2027

Osseo Area Schools

ANNUAL BUDGET

Our 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.

Dr. Kim Hiel, Superintendent
John Morstad, SFO, CSRM Executive Director of Finance and Operations
Kelly Benusa, CPA, RSBO, SFO Director of Business Services

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Osseo Area Schools

Our 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.

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 156,574 residents.

DATE: June 23, 2026

TO: Members of the Osseo Area Schools Community

FROM: John Morstad, Executive Director of Finance and Operations
Kelly Benusa, Director of Business Services

We are pleased to present the Fiscal Year (FY) 2027 budget for Osseo Area Schools. The FY 2027 budget reflects a continued commitment to aligning resources with the district's Strategic Plan while responding to rising operating costs, enrollment changes, and ongoing state and federal funding uncertainty.

This executive summary provides a high-level view of the district's FY 2027 financial plan, major revenue and expenditure changes, key planning assumptions, and strategic considerations that will shape implementation during the budget year, which begins July 1, 2026, and ends June 30, 2027.

The budget document is organized to move from summary to detail and includes information on the General Fund, Food and Nutrition Services, Community Service, Capital/Land Proceeds, and Debt Service. Throughout the document, narrative analysis, charts, and comparative information are used to support transparency and informed decision-making.

Budget Management

In accordance with Minnesota's Uniform Financial Accounting and Reporting Standards (UFARS), the district budget is organized into separate funds to ensure fiscal control, transparency, and clear accountability for distinct revenue sources and expenditure purposes. Together, these funds provide the framework for managing district resources in a manner that supports compliance, operational stability, and strategic planning.

> **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

Budget development for FY 2027 began in October 2025 and was guided by the **Long-Range Financial Model (LRFM**), the **Annual Budget Framework**, and the **FY 2027 Budget Planning Timeline.** Since its implementation in FY 2013, the district's long-range financial planning process has been refined annually to strengthen alignment between strategic priorities, financial sustainability, and board direction.

Budget development priorities

- 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 **review** 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 2027 budget proposals at a work session on February 10, 2026, following initial direction provided at the November 11, 2025, work session. Final budget adjustments were approved on February 24, 2026, and produced net General Fund adjustments totaling $2,250,390. These adjustments reflect targeted responses to enrollment, staffing, revenue changes, statutory costs, and building capacity needs:

- enrollment alignment of $906,098,
- additional custodial staff due to increased square footage at the high schools of $385,749,
- revenue-related reductions for student support personnel aid of $(415,027) and school library aid of $(136,004),
- Minnesota paid leave payroll tax $389,266, and
- remaining operating capacity for Aspen Ridge Elementary $1,120,308.

Fiscal Year 2027 Highlights

Across all funds, the FY 2027 budget reflects a planned decrease in overall fund balance. The General Fund accounts for the largest share of this change, driven by strategic investments, compensation and benefit pressures, and planned use of fund balance to support district priorities. Additional fund-level changes are summarized below and described in greater detail in the Financial and Informational sections.

Revenue Budget	FY 2027 Budget	FY 2026 Budget	Increase (Decrease)	% Change
General *	$ 349,590,033	$ 327,243,265	$ 22,346,768	6.8%
Capital/Land Proceeds	23,289,490	23,311,775	(22,285)	(0.1%)
Total General Fund	372,879,523	350,555,040	22,324,483	6.4%
Food and Nutrition Services	19,577,557	19,266,973	310,584	1.6%
Community Service	18,833,581	17,220,874	1,612,707	9.4%
Debt Service	38,070,407	34,810,450	3,259,957	9.4%
Total All Funds	$ 449,361,068	$ 421,853,337	$ 27,507,731	6.5%
Expenditure Budget	**FY 2027 Budget**	**FY 2026 Budget**	**Increase (Decrease)**	**% Change**
General *	$ 367,761,108	$ 344,034,887	$ 23,726,221	6.9%
Capital/Land Proceeds	25,753,258	23,328,229	2,425,029	10.4%
Total General Fund	393,514,366	367,363,116	26,151,250	7.1%
Food and Nutrition Services	19,872,500	18,838,947	1,033,553	5.5%
Community Service	20,226,681	19,056,301	1,170,380	6.1%
Debt Service	36,809,552	33,701,513	3,108,039	9.2%
Total All Funds	$ 470,423,099	$ 438,959,877	$ 31,463,222	7.2%
Revenue/Expenditure Comparison	**FY 2027 Revenue**	**FY 2027 Expenditure**	**Increase (Decrease)**	**% Change**
General *	$ 349,590,033	$ 367,761,108	$ (18,171,075)	(4.9%)
Capital/Land Proceeds	23,289,490	25,753,258	(2,463,768)	(9.6%)
Total General Fund	372,879,523	393,514,366	(20,634,843)	(5.2%)
Food and Nutrition Services	19,577,557	19,872,500	(294,943)	(1.5%)
Community Service	18,833,581	20,226,681	(1,393,100)	(6.9%)
Debt Service	38,070,407	36,809,552	1,260,855	3.4%
Total All Funds	$ 449,361,068	$ 470,423,099	$ (21,062,031)	(4.5%)
* Excludes federal and state special funded projects				

General Fund
In the General Fund, projected revenue and expenditure changes result in a planned fund balance decrease of $18,171,075 for FY 2027. While this represents a significant use of fund balance, the budget is designed to address current operational needs, preserve core programming, and respond to known cost drivers and revenue changes.

General Fund revenue is projected to increase by 6.8%, or $22.3 million, in FY 2027. The largest drivers of this growth are state formula changes, enrollment-related aid, and increases in special education and English learner revenue.

- Increase general education aid by $7.2 million, driven by a 2.69% increase in the basic formula allowance to $7,683 per average daily membership (ADM) and a projected increase of 297 adjusted pupil units (APU), for a total estimated 23,292 APU in FY 2027.
- Increase special education revenue by $6.5 million, including higher federal tuition adjustment revenue, transferred FY 2026 expenditures to state special education, and a cross-subsidy reimbursement increase from 44% to 50% in FY 2027.
- Increase English learner revenue by $3.7 million, reflecting formula enhancements and cross-subsidy reimbursement at 25%.
- Increase operating referendum revenue by $2.7 million, driven by changes in projected student counts and property market valuations.
- Increase desegregation transportation revenue by $1.6 million, based on projected FY 2026 costs that affect the FY 2027 formula.
- Increase abatement revenue by $1.1 million.
- Decrease interest revenue by $950,000.
- Increase judgment revenue by $498,866, based on prior-year costs.
- Decrease equity revenue by $417,026.
- Increase third-party medical billing revenue by $297,853.

General Fund expenditures are projected to increase by 6.9%, or $23.7 million, in FY 2027. Expenditure growth is driven primarily by compensation and benefits, special education investments, transportation and utility costs, and other operating adjustments necessary to maintain district services.

Salaries
The budget for salaries is increasing $14 million or 6.7% from the previous year. The increase is attributed to several factors, including:

- Increase salaries by $8.3 million for roll-up and actual/projected settlement costs, including $520,018 related to attrition, staff allocation changes, and FY 2026 retirements.

- Increase salaries by $2.7 million for the one-year School Board-approved strategic investment in special education staffing, partially offset by an estimated $1,923,489 in FY 2028 revenue.
- Increase salaries by $1.5 million for transferred special education salaries and benefits from federal grant funding to state expenditures to maximize federal tuition adjustment revenue.
- Increase salaries by a net $1 million from budget adjustments approved on February 24, 2026, including LRFP adjustments, Aspen Ridge remaining operating capacity, reduction for one-year compensatory hold harmless, enrollment alignment, custodial staffing, delayed Crest View rebuild start-up costs, and revenue-related reductions for student support personnel aid and school library aid expenditures.
- Increase salaries by $416,344 to fill an open assistant superintendent position, add 1.0 FTE staff development assessment specialist funded through third-party medical billing, and re-establish carryover for unspent Read Act expenditures.
- Increase salaries by $59,745 for one-time costs and savings associated with the February 24, 2026, FY 2026 mid-year budget adjustment.

Benefits
The budget for benefits is increasing $4.8 million or 6.1% from the previous year. The increase is attributed to several factors, including:

- Increase benefits by $3.0 million for medical insurance and HSA costs, driven by rate increases for UMR and PEIP and an anticipated 0.24% employee migration to the HSA plan.
- Increase benefits by $1.5 million for statutory benefits, including FICA, TRA, PERA, and retirement savings plan costs, associated with salary roll-up increases.
- Increase benefits by $389,266 for the Minnesota paid leave payroll tax approved on February 24, 2026.

Purchased services
The budget for purchased services is increasing by $4.3 million or 9.2% from the previous year. The increase is attributed to several areas, including:

- Increase purchased services by $3 million, or 7.5%, for transportation contracts.
- Increase purchased services by $752,000 for utilities, reflecting anticipated increases of 26.1% for electricity and 10% for natural gas.
- Increase purchased services by $387,322 for tuition, including a $600,000 increase in PSEO tuition partially offset by a $212,678 decrease in Intermediate District 287 tuition.
- Increase purchased services by a net $289,478 for other items, including snow removal and general liability insurance.

- Increase purchased services by a net $100,321 from budget adjustments approved on February 24, 2026.
- Decrease purchased services by $92,825 for one-time costs and savings associated with the FY 2026 mid-year budget adjustment.
- Decrease purchased services by $70,090 for student support personnel aid expenditure reductions related to revenue changes.

Supplies
Supplies and other expenditures are increasing $591,819 or 6.8% from the previous year. The increase is attributed to several factors, including:

Food and Nutrition Services
The Food and Nutrition Services Fund is projected to remain operationally stable, though expenditures are expected to outpace revenue in FY 2027. Revenue is projected to increase by $310,584, or 1.6%, while expenditures are projected to increase by $1,033,553, or 5.5%, primarily due to settlement costs and a planned dish room construction project at Osseo Senior High School. As a result, fund balance is projected to decrease by $294,943.

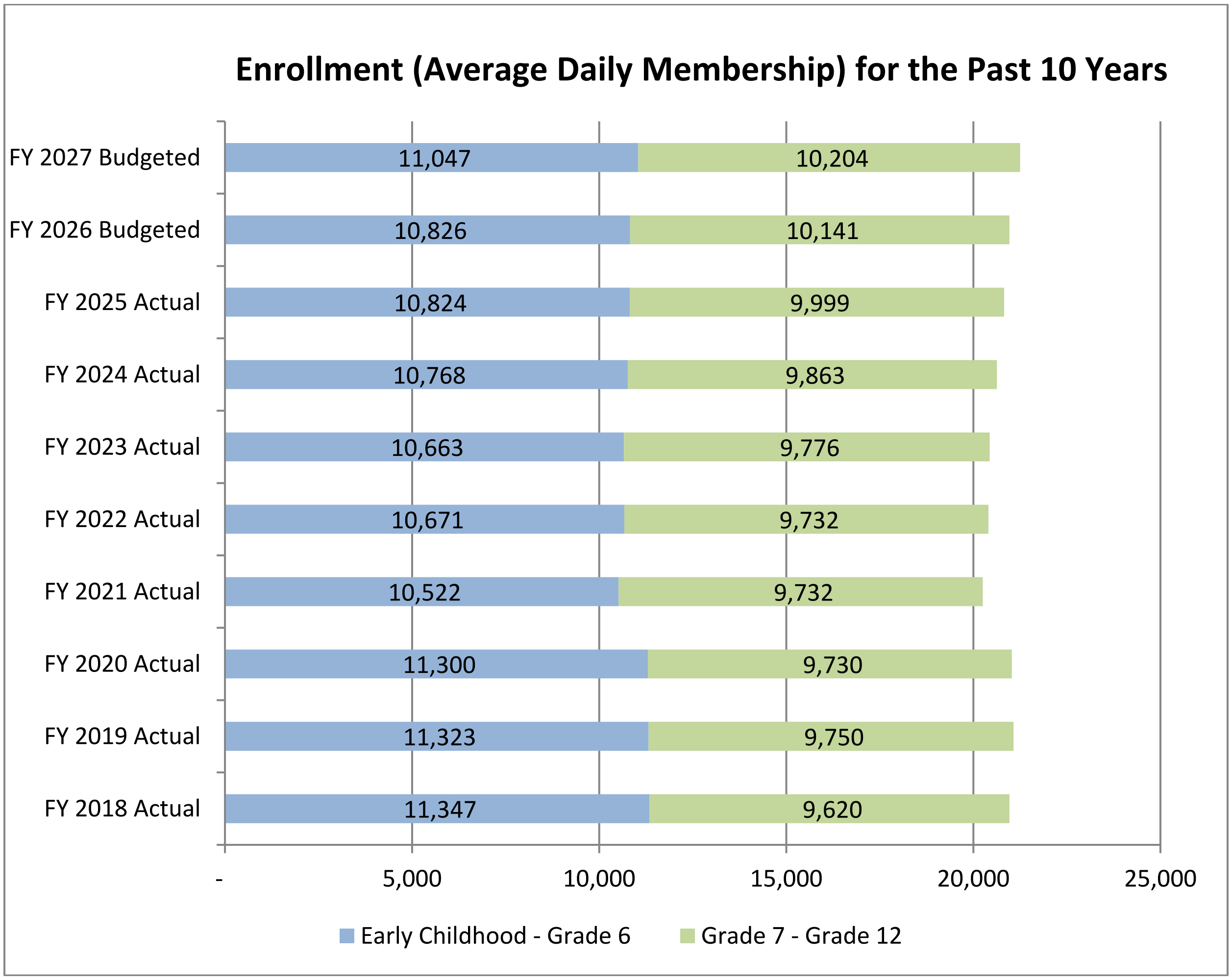
Community Service
The Community Service Fund is projected to experience increased activity in FY 2027, with revenue increasing by $1,612,707 and expenditures increasing by $1,170,380. Growth is driven primarily by anticipated participation increases in school-age care, preschool-age care, and related programming, as well as expansion of Aspen Ridge Elementary programs. Even with this growth, the fund balance is projected to decrease by $1,393,100.

Capital/Land Proceeds
The Capital/Land Proceeds Fund is projected to show relatively flat revenue, decreasing by $22,285, or 0.1%, while expenditures are expected to increase by $2,425,029, or 10.4%. The increase is driven mainly by special assessments of $1 million, literacy aid curriculum carryover of $829,793, and e-rate projects of $566,044. These changes result in a planned fund balance deficit of $2,463,768.

Debt Service
The Debt Service Fund continues to reflect the district's required annual levy and debt repayment schedule. Revenue is projected to increase by $3,259,957, or 9.4%, and expenditures are projected to increase by $3,108,039, or 9.2%, consistent with scheduled principal and interest payments on outstanding debt. The projected Debt Service fund balance on June 30, 2027, is $7,922,873.

Student Enrollment

Student enrollment remains one of the most important variables in the district's financial outlook because it directly influences General Fund revenue. For that reason, enrollment trends, demographic shifts, and competitive pressures are central to both annual budget development and long-range financial planning.



District enrollment trends have remained comparatively resilient. Since 2018, total enrollment in ISD 279 has increased by 1.4%, while benchmark public school districts experienced an average decline of 3.8% from FY 2018 to FY 2025. This relative strength supports near-term revenue stability and reflects the district's continued competitiveness within the regional education landscape.

For FY 2026, total district enrollment increased by 144 students, or 0.7%, to 20,967. This marks the highest enrollment level since before COVID-19 and the strongest single-year gain in recent history. Growth was concentrated in the secondary grades, while elementary enrollment remained relatively flat.

At the same time, long-term demographic signals point to emerging pressure on elementary enrollment. Hennepin County live births, a leading indicator for future kindergarten enrollment, peaked at 16,829 in FY 2021 and have declined to an estimated 13,130 in FY 2026. This represents a one-year decline of 2,300 births, or 14.9%, and a cumulative decline of 3,699 births, or 22.0%, from the peak. If sustained, this trend will have significant implications for future staffing, facilities, and budget planning.

The competitive enrollment environment remains mixed. Charter attendance by district residents declined by 256 students, signaling improved retention in that sector. However, combined private and home school enrollment increased by 604 students, and open enrollment out to neighboring districts increased by 141 students. As a result, the district's resident capture rate declined from 68.1% to 67.3%. Even with these pressures, near-term enrollment projections remain favorable.

Competitive Enrollment Summary: FY 2025 to FY 2026

Enrollment Category	FY 2025	FY 2026	Change	% Change
Open Enrollment Out (Public Districts)	2,587	2,728	+141	+5.5%
Charter Schools	3,902	3,646	−256	−6.6%
Private Schools	1,918	2,403	+485	+25.3%
Home School	463	582	+119	+25.7%
Combined Private & Home School	**2,381**	**2,985**	**+604**	**+25.4%**
Total Residents Choosing Alternatives	**9,015**	**9,479**	**+464**	**+5.1%**

Note: Figures represent Osseo Area Schools resident students attending alternative educational settings. Resident capture rate declined from 68.1% (FY 2025) to 67.3% (FY 2026).

Economic Condition and Outlook

Osseo Area Schools continues to rely heavily on state funding, and long-term inflationary erosion in the general education formula remains a major structural challenge. If the formula had kept pace with inflation since 2003, the FY 2026 allowance would have been $8,901 per ADM rather than $7,481, a difference of $1,420 per ADM, or approximately $33.1 million annually for the district. This underlying gap continues to shape the district's fiscal outlook entering FY 2027.

The state budget forecast for the FY 2026-27 biennium projected a surplus, but Minnesota Management and Budget cautioned that structural imbalances remain and that federal funding uncertainty, including the potential for Medicaid reductions, poses additional risk. The FY 2027 budget is based on statutes in effect through the close of the 2026 legislative session; however, pending outcomes from the compensatory funding and special education task forces could materially affect the district's future financial position.

Healthcare is another significant cost driver in FY 2027. Staff enrolled in the PEIP plan are expected to experience rate increases of 15%, while staff in the district's self-funded plan are expected to experience increases of 23%. These increases add substantial pressure to an already constrained operating environment.

Key Factors to Monitor

- State aid adequacy and unfunded mandates (e.g., special education)
- Federal funding uncertainty and potential grant rescissions
- Healthcare cost increases and benefit plan sustainability
- Enrollment trends and declining regional birth rates
- Pension obligations and local taxpayer impact

Technology

Technology in Osseo Area Schools provides accessible, equitable, and user-friendly systems, along with the training and support necessary for all users to effectively and efficiently advance the district's mission. Technology investments are strategically aligned within the district's budget process to maximize impact, manage risk, and support long-term sustainability.

The technology budget and team are organized around three priority areas, each aligned to the district's strategic directions and used to guide investment decisions:

- **Digital Equity (Strategic Direction A):**
  Ensuring every student has reliable access to devices, connectivity, and digital resources, along with the skills and support needed to fully participate and thrive in a digital learning environment.
- **Cybersecurity (Strategic Direction D):**
  Protecting district systems, data, and operations by strengthening policies, procedures, and user awareness, while reducing risk and ensuring continuity of services.
- **Modernizing Technology Solutions (Strategic Direction D):**
  Improving user experience and organizational efficiency through the modernization and integration of systems, platforms, and workflows.

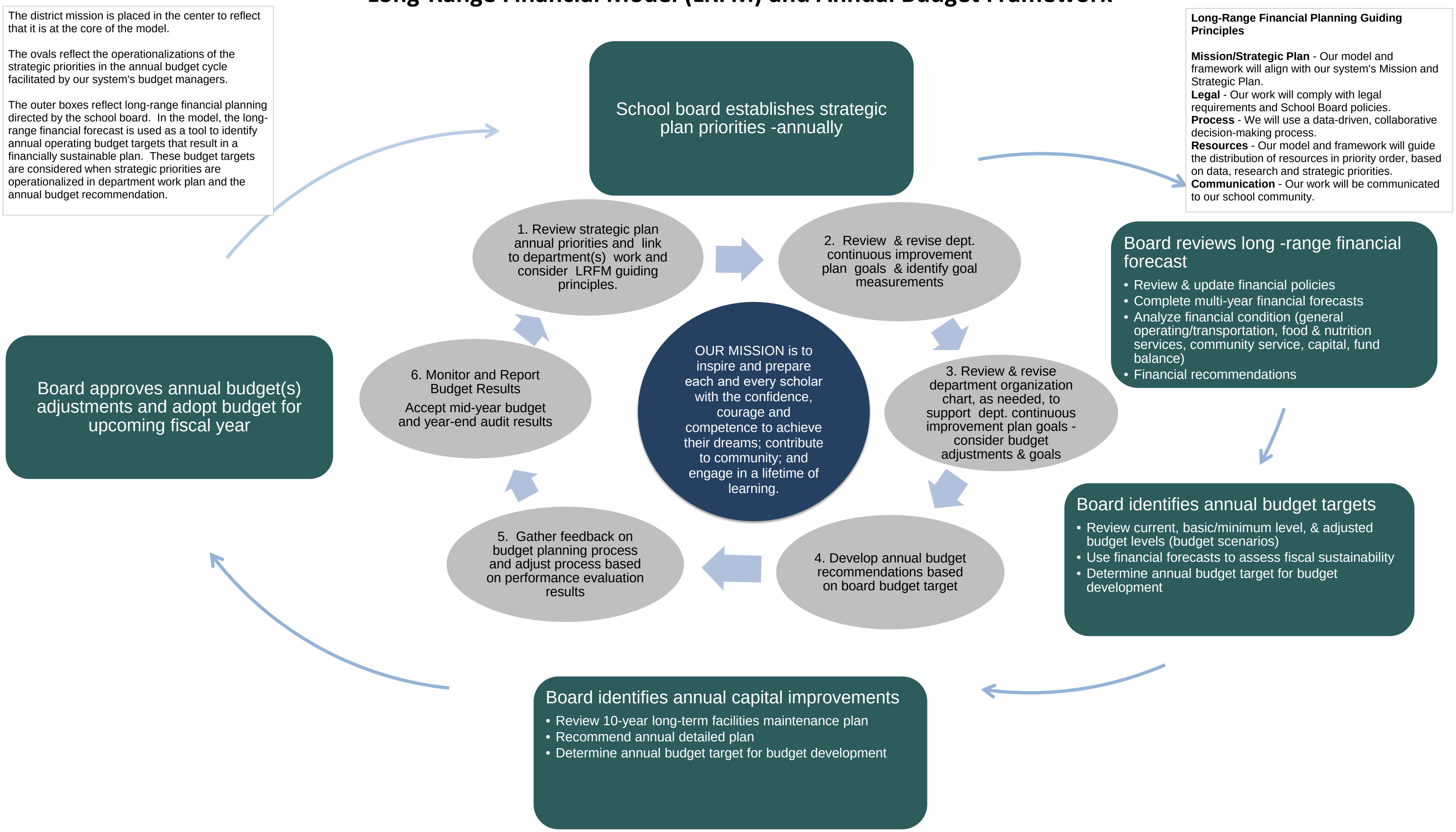
These priority areas form the foundation of a three-year operational plan that guides continuous improvement and informs annual budget development. Each area includes defined goals and success indicators aligned to the district's strategic plan. Technology planning is also coordinated with the capital project levy to ensure sustainable investment in infrastructure, systems, and lifecycle replacement.

Osseo Area Schools

Business Services
11200 93rd Ave N
Maple Grove, MN 55369

763-391-7000
OsseoSchools.org

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



General, Food Nutrition Services, and Community Service Funds

PROGRAM EFFICIENCY, ABANDONMENT, AND REDIRECTION (PEAR) NARRATIVE

PEAR Title: ____________________

PEAR #: ____________________ **Fiscal Year:** FY 2027

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	SRC	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.

School Board and Administrators
Fiscal Year 2027 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	Amy Tollefson
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	Kim Berling
Park Center Senior High - An IB World School	Antwan Harris
Osseo Senior High & 279Online	Kristen Swanson
Brooklyn Middle School - A STEAM School	Robert Ware
Maple Grove Middle School	Xavier Reed
North View Middle School	Diana Bledsoe
Osseo Middle School	Brian Chance
Aspen Ridge Elementary	Patrick Smith
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
Oak View Elementary	Ryan Gibbs
Palmer Lake Elementary	Sarah Schmidt
Park Brook Elementary	Scott Taylor
Rice Lake Elementary	Diane Bagley
Rush Creek Elementary	Lindsey Patterson
Weaver Lake Elementary - A Science, Math, & Tech School	Ronald Salazar
Woodland Elementary	Terri Jackson
Zanewood Community School - A STEAM School	Jennifer Tollefson

Osseo Area Schools District Profile
Fiscal Year 2027 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 21,251 students, pre-kindergarten through grade 12, in 17 elementary schools (PreK-5), four middle schools (6-8), three senior highs (9-12), an online learning school (7-12), 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

- Each year, Park Center has International Baccalaureate Diploma recipients.
- Over one hundred students recently named AP Scholars
- Seventy students at Osseo Senior High School earned a 30 or higher on one or more sections of the ACT
- Ten seniors from Maple Grove Senior High School earned National Merit Commended honors
- A number of students, schools and programs have been featured in CCX spotlights, including nutrition services' new food truck, Elm Creek Elementary School and the Park Center Senior High School counselor
- Several high school sports teams/individuals had postseasons this fall, including cross country, football, soccer, girls tennis, girls swim and dive and adapted soccer
- Osseo Senior High was named one of just five schools in the state recognized as a 2025 National Banner Unified Champion Schools by Special Olympics Minnesota
- Students from Ukraine visited Maple Grove Senior High, Osseo Senior High, Park Center Senior High and Oak View Elementary students and teachers, and experienced a day in our schools. Partnership with YouLEAD, which is sponsored by Global Synergy Group
- Two Minnesota Teacher of the Year nominees
- Special Education Transportation Paraprofessional of the Year at the Minnesota Association of Pupil Transportation (MAPT) conference
- Director of Learning & Achievement Dr. Jill Kind graduated from the Learning Forward Academy
- Community relations team won nine awards from the National School Public Relations Association (NSPRA)
- Award-winning staff: Minnesota School Business Official of the Year, Association of School Business Officials International Pinnacle of Achievement Recipient, and more
- Recognized for excellence in financial reporting by the Minnesota Department of Education and the Association of School Business Officials International

Elementary Schools

Aspen Ridge Elementary
18375 Arbor Ridge Parkway
Maple Grove
763-450-8100

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
763-391-8670

CBVAT
7600 Boone Avenue N
Suite 70
Brooklyn Park

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

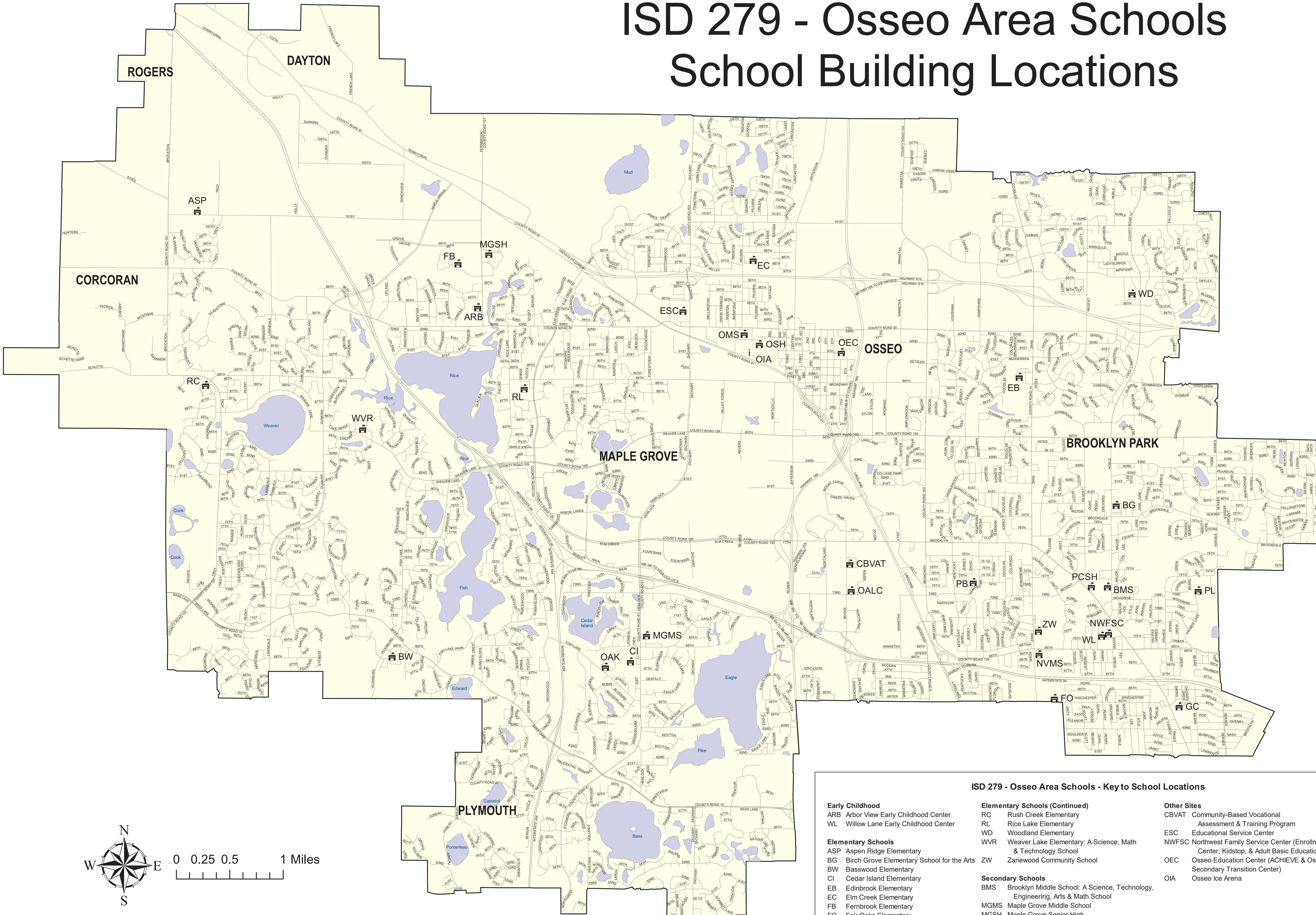
Enrollment Center
7051 Brooklyn Boulevard, Brooklyn Center
763-585-7350

