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
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.

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
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.

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
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.

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
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.

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)