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| Agenda Independent School District 279 School Board | Regular Business Meeting Educational Service Center - Forum Room 11200 93rd Ave N Maple Grove, MN 55369 Tuesday, June 10, 2025 6:00 PM |
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Our mission is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.

This regular meeting of the Osseo School Board is being conducted the Board Room of the Educational Service Center, and is open to the public. The meeting can be monitored electronically by streaming online at district279.org/info-center/school-board (Watch Livestream). An archived recording will also be available on the district website.

Agenda Items

1. 6:00 p.m. Welcome and purpose
Thomas Brooks, Board Vice Chair
2. 6:05 p.m. Check in
Dr. Kim Hiel, Superintendent
3. 6:10-6:30 p.m. Legislative Update 3
John Morstad, Executive Director of Finance and Operations and Valerie Dosland, Ewald Consulting
4. 6:30-7:00 p.m. 2025-2026 Budget 8
John Morstad, Exec. Director of Finance and Operations; Brian Siverson-Hall, Exec. Director of Community Engagement; Kelly Benusa, Director of Business Services; Jeff Ansorge, Director of Food & Nutrition Services
5. 7:00-8:30 p.m. Monitoring Report B and E 139
Dr. Bryan Bass, Asst. Supt.-Equity & Achievement; Dr. Jill Kind, Dir.-Learning & Assessment; Dr. Michael Walker, Dir.-Educational Equity; Sonni Buerskin, Dir.-Student Services; Tom Watkins, Coord.-Data & Assessment
6. 8:30 p.m. Adjournment
Thomas Brooks, Board Vice Chair

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download School Board meeting notices and regular meeting agendas and materials from the district website www.district279.org, under "Info Center > School Board."



On Friday, June 6, legislative leaders and Governor Walz agreed on a framework for a special session after finalizing the last few details of key bills needed to enact a state budget for the next biennium. With this agreement in place, the governor called for a special session to begin on Monday at 10 a.m. The intent is for the legislature to pass all required budget bills in one day with the hope that the session will conclude by 7:00 am on Tuesday.

While the legislature passed several budget bills during the regular session, lawmakers still have a long list of bills to complete, including education, jobs and labor, health and human services, taxes, environment, energy, commerce, transportation, and potentially a capital investment package.

Legislative leaders pledged to avoid last-minute amendments and will declare “urgency” in both chambers. That allows them to fast-track the bills by overriding typical rules for bills to advance. It will take 90 members in the House and 45 members in the Senate to suspend the rules, declare an urgency, and begin to pass bills immediately. Additionally, it takes 68 votes to pass the bills in the House so Speaker Lisa Demuth and Speaker Emerita Melissa Hortman will be working to bring their caucus members together to provide the necessary votes.

Special Session Education Agreement Key Provisions

The Education Working Group reached last week on an education policy and finance bill. This marks a key step forward in shaping education priorities for the coming year. While I don’t expect significant changes to the agreement, there could be changes before the bill is voted on during Monday’s special session. I’ve provided a more detailed summary but here is a highlight of the key funding and policy proposals.

Key funding proposals:

- No change to the formula inflationary factor.
- Compensatory revenue modifications funded at \$50 million in FY26, compensatory revenue task force is established.
- Special education transportation reimbursement is reduced by \$43 million in FY26-27 and \$48 million in FY28-29.
- Blue Ribbon Commission on Special Education is established to find \$250 million in savings in FY28-29, or commensurate reductions will be made in special education cross-subsidy aid.
- Student support personnel aid is reduced by \$28.7 million in FY26-27 and \$23.7 million in FY28-29.
- School library aid is reduced by \$19.6 million in FY26-27 and \$22 million in FY28-29.
- School lunch reimbursement is reduced by \$13.4 million in FY28-29.
- LTFM is expanded for roof replacement.

Key policy proposals:

- Allows a district to begin the 2026-2027 and 2027-2028 school years on September 1 or later.
- Renames Literacy Incentive Aid to Literacy Aid and allows literacy aid to be used to meet the requirements and goals of a district’s local literacy plan instead of a list of allowable uses.
- Expanded flexibility in the use of food service funds.
- Allows the hours of instruction for secondary students to be reduced by 5 ½ hours for the 2025-2026 school year for Read Act training time.

- Makes the short-call emergency substitute teacher program permanent and allows a district to compensate the employee based on the district's substitute teacher rate of pay.

Special Session Jobs/Labor agreement includes changes to Earned Safe and Sick Time law

- Allow an employer to request reasonable documentation of the need for an employee to use ESST and to require documentation after two consecutive scheduled work days of an employee's use of ESST. Current law allows an employee to request this documentation after three consecutive scheduled work days.
- Prorated ESST hours for part-time staff and employees hired mid-year, ensuring more practical and equitable implementation.

Funding for unemployment insurance mandate passed during regular session

As agreed to by the legislative leaders, a stand-alone bill to provide \$100 million to cover the costs of unemployment insurance for hourly school employees advanced passed the end of the session and has been signed by the governor. This funding is not ongoing and likely will only cover the UI requirements for the 2025 and 2026 summer terms. The provision to repeal the unemployment insurance mandate did not advance as the governor and legislative leaders finalized the special session details.

Education-related provisions in the final judiciary bill passed during the regular session

The final Judiciary bill, which has passed the end of session and signed by the governor, includes provisions related to public data requests and parental directory information.

- Allowing a government entity to suspend its response to a public data request if, after five business days, the requester fails to inspect or retrieve data that has been prepared for them.
- Clarifying that parent directory information is private.

Education-related provisions in the final state government finance/elections bill

The final State Government Finance/Elections bill, which passed the end of session and signed by the governor included a provision to allow members of a public body to participate remotely in a meeting governed by the open meeting law.

Osseo priorities advance

During the session, several of the district's priorities were either included in the final education agreement or were introduced as legislation.

- ✓ Address compensatory funding reductions (included in the special session agreement).
- ✓ Increase local optional revenue (included in the House education finance bill but not included in the special session agreement).
- ✓ Fund special education and English Learner cross-subsidies (included in the Senate education finance bill but not included in the special session agreement).
- ✓ Increase safe schools revenue (introduced as legislation but no hearing held).
- ✓ Expand programs and incentives to address teacher and other staff shortages (funding included in Jobs/Labor bill to for competitive grant program to establish a teacher apprenticeship programs).
- ✓ Few mandates passed (requirement for a district to implement a cardiac response plan, modifications to current law for language access plans).

[Bill language](#)

[Tracking spreadsheet - change items](#)

[House Research/Senate Counsel bill summary](#)

[District run - compensatory](#)

[District run – school library aid](#)

Compensatory revenue

- Appropriates \$55 million in FY26 only. The compensation revenue pupil units for each building in a district equals the greater of the building's actual compensation revenue pupil for FY26 or the building's actual compensation revenue pupil units for FY24.
- Allows a school district to allocate up to 40 percent of compensatory revenue on a district-wide basis, instead of 80% under current law (FY26 and 27 only).
- Establishes a legislative task force to make recommendations on program changes.

Blue Ribbon Commission on Special Education

Establishes a Blue Ribbon Commission on Special Education to advise and assist the legislature and the governor on “transforming special education services” and finding \$250 million in savings. If not, a commensurate reduction in special education cross-subsidy aid will go into effect in FY28-29 (\$125 million per year).

Special education transportation revenue

Reduces special education transportation reimbursement from 100% to 95% but keeps reimbursement for transportation of homeless and highly mobile students at 100%.

Literacy incentive aid

Renames Literacy Incentive Aid to Literacy Aid and allows literacy aid to be used to meet the requirements and goals of a district’s local literacy plan instead of a list of allowable uses.

Read Act

- Allows the hours of instruction for secondary students to be reduced by 5 ½ hours for the 2025-2026 school year.
- Requires the district to measure a student's reading proficiency in the dual language immersion program's partner language if a screener is available.
- Clarifies when oral reading fluency screeners may be used to assess reading difficulties, including characteristics of dyslexia.
- Broadens requirement relating to persons that use approved screeners to include all “external partners offering literacy supports in schools.”
- Clarifies that special education teachers who are responsible for literacy instruction are required to take the required training by July 1, 2026.
- Beginning July 1, 2027, requires an educator who is new to the state of Minnesota or is newly licensed and did not receive instruction in the teaching of foundational reading skills based on structured literacy, to complete one of the approved training programs.

Long-term facilities maintenance revenue

- Beginning in FY27 authorizes a school district to include roof repair and replacement costs totaling \$100,000 or more per site in the district’s annual long-term facilities maintenance plan.

- Increases the equalizing factor to offset projected levy increases.

Student support personnel aid

- Reduces the per-pupil allocation to \$30.05 in FY26-27 and \$34.32 each year after that. Sets the cooperative student support allowance at \$1.60 for F26 and later.
- Expands allowable uses to include up to \$5,000 per year for employee training, job-embedded coaching, and qualifying travel expenses among school buildings for support staff.
- Allow a declining enrollment district to use funds to maintain staff that would otherwise be eliminated due to budget concerns.
- No change to the formula for cooperative school districts.

School meals

- Lowers the additional state funding for school lunch (above the amount established by federal rule for free lunch) from \$12.5 cents to \$6.25 cents per meal served beginning FY28.
- Requires a school to allow a student to purchase a second breakfast or lunch if the student has already selected a reimbursable breakfast or lunch.

Allowable uses of excess food service funds

- Expands allowable uses to include costs of serving food, including related technology and systems costs.
- Allows excess funds for expenses that improve the school food service, including the costs of plumbing, electrical, air handling, ventilation, or other building utility work necessary to operate equipment essential for food service activities or to remediate food service-related health and safety hazards.

School library aid

- Reduces per pupil school library aid to \$10.27 for FY26-27 and to \$9.12 for FY28 and later.
- Reduces minimum amounts from \$40,000 for a school district to \$20,000 beginning FY26.
- Removes electronic, computer, and audiovisual equipment, information technology infrastructure, and digital tools from the list of eligible uses of school library aid.

School start date for 2026-2027 and 2027-2028

Allows a district to begin the school year on September 1 or later for the 2026-2027 and 2027-2028 school years only.

Short-call emergency substitute teacher program

Makes this program permanent and allows a district to compensate the employee based on the district's substitute teacher rate of pay.

Mascot replacement

Authorizes a school district to retain an American Indian mascot and symbols with the approval of the geographically closest American Indian Tribe and the school district's American Indian Parent Advisory Committee. If the district does not have an American Indian Parent Advisory Committee, then the school only needs to see consent from the closest American Indian Tribe.

Telecommunications access aid

Repeals the equity in telecommunications access aid program.

Cardiac emergency response plan

Requires a school district to develop a cardiac emergency response plan consistent with the model plan developed by MDE beginning in the 2026-2027 school year. Appropriates \$1 million to implement cardiac emergency response plans in FY26 only.

TO: Dr. Kim Hiel, Superintendent
FROM: John Morstad, SFO, CSRM, Executive Director of Finance and Operations
Kelly Benusa, CPA, RSBO, SFO, Director of Business Services
SUBJECT: Preparation for June 10th Board Work Session regarding FY 2026 Budget
Discussion
DATE: June 10, 2025

Recommendation

We recommend School Board approval of the FY 2026 adopted budgets for the general, food and nutrition services, community service, capital, and debt service funds.

Background

State law requires that public school districts adopt a budget for the next fiscal year by June 30th of each year. The FY 2026 budgets have been prepared based on School Board direction provided at key points in time during the Long-Range Financial Planning process.

FY 2026 proposed expenditures are increasing over FY 2025 budgeted expenditures at a rate of 9.1%. There are several large areas of adjustments included in the FY 2026 adopted expenditure budget. The adjustments are as follows:

- Board approved February 25, 2025, FY 2026 budget adjustments for a net increase of \$2,937,680. This amount is comprised of LRF budget adjustments, including delay repurpose of new site to FY 2027 \$350,000, enrollment alignment of \$2,147,741, state leaves of absence/time off requirements \$30,000, family medical leave act expansion of payroll tax \$433,298, and operating capacity for new elementary \$326,641.
- Board direction provided February 11, 2025, regarding the 279Online program reconfiguration for FY 2026 savings of \$921,284.
- Board approved February 25, 2025, FY 2025 mid-year budget adjustment one-time savings of \$236,209.
- As planned, the FY 2025 strategic investment for one-year only of \$1 million was removed and the compensatory maximum hold harmless estimate of \$5.5 million was added.

The combined revenue and expenditure budgets result in a FY 2026 budgeted ending fund balance that is \$12,352,295 or 4.6 % less than anticipated.

The Annual Budget Fiscal Year 2026 document is included in a PDF format. This document will be reviewed at the Board Work Session on June 10, 2025.

Areas to focus on in preparation for the June 10 work session are the Informational Section, which contains the Budget Memo to School Board, FY 2026 Financial Forecast – General, and FY 2027 Graphs and Financial Forecast – General documents, and the Introductory Section, which contains the Executive Summary document. We have added an additional FY 2026 Financial Forecast for the General Fund with legislative updates as of June 2, 2025. These have not been finalized at this time.

TO: Dr. Kim Hiel, Superintendent
FROM: John Morstad, SFO, CSRM, Executive Director of Finance and Operations
 Kelly Benusa, CPA, RSBO, SFO, Director of Business Services
SUBJECT: Fiscal Year 2026 Budget
DATE: June 24, 2025

Recommendation

We recommend that the school board adopt the FY 2026 budget as proposed. The proposed budget projects an ending fund balance for FY 2026 as a percentage of expenditures at 25.4% or 13.2 weeks of operations. Therefore, applying the 5% fund balance policy the District would be within the desired parameters for FY 2026.

Background

The enclosed FY 2026 budget proposal has been prepared in accordance with the school board’s direction and action as follows:

| Date | | Outcome |
|----------------|-----------------|--|
| Sept. 24, 2024 | Regular Meeting | Action: Approve preliminary FY 2026 levy at maximum |
| Nov. 12, 2024 | Work Session | Direction: <ul style="list-style-type: none"> • Agree to FY 2026 budget planning process • Provide direction on budget planning • Prepare for December approval of FY 2026 Levy Limitation and Certification |
| Dec. 17, 2024 | Regular Meeting | Action: Approve FY 2026 Levy Limitation Certification |
| Feb. 11, 2025 | Work Session | Direction: <ul style="list-style-type: none"> • FY 2026 operating funds budget development and proposal • FY 2026 capital budget development and proposal |
| Feb. 25, 2025 | Regular Meeting | Action: <ul style="list-style-type: none"> • Approve FY 2025 mid-year budget adjustments • Approve FY 2026 operating fund adjustments (PEAR Summary) • Approve FY 2026 capital expenditure budget |

Summary of proposed FY 2026 General Fund Budget
 Comparison to Prior Year

The table below summarizes the revenue, expenditure, and fund balance proposal for the General Fund budget in comparison to the previous year’s budget (FY 2025).

| | Proposed Adopted Budget FY 2026 | Revised Budget FY 2025 | Difference % Change |
|---------------------------------|--|-------------------------------|----------------------------|
| Revenue | \$325,040,307 | \$318,082,949 | \$6,957,358 2.2% |
| Expenditures | \$347,715,168 | \$318,823,825 | \$28,891,343 9.1% |
| End of Year Fund Balance | \$88,275,400 | \$110,950,261 | \$(22,674,861) |
| Fund Balance % of Exp. | 25.4% | 34.8% | |

There are several large areas of adjustments included in the FY 2026 adopted expenditure budget. The adjustments are as follows:

- Board approved February 25, 2025, FY 2026 budget adjustments for a net increase of \$2,937,680. This amount is comprised of LRFP budget adjustments, including delay repurpose of new site to FY 2027 \$350,000, enrollment alignment of \$2,147,741, state leaves of absence/time off requirements \$30,000, family medical leave act expansion of payroll tax \$433,298, and operating capacity for new elementary \$326,641.
- Board direction provided February 11, 2025, regarding the 279Online program reconfiguration for FY 2026 savings of \$921,284.
- Board approved February 25, 2025, FY 2025 mid-year budget adjustment one-time savings of \$236,209.
- As planned, the FY 2025 strategic investment for one-year only of \$1 million was removed and the compensatory maximum hold harmless estimate of \$5.5 million was added.

With these adjustments, the percentage increase in the expenditure budget is 9.1%, which is above the expenditure trend target of 3.0%.

The net effect of the revenue and expenditure budget variance on the proposed General Fund budget results in an anticipated operating deficit of \$22,674,861 for FY 2026. The impact of this budget is a projected year-end fund balance of \$88.3 million in FY 2026.

Comparison to February 25, 2025, projections

The final steps of the budget development process include the collection and processing of all detailed revenue and expenditure data for the budget; therefore, the proposed budget is based on calculated line-item detail instead of percentage estimates included in the Financial Forecast model. The chart, on the next page, explains the changes from the projected FY 2025 budget (based upon percentage estimates) and the proposed adopted FY 2026 budget (based upon calculated line-item detail).

| | Proposed Adopted Budget FY 2026 | Projected FY 2026 (Feb. 25, 2025) | Difference % Change |
|---------------------------------|--|--|--------------------------------|
| Revenue | \$325,040,307 | \$325,232,270 | \$(191,963) (0.06)% |
| Expenditures | \$347,715,168 | \$335,554,836 | \$12,160,332 3.62% |
| End of Year Fund Balance | \$88,275,400 | \$100,609,582 | \$(12,352,295) |
| Fund Balance % of Exp. | 25.4% | 30.0% | |

Revenue is lower by \$191,963. Below is an explanation of the revenue differences from February estimates:

| Revenue decrease of \$191,963 | Increase of | Decrease of |
|--|--------------------|--------------------|
| Operating referendum revenue decrease | | \$(2,410,943) |
| Summer unemployment – offset by expenditure increase | \$1,570,000 | |
| TRA pension adjustment revenue – offset by expenditure increase | \$1,264,493 | |
| Interest revenue decrease | | \$(1,245,000) |
| General education aid 2.74% increase or \$200 to basic formula allowance (total adjusted ADM estimate 21,299 for FY 2026) Variance is due to change in estimated students from February projections to adopted budget. | | \$(1,015,027) |
| Student support personnel aid – offset by expenditure increase | \$ 742,892 | |
| 3 rd party medical assistance billing revenue increase | \$ 396,299 | |
| Abatement revenue increase | \$ 366,125 | |
| Desegregation transportation increased due to projected costs for FY 2025, which impact the FY 2026 revenue formula | \$ 300,000 | |
| Special education decrease; includes reversal of prior year over accrual of \$(1.7) million | | \$(200,000) |
| Other miscellaneous revenues combined for a \$39,198 increase | \$ 39,198 | |

Expenditures are higher by \$12,160,332. Below is an explanation of the expenditure differences from February estimates, which include a 3.0% increase, by category:

| Salaries - increase of \$3,703,546 | Increase of | Decrease of |
|---|-------------|---------------|
| Projected settlement, total FTE adjustments taken in salary for adopted budget and realigned with benefits at mid-year revision or FY 2026 | \$3,094,690 | |
| Add back salaries from FY 2025 mid-year for one-time savings | \$1,329,233 | |
| 279Online program reconfiguration for FY 2026 | | \$(921,284) |
| Attrition and allocation of staff | \$ 200,907 | |
| Benefits - increase of \$1,866,331 | | |
| Medical insurance and HSA increase to FY 2026 rates for UMR and PEIP, employee plan migration; and add back thirty-six open positions from FY 2025 | \$1,386,417 | |
| TRA pensions rate is increasing effective July 1, 2025 from 8.75% to 9.5% - offset by revenue increase | \$1,264,493 | |
| Long-term disability insurance rate decreased 63.44% | | \$(568,430) |
| Other items combined (PERA, TRA, retirement savings plan and other benefits); total FTE adjustments taken in salary for adopted budget and realigned with benefits at mid-year revision for FY 2026 | | \$(216,149) |
| Purchased Services - increase of \$4,779,636 | | |
| Transportation contracts increase 32.13% | \$6,902,827 | |
| Other purchased services remained at 0% for FY 2026 budgeting | | \$(1,418,742) |
| Add back purchased services from FY 2025 mid-year for one-time savings/cost | | \$(983,024) |
| Utilities anticipated increase for electric | \$ 506,000 | |
| Tuition decreased for Intermediate District 287 | | \$(127,425) |
| Budget capacity moved to supplies | | \$(100,000) |
| Other Services - increase of \$1,810,819 | | |
| Judgment increase | \$1,875,000 | |
| Curriculum adoption budget capacity increased for carryover | \$ 539,336 | |
| Other services remained at 0% for FY 2026 budgeting | | \$(391,517) |
| Federal indirect rate change from the prior year amount of 1.5% to 4.1% | | \$(312,000) |
| Budget capacity moved from purchased services | \$ 100,000 | |

Next Steps:

- June 24, 2025, school board approves FY 2026 budget for all funds.
- July 2025, preparation begins for FY 2025 audit.
- November 18, 2025, school board accepts FY 2025 audit results.

Osseo Area Schools ISD # 279

Five-Year Financial Projection - General Fund

| Categories | Actual FY 2023 | Actual FY 2024 | % Chg | Revised Budget FY 2025 | % Chg | Projected FY 2026 | % Chg | Projected FY 2027 | % Chg | Projected FY 2028 | % Chg | Projected FY 2029 | % Chg |
|----------------------------------|----------------|----------------|-------|------------------------|-------|-------------------|-------|-------------------|-------|-------------------|-------|-------------------|-------|
| Revenue | 263,616,086 | 305,791,295 | 16.0% | 318,082,949 | 4.0% | 325,232,273 | 2.2% | 333,004,008 | 2.4% | 339,768,359 | 2.0% | 346,755,486 | 2.1% |
| Expenditures | 265,056,715 | 282,037,047 | 6.4% | 318,823,825 | 13.0% | 335,554,836 | 5.2% | 340,997,145 | 1.6% | 352,042,431 | 3.2% | 363,470,264 | 3.2% |
| Difference over/(under) | (1,440,629) | 23,754,248 | | (740,876) | | (10,322,563) | | (7,993,137) | | (12,274,072) | | (16,714,778) | |
| Assigned/Unassigned Fund Balance | 87,918,776 | 111,673,024 | | 110,932,148 | | 100,609,585 | | 92,616,448 | | 80,342,376 | | 63,627,598 | |
| Fund Balance % | 33.2% | 39.6% | | 34.8% | | 30.0% | | 27.2% | | 22.8% | | 17.5% | |

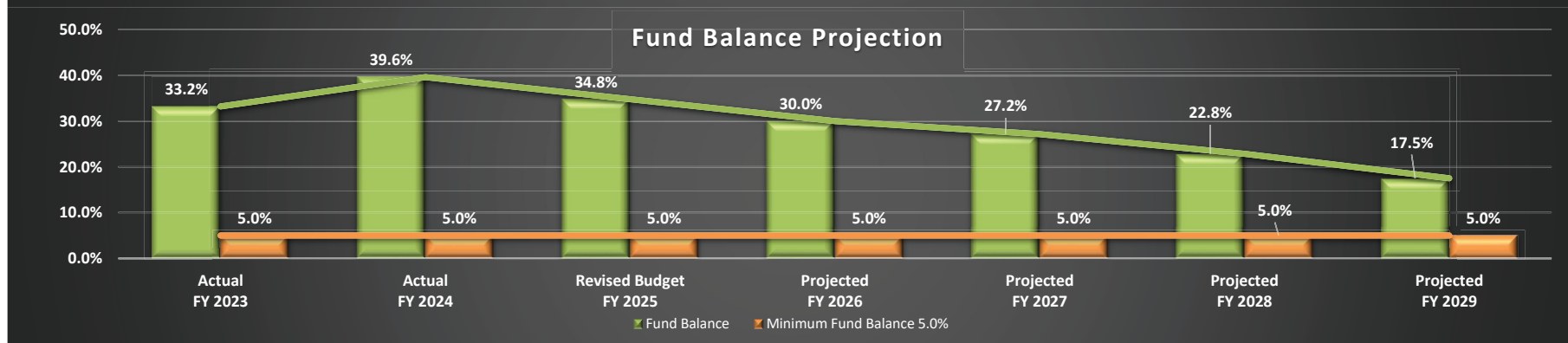
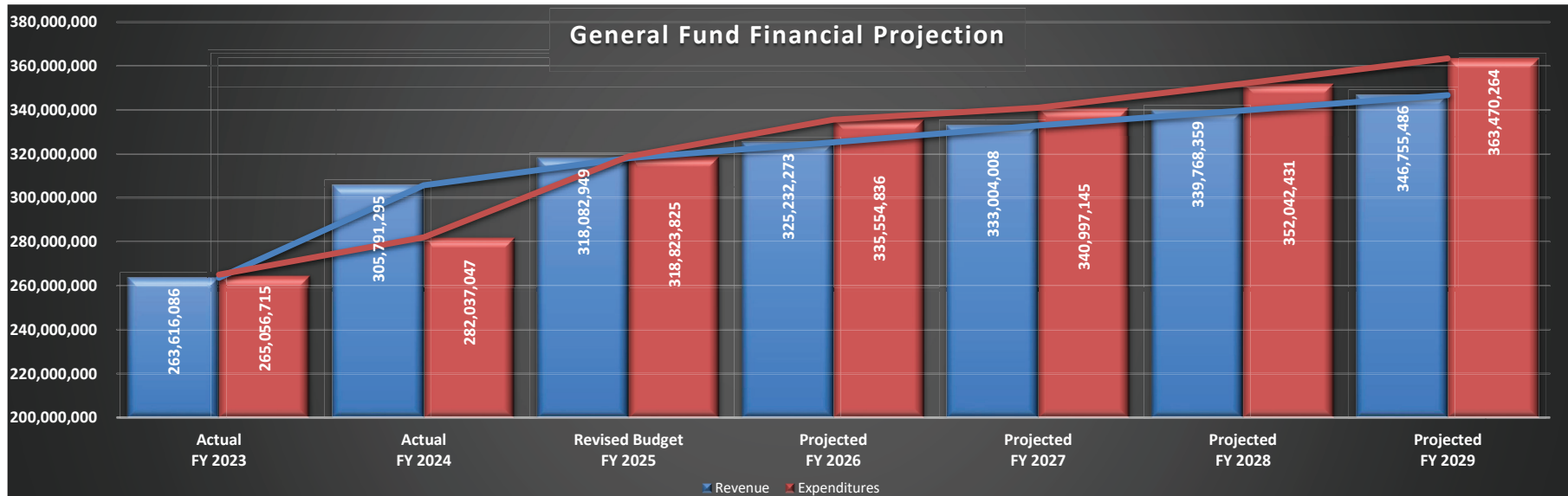
Operational Adjustments

Assumptions

General Formula increase estimates 2.53% FY 2026, 2% FY 2027, 2.47% FY 2028, 2.36% FY 2029, future years 2% minimum and 3% cap tied to inflation

Expenditure increase of 3.0% annually

0 total operational adjustments



**ISD 279 - Osseo Area Schools
General Fund
FY 2026 Budget Planning Scenario Financial Forecast**

| | Actual 2023 | Actual 2024 | Revised 2025 | Projected 2026 | Projected 2027 | Projected 2028 | Projected 2029 |
|--|---------------|---------------|---------------|----------------|---|----------------|----------------|
| Baseline | | | | | | | |
| Revenues | \$263,616,086 | \$305,791,295 | \$318,082,949 | \$323,620,175 | \$325,343,727 | \$336,508,794 | \$343,542,706 |
| Expenditures | 265,056,715 | 282,037,047 | 318,823,825 | 329,982,659 | 343,662,950 | 355,383,039 | 368,665,354 |
| Known one-time adjustments to revenue | | | | 382,529 | | | |
| Known adjustments to revenue | | | | 1,229,566.30 | 8,409,463.75 | 4,008,742.62 | 3,961,963.41 |
| Known adjustments to expenditures | | | | 2,058,839 | (297,695) | 815,371 | 866,561 |
| Baseline operating balance | | | | | | | |
| Fund Balance (beginning of year) | 89,359,405 | 87,918,776 | 111,673,024 | 110,932,148 | 103,740,392 | 94,128,328 | 78,447,455 |
| Fund Balance (end of year) | 87,918,776 | 111,673,024 | 110,932,148 | 103,740,392 | 94,128,328 | 78,447,455 | 56,420,210 |
| Change in fund balance | (\$1,440,629) | \$23,754,248 | (\$740,876) | (\$7,191,756) | (\$9,612,064) | (\$15,680,873) | (\$22,027,245) |
| Operational reductions to maintain fund balance at 5% | | | | | | | |
| Adjusted fund balance | \$87,918,776 | \$111,673,024 | \$110,932,148 | \$103,740,392 | \$94,128,328 | \$78,447,455 | \$56,420,210 |
| Fund Balance as a % of Budgeted/Projected Expenditure | 33.2% | 39.6% | 34.8% | 31.2% | 27.4% | 22.0% | 15.3% |
| Tactics | | | | | | | |
| Revenues with tactics | \$263,616,086 | \$305,791,295 | \$318,082,949 | \$323,620,175 | \$324,594,544 | \$335,759,611 | \$342,793,523 |
| Expenditures with tactics | 265,056,715 | 282,037,047 | 318,823,825 | 329,982,659 | 347,299,256 | 352,932,045 | 364,363,916 |
| Tactics related to revenue | | | | | | | |
| Basic formula allowance tied to inflation, minimum 2% increase & capped at 3% (Known) | | | | 4,023,749 | 3,236,202 | 4,008,743 | 3,961,963 |
| Special education cross-subsidy funded at 50% for FY 2027 (Known) | | | | | 1,619,432 | | |
| Summer unemployment revenue set to expire (Known) | | | | (1,570,000) | | | |
| Reduce one-time revenue for Read Act teacher training (Known) | | | | (749,183) | | | |
| Prior year levy adjustments (equity, transition, local optional, reemployment, and other) - one-time (Known) | | | | 1,131,712 | | | |
| Current year levy changes (referendum) (Known) | | | | (1,224,183) | | | |
| English Learner (EL) increase \$1,775 per pupil, \$630 concentration & 25% EL cross subsidy (Known) | | | | | 3,553,830 | | |
| Estimated students below projection (Known) | | | | | | | |
| Operating referendum timeline (10 year) | | 1 | 2 (GE) | 3 | 4 (GE) | 5 | 6 (GE) |
| Tactics related to expenditures | | | | | | | |
| Enrollment alignment adjustment (Known) | | | | 2,147,741 | (730,993) | 815,371 | 866,561 |
| Other - reduce trend to 3.00% | | | | (1,594,119) | (1,677,774) | (1,704,986) | (1,760,212) |
| Operating capacity for new elementary building estimate \$1.5 million | | | | 326,641 | 1,173,359 | | |
| Add support for processing FMLA leaves from 2023 session effective FY 2025 | | | | 30,000 | | | |
| Strategic investments for FY 2025 - one-year only (Known) | | | | (799,885) | | | |
| Compensatory maximum hold harmless estimate based on FY 2026 & FY 2025 allocation change - one-year only | | | | 5,500,000 | (5,500,000) | | |
| Reduce one-time expenditures for Read Act teacher training | | | | (749,183) | | | |
| FMLA expansion (Known) | | | | 433,298 | 433,298 | | |
| Add back one-time savings from FY 2025 mid-year adjustment (Known) | | | | 277,685 | | | |
| Operational additions/(reductions) | | | | | | | |
| Baseline operating balance (post tactic) | | | | | | | |
| Fund Balance (beginning of year) | 89,359,405 | 87,918,776 | 111,673,024 | 110,932,148 | 100,609,582 | 92,616,445 | 80,342,368 |
| Fund Balance (end of year) | 87,918,776 | 111,673,024 | 110,932,148 | 100,609,582 | 92,616,445 | 80,342,368 | 63,627,590 |
| Change in fund balance | (\$1,440,629) | \$23,754,248 | (\$740,876) | (\$10,322,566) | (\$7,993,137) | (\$12,274,077) | (\$16,714,778) |
| Fund Balance Target | | | | | | | |
| Fund Balance as a % of Budgeted/Projected Expenditure | 33.2% | 39.6% | 34.8% | 30.0% | 27.2% | 22.8% | 17.5% |
| 5% of Budgeted/Projected Expenditures Minimum | \$13,252,836 | \$14,101,852 | \$15,941,191 | \$16,777,742 | \$17,049,857 | \$17,602,122 | \$18,173,513 |
| | | | | | Projected Revenue Assumption (FY 2026 - FY2029) | | 0.0% |
| | | | | | Projected Expenditure Assumption (FY 2026 - FY2029) | | 3.5% |

Note: Projected revenue also includes fiscal year projected enrollment change and projected increase for voter-approved operating referendum inflation.

GE - General Election year

* Operating referendum approved November 2022 for 10 years expires in FY 2033

Osseo Area Schools ISD # 279

Five-Year Financial Projection - General Fund

| Categories | Actual FY 2024 | Revised Budget FY 2025 | % Chg | Adopted Budget FY 2026 | % Chg | Projected FY 2027 | % Chg | Projected FY 2028 | % Chg | Projected FY 2029 | % Chg | Projected FY 2030 | % Chg |
|----------------------------------|----------------|------------------------|-------|------------------------|-------|-------------------|-------|-------------------|-------|-------------------|-------|-------------------|-------|
| Revenue | 305,782,480 | 318,082,949 | 4.0% | 325,040,307 | 2.2% | 338,473,434 | 4.1% | 345,902,244 | 2.2% | 353,942,959 | 2.3% | 361,222,172 | 2.1% |
| Expenditures | 282,010,119 | 318,823,825 | 13.1% | 347,715,168 | 9.1% | 354,661,991 | 2.0% | 363,625,525 | 2.5% | 371,982,907 | 2.3% | 377,803,399 | 1.6% |
| Difference over/(under) | 23,772,361 | (740,876) | | (22,674,861) | | (16,188,557) | | (17,723,281) | | (18,039,948) | | (16,581,227) | |
| Assigned/Unassigned Fund Balance | 111,691,137 | 110,950,261 | | 88,275,400 | | 72,086,843 | | 54,363,562 | | 36,323,614 | | 19,742,387 | |
| Fund Balance % | 39.6% | 34.8% | | 25.4% | | 20.3% | | 15.0% | | 9.8% | | 5.2% | |

Operational Adjustments

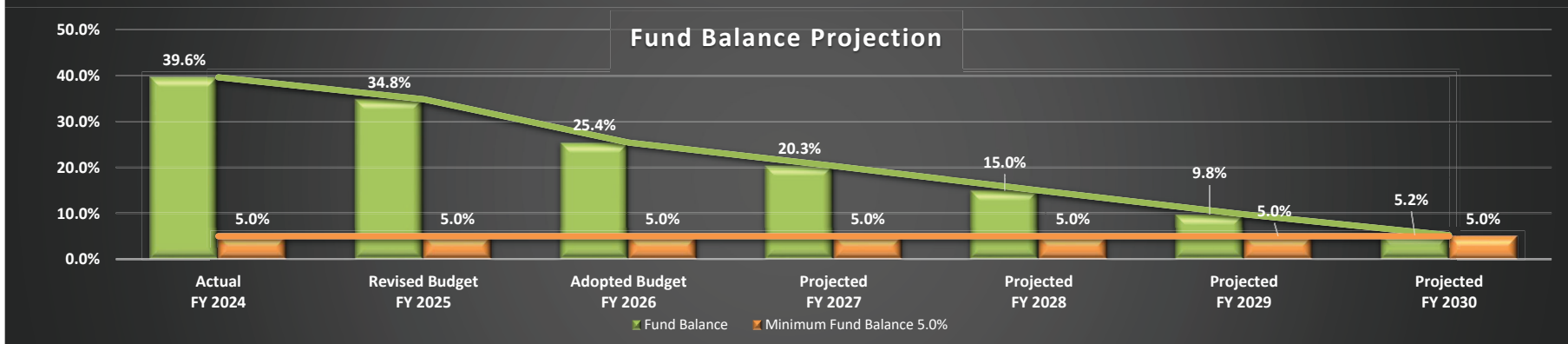
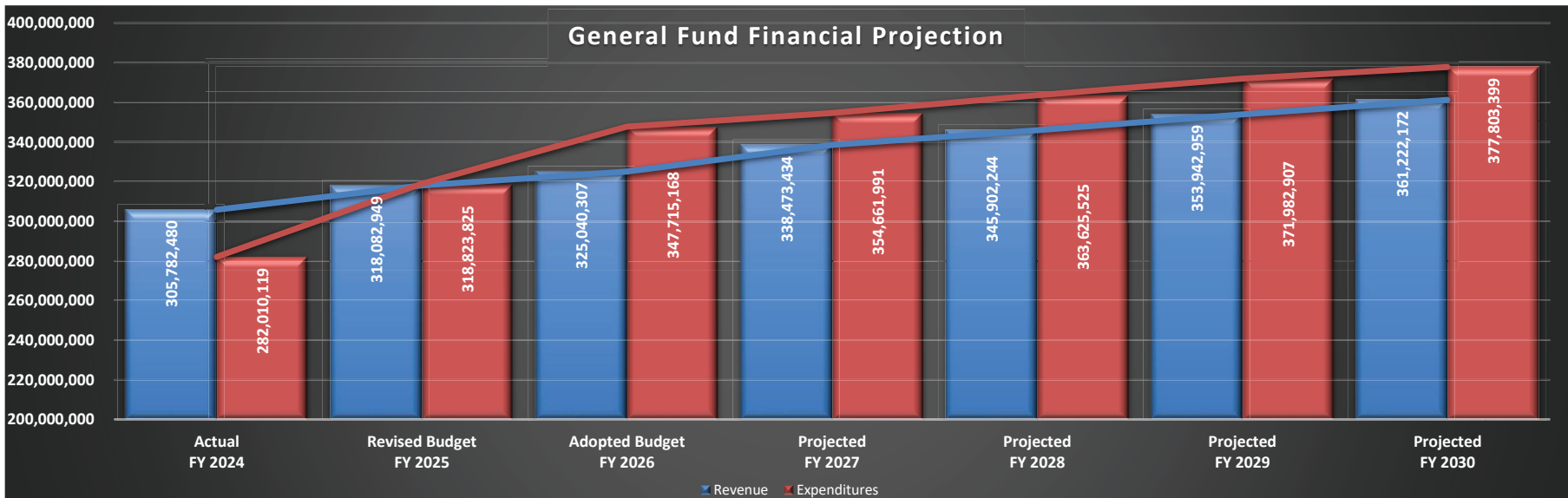
- (3,000,000) (4,000,000) (6,000,000)

Assumptions

General Formula increase estimates 2% FY 2027, 2.47% FY 2028, 2.36% FY 2029, 2.22% FY 2030, future years 2% minimum and 3% cap tied to inflation

Expenditure increase of 3.0% annually

(13,000,000) total operational adjustments



**ISD 279 - Osseo Area Schools
General Fund
FY 2027 Budget Planning Scenario Financial Forecast**

| | Actual 2024 | Revised 2025 | Adopted 2026 | Projected 2027 | Projected 2028 | Projected 2029 | Projected 2030 |
|--|---------------|---------------|----------------|---|----------------|----------------|----------------|
| Baseline | | | | | | | |
| Revenues | \$305,782,480 | \$318,082,949 | \$325,040,307 | \$325,486,454 | \$341,333,662 | \$349,799,406 | \$357,191,477 |
| Expenditures | 282,010,119 | 318,823,825 | 347,715,168 | 359,885,199 | 368,874,587 | 376,945,200 | 384,392,599 |
| Known one-time adjustments to revenue | | | | | | | |
| Known adjustments to revenue | | | | 12,986,980 | 5,228,782 | 4,803,753 | 4,690,895 |
| Known one-time adjustments to expenditures | | | | (5,500,000) | | | |
| Known adjustments to expenditures | | | | 2,015,368 | 1,323,674 | 1,448,616 | 661,006 |
| Baseline operating balance | | | | | | | |
| Fund Balance (beginning of year) | 87,918,776 | 111,691,137 | 110,950,261 | 88,275,400 | 70,348,267 | 46,712,450 | 22,921,793 |
| Fund Balance (end of year) | 111,691,137 | 110,950,261 | 88,275,400 | 70,348,267 | 46,712,450 | 22,921,793 | (249,440) |
| Change in fund balance | \$23,772,361 | (\$740,876) | (\$22,674,861) | (\$17,927,133) | (\$23,635,817) | (\$23,790,657) | (\$23,171,233) |
| Operational reductions to maintain fund balance at 5% | | | | | (6,000,000) | (7,000,000) | (7,000,000) |
| Adjusted fund balance | \$111,691,137 | \$110,950,261 | \$88,275,400 | \$70,348,267 | \$52,712,450 | \$35,921,793 | \$19,750,560 |
| Fund Balance as a % of Budgeted/Projected Expenditure | 39.6% | 34.8% | 25.4% | 19.4% | 14.5% | 9.7% | 5.2% |
| Tactics | | | | | | | |
| Revenues with tactics | \$305,782,480 | \$318,082,949 | \$325,040,307 | \$325,486,454 | \$340,673,462 | \$349,139,206 | \$356,531,277 |
| Expenditures with tactics | 282,010,119 | 318,823,825 | 347,715,168 | 359,885,199 | 367,075,161 | 376,352,418 | 385,002,308 |
| Tactics related to revenue | | | | | | | |
| Basic formula allowance tied to inflation, minimum 2% increase & capped at 3% (Known) | | | | 3,250,403 | 4,019,758 | 4,019,947 | 3,875,445 |
| Special education cross-subsidy funded at 50% for FY 2027 (Known) | | | | 1,619,432 | | | |
| Transportation contract impact on revenue (Known) | | | | 3,903,115 | 1,209,024 | 783,806 | 815,450 |
| Judgment levy - one-time (Known) | | | | 660,200 | | | |
| English Learner (EL) increase \$1,775 per pupil, \$630 concentration & 25% EL cross subsidy (Known) | | | | 3,553,830 | | | |
| Estimated students below projection (Known) | | | | | | | |
| Operating referendum timeline (10 year) | 1 | 2 (GE) | 3 | 4 (GE) | 5 | 6 (GE) | 7 |
| Tactics related to expenditures | | | | | | | |
| Enrollment alignment adjustment (Known) | | | | (769,115) | 871,771 | 976,377 | 661,006 |
| Other - reduce trend to 3.00% | | | | (1,738,576) | (1,773,310) | (1,818,128) | (1,859,915) |
| Remaining operating capacity for new elementary building estimate \$1.2 million (Known) | | | | 1,173,359 | | | |
| Transportation contract impact on expenditures (Known) | | | | 1,261,124 | 451,903 | 472,239 | |
| Crest View new site start up costs approved for FY 2026 - delay until FY 2027 (Known) | | | | 350,000 | | | |
| Compensatory maximum hold harmless estimate based on FY 2026 & FY 2025 allocation change - one-year only (Known) | | | | (5,500,000) | | | |
| Operational additions/(reductions) | | | | | (3,000,000) | (4,000,000) | (6,000,000) |
| Baseline operating balance (post tactic) | | | | | | | |
| Fund Balance (beginning of year) | 87,918,776 | 111,691,137 | 110,950,261 | 88,275,400 | 72,086,843 | 54,363,562 | 36,323,614 |
| Fund Balance (end of year) | 111,691,137 | 110,950,261 | 88,275,400 | 72,086,843 | 54,363,562 | 36,323,614 | 19,742,387 |
| Change in fund balance | \$23,772,361 | (\$740,876) | (\$22,674,861) | (\$16,188,557) | (\$17,723,281) | (\$18,039,948) | (\$16,581,227) |
| Fund Balance Target | | | | | | | |
| Fund Balance as a % of Budgeted/Projected Expenditure | 39.6% | 34.8% | 25.4% | 20.3% | 15.0% | 9.8% | 5.2% |
| 5% of Budgeted/Projected Expenditures Minimum | \$14,100,506 | \$15,941,191 | \$17,385,758 | \$17,733,100 | \$18,181,276 | \$18,599,145 | \$18,890,170 |
| | | | | Projected Revenue Assumption (FY 2027 - FY2030) | | | 0.0% |
| | | | | Projected Expenditure Assumption (FY 2027 - FY2030) | | | 3.5% |

Note: Projected revenue also includes fiscal year projected enrollment change and projected increase for voter-approved operating referendum inflation.
GE - General Election year

* Operating referendum approved November 2022 for 10 years expires in FY 2033

Osseo Area Schools ISD # 279

Five-Year Financial Projection - General Fund with Legislative Updates

| Categories | Actual FY 2024 | Revised Budget FY 2025 | % Chg | Adopted Budget FY 2026 | % Chg | Projected FY 2027 | % Chg | Projected FY 2028 | % Chg | Projected FY 2029 | % Chg | Projected FY 2030 | % Chg |
|----------------------------------|----------------|------------------------|-------|------------------------|-------|-------------------|-------|-------------------|-------|-------------------|-------|-------------------|-------|
| Revenue | 305,782,480 | 318,082,949 | 4.0% | 323,929,291 | 1.8% | 336,509,118 | 3.9% | 343,997,248 | 2.2% | 352,014,784 | 2.3% | 359,272,851 | 2.1% |
| Expenditures | 282,010,119 | 318,823,825 | 13.1% | 343,253,193 | 7.7% | 353,957,101 | 3.1% | 362,972,529 | 2.5% | 371,310,321 | 2.3% | 376,110,636 | 1.3% |
| Difference over/(under) | 23,772,361 | (740,876) | | (19,323,902) | | (17,447,983) | | (18,975,281) | | (19,295,537) | | (16,837,784) | |
| Assigned/Unassigned Fund Balance | 111,691,137 | 110,950,261 | | 91,626,359 | | 74,178,376 | | 55,203,095 | | 35,907,558 | | 19,069,774 | |
| Fund Balance % | 39.6% | 34.8% | | 26.7% | | 21.0% | | 15.2% | | 9.7% | | 5.1% | |

Operational Adjustments

(3,000,000)

(4,000,000)

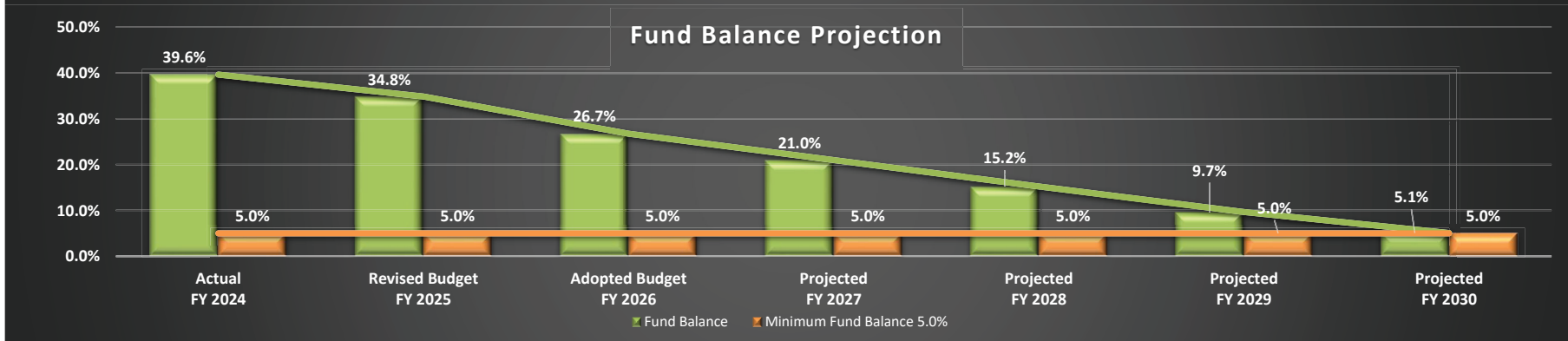
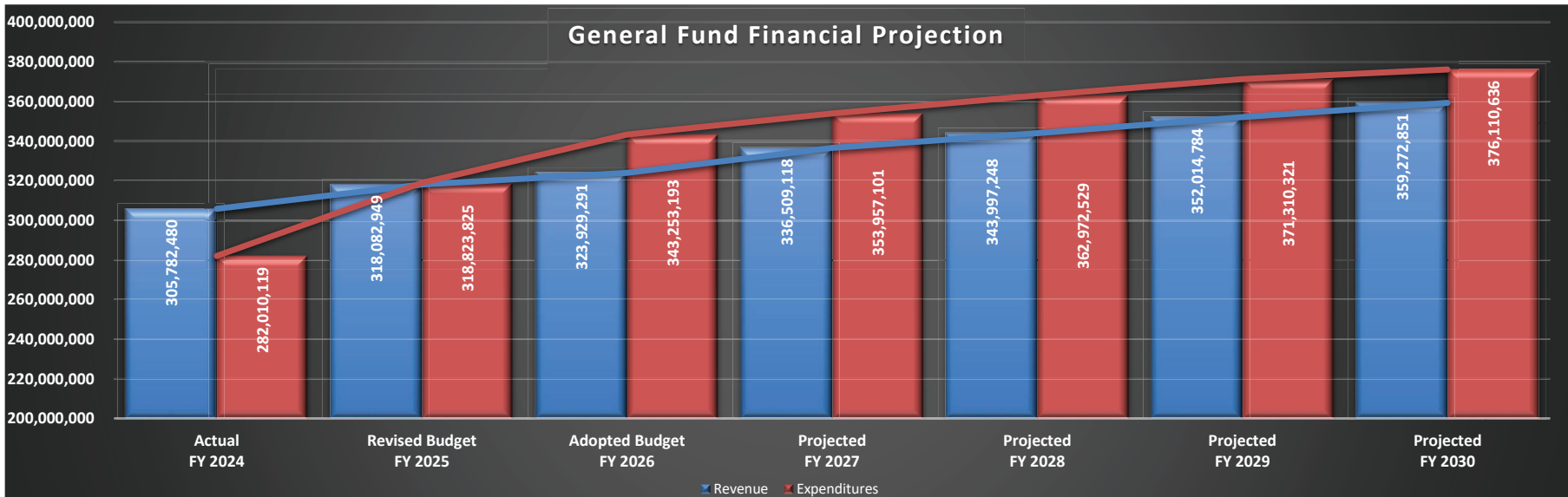
(7,000,000)

Assumptions

General Formula increase estimates 2% FY 2027, 2.47% FY 2028, 2.36% FY 2029, 2.22% FY 2030, future years 2% minimum and 3% cap tied to inflation

Expenditure increase of 3.0% annually

(14,000,000) total operational adjustments



**ISD 279 - Osseo Area Schools
General Fund
FY 2027 Budget Planning Scenario Financial Forecast with Legislative Updates**

| | Actual 2024 | Revised 2025 | Adopted 2026 | Projected 2027 | Projected 2028 | Projected 2029 | Projected 2030 |
|---|---------------|---------------|----------------|---|----------------|----------------|----------------|
| Baseline | | | | | | | |
| Revenues | \$305,782,480 | \$318,082,949 | \$325,040,307 | \$325,486,454 | \$341,333,662 | \$349,785,685 | \$357,154,577 |
| Expenditures | 282,010,119 | 318,823,825 | 347,715,168 | 359,885,199 | 368,874,587 | 376,945,200 | 384,392,599 |
| Known adjustments to revenue | | | | 12,986,980 | 5,215,061 | 4,780,574 | 4,669,750 |
| Known one-time adjustments to expenditures | | | | (5,500,000) | | | |
| Known adjustments to expenditures | | | | 2,015,368 | 1,323,674 | 1,448,616 | 661,006 |
| Baseline operating balance | | | | | | | |
| Fund Balance (beginning of year) | 87,918,776 | 111,691,137 | 110,950,261 | 88,275,400 | 70,348,267 | 46,698,729 | 22,871,172 |
| Fund Balance (end of year) | 111,691,137 | 110,950,261 | 88,275,400 | 70,348,267 | 46,698,729 | 22,871,172 | (358,107) |
| Change in fund balance | \$23,772,361 | (\$740,876) | (\$22,674,861) | (\$17,927,133) | (\$23,649,538) | (\$23,827,557) | (\$23,229,279) |
| Operational reductions to maintain fund balance at 5% | | | | | (6,000,000) | (7,000,000) | (7,000,000) |
| Adjusted fund balance | \$111,691,137 | \$110,950,261 | \$88,275,400 | \$70,348,267 | \$52,698,729 | \$35,871,172 | \$19,641,893 |
| Fund Balance as a % of Budgeted/Projected Expenditure | 39.6% | 34.8% | 25.4% | 19.4% | 14.5% | 9.7% | 5.2% |
| Tactics | | | | | | | |
| Revenues with tactics | \$305,782,480 | \$318,082,949 | \$325,040,307 | \$324,375,438 | \$338,709,146 | \$347,234,210 | \$354,603,102 |
| Expenditures with tactics | 282,010,119 | 318,823,825 | 347,715,168 | 355,267,055 | 366,345,599 | 375,676,567 | 384,306,182 |
| Tactics related to revenue | | | | | | | |
| Basic formula allowance tied to inflation, minimum 2% increase & capped at 3% (Known) | | | | 3,250,403 | 4,006,037 | 3,996,768 | 3,854,300 |
| Special education cross-subsidy funded at 50% for FY 2027 (Known) | | | | 1,619,432 | | | |
| Transportation contract impact on revenue (Known) | | | | 3,903,115 | 1,209,024 | 783,806 | 815,450 |
| Judgment levy - one-time (Known) | | | | 660,200 | | | |
| English Learner (EL) increase \$1,775 per pupil, \$630 concentration & 25% EL cross subsidy (Known) | | | | 3,553,830 | | | |
| Student personnel aid reduced from \$48.73 per APU to \$30.05 per APU for FY 2026 & FY 2027 and \$34.32 per APU for FY 2028 and beyond (Legislative proposal) | | | (435,027) | | 99,963 | | |
| School library aid reduced from \$16.11 per APU to \$10.27 per APU for FY 2026 & FY 2027 and \$9.12 per APU for FY 2028 and beyond (Legislative proposal) | | | (136,004) | | (26,922) | | |
| Special education aid reduction for transportation 95% reimbursed FY 2026 and 90% reimbursed FY 2027 (Legislative proposal) | | | (539,985) | (853,300) | | | |
| Operating referendum timeline (10 year) | 1 | 2 (GE) | 3 | 4 (GE) | 5 | 6 (GE) | 7 |
| Tactics related to expenditures | | | | | | | |
| Enrollment alignment adjustment (Known) | | | | (769,115) | 871,771 | 976,377 | 661,006 |
| Other - reduce trend to 3.00% | | | | (1,716,266) | (1,769,786) | (1,814,863) | (1,856,552) |
| Remaining operating capacity for new elementary building estimate \$1.2 million (Known) | | | | 1,173,359 | | | |
| Transportation contract impact on expenditures (Known) | | | | 1,261,124 | 451,903 | 472,239 | |
| Crest View new site start up costs approved for FY 2026 - delay until FY 2027 (Known) | | | | 350,000 | | | |
| Student personnel aid expenditure reduction due to revenue change (Legislative proposal) | | | | (435,027) | 99,963 | | |
| School library aid expenditures reduction due to revenue change (Legislative proposal) | | | | (136,004) | (26,922) | | |
| Compensatory maximum hold harmless estimate based on FY 2026 & FY 2025 allocation change - one-year only (Legislative proposal) | | | (4,461,975) | (1,038,025) | | | |
| Operational additions/(reductions) | | | | | (3,000,000) | (4,000,000) | (7,000,000) |
| Baseline operating balance (post tactic) | | | | | | | |
| Fund Balance (beginning of year) | 87,918,776 | 111,691,137 | 110,950,261 | 91,626,359 | 74,178,376 | 55,203,095 | 35,907,558 |
| Fund Balance (end of year) | 111,691,137 | 110,950,261 | 91,626,359 | 74,178,376 | 55,203,095 | 35,907,558 | 19,069,774 |
| Change in fund balance | \$23,772,361 | (\$740,876) | (\$19,323,902) | (\$17,447,983) | (\$18,975,281) | (\$19,295,537) | (\$16,837,784) |
| Fund Balance Target | | | | | | | |
| Fund Balance as a % of Budgeted/Projected Expenditure | 39.6% | 34.8% | 26.7% | 21.0% | 15.2% | 9.7% | 5.1% |
| 5% of Budgeted/Projected Expenditures Minimum | \$14,100,506 | \$15,941,191 | \$17,162,660 | \$17,697,855 | \$18,148,626 | \$18,565,516 | \$18,805,532 |
| | | | | Projected Revenue Assumption (FY 2027 - FY2030) | | | 0.0% |
| | | | | Projected Expenditure Assumption (FY 2027 - FY2030) | | | 3.5% |

Note: Projected revenue also includes fiscal year projected enrollment change and projected increase for voter-approved operating referendum inflation.
GE - General Election year

Osseo Area Schools ISD # 279

Five-Year Financial Projection - Food and Nutrition Services

| Categories | Actual FY 2024 | Revised Budget FY 2025 | % Chg | Adopted Budget FY 2026 | % Chg | Projected FY 2027 | % Chg | Projected FY 2028 | % Chg | Projected FY 2029 | % Chg | Projected FY 2030 | % Chg |
|-------------------------|----------------|------------------------|-------|------------------------|-------|-------------------|-------|-------------------|-------|-------------------|-------|-------------------|-------|
| Revenue | 17,966,147 | 18,127,984 | 0.9% | 18,830,102 | 3.9% | 19,260,260 | 2.3% | 19,702,247 | 2.3% | 20,156,389 | 2.3% | 20,623,019 | 2.3% |
| Expenditures | 17,016,217 | 17,909,829 | 5.3% | 18,984,712 | 6.0% | 19,539,078 | 2.9% | 20,112,651 | 2.9% | 20,703,430 | 2.9% | 21,311,933 | 2.9% |
| Difference over/(under) | 949,930 | 218,155 | | (154,610) | | (278,819) | | (410,404) | | (547,042) | | (688,914) | |
| Restricted Fund Balance | 5,763,889 | 5,982,044 | | 5,827,434 | | 5,548,616 | | 5,138,212 | | 4,591,170 | | 3,902,256 | |
| Fund Balance % | 33.9% | 33.4% | | 30.7% | | 28.4% | | 25.5% | | 22.2% | | 18.3% | |

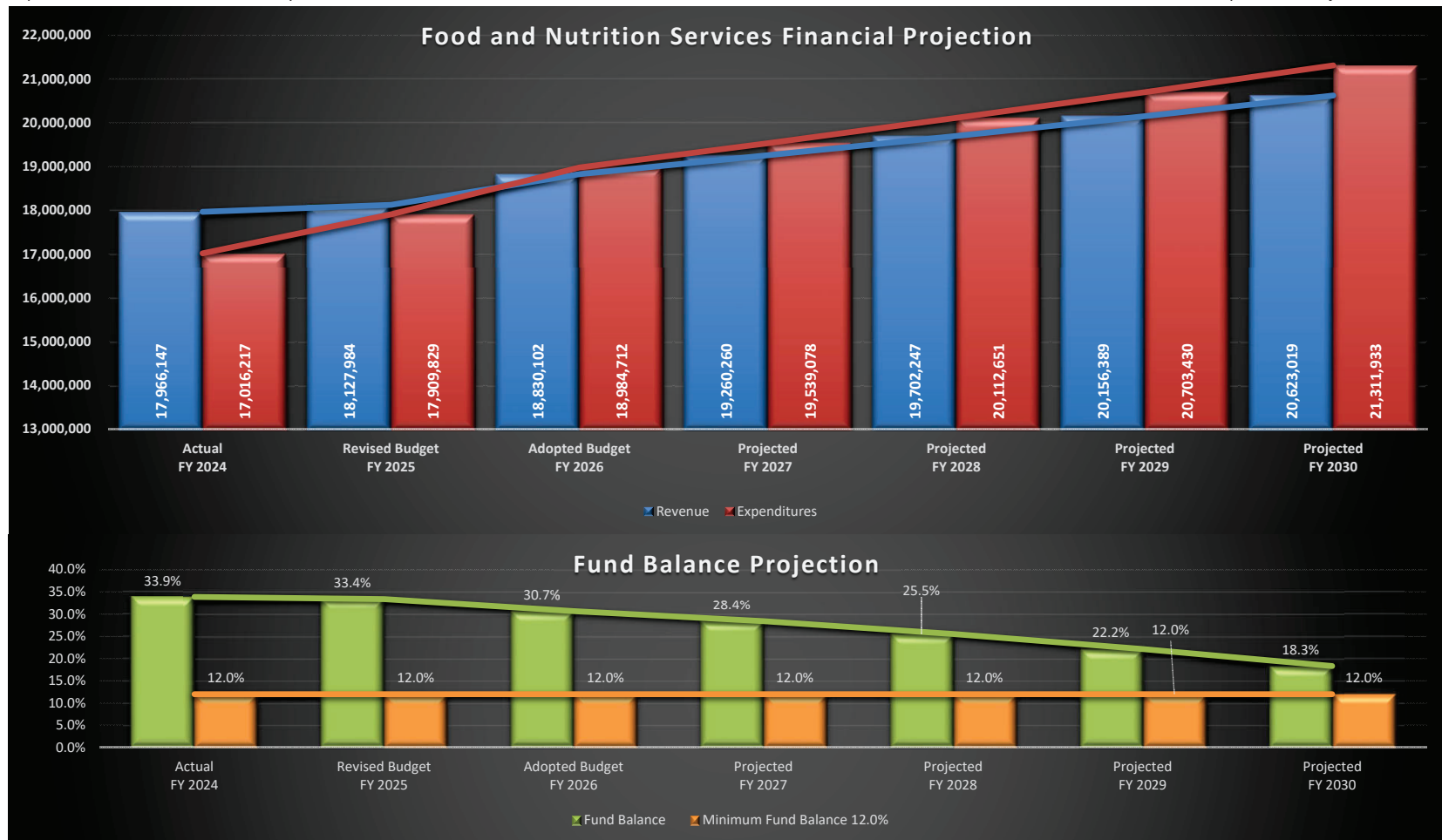
Operational Adjustments

Assumptions

Revenue increase of 2.75% annually

Expenditure increase of 3.0% annually

0 total operational adjustments



ISD 279 - Osseo Area Schools
Five-Year Financial Projection - Food and Nutrition Services
FY 2027 Budget Planning Scenario Financial Forecast

| | Actual 2024 | Revised 2025 | Adopted 2026 | Projected 2027 | Projected 2028 | Projected 2029 | Projected 2030 |
|--|--------------|--------------|--------------|----------------|----------------|----------------|----------------|
| Baseline | | | | | | | |
| Revenues | \$17,966,147 | \$18,127,984 | \$18,411,457 | \$18,411,457 | \$18,411,457 | \$18,411,457 | \$18,411,457 |
| Expenditures | 16,256,837 | 17,412,473 | 18,562,212 | 19,211,889 | 19,366,806 | 19,423,644 | 19,430,721 |
| Expenditures Capital | 759,380 | 497,356 | 422,500 | 420,000 | 420,000 | 420,000 | 420,000 |
| Known adjustments to revenue | | | | | | | |
| Known adjustments to expenditures | | | | | | | |
| Baseline operating balance | | | | | | | |
| Fund Balance (beginning of year) | 4,813,959 | 5,763,889 | 5,982,044 | 5,408,789 | 4,688,357 | 3,913,008 | 3,130,821 |
| Fund Balance (end of year) | 5,763,889 | 5,982,044 | 5,408,789 | 4,188,357 | 3,313,008 | 2,480,821 | 1,691,557 |
| Change in fund balance | 949,930 | 218,155 | (573,255) | (1,220,432) | (1,375,349) | (1,432,187) | (1,439,264) |
| Operational reductions to maintain fund balance at 12% | | | | (500,000) | (600,000) | (650,000) | (700,000) |
| Adjusted fund balance | \$5,763,889 | \$5,982,044 | \$5,408,789 | \$4,688,357 | \$3,913,008 | \$3,130,821 | \$2,391,557 |
| Fund Balance as a % of Budgeted/Projected Expenditure | 33.9% | 33.4% | 28.5% | 24.5% | 20.4% | 16.3% | 12.5% |

| | | | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Tactics | | | | | | | |
| Revenues with tactics | \$17,966,147 | \$18,127,984 | \$18,411,457 | \$18,830,102 | \$19,260,260 | \$19,702,247 | \$20,156,389 |
| Expenditures with tactics | 16,256,837 | 17,412,473 | 18,562,212 | 19,211,889 | 19,788,246 | 20,381,893 | 20,993,350 |
| Expenditures Capital | 759,380 | 497,356 | 422,500 | 420,000 | 420,000 | 420,000 | 420,000 |
| Tactics related to revenue | | | | | | | |
| Federal and State reimbursement rate change 2.75% | | | 418,645 | 430,158 | 441,987 | 454,142 | 466,631 |
| Tactics related to expenditures | | | | | | | |
| Operational reductions | | | | | | | |
| Other - reduce trend to 3.00% | | | | (92,811) | (95,595) | (98,463) | (101,417) |
| Baseline operating balance (post tactic) | | | | | | | |
| Fund Balance (beginning of year) | 4,813,959 | 5,763,889 | 5,982,044 | 5,827,434 | 5,548,616 | 5,138,212 | 4,591,170 |
| Fund Balance (end of year) | 5,763,889 | 5,982,044 | 5,827,434 | 5,548,616 | 5,138,212 | 4,591,170 | 3,902,256 |
| Change in fund balance | \$949,930 | \$218,155 | (\$154,610) | (\$278,819) | (\$410,404) | (\$547,042) | (\$688,914) |

| Fund Balance Target | | | | | | | |
|---|-------------|-------------|-------------|-------------|---|-------------|-------------|
| Fund Balance as a % of Budgeted/Projected Expenditure | 33.9% | 33.4% | 30.7% | 28.4% | 25.5% | 22.2% | 18.3% |
| 12% of Budgeted/Projected Expenditures Minimum | \$2,041,946 | \$2,149,179 | \$2,278,165 | \$2,344,689 | \$2,413,518 | \$2,484,412 | \$2,557,432 |
| | | | | | Projected Revenue Assumption (FY 2027 - FY2030) | | 0.00% |
| | | | | | Projected Expenditure Assumption (FY 2027 - FY2030) | | 3.50% |

