forecast based on historical trends.



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

Independent School District 191 – Burnsville-Eagan-Savage

2026-2027 Budget

Property Tax Rates and Collections

Fiscal Year	Payable Year	Total Tax Levy (1)	Collected within the Fiscal Year of Levy		Collections in Subsequent Years	Total Collections to Date		Outstanding Delinquent Taxes	Percentage of Levy Outstanding
			Current Tax Collection	Percentage of Levy		Total Tax Collection	Percentage of Levy		
2023	2022	\$ 41,398,167	\$ 19,506,403	47.12%	\$ 21,861,300	\$ 41,367,703	99.93%	\$ 30,464	0.07%
2024	2023	49,070,653	23,440,645	47.77%	25,556,857	48,997,502	99.85%	73,152	0.15%
2025	2024	51,040,087	24,381,084	47.77%	26,401,189	50,782,273	99.49%	257,814	0.51%
2026	2025	48,815,257	23,354,322	47.84%	25,179,999	48,534,322	99.42%	280,935	0.58%
2027	2026	52,433,831	24,663,190	47.04%	-	24,663,190	47.04%	27,770,641	52.96%

Property Tax Information/Valuation Data

	2024-25	2023-24	2022-23	2021-22	2020-21
Average Home Value	337,606	332,221	279,156	262,544	252,767
Average School District Property Tax per Home	1,376	1,403	1,121	1,195	1,222
District Property Tax Per 100k Home Value After Credits	408	422	402	455	484
ANTC Per APU	15,891	13,415	12,497	11,901	10,929
RMV Per RPU	944,633	828,627	780,081	737,317	682,183

Source: MN Department of Education - Property Tax Information



Independent School District 191 – Burnsville-Eagan-Savage

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Enrollment Projections by School Building

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															100	100
VPK															147	147
K	61	45	40	64	57	81	57	56	13							474
1	61	45	40	64	57	81	57	56	13							474
2	56	57	39	72	57	69	73	66	15							504
3	56	55	61	85	49	67	74	73	17							537
4	49	52	41	84	52	85	70	68	21							522
5	50	55	52	85	52	70	73	78	24							539
6										202	320	16				538
7										210	296	42				548
8										214	267	25				506
9												52	446			498
10												23	417	7		447
11												37	457	48	6	548
12												59	539	107	57	762
Total	333	309	273	454	324	453	404	397	103	626	883	254	1,859	162	310	7,144
															K-12	6,897
															Other	247

* 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
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Enrollment Trends and Forecast

Enrollment by Grade by Year

Grade	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
	Actual	Actual	Actual	Final Budget	Prelim Budget	Forecast	Forecast	Forecast
EC(1)	115	130	138	109	100	99	96	95
PreK	121	129	135	160	147	146	142	140
K	579	577	521	522	474	499	485	479
1	594	537	574	520	474	489	485	471
2	587	572	536	568	504	521	479	474
3	577	554	553	523	537	480	500	460
4	543	554	560	543	522	534	475	496
5	544	524	565	553	539	508	529	471
6	467	495	514	506	538	510	475	495
7	520	452	498	486	548	515	504	469
8	567	515	466	482	506	514	513	503
9	525	575	518	455	498	504	515	514
10	612	529	579	522	447	495	511	523
11	608	621	559	629	548	484	514	531
12(2)	738	704	756	712	762	654	576	612
Total	7,696	7,467	7,473	7,290	7,144	6,952	6,799	6,733

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

Source: MDE - Historical Adjusted Average Daily Membership Reports

**Independent School District 191 – Burnsville-Eagan-Savage
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General Fund – Full-Time Equivalent (FTE) District Employees

