Agenda
Osseo Area Schools
School Board

Regular Business Meeting
Educational Service Center - Forum Room
11200 93rd Ave N
Maple Grove, MN 55369
Tuesday, November 10, 2026
6:15 PM

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 School Board of Osseo Area Schools is being conducted in 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/about-us/school-board (Watch Livestream). An archived recording will also be available on the district website.

Agenda Items

1. 6:15 p.m. Welcome and purpose
   Thomas Brooks, Board Vice Chair
2. 6:20 p.m. Check in
   Dr. Kim Hiel, Superintendent
3. 6:20-6:50 p.m. LRFP Budget Parameters 2
   John Morstad, Executive Director of Finance & Operations; Kelly Benusa, Director of Business Services
4. 6:50-7:30 p.m. Comprehensive Assessment & Civic Readiness 32
   Dr. Bryan Bass, Assistant Superintendent; Dr. Jill Kind, Director of Learning & Achievement; Dr. Michael Walker, Director of Educational Equity; Rob Ware, Principal of Brooklyn Middle School
5. 7:30-8:00 p.m. SEEDS (Special Education Enrollment) 68
   Dr. Steve Flisk, Assistant Superintendent; John Morstad, Executive Director of Finance & Operations; Sonni Buerskin, Director of Student Services
6. 8:00 p.m. Adjournment
   Thomas Brooks, Board Vice Chair

To accommodate individuals with disabilities, this material will be made available in alternative formats upon request. Individuals with disabilities are invited to request reasonable accommodations to participate in or attend a district activity, call your local school or the school district at least seventy-two (72) hours in advance (two-week notice preferred). Members of the public can view and download School Board meeting notices and regular meeting agendas and materials from the district website www.district279.org, under "About Us > School Board."

Osseo Area Schools

STRATEGIC PRIORITIES 2026-27

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.

VISION

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

CORE VALUES

HONOR AND INTEGRITY

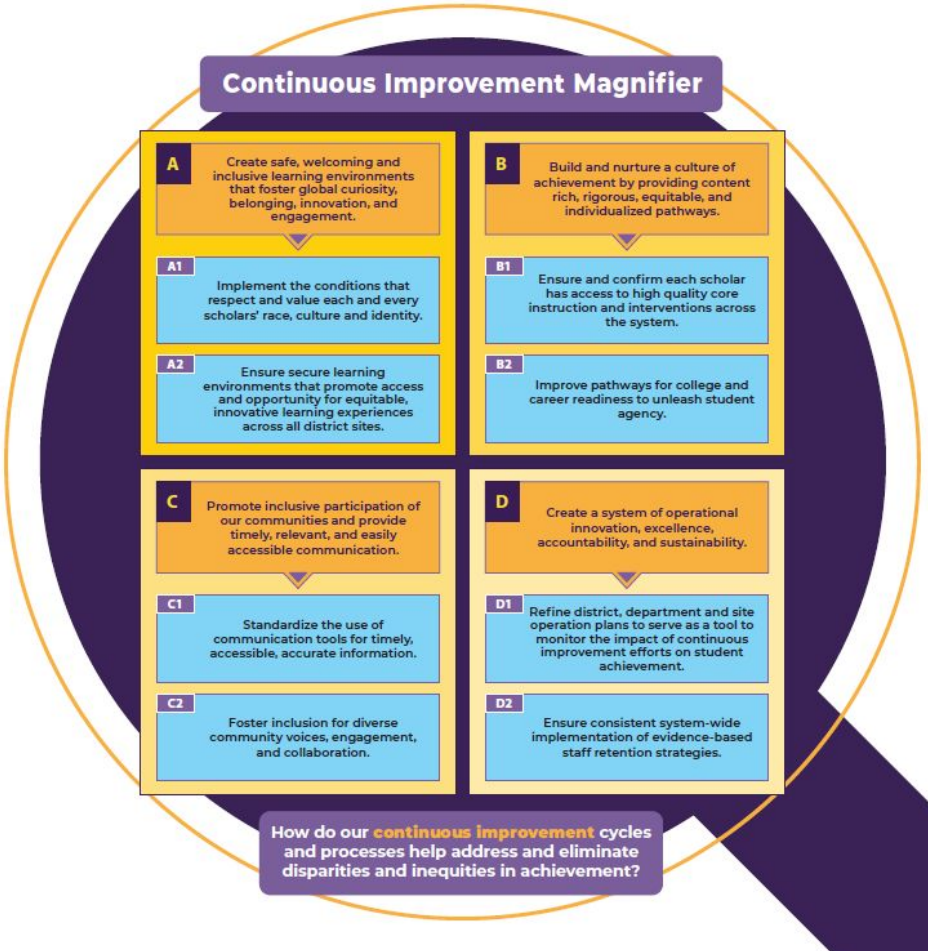
BELONGING

INCLUSION

INNOVATION AND EXCELLENCE

TRANSPARENCY

INTRINSIC VALUE



3 Cs to align work

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

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

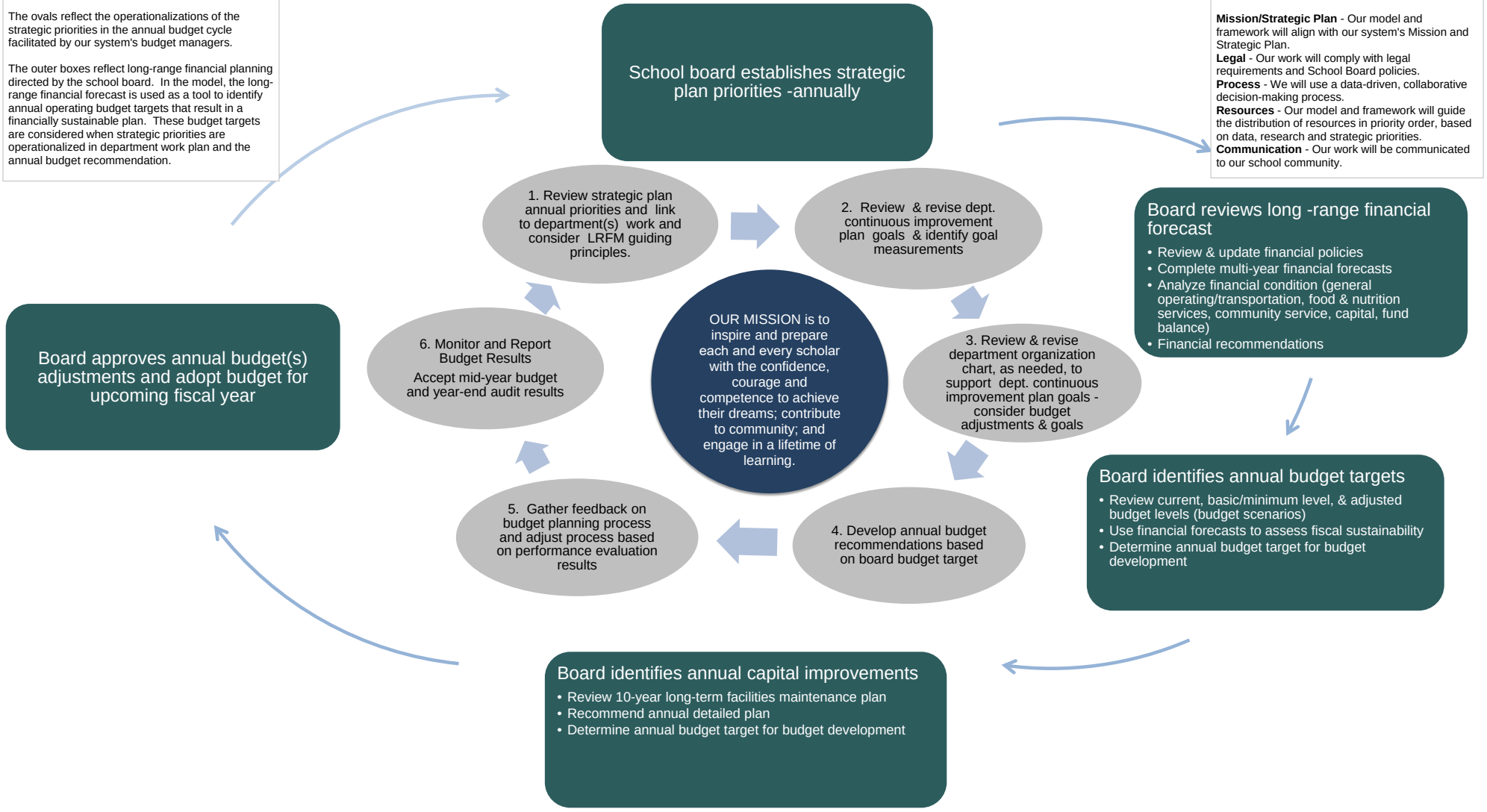
The district mission is placed in the center to reflect that it is at the core of the model.

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 2028

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

Fiscal Years 2023 to 2028 Board Approved Budget Adjustments Impacting Programs and Services

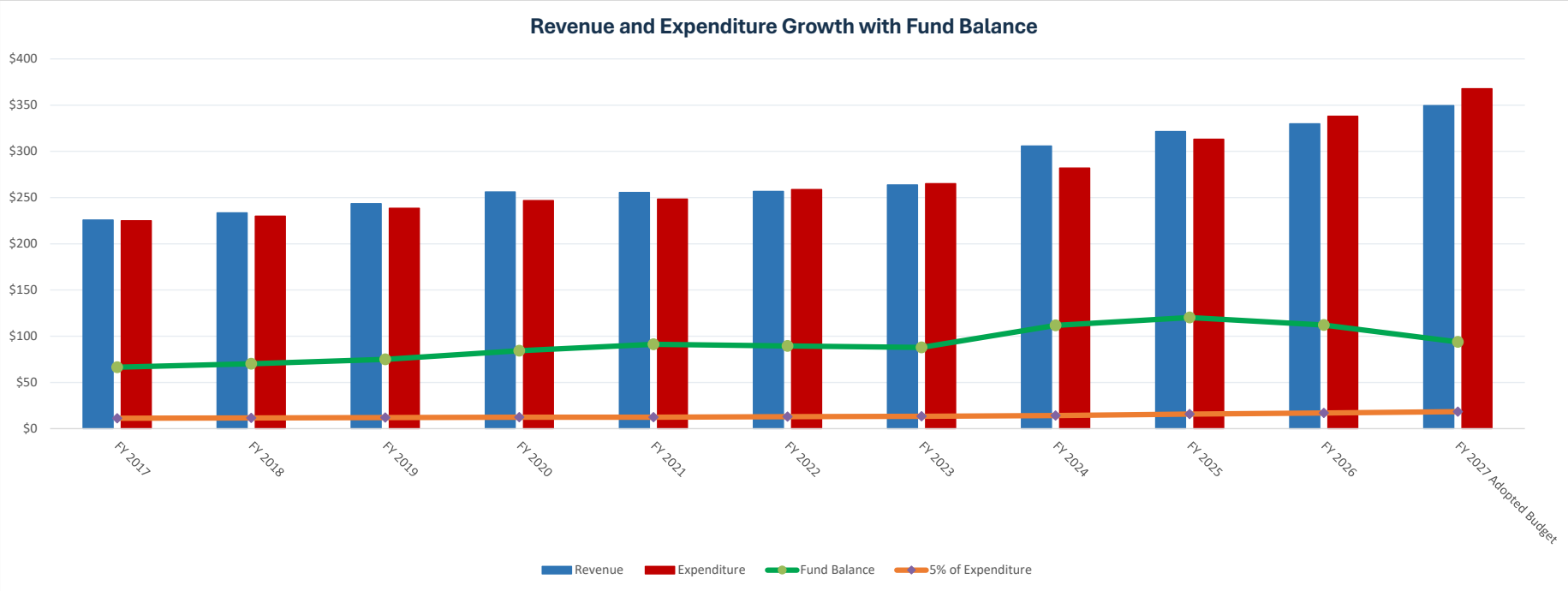
Revenue Adjustment Decisions Increase (Decrease)	Actual FY2023	Actual FY2024	Actual FY2025	Actual FY2026	Budget FY 2027	Projected FY 2028	
	$962,757	**$18,306,267**	**$1,172,052**	**$1,409,932**	**$1,363,135**	**$1,386,516**	Increase in voter approved amount for FY 2024, inflation on operating referendum, and change in adjusted weighted student counts
					$3,225,115	**$1,120,591**	Transportation contract impact on revenue
						$1,923,489	Strategic investment for special education staffing - one year only revenue
Revenue Subtotal	**$962,757**	**$18,306,267**	**$1,172,052**	**$1,409,932**	**$4,588,250**	**$4,430,596**	

Expenditure Adjustment Decisions Increase (Decrease)	Actual FY2023	Actual FY2024	Actual FY2025	Actual FY2026	Budget FY 2027	Projected FY 2028	
	$1,149,817	$34,495	$35,529	$42,694	$37,876	$65,021	Strategic investments
	($9,134,365)	**($575,748)**	**$9,710,113**				Sustain programs and services with federal funds for FY 2023 and FY 2024; add back expenditures for FY 2025
		($206,588)					Safe Schools Alignment reduce 1.8125 FTE secondary student management specialist positions from safe school levy allocation
		$102,120	**($102,120)**				CAREI contract - **one year only**
		$1,500,000					Curriculum capacity - allow carryover of $1 million maximum
			$1,000,000	**($1,000,000)**			Strategic investments - **one year only**
			($200,115)	**($921,284)**			Eliminate one assistant principal at 279Online FY 2025; 279Online program reconfiguration FY 2026
			$461,793	$16,163	$16,728	$17,314	Enrollment Alignment add 13.5 FTE teacher contingency; 8.317 FTE not deployed due to Fall 2024 enrollment less than projection
			$157,000	$5,495	$5,687	$5,886	Family Medical Leave Act - add human resource staff to support legislative changes for FMLA, earned safe and sick time, and unemployment
				($350,000)	**$350,000**		Repurpose site staffing and operation support; delay staffing for one-year
				$30,000	$1,050	$1,087	Family Medical Leave Act - add human resource staff to support legislative changes for FMLA, earned safe and sick time, and unemployment
				$326,641	**$1,120,308**	$50,643	Operating capacity for Aspen Ridge Elementary added for FY 2026 and FY 2027
				$1,038,025	**($1,038,025)**		Compensatory maximum hold harmless $5.5 million to be reduced to $1,038,025 for **one year only**
				$547,244	**$389,266**	$32,778	Minnesota paid leave payroll tax expansion starting January 1, 2026; remaining portion planned for FY 2027
				$583,095	$20,408	$21,123	Enrollment Alignment add 22.1 FTE teacher contingency; 16.1 FTE not deployed due to Fall 2025 enrollment less than projection
				$6,178,520	**$2,093,771**	**$301,269**	Transportation contract impact on expenditures and boundary changes, includes Aspen Ridge Elementary
					$0		Enrollment Alignment add 8.5 FTE teacher contingency; 8.5 FTE not deployed due to Fall 2026 enrollment less than projection
					$385,749	$13,501	Additional custodial staff due to increased square footage at the high schools
					$2,747,842	**($2,747,842)**	Strategic investment for special education staffing - **one year only**
						$453,044	Teacher substitute additional cost estime due to staffing change in FY 2027
Expenditure Subtotal	**($7,984,548)**	**$854,279**	**$11,062,200**	**$6,496,593**	**$6,130,661**	**($1,786,176)**	
Net Gain (Loss)	**$8,947,305**	**$17,451,988**	**($9,890,148)**	**($5,086,661)**	**($1,542,411)**	**$6,216,772**	

GENERAL FUND OUTLOOK

FY2017–FY2027 • FY2027 reflects the adopted budget

FY2027 REVENUE	FY2027 EXPENDITURE	FY2027 FUND BALANCE	BALANCE / EXPENDITURE
$349.6M	**$367.8M**	**$93.9M**	**25.5%**



General Budget
Division of Community Engagement (CEn) Departments

FY 2027 Budget	$3,308,829	1%	of total General budget $367,761,108
FY 2027 Adjustment	$0		of General total one-year strategic investment for special education $2,747,842
FY 2027 Adjustment	$0		of General total FY 2026 Crest View rebuild start-up costs delayed to FY 2027 $350,000
FY 2027 Adjustment	$0		of General total LRFP net adjustment; enrollment alignment, additional custodial staff due to increased square footage at the high schools, reductions for student support personnel aid and school library aid due to revenue changes, Minnesota paid leave payroll, and remaining operating capacity for Aspen Ridge Elementary, net increase of $2,250,390

FY 2027 budget adjustments explained in Budget Memo to Board Members and Superintendent Dr. Hiel dated June 23, 2026 - 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 2027 Budget

FY 2027 Budget	$	1,138,815
% of General Budget		0.31%
Per Pupil Cost	$	48.89
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 2027 Budget

FY 2027 Budget	$	2,170,014
% of General Budget		0.59%
Per Pupil Cost	$	93.17
Full Time Equivalent (FTE)		22.50

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 2027 Budget	$222,881,414	61%	of total General budget $367,761,108
FY 2027 Adjustment	$2,747,842		of General total one-year strategic investment for special education $2,747,842
FY 2027 Adjustment	$350,000		of General total FY 2026 Crest View rebuild start-up costs delayed to FY 2027 $350,000
FY 2027 Adjustment	$940,203		of General total LRFP net adjustment; enrollment alignment, additional custodial staff due to increased square footage at the high schools, reductions for student support personnel aid and school library aid due to revenue changes, Minnesota paid leave payroll, and remaining operating capacity for Aspen Ridge Elementary, net increase of $2,250,390

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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.

FY 2027 Budget

FY 2027 Budget	$ 128,499,815
% of General Budget	34.94%
Per Pupil Cost	$ 5,516.91
Full Time Equivalent (FTE)	1,142.96

Change From Prior Year

- Add 8.4 FTE teacher contingency - Enrollment Alignment
- Add 1 FTE behavior intervention teacher, .8 FTE media specialist, 4.17 FTE educational support professional clerical - remaining operating capacity for Aspen Ridge Elementary
- Reduce 8.48 FTE teachers for 279Online staffing contingency
- Eliminate .232 FTE Osseo administrative professional
- Add .48 FTE teacher for Aspen Ridge staffing allocation
- Add FY 2026 Crest View rebuild start-up costs delayed to FY 2027
- Decrease $1,038,025 for compensatory maximum hold harmless estimate for FY 2026
- Reduce .768 FTE Osseo administrative professional - School library aid reduction due to revenue change
- Hire open assistant superintendent position

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 2027 Budget

FY 2027 Budget	$ 21,408,563
% of General Budget	5.82%
Per Pupil Cost	$ 919.14
Full Time Equivalent (FTE)	77.92

Change From Prior Year

- Eliminate 1.635 FTE data and assessment coordinators, add 1 FTE data scientist coordinator and casual salary budget capacity
- Reduce .5 FTE educational support specialist and .415 FTE staff development assessment specialist teacher - School library aid reduction due to revenue change
- Increase in tuition for post-secondary options (PSEO)
- Reestablish carryover for unspent Read Act expenditures
- Add back one-time savings from February 24, 2026 Board approved mid-year adjustment

General Budget
Division of Leadership, Teaching, and Learning (DLTL) Departments

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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 2027 Budget

FY 2027 Budget	$ 10,870,121
% of General Budget	2.96%
Per Pupil Cost	$ 466.69
Full Time Equivalent (FTE)	140.55

Change From Prior Year

- Reduce .355 FTE multilingual community and communication specialist
- Add 2 FTE early childhood English learner teachers and add 3.72 FTE English learner staff development assessment specialists teachers
- Add budget capacity to continue core English Learner program activities
- Add 1.8 FTE teachers and .2 FTE staff development assessment specialist teacher for Native Language Revitalization Program
- Add English Learner summer program transportation budget - Student support personnel reduction due to revenue change

General Budget
Division of Leadership, Teaching, and Learning (DLTL) Departments

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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 2027 Budget

FY 2027 Budget	$ 54,784,969
% of General Budget	14.90%
Per Pupil Cost	$ 2,352.09
Full Time Equivalent (FTE)	755.89

Change From Prior Year

- Reduce 1 FTE special education building coordinator
- Add .5 FTE social worker - remaining operating capacity for Aspen Ridge Elementary
- Add 1 FTE staff development assessment specialist through third-party medical billing
- Add strategic investment special education staffing one-year only
- Transferred special education salaries and benefits from federal grant to state expenditures to maximize revenue through the federal special education tuition adjustment
- Decrease in tuition to Intermediate District 287
- Add back one-time savings from February 24, 2026 Board approved mid-year adjustment

Other Student Support

FY 2027 Budget

FY 2027 Budget	$ 7,317,946
% of General Budget	1.99%
Per Pupil Cost	$ 314.18
Full Time Equivalent (FTE)	89.34

Change From Prior Year

- Add .4 FTE counselor and 1 FTE nurse - remaining operating capacity for Aspen Ridge Elementary
- Reduce 3.2 FTE psychologists and reduce school linked mental health services - Student support personnel reduction due to revenue change

General Budget
Division of Human Administrative Resources Team (HART) Departments

FY 2027 Budget	$139,265,975	38% of total General budget $367,761,108
FY 2027 Adjustment	$0	of General total one-year strategic investment for special education $2,747,842
FY 2027 Adjustment	$0	of General total FY 2026 Crest View rebuild start-up costs delayed to FY 2027 $350,000
FY 2027 Adjustment	$1,310,187	of General total LRFP net adjustment; enrollment alignment, additional custodial staff due to increased square footage at the high schools, reductions for student support personnel aid and school library aid due to revenue changes, Minnesota paid leave payroll, and remaining operating capacity for Aspen Ridge Elementary, net increase of $2,250,390

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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.

FY 2027 Budget

FY 2027 Budget	$	2,271,012
% of General Budget		0.62%
Per Pupil Cost	$	97.50
Full Time Equivalent (FTE)		24.50

Change From Prior Year

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

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 2027 Budget

FY 2027 Budget	$	77,524,889
% of General Budget		21.08%
Per Pupil Cost	$	3,328.39
Full Time Equivalent (FTE)		-

Change From Prior Year

- Minnesota paid leave payroll tax expansion to twelve months
- Medical insurance and HSA employer portion increases for UMR and PEIP and 0.24% employee plan migration

General Budget

Division of Human Administrative Resources Team (HART) Departments

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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.