Osseo Area Schools ISD # 279

Five-Year Financial Projection - Community Service Fund

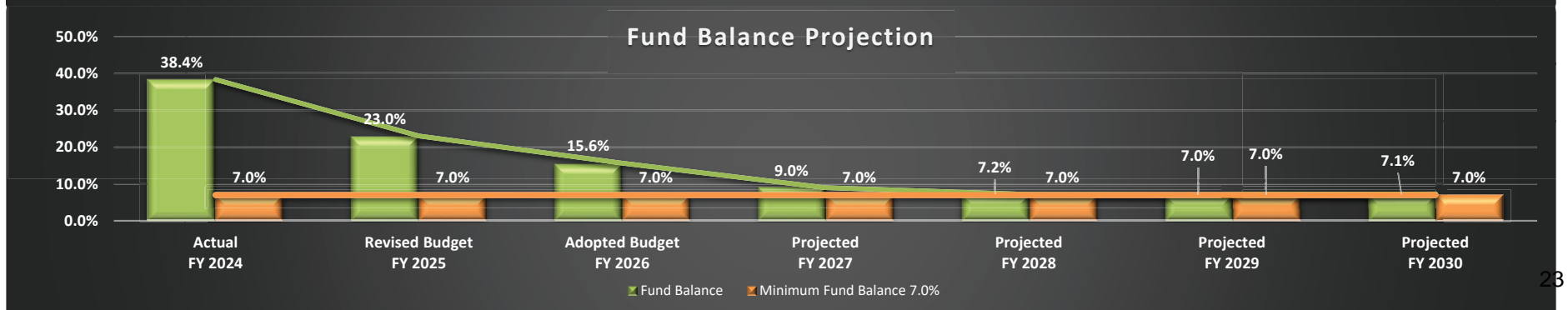
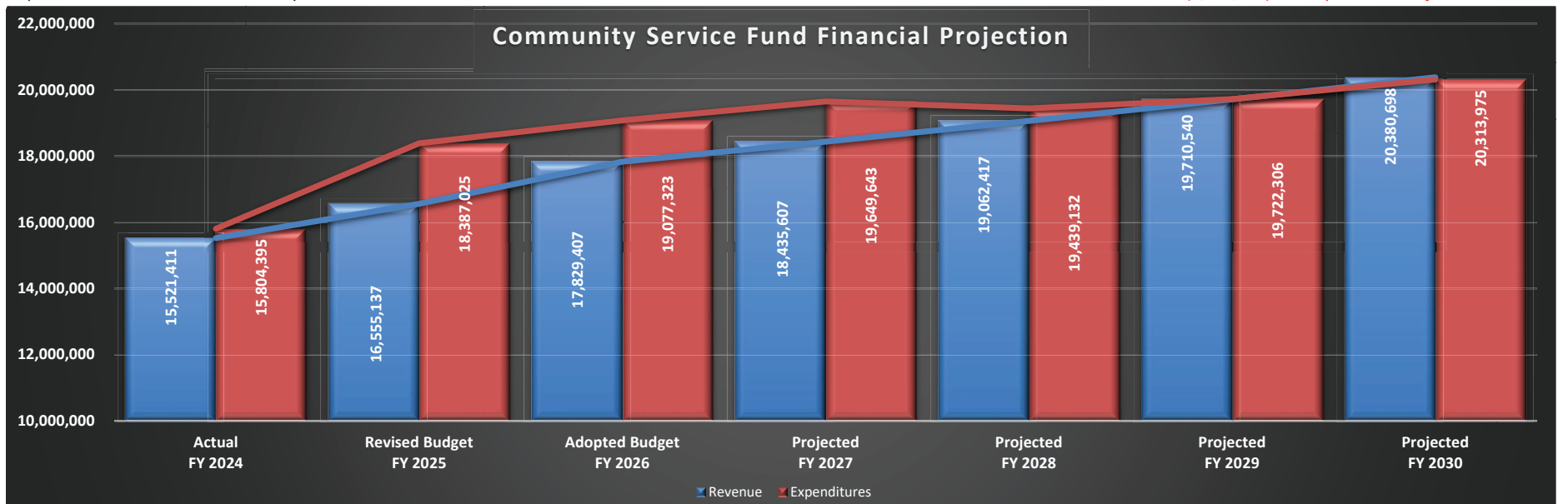
| Categories | Actual FY 2024 | Revised Budget FY 2025 | % Chg | Adopted Budget FY 2026 | % Chg | Projected FY 2027 | % Chg | Projected FY 2028 | % Chg | Projected FY 2029 | % Chg | Projected FY 2030 | % Chg | | |
|-------------------------|----------------|------------------------|-------|------------------------|-------|-------------------|-------|-------------------|-------|-------------------|-------|-------------------|-----------|-----------|---|
| Revenue | 15,521,411 | 16,555,137 | 6.7% | 17,829,407 | 7.7% | 18,435,607 | 3.4% | 19,062,417 | 3.4% | 19,710,540 | 3.4% | 20,380,698 | 3.4% | | |
| Expenditures | 15,804,395 | 18,387,025 | 16.3% | 19,077,323 | 3.8% | 19,649,643 | 3.0% | 19,439,132 | -1.1% | 19,722,306 | 1.5% | 20,313,975 | 3.0% | | |
| Difference over/(under) | (282,984) | (1,831,888) | | (1,247,916) | | (1,214,036) | | (376,715) | | (11,766) | | 66,723 | | | |
| Restricted Fund Balance | 6,063,833 | 4,231,945 | | 2,984,029 | | 1,769,993 | | 1,393,279 | | 1,381,512 | | 1,448,235 | | | |
| Fund Balance % | 38.4% | 23.0% | | 15.6% | | 9.0% | | 7.2% | | 7.0% | | 7.1% | | | |
| Operational adjustments | | | | | | | | | | | | - | (800,000) | (300,000) | - |

Assumptions

Revenue increase of 3.4% annually

Expenditure increase of 3.4% annually

(1,100,000) total operational adjustments



**ISD 279 - Osseo Area Schools
Community Service Fund
FY 2027 Financial Forecast**

| | Actual 2024 | Revised 2025 | Adopted 2026 | Projected 2027 | Projected 2028 | Projected 2029 | Projected 2030 |
|--|--------------|---------------|---------------|----------------|--|----------------|----------------|
| Baseline | | | | | | | |
| Revenues | \$15,521,411 | \$16,555,137 | \$17,829,407 | \$18,435,607 | \$19,062,417 | \$19,710,540 | \$20,380,698 |
| Expenditures | 15,804,395 | 18,387,025 | 19,077,323 | 19,725,952 | 20,396,634 | 20,056,120 | 20,324,428 |
| Total Levy Increase (decrease) from prior year estimates | | | | | | | |
| Known adjustments to Expenditures - other grant sources | | | | | | | |
| Baseline operating balance | | | | | | | |
| Fund Balance (beginning of year) | 6,346,817 | 6,063,833 | 4,231,945 | 2,984,029 | 1,693,684 | 1,359,467 | 1,413,887 |
| Fund Balance (end of year) | 6,063,833 | 4,231,945 | 2,984,029 | 1,693,684 | 359,467 | 1,013,887 | 1,470,157 |
| Change in fund balance | (282,984) | (1,831,888) | (1,247,916) | (1,290,345) | (1,334,217) | (345,580) | 56,270 |
| Operational reductions to maintain fund balance at 7% | | | | | (1,000,000) | (400,000) | |
| Adjusted fund balance | \$6,063,833 | \$4,231,945 | \$2,984,029 | \$1,693,684 | \$1,359,467 | \$1,413,887 | \$1,470,157 |
| Fund Balance as a % of Budgeted/Projected Expenditure | 38.4% | 23.0% | 15.6% | 8.6% | 7.0% | 7.2% | 7.2% |
| Tactics | | | | | | | |
| Revenues with tactics | \$15,521,411 | \$16,555,137 | \$17,829,407 | \$18,435,607 | \$19,062,417 | \$19,710,540 | \$20,380,698 |
| Expenditures with tactics | 15,804,395 | 18,387,025 | 19,077,323 | 19,725,952 | 20,317,731 | 20,100,062 | 20,392,864 |
| Tactics related to revenue | | | | | | | |
| Total Levy Increase (decrease) from prior year estimates | | | | | | | |
| Tactics related to expenditures | | | | | | | |
| Operational adjustments | | | | | (800,000) | (300,000) | |
| Other - reduce trend to 3.00% | | | | (76,309) | (78,599) | (77,757) | (78,889) |
| Baseline operating balance (post tactic) | | | | | | | |
| Fund Balance (beginning of year) | 6,346,817 | 6,063,833 | 4,231,945 | 2,984,029 | 1,769,993 | 1,393,279 | 1,381,512 |
| Fund Balance (end of year) | 6,063,833 | 4,231,945 | 2,984,029 | 1,769,993 | 1,393,279 | 1,381,512 | 1,448,235 |
| Change in fund balance | (\$282,984) | (\$1,831,888) | (\$1,247,916) | (\$1,214,036) | (\$376,715) | (\$11,766) | \$66,723 |
| Fund Balance Target | | | | | | | |
| Fund Balance as a % of Budgeted/Projected Expenditure | 38.4% | 23.0% | 15.6% | 9.0% | 7.2% | 7.0% | 7.1% |
| 7% of Budgeted/Projected Expenditures Minimum | \$1,106,308 | \$1,287,092 | \$1,335,413 | \$1,375,475 | \$1,360,739 | \$1,380,561 | \$1,421,978 |
| | | | | | Projected Revenue Assumption (FY 2027 - FY 2030) | | 3.40% |
| | | | | | Projected Expenditure Assumption (FY 2027 - FY 2030) | | 3.40% |
| Community Service Fund Balance Summary | | | | | | | |
| Restricted for community education programs | 4,373,241 | 3,348,952 | 2,750,398 | | | | |
| Restricted for early childhood family education programs | 1,235,246 | 503,843 | 96,269 | | | | |
| Restricted for school readiness | 450,725 | 374,529 | 132,741 | | | | |
| Restricted for adult basic education | 4,621 | 4,621 | 4,621 | | | | |
| Total Community Service Fund Balance | \$ 6,063,833 | \$ 4,231,945 | \$ 2,984,029 | | | | |

Osseo Area Schools ISD # 279

Five-Year Financial Projection - Capital Fund

| Categories | Actual FY 2024 | Revised FY 2025 | % Chg | Adopted FY 2026 | % Chg | Projected FY 2027 | % Chg | Projected FY 2028 | % Chg | Projected FY 2029 | % Chg | Projected FY 2030 | % Chg |
|-------------------------|----------------|-----------------|-------|-----------------|-------|-------------------|-------|-------------------|-------|-------------------|-------|-------------------|-------|
| Revenue | 18,047,689 | 23,404,517 | 29.7% | 23,271,775 | -0.6% | 23,536,622 | 1.1% | 23,881,635 | 1.5% | 24,237,350 | 1.5% | 24,580,122 | 1.4% |
| Expenditures | 20,097,469 | 23,360,555 | 16.2% | 23,138,448 | -1.0% | 23,638,722 | 2.2% | 24,317,105 | 2.9% | 25,004,128 | 2.8% | 25,676,144 | 2.7% |
| Difference over/(under) | (2,049,780) | 43,962 | | 133,327 | | (102,100) | | (435,469) | | (766,778) | | (1,096,022) | |
| Restricted Fund Balance | 4,835,354 | 4,879,316 | | 5,012,643 | | 4,910,543 | | 4,475,074 | | 3,708,296 | | 2,612,274 | |
| Fund Balance % | 24.1% | 20.9% | | 21.7% | | 20.8% | | 18.4% | | 14.8% | | 10.2% | |

Operational Adjustments

400,000

500,000

500,000

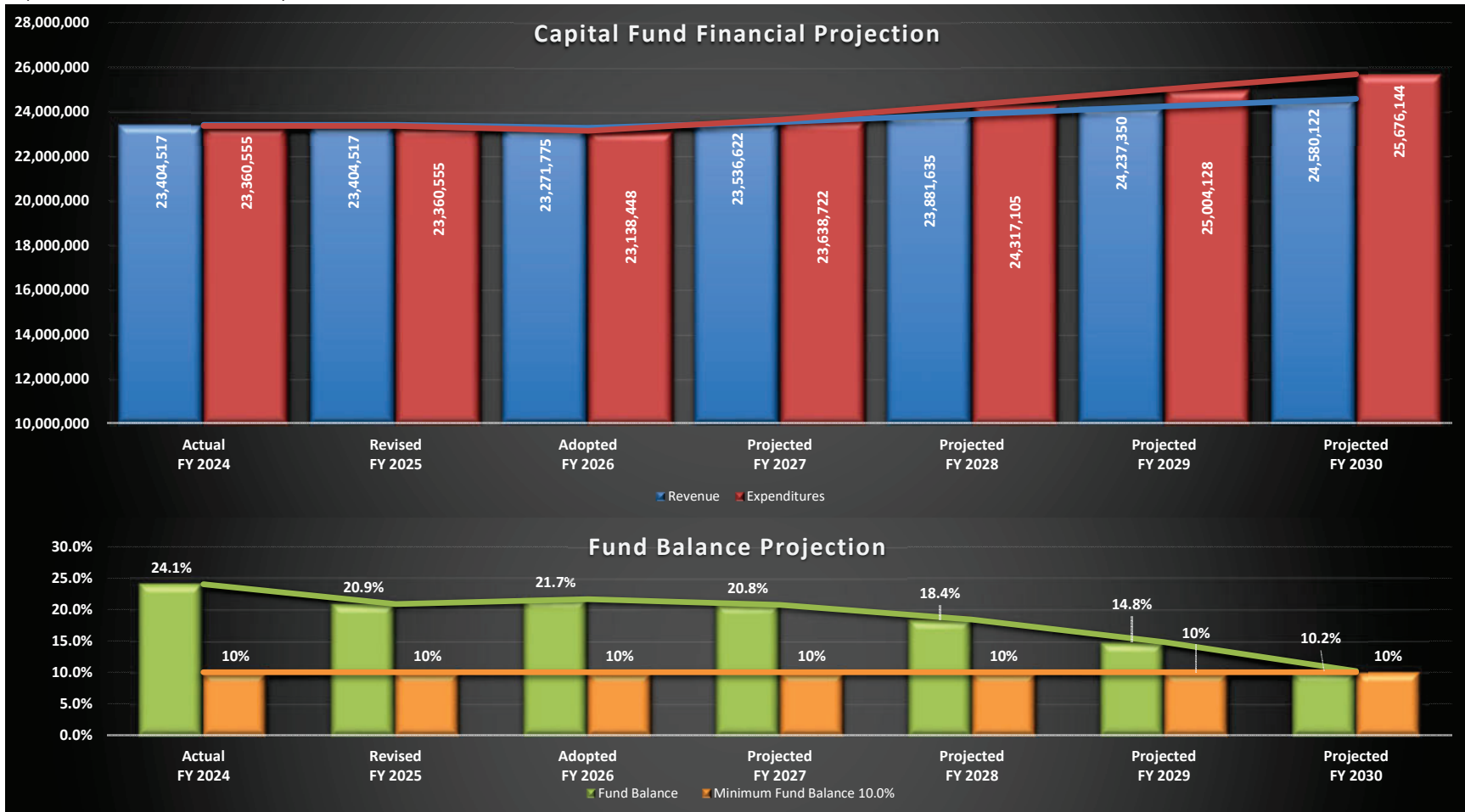
500,000

Assumptions

Revenue increase of 0.0% annually

Expenditure increase of 0.0% annually

1,900,000 total operational adjustments



ISD 279 - Osseo Area Schools
Capital Fund - Operating Capital and Capital Technology/Safety Levy
FY 2027 Budget Planning Scenario Financial Forecast

| | Actual 2024 | Revised 2025 | Adopted 2026 | Projected 2027 | Projected 2028 | Projected 2029 | Projected 2030 |
|--|---------------|--------------|--------------|---|----------------|----------------|----------------|
| Baseline | | | | | | | |
| Revenues | \$18,047,689 | \$23,404,517 | \$23,271,775 | \$23,248,612 | \$23,299,855 | \$23,355,924 | \$23,393,058 |
| Expenditures | 20,097,469 | 23,360,555 | 23,138,448 | 23,138,448 | 23,338,722 | 23,717,105 | 24,104,128 |
| Known adjustments to expenditures | | | | 100,274 | 178,383 | 187,023 | 172,017 |
| Baseline operating balance | | | | | | | |
| Fund Balance (beginning of year) | 6,885,134 | 4,835,354 | 4,879,316 | 5,012,643 | 4,922,533 | 4,505,284 | 3,757,080 |
| Fund Balance (end of year) | 4,835,354 | 4,879,316 | 5,012,643 | 5,022,533 | 4,705,284 | 3,957,080 | 2,873,994 |
| Change in fund balance | (\$2,049,780) | \$43,962 | \$133,327 | \$9,890 | (\$217,250) | (\$548,204) | (\$883,086) |
| Operational increases (reductions) to maintain fund balance at 10% | | | | 100,000 | 200,000 | 200,000 | 200,000 |
| Adjusted fund balance | \$4,835,354 | \$4,879,316 | \$5,012,643 | \$4,922,533 | \$4,505,284 | \$3,757,080 | \$2,673,994 |
| Fund Balance as a % of Budgeted/Projected Expenditure | 24.1% | 20.9% | 21.7% | 21.1% | 19.0% | 15.6% | 10.9% |
| Tactics | | | | | | | |
| Revenues with tactics | \$18,047,689 | \$23,404,517 | \$23,271,775 | \$23,248,612 | \$23,587,865 | \$23,937,704 | \$24,274,484 |
| Expenditures with tactics | 20,097,469 | 23,360,555 | 23,138,448 | 23,138,448 | 23,638,722 | 24,317,105 | 25,004,128 |
| Tactics related to revenue | | | | | | | |
| Increase capital technology/safety levy authority estimate | | | | 288,010 | 293,770 | 299,646 | 305,638 |
| Capital technology/safety levy timeline (10 years) | 1 | 2 (GE) | 3 | 4 (GE) | 5 | 6 (GE) | 7 |
| Tactics related to expenditures | | | | | | | |
| Salary and benefit increase 3.00% (Known) | | | | 123,437 | 127,140 | 130,954 | 134,883 |
| Enrollment alignment adjustment (Known) | | | | (23,163) | 51,243 | 56,069 | 37,134 |
| Operational increases (reductions) | | | | 400,000 | 500,000 | 500,000 | 500,000 |
| Baseline operating balance (post tactic) | | | | | | | |
| Fund Balance (beginning of year) | 6,885,134 | 4,835,354 | 4,879,316 | 5,012,643 | 4,910,543 | 4,475,074 | 3,708,296 |
| Fund Balance (end of year) | 4,835,354 | 4,879,316 | 5,012,643 | 4,910,543 | 4,475,074 | 3,708,296 | 2,612,274 |
| Change in fund balance | (\$2,049,780) | \$43,962 | \$133,327 | (\$102,100) | (\$435,469) | (\$766,778) | (\$1,096,022) |
| Fund Balance Target | | | | | | | |
| Fund Balance as a % of Budgeted/Projected Expenditure | 24.1% | 20.9% | 21.7% | 20.8% | 18.4% | 14.8% | 10.2% |
| 10% of Budgeted/Projected Expenditures Minimum | \$2,009,747 | \$2,336,056 | \$2,313,845 | \$2,363,872 | \$2,431,710 | \$2,500,413 | \$2,567,614 |
| | | | | Projected Revenue Assumption (FY 2027 - FY2030) | | | 0.00% |
| | | | | Projected Expenditure Assumption (FY 2027 - FY2030) | | | 0.00% |

Note: The Capital Fund does not include the Capital Land Proceeds Fund
Note: Projected revenue also includes fiscal year projected enrollment change.
GE - General Election year
*** Capital technology/safety levy approved November 2022 for 10 years expires in FY 2033**

ANNUAL BUDGET FISCAL YEAR

OUR MISSION

is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.

2026

Dr. Kim Hiel, Superintendent

John Morstad, SFO, CSRM Executive Director of Finance and Operations

Kelly Benusa, CPA, RSBO, SFO Director of Business Services

**ISD 279 - Osseo Area Schools
Fiscal Year 2026 Annual Budget
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INTRODUCTORY SECTION

OSSEO AREA SCHOOLS



Our mission is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.

ISD 279 - Osseo Area Schools is located in the northwest section of Hennepin County. The area served by our school district has a population of 156,418 residents.

DATE: June 24, 2025
TO: Members of the ISD 279 – Osseo Area Schools Community
FROM: John Morstad, Executive Director of Finance and Operations
Kelly Benusa, Director Business Services

We are pleased to present this Fiscal Year (FY) 2026 budget for ISD 279 - Osseo Area Schools. This memo describes the FY 2026 budget year, which begins July 1, 2025, and ends June 30, 2026. The annual budget is an important part of overall school district planning to intentionally align resources to the district's Comprehensive Achievement and Civic Readiness Strategic Plan to move forward our mission, which is to inspire and prepare each and every scholar with the confidence, courage, and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.

The entire budget has been compiled into this single document using a pyramid approach so that readers may progress from an overview to greater levels of detail. This budget format communicates budget details and serves as a reference document.

The budget document is organized into five major sections: Introductory Section, Organizational Section, Financial Section, Informational Section, and Benchmark Comparisons. Each section presents information for the general, food and nutrition services, community service, capital, and debt service funds. To make the budget more understandable, charts and graphs are utilized wherever appropriate.

Budget Management

As required by the State of MN Uniform Financial Accounting Reporting System (UFARS), the school district's budget is divided into separate funds for the purpose of control and separation of various expenditure areas. Each of the different funds constitutes a complete accounting entity. More specific information regarding the different funds may be found in the Financial Section under the heading of "Financial Policy and Administration".

General Fund – The largest of all the funds, the General Fund pays for most of the operating expenses of the school district. Included in this fund are salaries and benefits, instructional and maintenance supplies, utilities, insurance, professional development, and contracted transportation services. Allocations are made to the buildings for building principals and/or site supervisors to administer. Specific information regarding allocations may be found in the Informational Section.

Food and Nutrition Services Fund – The Food and Nutrition Services Fund is intended to be a self-supporting fund. Revenues are derived from breakfast and lunch fees, and federal and state aid. If expenditures exceed revenues and a deficit occurs, the general fund would be required to subsidize the Food and Nutrition Services Fund to make up the deficit. Included in the Food and Nutrition Services Fund is the cost of salaries, benefits, food and serving supplies, and the equipment necessary to provide breakfast and lunch programs for students.

Community Service Fund – The Community Service Fund provides for programming that serves community members in the areas of recreation, civic activities, nonpublic students, adult or early childhood programs, Pre-K-8 extended day programs, or other similar services. Examples of community service programs include Early Childhood Family Education, Kidstop, Adult Basic Education, and Community Education. For the most part, funding for the Community Service Fund is categorical in nature (i.e., funds received for specific programs).

Capital Fund – For state reporting purposes, the Capital Fund has been folded into the general fund and then accounted for as a distinct revenue and expenditure category within the General Fund. For simplicity and clarity, Osseo Area Schools internally tracks capital fund revenue and expenditures as a separate fund. Included in this fund are expenditures for technology, major repair, remodeling and leasing of facilities, improvements to sites, and equipment. Operating capital revenue included in this fund is determined by a formula based on the age of the district-owned facilities. Long-term Facilities Maintenance revenue included in this fund is determined by state-approved expenses within defined categories.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for, and payment of, general obligation bonds, interest, and related costs.

BUDGET PROCESS

The budget planning began in October 2024, using the [Long-Range Financial Model \(LRFM\) and Annual Budget Framework](#) and the [FY 2026 Budget Planning Timeline](#). The district implementation of this long-range financial planning (LRFP) process for developing the annual budget began in FY 2013. The LRFP process is refined and improved annually. As a part of the LRFP process, the following key budget considerations were used during the FY 2026 budget adjustment process:

Outcomes for budget adjustment process –

- Create budget adjustment recommendations that align with our system’s Mission and Strategic Priorities.
- Involve school and community stakeholders in determining how to provide a quality education using available resources.
- Provide budget recommendations for school board approval that achieve a school district budget that maintains the required fund balance.

Budget adjustment proposal process -

1. The system has identified legally required and mandated essential services and programs. These will not be considered for adjustment.
2. The analysis of budget adjustments will be based on a review of the effectiveness of specific programs or services. Information will be used to determine which program or initiatives are not getting expected results and should be considered for budget adjustments.
3. The analysis will consider the basic requirements for providing the educational program at sites. This analysis will establish the base quality education level that the district does not want to go below, and the essential support services required to deliver the base.
4. The analysis will consider the impact on our work to ensure equitable student achievement.
5. School board policies will be considered to determine if they exceed legally required and mandated essential services and programs or the basic requirements for providing the education program. Do board policies and regulations have financial implications? If so, which policies and/or regulations might be changed?
6. All proposed adjustments will be evaluated using the Program Efficiency Abandonment and Redirection (PEAR) process. The process considers the impact of the enhancement, reduction, elimination, or restructuring of services on education programs.
7. Staff and citizen idea input will be solicited and shared with the school board for consideration in the budget planning process, through LRFP Advisory and FISCAL. In addition, other formal district advisory groups, such as DPAC, Core Planning, APAC, and CEPAC, inform our work regarding district program priorities which impact budget priorities.

The school board reviewed FY 2026 budget proposals at a work session on February 11, 2025. These budget proposals followed the school board direction that was provided at the November 12, 2024, work session. Budget proposals were approved February 25, 2025, at the regular school board meeting and result in net adjustments of \$2,937,680 to the General Fund. The General Fund amount is comprised of LRFP budget adjustments, including enrollment alignment of \$2,147,741, state leaves of absence / time off requirements of \$30,000, family medical leave act expansion of payroll taxes of \$433,298, and operating capacity for new elementary of \$326,641.

Fiscal Year 2026 Highlights

As shown in the chart below (all funds included), the FY 2026 budget proposal results in a net decrease in overall fund balance. More specific details for each fund are described in the Financial Section, and additional comparative information is contained in the Informational Section.

| Revenue Budget | FY 2026 Budget | FY 2025 Budget | Increase (Decrease) | % Change |
|--|-----------------|------------------------|------------------------|----------|
| General * | \$ 325,040,307 | \$ 318,082,949 | \$ 6,957,358 | 2.2% |
| Capital/Land Proceeds | 23,311,775 | 23,454,517 | (142,742) | (0.6%) |
| Total General Fund | 348,352,082 | 341,537,466 | 6,814,616 | 2.0% |
| Food and Nutrition Services | 18,411,457 | 18,127,984 | 283,473 | 1.6% |
| Community Service | 17,829,407 | 16,555,137 | 1,274,270 | 7.7% |
| Debt Service | 34,678,135 | 19,816,522 | 14,861,613 | 75.0% |
| Total All Funds | \$ 419,271,081 | \$ 396,037,109 | \$ 23,233,972 | 5.9% |
| Expenditure Budget | | | | |
| Expenditure Budget | FY 2026 Budget | FY 2025 Budget | Increase (Decrease) | % Change |
| General * | \$ 347,715,168 | \$ 318,823,825 | \$ 28,891,343 | 9.1% |
| Capital/Land Proceeds | 23,138,448 | 23,360,555 | (222,107) | (1.0%) |
| Total General Fund | 370,853,616 | 342,184,380 | 28,669,236 | 8.4% |
| Food and Nutrition Services | 18,984,712 | 17,909,829 | 1,074,883 | 6.0% |
| Community Service | 19,077,323 | 18,387,025 | 690,298 | 3.8% |
| Debt Service | 33,701,513 | 25,845,079 | 7,856,434 | 30.4% |
| Total All Funds | \$ 442,617,164 | \$ 404,326,313 | \$ 38,290,851 | 9.5% |
| Revenue/Expenditure Comparison | | | | |
| Revenue/Expenditure Comparison | FY 2026 Revenue | FY 2026 Expenditure | Increase (Decrease) | % Change |
| General * | \$ 325,040,307 | \$ 347,715,168 | \$ (22,674,861) | (6.5%) |
| Capital/Land Proceeds | 23,311,775 | 23,138,448 | 173,327 | 0.7% |
| Total General Fund | 348,352,082 | 370,853,616 | (22,501,534) | (6.1%) |
| Food and Nutrition Services | 18,411,457 | 18,984,712 | (573,255) | (3.0%) |
| Community Service | 17,829,407 | 19,077,323 | (1,247,916) | (6.5%) |
| Debt Service | 34,678,135 | 33,701,513 | 976,622 | 2.9% |
| Total All Funds | \$ 419,271,081 | \$ 442,617,164 | \$ (23,346,083) | (5.3%) |
| * Excludes federal and state special funded projects | | | | |

General Fund

The FY 2026 combined revenue and expenditure change for the General Fund results in a net decrease of \$22,674,861. This budget represents a planned decrease in the fund balance for FY 2026.

General fund revenue is projected to increase 2.2% or \$7 million for Fiscal Year 2026. Most of the change in revenue is the result of adjustments in the following revenue categories:

- General education aid increase of \$7.3 million due to a 2.74% increase to the basic formula allowance to \$7,481 per average daily membership (ADM) and a projected increase in adjusted ADM of 345, which includes the reversal of a prior year over accrual. The district total adjusted ADM is estimated at 21,299 for FY 2026.
- Operating referendum decrease of \$2.2 million for change in projected students and market valuations of property.
- TRA pension adjustment revenue increase of \$1,264,493, which is offset by increased expenditures.
- Interest revenue decrease of \$1,245,000.
- Equity revenue increase to \$777,082.
- Read Act teacher training decrease of \$749,183 due to one-time revenue in FY 2025.
- Student personnel aid increase of \$742,892, which is offset by increased expenditures.
- 3rd party medical assistance billing revenue increase of \$396,299.
- Abatement revenue increased \$366,125.
- Desegregation transportation revenue increase of \$300,000 due to projected costs for FY 2025 that impact the FY 2026 revenue formula.
- Special education revenue decrease of \$200,000, which includes the reversal of a prior year over accrual.
- Local optional revenue increase \$161,677 due to change in the growth of projected students.

General fund expenditures are projected to increase 9.1% or \$28.9 million for Fiscal Year 2026. Changes in expenditure are the result of adjustments in the following categories.

Salaries

The budget for salaries is increasing \$16.8 million or 8.5% from the previous year. The increase is attributed to several factors, including:

- Increase of \$9 million of roll-up and projected settlement costs for salaries. This amount includes an increase of \$200,907 for attrition and allocation of staff, along with retirees for FY 2025.
- Increase of \$5.5 million for compensatory maximum hold harmless estimate for one-year only.
- Net budget adjustments of \$2.9 million approved at the February 25, 2025, School board meeting for FY 2026. This increase is comprised of multiple items, including LRFP budget adjustments of \$368,740, enrollment alignment of \$2,147,741, increase

for state leaves of absence/time off requirements of \$30,000, and an increase for the new elementary operating capacity of \$326,641.

- Increase of \$1.3 million for one-time savings from February 25, 2025, Board approved FY 2025 mid-year budget adjustment.
- Decrease for FY 2025 strategic investments of \$1 million, which was for one-year only.
- Decrease of \$921,284 regarding the 279Online program reorganization for FY 2026.

Benefits

The budget for benefits is increasing \$4 million or 5.6% from the previous year. The increase is attributed to several factors, including:

- Increase of \$1.4 million in medical insurance and HSA due to rate increase for UMR and PEIP, anticipated employee migration of 3.47% to HSA plan, and add back thirty-six open positions from FY 2025.
- Increase of \$1.3 million for benefits attributed primarily to statutory benefits (FICA, TRA, PERA, and retirement savings plan) from the roll-up costs of salaries that affect benefits directly.
- Increase of \$1,264,493 for TRA pension rate changing July 1, 2025 from 8.75% to 9.5%, which is offset by increased revenue.
- Increase of \$632,876 for family medical leave act expansion of payroll taxes. This was approved at the February 25, 2025, School board meeting for FY 2026 at amount of \$433,298. The change is due to the payroll tax amount increasing from .88% to 1.1% after board approval occurred.
- Decrease of \$568,430 for 63.44% rate decrease in long-term disability.

Purchased services

The budget for purchased services is increasing by \$6 million or 14.9% from the previous year. The increase is attributed to several areas, including:

- Increase of \$6.9 million or 32.13% for transportation contracts.
- Decrease of \$983,024 for one-time costs/savings from February 25, 2025, Board approved FY 2025 mid-year budget adjustment.
- Increase of \$506,000 for electricity.
- Decrease of \$127,425 for tuition to Intermediate District 287.
- Net budget adjustments of \$104,850 approved at the February 25, 2025, School board meeting for FY 2026.
- Decrease of \$100,000 for budget capacity moved from purchased services – see supplies for offset.

Supplies

Supplies and other expenditures are increasing \$2.1 million or 24.1% from the previous year. The increase is attributed to several factors, including:

- Increase of \$1,875,000 for judgments.
- Increase of \$539,336 for future curriculum adoptions budget capacity carryover.
- Decrease of \$312,000 for federal indirect rate change from 1.5% to 4.1%.
- Increase of \$100,000 for budget capacity moved from supplies - see purchased services for offset.
- Net budget adjustments of \$3,856 approved at the February 25, 2025, School board meeting for FY 2026.

Food and Nutrition Services

Revenues are projected to increase \$283,473 or 1.6%. Expenditures are projected to increase \$1,074,883 or 6%. Expenditures increased due to increased settlement costs and fewer open positions for staff, food inflation, and indirect cost rate increased. Overall, the Food and Nutrition Services fund balance is projected to decrease by \$573,255.

Community Service

Overall, the Community Service fund balance is projected to decrease by \$1,247,916. Revenues increased \$1,274,270 and expenditures increased \$690,298. The increase in revenue is due to anticipated participation increases in school age care, early childhood family education, adult and youth enrichment programs and facility rentals. The increase in expenditures is due to a combination of anticipated participation increases in school age care, early childhood family education, adult and youth enrichment programs, and facility rentals.

Capital/Land Proceeds

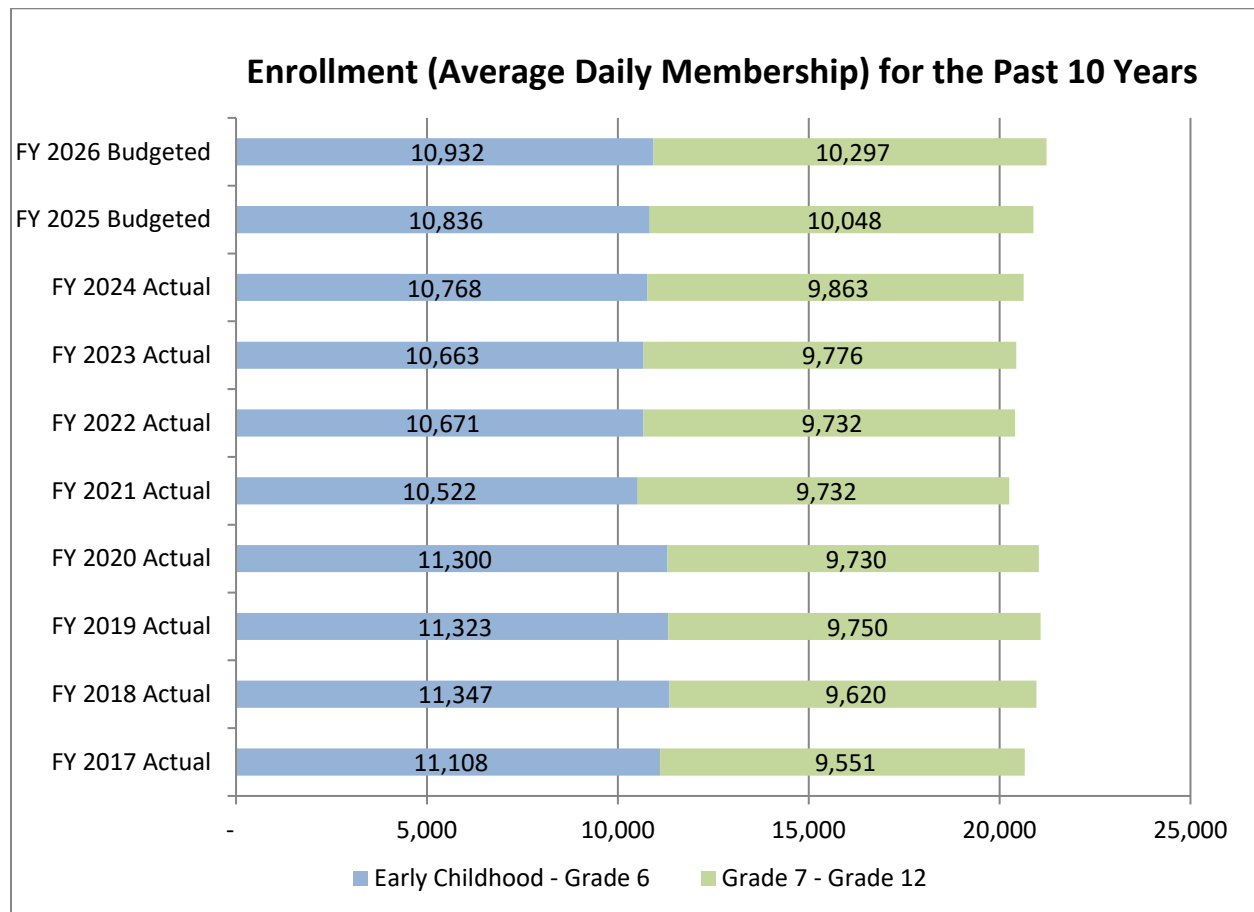
Capital/Land Proceeds Fund revenue is projected to decrease \$142,742 or 0.6% due to a one-time sale of equipment of \$500,000 in FY 2025, decrease in e-rate revenue, and an increase in the voter-approved capital technology. Expenditures decreased by \$222,107 or 1%. This change results in a planned surplus to the Capital/Land Proceeds fund balance of \$173,327.

Debt Service

The 75% increase in revenue in the Debt Service Fund reflects the required levies for ongoing debt service payments. The 30.4% increase in expenditures reflects the required annual principal and interest payments for outstanding debt. The Debt Service fund balance, which includes all the items above, is projected to be \$6,230,365 on June 30, 2026.

Student Enrollment

Student enrollment is a major component of the funding formula used by the state of Minnesota to determine how much revenue the district receives in the General Fund. As a result, the projection and tracking of student enrollment is an especially important part of the budget process.



The graph above shows the number of students enrolled in ISD 279 each year since 2017. Overall enrollment increased 2.8% during this time. The average change for Osseo Area Schools benchmark public school districts (Anoka-Hennepin, Elk River, Minneapolis, Rochester, Rosemount-Apple Valley-Eagan, Saint Paul, South Washington, and Wayzata) in public school enrollment from FY 2017 to FY 2024 was a decrease of 3.9%.

An analysis of the enrollment trends highlights the following factors:

1. The birthrate in Hennepin County for students born in 2023 saw a slight increase over the previous year. For 2020, the birthrate decreased to the lowest level in almost 50 years. Rates are still well below pre-pandemic years. Since the district's kindergarten enrollment has historically been directly related to the Hennepin County live birthrate, we are projecting that the district's kindergarten enrollment would see a noticeable decline in the fall of 2025, when births from 2020 reach kindergarten age, and a slight improvement in the following years.

2. Families of school-age children in our district who choose private schools and other public-school options (both charter schools and other public-school districts) saw the first noticeable decline versus the previous four years where it was relatively stable. While preliminary data indicates a decline in the number of students who are enrolling in other public-school districts, there are still approximately 6,600 students choosing either charter schools or other public-school districts, a slight decline from the previous year. About 3,900 of those students attend public charter schools. The population of families choosing private or home school options for their student(s) continued to decline slightly to just under 2,400 students.
3. New home construction continues in the district, particularly in the Northwest Maple Grove area, as new developments continue to be approved. We are also seeing an increase in housing density as more redevelopment projects are being proposed throughout the district. This projected enrollment growth helps to create stability, by offsetting declines in other areas of the district as families age-in-place and birth rates decline.

Economic Condition and Outlook

Osseo Area Schools intentionally focuses efforts of staff and other resources to identify available financial resources to maximize revenue. Except for locally imposed fees for things like student activities, the district is dependent on the state of Minnesota for its revenue authority and state aid. Some revenue authority, such as operating referenda and building bonds, also require voter approval. For the past several years, the funding provided for public education in the state of Minnesota has not been sufficient to meet instructional program needs due to increased inflationary costs and required mandates. For example, according to data provided by the Minnesota Department of Education, if the general education formula increased by the rate of inflation each year since 2003, the 2026 allowance per ADM would be \$8,645 rather than \$7,481, a difference of \$1,164 per ADM, which would amount to more than \$27.1 million in 2026 for Osseo Area Schools.

Minnesota's economic and budget outlook has diminished substantially after record surpluses and increased government spending. According to the state budget and economic forecast released from the Minnesota Management and Budget (MMB) in February of 2025, the state is projecting a \$456 million surplus, down about \$160 million from the previous forecast, with the next biennium forecast as a deficit of \$5.99 billion.

The 2025 session is a budget year, and as of this writing, we are waiting on the Legislature to convene a special session. We have built the budget based on current known statutes rather than make assumptions in areas where changes might be made.

In alignment with the current economic concerns, there are numerous factors affecting public school finance and need to be monitored on an on-going basis, such as:

- State aid versus local taxpayer funding for programs and services
- Economic factors, such as unemployment and overall revenue collections by the state
- Mandated programs that are not fully funded, such as special education
- Compliance and implementation of governmental pronouncements
- Impact on local taxpayers for funding requests

- Increased competition for students from other public schools as well as charter schools
- Housing development and growth
- Enrollment trends
- Health insurance cost increases
- Pension obligations, both local and state
- Management of federal grants and other special funded state programs

Technology

Technology in Osseo Area Schools will provide accessible, equitable and user-friendly systems with training that supports all users to effectively and efficiently achieve the district mission. Our technology team supports this through three focused goal areas in alignment with our district's strategic directions.

1. #DL4A (digital learning for all): students will experience learning that is personalized in path, place, and pace through strengthening teaching and learning practices that support student success. (Strategic direction A, B, E, & F)
2. Cyber Security: Osseo Area Schools will improve its cyber security posture through improved policies, procedures, and user awareness. (Strategic direction E)
3. Modernizing technology solutions: Osseo Area Schools will modernize its technology solutions and integrations to improve user experience and organizational efficiencies. (Strategic direction A, B, D, & E)

Osseo Area Schools #DL4A plan focuses on strengthening teaching and learning practices that will prepare students for success. This plan capitalizes on the foundation that was set in previous plans and moves forward with strategic goals to support our mission in alignment with our strategic directions. The #DL4A plan has nine focus areas:

1. Digital learning model
2. Digital learning tools and resources
3. Digital citizenship and responsible use
4. Professional development
5. Assessment and measurement
6. Parents and families
7. Business and community
8. Technology and infrastructure
9. Financial Sustainability

These nine areas have targeted goals and success indicators connected to them in alignment with the district's strategic plan. It is also a direct result of our priority work and was developed in conjunction with the capital project levy.

ISD 279 - Osseo Area Schools Long-Range Financial Model (LRFM) and Annual Budget Framework

The district mission is placed in the center to reflect that it is at the core of the model.

The ovals reflect the operationalizations of the strategic priorities in the annual budget cycle facilitated by our system's budget managers.

The outer boxes reflect long-range financial planning directed by the school board. In the model, the long-range financial forecast is used as a tool to identify annual operating budget targets that result in a financially sustainable plan. These budget targets are considered when strategic priorities are operationalized in department work plan and the annual budget recommendation.

Long-Range Financial Planning Guiding Principles

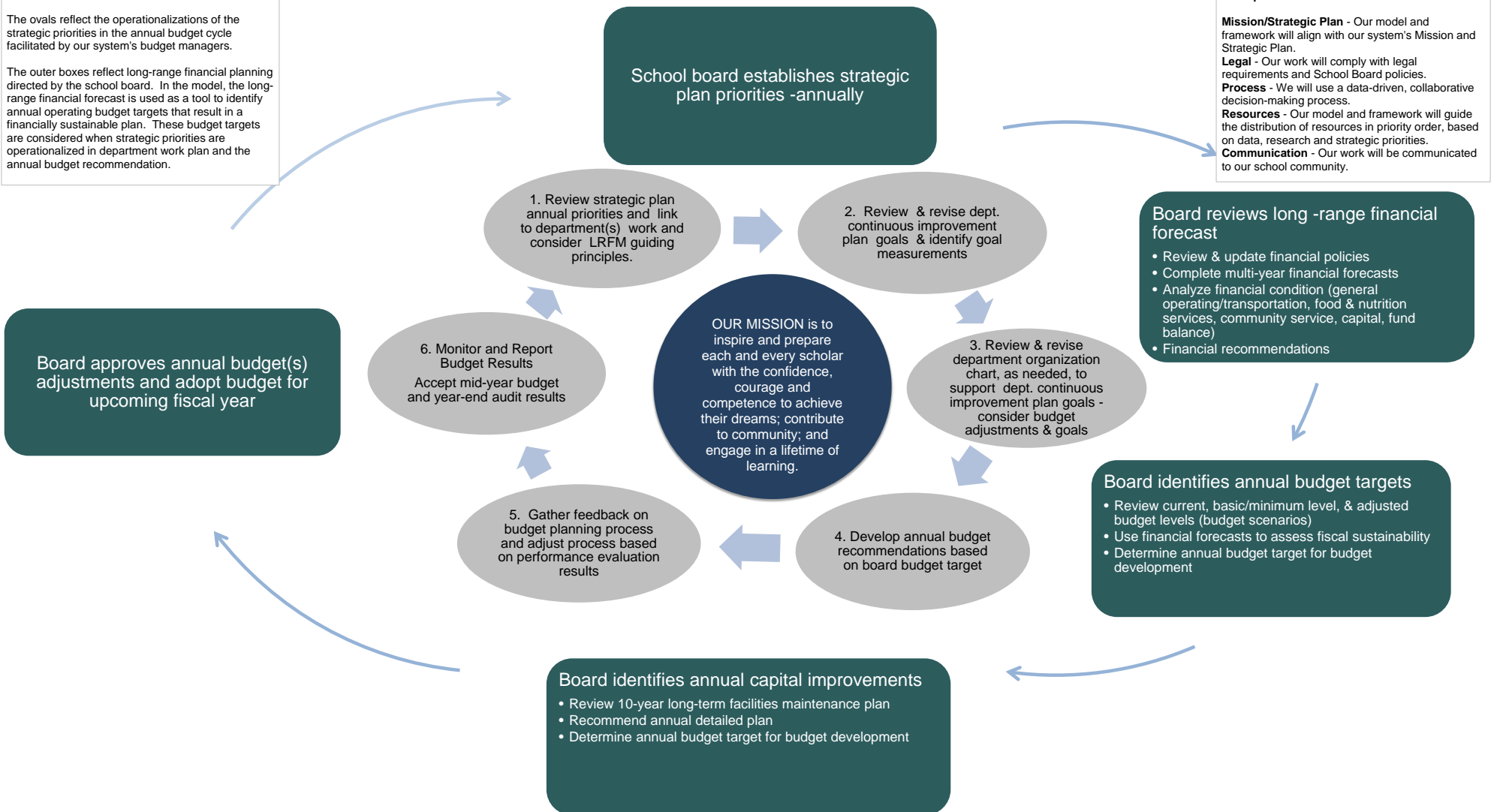
Mission/Strategic Plan - Our model and framework will align with our system's Mission and Strategic Plan.

Legal - Our work will comply with legal requirements and School Board policies.

Process - We will use a data-driven, collaborative decision-making process.

Resources - Our model and framework will guide the distribution of resources in priority order, based on data, research and strategic priorities.

Communication - Our work will be communicated to our school community.



**General, Food Nutrition Services, and Community Service Funds
PROGRAM EFFICIENCY, ABANDONMENT, AND REDIRECTION (PEAR) NARRATIVE**

PEAR Title: _____
 PEAR #: _____ Fiscal Year: FY 2026
 Division: _____ Budget Manager: _____
 Department: _____ Expenditure Type: _____

1. What budgeted resources are being requested?

a. Dollar amount and budget code(s):

Expenditure Adjustments:

| PEAR Adjustment | FD | ORG | PRG | FIN | OBJ/ | CRS |
|-----------------|----|-----|-----|-----|------|-----|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Revenue Offset:

| Revenue Offset | Revenue Source |
|----------------|----------------|
| | |
| | |
| | |
| | |
| | |

b. net dollar amount (\$): _____ \$0

c. FTE and Bargaining Group(s) impacted, if applicable:

| FTE Impact | FTE | Bargaining Group | Position Title |
|------------|-----|------------------|----------------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

2. PEAR Summary (description of proposal)

3. How did you identify and respond to the influence of race and culture in the development of the request?

4. **What data will be used to measure results and how does the request support equitable student achievement?**

5. **Proposal Impact and Rationale**

a. **What is the expected impact of this proposal on current services, productivity and/or the strategic priorities?**

b. **Are other divisions or departments affected by your proposal?**

c. **If other division or departments are affected, list division/departments contacted**

6. **Are any legal requirements, mandates, or School Board policies affected by this adjustment?
Yes or No**

If yes, list requirements

ORGANIZATIONAL SECTION

OSSEO AREA SCHOOLS



The ISD 279 School Board is comprised of six individuals elected at large from the district. Board members serve four-year terms, which are staggered so that only three members are selected in any one election.

**ISD 279 – Osseo Area Schools
School Board and Administrators
Fiscal Year 2026 Annual Budget**

| School Board | Name |
|------------------|----------------|
| Chairperson | Tanya Prince |
| Vice Chairperson | Thomas Brooks |
| Clerk | Keith Tate |
| Treasurer | Sarah Mitchell |
| Director | Kelsey Dawson |
| Director | Erica Foster |

| Superintendent 's Cabinet | Name |
|--|---------------------|
| Superintendent | Dr. Kim Hiel |
| Assistant Superintendent , Elementary | Stephen Flisk |
| Assistant Superintendent, Secondary | Kelli Parpart |
| Assistant Superintendent, Equity and Achievement | Bryan Bass |
| Executive Director, Community Engagement | Brian Siverson-Hall |
| Executive Director, Community Relations | Kay Villella |
| Executive Director, Finance and Operations | John Morstad |
| Executive Director, Human Resources | Yvonne Shorts Lind |
| Executive Director, Technology | Anthony Padrnos |
| School District General Counsel | Amy Moore |

| Building Principals | Name |
|---|--------------------|
| Maple Grove Senior High | Bart Becker |
| Osseo Senior High | Sara Virnig |
| Park Center Senior High - An IB World School | Antwan Harris |
| Osseo Senior High & 279Online | Kristen Swanson |
| Brooklyn Middle School - A STEAM School | Kim Monette |
| Maple Grove Middle School | Xavier Reed |
| North View Middle School | Diana Bledsoe |
| Osseo Middle School | Brian Chance |
| Basswood Elementary | Steve Schwartz |
| Birch Grove Elementary - School for the Arts | Stephanie Webster |
| Cedar Island Elementary | Alex Berg |
| Edinbrook Elementary | Aaron Krueger |
| Elm Creek Elementary | Elizabeth Ness |
| Fair Oaks Elementary | David Freeburg |
| Fernbrook Elementary | Jeff Zastrow |
| Garden City Elementary | David Branch |
| New Elementary - To Be Named | Patrick Smith |
| Oak View Elementary | Ryan Gibbs |
| Palmer Lake Elementary | Sarah Schmidt |
| Park Brook Elementary | Scott Taylor |
| Rice Lake Elementary | Diane Bagley |
| Rush Creek Elementary | Josie Johnson |
| Weaver Lake Elementary - A Science, Math, & Technology School | Ronald Salazar |
| Woodland Elementary | Terri Jackson |
| Zanewood Community School - A STEAM School | Jennifer Tollefson |

ISD 279 – Osseo Area Schools District Profile Fiscal Year 2026 Annual Budget

In Osseo Area Schools, we inspire and prepare each and every scholar to achieve their dreams; contribute to the community; and engage in a lifetime of learning. Our scholars benefit from exceptional opportunities, support and partnerships that help them graduate with the confidence, courage, and competence to make their dreams a reality.

Our size is an advantage

As Minnesota's fifth-largest school district, we proudly serve eight communities—including Brooklyn Park, Brooklyn Center, Maple Grove, Osseo, Plymouth, Corcoran, Dayton and Rogers—and offer specialized magnet programs in the Arts, STEM, STEAM, Health Science, and International Baccalaureate. Our full-time online school, 279Online, extends learning beyond district boundaries, providing students across Minnesota with a flexible, high-quality education.

With a student body representing over one hundred languages and cultures, our schools reflect the global community, creating an inclusive, enriching environment that prepares students for today's world and tomorrow's opportunities.

Our passionate teachers and staff are dedicated to inspiring students every step of the way. Whether it is in academics, arts, or athletics, Osseo Area Schools provide the support and resources every student needs to succeed.

The district serves approximately 21,299 students, pre-kindergarten through grade 12, in 16 elementary schools (PreK-5), four middle schools (6-8), three senior highs (9-12), an online learning school (K-12), an area learning center, two early childhood centers, two special program sites, and an adult education/enrollment center. Community education classes serve lifelong learners from birth through senior citizens.

Prekindergarten and Elementary

A child's first years of school provide a foundation for lifelong learning. Prekindergarten programming—available at most elementary schools—incorporates research-based early learning standards developed by the Minnesota Department of Education. Our teachers and staff work together to ensure the concepts and skills taught in prekindergarten lay the groundwork for those taught in kindergarten.

Elementary students are introduced to a range of subjects, from reading/language arts to math, science, social studies, art, music (vocal and instrumental) and physical education. Students in fourth- and fifth grade can audition for the Children's Chorus, a districtwide performing group that has served the community for more than 50 years. Services are also provided at each elementary school to support gifted learners and students with special needs.

Middle School

In middle school, young minds thrive on active learning. Our middle school program keeps students engaged and challenged; helps them discover new interests; and supports their growth. An interdisciplinary team of teachers focuses on your child's academic, social, and emotional needs. Students also have a regular advisory period that provides time for extra attention to academics, along with opportunities to build relationships with teachers and other students. While in middle school, your child may even take courses eligible for high school credit.

High School

High school offers opportunities for students to explore, grow and prepare for entering the workplace or college. In addition to choosing core subjects and a wide range of electives, your child can participate in sports, theater, arts, clubs, music, community service and leadership opportunities.

Students have several options for earning college credit while in high school, including Advanced Placement and International Baccalaureate courses, credit agreements with local community and technical colleges, and Post-Secondary Enrollment Options.

Our robust career and technical education offerings can help your child gain career-connected knowledge, skills and competencies that will help them succeed in life after high school. Students can even receive workplace-ready certifications in fields such as automotive technology, culinary arts, health care, and information technology.

Choices to Meet Your Child's Needs

As a large district, we are able to offer a wide range of programs and school choices, making it easier for you to find options that meet your child's needs:

- Science, Technology, Engineering, and Math (STEM) magnet program at Weaver Lake Elementary
- Arts magnet integrating fine arts, drama, dance, and music at Birch Grove Elementary School for the Arts
- Science, Technology, Engineering, Arts and Math (STEAM) magnet programs at Zanewood Community School and Brooklyn Middle
- International Baccalaureate Middle Years and Diploma Programmes at Park Center Senior High
- Health Sciences magnet program at Osseo Senior High
- Nationally certified automotive maintenance and light repair program at Osseo Senior High
- Career certifications in several fields including automotive technology, culinary arts, health care and information technology
- Advanced Placement college-level courses at all high schools
- Gifted Education services
- All-day kindergarten at every elementary school
- Free or tuition-based prekindergarten at every elementary school

Some of our special honors

- National Merit students are honored each year.
- A number of Wallin Education Partners Scholars each year
- Each year, Park Center has International Baccalaureate Diploma recipients.
- Over one hundred students recently named AP Scholars
- Birch Grove School for the Arts was recognized as a Merit School of Excellence, and Weaver Lake: A Science, Math & Technology School was recognized as a Merit School of Distinction
- Award-winning staff: One of our principals is a finalist for Minnesota's 2024 National Distinguished Principal award; Nine Osseo Area Schools won an award from the Minnesota School Counselor Association for their counseling programming; Minnesota School Business Official of the Year, Association of School Business Officials International Pinnacle of Achievement Recipient, and more
- Student school board representatives and student advisory board recently added.
- Partnerships: Industry leaders continue to participate on career panels and share about their professions in classrooms and in the field
- All-conference musicians in band, orchestra, and choir
- State, section, and conference champions in athletics.
- Elizabeth Xiong, a staff development teacher, served as a distinguished guest panelist at the 2024 Check and Connect Global Reach Conference
- Maple Grove Senior High teacher Erin Boe named Art Teacher of the Year
- Osseo Senior High social studies teacher Megan Thompson invited to the National Constitution Center in Philadelphia
- Amy Paton, a counselor at Basswood Elementary, awarded the University of Minnesota College of Education and Human Development (CEHD) Distinguished Alumni Award
- Community relations team won eight awards from the National School Public Relations Association (NSPRA)
- Recognized for excellence in financial reporting by the Minnesota Department of Education and the Association of School Business Officials International

Elementary Schools

Basswood Elementary
15425 Bass Lake Road
Maple Grove
763-494-3858

Birch Grove Elementary
School for the Arts
4690 Brookdale Drive
Brooklyn Park
763-561-1374

Cedar Island Elementary
6777 Hemlock Lane
Maple Grove
763-425-5855

Edinbrook Elementary
8925 Zane Avenue N.
Brooklyn Park
763-493-4737

Elm Creek Elementary
9830 Revere Lane N.
Maple Grove
763-425-0577

Fair Oaks Elementary
5600 – 65th Avenue N.
Brooklyn Park
763-533-2246

Fernbrook Elementary
9661 Fernbrook Lane
Maple Grove
763-420-8888

Garden City Elementary
3501 – 65th Avenue N.
Brooklyn Center
763-561-9768

Oak View Elementary
6710 East Fish Lake Road
Maple Grove
763-425-1881

Palmer Lake Elementary
7300 W. Palmer Lake Dr.
Brooklyn Park
763-561-1930

Park Brook Elementary
7400 Hampshire Avenue N.
Brooklyn Park
763-561-6870

Rice Lake Elementary
13755 – 89th Avenue N.
Maple Grove
763-420-4220

Rush Creek Elementary
8801 County Road 101
Maple Grove
763-494-4549

Weaver Lake Elementary:
A Science, Math, & Technology
School
15900 Weaver Lake Rd.
Maple Grove
763-420-3337

Woodland Elementary
4501 Oak Grove Pkwy.
Brooklyn Park
763-315-6400

Zanewood Community School
7000 Zane Avenue N.
Brooklyn Park
763-561-9077

Secondary Schools

MIDDLE
Brooklyn Middle School
7377 Noble Avenue N.
Brooklyn Park
763-569-7700

Maple Grove Middle School
7000 Hemlock Lane N.
Maple Grove
763-315-7600

North View Middle International
Baccalaureate World School
5869 69th Avenue N.
Brooklyn Park
763-585-7200

Osseo Middle School
10223 93rd Avenue N.
Osseo
763-391-8800

SENIOR HIGH
Maple Grove Senior High
9800 Fernbrook Lane N.
Maple Grove
763-391-8700

Osseo Senior High
317 2nd Avenue NW
Osseo
763-391-8500

Park Center Senior International
Baccalaureate World School
7300 Brooklyn Boulevard
Brooklyn Park
763-569-7600

LEARNING CENTER
Osseo Area Learning Center
7300 Boone Avenue N.
Brooklyn Park
763-391-8890

Early Childhood Programs

Arbor View Early Childhood Center
9401 Fernbrook Lane N.
Maple Grove
763-391-8777

Willow Lane Early Childhood Center
7020 Perry Avenue N.
Brooklyn Center
763-585-7330

Additional Programs

Adult Education Center
(ABE, GED, EL Programs)
7051 Brooklyn Boulevard
Brooklyn Center
763-566-5452

[279 Online](#)
7300 Boone Avenue N.
Brooklyn Park

CBVAT
7600 Boone Avenue N
Suite 70
Brooklyn Park

Osseo Education Center
324 6th Avenue NE, Osseo
753-315-9760

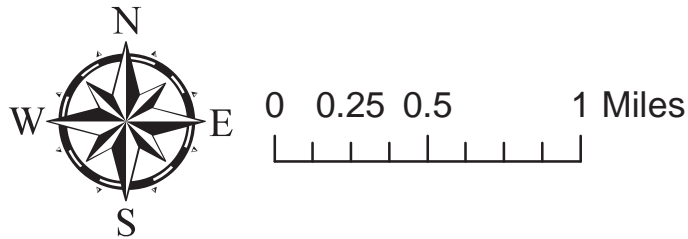
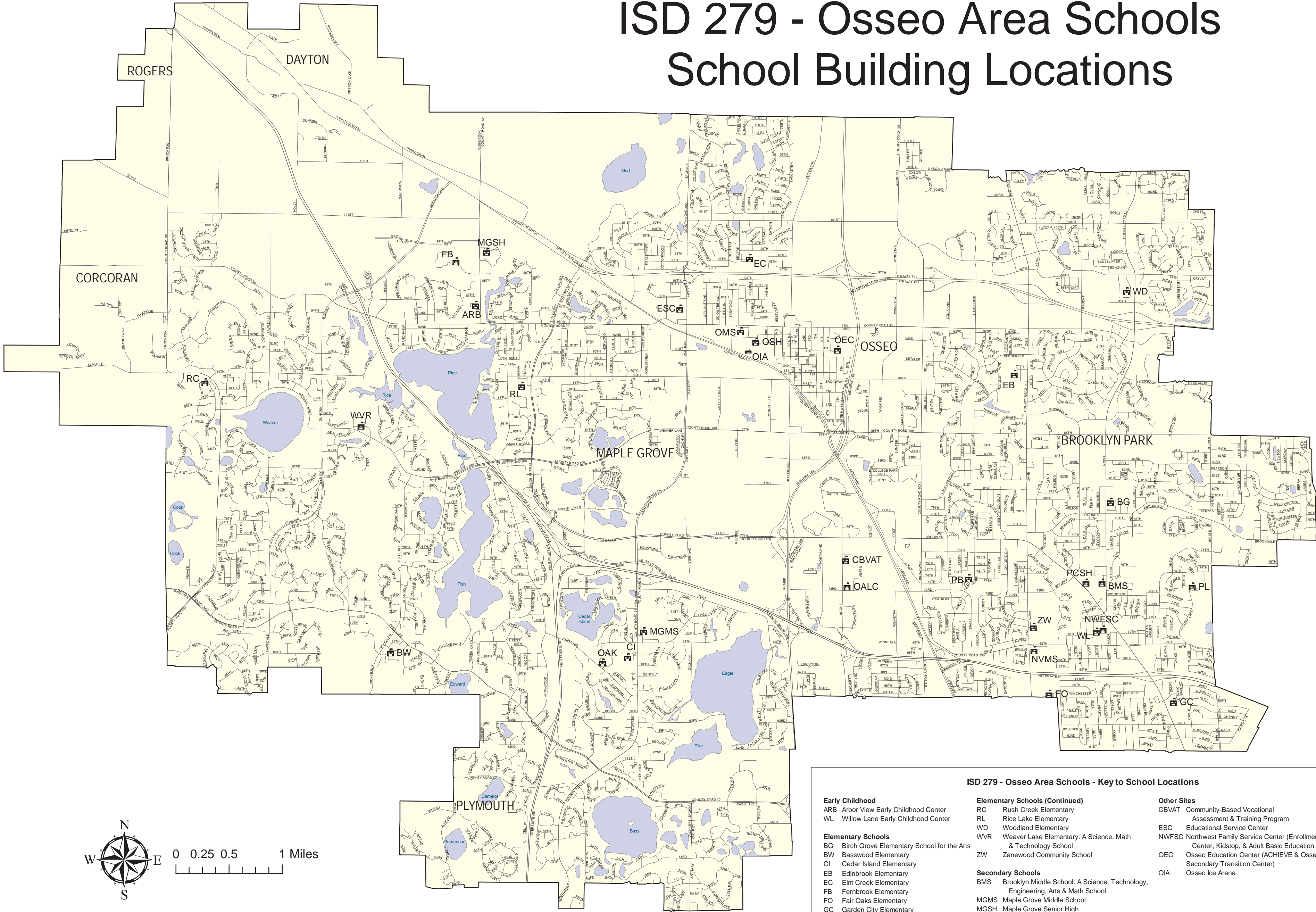
Enrollment Center
7051 Brooklyn Boulevard, Brooklyn
Center
763-585-7350

OSSEO AREA SCHOOLS

ISD  279

EDUCATIONAL SERVICE CENTER
11200 93rd Avenue N
Maple Grove
763-391-7000

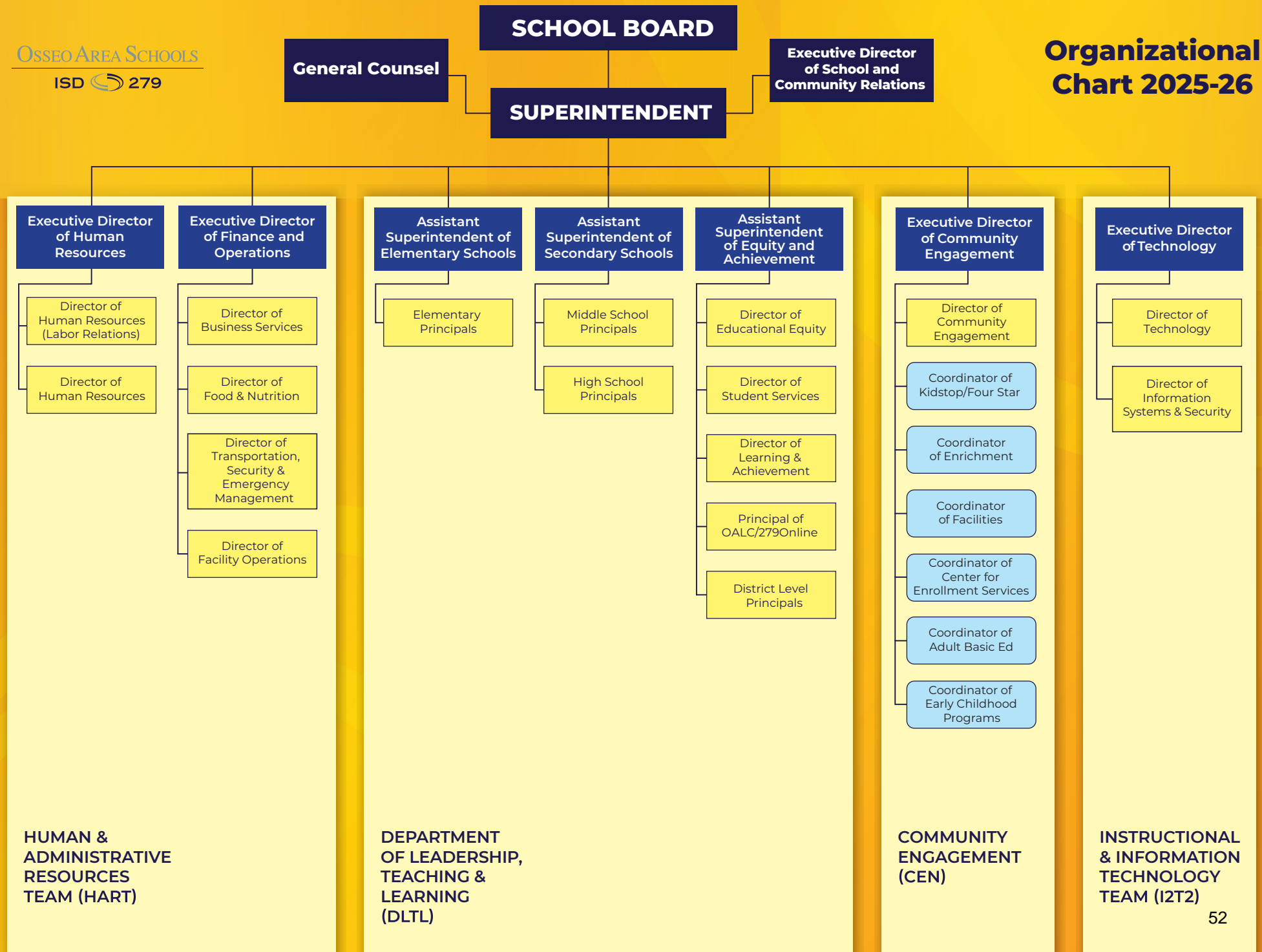
ISD 279 - Osseo Area Schools School Building Locations



Updated May 20, 2025

ISD 279 - Osseo Area Schools - Key to School Locations

| | | |
|---|--|--|
| Early Childhood | Elementary Schools (Continued) | Other Sites |
| ARB Arbor View Early Childhood Center | RC Rush Creek Elementary | CBVAT Community-Based Vocational Assessment & Training Program |
| WL Willow Lane Early Childhood Center | RL Rice Lake Elementary | ESC Educational Service Center |
| | RD Woodland Elementary | NWFSC Northwest Family Service Center (Enrollment Center, Kidstop, & Adult Basic Education Center) |
| Elementary Schools | WVR Weaver Lake Elementary: A Science, Math & Technology School | OEC Osseo Education Center (ACHIEVE & Osseo Secondary Transition Center) |
| BG Birch Grove Elementary School for the Arts | ZW Zanewood Community School | OIA Osseo Ice Arena |
| BW Basswood Elementary | | |
| CI Cedar Island Elementary | Secondary Schools | |
| EB Edinbrook Elementary | BMS Brooklyn Middle School: A Science, Technology, Engineering, Arts & Math School | |
| EC Elm Creek Elementary | MGMS Maple Grove Middle School | |
| FB Fernbrook Elementary | MGSH Maple Grove Senior High | |
| FO Fair Oaks Elementary | NVMS North View Middle School: An International Baccalaureate World School | |
| GC Garden City Elementary | OALC Osseo Area Learning Center | |
| OAK Oak View Elementary | OMS Osseo Middle School | |
| PB Park Brook Elementary | OSH Osseo Senior High | |
| PL Palmer Lake Elementary | PCSH Park Center Senior High: An International Baccalaureate World School | |



STRATEGIC PLAN



MISSION STATEMENT

Our core purpose

Our mission is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.