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Final Budget	Prelim Budget
District & School Administration					
Clerical	27.50	27.50	27.50	26.50	26.50
Confidential	1.00	1.00	1.00	1.00	1.00
District Wide Administrators	0.15	0.15	0.65	0.65	1.80
Principals	12.00	12.00	12.00	12.00	12.00
School Board	7.00	7.00	7.00	7.00	7.00
Superintendent	1.00	1.00	1.00	1.00	1.00
Unaffiliated	2.00	2.00	2.00	2.00	4.00
Support Services					
Clerical	7.50	7.50	6.50	7.50	7.50
Confidential	4.00	4.00	4.00	4.00	4.00
Custodial	1.50	1.50	1.50	1.50	1.50
District Wide Administrators	0.40	0.40	0.40	0.40	0.40
Unaffiliated	12.00	12.00	11.00	11.00	11.00
Student Instruction					
Clerical	2.50	2.50	3.20	3.15	4.40
Cultural Liaison	0.00	0.00	0.00	0.00	1.30
District Wide Administrators	1.20	1.95	1.55	3.05	1.85
Educational Assistants	34.03	30.60	27.45	29.26	28.60
Teachers	407.08	413.35	414.50	417.31	410.37
Unaffiliated	7.10	7.50	9.55	23.25	16.84
VPK / CE	22.94	24.94	26.14	14.30	13.00
Vocational Instruction					
District Wide Administrators	1.00	1.00	1.00	1.00	0.00
Educational Assistants	6.13	6.13	7.00	7.88	7.88
Teachers	13.18	12.81	13.50	14.00	12.20
Special Education					
Clerical	4.00	4.00	4.00	3.00	4.00
Cultural Liaison	0.00	0.00	0.00	0.00	5.00
District Wide Administrators	4.00	4.00	4.50	4.50	5.00
Educational Assistants	123.36	123.51	106.27	109.08	119.52
Teachers	153.73	164.83	180.74	184.50	183.11
Unaffiliated	10.44	10.94	13.06	21.04	20.44

**Independent School District 191 – Burnsville-Eagan-Savage
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	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Actual	Actual	Actual	Final Budget	Prelim Budget
Student Support					
Clerical	0.50	0.50	0.50	0.50	1.50
District Wide Administrators	1.00	1.25	1.00	1.00	2.00
Educational Assistants	4.75	4.75	4.75	4.75	4.75
Info Tech Specialists	13.00	14.00	15.00	14.00	14.00
Principals	6.00	6.00	6.00	6.00	6.00
Teachers	24.86	27.79	21.33	23.00	26.75
Unaffiliated	22.00	19.00	5.00	8.00	9.00
Pupil Support					
Cultural Liaison	0.00	0.00	0.00	0.00	9.30
District Wide Administrators	0.50	0.50	0.50	0.50	1.00
Educational Assistants	1.81	2.72	0.00	0.00	0.00
Teachers	14.71	16.48	26.87	28.50	24.06
Unaffiliated	4.78	6.78	22.10	25.18	9.18
Operations & Maintenance					
Clerical	1.00	1.00	1.00	1.00	1.00
Custodial	69.50	70.50	69.50	69.50	71.00
District Wide Administrators	0.60	0.60	0.60	0.60	0.60
Operations Supervisors	4.00	4.00	4.00	4.00	4.00
Unaffiliated	0.89	0.89	0.89	0.89	0.89
	1,036.63	1,060.86	1,066.05	1,097.28	1,096.23

Explanation of Trends: Total FTEs remained flat in 26-27. The district decreased FTEs in certain areas due to declining enrollment and budget adjustments while increasing FTEs in other areas in a purposeful investment into District priorities. Special education Educational Assistant FTEs increased to support the different student needs.