FY 2027 Budget

FY 2027 Budget	$ 2,859,213
% of General Budget	0.78%
Per Pupil Cost	$ 122.76
Full Time Equivalent (FTE)	3.00

Change From Prior Year

- Add back one-time savings from February 24, 2026 Board approved mid-year adjustment

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 2027 Budget

FY 2027 Budget	$ 1,412,595
% of General Budget	0.38%
Per Pupil Cost	$ 60.65
Full Time Equivalent (FTE)	27.57

Change From Prior Year

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

General Budget

Division of Human Administrative Resources Team (HART) Departments

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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.

FY 2027 Budget

FY 2027 Budget	$ 19,149,552
% of General Budget	5.21%
Per Pupil Cost	$ 822.15
Full Time Equivalent (FTE)	174.11

Change From Prior Year

- Add 4 FTE second/third shift custodial staff and 1 FTE grounds custodial staff due to increased square footage at high schools
- Utilities anticipated increase for electric 26.1% and natural gas 10%
- Add 1 FTE building engineer, 2 FTE custodial day positions, and 3 FTE custodial night positions) - remaining operating capacity for Aspen Ridge Elementary
- Add back one-time savings from February 24, 2026 Board approved mid-year adjustment

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 2027 Budget

FY 2027 Budget	$ 34,747,110
% of General Budget	9.45%
Per Pupil Cost	$ 1,491.80
Full Time Equivalent (FTE)	37.06

Change From Prior Year

- Increase transportation contract 7.5%
- Add back one-time savings from February 24, 2026 Board approved mid-year adjustment

General Budget

Division of Human Administrative Resources Team (HART) Departments

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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 2027 Budget

FY 2027 Budget	$	1,301,604
% of General Budget		0.35%
Per Pupil Cost	$	55.88
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)

FY 2027 Budget	$2,304,890	1%	of total General budget $367,761,108
FY 2027 Adjustment	$0		of General total one-year strategic investment for special education $2,747,842
FY 2027 Adjustment	$0		of General total FY 2026 Crest View rebuild start-up costs delayed to FY 2027 $350,000
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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 2027 Budget

FY 2027 Budget	$ 2,304,890
% of General Budget	0.63%
Per Pupil Cost	$ 98.96
Full Time Equivalent (FTE)	24.00

Change From Prior Year

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

Food and Nutrition Services Budget

FY 2027 Budget	$19,872,500	100%	of total Food and Nutrition Services budget $19,872,500
FY 2027 Adjustment	$0	100%	of total Food and Nutrition Services adjustment $0

FY 2027 budget adjustments explained in Budget Memo to Board Members and Superintendent Dr. Hiel dated June 23, 2026 - 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 2027 Budget

FY 2027 Budget	$ 19,872,500
% of Food and Nutrition Services Budget	100.00%
Per Pupil Cost	$ 853.19
Full Time Equivalent (FTE)	116.01

Change From Prior Year

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

Community Services Budget

FY 2027 Budget	$20,226,681	100%	of total Community Services budget $20,226,681
FY 2027 Adjustment	$0	100%	of total Community Services adjustment $0

FY 2027 budget adjustments explained in Budget Memo to Board Members and Superintendent Dr. Hiel dated June 23, 2026 - 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 2027 Budget

FY 2027 Budget	$ 20,226,681
% of Community Services Budget	100.00%
Per Pupil Cost	$ 868.40
Full Time Equivalent (FTE)	187.83

Change From Prior Year

- Add 1 FTE site supervisor, 1 FTE lead instructor, 3 FTE kidstop educational support specialist for Aspen Ridge Elementary kidstop program
- Add 3 FTE Four Star instructors and 6 FTE educational support specialists for Four Star at Fernbrook Elementary and Aspen Ridge Elementary
- Eliminate 1 FTE program manager, 1 FTE marketing and outreach specialist and 1 FTE community education equity liaison

Capital Budget

FY 2027 Budget	$25,753,258	100%	of total Capital budget $25,753,258
FY 2027 Adjustment	$2,425,029	100%	of total Capital adjustment $2,425,029

FY 2027 budget adjustments explained in Budget Memo to Board Members and Superintendent Dr. Hiel dated June 23, 2026 - 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 2027 Budget

FY 2027 Budget	$ 11,324,647
% of Capital Budget	43.97%
Per Pupil Cost	$ 486.20
Full Time Equivalent (FTE)	-

Change From Prior Year

- Replace grounds/maintenance equipment (year 2 of 3 lease)
-Increased budget capacity $1 million for Aspen Ridge Elementary special assessment of $3.5 million

Technology Levy

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

FY 2027 Budget

FY 2027 Budget	$ 14,428,611
% of Capital Budget	56.03%
Per Pupil Cost	$ 619.47
Full Time Equivalent (FTE)	55.50

Change From Prior Year

-Maintain unified print solution (year 4 of 5 lease)
-Maintain technology refresh for staff and students (year 3 of 3 lease)

Osseo Area Schools
FY 2028 and FY 2029 Budget Planning Comparison Benchmark Districts: Budget Assumptions and Trends

	Student Demographics					Through November 2026 Elections		Revenue Assumptions		Expenditures Trends		Anticipated Reductions		Unassigned Fund Balance	
	Students (Adjusted ADM) FY 2026	Percent Students of Color FY2025	Percent Special Education FY 2025	Percent English Learners FY 2025	Percent Eligible for Free/Reduced Meals FY 2025	Operating Referendum	Capital Levy	FY 2028	FY 2029	FY 2028	FY 2029	FY 2028	FY 2029	FY 2027	Unassigned Fund Balance Policy
Anoka	37,303	44.7%	20.1%	10.2%	38.6%	$ 1,225	$ 6,641,977							$64.3 million or 11.6%	excess of 10% will be transferred to an assigned fund balance to be allocated towards school board
St. Paul	31,659	77.8%	19.0%	28.5%	66.3%	$ 2,352	$ -	4% other; general education aid and voer approved levy	4% other; general education aid and voer approved levy	4%	4%	$ -	$ -	$43.6 million or 5.26%	minimum of 5%
Rosemount, Apple Valley, Egan	28,439	45.0%	18.3%	9.4%	29.5%	$ 2,051	$ 16,102,979								
Minneapolis	28,224	63.8%	18.6%	22.5%	56.4%	$ 2,525	$ 36,448,650								
Osseo	20,809	62.9%	15.9%	12.2%	43.9%	$ 2,366	$ 14,692,722	2.72%	3.5%	2%	3.5%	$5 million	$5 million	$89.7 million or 24.4%	minimum of 5%
South Washington	19,155	42.8%	20.2%	7.2%	23.4%	$ 2,169	$ 5,877,803								
Rochester	16,945	48.1%	19.9%	9.5%	38.7%	$ 2,223	$ -								
Elk River	14,371	22.4%	18.5%	4.4%	21.9%	$ 1,594	$ -	2%	2%	3%	3%	$ -	$ -	$37 million or 17%	minimum of 8%
Wayzata	13,072	42.9%	13.1%	5.0%	17.2%	$ 2,380	$ 12,747,595								

"For governments that compare "unreserved fund balance" to expenditures: A minimum balance of no less than 8 to 17 percent (i.e., one to two months) of regular general fund operating expenditures." Source: Government Finance Officers Association "An Elected Official's Guide to Fund Balance and Net Assets Using the GASB 34 Model"

ISD 279 - Osseo Area Schools
FY 2028 Budget Planning
Estimated Major Cost Drivers

		*FY 2027 Adopted Budget	FY 2028 Changes	Percent Change Projected for FY 2028	
Salaries	**	$ 222,827,580			
Benefits		$ 83,266,287			
Purchased Services		$ 51,408,234			
Supplies, Other		$ 9,352,672			
		$ 366,854,773	$ 379,694,690		
Planning Assumption		$ 366,854,773	$ 12,839,917	3.50%	
Known Increases (Decreases)		***FY 2027 Adopted Budget**	**FY 2028 Amount of Known Change**	**Known Change Projected for FY 2028**	
Salary roll-up for all unsettled contracts		$ 39,145,659	$ 3,739,432	9.55%	
Settled contracts for FY 2027 (Directors, Confidential Managers, Licensed Coordinators, Management I-M, Salaried Professionals, School Executives, Student Management Specialist and Teachers)		175,874,509	(48,981)	-0.03%	
FY 2027 anticipated budget adjustments - enrollment alignment	**	(906,335)			
Other Salaries		8,713,747			
Subtotal for Salaries		$ 222,827,580			
Health Insurance		$ 32,497,776	974,933	3.00%	**A**
High deductible HSA contribution		7,008,757	210,263	3.00%	**A**
FICA increase for salary estimate change		15,922,677	282,319	1.77%	
Defined Benefit Pension		19,379,364	352,777	1.82%	
Workers compensation		1,007,518	100,752	10.00%	
Summer unemployment		1,500,000		TBD	
Other Benefits		5,950,195			
Subtotal for Benefits		$ 83,266,287			
Transportation		$ 31,026,862	1,387,209	4.47%	**B**
Utilities (Electricity)		4,169,000	183,436	4.40%	**C**
Heating Fuel		1,400,000	1,038,800	74.20%	**C**
General liability and property insurance		1,085,000	162,750	15.00%	
Other Purchased Services		13,727,372			
Subtotal for Purchased Services		$ 51,408,234			
Other Supplies, Other		9,352,672			
Subtotal for Supplies, Other		$ 9,352,672			
Subtotal of known increases (decreases)			8,383,690	2.29%	
Remaining capacity			$ 4,456,227	1.21%	

A - Health insurance renewal occurs January 1, 2027 for PEIP groups (teachers, ESPs, AESPs, and nurses). Contract increases for PEIP increases for calendar year 2028 are unknown (2nd 6 months of FY 2028). No information is available from PEIP regarding claim loss ratios. UMR renewal occurs July 1, 2027 for all remaining groups. Assumptions will include a migration factor from High plan to Value and HSA plans for FY 2028.

B - Transportation estimated contract increase for FY 2028 4.5%, FY 2029 4.5%, and FY 2030 to FY 2035 3%.

C - Consumer Price Index (CPI) September 2026.

* Other known increases (decreases) from prior year's included: actuarial study results, tuition, and unemployment.

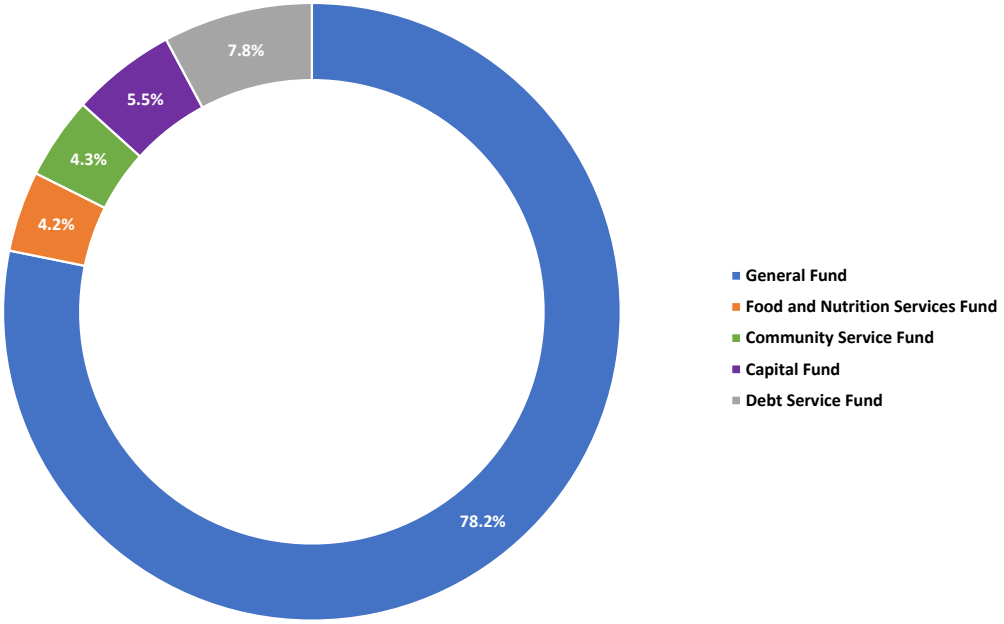
FY 2028 Budget Planning Timeline for Operating Funds and Capital Fund Budgets

Date		Outcome	Business Services	School Board Action	School Board Work Session	Budget Managers	Division Contacts	LRFP/FISCAL
April – July 2026	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 22, 2026	**School Board Regular Meeting**	**Approve preliminary FY 2028 levy at maximum**		**X**				
October 8, 2026	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 12, 2026	Budget Managers	LRFP Budget Manager group forum question and answer session				X		
October 29, 2026	Division Contacts	Complete google slides with preliminary budget proposals for operating funds for November 13th Budget Manager meeting 1:00 p.m.					X	
November 2 to 6, 2026	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 6th	X				X	
November 10, 2026	School Board Work Session	1. Agree to FY 2028 budget planning process 2. Provide direction on budget planning 3. Prepare for December approval of FY 2028 levy limitation and certification			X			
November 17, 2026	**School Board Regular Meeting**	**Accept FY 2026 audit results**		**X**				
December 4, 2026	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 4, 2026	Budget Managers	1. Provide information and feedback regarding preliminary list of FY 2028 operating funds PEAR narratives 2. Provide updated School Board direction (if necessary) following the November 10th work session				X		
December 11, 2026	Budget Managers	1. Understand overall scope of DRAFT PEAR narratives 2. Learn about changes to PEAR requests from December 4th based on initial feedback 3. Learn about final capital requests				X		
December 15, 2026	**School Board Regular Meeting**	**Approve FY 2028 levy limitation certification**		**X**				
December 17, 2026	Division Contacts *	1. Final operating PEAR narratives for FY 2028 due electronically to Director of Business Services 1:00 p.m. 2. Final capital fund request worksheets for FY 2028 due electronically to Director of Business Services 1:00 p.m.					X	
January 8, 2027	LRFP Advisory Team	Review PEAR proposals (excluding capital fund)						X
February 9, 2027	School Board Work Session	FY 2028 operating fund budget development & proposal; budget managers with PEARS should attend FY 2028 capital budget development and proposal; budget managers with capital requests should attend			X	X		
February 23, 2027	**School Board Regular Meeting**	**Approve FY 2027 mid-year budget adjustments** **Approve FY 2028 capital expenditure budget** **Approve FY 2028 operating fund adjustments (PEAR Summary)**		**X**				
Jan - June, 2027	Administrative Services	Review budget based on legislative changes; adjustment as necessary	X					
April, 2027	Budget Managers	Debrief via survey FY 2028 budget planning process				X		
June 8, 2027	School Board Work Session	FY 2027 operating, capital & non-operating fund budgets; prepare to take action at June 22nd regular meeting			X			
June 22, 2027	**School Board Regular Meeting**	**Approve FY 2027 operating, capital & non-operating fund budgets**		**X**				
July, 2027	Business Services	Prepare for FY 2027 audit	X					

* Division Contacts	
HART	John Morstad and Yvonne Shorts Lind
Leadership Teaching & Learning	Bryan Bass,Jason Bodey, Stephen Flisk, and Amy Tollefson
I2T2	Anthony Padrnos
Community Engagement	Brian Siverson-Hall

FY 2027 Adopted Expenditure Budgets for All Budgeted Funds

Fund distribution • Total adopted expenditures: $470.4 million



Fund	Adopted Budget	Share
General Fund	**$367,761,108**	**78.2%**
Food and Nutrition Services Fund	$19,872,500	4.2%
Community Service Fund	$20,226,681	4.3%
Capital Fund	$25,753,258	5.5%
Debt Service Fund	$36,809,552	7.8%

TOTAL ADOPTED BUDGET

$470.4M

Osseo Area Schools

Five-Year Financial Projection - General Fund

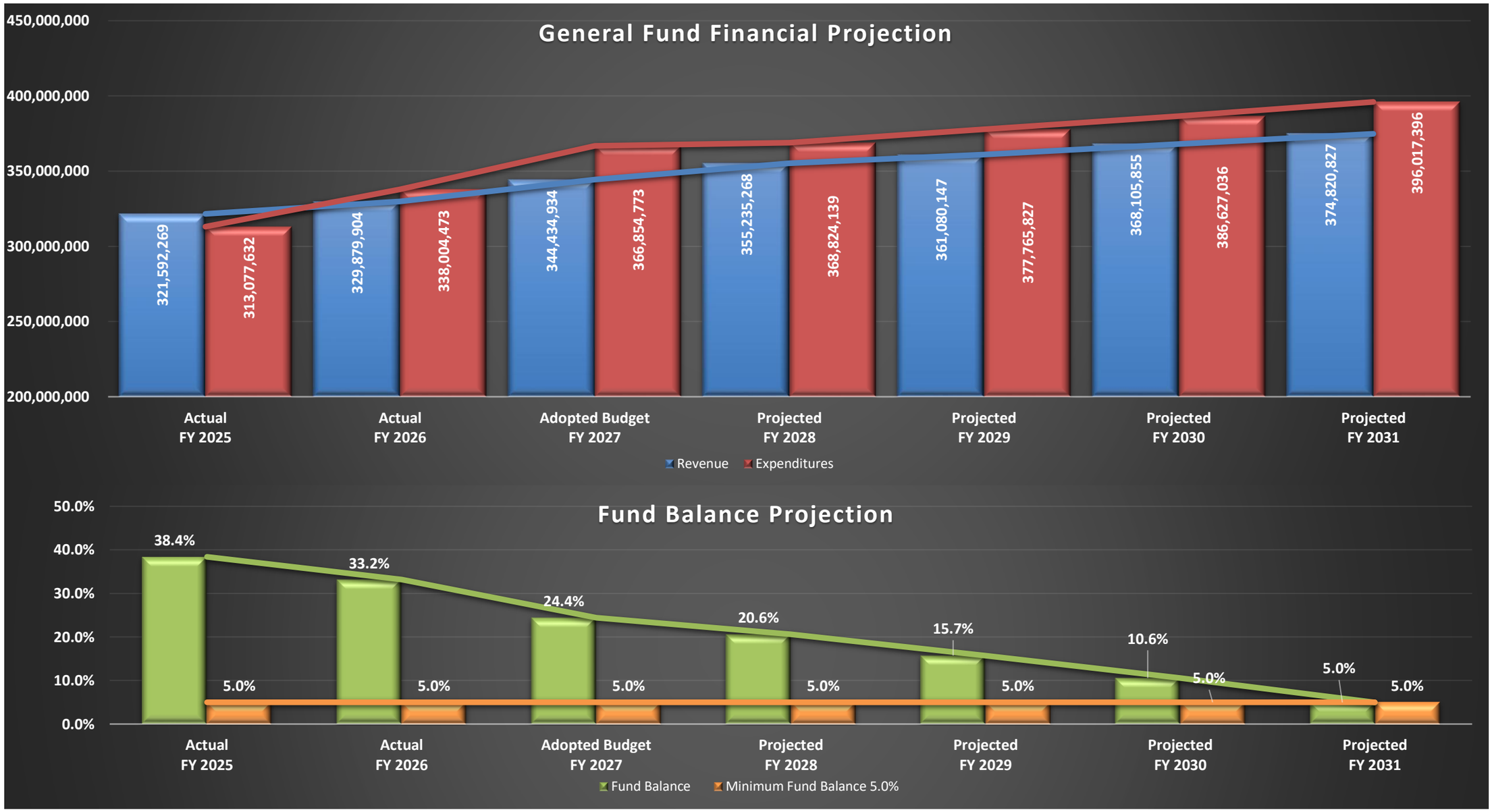
Categories	Actual FY 2025	Actual FY 2026	% Chg	Adopted Budget FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg	Projected FY 2030	% Chg	Projected FY 2031	% Chg
Revenue	321,592,269	329,879,904	2.6%	344,434,934	4.4%	355,235,268	3.1%	361,080,147	1.6%	368,105,855	1.9%	374,820,827	1.8%
Expenditures	313,077,632	338,004,473	8.0%	366,854,773	8.5%	368,824,139	0.5%	377,765,827	2.4%	386,627,036	2.3%	396,017,396	2.4%
Difference over/(under)	8,514,637	(8,124,569)		(22,419,839)		(13,588,870)		(16,685,681)		(18,521,181)		(21,196,569)	
Assigned/Unassigned Fund Balance	120,205,774	112,081,205		89,661,366		76,072,496		59,386,815		40,865,634		19,669,065	
Fund Balance %	**38.4%**	**33.2%**		**24.4%**		**20.6%**		**15.7%**		**10.6%**		**5.0%**	
		Operational Adjustments				(5,000,000)		(5,000,000)		(5,000,000)		(5,000,000)	

Assumptions

General Formula increase estimates 2.72% FY 2028, 2% FY 2029, 2.1% FY 2030, 2% FY 2031, future years 2% minimum and 3% cap tied to inflation

Expenditure increase of 3.5% annually

(20,000,000) total operational adjustments



Osseo Area Schools
General Fund
FY 2028 Budget Planning Scenario Financial Forecast