Osseo Area Schools

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

May 2026

ISD 279 - Osseo Area Schools School Building Locations



ISD 279 - Osseo Area Schools - Key to School Locations

Early Childhood
- ARB Arbor View Early Childhood Center
- WL Willow Lane Early Childhood Center

Elementary Schools
- ASP Aspen Ridge Elementary
- BG Birch Grove Elementary School for the Arts
- BW Basswood Elementary
- CI Cedar Island Elementary
- EB Edinbrook Elementary
- EC Elm Creek Elementary
- FB Fernbrook Elementary
- FO Fair Oaks Elementary
- GC Garden City Elementary
- OAK Oak View Elementary
- PB Park Brook Elementary
- PL Palmer Lake Elementary

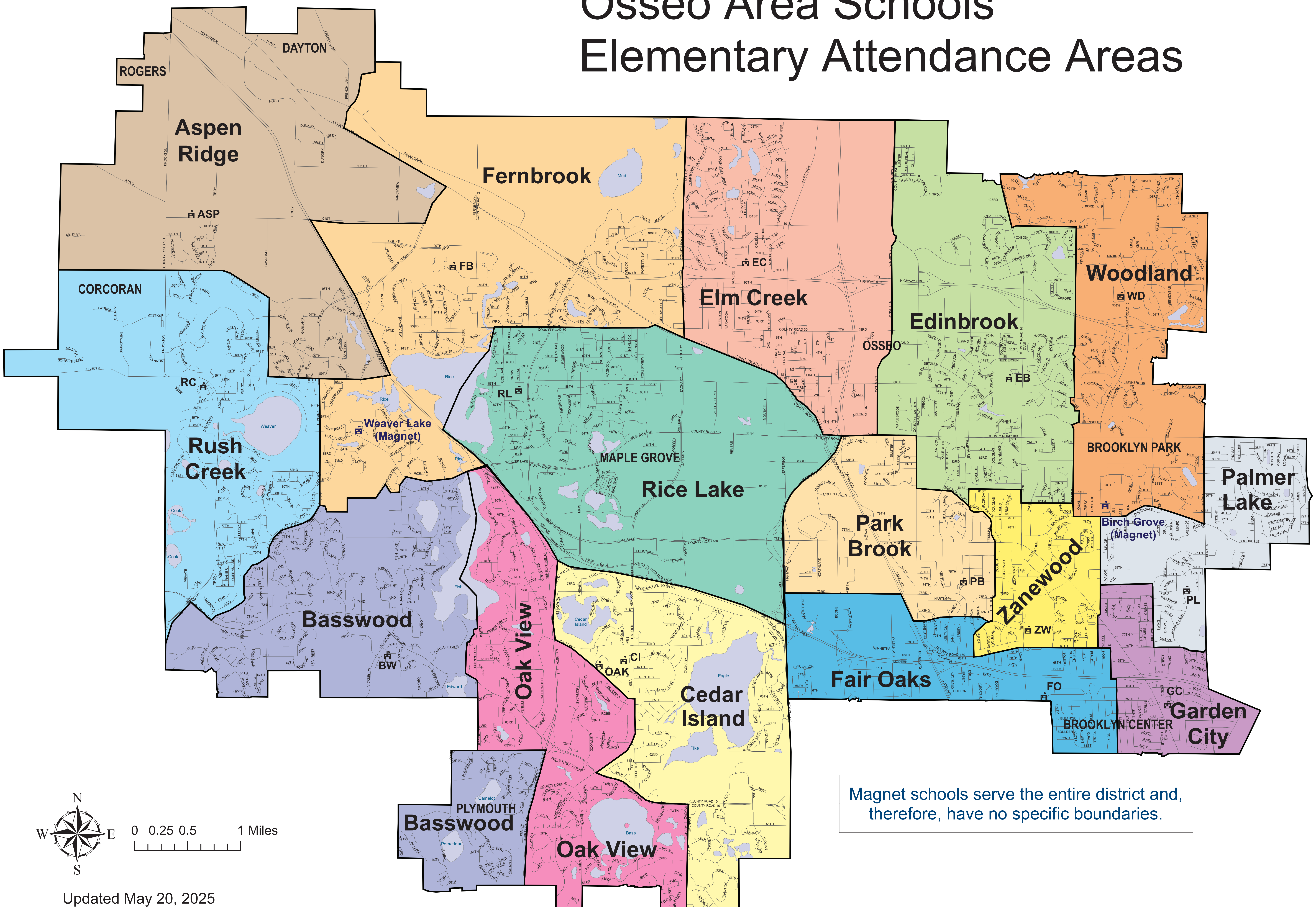
Elementary Schools (Continued)
- RC Rush Creek Elementary
- RL Rice Lake Elementary
- WD Woodland Elementary
- WVR Weaver Lake Elementary: A Science, Math & Technology School
- ZW Zanewood Community School

Secondary Schools
- BMS Brooklyn Middle School: A Science, Technology, Engineering, Arts & Math School
- MGMS Maple Grove Middle School
- MGSH Maple Grove Senior High
- NVMS North View Middle School: An International Baccalaureate World School
- OALC Osseo Area Learning Center
- OMS Osseo Middle School
- OSH Osseo Senior High
- PCSH Park Center Senior High: An International Baccalaureate World School

Other Sites
- CBVAT Community-Based Vocational Assessment & Training Program
- ESC Educational Service Center
- NWFSC Northwest Family Service Center (Enrollment Center, Kidstop, & Adult Basic Education Center)
- OEC Osseo Education Center (ACHIEVE & Osseo Secondary Transition Center)
- OIA Osseo Ice Arena

Updated May 20, 2025

Osseo Area Schools Elementary Attendance Areas

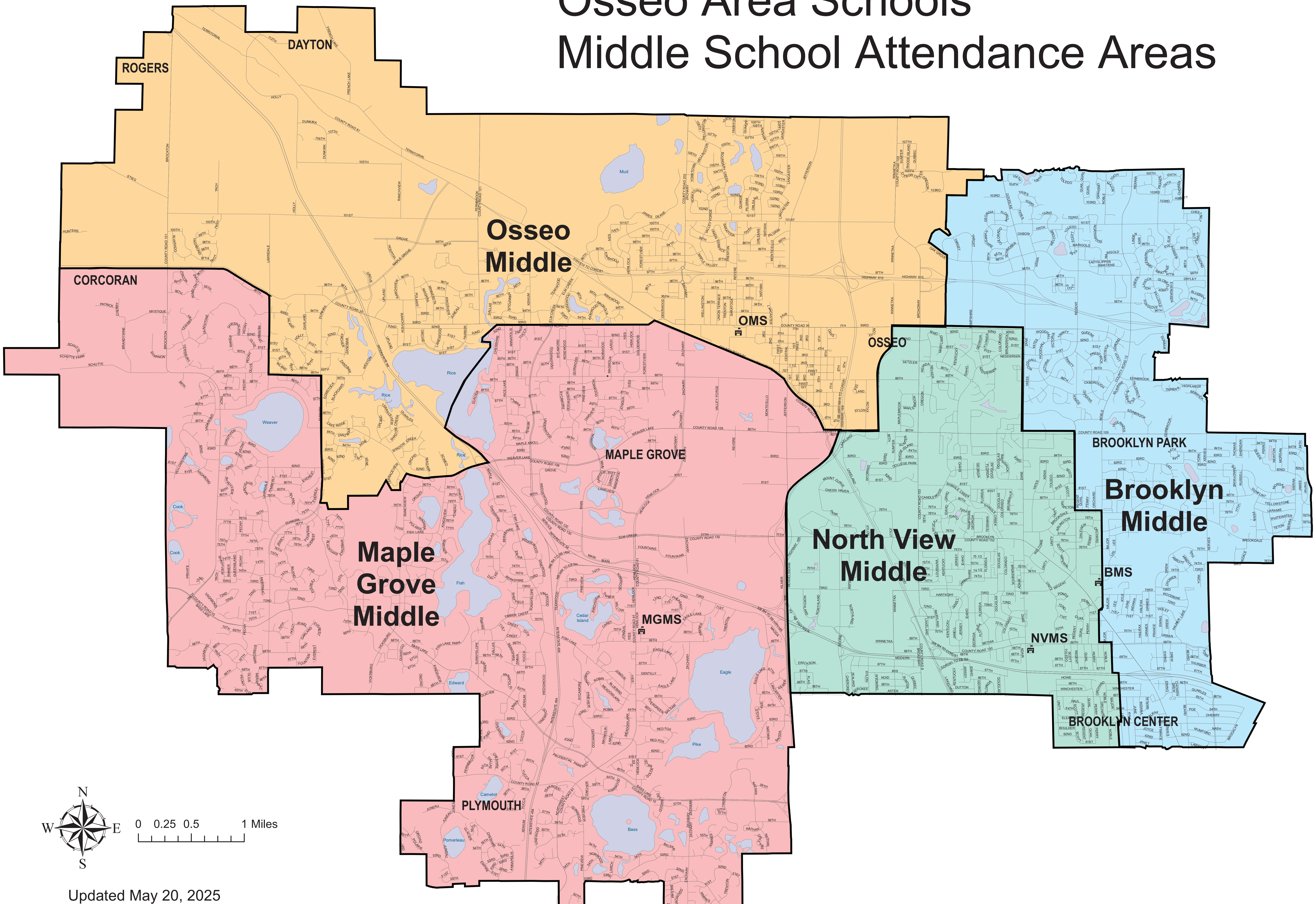


Magnet schools serve the entire district and, therefore, have no specific boundaries.

Updated May 20, 2025

Osseo Area Schools

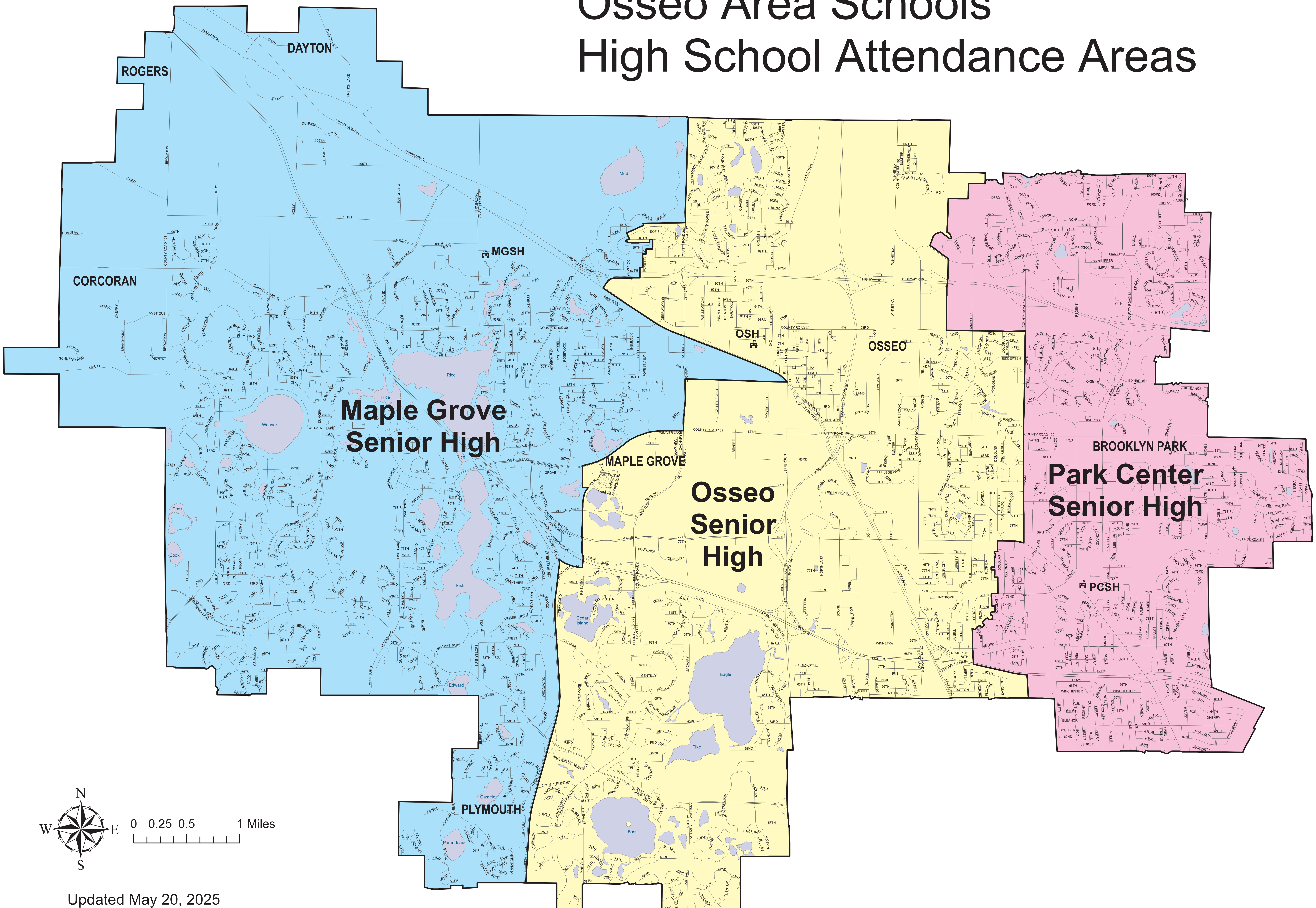
Osseo Area Schools
Middle School Attendance Areas



Updated May 20, 2025

Osseo Area Schools

Osseo Area Schools
High School Attendance Areas

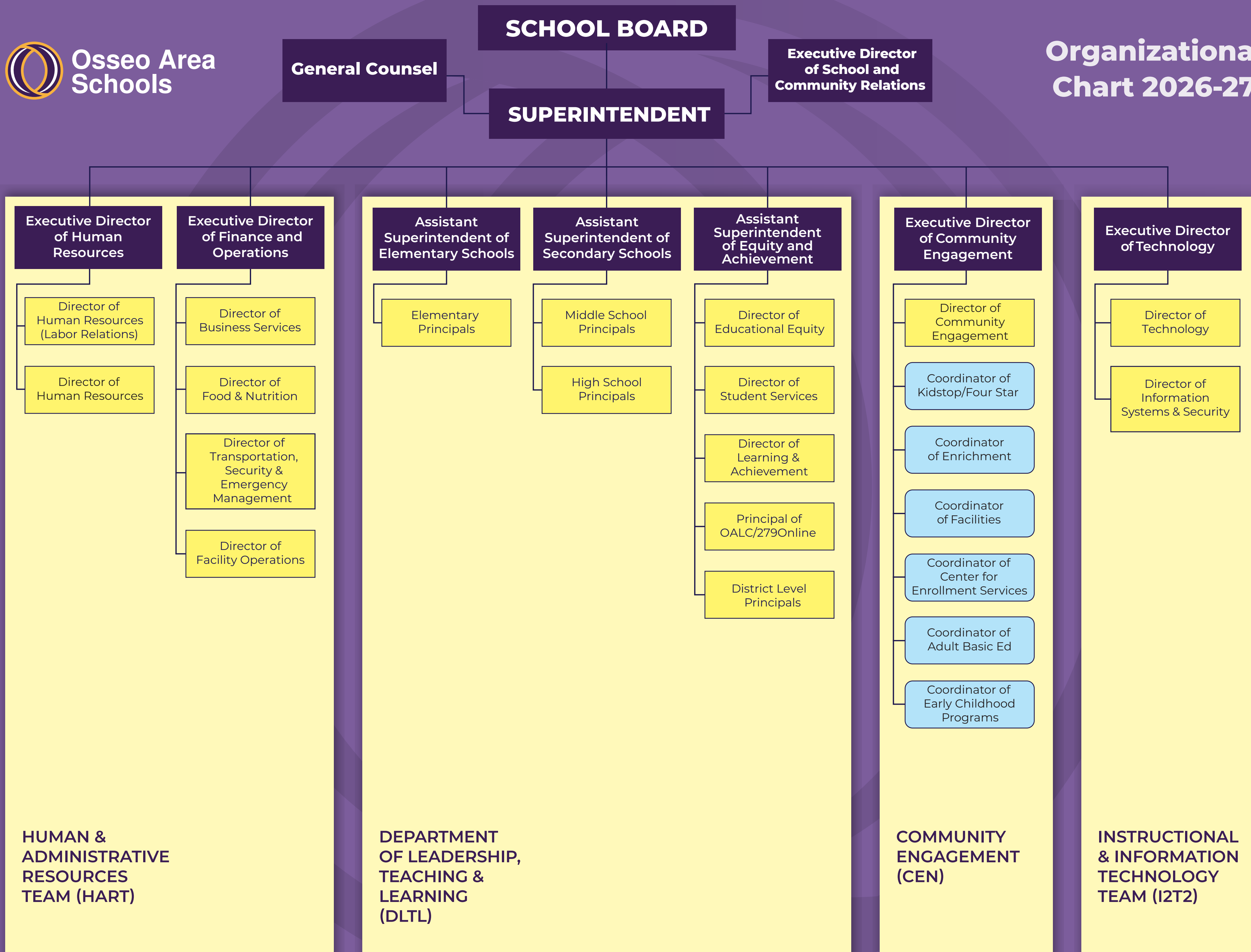


Updated May 20, 2025

Osseo Area Schools

Osseo Area Schools

Organizational Chart 2026-27



Osseo Area Schools

ISD 279

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.

district279.org/StrategicPlan

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

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.

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

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
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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.

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

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

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.

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

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.

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

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
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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.

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

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
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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.

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

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
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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.

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
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.

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)

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 2027 Budget Calendar

	Due Date
Site and program allocations distributed for salaries (100 objects)	February 25, 2026
Budget documents prepared by Business Services sent to Budget Managers	
• Memo: FY2027 Budget Instructions and Electronic Document	Week of March 9, 2026
Budget documents for sites, departments, and/or programs due to respective Cabinet Members:	
• Division of Leadership, Teaching and Learning (DLTL)	March 23, 2026
• Human and Administrative Resource Team (HART)	March 23, 2026
• Instructional & Information Technology Team (I2T2)	March 23, 2026
• Community Engagement (CEn)	March 23, 2026
• Food and Nutrition Services (FNS)	March 23, 2026
• Community Education (CE)	March 23, 2026
Fiscal Year 2027 Budget Working Document due to the Director of Business Services	March 25, 2026, 8:00 a.m.
Presentation of proposed budget and Board review:	
• Review with Superintendent	Week of May 25, 2026
• Budget document sent to Board	June 4, 2026
• Board work session	June 9, 2026
• Board approval	June 23, 2026

FY 2027 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 2025	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 23, 2025	**School Board Regular Meeting**	**Approve preliminary FY 2027 levy at maximum**		**X**				
October 10, 2025	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 16, 2025	Budget Managers	LRFP Budget Manager group forum question and answer session				X		
October 30, 2025	Division Contacts	Complete google slides with preliminary budget proposals for operating funds for November 15th Budget Manager meeting 1:00 p.m.					X	
November 3 to 7, 2025	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 7th	X				X	
November 11, 2025	School Board Work Session	1. Agree to FY 2027 budget planning process 2. Provide direction on budget planning 3. Prepare for December approval of FY 2027 levy limitation and certification			X			
November 14, 2025	Budget Managers	1. Provide information and feedback regarding preliminary list of FY 2027 operating funds PEAR narratives 2. Provide updated School Board direction (if necessary) following the November 11th work session				X		
November 18, 2025	**School Board Regular Meeting**	**Accept FY 2025 audit results**		**X**				
November 20, 2025	FISCAL	Provide information and feedback regarding preliminary list of FY 2027 operating funds PEAR narratives						X
November 21, 2025	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 3, 2025	Budget Managers	1. Understand overall scope of DRAFT PEAR narratives 2. Learn about changes to PEAR requests from November 14th based on initial feedback 3. Learn about final capital requests				X		
December 16, 2025	**School Board Regular Meeting**	**Approve FY 2027 levy limitation certification**		**X**				
December 17, 2025	Division Contacts *	1. Final operating PEAR narratives for FY 2027, and Data Measurement Analysis for FY 2025 due electronically to Director of Business Services 1:00 p.m. 2. Final capital fund request worksheets for FY 2027 due electronically to Director of Business Services 1:00 p.m.					X	
January 23, 2026	LRFP Advisory Team	Review PEAR proposals (excluding capital fund)						X
February 10, 2026	School Board Work Session	FY 2027 operating fund budget development & proposal; budget managers with PEARS should attend FY 2027 capital budget development and proposal; budget managers with capital requests should attend			X	X		
February 24, 2026	**School Board Regular Meeting**	**Approve FY 2026 mid-year budget adjustments** **Approve FY 2027 capital expenditure budget** **Approve FY 2027 operating fund adjustments (PEAR Summary)**		**X**				
Jan - June, 2026	Administrative Services	Review budget based on legislative changes; adjustment as necessary	X					
April, 2026	Budget Managers	Debrief via survey FY 2027 budget planning process				X		
June 9, 2026	School Board Work Session	FY 2027 operating, capital & non-operating fund budgets; prepare to take action at June 23rd regular meeting			X			
June 23, 2026	**School Board Regular Meeting**	**Approve FY 2026 operating, capital & non-operating fund budgets**		**X**				
July, 2026	Business Services	Prepare for FY 2026 audit	X					

* Division Contacts	
HART	John Morstad/Yvonne Shorts Lind
Leadership Teaching & Learning	Bryan Bass/Stephen Flisk
I2T2	Anthony Padrnos
Community Engagement	Brian Siverson-Hall

ISD 279 – Osseo Area Schools
Financial Policy and Administration
Fiscal Year 2027 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 accessibility projects.

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

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 the District's child nutrition program.

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 2026.

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 contact 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, 2025	*	120,205,774	$ 6,447,488	$ 4,246,941	$ 7,883,792	$ 5,553,081	$ 144,337,076
FY 2026 Budgeted Revenue		327,243,265	19,266,973	17,220,874	23,311,775	34,810,450	421,853,337
FY 2026 Budgeted Expenditures		344,034,887	18,838,947	19,056,301	23,328,229	33,701,513	438,959,877
Revenue tactic not included in revised FY 2026 budget		2,000,000	-	-	-	-	2,000,000
Projected Fund Balance, June 30, 2026		105,414,152	6,875,514	2,411,514	7,867,338	6,662,018	129,230,536
Revenue (by source)							
Local Property Taxes		79,659,518	-	3,168,500	20,488,804	36,099,982	139,416,804
Investment Earnings and Other		6,414,074	1,751,303	13,188,519	626,044	425,000	22,404,940
State Sources		263,516,441	6,470,548	2,476,562	2,174,642	1,545,425	276,183,618
Federal Sources		-	11,355,706	-	-	-	11,355,706
Total Revenue		349,590,033	19,577,557	18,833,581	23,289,490	38,070,407	449,361,068
Expenditures (by program)							
Administration		12,403,882	-	-	-	-	12,403,882
District Support Services		7,406,954	-	-	-	-	7,406,954
Elementary and Secondary Regular Instruction		130,832,974	-	-	-	-	130,832,974
Vocational Education Instruction		3,771,416	-	-	-	-	3,771,416
Special Education Instruction		56,095,961	-	-	-	-	56,095,961
Instructional Support Services		15,302,365	-	-	-	-	15,302,365
Pupil Support Services		8,675,751	-	-	-	-	8,675,751
Transportation		34,747,110	-	-	-	-	34,747,110
Sites and Buildings		19,604,806	-	-	-	-	19,604,806
Fiscal and Other Fixed Cost Programs	**	78,919,889	-	-	-	-	78,919,889
Food and Nutrition Services		-	19,872,500	-	-	-	19,872,500
Community Service		-	-	20,226,681	-	-	20,226,681
Capital Outlay		-	-	-	25,753,258	-	25,753,258
Debt Service		-	-	-	-	36,809,552	36,809,552
Total Expenditures		367,761,108	19,872,500	20,226,681	25,753,258	36,809,552	470,423,099
Estimated Ending Fund Balance, June 30, 2027		$ 87,243,077	$ 6,580,571	$ 1,018,414	$ 5,403,570	$ 7,922,873	$ 108,168,505

*** Total fund balance, June 30, 2025 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.**

June 23, 2026

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, 2025	*	$ 120,205,774	$ 6,447,488	$ 4,246,941	$ 7,883,792	$ 5,553,081	$ 144,337,076
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Revenue tactic not included in revised FY 2026 budget		2,000,000	-	-	-	-	2,000,000
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Revenue (by source)							
Local Property Taxes		79,659,518	-	3,168,500	20,488,804	36,099,982	139,416,804
Investment Earnings and Other		6,414,074	1,751,303	13,188,519	626,044	425,000	22,404,940
State Sources		263,516,441	6,470,548	2,476,562	2,174,642	1,545,425	276,183,618
Federal Sources		-	11,355,706	-	-	-	11,355,706
Total Revenue		349,590,033	19,577,557	18,833,581	23,289,490	38,070,407	449,361,068
Expenditures (by program)							
Administration		12,403,882	-	-	-	-	12,403,882
District Support Services		7,406,954	-	-	-	-	7,406,954
Elementary and Secondary Regular Instruction		130,832,974	-	-	-	-	130,832,974
Vocational Education Instruction		3,771,416	-	-	-	-	3,771,416
Special Education Instruction		56,095,961	-	-	-	-	56,095,961
Instructional Support Services		15,302,365	-	-	-	-	15,302,365
Pupil Support Services		8,675,751	-	-	-	-	8,675,751
Transportation		34,747,110	-	-	-	-	34,747,110
Sites and Buildings		19,604,806	-	-	-	-	19,604,806
Fiscal and Other Fixed Cost Programs	**	78,919,889	-	-	-	-	78,919,889
Food and Nutrition Services		-	19,872,500	-	-	-	19,872,500
Community Service		-	-	20,226,681	-	-	20,226,681
Capital Outlay		-	-	-	25,753,258	-	25,753,258
Debt Service		-	-	-	-	36,809,552	36,809,552
Total Expenditures		367,761,108	19,872,500	20,226,681	25,753,258	36,809,552	470,423,099
Estimated Ending Fund Balance, June 30, 2027		$ 87,243,077	$ 6,580,571	$ 1,018,414	$ 5,403,570	$ 7,922,873	$ 108,168,505

*** Total fund balance, June 30, 2025 for the General Fund does not include special projects carryover from previous years.**