**Independent School District 191 – Burnsville-Eagan-Savage
2026-2027 Budget**

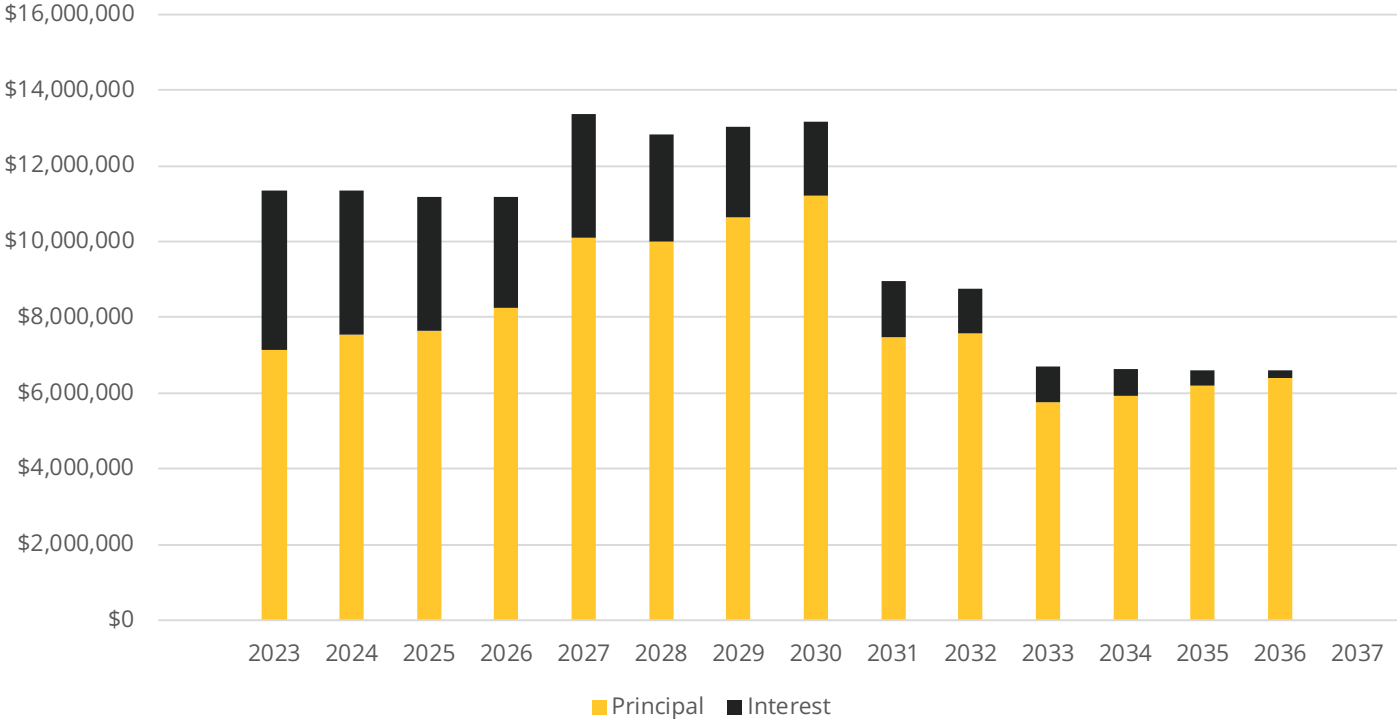
Bond Amortization Schedules

Fiscal Year	2015A GO School Building		2016A GO Alt Fac Refunding Bonds		2016B OPEB Taxable	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 1,745,000	\$ 2,017,013	\$ 2,390,000	\$ 1,005,450	\$ 1,195,000	\$ 212,383
2024	1,780,000	1,947,213	2,535,000	885,950	1,215,000	189,678
2025	1,825,000	1,876,013	2,580,000	809,900	1,235,000	164,770
2026	1,900,000	825,888	2,655,000	308,100	1,260,000	136,983
2027	1,960,000	768,888	-	228,450	1,295,000	106,743
2028	-	710,088	-	228,450	1,320,000	73,720
2029	2,160,000	710,088	-	228,450	1,360,000	38,080
2030	2,755,000	645,288	-	228,450	-	-
2031	-	562,638	2,600,000	228,450	-	-
2032	4,890,000	562,638	2,690,000	150,450	-	-
2033	-	409,825	2,325,000	69,750	-	-
2034	-	409,825	-	-	-	-
2035	6,205,000	409,825	-	-	-	-
2036	6,405,000	208,163	-	-	-	-
2037	-	-	-	-	-	-

Fiscal Year	2020A GO Alt Fac Refunding Bonds		2021A GO Alt Fac Refunding Bonds		2025A GO Alt Fac Refunding Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 1,020,000	\$ 375,700	\$ 790,000	\$ 600,967	\$ -	\$ -
2024	1,075,000	334,900	945,000	444,500	-	-
2025	1,210,000	291,900	790,000	397,250	-	-
2026	1,210,000	243,500	910,000	357,750	315,000	1,059,920
2027	1,215,000	195,100	975,000	312,250	4,670,000	1,650,500
2028	1,625,000	146,500	1,260,000	263,500	5,790,000	1,417,000
2029	1,670,000	81,500	1,340,000	200,500	4,120,000	1,127,500
2030	1,570,000	31,400	2,670,000	133,500	4,220,000	921,500
2031	-	-	-	-	4,860,000	710,500
2032	-	-	-	-	-	467,500
2033	-	-	-	-	3,435,000	467,500
2034	-	-	-	-	5,915,000	295,750
2035	-	-	-	-	-	-
2036	-	-	-	-	-	-
2037	-	-	-	-	-	-

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Bond Amortization Schedules



**Independent School District 191 – Burnsville-Eagan-Savage
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Outstanding Debt by Type