	Actual 2025	Actual 2026	Adopted 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Baseline							
Revenues	$321,592,269	$329,879,904	$349,590,033	$346,376,841	$359,256,610	$364,291,837	$371,891,576
Expenditures	313,077,632	338,004,473	367,761,108	381,528,964	385,013,583	394,208,284	402,321,596
Known adjustments to revenue			(5,155,099)	10,321,012	2,530,137	4,520,619	3,635,852
Known adjustments to expenditures			(906,335)	(6,323,596)	1,032,844	639,405	858,413
Baseline operating balance							
Fund Balance (beginning of year)	111,691,137	120,205,774	112,081,205	89,661,366	71,153,851	53,894,171	35,858,938
Fund Balance (end of year)	120,205,774	112,081,205	89,661,366	71,153,851	46,894,171	27,858,938	8,206,357
Change in fund balance	$8,514,637	($8,124,569)	($22,419,839)	($18,507,515)	($24,259,680)	($26,035,233)	($27,652,581)
Operational reductions to maintain fund balance at 5%				(5,000,000)	(7,000,000)	(8,000,000)	(8,000,000)
Adjusted fund balance	$120,205,774	$112,081,205	$89,661,366	$76,153,851	$58,894,171	$40,858,938	$21,206,357
Fund Balance as a % of Budgeted/Projected Expenditure	38.4%	33.2%	24.4%	20.6%	15.5%	10.6%	5.4%
Tactics							
Revenues with tactics	$321,592,269	$329,879,904	$349,590,033	$346,376,841	$358,550,009	$363,585,236	$371,184,975
Expenditures with tactics	313,077,632	338,004,473	367,761,108	381,528,964	383,577,104	392,876,460	402,092,117
Tactics related to revenue							
Basic formula allowance tied to inflation, minimum 2% increase & capped at 3% **(Known)**				4,754,424	3,463,768	3,764,775	3,635,852
FY 2027 One-year strategic investment for special education staffing **(Known)**				1,923,489	(1,923,489)		
Transportation contract impact on revenue **(Known)**				1,120,591	762,767	755,844	
Special education decrease from FY 2027 LRFP adjustments **(Known)**				(107,628)			
English Learner (EL) increase from FY 2027 LRFP adjustments on 25% EL cross subsidy **(Known)**					227,091		
Prior year levy adjustments (equity, transition, local optional, reemployment, judgment) - one-time **(Known)**				(706,601)			
Current year levy changes (referendum, equity, transition, local optional) **(Known)**				1,801,111			
Student support personnel aid $30.05 (FY2026 & FY2027) to $34.32 (FY2028) per APU **(Known)**				99,963			
School library aid $10.27 (FY2026 & FY2027)to $9.12 (FY2028) per APU **(Known)**				(26,922)			
Estimated students below projection **(Known)**			(5,155,099)				
MN Permanent School Fund constituitional amendment increase $33 per pupil unit estimate **(Known)**				755,984			
Operating referendum timeline (10 year)	**2 (GE)**	**3**	**4 (GE)**	**5**	**6 (GE)**	**7**	**8 (GE)**
Tactics related to expenditures							
Enrollment alignment adjustment **(Known)**			(906,335)	298,701	718,018	639,405	858,413
Prior year enrollment loss based on November 1 **(Known)**				(4,248,764)			
Other - reduce trend to 3.5%				(1,834,274)	(1,844,121)	(1,888,829)	(1,933,135)
FY 2027 One-year strategic investment for special education staffing **(Known)**				(2,747,842)			
Transportation contract impact on expenditures **(Known)**				301,269	314,826		
Student support personnel aid expenditure reduction due to revenue change **(Known)**				99,963			
School library aid expenditures reduction due to revenue change **(Known)**				(26,922)			
Teacher substitute additional cost estimate due to staffing change in FY 2027				453,044			
Operational additions/(reductions)				(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)
Baseline operating balance (post tactic)							
Fund Balance (beginning of year)	111,691,137	120,205,774	112,081,205	89,661,366	76,828,479	60,142,799	41,621,618
Fund Balance (end of year)	120,205,774	112,081,205	89,661,366	76,828,479	60,142,799	41,621,618	20,425,049
Change in fund balance	$8,514,637	($8,124,569)	($22,419,839)	($12,832,886)	($16,685,681)	($18,521,181)	($21,196,569)
Fund Balance Target							
Fund Balance as a % of Budgeted/Projected Expenditure	38.4%	33.2%	24.4%	20.8%	15.9%	10.8%	5.2%
5% of Budgeted/Projected Expenditures Minimum	$15,653,882	$16,900,224	$18,342,739	$18,441,207	$18,888,291	$19,331,352	$19,800,870
				Projected Revenue Assumption (FY 2028 - FY2031)			0.0%
				Projected Expenditure Assumption (FY 2028 - FY2031)			4.0%

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

Osseo Area Schools ISD # 279

Five-Year Financial Projection - Food and Nutrition Services

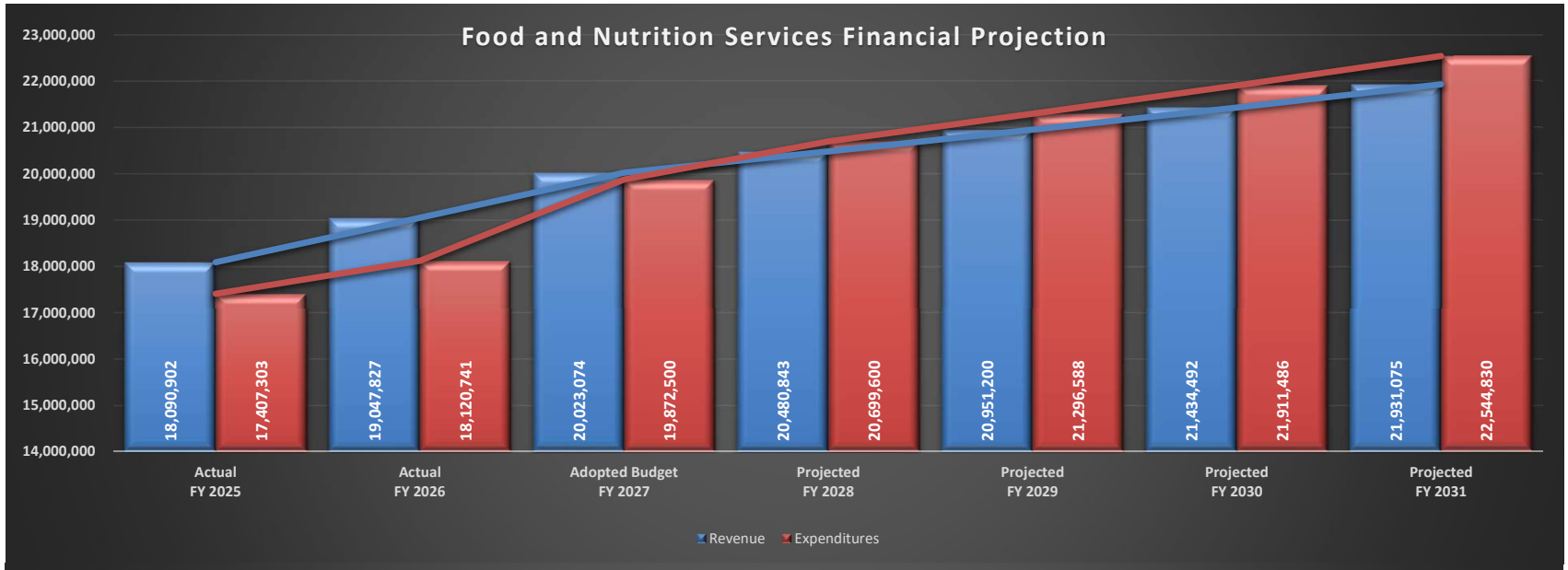
Categories	Actual FY 2025	Actual FY 2026	% Chg	Adopted Budget FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg	Projected FY 2030	% Chg	Projected FY 2031	% Chg
Revenue	18,090,902	19,047,827	5.3%	20,023,074	5.1%	20,480,843	2.3%	20,951,200	2.3%	21,434,492	2.3%	21,931,075	2.3%
Expenditures	17,407,303	18,120,741	4.1%	19,872,500	9.7%	20,699,600	4.2%	21,296,588	2.9%	21,911,486	2.9%	22,544,830	2.9%
Difference over/(under)	683,599	927,086		150,574		(218,757)		(345,388)		(476,993)		(613,755)	
Restricted Fund Balance	6,447,488	7,374,574		7,525,148		7,306,391		6,961,003		6,484,009		5,870,254	
Fund Balance %	**37.0%**	**40.7%**		**37.9%**		**35.3%**		**32.7%**		**29.6%**		**26.0%**	
		Operational Adjustments				-		-		-		-	

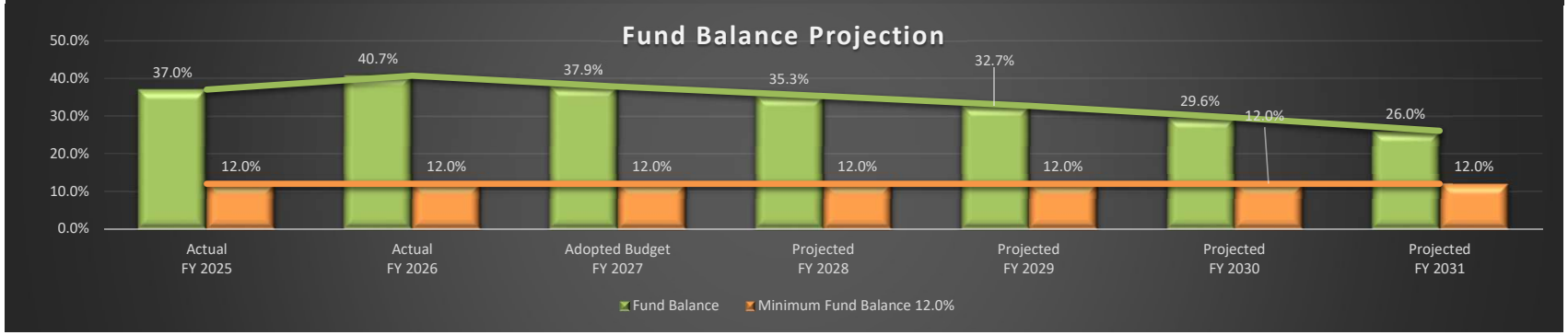
Assumptions

Revenue increase of 2.75% annually

Expenditure increase of 3.0% annually

0 total operational adjustments





ISD 279 - Osseo Area Schools
Food & Nutrition Services Fund
FY 2028 Budget Planning Scenario Financial Forecast

	Actual 2025	Actual 2026	Adopted 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Baseline							
Revenues	$18,090,902	$19,047,827	$19,577,557	$19,577,557	$19,577,557	$19,577,557	$19,577,557
Expenditures	16,979,735	17,750,403	19,320,000	19,996,200	20,696,067	20,644,179	20,590,476
Expenditures Capital	427,568	370,338	552,500	800,000	800,000	800,000	800,000
Known adjustments to revenue							
Known adjustments to expenditures							
Baseline operating balance							
Fund Balance (beginning of year)	5,763,889	6,447,488	7,374,574	7,079,631	5,860,988	4,692,478	3,575,856
Fund Balance (end of year)	6,447,488	7,374,574	7,079,631	5,860,988	3,942,478	2,825,856	1,762,937
Change in fund balance	683,599	927,086	(294,943)	(1,218,643)	(1,918,510)	(1,866,622)	(1,812,919)
Operational reductions to maintain fund balance at 12%					(750,000)	(750,000)	(750,000)
Adjusted fund balance	$6,447,488	$7,374,574	$7,079,631	$5,860,988	$4,692,478	$3,575,856	$2,512,937
Fund Balance as a % of Budgeted/Projected Expenditure	37.0%	40.7%	35.6%	28.2%	22.6%	17.3%	12.2%
Tactics							
Revenues with tactics	$18,090,902	$19,047,827	$19,577,557	$20,023,074	$20,480,843	$20,951,200	$21,434,492
Expenditures with tactics	16,979,735	17,750,403	19,320,000	19,996,200	20,596,086	21,213,969	21,850,388
Expenditures Capital	427,568	370,338	552,500	800,000	800,000	800,000	800,000
Tactics related to revenue							
Federal and State reimbursement rate change 2.75%			445,517	457,769	470,357	483,292	496,583
Tactics related to expenditures							
Operational reductions							
Other - reduce trend to 3.00%				(96,600)	(99,498)	(102,483)	(105,557)
Baseline operating balance (post tactic)							
Fund Balance (beginning of year)	5,763,889	6,447,488	7,374,574	7,525,148	7,306,391	6,961,003	6,484,009
Fund Balance (end of year)	6,447,488	7,374,574	7,525,148	7,306,391	6,961,003	6,484,009	5,870,254
Change in fund balance	$683,599	$927,086	$150,574	($218,757)	($345,388)	($476,993)	($613,755)

Fund Balance Target							
Fund Balance as a % of Budgeted/Projected Expenditure	37.0%	40.7%	37.9%	35.3%	32.7%	29.6%	26.0%
12% of Budgeted/Projected Expenditures Minimum	$2,088,876	$2,174,489	$2,384,700	$2,483,952	$2,555,591	$2,629,378	$2,705,380

Projected Revenue Assumption (FY 2028 - FY2031)	0.00%
Projected Expenditure Assumption (FY 2028 - FY2031)	3.50%

Osseo Area Schools

Five-Year Financial Projection - Community Service Fund

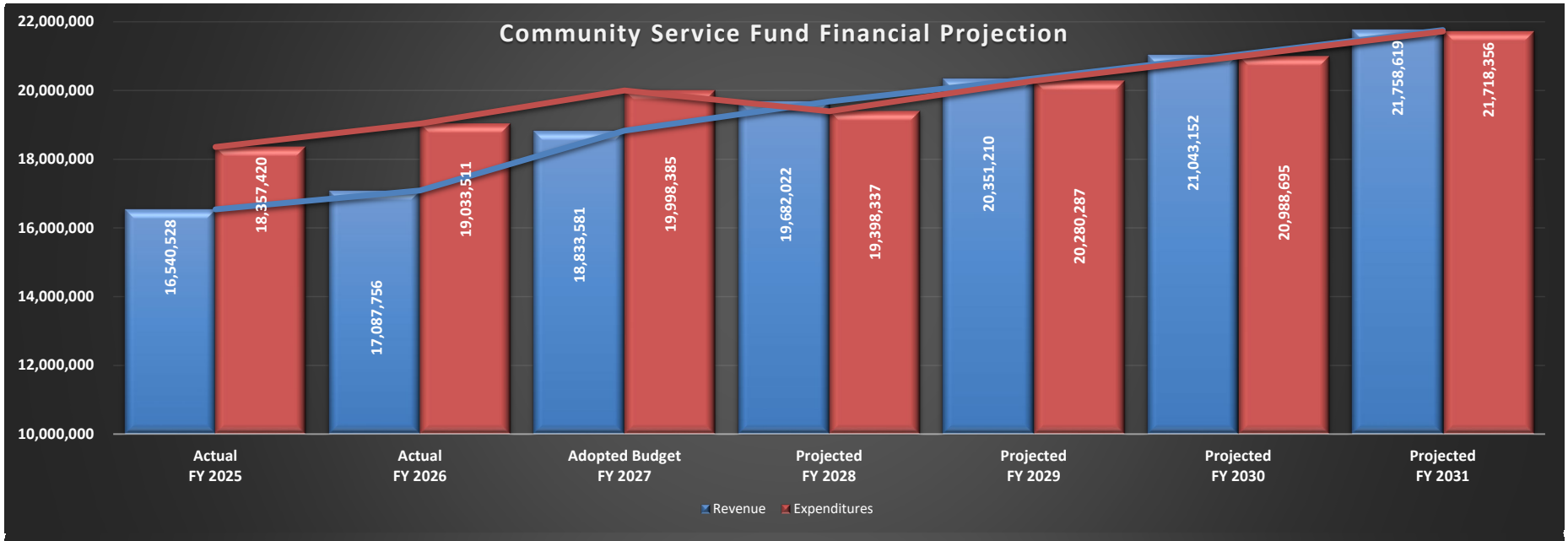
Categories	Actual FY 2025	Actual FY 2026	% Chg	Adopted Budget FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg	Projected FY 2030	% Chg	Projected FY 2031	% Chg
Revenue	16,540,528	17,087,756	3.3%	18,833,581	10.2%	19,682,022	4.5%	20,351,210	3.4%	21,043,152	3.4%	21,758,619	3.4%
Expenditures	18,357,420	19,033,511	3.7%	19,998,385	5.1%	19,398,337	-3.0%	20,280,287	4.5%	20,988,695	3.5%	21,718,356	3.5%
Difference over/(under)	(1,816,892)	(1,945,755)		(1,164,804)		283,685		70,924		54,456		40,263	
Restricted Fund Balance	4,246,941	2,301,186		1,136,382		1,420,067		1,490,991		1,545,447		1,585,710	
Fund Balance %	**23.1%**	**12.1%**		**5.7%**		**7.3%**		**7.4%**		**7.4%**		**7.3%**	
		Operational adjustments				(1,200,000)		300,000		100,000		100,000	

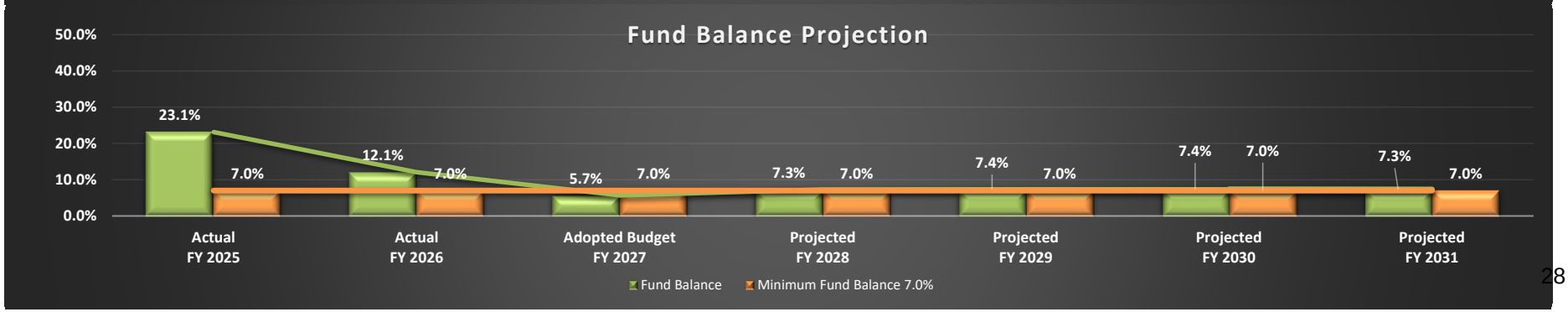
Assumptions

Revenue increase of 3.4% annually

Expenditure increase of 3.4% annually

(700,000) total operational adjustments





Osseo Area Schools
Community Service Fund
FY 2028 Financial Forecast

	Actual 2025	Actual 2026	Adopted 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Baseline							
Revenues	$16,540,528	$17,087,756	$18,833,581	$19,473,923	$20,351,210	$21,043,152	$21,758,619
Expenditures	18,357,420	19,033,511	20,226,681	20,678,330	20,037,193	20,925,258	21,740,117
Known adjustments to revenue				208,099			
Known adjustments to expenditures			(228,296)				
Baseline operating balance							
Fund Balance (beginning of year)	6,063,833	4,246,941	2,301,186	1,136,382	1,440,074	1,554,091	1,571,985
Fund Balance (end of year)	4,246,941	2,301,186	1,136,382	140,074	1,754,091	1,671,985	1,590,487
Change in fund balance	(1,816,892)	(1,945,755)	(1,164,804)	(996,308)	314,017	117,894	18,502
Operational reductions to maintain fund balance at 7%				(1,300,000)	200,000	100,000	
Adjusted fund balance	$4,246,941	$2,301,186	$1,136,382	$1,440,074	$1,554,091	$1,571,985	$1,572,593
Fund Balance as a % of Budgeted/Projected Expenditure	23.1%	12.1%	5.7%	7.4%	7.7%	7.5%	7.2%
Tactics							
Revenues with tactics	$16,540,528	$17,087,756	$18,833,581	$19,473,923	$20,351,210	$21,043,152	$21,758,619
Expenditures with tactics	18,357,420	19,033,511	20,226,681	20,678,330	20,057,880	20,969,816	21,702,311
Tactics related to revenue							
Current year levy changes **(Known)**				208,099			
Tactics related to expenditures							
Adjust administrative chargeback **(Known)**			(228,296)				
Operational adjustments				(1,200,000)	300,000	100,000	100,000
Other - reduce trend to 3.00%				(79,994)	(77,593)	(81,121)	(83,955)
Baseline operating balance (post tactic)							
Fund Balance (beginning of year)	6,063,833	4,246,941	2,301,186	1,136,382	1,420,067	1,490,991	1,545,447
Fund Balance (end of year)	4,246,941	2,301,186	1,136,382	1,420,067	1,490,991	1,545,447	1,585,710
Change in fund balance	($1,816,892)	($1,945,755)	($1,164,804)	$283,685	$70,924	$54,456	$40,263

Fund Balance Target							
Fund Balance as a % of Budgeted/Projected Expenditure	23.1%	12.1%	5.7%	7.3%	7.4%	7.4%	7.3%
7% of Budgeted/Projected Expenditures Minimum	$1,285,019	$1,332,346	$1,399,887	$1,357,884	$1,419,620	$1,469,209	$1,520,285

Projected Revenue Assumption (FY 2028 - FY 2031)	3.4%
Projected Expenditure Assumption (FY 2028 - FY 2031)	3.4%

Community Service Fund Balance Summary			
Restricted for community education programs	3,317,961	1,864,268	1,148,606
Restricted for early childhood family education programs	685,748	461,295	178,501
Restricted for school readiness	238,611	(28,998)	(195,346)
Restricted for adult basic education	4,621	4,621	4,621
Total Community Service Fund Balance	$ 4,246,941	$ 2,301,186	$ 1,136,382