CORE VALUES

Drivers of our words and actions

HONOR AND INTEGRITY

Holding ourselves, each other and our system to the highest standards to create the best conditions for learning.

BELONGING

Developing meaningful relationships that build trust, understanding and community.

INCLUSION

Intentionally engaging diverse voices and perspectives equitably and respectfully.

INNOVATION AND EXCELLENCE

Cultivating creativity, ideas, confidence and transformational growth.

TRANSPARENCY

Communicating, modeling, and making decisions clearly, equitably and openly.

INTRINSIC VALUE

Each scholar, staff member and family is valued and respected for their perspective, experience and contributions.

VISION STATEMENT

What we commit to create

Unleash and enhance the brilliance of our scholars to thrive and change the world.

STRATEGIC DIRECTIONS

Prioritized focus of our time and resources

- Create safe, welcoming and inclusive learning environments that foster global curiosity, belonging, innovation and engagement.
- Build and nurture a culture of achievement by providing content rich, rigorous, equitable and individualized pathways.
- Promote inclusive participation of all of our communities and provide timely, relevant, and easily accessible communication.
- Create a system of operational innovation, excellence, accountability and sustainability.
- Address, acknowledge and reduce systemic disparities, barriers and inequities as we lead, develop and align our district toward continuous improvement.

General Budget

Division of Community Engagement (CEn) Departments

| | | | |
|--------------------|-------------|----|--|
| FY 2026 Budget | \$3,166,321 | 1% | of total General budget \$347,715,168 |
| FY 2026 Adjustment | \$0 | | of General total LRFP net \$0 adjustment; delay Crest View repurpose of staff |
| FY 2026 Adjustment | \$0 | | of General total State Leaves of Absence/Time off Requirements \$30,000 |
| FY 2026 Adjustment | \$0 | | of General total Operating Capacity for New Elementary \$326,641 |
| FY 2026 Adjustment | \$0 | | of General total Family Medical Leave Act Expansion of Payroll Taxes \$433,298 |
| FY 2026 Adjustment | \$0 | | of General total Enrollment Alignment \$2,147,741 |

FY 2026 Budget adjustments explained in Fiscal Year 2026 Budget Memo to Board Members and Superintendent Dr. Hiel dated June 24, 2025 - adjustment detail is listed in each department's budget summary under change from prior year section.

Office of Superintendent

The superintendent is the chief executive officer of the organization and reports to the school board. The superintendent's office functions as a key communicator for the organization and makes high-level decisions about policy and strategy. The office manages school board, superintendent, general counsel, school elections and district initiative budgets.

FY 2026 Budget

| | |
|----------------------------|-------------|
| FY 2026 Budget | \$1,084,215 |
| % of General Budget | 0.31% |
| Per Pupil Cost | \$46.56 |
| Full Time Equivalent (FTE) | 4.00 |

Change From Prior Year

- No significant changes made from the previous year's budget

Community Relations and Enrollment Center

Community Relations and Enrollment Center provides administrative and leadership support to the Osseo Area Schools system through Community Relations, Publications, and Enrollment Center.

FY 2026 Budget

| | |
|----------------------------|-------------|
| FY 2026 Budget | \$2,082,106 |
| % of General Budget | 0.60% |
| Per Pupil Cost | \$89.41 |
| Full Time Equivalent (FTE) | 22.50 |

Change From Prior Year

- **DELAY UNTIL FY 2027** - Add 1 FTE licensed coordinator, add 1 FTE administrative educational support professional and supplies from repurpose of Crest View Elementary core staffing

General Budget

Division of Leadership, Teaching and Learning (DLTL) Departments

| | | | |
|--------------------|---------------|-----|--|
| FY 2026 Budget | \$213,859,875 | 62% | of total General budget \$347,715,168 |
| FY 2026 Adjustment | (\$350,000) | | of General total LRFP net \$0 adjustment; delay Crest View repurpose of staff |
| FY 2026 Adjustment | \$0 | | of General total State Leaves of Absence/Time off Requirements \$30,000 |
| FY 2026 Adjustment | \$299,946 | | of General total Operating Capacity for New Elementary \$326,641 |
| FY 2026 Adjustment | \$0 | | of General total Family Medical Leave Act Expansion of Payroll Taxes \$433,298 |
| FY 2026 Adjustment | \$2,147,741 | | of General total Enrollment Alignment \$2,147,741 |

FY 2026 Budget adjustments explained in Fiscal Year 2026 Budget Memo to Board Members and Superintendent Dr. Hiel dated June 24, 2025 - adjustment detail is listed in each department's budget summary under change from prior year section.

DLTL Operations and Sites

DLTL Operations is responsible for developing, implementing, managing, and evaluating operational and management support systems for elementary and secondary sites and system level efforts.

Learning and Achievement (L&A)

The Department of Learning & Achievement (L&A) provides comprehensive professional learning experiences in the areas of curriculum, instructional practice, and assessment; leads program improvement processes to align curriculum, instruction, and assessment to state standards; and ensures high quality culturally responsive instructional design that leads to increased student learning and equitable student achievement. In addition, L&A provides excellence in education through data-supported decision making and enhances student learning by serving the needs of administration, staff, parents, and students for quality, timely achievement and survey data in forms useful for decision making and improvement planning, support of data interpretation and use, and management and support of mandated and local assessment.

| FY 2026 Budget | |
|----------------------------|---------------|
| FY 2026 Budget | \$126,880,045 |
| % of General Budget | 36.49% |
| Per Pupil Cost | \$5,448.21 |
| Full Time Equivalent (FTE) | 1,135.60 |

| FY 2026 Budget | |
|----------------------------|--------------|
| FY 2026 Budget | \$20,566,310 |
| % of General Budget | 5.92% |
| Per Pupil Cost | \$883.11 |
| Full Time Equivalent (FTE) | 81.24 |

- | Change From Prior Year | |
|--|--|
| - Add 22.1 FTE teacher contingency - Enrollment Alignment | |
| - Add 1 FTE elementary principal, add 1 FTE resource manager for 9 months, add 1 FTE elementary school administrative assistant for 6 months - Operating Capacity for New Elementary | |
| - Add boys and girls Lacrosse at the high schools; offset by revenue from participations fees and gate receipts | |
| - Redirect 1 FTE elementary principal and 1.533 FTE teachers from Crest View Elementary core staffing to Community Engagement to repurpose site staffing and operation support | |
| - Eliminate strategic investments from FY 2025 - one-year only \$1 million 7.66 FTE social worker and 2.7 FTE psychologists | |
| - Add \$5.5 million for compensatory maximum hold harmless estimate for one-year only | |
| - Add back one-time savings from February 25, 2025 Board approved mid-year adjustment | |

- | Change From Prior Year | |
|---|--|
| - Add \$539,336 for curriculum adoption budget capacity carryover | |

General Budget

Division of Leadership, Teaching and Learning (DLTL) Departments

| | | | |
|--------------------|---------------|-----|--|
| FY 2026 Budget | \$213,859,875 | 62% | of total General budget \$347,715,168 |
| FY 2026 Adjustment | (\$350,000) | | of General total LRFP net \$0 adjustment; delay Crest View repurpose of staff |
| FY 2026 Adjustment | \$0 | | of General total State Leaves of Absence/Time off Requirements \$30,000 |
| FY 2026 Adjustment | \$299,946 | | of General total Operating Capacity for New Elementary \$326,641 |
| FY 2026 Adjustment | \$0 | | of General total Family Medical Leave Act Expansion of Payroll Taxes \$433,298 |
| FY 2026 Adjustment | \$2,147,741 | | of General total Enrollment Alignment \$2,147,741 |

FY 2026 Budget adjustments explained in Fiscal Year 2026 Budget Memo to Board Members and Superintendent Dr. Hiel dated June 24, 2025 - adjustment detail is listed in each department's budget summary under change from prior year section.

Educational Equity

The Department of Educational Equity creates transformational change in the system to ensure equitable student achievement by building system-wide capacity to de-institutionalize racial inequity, in order to improve cultural relevancy and to effectively implement the common practices of schools and systems that achieve and sustain equitable student achievement. The English Learning program is administered through the department to assist English Learner students with the attainment of English language proficiency in order to meet the same challenging state academic standards all students are expected to meet.

| FY 2026 Budget | |
|----------------------------|-------------|
| FY 2026 Budget | \$9,741,714 |
| % of General Budget | 2.80% |
| Per Pupil Cost | \$418.31 |
| Full Time Equivalent (FTE) | 134.70 |

Change From Prior Year

- No significant changes made from the previous year's budget

General Budget

Division of Leadership, Teaching and Learning (DLTL) Departments

| | | |
|--------------------|---------------|--|
| FY 2026 Budget | \$213,859,875 | 62% of total General budget \$347,715,168 |
| FY 2026 Adjustment | (\$350,000) | of General total LRFP net \$0 adjustment; delay Crest View repurpose of staff |
| FY 2026 Adjustment | \$0 | of General total State Leaves of Absence/Time off Requirements \$30,000 |
| FY 2026 Adjustment | \$299,946 | of General total Operating Capacity for New Elementary \$326,641 |
| FY 2026 Adjustment | \$0 | of General total Family Medical Leave Act Expansion of Payroll Taxes \$433,298 |
| FY 2026 Adjustment | \$2,147,741 | of General total Enrollment Alignment \$2,147,741 |

FY 2026 Budget adjustments explained in Fiscal Year 2026 Budget Memo to Board Members and Superintendent Dr. Hiel dated June 24, 2025 - adjustment detail is listed in each department's budget summary under change from prior year section.

Student Services

Student Services provides services and support to all students to ensure access to and the provision of a free and appropriate public education. Student Services includes special education, counseling and guidance, health services, and other student support services.

Special Education

FY 2026 Budget

| | |
|----------------------------|--------------|
| FY 2026 Budget | \$48,608,248 |
| % of General Budget | 13.98% |
| Per Pupil Cost | \$2,087.23 |
| Full Time Equivalent (FTE) | 681.33 |

Change From Prior Year

- Tuition decrease for Intermediate District 287
- Add back one-time savings from February 25, 2025 Board approved mid-year adjustment

Other Student Support

FY 2026 Budget

| | |
|----------------------------|-------------|
| FY 2026 Budget | \$8,063,558 |
| % of General Budget | 2.32% |
| Per Pupil Cost | \$346.25 |
| Full Time Equivalent (FTE) | 97.90 |

Change From Prior Year

- Add 7.21 FTE social workers; offset by increase in student personnel support aid
- Add back one-time savings from February 25, 2025 Board approved mid-year adjustment

General Budget

Division of Human Administrative Resources Team (HART) Departments

| | | |
|---------------------------|----------------------|--|
| FY 2026 Budget | \$128,412,021 | 37% of total General budget \$347,715,168 |
| FY 2026 Adjustment | \$0 | of General total LRFP net \$0 adjustment; delay Crest View repurpose of staff |
| FY 2026 Adjustment | \$30,000 | of General total State Leaves of Absence/Time off Requirements \$30,000 |
| FY 2026 Adjustment | \$26,695 | of General total Operating Capacity for New Elementary \$326,641 |
| FY 2026 Adjustment | \$433,298 | of General total Family Medical Leave Act Expansion of Payroll Taxes \$433,298 |
| FY 2026 Adjustment | \$0 | of General total Enrollment Alignment \$2,147,741 |

FY 2026 Budget adjustments explained in Fiscal Year 2026 Budget Memo to Board Members and Superintendent Dr. Hiel dated June 24, 2025 - adjustment detail is listed in each department's budget summary under change from prior year section.

Human Resources

Human Resources plans for, develops and secures human capital for the organization, delivers employment services, ensures compliance and internal and external employment credibility.

Employee Benefits

Employee benefits are centrally budgeted. At year-end, employee benefits budget and actual amounts are allocated to the appropriate area, since the District does not use benefit accounting.

| FY 2026 Budget | |
|----------------------------|-------------|
| FY 2026 Budget | \$2,222,829 |
| % of General Budget | 0.64% |
| Per Pupil Cost | \$95.45 |
| Full Time Equivalent (FTE) | 24.50 |

| FY 2026 Budget | |
|----------------------------|--------------|
| FY 2026 Budget | \$71,019,936 |
| % of General Budget | 20.43% |
| Per Pupil Cost | \$3,049.58 |
| Full Time Equivalent (FTE) | - |

- | Change From Prior Year |
|--|
| <ul style="list-style-type: none"> - State leaves of absences/time off requirements add .87 FTE lead leave and absence management specialist, eliminate 1 FTE 12-month clerical educational support specialist - Increase for Evergreen Study implementation |

- | Change From Prior Year |
|--|
| <ul style="list-style-type: none"> - TRA rate increase July 1, 2025 from 8.75% to 9.5% - Medical insurance and HSA employer portion increases for UMR and PEIP, 3.47% employee plan migration, and add back 36 open positions from FY 2025 - Family medical leave act expansion of payroll taxes - Long-term disability rate decrease 63.44% |

General Budget

Division of Human Administrative Resources Team (HART) Departments

| | | |
|---------------------------|----------------------|---|
| FY 2026 Budget | \$128,412,021 | 37% of total General budget \$347,715,168 |
| FY 2026 Adjustment | \$0 | of General total LRFP net \$0 adjustment; delay Crest View repurpose of staff |
| FY 2026 Adjustment | \$30,000 | of General total State Leaves of Absence/Time off Requirements \$30,000 |
| FY 2026 Adjustment | \$26,695 | of General total Operating Capacity for New Elementary \$326,641 |
| FY 2026 Adjustment | \$433,298 | of General total Family Medical Leave Act Expansion of Payroll Taxes \$433,298 |
| FY 2026 Adjustment | \$0 | of General total Enrollment Alignment \$2,147,741 |

FY 2026 Budget adjustments explained in Fiscal Year 2026 Budget Memo to Board Members and Superintendent Dr. Hiel dated June 24, 2025 - adjustment detail is listed in each department's budget summary under change from prior year section.

Administration

Administration works closely with schools and district administration in planning facilities, operating, nutrition services, and providing financial services, student services, and student transportation. The budget focuses on providing professional development for HART administration consulting and legal services for district wide priorities and general liability insurance.

Business Services and Warehouse

Business Services plans, develops, secures, and effectively manages fiscal resources in compliance with internal and external accountability requirements, which encompass accounting, accounts payable, payroll, purchasing, and warehouse, to support the education of all students.

| FY 2026 Budget | |
|----------------------------|-------------|
| FY 2026 Budget | \$2,737,708 |
| % of General Budget | 0.79% |
| Per Pupil Cost | \$117.56 |
| Full Time Equivalent (FTE) | 3.00 |

| FY 2026 Budget | |
|----------------------------|-------------|
| FY 2026 Budget | \$3,188,909 |
| % of General Budget | 0.92% |
| Per Pupil Cost | \$136.93 |
| Full Time Equivalent (FTE) | 27.37 |

| Change From Prior Year | |
|--|--|
| - Increase budget capacity for judgments | |

| Change From Prior Year | |
|--|--|
| - Federal indirect rate change from 1.5% to 4.1% | |

General Budget

Division of Human Administrative Resources Team (HART) Departments

| | | |
|---------------------------|----------------------|---|
| FY 2026 Budget | \$128,412,021 | 37% of total General budget \$347,715,168 |
| FY 2026 Adjustment | \$0 | of General total LRFP net \$0 adjustment; delay Crest View repurpose of staff |
| FY 2026 Adjustment | \$30,000 | of General total State Leaves of Absence/Time off Requirements \$30,000 |
| FY 2026 Adjustment | \$26,695 | of General total Operating Capacity for New Elementary \$326,641 |
| FY 2026 Adjustment | \$433,298 | of General total Family Medical Leave Act Expansion of Payroll Taxes \$433,298 |
| FY 2026 Adjustment | \$0 | of General total Enrollment Alignment \$2,147,741 |

FY 2026 Budget adjustments explained in Fiscal Year 2026 Budget Memo to Board Members and Superintendent Dr. Hiel dated June 24, 2025 - adjustment detail is listed in each department's budget summary under change from prior year section.

Custodial and Maintenance

Custodial and Maintenance provides district-wide administration of custodial services, site level operations of 34 facilities including utilities, and prepares the building for staff, students and community members. The maintenance team members are the stewards of the physical plant and grounds for all district facilities. It is our responsibility to design and conduct proactive preventive maintenance systems and strategies, respond to breakdowns in mechanical systems and design and operate energy efficient mechanical systems.

Transportation

Transportation develops and oversees transportation services with sound fiscal resources to provide transportation to all eligible students in a safe and efficient manner with students arriving to school prepared and ready to learn.

| FY 2026 Budget | |
|----------------------------|--------------|
| FY 2026 Budget | \$16,471,722 |
| % of General Budget | 4.74% |
| Per Pupil Cost | \$707.29 |
| Full Time Equivalent (FTE) | 165.61 |

| FY 2026 Budget | |
|----------------------------|--------------|
| FY 2026 Budget | \$31,533,745 |
| % of General Budget | 9.07% |
| Per Pupil Cost | \$1,354.05 |
| Full Time Equivalent (FTE) | 37.06 |

- Change From Prior Year**
- Add FTE building engineer for 2 months and 1 FTE grounds person for 2 months - Operating Capacity for New Elementary
 - Utilities anticipated increase for electric
 - Add back one-time savings from February 25, 2025 Board approved mid-year adjustment

- Change From Prior Year**
- Increase transportation contract 32.13%
 - Add one shuttle for Osseo Education Center students; offset by special education revenue

General Budget

Division of Human Administrative Resources Team (HART) Departments

| | | |
|---------------------------|----------------------|--|
| FY 2026 Budget | \$128,412,021 | 37% of total General budget \$347,715,168 |
| FY 2026 Adjustment | \$0 | of General total LRFP net \$0 adjustment; delay Crest View repurpose of staff |
| FY 2026 Adjustment | \$30,000 | of General total State Leaves of Absence/Time off Requirements \$30,000 |
| FY 2026 Adjustment | \$26,695 | of General total Operating Capacity for New Elementary \$326,641 |
| FY 2026 Adjustment | \$433,298 | of General total Family Medical Leave Act Expansion of Payroll Taxes \$433,298 |
| FY 2026 Adjustment | \$0 | of General total Enrollment Alignment \$2,147,741 |

FY 2026 Budget adjustments explained in Fiscal Year 2026 Budget Memo to Board Members and Superintendent Dr. Hiel dated June 24, 2025 - adjustment detail is listed in each department's budget summary under change from prior year section.

Security and Emergency Management

Security and Emergency Management is responsible for providing a safe and healthy learning and work environment for our staff, students, and community members. The primary responsibilities of the Security and Emergency Management Department are to develop, communicate, implement, and manage school district safety and security procedures including crisis training and preparation.

| FY 2026 Budget | |
|----------------------------|-------------|
| FY 2026 Budget | \$1,237,172 |
| % of General Budget | 0.36% |
| Per Pupil Cost | \$53.12 |
| Full Time Equivalent (FTE) | 2.90 |

| Change From Prior Year |
|---|
| - No significant changes made from the previous year's budget |

General Budget

Division of Instructional and Information Technology Team (I2T2) Departments

| | | |
|---------------------------|--------------------|--|
| FY 2026 Budget | \$2,276,951 | 1% of total General budget \$347,715,168 |
| FY 2026 Adjustment | \$0 | of General total LRFP net \$0 adjustment; delay Crest View repurpose of staff |
| FY 2026 Adjustment | \$0 | of General total State Leaves of Absence/Time off Requirements \$30,000 |
| FY 2026 Adjustment | \$0 | of General total Operating Capacity for New Elementary \$326,641 |
| FY 2026 Adjustment | \$0 | of General total Family Medical Leave Act Expansion of Payroll Taxes \$433,298 |
| FY 2026 Adjustment | \$0 | of General total Enrollment Alignment \$2,147,741 |

Adjustment detail is listed in each department's budget summary under change from prior year section.

Instructional and Information Technology

I2T2 ensures equitable and reliable technology access, facilitate ongoing support and training, and to explore and develop new technology opportunities for students, families, and employees.

FY 2026 Budget

| | |
|----------------------------|-------------|
| FY 2026 Budget | \$2,276,951 |
| % of General Budget | 0.66% |
| Per Pupil Cost | \$97.77 |
| Full Time Equivalent (FTE) | 25.00 |

Change From Prior Year

- Add 1 FTE cyber security analyst and reduce 1 FTE application analyst

Food and Nutrition Services Budget

| | | |
|---------------------------|---------------------|--|
| FY 2026 Budget | \$18,984,712 | 100% of total Food and Nutrition Services budget \$18,984,712 |
| FY 2026 Adjustment | \$0 | 100% of total Food and Nutrition Services adjustment \$0 |

FY 2026 Budget adjustment explained in Fiscal Year 2026 Budget Memo to Board Members and Superintendent Dr. Hiel dated June 24, 2025 - adjustment detail is listed in each department's budget summary under change from prior year section.

Food and Nutrition Services

Food and Nutrition Services administers the day-to-day preparation and service of safe nutritious school meals to students and staff. A primary objective of this department is to enhance the school environment by keeping the school district's mission at the center of our work. Included in this fund is the cost of salaries, benefits, supplies and equipment necessary to provide breakfast, lunch and a variety of other meal options such as ala carte and dinner.

FY 2026 Budget

| | |
|---|--------------|
| FY 2026 Budget | \$18,984,712 |
| % of Food and Nutrition Services Budget | 100.00% |
| Per Pupil Cost | 815.20 |
| Full Time Equivalent (FTE) | 108.01 |

Change From Prior Year

- No significant changes made from the previous year's budget

Community Services Budget

| | | |
|---------------------------|---------------------|---|
| FY 2026 Budget | \$19,077,323 | 100% of total Community Services budget \$19,077,323 |
| FY 2026 Adjustment | \$0 | 100% of total Community Services adjustment \$0 |

FY 2026 Budget adjustment explained in Fiscal Year 2026 Budget Memo to Board Members and Superintendent Dr. Hiel dated June 24, 2025 - adjustment detail is listed in each department's budget summary under change from prior year section.

Community Services

Community Services provides opportunities for all 145,000 learners in our district by providing quality programs and services for all ages, from the very youngest through to our adult and senior programs. Program areas include: Early Childhood, School Age Care, Adult Basic Education, Youth and Adult Enrichment, Facilities and Volunteers.

FY 2026 Budget

| | |
|--------------------------------|--------------|
| FY 2026 Budget | \$19,077,323 |
| % of Community Services Budget | 100.00% |
| Per Pupil Cost | 819.18 |
| Full Time Equivalent (FTE) | 180.82 |

Change From Prior Year

- No significant changes made from the previous year's budget

Capital Budget

| | | |
|---------------------------|---------------------|---|
| FY 2026 Budget | \$23,138,448 | 100% of total Capital budget \$23,138,448 |
| FY 2026 Adjustment | (222,107.00) | 100% of total Capital adjustment (\$222,107) |

FY 2026 Budget adjustment explained in Fiscal Year 2026 Budget Memo to Board Members and Superintendent Dr. Hiel dated June 24, 2025 - adjustment detail is listed in each department's budget summary under change from prior year section.

Operating Budget

Included in the operating budget are expenditures for technology, major repair, remodeling and leasing of facilities, improvements to sites, and equipment.

| FY 2026 Budget | |
|------------------------------|-------------|
| FY 2026 Budget | \$8,737,951 |
| % of Capital and Land Budget | 37.76% |
| Per Pupil Cost | 375.21 |
| Full Time Equivalent (FTE) | - |

| Change From Prior Year |
|---|
| - Replace grounds/maintenance equipment (year 1 of 3 lease) |

Technology Levy

Included in the technology levy budget are expenditures for technology, major repair, improvements to sites, and equipment.

| FY 2026 Budget | |
|------------------------------|--------------|
| FY 2026 Budget | \$14,400,497 |
| % of Capital and Land Budget | 62.24% |
| Per Pupil Cost | 618.35 |
| Full Time Equivalent (FTE) | 56.00 |

| Change From Prior Year |
|--|
| - Add 1 FTE technology support specialist III |
| - Transfer .875 FTE hourly technical position from special education federal grant |

FINANCIAL SECTION

OSSEO AREA SCHOOLS



The accounting procedures and standards utilized by ISD 279 - Osseo Area Schools comply with the Minnesota Uniform Financial Accounting and Reporting System (UFARS).

Fiscal Year 2026 Budget Calendar

Due Date

Site and program allocations distributed for salaries (100 objects) February 26, 2025

Budget documents prepared by Business Services sent to Budget Managers

- Memo: FY2026 Budget Instructions and Electronic Document March 10, 2025

Budget documents for sites, departments, and/or programs due to respective Cabinet Members:

- Division of Leadership, Teaching and Learning (DLTL) March 24, 2025
- Human and Administrative Resource Team (HART) March 24, 2025
- Instructional & Information Technology Team (I2T2) March 24, 2025
- Community Engagement (CEn) March 24, 2025
- Food and Nutrition Services (FNS) March 24, 2025
- Community Education (CE) March 24, 2025

Fiscal Year 2026 Budget Working Document due to the Director of Business Services March 26, 2025, 8:00 a.m.

Presentation of proposed budget and Board review:

- Review with Superintendent Week of May 26, 2025
- Budget document sent to Board June 5, 2025
- Board work session June 10, 2025
- Board approval June 24, 2025

| FY 2026 Budget Planning Timeline for Operating Funds and Capital Fund Budgets | | | | | | | | |
|---|------------------------------|---|-------------------|---------------------|---------------------------|-----------------|-------------------|-------------|
| Operating Funds include: General, Food Nutrition Service, and Community Service | | | | | | | | |
| Date | | Outcome | Business Services | School Board Action | School Board Work Session | Budget Managers | Division Contacts | LRFP/FISCAL |
| April – July 2024 | Business Services | Pre-Planning aligned to strategic priority results and LRFP 1. Review/revise Program Efficiency Abandonment and Redirection (PEAR) narrative 2. Identify additional PEAR narratives as needed | X | | | | | |
| September 24, 2024 | School Board Regular Meeting | Approve preliminary FY 2026 levy at maximum | | X | | | | |
| October 11, 2024 | Budget Managers | 1. Provide preliminary direction to budget managers to complete PEAR narratives as required; including capital fund allocation based budget 2. Provide HR related direction on staffing-related PEARS | | | | X | | |
| October 15, 2024 | Budget Managers | LRFP Budget Manager group forum question and answer session | | | | X | | |
| October 31, 2024 | Division Contacts | Complete google slides with preliminary budget proposals for operating funds for November 15th Budget Manager meeting 1:00 p.m. | | | | | X | |
| November 4 to 8, 2024 | Division Contacts | Division contacts (or designee) schedule meeting with Executive Director of Finance and Operations and Director of Business Services to review capital allocation and balancing plan prior to 1:00 p.m., November 8th | X | | | | X | |
| November 12, 2024 | School Board Work Session | 1. Agree to FY 2026 budget planning process 2. Provide direction on budget planning 3. Prepare for December approval of FY 2026 levy limitation and certification | | | X | | | |
| November 15, 2024 | Budget Managers | 1. Provide information and feedback regarding preliminary list of FY 2026 operating funds PEAR narratives 2. Provide updated School Board direction (if necessary) following the November 12th work session | | | | X | | |
| November 19, 2024 | School Board Regular Meeting | Accept FY 2024 audit results | | X | | | | |
| November 22, 2024 | Division Contacts * | Provide first draft of operating PEAR narratives and capital fund worksheets electronically to Director of Business Services 1:00 p.m. | | | | | X | |
| December 6, 2024 | Budget Managers | 1. Understand overall scope of DRAFT PEAR narratives 2. Learn about changes to PEAR requests from November 15th based on initial feedback 3. Learn about final capital requests | | | | X | | |
| December 17, 2024 | School Board Regular Meeting | Approve FY 2026 levy limitation certification | | X | | | | |
| December 18, 2024 | Division Contacts * | 1. Final operating PEAR narratives for FY 2026, and Data Measurement Analysis for FY 2024 due electronically to Director of Business Services 1:00 p.m. 2. Final capital fund request worksheets for FY 2026 due electronically to Director of Business Services 1:00 p.m. | | | | | X | |
| January 24, 2025 | LRFP & FISCAL Advisory Team | Review PEAR proposals (excluding capital fund) | | | | | | X |
| February 11, 2025 | School Board Work Session | FY 2026 operating fund budget development & proposal; budget managers with PEARS should attend FY 2026 capital budget development and proposal; budget managers with capital requests should attend | | | X | X | | |
| February 25, 2025 | School Board Regular Meeting | Approve FY 2025 mid-year budget adjustments Approve FY 2026 capital expenditure budget Approve FY 2026 operating fund adjustments (PEAR Summary) | | X | | | | |
| Jan - June, 2025 | Administrative Services | Review budget based on legislative changes; adjustment as necessary | X | | | | | |
| April, 2025 | Budget Managers | Debrief via survey FY 2026 budget planning process | | | | X | | |
| June 10, 2025 | School Board Work Session | FY 2026 operating, capital & non-operating fund budgets; prepare to take action at June 24th regular meeting | | | X | | | |
| June 24, 2025 | School Board Regular Meeting | Approve FY 2026 operating, capital & non-operating fund budgets | | X | | | | |
| July, 2025 | Business Services | Prepare for FY 2025 audit | X | | | | | |

| * Division Contacts | |
|--------------------------------|--|
| HART | Yvonne Lind Short/John Morstad |
| Leadership Teaching & Learning | Bryan Bass/Stephen Flisk/Kelli Parpart |
| I2T2 | Anthony Padmos |
| Community Engagement | Brian Siverson-Hall |

**ISD 279 – Osseo Area Schools
Financial Policy and Administration
Fiscal Year 2026 Annual Budget**

Overview

This section details the financial policy of the ISD 279 (the District) as it relates to budgeting and financial management and reporting issues. Many of the financial policies and procedures are statutory.

Reporting Entity

The financial reporting entity includes all the funds, departments, agencies, board, and other organizations that comprise the District. There are no component units (legally separate entities for which the primary government is financially accountable).

Extracurricular student activities are determined primarily by student participants under the guidance of an adult and are generally conducted outside of school hours. In accordance with Minnesota Statutes, the District's School Board has elected to control and is considered financially accountable with respect to the underlying extracurricular activities. Accordingly, the extracurricular student activity accounts are included in the financial statements.

Financial Controls

Management of the District is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles and with Minnesota Uniform Financial Accounting and Reporting Standards (UFARS). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Description of Funds

The existence of the various District funds has been established by the Minnesota Department of Education. Each fund is accounted for as an independent entity. Descriptions of the funds are as follows:

Major Governmental Funds

General Fund – used to account for all financial resources except those required to be accounted for in another fund. The District's General Fund maintains two accounts:

1. **Operating Account** – used to account for the general operations of the District, including pupil transportation activities.
2. **Capital Account** – used to account for the maintenance of facilities, equipment purchases, health and safety projects, and disabled accessibility projects.

Capital Projects Fund – used to account for financial resources used for the acquisition or construction of major capital facilities authorized by levy or bond issue.

Debt Service Fund – used to account for the accumulation of resources for, and payment of, general obligation bonds, interest, and related costs.

Nonmajor Governmental Funds

Food and Nutrition Services Special Revenue Fund – used to account for food and nutrition service revenues and expenditures.

Community Service Special Revenue Fund – used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, adult or early childhood programs, pre-K-8 extended day programs, or other similar services.

Proprietary Funds

Internal Service Funds – The internal service funds account for the financing of goods or services provided by one department to other departments or agencies of the government, or to other governments, on a cost reimbursement basis. The District has four internal service funds. The District's internal service funds include financing for self-insurance of the employee medical and dental insurance program, retirement incentive pay, and post-employment benefits revocable trust activity.

Fiduciary Funds

Custodial Fund – These funds are established to account for cash and other assets held by the District as the agent for others. These funds are used to account for the Local Collaborative Time Study grant and Northwest Family Service Center.

Budgeting

In addition, the District maintains extensive budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the School Board.

The budget for each fund is prepared on the same basis of accounting as the fund financial statements. Each June, the School Board adopts an annual budget for the following fiscal year for the General Fund (including separate budgets for the Operating and Capital Accounts), Food and Nutrition Services Special Revenue Fund, Community Service Special Revenue Fund, Debt Service Fund. An annual budget is not adopted for the Capital Projects Fund because project length financial plans are adopted in accordance with bond issue authorization.

A mid-year amendment is made to the budget annually. Unencumbered expenditure appropriations lapse at year-end. Encumbrances outstanding at year-end are reported as reservations of fund balances since they do not represent expenditures or liabilities. Encumbrances outstanding at year-end are re-appropriated in the ensuing year's budget, and the related expenditures are recorded in the ensuing year.

Measurement Focus of Accounting

The measurement focus of a fund determines what the fund measures.

All governmental fund types and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds' present increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Proprietary Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets (if any).

Basis of Accounting

A fund's basis of accounting determines when a transaction or event is recognized in the fund's operating statement.

All governmental fund types, expendable trust funds, and agency funds use 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.

Recording of Expenditures – Expenditures are generally recorded when a liability is incurred, except for interest and principal on long-term debt, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as capital outlay expenditures in the governmental funds. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

Internal service and fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

The District applies only those applicable pronouncements of the Financial Accounting Standards Board issued on or before November 30, 1989, in accounting and reporting for its proprietary operations.

Cash and Investments

Cash and temporary investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund.

Cash and investments held by trustee include balances held in segregated accounts that are established for specific purposes. In the Internal Service Funds, trust accounts are established to finance future OPEB obligations. In the Employee Benefit Trust Funds, a trust account is

established for flexible benefits. Interest earned on these investments was allocated directly to those accounts.

Short-term, highly liquid debt instruments (including commercial paper, banker's acceptances, and U.S. Treasury and agency obligations) purchased with a remaining maturity of one year or less are reported at amortized cost. Other investments are reported at fair value.

Receivables

All receivables are shown net of any allowance for uncollectibles. No allowances for uncollectible have been recorded. The only receivables not expected to be collected within one year are property taxes receivable.

Inventories

Inventories are recorded using the consumption method of accounting and consist of purchased food, supplies, and surplus commodities received from the federal government. Food and supply purchases are recorded at invoice cost, computed on a first-in, first-out method. Surplus commodities are stated at standardized costs, as determined by the U.S. Department of Agriculture.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Prepaid items are reported using the consumption method and recorded as expenditure at the time of consumption.

Property Taxes

The majority of District revenue is determined by statutory funding formulas. The total revenue allowed by these formulas is allocated between property taxes and state aids by the Legislature based on education funding priorities.

Generally, property taxes are recognized as revenue by the District in the fiscal year that begins midway through the calendar year in which the tax levy is collectible. To help balance the state budget, the Minnesota Legislature utilizes a tool referred to as the "tax shift," which periodically changes the District's recognition of property tax revenue. The tax shift advance recognizes cash collected for the subsequent year's levy as current year revenue, allowing the state to reduce the amount of aid paid to the District. While, total revenue and fund balance are not significantly affected by the tax shift, the District's cash position is directly impacted.

Property tax levies are certified to the County Auditor in December of each year for collection from taxpayers in May and October of the following calendar year. In Minnesota, counties act as collection agents for all property taxes. The county spreads all levies over taxable property. Such taxes become a lien on property on the following January 1. The county remits taxes to the District at periodic intervals, as they are collected. A portion of property taxes levied is paid by the State of Minnesota through various credits, which are included in revenue from state sources in the financial statements.

Taxes which remain unpaid are classified as delinquent taxes receivable. Revenue from these delinquent property taxes that is not collected within 60 days of year-end is deferred in the fund financial statements because it is not known to be available to finance the operations of the District in the current year. No allowance for uncollectible taxes is considered necessary.

Capital Assets

Capital assets are capitalized at historical cost or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District maintains a threshold level of \$10,000 or more for capitalizing capital assets. Groups of similar assets acquired at or near the same time for a single objective, with individual costs below this threshold are also capitalized if the costs of the assets are considered significant in the aggregate. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purposes by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 20 to 50 years for land improvements and buildings, and 3 to 15 years for furniture and equipment.

Capital assets not being depreciated include land and construction in progress.

The District does not possess any material amounts of infrastructure capital assets, such as sidewalks and parking lots. Such items are part of the cost of buildings or other improvable property.

Deposits and Investments

Deposits – In accordance with applicable Minnesota Statutes, the District maintains deposits at depository banks authorized by the School Board, including checking accounts, savings accounts, and non-negotiable certificates of deposits.

The following is considered the most significant risk associated with deposits:

Custodial Credit Risk – In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may be lost.

Minnesota Statutes require that all deposits be protected by federal deposit insurance, corporate surety bond, or collateral. The market value of collateral pledged must equal 110 percent of the deposits not covered by federal deposit insurance or corporate surety bonds. Authorized collateral includes treasury bills, notes, and bonds; issues of U.S. government agencies; general obligations rated "A" or better; revenue obligations rated "AA" or better; irrevocable standard letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. Minnesota Statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The District's deposit policies do not further limit depository choices.

Investments

Investments are subject to various risks, the following of which are considered the most significant:

Custodial Credit Risk – For investments, this is the risk that in the event of a failure of the counterparty to an investment transaction (typically a broker-dealer) the District

would not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Although the District’s investment policies do not directly address custodial credit risk, it typically limits its exposure by purchasing insured or registered investments, or by the control of who holds the securities.

Credit Risk – This is the risk that an insurer or other counterparty to an investment will not fulfill its obligations. Minnesota Statutes limit the District’s investments to direct obligations or obligations guaranteed by the United States or its agencies; shares of investment companies registered under the Federal Investment Company Act of 1940 that receive the highest credit rating, are rated in one of the two highest rating categories by a statistical rating agency, and all of the investments have a final maturity of 13 months or less; general obligations rated “A” or better; revenue obligations rated “AA” or better; general obligations of the Minnesota Housing Finance Agency rated “A” or better; bankers’ acceptances of United States banks eligible for purchase by the Federal Reserve System; commercial paper issued by United States corporations or their Canadian subsidiaries, rated of the highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less; Guaranteed Investment Contracts guaranteed by a United States commercial bank, domestic branch of a foreign bank, or a United States insurance company, and with a credit quality in one of the top two highest categories; repurchase or reverse purchase agreement and securities lending agreements with financial institutions qualified as a “depository” by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding \$10,000,000; that are a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York; or certain Minnesota securities broker-dealers. For assets held in the Post-Employment Benefits Revocable Trust Fund, the investment options available to the District are expanded to include the investment types specified in Minnesota Statute § 356A.06, Subd. 7. The District’s investment policies do not further restrict investing in specific financial instruments.

The District has an internal investment policy that limits investment choices and addresses these potential risks beyond the statutory limitations described above. The District’s policy requires that investments be diversified to avoid unreasonable risks inherent in over investing in specific instruments, individual financing institutions, or maturities. No more than 66 percent of the total portfolio can be placed with any one depository. The maximum percentage, in which the portfolio can be invested, in specific instruments, is as follows:

| | |
|---|-------|
| U.S. treasury obligations | 100 % |
| U.S. government agency securities and Instrumentalities of government sponsored corporations | 75 % |
| Repurchase agreements | 25 % |
| Certificates of deposit – FDIC covered | 100 % |
| Certificates of deposit – savings and loans | 75 % |
| Local government investment pool | 75 % |
| Money market fund | 75 % |

Concentration Risk – This is the risk associated with investing a significant portion of the District’s investments (considered 5 percent or more) in the securities of a single issuer, excluding U.S. guaranteed investments (such as treasuries), investment pools, and mutual funds.

Interest Rate Risk – This is the risk of potential variability in the fair value of fixed rate investments resulting from changes in interest rates (the longer the period for which an

interest rate is fixed, the greater the risk). The District's investment policies do not limit the maturities of investments; however, the District considers such things as interest rates and cash flow needs when purchasing investments.

Long-Term Obligations

Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bond issuance costs, if material, are reported as deferred charges and amortized over the term of the related debt.

Governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Post-Employment Severance Benefits

The District provides post-employment severance benefits to certain eligible employees. The District finances these obligations with an internal service fund.

The District maintains various early retirement incentive payment plans for its employee groups. The amount of the early retirement incentive payment is calculated by converting a portion of accrued sick leave, by computing a benefit based solely on years of service, or a combination of both. No employee can receive a payment exceeding one year's salary. The post-employment benefits are based on contractual agreements with employee groups. These contractual agreements do not include any specific contribution or funding requirements.

The District has established a separate Retirement Incentive Pay Internal Service Fund to account for the post-employment severance benefits. The benefits are funded as the liability is incurred on an actuarially determined basis. In addition to the funding of accumulated benefits already earned, the District's funding policy requires an annual contribution of an amount equal to the current year service cost adjusted for any amortization.

Risk Management

The District is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and workers' compensation for which the District carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. There were no significant reductions in the District's insurance coverage in fiscal year 2025.

The District maintains the Dental Self-Insurance Internal Service Fund to account for and finance its uninsured risk of loss for an employee dental plan. The Internal Service Fund is funded by the District and employee contributions and interest income. The District pays for claims by an individual up to \$1,000.

Although the District only pays up to \$1,000 per individual per year, there is a possibility for loss if claims exceed premiums collected. The District does not expect this occurrence would have a material financial effect on the District.

Post-Employment Healthcare Benefit Plan

The District Provides post-employment healthcare benefits to certain eligible employees. The District provides these benefits in a single employer defined benefit healthcare plan administered by the District. The post-employment benefits are based on contractual agreements with employee groups. These contractual agreements do not include any specific contribution or funding requirements. These benefits are summarized as follows:

Other' Post – Employment Medical Plan – All retirees of the District have the option to continue their medical coverage into retirement. Retirees must pay the full district premium rate for their coverage and dependent coverage. Coverage in the District's plan ends at age 65.

Teachers' Post – Employment Medical Plan – For teachers with fifteen continuous years of service, they are eligible to receive a contribution towards the teacher's health insurance after retirement from age 55 until the employee qualifies for Medicare. The amount will be determined by multiplying the teacher's daily rate of pay at the time of retirement times the number of the teacher's accumulated sick leave days in excess of 123 days as of the date of retirement. However, the total amount will not exceed \$37,800. The monthly district contribution toward the premium will be determined using the cumulative total amount earned divided by the number of months until the teacher qualifies for Medicare. The benefit amount will not exceed 100 percent of the premium of the insurance plan selected by the teacher. If the teacher's full time equivalent (FTE) status is not full-time at the time of retirement, the benefit will be prorated according to the teacher's current FTE.

Administrators' Post – Employment Medical Plan – The District pays for full medical plan coverage after retirement for certain administrators and their spouses and dependents until the employee qualifies for Medicare.

Flexible Benefit Plan

The District has a flexible benefit plan which is classified as a "cafeteria plan" under § 125 of the Internal Revenue Code. All employee groups of the District are eligible if and when the collective bargaining agreement or contract with their group allows eligibility. Eligible employees can elect to participate by contributing pre-tax dollars withheld from payroll checks to the flexible benefit plan for healthcare and dependent care benefits.

Before the beginning of the flexible benefit plan year, each participant designates a total amount of pre-tax dollars to be contributed to the flexible benefit plan during the year. At June 30, the District is contingently liable for claims against the total amount of participants' annual contributions to the medical reimbursement portion of the flexible benefit plan, whether or not such contributions have been made.

Payments of insurance premiums (health, dental, life, and disability) are made by the District directly to the designated insurance companies. These payments are made monthly and are accounted for in the General Fund.

Amounts withheld for medical reimbursement and dependent care are paid by the District to a trust account maintained by an outside administrator monthly. Payments are made by the outside administrator to participating employees upon submitting a request for reimbursement of eligible expenses incurred by the employee. The medical reimbursement and dependent care

activity is included in the financial statements in the Post-Employment Benefits Revocable Trust Internal Service Fund and the Flexible Benefit Plan.

All property of the flexible benefit plan and income attributable to that property is solely the property of the District, subject to the claims of the District's general creditors. Participants' rights under the plan are equal to those of general creditors of the District in an amount equal to eligible healthcare and dependent care expenses incurred by the participants. The District believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

Restricted Assets

Restricted assets are cash and cash equivalents and the related interest receivable whose use is limited by legal requirements such as a bond indenture. Restricted assets are reported only in the district-wide financial statements. In the fund financial statements these assets have been reported as "cash and investments held by trustee" and the interest receivable is included within "accounts and interest receivable."

REVENUE, EXPENDITURE, AND FUND BALANCE PROJECTIONS

| | General Fund | Food and Nutrition Services Fund | Community Service Fund | Capital/Land Proceeds Fund | Debt Service Fund | Total |
|---|---------------|----------------------------------|------------------------|----------------------------|-------------------|----------------|
| Total Fund Balance, June 30, 2024 | 111,691,137 | \$ 5,763,889 | \$ 6,063,833 | \$ 5,722,661 | \$ 11,282,300 | \$ 140,523,820 |
| FY 2025 Budgeted Revenue | 318,082,949 | 18,127,984 | 16,555,137 | 23,454,517 | 19,816,522 | 396,037,109 |
| FY 2025 Budgeted Expenditures | 318,823,825 | 17,909,829 | 18,387,025 | 23,360,555 | 25,845,079 | 404,326,313 |
| Projected Fund Balance, June 30, 2025 | 110,950,261 | 5,982,044 | 4,231,945 | 5,816,623 | 5,253,743 | 132,234,616 |
| Revenue (by source) | | | | | | |
| Local Property Taxes | 75,578,262 | - | 3,011,847 | 20,495,182 | 33,166,637 | 132,251,928 |
| Investment Earnings and Other | 6,396,221 | 1,574,111 | 12,431,427 | 466,264 | 400,000 | 21,268,023 |
| State Sources | 243,065,824 | 6,387,783 | 2,386,133 | 2,350,329 | 1,111,498 | 255,301,567 |
| Federal Sources | - | 10,449,563 | - | - | - | 10,449,563 |
| Total Revenue | 325,040,307 | 18,411,457 | 17,829,407 | 23,311,775 | 34,678,135 | 419,271,081 |
| Expenditures (by program) | | | | | | |
| Administration | 11,920,852 | - | - | - | - | 11,920,852 |
| District Support Services | 7,371,135 | - | - | - | - | 7,371,135 |
| Elementary and Secondary Regular Instruction | 128,529,397 | - | - | - | - | 128,529,397 |
| Vocational Education Instruction | 3,830,061 | - | - | - | - | 3,830,061 |
| Special Education Instruction | 49,937,372 | - | - | - | - | 49,937,372 |
| Instructional Support Services | 14,443,228 | - | - | - | - | 14,443,228 |
| Pupil Support Services | 9,219,708 | - | - | - | - | 9,219,708 |
| Transportation | 31,533,745 | - | - | - | - | 31,533,745 |
| Sites and Buildings | 16,927,354 | - | - | - | - | 16,927,354 |
| Fiscal and Other Fixed Cost Programs | 74,002,316 | - | - | - | - | 74,002,316 |
| Food and Nutrition Services | - | 18,984,712 | - | - | - | 18,984,712 |
| Community Service | - | - | 19,077,323 | - | - | 19,077,323 |
| Capital Outlay | - | - | - | 23,138,448 | - | 23,138,448 |
| Debt Service | - | - | - | - | 33,701,513 | 33,701,513 |
| Total Expenditures | 347,715,168 | 18,984,712 | 19,077,323 | 23,138,448 | 33,701,513 | 442,617,164 |
| Estimated Ending Fund Balance, June 30, 2026 | \$ 88,275,400 | \$ 5,408,789 | \$ 2,984,029 | \$ 5,989,950 | \$ 6,230,365 | \$ 108,888,533 |

* Total fund balance, June 30, 2024 for the General Fund does not include special projects carryover from previous years.

** Employee benefits are centrally budgeted. At year-end, employee benefits budgets are allocated to the appropriate program area.

REVENUE, EXPENDITURE, AND FUND BALANCE PROJECTIONS

| | General Fund | Food and Nutrition Services Fund | Community Service Fund | Capital/Land Proceeds Fund | Debt Service Fund | Total |
|---|------------------|--|---------------------------|----------------------------------|----------------------|----------------|
| Total Fund Balance, June 30, 2024 | * \$ 111,691,137 | \$ 5,763,889 | \$ 6,063,833 | \$ 5,722,661 | \$ 11,282,300 | \$ 140,523,820 |
| FY 2025 Budgeted Revenue | 318,082,949 | 18,127,984 | 16,555,137 | 23,454,517 | 19,816,522 | 396,037,109 |
| FY 2025 Budgeted Expenditures | 318,823,825 | 17,909,829 | 18,387,025 | 23,360,555 | 25,845,079 | 404,326,313 |
| Projected Fund Balance, June 30, 2025 | 110,950,261 | 5,982,044 | 4,231,945 | 5,816,623 | 5,253,743 | 132,234,616 |
| Revenue (by source) | | | | | | |
| Local Property Taxes | 75,578,262 | - | 3,011,847 | 20,495,182 | 33,166,637 | 132,251,928 |
| Investment Earnings and Other | 6,396,221 | 1,574,111 | 12,431,427 | 466,264 | 400,000 | 21,268,023 |
| State Sources | 243,065,824 | 6,387,783 | 2,386,133 | 2,350,329 | 1,111,498 | 255,301,567 |
| Federal Sources | - | 10,449,563 | - | - | - | 10,449,563 |
| Total Revenue | 325,040,307 | 18,411,457 | 17,829,407 | 23,311,775 | 34,678,135 | 419,271,081 |
| Expenditures (by program) | | | | | | |
| Administration | 11,920,852 | - | - | - | - | 11,920,852 |
| District Support Services | 7,371,135 | - | - | - | - | 7,371,135 |
| Elementary and Secondary Regular Instruction | 128,529,397 | - | - | - | - | 128,529,397 |
| Vocational Education Instruction | 3,830,061 | - | - | - | - | 3,830,061 |
| Special Education Instruction | 49,937,372 | - | - | - | - | 49,937,372 |
| Instructional Support Services | 14,443,228 | - | - | - | - | 14,443,228 |
| Pupil Support Services | 9,219,708 | - | - | - | - | 9,219,708 |
| Transportation | 31,533,745 | - | - | - | - | 31,533,745 |
| Sites and Buildings | 16,927,354 | - | - | - | - | 16,927,354 |
| Fiscal and Other Fixed Cost Programs | 74,002,316 | - | - | - | - | 74,002,316 |
| Food and Nutrition Services | - | 18,984,712 | - | - | - | 18,984,712 |
| Community Service | - | - | 19,077,323 | - | - | 19,077,323 |
| Capital Outlay | - | - | - | 23,138,448 | - | 23,138,448 |
| Debt Service | - | - | - | - | 33,701,513 | 33,701,513 |
| Total Expenditures | 347,715,168 | 18,984,712 | 19,077,323 | 23,138,448 | 33,701,513 | 442,617,164 |
| Estimated Ending Fund Balance, June 30, 2026 | \$ 88,275,400 | \$ 5,408,789 | \$ 2,984,029 | \$ 5,989,950 | \$ 6,230,365 | \$ 108,888,533 |

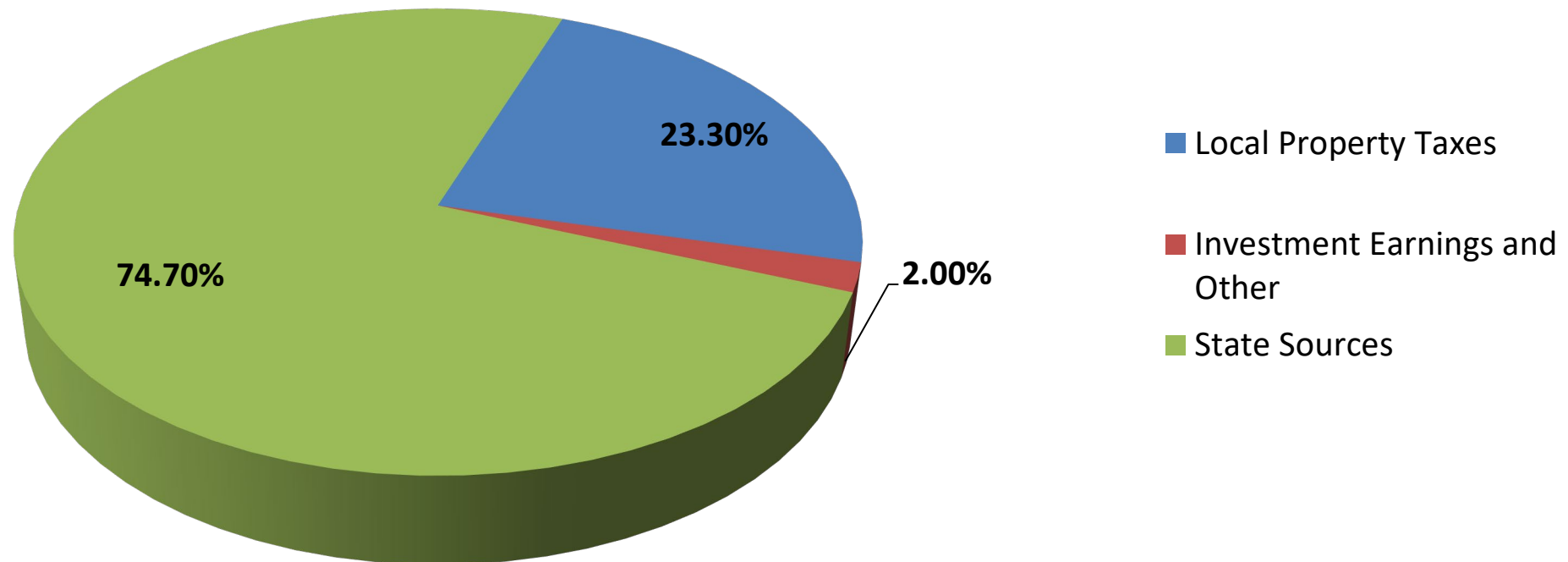
* Total fund balance, June 30, 2024 for the General Fund does not include special projects carryover from previous years.

** Employee benefits are centrally budgeted. At year-end, employee benefits budgets are allocated to the appropriate program area.

GENERAL FUND REVENUE SUMMARY

| Revenue (by source) | FY 2024 Actual | FY 2024 Revenue Per APU | FY 2025 Revised Budget | FY 2025 Revenue Per APU | FY 2026 Adopted Budget | FY 2026 Revenue Per APU |
|--|-----------------------|-------------------------|------------------------|-------------------------|------------------------|-------------------------|
| Local Property Taxes | \$ 72,734,771 | \$ 3,218 | \$ 76,506,715 | \$ 3,342 | \$ 75,578,262 | \$ 3,245 |
| Investment Earnings and Other | 7,957,595 | 352 | 7,138,072 | 312 | 6,396,221 | 275 |
| State Sources | 225,090,114 | 9,958 | 234,438,162 | 10,240 | 243,065,824 | 10,437 |
| Total Revenue | \$ 305,782,480 | \$ 13,528 | \$ 318,082,949 | \$ 13,894 | \$ 325,040,307 | \$ 13,957 |
| Total Adjusted Pupil Unit (APU) | | 22,604 | | 22,894 | | 23,288 |

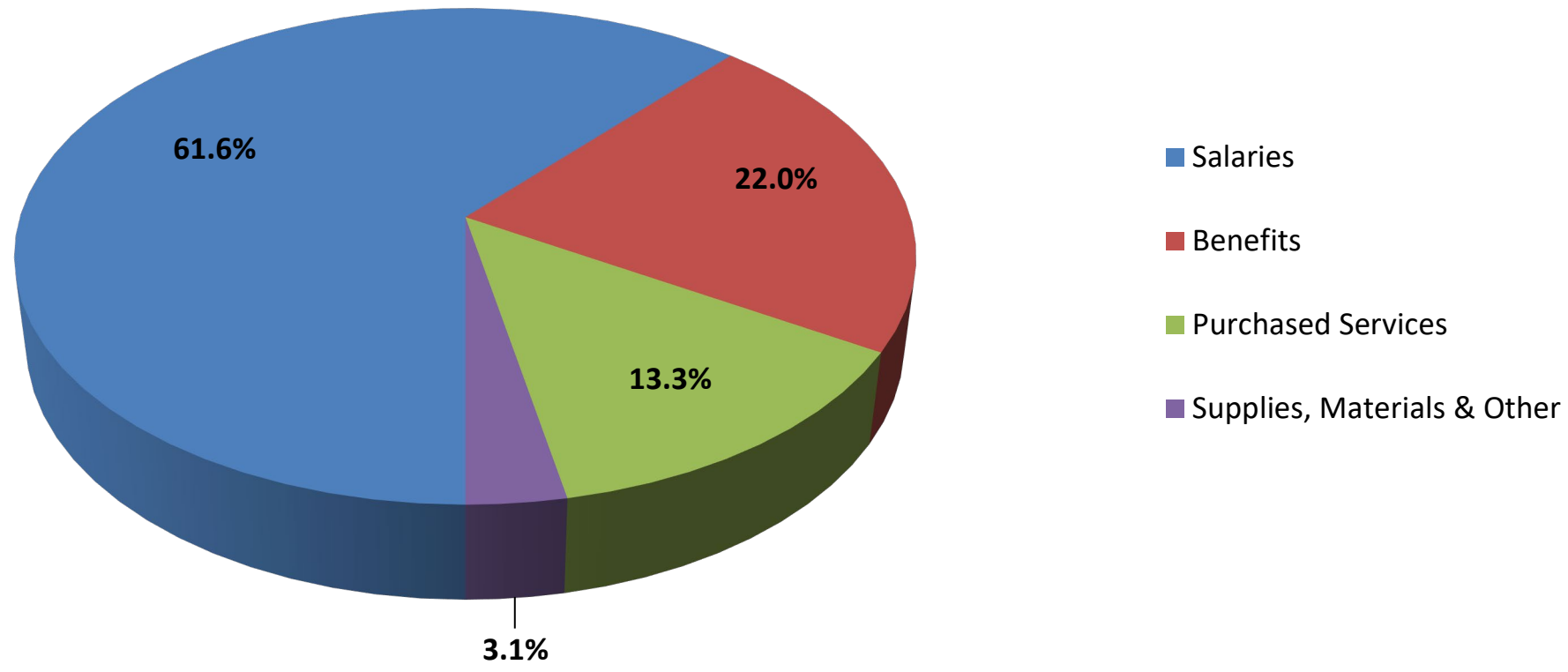
FY 2026 Adopted Budget



GENERAL FUND EXPENDITURE SUMMARY BY OBJECT

| Expenditures (by object) | FY 2024 Actual | FY 2024 Expenditures Per APU | FY 2025 Revised Budget | FY 2025 Expenditures Per APU | FY 2026 Adopted Budget | FY 2026 Expenditures Per APU | Budget Percent Change |
|--|-----------------------|------------------------------|------------------------|------------------------------|------------------------|------------------------------|-----------------------|
| Salaries | \$ 176,245,298 | \$ 7,797 | \$ 197,529,113 | \$ 8,628 | \$ 214,324,828 | \$ 9,203 | 8.5% |
| Benefits | 63,527,767 | 2,810 | 72,496,155 | 3,167 | 76,537,371 | 3,287 | 5.6% |
| Purchased Services | 34,884,147 | 1,543 | 40,211,725 | 1,756 | 46,197,713 | 1,984 | 14.9% |
| Supplies, Materials & Other | 7,352,907 | 325 | 8,586,832 | 375 | 10,655,256 | 458 | 24.1% |
| Total Expenditures | \$ 282,010,119 | \$ 12,475 | \$ 318,823,825 | \$ 13,926 | \$ 347,715,168 | \$ 14,932 | 9.1% |
| Total Adjusted Pupil Unit (APU) | | 22,604 | | 22,894 | | 23,288 | |

FY 2026 Adopted Budget



GENERAL FUND EXPENDITURE SUMMARY BY PROGRAM

| Expenditures (by program) | FY 2024 Actual | FY 2024 Expenditures Per APU | FY 2025 Revised Budget | FY 2025 Expenditures Per APU | FY 2026 Adopted Budget | FY 2026 Expenditures Per APU |
|---|-----------------------|------------------------------------|------------------------------|------------------------------------|------------------------------|------------------------------------|
| Administration | \$ 14,176,803 | \$ 627 | \$ 11,671,330 | \$ 510 | \$ 11,920,852 | \$ 512 |
| District Support Services | 9,343,093 | 413 | 7,935,617 | 347 | 7,371,135 | 317 |
| Elementary and Secondary Regular Instruction | 132,801,466 | 5,875 | 116,452,358 | 5,087 | 128,529,397 | 5,519 |
| Vocational Education Instruction | 4,713,875 | 209 | 3,485,021 | 152 | 3,830,061 | 164 |
| Special Education Instruction | 57,630,993 | 2,550 | 48,218,003 | 2,106 | 49,937,372 | 2,144 |
| Instructional Support Services | 14,562,919 | 644 | 14,081,197 | 615 | 14,443,228 | 620 |
| Pupil Support Services | 8,566,962 | 379 | 8,628,992 | 377 | 9,219,708 | 396 |
| Transportation | 21,132,415 | 935 | 24,440,692 | 1,068 | 31,533,745 | 1,354 |
| Sites and Buildings | 18,207,595 | 806 | 15,844,485 | 692 | 16,927,354 | 727 |
| Fiscal and Other Fixed Cost Programs | 873,998 | 39 * | 68,066,130 | 2,973 * | 74,002,316 | 3,178 |
| Total Expenditures | \$ 282,010,119 | \$ 12,477 | \$ 318,823,825 | \$ 13,927 | \$ 347,715,168 | \$ 14,931 |
| Total Adjusted Pupil Unit (APU) | | 22,604 | | 22,894 | | 23,288 |

* Employee benefits are centrally budgeted. At year-end, employee benefits budgets are allocated to the appropriate program area.

FY 2026 Total General Fund Expenditures by Program = \$347,715,168

Administration - 3.4% *

Administration includes the cost for general, instructional and school site administration - school board, superintendent, principals and directors of instructional areas.

District Support Services - 2.1% *

District Support Services includes the cost for general administrative support - administration, community relations, business services, human resources and information systems.