Governmental Activities

Fiscal Year	General Obligation Bonds	Capital Leases	Total Primary Government	Percentage of Personal Income	Per Capita
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	2.03	1,359
2025	89,550,000	455,345	90,005,345	1.84	1,226

Source: District 2024-2025 Annual Comprehensive Finance Statement



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Components of General Long-Term Debt

Bond Issue/ Debt Issue	Type	Net Interest Rate	Issue Amount	Maturity	Principal as of 6/30/26	Due 2026-2027*
Copier & Mailing Machine	Capital Lease	4.00%	\$ 477,668	2030	\$ 367,048	\$ 91,895
2015A GO School Building	Bond	2.00-4.00%	64,485,000	2036	24,375,000	2,728,888
2016A GO Alt Fac Refunding Bonds	Bond	2.00-5.00%	36,715,000	2033	7,615,000	228,450
2016B OPEB Taxable	Bond	2.00-5.00%	13,990,000	2029	3,975,000	1,401,743
2020A GO Alt Fac Refunding Bonds	Bond	2.00-4.00%	11,485,000	2030	6,080,000	1,410,100
2021A GO Alt Fac Refunding Bonds	Bond	5.00%	9,680,000	2030	6,245,000	1,287,250
2025A GO Refunding Bonds	Bond	5.00%	33,325,000	2034	33,010,000	6,320,500
					\$ 81,667,048	\$ 13,468,826

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 \$1,840,764,690 as of 2025.

*Due 2026-2027 includes principal and interest



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Standardized Testing

	Fiscal Years									
	2016	2017	2018	2019	2020 (2)	2021 (3)	2022	2023	2024	2025
Standardized Tests										
MCA Reading (See Note 1)										
Grade 3	45.9%	43.7%	48.7%	45.4%		34.4%	36.7%	33.0%	30.9%	39.0%
Grade 5	67.7%	62.0%	55.0%	52.9%		49.9%	52.9%	49.7%	45.4%	52.0%
Grade 7	56.6%	53.1%	51.0%	47.6%		40.3%	32.8%	33.4%	36.2%	30.2%
Grade 10	58.9%	38.3%	54.5%	55.4%		50.9%	45.9%	40.2%	42.3%	31.8%
MCA Math (See Note 1)										
Grade 3	69.4%	54.0%	58.4%	56.6%		44.1%	45.3%	48.8%	38.1%	43.2%
Grade 5	58.8%	49.9%	45.0%	41.5%		31.1%	33.3%	33.2%	33.7%	37.5%
Grade 7	56.2%	48.4%	40.1%	39.1%		18.4%	27.0%	27.0%	24.1%	22.7%
Grade 11	47.1%	35.3%	39.1%	38.1%		26.1%	21.6%	17.2%	16.3%	17.2%
ACT										
Independent School District No. 191										
Average Composite Score	21.3	21.2	20.3	20.4	20.0	19.9	19.8	18.4	18.7	18.8
State Average Composite Score (1)	21.1	21.5	21.3	21.4	21.3	21.6	21.6	20.8	20.7	

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 FY25

Source: MDE Report Card

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School Lunch Program Data

Fiscal Year	Average Daily Attendance (1)	Total Lunches Served	Days	Average Daily Participation	Participation as a Percent of		Free Lunch		Reduced Lunch	
					Average Daily Attendance	Average Daily	# Served	% of Total	# Served	% of Total
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	7,234	821,143	165	4,977	68.79%	485,216	59.09%	89,394	10.89%	
2024 (5)	7,019	898,967	169	5,319	75.78%	712,780	79.29%	259	0.03%	
2025	7,021	917,138	167	5,492	78.22%	625,698	68.22%	-	-	