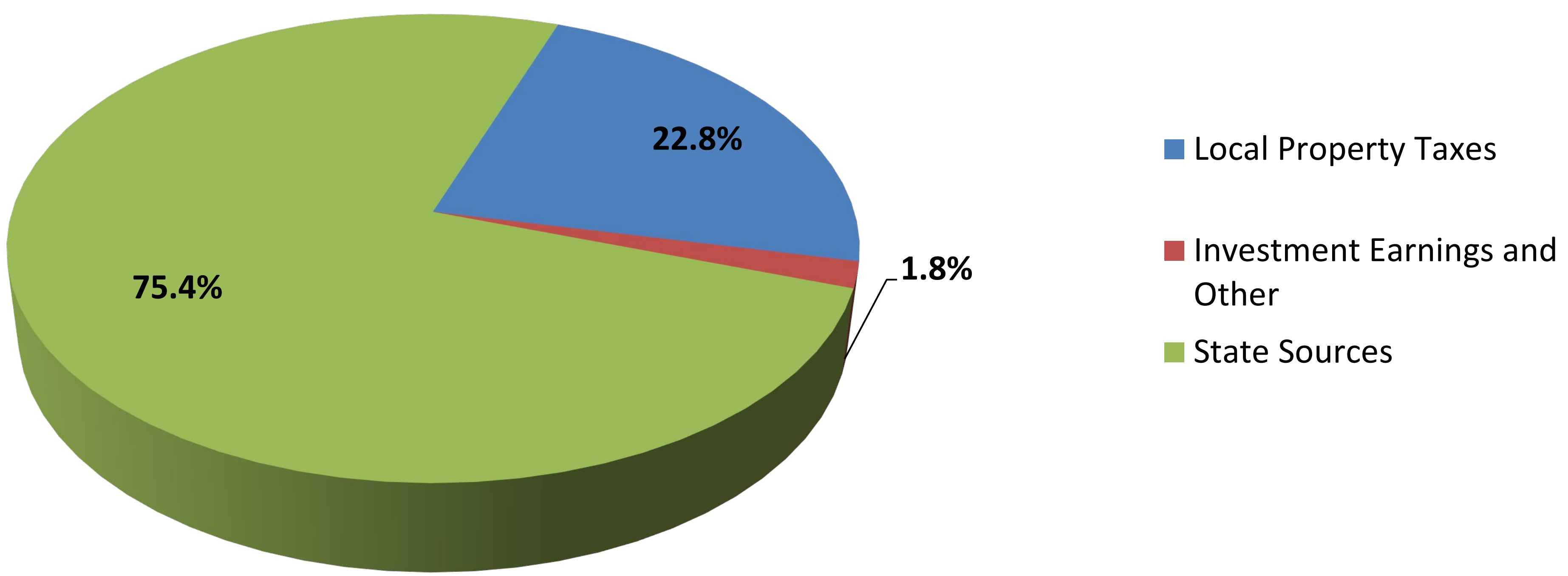
**** Employee benefits are centrally budgeted. At year-end, employee benefits budgets are allocated to the appropriate program area.**

June 23, 2026

GENERAL FUND REVENUE SUMMARY

Revenue (by source)	FY 2025 Actual	FY 2025 Revenue Per APU	FY 2026 Revised Budget	FY 2026 Revenue Per APU	FY 2027 Adopted Budget	FY 2027 Revenue Per APU
Local Property Taxes	$ 76,721,915	$ 3,362	$ 75,709,408	$ 3,292	$ 79,659,518	$ 3,420
Investment Earnings and Other	18,006,559	789	6,936,332	302	6,414,074	275
State Sources	236,195,562	10,349	244,597,525	10,637	263,516,441	11,314
Total Revenue	$ 330,924,036	$ 14,500	$ 327,243,265	$ 14,231	$ 349,590,033	$ 15,009
Total Adjusted Pupil Unit (APU)		22,823		22,995		23,292

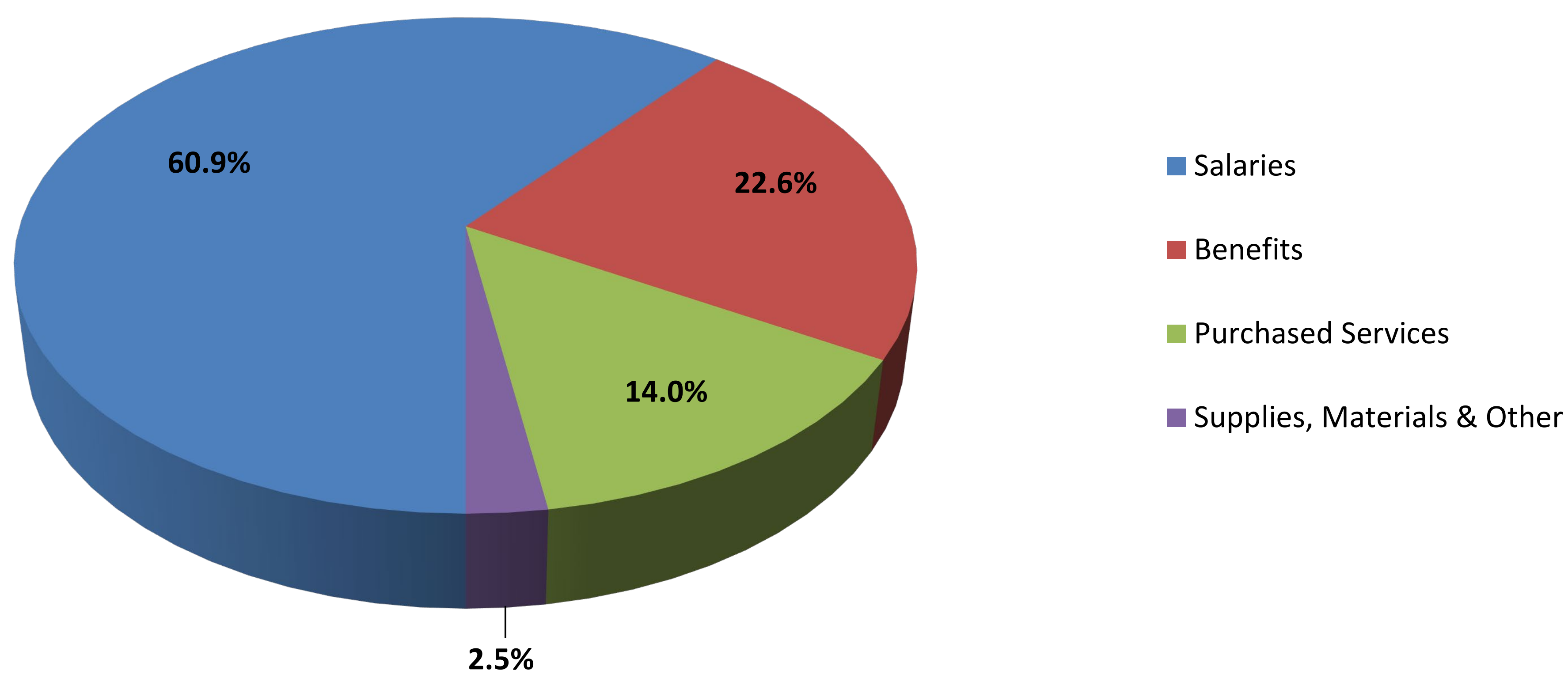
FY 2027 Adopted Budget



GENERAL FUND EXPENDITURE SUMMARY BY OBJECT

Expenditures (by object)	FY 2025 Actual	FY 2025 Expenditures Per APU	FY 2026 Revised Budget	FY 2026 Expenditures Per APU	FY 2027 Adopted Budget	FY 2027 Expenditures Per APU	Budget Percent Change
Salaries	$ 196,182,705	$ 8,596	$ 209,737,766	$ 9,121	$ 223,733,915	$ 9,606	6.7%
Benefits	71,979,505	3,154	78,469,085	3,412	83,266,287	3,575	6.1%
Purchased Services	38,405,390	1,683	47,067,183	2,047	51,408,234	2,207	9.2%
Supplies, Materials & Other	6,510,032	285	8,760,853	381	9,352,672	402	6.8%
Total Expenditures	$ 313,077,632	$ 13,718	$ 344,034,887	$ 14,961	$ 367,761,108	$ 15,790	6.9%
Total Adjusted Pupil Unit (APU)		22,823		22,995		23,292	

FY 2027 Adopted Budget



GENERAL FUND EXPENDITURE SUMMARY BY PROGRAM

Expenditures (by program)	FY 2025 Actual	FY 2025 Expenditures Per APU	FY 2026 Revised Budget	FY 2026 Expenditures Per APU	FY 2027 Adopted Budget	FY 2027 Expenditures Per APU
Administration	$ 15,107,815	$ 662	$ 11,717,623	$ 510	$ 12,403,882	$ 533
District Support Services	8,837,029	387	7,274,088	316	7,406,954	318
Elementary and Secondary Regular Instruction	159,609,691	6,993	124,771,195	5,426	130,832,974	5,617
Vocational Education Instruction	4,759,565	209	3,599,767	157	3,771,416	162
Special Education Instruction	63,298,377	2,773	49,612,710	2,158	56,095,961	2,408
Instructional Support Services	15,097,572	662	15,102,597	657	15,302,365	657
Pupil Support Services	11,385,833	499	8,946,529	389	8,675,751	372
Transportation	22,677,266	994	31,441,799	1,367	34,747,110	1,492
Sites and Buildings	20,139,408	882	17,392,643	756	19,604,806	842
Fiscal and Other Fixed Cost Programs	1,496,844	66	* 74,175,936	3,226	* 78,919,889	3,388
Total Expenditures	$ 322,409,400	$ 14,127	$ 344,034,887	$ 14,962	$ 367,761,108	$ 15,789
Total Adjusted Pupil Unit (APU)		22,823		22,995		23,292

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

FY 2027 Total General Fund Expenditures by Program = $367,761,108

Administration - 3.4% *

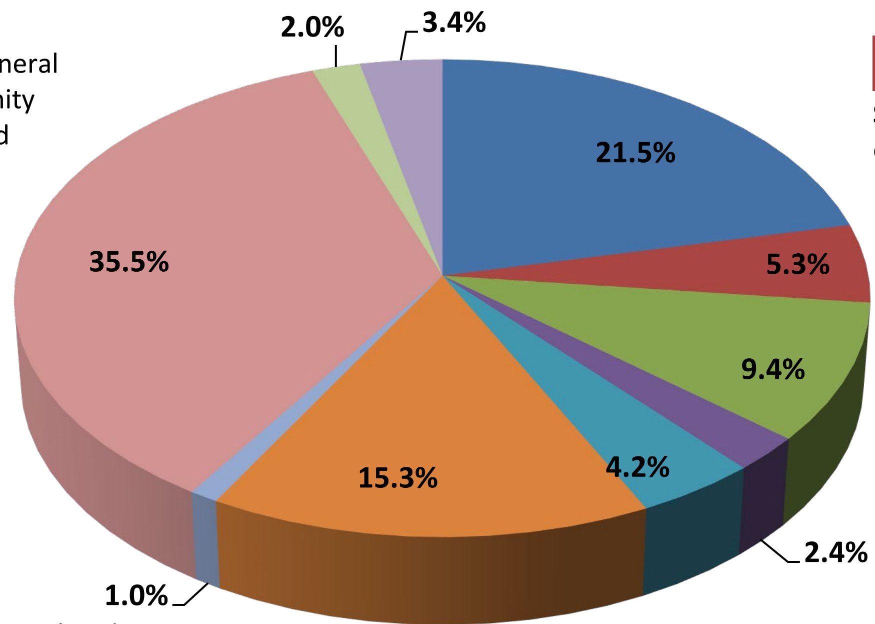
Administration includes the cost for general, instructional and school site administration - school board, superintendent, principals and directors of instructional areas.

Fiscal and Other Fixed Cost Programs - 21.5% **

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.

District Support Services - 2.0% *

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



Sites and Buildings - 5.3% *

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

Elementary and Secondary Regular Instruction - 35.5% *

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.

Transportation - 9.4%

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

Vocational Education Instruction - 1.0% *

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

Pupil Support Services - 2.4% *

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

Special Education Instruction - 15.3% *

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

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.

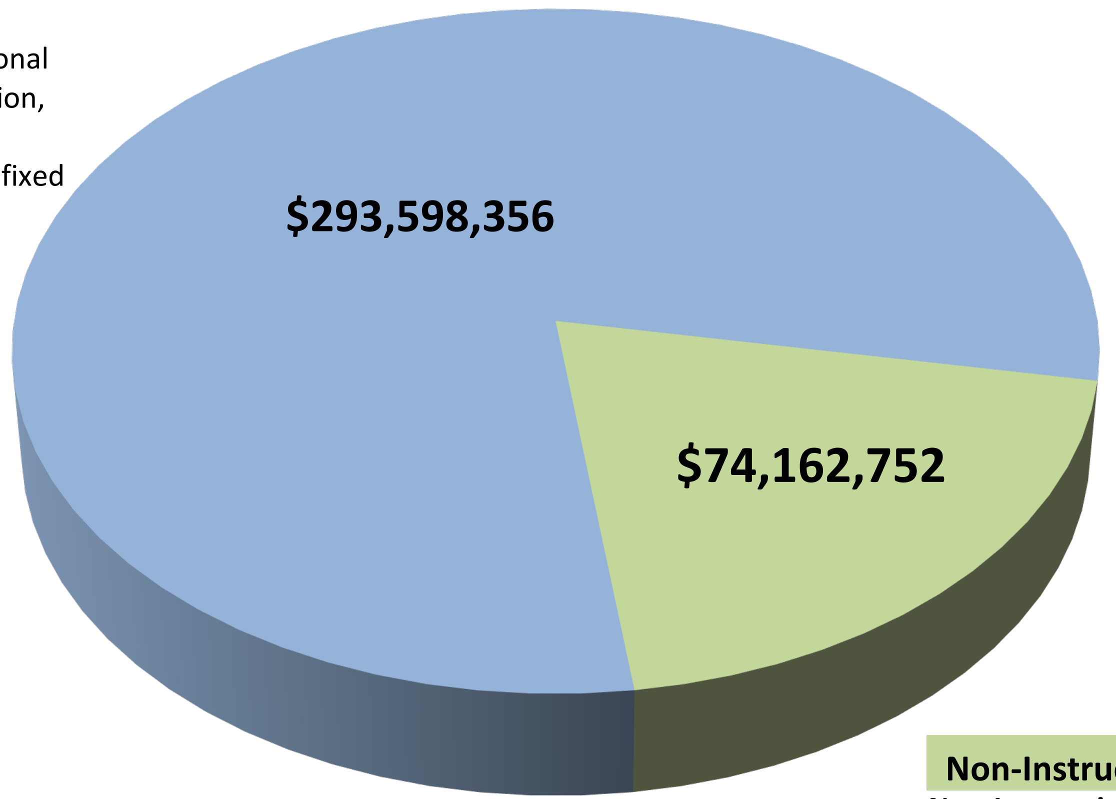
* Excludes employee benefits

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

FY 2027 Total General Fund Expenditures = $367,761,108
Instructional vs. Non-Instructional

Instructional Expenditures - 79.9%

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 - 20.1%

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, 2025	*	$ 120,205,774	$ 6,447,488	$ 4,246,941	$ 7,883,792	$ 5,553,081	$ 144,337,076
FY 2026 Budgeted Revenue		327,243,265	19,266,973	17,220,874	23,311,775	34,810,450	421,853,337
FY 2026 Budgeted Expenditures		344,034,887	18,838,947	19,056,301	23,328,229	33,701,513	438,959,877
Revenue tactic not included in revised FY 2026 budget		2,000,000	-	-	-	-	2,000,000
Projected Fund Balance, June 30, 2026		105,414,152	6,875,514	2,411,514	7,867,338	6,662,018	129,230,536
Revenue (by source)							
Local Property Taxes		79,659,518	-	3,168,500	20,488,804	36,099,982	139,416,804
Investment Earnings and Other		6,414,074	1,751,303	13,188,519	626,044	425,000	22,404,940
State Sources		263,516,441	6,470,548	2,476,562	2,174,642	1,545,425	276,183,618
Federal Sources		-	11,355,706	-	-	-	11,355,706
Total Revenue		349,590,033	19,577,557	18,833,581	23,289,490	38,070,407	449,361,068
Expenditures (by program)							
Administration		12,403,882	-	-	-	-	12,403,882
District Support Services		7,406,954	-	-	-	-	7,406,954
Elementary and Secondary Regular Instruction		130,832,974	-	-	-	-	130,832,974
Vocational Education Instruction		3,771,416	-	-	-	-	3,771,416
Special Education Instruction		56,095,961	-	-	-	-	56,095,961
Instructional Support Services		15,302,365	-	-	-	-	15,302,365
Pupil Support Services		8,675,751	-	-	-	-	8,675,751
Transportation		34,747,110	-	-	-	-	34,747,110
Sites and Buildings		19,604,806	-	-	-	-	19,604,806
Fiscal and Other Fixed Cost Programs	**	78,919,889	-	-	-	-	78,919,889
Food and Nutrition Services		-	19,872,500	-	-	-	19,872,500
Community Service		-	-	20,226,681	-	-	20,226,681
Capital Outlay		-	-	-	25,753,258	-	25,753,258
Debt Service		-	-	-	-	36,809,552	36,809,552
Total Expenditures		367,761,108	19,872,500	20,226,681	25,753,258	36,809,552	470,423,099
Estimated Ending Fund Balance, June 30, 2027		$ 87,243,077	$ 6,580,571	$ 1,018,414	$ 5,403,570	$ 7,922,873	$ 108,168,505

*** Total fund balance, June 30, 2025 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.**

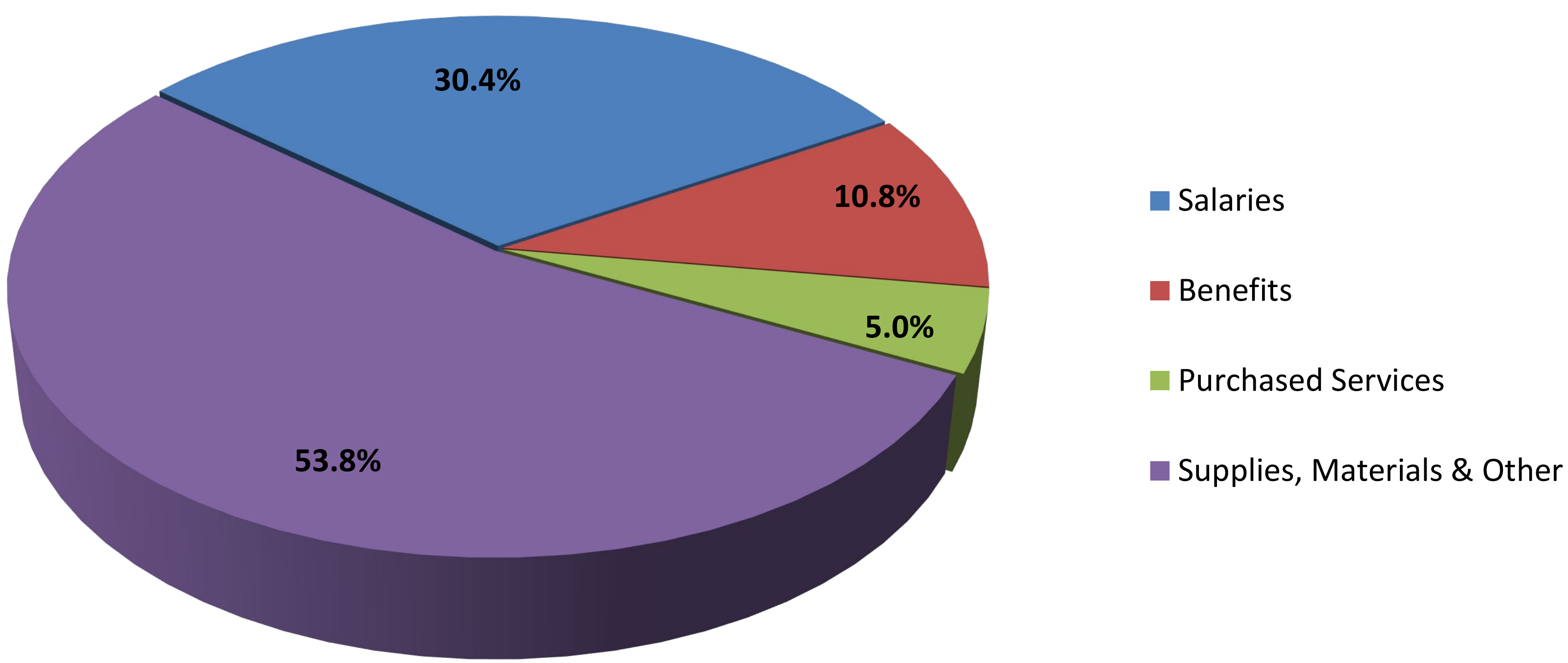
June 23, 2026

FOOD AND NUTRITION SERVICES FUND EXPENDITURE SUMMARY BY OBJECT

Expenditures (by object)	FY 2025 Actual*	FY 2026 Revised Budget	FY 2027 Adopted Budget	Budget Increase (Decrease)	Budget Percent Change
Salaries	$ 5,518,043	$ 5,705,505	$ 6,040,001	$ 334,496	5.86%
Benefits	1,732,396	1,871,550	2,137,082	265,532	14.19%
Purchased Services	717,579	710,750	1,002,750	292,000	41.08%
Supplies, Materials & Other	9,300,056	10,551,142	10,692,667	141,525	1.34%
Total Expenditures	$ 17,268,074	$ 18,838,947	$ 19,872,500	$ 1,033,553	5.49%

*** Actual amounts include special funded projects (grants)**

FY 2027 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, 2025	*	$ 120,205,774	$ 6,447,488	$ 4,246,941	$ 7,883,792	$ 5,553,081	$ 144,337,076
FY 2026 Budgeted Revenue		327,243,265	19,266,973	17,220,874	23,311,775	34,810,450	421,853,337
FY 2026 Budgeted Expenditures		344,034,887	18,838,947	19,056,301	23,328,229	33,701,513	438,959,877
Revenue tactic not included in revised FY 2026 budget		2,000,000	-	-	-	-	2,000,000
Projected Fund Balance, June 30, 2026		105,414,152	6,875,514	2,411,514	7,867,338	6,662,018	129,230,536
Revenue (by source)							
Local Property Taxes		79,659,518	-	3,168,500	20,488,804	36,099,982	139,416,804
Investment Earnings and Other		6,414,074	1,751,303	13,188,519	626,044	425,000	22,404,940
State Sources		263,516,441	6,470,548	2,476,562	2,174,642	1,545,425	276,183,618
Federal Sources		-	11,355,706	-	-	-	11,355,706
Total Revenue		349,590,033	19,577,557	18,833,581	23,289,490	38,070,407	449,361,068
Expenditures (by program)							
Administration		12,403,882	-	-	-	-	12,403,882
District Support Services		7,406,954	-	-	-	-	7,406,954
Elementary and Secondary Regular Instruction		130,832,974	-	-	-	-	130,832,974
Vocational Education Instruction		3,771,416	-	-	-	-	3,771,416
Special Education Instruction		56,095,961	-	-	-	-	56,095,961
Instructional Support Services		15,302,365	-	-	-	-	15,302,365
Pupil Support Services		8,675,751	-	-	-	-	8,675,751
Transportation		34,747,110	-	-	-	-	34,747,110
Sites and Buildings		19,604,806	-	-	-	-	19,604,806
Fiscal and Other Fixed Cost Programs	**	78,919,889	-	-	-	-	78,919,889
Food and Nutrition Services		-	19,872,500	-	-	-	19,872,500
Community Service		-	-	20,226,681	-	-	20,226,681
Capital Outlay		-	-	-	25,753,258	-	25,753,258
Debt Service		-	-	-	-	36,809,552	36,809,552
Total Expenditures		367,761,108	19,872,500	20,226,681	25,753,258	36,809,552	470,423,099
Estimated Ending Fund Balance, June 30, 2027		$ 87,243,077	$ 6,580,571	$ 1,018,414	$ 5,403,570	$ 7,922,873	$ 108,168,505

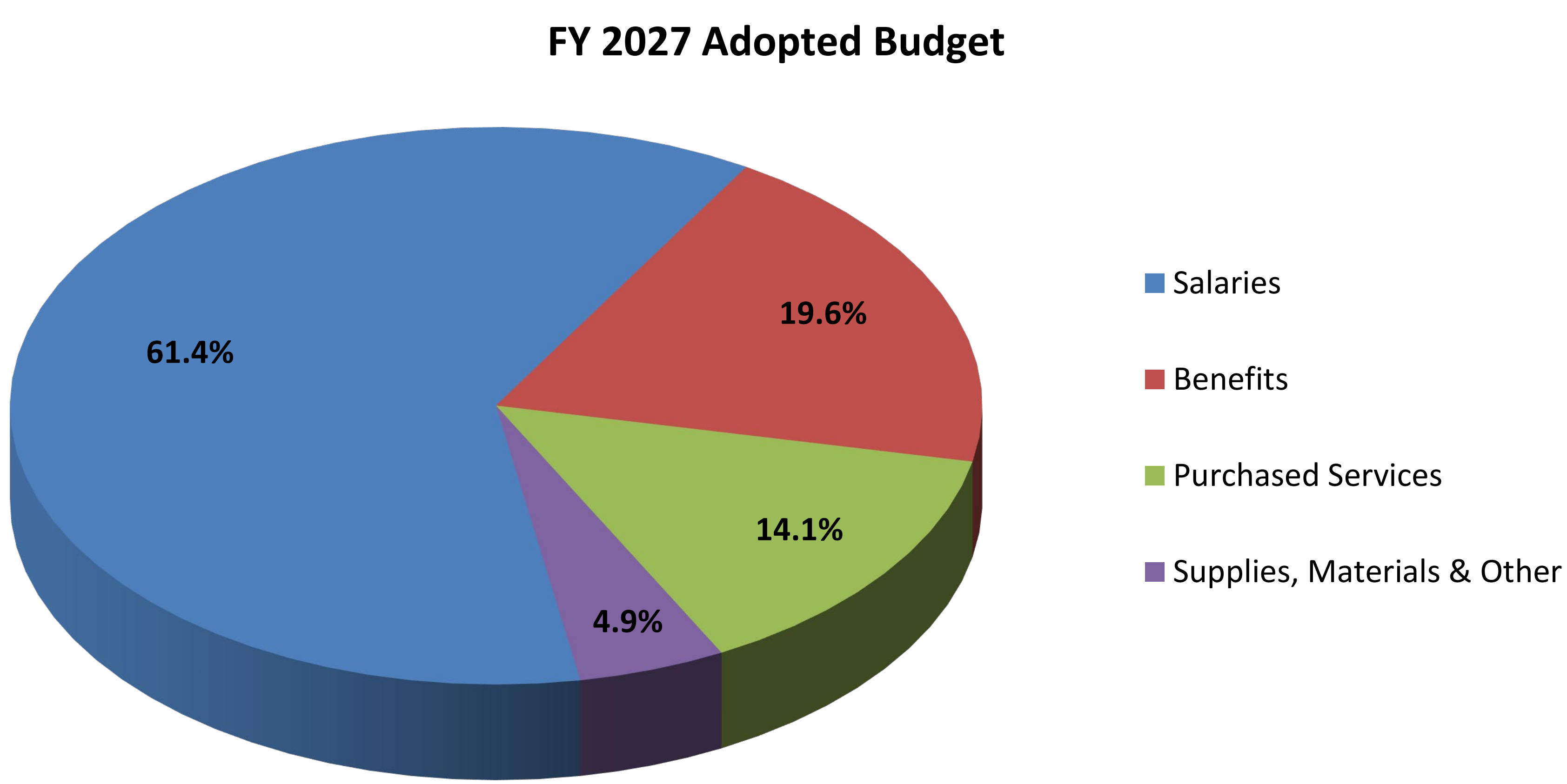
*** Total fund balance, June 30, 2025 for the General Fund does not include special projects carryover from previous years.**

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

June 23, 2026

COMMUNITY SERVICE FUND EXPENDITURE SUMMARY BY OBJECT

Expenditures (by object)	FY 2025 Actual	FY 2026 Revised Budget	FY 2027 Adopted Budget	Budget Increase (Decrease)	Budget Percent Change
Salaries	$ 11,478,924	$ 11,777,562	$ 12,408,126	$ 630,564	5.35%
Benefits	3,354,661	3,715,767	3,972,143	256,376	6.90%
Purchased Services	2,707,421	2,619,072	2,856,914	237,842	9.08%
Supplies, Materials & Other	816,414	943,900	989,498	45,598	4.83%
Total Expenditures	$ 18,357,420	$ 19,056,301	$ 20,226,681	$ 1,170,380	6.14%