Elementary and Secondary Regular Instruction - 36.9% *

Elementary and Secondary Regular Instruction includes the cost related with the teaching of students, the interaction between teachers and students in the classroom and co-curricular activities at the pre-kindergarten, kindergarten, elementary and secondary levels.

Vocational Education Instruction - 1.1% *

Vocational Education Instruction includes the cost related to career and technical educational courses for students future employability.

Special Education Instruction - 14.4% *

Special Education Instruction includes the cost for activities providing learning experiences for students with disabilities, birth through age 22.

Fiscal and Other Fixed Cost Programs - 21.2% **

Fiscal and Other Fixed Cost Programs includes the cost for fiscal and fixed cost activities. Employee benefits are centrally budgeted. At year-end, employees budgets are allocated to the appropriate program area.

Sites and Buildings - 4.9% *

Sites and Buildings includes the cost of facilities - operations, utilities, repair, remodeling, maintenance, and grounds of the school district.

Transportation - 9.1%

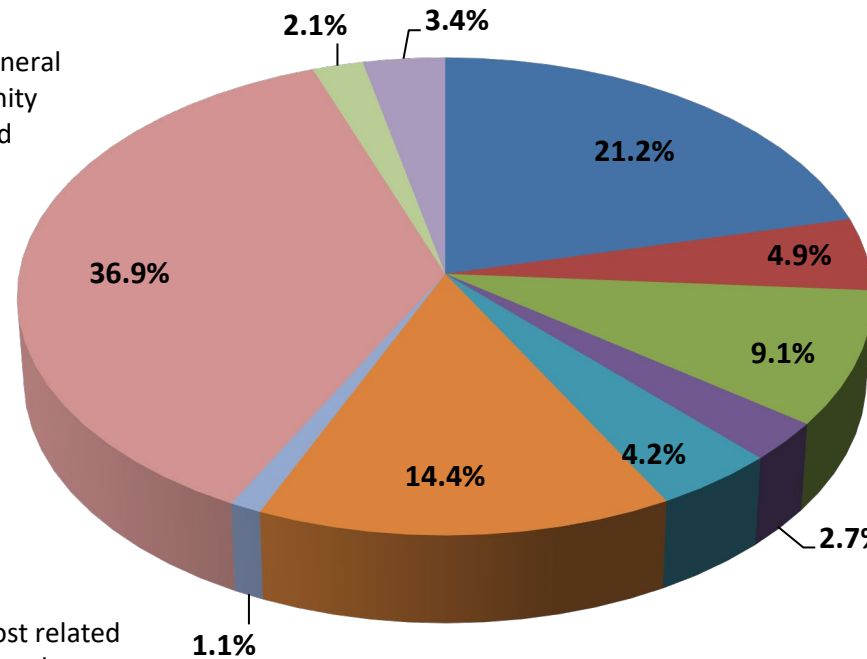
Transportation includes cost related to transporting of students to and from school or between schools for

Pupil Support Services - 2.7% *

Pupil Support Services includes the cost of support services provided to students - counseling, health services, and enrollment

Instructional Support Services - 4.2% *

Instructional Support Services includes the cost of activities for assisting the instructional staff with the content and process of providing learning experiences for students - curriculum development, research assessment and accountability, technology, and staff development.



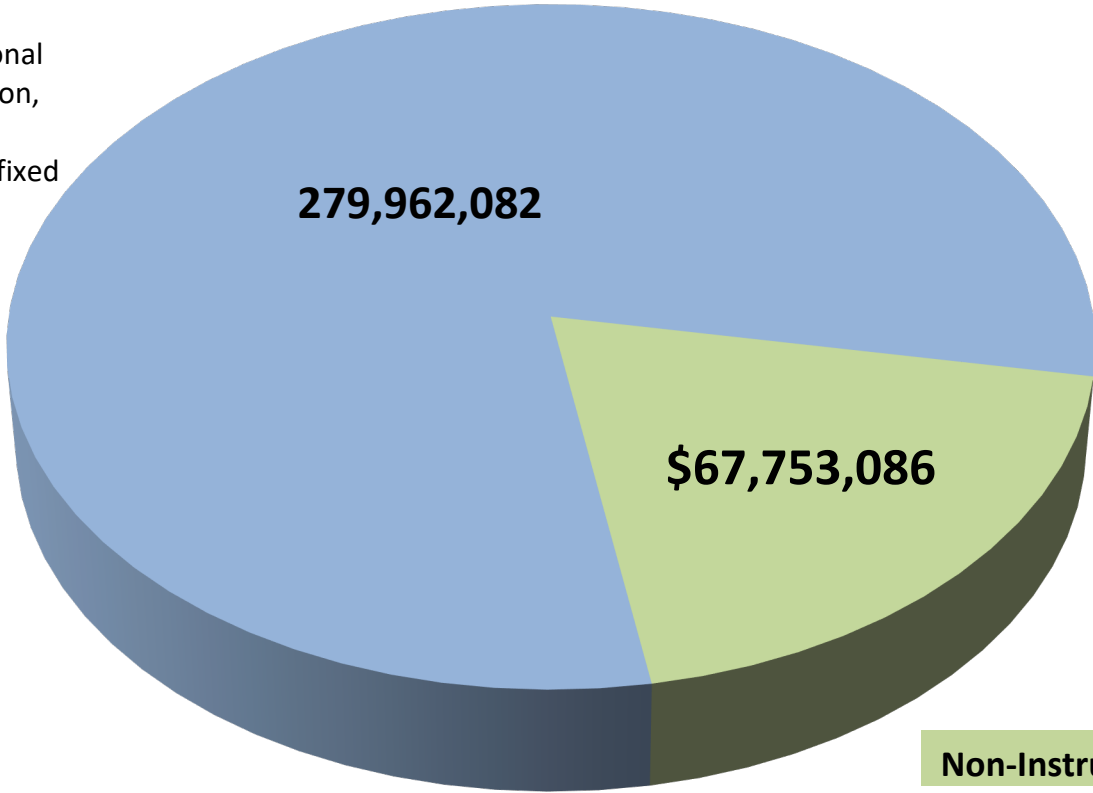
* Excludes employee benefits

** Includes employee benefits which are mainly attributed to elementary and secondary regular instruction

FY 2026 Total General Fund Expenditures = \$347,715,168
Instructional vs. Non-Instructional

Instructional Expenditures - 80.5%

Instructional Expenditures include the following programs: elementary and secondary regular instruction, vocational education instruction, special education, instructional support services, pupil support services and fiscal and other fixed cost programs.



Non-Instructional Expenditures - 19.5%

Non-Instructional Expenditures include the following programs: administration, district support services, transportation and sites and buildings.

REVENUE, EXPENDITURE, AND FUND BALANCE PROJECTIONS

| | | General Fund | Food and Nutrition Services Fund | Community Service Fund | Capital/Land Proceeds Fund | Debt Service Fund | Total |
|---|----|----------------------|----------------------------------|------------------------|----------------------------|---------------------|-----------------------|
| Total Fund Balance, June 30, 2024 | * | \$ 111,691,137 | \$ 5,763,889 | \$ 6,063,833 | \$ 5,722,661 | \$ 11,282,300 | \$ 140,523,820 |
| FY 2025 Budgeted Revenue | | 318,082,949 | 18,127,984 | 16,555,137 | 23,454,517 | 19,816,522 | 396,037,109 |
| FY 2025 Budgeted Expenditures | | <u>318,823,825</u> | <u>17,909,829</u> | <u>18,387,025</u> | <u>23,360,555</u> | <u>25,845,079</u> | <u>404,326,313</u> |
| Projected Fund Balance, June 30, 2025 | | 110,950,261 | 5,982,044 | 4,231,945 | 5,816,623 | 5,253,743 | 132,234,616 |
| Revenue (by source) | | | | | | | |
| Local Property Taxes | | 75,578,262 | - | 3,011,847 | 20,495,182 | 33,166,637 | 132,251,928 |
| Investment Earnings and Other | | 6,396,221 | 1,574,111 | 12,431,427 | 466,264 | 400,000 | 21,268,023 |
| State Sources | | 243,065,824 | 6,387,783 | 2,386,133 | 2,350,329 | 1,111,498 | 255,301,567 |
| Federal Sources | | - | 10,449,563 | - | - | - | 10,449,563 |
| Total Revenue | | <u>325,040,307</u> | <u>18,411,457</u> | <u>17,829,407</u> | <u>23,311,775</u> | <u>34,678,135</u> | <u>419,271,081</u> |
| Expenditures (by program) | | | | | | | |
| Administration | | 11,920,852 | - | - | - | - | 11,920,852 |
| District Support Services | | 7,371,135 | - | - | - | - | 7,371,135 |
| Elementary and Secondary Regular Instruction | | 128,529,397 | - | - | - | - | 128,529,397 |
| Vocational Education Instruction | | 3,830,061 | - | - | - | - | 3,830,061 |
| Special Education Instruction | | 49,937,372 | - | - | - | - | 49,937,372 |
| Instructional Support Services | | 14,443,228 | - | - | - | - | 14,443,228 |
| Pupil Support Services | | 9,219,708 | - | - | - | - | 9,219,708 |
| Transportation | | 31,533,745 | - | - | - | - | 31,533,745 |
| Sites and Buildings | | 16,927,354 | - | - | - | - | 16,927,354 |
| Fiscal and Other Fixed Cost Programs | ** | 74,002,316 | - | - | - | - | 74,002,316 |
| Food and Nutrition Services | | - | 18,984,712 | - | - | - | 18,984,712 |
| Community Service | | - | - | 19,077,323 | - | - | 19,077,323 |
| Capital Outlay | | - | - | - | 23,138,448 | - | 23,138,448 |
| Debt Service | | - | - | - | - | 33,701,513 | 33,701,513 |
| Total Expenditures | | <u>347,715,168</u> | <u>18,984,712</u> | <u>19,077,323</u> | <u>23,138,448</u> | <u>33,701,513</u> | <u>442,617,164</u> |
| Estimated Ending Fund Balance, June 30, 2026 | | <u>\$ 88,275,400</u> | <u>\$ 5,408,789</u> | <u>\$ 2,984,029</u> | <u>\$ 5,989,950</u> | <u>\$ 6,230,365</u> | <u>\$ 108,888,533</u> |

* Total fund balance, June 30, 2024 for the General Fund does not include special projects carryover from previous years.

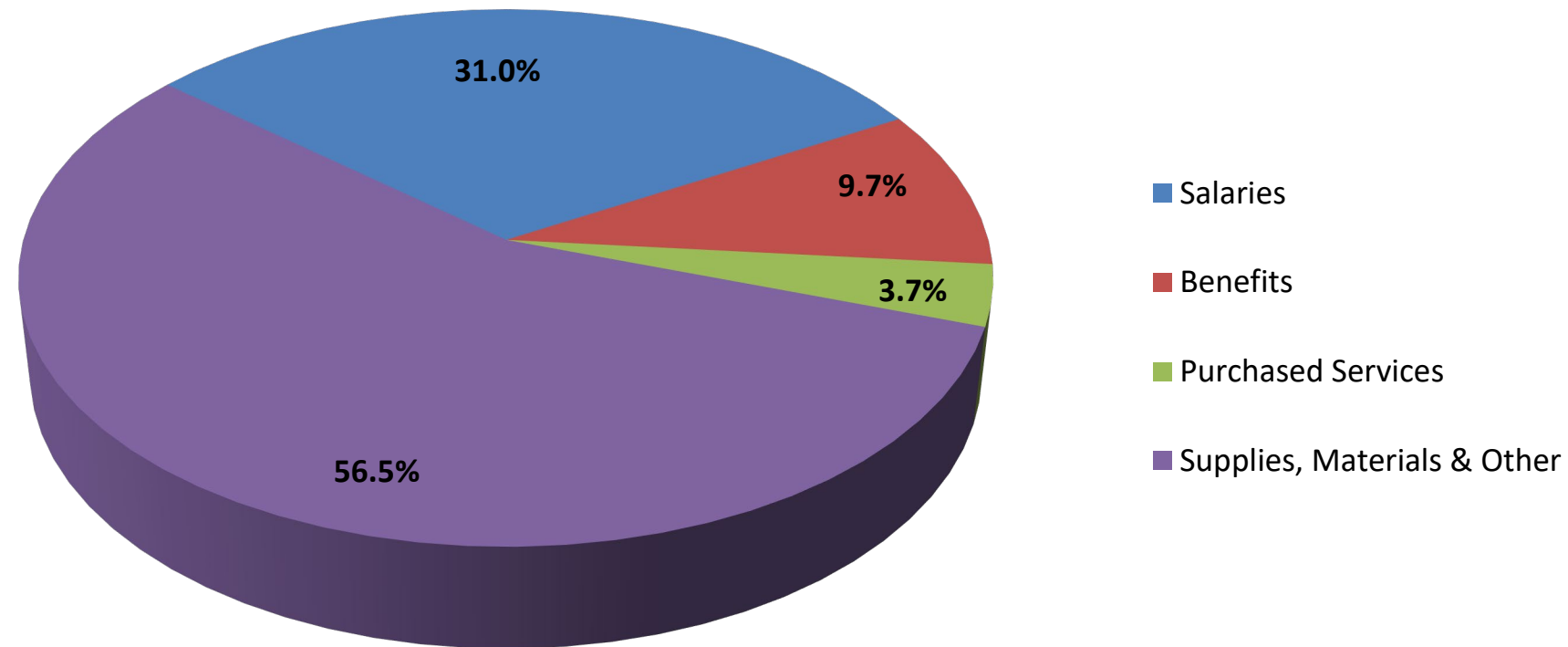
** Employee benefits are centrally budgeted. At year-end, employee benefits budgets are allocated to the appropriate program area.

FOOD AND NUTRITION SERVICES FUND EXPENDITURE SUMMARY BY OBJECT

| Expenditures (by object) | FY 2024 Actual* | FY 2025 Revised Budget | FY 2026 Adopted Budget | Budget Increase (Decrease) | Budget Percent Change |
|--|----------------------|------------------------|------------------------|----------------------------|-----------------------|
| Salaries | \$ 4,889,945 | \$ 5,393,028 | \$ 5,703,232 | \$ 310,204 | 5.75% |
| Benefits | 1,579,985 | 1,750,162 | 1,847,480 | 97,318 | 5.56% |
| Purchased Services | 626,732 | 764,057 | 710,310 | (53,747) | -7.03% |
| Supplies, Materials & Other | 9,589,805 | 10,002,582 | 10,723,690 | 721,108 | 7.21% |
| Total Expenditures | \$ 16,686,467 | \$ 17,909,829 | \$ 18,984,712 | \$ 1,074,883 | 6.00% |

* Actual amounts include special funded projects (grants)

FY 2026 Adopted Budget



REVENUE, EXPENDITURE, AND FUND BALANCE PROJECTIONS

| | General Fund | Food and Nutrition Services Fund | Community Service Fund | Capital/Land Proceeds Fund | Debt Service Fund | Total |
|---|----------------------|--|---------------------------|----------------------------------|----------------------|-----------------------|
| Total Fund Balance, June 30, 2024 | * \$ 111,691,137 | \$ 5,763,889 | \$ 6,063,833 | \$ 5,722,661 | \$ 11,282,300 | \$ 140,523,820 |
| FY 2025 Budgeted Revenue | 318,082,949 | 18,127,984 | 16,555,137 | 23,454,517 | 19,816,522 | 396,037,109 |
| FY 2025 Budgeted Expenditures | <u>318,823,825</u> | <u>17,909,829</u> | <u>18,387,025</u> | <u>23,360,555</u> | <u>25,845,079</u> | <u>404,326,313</u> |
| Projected Fund Balance, June 30, 2025 | 110,950,261 | 5,982,044 | 4,231,945 | 5,816,623 | 5,253,743 | 132,234,616 |
| Revenue (by source) | | | | | | |
| Local Property Taxes | 75,578,262 | - | 3,011,847 | 20,495,182 | 33,166,637 | 132,251,928 |
| Investment Earnings and Other | 6,396,221 | 1,574,111 | 12,431,427 | 466,264 | 400,000 | 21,268,023 |
| State Sources | 243,065,824 | 6,387,783 | 2,386,133 | 2,350,329 | 1,111,498 | 255,301,567 |
| Federal Sources | - | 10,449,563 | - | - | - | 10,449,563 |
| Total Revenue | <u>325,040,307</u> | <u>18,411,457</u> | <u>17,829,407</u> | <u>23,311,775</u> | <u>34,678,135</u> | <u>419,271,081</u> |
| Expenditures (by program) | | | | | | |
| Administration | 11,920,852 | - | - | - | - | 11,920,852 |
| District Support Services | 7,371,135 | - | - | - | - | 7,371,135 |
| Elementary and Secondary Regular Instruction | 128,529,397 | - | - | - | - | 128,529,397 |
| Vocational Education Instruction | 3,830,061 | - | - | - | - | 3,830,061 |
| Special Education Instruction | 49,937,372 | - | - | - | - | 49,937,372 |
| Instructional Support Services | 14,443,228 | - | - | - | - | 14,443,228 |
| Pupil Support Services | 9,219,708 | - | - | - | - | 9,219,708 |
| Transportation | 31,533,745 | - | - | - | - | 31,533,745 |
| Sites and Buildings | 16,927,354 | - | - | - | - | 16,927,354 |
| Fiscal and Other Fixed Cost Programs | ** 74,002,316 | - | - | - | - | 74,002,316 |
| Food and Nutrition Services | - | 18,984,712 | - | - | - | 18,984,712 |
| Community Service | - | - | 19,077,323 | - | - | 19,077,323 |
| Capital Outlay | - | - | - | 23,138,448 | - | 23,138,448 |
| Debt Service | - | - | - | - | 33,701,513 | 33,701,513 |
| Total Expenditures | <u>347,715,168</u> | <u>18,984,712</u> | <u>19,077,323</u> | <u>23,138,448</u> | <u>33,701,513</u> | <u>442,617,164</u> |
| Estimated Ending Fund Balance, June 30, 2026 | <u>\$ 88,275,400</u> | <u>\$ 5,408,789</u> | <u>\$ 2,984,029</u> | <u>\$ 5,989,950</u> | <u>\$ 6,230,365</u> | <u>\$ 108,888,533</u> |

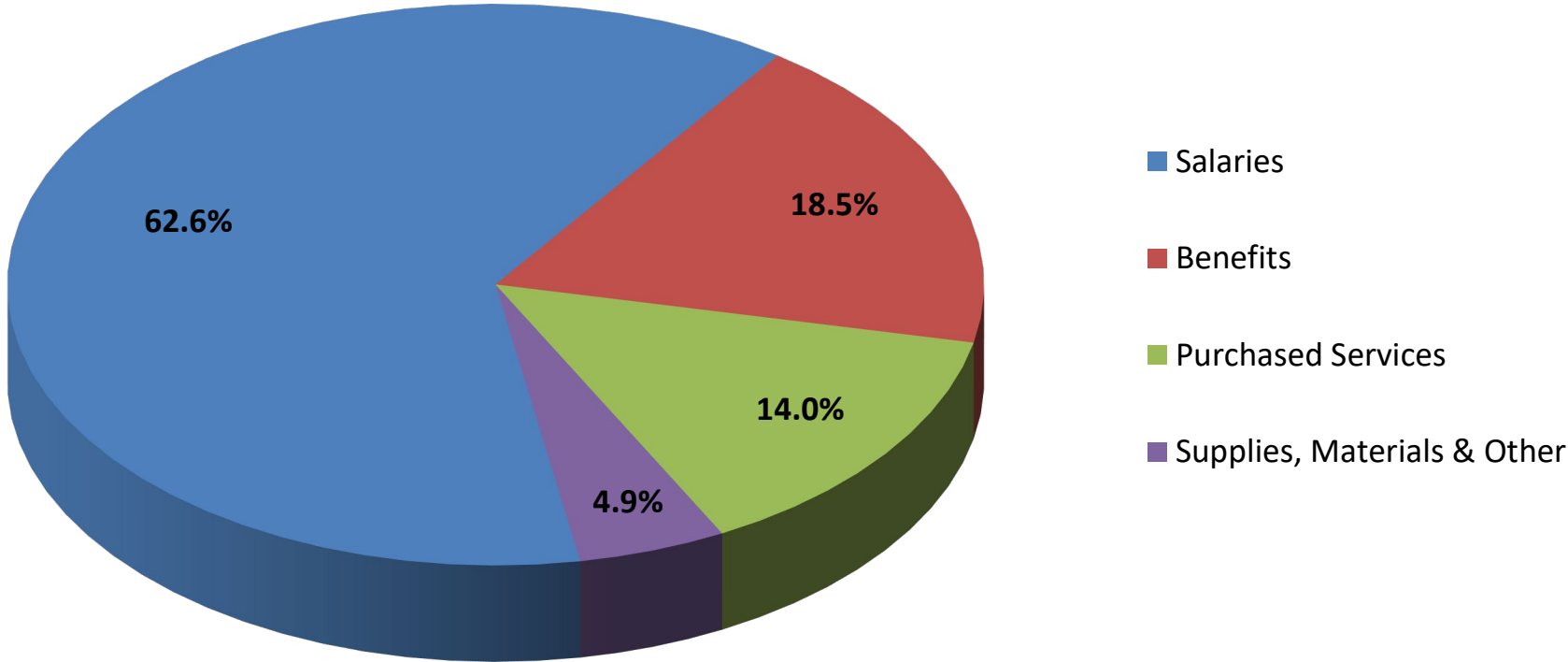
* Total fund balance, June 30, 2024 for the General Fund does not include special projects carryover from previous years.

** Employee benefits are centrally budgeted. At year-end, employee benefits budgets are allocated to the appropriate program area.

COMMUNITY SERVICE FUND EXPENDITURE SUMMARY BY OBJECT

| Expenditures (by object) | FY 2024 Actual | FY 2025 Revised Budget | FY 2026 Adopted Budget | Budget Increase (Decrease) | Budget Percent Change |
|-----------------------------|----------------------|------------------------|------------------------|----------------------------|-----------------------|
| Salaries | \$ 9,608,826 | \$ 11,424,166 | \$ 11,934,565 | \$ 510,399 | 4.47% |
| Benefits | 2,822,260 | 3,469,581 | 3,538,793 | 69,212 | 1.99% |
| Purchased Services | 2,596,673 | 2,677,178 | 2,676,765 | (413) | -0.02% |
| Supplies, Materials & Other | 776,636 | 816,100 | 927,200 | 111,100 | 13.61% |
| Total Expenditures | \$ 15,804,395 | \$ 18,387,025 | \$ 19,077,323 | \$ 690,298 | 3.75% |

FY 2026 Adopted Budget



REVENUE, EXPENDITURE, AND FUND BALANCE PROJECTIONS

| | <u>General Fund</u> | <u>Food and Nutrition Services Fund</u> | <u>Community Service Fund</u> | <u>Capital/Land Proceeds Fund</u> | <u>Debt Service Fund</u> | <u>Total</u> |
|---|----------------------|---|-------------------------------|-----------------------------------|--------------------------|-----------------------|
| Total Fund Balance, June 30, 2024 | * \$ 111,691,137 | \$ 5,763,889 | \$ 6,063,833 | \$ 5,722,661 | \$ 11,282,300 | \$ 140,523,820 |
| FY 2025 Budgeted Revenue | 318,082,949 | 18,127,984 | 16,555,137 | 23,454,517 | 19,816,522 | 396,037,109 |
| FY 2025 Budgeted Expenditures | <u>318,823,825</u> | <u>17,909,829</u> | <u>18,387,025</u> | <u>23,360,555</u> | <u>25,845,079</u> | <u>404,326,313</u> |
| Projected Fund Balance, June 30, 2025 | 110,950,261 | 5,982,044 | 4,231,945 | 5,816,623 | 5,253,743 | 132,234,616 |
| Revenue (by source) | | | | | | |
| Local Property Taxes | 75,578,262 | - | 3,011,847 | 20,495,182 | 33,166,637 | 132,251,928 |
| Investment Earnings and Other | 6,396,221 | 1,574,111 | 12,431,427 | 466,264 | 400,000 | 21,268,023 |
| State Sources | 243,065,824 | 6,387,783 | 2,386,133 | 2,350,329 | 1,111,498 | 255,301,567 |
| Federal Sources | - | 10,449,563 | - | - | - | 10,449,563 |
| Total Revenue | <u>325,040,307</u> | <u>18,411,457</u> | <u>17,829,407</u> | <u>23,311,775</u> | <u>34,678,135</u> | <u>419,271,081</u> |
| Expenditures (by program) | | | | | | |
| Administration | 11,920,852 | - | - | - | - | 11,920,852 |
| District Support Services | 7,371,135 | - | - | - | - | 7,371,135 |
| Elementary and Secondary Regular Instruction | 128,529,397 | - | - | - | - | 128,529,397 |
| Vocational Education Instruction | 3,830,061 | - | - | - | - | 3,830,061 |
| Special Education Instruction | 49,937,372 | - | - | - | - | 49,937,372 |
| Instructional Support Services | 14,443,228 | - | - | - | - | 14,443,228 |
| Pupil Support Services | 9,219,708 | - | - | - | - | 9,219,708 |
| Transportation | 31,533,745 | - | - | - | - | 31,533,745 |
| Sites and Buildings | 16,927,354 | - | - | - | - | 16,927,354 |
| Fiscal and Other Fixed Cost Programs | 74,002,316 | - | - | - | - | 74,002,316 |
| Food and Nutrition Services | - | 18,984,712 | - | - | - | 18,984,712 |
| Community Service | - | - | 19,077,323 | - | - | 19,077,323 |
| Capital Outlay | - | - | - | 23,138,448 | - | 23,138,448 |
| Debt Service | - | - | - | - | 33,701,513 | 33,701,513 |
| Total Expenditures | <u>347,715,168</u> | <u>18,984,712</u> | <u>19,077,323</u> | <u>23,138,448</u> | <u>33,701,513</u> | <u>442,617,164</u> |
| Estimated Ending Fund Balance, June 30, 2026 | <u>\$ 88,275,400</u> | <u>\$ 5,408,789</u> | <u>\$ 2,984,029</u> | <u>\$ 5,989,950</u> | <u>\$ 6,230,365</u> | <u>\$ 108,888,533</u> |

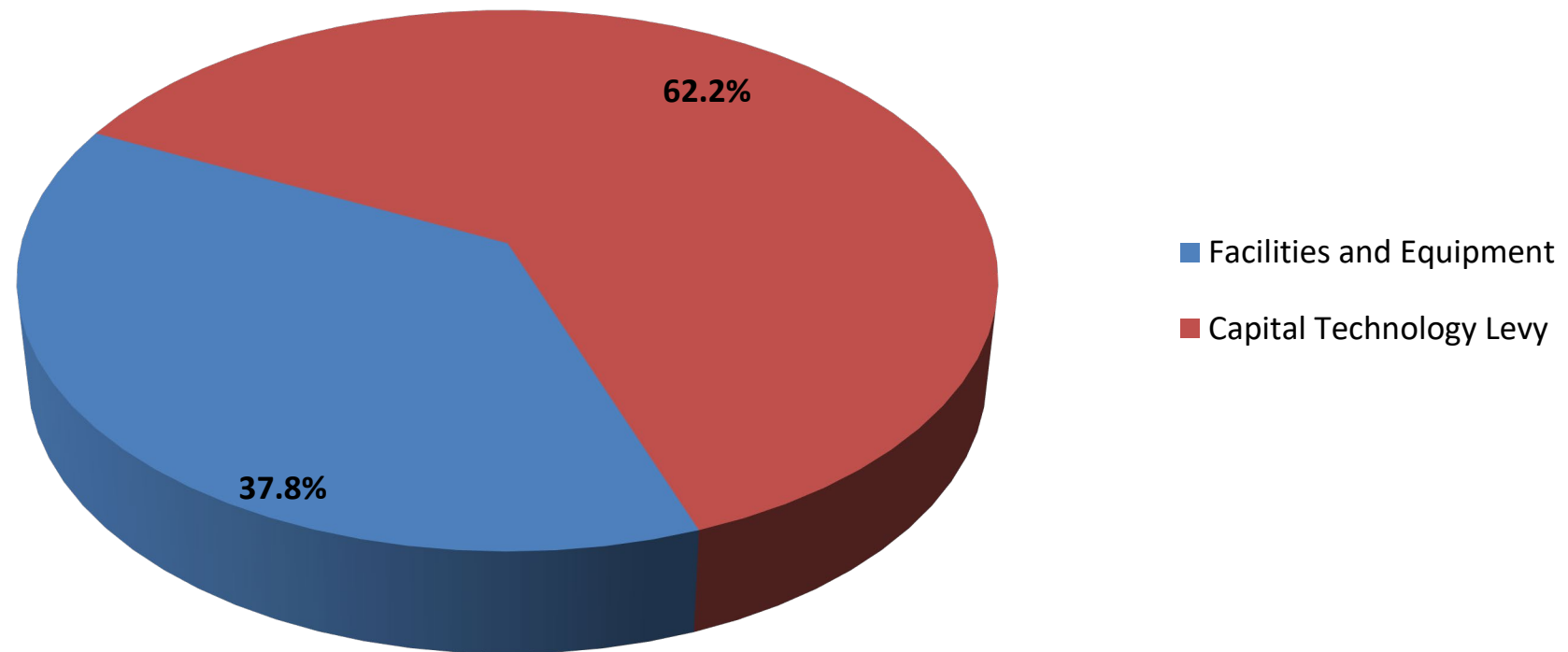
* Total fund balance, June 30, 2024 for the General Fund does not include special projects carryover from previous years.

** Employee benefits are centrally budgeted. At year-end, employee benefits budgets are allocated to the appropriate program area.

CAPITAL/LAND PROCEEDS FUND EXPENDITURE SUMMARY BY OBJECT

| Expenditures (by object) | FY 2024 Actual | FY 2025 Revised Budget | FY 2026 Adopted Budget | Budget Increase (Decrease) | Budget Percent Change |
|---------------------------|----------------------|------------------------|------------------------|----------------------------|-----------------------|
| Facilities and Equipment | \$ 9,376,082 | \$ 9,190,020 | \$ 8,737,951 | \$ (452,069) | -4.92% |
| Capital Technology Levy | 10,721,387 | 14,170,535 | 14,400,497 | 229,962 | 1.62% |
| Total Expenditures | \$ 20,097,469 | \$ 23,360,555 | \$ 23,138,448 | \$ (222,107) | -0.95% |

FY 2026 Adopted Budget



Community Engagement

| | | | | | | | | FY2026 | | | |
|------------------|---------------------|----|-----|-----|-----|-----|-----|-----------------------------------|----------------|-----------------|----------------|
| | | | | | | | | Facilities and | FY2026 Capital | | |
| ACCOUNT MANAGER | TITLE | FD | ORG | PRG | FIN | OBJ | CRS | TITLE | Equipment | Technology Levy | PROJECT NUMBER |
| Software | | | | | | | | | | | |
| | COMMUNITY RELATIONS | 05 | 005 | 130 | 000 | 465 | 000 | NONINSTRUC SOFTWARE/LICEN | 8,000 | | 26 CE-01 |
| | COMMUNITY EDUCATION | 05 | 005 | 507 | 000 | 465 | 000 | NONINSTRUC SOFTWARE/LICEN | 8,080 | | 26 CS-03 |
| | COMMUNITY EDUCATION | 05 | 005 | 520 | 000 | 465 | 000 | NON-INSTRUCT TECH DEVICES | 56,000 | | 26 CS-02 |
| | | | | | | | | Sub Total | 72,080 | - | |
| Equipment | | | | | | | | | | | |
| | COMMUNITY EDUCATION | 05 | 500 | 505 | 000 | 540 | 000 | EQUIPMENT | 604 | | 26 CS-04 |
| | | | | | | | | Sub Total | 604 | - | |
| | | | | | | | | Community Engagement Total | 72,684 | - | |

DLTL (Department of Leadership Teaching and Learning)

FY2026

| ACCOUNT MANAGER TITLE | FD | ORG | PRG | FIN | OBJ | CRS | TITLE | Facilities and | FY2026 Capital | PROJECT NUMBER |
|-------------------------|----|-----|-----|-----|-----|-----|---------------------------|----------------|-----------------|----------------|
| | | | | | | | | Equipment | Technology Levy | |
| Facilities Lease | | | | | | | | | | |
| CURRICULUM INSTRUCTION | 05 | 200 | 211 | 000 | 370 | 000 | RENTAL LAND & BLDGS | 45,000 | | 26 OP-03 |
| | | | | | | | Sub Total | 45,000 | - | |
| Media/Software | | | | | | | | | | |
| ENGLISH LEARNERS | 05 | 006 | 219 | 000 | 405 | 000 | NONINSTRUC SOFTWARE/LICEN | 42,000 | | 26 EE-02 |
| CAREER TECHNOLOGY | 05 | 006 | 399 | 830 | 406 | 000 | INSTRUCT SOFTWARE/LIC AGR | 186,000 | | 26 LA-04 |
| CAREER TECHNOLOGY | 05 | 006 | 399 | 830 | 406 | 130 | INSTRUCT SOFTWARE/LIC AGR | 16,000 | | 26 LA-03 |
| CURRICULUM INSTRUCTION | 05 | 006 | 626 | 000 | 406 | 000 | INSTRUCT SOFTWARE/LIC AGR | 483,000 | | 26 LA-02 |
| CURRICULUM INSTRUCTION | 05 | 006 | 626 | 000 | 406 | 130 | INSTRUCT SOFTWARE/LIC AGR | 117,000 | | 26 LA-03 |
| ELEMENTARY | 05 | 006 | 210 | 000 | 460 | 130 | TEXTBOOKS & WORKBOOKS | 212,000 | | 26 LA-03 |
| SECONDARY | 05 | 006 | 211 | 000 | 460 | 130 | TEXTBOOKS & WORKBOOKS | 475,000 | | 26 LA-03 |
| ENGLISH LEARNERS | 05 | 006 | 219 | 000 | 460 | 130 | TEXTBOOKS & WORKBOOKS | 100,000 | | 26 LA-03 |
| CURRICULUM INSTRUCTION | 05 | 200 | 211 | 000 | 460 | 130 | TEXTBOOKS & WORKBOOKS | 25,000 | | 26 LA-03 |
| SECONDARY | 05 | 332 | 211 | 000 | 460 | 000 | TEXTBOOKS & WORKBOOKS | 4,136 | | 26 OP-02 |
| SECONDARY | 05 | 333 | 211 | 000 | 460 | 000 | TEXTBOOKS & WORKBOOKS | 1,840 | | 26 OP-02 |
| SECONDARY | 05 | 334 | 211 | 000 | 460 | 000 | TEXTBOOKS & WORKBOOKS | 2,144 | | 26 OP-02 |
| SECONDARY | 05 | 388 | 211 | 000 | 460 | 000 | TEXTBOOKS & WORKBOOKS | 3,822 | | 26 OP-02 |
| SECONDARY | 05 | 390 | 211 | 000 | 460 | 000 | TEXTBOOKS & WORKBOOKS | 4,736 | | 26 OP-02 |
| SECONDARY | 05 | 394 | 211 | 000 | 460 | 000 | TEXTBOOKS & WORKBOOKS | 2,994 | | 26 OP-02 |
| AREA LEARNING CENTER | 05 | 702 | 211 | 303 | 460 | 000 | TEXTBOOKS & WORKBOOKS | 296 | | 26 OP-02 |
| ELEMENTARY | 05 | 165 | 210 | 000 | 465 | 000 | NON-INSTRUCT TECH DEVICES | 400 | | 26 OP-02 |
| ELEMENTARY | 05 | 189 | 210 | 000 | 465 | 000 | NON-INSTRUCT TECH DEVICES | 2,500 | | 26 OP-02 |
| SPECIAL EDUCATION | 05 | 197 | 400 | 000 | 465 | 000 | NON-INSTRUCT TECH DEVICES | 566 | | 26 OP-02 |
| ELEMENTARY | 05 | 174 | 210 | 000 | 466 | 000 | INSTRUCTIONAL TECH DEVICE | 1,000 | | 26 OP-02 |
| ELEMENTARY | 05 | 183 | 210 | 000 | 466 | 000 | INSTRUCTIONAL TECH DEVICE | 1,117 | | 26 OP-02 |
| ELEMENTARY | 05 | 189 | 210 | 000 | 466 | 000 | INSTRUCTIONAL TECH DEVICE | 2,704 | | 26 OP-02 |
| CURRICULUM INSTRUCTION | 05 | 006 | 626 | 000 | 470 | 000 | MEDIA RESOURCES | 200,000 | | 26 LA-01 |
| CURRICULUM INSTRUCTION | 05 | 165 | 626 | 000 | 470 | 000 | MEDIA RESOURCES | 2,000 | | 26 OP-02 |
| CURRICULUM INSTRUCTION | 05 | 168 | 626 | 000 | 470 | 000 | MEDIA RESOURCES | 400 | | 26 OP-02 |
| CURRICULUM INSTRUCTION | 05 | 182 | 626 | 000 | 470 | 000 | MEDIA RESOURCES | 1,000 | | 26 OP-02 |
| CURRICULUM INSTRUCTION | 05 | 183 | 626 | 000 | 470 | 000 | MEDIA RESOURCES | 2,000 | | 26 OP-02 |

| DLTL (Department of Leadership Teaching and Learning) | | | | | | | | | | |
|---|----|-----|-----|-----|-----|-----|------------------|----------------|-----------------|----------------|
| FY2026 | | | | | | | | | | |
| | | | | | | | Facilities and | FY2026 Capital | | |
| ACCOUNT MANAGER TITLE | FD | ORG | PRG | FIN | OBJ | CRS | TITLE | Equipment | Technology Levy | PROJECT NUMBER |
| CURRICULUM INSTRUCTION | 05 | 187 | 626 | 000 | 470 | 000 | MEDIA RESOURCES | 1,000 | | 26 OP-02 |
| CURRICULUM INSTRUCTION | 05 | 189 | 626 | 000 | 470 | 000 | MEDIA RESOURCES | 1,140 | | 26 OP-02 |
| | | | | | | | Sub Total | 1,891,795 | - | |
| Apparel, Furniture, Equipment | | | | | | | | | | |
| ACTIVITIES | 05 | 200 | 292 | 000 | 502 | 000 | APPAREL | 5,000 | | 26 AC-01 |
| ACTIVITIES | 05 | 332 | 292 | 000 | 502 | 000 | APPAREL | 78,122 | | 26 AC-01 |
| ACTIVITIES | 05 | 388 | 291 | 000 | 502 | 000 | APPAREL | 60,500 | | 26 AC-02 |
| ACTIVITIES | 05 | 388 | 292 | 000 | 502 | 000 | APPAREL | 74,657 | | 26 AC-01 |
| ACTIVITIES | 05 | 390 | 292 | 000 | 502 | 000 | APPAREL | 90,519 | | 26 AC-01 |
| ELEMENTARY | 05 | 165 | 210 | 000 | 534 | 000 | FURNITURE | 2,000 | | 26 OP-02 |
| ELEMENTARY | 05 | 200 | 200 | 000 | 534 | 000 | FURNITURE | 15,000 | | 26 OP-01 |
| CURRICULUM INSTRUCTION | 05 | 200 | 211 | 000 | 534 | 000 | FURNITURE | 144,925 | | 26 OP-01 |
| SECONDARY | 05 | 006 | 211 | 000 | 540 | 130 | FURNITURE | 90,000 | | 26 LA-03 |
| MUSIC | 05 | 006 | 259 | 000 | 540 | 130 | EQUIPMENT | 265,000 | | 26 LA-03 |
| CAREER TECHNOLOGY | 05 | 006 | 399 | 000 | 540 | 000 | EQUIPMENT | 25,000 | | 26 LA-05 |
| STUDENT SERVICES | 05 | 006 | 720 | 000 | 540 | 000 | EQUIPMENT | 10,000 | | 26 SS-01 |
| ELEMENTARY | 05 | 165 | 210 | 000 | 540 | 000 | EQUIPMENT | 2,866 | | 26 OP-02 |
| ELEMENTARY | 05 | 168 | 210 | 000 | 540 | 000 | EQUIPMENT | 8,370 | | 26 OP-02 |
| ELEMENTARY | 05 | 171 | 210 | 000 | 540 | 000 | EQUIPMENT | 5,187 | | 26 OP-02 |
| ELEMENTARY | 05 | 173 | 210 | 000 | 540 | 000 | EQUIPMENT | 7,469 | | 26 OP-02 |
| ELEMENTARY | 05 | 174 | 210 | 000 | 540 | 000 | EQUIPMENT | 3,663 | | 26 OP-02 |
| ELEMENTARY | 05 | 175 | 210 | 000 | 540 | 000 | EQUIPMENT | 4,283 | | 26 OP-02 |
| ELEMENTARY | 05 | 178 | 210 | 000 | 540 | 000 | EQUIPMENT | 5,334 | | 26 OP-02 |
| ELEMENTARY | 05 | 179 | 210 | 000 | 540 | 000 | EQUIPMENT | 3,358 | | 26 OP-02 |
| ELEMENTARY | 05 | 181 | 210 | 000 | 540 | 000 | EQUIPMENT | 3,892 | | 26 OP-02 |
| ELEMENTARY | 05 | 182 | 210 | 000 | 540 | 000 | EQUIPMENT | 4,481 | | 26 OP-02 |
| ELEMENTARY | 05 | 183 | 210 | 000 | 540 | 000 | EQUIPMENT | 5,415 | | 26 OP-02 |
| ELEMENTARY | 05 | 184 | 210 | 000 | 540 | 000 | EQUIPMENT | 6,780 | | 26 OP-02 |
| ELEMENTARY | 05 | 185 | 210 | 000 | 540 | 000 | EQUIPMENT | 7,153 | | 26 OP-02 |
| ELEMENTARY | 05 | 187 | 210 | 000 | 540 | 000 | EQUIPMENT | 6,478 | | 26 OP-02 |
| CURRICULUM INSTRUCTION | 05 | 187 | 626 | 000 | 540 | 000 | EQUIPMENT | 1,432 | | 26 OP-02 |

| DLTL (Department of Leadership Teaching and Learning) | | | | | | | | | | |
|---|----|-----|-----|-----|-----|-----|-------------------|--------------------------|--------------------------------|----------------|
| FY2026 | | | | | | | | | | |
| ACCOUNT MANAGER TITLE | FD | ORG | PRG | FIN | OBJ | CRS | TITLE | Facilities and Equipment | FY2026 Capital Technology Levy | PROJECT NUMBER |
| ELEMENTARY | 05 | 189 | 210 | 000 | 540 | 000 | EQUIPMENT | 5,239 | | 26 OP-02 |
| ELEMENTARY | 05 | 196 | 210 | 000 | 540 | 000 | EQUIPMENT | 5,514 | | 26 OP-02 |
| SPECIAL EDUCATION | 05 | 197 | 400 | 000 | 540 | 000 | EQUIPMENT | 3,999 | | 26 OP-02 |
| SECONDARY | 05 | 311 | 211 | 000 | 540 | 000 | EQUIPMENT | 3,051 | | 26 OP-02 |
| SECONDARY | 05 | 332 | 211 | 000 | 540 | 000 | EQUIPMENT | 24,773 | | 26 OP-02 |
| ACTIVITIES | 05 | 332 | 292 | 000 | 540 | 000 | EQUIPMENT | 25,000 | | 26 AC-01 |
| SECONDARY | 05 | 333 | 211 | 000 | 540 | 000 | EQUIPMENT | 11,020 | | 26 OP-02 |
| SECONDARY | 05 | 334 | 211 | 000 | 540 | 000 | EQUIPMENT | 12,838 | | 26 OP-02 |
| SPECIAL EDUCATION | 05 | 342 | 400 | 000 | 540 | 000 | EQUIPMENT | 1,119 | | 26 OP-02 |
| SECONDARY | 05 | 386 | 211 | 000 | 540 | 000 | EQUIPMENT | 7,690 | | 26 OP-02 |
| SECONDARY | 05 | 388 | 211 | 000 | 540 | 000 | EQUIPMENT | 22,888 | | 26 OP-02 |
| ACTIVITIES | 05 | 388 | 292 | 000 | 540 | 000 | EQUIPMENT | 25,000 | | 26 AC-01 |
| SECONDARY | 05 | 390 | 211 | 000 | 540 | 000 | EQUIPMENT | 28,366 | | 26 OP-02 |
| ACTIVITIES | 05 | 390 | 292 | 000 | 540 | 000 | EQUIPMENT | 25,000 | | 26 AC-01 |
| SECONDARY | 05 | 394 | 211 | 000 | 540 | 000 | EQUIPMENT | 17,929 | | 26 OP-02 |
| AREA LEARNING CENTER | 05 | 702 | 211 | 303 | 540 | 000 | EQUIPMENT | 1,774 | | 26 OP-02 |
| | | | | | | | Sub Total | 1,158,084 | - | |
| | | | | | | | DLTL Total | 3,094,879 | - | |

HART (Human and Administrative Resources Team)

FY2026

| ACCOUNT MANAGER TITLE | FD | ORG | PRG | FIN | OBJ | CRS | TITLE | Facilities and Equipment | FY2026 Capital Technology Levy | PROJECT NUMBER |
|---------------------------|----|-----|-----|-----|-----|-----|---------------------------|--------------------------|--------------------------------|--------------------------|
| Tech Support Staff | | | | | | | | | | |
| SECURITY & EMERGENCY MGMT | 05 | 005 | 813 | 795 | 170 | 000 | NON INSTRUCTIONAL SUPPORT | | 85,000 | 26 SM-11 |
| | | | | | | | Sub Total | - | 85,000 | |
| Supplies | | | | | | | | | | |
| PURCHASING | 05 | 005 | 720 | 000 | 401 | 000 | GENERAL SUPPLIES | 35,000 | | 26 BA-07 |
| | | | | | | | Sub Total | 35,000 | - | |
| Equipment | | | | | | | | | | |
| OPERATIONS FACILITIES | 05 | 005 | 850 | 000 | 511 | 000 | SITE IMPROVEMENTS | 105,000 | | 26 FO-02 |
| ADMINISTRATION | 05 | 005 | 105 | 000 | 530 | 000 | REPLACEMENT EQUIPMENT | 125,000 | | 26 BA-06 |
| ADMINISTRATION | 05 | 005 | 105 | 007 | 530 | 000 | REPLACEMENT EQUIPMENT | 10,000 | | 26 BA-03 |
| PURCHASING | 05 | 005 | 114 | 000 | 530 | 000 | REPLACEMENT EQUIPMENT | 235,000 | | 26 BA-01, 05 |
| OPERATIONS FACILITIES | 05 | 005 | 810 | 000 | 530 | 000 | REPLACEMENT EQUIPMENT | 457,000 | | 26 FO-04, 05, 06 |
| SECURITY & EMERGENCY MGMT | 05 | 005 | 813 | 000 | 530 | 000 | REPLACEMENT EQUIPMENT | 136,835 | | 26 SM-01, 09 |
| SECURITY & EMERGENCY MGMT | 05 | 005 | 813 | 795 | 530 | 000 | REPLACEMENT EQUIPMENT | | 306,645 | 26 SM-07, 08, 09 |
| OPERATIONS FACILITIES | 05 | 005 | 818 | 000 | 530 | 000 | REPLACEMENT EQUIPMENT | 424,500 | | 26 FO-01, 03 |
| OPERATIONS FACILITIES | 05 | 005 | 850 | 000 | 530 | 000 | REPLACEMENT EQUIPMENT | 11,000 | | 26 FO-07 |
| SECURITY & EMERGENCY MGMT | 05 | 005 | 813 | 795 | 555 | 000 | NONINSTRUCT TECH HARDWARE | | 1,229,190 | 26 SM-02, 03, 04, 05, 06 |
| SECURITY & EMERGENCY MGMT | 05 | 005 | 813 | 795 | 560 | 000 | PRIN ON COMP/TECH LEASES | | 429,158 | 26 SM-10 |
| SECURITY & EMERGENCY MGMT | 05 | 005 | 813 | 795 | 561 | 000 | INT ON COMP/TECH LEASES | | 21,161 | 26 SM-10 |
| OPERATIONS FACILITIES | 05 | 005 | 818 | 000 | 580 | 000 | PRINCIPAL ON CAP LEASE | 106,667 | | 26 FO-08 |
| OPERATIONS FACILITIES | 05 | 005 | 810 | 000 | 581 | 000 | INTEREST ON CAPITAL LEASE | 4,960 | | 26 FO-08 |
| | | | | | | | Sub Total | 1,615,962 | 1,986,154 | |
| Tax Assessments | | | | | | | | | | |
| BUSINESS SERVICES | 05 | 005 | 850 | 000 | 896 | 000 | TAXES | 59,000 | | 26 BA-02 |
| | | | | | | | Sub Total | 59,000 | - | |
| | | | | | | | HART Total | 1,709,962 | 2,071,154 | |

I2T2 (Instructional and Information Technology Team)

FY2026

| ACCOUNT MANAGER TITLE | FD | ORG | PRG | FIN | OBJ | CRS | TITLE | Facilities and | FY2026 Capital | PROJECT NUMBER |
|---------------------------|----|-----|-----|-----|-----|-----|---------------------------|----------------|-----------------|----------------|
| | | | | | | | | Equipment | Technology Levy | |
| Tech Support Staff | | | | | | | | | | |
| INFO SYSTEMS & NETWORK | 05 | 005 | 140 | 795 | 170 | 000 | NON INSTRUCTIONAL SUPPORT | | 584,880 | 26 NS-06 |
| INFO SYSTEMS & NETWORK | 05 | 005 | 140 | 795 | 210 | 000 | FICA/MEDICARE | | 42,667 | 26 NS-06 |
| INFO SYSTEMS & NETWORK | 05 | 005 | 140 | 795 | 214 | 000 | PERA | | 41,830 | 26 NS-06 |
| INFO SYSTEMS & NETWORK | 05 | 005 | 140 | 795 | 220 | 000 | EMPLOYEE INSURANCE | | 62,400 | 26 NS-06 |
| INFO SYSTEMS & NETWORK | 05 | 005 | 140 | 795 | 230 | 000 | LIFE | | 545 | 26 NS-06 |
| INFO SYSTEMS & NETWORK | 05 | 005 | 140 | 795 | 235 | 000 | DENTAL | | 1,344 | 26 NS-06 |
| INFO SYSTEMS & NETWORK | 05 | 005 | 140 | 795 | 240 | 000 | DISABILITY INCOME | | 2,821 | 26 NS-06 |
| INFO SYSTEMS & NETWORK | 05 | 005 | 140 | 795 | 250 | 000 | RSP | | 7,080 | 26 NS-06 |
| INFO SYSTEMS & NETWORK | 05 | 005 | 140 | 795 | 251 | 000 | EMPLOYER HLTH SAVINGS ACT | | 16,800 | 26 NS-06 |
| INFO SYSTEMS & NETWORK | 05 | 005 | 140 | 795 | 270 | 000 | WORKERS COMPENSATION | | 2,287 | 26 NS-06 |
| TECHNOLOGY | 05 | 005 | 619 | 795 | 170 | 000 | NON INSTRUCTIONAL SUPPORT | | 68,150 | 26 IT-01 |
| TECHNOLOGY | 05 | 005 | 619 | 795 | 210 | 000 | FICA/MEDICARE | | 4,896 | 26 IT-01 |
| TECHNOLOGY | 05 | 005 | 619 | 795 | 214 | 000 | PERA | | 4,800 | 26 IT-01 |
| TECHNOLOGY | 05 | 005 | 619 | 795 | 230 | 000 | LIFE | | 61 | 26 IT-01 |
| TECHNOLOGY | 05 | 005 | 619 | 795 | 235 | 000 | DENTAL | | 324 | 26 IT-01 |
| TECHNOLOGY | 05 | 005 | 619 | 795 | 270 | 000 | WORKERS COMPENSATION | | 262 | 26 IT-01 |
| TECHNOLOGY DISTRICT-WIDE | 05 | 005 | 630 | 795 | 160 | 000 | CLERICAL ESP | | 1,029,288 | 26 TD-01 |
| TECHNOLOGY DISTRICT-WIDE | 05 | 005 | 630 | 795 | 170 | 000 | NON INSTRUCTIONAL SUPPORT | | 1,265,912 | 26 TD-01 |
| TECHNOLOGY DISTRICT-WIDE | 05 | 005 | 630 | 795 | 182 | 000 | CASUAL | | 32,055 | 26 TD-01 |
| TECHNOLOGY DISTRICT-WIDE | 05 | 005 | 630 | 795 | 210 | 000 | FICA/MEDICARE | | 168,680 | 26 TD-01 |
| TECHNOLOGY DISTRICT-WIDE | 05 | 005 | 630 | 795 | 214 | 000 | PERA | | 164,059 | 26 TD-01 |
| TECHNOLOGY DISTRICT-WIDE | 05 | 005 | 630 | 795 | 220 | 000 | EMPLOYEE INSURANCE | | 395,307 | 26 TD-01 |
| TECHNOLOGY DISTRICT-WIDE | 05 | 005 | 630 | 795 | 230 | 000 | LIFE | | 1,658 | 26 TD-01 |
| TECHNOLOGY DISTRICT-WIDE | 05 | 005 | 630 | 795 | 235 | 000 | DENTAL | | 10,532 | 26 TD-01 |
| TECHNOLOGY DISTRICT-WIDE | 05 | 005 | 630 | 795 | 240 | 000 | DISABILITY INCOME | | 10,601 | 26 TD-01 |
| TECHNOLOGY DISTRICT-WIDE | 05 | 005 | 630 | 795 | 250 | 000 | RSP | | 15,041 | 26 TD-01 |
| TECHNOLOGY DISTRICT-WIDE | 05 | 005 | 630 | 795 | 251 | 000 | EMPLOYER HLTH SAVINGS ACT | | 86,237 | 26 TD-01 |
| TECHNOLOGY DISTRICT-WIDE | 05 | 005 | 630 | 795 | 270 | 000 | WORKERS COMPENSATION | | 9,040 | 26 TD-01 |
| | | | | | | | Sub Total | - | 4,029,557 | |

I2T2 (Instructional and Information Technology Team)

FY2026

| ACCOUNT MANAGER TITLE | FD | ORG | PRG | FIN | OBJ | CRS | TITLE | Facilities and | FY2026 Capital | PROJECT NUMBER |
|--------------------------|----|-----|-----|-----|-----|-----|---------------------------|----------------|-------------------|------------------------------|
| | | | | | | | | Equipment | Technology Levy | |
| Software | | | | | | | | | | |
| INFO SYSTEMS & NETWORK | 05 | 005 | 140 | 000 | 405 | 000 | NONINSTRUC SOFTWARE/LICEN | 401,264 | | 26 NS-02, 03 |
| INFO SYSTEMS & NETWORK | 05 | 005 | 140 | 795 | 405 | 000 | NONINSTRUC SOFTWARE/LICEN | | 3,063,924 | 26 NS-01, 02, IS-01-05 |
| INFO SYSTEMS & NETWORK | 05 | 005 | 140 | 795 | 465 | 000 | NONINSTRUC SOFTWARE/LICEN | | 217,500 | 26 NS-05 |
| TECHNOLOGY DISTRICT-WIDE | 05 | 005 | 630 | 795 | 405 | 000 | NONINSTRUC SOFTWARE/LICEN | | 80,987 | 26 TD-02, 09 |
| TECHNOLOGY DISTRICT-WIDE | 05 | 005 | 630 | 795 | 465 | 000 | NON-INSTRUCT TECH DEVICES | | 44,040 | 26 TD-04, 13 |
| TECHNOLOGY DISTRICT-WIDE | 05 | 005 | 630 | 795 | 466 | 000 | INSTRUCTIONAL TECH DEVICE | | 3,039,047 | 26 TD-04, 06, 08, 11, 12, 14 |
| | | | | | | | Sub Total | 401,264 | 6,445,498 | |
| Equipment | | | | | | | | | | |
| INFO SYSTEMS & NETWORK | 05 | 005 | 140 | 795 | 555 | 000 | NONINSTRUC SOFTWARE/LICEN | | 172,582 | 26 NS-04, 05 |
| TECHNOLOGY DISTRICT-WIDE | 05 | 005 | 630 | 795 | 530 | 000 | REPLACEMENT EQUIPMENT | | 25,000 | 26 TD-04 |
| TECHNOLOGY DISTRICT-WIDE | 05 | 005 | 630 | 795 | 560 | 000 | PRIN ON COMP/TECH LEASES | | 1,510,155 | 26 TD-03, 07, 10 |
| TECHNOLOGY DISTRICT-WIDE | 05 | 005 | 630 | 795 | 561 | 000 | INT ON COMP/TECH LEASES | | 146,551 | 26 TD-03, 07, 10 |
| | | | | | | | Sub Total | - | 1,854,288 | |
| | | | | | | | I2T2 Total | 401,264 | 12,329,343 | |

Lease Levy

| ACCOUNT MANAGER TITLE | FD | ORG | PRG | FIN | OBJ | CRS | TITLE | FY2026 | | PROJECT NUMBER |
|-----------------------------------|----|-----|-----|-----|-----|-----|----------------------------|--------------------------|--------------------------------|----------------|
| | | | | | | | | Facilities and Equipment | FY2026 Capital Technology Levy | |
| Facilities Lease | | | | | | | | | | |
| OPERATIONS FACILITIES | 05 | 005 | 105 | 000 | 370 | 000 | LEASES (NWFSC) | 21,000 | | 26 BA-04 |
| OPERATIONS FACILITIES | 05 | 005 | 850 | 389 | 370 | 000 | LEASES (CBVAT, Timberland) | 157,968 | | 26 BA-04 |
| OPERATIONS FACILITIES | 05 | 005 | 850 | 389 | 570 | 000 | LEASES (ID 287,ALC, SPED) | 628,735 | | 26 BA-04 |
| OPERATIONS FACILITIES | 05 | 005 | 850 | 389 | 571 | 000 | LEASES (ID 287,ALC, SPED) | 469,771 | | 26 BA-04 |
| OPERATIONS FACILITIES | 05 | 005 | 850 | 389 | 570 | 000 | SR HIGH & ELEM ADDITIONS | 1,575,000 | | 26 BA-04 |
| OPERATIONS FACILITIES | 05 | 005 | 850 | 389 | 571 | 000 | SR HIGH & ELEM ADDITIONS | 328,088 | | 26 BA-04 |
| | | | | | | | Sub Total | 3,180,562 | - | |
| Facilities Lease Athletics | | | | | | | | | | |
| LEASE | 05 | 332 | 850 | 389 | 370 | 413 | RENTAL LAND & BLDGS | 15,000 | | 26 BA-04 |
| LEASE | 05 | 332 | 850 | 389 | 370 | 425 | RENTAL LAND & BLDGS | 1,000 | | 26 BA-04 |
| LEASE | 05 | 332 | 850 | 389 | 370 | 431 | RENTAL LAND & BLDGS | 2,000 | | 26 BA-04 |
| LEASE | 05 | 332 | 850 | 389 | 370 | 435 | RENTAL LAND & BLDGS | 1,500 | | 26 BA-04 |
| LEASE | 05 | 332 | 850 | 389 | 370 | 441 | RENTAL LAND & BLDGS | 1,000 | | 26 BA-04 |
| LEASE | 05 | 388 | 850 | 389 | 370 | 000 | RENTAL LAND & BLDGS | 140,000 | | 26 BA-04 |
| LEASE | 05 | 388 | 850 | 389 | 370 | 413 | RENTAL LAND & BLDGS | 5,000 | | 26 BA-04 |
| LEASE | 05 | 388 | 850 | 389 | 370 | 425 | RENTAL LAND & BLDGS | 1,000 | | 26 BA-04 |
| LEASE | 05 | 390 | 850 | 389 | 370 | 401 | RENTAL LAND & BLDGS | 1,000 | | 26 BA-04 |
| LEASE | 05 | 390 | 850 | 389 | 370 | 413 | RENTAL LAND & BLDGS | 12,000 | | 26 BA-04 |
| LEASE | 05 | 390 | 850 | 389 | 370 | 417 | RENTAL LAND & BLDGS | 95,000 | | 26 BA-04 |
| LEASE | 05 | 390 | 850 | 389 | 370 | 421 | RENTAL LAND & BLDGS | 100 | | 26 BA-04 |
| LEASE | 05 | 390 | 850 | 389 | 370 | 425 | RENTAL LAND & BLDGS | 1,000 | | 26 BA-04 |
| LEASE | 05 | 390 | 850 | 389 | 370 | 431 | RENTAL LAND & BLDGS | 2,000 | | 26 BA-04 |
| LEASE | 05 | 390 | 850 | 389 | 370 | 441 | RENTAL LAND & BLDGS | 1,000 | | 26 BA-04 |
| | | | | | | | Sub Total | 278,600 | - | |
| | | | | | | | Lease Levy Total | 3,459,162 | - | |
| | | | | | | | Total | 8,737,951 | 14,400,497 | |

REVENUE, EXPENDITURE, AND FUND BALANCE PROJECTIONS

| | <u>General Fund</u> | <u>Food and Nutrition Services Fund</u> | <u>Community Service Fund</u> | <u>Capital/Land Proceeds Fund</u> | <u>Debt Service Fund</u> | <u>Total</u> |
|---|----------------------|---|-----------------------------------|---|------------------------------|-----------------------|
| Total Fund Balance, June 30, 2024 | * \$ 111,691,137 | \$ 5,763,889 | \$ 6,063,833 | \$ 5,722,661 | \$ 11,282,300 | \$ 140,523,820 |
| FY 2025 Budgeted Revenue | 318,082,949 | 18,127,984 | 16,555,137 | 23,454,517 | 19,816,522 | 396,037,109 |
| FY 2025 Budgeted Expenditures | <u>318,823,825</u> | <u>17,909,829</u> | <u>18,387,025</u> | <u>23,360,555</u> | <u>25,845,079</u> | <u>404,326,313</u> |
| Projected Fund Balance, June 30, 2025 | 110,950,261 | 5,982,044 | 4,231,945 | 5,816,623 | 5,253,743 | 132,234,616 |
| Revenue (by source) | | | | | | |
| Local Property Taxes | 75,578,262 | - | 3,011,847 | 20,495,182 | 33,166,637 | 132,251,928 |
| Investment Earnings and Other | 6,396,221 | 1,574,111 | 12,431,427 | 466,264 | 400,000 | 21,268,023 |
| State Sources | 243,065,824 | 6,387,783 | 2,386,133 | 2,350,329 | 1,111,498 | 255,301,567 |
| Federal Sources | - | 10,449,563 | - | - | - | 10,449,563 |
| Total Revenue | <u>325,040,307</u> | <u>18,411,457</u> | <u>17,829,407</u> | <u>23,311,775</u> | <u>34,678,135</u> | <u>419,271,081</u> |
| Expenditures (by program) | | | | | | |
| Administration | 11,920,852 | - | - | - | - | 11,920,852 |
| District Support Services | 7,371,135 | - | - | - | - | 7,371,135 |
| Elementary and Secondary Regular Instruction | 128,529,397 | - | - | - | - | 128,529,397 |
| Vocational Education Instruction | 3,830,061 | - | - | - | - | 3,830,061 |
| Special Education Instruction | 49,937,372 | - | - | - | - | 49,937,372 |
| Instructional Support Services | 14,443,228 | - | - | - | - | 14,443,228 |
| Pupil Support Services | 9,219,708 | - | - | - | - | 9,219,708 |
| Transportation | 31,533,745 | - | - | - | - | 31,533,745 |
| Sites and Buildings | 16,927,354 | - | - | - | - | 16,927,354 |
| Fiscal and Other Fixed Cost Programs | 74,002,316 | - | - | - | - | 74,002,316 |
| Food and Nutrition Services | - | 18,984,712 | - | - | - | 18,984,712 |
| Community Service | - | - | 19,077,323 | - | - | 19,077,323 |
| Capital Outlay | - | - | - | 23,138,448 | - | 23,138,448 |
| Debt Service | - | - | - | - | 33,701,513 | 33,701,513 |
| Total Expenditures | <u>347,715,168</u> | <u>18,984,712</u> | <u>19,077,323</u> | <u>23,138,448</u> | <u>33,701,513</u> | <u>442,617,164</u> |
| Estimated Ending Fund Balance, June 30, 2026 | <u>\$ 88,275,400</u> | <u>\$ 5,408,789</u> | <u>\$ 2,984,029</u> | <u>\$ 5,989,950</u> | <u>\$ 6,230,365</u> | <u>\$ 108,888,533</u> |

* Total fund balance, June 30, 2024 for the General Fund does not include special projects carryover from previous years.

** Employee benefits are centrally budgeted. At year-end, employee benefits budgets are allocated to the appropriate program area.

OSSEO AREA SCHOOLS

ISD  279

INFORMATION SECTION

TO: Dr. Kim Hiel, Superintendent
FROM: John Morstad, SFO, CSRM, Executive Director of Finance and Operations
 Kelly Benusa, CPA, RSBO, SFO, Director of Business Services
SUBJECT: Fiscal Year 2026 Budget
DATE: June 24, 2025

Recommendation

We recommend that the school board adopt the FY 2026 budget as proposed. The proposed budget projects an ending fund balance for FY 2026 as a percentage of expenditures at 25.4% or 13.2 weeks of operations. Therefore, applying the 5% fund balance policy the District would be within the desired parameters for FY 2026.