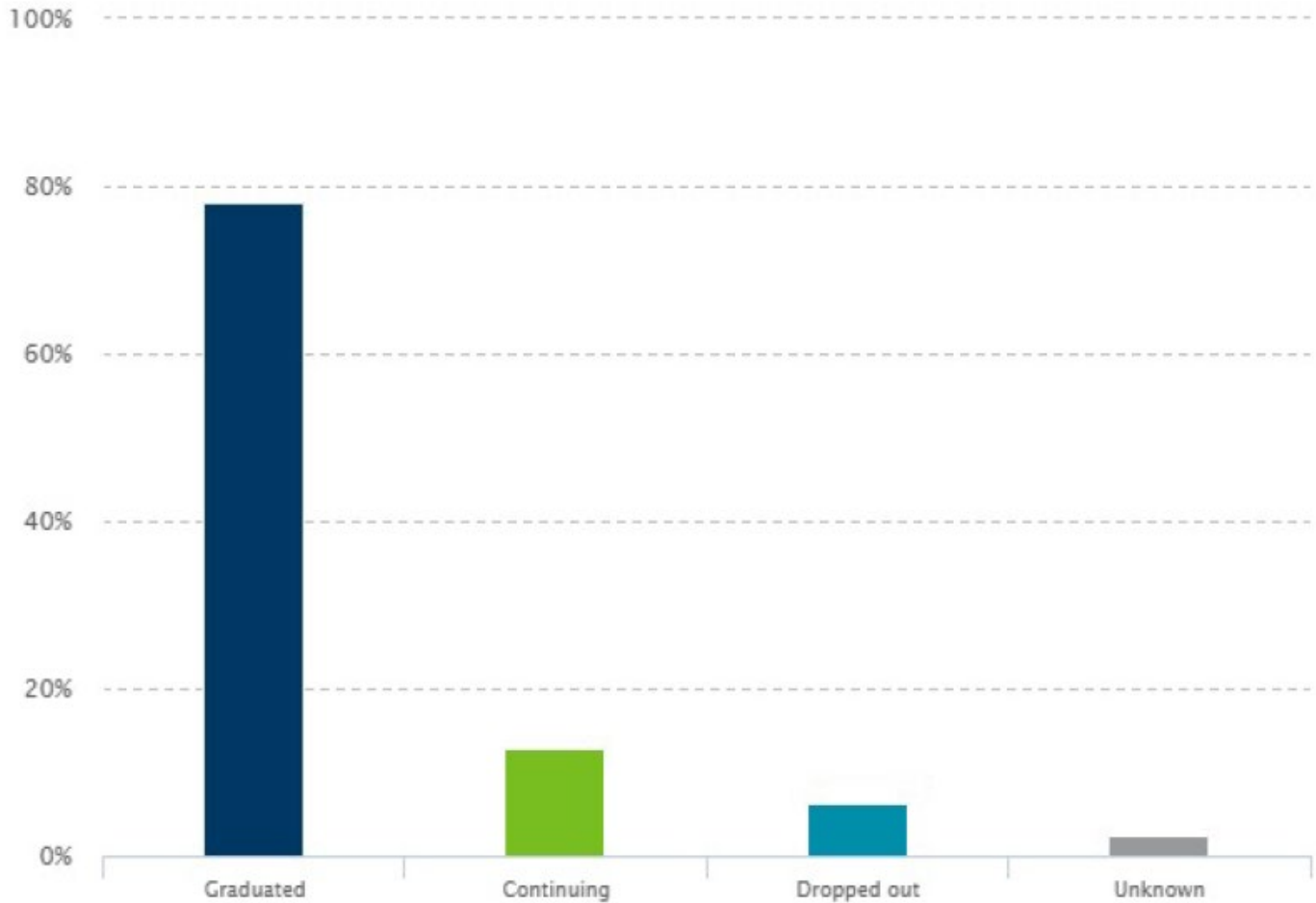
- 1) Based on State Food and Nutrition Department guidelines, attendance is deemed to be 94% of enrollment.
- 2) Due to COVID-19 Pandemic, School Lunch Program Data is through March 13th, 2020, at which time ISD191 went fully virtual learning and meal service operations transitioned to Summer Feeding
- 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
- 5) The district began operating using the CEP program for meals, which are reimbursed at the free or paid rates, not reduced rates.



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4-Year Graduation Rate

Students in the class of 2025 graduating in 2025 or earlier.