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, 2025	*	$ 120,205,774	$ 6,447,488	$ 4,246,941	$ 7,883,792	$ 5,553,081	$ 144,337,076
FY 2026 Budgeted Revenue		327,243,265	19,266,973	17,220,874	23,311,775	34,810,450	421,853,337
FY 2026 Budgeted Expenditures		344,034,887	18,838,947	19,056,301	23,328,229	33,701,513	438,959,877
Revenue tactic not included in revised FY 2026 budget		2,000,000	-	-	-	-	2,000,000
Projected Fund Balance, June 30, 2026		105,414,152	6,875,514	2,411,514	7,867,338	6,662,018	129,230,536
Revenue (by source)							
Local Property Taxes		79,659,518	-	3,168,500	20,488,804	36,099,982	139,416,804
Investment Earnings and Other		6,414,074	1,751,303	13,188,519	626,044	425,000	22,404,940
State Sources		263,516,441	6,470,548	2,476,562	2,174,642	1,545,425	276,183,618
Federal Sources		-	11,355,706	-	-	-	11,355,706
Total Revenue		349,590,033	19,577,557	18,833,581	23,289,490	38,070,407	449,361,068
Expenditures (by program)							
Administration		12,403,882	-	-	-	-	12,403,882
District Support Services		7,406,954	-	-	-	-	7,406,954
Elementary and Secondary Regular Instruction		130,832,974	-	-	-	-	130,832,974
Vocational Education Instruction		3,771,416	-	-	-	-	3,771,416
Special Education Instruction		56,095,961	-	-	-	-	56,095,961
Instructional Support Services		15,302,365	-	-	-	-	15,302,365
Pupil Support Services		8,675,751	-	-	-	-	8,675,751
Transportation		34,747,110	-	-	-	-	34,747,110
Sites and Buildings		19,604,806	-	-	-	-	19,604,806
Fiscal and Other Fixed Cost Programs	**	78,919,889	-	-	-	-	78,919,889
Food and Nutrition Services		-	19,872,500	-	-	-	19,872,500
Community Service		-	-	20,226,681	-	-	20,226,681
Capital Outlay		-	-	-	25,753,258	-	25,753,258
Debt Service		-	-	-	-	36,809,552	36,809,552
Total Expenditures		367,761,108	19,872,500	20,226,681	25,753,258	36,809,552	470,423,099
Estimated Ending Fund Balance, June 30, 2027		$ 87,243,077	$ 6,580,571	$ 1,018,414	$ 5,403,570	$ 7,922,873	$ 108,168,505

*** Total fund balance, June 30, 2025 for the General Fund does not include special projects carryover from previous years.**

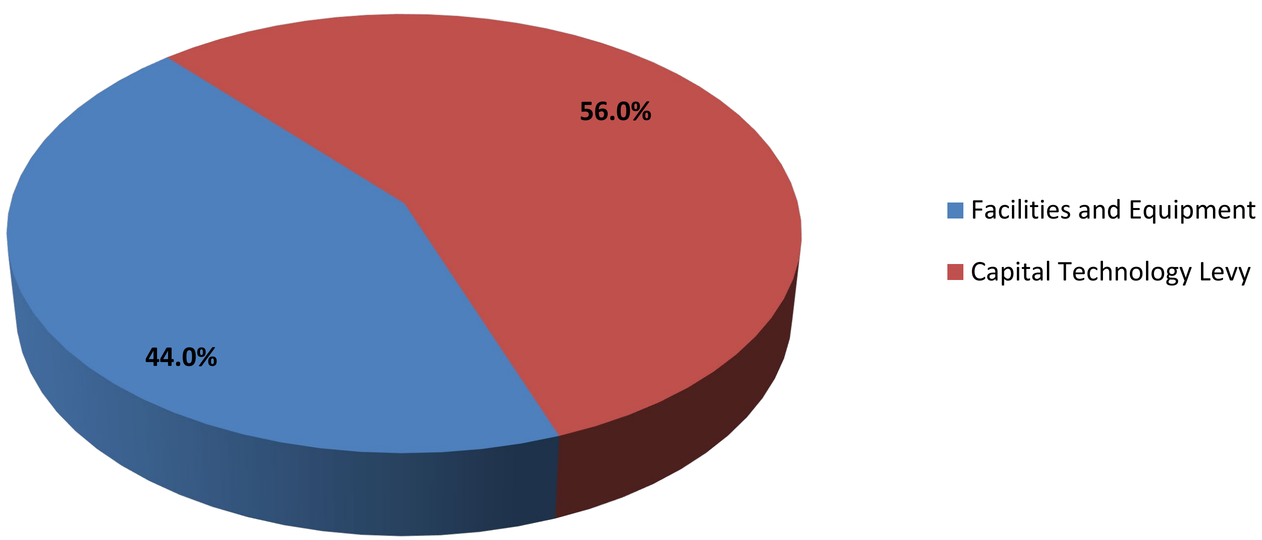
**** Employee benefits are centrally budgeted. At year-end, employee benefits budgets are allocated to the appropriate program area.**

June 23, 2026

CAPITAL/LAND PROCEEDS FUND EXPENDITURE SUMMARY BY OBJECT

Expenditures (by object)	FY 2025 Actual	FY 2026 Revised Budget	FY 2027 Adopted Budget	Budget Increase (Decrease)	Budget Percent Change
Facilities and Equipment	$ 8,171,818	$ 9,119,872	$ 11,324,647	$ 2,204,775	24.18%
Capital Technology Levy	13,925,229	14,208,357	14,428,611	220,254	1.55%
Total Expenditures	$ 22,097,047	$ 23,328,229	$ 25,753,258	$ 2,425,029	10.40%

FY 2027 Adopted Budget



Community Engagement										
ACCOUNT MANAGER TITLE	**FD**	**ORG**	**PRG**	**FIN**	**OBJ**	**CRS**	**TITLE**	**FY2027 Facilities and Equipment**	**FY2027 Capital Technology Levy**	**PROJECT NUMBER**
Software										
COMMUNITY RELATIONS	05	005	130	000	465	000	NONINSTRUC SOFTWARE/LICEN	11,051		27 CE-01, CS-03, 05
COMMUNITY EDUCATION	05	005	520	000	465	000	NON-INSTRUCT TECH DEVICES	48,000		27 CS-02
							Sub Total	59,051	-	
Equipment										
COMMUNITY RELATIONS	05	500	130	000	540	000	EQUIPMENT	18,000		27 CS-04, 06, 07
COMMUNITY EDUCATION	05	500	580	000	540	000	EQUIPMENT	4,000		27 CS-08
							Sub Total	22,000	-	
							Community Engagement Total	**81,051**	-	

DLTL (Department of Leadership Teaching and Learning)										
ACCOUNT MANAGER TITLE	**FD**	**ORG**	**PRG**	**FIN**	**OBJ**	**CRS**	**TITLE**	**FY2027 Facilities and Equipment**	**FY2027 Capital Technology Levy**	**PROJECT NUMBER**
Facilities Lease										
CURRICULUM INSTRUCTION	05	200	211	000	370	000	RENTAL LAND & BLDGS	100,000		27 OP-03
							Sub Total	100,000	-	
Media/Software										
ENGLISH LEARNERS	05	006	219	000	405	000	NONINSTRUC SOFTWARE/LICEN	20,000		27 EE-01
CAREER TECHNOLOGY	05	006	399	830	406	000	INSTRUCT SOFTWARE/LIC AGR	228,000		27 LA-04
CAREER TECHNOLOGY	05	006	399	830	406	130	INSTRUCT SOFTWARE/LIC AGR	25,000		27 LA-03
CURRICULUM INSTRUCTION	05	006	626	000	406	000	INSTRUCT SOFTWARE/LIC AGR	487,000		27 LA-02
CURRICULUM INSTRUCTION	05	006	626	000	406	130	INSTRUCT SOFTWARE/LIC AGR	125,000		27 LA-03
STUDENT SERVICES	05	006	790	000	406	130	INSTRUCT SOFTWARE/LIC AGR	11,000		27 LA-03
CURRICULUM INSTRUCTION	05	005	200	356	460	000	TEXTBOOKS & WORKBOOKS	829,793		27 FUND BALANCE CARRYOVER
ELEMENTARY	05	006	210	000	460	130	TEXTBOOKS & WORKBOOKS	220,000		27 LA-03
ENGLISH LEARNERS	05	006	219	000	460	130	TEXTBOOKS & WORKBOOKS	100,000		27 LA-03
CURRICULUM INSTRUCTION	05	200	211	000	460	130	TEXTBOOKS & WORKBOOKS	474,046		27 LA-03
SECONDARY	05	332	211	000	460	000	TEXTBOOKS & WORKBOOKS	4,055		27 OP-02
SECONDARY	05	333	211	000	460	000	TEXTBOOKS & WORKBOOKS	1,864		27 OP-02
SECONDARY	05	334	211	000	460	000	TEXTBOOKS & WORKBOOKS	1,783		27 OP-02
SECONDARY	05	388	211	000	460	000	TEXTBOOKS & WORKBOOKS	3,568		27 OP-02
SECONDARY	05	390	211	000	460	000	TEXTBOOKS & WORKBOOKS	4,893		27 OP-02
SECONDARY	05	394	211	000	460	000	TEXTBOOKS & WORKBOOKS	2,938		27 OP-02
AREA LEARNING CENTER	05	702	211	303	460	000	TEXTBOOKS & WORKBOOKS	232		27 OP-02
ELEMENTARY	05	165	210	000	465	000	NON-INSTRUCT TECH DEVICES	600		27 OP-02
ELEMENTARY	05	189	210	000	465	000	NON-INSTRUCT TECH DEVICES	2,500		27 OP-02
SPECIAL EDUCATION	05	197	400	000	465	000	NON-INSTRUCT TECH DEVICES	566		27 OP-02
SECONDARY	05	386	211	000	465	000	NON-INSTRUCT TECH DEVICES	1,524		27 OP-02
ELEMENTARY	05	174	210	000	466	000	INSTRUCTIONAL TECH DEVICE	1,000		27 OP-02
ELEMENTARY	05	183	210	000	466	000	INSTRUCTIONAL TECH DEVICE	1,117		27 OP-02
ELEMENTARY	05	189	210	000	466	000	INSTRUCTIONAL TECH DEVICE	2,704		27 OP-02
CURRICULUM INSTRUCTION	05	006	626	000	470	000	MEDIA RESOURCES	200,000		27 LA-01
CURRICULUM INSTRUCTION	05	165	626	000	470	000	MEDIA RESOURCES	2,000		27 OP-02
CURRICULUM INSTRUCTION	05	168	626	000	470	000	MEDIA RESOURCES	400		27 OP-02
CURRICULUM INSTRUCTION	05	182	626	000	470	000	MEDIA RESOURCES	1,000		27 OP-02
CURRICULUM INSTRUCTION	05	183	626	000	470	000	MEDIA RESOURCES	2,000		27 OP-02
CURRICULUM INSTRUCTION	05	187	626	000	470	000	MEDIA RESOURCES	1,000		27 OP-02
CURRICULUM INSTRUCTION	05	189	626	000	470	000	MEDIA RESOURCES	1,140		27 OP-02
							Sub Total	2,756,723	-	

DLTL (Department of Leadership Teaching and Learning)										
ACCOUNT MANAGER TITLE	**FD**	**ORG**	**PRG**	**FIN**	**OBJ**	**CRS**	**TITLE**	**FY2027 Facilities and Equipment**	**FY2027 Capital Technology Levy**	**PROJECT NUMBER**
Apparel, Furniture, Equipment										
ACTIVITIES	05	200	292	000	502	000	APPAREL	5,000		27 AC-01
ACTIVITIES	05	332	292	000	502	000	APPAREL	71,720		27 AC-01
ACTIVITIES	05	388	291	000	502	000	APPAREL	24,996		27 AC-02
ACTIVITIES	05	388	292	000	502	000	APPAREL	33,902		27 AC-01
ACTIVITIES	05	390	292	000	502	000	APPAREL	84,095		27 AC-01
CAREER TECHNOLOGY	05	006	399	000	530	000	EQUIPMENT	203,546		27 LA-06
ELEMENTARY	05	166	210	000	530	000	EQUIPMENT	12,300		27 OP-04
SPECIAL EDUCATION	05	166	400	000	530	000	EQUIPMENT	6,185		27 OP-04
STUDENT SERVICES	05	166	720	000	530	000	EQUIPMENT	4,758		27 OP-04
ELEMENTARY	05	165	210	000	534	000	FURNITURE	2,000		27 OP-02
ELEMENTARY	05	168	210	000	534	000	FURNITURE	5,828		27 OP-02
CURRICULUM INSTRUCTION	05	200	211	000	534	000	FURNITURE	150,014		27 OP-01, 02
SECONDARY	05	006	211	000	540	130	EQUIPMENT	66,000		27 LA-03
MUSIC	05	006	259	000	540	130	EQUIPMENT	278,954		27 LA-03
CAREER TECHNOLOGY	05	006	399	000	540	000	EQUIPMENT	25,000		27 LA-05
STUDENT SERVICES	05	006	720	000	540	000	EQUIPMENT	10,000		27 SS-01
ELEMENTARY	05	165	210	000	540	000	EQUIPMENT	2,575		27 OP-02
ELEMENTARY	05	166	210	000	540	000	EQUIPMENT	25,843		27 OP-02, 04
ELEMENTARY	05	168	210	000	540	000	EQUIPMENT	1,859		27 OP-02
ELEMENTARY	05	171	210	000	540	000	EQUIPMENT	4,692		27 OP-02
ELEMENTARY	05	173	210	000	540	000	EQUIPMENT	6,786		27 OP-02
ELEMENTARY	05	174	210	000	540	000	EQUIPMENT	4,453		27 OP-02
ELEMENTARY	05	175	210	000	540	000	EQUIPMENT	3,627		27 OP-02
ELEMENTARY	05	178	210	000	540	000	EQUIPMENT	4,684		27 OP-02
ELEMENTARY	05	179	210	000	540	000	EQUIPMENT	3,541		27 OP-02
ELEMENTARY	05	181	210	000	540	000	EQUIPMENT	4,079		27 OP-02
ELEMENTARY	05	182	210	000	540	000	EQUIPMENT	2,788		27 OP-02
ELEMENTARY	05	183	210	000	540	000	EQUIPMENT	4,847		27 OP-02
ELEMENTARY	05	184	210	000	540	000	EQUIPMENT	6,181		27 OP-02
ELEMENTARY	05	185	210	000	540	000	EQUIPMENT	4,787		27 OP-02
ELEMENTARY	05	187	210	000	540	000	EQUIPMENT	5,825		27 OP-02
CURRICULUM INSTRUCTION	05	187	626	000	540	000	EQUIPMENT	1,432		27 OP-02
ELEMENTARY	05	189	210	000	540	000	EQUIPMENT	1,128		27 OP-02
ELEMENTARY	05	196	210	000	540	000	EQUIPMENT	4,930		27 OP-02
SPECIAL EDUCATION	05	197	400	000	540	000	EQUIPMENT	4,368		27 OP-02

DLTL (Department of Leadership Teaching and Learning)										
ACCOUNT MANAGER TITLE	FD	ORG	PRG	FIN	OBJ	CRS	TITLE	FY2027 Facilities and Equipment	FY2027 Capital Technology Levy	PROJECT NUMBER
SECONDARY	05	311	211	000	540	000	EQUIPMENT	2,601		27 OP-02
SECONDARY	05	332	211	000	540	000	EQUIPMENT	22,018		27 OP-02
ACTIVITIES	05	332	292	000	540	000	EQUIPMENT	25,000		27 AC-01
SECONDARY	05	333	211	000	540	000	EQUIPMENT	10,120		27 OP-02
SECONDARY	05	334	211	000	540	000	EQUIPMENT	9,680		27 OP-02
SPECIAL EDUCATION	05	342	400	000	540	000	EQUIPMENT	1,007		27 OP-02
SECONDARY	05	386	211	000	540	000	EQUIPMENT	8,272		27 OP-02
SECONDARY	05	388	211	000	540	000	EQUIPMENT	19,371		27 OP-02
ACTIVITIES	05	388	292	000	540	000	EQUIPMENT	25,000		27 AC-01
SECONDARY	05	390	211	000	540	000	EQUIPMENT	26,563		27 OP-02
ACTIVITIES	05	390	292	000	540	000	EQUIPMENT	25,000		27 AC-01
SECONDARY	05	394	211	000	540	000	EQUIPMENT	15,954		27 OP-02
AREA LEARNING CENTER	05	702	211	303	540	000	EQUIPMENT	1,259		27 OP-02
							Sub Total	1,274,568	-	
							DLTL Total	**4,131,291**	**-**	

HART (Human and Administrative Resources Team)										
ACCOUNT MANAGER TITLE	FD	ORG	PRG	FIN	OBJ	CRS	TITLE	FY2027 Facilities and Equipment	FY2027 Capital Technology Levy	PROJECT NUMBER
Tech Support Staff										
SECURITY & EMERGENCY MGMT	05	005	108	795	170	000	NON INSTRUCTIONAL SUPPORT		67,811	27 SM-10
SECURITY & EMERGENCY MGMT	05	005	108	795	210	000	FICA/MEDICARE		5,188	27 SM-10
SECURITY & EMERGENCY MGMT	05	005	108	795	214	000	PERA		5,086	27 SM-10
SECURITY & EMERGENCY MGMT	05	005	108	795	219	000	MN PAID LEAVE		298	27 SM-10
SECURITY & EMERGENCY MGMT	05	005	108	795	220	000	EMPLOYEE INSURANCE		8,587	27 SM-10
SECURITY & EMERGENCY MGMT	05	005	108	795	230	000	LIFE		57	27 SM-10
SECURITY & EMERGENCY MGMT	05	005	108	795	235	000	DENTAL		336	27 SM-10
SECURITY & EMERGENCY MGMT	05	005	108	795	240	000	DISABILITY INCOME		125	27 SM-10
SECURITY & EMERGENCY MGMT	05	005	108	795	250	000	RSP		1,080	27 SM-10
SECURITY & EMERGENCY MGMT	05	005	108	795	251	000	EMPLOYER HLTH SAVINGS ACT		2,400	27 SM-10
SECURITY & EMERGENCY MGMT	05	005	108	795	270	000	WORKERS COMPENSATION		278	27 SM-10
							Sub Total	-	91,246	
Supplies										
PURCHASING	05	005	720	000	401	000	GENERAL SUPPLIES	35,000		27 BA-06
							Sub Total	35,000	-	
Equipment										
ADMINISTRATION	05	005	105	000	530	000	REPLACEMENT EQUIPMENT	125,000		27 BA-05
ADMINISTRATION	05	005	105	007	530	000	REPLACEMENT EQUIPMENT	10,000		27 BA-03
PURCHASING	05	005	114	000	530	000	REPLACEMENT EQUIPMENT	100,000		27 BA-01
OPERATIONS FACILITIES	05	005	810	000	530	000	REPLACEMENT EQUIPMENT	407,050		27 FO-04, 05, 06
SECURITY & EMERGENCY MGMT	05	005	813	000	530	000	REPLACEMENT EQUIPMENT	200,000		27 SM-01
SECURITY & EMERGENCY MGMT	05	005	813	795	530	000	REPLACEMENT EQUIPMENT		373,195	27 SM-07, 08, 09
SECURITY & EMERGENCY MGMT	05	005	813	795	555	000	NONINSTRUCT TECH HARDWARE		1,666,385	27 SM-02, 03, 04, 05, 06
OPERATIONS FACILITIES	05	005	818	000	530	000	REPLACEMENT EQUIPMENT	798,296		27 FO-01, 03
OPERATIONS FACILITIES	05	005	818	000	580	000	PRINCIPAL ON CAP LEASE	96,316		27 FO-08
OPERATIONS FACILITIES	05	005	818	000	581	000	PRINCIPAL ON CAP LEASE	8,612		27 FO-08
OPERATIONS FACILITIES	05	005	850	000	511	000	SITE IMPROVEMENTS	32,000		27 FO-02
OPERATIONS FACILITIES	05	005	850	000	530	000	REPLACEMENT EQUIPMENT	10,000		27 FO-07
							Sub Total	1,787,274	2,039,580	
Tax Assessments										
BUSINESS SERVICES	05	005	850	000	896	000	TAXES	1,059,000		27 BA-02
							Sub Total	1,059,000	-	
							HART Total	**2,881,274**	**2,130,826**	

I2T2 (Instructional and Information Technology Team)										
ACCOUNT MANAGER TITLE	**FD**	**ORG**	**PRG**	**FIN**	**OBJ**	**CRS**	**TITLE**	**FY2027 Facilities and Equipment**	**FY2027 Capital Technology Levy**	**PROJECT NUMBER**
Tech Support Staff										
INFO SYSTEMS & NETWORK	05	005	140	795	170	000	NON INSTRUCTIONAL SUPPORT		559,880	27 NS-06
INFO SYSTEMS & NETWORK	05	005	140	795	210	000	FICA/MEDICARE		42,831	27 NS-06
INFO SYSTEMS & NETWORK	05	005	140	795	214	000	PERA		41,991	27 NS-06
INFO SYSTEMS & NETWORK	05	005	140	795	219	000	MN PAID LEAVE		2,463	27 NS-06
INFO SYSTEMS & NETWORK	05	005	140	795	220	000	EMPLOYEE INSURANCE		91,984	27 NS-06
INFO SYSTEMS & NETWORK	05	005	140	795	230	000	LIFE		513	27 NS-06
INFO SYSTEMS & NETWORK	05	005	140	795	235	000	DENTAL		1,680	27 NS-06
INFO SYSTEMS & NETWORK	05	005	140	795	240	000	DISABILITY INCOME		1,036	27 NS-06
INFO SYSTEMS & NETWORK	05	005	140	795	250	000	RSP		6,000	27 NS-06
INFO SYSTEMS & NETWORK	05	005	140	795	251	000	EMPLOYER HLTH SAVINGS ACT		19,000	27 NS-06
INFO SYSTEMS & NETWORK	05	005	140	795	270	000	WORKERS COMPENSATION		2,296	27 NS-06
TECHNOLOGY	05	005	619	795	170	000	NON INSTRUCTIONAL SUPPORT		65,952	27 IT-01
TECHNOLOGY	05	005	619	795	210	000	FICA/MEDICARE		5,045	27 IT-01
TECHNOLOGY	05	005	619	795	214	000	PERA		4,947	27 IT-01
TECHNOLOGY	05	005	619	795	219	000	MN PAID LEAVE		290	27 IT-01
TECHNOLOGY	05	005	619	795	230	000	LIFE		57	27 IT-01
TECHNOLOGY	05	005	619	795	235	000	DENTAL		122	27 IT-01
TECHNOLOGY	05	005	619	795	270	000	WORKERS COMPENSATION		270	27 IT-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	160	000	CLERICAL ESP		923,559	27 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	170	000	NON INSTRUCTIONAL SUPPORT		1,329,382	27 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	182	000	CASUAL		12,500	27 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	210	000	FICA/MEDICARE		172,350	27 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	214	000	PERA		168,971	27 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	219	000	MN PAID LEAVE		9,913	27 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	220	000	EMPLOYEE INSURANCE		451,236	27 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	230	000	LIFE		1,906	27 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	235	000	DENTAL		10,387	27 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	240	000	DISABILITY INCOME		4,168	27 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	250	000	RSP		15,237	27 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	251	000	EMPLOYER HLTH SAVINGS ACT		83,822	27 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	270	000	WORKERS COMPENSATION		9,237	27 TD-01
							Sub Total	-	4,039,025	

I2T2 (Instructional and Information Technology Team)										
ACCOUNT MANAGER TITLE	**FD**	**ORG**	**PRG**	**FIN**	**OBJ**	**CRS**	**TITLE**	**FY2027 Facilities and Equipment**	**FY2027 Capital Technology Levy**	**PROJECT NUMBER**
Software										
INFO SYSTEMS & NETWORK	05	005	140	000	465	000	NON-INSTRUCT TECH DEVICES	55,444		27 NS-02
INFO SYSTEMS & NETWORK	05	005	140	795	405	000	NONINSTRUC SOFTWARE/LICEN		3,119,616	27 NS-01, IS-01, 02, 03, 04, 05
INFO SYSTEMS & NETWORK	05	005	140	795	465	000	NON-INSTRUCT TECH DEVICES		438,083	27 NS-02, 05
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	405	000	NONINSTRUC SOFTWARE/LICEN		85,606	27 TD-02, 09
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	455	000	NON-INSTRUCT TECH SUPPLIES		156,215	27 TD-10, 12, 14
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	465	000	NON-INSTRUCT TECH DEVICES		60,000	27 TD-04, 06
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	466	000	INSTRUCTIONAL TECH DEVICE		2,618,024	27 TD-04, 05, 08, 11, 13
							Sub Total	55,444	6,477,544	
Equipment										
INFO SYSTEMS & NETWORK	05	005	140	000	555	000	NONINSTRUCT TECH HARDWARE	510,600		27 NS-05
INFO SYSTEMS & NETWORK	05	005	140	795	555	000	NONINSTRUCT TECH HARDWARE		520,400	27 NS-04, 05
TECHNOLOGY	05	005	619	795	555	000	NONINSTRUCT TECH HARDWARE		200,000	27 IT-02
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	530	000	REPLACEMENT EQUIPMENT		25,000	27 TD-04
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	560	000	PRIN ON COMP/TECH LEASES		967,693	27 TD-03, 07
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	561	000	INT ON COMP/TECH LEASES		68,123	27 TD-03, 07
							Sub Total	510,600	1,781,216	
							I2T2 Total	**566,044**	**12,297,785**	

Lease Levy										
ACCOUNT MANAGER TITLE	FD	ORG	PRG	FIN	OBJ	CRS	TITLE	FY2027 Facilities and Equipment	FY2027 Capital Technology Levy	PROJECT NUMBER
Facilities Lease										
OPERATIONS FACILITIES	05	005	850	000	316	000	MN JOINT POWERS AGENCIES	360,627		27 BA-04
OPERATIONS FACILITIES	05	005	105	000	370	000	LEASES (NWFSC)	56,000		27 BA-04
OPERATIONS FACILITIES	05	005	850	389	370	000	LEASES (CBVAT, Timberland)	160,000		27 BA-04
OPERATIONS FACILITIES	05	005	850	389	570	000	LEASES (ID 287,ALC, SPED)	548,282		28 BA-04
OPERATIONS FACILITIES	05	005	850	389	571	000	LEASES (ID 287,ALC, SPED)	350,000		29 BA-04
OPERATIONS FACILITIES	05	005	850	389	570	000	SR HIGH & ELEM ADDITIONS	1,635,000		30 BA-04
OPERATIONS FACILITIES	05	005	850	389	571	000	SR HIGH & ELEM ADDITIONS	270,488		31 BA-04
							Sub Total	3,380,397	-	
Facilities Lease Athletics										
LEASE	05	332	850	389	370	413	RENTAL LAND & BLDGS	15,000		27 BA-04
LEASE	05	332	850	389	370	421	RENTAL LAND & BLDGS	1,550		27 BA-04
LEASE	05	332	850	389	370	431	RENTAL LAND & BLDGS	1,000		27 BA-04
LEASE	05	332	850	389	370	435	RENTAL LAND & BLDGS	2,400		27 BA-04
LEASE	05	332	850	389	370	441	RENTAL LAND & BLDGS	1,000		27 BA-04
LEASE	05	388	850	389	370	000	RENTAL LAND & BLDGS	140,000		27 BA-04
LEASE	05	388	850	389	370	401	RENTAL LAND & BLDGS	350		27 BA-04
LEASE	05	388	850	389	370	413	RENTAL LAND & BLDGS	5,000		27 BA-04
LEASE	05	388	850	389	370	425	RENTAL LAND & BLDGS	1,000		27 BA-04
LEASE	05	390	850	389	370	401	RENTAL LAND & BLDGS	6,000		27 BA-04
LEASE	05	390	850	389	370	413	RENTAL LAND & BLDGS	12,000		27 BA-04
LEASE	05	390	850	389	370	417	RENTAL LAND & BLDGS	90,000		27 BA-04
LEASE	05	390	850	389	370	431	RENTAL LAND & BLDGS	1,000		27 BA-04
LEASE	05	390	850	389	370	435	RENTAL LAND & BLDGS	7,290		27 BA-04
LEASE	05	390	850	389	370	441	RENTAL LAND & BLDGS	1,000		27 BA-04
							Sub Total	284,590	-	
							Lease Levy Total	**3,664,987**	**-**	
							Total	**11,324,647**	**14,428,611**	

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, 2025	*	$ 120,205,774	$ 6,447,488	$ 4,246,941	$ 7,883,792	$ 5,553,081	$ 144,337,076
FY 2026 Budgeted Revenue		327,243,265	19,266,973	17,220,874	23,311,775	34,810,450	421,853,337
FY 2026 Budgeted Expenditures		344,034,887	18,838,947	19,056,301	23,328,229	33,701,513	438,959,877
Revenue tactic not included in revised FY 2026 budget		2,000,000	-	-	-	-	2,000,000
Projected Fund Balance, June 30, 2026		105,414,152	6,875,514	2,411,514	7,867,338	6,662,018	129,230,536
Revenue (by source)							
Local Property Taxes		79,659,518	-	3,168,500	20,488,804	36,099,982	139,416,804
Investment Earnings and Other		6,414,074	1,751,303	13,188,519	626,044	425,000	22,404,940
State Sources		263,516,441	6,470,548	2,476,562	2,174,642	1,545,425	276,183,618
Federal Sources		-	11,355,706	-	-	-	11,355,706
Total Revenue		349,590,033	19,577,557	18,833,581	23,289,490	38,070,407	449,361,068
Expenditures (by program)							
Administration		12,403,882	-	-	-	-	12,403,882
District Support Services		7,406,954	-	-	-	-	7,406,954
Elementary and Secondary Regular Instruction		130,832,974	-	-	-	-	130,832,974
Vocational Education Instruction		3,771,416	-	-	-	-	3,771,416
Special Education Instruction		56,095,961	-	-	-	-	56,095,961
Instructional Support Services		15,302,365	-	-	-	-	15,302,365
Pupil Support Services		8,675,751	-	-	-	-	8,675,751
Transportation		34,747,110	-	-	-	-	34,747,110
Sites and Buildings		19,604,806	-	-	-	-	19,604,806
Fiscal and Other Fixed Cost Programs	**	78,919,889	-	-	-	-	78,919,889
Food and Nutrition Services		-	19,872,500	-	-	-	19,872,500
Community Service		-	-	20,226,681	-	-	20,226,681
Capital Outlay		-	-	-	25,753,258	-	25,753,258
Debt Service		-	-	-	-	36,809,552	36,809,552
Total Expenditures		367,761,108	19,872,500	20,226,681	25,753,258	36,809,552	470,423,099
Estimated Ending Fund Balance, June 30, 2027		$ 87,243,077	$ 6,580,571	$ 1,018,414	$ 5,403,570	$ 7,922,873	$ 108,168,505

*** Total fund balance, June 30, 2025 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

INFORMATIONAL SECTION

Osseo Area Schools

TO: School Board
Dr. Kim Hiel, Superintendent
FROM: John Morstad, Executive Director of Finance and Operations
Kelly Benusa, Director of Business Services
SUBJECT: FY 2027 Budget
DATE: June 23, 2026

Recommendation

We recommend that the School Board adopt the proposed FY 2027 budget. The budget projects a FY 2027 year-end fund balance of 23.7% of expenditures, or approximately 12.3 weeks of operations, which remains above the District's 5% fund balance policy and within desired financial parameters.