Background

The enclosed FY 2026 budget proposal has been prepared in accordance with the school board’s direction and action as follows:

| Date | | Outcome |
|----------------|-----------------|--|
| Sept. 24, 2024 | Regular Meeting | Action: Approve preliminary FY 2026 levy at maximum |
| Nov. 12, 2024 | Work Session | Direction: <ul style="list-style-type: none"> • Agree to FY 2026 budget planning process • Provide direction on budget planning • Prepare for December approval of FY 2026 Levy Limitation and Certification |
| Dec. 17, 2024 | Regular Meeting | Action: Approve FY 2026 Levy Limitation Certification |
| Feb. 11, 2025 | Work Session | Direction: <ul style="list-style-type: none"> • FY 2026 operating funds budget development and proposal • FY 2026 capital budget development and proposal |
| Feb. 25, 2025 | Regular Meeting | Action: <ul style="list-style-type: none"> • Approve FY 2025 mid-year budget adjustments • Approve FY 2026 operating fund adjustments (PEAR Summary) • Approve FY 2026 capital expenditure budget |

Summary of proposed FY 2026 General Fund Budget
 Comparison to Prior Year

The table below summarizes the revenue, expenditure, and fund balance proposal for the General Fund budget in comparison to the previous year’s budget (FY 2025).

| | Proposed Adopted Budget FY 2026 | Revised Budget FY 2025 | Difference % Change |
|---------------------------------|--|-------------------------------|----------------------------|
| Revenue | \$325,040,307 | \$318,082,949 | \$6,957,358 2.2% |
| Expenditures | \$347,715,168 | \$318,823,825 | \$28,891,343 9.1% |
| End of Year Fund Balance | \$88,275,400 | \$110,950,261 | \$(22,674,861) |
| Fund Balance % of Exp. | 25.4% | 34.8% | |

There are several large areas of adjustments included in the FY 2026 adopted expenditure budget. The adjustments are as follows:

- Board approved February 25, 2025, FY 2026 budget adjustments for a net increase of \$2,937,680. This amount is comprised of LRFP budget adjustments, including delay repurpose of new site to FY 2027 \$350,000, enrollment alignment of \$2,147,741, state leaves of absence/time off requirements \$30,000, family medical leave act expansion of payroll tax \$433,298, and operating capacity for new elementary \$326,641.
- Board direction provided February 11, 2025, regarding the 279Online program reconfiguration for FY 2026 savings of \$921,284.
- Board approved February 25, 2025, FY 2025 mid-year budget adjustment one-time savings of \$236,209.
- As planned, the FY 2025 strategic investment for one-year only of \$1 million was removed and the compensatory maximum hold harmless estimate of \$5.5 million was added.

With these adjustments, the percentage increase in the expenditure budget is 9.1%, which is above the expenditure trend target of 3.0%.

The net effect of the revenue and expenditure budget variance on the proposed General Fund budget results in an anticipated operating deficit of \$22,674,861 for FY 2026. The impact of this budget is a projected year-end fund balance of \$88.3 million in FY 2026.

Comparison to February 25, 2025, projections

The final steps of the budget development process include the collection and processing of all detailed revenue and expenditure data for the budget; therefore, the proposed budget is based on calculated line-item detail instead of percentage estimates included in the Financial Forecast model. The chart, on the next page, explains the changes from the projected FY 2025 budget (based upon percentage estimates) and the proposed adopted FY 2026 budget (based upon calculated line-item detail).

| | Proposed Adopted Budget FY 2026 | Projected FY 2026 (Feb. 25, 2025) | Difference % Change |
|---------------------------------|--|--|----------------------------|
| Revenue | \$325,040,307 | \$325,232,270 | \$(191,963) (0.06)% |
| Expenditures | \$347,715,168 | \$335,554,836 | \$12,160,332 3.62% |
| End of Year Fund Balance | \$88,275,400 | \$100,609,582 | \$(12,352,295) |
| Fund Balance % of Exp. | 25.4% | 30.0% | |

Revenue is lower by \$191,963. Below is an explanation of the revenue differences from February estimates:

| Revenue decrease of \$191,963 | Increase of | Decrease of |
|--|--------------------|--------------------|
| Operating referendum revenue decrease | | \$(2,410,943) |
| Summer unemployment – offset by expenditure increase | \$1,570,000 | |
| TRA pension adjustment revenue – offset by expenditure increase | \$1,264,493 | |
| Interest revenue decrease | | \$(1,245,000) |
| General education aid 2.74% increase or \$200 to basic formula allowance (total adjusted ADM estimate 21,299 for FY 2026) Variance is due to change in estimated students from February projections to adopted budget. | | \$(1,015,027) |
| Student support personnel aid – offset by expenditure increase | \$ 742,892 | |
| 3 rd party medical assistance billing revenue increase | \$ 396,299 | |
| Abatement revenue increase | \$ 366,125 | |
| Desegregation transportation increased due to projected costs for FY 2025, which impact the FY 2026 revenue formula | \$ 300,000 | |
| Special education decrease; includes reversal of prior year over accrual of \$(1.7) million | | \$(200,000) |
| Other miscellaneous revenues combined for a \$39,198 increase | \$ 39,198 | |

Expenditures are higher by \$12,160,332. Below is an explanation of the expenditure differences from February estimates, which include a 3.0% increase, by category:

| Salaries - increase of \$3,703,546 | Increase of | Decrease of |
|---|-------------|---------------|
| Projected settlement, total FTE adjustments taken in salary for adopted budget and realigned with benefits at mid-year revision or FY 2026 | \$3,094,690 | |
| Add back salaries from FY 2025 mid-year for one-time savings | \$1,329,233 | |
| 279Online program reconfiguration for FY 2026 | | \$(921,284) |
| Attrition and allocation of staff | \$ 200,907 | |
| Benefits - increase of \$1,866,331 | | |
| Medical insurance and HSA increase to FY 2026 rates for UMR and PEIP, employee plan migration; and add back thirty-six open positions from FY 2025 | \$1,386,417 | |
| TRA pensions rate is increasing effective July 1, 2025 from 8.75% to 9.5% - offset by revenue increase | \$1,264,493 | |
| Long-term disability insurance rate decreased 63.44% | | \$(568,430) |
| Other items combined (PERA, TRA, retirement savings plan and other benefits); total FTE adjustments taken in salary for adopted budget and realigned with benefits at mid-year revision for FY 2026 | | \$(216,149) |
| Purchased Services - increase of \$4,779,636 | | |
| Transportation contracts increase 32.13% | \$6,902,827 | |
| Other purchased services remained at 0% for FY 2026 budgeting | | \$(1,418,742) |
| Add back purchased services from FY 2025 mid-year for one-time savings/cost | | \$(983,024) |
| Utilities anticipated increase for electric | \$ 506,000 | |
| Tuition decreased for Intermediate District 287 | | \$(127,425) |
| Budget capacity moved to supplies | | \$(100,000) |
| Other Services - increase of \$1,810,819 | | |
| Judgment increase | \$1,875,000 | |
| Curriculum adoption budget capacity increased for carryover | \$ 539,336 | |
| Other services remained at 0% for FY 2026 budgeting | | \$(391,517) |
| Federal indirect rate change from the prior year amount of 1.5% to 4.1% | | \$(312,000) |
| Budget capacity moved from purchased services | \$ 100,000 | |

Next Steps:

- June 24, 2025, school board approves FY 2026 budget for all funds.
- July 2025, preparation begins for FY 2025 audit.
- November 18, 2025, school board accepts FY 2025 audit results.

Osseo Area Schools ISD # 279

Five-Year Financial Projection - General Fund

| Categories | Actual FY 2023 | Actual FY 2024 | % Chg | Revised Budget FY 2025 | % Chg | Projected FY 2026 | % Chg | Projected FY 2027 | % Chg | Projected FY 2028 | % Chg | Projected FY 2029 | % Chg |
|----------------------------------|----------------|----------------|-------|------------------------|-------|-------------------|-------|-------------------|-------|-------------------|-------|-------------------|-------|
| Revenue | 263,616,086 | 305,791,295 | 16.0% | 318,082,949 | 4.0% | 325,232,273 | 2.2% | 333,004,008 | 2.4% | 339,768,359 | 2.0% | 346,755,486 | 2.1% |
| Expenditures | 265,056,715 | 282,037,047 | 6.4% | 318,823,825 | 13.0% | 335,554,836 | 5.2% | 340,997,145 | 1.6% | 352,042,431 | 3.2% | 363,470,264 | 3.2% |
| Difference over/(under) | (1,440,629) | 23,754,248 | | (740,876) | | (10,322,563) | | (7,993,137) | | (12,274,072) | | (16,714,778) | |
| Assigned/Unassigned Fund Balance | 87,918,776 | 111,673,024 | | 110,932,148 | | 100,609,585 | | 92,616,448 | | 80,342,376 | | 63,627,598 | |
| Fund Balance % | 33.2% | 39.6% | | 34.8% | | 30.0% | | 27.2% | | 22.8% | | 17.5% | |

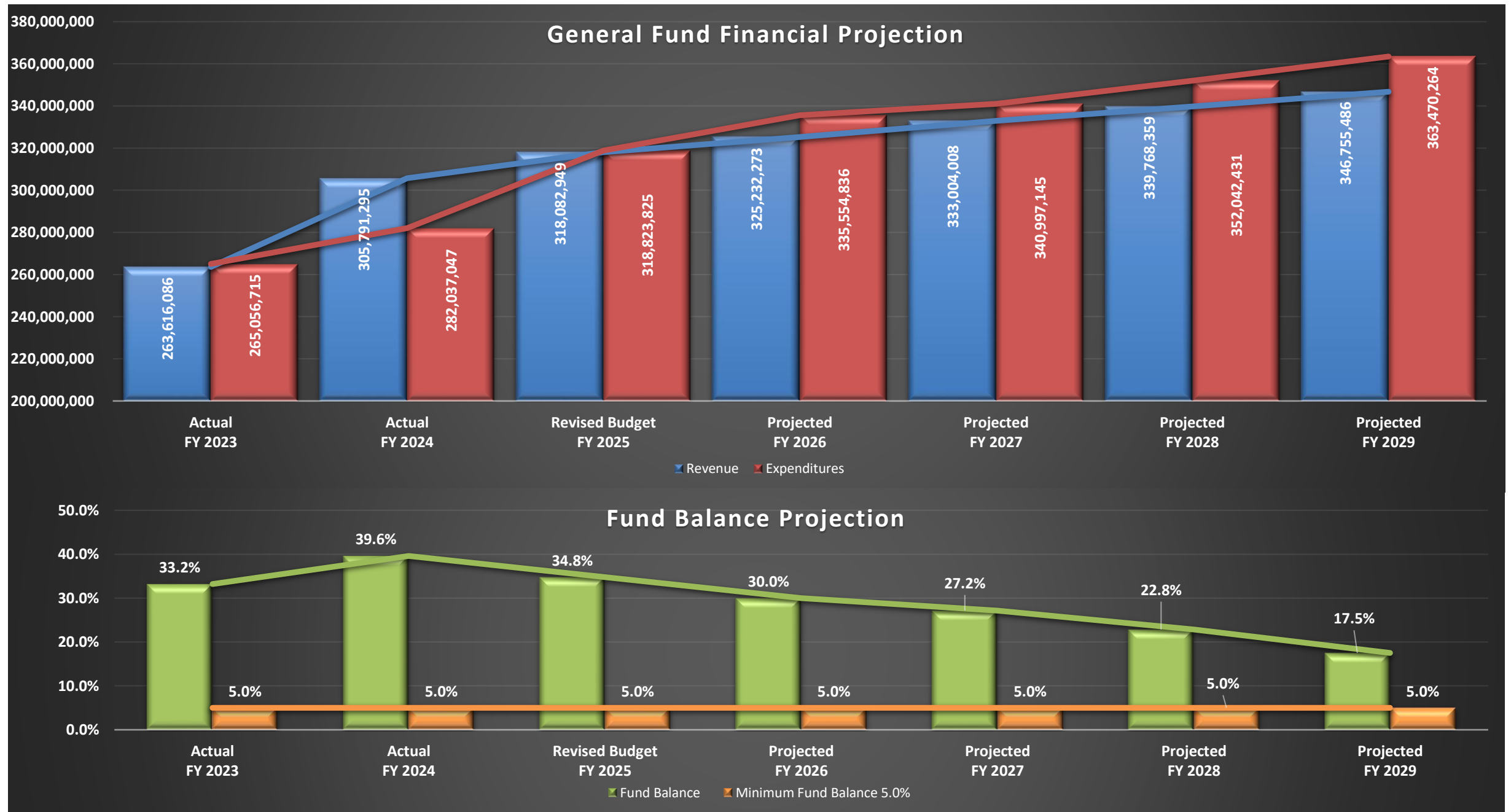
Operational Adjustments - - - -

Assumptions

General Formula increase estimates 2.53% FY 2026, 2% FY 2027, 2.47% FY 2028, 2.36% FY 2029, future years 2% minimum and 3% cap tied to inflation

Expenditure increase of 3.0% annually

0 total operational adjustments



**ISD 279 - Osseo Area Schools
General Fund
FY 2026 Budget Planning Scenario Financial Forecast**

| | Actual 2023 | Actual 2024 | Revised 2025 | Projected 2026 | Projected 2027 | Projected 2028 | Projected 2029 |
|--|---------------|---------------|---------------|---|----------------|----------------|----------------|
| Baseline | | | | | | | |
| Revenues | \$263,616,086 | \$305,791,295 | \$318,082,949 | \$323,620,175 | \$325,343,727 | \$336,508,794 | \$343,542,706 |
| Expenditures | 265,056,715 | 282,037,047 | 318,823,825 | 329,982,659 | 343,662,950 | 355,383,039 | 368,665,354 |
| Known one-time adjustments to revenue | | | | 382,529 | | | |
| Known adjustments to revenue | | | | 1,229,566.30 | 8,409,463.75 | 4,008,742.62 | 3,961,963.41 |
| Known adjustments to expenditures | | | | 2,058,839 | (297,695) | 815,371 | 866,561 |
| Baseline operating balance | | | | | | | |
| Fund Balance (beginning of year) | 89,359,405 | 87,918,776 | 111,673,024 | 110,932,148 | 103,740,392 | 94,128,328 | 78,447,455 |
| Fund Balance (end of year) | 87,918,776 | 111,673,024 | 110,932,148 | 103,740,392 | 94,128,328 | 78,447,455 | 56,420,210 |
| Change in fund balance | (\$1,440,629) | \$23,754,248 | (\$740,876) | (\$7,191,756) | (\$9,612,064) | (\$15,680,873) | (\$22,027,245) |
| Operational reductions to maintain fund balance at 5% | | | | | | | |
| Adjusted fund balance | \$87,918,776 | \$111,673,024 | \$110,932,148 | \$103,740,392 | \$94,128,328 | \$78,447,455 | \$56,420,210 |
| Fund Balance as a % of Budgeted/Projected Expenditure | 33.2% | 39.6% | 34.8% | 31.2% | 27.4% | 22.0% | 15.3% |
| Tactics | | | | | | | |
| Revenues with tactics | \$263,616,086 | \$305,791,295 | \$318,082,949 | \$323,620,175 | \$324,594,544 | \$335,759,611 | \$342,793,523 |
| Expenditures with tactics | 265,056,715 | 282,037,047 | 318,823,825 | 329,982,659 | 347,299,256 | 352,932,045 | 364,363,916 |
| Tactics related to revenue | | | | | | | |
| Basic formula allowance tied to inflation, minimum 2% increase & capped at 3% (Known) | | | | 4,023,749 | 3,236,202 | 4,008,743 | 3,961,963 |
| Special education cross-subsidy funded at 50% for FY 2027 (Known) | | | | | 1,619,432 | | |
| Summer unemployment revenue set to expire (Known) | | | | (1,570,000) | | | |
| Reduce one-time revenue for Read Act teacher training (Known) | | | | (749,183) | | | |
| Prior year levy adjustments (equity, transition, local optional, reemployment, and other) - one-time (Known) | | | | 1,131,712 | | | |
| Current year levy changes (referendum) (Known) | | | | (1,224,183) | | | |
| English Learner (EL) increase \$1,775 per pupil, \$630 concentration & 25% EL cross subsidy (Known) | | | | | 3,553,830 | | |
| Estimated students below projection (Known) | | | | | | | |
| Operating referendum timeline (10 year) | | 1 | 2 (GE) | 3 | 4 (GE) | 5 | 6 (GE) |
| Tactics related to expenditures | | | | | | | |
| Enrollment alignment adjustment (Known) | | | | 2,147,741 | (730,993) | 815,371 | 866,561 |
| Other - reduce trend to 3.00% | | | | (1,594,119) | (1,677,774) | (1,704,986) | (1,760,212) |
| Operating capacity for new elementary building estimate \$1.5 million | | | | 326,641 | 1,173,359 | | |
| Add support for processing FMLA leaves from 2023 session effective FY 2025 | | | | 30,000 | | | |
| Strategic investments for FY 2025 - one-year only (Known) | | | | (799,885) | | | |
| Compensatory maximum hold harmless estimate based on FY 2026 & FY 2025 allocation change - one-year only | | | | 5,500,000 | (5,500,000) | | |
| Reduce one-time expenditures for Read Act teacher training | | | | (749,183) | | | |
| FMLA expansion (Known) | | | | 433,298 | 433,298 | | |
| Add back one-time savings from FY 2025 mid-year adjustment (Known) | | | | 277,685 | | | |
| Operational additions/(reductions) | | | | | | | |
| Baseline operating balance (post tactic) | | | | | | | |
| Fund Balance (beginning of year) | 89,359,405 | 87,918,776 | 111,673,024 | 110,932,148 | 100,609,582 | 92,616,445 | 80,342,368 |
| Fund Balance (end of year) | 87,918,776 | 111,673,024 | 110,932,148 | 100,609,582 | 92,616,445 | 80,342,368 | 63,627,590 |
| Change in fund balance | (\$1,440,629) | \$23,754,248 | (\$740,876) | (\$10,322,566) | (\$7,993,137) | (\$12,274,077) | (\$16,714,778) |
| Fund Balance Target | | | | | | | |
| Fund Balance as a % of Budgeted/Projected Expenditure | 33.2% | 39.6% | 34.8% | 30.0% | 27.2% | 22.8% | 17.5% |
| 5% of Budgeted/Projected Expenditures Minimum | \$13,252,836 | \$14,101,852 | \$15,941,191 | \$16,777,742 | \$17,049,857 | \$17,602,122 | \$18,173,513 |
| | | | | Projected Revenue Assumption (FY 2026 - FY2029) | | | 0.0% |
| | | | | Projected Expenditure Assumption (FY 2026 - FY2029) | | | 3.5% |

Note: Projected revenue also includes fiscal year projected enrollment change and projected increase for voter-approved operating referendum inflation.

GE - General Election year

* Operating referendum approved November 2022 for 10 years expires in FY 2033

Osseo Area Schools ISD # 279

Five-Year Financial Projection - General Fund

| Categories | Actual FY 2024 | Revised Budget FY 2025 | % Chg | Adopted Budget FY 2026 | % Chg | Projected FY 2027 | % Chg | Projected FY 2028 | % Chg | Projected FY 2029 | % Chg | Projected FY 2030 | % Chg |
|----------------------------------|----------------|------------------------|-------|------------------------|-------|-------------------|-------|-------------------|-------|-------------------|-------|-------------------|-------|
| Revenue | 305,782,480 | 318,082,949 | 4.0% | 325,040,307 | 2.2% | 338,473,434 | 4.1% | 345,902,244 | 2.2% | 353,942,959 | 2.3% | 361,222,172 | 2.1% |
| Expenditures | 282,010,119 | 318,823,825 | 13.1% | 347,715,168 | 9.1% | 354,661,991 | 2.0% | 363,625,525 | 2.5% | 371,982,907 | 2.3% | 377,803,399 | 1.6% |
| Difference over/(under) | 23,772,361 | (740,876) | | (22,674,861) | | (16,188,557) | | (17,723,281) | | (18,039,948) | | (16,581,227) | |
| Assigned/Unassigned Fund Balance | 111,691,137 | 110,950,261 | | 88,275,400 | | 72,086,843 | | 54,363,562 | | 36,323,614 | | 19,742,387 | |
| Fund Balance % | 39.6% | 34.8% | | 25.4% | | 20.3% | | 15.0% | | 9.8% | | 5.2% | |

Operational Adjustments

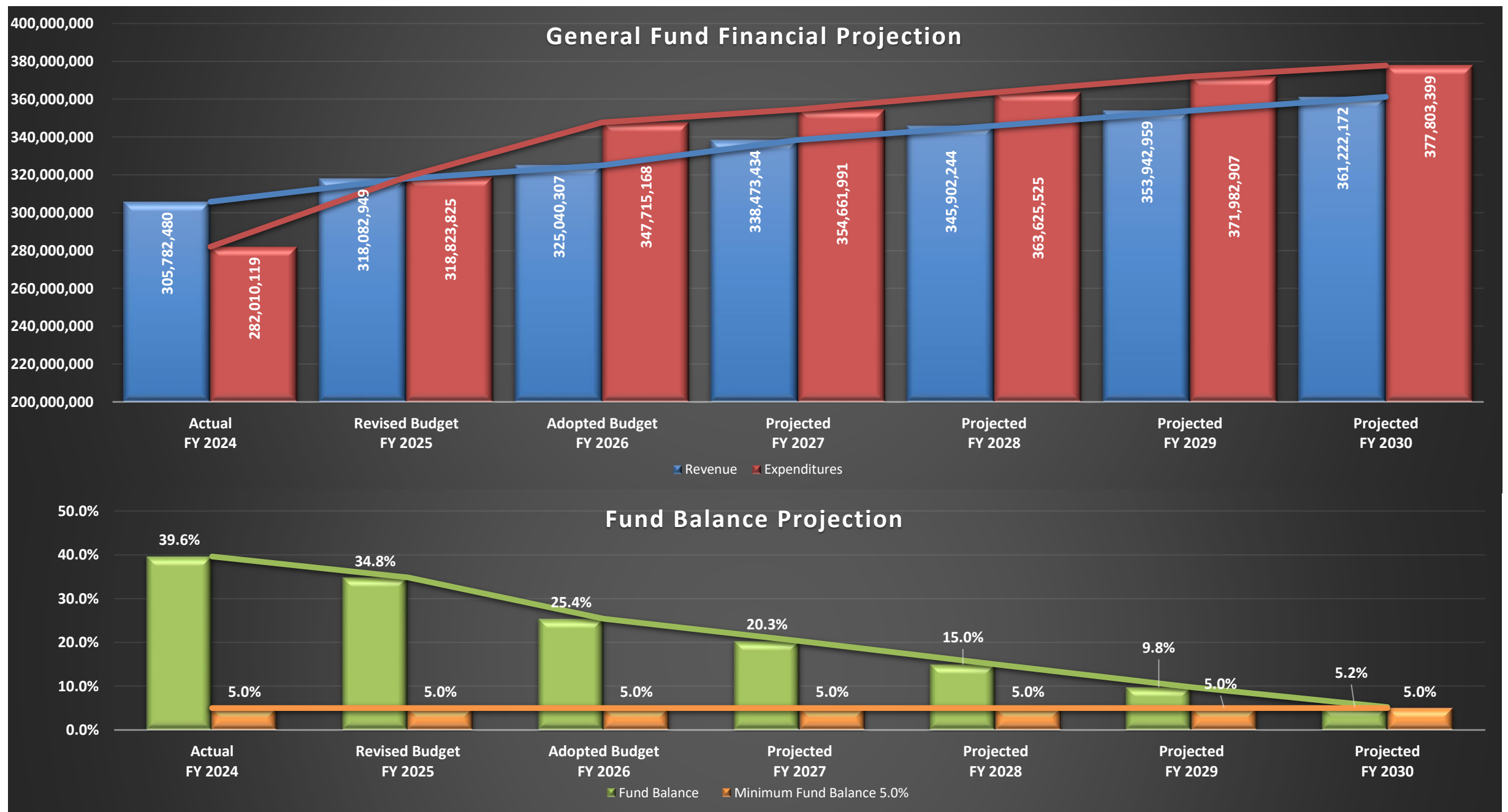
- (3,000,000) (4,000,000) (6,000,000)

Assumptions

General Formula increase estimates 2% FY 2027, 2.47% FY 2028, 2.36% FY 2029, 2.22% FY 2030, future years 2% minimum and 3% cap tied to inflation

Expenditure increase of 3.0% annually

(13,000,000) total operational adjustments



**ISD 279 - Osseo Area Schools
General Fund
FY 2027 Budget Planning Scenario Financial Forecast**

| | Actual 2024 | Revised 2025 | Adopted 2026 | Projected 2027 | Projected 2028 | Projected 2029 | Projected 2030 |
|--|---------------|---------------|----------------|---|----------------|----------------|----------------|
| Baseline | | | | | | | |
| Revenues | \$305,782,480 | \$318,082,949 | \$325,040,307 | \$325,486,454 | \$341,333,662 | \$349,799,406 | \$357,191,477 |
| Expenditures | 282,010,119 | 318,823,825 | 347,715,168 | 359,885,199 | 368,874,587 | 376,945,200 | 384,392,599 |
| Known one-time adjustments to revenue | | | | | | | |
| Known adjustments to revenue | | | | 12,986,980 | 5,228,782 | 4,803,753 | 4,690,895 |
| Known one-time adjustments to expenditures | | | | (5,500,000) | | | |
| Known adjustments to expenditures | | | | 2,015,368 | 1,323,674 | 1,448,616 | 661,006 |
| Baseline operating balance | | | | | | | |
| Fund Balance (beginning of year) | 87,918,776 | 111,691,137 | 110,950,261 | 88,275,400 | 70,348,267 | 46,712,450 | 22,921,793 |
| Fund Balance (end of year) | 111,691,137 | 110,950,261 | 88,275,400 | 70,348,267 | 46,712,450 | 22,921,793 | (249,440) |
| Change in fund balance | \$23,772,361 | (\$740,876) | (\$22,674,861) | (\$17,927,133) | (\$23,635,817) | (\$23,790,657) | (\$23,171,233) |
| Operational reductions to maintain fund balance at 5% | | | | | (6,000,000) | (7,000,000) | (7,000,000) |
| Adjusted fund balance | \$111,691,137 | \$110,950,261 | \$88,275,400 | \$70,348,267 | \$52,712,450 | \$35,921,793 | \$19,750,560 |
| Fund Balance as a % of Budgeted/Projected Expenditure | 39.6% | 34.8% | 25.4% | 19.4% | 14.5% | 9.7% | 5.2% |
| Tactics | | | | | | | |
| Revenues with tactics | \$305,782,480 | \$318,082,949 | \$325,040,307 | \$325,486,454 | \$340,673,462 | \$349,139,206 | \$356,531,277 |
| Expenditures with tactics | 282,010,119 | 318,823,825 | 347,715,168 | 359,885,199 | 367,075,161 | 376,352,418 | 385,002,308 |
| Tactics related to revenue | | | | | | | |
| Basic formula allowance tied to inflation, minimum 2% increase & capped at 3% (Known) | | | | 3,250,403 | 4,019,758 | 4,019,947 | 3,875,445 |
| Special education cross-subsidy funded at 50% for FY 2027 (Known) | | | | 1,619,432 | | | |
| Transportation contract impact on revenue (Known) | | | | 3,903,115 | 1,209,024 | 783,806 | 815,450 |
| Judgment levy - one-time (Known) | | | | 660,200 | | | |
| English Learner (EL) increase \$1,775 per pupil, \$630 concentration & 25% EL cross subsidy (Known) | | | | 3,553,830 | | | |
| Estimated students below projection (Known) | | | | | | | |
| Operating referendum timeline (10 year) | 1 | 2 (GE) | 3 | 4 (GE) | 5 | 6 (GE) | 7 |
| Tactics related to expenditures | | | | | | | |
| Enrollment alignment adjustment (Known) | | | | (769,115) | 871,771 | 976,377 | 661,006 |
| Other - reduce trend to 3.00% | | | | (1,738,576) | (1,773,310) | (1,818,128) | (1,859,915) |
| Remaining operating capacity for new elementary building estimate \$1.2 million (Known) | | | | 1,173,359 | | | |
| Transportation contract impact on expenditures (Known) | | | | 1,261,124 | 451,903 | 472,239 | |
| Crest View new site start up costs approved for FY 2026 - delay until FY 2027 (Known) | | | | 350,000 | | | |
| Compensatory maximum hold harmless estimate based on FY 2026 & FY 2025 allocation change - one-year only (Known) | | | | (5,500,000) | | | |
| Operational additions/(reductions) | | | | | (3,000,000) | (4,000,000) | (6,000,000) |
| Baseline operating balance (post tactic) | | | | | | | |
| Fund Balance (beginning of year) | 87,918,776 | 111,691,137 | 110,950,261 | 88,275,400 | 72,086,843 | 54,363,562 | 36,323,614 |
| Fund Balance (end of year) | 111,691,137 | 110,950,261 | 88,275,400 | 72,086,843 | 54,363,562 | 36,323,614 | 19,742,387 |
| Change in fund balance | \$23,772,361 | (\$740,876) | (\$22,674,861) | (\$16,188,557) | (\$17,723,281) | (\$18,039,948) | (\$16,581,227) |
| Fund Balance Target | | | | | | | |
| Fund Balance as a % of Budgeted/Projected Expenditure | 39.6% | 34.8% | 25.4% | 20.3% | 15.0% | 9.8% | 5.2% |
| 5% of Budgeted/Projected Expenditures Minimum | \$14,100,506 | \$15,941,191 | \$17,385,758 | \$17,733,100 | \$18,181,276 | \$18,599,145 | \$18,890,170 |
| | | | | Projected Revenue Assumption (FY 2027 - FY2030) | | | 0.0% |
| | | | | Projected Expenditure Assumption (FY 2027 - FY2030) | | | 3.5% |

Note: Projected revenue also includes fiscal year projected enrollment change and projected increase for voter-approved operating referendum inflation.

GE - General Election year

* Operating referendum approved November 2022 for 10 years expires in FY 2033

Osseo Area Schools ISD # 279

Five-Year Financial Projection - General Fund with Legislative Updates

| Categories | Actual FY 2024 | Revised Budget FY 2025 | % Chg | Adopted Budget FY 2026 | % Chg | Projected FY 2027 | % Chg | Projected FY 2028 | % Chg | Projected FY 2029 | % Chg | Projected FY 2030 | % Chg |
|----------------------------------|----------------|------------------------|-------|------------------------|-------|-------------------|-------|-------------------|-------|-------------------|-------|-------------------|-------|
| Revenue | 305,782,480 | 318,082,949 | 4.0% | 323,929,291 | 1.8% | 336,509,118 | 3.9% | 343,997,248 | 2.2% | 352,014,784 | 2.3% | 359,272,851 | 2.1% |
| Expenditures | 282,010,119 | 318,823,825 | 13.1% | 343,253,193 | 7.7% | 353,957,101 | 3.1% | 362,972,529 | 2.5% | 371,310,321 | 2.3% | 376,110,636 | 1.3% |
| Difference over/(under) | 23,772,361 | (740,876) | | (19,323,902) | | (17,447,983) | | (18,975,281) | | (19,295,537) | | (16,837,784) | |
| Assigned/Unassigned Fund Balance | 111,691,137 | 110,950,261 | | 91,626,359 | | 74,178,376 | | 55,203,095 | | 35,907,558 | | 19,069,774 | |
| Fund Balance % | 39.6% | 34.8% | | 26.7% | | 21.0% | | 15.2% | | 9.7% | | 5.1% | |

Operational Adjustments

(3,000,000)

(4,000,000)

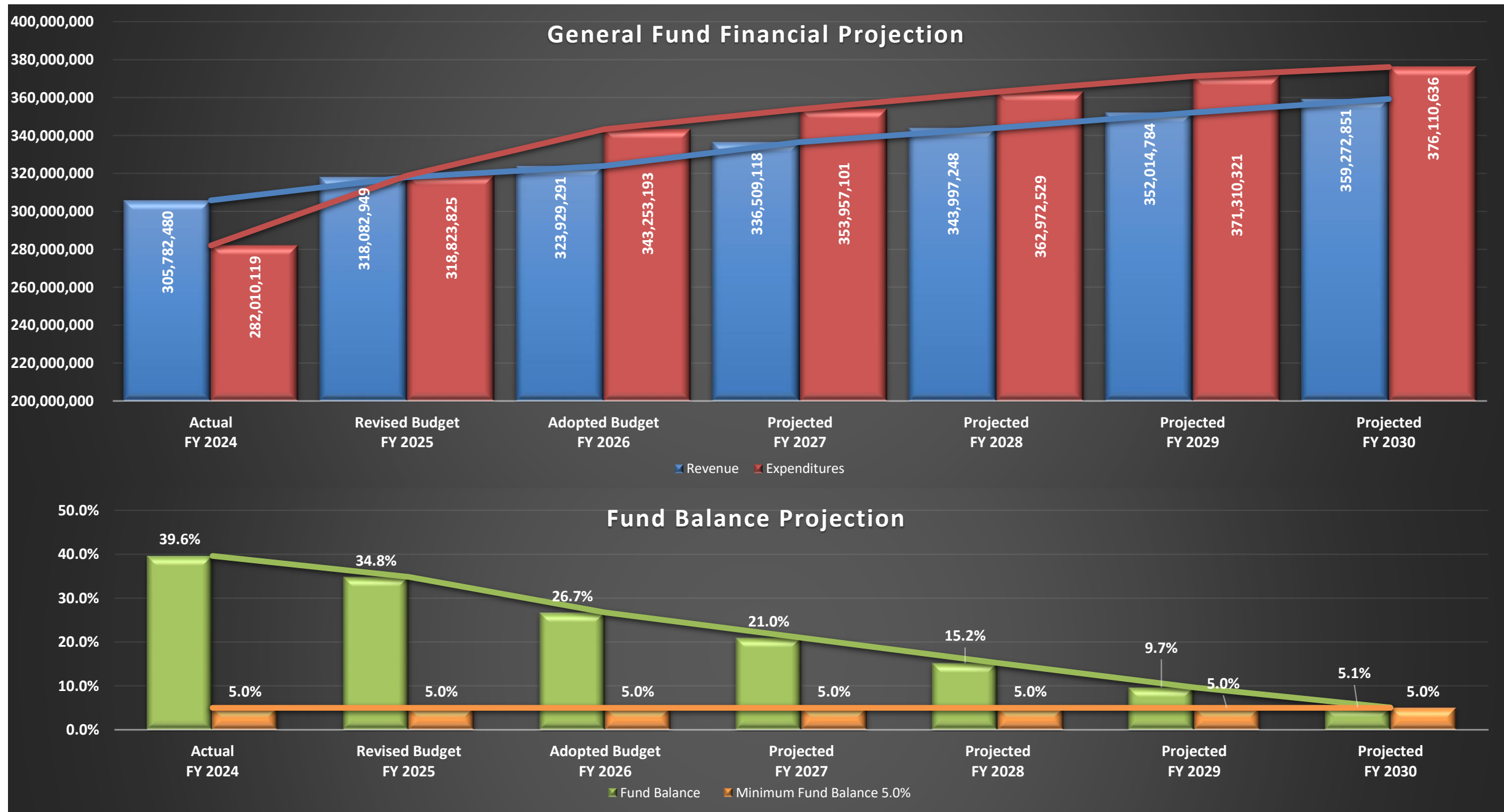
(7,000,000)

Assumptions

General Formula increase estimates 2% FY 2027, 2.47% FY 2028, 2.36% FY 2029, 2.22% FY 2030, future years 2% minimum and 3% cap tied to inflation

Expenditure increase of 3.0% annually

(14,000,000) total operational adjustments



**ISD 279 - Osseo Area Schools
General Fund
FY 2027 Budget Planning Scenario Financial Forecast with Legislative Updates**

| | Actual 2024 | Revised 2025 | Adopted 2026 | Projected 2027 | Projected 2028 | Projected 2029 | Projected 2030 |
|---|---------------|---------------|----------------|---|----------------|----------------|----------------|
| Baseline | | | | | | | |
| Revenues | \$305,782,480 | \$318,082,949 | \$325,040,307 | \$325,486,454 | \$341,333,662 | \$349,785,685 | \$357,154,577 |
| Expenditures | 282,010,119 | 318,823,825 | 347,715,168 | 359,885,199 | 368,874,587 | 376,945,200 | 384,392,599 |
| Known adjustments to revenue | | | | 12,986,980 | 5,215,061 | 4,780,574 | 4,669,750 |
| Known one-time adjustments to expenditures | | | | (5,500,000) | | | |
| Known adjustments to expenditures | | | | 2,015,368 | 1,323,674 | 1,448,616 | 661,006 |
| Baseline operating balance | | | | | | | |
| Fund Balance (beginning of year) | 87,918,776 | 111,691,137 | 110,950,261 | 88,275,400 | 70,348,267 | 46,698,729 | 22,871,172 |
| Fund Balance (end of year) | 111,691,137 | 110,950,261 | 88,275,400 | 70,348,267 | 46,698,729 | 22,871,172 | (358,107) |
| Change in fund balance | \$23,772,361 | (\$740,876) | (\$22,674,861) | (\$17,927,133) | (\$23,649,538) | (\$23,827,557) | (\$23,229,279) |
| Operational reductions to maintain fund balance at 5% | | | | | (6,000,000) | (7,000,000) | (7,000,000) |
| Adjusted fund balance | \$111,691,137 | \$110,950,261 | \$88,275,400 | \$70,348,267 | \$52,698,729 | \$35,871,172 | \$19,641,893 |
| Fund Balance as a % of Budgeted/Projected Expenditure | 39.6% | 34.8% | 25.4% | 19.4% | 14.5% | 9.7% | 5.2% |
| Tactics | | | | | | | |
| Revenues with tactics | \$305,782,480 | \$318,082,949 | \$325,040,307 | \$324,375,438 | \$338,709,146 | \$347,234,210 | \$354,603,102 |
| Expenditures with tactics | 282,010,119 | 318,823,825 | 347,715,168 | 355,267,055 | 366,345,599 | 375,676,567 | 384,306,182 |
| Tactics related to revenue | | | | | | | |
| Basic formula allowance tied to inflation, minimum 2% increase & capped at 3% (Known) | | | | 3,250,403 | 4,006,037 | 3,996,768 | 3,854,300 |
| Special education cross-subsidy funded at 50% for FY 2027 (Known) | | | | 1,619,432 | | | |
| Transportation contract impact on revenue (Known) | | | | 3,903,115 | 1,209,024 | 783,806 | 815,450 |
| Judgment levy - one-time (Known) | | | | 660,200 | | | |
| English Learner (EL) increase \$1,775 per pupil, \$630 concentration & 25% EL cross subsidy (Known) | | | | 3,553,830 | | | |
| Student personnel aid reduced from \$48.73 per APU to \$30.05 per APU for FY 2026 & FY 2027 and \$34.32 per APU for FY 2028 and beyond (Legislative proposal) | | | (435,027) | | 99,963 | | |
| School library aid reduced from \$16.11 per APU to \$10.27 per APU for FY 2026 & FY 2027 and \$9.12 per APU for FY 2028 and beyond (Legislative proposal) | | | (136,004) | | (26,922) | | |
| Special education aid reduction for transportation 95% reimbursed FY 2026 and 90% reimbursed FY 2027 (Legislative proposal) | | | (539,985) | (853,300) | | | |
| Operating referendum timeline (10 year) | 1 | 2 (GE) | 3 | 4 (GE) | 5 | 6 (GE) | 7 |
| Tactics related to expenditures | | | | | | | |
| Enrollment alignment adjustment (Known) | | | | (769,115) | 871,771 | 976,377 | 661,006 |
| Other - reduce trend to 3.00% | | | | (1,716,266) | (1,769,786) | (1,814,863) | (1,856,552) |
| Remaining operating capacity for new elementary building estimate \$1.2 million (Known) | | | | 1,173,359 | | | |
| Transportation contract impact on expenditures (Known) | | | | 1,261,124 | 451,903 | 472,239 | |
| Crest View new site start up costs approved for FY 2026 - delay until FY 2027 (Known) | | | | 350,000 | | | |
| Student personnel aid expenditure reduction due to revenue change (Legislative proposal) | | | | (435,027) | 99,963 | | |
| School library aid expenditures reduction due to revenue change (Legislative proposal) | | | | (136,004) | (26,922) | | |
| Compensatory maximum hold harmless estimate based on FY 2026 & FY 2025 allocation change - one-year only (Legislative proposal) | | | (4,461,975) | (1,038,025) | | | |
| Operational additions/(reductions) | | | | | (3,000,000) | (4,000,000) | (7,000,000) |
| Baseline operating balance (post tactic) | | | | | | | |
| Fund Balance (beginning of year) | 87,918,776 | 111,691,137 | 110,950,261 | 91,626,359 | 74,178,376 | 55,203,095 | 35,907,558 |
| Fund Balance (end of year) | 111,691,137 | 110,950,261 | 91,626,359 | 74,178,376 | 55,203,095 | 35,907,558 | 19,069,774 |
| Change in fund balance | \$23,772,361 | (\$740,876) | (\$19,323,902) | (\$17,447,983) | (\$18,975,281) | (\$19,295,537) | (\$16,837,784) |
| Fund Balance Target | | | | | | | |
| Fund Balance as a % of Budgeted/Projected Expenditure | 39.6% | 34.8% | 26.7% | 21.0% | 15.2% | 9.7% | 5.1% |
| 5% of Budgeted/Projected Expenditures Minimum | \$14,100,506 | \$15,941,191 | \$17,162,660 | \$17,697,855 | \$18,148,626 | \$18,565,516 | \$18,805,532 |
| | | | | Projected Revenue Assumption (FY 2027 - FY2030) | | | 0.0% |
| | | | | Projected Expenditure Assumption (FY 2027 - FY2030) | | | 3.5% |

Note: Projected revenue also includes fiscal year projected enrollment change and projected increase for voter-approved operating referendum inflation.
GE - General Election year

Osseo Area Schools ISD # 279

Five-Year Financial Projection - Food and Nutrition Services

| Categories | Actual FY 2024 | Revised Budget FY 2025 | % Chg | Adopted Budget FY 2026 | % Chg | Projected FY 2027 | % Chg | Projected FY 2028 | % Chg | Projected FY 2029 | % Chg | Projected FY 2030 | % Chg |
|-------------------------|----------------|------------------------|-------|------------------------|-------|-------------------|-------|-------------------|-------|-------------------|-------|-------------------|-------|
| Revenue | 17,966,147 | 18,127,984 | 0.9% | 18,830,102 | 3.9% | 19,260,260 | 2.3% | 19,702,247 | 2.3% | 20,156,389 | 2.3% | 20,623,019 | 2.3% |
| Expenditures | 17,016,217 | 17,909,829 | 5.3% | 18,984,712 | 6.0% | 19,539,078 | 2.9% | 20,112,651 | 2.9% | 20,703,430 | 2.9% | 21,311,933 | 2.9% |
| Difference over/(under) | 949,930 | 218,155 | | (154,610) | | (278,819) | | (410,404) | | (547,042) | | (688,914) | |
| Restricted Fund Balance | 5,763,889 | 5,982,044 | | 5,827,434 | | 5,548,616 | | 5,138,212 | | 4,591,170 | | 3,902,256 | |
| Fund Balance % | 33.9% | 33.4% | | 30.7% | | 28.4% | | 25.5% | | 22.2% | | 18.3% | |

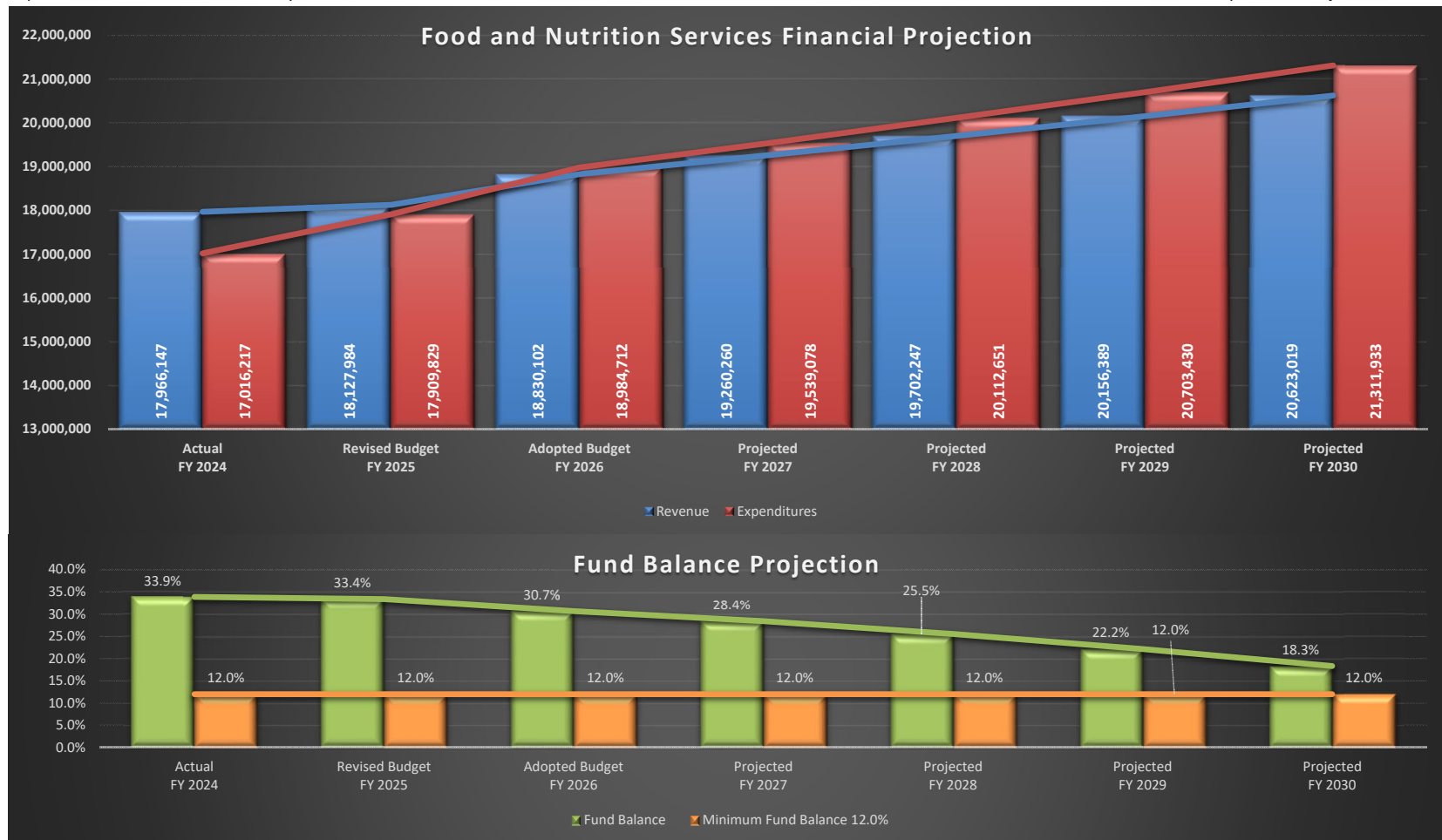
Operational Adjustments

Assumptions

Revenue increase of 2.75% annually

Expenditure increase of 3.0% annually

0 total operational adjustments



ISD 279 - Osseo Area Schools
Five-Year Financial Projection - Food and Nutrition Services
FY 2027 Budget Planning Scenario Financial Forecast

| | Actual 2024 | Revised 2025 | Adopted 2026 | Projected 2027 | Projected 2028 | Projected 2029 | Projected 2030 |
|--|--------------|--------------|--------------|----------------|----------------|----------------|----------------|
| Baseline | | | | | | | |
| Revenues | \$17,966,147 | \$18,127,984 | \$18,411,457 | \$18,411,457 | \$18,411,457 | \$18,411,457 | \$18,411,457 |
| Expenditures | 16,256,837 | 17,412,473 | 18,562,212 | 19,211,889 | 19,366,806 | 19,423,644 | 19,430,721 |
| Expenditures Capital | 759,380 | 497,356 | 422,500 | 420,000 | 420,000 | 420,000 | 420,000 |
| Known adjustments to revenue | | | | | | | |
| Known adjustments to expenditures | | | | | | | |
| Baseline operating balance | | | | | | | |
| Fund Balance (beginning of year) | 4,813,959 | 5,763,889 | 5,982,044 | 5,408,789 | 4,688,357 | 3,913,008 | 3,130,821 |
| Fund Balance (end of year) | 5,763,889 | 5,982,044 | 5,408,789 | 4,188,357 | 3,313,008 | 2,480,821 | 1,691,557 |
| Change in fund balance | 949,930 | 218,155 | (573,255) | (1,220,432) | (1,375,349) | (1,432,187) | (1,439,264) |
| Operational reductions to maintain fund balance at 12% | | | | (500,000) | (600,000) | (650,000) | (700,000) |
| Adjusted fund balance | \$5,763,889 | \$5,982,044 | \$5,408,789 | \$4,688,357 | \$3,913,008 | \$3,130,821 | \$2,391,557 |
| Fund Balance as a % of Budgeted/Projected Expenditure | 33.9% | 33.4% | 28.5% | 24.5% | 20.4% | 16.3% | 12.5% |

| | | | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Tactics | | | | | | | |
| Revenues with tactics | \$17,966,147 | \$18,127,984 | \$18,411,457 | \$18,830,102 | \$19,260,260 | \$19,702,247 | \$20,156,389 |
| Expenditures with tactics | 16,256,837 | 17,412,473 | 18,562,212 | 19,211,889 | 19,788,246 | 20,381,893 | 20,993,350 |
| Expenditures Capital | 759,380 | 497,356 | 422,500 | 420,000 | 420,000 | 420,000 | 420,000 |
| Tactics related to revenue | | | | | | | |
| Federal and State reimbursement rate change 2.75% | | | 418,645 | 430,158 | 441,987 | 454,142 | 466,631 |
| Tactics related to expenditures | | | | | | | |
| Operational reductions | | | | | | | |
| Other - reduce trend to 3.00% | | | | (92,811) | (95,595) | (98,463) | (101,417) |
| Baseline operating balance (post tactic) | | | | | | | |
| Fund Balance (beginning of year) | 4,813,959 | 5,763,889 | 5,982,044 | 5,827,434 | 5,548,616 | 5,138,212 | 4,591,170 |
| Fund Balance (end of year) | 5,763,889 | 5,982,044 | 5,827,434 | 5,548,616 | 5,138,212 | 4,591,170 | 3,902,256 |
| Change in fund balance | \$949,930 | \$218,155 | (\$154,610) | (\$278,819) | (\$410,404) | (\$547,042) | (\$688,914) |

| Fund Balance Target | | | | | | | |
|---|-------------|-------------|-------------|-------------|---|-------------|-------------|
| Fund Balance as a % of Budgeted/Projected Expenditure | 33.9% | 33.4% | 30.7% | 28.4% | 25.5% | 22.2% | 18.3% |
| 12% of Budgeted/Projected Expenditures Minimum | \$2,041,946 | \$2,149,179 | \$2,278,165 | \$2,344,689 | \$2,413,518 | \$2,484,412 | \$2,557,432 |
| | | | | | Projected Revenue Assumption (FY 2027 - FY2030) | | 0.00% |
| | | | | | Projected Expenditure Assumption (FY 2027 - FY2030) | | 3.50% |

Osseo Area Schools ISD # 279

Five-Year Financial Projection - Community Service Fund

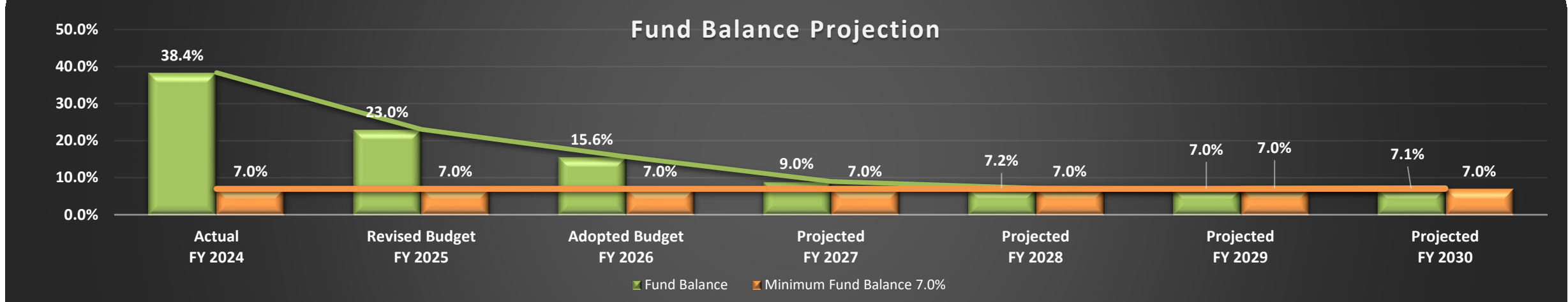
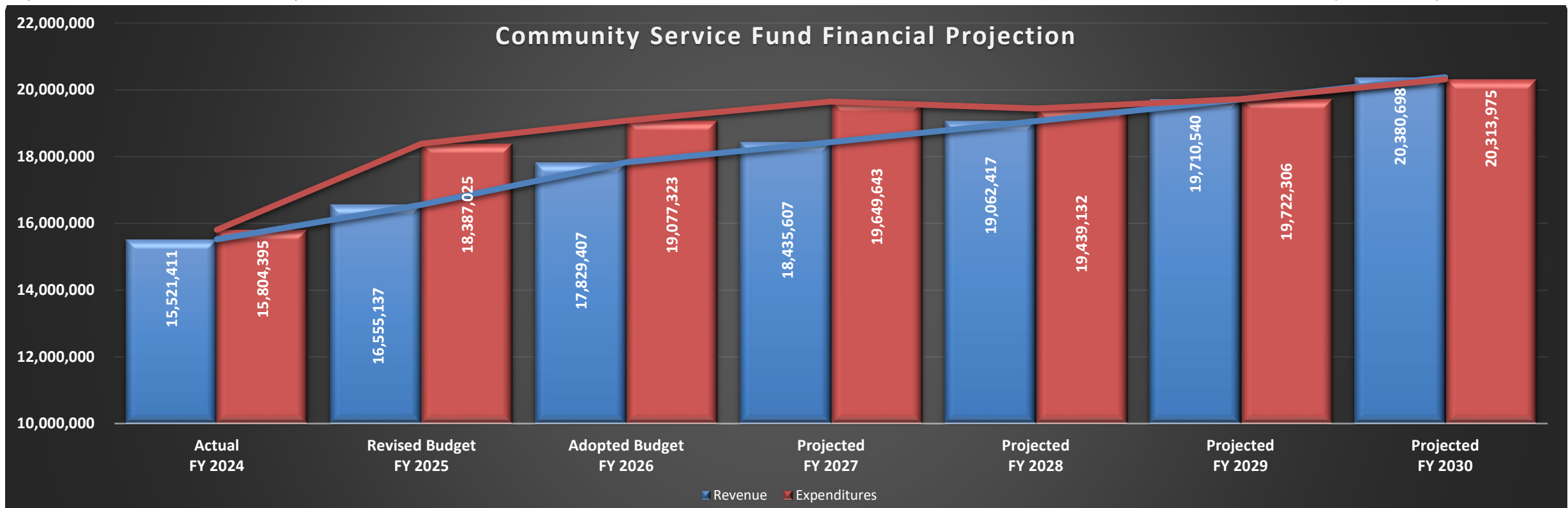
| Categories | Actual FY 2024 | Revised Budget FY 2025 | % Chg | Adopted Budget FY 2026 | % Chg | Projected FY 2027 | % Chg | Projected FY 2028 | % Chg | Projected FY 2029 | % Chg | Projected FY 2030 | % Chg |
|-------------------------|----------------|------------------------|-------|------------------------|-------|-------------------|-------|-------------------|-------|-------------------|-------|-------------------|-------|
| Revenue | 15,521,411 | 16,555,137 | 6.7% | 17,829,407 | 7.7% | 18,435,607 | 3.4% | 19,062,417 | 3.4% | 19,710,540 | 3.4% | 20,380,698 | 3.4% |
| Expenditures | 15,804,395 | 18,387,025 | 16.3% | 19,077,323 | 3.8% | 19,649,643 | 3.0% | 19,439,132 | -1.1% | 19,722,306 | 1.5% | 20,313,975 | 3.0% |
| Difference over/(under) | (282,984) | (1,831,888) | | (1,247,916) | | (1,214,036) | | (376,715) | | (11,766) | | 66,723 | |
| Restricted Fund Balance | 6,063,833 | 4,231,945 | | 2,984,029 | | 1,769,993 | | 1,393,279 | | 1,381,512 | | 1,448,235 | |
| Fund Balance % | 38.4% | 23.0% | | 15.6% | | 9.0% | | 7.2% | | 7.0% | | 7.1% | |
| Operational adjustments | | | | | | - | | (800,000) | | (300,000) | | - | |

Assumptions

Revenue increase of 3.4% annually

Expenditure increase of 3.4% annually

(1,100,000) total operational adjustments



**ISD 279 - Osseo Area Schools
Community Service Fund
FY 2027 Financial Forecast**

| | Actual 2024 | Revised 2025 | Adopted 2026 | Projected 2027 | Projected 2028 | Projected 2029 | Projected 2030 |
|--|--------------|--------------|--------------|----------------|----------------|----------------|----------------|
| Baseline | | | | | | | |
| Revenues | \$15,521,411 | \$16,555,137 | \$17,829,407 | \$18,435,607 | \$19,062,417 | \$19,710,540 | \$20,380,698 |
| Expenditures | 15,804,395 | 18,387,025 | 19,077,323 | 19,725,952 | 20,396,634 | 20,056,120 | 20,324,428 |
| Total Levy Increase (decrease) from prior year estimates | | | | | | | |
| Known adjustments to Expenditures - other grant sources | | | | | | | |
| Baseline operating balance | | | | | | | |
| Fund Balance (beginning of year) | 6,346,817 | 6,063,833 | 4,231,945 | 2,984,029 | 1,693,684 | 1,359,467 | 1,413,887 |
| Fund Balance (end of year) | 6,063,833 | 4,231,945 | 2,984,029 | 1,693,684 | 359,467 | 1,013,887 | 1,470,157 |
| Change in fund balance | (282,984) | (1,831,888) | (1,247,916) | (1,290,345) | (1,334,217) | (345,580) | 56,270 |
| Operational reductions to maintain fund balance at 7% | | | | | (1,000,000) | (400,000) | |
| Adjusted fund balance | \$6,063,833 | \$4,231,945 | \$2,984,029 | \$1,693,684 | \$1,359,467 | \$1,413,887 | \$1,470,157 |
| Fund Balance as a % of Budgeted/Projected Expenditure | 38.4% | 23.0% | 15.6% | 8.6% | 7.0% | 7.2% | 7.2% |

| | | | | | | | |
|--|--------------|---------------|---------------|---------------|--------------|--------------|--------------|
| Tactics | | | | | | | |
| Revenues with tactics | \$15,521,411 | \$16,555,137 | \$17,829,407 | \$18,435,607 | \$19,062,417 | \$19,710,540 | \$20,380,698 |
| Expenditures with tactics | 15,804,395 | 18,387,025 | 19,077,323 | 19,725,952 | 20,317,731 | 20,100,062 | 20,392,864 |
| Tactics related to revenue | | | | | | | |
| Total Levy Increase (decrease) from prior year estimates | | | | | | | |
| Tactics related to expenditures | | | | | | | |
| Operational adjustments | | | | | (800,000) | (300,000) | |
| Other - reduce trend to 3.00% | | | | (76,309) | (78,599) | (77,757) | (78,889) |
| Baseline operating balance (post tactic) | | | | | | | |
| Fund Balance (beginning of year) | 6,346,817 | 6,063,833 | 4,231,945 | 2,984,029 | 1,769,993 | 1,393,279 | 1,381,512 |
| Fund Balance (end of year) | 6,063,833 | 4,231,945 | 2,984,029 | 1,769,993 | 1,393,279 | 1,381,512 | 1,448,235 |
| Change in fund balance | (\$282,984) | (\$1,831,888) | (\$1,247,916) | (\$1,214,036) | (\$376,715) | (\$11,766) | \$66,723 |

| Fund Balance Target | | | | | | | |
|---|-------------|-------------|-------------|--|-------------|-------------|-------------|
| Fund Balance as a % of Budgeted/Projected Expenditure | 38.4% | 23.0% | 15.6% | 9.0% | 7.2% | 7.0% | 7.1% |
| 7% of Budgeted/Projected Expenditures Minimum | \$1,106,308 | \$1,287,092 | \$1,335,413 | \$1,375,475 | \$1,360,739 | \$1,380,561 | \$1,421,978 |
| | | | | Projected Revenue Assumption (FY 2027 - FY 2030) | | | 3.40% |
| | | | | Projected Expenditure Assumption (FY 2027 - FY 2030) | | | 3.40% |

| Community Service Fund Balance Summary | | | | | | | |
|--|---------------------|---------------------|---------------------|--|--|--|--|
| Restricted for community education programs | 4,373,241 | 3,348,952 | 2,750,398 | | | | |
| Restricted for early childhood family education programs | 1,235,246 | 503,843 | 96,269 | | | | |
| Restricted for school readiness | 450,725 | 374,529 | 132,741 | | | | |
| Restricted for adult basic education | 4,621 | 4,621 | 4,621 | | | | |
| Total Community Service Fund Balance | \$ 6,063,833 | \$ 4,231,945 | \$ 2,984,029 | | | | |

Osseo Area Schools ISD # 279

Five-Year Financial Projection - Capital Fund

| Categories | Actual FY 2024 | Revised FY 2025 | % Chg | Adopted FY 2026 | % Chg | Projected FY 2027 | % Chg | Projected FY 2028 | % Chg | Projected FY 2029 | % Chg | Projected FY 2030 | % Chg |
|--------------------------------|-------------------|--------------------|----------|--------------------|----------|----------------------|----------|----------------------|----------|----------------------|----------|----------------------|----------|
| Revenue | 18,047,689 | 23,404,517 | 29.7% | 23,271,775 | -0.6% | 23,536,622 | 1.1% | 23,881,635 | 1.5% | 24,237,350 | 1.5% | 24,580,122 | 1.4% |
| Expenditures | 20,097,469 | 23,360,555 | 16.2% | 23,138,448 | -1.0% | 23,638,722 | 2.2% | 24,317,105 | 2.9% | 25,004,128 | 2.8% | 25,676,144 | 2.7% |
| Difference over/(under) | (2,049,780) | 43,962 | | 133,327 | | (102,100) | | (435,469) | | (766,778) | | (1,096,022) | |
| Restricted Fund Balance | 4,835,354 | 4,879,316 | | 5,012,643 | | 4,910,543 | | 4,475,074 | | 3,708,296 | | 2,612,274 | |
| Fund Balance % | 24.1% | 20.9% | | 21.7% | | 20.8% | | 18.4% | | 14.8% | | 10.2% | |

Operational Adjustments

400,000

500,000

500,000

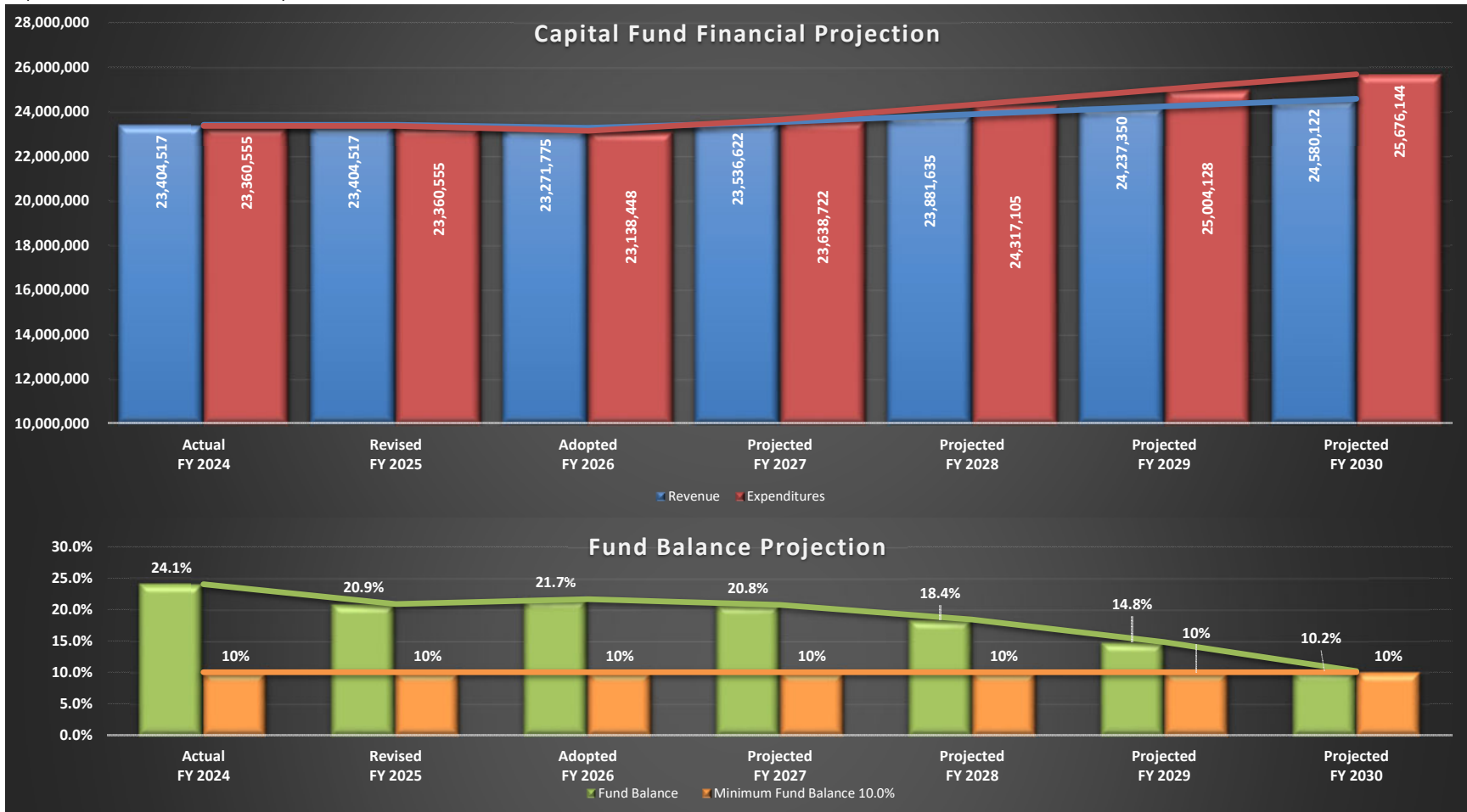
500,000

Assumptions

Revenue increase of 0.0% annually

1,900,000 total operational adjustments

Expenditure increase of 0.0% annually



ISD 279 - Osseo Area Schools
Capital Fund - Operating Capital and Capital Technology/Safety Levy
FY 2027 Budget Planning Scenario Financial Forecast

| | Actual 2024 | Revised 2025 | Adopted 2026 | Projected 2027 | Projected 2028 | Projected 2029 | Projected 2030 |
|--|---------------|--------------|--------------|---|----------------|----------------|----------------|
| Baseline | | | | | | | |
| Revenues | \$18,047,689 | \$23,404,517 | \$23,271,775 | \$23,248,612 | \$23,299,855 | \$23,355,924 | \$23,393,058 |
| Expenditures | 20,097,469 | 23,360,555 | 23,138,448 | 23,138,448 | 23,338,722 | 23,717,105 | 24,104,128 |
| Known adjustments to expenditures | | | | 100,274 | 178,383 | 187,023 | 172,017 |
| Baseline operating balance | | | | | | | |
| Fund Balance (beginning of year) | 6,885,134 | 4,835,354 | 4,879,316 | 5,012,643 | 4,922,533 | 4,505,284 | 3,757,080 |
| Fund Balance (end of year) | 4,835,354 | 4,879,316 | 5,012,643 | 5,022,533 | 4,705,284 | 3,957,080 | 2,873,994 |
| Change in fund balance | (\$2,049,780) | \$43,962 | \$133,327 | \$9,890 | (\$217,250) | (\$548,204) | (\$883,086) |
| Operational increases (reductions) to maintain fund balance at 10% | | | | 100,000 | 200,000 | 200,000 | 200,000 |
| Adjusted fund balance | \$4,835,354 | \$4,879,316 | \$5,012,643 | \$4,922,533 | \$4,505,284 | \$3,757,080 | \$2,673,994 |
| Fund Balance as a % of Budgeted/Projected Expenditure | 24.1% | 20.9% | 21.7% | 21.1% | 19.0% | 15.6% | 10.9% |
| Tactics | | | | | | | |
| Revenues with tactics | \$18,047,689 | \$23,404,517 | \$23,271,775 | \$23,248,612 | \$23,587,865 | \$23,937,704 | \$24,274,484 |
| Expenditures with tactics | 20,097,469 | 23,360,555 | 23,138,448 | 23,138,448 | 23,638,722 | 24,317,105 | 25,004,128 |
| Tactics related to revenue | | | | | | | |
| Increase capital technology/safety levy authority estimate | | | | 288,010 | 293,770 | 299,646 | 305,638 |
| Capital technology/safety levy timeline (10 years) | 1 | 2 (GE) | 3 | 4 (GE) | 5 | 6 (GE) | 7 |
| Tactics related to expenditures | | | | | | | |
| Salary and benefit increase 3.00% (Known) | | | | 123,437 | 127,140 | 130,954 | 134,883 |
| Enrollment alignment adjustment (Known) | | | | (23,163) | 51,243 | 56,069 | 37,134 |
| Operational increases (reductions) | | | | 400,000 | 500,000 | 500,000 | 500,000 |
| Baseline operating balance (post tactic) | | | | | | | |
| Fund Balance (beginning of year) | 6,885,134 | 4,835,354 | 4,879,316 | 5,012,643 | 4,910,543 | 4,475,074 | 3,708,296 |
| Fund Balance (end of year) | 4,835,354 | 4,879,316 | 5,012,643 | 4,910,543 | 4,475,074 | 3,708,296 | 2,612,274 |
| Change in fund balance | (\$2,049,780) | \$43,962 | \$133,327 | (\$102,100) | (\$435,469) | (\$766,778) | (\$1,096,022) |
| Fund Balance Target | | | | | | | |
| Fund Balance as a % of Budgeted/Projected Expenditure | 24.1% | 20.9% | 21.7% | 20.8% | 18.4% | 14.8% | 10.2% |
| 10% of Budgeted/Projected Expenditures Minimum | \$2,009,747 | \$2,336,056 | \$2,313,845 | \$2,363,872 | \$2,431,710 | \$2,500,413 | \$2,567,614 |
| | | | | Projected Revenue Assumption (FY 2027 - FY2030) | | | 0.00% |
| | | | | Projected Expenditure Assumption (FY 2027 - FY2030) | | | 0.00% |