Osseo Area Schools

Five-Year Financial Projection - Capital Fund

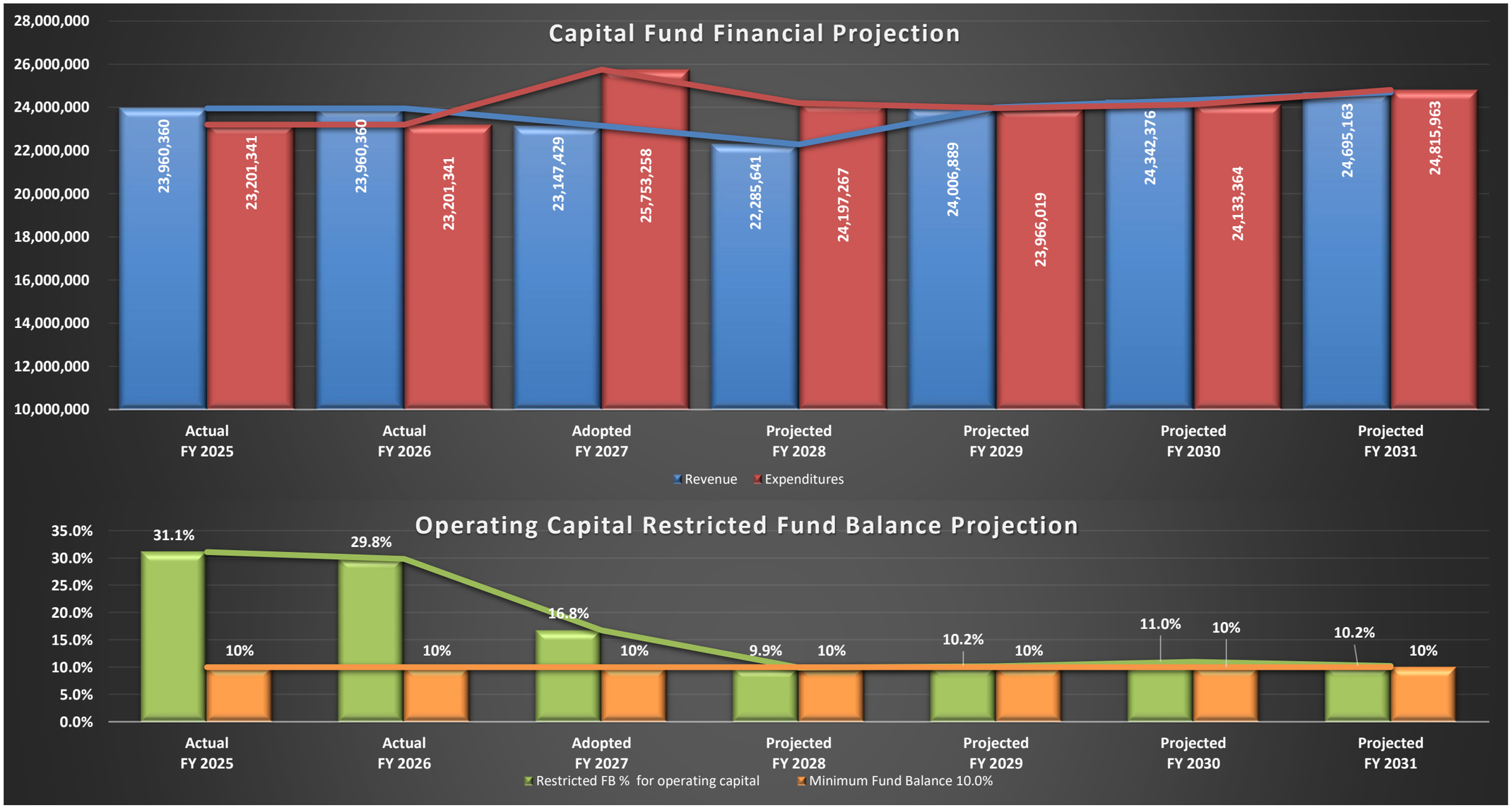
Categories	Actual FY 2025	Actual FY 2026	% Chg	Adopted FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg	Projected FY 2030	% Chg	Projected FY 2031	% Chg
Revenue	24,694,107	23,960,360	-3.0%	23,147,429	-3.4%	22,285,641	-3.7%	24,006,889	7.7%	24,342,376	1.4%	24,695,163	1.4%
Expenditures	22,097,047	23,201,341	5.0%	25,753,258	11.0%	24,197,267	-6.0%	23,966,019	-1.0%	24,133,364	0.7%	24,815,963	2.8%
Difference over/(under)	2,597,060	759,019		(2,605,829)		(1,911,627)		40,870		209,011		(120,800)	
Restricted Fund Balance	7,432,414	8,191,433		5,585,604		3,673,977		3,714,846		3,923,858		3,803,058	
Fund Balance %	**33.6%**	**35.3%**		**21.7%**		**15.2%**		**15.5%**		**16.3%**		**15.3%**	
Restricted FB % for operating capital	**31.1%**	**29.8%**		**16.8%**		**9.9%**		**10.2%**		**11.0%**		**10.2%**	
		Operational Adjustments				(1,700,000)		(400,000)		0		500,000	

Assumptions

Revenue increase of 0.0% annually

Expenditure increase of 0.0% annually

(1,600,000) total operational adjustments



Osseo Area Schools
Capital Fund - Operating Capital and Capital Technology/Safety Levy
FY 2028 Budget Planning Scenario Financial Forecast

	Actual 2025	Actual 2026	Adopted 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Baseline							
Revenues	$24,694,107	$23,960,360	$23,254,490	$23,271,885	$23,837,491	$23,873,246	$23,920,307
Expenditures	22,097,047	23,201,341	25,753,258	25,753,258	23,897,267	24,066,019	24,233,364
Levy **(Known)**				524,611			
Levy one-time **(Known)**				(820,355)			
Known adjustments to expenditures				144,009	168,752	167,345	182,598
Baseline operating balance							
Fund Balance (beginning of year)	4,835,354	7,432,414	8,191,433	5,692,665	4,771,539	4,543,010	4,182,892
Fund Balance (end of year)	7,432,414	8,191,433	5,692,665	2,771,539	4,543,010	4,182,892	3,687,236
Change in fund balance	$2,597,060	$759,019	($2,498,768)	($2,921,126)	($228,528)	($360,118)	($495,656)
Operational increases (reductions) to maintain fund balance at 10%				($2,000,000)			
Adjusted fund balance	$7,432,414	$8,191,433	$5,692,665	$4,771,539	$4,543,010	$4,182,892	$3,687,236
Fund Balance as a % of Budgeted/Projected Expenditure	33.6%	35.3%	22.1%	20.0%	18.9%	17.3%	15.1%
Tactics							
Revenues with tactics	$24,694,107	$23,960,360	$23,254,490	$23,147,429	$23,713,035	$24,042,644	$24,389,437
Expenditures with tactics	22,097,047	23,201,341	25,753,258	25,753,258	24,197,267	23,966,019	24,133,364
E-Rate elimination for FY 2027 impact on FY 2028				(566,044)			
Tactics related to revenue							
Change in operating capital levy **(Known)**				194,011			
Change in lease levy and prior year operating capital adjust- one-time **(Known)**				(820,355)			
Change in capital technology/safety levy **(Known)**				330,600			
Estimated students below projection			(107,061)				
Increase capital technology/safety levy authority estimate					293,854	299,732	305,726
Capital technology/safety levy timeline (10 years)	**2 (GE)**	**3**	**4 (GE)**	**5**	**6 (GE)**	**7**	**8 (GE)**
Tactics related to expenditures							
Salary and benefit increase 3.5% **(Known)**				144,009	127,757	131,590	135,537
Enrollment alignment adjustment (**Known**)				-	40,995	35,755	47,061
Operational increases (reductions)				(1,700,000)	(400,000)		500,000
Baseline operating balance (post tactic)							
Fund Balance (beginning of year)	4,835,354	7,432,414	8,191,433	5,585,604	3,673,977	3,714,846	3,923,858
Fund Balance (end of year)	7,432,414	8,191,433	5,585,604	3,673,977	3,714,846	3,923,858	3,803,058
Change in fund balance	$2,597,060	$759,019	($2,605,829)	($1,911,627)	$40,870	$209,011	($120,800)
Fund Balance Target							
Fund Balance as a % of Budgeted/Projected Expenditure	33.6%	35.3%	21.7%	15.2%	15.5%	16.3%	15.3%
10% of Budgeted/Projected Expenditures Minimum	$2,209,705	$2,320,134	$2,575,326	$2,419,727	$2,396,602	$2,413,336	$2,481,596
				Projected Revenue Assumption (FY 2028 - FY2031)			0.00%
				Projected Expenditure Assumption (FY 2028 - FY2031)			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**

Capital Fund Balance Summary							
Restricted for operating capital	$ 6,866,336	$ 6,920,702	$ 4,314,873	$ 2,403,246	$ 2,444,115	$ 2,653,127	$ 2,532,327
Restricted for technology/safety & security	$ 566,078	$ 1,270,731	$ 1,270,731	$ 1,270,731	$ 1,270,731	$ 1,270,731	$ 1,270,731
Total Capital Fund Balance	$ 7,432,414	$ 8,191,433	$ 5,585,604	$ 3,673,977	$ 3,714,846	$ 3,923,858	$ 3,803,058
Operating Capital Fund Balance as a % of Budgeted/Projected Expenditure	31.1%	29.8%	16.8%	9.9%	10.2%	11.0%	10.2%

Osseo Area Schools

Achieving Academic Excellence

Comprehensive Achievement & Civic Readiness and Achievement & Integration

Dr. Bryan Bass, Dr. Jill Kind, Dr. Michael Walker



Presentation Outcomes

Board members will:

- examine various data points related to Osseo Area Schools' Comprehensive Achievement and Civic Readiness and Achievement and Integration Strategic Plan from the 2025-2026 school year; &,
- learn about current strategic improvement actions to positively impact this data.

Osseo Area Schools

STRATEGIC PRIORITIES 2026-27

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.

VISION

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

CORE VALUES

HONOR AND INTEGRITY

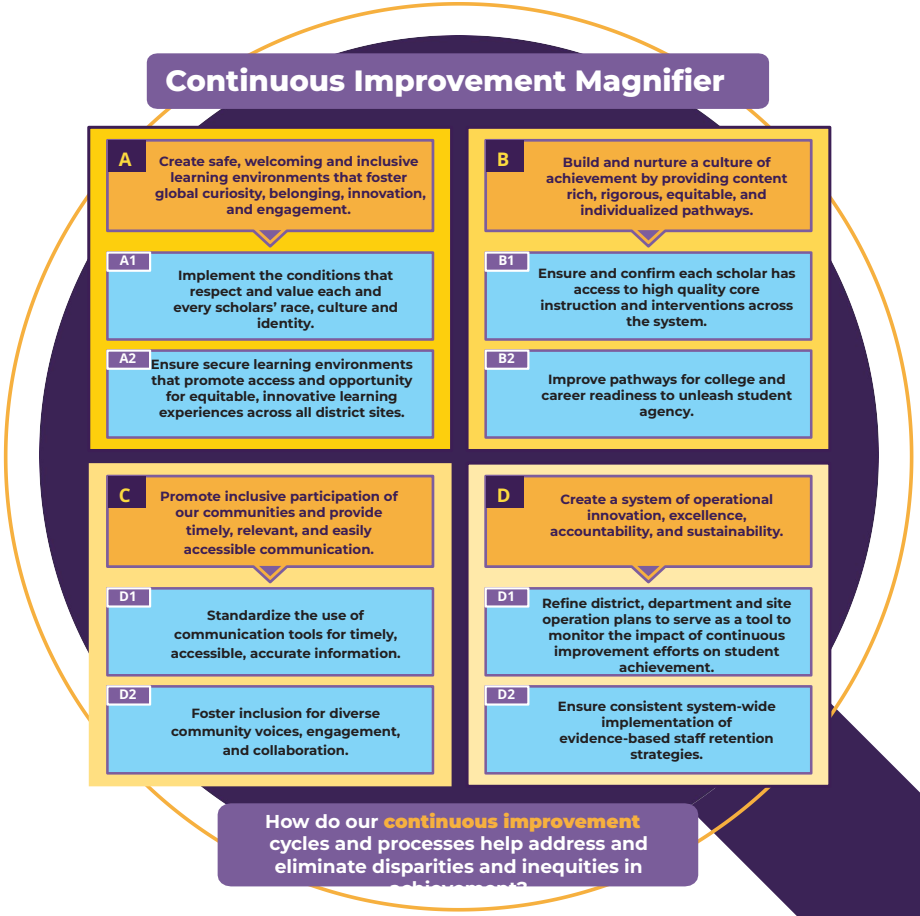
BELONGING

INCLUSION

INNOVATION AND EXCELLENCE

TRANSPARENCY

INTRINSIC VALUE



3 Cs to align work

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

Comprehensive Achievement and Civic Readiness



DISTRICT GOALS

Achievement and Integration

Goal 1

Osseo Area Schools will provide support for specialized programming to seek racial integration gap reduction of 1% each year at schools that were identified as Racially Isolated Schools.



Goal 2

The achievement gap between students of color and the Minnesota State goal of 85% as measured by proficiency on the Minnesota Comprehensive Assessments (MCA) in reading will decrease each year by 2% for each identified group.

Goal 3

The percent of staff of color working in Osseo Area Schools will increase by 1% each year from 14.94% in Spring 2022, between FY 2024 and 2026.

Goal 4

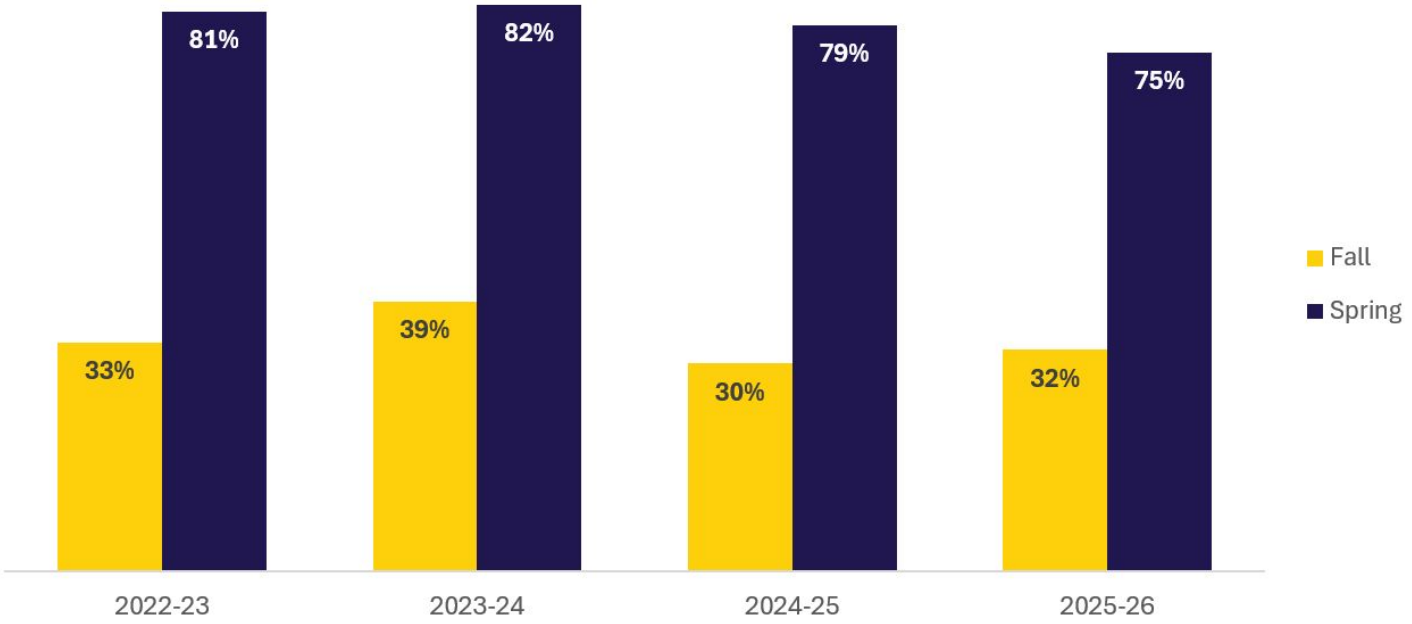
Increase the graduation rate of American Indian students by 4% per year between FY 2024 and 2026.



Goal 1
All children are ready for school.

Teaching Strategies Gold - VPK

Average percent meeting or exceeding standards (across six domains)

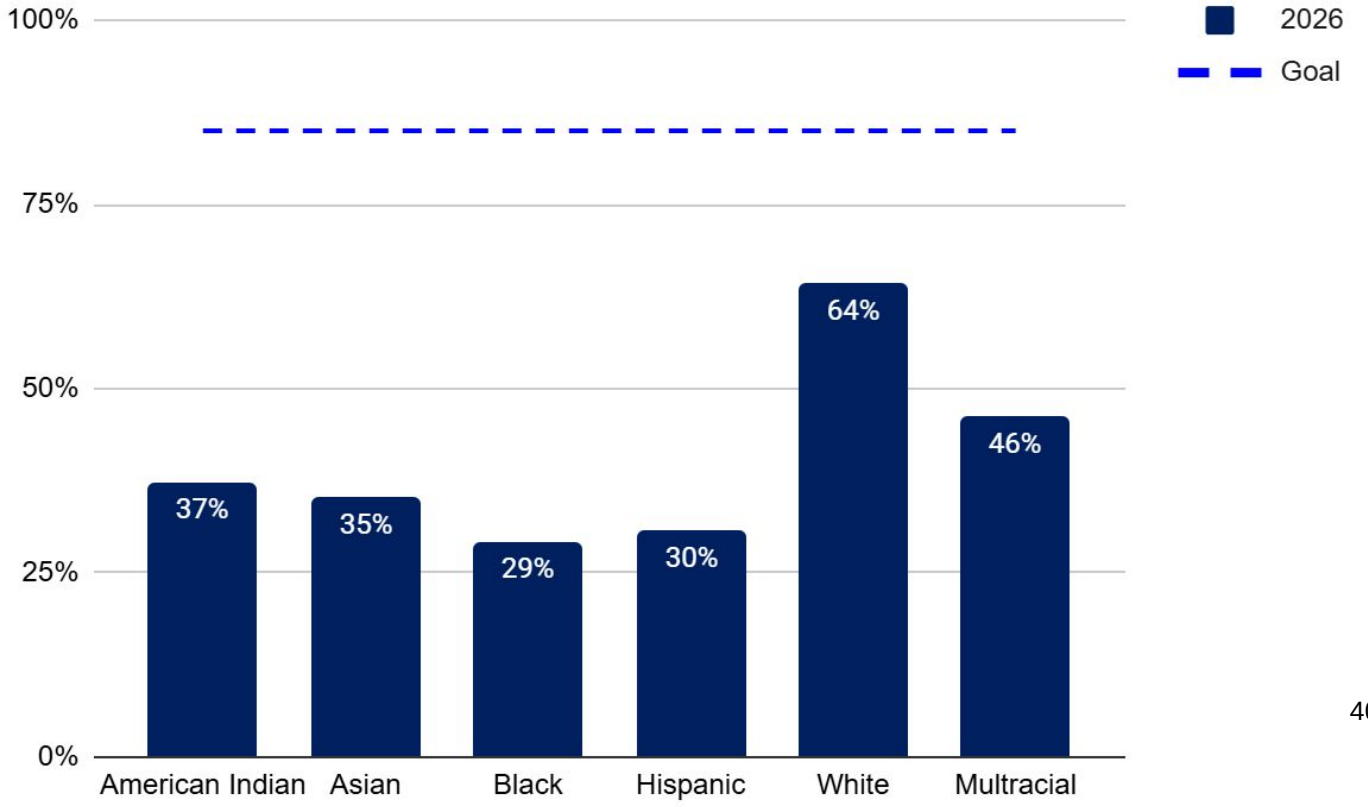


N Sizes: 2022 F-233, 2023 S-303
2023 F-259, 2024 S-301
2024 F-303, 2025 S-356
2025 F-341, 2026 S-374

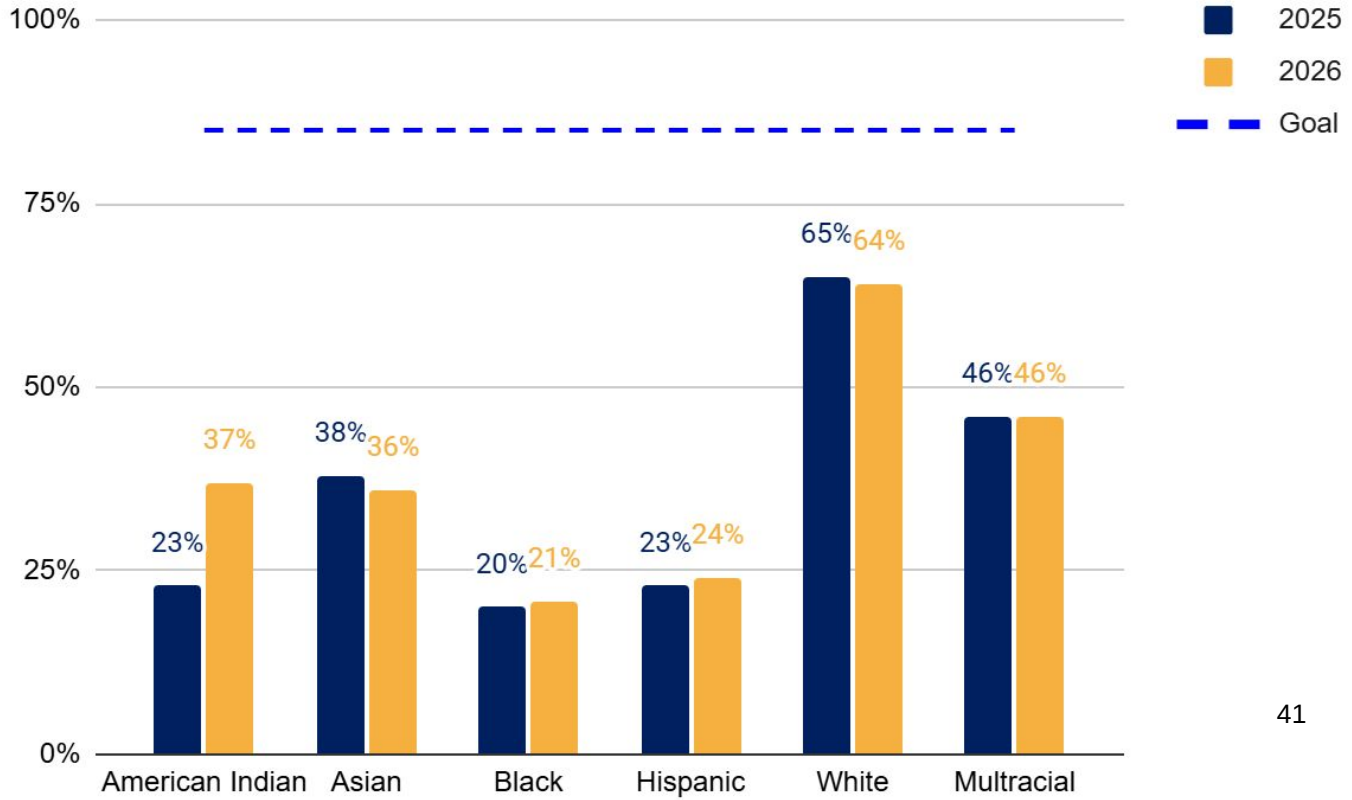


Goal 2
All racial and economic achievement gaps between students are closed.