Background

The enclosed FY 2027 budget proposal has been developed consistent with School Board direction and prior board action, including preliminary levy approval, operating and capital budget work sessions, and approval of key FY 2027 adjustments at the February 24, 2026, regular meeting.

Date		Board Action/Direction
Sept. 23, 2025	Regular Meeting	**Action:** Approve preliminary FY 2027 levy at maximum
Nov. 11, 2025	Work Session	**Direction:** • Agree to FY 2027 budget planning process • Provide direction on budget planning • Prepare for December approval of FY 2027 levy limitation and certification
Dec. 16, 2025	Regular Meeting	**Action:** Approve FY 2027 levy limitation certification
Feb. 10, 2026	Work Session	**Direction:** • FY 2027 operating funds budget development and proposal • FY 2027 capital budget development and proposal
Feb. 24, 2026	Regular Meeting	**Action:** • Approve FY 2026 mid-year budget adjustments • Approve FY 2027 operating fund adjustments (PEAR Summary) • Approve FY 2027 capital expenditure budget

Business Services
11200 93rd Ave N
Maple Grove, MN 55369
763-391-7000
OsseoSchools.org

Summary of proposed FY 2027 General Fund Budget
Comparison to Prior Year

Compared with the FY 2026 revised budget, the proposed FY 2027 General Fund budget reflects revenue of $349.6 million, expenditures of $367.8 million, and an anticipated operating deficit of $18.2 million, resulting in a projected year-end fund balance of $87.2 million.

	FY 2027 Proposed Budget	Revised Budget FY 2026 Revised Budget	Difference Dollar / % Change
Revenue	$349,590,033	$327,243,265	$22,346,768 6.8%
Expenditures	$367,761,108	$344,034,887	$23,726,221 6.9%
FY 2026 Revenue Strategy Not Included		$2,000,000	
End of Year Fund Balance	$87,243,077	$105,414,152	$(18,171,075)
Year-End Fund Balance as % of Expenditures	23.7%	30.6%	

Major expenditure adjustments reflected in the FY 2027 proposed budget include the following:

- Board-approved FY 2027 budget adjustments on February 24, 2026, total a net increase of $2,250,390 and include the following LRFP items:
    - Enrollment alignment: $906,098.
    - Additional custodial staffing for increased high school square footage: $385,749.
    - Revenue-related reductions for student support personnel aid of $(415,027) and school library aid of $(136,004).
    - Minnesota paid leave payroll tax: $389,266.
    - Remaining operating capacity for Aspen Ridge Elementary: $1,120,308.
- Board-approved one-year strategic investment in special education staffing on February 24, 2026: $2,747,842, partially offset by an estimated $1,923,489 in FY 2028 revenue.
- Board-approved FY 2026 mid-year budget adjustment savings on February 24, 2026: $66,920.
- Crest View rebuild start-up costs approved for FY 2026 were delayed to FY 2027: $350,000.
- Planned elimination of the FY 2026 compensatory maximum hold harmless for FY 2027: $1,038,025.

With these adjustments, expenditure growth totals 6.9%, exceeding the District's 3.0% expenditure trend target. This increase is primarily driven by board-approved strategic investments, compensation and benefit changes, transportation and utility cost increases, and timing shifts from FY 2026 into FY 2027.

The net effect of the revenue and expenditure budget variance results in an anticipated FY 2027 operating deficit of $18,171,075 and a projected year-end fund balance of $87.2 million.

Comparison to February 24, 2026, projections
The proposed FY 2027 budget reflects detailed line-item development and updated calculations rather than the percentage-based assumptions used in the February 24, 2026, forecast model.

Compared with the February 24, 2026, projections, revenue is higher by $5,052,304, expenditures are higher by $9,348,482, and year-end fund balance is lower by $2,296,178.

	Proposed Adopted Budget FY 2027	FY 2027 February Projection (Feb. 24, 2026)	Difference Dollar / % Change
Revenue	$349,590,033	$344,537,729	$5,052,304 1.47%
Expenditures	$367,761,108	$358,412,626	$9,348,482 2.61%
End of Year Fund Balance	$87,243,077	$89,539,255	$(2,296,178)
Year-End Fund Balance as % of Expenditures	23.7%	25.0%	

Revenue is higher by $5,052,304. The table below summarizes the major differences from the February estimate.

Revenue Variance Drivers: Increase of $5,052,304	Increase of	Decrease of
Special education revenue increase, including an additional $2 million federal tuition adjustment	$1,655,453	
Desegregation transportation revenue increase driven by FY 2026 projected costs used in the FY 2027 formula	$1,600,000	
Abatement revenue increase	$ 1,107,078	
General education aid increased 2.69%, or $202 to the basic formula allowance (total adjusted pupil unit estimate 23,292 for FY 2027). Variance reflects updated student estimates from February projections to adopted budget.	$1,010,716	
Interest revenue decrease		$(950,000)
Third-party medical billing revenue increase	$ 297,853	
Operating referendum revenue increase	$ 205,608	
English learner revenue increase	$ 126,169	
Other miscellaneous revenues combined for a $573 decrease		$(573)

Expenditures are higher by $9,348,482. The table below summarizes the major differences from the February estimate.

Salaries - Net Increase of $3,647,324	Increase of	Decrease of
Strategic investment special education staffing one-year only for FY 2027	$2,747,842	
Special education salaries and benefits shifted from the federal grant to state expenditures to maximize federal special education tuition adjustment revenue (see revenue table).	$1,462,886	
Projected settlements and FTE adjustments were reflected in salaries for the adopted budget and will be realigned to benefits at the FY 2027 mid-year revision		$(1,143,167)
Attrition and allocation of staff	$ 520,018	

Add back salaries from FY 2026 mid-year for one-time savings	$ 59,745	
Benefits – Net increase of $2,443,129		
Medical insurance and HSA increases reflect FY 2027 UMR and PEIP rates and employee plan migration	$2,952,111	
Other items combined (TRA, FICA, PERA, 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 2027		$(508,982)
Purchased Services - Net Increase of $2,929,036		
Transportation contracts increased 7.5%	$2,974,845	
Other purchased services remained at 0% for FY 2027 budgeting		$(1,092,306)
Utilities reflect anticipated increases of 26.1% for electricity and 10.0% for natural gas	$ 752,000	
Tuition increased $600,000 for post-secondary education options (PSEO), partially offset by Intermediate District 287 projections decreasing $(212,678)	$ 387,322	
Add back purchased services from FY 2026 mid-year for one-time savings/cost		$(92,825)
Other Services - Net Increase of $328,993		
Other miscellaneous adjustments: partially offset by other services remained at 0% for FY 2027 budgeting	$ 191,879	
Add back other services from FY 2026 mid-year for one-time savings/cost	$ 100,000	
Transferred special education supplies from federal grant to state expenditures to maximize revenue through federal special education tuition adjustment (see revenues)	$ 37,114	

Next Steps:

- June 23, 2026 - School Board approval of the FY 2027 budget for all funds.
- July 2026 - Preparation begins for the FY 2026 audit.
- November 17, 2026 - School Board acceptance of FY 2026 audit results.

Osseo Area Schools

Five-Year Financial Projection - General Fund

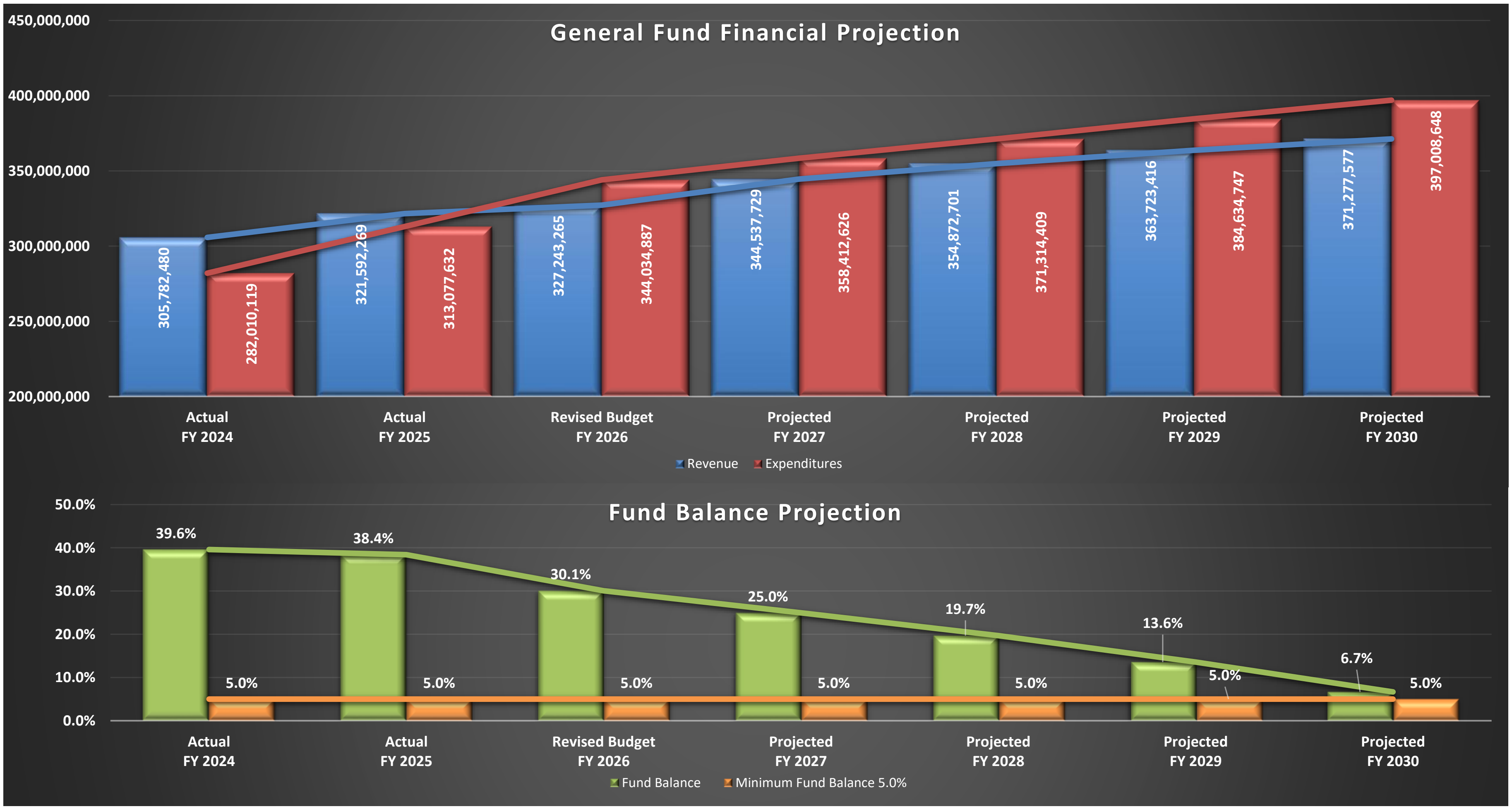
Categories	Actual FY 2024	Actual FY 2025	% Chg	Revised Budget FY 2026	% Chg	Projected FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg	Projected FY 2030	% Chg
Revenue	305,782,480	321,592,269	5.2%	327,243,265	1.8%	344,537,729	5.3%	354,872,701	3.0%	363,723,416	2.5%	371,277,577	2.1%
Expenditures	282,010,119	313,077,632	11.0%	344,034,887	9.9%	358,412,626	4.2%	371,314,409	3.6%	384,634,747	3.6%	397,008,648	3.2%
Difference over/(under)	23,772,361	8,514,637		(16,791,622)		(13,874,897)		(16,441,708)		(20,911,331)		(25,731,071)	
Assigned/Unassigned Fund Balance	111,691,137	120,205,774		103,414,152		89,539,255		73,097,547		52,186,216		26,455,144	
Fund Balance %	**39.6%**	**38.4%**		**30.1%**		**25.0%**		**19.7%**		**13.6%**		**6.7%**	
Operational Adjustments						-		-		-		-	

Assumptions

General Formula increase estimates 2.69% FY 2027, 2.5% FY 2028, 2% FY 2029, 2.1% FY 2030, future years 2% minimum and 3% cap tied to inflation

Expenditure increase of 3.0% annually

0 total operational adjustments



Osseo Area Schools
General Fund
FY 2027 Budget Planning Scenario Financial Forecast

	Actual 2024	Actual 2025	Revised 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
Baseline							
Revenues	$305,782,480	$321,592,269	$327,243,265	$330,344,408	$345,139,969	$353,903,682	$360,345,143
Expenditures	282,010,119	313,077,632	344,034,887	356,076,108	371,161,413	382,715,451	393,725,454
Known one-time adjustments to revenue				106,006			
Known adjustments to revenue				10,184,201	4,202,346	3,491,491	3,774,058
Known adjustments to expenditures				2,533,953	1,611,970	1,695,616	834,859
Baseline operating balance							
Fund Balance (beginning of year)	87,918,776	111,691,137	120,205,774	103,414,152	85,332,700	61,901,633	34,885,739
Fund Balance (end of year)	111,691,137	120,205,774	103,414,152	85,332,700	61,901,633	34,885,739	4,444,626
Change in fund balance	$23,772,361	$8,514,637	($16,791,622)	($18,081,452)	($23,431,068)	($27,015,894)	($30,441,112)
Operational reductions to maintain fund balance at 5%					(3,000,000)	(4,000,000)	(4,000,000)
Adjusted fund balance	$111,691,137	$120,205,774	$103,414,152	$85,332,700	$64,901,633	$41,885,739	$15,444,626
Fund Balance as a % of Budgeted/Projected Expenditure	39.6%	38.4%	30.1%	23.8%	17.6%	11.0%	4.0%
Tactics							
Revenues with tactics	$305,782,480	$321,592,269	$327,243,265	$330,344,408	$349,149,089	$359,434,068	$366,673,386
Expenditures with tactics	282,010,119	313,077,632	344,034,887	356,076,108	370,957,068	384,310,413	398,096,963
Tactics related to revenue							
Basic formula allowance tied to inflation, minimum 2% increase & capped at 3% **(Known)**				4,401,422	4,129,305	3,491,491	3,774,058
Special education cross-subsidy funded at 50% for FY 2027 **(Known)**				1,619,432			
Transportation contract impact on revenue				3,903,114	1,521,266	797,857	830,133
English Learner (EL) increase $1,775 per pupil, $630 concentration & 25% EL cross subsidy **(Known)**				3,553,830			
Prior year levy adjustments (equity, transition, local optional, reemployment, judgment) - one-time **(Known)**				106,006			
Current year levy changes (referendum, equity, transition, local optional) **(Known)**				1,287,516			
Student support personnel aid $48.73(FY2025) to $30.05(FY2026 & FY2027) to $34.32(FY2028) per APU **(Known)**					99,963		
School library aid $16.11 (FY2025) to $10.27 (FY2026 & FY2027)to $9.12 (FY2028) per APU **(Known)**					(26,922)		
Special ed. aid reduction for transportation reimbursed 95% for FY 2026 and 90% for FY 2027 **(Known)**				(677,999)			
Operating referendum timeline (10 year)	**1**	**2 (GE)**	**3**	**4 (GE)**	**5**	**6 (GE)**	**7**
Tactics related to expenditures							
Enrollment alignment adjustment **(Known)**				903,489	1,611,970	1,695,616	834,859
Other - reduce trend to 3.00%				(1,720,174)	(1,792,063)	(1,856,572)	(1,923,174)
Remaining operating capacity for Aspen Ridge Elementary estimate $1.2 million **(Known)**				1,232,944			
Transportation contract impact on expenditures and boundary changes				2,093,771	464,393	485,290	
Crest View new site start up costs approved for FY 2026 - delay until FY 2027 **(Known)**				350,000			
BBF additional custodial staff due to increased square footage at high schools (Known)				385,749			
Student support personnel aid expenditure reduction due to revenue change				(435,027)	99,963		
School library aid expenditures reduction due to revenue change				(136,004)	(26,922)		
Compensatory maximum hold harmless estimate - one-year only **(Known)**				(1,038,025)			
Minnesota Paid Leave expansion **(Known)**				632,876			
Add back one-time savings from FY 2026 mid-year adjustment **(Known)**				66,920			
Operational additions/(reductions)							
Baseline operating balance (post tactic)							
Fund Balance (beginning of year)	87,918,776	111,691,137	120,205,774	103,414,152	89,539,255	73,097,547	52,186,216
Fund Balance (end of year)	111,691,137	120,205,774	103,414,152	89,539,255	73,097,547	52,186,216	26,455,144
Change in fund balance	$23,772,361	$8,514,637	($16,791,622)	($13,874,897)	($16,441,708)	($20,911,331)	($25,731,071)
Fund Balance Target							
Fund Balance as a % of Budgeted/Projected Expenditure	39.6%	38.4%	30.1%	25.0%	19.7%	13.6%	6.7%
5% of Budgeted/Projected Expenditures Minimum	$14,100,506	$15,653,882	$17,201,744	$17,920,631	$18,565,720	$19,231,737	$19,850,432

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

Five-Year Financial Projection - General Fund

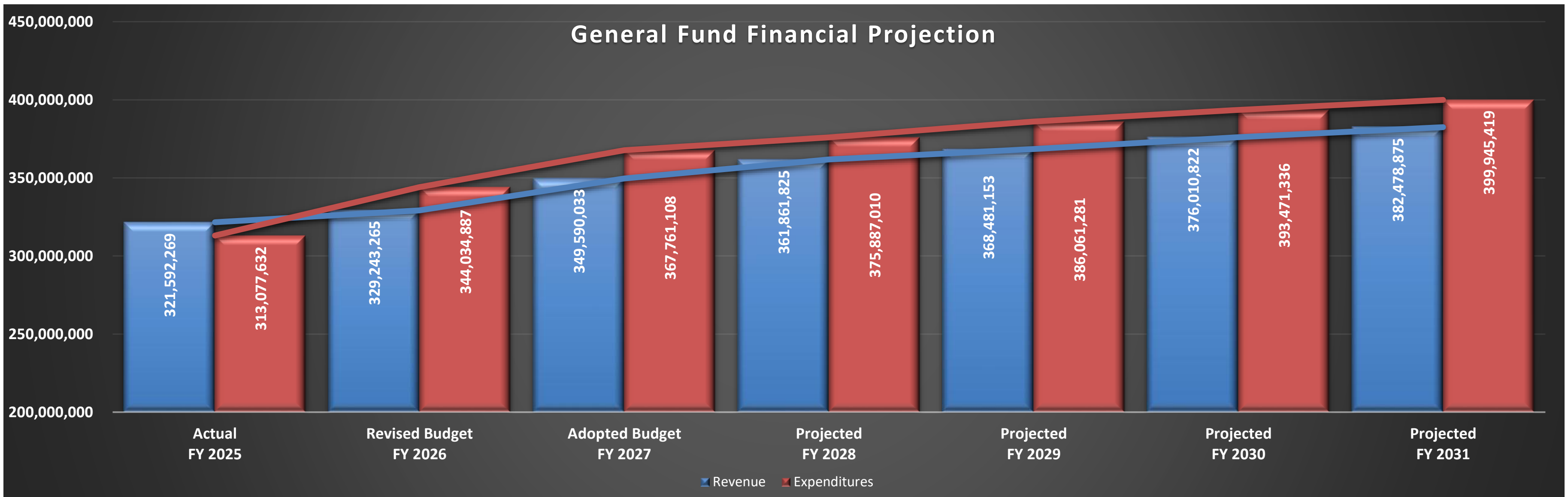
Categories	Actual FY 2025	Revised Budget FY 2026	% Chg	Adopted Budget FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg	Projected FY 2030	% Chg	Projected FY 2031	% Chg
Revenue	321,592,269	329,243,265	2.4%	349,590,033	6.2%	361,861,825	3.5%	368,481,153	1.8%	376,010,822	2.0%	382,478,875	1.7%
Expenditures	313,077,632	344,034,887	9.9%	367,761,108	6.9%	375,887,010	2.2%	386,061,281	2.7%	393,471,336	1.9%	399,945,419	1.6%
Difference over/(under)	8,514,637	(14,791,622)		(18,171,075)		(14,025,184)		(17,580,127)		(17,460,515)		(17,466,544)	
Assigned/Unassigned Fund Balance	120,205,774	105,414,152		87,243,077		73,217,893		55,637,766		38,177,251		20,710,707	
Fund Balance %	**38.4%**	**30.6%**		**23.7%**		**19.5%**		**14.4%**		**9.7%**		**5.2%**	
		Operational Adjustments				(2,000,000)		(3,000,000)		(5,000,000)		(6,000,000)	

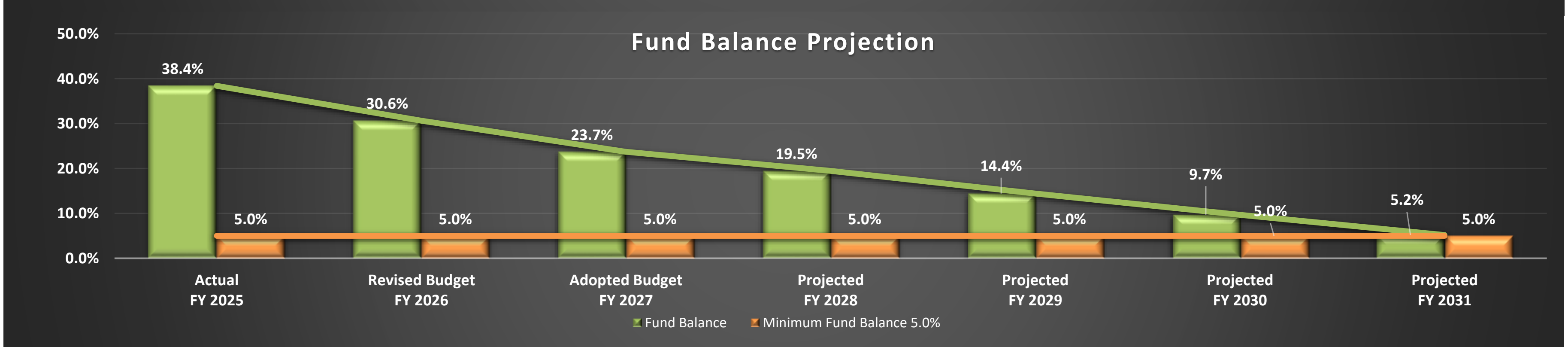
Assumptions

General Formula increase estimates 3% 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 3.0% annually

(16,000,000) total operational adjustments





Osseo Area Schools

General Fund

FY 2028 Budget Planning Scenario Financial Forecast

	Actual 2025	Revised 2026	Adopted 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Baseline							
Revenues	$321,592,269	$327,243,265	$349,590,033	$353,608,482	$365,878,699	$371,413,251	$378,764,743
Expenditures	313,077,632	344,034,887	367,761,108	380,632,747	389,911,219	400,347,190	406,936,547
Known adjustments to revenue		2,000,000		8,253,343	2,602,454	4,597,570	3,714,133
Known adjustments to expenditures				(906,932)	1,897,661	828,218	669,942
Baseline operating balance							
Fund Balance (beginning of year)	111,691,137	120,205,774	105,414,152	87,243,077	69,379,087	51,051,361	33,886,775
Fund Balance (end of year)	120,205,774	105,414,152	87,243,077	69,379,087	46,051,361	25,886,775	8,759,162
Change in fund balance	$8,514,637	($14,791,622)	($18,171,075)	($17,863,990)	($23,327,726)	($25,164,586)	($25,127,613)
Operational reductions to maintain fund balance at 5%				(3,000,000)	(5,000,000)	(8,000,000)	(9,000,000)
Adjusted fund balance	$120,205,774	$105,414,152	$87,243,077	$72,379,087	$54,051,361	$36,886,775	$20,759,162
Fund Balance as a % of Budgeted/Projected Expenditure	38.4%	30.6%	23.7%	19.2%	14.0%	9.4%	5.2%
Tactics							
Revenues with tactics	$321,592,269	$327,243,265	$349,590,033	$353,608,482	$365,878,699	$371,413,251	$378,764,743
Expenditures with tactics	313,077,632	344,034,887	367,761,108	380,632,747	389,043,055	399,573,425	407,242,833
Tactics related to revenue							
Basic formula allowance tied to inflation, minimum 2% increase & capped at 3% **(Known)**				5,243,850	3,536,085	3,841,726	3,714,133
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		
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)			
Special ed. aid adjust for federal tuition adjustment in FY 2026 **(Known)**		2,000,000					
Operating referendum timeline (10 year)	**2 (GE)**	**3**	**4 (GE)**	**5**	**6 (GE)**	**7**	**8 (GE)**
Tactics related to expenditures							
Enrollment alignment adjustment **(Known)**				1,315,967	1,425,422	828,218	669,942
Other - reduce trend to 3.00%				(1,838,806)	(1,879,435)	(1,930,306)	(1,967,357)
FY 2027 One-year strategic investment for special education staffing **(Known)**				(2,747,842)			
Transportation contract impact on expenditures **(Known)**				451,903	472,239		
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)			
Operational additions/(reductions)				(2,000,000)	(3,000,000)	(5,000,000)	(6,000,000)
Baseline operating balance (post tactic)							
Fund Balance (beginning of year)	111,691,137	120,205,774	105,414,152	87,243,077	73,217,893	55,637,766	38,177,251
Fund Balance (end of year)	120,205,774	105,414,152	87,243,077	73,217,893	55,637,766	38,177,251	20,710,707
Change in fund balance	$8,514,637	($14,791,622)	($18,171,075)	($14,025,184)	($17,580,127)	($17,460,515)	($17,466,544)
Fund Balance Target							
Fund Balance as a % of Budgeted/Projected Expenditure	38.4%	30.6%	23.7%	19.5%	14.4%	9.7%	5.2%
5% of Budgeted/Projected Expenditures Minimum	$15,653,882	$17,201,744	$18,388,055	$18,794,350	$19,303,064	$19,673,567	$19,997,271
Projected Revenue Assumption (FY 2028 - FY2031)							0.0%
Projected Expenditure Assumption (FY 2028 - FY2031)							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 - Food and Nutrition Services