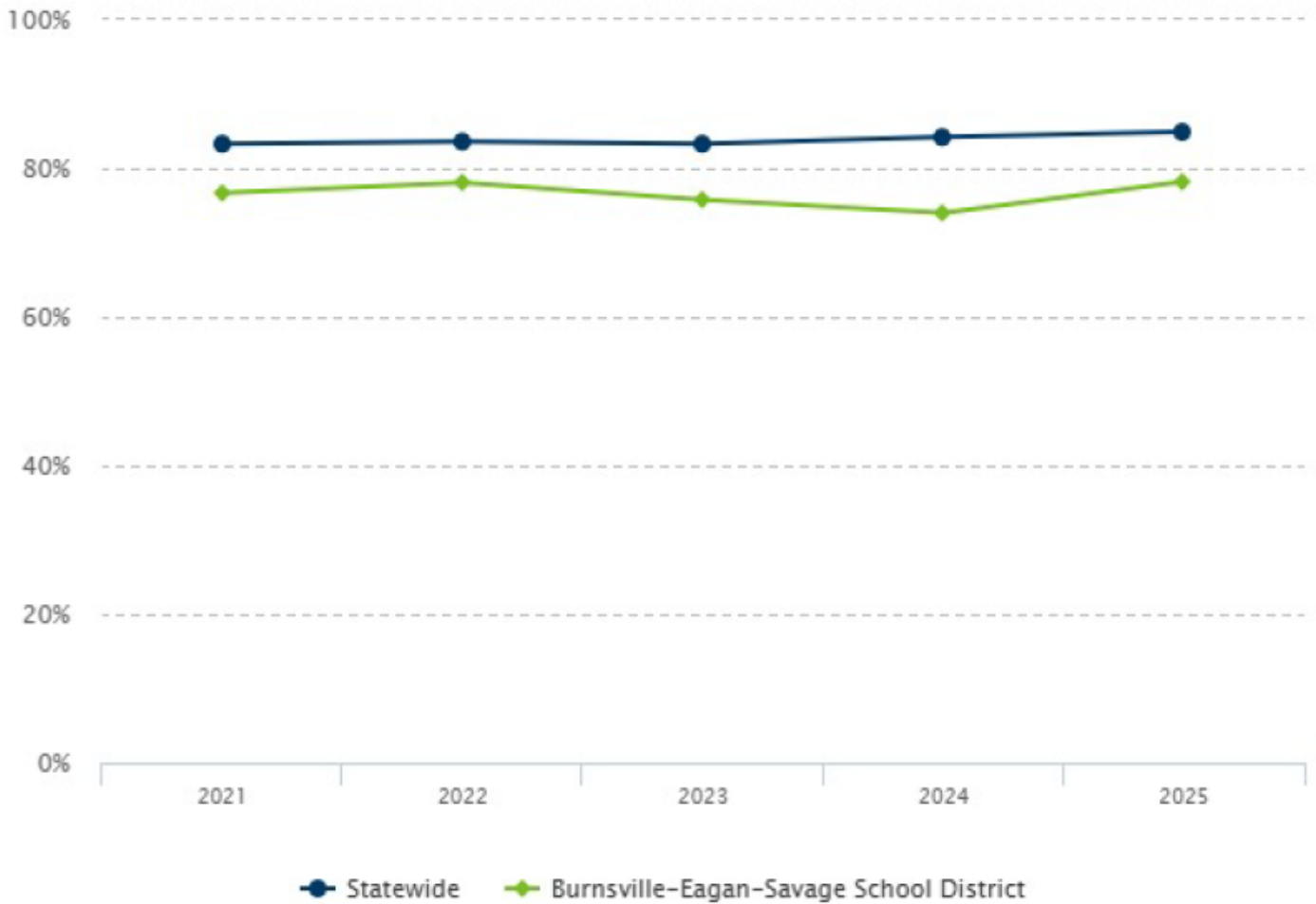


Organization	Graduated	Continuing	Dropped out	Unknown
Burnsville-Eagan-Savage School District	78.2%	12.9%	6.2%	2.6%
	532	88	42	18