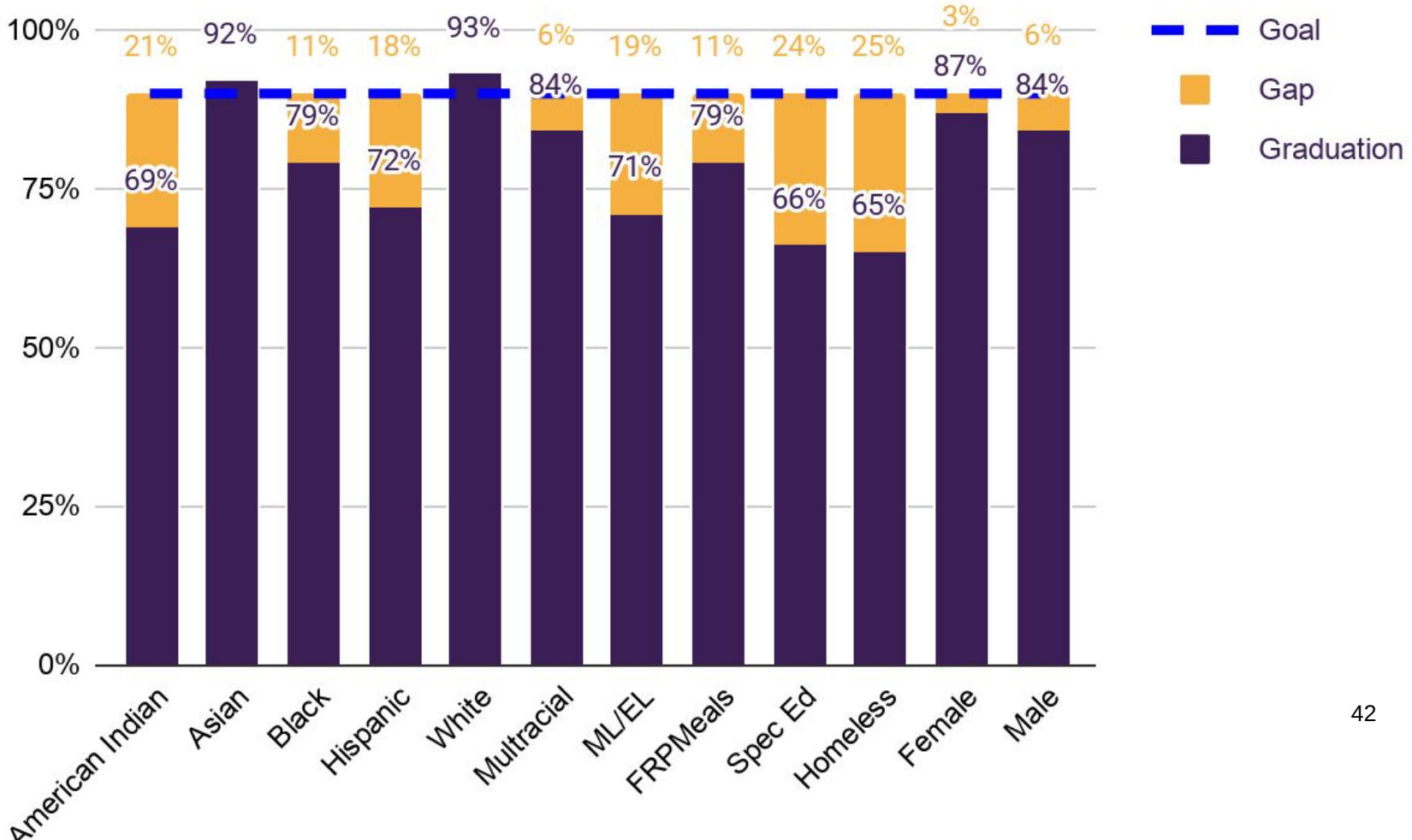
Reduce the Reading Proficiency Gap (MCA)



Reduce the Math Proficiency Gap (MCA)



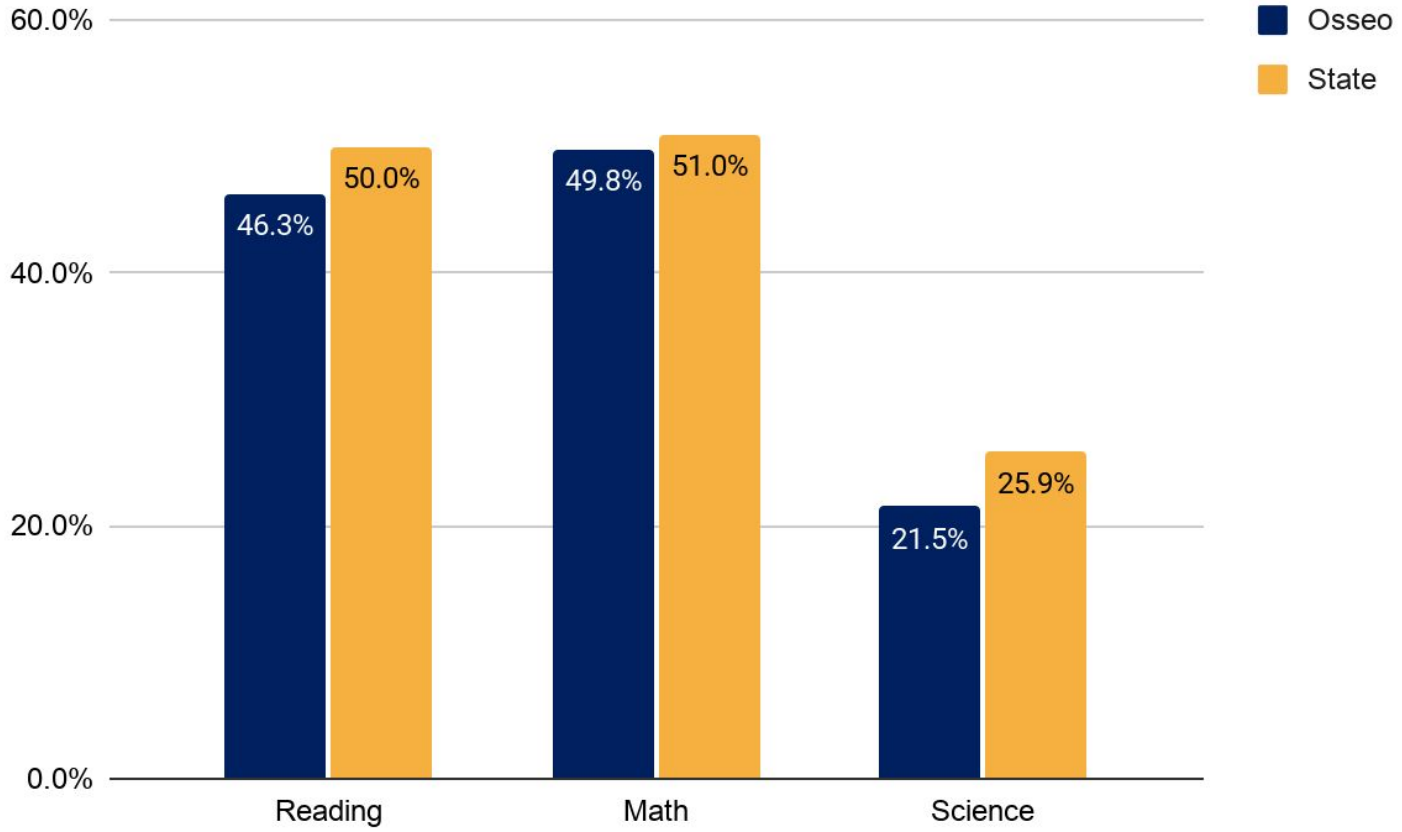
4-Yr Graduation Rate Gaps - Class of 2025



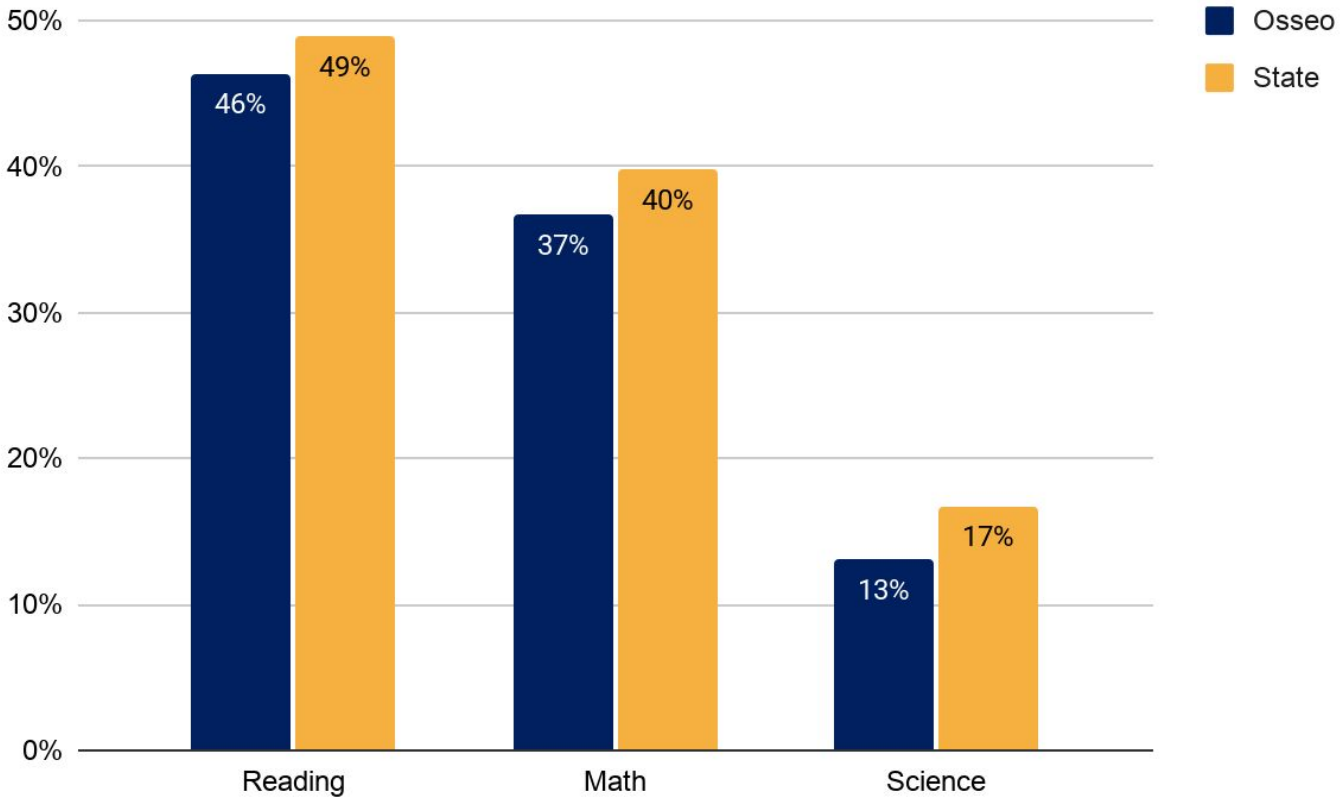


Goal 3
All students are ready for college and career.