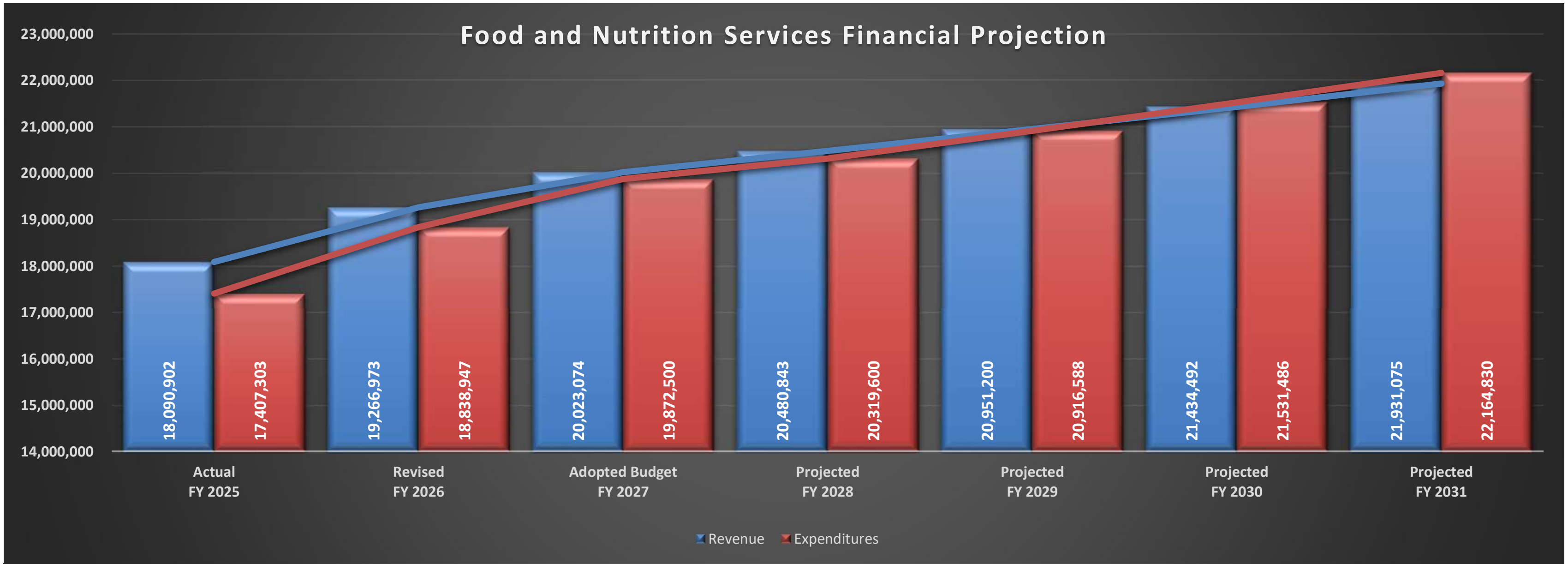
Categories	Actual FY 2025	Revised FY 2026	% Chg	Adopted Budget FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg	Projected FY 2030	% Chg	Projected FY 2031	% Chg
Revenue	18,090,902	19,266,973	6.5%	20,023,074	3.9%	20,480,843	2.3%	20,951,200	2.3%	21,434,492	2.3%	21,931,075	2.3%
Expenditures	17,407,303	18,838,947	8.2%	19,872,500	5.5%	20,319,600	2.2%	20,916,588	2.9%	21,531,486	2.9%	22,164,830	2.9%
Difference over/(under)	683,599	428,026		150,574		161,243		34,612		(96,993)		(233,755)	
Restricted Fund Balance	6,447,488	6,875,514		7,026,088		7,187,331		7,221,943		7,124,949		6,891,194	
Fund Balance %	**37.0%**	**36.5%**		**35.4%**		**35.4%**		**34.5%**		**33.1%**		**31.1%**	
Operational Adjustments						-		-		-		-	

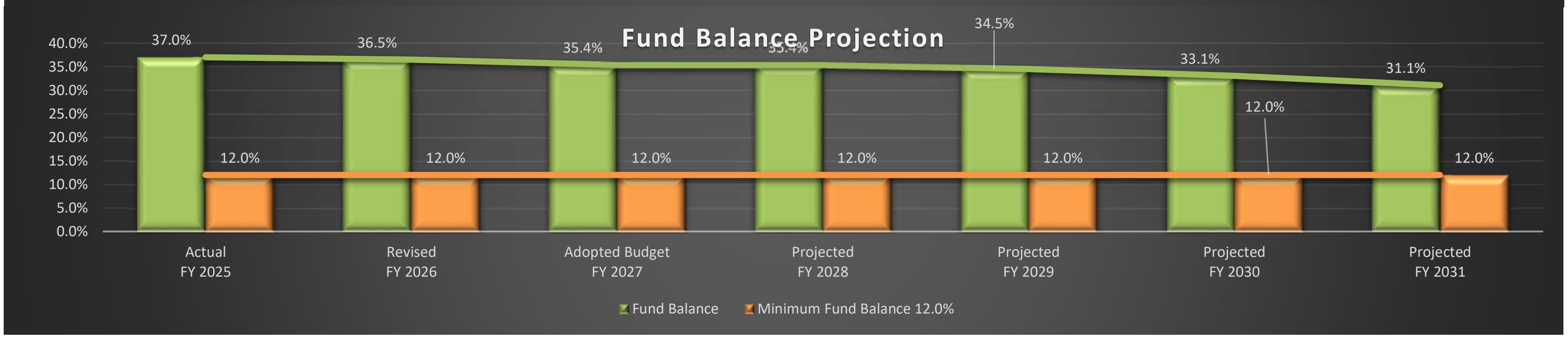
Assumptions

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	Revised 2026	Adopted 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Baseline							
Revenues	$18,090,902	$19,266,973	$19,577,557	$19,577,557	$19,577,557	$19,577,557	$19,577,557
Expenditures	16,979,735	18,372,347	19,320,000	19,996,200	20,696,067	20,799,429	20,906,409
Expenditures Capital	427,568	466,600	552,500	420,000	420,000	420,000	420,000
Known adjustments to revenue							
Known adjustments to expenditures							
Baseline operating balance							
Fund Balance (beginning of year)	5,763,889	6,447,488	6,875,514	6,580,571	5,741,928	4,803,418	3,761,546
Fund Balance (end of year)	6,447,488	6,875,514	6,580,571	5,741,928	4,203,418	3,161,546	2,012,693
Change in fund balance	683,599	428,026	(294,943)	(838,643)	(1,538,510)	(1,641,872)	(1,748,852)
Operational reductions to maintain fund balance at 12%					(600,000)	(600,000)	(600,000)
Adjusted fund balance	$6,447,488	$6,875,514	$6,580,571	$5,741,928	$4,803,418	$3,761,546	$2,612,693
Fund Balance as a % of Budgeted/Projected Expenditure	37.0%	36.5%	33.1%	28.1%	23.4%	18.2%	12.6%
Tactics							
Revenues with tactics	$18,090,902	$19,266,973	$19,577,557	$20,023,074	$20,480,843	$20,951,200	$21,434,492
Expenditures with tactics	16,979,735	18,372,347	19,320,000	19,996,200	20,596,086	21,213,969	21,850,388
Expenditures Capital	427,568	466,600	552,500	420,000	420,000	420,000	420,000
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	6,875,514	7,026,088	7,187,331	7,221,943	7,124,949
Fund Balance (end of year)	6,447,488	6,875,514	7,026,088	7,187,331	7,221,943	7,124,949	6,891,194
Change in fund balance	$683,599	$428,026	$150,574	$161,243	$34,612	($96,993)	($233,755)

Fund Balance Target							
Fund Balance as a % of Budgeted/Projected Expenditure	37.0%	36.5%	35.4%	35.4%	34.5%	33.1%	31.1%
12% of Budgeted/Projected Expenditures Minimum	$2,088,876	$2,260,674	$2,384,700	$2,438,352	$2,509,991	$2,583,778	$2,659,780

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

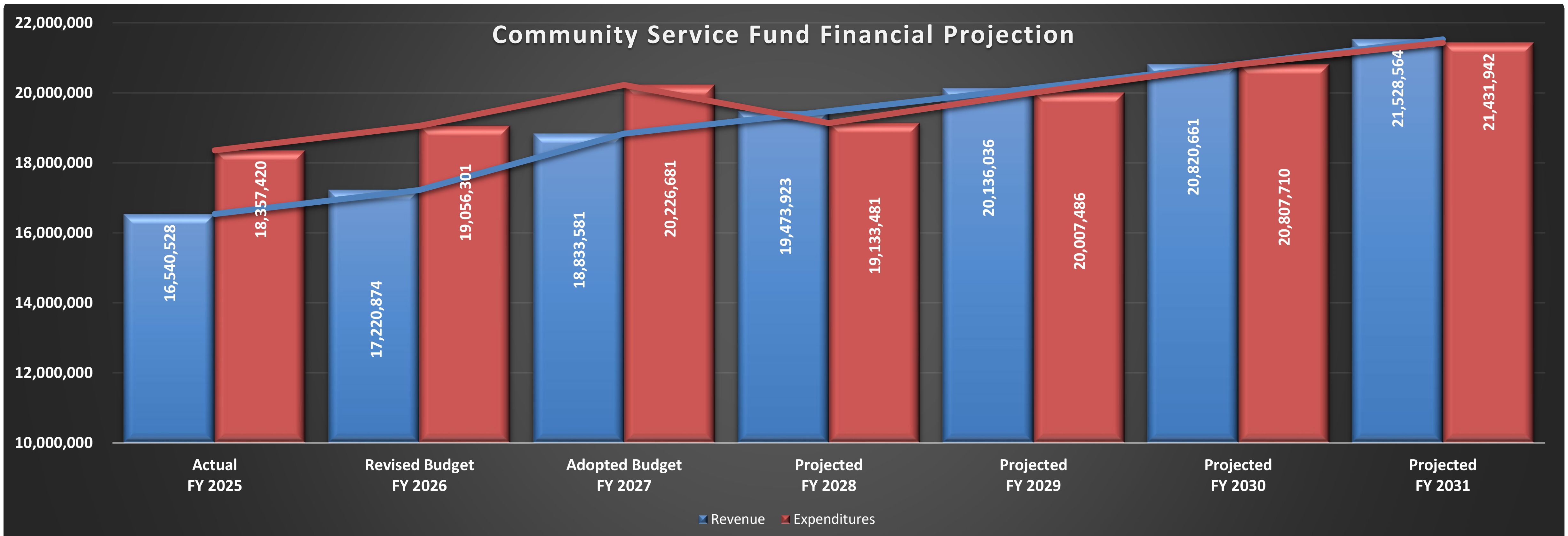
Categories	Actual FY 2025	Revised Budget FY 2026	% Chg	Adopted Budget FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg	Projected FY 2030	% Chg	Projected FY 2031	% Chg
Revenue	16,540,528	17,220,874	4.1%	18,833,581	9.4%	19,473,923	3.4%	20,136,036	3.4%	20,820,661	3.4%	21,528,564	3.4%
Expenditures	18,357,420	19,056,301	3.8%	20,226,681	6.1%	19,133,481	-5.4%	20,007,486	4.6%	20,807,710	4.0%	21,431,942	3.0%
Difference over/(under)	(1,816,892)	(1,835,427)		(1,393,100)		340,441		128,550		12,951		96,622	
Restricted Fund Balance	4,246,941	2,411,514		1,018,414		1,358,855		1,487,406		1,500,356		1,596,979	
Fund Balance %	**23.1%**	**12.7%**		**5.0%**		**7.1%**		**7.4%**		**7.2%**		**7.5%**	
				Operational adjustments		(1,700,000)		300,000		200,000		-	

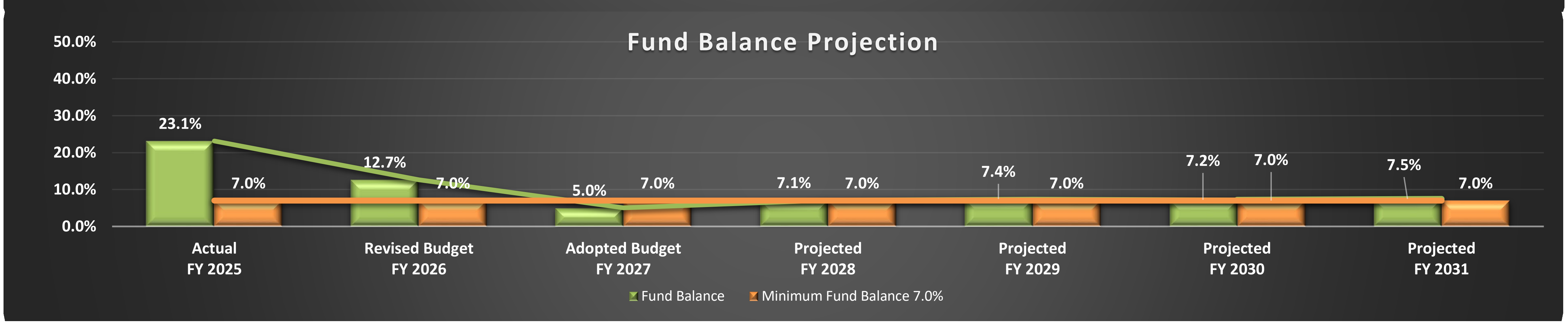
Assumptions

Revenue increase of 3.4% annually

Expenditure increase of 3.4% annually

(1,200,000) total operational adjustments





Osseo Area Schools
Community Service Fund
FY 2028 Financial Forecast

	Actual 2025	Revised 2026	Adopted 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Baseline							
Revenues	$16,540,528	$17,220,874	$18,833,581	$19,473,923	$20,136,036	$20,820,661	$21,528,564
Expenditures	18,357,420	19,056,301	20,226,681	20,914,388	19,764,277	20,643,063	21,551,727
Known adjustments to revenue							
Known adjustments to expenditures							
Baseline operating balance							
Fund Balance (beginning of year)	6,063,833	4,246,941	2,411,514	1,018,414	1,377,949	1,549,707	1,527,306
Fund Balance (end of year)	4,246,941	2,411,514	1,018,414	(422,051)	1,749,707	1,727,306	1,504,143
Change in fund balance	(1,816,892)	(1,835,427)	(1,393,100)	(1,440,465)	371,759	177,599	(23,163)
Operational reductions to maintain fund balance at 7%				(1,800,000)	200,000	200,000	
Adjusted fund balance	$4,246,941	$2,411,514	$1,018,414	$1,377,949	$1,549,707	$1,527,306	$1,526,544
Fund Balance as a % of Budgeted/Projected Expenditure	23.1%	12.7%	5.0%	7.2%	7.8%	7.3%	7.1%
Tactics							
Revenues with tactics	$16,540,528	$17,220,874	$18,833,581	$19,473,923	$20,136,036	$20,820,661	$21,528,564
Expenditures with tactics	18,357,420	19,056,301	20,226,681	20,914,388	19,784,020	20,687,740	21,515,173
Tactics related to revenue							
Total Levy Increase (decrease) from prior year estimates							
Tactics related to expenditures							
Operational adjustments				(1,700,000)	300,000	200,000	
Other - reduce trend to 3.00%				(80,907)	(76,534)	(80,030)	(83,231)
Baseline operating balance (post tactic)							
Fund Balance (beginning of year)	6,063,833	4,246,941	2,411,514	1,018,414	1,358,855	1,487,406	1,500,356
Fund Balance (end of year)	4,246,941	2,411,514	1,018,414	1,358,855	1,487,406	1,500,356	1,596,979
Change in fund balance	($1,816,892)	($1,835,427)	($1,393,100)	$340,441	$128,550	$12,951	$96,622

Fund Balance Target							
Fund Balance as a % of Budgeted/Projected Expenditure	23.1%	12.7%	5.0%	7.1%	7.4%	7.2%	7.5%
7% of Budgeted/Projected Expenditures Minimum	$1,285,019	$1,333,941	$1,415,868	$1,339,344	$1,400,524	$1,456,540	$1,500,236

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	2,129,520	1,197,076				
Restricted for early childhood family education programs	685,748	367,638	73,330				
Restricted for school readiness	238,611	(90,265)	(256,613)				
Restricted for adult basic education	4,621	4,621	4,621				
Total Community Service Fund Balance	$ 4,246,941	$ 2,411,514	$ 1,018,414				

Osseo Area Schools

Five-Year Financial Projection - Capital Fund

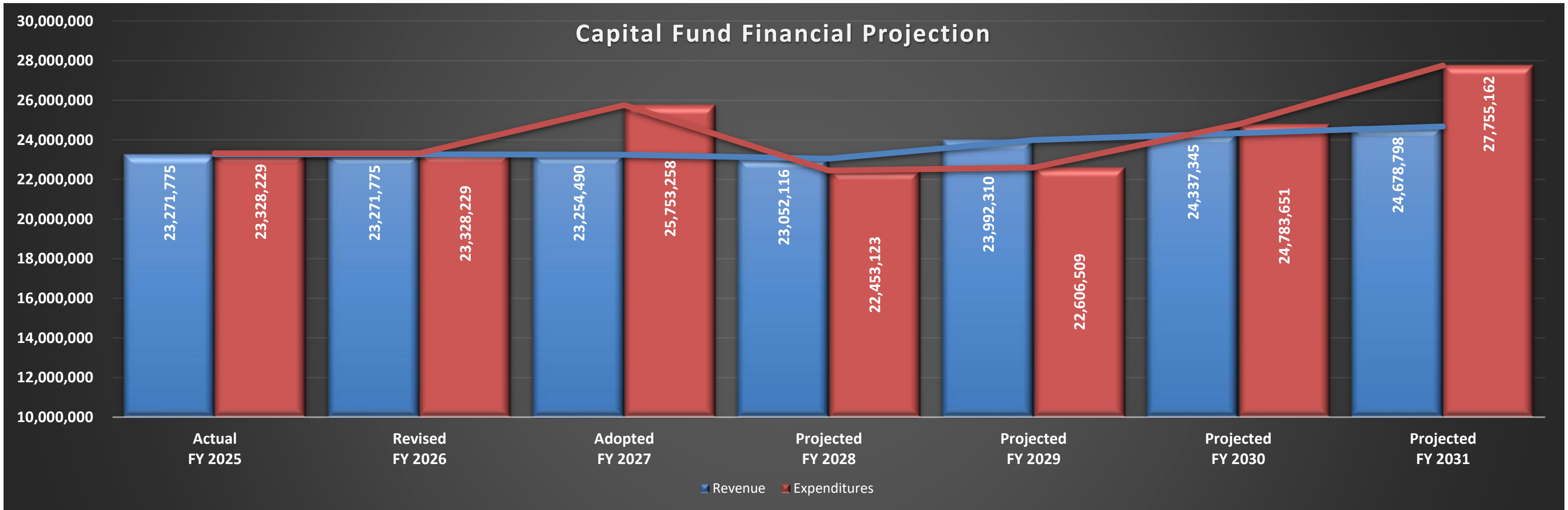
Categories	Actual FY 2025	Revised FY 2026	% Chg	Adopted FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg	Projected FY 2030	% Chg	Projected FY 2031	% Chg
Revenue	24,694,107	23,271,775	-5.8%	23,254,490	-0.1%	23,052,116	-0.9%	23,992,310	4.1%	24,337,345	1.4%	24,678,798	1.4%
Expenditures	22,097,047	23,328,229	5.6%	25,753,258	10.4%	22,453,123	-12.8%	22,606,509	0.7%	24,783,651	9.6%	27,755,162	12.0%
Difference over/(under)	2,597,060	(56,454)		(2,498,768)		598,994		1,385,801		(446,306)		(3,076,364)	
Restricted Fund Balance	7,432,414	7,375,960		4,877,192		5,476,186		6,861,987		6,415,681		3,339,317	
Fund Balance %	**33.6%**	**31.6%**		**18.9%**		**24.4%**		**30.4%**		**25.9%**		**12.0%**	
Restricted FB % for operating capital	**31.1%**	**29.2%**		**10.6%**		**10.3%**		**12.2%**		**23.6%**		**10.0%**	
Operational Adjustments						(3,500,000)		-		3,000,000		2,800,000	

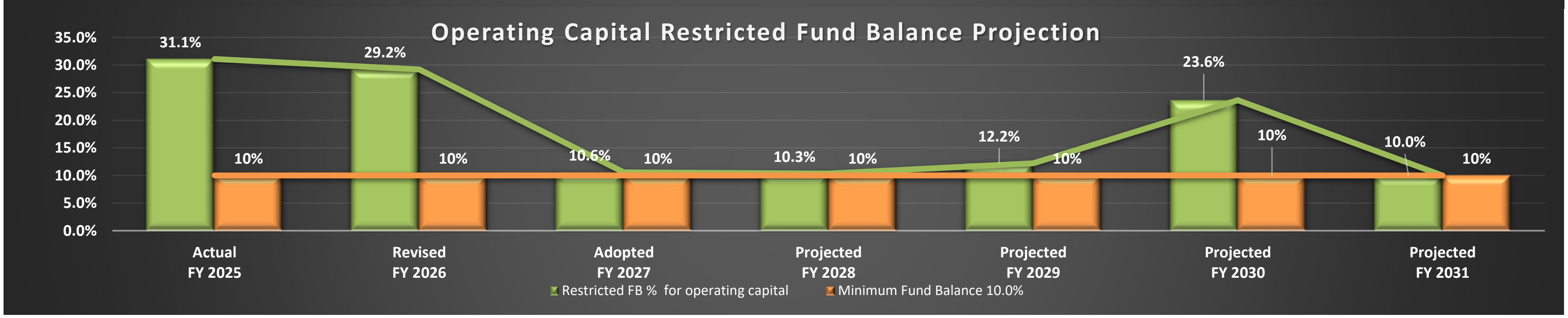
Assumptions

Revenue increase of 0.0% annually

Expenditure increase of 0.0% annually

2,300,000 total operational adjustments





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

	Actual 2025	Revised 2026	Adopted 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Baseline							
Revenues	$24,694,107	$23,271,775	$23,254,490	$23,330,918	$23,412,080	$23,458,268	$23,494,897
Expenditures	22,097,047	23,328,229	25,753,258	25,753,258	24,953,123	24,161,425	23,338,567
Levy **(Known)**							
Levy one-time **(Known)**							
Known adjustments to expenditures				199,865	208,302	177,142	171,512
Baseline operating balance							
Fund Balance (beginning of year)	4,835,354	7,432,414	7,375,960	4,877,192	3,254,987	2,505,643	2,625,344
Fund Balance (end of year)	7,432,414	7,375,960	4,877,192	2,254,987	1,505,643	1,625,344	2,610,163
Change in fund balance	$2,597,060	($56,454)	($2,498,768)	($2,622,205)	($1,749,345)	($880,299)	($15,181)
Operational increases (reductions) to maintain fund balance at 10%				($1,000,000)	($1,000,000)	($1,000,000)	$200,000
Adjusted fund balance	$7,432,414	$7,375,960	$4,877,192	$3,254,987	$2,505,643	$2,625,344	$2,410,163
Fund Balance as a % of Budgeted/Projected Expenditure	33.6%	31.6%	18.9%	13.0%	10.4%	11.2%	10.2%
Tactics							
Revenues with tactics	$24,694,107	$23,271,775	$23,254,490	$23,330,918	$23,699,322	$24,038,498	$24,373,974
Expenditures with tactics	22,097,047	23,328,229	25,753,258	25,753,258	22,453,123	22,606,509	24,783,651
E-Rate elimination for FY 2027 impact on FY 2028				(566,044)			
Tactics related to revenue							
Increase capital technology/safety levy authority estimate				287,242	292,987	298,847	304,824
Capital technology/safety levy timeline (10 years)	**2 (GE)**	**3**	**4 (GE)**	**5**	**6 (GE)**	**7**	**8**
Tactics related to expenditures							
Salary and benefit increase 3.00% **(Known)**				123,437	127,140	130,954	134,883
Enrollment alignment adjustment (**Known**)				76,428	81,162	46,188	36,629
Special assessment for Aspen Ridge Elementary					(54,916)	(1,000,000)	
Operational increases (reductions)				(3,500,000)		3,000,000	2,800,000
Baseline operating balance (post tactic)							
Fund Balance (beginning of year)	4,835,354	7,432,414	7,375,960	4,877,192	5,476,186	6,861,987	6,415,681
Fund Balance (end of year)	7,432,414	7,375,960	4,877,192	5,476,186	6,861,987	6,415,681	3,339,317
Change in fund balance	$2,597,060	($56,454)	($2,498,768)	$598,994	$1,385,801	($446,306)	($3,076,364)
Fund Balance Target							
Fund Balance as a % of Budgeted/Projected Expenditure	33.6%	31.6%	18.9%	24.4%	30.4%	25.9%	12.0%
10% of Budgeted/Projected Expenditures Minimum	$2,209,705	$2,332,823	$2,575,326	$2,245,312	$2,260,651	$2,478,365	$2,775,516

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	$ 6,809,882	$ 2,721,599	$ 2,320,593	$ 2,761,310	$ 5,849,603	$ 2,773,238
Obligated for special assessment for Aspen Ridge Elementary - estimated total not to exceed $3,534,599	$ 589,515		$ 1,589,515	$ 2,589,515	$ 3,534,599		
Restricted for technology/safety & security	$ 566,078	$ 566,078	$ 566,078	$ 566,078	$ 566,078	$ 566,078	$ 566,079
Total Capital Fund Balance	$ 7,432,414	$ 7,375,960	$ 4,877,192	$ 5,476,186	$ 6,861,987	$ 6,415,681	$ 3,339,317
Operating Capital Fund Balance as a % of Budgeted/Projected Expenditure	31.1%	29.2%	10.6%	10.3%	12.2%	23.6%	10.0%

5 Year Enrollment Projections By Grade

Enrollment Projections

FALL AND SPRING ENROLLMENT PRIOR YEAR DATA

Grade or Age	*	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Henn Cty Births		16,829	16,485	16,322	15,845	15,430	13,130	14,233	14,439	13,801	12,154	13,551
PreK - SPED		71	76	77	82	98	67	78	79	76	67	75
PreK - AM		116	139	120	125	144	163	164	165	157	139	154
PreK - PM		93	119	107	110	108	125	124	126	120	106	118
PreK Total		**280**	**334**	**304**	**317**	**350**	**355**	**366**	**370**	**353**	**312**	**347**
Kindergarten		1,388	1,499	1,479	1,431	1,360	1,392	1,478	1,561	1,483	1,309	1,458
Grade 1		1,534	1,493	1,503	1,500	1,452	1,388	1,440	1,526	1,609	1,531	1,353
Grade 2		1,487	1,535	1,501	1,552	1,537	1,474	1,450	1,483	1,560	1,647	1,570
Grade 3		1,433	1,497	1,515	1,509	1,588	1,540	1,546	1,476	1,507	1,578	1,668
Grade 4		1,445	1,425	1,517	1,539	1,516	1,590	1,590	1,577	1,501	1,527	1,601
Grade 5		1,475	1,474	1,448	1,535	1,563	1,532	1,664	1,633	1,620	1,533	1,562
Kind - Grade 5		**8,762**	**8,923**	**8,963**	**9,066**	**9,016**	**8,916**	**9,168**	**9,256**	**9,280**	**9,125**	**9,212**
Grade 6		1,473	1,410	1,347	1,405	1,398	1,525	1,482	1,603	1,571	1,549	1,469
Grade 7		1,569	1,469	1,422	1,387	1,445	1,439	1,518	1,539	1,660	1,618	1,597
Grade 8		1,477	1,580	1,484	1,487	1,419	1,487	1,489	1,582	1,601	1,716	1,673
Grade 6-8		**4,519**	**4,459**	**4,253**	**4,279**	**4,262**	**4,451**	**4,489**	**4,724**	**4,832**	**4,883**	**4,739**
Grade 9		1,680	1,660	1,844	1,761	1,709	1,692	1,807	1,764	1,871	1,884	2,019
Grade 10		1,639	1,625	1,704	1,840	1,785	1,767	1,680	1,857	1,811	1,911	1,924
Grade 11		1,729	1,569	1,601	1,649	1,825	1,827	1,762	1,689	1,864	1,813	1,912
Grade 12		1,819	1,691	1,653	1,655	1,703	2,001	1,948	1,876	1,801	1,981	1,925
Grade 9-12		**6,867**	**6,545**	**6,802**	**6,905**	**7,022**	**7,287**	**7,197**	**7,186**	**7,347**	**7,589**	**7,780**
Grand Total PK-12		**20,428**	**20,261**	**20,322**	**20,567**	**20,650**	**21,009**	**21,220**	**21,536**	**21,812**	**21,909**	**22,078**
Change		**-331**	**-167**	**61**	**245**	**83**	**359**	**211**	**316**	**276**	**97**	**169**
		-1.59%	-0.82%	0.30%	1.21%	0.40%	1.74%	1.00%	1.49%	1.28%	0.44%	0.77%
PreK to 12		**APU**	**22,051**	**22,150**	**22,405**	**22,501**	**22,908**	**23,117**	**23,452**	**23,795**	**23,971**	**24,152**
				99	255	96	407	209	335	343	176	181

