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

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

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