Source: Minnesota Report Card

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Graduation Rate Trend

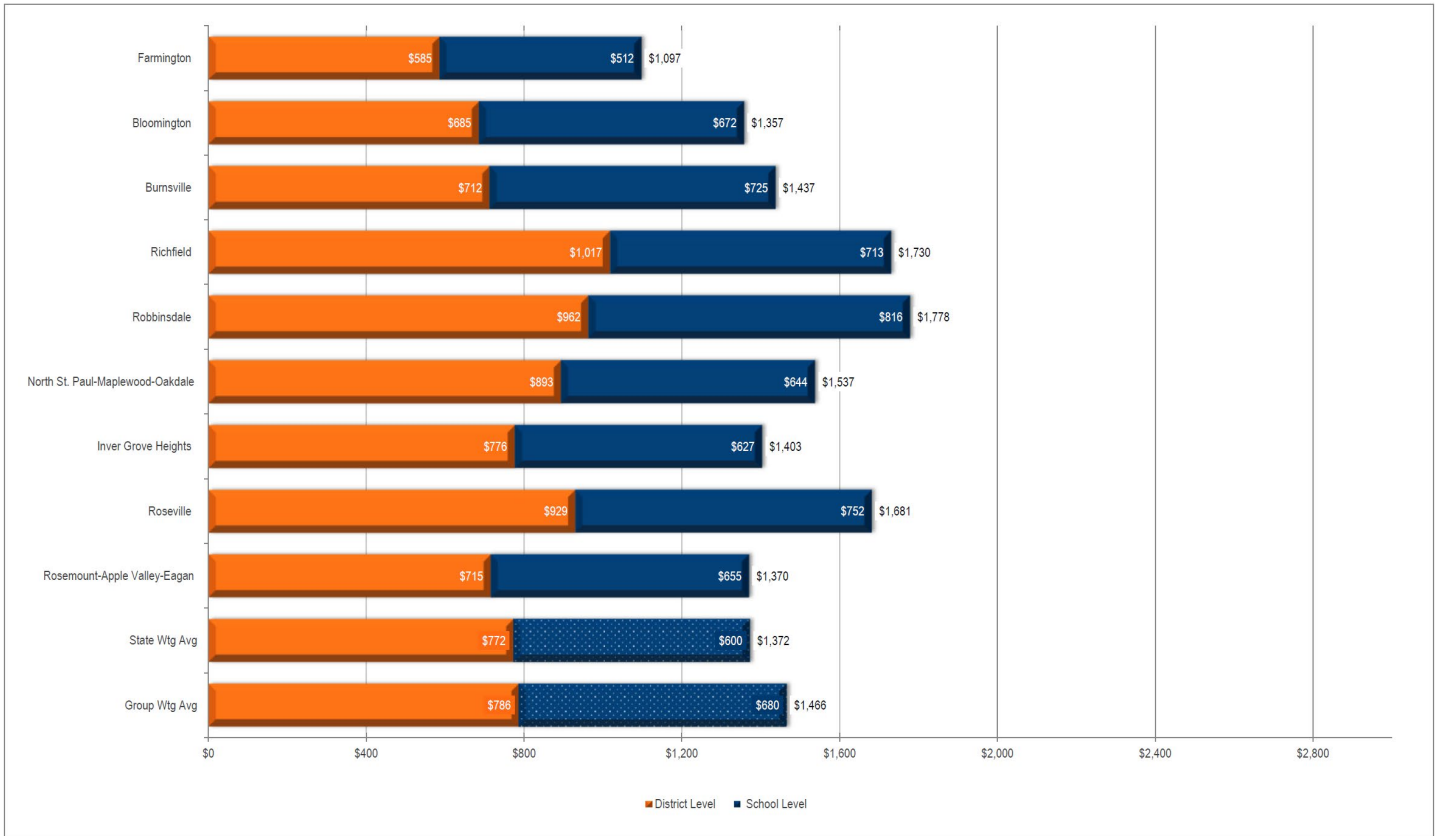


Organization	Year	Graduated count	Graduated %
Statewide	2021	57,137	83.3%
Statewide	2022	58,586	83.6%
Statewide	2023	58,293	83.3%
Statewide	2024	59,720	84.2%
Statewide	2025	61,935	84.9%
Burnsville-Eagan-Savage School District	2021	504	76.7%
Burnsville-Eagan-Savage School District	2022	506	78.1%
Burnsville-Eagan-Savage School District	2023	520	75.8%
Burnsville-Eagan-Savage School District	2024	492	74.0%
Burnsville-Eagan-Savage School District	2025	532	78.2%

Source: Minnesota Report Card

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Comparable Data: Per Pupil Cost – Administration and Support Services FY 2023-24 Per Pupil Administrative Expenses