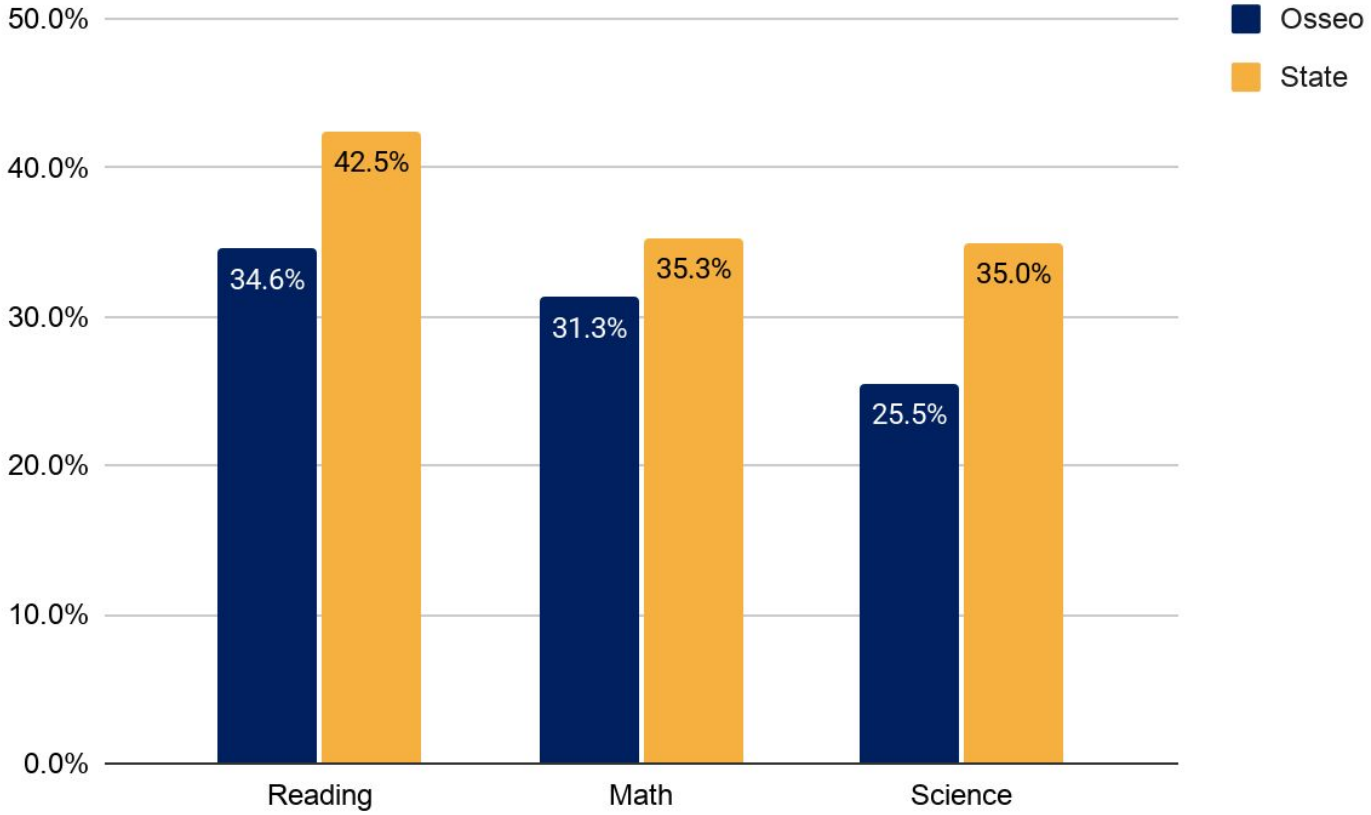
MCA Proficiency - Elementary



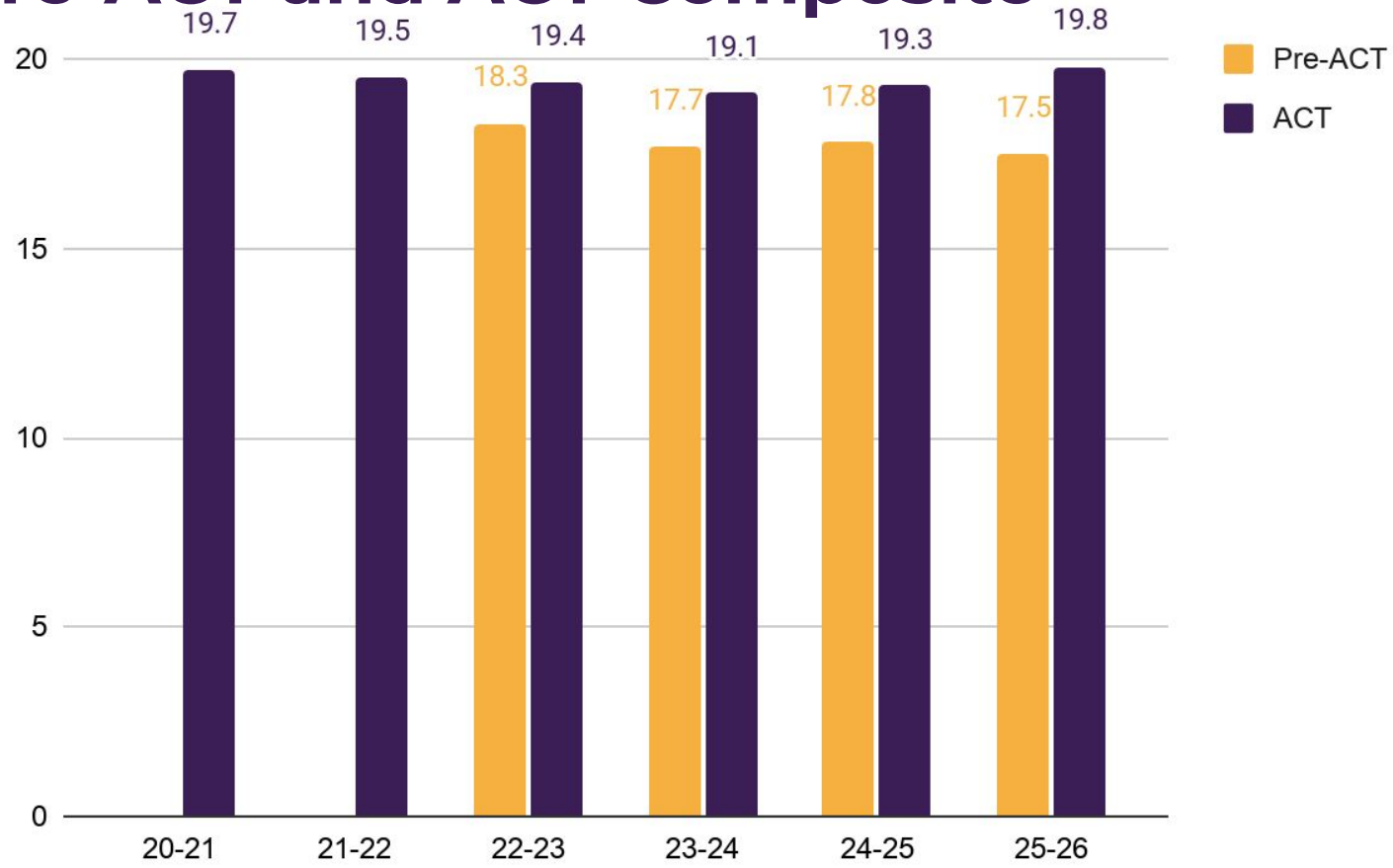
MCA Proficiency - Middle School



MCA Proficiency - High School



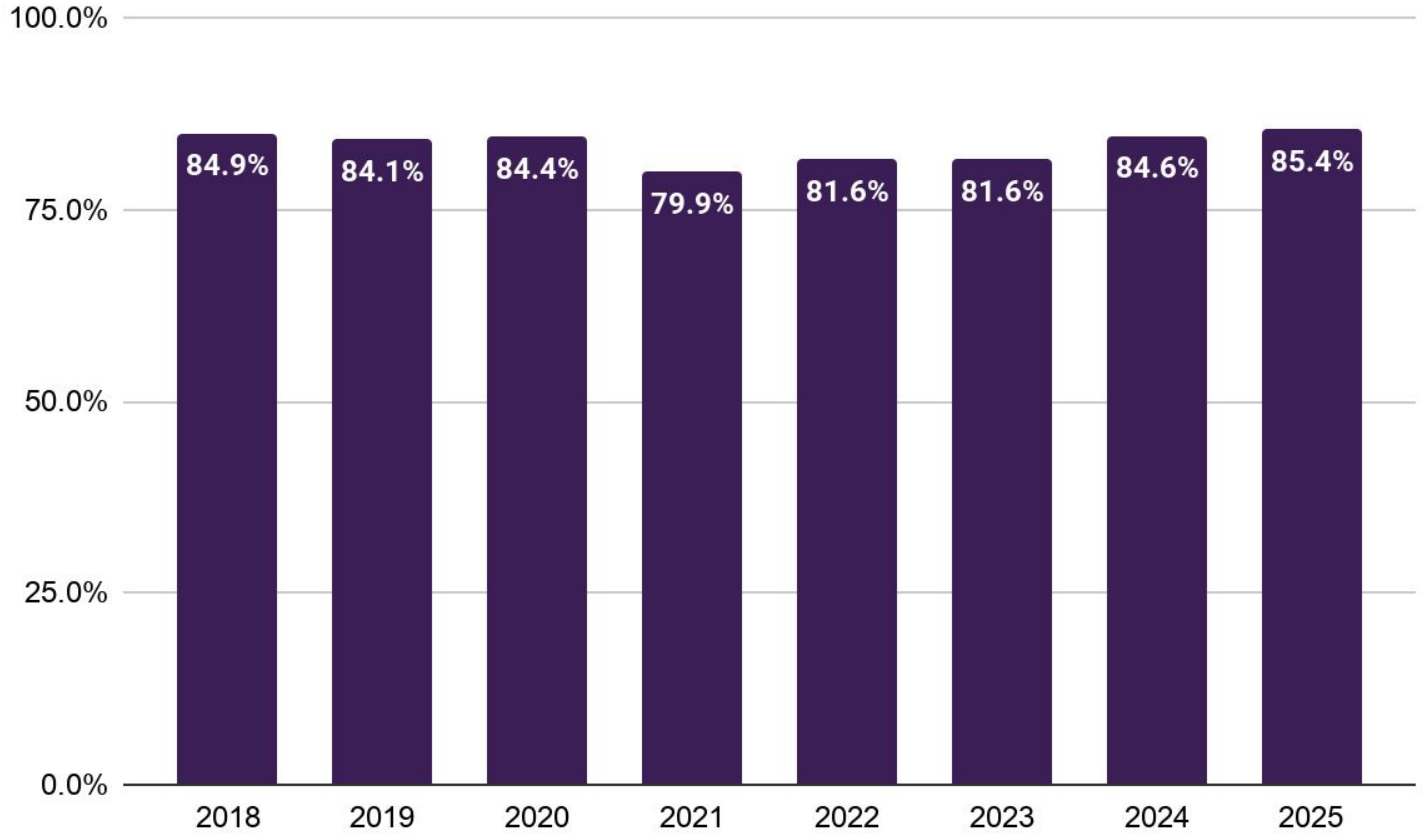
Pre-ACT and ACT Composite



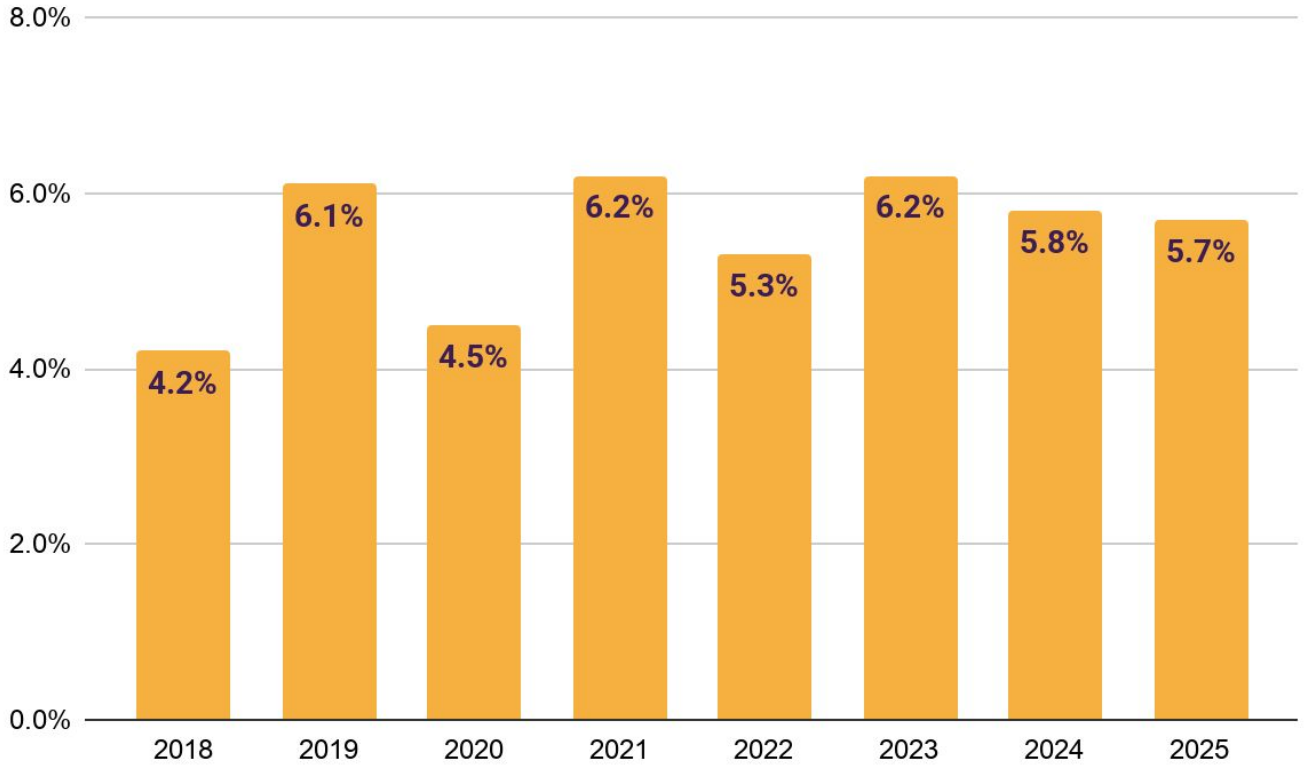


Goal 4
All students graduate from high school.

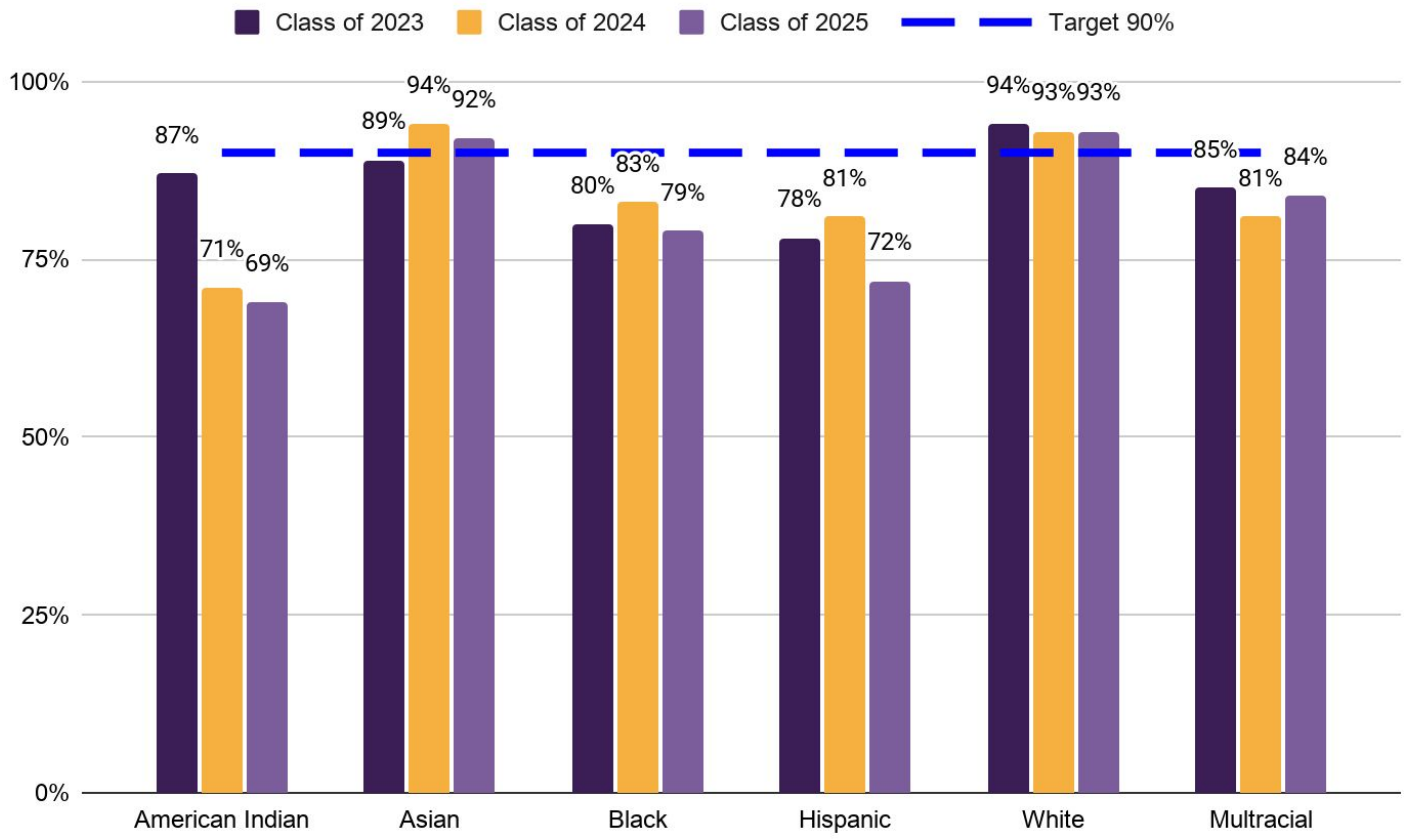
4 Year Graduation Rates



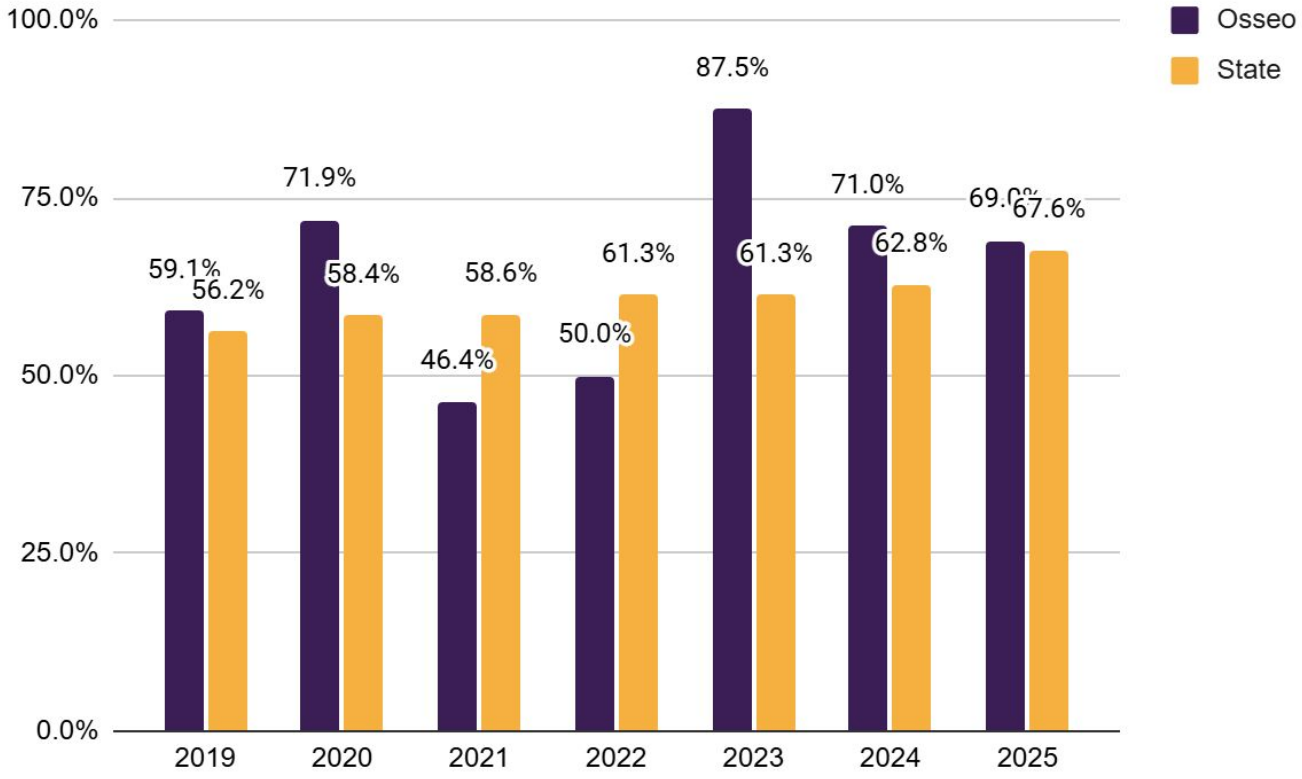
Drop Out Rate Trends



Graduation and Continuation Rates



Goal 4: Increase American Indian Graduation Rates



Finding, Naming, Removing Barriers

Osseo Area Schools

Essential Question:

Who must I become so every scholar experiences belonging and high quality literacy instruction in my classroom/school/district?

(Self, Others, System)

Leadership Learning Focus

2026 - 27 SY

OUR PURPOSE

Build the capacity of our leaders to improve Tier 1 instruction.

MILA COHORT
EQUITY-CENTERED LEADERSHIP

A focused cohort of 18 K-12 leaders will engage in a yearlong learning experience, building capacity for equity-centered practices and sustainable change.

- 18 LEADERS
- MILA PROGRAM
- SYSTEMS THINKING
- SUSTAINABLE CHANGE

LEARNING LEADERS
LITERACY INSTRUCTION

Learning Leaders will participate in targeted professional learning to strengthen their ability to support literacy instruction, lead effective learning walks and drive instructional excellence.

- LITERACY INSTRUCTION
- LEARNING WALKS

E-TEAM SEMINAR

E-Team Seminar will provide a structured approach to collaborate, problem-solve, and plan around interrupting exclusionary practices and decreasing time out of class.

- EQUITY TRANSFORMATION CYCLE
- ALIGNMENT

MONTHLY MEETINGS
WITH ASSISTANT SUPERINTENDENTS

In alignment with the school operational plan and district strategic priorities, these meetings provide a space for collaboration, problem-solving and progress monitoring.

- COLLABORATION
- PROBLEM SOLVING
- PROGRESS MONITORING
- ALIGNMENT

DATA DIGS

Monitor literacy instruction, exclusionary practices & time out of class.

CONTINUOUS IMPROVEMENT SESSIONS

LEARNING • COLLABORATION • SUPPORT

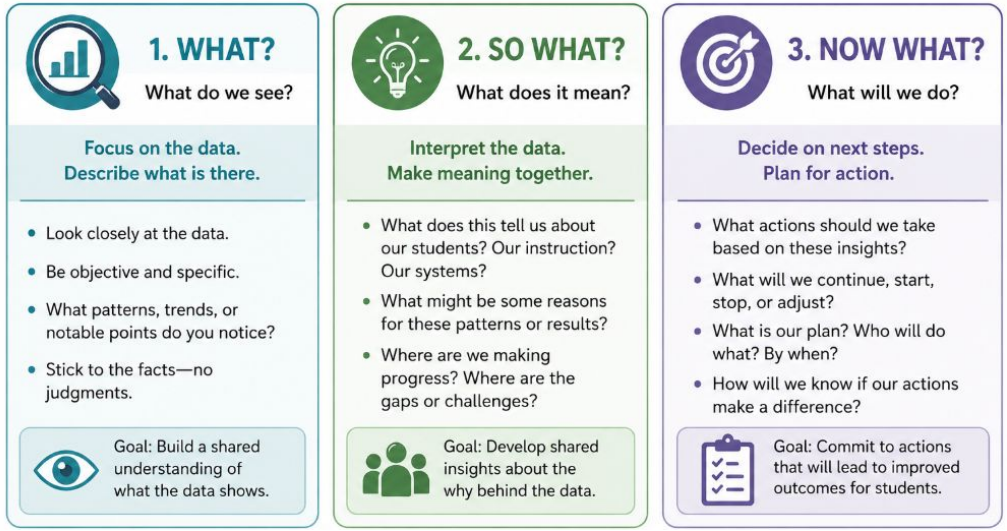
End of each trimester
Examine progress, celebrate growth and plan next steps.

FALL Trimester meeting → **WINTER** Trimester meeting → **SPRING** Trimester meeting

CONSISTENCY • CONNECTION • COHERENCE

Stronger Connections

- Structured Data Digs with common protocol
- New Data Dashboards
- Collaboration on evidence based and data focused operational plan



Strategic Direction Alignment	Strategies	Measures	
		Process	Outcome
Reading	**Strengthen Tier One Core Instruction** • Strategy 1: Analyze Student Data and Work 3x per year for alignment with grade level standards using the Equity Transformation Cycle • Strategy 2: Collaboration (Co-teaching and coaching support) with classroom and specialist (ELL, SPED, and other licensed staff) as well as ESP staff. **Improve implementation and consistency of Tier 2 and 3 Interventions** • Strategy 3: Demonstration teaching, modeling, and coaching support with Title One Teachers, Title One ESP and classroom teachers.	**Process** • Monitor completion of FastBridge Screenings • Monitor Core Plans in RtI Stored for PLT documentation • Monitor Achievement of growth measures established at fall data digs in winter and spring	**Outcome** ***Growth*** / ***Proficiency***

Core Plans

- Professional Learning Teams K-5 and 6-9 English Language Arts

What should our students know and be able to do?

Summarize and Analyze the Universal Data for the Grade and Content Area: (What universal screening/assessment data supports the fact that you have a concern about the overall grade/student? Data must include score numbers/percents and the expected target score.)

According to Fastbridge data 64% of 3rd grade students scored at low risk or very low risk on the aReading assessment. 35% scored in some risk or high risk.

Also according to Fastbridge data 61% of 3rd grade students scored at low or very low risk on the CBM Fluency assessment. 39% scored in some or high risk.

Based on this data we decided to administer the PSI (Phonics Inventory) assessment to students who were not at benchmark on CBMs. The results of the PSI are:

- 6 students are in skill level 2
- 3 students are in skill level 3
- 1 student is in skill level 4
- 10 students are in skill level 5
- 5 students are in skill level 6
- 3 students are in skill level 7
- 2 students are in skill level 8
- 2 students are in skill level 9

Our PLT will focus on using WIN time to identify needs and group students according to their literacy needs to grow their phonics and fluency scores throughout the year.

Professional Learning

Leaders

- Boosting Data Literacy
- Student Agency
- Curriculum Based Professional Learning
- Literacy in Content Areas
- Coaching Questions for PLTs
- Learning Walkthroughs

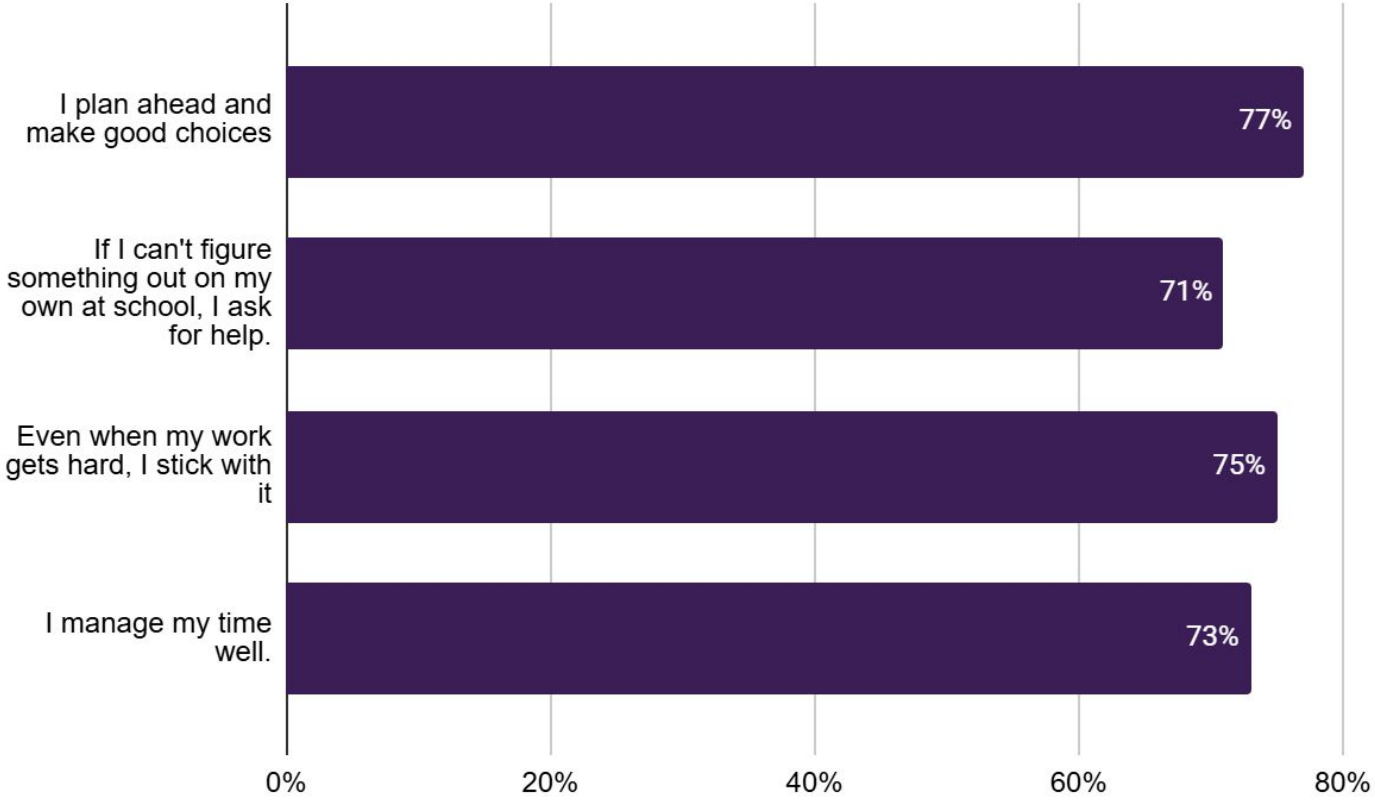
Teachers

- Connecting Data to Practice in Content Areas
- Literacy Task Analysis
- Curriculum Based Professional Learning
- Differentiation



Goal 5
All students are prepared to be lifelong learners.