NOTE: Henn County Births shown above occurred 5 years prior to the year displayed

K-12	**19,927**	**20,018**	**20,250**	**20,300**	**20,654**	**20,854**	**21,166**	**21,459**	**21,597**	**21,731**
change from PY		**91**	**232**	**50**	**354**	**200**	**312**	**293**	**138**	**134**

2026-27 Projected Student Enrollment

School	VPK AM	VPK PM	Kdgn	1	2	3	4	5								Total
ASP			93	89	106	102	100	80								**570**
BW			133	138	135	126	161	155								**848**
BG	40	40	58	57	63	71	69	78								**436**
CI			68	58	41	68	56	61								**352**
EB	40	40	117	102	122	131	125	152								**789**
EC	20	20	95	76	105	96	112	99								**603**
FO	40	40	75	88	85	80	78	86								**532**
FB			127	126	105	126	117	128								**729**
GC	40	40	41	40	51	62	43	60								**337**
OAK	20	20	71	72	83	69	84	82								**481**
PL	40	40	63	57	72	73	75	77								**457**
PB	20	20	51	51	48	48	53	58								**329**
RL			87	70	73	82	81	74								**467**
RC			123	120	125	115	138	156								**777**
WVR			103	102	104	110	117	126								**662**
WD			105	120	87	133	116	139								**700**
ZW	20	20	68	74	45	54	65	53								**379**
Elementary Total	**280**	**280**	**1478**	**1440**	**1450**	**1546**	**1590**	**1664**								**9448**
									6	**7**	**8**					**Total**
279 Online									26	24	32					**82**
BMS									329	351	333					**1013**
MGMS									521	557	519					**1597**
NVMS									260	302	266					**828**
OMS									346	284	339					**969**
Middle School Total									**1482**	**1518**	**1489**					**4489**
												9	**10**	**11**	**12**	**Total**
279 Online												31	29	46	65	**171**
MGSH												708	657	654	640	**2659**
OSH												565	535	552	552	**2204**
PCSH												503	459	484	493	**1939**
OALC												0	0	26	100	**126**
High School Total												**1807**	**1680**	**1762**	**1850**	**7099**
District PK-12 Total		**280**	**1478**	**1440**	**1450**	**1546**	**1590**	**1664**	**1482**	**1518**	**1489**	**1807**	**1680**	**1762**	**1850**	**21036**

School	PreK	Kdgn	1	2	3	4	5	6	7	8	9	10	11	12	Total
OEC														98	**98**
District PK-12 Total	**280**	**1478**	**1440**	**1450**	**1546**	**1590**	**1664**	**1482**	**1518**	**1489**	**1807**	**1680**	**1762**	**1948**	**21134**

- 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

2026-27 Allocations
Master Summary: Licensed FTE

Funding Source	BASE FTE (Classroom)	Compensatory FTE	Community Engagement	DLTL FTE (BIT, EL, Magnet, PE, Music, LMS, TAG, Title I Lead, Lrg Site Support, CTE, AVID)	Student Services	Administration	Other Licensed Support	Site Total
ASP	24.00	1.43	0.30	7.40	8.10	1.00		42.23
BW	34.00	0.71	0.15	9.40	10.70	1.00		55.96
BG	20.00	6.89		8.70	9.50	1.00		46.09
CI	15.00	1.32	0.15	4.90	7.80	1.00		30.17
EB	31.00	10.71		14.65	11.40	1.00		68.76
EC	24.00	2.75		7.20	13.60	1.00		48.55
FO	23.00	7.97		10.85	11.70	1.00		54.52
FB	28.00	1.85	0.15	8.70	5.60	1.00		45.30
GC	14.00	5.80		8.15	7.70	1.00		36.65
OAK	20.00	3.16	0.00	6.00	8.80	1.00		38.96
PL	20.00	6.15		9.75	12.70	1.00		49.60
PB	14.00	5.03		7.25	7.10	1.00		34.38
RL	20.00	3.19	0.15	6.80	8.70	1.00		39.84
RC	32.00	1.04	0.30	9.10	10.00	1.00		53.44
WVR	24.00	1.44	0.15	7.60	4.40	1.00		38.59
WD	28.00	4.29	0.15	10.00	12.00	1.00		55.44
ZW	16.00	6.76		9.70	9.60	1.00		43.06
TOTALS	**387.00**	**70.49**	**1.50**	**146.15**	**159.40**	**17.00**	**0.00**	**781.54**
279Online	4.4	1.03		1.60	1.95	0.00		8.98
BMS	37.0	9.82		7.70	18.10	4.00		76.62
MGMS	58.4	4.13		5.78	20.00	4.00		92.31
NVMS	30.4	13.60		6.95	15.80	4.00		70.75
OMS	35.4	4.63		3.60	13.70	4.00		61.33
SEC TOTALS	**165.6**	**33.21**	**0.00**	**25.63**	**69.55**	**16.00**	**0.00**	**309.99**
279Online	11.40	2.25		2.60	3.55	2.00	3.80	25.60
MGSH	97.40	3.64		7.08	26.90	7.00		142.02
OSH	80.80	17.30		16.18	30.10	7.00		151.38
PCSH	71.20	22.63		16.33	30.40	6.00		146.56
OALC	15.00	2.12		1.50	2.10	1.00		21.72
SEC TOTALS	**275.80**	**47.94**	**0.00**	**43.69**	**93.05**	**23.00**	**3.80**	**487.28**
OEC		1.24			17.80	1.000		20.04
CBVAT					4.00			4.00
ECSE		2.63		2.00	64.10	2.000		70.73
ENR CTR				2.00	0.00			2.00
PROGRAM TOTALS	**0.00**	**3.87**	**0.00**	**4.00**	**85.90**	**3.00**	**0.00**	**96.77**
Fund Source TOTAL	**828.4**	**155.51**	**1.50**	**219.47**	**407.90**	**59.00**	**3.80**	**1675.58**

- ATPPS allocations are not included in this document.

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

2026-27 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
ASP	120.00			30.00	270.00	80.00	5.00	505.00
BW	225.00		0.00	30.00	357.50	80.00	0.00	692.50
BG	155.00		0.00	45.00	330.00	60.00	7.50	597.50
CI	155.00		0.00	30.00	267.50	60.00	10.00	522.50
EB	275.00		0.00	90.00	265.00	80.00	5.00	715.00
EC	145.00		0.00	30.00	490.00	80.00		745.00
FO	155.00		0.00	90.00	475.00	80.00		800.00
FB	185.00		0.00	30.00	142.50	80.00	5.00	442.50
GC	125.00		0.00	60.00	317.50	60.00		562.50
OAK	125.00		0.00	30.00	252.50	60.00	5.00	472.50
PL	155.00		0.00	75.00	355.00	60.00	7.50	652.50
PB	125.00		0.00	45.00	217.50	60.00	5.00	452.50
RL	95.00		0.00	45.00	280.00	60.00	5.00	485.00
RC	210.00		0.00	30.00	395.00	80.00	5.00	720.00
WVR	145.00		0.00	30.00	127.50	80.00		382.50
WD	170.00		0.00	60.00	395.00	80.00	5.00	710.00
ZW	125.00		0.00	60.00	372.50	60.00	5.00	622.50
ELEM TOTALS	**2690.00**	**0.00**	**0.00**	**810.00**	**5310.00**	**1200.00**	**70.00**	**10080.00**
279Online				15.00	22.50	0.00		37.50
BMS	140.00		0.00	90.00	425.00	120.00		775.00
MGMS	200.00		0.00	60.00	570.00	120.00		950.00
NVMS	122.50		0.00	90.00	467.50	120.00		800.00
OMS	137.50		0.00	45.00	297.50	120.00		600.00
279Online	270.00			30.00	37.50	80.00		417.50
MGSH	352.50		0.00	90.00	610.00	240.00		1292.50
OSH	310.00		0.00	180.00	602.50	200.00		1292.50
PCSH	292.50		0.00	180.00	692.50	200.00		1365.00
OALC	120.00		0.00	15.00	5.00	80.00		220.00
SEC TOTALS	**1945.00**	**0.00**	**0.00**	**795.00**	**3730.00**	**1280.00**	**0.00**	**7750.00**
OEC					710.00	40.00		750.00
CBVAT					270.00			270.00
ENR CTR				15.00	40.00	240.00		295.00
ECSE			0.00		735.00	120.00		855.00
PROGRAM TOTALS	**0.00**	**0.00**	**0.00**	**15.00**	**1755.00**	**400.00**	**0.00**	**2170.00**
Fund Source TOTAL	**4,635.00**	**-**	**-**	**1,620.00**	**10,795.00**	**2,880.00**	**70.00**	**20,000.00**

- **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.

2026-27 Allocations
Administration

Site	Projected Enrollment	Principal	Assistant Principal	Student Management Specialist	Business Manager	Coordinator
ASP	570	1.00				
BW	848	1.00				
BG	436	1.00				
CI	352	1.00				
EB	789	1.00				
EC	603	1.00				
FO	532	1.00				
FB	729	1.00				
GC	337	1.00				
OAK	481	1.00				
PL	457	1.00				
PB	329	1.00				
RL	467	1.00				
RC	777	1.00				
WVR	662	1.00				
WD	700	1.00				
ZW	379	1.00				
Elementary Total	**9448**	**17.00**	**0.00**			
279Online	82					
BMS	1013	1.00	1.00	1.00	1.00	
MGMS	1597	1.00	1.00	1.00	1.00	
NVMS	828	1.00	1.00	1.00	1.00	
OMS	969	1.00	1.00	1.00	1.00	
Middle School Total	**4489**	**4.00**	**4.00**	**4.00**	**4.00**	
279Online	171		1.00		1.00	
MGSH	2659	1.00	2.00	2.00	1.00	1.00
OSH	2204	1.00	2.00	2.00	1.00	1.00
PCSH	1939	1.00	2.00	1.00	1.00	1.00
OALC	126	1.00				
Senior High Total	**7099**	**4.00**	**7.00**	**5.00**	**4.00**	**3.00**
OEC						1.00
ECSE						2.00
Special Education Site-Based Total						**3.00**

- 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.

2026-27 Allocations:
Administrative Support Staff

Site	Resource Administriative Professional	Elementary Administrative Professional IV-A / 219	MS & HS Admin Administrative Professional IV-B / 260	HS Registrar Administrative Professional IV-B / 260	HS Activities Administrative Professional IV-A / 219	Administrative Professional (Admin Discretion) II-A / 212	OEC/ECSE Administrative Professional III-A / 212	Early Childhood Administrative Professional III-B / 260
ASP	1.00	1.00						
BW	1.00	1.00						
BG	0.50	1.00						
CI	0.50	1.00						
EB	1.00	1.00						
EC	1.00	1.00						
FO	1.00	1.00						
FB	1.00	1.00						
GC	0.50	1.00						
OAK	0.50	1.00						
PL	0.50	1.00						
PB	0.50	1.00						
RL	0.50	1.00						
RC	1.00	1.00						
WVR	1.00	1.00						
WD	1.00	1.00						
ZW	0.50	1.00						
Elem Total	**12.00**	**17.00**						
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			1.00	1.00				
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.

FY2027 STAFF DEVELOPMENT

6/1/2026

Potential reserve calculation

	ADM	Pupil Units
ECSE	233.0	233.0
VPK	164.0	164.0
K-6(@ 1.0 per ADM)	10,650.0	10,650.0
7-12 (@ 1.2 per ADM)	10,204.0	12,244.8
Total	21,251.0	23,291.8

Set-aside = 2% * $7,683 * 23,292 PU = $ 3,579,018

FY 2027 BUDGET	Total 3,579,018
1. DLTL	
Third-party medical billing staff development travel	10,000
Third-party medical billing sub days	10,000
Third-party medical billing other salary payments	30,000
CIES sub days	2,600
Food	1,900
Supplies	971
Staff development	14,333
Staff development	25,000
Counseling staff development	2,500
Health Services staff development travel	200
2. Bldg Staff Dev Allocations (Travel/Other Assign)	
Elementary allocation	55,801
Secondary allocation	77,209
CBVAT	4,000
Vocational/CTE allocation	2,550
3. Staff Center (Community Engagement)	
Staff development travel	7,004
4. District Curriculum (DLTL)	
Other salary payments	4,000
Food	412
Staff development travel	8,000
5. District Initiatives (Superintendent)	20,500
6. Program Improvement (PIP - Curriculum Writing)	
Staff development travel	14,170
Sub days	15,000
Supplies	100
Instructional software	3,000
Other assignment (writing time)	50,000
7. Elementary Division Allocation (DLTL)	
Principal's conference fund	22,800
8. Secondary Division Allocation (DLTL)	
Staff development travel - ATPPS	9,330
Staff development travel - FACE	10,000
Principal's conference fund	22,800
9. District Adm Allocation (Board, Supt., Admin., HR, Publications, and Security Emergency Manageme	
Board travel	5,000
Travel	12,000
Staff development travel	84,500
10. DLTL	
Staff expense	259,000
11. CIES - Media	
Staff development travel	2,400
12. I2T2 - Information Systems/Technology Management	
Travel expense	27,282
13. Staff Costs for Inservice Days (Year-End JE)	
($733.87 * 1,675.58 staff * 5 days)	
District (2/5)	2,459,316
Building (3/5)	3,688,974
14. Gifted and Talented	
Staff development travel	5,000
(10% of salary for 11.5 teachers)	156,975
15. Staff Development Specialists	
($688.17 * .5 FTE teachers * 191 days)	70,085
TOTAL BUDGET	7,194,711

FY 2027 STAFF DEVELOPMENT EXPENDITURE BUDGET

Code	Description	Total
Student Services (#1)		
01-006-420-372-185-640	Other salary payments	10,000
01-006-420-372-186-640	Other salary payments	30,000
01-006-420-372-367-640	Staff development travel	10,000
01-006-710-000-367-000	Staff development travel	2,500
01-006-720-000-367-000	Staff development travel	200
01-200-640-000-367-103	Staff development travel	14,333
01-200-640-000-401-103	Supplies	971
01-200-640-000-490-103	Food	1,900
		69,904
CIES (#1)		
01-006-610-000-145-000	Sub days	2,600
DLTL Assistant Superintendents (#1, 2, & 8)		
01-006-399-000-367-000	Vocational	2,500
01-006-399-830-367-000	CBVAT	4,000
01-200-030-000-367-000	Staff development travel	25,000
01-200-211-335-367-000	ATPPS	9,330
01-200-605-000-367-000	FACE	10,000
		50,830
Staff Center - Community Engagement (#3)		
01-005-130-000-367-001	Staff Dev Travel	0
01-005-130-000-367-000	Staff development 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 development travel	8,000
		12,412
District Initiatives (#5)		
01-006-640-000-305-102	Professional services	5,000
01-006-640-000-367-102	Staff development travel	4,000
01-006-640-000-401-102	Supplies	1,500
01-006-640-000-490-102	Food	10,000
		20,500
CIES - Program Improvement (#6)		
01-006-611-000-145-000	Sub Days	15,000
01-006-611-000-185-000	Other assignments	50,000
01-006-611-000-367-000	Staff development travel	14,170
01-006-611-000-401-000	Supplies	100
01-006-611-000-406-000	Instructional software	3,000
		82,270
Elementary Principal Conference Fund (#7)		
01-200-640-000-367-101	Staff development travel (Building)	22,800
Secondar Principal Conference Fund (#8)		
01-200-640-000-367-101	Staff development travel	22,800

FY 2027 STAFF DEVELOPMENT EXPENDITURE BUDGET

Code	Description	Total
District Staff Development - Board, Superintendent, and Administration (#9)		
01-005-010-000-367-000	Board staff development travel	5,000
01-005-020-000-367-000	Superintendent staff development travel	12,000
01-005-160-000-367-000	Human resources staff development travel	12,000
01-005-160-000-367-103	Human resources staff development travel	20,000
01-005-170-000-367-000	Publications staff development travel	2,000
01-005-813-000-367-000	Security Emergency Management travel	15,000
01-005-640-000-367-000	Administration staff development travel	33,500
		99,500
DLTL (#10)		
01-200-640-000-185-000	Other assignments	44,100
01-200-640-000-305-000	Consulting	179,500
01-200-640-000-367-000	Staff development travel	35,000
01-200-640-000-401-000	Supplies	400
		259,000
CIES - Media (#11)		
01-006-626-000-367-000	Staff development travel	2,400
		2,400
I2T2 - Information Systems/Technology Management (#12)		
01-005-619-000-367-000	Staff development 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)	156,975
		161,975
Staff Development Specialists - CIES (#15)		
01-006-610-308-142/295-000		70,085
Elementary Building Allocation (#2)		
01-006-640-306-367-791		150
01-165-640-306-145-000		200
01-165-640-306-185-000		2,300
01-165-640-306-186-000		972
01-165-640-306-490-000		200
01-166-640-306-367-000		2,922
01-168-640-306-185-000		1,565
01-168-640-306-186-000		400
01-168-640-306-367-000		1,376
01-168-640-306-490-000		750
01-171-640-306-145-000		918
01-171-640-306-367-000		1,794

FY 2027 STAFF DEVELOPMENT EXPENDITURE BUDGET

Code	Description	Total
01-173-640-306-185-000		1,050
01-173-640-306-305-000		1,610
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		923
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		448
01-178-640-306-185-000		660
01-178-640-306-186-000		1,810
01-178-640-306-367-000		617
01-179-640-306-185-000		700
01-179-640-306-186-000		860
01-179-640-306-367-000		471
01-181-640-306-185-000		934
01-181-640-306-186-000		240
01-181-640-306-367-000		598
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		104
01-183-640-306-145-000		400
01-183-640-306-185-000		3,254
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		454
01-184-640-306-401-000		900
01-185-640-306-145-000		2,660
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		1,539
01-187-640-306-401-000		200
01-187-640-306-490-000		400
01-189-640-306-185-000		3,095
01-196-640-306-145-000		300
01-196-640-306-185-000		1,200
01-196-640-306-367-000		379
01-196-640-306-490-000		729

FY 2027 STAFF DEVELOPMENT EXPENDITURE BUDGET

Code		Description	Total
01-197-640-306-145-000			2,000
01-197-640-306-367-000			2,953
			55,801
Secondary Building 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			5,159
01-333-640-306-145-000			4,578
01-334-640-306-145-000			800
01-334-640-306-367-000			3,134
01-342-640-306-185-000			363
01-342-640-306-186-000			500
01-342-640-306-367-000			471
01-386-640-306-367-000			3,836
01-388-640-306-145-000			3,500
01-388-640-306-185-000			4,176
01-388-640-306-367-000			926
01-390-640-306-145-000			3,875
01-390-640-306-367-000			5,828
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			139
01-702-640-306-367-000			1,394
			77,209
		DLTL Total	229,440
Staff Costs for Inservice Days (Year-End JE) (#13)			
($733.87 * 1,675.58 staff * 5 days)			
District (2/5)			2,459,316
Building (3/5)			3,688,974
419,814	included on supply allocation		
		SUMMARY	
		Community Engagement	26,004
		I2T2	27,282
		HART	82,500
		DLTL	7,058,925
			7,194,711

SUPPLIES/EXPENSES ALLOCATION WORKSHEET **03/05/26**

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

0.0%	**INCREASE**

DIVISION OF LEADERSHIP, TEACHING, AND LEARNING — **FY 2026 ALLOCATION** — **FY 2027 ALLOCATION**

		FY 2026 Per pupil Amount	FY 2026 Total Allocation	FY 2027 Per pupil Amount	Budget Adjust	FY 2027 Total Allocation	Change
Elementary (staffing projections)		9,027		9,168			141
Middle School		4,473		4,489			16
OALC		161		126			(35)
Senior High		7,086		6,973			(113)
Enrollment		20,747		20,756			9
1. Asst. Supt. - DLTL	01-200-030-000-XXX-000	$3.83	$34,573	$3.83		$35,113	$540
Asst. Supt. - DLTL	01-200-030-000-XXX-000	$6.00	69,354	$6.00		68,772	(582)
DLTL - K-12	01-200-030-000-XXX-000		9,945			9,945	-
2. Base							
Elementary	01-1XX-XXX-000-XXX-000	$56.59	510,838	$56.59		518,817	7,979
Middle School	01-3XX-XXX-000-XXX-000	$63.15	282,470	$63.15		283,480	1,010
OALC	01-344-XXX-000-XXX-000	$388.94	62,619	$388.94		49,006	(13,613)
Senior High	01-XXX-XXX-000-XXX-000	$70.68	500,838	$70.68		492,852	(7,986)
3. Staff Develop							
Sub & Other Assign Days (DLTL & Site)	01-XXX-640-000-1XX-000		105,547			105,547	-
Staff Develop Fund (DLTL & Site)	01-XXX-640-000-3XX-000		279,698			279,698	-
Staff Develop Fund (Exemplary)	01-200-640-000-367-000		27,411			27,411	-
PLC Staff - (Exemplary)	01-200-640-000-1XX-103		7,205			7,205	-
4. Special Assignments/Contingency							
District Sub Days	01-200-211-000-145-000		15,000		4,000	19,000	4,000
District Other Assginment Days	01-200-211-000-1XX-000		43,226			43,226	-
5. Extra-curricular							
Athletics and Activities	01-3XX-29X-000-XXX-XXX		525,657		56,638	582,295	56,638
Transportation	01-3XX-29X-000-362-XXX		373,270		141,975	515,245	141,975
Entry fees/student travel all.	01-3XX-29X-000-369-XXX		87,934		7,500	95,434	7,500
Activities FeePay	01-200-292-000-305-000		115,408		(49,998)	65,410	(49,998)
7. Copier Maintenance							
Elementary	01-100-		84,678		(2,511)	82,167	(2,511)
Secondary	01-300-		101,901		559	102,460	559
OALC	01-344-211-000-315-000		1,600			1,600	-
8. Principal's Prof Dues							
Elementary	01-200-030-000-820-000		18,600		6,400	25,000	6,400
Secondary	01-200-030-000-820-000		20,200		2,800	23,000	2,800
DLTL	01-200-030-000-820-000		6,200		(4,312)	1,888	(4,312)
9. Principal's Nat'l Conf							
Professional Development Account	01-200-640-000-367-101		64,000		(18,400)	45,600	(18,400)
10. DLTL Transfer of Staff Development Funds to Supplies	01-xxx-xxx-000-xxx-000		98,040		(9,835)	88,205	(9,835)
11. Commencement	01-xxx-		66,341		7,159	73,500	7,159
12. Homebound Instruction	01-200-211-000-185-000		41,000			41,000	-
TOTAL			$3,553,553		141,975	$3,682,876	$129,323

py Plus 15-16 All Day K $$	72,405	$3,755,281	
py ESP Sub (add in 16-17)	20,440	3,775,721	
py Moved to EL Interpereters	-	$3,775,721	
py Moved to RAA Testing Fees	(24,367)	$3,751,354	
py Moved to EL SDAS Pay	(44,913)	$3,706,441	
py Transfer to Commencement FIN 106 t	(3,899)	$3,702,542	
Transfer to L&A for Music Subs	(5,550)	$3,696,992	01-006-259-(
Transfer to Activities for 2 Wrestling C	(8,212)	$3,688,780	01-388/332-2
ASP FY27 One-Time Start-up	22,400	$3,711,180	01-166-210-(

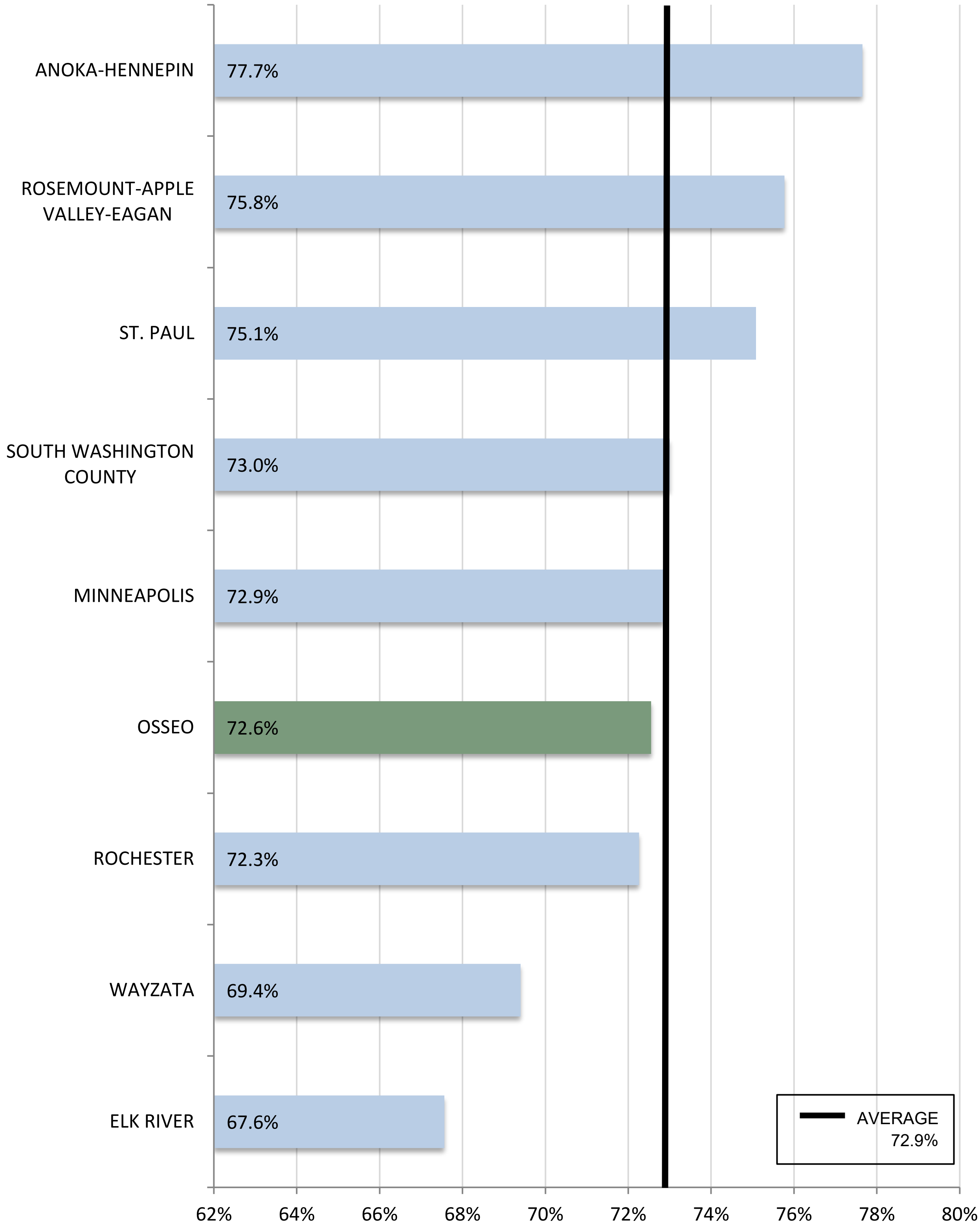
465,461 on staff development worksheet

FY27 Allocations		TOTAL	STAFF	NON-STAFF	
321,804	DLTL PD	321,804	44,100	277,704	ok
104,700	Site PD	104,700	61,797	42,903	ok
1,258,384	Activities (incudes OALC)	1,258,384	0	1,258,384	ok
1,690,028	Site Supply, Site Commencement	1,690,028	0	1,690,028	ok
336,264	DLTL, DLTL staff BJ, DLTL Staff EW	336,264	100,440	235,824	ok
3,711,180		$3,711,180	206,337	3,504,843	

