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

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

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