Lifelong Learning



Percent of students responding "Yes/Always" or "Mostly Yes"

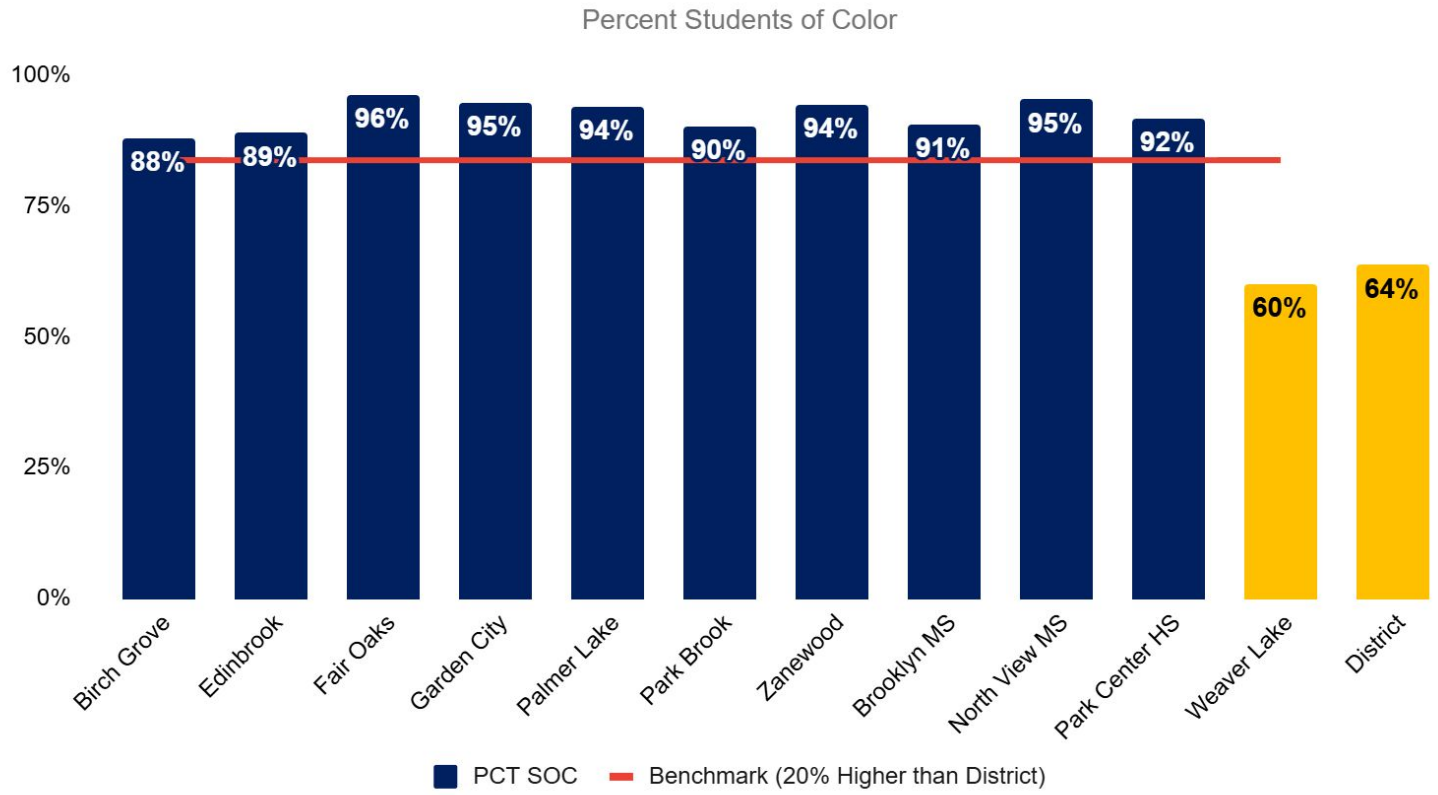


Achievement and Integration Goals

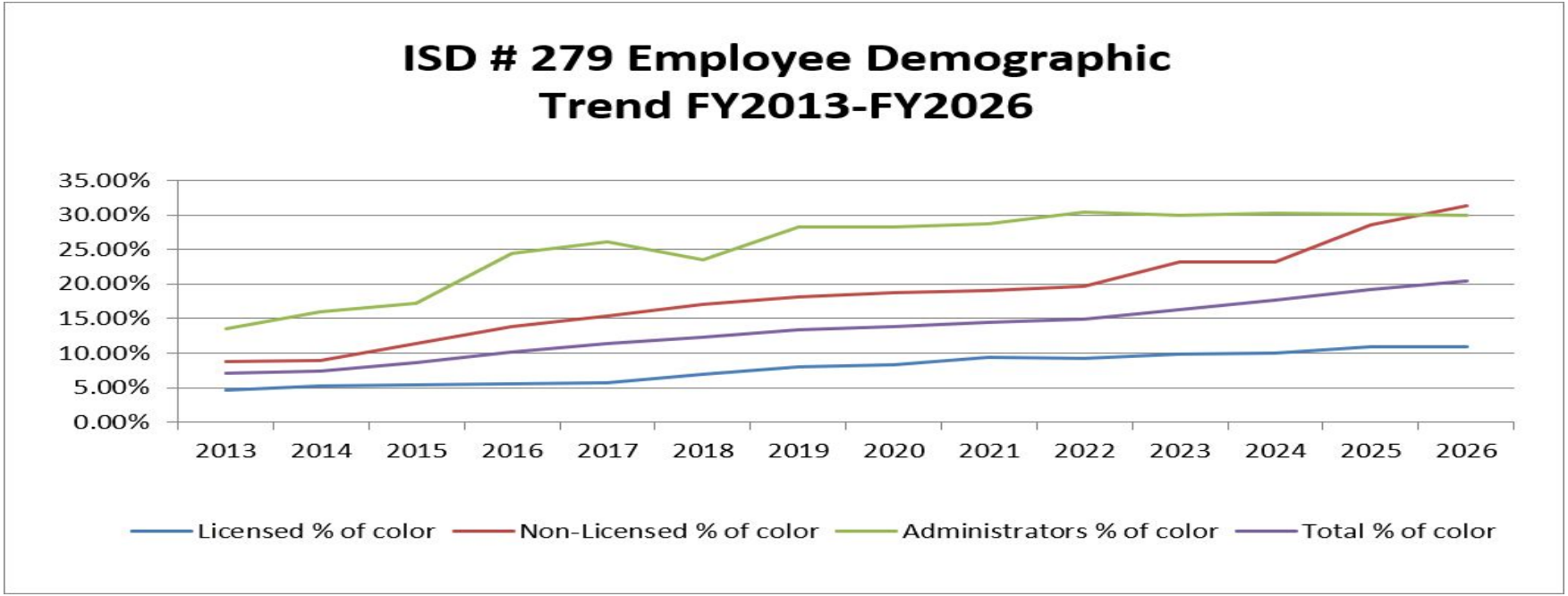
A&I Plan Strategies

- Magnet School Programming
- NUA Programming and Site Implementation at Elementary Sites
- AVID Implementation at select sites
- Leveraging community partnerships to strengthen programming
- International Baccalaureate Programming
- Partnering with Regional Centers of Excellence to strengthen programming
- Family Engagement and Empowerment
- Comprehensive District Wide Equity Training and Support
- Comprehensive District Wide Reading Instruction (Coaching), Support and Continuous Improvement
- Recruitment and Retention of Staff of Color Plan
- Targeted support for American Indian Studies
- Staff Development on supporting American Indian students
- District will participate in NWSISD sponsored student service opportunities

Goal 1: Reduce Racial Integration Gap



Goal 3: Increase Percent-Staff of Color



School year:	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Licensed % of color	4.62%	5.22%	5.39%	5.61%	5.68%	6.99%	7.96%	8.30%	9.31%	9.24%	9.88%	10.04%	10.95%	10.98%
Non-Licensed % of color	8.81%	8.91%	11.44%	13.80%	15.45%	17.11%	18.11%	18.82%	19.11%	19.74%	23.23%	23.23%	28.53%	31.32%
Administrators % of color	13.53%	15.91%	17.27%	24.49%	26.14%	23.49%	28.30%	28.32%	28.65%	30.39%	30.00%	30.22%	30.11%	29.90%
Total % of color	7.03%	7.37%	8.62%	10.16%	11.39%	12.25%	13.43%	13.79%	14.52%	14.94%	16.34%	17.64%	19.21%	20.43%

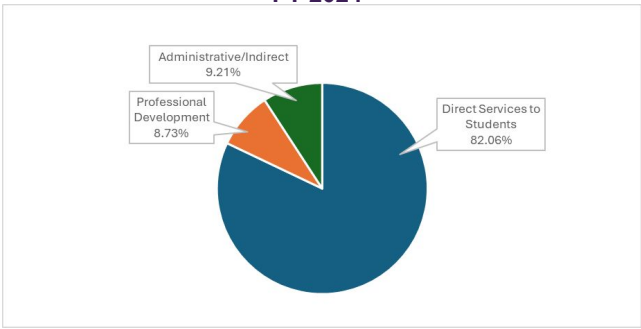
A&I Grant - 3-Year Budget Overview

Expense Category	FY 2024	FY 2025	FY 2026
Direct Services	4,213,082	4,305,874	4,405,134
Professional Development	448,078	431,047	297,338
Administrative Costs	473,050	434,549	450,193
Budget Total	5,134,210	5,171,470	5,152,665

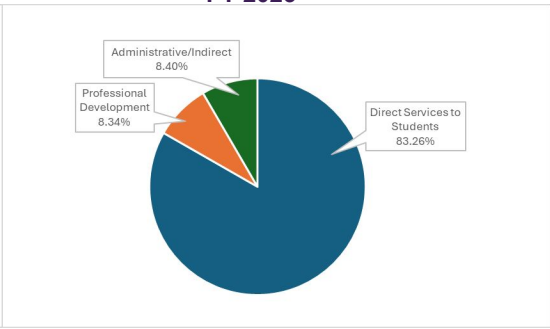
3-Year Financial Summary (FY2024–FY2026):

- **Direct Services:** Reflects continued expansion to investment in student academic support, enrichment, and equity initiatives.
- **Professional Development:** Represents targeted, high-impact training aligned with district priorities.
- **Administrative Costs:** Remain stable ensuring program compliance and oversight.

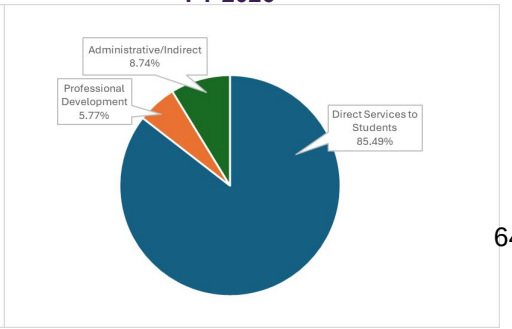
FY 2024



FY 2025



FY 2026



ACHIEVEMENT & INTEGRATION PLAN 2026–2029

FOCUSED GOALS. | MEASURABLE IMPACT. | EQUITABLE OUTCOMES FOR ALL.

GOAL 1

INTEGRATION

Osseo Area Schools will reduce **out of school suspensions** for Black students in grades 6-8 by 5% each year starting with a baseline in 2025 of 66%, to 51% by 2029.

OUT OF SCHOOL SUSPENSIONS (TIME OUT OF CLASS)

2025 BASELINE		2029 TARGET
66%	→ 5% REDUCTION EACH YEAR →	51%

GOAL: Reduce 5 percentage points by 2029.

GOAL 2

ACHIEVEMENT DISPARITY

Osseo Area Schools will, by the end of the 2028–29 school year, increase FastBridge aReading typical growth by start score for Black/African American students in grades 2 and 3 attending racially isolated schools (BG, EB, FO, GC, PB, PL, ZW). The district will achieve a cumulative 10% increase over three years in the percentage of students meeting or exceeding benchmark.

FASTBRIDGE aREADING (TYPICAL GROWTH)

GRADE 2		GRADE 3	
2025–26 BASELINE	2025–26 TARGET	2025–26 BASELINE	2025–26 TARGET
32% →	42%	29% →	39%

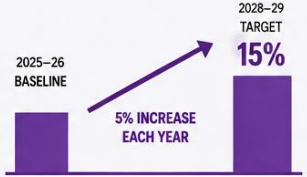
10% CUMULATIVE INCREASE OVER 3 YEARS

GOAL 3

TEACHER EQUITY

Osseo Area Schools will increase the retention of probationary teachers of color in the resignation category by 5% annually, with an overall increase of 15% by 2028–2029.

RETENTION OF PROBATIONARY TEACHERS OF COLOR



GOAL 4

INDIGENOUS STUDENT SUCCESS

By the end of the 2028–2029 school year, Indigenous students that actively participate in Indian Education programming will demonstrate a higher on track to graduation rate than Indigenous students who do not participate in Indian Education programming.

ON TRACK TO GRADUATION (AFTER 9TH GRADE)

2025–26 BASELINE		2028–29 TARGET
14%	→ 25% INCREASE EACH YEAR →	90% STATEWIDE GRADUATION GOAL

BUILDING A STRONGER PATH TO 90%

OUR COMMITMENT: Eliminate disparities. Advance opportunity. Ensure every student belongs and thrives.

Osseo Area Schools

Questions?

Osseo Area Schools

Thank You

Osseo Area Schools

Student Services
Enrollment Driven Staffing

November 10th, 2026

Presentation Purpose and Outcomes

Purpose: To provide the School Board with an update on the district's progress toward a predictive, equitable, and sustainable special education staffing model.

Outcomes

The School Board will...

1. understand the impact of the 26-27 strategic staffing investment.
2. understand the work and outcomes of the SEEDS task force.
3. understand the impact of the SEEDS enrollment and acuity formulas on staffing allocations.
4. understand the implementation plan for 27-28 and beyond, including safeguards, communication, and ongoing refinement plans.

Osseo Area Schools

Revisiting March, 2026

Challenges and Commitments

Revisiting March 2026: Challenges

Growing Special Education Enrollment

1. Significant increases in special education enrollment over past five years
2. Increasing complexity and intensity of student needs

Financial Constraints

1. Federal Sped funds and TPB funds utilized to limit impact to caseload sizes and ESP allocations
2. Student Services controlled funds spent down and unable to mitigate staffing impact for the 26-27 school year

Limited Enrollment Projection Data

1. Sped enrollment not historically projected separate from gen ed enrollment
2. Unreliable numbers available until after LRFP process

Revisiting March 2026: Commitments

Strategic Staffing Investment

1. One year strategic investment to add 18 licensed special education staff and 18 ESPs, maintaining staffing ratios and ESP allocations for 26-27
2. Provided stability while developing long-term solutions

Third Party Billing Expansion

1. Maximize eligible TPB revenue to absorb costs of the strategic investment for FY28 and beyond

Special Education Enrollment Driven Staffing (SEEDS) Task Force

1. Develop enrollment projection formula
2. Develop an acuity-based staffing formula
3. Align staffing resources with projected enrollment and student acuity

Osseo Area Schools

March, 2026 through November, 2026

Turning Commitments into Progress

Impact of Strategic Investment

Strategic Investment Request: Add 18 licensed special education staff and 18 educational support professionals

Total cost:	Reimbursement:	Total Net Cost:
$2.7 million dollars	**$2.05 million dollars** with a one year delay	**$648,000**

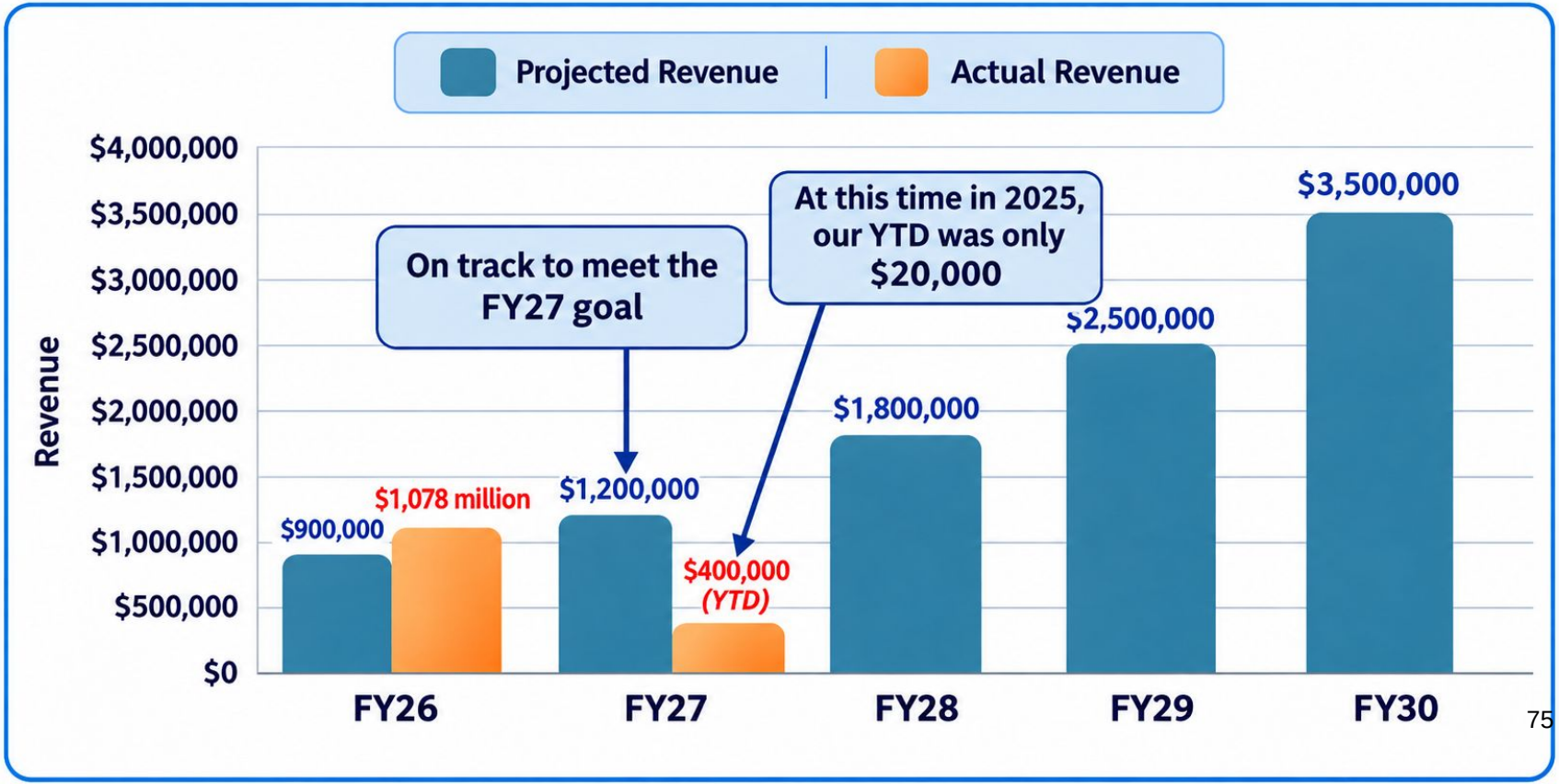
LICENSED POSITIONS
Secured Through Strategic Investment

THANK YOU!!!!

NON-LICENSED POSITIONS
Secured Through Strategic Investment

Position	Total Daily Hours Increase from FY26	Daily Hours Filled	Daily Hours Unfilled
Resource ESP	53 hours	45 hours	8 hours
Center-based ESP	36 hours	24 hours	12 hours
1:1 ESP	19 hours	13 hours	6 hours
Non-licensed Totals	**108 hours** *(18 six hour positions)*	**82 hours** *(13.7 six hour positions)*	**26 hours** *(4.3 six hour positions)*

Third Party Billing Expansion



SEEDS Task Force

Committee Goal: Develop enrollment forecasting and acuity-based staffing formulas that integrate multiple weighted data points to project special education staffing needs and enable equitable, enrollment-driven FTE allocations.

Status: The committee has successfully completed its charge, developing enrollment and acuity formulas that will directly inform staffing allocations for the 27-28 school year.

SEEDS

Special Education Enrollment Driven Staffing

OSSEO AREA SCHOOLS

Osseo Area Schools

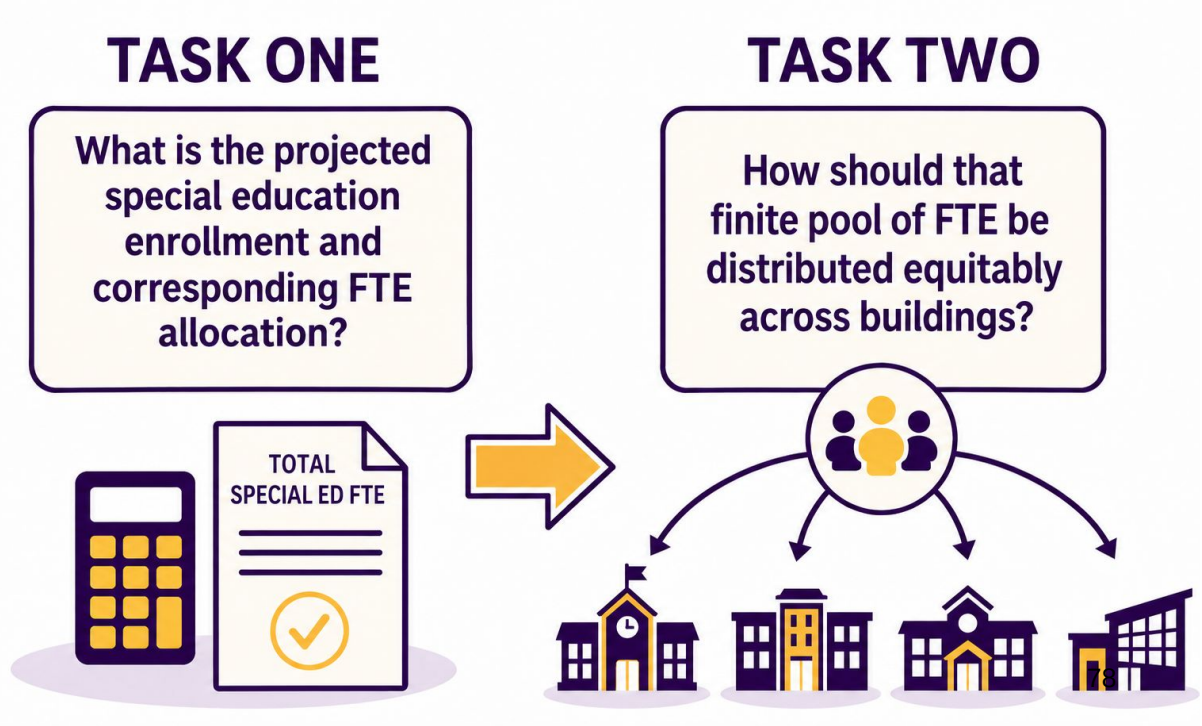
SEEDS Task Force

Process, Formula, Outcomes

SEEDs Task Force

Committee Members

- Teachers
- Assistant Supts.
- Building Principals
- Business Services
- Enrollment
- ESP Union President
- Human Resources
- Information Systems
- Leadership Interns
- Student Services
- Teacher Union President
- Transportation



SEEDs Task Force: Process

March 2026

Strategic Investment Approved by the School Board



May 2026

First SEEDS Task Force Meeting

Initial equity factors identified.