Note: The Capital Fund does not include the Capital Land Proceeds Fund
Note: Projected revenue also includes fiscal year projected enrollment change.
 GE - General Election year
 * Capital technology/safety levy approved November 2022 for 10 years expires in FY 2033

5 Year Enrollment Projections By Grade

| Enrollment Projections | | | | | | | | | | | | |
|---|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| FALL AND SPRING ENROLLMENT PRIOR YEAR DATA | | | | | | | | | | | | |
| Grade or Age | * | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 |
| Henn Cty Births | | 16,770 | 16,829 | 16,485 | 16,322 | 15,845 | 15,430 | 13,130 | 14,233 | 14,439 | 13,801 | 14,207 |
| Kindergarten | * | 1,609 | 1,416 | 1,499 | 1,479 | 1,409 | 1,362 | 1,326 | 1,305 | 1,333 | 1,276 | 1,312 |
| Grade 1 | * | 1,564 | 1,528 | 1,493 | 1,503 | 1,494 | 1,458 | 1,403 | 1,371 | 1,364 | 1,388 | 1,330 |
| Grade 2 | * | 1,534 | 1,492 | 1,535 | 1,501 | 1,513 | 1,546 | 1,521 | 1,449 | 1,428 | 1,422 | 1,437 |
| Grade 3 | * | 1,517 | 1,419 | 1,497 | 1,515 | 1,492 | 1,597 | 1,587 | 1,547 | 1,488 | 1,462 | 1,452 |
| Grade 4 | * | 1,535 | 1,434 | 1,425 | 1,517 | 1,512 | 1,522 | 1,630 | 1,620 | 1,594 | 1,529 | 1,500 |
| Grade 5 | * | 1,558 | 1,445 | 1,474 | 1,448 | 1,526 | 1,561 | 1,560 | 1,664 | 1,674 | 1,642 | 1,573 |
| Kind - Grade 5 | * | 9,317 | 8,734 | 8,923 | 8,963 | 8,946 | 9,046 | 9,027 | 8,956 | 8,881 | 8,719 | 8,604 |
| Grade 6 | * | 1,595 | 1,456 | 1,410 | 1,347 | 1,368 | 1,402 | 1,459 | 1,488 | 1,606 | 1,610 | 1,577 |
| Grade 7 | * | 1,489 | 1,559 | 1,469 | 1,422 | 1,372 | 1,459 | 1,474 | 1,506 | 1,556 | 1,671 | 1,669 |
| Grade 8 | * | 1,518 | 1,467 | 1,580 | 1,484 | 1,458 | 1,431 | 1,540 | 1,527 | 1,580 | 1,626 | 1,740 |
| Grade 6-8 | * | 4,602 | 4,482 | 4,459 | 4,253 | 4,198 | 4,292 | 4,473 | 4,521 | 4,742 | 4,907 | 4,986 |
| Grade 9 | * | 1,656 | 1,654 | 1,660 | 1,844 | 1,736 | 1,724 | 1,757 | 1,799 | 1,804 | 1,862 | 1,908 |
| Grade 10 | * | 1,730 | 1,595 | 1,625 | 1,704 | 1,859 | 1,814 | 1,753 | 1,789 | 1,851 | 1,853 | 1,904 |
| Grade 11 | * | 1,569 | 1,658 | 1,569 | 1,601 | 1,697 | 1,868 | 1,834 | 1,748 | 1,804 | 1,861 | 1,856 |
| Grade 12 | * | 1,636 | 1,556 | 1,691 | 1,653 | 1,793 | 1,803 | 2,002 | 1,942 | 1,866 | 1,923 | 1,977 |
| Grade 9-12 | * | 6,591 | 6,463 | 6,545 | 6,802 | 7,085 | 7,209 | 7,346 | 7,278 | 7,325 | 7,499 | 7,645 |
| Grand Total K-12 | * | 20,510 | 19,679 | 19,927 | 20,018 | 20,229 | 20,547 | 20,846 | 20,755 | 20,948 | 21,125 | 21,235 |
| Change | | -10 | -831 | 248 | 91 | 211 | 318 | 299 | -91 | 193 | 177 | 110 |
| | | -0.05% | -4.05% | 1.26% | 0.46% | 1.05% | 1.57% | 1.48% | -0.44% | 0.93% | 0.84% | 0.52% |
| NOTE: Henn County Births shown above occurred 5 years prior to the year displayed | | | | | | | | | | | | |


| | | | | | | | | | |
|-----|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| APU | 21,846 | 21,960 | 22,212 | 22,567 | 22,918 | 22,817 | 23,040 | 23,284 | 23,446 |
| | 114 | 252 | 355 | 706 | (101) | 223 | 244 | 162 | |

2025-26 Projected Student Enrollment

| School | VPK AM | VPK PM | Kdgn | 1 | 2 | 3 | 4 | 5 | | | | | | Total | | |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|-------------|--------------|--------------|
| 279 Online | | | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | 0 | | |
| BW | | | 124 | 130 | 132 | 157 | 152 | 135 | | | | | | 830 | | |
| BG | 40 | 40 | 54 | 55 | 75 | 80 | 71 | 84 | | | | | | 459 | | |
| CI | | | 71 | 70 | 85 | 79 | 85 | 95 | | | | | | 485 | | |
| CV | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | 0 | | |
| EB | 40 | 40 | 113 | 118 | 123 | 131 | 161 | 131 | | | | | | 817 | | |
| EC | 20 | 20 | 95 | 106 | 86 | 98 | 87 | 108 | | | | | | 600 | | |
| FO | 40 | 40 | 48 | 47 | 61 | 64 | 75 | 58 | | | | | | 393 | | |
| FB | | | 145 | 180 | 203 | 192 | 183 | 176 | | | | | | 1079 | | |
| GC | 40 | 40 | 50 | 54 | 57 | 53 | 56 | 51 | | | | | | 361 | | |
| OAK | 20 | 20 | 69 | 84 | 68 | 79 | 85 | 83 | | | | | | 488 | | |
| PL | 20 | 20 | 76 | 75 | 74 | 72 | 81 | 74 | | | | | | 472 | | |
| PB | 20 | 20 | 39 | 48 | 44 | 51 | 47 | 34 | | | | | | 283 | | |
| RL | | | 92 | 95 | 107 | 112 | 104 | 123 | | | | | | 633 | | |
| RC | | | 105 | 125 | 119 | 137 | 140 | 129 | | | | | | 755 | | |
| WVR | | | 90 | 99 | 110 | 111 | 124 | 127 | | | | | | 661 | | |
| WD | | | 104 | 81 | 123 | 109 | 127 | 99 | | | | | | 643 | | |
| ZW | 20 | 20 | 51 | 36 | 54 | 62 | 52 | 53 | | | | | | 328 | | |
| Elementary Total | 260 | 260 | 1326 | 1403 | 1521 | 1587 | 1630 | 1560 | | | | | | 9287 | | |
| | | | | | | | | | 6 | 7 | 8 | | | | Total | |
| 279 Online | | | | | | | | | 13 | 25 | 45 | | | | 83 | |
| BMS | | | | | | | | | 329 | 334 | 337 | | | | 1000 | |
| MGMS | | | | | | | | | 541 | 532 | 554 | | | | 1627 | |
| NVMS | | | | | | | | | 188 | 181 | 229 | | | | 598 | |
| OMS | | | | | | | | | 388 | 402 | 375 | | | | 1165 | |
| Middle School Total | | | | | | | | | 1459 | 1474 | 1540 | | | | 4473 | |
| | | | | | | | | | 9 | 10 | 11 | 12 | Total | | | |
| 279 Online | | | | | | | | | 35 | 45 | 51 | 56 | 187 | | | |
| MGSH | | | | | | | | | 643 | 651 | 654 | 626 | 2574 | | | |
| OSH | | | | | | | | | 565 | 544 | 564 | 575 | 2248 | | | |
| PCSH | | | | | | | | | 514 | 513 | 514 | 536 | 2077 | | | |
| OALC | | | | | | | | | 0 | 0 | 51 | 110 | 161 | | | |
| High School Total | | | | | | | | | 1757 | 1753 | 1834 | 1903 | 7247 | | | |
| District PK-12 Total | 260 | 260 | 1326 | 1403 | 1521 | 1587 | 1630 | 1560 | 1459 | 1474 | 1540 | 1757 | 1753 | 1834 | 1903 | 21007 |
| School | PreK | Kdgn | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | Total | |
| OEC | | | | | | | | | | | | | | | 99 | 99 |
| District PK-12 Total | 260 | 1326 | 1403 | 1521 | 1587 | 1630 | 1560 | 1459 | 1474 | 1540 | 1757 | 1753 | 1834 | 2002 | 21106 | |

- Voluntary PreKindergarten (VPK) sections are projected at 14 general education and 6 special education students per section. District gen. ed VPK total = 280 / Sp Ed VPK total = 60
- Voluntary PreKindergarten students are counted as .5 on this and subsequent staffing allocation documents.
- For staff development and capital budgeting allocations, Voluntary PreKindergarten students are counted as .5.
- For suppy budgeting purposes, Voluntary PreKindergarten students are counted as 1.0

2025-26 Allocations
Master Summary: Licensed FTE

| Funding Source |  | | | | | | | Site Total |
|--------------------------|---|------------------|----------------------|---|------------------|----------------|------------------------|----------------|
| | BASE FTE (Classroom) | Compensatory FTE | Community Engagement | DTL FTE (BIT, EL, Magnet, PE, Music, LMS, TAG, Title I Lead, LRG Site Support, CTE, AVID) | Student Services | Administration | Other Licensed Support | |
| 279Online | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | | 0.00 |
| BW | 32.00 | 0.77 | 0.15 | 9.20 | 9.60 | 1.00 | | 52.72 |
| BG | 20.00 | 7.26 | | 8.80 | 7.60 | 1.00 | | 44.66 |
| CI | 20.00 | 1.61 | 0.15 | 5.70 | 9.10 | 1.00 | | 37.56 |
| CV | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | | 0.00 |
| EB | 33.00 | 12.50 | | 15.10 | 11.50 | 1.00 | | 73.10 |
| EC | 25.00 | 2.31 | | 7.40 | 13.00 | 1.00 | | 48.71 |
| FO | 17.00 | 7.55 | | 9.80 | 11.80 | 1.00 | | 47.15 |
| FB | 40.00 | 1.20 | 0.00 | 11.91 | 8.50 | 1.00 | | 62.61 |
| GC | 16.00 | 6.76 | | 9.20 | 6.70 | 1.00 | | 39.66 |
| OAK | 20.00 | 3.31 | 0.15 | 6.00 | 9.30 | 1.00 | | 39.76 |
| PL | 20.00 | 7.88 | | 9.90 | 11.70 | 1.00 | | 50.48 |
| PB | 13.00 | 5.39 | | 7.00 | 6.40 | 1.00 | | 32.79 |
| RL | 24.00 | 2.92 | 0.15 | 8.60 | 11.00 | 1.00 | | 47.67 |
| RC | 29.00 | 0.61 | 0.30 | 8.70 | 10.10 | 1.00 | | 49.71 |
| WVR | 24.00 | 2.14 | 0.15 | 8.30 | 7.20 | 1.00 | | 42.79 |
| WD | 26.00 | 4.90 | 0.15 | 8.10 | 10.30 | 1.00 | | 50.45 |
| ZW | 15.00 | 6.65 | | 9.00 | 6.50 | 1.00 | | 38.15 |
| TOTALS | 374.00 | 73.76 | 1.20 | 142.71 | 150.30 | 16.00 | 0.00 | 757.97 |
| 279Online | 4.4 | 1.41 | | 1.60 | 2.10 | 0.00 | | 9.51 |
| BMS | 36.6 | 12.81 | | 7.20 | 15.40 | 4.00 | | 76.01 |
| MGMS | 59.4 | 4.30 | | 6.27 | 17.70 | 4.00 | | 91.67 |
| NVMS | 22.0 | 9.18 | | 5.90 | 12.60 | 4.00 | | 53.68 |
| OMS | 43.0 | 5.56 | | 4.20 | 14.10 | 4.00 | | 70.86 |
| SEC TOTALS | 165.4 | 33.26 | 0.00 | 25.17 | 61.90 | 16.00 | 0.00 | 301.73 |
| 279Online | 11.20 | 1.70 | | 2.60 | 3.70 | 2.00 | 3.80 | 25.00 |
| MGSH | 95.00 | 3.26 | | 7.12 | 26.60 | 7.00 | | 138.98 |
| OSH | 83.20 | 20.46 | | 16.22 | 30.30 | 6.00 | | 156.18 |
| PCSH | 77.00 | 27.74 | | 16.12 | 30.50 | 6.00 | | 157.36 |
| OALC | 15.00 | 2.59 | | 1.50 | 2.20 | 1.00 | | 22.29 |
| SEC TOTALS | 281.40 | 55.75 | 0.00 | 43.56 | 93.30 | 22.00 | 3.80 | 499.81 |
| OEC | | 1.05 | | | 18.40 | 1.000 | | 20.45 |
| CBVAT | | | | | 4.00 | | | 4.00 |
| ECSE | | 2.49 | | 2.00 | 65.10 | 1.000 | | 70.59 |
| ENR CTR PROGRAM | | | | 2.00 | 0.00 | | | 2.00 |
| TOTALS | 0.00 | 3.54 | 0.00 | 4.00 | 87.50 | 2.00 | 0.00 | 97.04 |
| Fund Source TOTAL | 820.8 | 166.31 | 1.20 | 215.44 | 393.00 | 56.00 | 3.80 | 1656.55 |

- ATPPS allocations are not included in this document.

Match the column color above to guide the correct placement of FTE in the staffing database.

2025-26 Allocations Master Summary: Non-Licensed Hours

| Funding Source | BASE ESP Hours | Compensatory | Volunteer Coordinator | DLTL ESP Hours (EL, Title I, CTE) | Student Services ESP Hours | Admin Support | Crossing Guard | Site Total |
|--------------------------|-----------------|--------------|-----------------------|-----------------------------------|----------------------------|-----------------|----------------|------------------|
| 279Online | 0.00 | | | 0.00 | 0.00 | 0.00 | | 0.00 |
| BW | 212.50 | | 0.00 | 30.00 | 317.50 | 80.00 | 0.00 | 640.00 |
| BG | 155.00 | | 0.00 | 45.00 | 227.50 | 60.00 | 7.50 | 495.00 |
| CI | 95.00 | | 0.00 | 30.00 | 280.00 | 60.00 | 10.00 | 475.00 |
| CV | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EB | 267.50 | | 0.00 | 120.00 | 300.00 | 80.00 | 5.00 | 772.50 |
| EC | 125.00 | | 0.00 | 30.00 | 460.00 | 80.00 | | 695.00 |
| FO | 155.00 | | 0.00 | 90.00 | 385.00 | 60.00 | | 690.00 |
| FB | 317.50 | | 0.00 | 30.00 | 222.50 | 80.00 | 5.00 | 655.00 |
| GC | 155.00 | | 0.00 | 90.00 | 207.50 | 60.00 | | 512.50 |
| OAK | 125.00 | | 0.00 | 30.00 | 280.00 | 80.00 | 5.00 | 520.00 |
| PL | 125.00 | | 0.00 | 90.00 | 392.50 | 60.00 | 7.50 | 675.00 |
| PB | 125.00 | | 0.00 | 45.00 | 222.50 | 60.00 | 5.00 | 457.50 |
| RL | 130.00 | | 0.00 | 45.00 | 307.50 | 80.00 | 5.00 | 567.50 |
| RC | 181.25 | | 0.00 | 30.00 | 357.50 | 80.00 | 5.00 | 653.75 |
| WVR | 141.25 | | 0.00 | 30.00 | 217.50 | 80.00 | | 468.75 |
| WD | 133.75 | | 0.00 | 45.00 | 290.00 | 80.00 | 5.00 | 553.75 |
| ZW | 125.00 | | 0.00 | 60.00 | 237.50 | 60.00 | 5.00 | 487.50 |
| ELEM TOTALS | 2568.75 | 0.00 | 0.00 | 840.00 | 4705.00 | 1140.00 | 65.00 | 9318.75 |
| 279Online | | | | 15.00 | 39.00 | 0.00 | | 54.00 |
| BMS | 140.00 | | 0.00 | 90.00 | 392.50 | 120.00 | | 742.50 |
| MGMS | 202.50 | | 0.00 | 60.00 | 455.00 | 120.00 | | 837.50 |
| NVMS | 90.00 | | 0.00 | 60.00 | 457.50 | 120.00 | | 727.50 |
| OMS | 156.25 | | 0.00 | 45.00 | 342.50 | 120.00 | | 663.75 |
| 279Online | 270.00 | | | 30.00 | 38.00 | 80.00 | | 418.00 |
| MGSH | 342.50 | | 0.00 | 90.00 | 685.00 | 240.00 | | 1357.50 |
| OSH | 310.00 | | 0.00 | 180.00 | 677.50 | 200.00 | | 1367.50 |
| PCSH | 292.50 | | 0.00 | 180.00 | 732.50 | 200.00 | | 1405.00 |
| OALC | 120.00 | | 0.00 | 15.00 | 40.00 | 80.00 | | 255.00 |
| SEC TOTALS | 1923.75 | 0.00 | 0.00 | 765.00 | 3859.50 | 1280.00 | 0.00 | 7828.25 |
| OEC | | | | | 745.00 | 40.00 | | 785.00 |
| CBVAT | | | | | 270.00 | | | 270.00 |
| ENR CTR | | | | 30.00 | 30.00 | 240.00 | | 300.00 |
| ECSE | | | 0.00 | | 735.00 | 120.00 | | 855.00 |
| PROGRAM TOTALS | 0.00 | 0.00 | 0.00 | 30.00 | 1780.00 | 400.00 | 0.00 | 2210.00 |
| Fund Source TOTAL | 4,492.50 | - | - | 1,635.00 | 10,344.50 | 2,820.00 | 65.00 | 19,357.00 |

- AESP/ESP hours are recorded in hours per WEEK
 - Title I allocated ESP hours are included in the DLTl column.

Match the column color above to guide the correct placement of AESP/ESP hours in the staffing database.

**2025-26 Allocations
Administration**

| Site | Projected Enrollment | Principal | Assistant Principal | Student Management Specialist | Business Manager | Coordinator |
|---|----------------------|--------------|---------------------|-------------------------------|------------------|-------------|
| 279Online | 0 | | 0.00 | | | |
| BW | 830 | 1.00 | | | | |
| BG | 439 | 1.00 | | | | |
| CI | 485 | 1.00 | | | | |
| CV | 0 | 0.00 | | | | |
| EB | 817 | 1.00 | | | | |
| EC | 580 | 1.00 | | | | |
| FO | 373 | 1.00 | | | | |
| FB | 1079 | 1.00 | | | | |
| GC | 361 | 1.00 | | | | |
| OAK | 468 | 1.00 | | | | |
| PL | 472 | 1.00 | | | | |
| PB | 283 | 1.00 | | | | |
| RL | 633 | 1.00 | | | | |
| RC | 755 | 1.00 | | | | |
| WVR | 661 | 1.00 | | | | |
| WD | 643 | 1.00 | | | | |
| ZW | 328 | 1.00 | | | | |
| Elementary Total | 9207 | 16.00 | 0.00 | | | |
| 279Online | 83 | | | | | |
| BMS | 1000 | 1.00 | 1.00 | 1.00 | 1.00 | |
| MGMS | 1627 | 1.00 | 1.00 | 1.00 | 1.00 | |
| NVMS | 598 | 1.00 | 1.00 | 1.00 | 1.00 | |
| OMS | 1165 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Middle School Total | 4473 | 4.00 | 4.00 | 4.00 | 4.00 | |
| 279Online | 187 | | 1.00 | | 1.00 | |
| MGSH | 2574 | 1.00 | 2.00 | 2.00 | 1.00 | 1.00 |
| OSH | 2248 | 1.00 | 2.00 | 1.00 | 1.00 | 1.00 |
| PCSH | 2077 | 1.00 | 2.00 | 1.00 | 1.00 | 1.00 |
| OALC | 161 | 1.00 | | | | |
| Senior High Total | 7247 | 4.00 | 7.00 | 4.00 | 4.00 | 3.00 |
| OEC | | | | | | 1.00 |
| ECSE | | | | | | 1.00 |
| Special Education Site-Based Total | | | | | | 2.00 |

- Administrative positions are captured in the Teacher/ Salaried Staff Database "ADMIN"(Purple) column.
- Positions highlighted in blue in this document are captured in the "Std Srv" (blue) column in the database.
- Note: School Resource Officer positions are contracted support. These positions are not included in the staffing database as they are not district employees.

**2025-26 Allocations:
Administrative Support Staff**

| Site | AESP Resource Manager | AESP Elementary IV-A / 219 | AESP MS or SH/ADMIN IV-B / 260 | AESP SH/Registrar IV-B / 260 | AESP Activites Coordinator IV-A / 219 | AESP (Admin Discretion) II-A / 212 | Site Secretary III-A / 212 | Site Secretary III-B / 260 |
|---|-----------------------|----------------------------|--------------------------------|------------------------------|---------------------------------------|------------------------------------|----------------------------|----------------------------|
| 279Online | | 0.00 | | | | | | |
| BW | 1.00 | 1.00 | | | | | | |
| BG | 0.50 | 1.00 | | | | | | |
| CI | 0.50 | 1.00 | | | | | | |
| CV | 0.00 | 0.00 | | | | | | |
| EB | 1.00 | 1.00 | | | | | | |
| EC | 1.00 | 1.00 | | | | | | |
| FO | 0.50 | 1.00 | | | | | | |
| FB | 1.00 | 1.00 | | | | | | |
| GC | 0.50 | 1.00 | | | | | | |
| OAK | 1.00 | 1.00 | | | | | | |
| PL | 0.50 | 1.00 | | | | | | |
| PB | 0.50 | 1.00 | | | | | | |
| RL | 1.00 | 1.00 | | | | | | |
| RC | 1.00 | 1.00 | | | | | | |
| WVR | 1.00 | 1.00 | | | | | | |
| WD | 1.00 | 1.00 | | | | | | |
| ZW | 0.50 | 1.00 | | | | | | |
| Elem Total | 12.50 | 16.00 | | | | | | |
| 279Online | | | | | | | | |
| BMS | | | 1.00 | | | 2.00 | | |
| MGMS | | | 1.00 | | | 2.00 | | |
| NVMS | | | 1.00 | | | 2.00 | | |
| OMS | | | 1.00 | | | 2.00 | | |
| Middle School Total | | | 4.00 | | | 8.00 | | |
| 279Online | | | | | | | | |
| MGSH | | | 1.00 | 1.00 | 2.00 | 2.00 | | |
| OSH | | | 1.00 | 1.00 | 1.00 | 2.00 | | |
| PCSH | | | 1.00 | 1.00 | 1.00 | 2.00 | | |
| OALC | | | 1.00 | 1.00 | | | | |
| High School Total | | | 5.00 | 5.00 | 4.00 | 6.00 | 0.00 | |
| OEC | | | | | | | 1.00 | |
| ECSE | | | | | | | 2.00 | 1.00 |
| Special Education Site-Based Total | | | | | | | 3.00 | 1.00 |

- Administrative positions are captured in the Teacher/ Salaried Staff Database "ADMIN"(Purple) column.
- Positions highlighted in blue in this document are captured in the "Std Srv" (blue) column in the database.

FY2026 STAFF DEVELOPMENT

5/29/2025

Potential Reserve Calculation

| | <u>ADM</u> | <u>Pupil Units</u> |
|----------------------|-----------------|--------------------|
| ECSE | 270.0 | 270.0 |
| VPK | 186.0 | 186.0 |
| K-6 (@ 1.0 per ADM) | 10,476.0 | 10,476.0 |
| 7-12 (@ 1.2 per ADM) | 10,297.0 | 12,356.4 |
| Total | 21,229.0 | 23,288.4 |

Set-aside = 2% * \$7,481 * 23,288 PU = \$ 3,484,410

| FY 2026 BUDGET | Total |
|--|------------------|
| | 3,484,410 |
| 1. DLTL | |
| Third Party Medical Staff Dev Travel | 10,000 |
| Third Party Medical sub days | 10,000 |
| Third Party Medical other salary payments | 30,000 |
| CIES sub days | 2,600 |
| Food | 1,900 |
| Supplies | 971 |
| Staff development | 5,133 |
| Staff development | 25,000 |
| Counseling Staff Development | 2,500 |
| Health Services Staff Dev Travel | 200 |
| 2. Bldg Staff Dev Allocations (Travel/Other Assign) | |
| Elementary Allocation | 55,135 |
| Secondary Allocation | 78,140 |
| CBVAT | 4,000 |
| Vocational/CTE Allocation | 2,550 |
| 3. Staff Center (Community Engagement) | |
| Staff Dev Travel | 7,004 |
| 4. District Curriculum (DLTL) | |
| Other Salary Payments | 4,000 |
| Food | 412 |
| Staff Dev Travel | 8,000 |
| 5. District Initiatives(Supt.) | 18,500 |
| 6. Program Improvement (PIP - Curriculum Writing) | |
| Staff Dev Travel | 14,170 |
| Sub Days | 15,000 |
| Other Assign (Writing Time) | 50,000 |
| 7. Elementary Division Allocation (DLTL) | |
| Principal's Conference Fund | 32,000 |
| 8. Secondary Division Allocation (DLTL) | |
| Staff Dev Travel - ATPPS | 9,330 |
| Principal's Conference Fund | 32,000 |
| 9. District Adm Allocation (Board, Supt., Admin., HR, Publications) | |
| Board Travel | 5,000 |
| Travel | 12,000 |
| Staff Dev Travel | 77,500 |
| 10. DLTL | |
| Staff Expense | 254,700 |
| 11. CIES - Media | |
| Staff Dev Travel | 2,400 |
| 12. I2T2 - Information Systems/Technology Management | |
| Travel Expense | 27,282 |
| 13. Staff Costs for Inservice Days (Year-End JE) | |
| (\$688.17 * 1,656.55 staff * 5 days) | |
| District (2/5) | 2,279,976 |
| Building (3/5) | 3,419,964 |
| 14. Gifted and Talented | |
| Staff Dev Travel | 5,000 |
| (10% of salary for 11.5 teachers) | 147,200 |
| 15. Staff Development Specialists | |
| (\$688.17 * .55 FTE teachers * 191 days) | 72,292 |
| TOTAL BUDGET | 6,721,859 |

FY 2026 STAFF DEVELOPMENT EXPENDITURE BUDGET

| Code | Description | Total |
|---|-------------------------|--------|
| Student Services (#1) | | |
| 01-006-420-372-367-640 | Staff Dev Travel | 10,000 |
| 01-006-420-372-185-640 | Other Salary Payments | 10,000 |
| 01-006-420-372-186-640 | Other Salary Payments | 30,000 |
| 01-006-710-000-367-000 | Staff Dev Travel | 2,500 |
| 01-200-640-000-367-103 | Staff Dev Travel | 5,133 |
| 01-200-640-000-401-103 | Supplies | 971 |
| 01-200-640-000-490-103 | Food | 1,900 |
| 01-006-720-000-367-000 | Staff Dev Travel | 200 |
| | | 60,704 |
| CIES (#1) | | |
| 01-006-610-000-145-000 | Sub Days | 2,600 |
| DLTL Asst. Supts. (#1, 2, & 8) | | |
| 01-006-399-000-367-000 | Vocational | 2,500 |
| 01-006-399-830-367-000 | CBVAT | 4,000 |
| 01-200-211-335-367-000 | ATPPS | 9,330 |
| 01-200-030-000-367-000 | Staff Dev Travel | 25,000 |
| | | 40,830 |
| Staff Center - Community Engagement (#3) | | |
| 01-005-130-000-367-000 | Staff Dev Travel | 7,004 |
| | | 7,004 |
| District Curriculum - DLTL (#4) | | |
| 01-006-640-000-185-000 | Other Salary Payments | 4,000 |
| 01-006-640-000-490-000 | Food | 412 |
| 01-006-641-000-367-000 | Staff Dev Travel | 8,000 |
| | | 12,412 |
| District Initiatives (#5) | | |
| 01-006-640-000-305-102 | Professional services | 3,000 |
| 01-006-640-000-367-102 | Staff Dev Travel | 4,000 |
| 01-006-640-000-401-102 | Supplies | 1,500 |
| 01-006-640-000-490-102 | Food | 10,000 |
| | | 18,500 |
| CIES - Program Improvement (#6) | | |
| 01-006-611-000-145-000 | Sub Days | 15,000 |
| 01-006-611-000-185-000 | Other Assign | 50,000 |
| 01-006-611-000-367-000 | Staff Dev Travel | 14,170 |
| | | 79,170 |
| Elem Prin Conf Fund (#7) | | |
| 01-200-640-000-367-101 | Staff Dev Travel (Bldg) | 32,000 |
| Sec Prin Conf Fund (#8) | | |
| 01-200-640-000-367-101 | Staff Dev Travel | 32,000 |

FY 2026 STAFF DEVELOPMENT EXPENDITURE BUDGET

| Code | Description | Total |
|---|--------------------------------------|---------|
| District Staff Dev -Board, Supt., Admin. (#9) | | |
| 01-005-010-000-367-000 | Board Travel | 5,000 |
| 01-005-020-000-367-000 | Supt Travel | 12,000 |
| 01-005-160-000-367-000 | HR Travel | 7,000 |
| 01-005-160-000-367-103 | HR Travel | 20,000 |
| 01-005-170-000-367-000 | Publications Travel | 2,000 |
| 01-005-813-000-367-000 | Security Emergency Management Travel | 15,000 |
| 01-005-640-000-367-000 | Adm Travel | 33,500 |
| | | 94,500 |
| DLTL (#10) | | |
| 01-200-640-000-185-000 | Other Assignments | 44,100 |
| 01-200-640-000-305-000 | Consulting | 175,600 |
| 01-200-640-000-367-000 | Staff Dev Travel | 35,000 |
| | | 254,700 |
| CIES - Media (#11) | | |
| 01-006-626-000-367-000 | Staff Dev Travel | 2,400 |
| | | 2,400 |
| I2T2 - Information Systems/Tech Management (#12) | | |
| 01-005-619-000-367-000 | Staff Dev Travel | 27,282 |
| | | 27,282 |
| Gifted and Talented (#14) | | |
| 01-006-218-388-367-000 | | 5,000 |
| various salary | 10% of salary for 11.5 teachers) | 147,200 |
| | | 152,200 |
| Staff Development Specialists - CIES (#15) | | |
| 01-006-610-308-142/295-000 | | 72,292 |
| Elem Bldg Allocation (#2) | | |
| 01-006-640-306-367-791 | | 153 |
| 01-165-640-306-185-000 | | 2,895 |
| 01-165-640-306-186-000 | | 300 |
| 01-165-640-306-490-000 | | 200 |
| 01-168-640-306-185-000 | | 1,565 |
| 01-168-640-306-186-000 | | 400 |
| 01-168-640-306-367-000 | | 1,659 |
| 01-168-640-306-490-000 | | 750 |
| 01-171-640-306-145-000 | | 918 |
| 01-171-640-306-367-000 | | 1,712 |

FY 2026 STAFF DEVELOPMENT EXPENDITURE BUDGET

| Code | Description | Total |
|------------------------|-------------|-------|
| 01-173-640-306-185-000 | | 1,050 |
| 01-173-640-306-305-000 | | 1,878 |
| 01-174-640-306-145-000 | | 540 |
| 01-174-640-306-185-000 | | 956 |
| 01-174-640-306-186-000 | | 500 |
| 01-174-640-306-367-000 | | 540 |
| 01-174-640-306-401-000 | | 100 |
| 01-174-640-306-490-000 | | 300 |
| 01-175-640-306-185-000 | | 240 |
| 01-175-640-306-305-000 | | 1,455 |
| 01-175-640-306-367-000 | | 652 |
| 01-178-640-306-185-000 | | 660 |
| 01-178-640-306-186-000 | | 1,810 |
| 01-178-640-306-367-000 | | 619 |
| 01-179-640-306-185-000 | | 700 |
| 01-179-640-306-186-000 | | 860 |
| 01-179-640-306-367-000 | | 367 |
| 01-181-640-306-185-000 | | 934 |
| 01-181-640-306-186-000 | | 240 |
| 01-181-640-306-367-000 | | 282 |
| 01-181-640-306-490-000 | | 723 |
| 01-182-640-306-145-000 | | 1,000 |
| 01-182-640-306-185-000 | | 500 |
| 01-182-640-306-186-000 | | 509 |
| 01-182-640-306-367-000 | | 652 |
| 01-183-640-306-145-000 | | 400 |
| 01-183-640-306-185-000 | | 3,078 |
| 01-183-640-306-490-000 | | 100 |
| 01-184-640-306-185-000 | | 1,265 |
| 01-184-640-306-186-000 | | 738 |
| 01-184-640-306-367-000 | | 568 |
| 01-184-640-306-401-000 | | 900 |
| 01-185-640-306-145-000 | | 3,334 |
| 01-187-640-306-145-000 | | 1,140 |
| 01-187-640-306-185-000 | | 300 |
| 01-187-640-306-186-000 | | 400 |
| 01-187-640-306-367-000 | | 1,368 |
| 01-187-640-306-401-000 | | 200 |
| 01-187-640-306-490-000 | | 400 |
| 01-189-640-306-185-000 | | 4,496 |
| 01-196-640-306-145-000 | | 300 |
| 01-196-640-306-185-000 | | 1,579 |
| 01-196-640-306-367-000 | | 820 |

FY 2026 STAFF DEVELOPMENT EXPENDITURE BUDGET

| Code | Description | Total |
|---|-------------------------------|-----------|
| 01-197-640-306-145-000 | | 2,000 |
| 01-197-640-306-367-000 | | 3,130 |
| | | 55,135 |
| Sec Bldg Allocations (#2) | | |
| 01-311-640-306-367-000 | | 12,792 |
| 01-312-640-306-367-000 | | 15,518 |
| 01-332-640-306-145-000 | | 4,185 |
| 01-332-640-306-367-000 | | 5,548 |
| 01-333-640-306-145-000 | | 4,435 |
| 01-334-640-306-145-000 | | 900 |
| 01-334-640-306-305-000 | | 500 |
| 01-334-640-306-367-000 | | 2,500 |
| 01-334-640-306-490-000 | | 772 |
| 01-342-640-306-185-000 | | 363 |
| 01-342-640-306-186-000 | | 500 |
| 01-342-640-306-367-000 | | 544 |
| 01-386-640-306-367-000 | | 2,990 |
| 01-388-640-306-145-000 | | 3,500 |
| 01-388-640-306-185-000 | | 4,176 |
| 01-388-640-306-367-000 | | 1,553 |
| 01-390-640-306-145-000 | | 3,875 |
| 01-390-640-306-367-000 | | 5,820 |
| 01-394-640-306-145-000 | | 3,000 |
| 01-394-640-306-146-000 | | 500 |
| 01-394-640-306-185-000 | | 2,535 |
| 01-394-640-306-367-000 | | 204 |
| 01-702-640-306-367-000 | | 1,430 |
| | | 78,140 |
| | DLTL Total | 238,105 |
| Staff Costs for Inservice Days (Year-End JE) (#13) | | |
| (\$688.17 * 1,656.55 staff * 5 days) | | |
| District (2/5) | | 2,279,976 |
| Building (3/5) | | 3,419,964 |
| 459,979 | included on supply allocation | |
| SUMMARY | | |
| | Community Engagement | 26,004 |
| | I2T2 | 27,282 |
| | HART | 75,500 |
| | DLTL | 6,593,073 |
| | | 6,721,859 |

SUPPLIES/EXPENSES ALLOCATION WORKSHEET

03/07/25

(Object Codes - 300's, 400's, & 800's)

| DIVISION OF LEADERSHIP, TEACHING, AND LEARNING | | FY 2025 ALLOCATION | | FY 2026 ALLOCATION | | 0.0% INCREASE | |
|--|--|--------------------|--------------------|--------------------|---------------|--------------------|-----------------|
| | | Per pupil Amount | Total Allocation | Per pupil Amount | Budget Adjust | Total Allocation | Change |
| Elementary (staffing projections) | | 9,054 | | 9,027 | | | (27) |
| Middle School | | 4,305 | | 4,473 | | | 168 |
| OALC | | 191 | | 161 | | | (30) |
| Senior High | | 6,938 | | 7,086 | | | 148 |
| Enrollment | | 20,488 | | 20,747 | | | 259 |
| 1. | Asst. Supt. - DLT | \$3.83 | \$34,677 | \$3.83 | | \$34,573 | (\$104) |
| | Asst. Supt. - DLT | \$6.00 | 67,458 | \$6.00 | | 69,354 | 1,896 |
| | DLTL - K-12 | | 9,945 | | | 9,945 | - |
| 2. | Base | | | | | | |
| | Elementary | \$56.59 | 512,366 | \$56.59 | | 510,838 | (1,528) |
| | Middle School | \$63.15 | 271,861 | \$63.15 | | 282,470 | 10,609 |
| | OALC | \$388.94 | 74,287 | \$388.94 | | 62,619 | (11,668) |
| | Senior High | \$70.68 | 490,378 | \$70.68 | | 500,838 | 10,460 |
| 3. | Staff Develop | | | | | | |
| | Sub & Other Assign Days (DLTL & Site) | | 105,547 | | | 105,547 | - |
| | Staff Develop Fund (DLTL & Site) | | 279,698 | | | 279,698 | - |
| | Staff Develop Fund (Exemplary) | | 27,411 | | | 27,411 | - |
| | PLC Staff - (Exemplary) | | 7,205 | | | 7,205 | - |
| 4. | Special Assignments/Contingency | | | | | | |
| | District Sub Days | | 18,000 | | (3,000) | 15,000 | (3,000) |
| | District Other Assgiment Days | | 43,226 | | | 43,226 | - |
| 5. | Extra-curricular | | | | | | |
| | Athletics and Activities | | 676,756 | | (151,099) | 525,657 | (151,099) |
| | Transportation | | 353,917 | | 19,353 | 373,270 | 19,353 |
| | Entry fees/student travel all. | | | | 87,934 | 87,934 | 87,934 |
| | Activities FeePay | | 42,890 | | 72,518 | 115,408 | 72,518 |
| 7. | Copier Maintenance | | | | | | |
| | Elementary | | 93,975 | | (9,297) | 84,678 | (9,297) |
| | Secondary | | 109,750 | | (7,849) | 101,901 | (7,849) |
| | OALC | | 1,600 | | | 1,600 | - |
| 8. | Principal's Prof Dues | | | | | | |
| | Elementary | | 18,600 | | | 18,600 | - |
| | Secondary | | 20,200 | | | 20,200 | - |
| | DLTL | | 6,200 | | | 6,200 | - |
| 9. | Principal's Nat'l Conf | | | | | | |
| | Professional Development Account | | 64,000 | | | 64,000 | - |
| 10. | DLTL Transfer of Staff Development Funds to Supplies | | 81,714 | | 16,326 | 98,040 | 16,326 |
| 11. | Commencement | | 58,521 | | 7,820 | 66,341 | 7,820 |
| 12. | Homebound Instruction | | 45,000 | | (4,000) | 41,000 | (4,000) |
| TOTAL | | | \$3,515,182 | | 28,706 | \$3,553,554 | \$38,372 |

| | | | | |
|----|--|----------|-------------|-------------|
| py | Plus 15-16 All Day K \$\$ | 72,405 | \$3,625,959 | |
| py | ESP Sub (add in 16-17) | 20,440 | 3,646,399 | |
| py | Moved to EL Interpereters | (22,955) | \$3,623,444 | |
| py | Moved to RAA Testing Fees | (24,367) | \$3,599,077 | |
| py | Moved to EL SDAS Pay | (44,913) | \$3,554,164 | |
| py | Transfer to Commencement FIN 106 | (3,899) | \$3,550,265 | |
| | Transfer to L&A for Music Subs | (5,550) | \$3,544,715 | 01-006-259- |
| | Transfer to Activities for 2 Wrestling C | (8,212) | \$3,536,503 | 01-388/332- |

483,861 on staff development worksheet

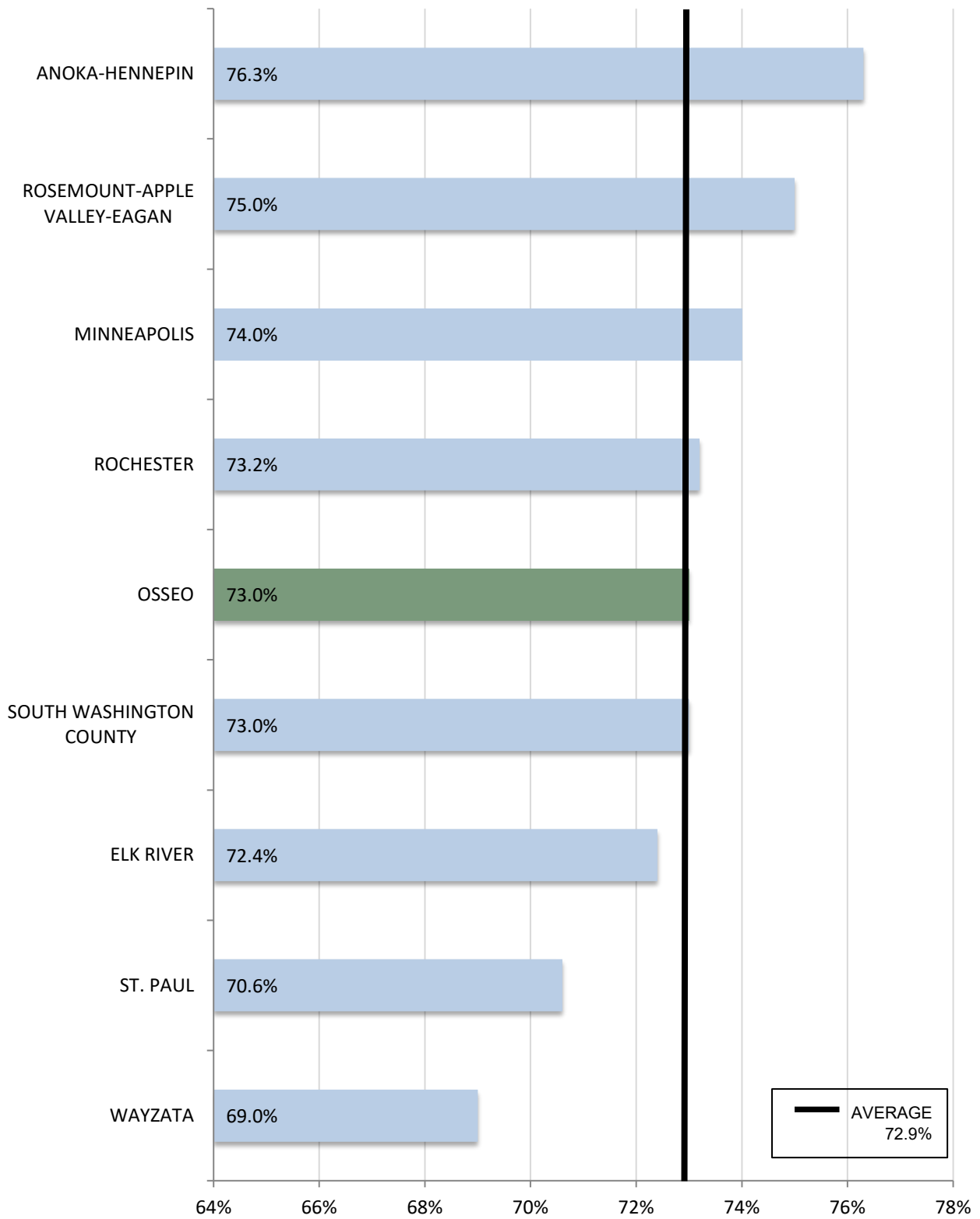
| FY26 Allocations | | TOTAL | STAFF | NON-STAFF | |
|------------------|------------------------------------|-------------|---------|-----------|----|
| 327,104 | DLTL PD | 327,104 | 44,100 | 283,004 | ok |
| 104,965 | Site PD | 104,965 | 63,576 | 41,389 | ok |
| 1,102,269 | Activities (incudes OALC) | 1,102,269 | 0 | 1,102,269 | ok |
| 1,666,726 | Site Supply | 1,666,728 | 0 | 1,666,728 | ok |
| 335,439 | DLTL and DLTL staff (includes ESP) | 335,437 | 121,948 | 213,489 | ok |
| 3,536,503 | | \$3,536,503 | 229,624 | 3,306,879 | |

OSSEO AREA SCHOOLS

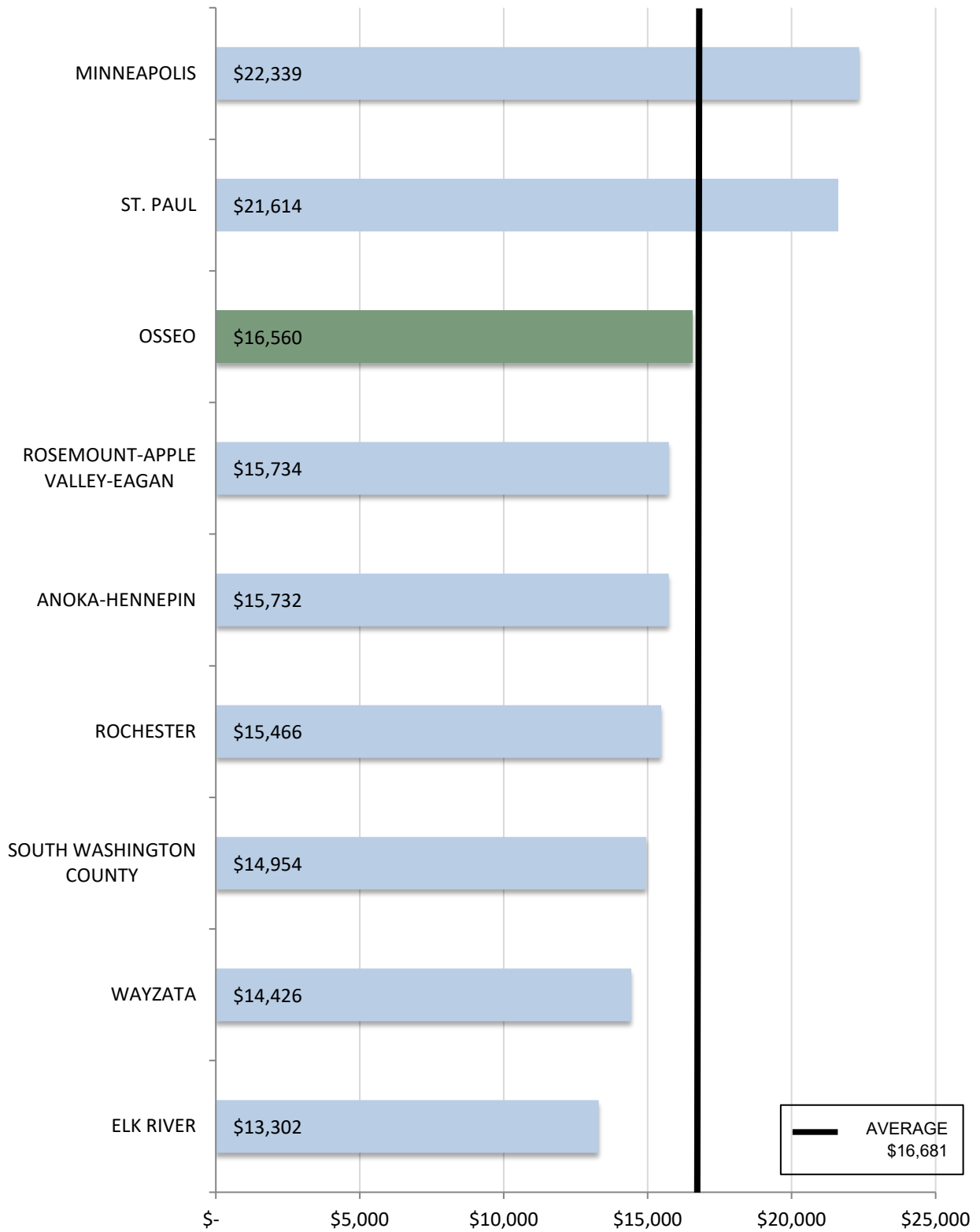
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BENCHMARK COMPARISONS

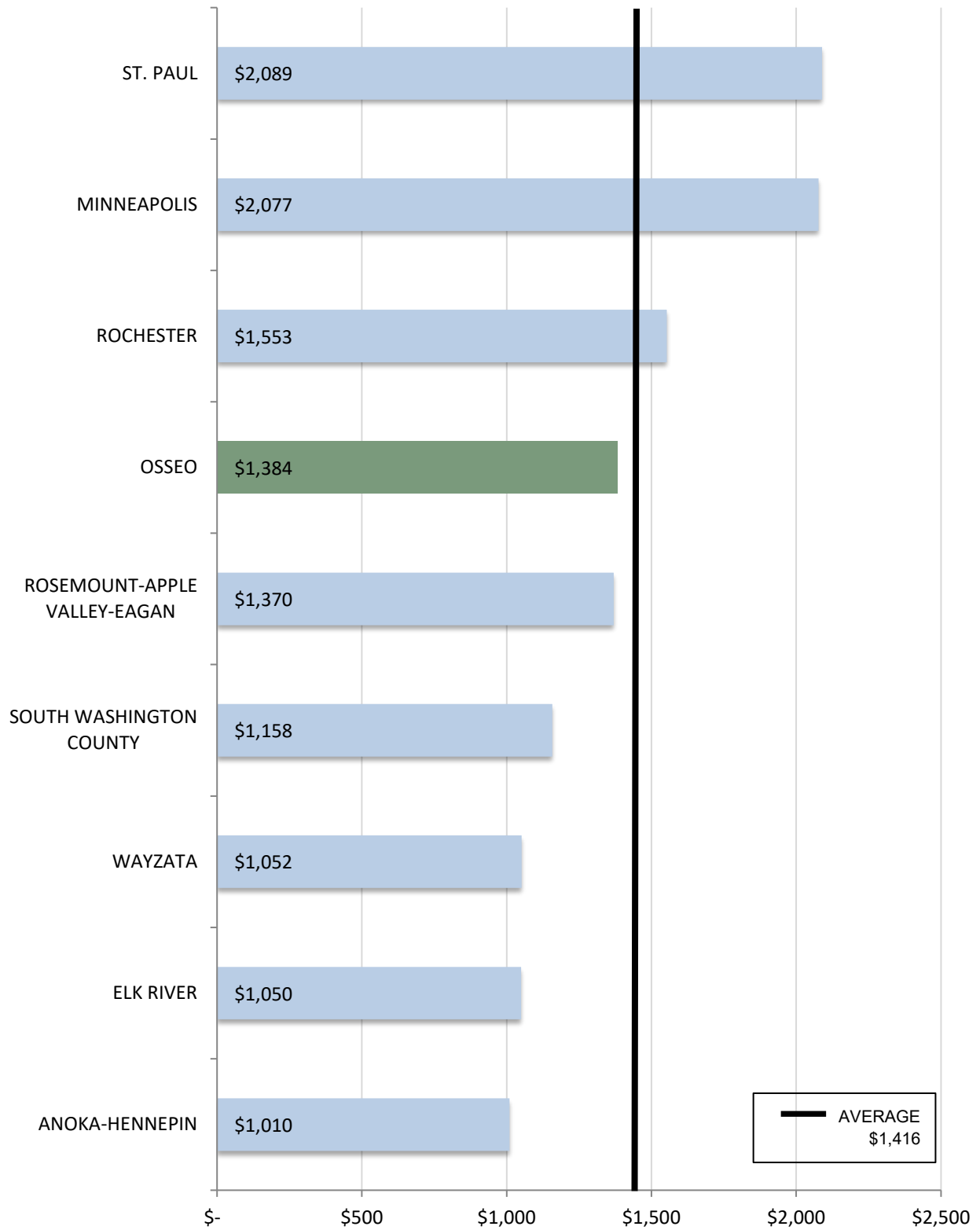
FISCAL YEAR 2024
BENCHMARK COMPARISONS
PERCENT OF EFFECTIVE EXPENDITURES FOR INSTRUCTION



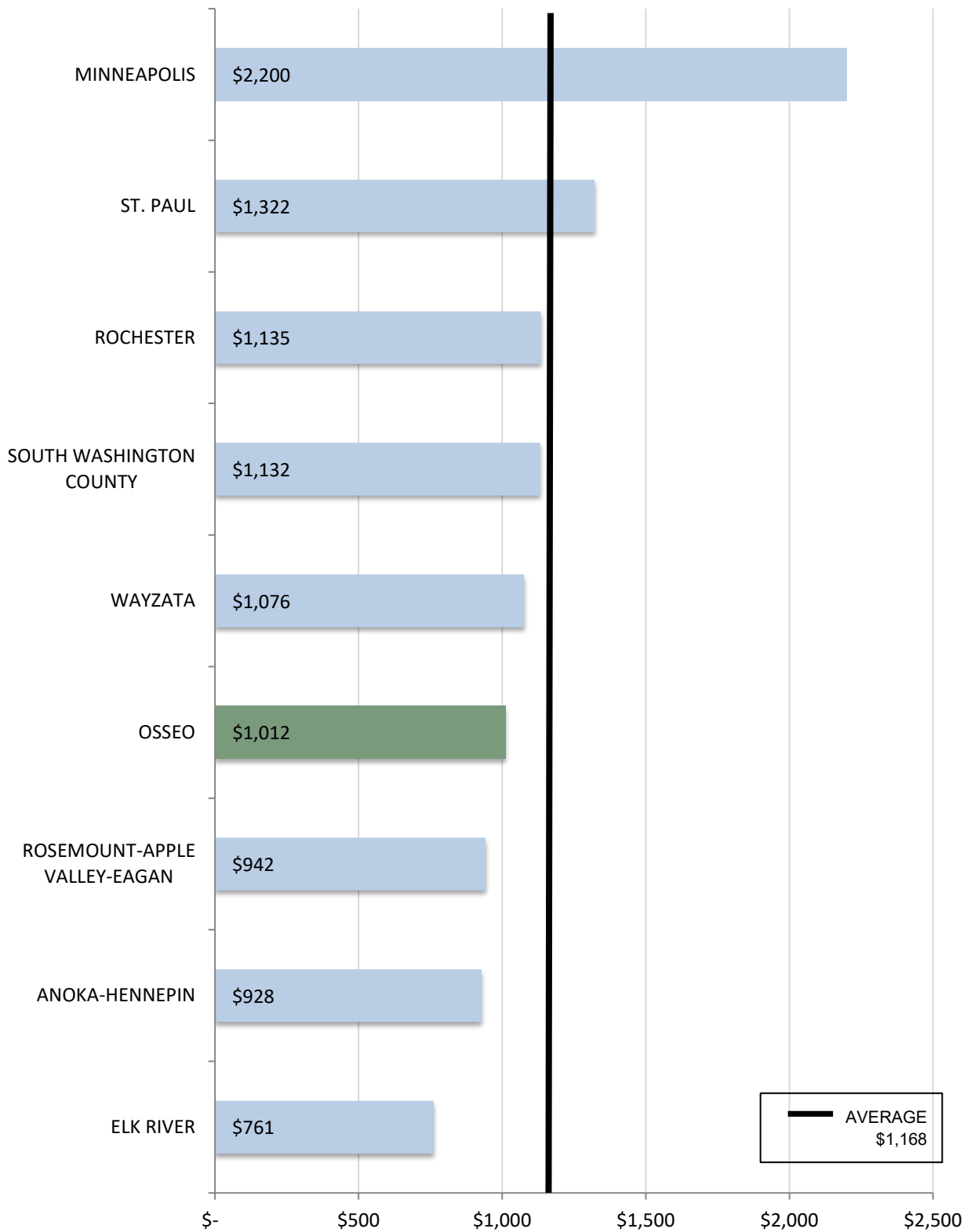
FISCAL YEAR 2024
BENCHMARK COMPARISONS
TOTAL PK-12 OPERATING EXPENDITURES PER STUDENT



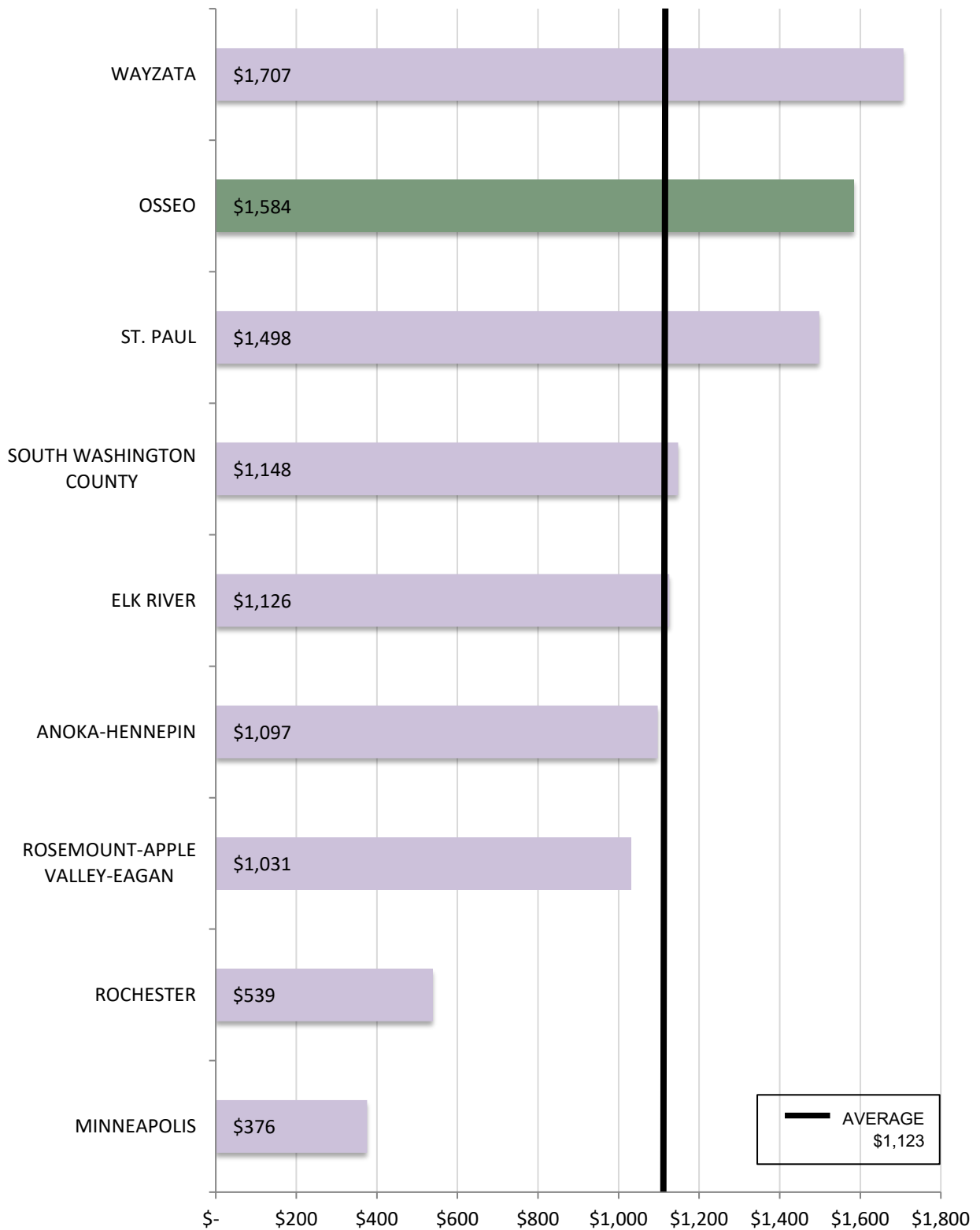
FISCAL YEAR 2024
BENCHMARK COMPARISONS
TOTAL DISTRICT ADMINISTRATION/SUPPORT EXPENDITURES PER STUDENT



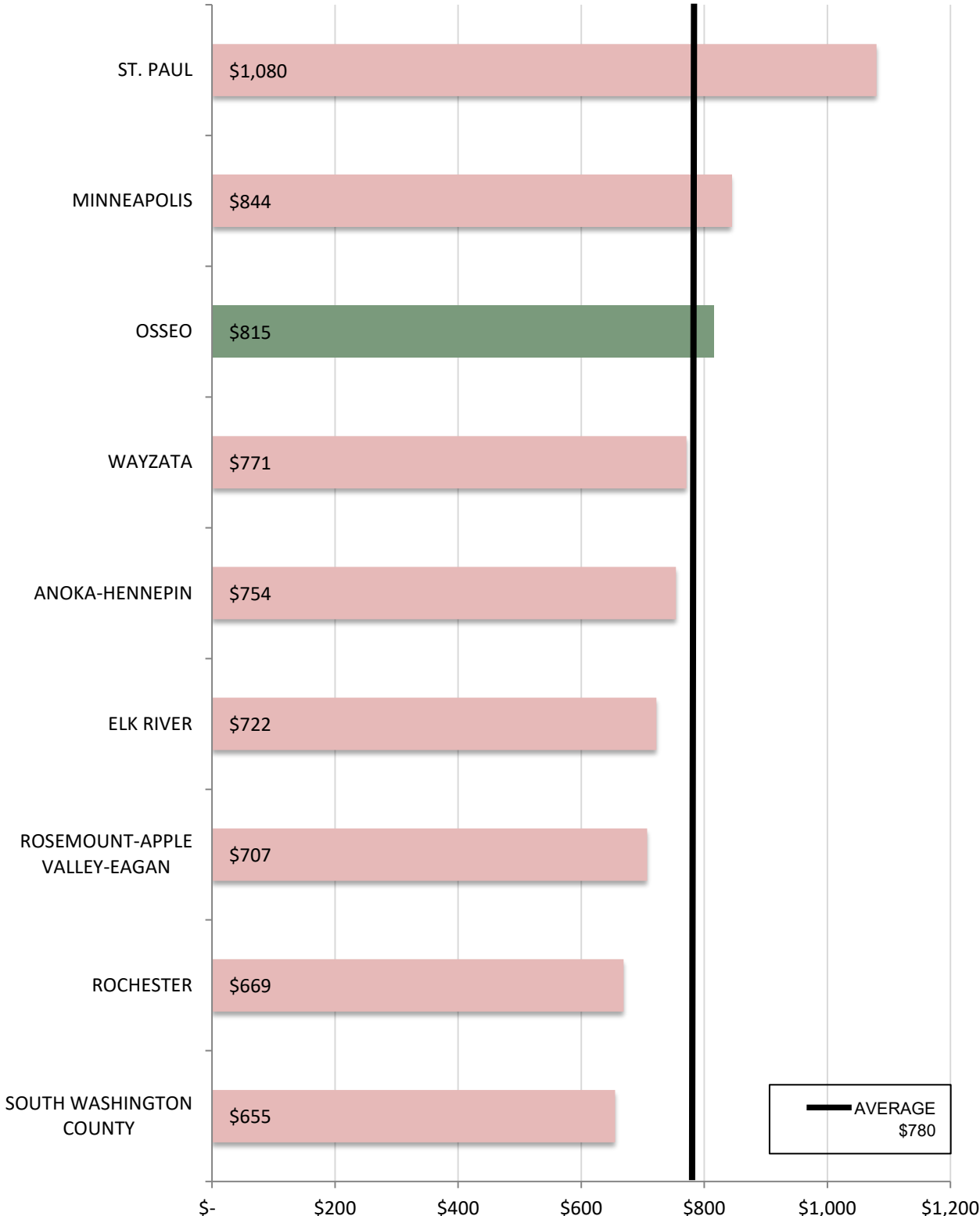
FISCAL YEAR 2024
BENCHMARK COMPARISONS
TOTAL TRANSPORTATION EXPENDITURES PER STUDENT