Osseo Area Schools

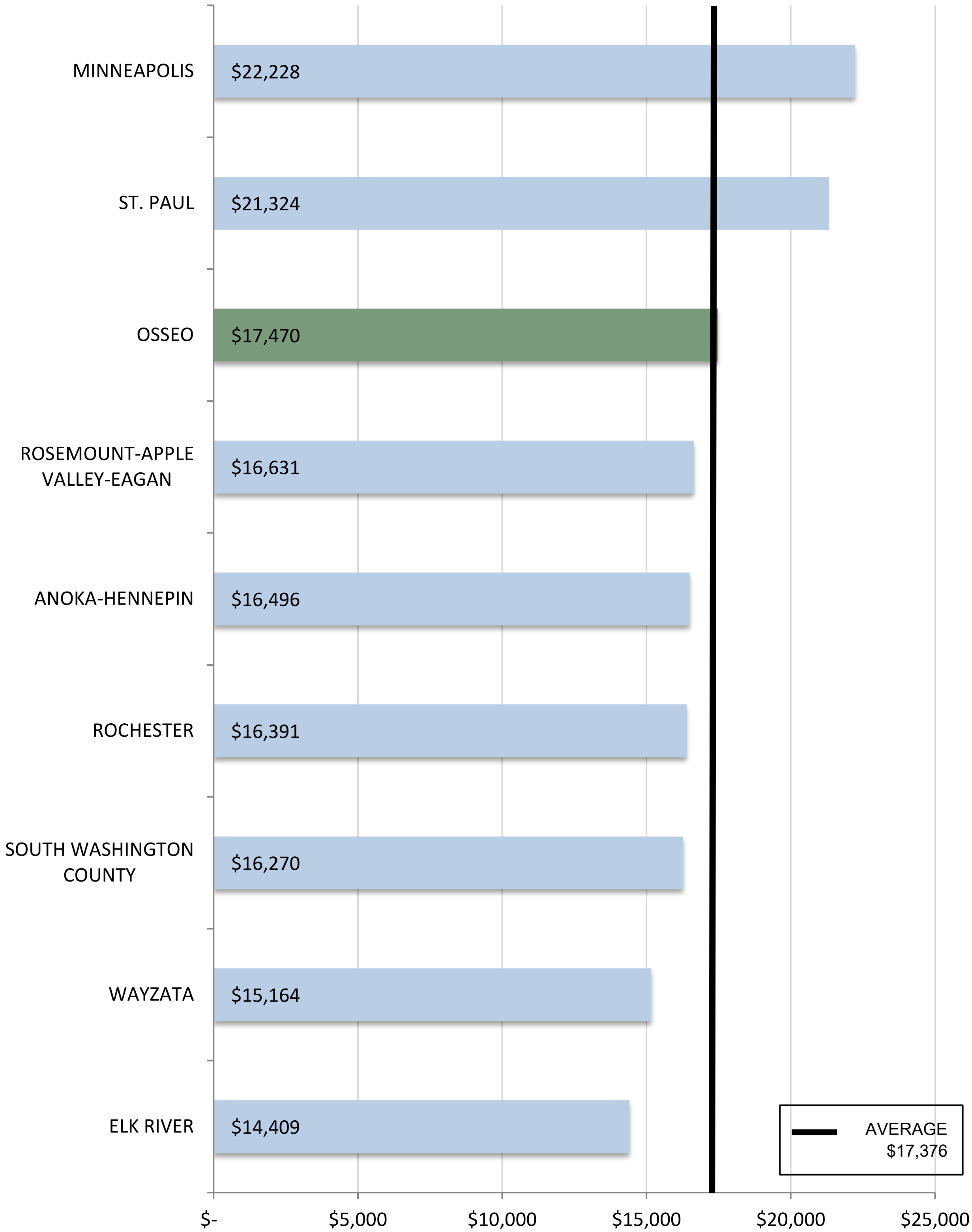
BENCHMARK COMPARISONS

FISCAL YEAR 2025
BENCHMARK COMPARISONS
PERCENT OF EFFECTIVE EXPENDITURES FOR INSTRUCTION



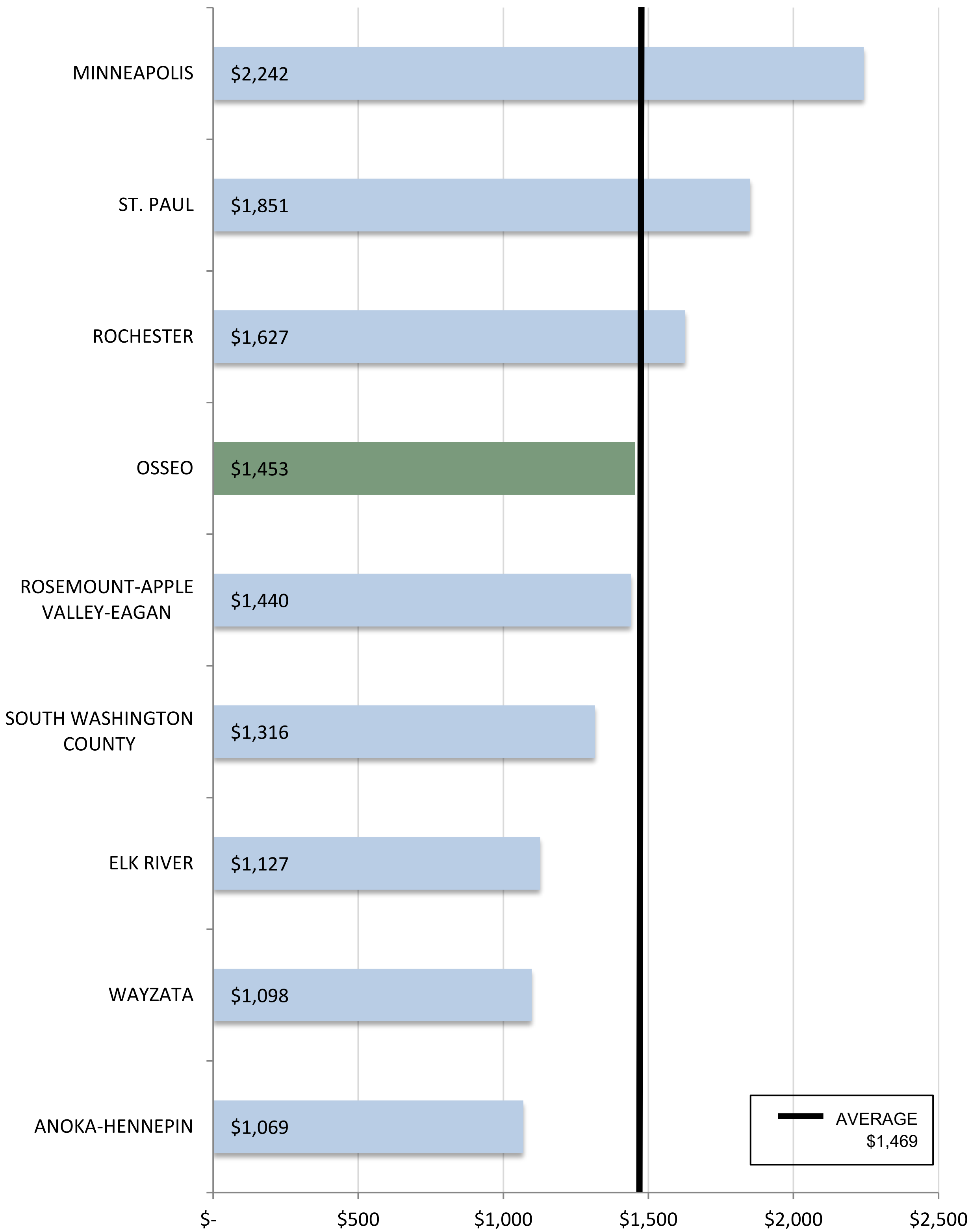
Source: Minnesota Department of Education School District Profiles Report Prepared: May 11, 2026

FISCAL YEAR 2025
BENCHMARK COMPARISONS
TOTAL PK-12 OPERATING EXPENDITURES PER STUDENT



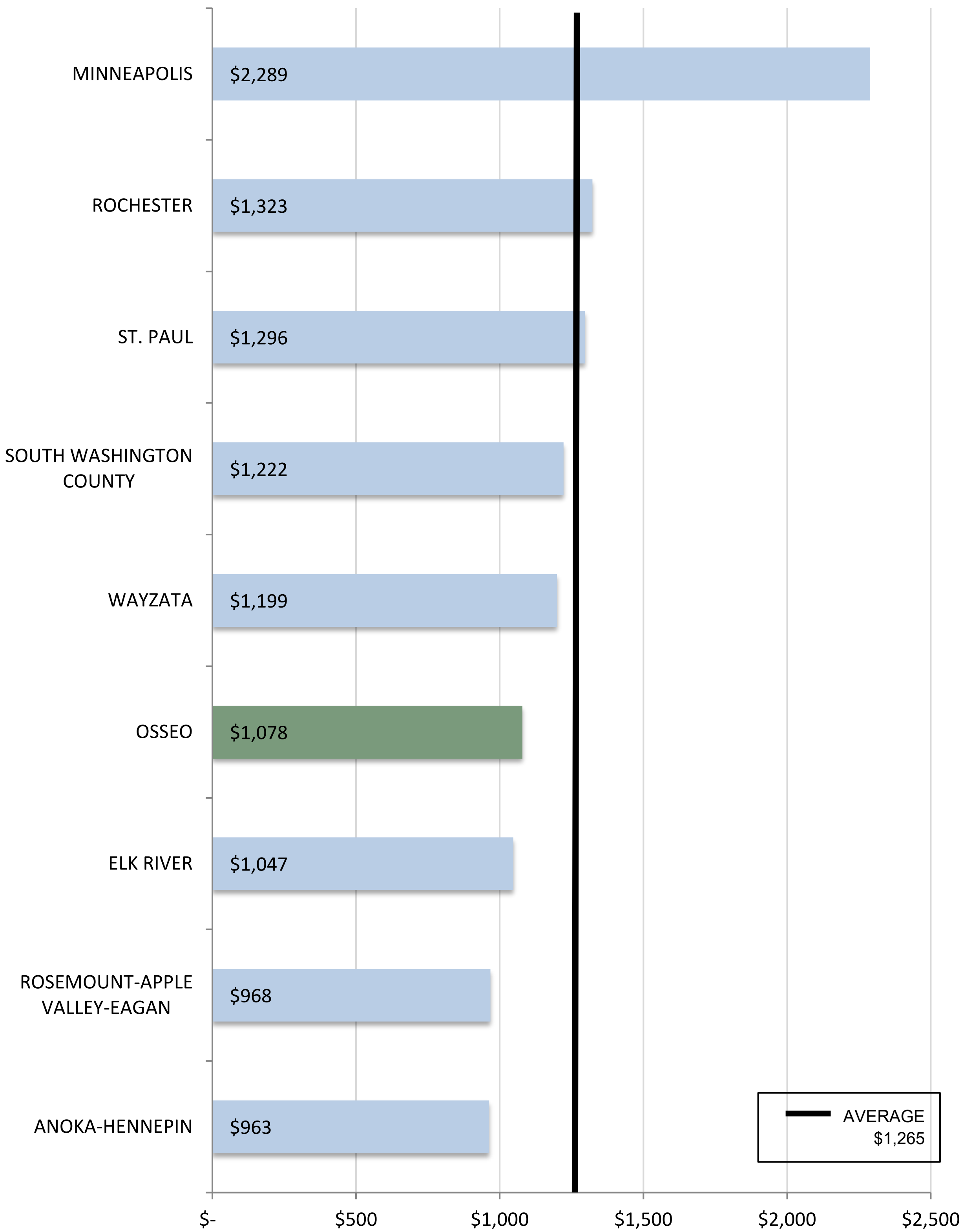
Source: Minnesota Department of Education School District Profiles Report   Prepared: May 11, 2026

FISCAL YEAR 2025
BENCHMARK COMPARISONS
TOTAL DISTRICT ADMINISTRATION/SUPPORT EXPENDITURES PER STUDENT



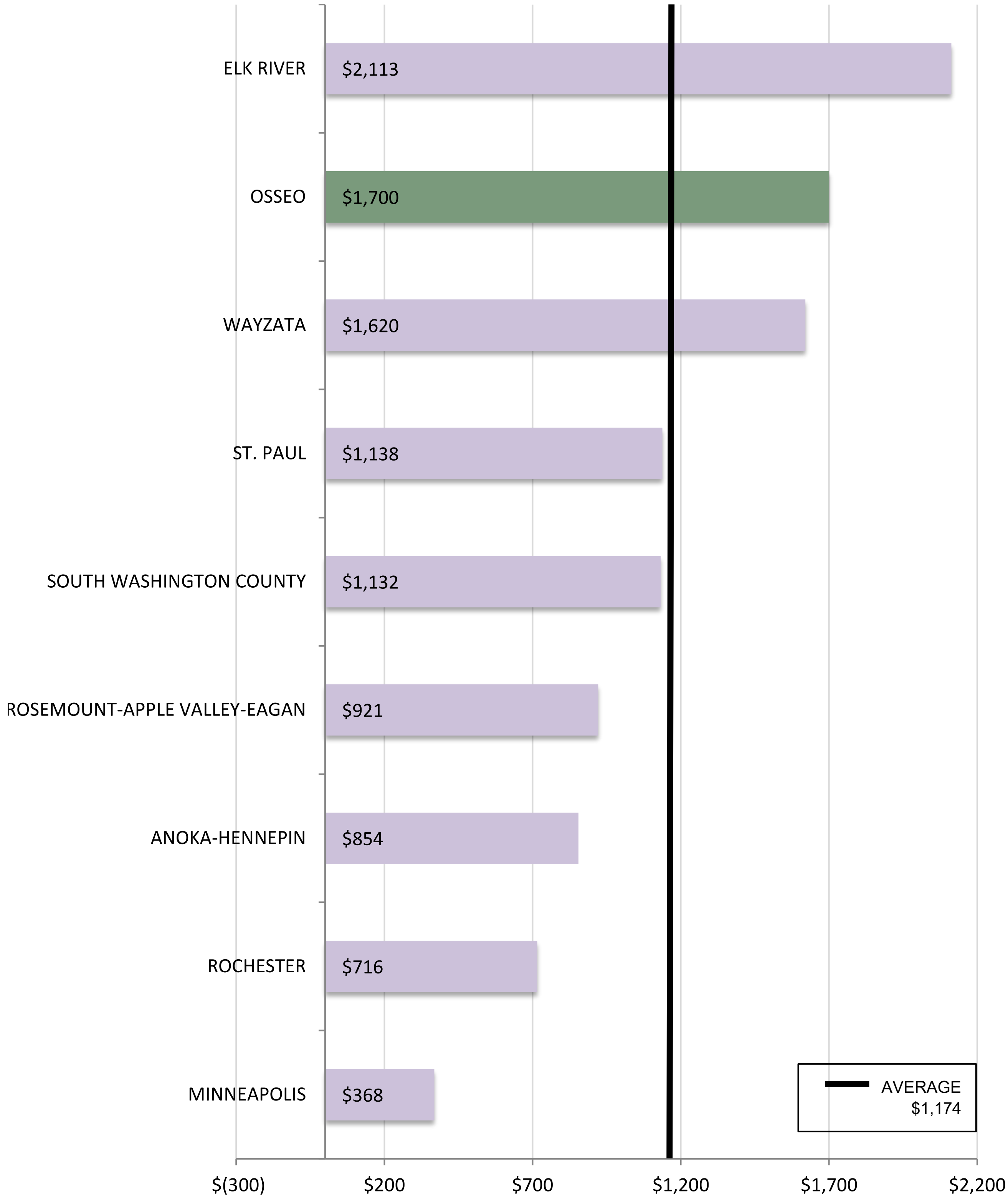
Source: Minnesota Department of Education School District Profiles Report Prepared: May 11, 2026

FISCAL YEAR 2025
BENCHMARK COMPARISONS
TOTAL TRANSPORTATION EXPENDITURES PER STUDENT



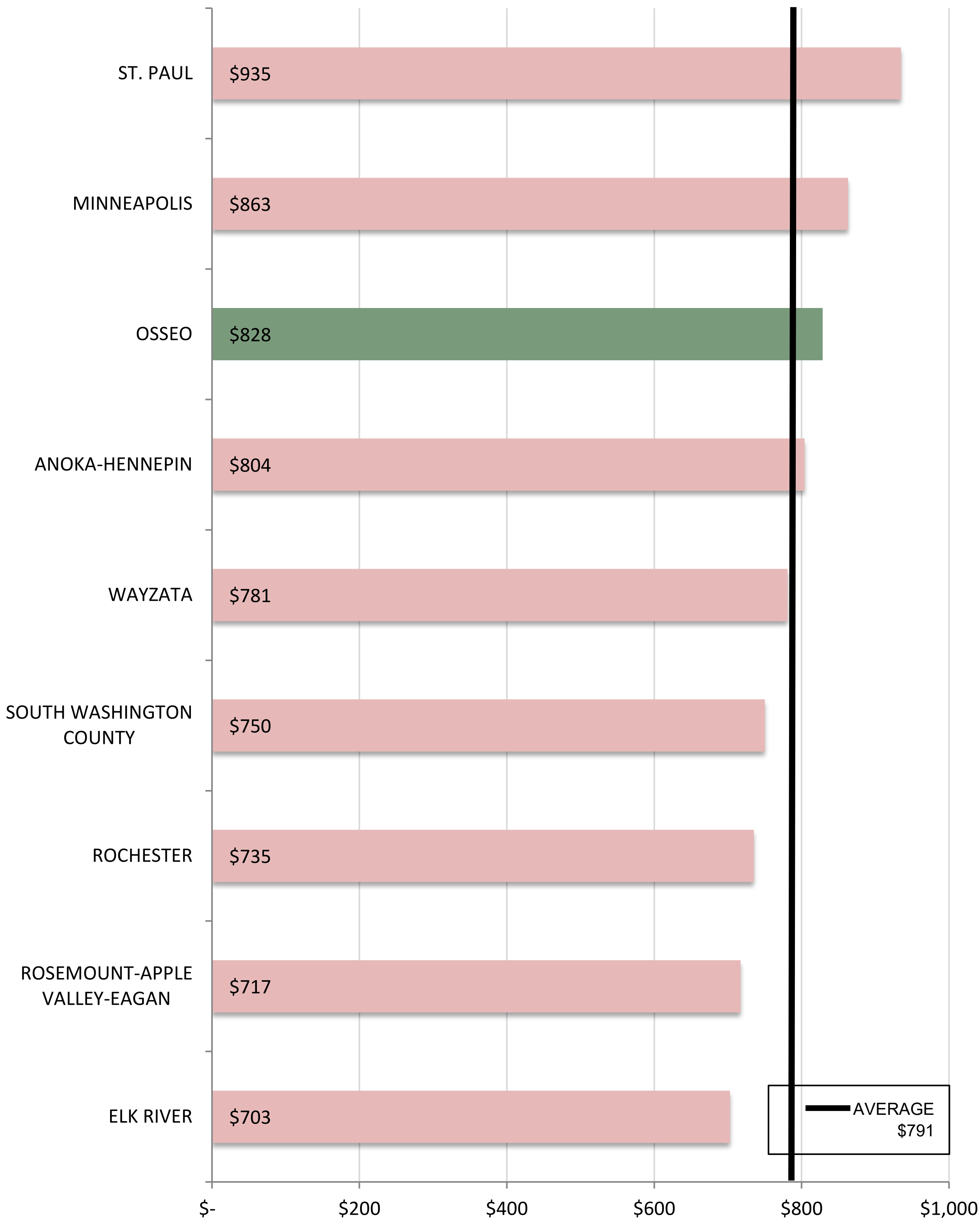
Source: Minnesota Department of Education School District Profiles Report   Prepared: May 11, 2026

FISCAL YEAR 2025
BENCHMARK COMPARISONS
TOTAL CAPITAL EXPENDITURES PER STUDENT



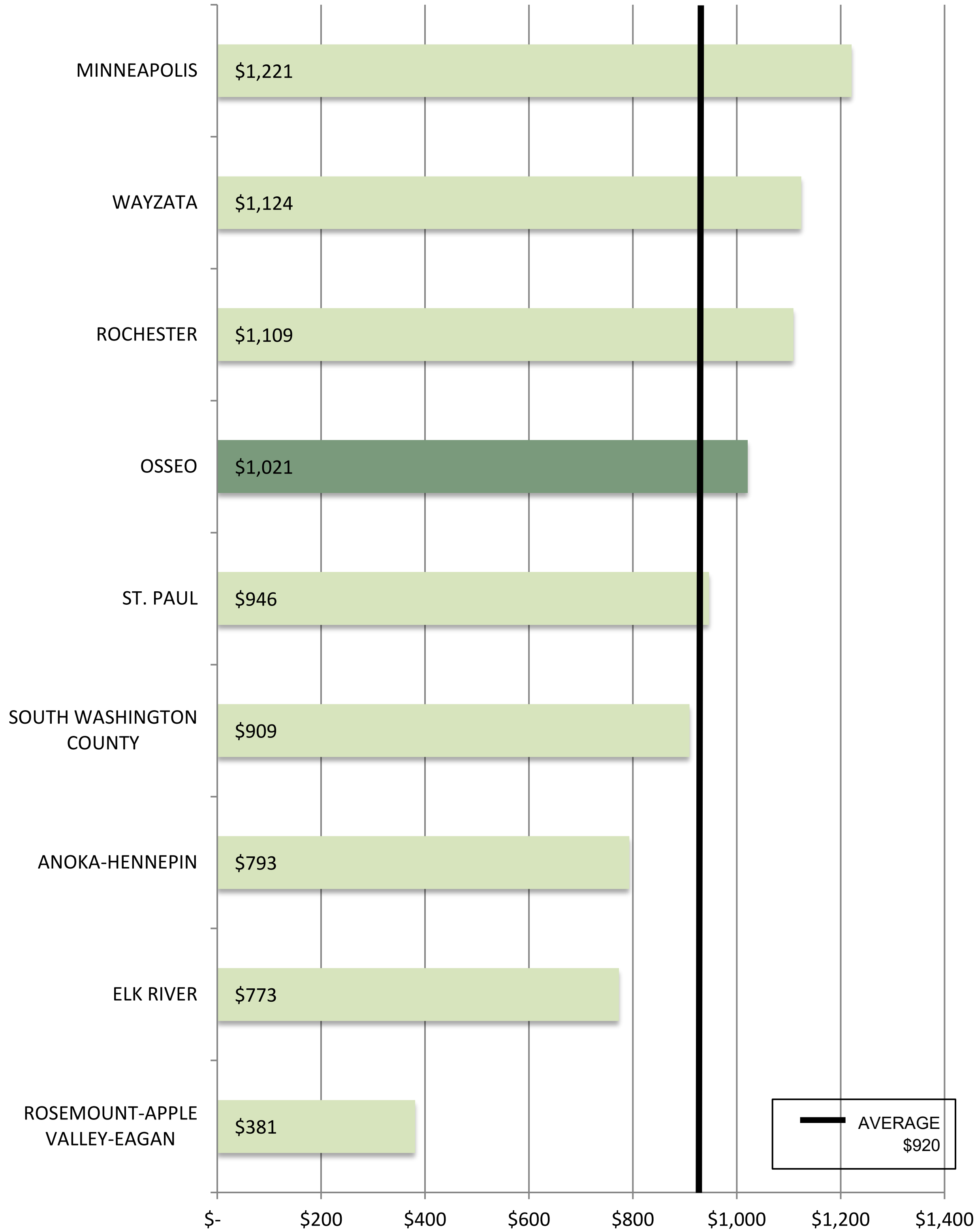
Source: Minnesota Department of Education School District Profiles Report Prepared: May 11, 2026

FISCAL YEAR 2025
BENCHMARK COMPARISONS
FOOD AND NUTRITION SERVICE EXPENDITURES PER STUDENT



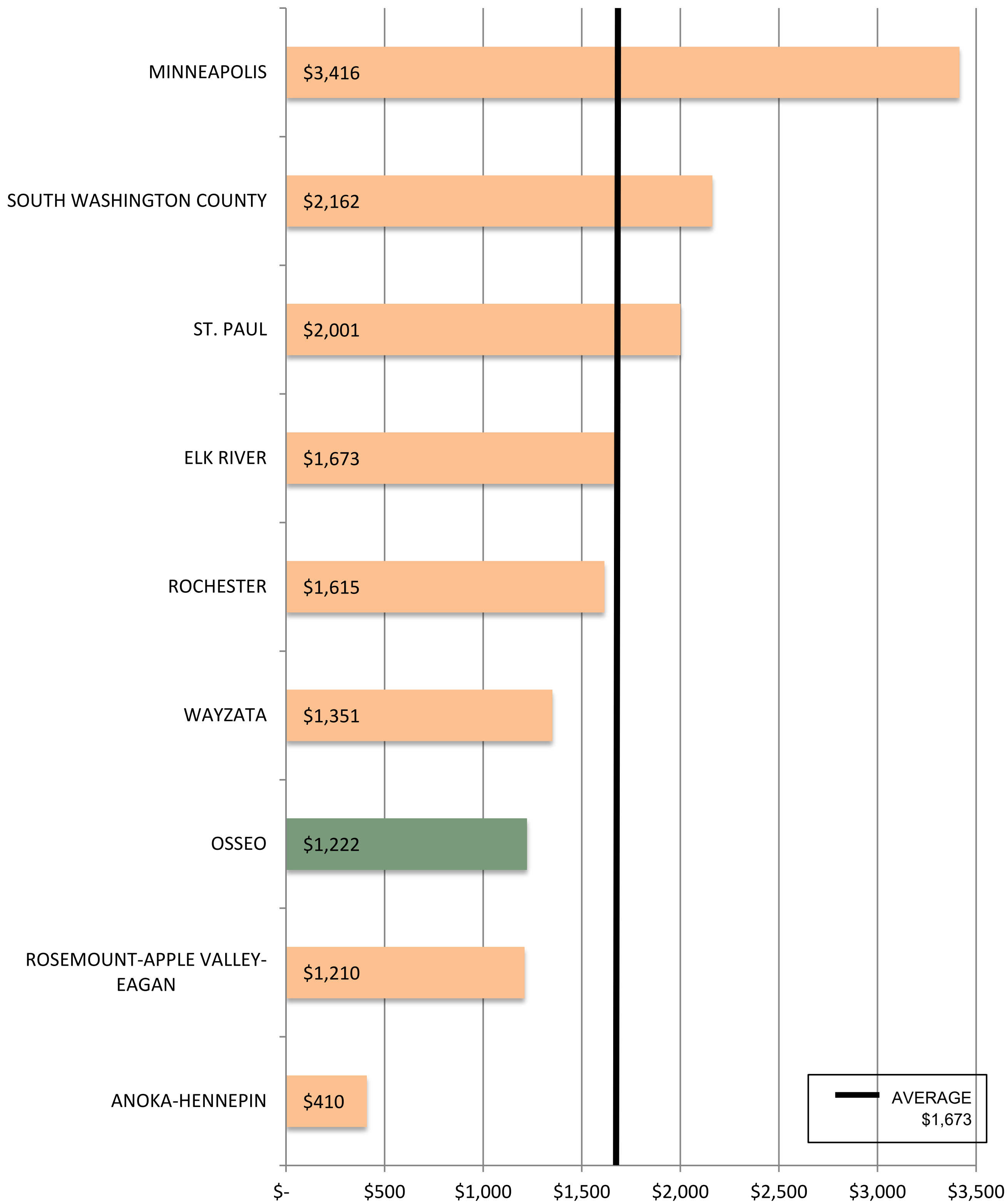
Source: Minnesota Department of Education School District Profiles Report Prepared: May 11, 2026

FISCAL YEAR 2025
BENCHMARK COMPARISONS
COMMUNITY SERVICE EXPENDITURES PER STUDENT



Source: Minnesota Department of Education School District Profiles Report Prepared: May 11, 2026

FISCAL YEAR 2025
BENCHMARK COMPARISONS
DEBT SERVICE EXPENDITURES PER STUDENT



Source: Minnesota Department of Education School District Profiles Report Prepared: May 11, 2026