Teacher Survey

June 2026

SEEDS Task Force Meeting

Refined equity factors based on survey results.



July 2026

SEEDS Task Force Meeting

Analyzed acuity data.



August 2026

SEEDS Task Force Meeting

Teacher advisory panel.



September 2026

Teacher Survey

SEEDS Task Force Meeting

Trialed different acuity weights and created draft formulas.

October 2026

Leadership Review

Continued staffing simulations and reviewed for unintended consequences.



November 2026

Board Presentation

Presented results to the School Board.



December 2026

Stakeholder Communication

Communicate with stakeholders.



January 2027

Staffing

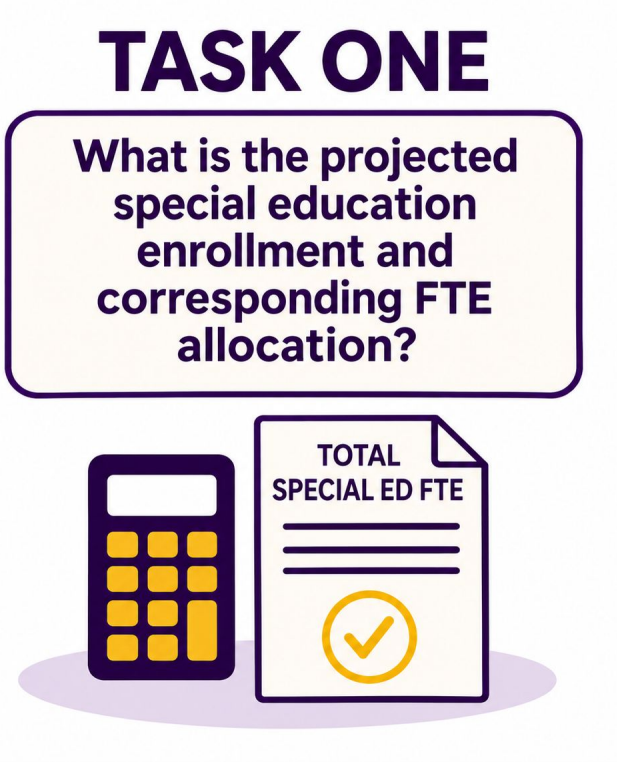
New formula used to complete resource staffing for the 27–28 school year.



Business Services: Developing Enrollment Projection Formula

Ongoing throughout the process.

SEEDs Task Force: Enrollment Projections



- History
- Changing approach
- Next steps

SEEDs Task Force: Enrollment Projections

In the past, we have only projected overall enrollment for the district. Special education students were included in those numbers, but not specifically identified.

Special Ed enrollment is counted three ways:

- Child Count
- **Enrollment**
- Average Daily Membership

Our focus is on the enrollment number, so we have an accurate idea how many students will need services for the next year.

SEEDs Task Force: Enrollment Projections

Because of the trends of increased special ed enrollment, we are now projecting both overall enrollment and special ed enrollment.

The enrollment projection is broken into three main categories based on the student's federal setting:

Setting 1

Students spend 80% or more of their day in a general ed classroom.

Setting 2

Students spend 40-79% of their day in a general ed classroom and the remainder in a resource room.

Setting 3

Separate class (center-based). Students spend less than 40% of their day in a general ed classroom.

We have also broken out where special ed students if they are served, either in a resource room or through a center-based program.

SEEDs Task Force: Enrollment Projections

ISD 279 Osseo Area Schools — Special Education Enrollment Projection Model

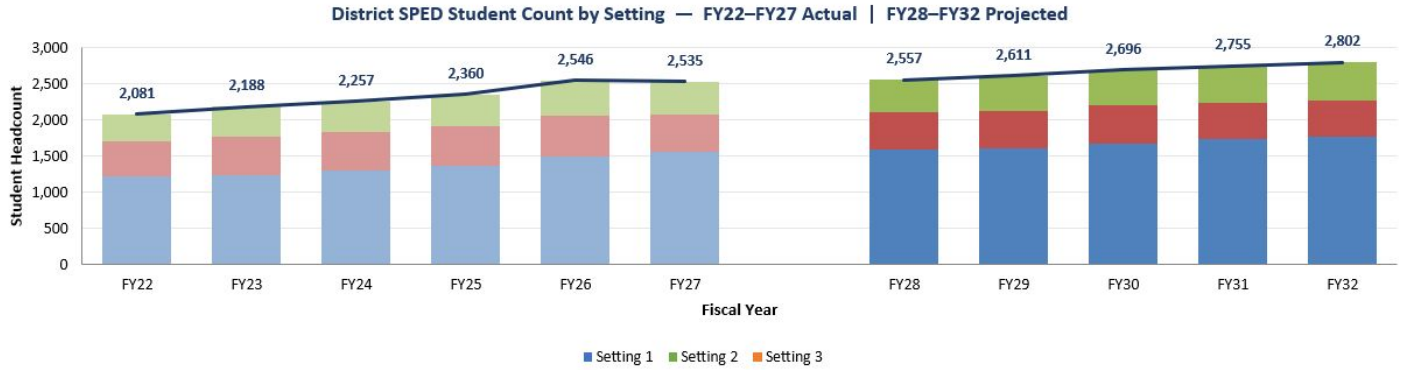
Executive Summary | Settings 1–3 Analysis | Historical FY2022–FY2027 | Projected FY2028–FY2032 (Cohort Survival)

KEY METRICS | FY28 First-Year Projection vs. FY27 Actual

FY27 ACTUAL STUDENTS	FY28 PROJECTION	FY32 PROJECTED STUDENTS	5-YR PROJECTED GROWTH
2,535	2,557	2,802	+267
+454 (+21.8%) since FY22	+22 students (+0.9%) vs FY27	Cohort survival projection	+10.5% | FY27 → FY32

FY28 SETTING 1	FY28 SETTING 2	FY28 SETTING 3	FY28 RESOURCE ROOM	FY28 CENTER-BASED
1,586	518	453	1,678	437
62.0% of FY28 total +28 (+1.8%) vs FY27	20.3% of FY28 total -6 (-1.1%) vs FY27	17.7% of FY28 total 0 (0.0%) vs FY27	65.6% of FY28 total +277 (+19.8%) vs FY27	17.1% of FY28 total +3 (+0.7%) vs FY27

DISTRICT ENROLLMENT TREND BY SETTING | FY22–FY27 Actual, FY28–FY32 Projected

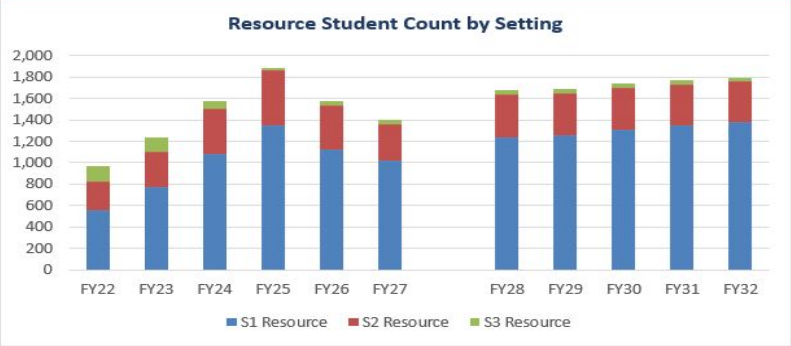


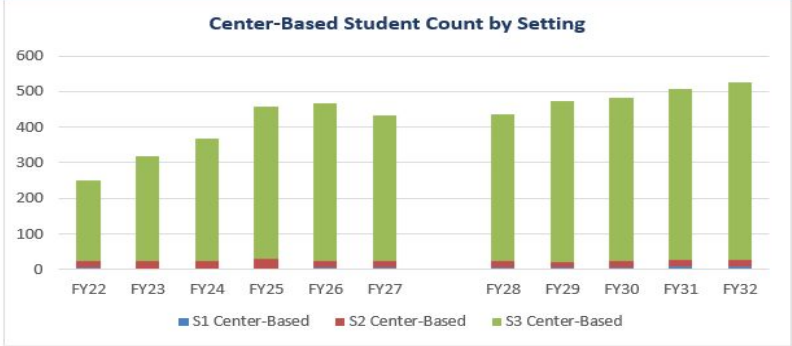
SEEDs Task Force: Enrollment Projections

KEY INSIGHTS & ANALYSIS	
Theme	**Finding**
Growth	District SPED student count grew by +454 (+21.8%) from FY22 to FY27 and is projected to change by +267 (+10.5%) from FY27 to FY32 — growth continues but is moderating.
Setting Mix	Setting 1 remains the largest setting at 63% of FY32 students (+212 vs FY27). Setting 3 changes by +83 (+18.3%), while Setting 2 changes by -28 (-5.3%).
Program Placement	Resource Room student count moves from 1,101 to 1,796 (+28.2%), and Center-Based from 131 to 527 (+21.1%); Center-Based reaches 18.8% of district students by FY32.
School Levels	Middle School is the fastest-growing level (+97 students, +19.3%). Projected change: Elementary +134, Middle School +97, High School +36 students.
Buildings	Oak View shows the largest projected increase (+69 students) and Woodland the largest decline (-64 students); 17 of 27 buildings are projected to grow.
Planning Implication	Setting 3 Center-Based student count is projected to reach 500 by FY32 (+91 vs FY27) while S3 Resource falls to 36 — specialized center-based capacity is the key planning need.

SEEDs Task Force: Enrollment Projections

PROGRAM PLACEMENT | Resource Room vs. Center-Based by Setting





SETTING OUTLOOK | FY27 → FY32

Setting	FY27	FY32	Change	Growth
Setting 1	1,558	1,770	+212	+13.6%
Setting 2	524	496	-28	-5.3%
Setting 3	453	536	+83	+18.3%
District Total	2,535	2,802	+267	+10.5%

SCHOOL-LEVEL OUTLOOK | FY27 → FY32

Level	FY27	FY32	Change	Growth
Elementary	1,293	1,427	+134	+10.4%
Middle School	503	600	+97	+19.3%
High School	739	775	+36	+4.9%
District Total	2,535	2,802	+267	+10.5%

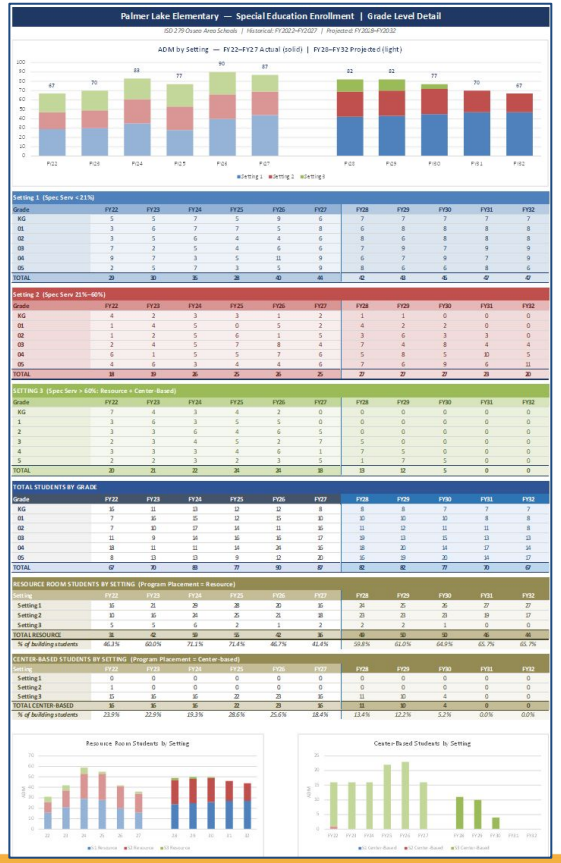
BUILDING WATCHLIST | Largest Projected Change in Total Student Count, FY27 → FY32

Growth watch	FY27	FY32	Change	Growth
Oak View	75	144	+69	+92.0%
Birch Grove	57	124	+67	+117.5%
Rice Lake	71	110	+39	+54.9%
Brooklyn MS	124	160	+36	+29.0%
Maple Grove MS	161	197	+36	+22.4%

Decline watch	FY27	FY32	Change	Growth
Woodland	105	41	-64	-61.0%
Fair Oaks	73	35	-38	-52.1%
Basswood	110	79	-31	-28.2%
Palmer Lake	87	67	-20	-23.0%
Park Brook	49	40	-9	-18.4%

SEEDs Task Force: Enrollment Projections

Each building site will receive a customized special ed projection to go with their overall enrollment projection.

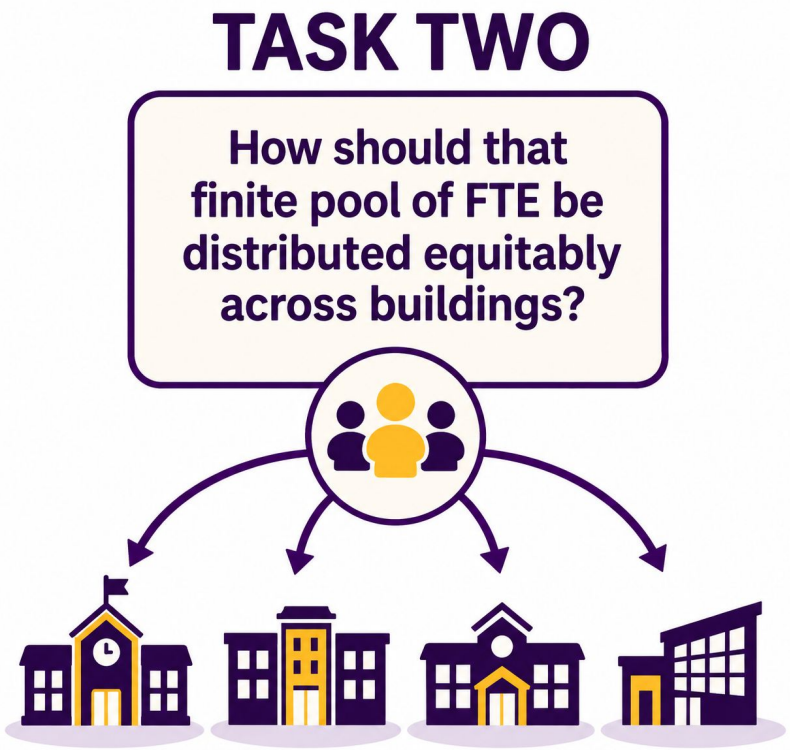


SEEDs Task Force: Enrollment Projections

Next Steps:

- Projections will be updated with the submission of our December 1 special ed counts to MDE
- Projections will be distributed to each building's Admin team and Student Services, along with their overall enrollment projections, for feedback prior to winter break
- Any updates from building and Student Services feedback will be made and projections will be finalized by February 1st.
- Final projections sent to DLTL to begin staffing process.

SEEDs Task Force: Acuity Formula



- **Focus on Resource Teachers for FY28**
  - Largest group (130 FTE)
  - Achieve meaningful change without creating volatility
  - Previous child count formula to distribute FTE was inequitable
    - Elementary: 1 FTE / 15 students
    - Secondary: 1 FTE / 19 students

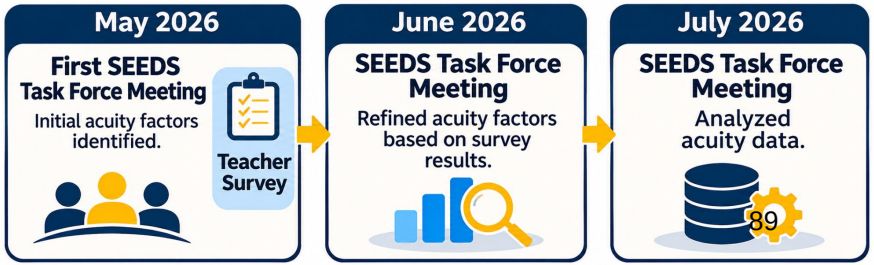
SEEDs Task Force: Acuity Formula

Committee Work: May - July

1. Identified 11 potential acuity factors
2. Narrowed to four priority factors through staff surveys, interviews, and longitudinal data analysis
3. Collected and analyzed district-specific data for the three selected factors

Final Acuity Factors

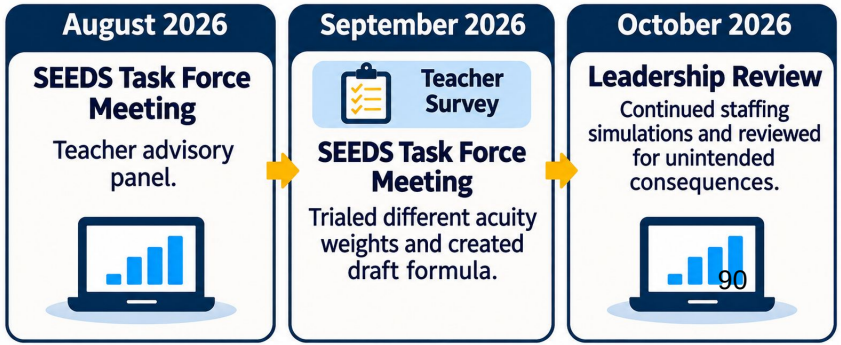
1. Projected Special Education Enrollment
2. Service Intensity
3. Total Behavior Support Plans
4. Transiency (modifier)



SEEDs Task Force: Acuity Formula

Committee Work: August - October

- Applied multiple formula iterations to simulate FY26 acuity-based staffing allocations and compared results with actual staffing
- Evaluate simulation results to identify a formula that promotes equitable staffing while managing the pace and magnitude of change
- Examined how district due process practices influence acuity data and identify necessary formula adjustments
- Created caseload guardrails to manage unintended consequences



SEEDs Task Force: Acuity Formula

Final Weights

sustaining 20% level-based workload parameter

	Identified Factors	Weight
1	Total projected special education enrollment	65%
2	Service Intensity	25%
3	Total behavior support plans	10%
4	Transiency Modifier	Modifier

Transiency Modifier

District transiency level	Modifier
Typical / below 75th percentile	1.00
75th–89th percentile	1.03
90th–94th percentile	1.06
95th percentile+	1.10

SEEDs Task Force: Acuity Formula

Final Weights

sustaining 20% level-based workload parameter

	Identified Factors	Weight
1	Total projected special education enrollment	65%
2	Service Intensity	25%
3	Total behavior support plans	10%
4	Transiency Modifier	Modifier

Example: School A

4.0% of projected resource enrollment
5.0% of district direct-service minutes
7.0% of district BSPs
93rd percentile – transiency



Calculation	Result
4% × 0.65 =	1.75%
5% × 0.25 =	1.75%
7% × 0.10 =	1.08%
Total weighted need =	**4.58%**

.0458 × 130 (total resource FTE) = 5.95 FTE

5.95 FTE × 1.06 = 6.3

Rounds to 6.5 FTE

	Proposed Weighted Allocations: Sustaining 20% Workload Factor				
2	School Code Name	SY26-27 Resource Teacher Allocation	Proposed Weighted Allocations	Difference	Average Caseload
3	ELEM	3.5	3.5	0	15
4	ELEM	2.5	2	-0.5	19
5	ELEM	2.5	2.5	0	14
6	ELEM	7	6	-1	18
7	ELEM	5	4.5	-0.5	16
8	ELEM	4	4	0	15
9	ELEM	2.5	2.5	0	15
10	ELEM	2	2.5	0.5	14
11	ELEM	3	2.5	-0.5	17
12	ELEM	4.5	5	0.5	14
13	ELEM	3	3	0	16
14	ELEM	3	3	0	16
15	ELEM	3.5	3.5	0	15
16	ELEM	2	2	0	16
17	ELEM	4	4.5	0.5	14
18	ELEM	3	2.5	-0.5	17
19					

SEEDS Task Force Acuity Formula

Caseload Guardrails

Level	Elementary	Secondary
Competitive range	14–23	17–25
Preferred operational range	14–21	17–23
Absolute maximum	23	25

Caseload Range: 14-19

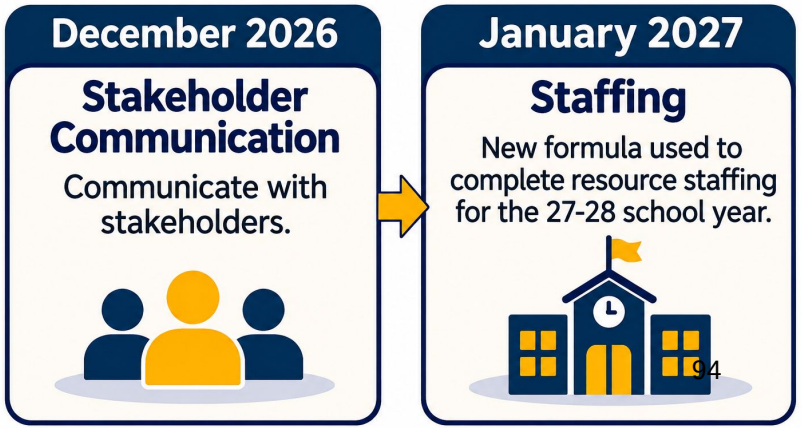
FTE Impact Range: -1 to +.5

Total buildings with FTE Reallocations: 8

SEEDs Task Force: Implementation

Implementation

1. Following the work session, stakeholders will receive an update on the taskforce outcomes.
2. SEEDS Task Force is reconvening in December for a final meeting
3. Virtual, optional informational sessions for teachers will be held throughout January.
4. Implement the enrollment projection and acuity-based staffing formulas for the 2027-28 school year.



Osseo Area Schools

Future Priorities

Continuous Improvement and Expansion

Future Priorities

Continuous Improvement

1. Review accuracy of enrollment projection formula and update accordingly
2. Review impact of acuity based staffing formula for resource and update accordingly

Expansion of Acuity Based Staffing for 2028-2029 School Year and Beyond

1. Center-based teachers
2. ECSE teachers
3. Transition teachers
4. Speech pathologists, occupational therapists, DAPE teachers, psychologists, social workers
5. ESPs



Thank You

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.