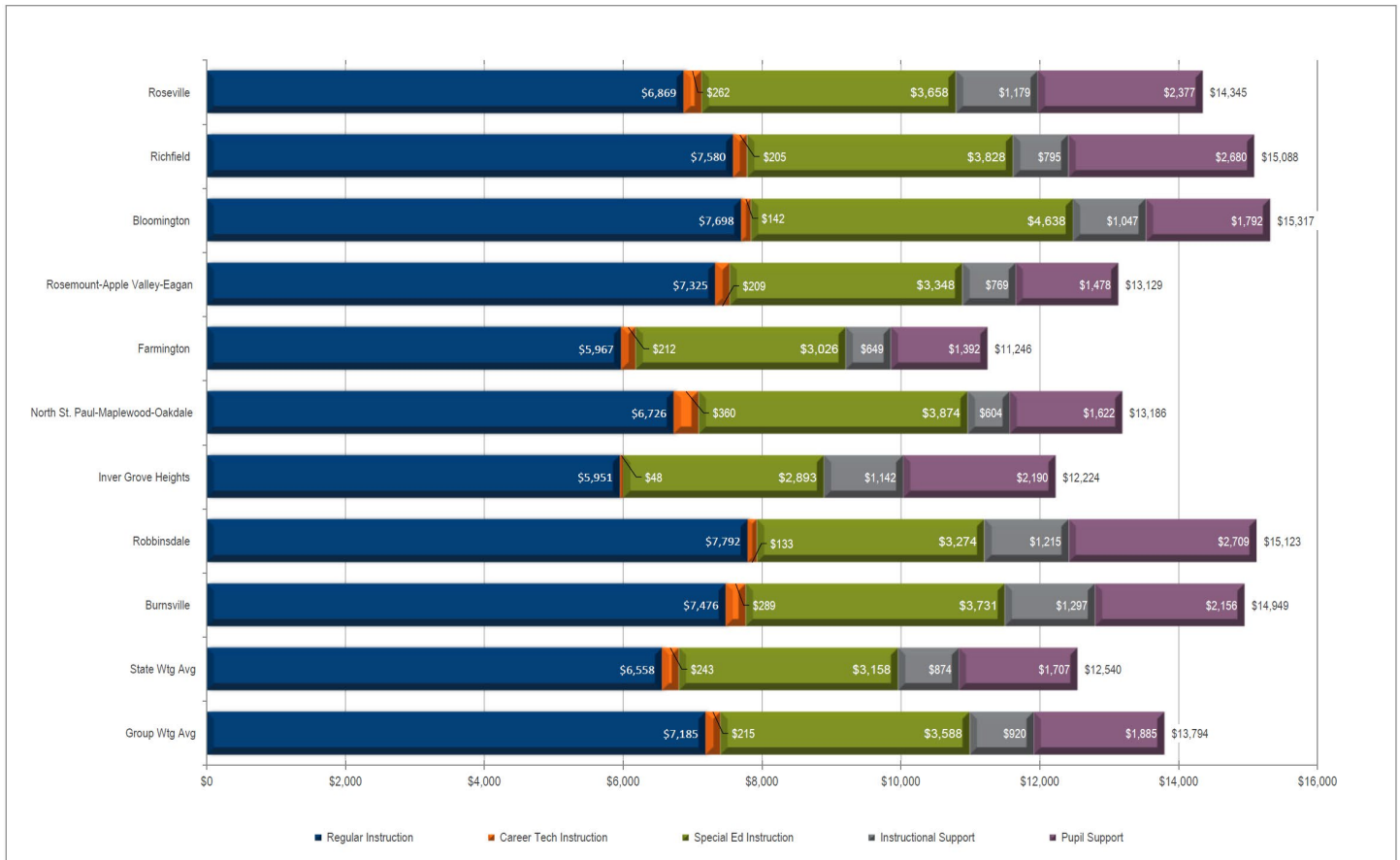


Source: FY24 MDE School Profiles



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Comparable Data: Per Pupil Cost – Direct Education and Support Expenses FY 2023-24 Per Pupil Direct Educational and Support Expenditure by Program



Source: FY24 MDE School Profiles

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

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Glossary of Terms

A

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

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

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

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

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

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

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

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

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

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

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

Alternative Delivery of Specialized Instructional Services (ADSIS): This is an annual application process for districts and charter schools to apply for state special education aid. The purpose of ADSIS is to provide instruction to assist students who need additional academic or behavioral support to succeed

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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.

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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.

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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.

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

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

E

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

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

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

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

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

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

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

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

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

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

Expenses: Costs incurred in the normal course of operations.

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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.

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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*.

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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.

Non-spendable 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.

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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 who's legal is within the geographic area served by the district.

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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.

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

T

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

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

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

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

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

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

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

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

U

Unassigned Fund Balance: Fund balance classification that represents funds not classified as non-spendable, 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

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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