FISCAL YEAR 2024
 BENCHMARK COMPARISONS
 TOTAL CAPITAL EXPENDITURES PER STUDENT

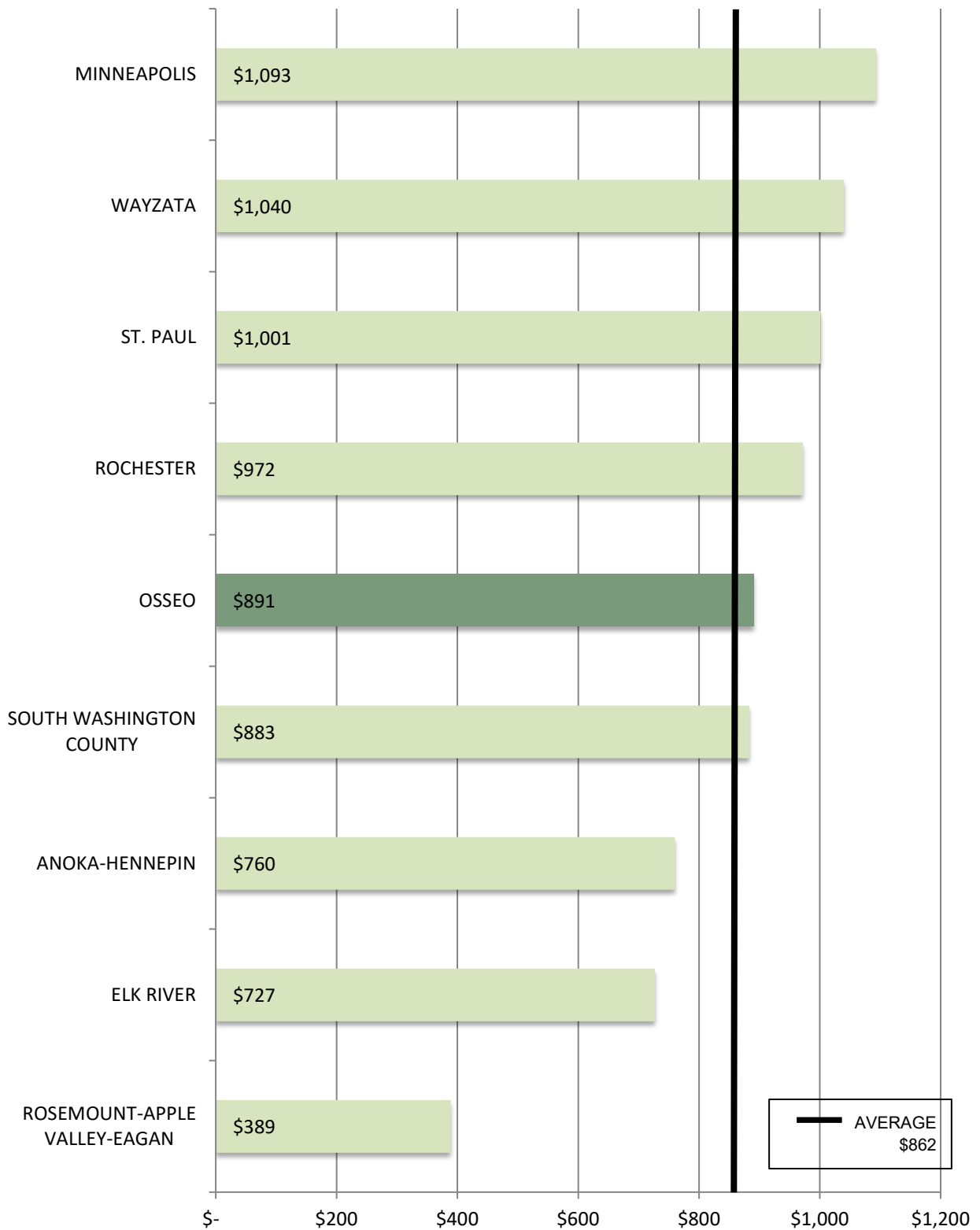


FISCAL YEAR 2024
 BENCHMARK COMPARISONS
 FOOD AND NUTRITION SERVICE EXPENDITURES PER STUDENT

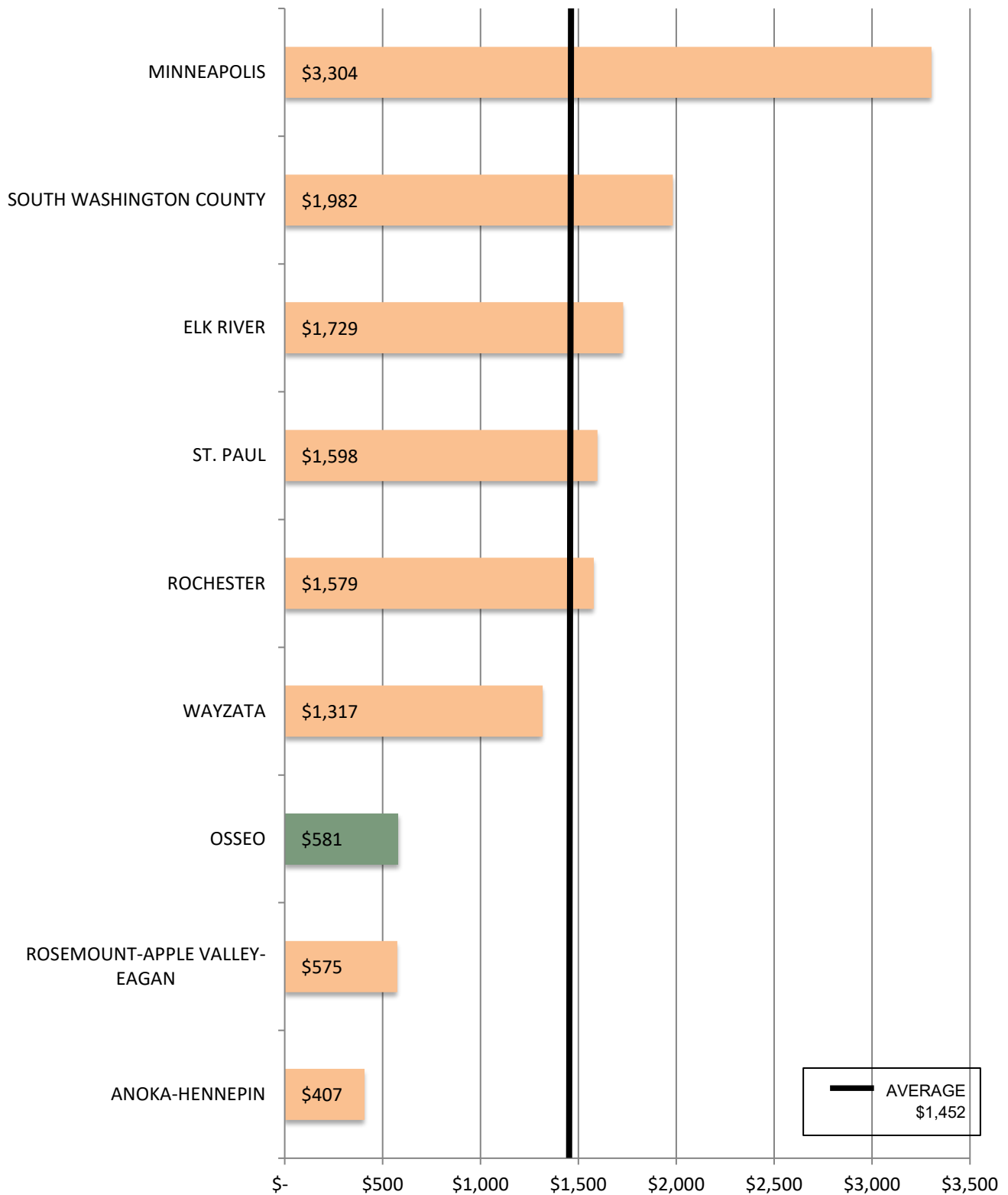


Source: Minnesota Department of Education School District Profiles Report Prepared: March 12, 2025

FISCAL YEAR 2024
BENCHMARK COMPARISONS
COMMUNITY SERVICE EXPENDITURES PER STUDENT



FISCAL YEAR 2024
BENCHMARK COMPARISONS
DEBT SERVICE EXPENDITURES PER STUDENT



OSSEO AREA SCHOOLS

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Vision Cards Update: Strategic Directions B & E

*Sonni Buerskin, Dr. Michael Walker, Dr. Tom Watkins,
Dr. Jill Kind, and Dr. Bryan Bass*

June 10, 2025

Presentation Outcomes

School Board members will:

- ▶ learn about and discuss the data measures for the high priority initiatives for Strategic Direction B;
- ▶ learn about the reframing of Strategic Direction E as the Continuous Improvement Magnifier; and
- ▶ explore the enhanced alignment between strategic priorities, system strategies, and the measures that show implementation fidelity and impact.



Vision Cards serve as critical data points toward the realization of the district's mission.



STRATEGIC PRIORITIES 2024-25

MISSION

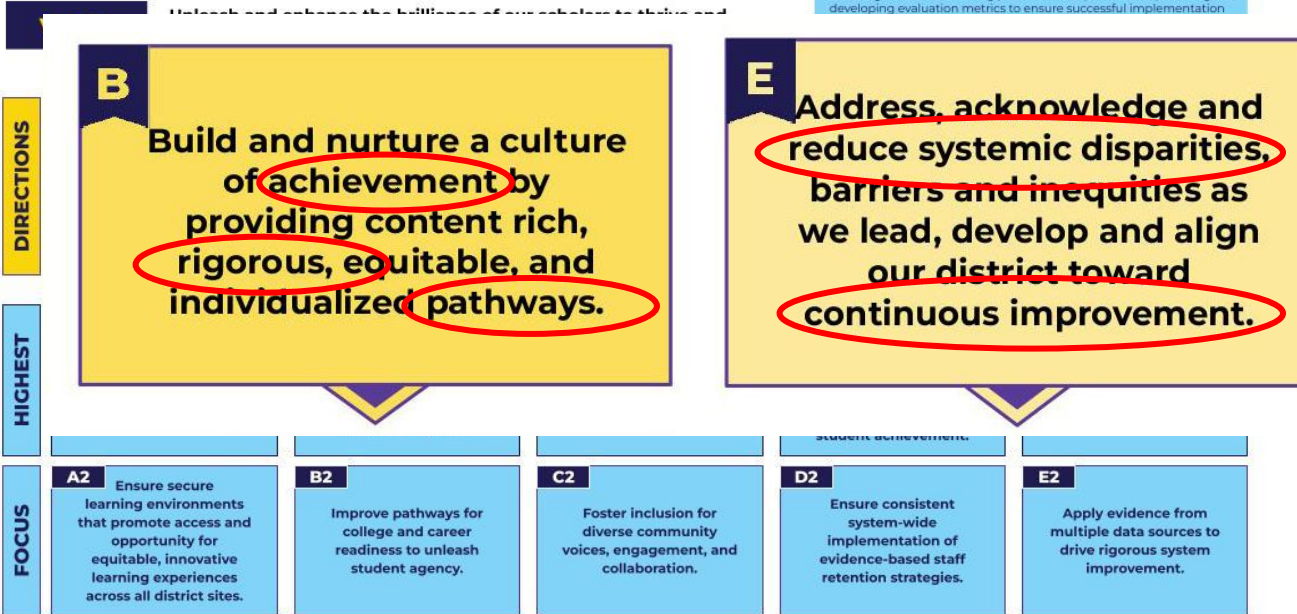
Our mission is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.

Learning Work Initiatives

Research, testing and development of possible initiatives

Implementation Work Initiatives

Securing resources, creating processes and procedures, providing PD, developing evaluation metrics to ensure successful implementation



CORE VALUES

HONOR AND INTEGRITY
BELONGING
INCLUSION

INNOVATION AND EXCELLENCE
TRANSPARENCY
INTRINSIC VALUE

3 Cs THE CONCEPT OF HOLDING SPACE

CONSISTENCY

- Our responsibilities
- Our behavior
- Understanding our biases
- Understanding expectations

CONNECTION

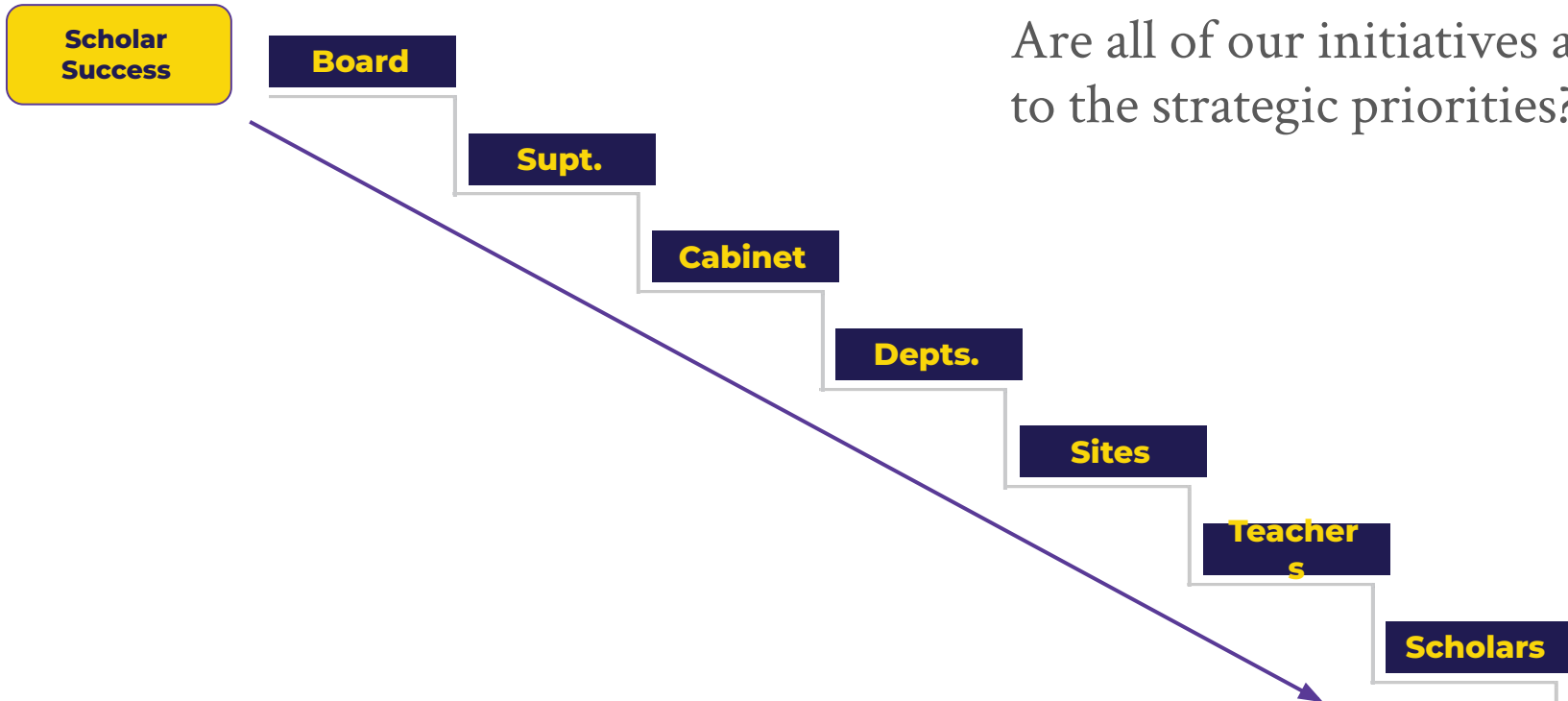
- Our relationships
- Our roles
- Our impact on others
- Build trust

COHERENCE

- The why
- Our decisions
- Our data
- Weight on the system

ALIGNMENT ACROSS THE SYSTEM

Are all of our initiatives aligned to the strategic priorities?



CORE VALUES

- HONOR AND INTEGRITY
- BELONGING
- INCLUSION

- INNOVATION AND EXCELLENCE
- TRANSPARENCY
- INTRINSIC VALUE

**3 Cs
THE CONCEPT OF HOLDING SPACE**

- CONSISTENCY**
- Our responsibilities
 - Our behavior
 - Understanding our biases
 - Understanding expectations

- CONNECTION**
- Our relationships
 - Our roles
 - Our impact on others
 - Build trust

- COHERENCE**
- The why
 - Our decisions
 - Our data
 - Weight on the system

System Strategy Snapshot

Strategy-Level Summary Scorecards: Direction B

Purpose: Summarize the set of core strategies within each priority and strategic direction, and map those strategies to the key process and outcome measures the system is focused on improving

| DIRECTION B: Build and nurture a culture of achievement by providing content rich, rigorous, equitable, and individualized pathways | | | | | | | | | |
|---|---|---|------------------------------------|-------------------------------|-----------------------|-----------------|----------------|--|----------|
| Priority | Expected Outcome | Strategies | Related Measures | | Cost & Implementation | | | | |
| | | | Process Measures | Outcome Measures | Students Served | Grade Levels | Total Campuses | SY 24-25 Budget | SPP |
| B1. Ensure and confirm each scholar has access to high quality core instruction and interventions across the system. | 67% ≥ students (2-10) will achieve typical growth (50th pctl or higher) as measured by FastBridge aReading (Growth by Start Score) as an indicator of High Quality Core Instruction | Equity Transformation Cycle PLTs Data Digs Standards Based-Instruction and Grading | Learning Walk | FastBridge aReading Screening | 20,500 | K-12 | 25 | \$174,455 FastBridge | \$8.51 |
| | Increase in aggressive growth for intervention at the 75th percentile by start score | Interventions MnMTSS site leadership team High Leverage Moves | Progress Monitoring Data on CBM | FastBridge aReading Screening | 20,500 | K-12 | 25 | \$2,569,882 ADSIS | \$125.35 |
| B2. Improve pathways for college and career readiness to unleash student agency. | Students earning a credits/certificates/internships/apprenticeships/bilingual seals mirror our district demographics | AVID Advisory 6-12 | Student Agency Survey | Achievement Index | 9,735 | 6-12 | 9 | \$1,500,000 AVID | \$154.08 |
| | Enrollment demographics mirror our district demographics in accelerated course work | TAG Middle School Math Acceleration Advisory Program Improvement Process | Participation Rate | 12 th 12 | 20,500 | TAg K-5 6-12 | 25 | \$1,435,727 TAG \$437,196 CRC | \$91.36 |

System Strategy Snapshot

Strategy-Level Summary Scorecards: Direction E

Purpose: Summarize the set of core strategies within each priority and strategic direction, and map those strategies to the key process and outcome measures the system is focused on improving

| DIRECTION E: Address, acknowledge, and reduce system disparities, barriers and inequities as we lead, develop, and align our district toward continuous improvement | | | | | | | | | |
|---|--|--|--|------------------|-----------------------|--------------|----------------|-----------------|----------|
| Priority | Expected Outcome | Strategies | Related Measures | | Cost & Implementation | | | | |
| | | | Process Measures | Outcome Measures | Students Served | Grade Levels | Total Campuses | SY 24-25 Budget | \$PP |
| E1. Eliminate ineffective procedures to increase direct service to scholars. | 80% ≥ of students are making adequate progress on all of their IEP goals and objectives. | Due Process Task Force initiatives Applying the evaluation bypass criteria to reduce unnecessary student evaluation | Staff stakeholder survey Reduction in the number of evaluations | Progress reports | 3,358 | PreK - T | 29 | \$337,198 | \$100.42 |
| E2. Apply evidence from multiple data sources to drive rigorous system improvement. | Teachers use of the Components of High Quality Core Instruction increases | MnMTSS Site Leadership Teams Operational Plans Equity Transformation Cycle PLTs Data Digs | Staff stakeholder survey Learning Walks | aReading MCA | N/A | N/A | N/A | N/A | N/A |

STRATEGIC DIRECTION

Priority: What is most important to focus on within the strategic direction

Expected Outcome: What we hope will happen if we focus on the priority.

Strategy: The main actions we will take to reach the expected outcome.

Process Measures: Implementation Measures

Outcome Measures: Impact Measures



Strategic Direction B

Build and nurture a culture of achievement by providing content rich, rigorous, equitable and individualized pathways.

STRATEGIC DIRECTION B

Priority: Ensure and confirm each scholar has access to high quality core instruction and interventions across the system.

Expected Outcome: 67% \geq students (2-10) will achieve typical growth (50th pctl or higher) as measured by FastBridge aReading (Growth by Start Score) as an indicator of High Quality Core Instruction.

Strategy: PLTs

Strategy: High Quality Core Instruction

Process Measures: Learning Walks

Outcome Measures: aReading Screening Data

Priority and Strategy Connection

| Priority | Strategies |
|---|--|
| B1. Ensure and confirm each scholar has access to high quality core instruction and interventions across the system. (HP) | PLTs Standards Based-Instruction and Grading Data Digs Equity Transformation Cycle MnMTSS Site Leadership Team High Leverage Moves Interventions |

Measures

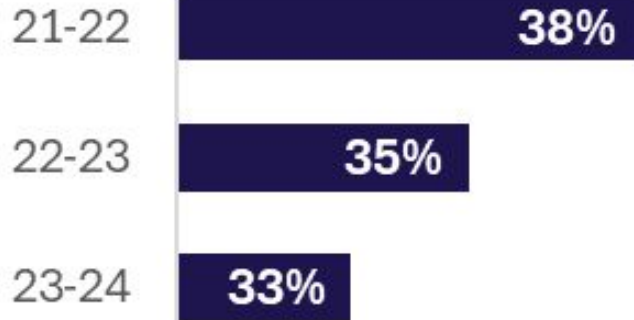
| Process Measures (Implementation) | Outcomes Measures (Impact) |
|---|--|
| <ul style="list-style-type: none">● Learning Walks● Progress Monitoring on CBM● Participation in Professional Learning | <ul style="list-style-type: none">● FastBridge aReading<ul style="list-style-type: none">○ Typical Growth○ Aggressive Growth● Family Stakeholder Survey (Culture of Achievement Scale) |

Literacy Data

| aReading Risk Level | aReading Growth | MCA |
|---|--|---|
| <ul style="list-style-type: none">● Identifies students in need of additional support● Correlates to proficiency MCA | <ul style="list-style-type: none">● Monitors how student learning changes between points in time | <ul style="list-style-type: none">● Identifies students level of proficiency on state standards using a standardized test |

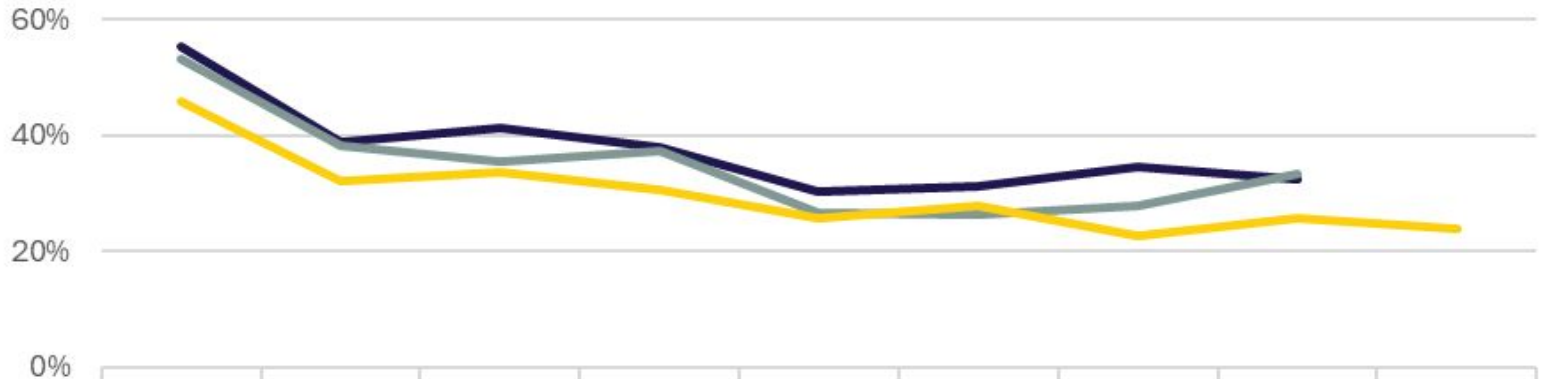
aReading Typical Growth

Percent Making Typical
Growth (50+ Percentile)
Growth by Start Score



Typical Growth by Grade Level

aReading Typical Growth (50+ pctl)
Growth by Start Score



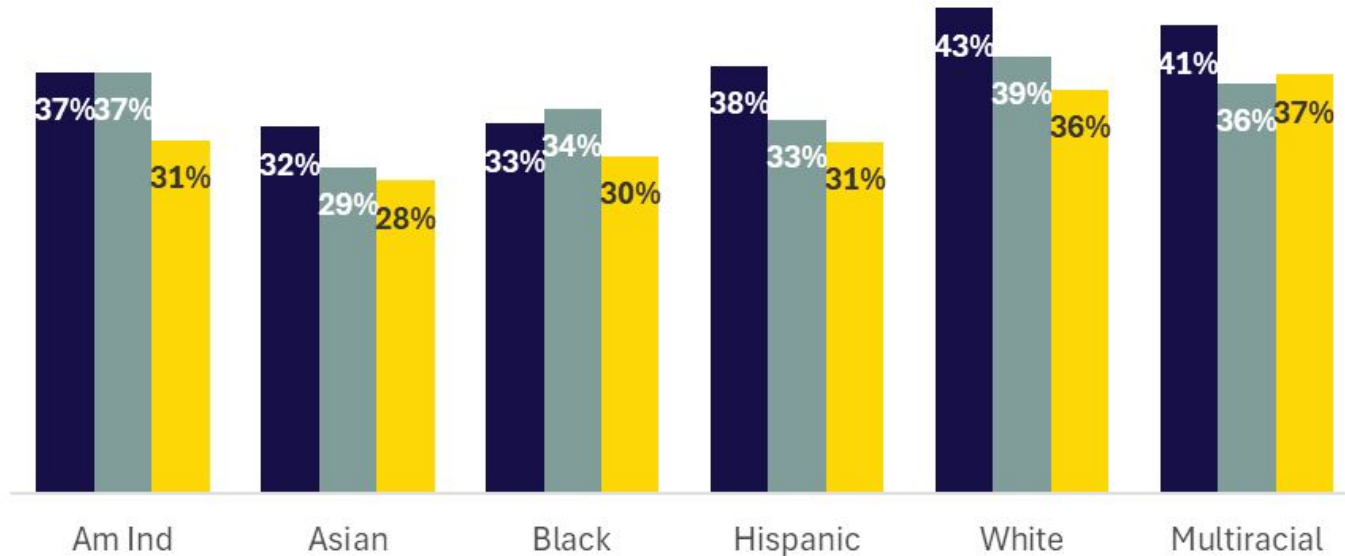
| | Grade 2 | Grade 3 | Grade 4 | Grade 5 | Grade 6 | Grade 7 | Grade 8 | Grade 9 | Grade 10 |
|-------|---------|---------|---------|---------|---------|---------|---------|---------|----------|
| 21-22 | 55% | 39% | 41% | 38% | 30% | 31% | 35% | 32% | |
| 22-23 | 53% | 38% | 36% | 37% | 27% | 26% | 28% | 33% | |
| 23-24 | 46% | 32% | 34% | 31% | 26% | 28% | 23% | 26% | 24% |

aReading Typical Growth

aReading Typical Growth (50+ pct)

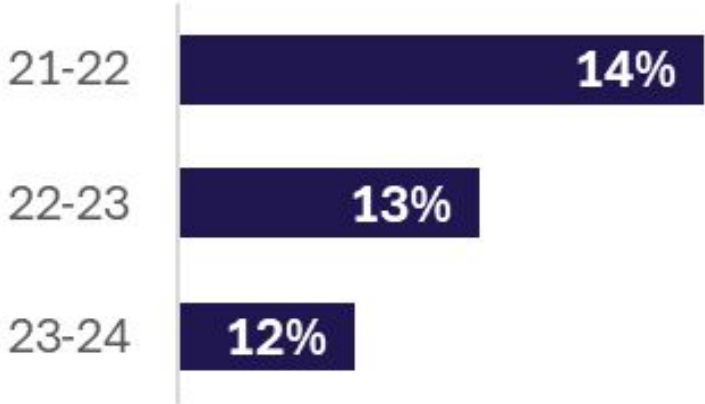
Growth by Start Score

■ 21-22 ■ 22-23 ■ 23-24



aReading Aggressive Growth

Percent Making Aggr.
Growth (75+ Percentile)
Growth by Start Score

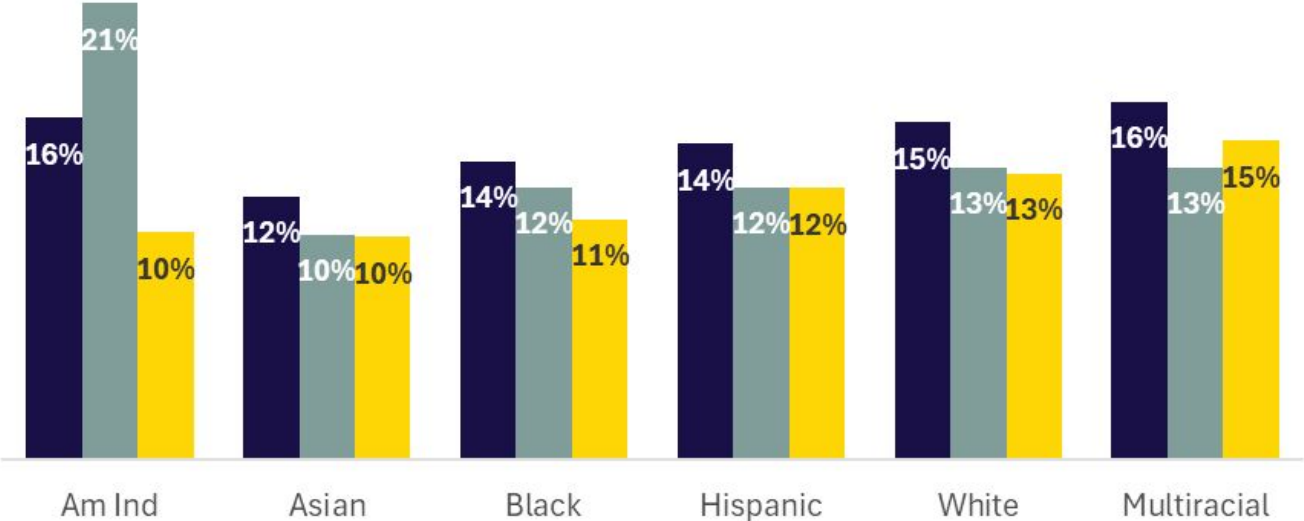


aReading Aggressive Growth

aReading Aggressive Growth (75+ pctl)

Growth by Start Score

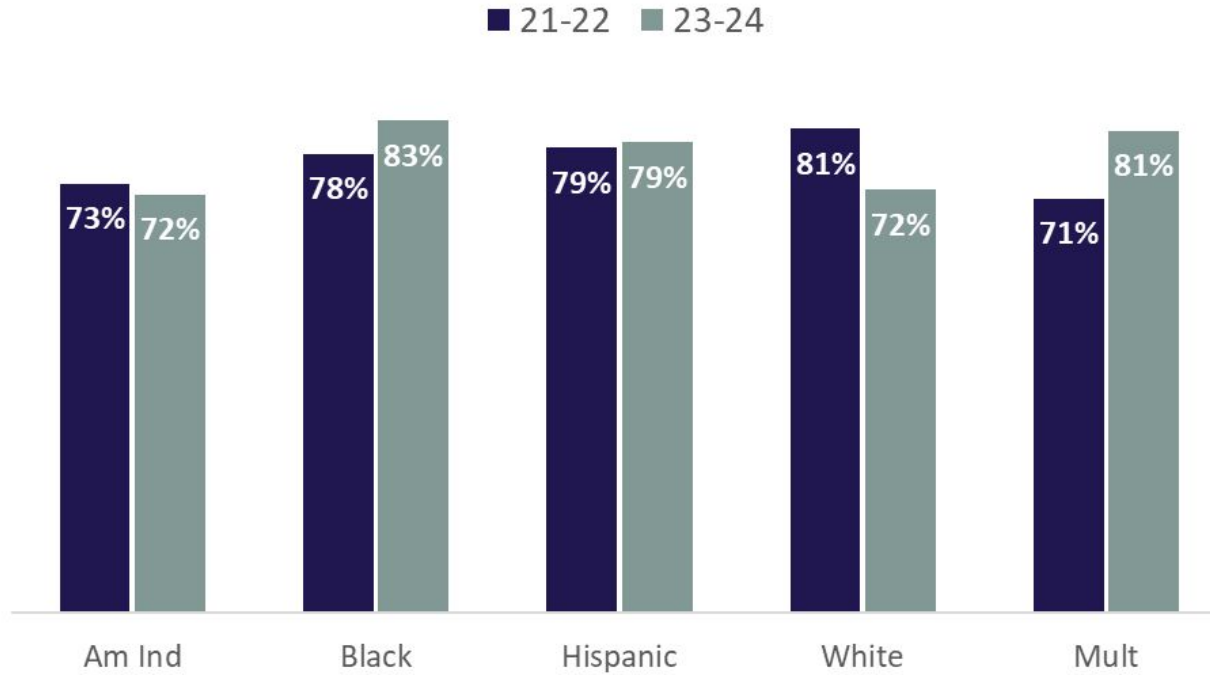
■ 21-22 ■ 22-23 ■ 23-24



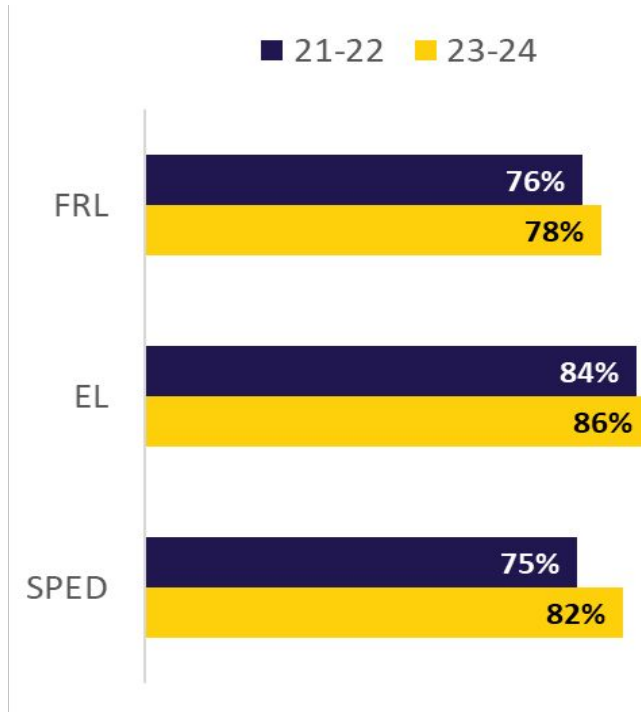
Family Stakeholder Survey

| Survey Item | Overall Pct (%) |
|---|-----------------|
| Staff effectively communicate with my scholar. | 85% |
| Staff know my scholar's interests. | 69% |
| Staff address the needs (i.e. behavior, special education, language, social-emotional) of my scholar. | 79% |
| My scholar has been able to use their strengths. | 77% |
| Staff believe my scholar can succeed. | 89% |
| Staff provide an appropriate level of challenge for my scholar. | 80% |

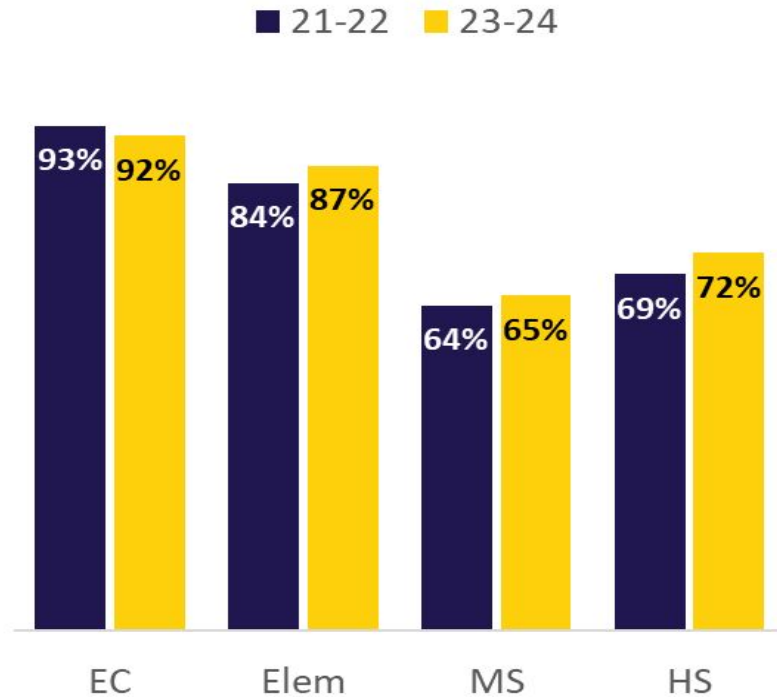
Family Stakeholder Survey



Family Stakeholder Survey



Family Stakeholder Survey





Strategic Direction E

Address, acknowledge and reduce systemic disparities, barriers and inequities as we lead, develop and align our district toward continuous improvement.

Continuous Improvement Magnifier

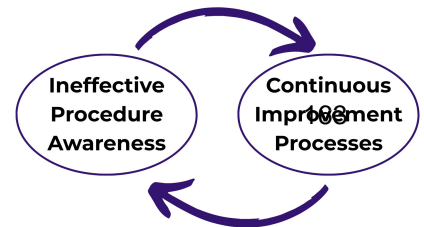
E1. What are the **ineffective procedures** which create disparities, barriers, and inequities?

E2. How do our **continuous improvement** cycles and processes help address and eliminate disparities and inequities in achievement?



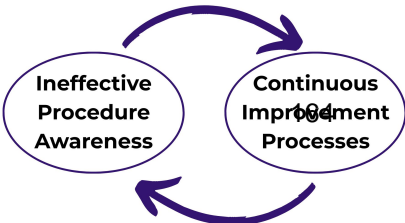
Connection to E

| Priority | Strategies |
|---|--|
| E1. Eliminate ineffective procedures to increase direct service hours to scholars. | Evaluation reduction Due Process Task Force |



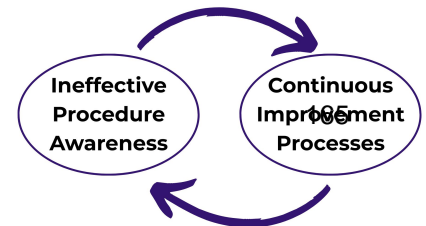
Measures

| Process Measures (Implementation) | Outcomes Measures (Impact) |
|--|---|
| <ul style="list-style-type: none">● Staff Survey | <ul style="list-style-type: none">● Progress Reports● Evaluations Bypassed |

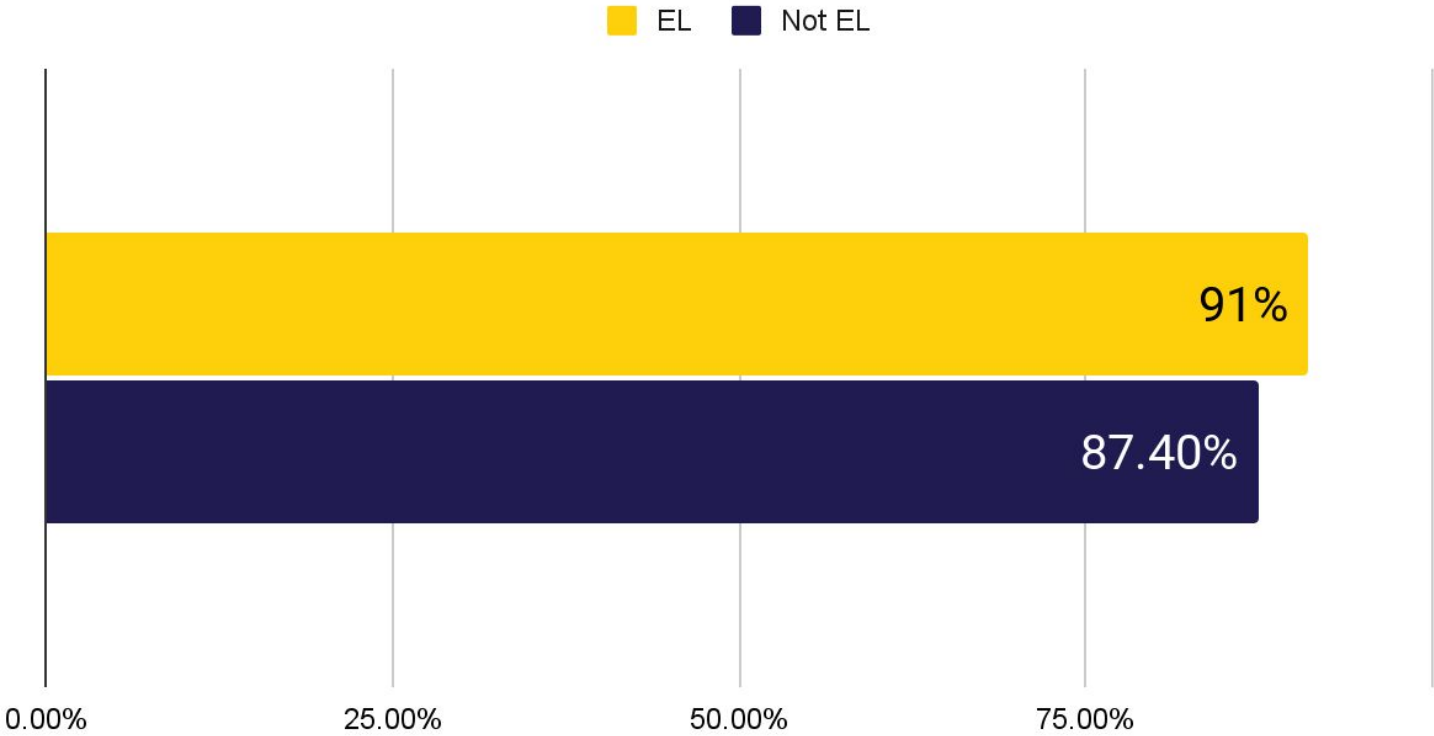


Evaluation Reduction

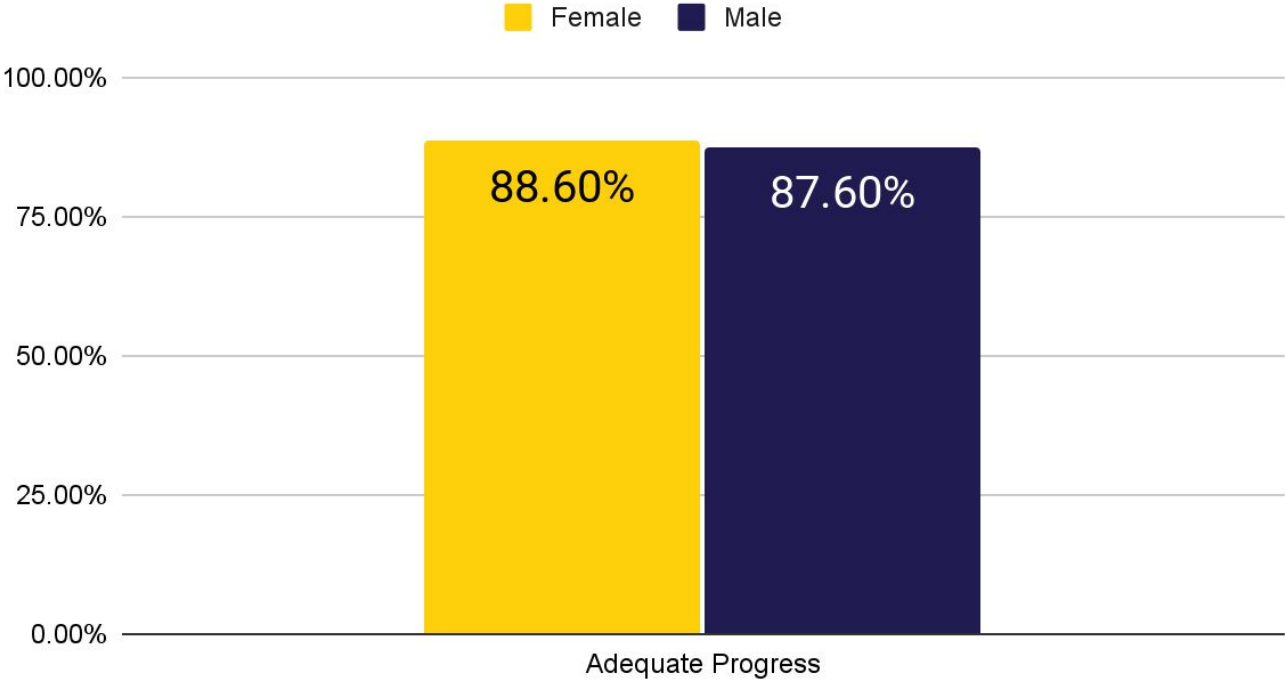
| Element | Priorities | Data Source | Intervene | Concern | Baseline | Progress | Vision | 2020 | 2021 | 2022 | 2023 | 2024 |
|---------|---|---|-----------|---------|----------|----------|--------|------|------|------|------|-------|
| Outcome | B1. Increase in percentage of students making adequate progress on their progress reports | Progress Reports (% of IEP goals marked progressing + | ≤ 80% | 81-85% | 86-90% | 91-95% | >95% | NA | NA | NA | NA | 88% |
| | | Evaluations bypassed (% of total sped count) | ≤ 3% | 3-5% | 5-7% | 7-9% | 9-10% | NA | NA | NA | NA | 5.85% |



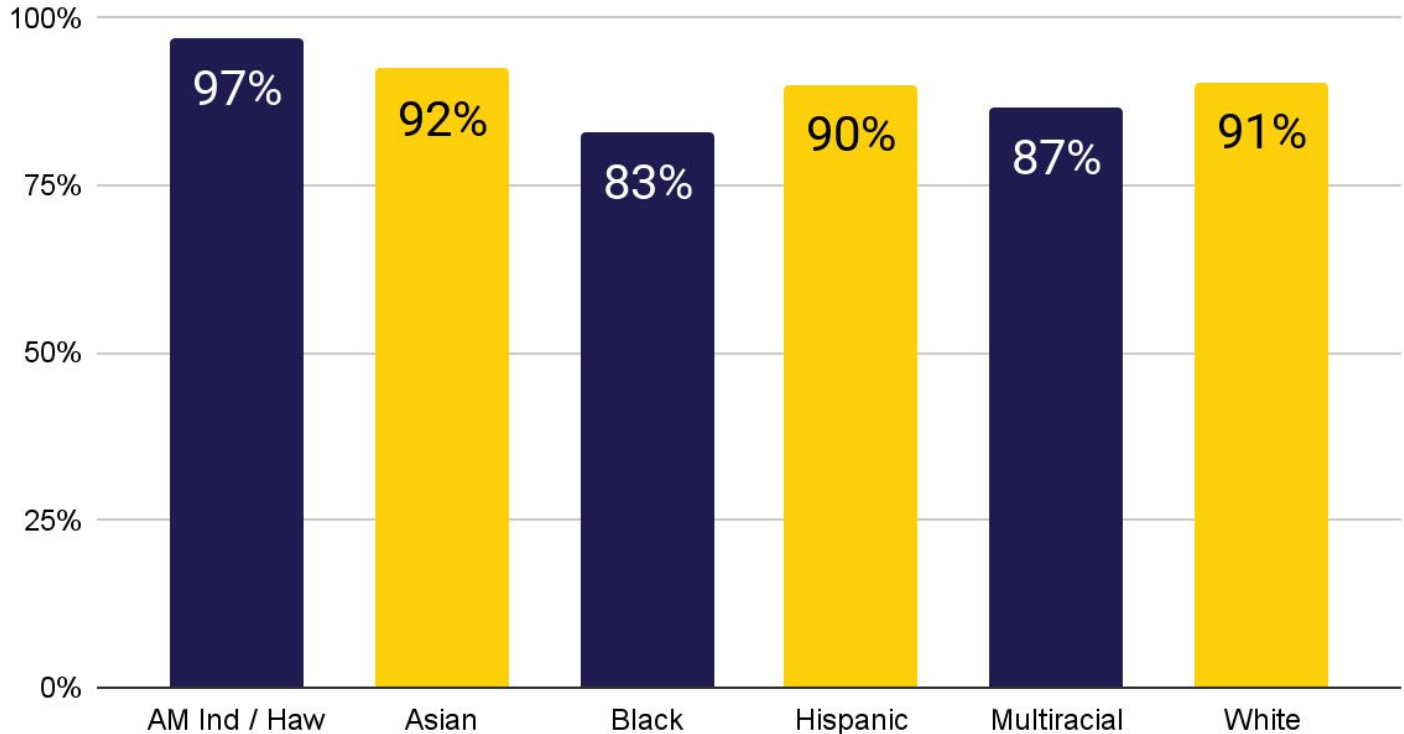
Progress Reports



Progress Reports



Progress Reports



Pause and Process

- ▶ **Alignment Check**
 - How well do the measures reflect the strategies and priorities in Strategic Direction B?
- ▶ **Continuous Improvement Magnifier**
 - What elements of the reframe of Strategic Direction E continue to reflect its foundational purpose—and what, if anything, has been lost or gained?
 - What else would you want to know or understand that tells us our continuous improvement efforts are working?

STRATEGIC DIRECTION B

Priority: Improve pathways for college and career readiness to unleash student agency.

Expected Outcome: TAG participation, accelerated course enrollment, and 12*12 enrollment mirror our district demographic data.

Strategy: AVID

Strategy: Advisory

Process Measures: Agency Survey

Outcome Measures: Achievement Index

Priority and Strategy Connection

| Priority | Strategies |
|---|--|
| B2. Improve pathways for college and career readiness to unleash student agency. | AVID Advisory 6-12 |
| | TAG Middle School Math Acceleration Advisory Program Improvement Process |

Measures

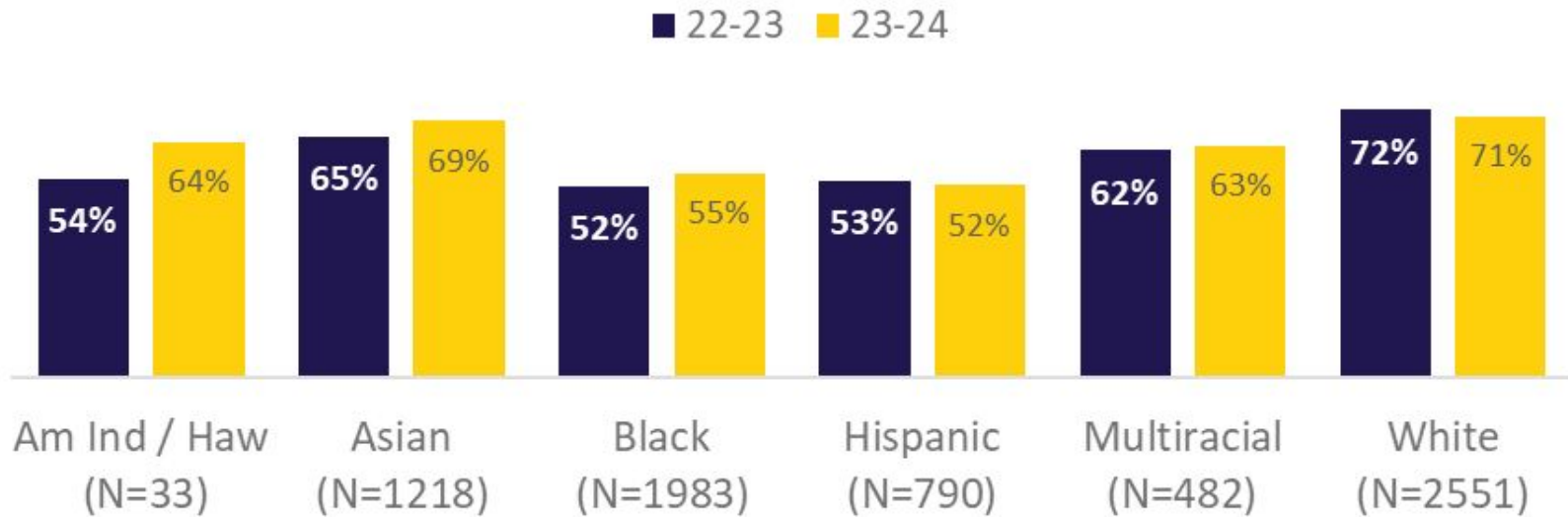
| Process Measures (Implementation) | Outcomes Measures (Impact) |
|--|--|
| <ul style="list-style-type: none">● Student Agency Survey Scale | <ul style="list-style-type: none">● Achievement Index● 12*12● Graduation and Continuation |

Achievement Index

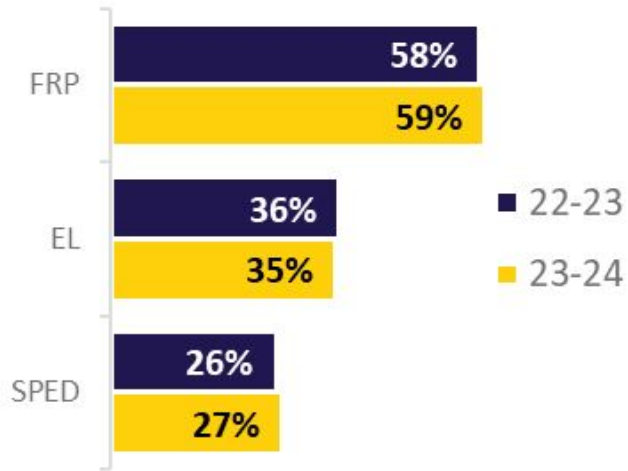
| Achievement Index Measures | Number of Students Earning | Percentage of Students Earning |
|--|----------------------------|--------------------------------|
| Earning at least one semester or trimester credit in PSEO, Concurrent, Articulated, AP, IB, and/or HP course | 4,452 | 63% |
| Earning a Professional Certification in CPR, 1st Aid, EMT, EMR | 85 | 1% |
| Completing an Internship, Apprenticeship, or Related Experience | 40 | 1% |
| Earning a MN Bilingual Seal | 110 | 2% |
| Achievement Index (one of more of above) | 4,483 | 63% |

Achievement Index

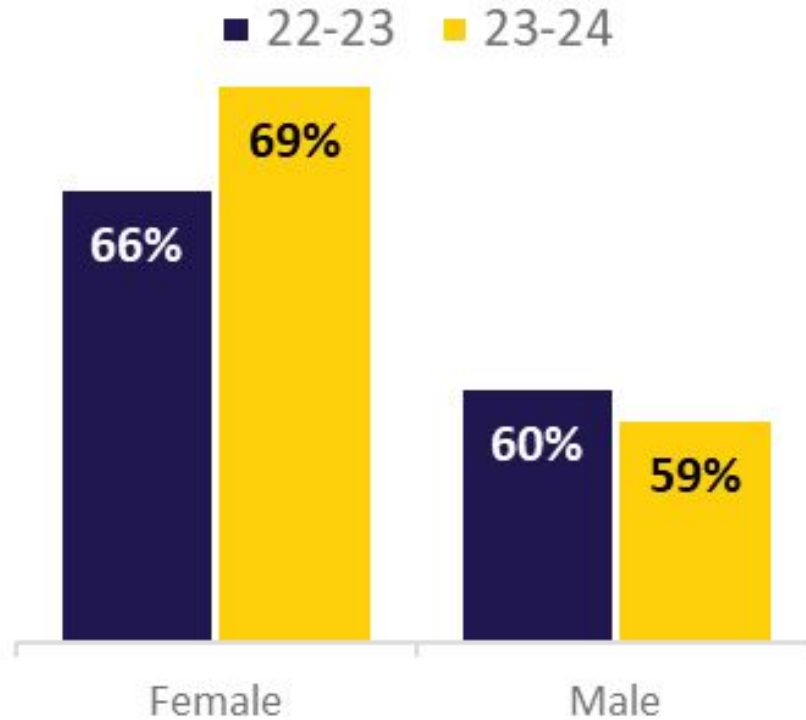
Achievement Index by Race and Ethnicity



Achievement Index

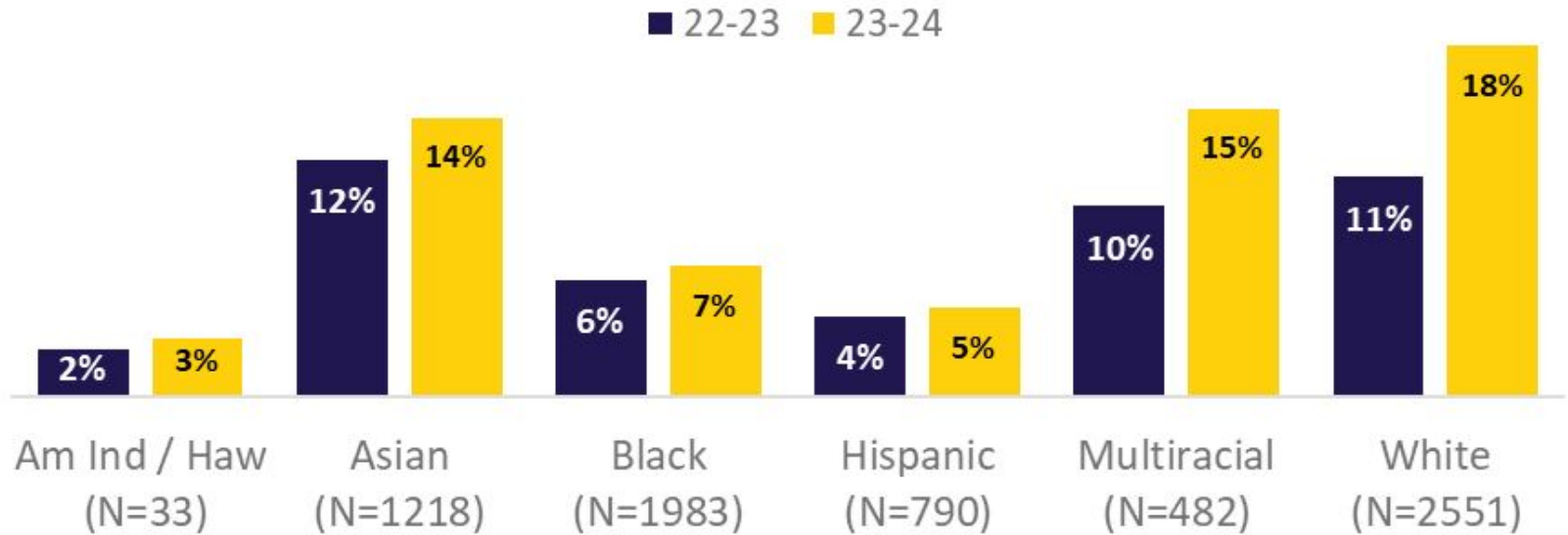


Achievement Index

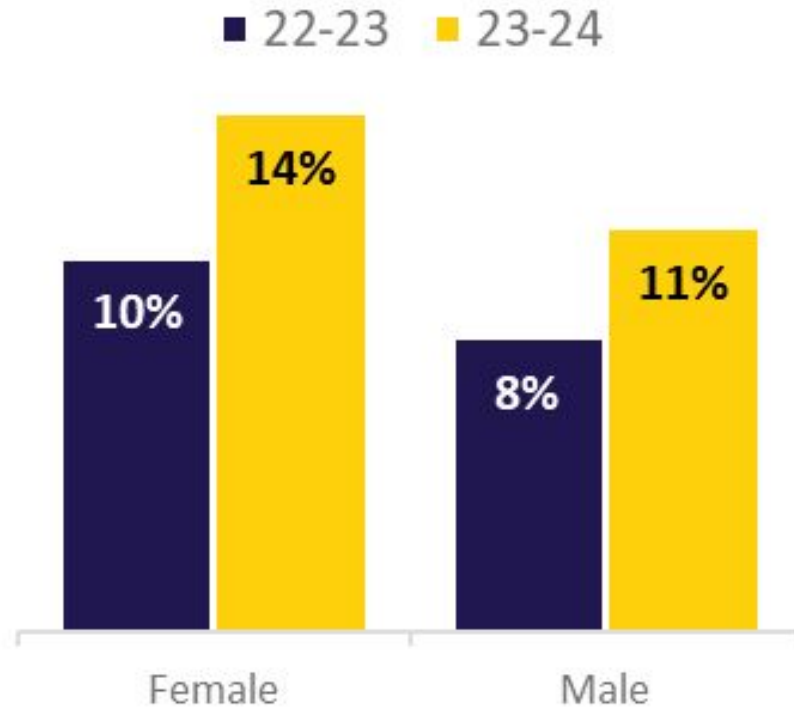


12*12

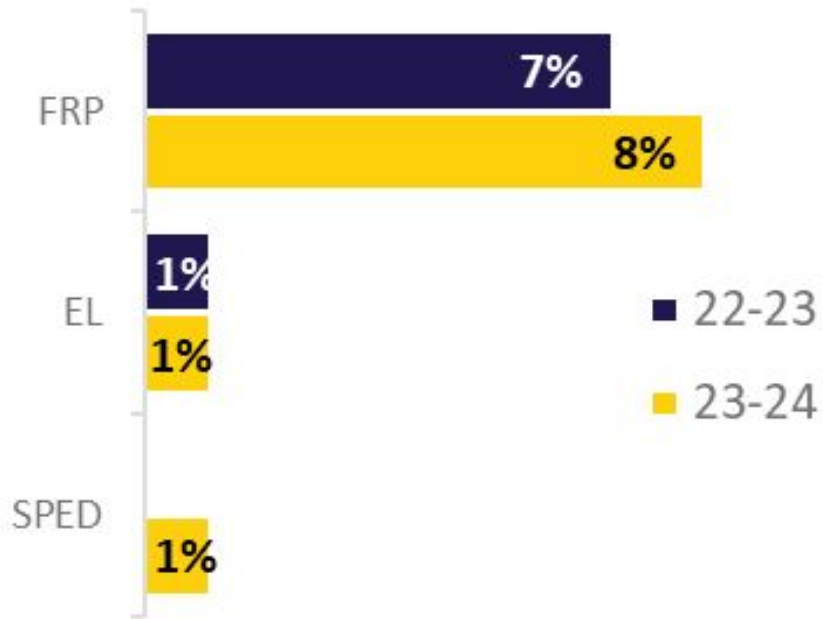
12 x 12 by Race and Ethnicity



12*12



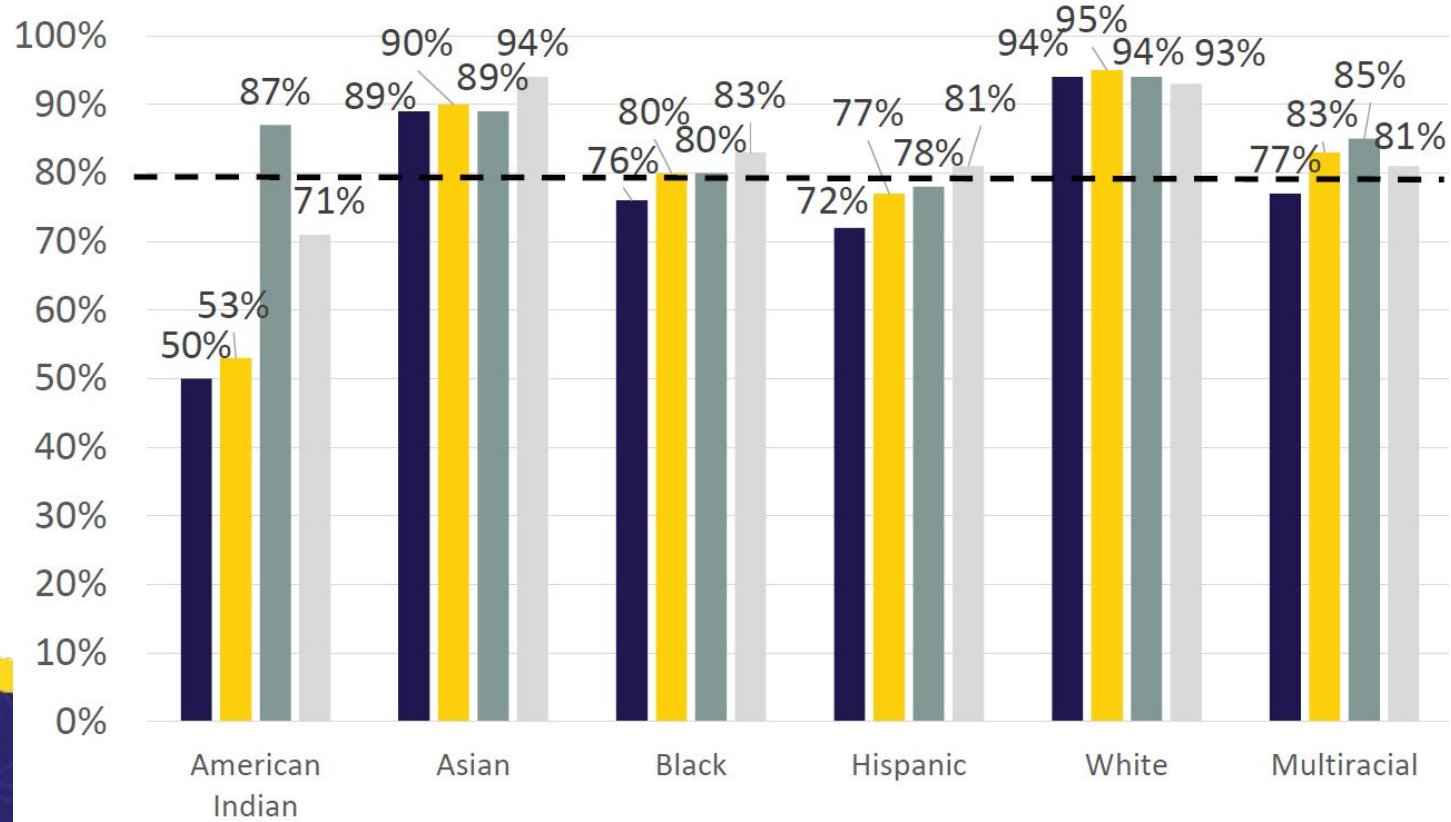
12*12



Graduation and Continuation Rates

■ Class of 2021 ■ Class of 2022 ■ Class of 2023 ■ Class of 2024

--- 80% Benchmark



Continuous Improvement Magnifier

E1. What are the **ineffective procedures** which create disparities, barriers, and inequities?

E2. How do our **continuous improvement** cycles and processes help address and eliminate disparities and inequities in achievement?



Connection to E

| Priority | Strategies |
|--|---|
| E2. Apply evidence from multiple data sources to drive rigorous system improvement. | Equity Transformation Cycle Professional Learning Teams Program Improvement Process |

From Street Data: A Next Generation Model for Equity, Pedagogy, and Transformation.



Level 1 Satellite Data

Large grain size.

Illuminate patterns of achievement, equity, and teacher quality and retention.

Point us in a general direction for further investigation.



Level 2 Map Data

Medium grain size.

Help us to identify reading, math, and other student skill gaps (e.g., decoding, fluency, fractions, etc.), or instructional skill gaps for teachers.

Point us in a slightly more focused direction.



Level 3 Street Data

Fine-grain and ubiquitous.

- Help us to understand student, staff, and parent experience as well specific misconceptions and mindsets.
- Help us to monitor students' internalization of important skills.
- Require focused listening and observation.
- Inform and shape our next moves.

E-Team Seminar Focus

Equity Transformation Cycle in Action



Adapted from Safir and Dugan (2021)

Pause and Process

- ▶ **Alignment Check**
 - How well do the measures reflect the strategies and priorities in Strategic Direction B?
- ▶ **Continuous Improvement Magnifier**
 - What elements of the reframe of Strategic Direction E continue to reflect its foundational purpose—and what, if anything, has been lost or gained?
 - What else would you want to know or understand that tells us our continuous improvement efforts are working?
- ▶ **Out and Up Focus**
 - Do the measures clearly communicate our progress *out and up* to the board and community, or are they more internal? What could strengthen the community connection?

Potential Next Steps

- ▶ Collect input and develop the new process (implementation) and outcome (growth & impact) measures.
- ▶ Identify the remaining major strategies that are aligned to the strategic priorities and complete the system strategy snapshot for each.
- ▶ Integrate the school board feedback into further refinement.

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Thank you

Executive Summary: Refinement of Vision Card Metrics

This summary details the cabinet’s work in refining Vision Card metrics to align with strategic priorities and eliminate redundancies. The updated Vision Cards aim to provide high-level, meaningful data for the school board and community to understand the district’s progress.

Overview of the Process

The cabinet engaged in a collaborative process focused on categorizing Vision Card metrics into four actions:

- Drop: Metrics redundant with other reports (e.g., World’s Best Workforce).
- Keep: Metrics that clearly indicate progress on strategic priorities.
- Add: Metrics addressing gaps, particularly around community engagement and equity.
- Improve: Metrics enhanced to better align with strategic directions and district goals.

Key Considerations for “Out and Up” Reporting

- Audience-Centered: The revised metrics prioritize data relevant to the board and community, highlighting progress toward strategic priorities without overwhelming detail.
- Strategic Alignment: Metrics were carefully selected to tell a cohesive story of district success and areas for growth.
- Rationale for Refinement: Examples include dropping metrics like detailed IT data, which are operational, and adding metrics like student and family surveys for community feedback.

Strategic Impact of Refinements

The revised metrics address key questions for the board and community:

1. Progress Monitoring: How well is the district advancing strategic priorities (e.g., culture of achievement, operational excellence)?
 2. Equity and Inclusion: What progress has been made in addressing systemic disparities and fostering belonging?
 3. Stakeholder Engagement: How effectively is the district engaging students, families, and staff?
-

Conclusion

The refined Vision Cards streamline reporting, focusing on meaningful, non-redundant metrics that reflect district priorities and community expectations. This refinement enhances transparency, builds trust, and ensures alignment with strategic goals, providing clear and actionable insights for "out and up" reporting to the board and community. The additional information below captures the 2023-2024 populated vision cards and the DAKI (Drop, Add, Keep, and Improve) exercise notes that reflect the key recommendations for refinement for each of the strategic directions.

Vision Cards serve as critical data points toward the realization of the district’s mission.

Vision Cards: An Act of Management-----

Vision Cards measure the district’s success in achieving the strategic directions. Administrators create Vision Cards and the board provides guidance through the Strategic Roadmap. Vision Cards provide the data to support and assess progress toward the narrative vision outlined in the Strategic Roadmap. The Vision Cards can be used to measure growth or gaps in district performance. Vision Cards set the ongoing district goals for performance and continuous improvement.



(B) Build and nurture a culture of achievement by providing content rich, rigorous and individualized pathways.

| Definition Statement | Mindful Critical Question(s) (MCQs) |
|---|--|
| A culture of excellence leverages instructional strategies that adapt to diverse learning styles. Educators provide supportive and aligned curriculums that prepare scholars for rigorous, yet responsive, independent learning throughout their academic pursuits through an asset-based lens. | <ul style="list-style-type: none"> How might we ensure we have engaged and considered multiple perspectives that are inclusive and representative of the interests of the community we serve? How will this course, program, or initiative provide the skills and knowledge necessary for each scholar to reach their goals for the future (and how do we know)? |

| Element | Priorities | Data Source | Intervene | Concern | Baseline | Progress | Vision | 2020 | 2021 | 2022 | 2023 | 2024 | |
|---------|---|--|--|---------|----------|----------|--------|--------|------|------|------|------|-------|
| Process | B1. Instruction and Management Review | Staff Professional Learning | System Professional Learning Participation | ≤84% | 85-87% | 88-90% | 91-93% | ≤94% | NA | NA | 89% | 75% | 79% |
| | | | System Monthly Learning Participation | ≤39% | 40-49% | 50-59% | 60-69% | ≤70% | NA | NA | 59% | 58% | 53% |
| Outcome | B1. Growth in Literacy | FastBridge aReading Fall to Spring Growth by Start Score - Percent Making Typical Growth (50th pctl+) | | 1-19% | 20-39% | 40-59% | 60-67% | 68-74% | NA | NA | 38% | 35% | 33% |
| | | FastBridge aReading Fall to Spring Growth by Start Score - Percent Making Aggressive Growth (75th pctl+) | | 1-5% | 6-12% | 13-36% | 37-44% | 45%+ | NA | NA | 14% | 13% | 12% |
| | B1. Increase in percentage of students making adequate progress on their progress reports | Progress Reports (% of IEP goals marked progressing +) | | ≤80% | 81-85% | 86-90% | 91-95% | >95% | NA | NA | NA | NA | 88% |
| | | Evaluations bypassed (% of total sped count) | | ≤3% | 3-5% | 5-7% | 7-9% | 9-10% | NA | NA | NA | NA | 5.85% |

| | | | | | | | | | | | | |
|---------|--|---|------|--------|--------|--------|------|-----|-----|-------|------|-------|
| Outcome | B2. Culture of Achievement | Achievement Index Percent of students achieving at least one of the following: <ul style="list-style-type: none"> Earning at least one (semester or trimester) credit in the following course types - <ul style="list-style-type: none"> Postsecondary (PSEO) Courses Concurrent/Articulated Courses AP/IB/HP Course Earning a professional certification in one or more of the following: <ul style="list-style-type: none"> CPR/1st Aid EMT EMR Completing an Internship, Apprenticeship, or Related Experience Earning a MN Bilingual Seal | ≤29% | 30-49% | 50-69% | 70-89% | ≥90% | NA | NA | 59% | 62% | 63% |
| | | 12 x 12 Percent earning at least 12 credits by grade 12 that could lead to college credit (PSEO, Concurrent, Articulated, AP, IB) <ul style="list-style-type: none"> 3 crs by Gr 9 6 Crs by Gr10 9 Crs by Gr 11 12 Crs by Gr 12 | ≤4% | 5-9% | 10-14% | 15-19% | ≥20% | NA | NA | 10.7% | 9.0% | 12.4% |
| Outcome | B2. Graduation, Continuation and IEP-Based Diplomas | Graduation/Continuation Rate Percent of student groups with 80% or more students graduating in four years or continuing in high school with special education or multilingual/English Learner services | ≤34% | 35-49% | 50-64% | 65-79% | ≥80% | 71% | 60% | 68% | 73% | 74% |
| | | Four-Year Dropout Rate for Special Education Percent of groups meeting benchmark of 0% | 0% | 1-4% | 5-49% | 50-79% | 80% | 53% | 18% | 28% | 22% | 37% |

Strategy-Level Summary Scorecards: Direction B

Purpose: Summarize the set of core strategies within each priority and strategic direction, and map those strategies to the key process and outcome measures the system is focused on improving

| DIRECTION B: Build and nurture a culture of achievement by providing content rich, rigorous, equitable, and individualized pathways | | | | | | | | | |
|---|---|---|------------------------------------|-------------------------------|-----------------------|-----------------|----------------|--|----------|
| Priority | Expected Outcome | Strategies | Related Measures | | Cost & Implementation | | | | |
| | | | Process Measures | Outcome Measures | Students Served | Grade Levels | Total Campuses | SY 24-25 Budget | \$PP |
| B1. Ensure and confirm each scholar has access to high quality core instruction and interventions across the system. | 67% ≥ students (2-10) will achieve typical growth (50th pctl or higher) as measured by FastBridge aReading (Growth by Start Score) as an indicator of High Quality Core Instruction | Equity Transformation Cycle PLTs Data Digs Standards Based-Instruction and Grading | Learning Walk | FastBridge aReading Screening | 20,500 | K-12 | 25 | \$174,455 FastBridge | \$8.51 |
| | Increase in aggressive growth for intervention at the 75th percentile by start score | Interventions MnMTSS site leadership team High Leverage Moves | Progress Monitoring Data on CBM | FastBridge aReading Screening | 20,500 | K-12 | 25 | \$2,569,882 ADSIS | \$125.35 |
| B2. Improve pathways for college and career readiness to unleash student agency. | Students earning a credits/certificates/internships/apprenticeships/bilingual seals mirror our district demographics | AVID Advisory 6-12 | Student Agency Survey | Achievement Index | 9,735 | 6-12 | 9 | \$1,500,000 AVID | \$154.08 |
| | Enrollment demographics mirror our district demographics in accelerated course work | TAG Middle School Math Acceleration Advisory Program Improvement Process | Participation Rate | 12*12 | 20,500 | TAg K-5 6-12 | 25 | \$1,435,727 TAG \$437,196 CRC | \$91.36 |

Strategy-Level Summary Scorecards: Direction E

Purpose: Summarize the set of core strategies within each priority and strategic direction, and map those strategies to the key process and outcome measures the system is focused on improving

| DIRECTION E: Address, acknowledge, and reduce system disparities, barriers and inequities as we lead, develop, and align our district toward continuous improvement | | | | | | | | | |
|---|--|--|--|------------------|-----------------------|--------------|----------------|-----------------|----------|
| Priority | Expected Outcome | Strategies | Related Measures | | Cost & Implementation | | | | |
| | | | Process Measures | Outcome Measures | Students Served | Grade Levels | Total Campuses | SY 24-25 Budget | \$PP |
| E1. Eliminate ineffective procedures to increase direct service to scholars. | 80% ≥ of students are making adequate progress on all of their IEP goals and objectives. | Due Process Task Force initiatives Applying the evaluation bypass criteria to reduce unnecessary student evaluation | Staff stakeholder survey Reduction in the number of evaluations | Progress reports | 3,358 | PreK - T | 29 | \$337,198 | \$100.42 |
| E2. Apply evidence from multiple data sources to drive rigorous system improvement. | Teachers use of the Components of High Quality Core Instruction increases | MnMTSS Site Leadership Teams Operational Plans Equity Transformation Cycle PLTs Data Digs | Staff stakeholder survey Learning Walks | aReading MCA | | | | | |

Monitoring Report Vision Cards B and E Strategic Plan Implementation

Date: June 2025

Authors: Dr. Jill Kind, Director of Learning & Achievement
Jenna Johnshoy-Aarestad, Coordinator of Data and Assessment
Tom Watkins, Ph.D., Coordinator of Data and Assessment
Sonni Buerskin, Director Student Services
Dr. Michael Walker, Director of Educational Equity
Dr. Bryan Bass, Assistant Superintendent, Equity & Achievement

Topic: 2023-2024 Vision Card Review

Purpose: The purpose of this executive summary is to:

- provide information on the 2023-2024 data for the High Priority Initiatives for Strategic Directions B and E,
- show alignment between strategic priorities, system strategies, and the measures that show implementation fidelity and impact.

Executive Summary

This report highlights progress on Strategic Direction B (student achievement) and Direction E (now the Continuous Improvement Magnifier). Vision Cards track how well the district is implementing key strategies and their impact. Direction B focuses on quality instruction, academic growth, and college/career readiness. Direction E targets system improvements, such as reducing unnecessary special education evaluations and using equity-focused improvement cycles. Data show mixed progress: gains in some student groups, but persistent disparities. Staff learning participation and family feedback also inform progress.

Introduction

Vision Cards serve as critical data points toward the realization of the district's mission.

Vision Cards track the district's progress toward strategic goals by aligning data with the Strategic Roadmap. Created by administrators with board guidance, they measure performance, identify growth or gaps, and support continuous improvement through clear, measurable goals tied to the district's overall vision.

Definition Statement: Continuous improvement as a normed practice strives to fundamentally reimagine how to perform procedures and tasks, to ensure transparency in reporting, proper resources that meet current needs, and anticipate future expectations and desired outcomes.

Reimagining Vision Card and Expectations for Monitoring Reports

This year, we reimagined our [Vision Card Metrics](#) to closely align with strategic priorities, eliminate redundancies, and provide high-level, meaningful data for the school board and community to understand the district's progress.

Overview of the Process

The cabinet engaged in a collaborative process focused on categorizing Vision Card metrics into four actions: Drop, Add, Keep, and Improve (DAKI).

We also partnered with a national non-profit, *Education Resource Strategies*, which works with districts across the country to develop systems to assess the impact of their systems' strategies to drive positive outcomes for students- a process they call '[System Strategy ROI](#).' Through that partnership, we have worked to identify the key strategies within each of our strategic directions that the system is investing in to drive improvements toward our goals. We've also begun to identify the investments aligned with that strategy, and the set of process and outcome metrics that we want to monitor for those strategies. This will allow us as a district to more clearly understand how our work is driving toward the outcomes we expect, and what actions we need to take to improve our progress toward those goals.

The "Reimagined" Vision Cards

The Reimagined Vision Cards will focus on "Out and Up" Reporting. Moving forward, they will:

- Clearly reflect the alignment between the measures selected and our Strategic Directions and Priorities
- Show how the strategies or high leverage practices influence progress toward our desired outcomes.

This may also introduce *new* baseline data that we haven't collected in the past, alongside the comparison data we've previously shared.

Lastly, you will see that alongside our Vision Cards, we will be sharing a [Strategy Snapshot](#) that provides a summary of the strategies that the district has mapped to the highest priority (HP) and focused priority (FP) for each Strategic Direction. For each strategy, we've included the process and outcome measures we intend to collect, and the per-pupil investment currently being made, where possible.




Key Considerations for "Out and Up" Reporting (in [Reimagine Vision Card](#))

- Audience-Centered: The revised metrics prioritize data relevant to the board and community, highlighting progress toward strategic priorities without overwhelming detail.
- Strategic Alignment: Metrics were carefully selected to provide transparency; to tell a cohesive story of district success and areas for growth.
- Rationale for Refinement: Examples include dropping metrics like detailed IT data, which are operational, and adding metrics like student and family surveys for community feedback.

Metric Types (from ERS's SSROI [paper](#))

Metrics to Consider



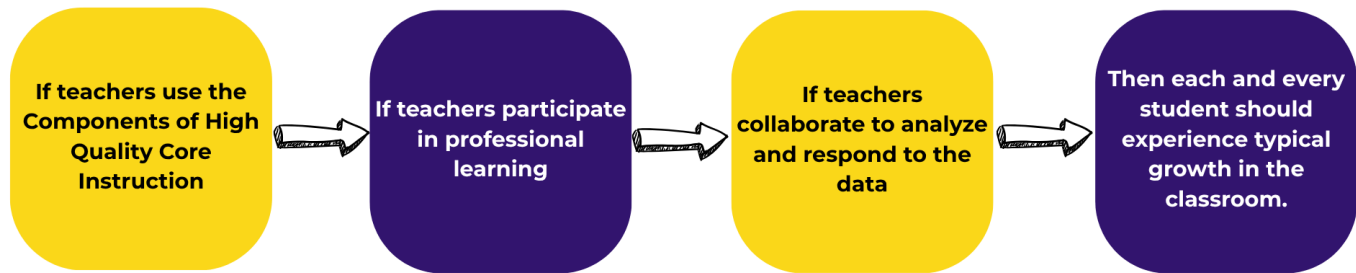
| Process Measures | Outcomes Measures |
|---|--|
| <ul style="list-style-type: none"><li data-bbox="240 247 787 279">● Fidelity of Implementation Measures | <ul style="list-style-type: none"><li data-bbox="889 247 1177 279">● Impact Measures |

Strategic Direction B: Build and nurture a culture of achievement by providing content rich, rigorous and individualized pathways.

District Operational Plan

| Strategic Direction/Goal | Learning Work Initiatives <i>Research, testing and development of possible initiatives</i> | Implementation Work Initiatives <i>Securing resources, creating processes and procedures, providing PD, developing evaluation metrics</i> | Standard Work Practices <i>Established, with at least 80% applying effectively (observable)- in cont. improvement</i> |
|---|---|--|---|
| <p><i>B. Build and nurture a culture of achievement by providing content rich, rigorous, equitable and individualized pathways.</i></p> | <ul style="list-style-type: none"> ● Indigenous Content Standards ● Program Improvement Process (state mandate) <ul style="list-style-type: none"> ○ Social studies ○ Health K-12 ● Multi-Tiered Systems of Support (MTSS) : <ul style="list-style-type: none"> ○ Tier 2 & 3 | <ul style="list-style-type: none"> ● Special Education Opportunity Review Implementation Plan - year 2 ● Multi-Tiered Systems of Support (MTSS) : <ul style="list-style-type: none"> ○ Launch site Multi-Tiered Systems of Support teams ○ Develop systems to monitor Tier 1 effectiveness ● American Indian Education - Program Improvement <ul style="list-style-type: none"> ○ Graduation rate focus ● Systemwide Equity Tools and Training (Reimplement) ● Program Improvement Process (state mandate): <ul style="list-style-type: none"> ○ ELA - Elementary ○ WIDA Standards in Core | <ul style="list-style-type: none"> ● Program Improvement Process: <ul style="list-style-type: none"> ○ Science - K-12 ○ Math - K-12 ○ Secondary ELA (grades 6-12) |

The Steering Committee honed or zoomed in on content rich, access to rigor and individualized pathways. The Steering Committee also developed the following theory of action.



Measures

The following measures are categorized as either process measures, which focus on implementation and progress or outcome measures which focus on impact and outcome.

As noted in the ERS System Strategy Snapshot provides details of this relationship as well as information on the Return on Investment can be found in the [appendix](#) of this document.

System Strategy Snapshot:

| Priority | Expected Outcome | Strategies |
|---|--|---|
| B1. Ensure and confirm each scholar has access to high quality core instruction and interventions across the system. | 67% ≥ students (2-10) will achieve typical growth (50th pctl or higher) as measured by FastBridge aReading (Growth by Start Score) as an indicator of High Quality Core Instruction. | Equity Transformation Cycle PLTs Data Digs Standards Based-Instruction and Grading |
| | An increase in aggressive growth for intervention at the 75th percentile by start score | Interventions MnMTSS site leadership team High Leverage Moves |

For Priority B1, our data sources, in order in which they appear, are:

- Instruction and Management
- Growth in Literacy
- Increase in Students Making Adequate Progress (Connection to Strategic Direction E)

Priority B1: Instruction and Management Review (Process Measure)

Within indicator B1 there are two metrics related to staff professional learning. The first is system professional learning participation, and the second is system monthly learning participation. System professional learning occurs three times per year, at the beginning of the year (usually in October), midyear, and near the end of the year (in April or May). This learning opportunity brings together licensed staff from all sites and the Education Service Center (ESC) to engage in a multitude of required and optional sessions tailored to specific staff roles. It is on these days where staff can learn about new curriculum adoptions, tools, and best practices as well as deepen their understanding and skill in previously adopted curricula and practices. Participation in these learning days are critical for staff in order to earn CEUs toward licensure, and continuously improve their practice.

To calculate this metric, the average attendance across all three sessions within each site was determined. Next, the median of site averages was calculated to avoid any one site from skewing the data in either direction. The median of site averages was 79%.

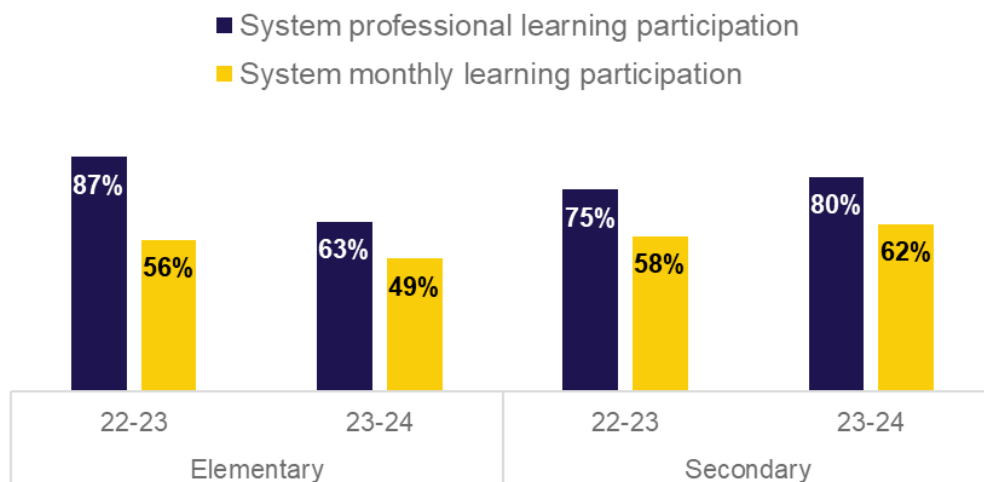
These data disaggregated by grade level help in understanding participation at a deeper level. At the elementary level a median of 63% participated, and at the secondary level a median of 80% participated in the system professional learning days. The elementary site data has a lower number of participants for this reporting year because many teachers were completing the LETRS volume 1 training in place of the professional learning days.

One thing to note on this metric as well as the metric below (system monthly learning participation) is these data are measuring participation in professional learning, not attendance. This is due to the fact that some licensed staff are excused from professional learning in favor of meetings that relate more to their job specific duties. For example, school social workers, OTs and school psychologists.

The second metric, system monthly learning participation, is similar to the first metric except the learning takes place at individual sites, and occurs on a monthly basis. These learning opportunities cover similar content to the system professional learning day, but may also include site-specific learning needs related to the site’s student population and/or operational plan goals.

Similarly to the previous metric, the average across all months within each site was calculated and then a median across sites was determined. The median across sites was 53% staff participation.

When the data were disaggregated by the grade levels they served, the median participation at the elementary level was 49%, and the median participation at the secondary level was 62%. Within elementary schools average participation ranged from 32% to 60%. Among secondary schools the range was 54% to 90%.



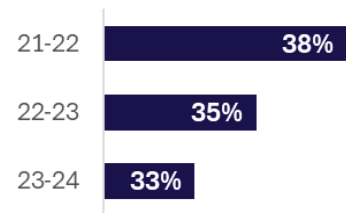
Priority B1: Growth in Literacy (Outcome Measure)

FastBridge aReading - Typical Growth by Start Score

The FastBridge aReading assessment is a computer-administered adaptive screener that measures broad reading ability and predicts overall reading achievement. Items were developed for students in grades K-5 to target concepts of print, phonological awareness, phonics, vocabulary, and comprehension. Items developed for middle and high school grade levels target orthography, morphology, vocabulary, and comprehension.

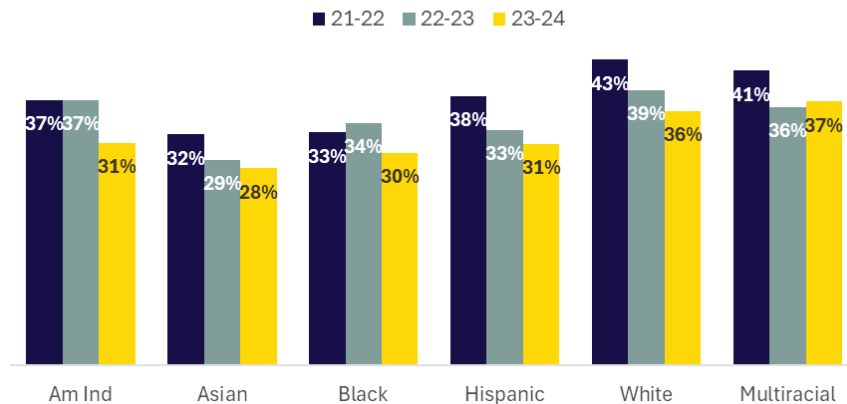
The metric from the aReading assessment used here is the percentage of students making typical growth from fall to spring as measured by the 50th percentile or greater on the “Growth by Start Score” measure. Growth by Start Score uses student growth percentiles and is defined as “comparing growth to all students nationally that had the same starting score.” During the 23-24 school year, 33% of students achieved typical growth by start score metric. This was a 2% decrease from the 22-23 school year.

Percent Making Typical Growth (50+ Percentile) Growth by Start Score



Below is this same indicator disaggregated by race and ethnicity and shows trends from the past three years. Results from the 23-24 showed multiracial students making typical growth at the highest rates (37%) which was also 1% higher than this group's percentage from the previous year (36%). There has been a decrease between years among all other student groups.

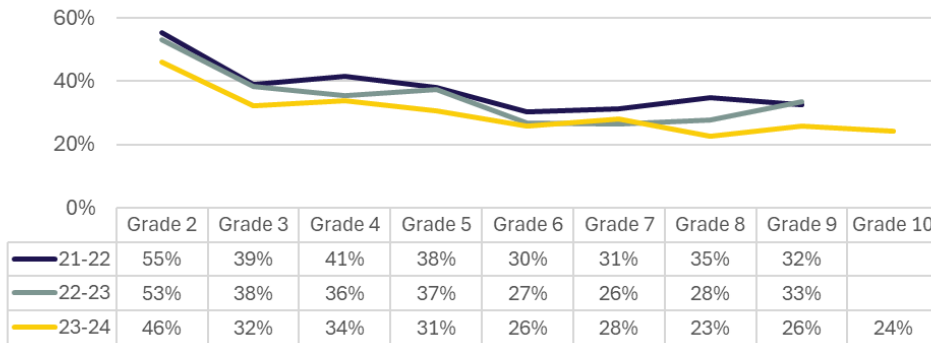
aReading Typical Growth (50+ pctl) Growth by Start Score



The line graph below shows the last three years of aReading growth by start score with the same cut point of typical growth (50th pctl or better). The chart shows that during the 21-22 school year all grades saw the highest rate of making typical growth. Each grade has trended downward since that year. The 23-24 was the first year all of grade 10 was assessed, which is why the 21-22 and 22-23 years are blank.

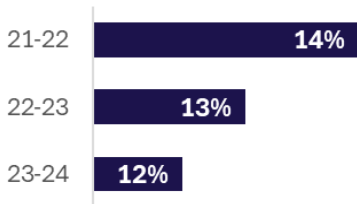
aReading Typical Growth (50+ pctI)

Growth by Start Score



FastBridge aReading - Aggressive Growth by Start Score

Percent Making Aggr. Growth (75+ Percentile)
Growth by Start Score

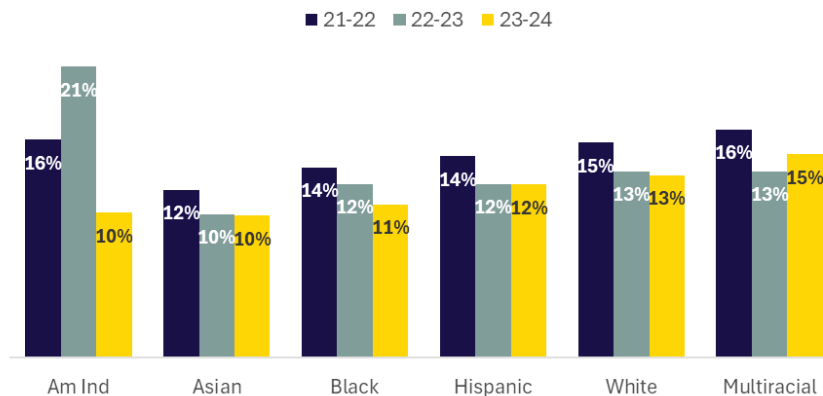


A second metric used within this indicator is the percentage of students making aggressive growth as measured by fall to spring growth by start score. Aggressive growth is defined as growth at or above the 75th percentile. During the 23-24 school year 12% of students made aggressive growth from fall to spring.

The chart below disaggregates these data by race and ethnicity. Multiracial students made the highest rate of aggressive growth at 15%, followed by White students at 13%. Multiracial students' rate of aggressive growth increased by 2% from the 22-23 school year while most other student groups remained stable.

aReading Aggressive Growth (75+ pctI)

Growth by Start Score

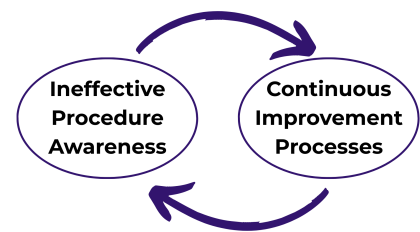


Strategic Direction E: Reframed as the Continuous Improvement Magnifier

We reframed the name of Strategic Direction E to Continuous Improvement Magnifier to help reduce repeated reporting and to focus more clearly on showing growth in all areas of our work. We created two big questions based on the high priorities of this direction.

- E1. What are the **ineffective procedures** which create disparities, barriers, and inequities?
- E2. How do our **continuous improvement** cycles and processes help address and eliminate disparities and inequities in achievement?

These questions help us look closely at the systems, routines, and ways of working that affect our results. The graphic below shows how we want to connect our improvement work to identifying and improving processes that get in the way of student success.



E1. What are the **ineffective procedures** which create disparities, barriers, and inequities?

This section explains how we revised outdated procedures that required automatic re-evaluations every three years for students receiving special education services. By allowing teams to bypass unnecessary assessments, the district reduced inefficiencies, reclaimed valuable staff time, and redirected efforts toward student support. This change removes procedural barriers that limited access to meaningful instruction.

(Priority B1) Evaluation Bypass Process

During the fall of 2022, the Minnesota Department of Education (MDE) gave school districts permission to bypass three year special education re-evaluations when data could be collected in less formal processes and reported in individualized education plans (IEPs). Osseo Area Schools created re-evaluation bypass procedures during the summer of 2023 that were in full effect during the 23-24 school year.

The re-evaluation bypass procedures note several instances when an evaluation cannot be bypassed. These include:

- The student qualifies under developmental delay and is turning 7 years old in the next calendar year.
- Secondary transition has not yet been assessed and the student is in 6th (eval due after April 1st), 7th, 8th, or 9th grade.
- The team is considering a new category of eligibility.
- The team suspects that the student has additional needs that were not identified in the most recent evaluation.
- The student did not make adequate progress in multiple goal areas on multiple progress reports during the past calendar year.
- Any team member needs additional/new student data that is best gathered through reevaluation.

- The team is considering exiting the student from any or all special education services.
- The last 3-year evaluation was bypassed.

If a re-evaluation does not meet the conditions above, the IEP team considers bypassing the re-evaluation. This prevents unnecessary testing for the student, paperwork for the family, and work for staff. It is estimated that completing a re-evaluation requires approximately 20 hours of staff time. In 2023-2024, 196 re-evaluations were bypassed. This saved a total of 3,920 hours of staff time. This time which was previously spent on paperwork can now be spent improving services to students.

Progress Reports

Progress reports capture student achievement on annual IEP goals. The Minnesota Department of Education requires progress to be reported, in writing, three times per year through two written progress reports and an annual IEP for every student receiving special education services. Most students have between one and four goals on their IEP. Case managers are collecting data throughout the year that informs progress reports. Progress is reported numerically using the codes in the chart below.

| Progress Code | Progress Name | Definition |
|---------------|---|---|
| 1 | Goal Met | The student has met their IEP goal and no further services are required related to this goal. |
| 2 | Progressing | The student is progressing at a rate that will allow the student to meet their goal by the end date of their current IEP. |
| 3 | Not Progressing | The student is not progressing at a rate that will allow the student to meet their goal by the end date of their current IEP. |
| 4 | Goal not addressed in this marking period | This goal will be addressed in an upcoming marking period, prior to the end date of their current IEP. |
| 5 | Maintaining | The student is maintaining taught skills but is not regressing, progressing, nor have they met their IEP goal. |

To measure overall student progress utilizing progress reports, goal codes were pulled for all goals at the end of the trimester two marked reporting period.

| Progress Code | Total Goals |
|---------------|-------------|
| 1 | 301 |
| 2 | 3870 |
| 3 | 222 |
| 4 | 128 |
| 5 | 353 |

There were 4,874 total goals receiving progress codes. Goals marked with progress codes one and two meet MDE criteria for adequate progress. Goals marked with progress codes three and five do not meet MDE criteria for adequate progress. For the purposes of reporting district wide progress on IEP goals, the total goals for progress code four were reduced from the total goals receiving progress codes. Therefore, when calculating percentages, the number utilized as total goals receiving progress codes was 4,746.

In total, 88% of goals met MDE standards for adequate progress. Twelve percent of goals did not meet MDE standards for adequate progress.

The charts above indicate the percentage of students that are making adequate progress on their IEP goals. Chart one indicates that female students are making slightly more progress than male students.

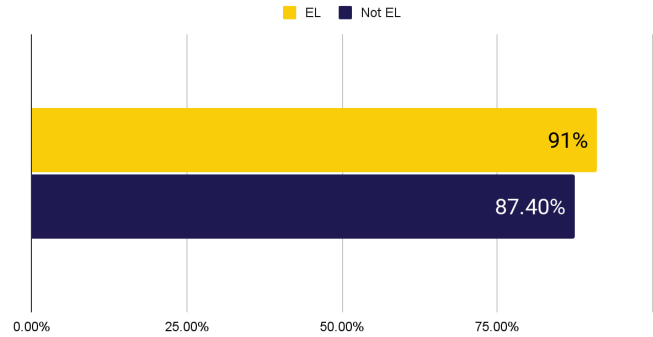
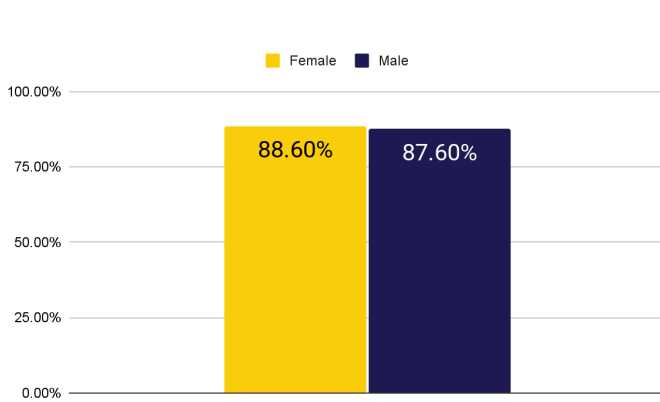
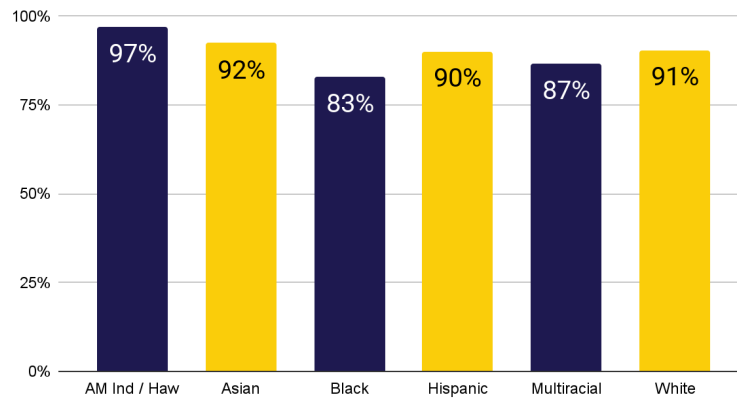


Chart two indicates that EL students are making slightly more progress than non EL students. Chart three indicates that American Indian, Hawaiian, Asian, Hispanic, and White students are making adequate progress at or above the expected rate while Black and Multiracial students are not making adequate progress at or above the expected rate.



System Strategy Snapshot:

| Priority | Expected Outcome | Strategies |
|---|--|--|
| B2. Improve pathways for college and career readiness to unleash student agency. | Students earning a credits/certificates/internships/apprenticeships/bilingual seals mirror our district demographics | AVID Advisory 6-12 |
| | Enrollment demographics mirror our district demographics in accelerated course work | TAG Middle School Math Acceleration Advisory Program Improvement Process |

For Priority B2, our data sources, in order in which they appear, are:

- Family Stakeholder Survey - Culture of Achievement Scale
- Achievement Index
- 12 x 12
- Graduation and Continuation Rate
- Continuous Improvement (Connection to Strategic Direction E)

Priority B2. Family Stakeholder Survey - Culture of Achievement Scale (Process Measure)

The metric, or data source, in this indicator is the Family Stakeholder Survey: Culture of Achievement Scale. This survey was conducted in the spring of the 23-24 school year. A scientific sample of families with children enrolled in the district was used, and 1,339 families responded. The scale is based on the following six questions:

- Staff effectively communicate with my scholar
- Staff know my scholar's interests
- Staff address the needs (i.e. behavior, special education, language, social-emotional) of my scholar
- My scholar has been able to use their strengths
- Staff believe my scholar can succeed
- Staff provide an appropriate level of challenge for my scholar

The district level rates of the two most positive responses (“Often”, “Always”) for each survey item were as follows:

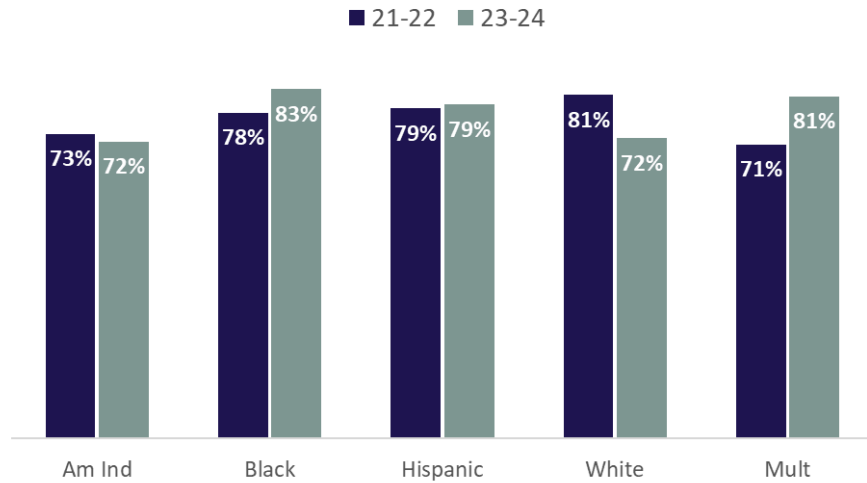
| Survey Item | Overall Pct (%) |
|--|-----------------|
| Staff effectively communicate with my scholar. | 85% |
| Staff know my scholar's interests. | 69% |

| | |
|---|-----|
| Staff address the needs (i.e. behavior, special education, language, social-emotional) of my scholar. | 79% |
| My scholar has been able to use their strengths. | 77% |
| Staff believe my scholar can succeed. | 89% |
| Staff provide an appropriate level of challenge for my scholar. | 80% |

The survey items with the highest rate of positive responses were “Staff believe my scholar can succeed” at 89%, and “Staff effectively communicate with my scholar” at 85%.

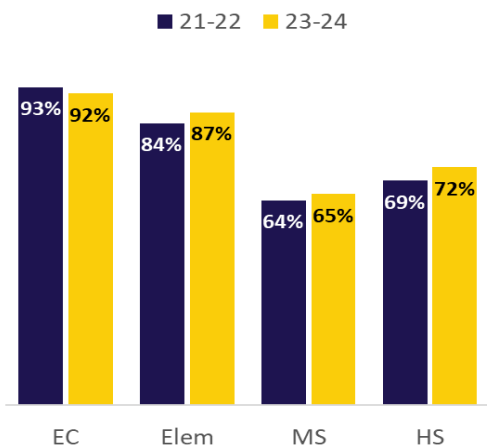
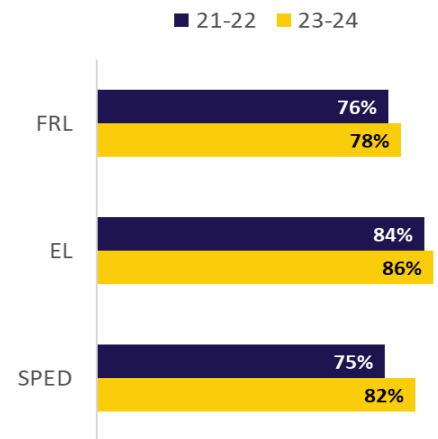
To arrive at the 80% reported in the vision card, responses by survey item were segmented by race, ethnicity, student service group, gender, and grade range. Next, an average across all six questions within each group was calculated. Finally, the median percentage of all groups is what is reported in vision card B (80%). This method of calculation was used to ensure that no particular group was more heavily weighted than another.

The chart below shows the distribution of the rates of positive responses across race and ethnicity groups for the past two survey administrations. Families of Black (83%) and White (81%) students had the highest rates of positive responses in the most recent survey administration. Across survey years, Multiracial families ratings increased by 10% and Black families positive ratings increased by 5%.



The chart to the right shows the rates of positive response by families of scholars who received free and reduced price meals (FRL), English Learner services (EL), and/or Special Education services (SPED).

Of the families with scholars receiving services, those receiving EL services had the highest rate of positive response at 86%, which increased from 84% in the previous survey administration.



The chart to the left shows the rates of the most positive responses on this same survey scale, by grade level.

Families who responded to the survey with their scholar who attended Early Childhood (EC) in mind had the highest rate of positive responses at 92% in the most recent survey year. This was followed by families who responded when thinking of their elementary school (Elem) scholars at 87%.

B2. Culture of Achievement

Priority B2: Achievement Index

The achievement index metric consists of four measures:

- students earning at least one semester or trimester credit in the following course types:
 - Postsecondary Enrollment Options (PSEO) Courses
 - Concurrent/Articulated Courses
 - Advanced Placement (AP)/International Baccalaureate (IB)/High Performance (HP) Course
- students earning a professional certification in one or more of the following:
 - CPR/1st Aid
 - EMT
 - EMR
- students completing an Internship, Apprenticeship, or Related Experience
- students earning a MN Bilingual Seal

PSEO courses are opportunities for eligible high school students to enroll in college or university courses that earn credits simultaneously for both their high school diploma and their college degree. Students attend class with college students, either on campus or online. All courses are taught and graded by college faculty.


Concurrent enrollment courses use a college curriculum at a student's high school, and students may earn college credit with successful completion of the course. *Articulated courses* follow a process where a student can earn college credits for specific Career Education courses that are taken in high school by matching the course requirements with an equivalent college course. Both of these course types are taught by a high school teacher.

AP courses are college-level courses in subjects such as English, history, humanities, languages, math, psychology and science. Students take the AP courses that are offered in their high school. A college-level exam given at the end of the year tests the students' knowledge of the AP subject. Exam scores can then be submitted to colleges and universities for college credit.

IB is a two-year pre-college diploma program. Students can take Standard Level or Higher Level courses in one of six subject groups: the student's primary language, a second language, mathematics, experimental sciences, the arts and humanities. These courses provide college-level work, and the potential for earning college credit with a qualifying score on an IB exam.

HP courses are opportunities for students in grade 9-12 to experience an accelerated curriculum that provides more challenge than a regular-level course, and can help prepare students for college-level rigor. In these courses students do not earn college credit.

MN Bilingual Seals are awards students in grades 10, 11, or 12 can earn by demonstrating language proficiency in languages other than English, including American Sign Language (ASL) and indigenous American Indian languages. Language proficiency can be demonstrated through Advance Placement (AP) Language Exams, IBDP (International Baccalaureate Diploma Program) language exams or achieving the required proficiency levels on an ACTFL approved assessment in all of the four modalities - listening, reading, speaking and writing. Students who earn a Minnesota World Language Proficiency Certificate or Minnesota Bilingual and Multilingual Seal can be awarded a free semester of college credit at Minnesota Colleges and Universities they enroll in. [Click here](#)



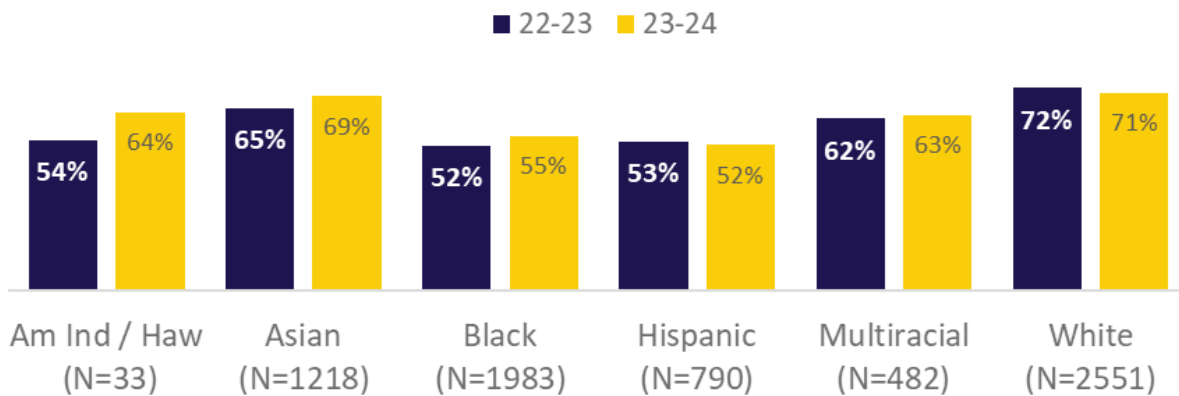
for more information.

In this metric, each student was counted one time regardless of how many of these four items they achieved. A total of 63% of all students enrolled during the 23-24 school year (7,060 students) had achieved at least one of these four measures of the index, an increase of 1% since 22-23. This metric continues to be in the baseline range, but is trending positively. These particular measures were chosen as they are inclusive of a variety of pathways for students to show college and career readiness.

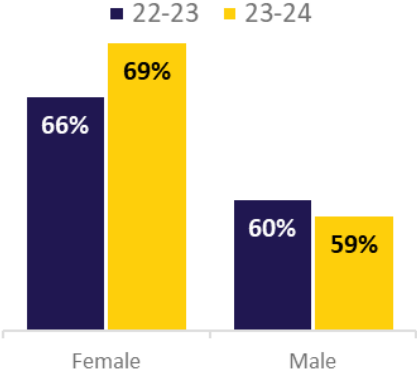
| Achievement Index Measures | Number of Students Earning | Percentage of Students Earning |
|--|----------------------------|--------------------------------|
| Earning at least one semester or trimester credit in PSEO, Concurrent, Articulated, AP, IB, and/or HP course | 4,452 | 63% |
| Earning a Professional Certification in CPR, 1st Aid, EMT, EMR | 85 | 1% |
| Completing an Internship, Apprenticeship, or Related Experience | 40 | 1% |
| Earning a MN Bilingual Seal | 110 | 2% |
| Achievement Index (one of more of above) | 4,483 | 63% |

The chart below shows the achievement index data disaggregated by race and ethnicity. These data show that the groups with the highest rates of achievement in the 23-24 school year were students identifying as White (71%) and students identifying as Asian (69%). The largest increase between years was among American Indian students at 10% followed by Asian students at a 4% increase.

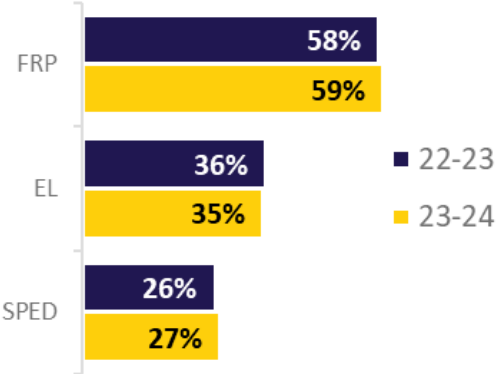
Achievement Index by Race and Ethnicity



The achievement index data were also disaggregated by service group and gender and depicted in the charts below. When looking at rates by gender, students identifying as female (69%) achieved at a rate 10% higher than those identifying as male (59%).



Of students receiving services, those receiving free or reduced price meals had the highest rate of achievement at 59%.

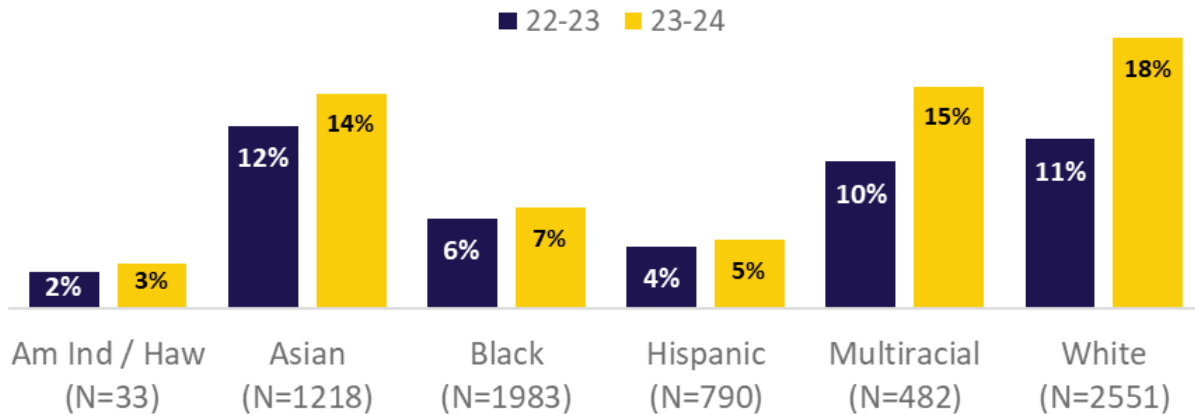


Priority B2: 12 x 12

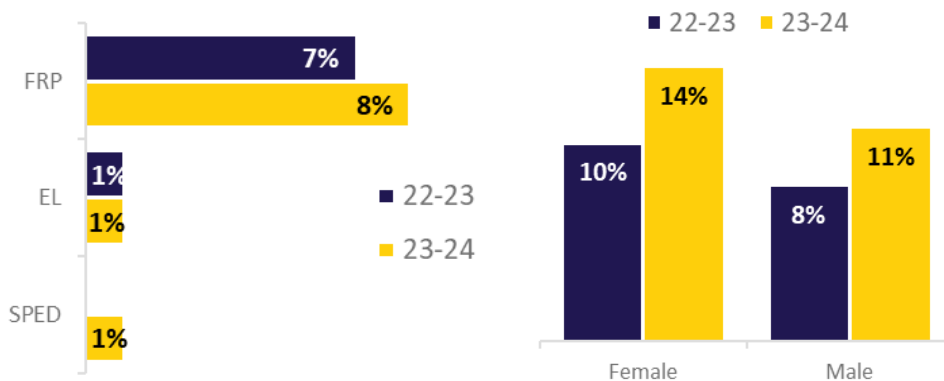
The 12 by 12 metric shows the percent of students who are on track to or have earned 12 credits that could lead to college credit by the time they graduate. Courses that could lead to the student earning college credit include PSEO, Concurrent, Articulated, AP, and IB courses. To be considered on track in this metric students in grade 9 must have earned three or more credits, students in grade 10 must have earned six or more credits, students in grade 11 must have earned nine or more credits, and students in grade 12 must have earned 12 or more credits in any of the aforementioned courses by the end of the 23-24 school year. A total of 12% of students were either on track to or had earned 12 credits by the end of their twelfth grade year, which was approximately a 2.5% increase from 22-23. This metric moved into the “Baseline” range.

The chart below shows the 12 x 12 metric disaggregated by race and ethnicity. The student groups that had the highest rates of being on track for or meeting the requirements of this metric were students who identify as White (18%) and as Multiracial (15%), followed closely by Asian students at 14%. The largest increase between years was seen among White students with an increase of 7% and Multiracial students with an increase of 5%.

12 x 12 by Race and Ethnicity



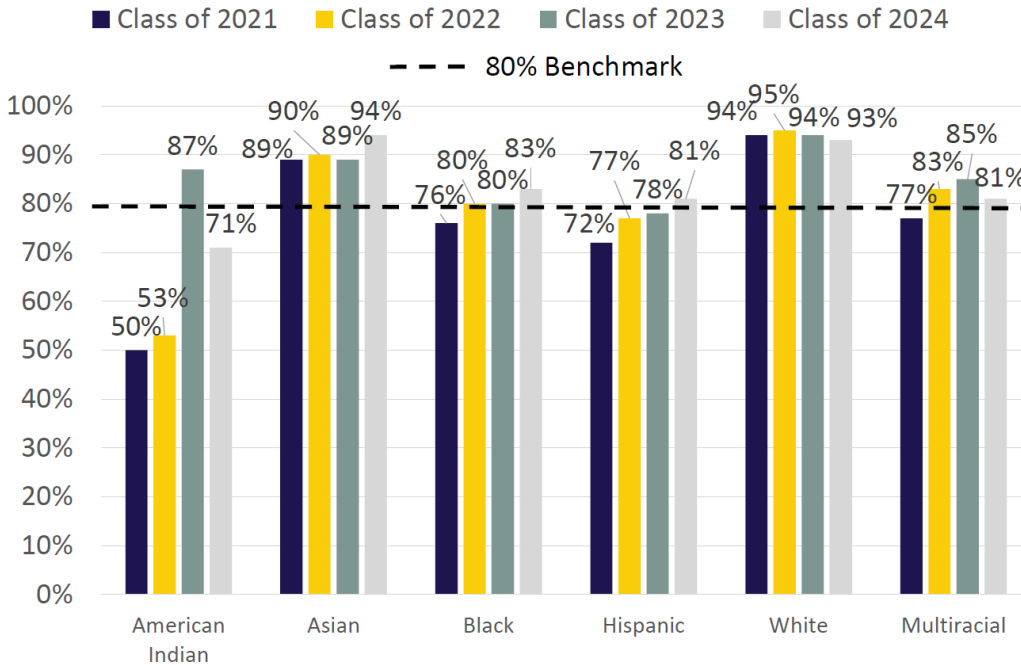
This metric was also disaggregated by service group and gender. Students receiving free or reduced price meals had the highest rate of achieving 12 x 12 of all service groups at 8%. Students who identified as female achieved 12 x 12 at a higher rate than the overall average at 14%.



Priority B2: Graduation, Continuation and IEP-Based Diplomas

Graduation/Continuation Rate

Graduation and Continuation Rate is the percentage of students in each class who either graduated in four years or continued on for a fifth year with Multilingual or Special Education support. Results for all of the groups used in this indicator are in the monitoring report. Here we are only seeing results for state racial groups, and most have achieved the 80% benchmark in most years. By 2024, each of our racial groups is either above 90%, or has improved since 2021. However, graduation and continuation rates for our American Indian and Hispanic students have been below the benchmark for most of the past four years.



The following tables provide the percent of students graduating in four years or continuing additional years in high school with special education or multilingual support. SLIFE refers to students with limited or interrupted formal education - an important subset of Multilingual students.

| | | | | | |
|---------------------|-----------------|------------------|------------------|------------------|------------------|
| | | | | | Benchmark |
| Color Coding | < 60% | 60 to 69% | 70 to 79% | 80 to 89% | 90%+ |

| Group | Gender | Class of... | | | | |
|-----------------|--------|-------------|------|------|------|------|
| | | 2020 | 2021 | 2022 | 2023 | 2024 |
| American Indian | Female | 85% | 53% | 58% | 88% | 76% |
| | Male | 74% | 45% | 56% | 92% | 64% |
| Asian | Female | 97% | 93% | 90% | 90% | 96% |
| | Male | 94% | 86% | 90% | 87% | 93% |
| Asian English | Female | 98% | 89% | 92% | 92% | 100% |
| | Male | 92% | 73% | 79% | 96% | 89% |
| Hmong | Female | 95% | 97% | 88% | 88% | 94% |
| | Male | 96% | 85% | 93% | 88% | 93% |
| Vietnamese | Female | 100% | 92% | 90% | 93% | 100% |
| | Male | 87% | 100% | 89% | 75% | 93% |
| Asian - Other | Female | 100% | 83% | 82% | 94% | 89% |
| | Male | 94% | 94% | 94% | 79% | 95% |
| Black | Female | 83% | 79% | 82% | 84% | 85% |
| | Male | 75% | 72% | 78% | 76% | 81% |
| Black English | Female | 80% | 74% | 76% | 79% | 81% |
| | Male | 72% | 71% | 75% | 71% | 82% |
| E. African | Female | 95% | 83% | 97% | 94% | 94% |
| | Male | 83% | 80% | 86% | 89% | 78% |
| W. African | Female | 87% | 96% | 89% | 93% | 95% |
| | Male | 88% | 76% | 82% | 81% | 87% |

| Group | Gender | Class of... | | | | |
|--|--------|-------------|------|------|------|------|
| | | 2020 | 2021 | 2022 | 2023 | 2024 |
| Hispanic | Female | 93% | 76% | 84% | 83% | 84% |
| | Male | 71% | 69% | 71% | 75% | 78% |
| Hispanic English | Female | 100% | 71% | 92% | 90% | 88% |
| | Male | 77% | 87% | 80% | 80% | 78% |
| Spanish | Female | 92% | 80% | 87% | 82% | 81% |
| | Male | 68% | 63% | 68% | 70% | 77% |
| White | Female | 98% | 96% | 95% | 94% | 94% |
| | Male | 91% | 92% | 95% | 94% | 91% |
| White English | Female | 98% | 95% | 95% | 94% | 96% |
| | Male | 91% | 92% | 96% | 94% | 92% |
| White Non English | Female | 89% | 100% | 100% | 94% | 78% |
| | Male | 88% | 85% | 82% | 89% | 75% |
| Multiracial | Female | 83% | 67% | 85% | 84% | 77% |
| | Male | 69% | 84% | 76% | 84% | 86% |
| Asian + White | Female | 88% | 86% | 94% | 100% | 91% |
| | Male | 60% | 86% | 100% | 83% | 83% |
| Black + White or Asian | Female | 76% | 71% | 89% | 74% | 74% |
| | Male | 75% | 84% | 67% | 89% | 89% |
| Special Education | Female | 96% | 86% | 81% | 85% | 92% |
| | Male | 91% | 84% | 89% | 88% | 89% |
| Multilingual/EL | Female | 89% | 88% | 91% | 89% | 82% |
| | Male | 83% | 79% | 78% | 78% | 86% |
| SLIFE | Female | 90% | 88% | | 100% | |
| | Male | 71% | 60% | 50% | 78% | 86% |
| Free/Reduced Price Meals | Female | 88% | 80% | 81% | 84% | 85% |
| | Male | 79% | 76% | 76% | 77% | 81% |
| Homeless | Female | 64% | 47% | 62% | 69% | 66% |
| | Male | 64% | 47% | 68% | 57% | 76% |
| Percent of groups meeting benchmark | | 71% | 60% | 68% | 73% | 74% |

At the bottom of the table above, we can see the percent of student groups with 80% or more students graduating in 4 years or continuing on for a 5th year in special education or multilingual/EL programming, defined as the benchmark for this indicator. The Classes of 2022 through 2024 have reached the “progressing” performance level.

Four-Year Dropout Rates for Students Receiving Special Education Services

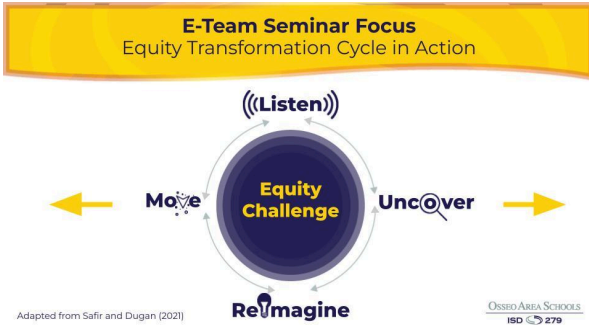
In order to drill down into this data, we calculated the four-year (“on-time”) dropout rates for students receiving special education services at some point in high school. As in previous years, our benchmark level for dropout rate remained at 0%. The table below breaks down the dropout rates by race, program and gender group within students receiving special education services. We can see differences between groups and over time from the Class of 2020 to the Class of 2024. The Class of 2020 had the lowest dropout rate overall for students receiving special education services, and this was impacted significantly by graduation requirement policies related to the pandemic. The Class of 2024 reached the lowest dropout rate since the pandemic.

Color Coding

| Dropout Rate | Benchmark | | | | |
|---|-------------|------------|------------|------------|------------|
| | 10% + | 6% to 9% | 1% to 5% | 0% | |
| | Class of... | | | | |
| Group | 2020 | 2021 | 2022 | 2023 | 2024 |
| All Special Education | 5% | 11% | 9% | 11% | 8% |
| American Indian | 17% | 25% | 33% | 14% | 17% |
| Asian | 0% | 0% | 0% | 0% | 0% |
| Asian English | 0% | | | | |
| Hmong | 0% | 0% | 0% | 0% | 0% |
| Vietnamese | | | | | |
| Asian - Other Language | 0% | 0% | | | 0% |
| Black | 6% | 23% | 9% | 12% | 11% |
| Black English | 7% | 23% | 11% | 13% | 12% |
| E. African | | | 0% | | 0% |
| W. African | 0% | | 0% | 0% | |
| Hispanic | 6% | 6% | 16% | 17% | 9% |
| Spanish | 0% | 9% | 7% | 20% | 12% |
| White | 5% | 5% | 2% | 8% | 6% |
| White English | 5% | 5% | 0% | 9% | 6% |
| White Non English | | | | 0% | 0% |
| Multiracial | 0% | 6% | 24% | 16% | 0% |
| Asian + White | | | | | |
| Black + White or Asian | 0% | 7% | 21% | 20% | 0% |
| Multilingual/EL | 0% | 3% | 8% | 10% | 7% |
| Free or Reduced-Price Meals | 6% | 15% | 12% | 11% | 10% |
| Homeless | 4% | 35% | 16% | 20% | 24% |
| Female | 0% | 9% | 9% | 15% | 6% |
| Male | 7% | 12% | 9% | 8% | 8% |
| Percent of groups reaching benchmark | 53% | 18% | 28% | 22% | 37% |

Strategic Direction E: Reframed as the Continuous Improvement Magnifier

E2. How do our **continuous improvement** cycles and processes help address and eliminate disparities and inequities in achievement?



This image shows how we use a continuous improvement cycle to solve equity challenges. Teams *listen* to those most affected, *uncover* root causes of inequities, *reimagine* better approaches, and *move* into action.

Teachers use the PLT process where teams ask key questions like “What do we want students to learn?” and “What will we do if they don’t learn it?”

These cycles help identify how systems and practices create barriers to student success. By reframing Strategic Direction E as the *Continuous Improvement Magnifier*, we are shifting from repeated reporting to a focus on using these cycles to show meaningful growth across all areas of our work. This includes academic progress, well-being, and staff collaboration.

As we move forward, data will be collected via our revised staff stakeholder survey, evidence from schools Equity Transformation Cycles, achievement of site goals from PLT work, and Learning Walks.

Conclusion

This year’s Vision Card monitoring reflects a significant shift toward greater clarity, alignment, and accountability in how we track and report progress. By reimagining our measures, focusing on high-leverage strategies, and reframing Strategic Direction E as the Continuous Improvement Magnifier, we are better positioned to understand what’s working, where disparities persist, and how to act. These efforts are not just about compliance or reporting, they are about transforming systems to ensure each scholar experiences rigorous learning, equitable support, and meaningful opportunity. Our next steps will deepen our focus on impact, equity, and improvement across every level of the system.

Moving forward, we are energized to complete additional Strategy Snapshots, co-develop new process and outcome measures, and continue integrating school board and district leader feedback. With deep gratitude to the school board, cabinet, and leaders across DLTL, we look forward to building on this clarity and shared commitment to continuous improvement.