

Agenda Independent School District 279 School Board	Regular Business Meeting Educational Service Center - Forum Room 11200 93rd Ave N Maple Grove, MN 55369 Tuesday, November 12, 2024 6:15 PM
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*Our mission is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.*

This regular meeting of the Osseo School Board is being conducted in the Board Room of the Educational Service Center, and is open to the public. The meeting can be monitored electronically by streaming online at [district279.org/info-center/school-board](https://district279.org/info-center/school-board) (Watch Livestream). An archived recording will also be available on the district website.

### **Agenda Items**

1. 6:15 p.m. Welcome and purpose  
Tanya Prince, Board Vice Chair
2. 6:20 p.m. Check in  
Dr. Kim Hiel, Superintendent
3. 6:20-6:50 p.m. Attendance Boundary Update 3  
Kay Villella, Executive Director of Community Relations and John Morstad, Executive Director of Finance and Operations
4. 6:50-7:35 p.m. World's Best Workforce and Achievement and Integration Report 16  
Dr. Bryan Bass, Assistant Superintendent of Equity and Achievement; Dr. Jill Kind, Director of Learning and Achievement and Dr. Michael Walker, Director of Educational Equity
5. 7:35-8:15 p.m. Long-range Financial Planning Budget Parameters 58  
John Morstad, Executive Director of Finance and Operations; Kelly Benusa, Director of Business Services; Jeff Ansorge, Director of Food and Nutrition Services
6. 8:15-8:30 p.m. Board meeting calendar review 89  
Dr. Kim Hiel, Superintendent
7. 8:30 p.m. Adjournment

*To accommodate individuals with disabilities, this material will be made available in alternative formats upon request. Individuals with disabilities are invited to request reasonable accommodations to participate in or attend a district activity, call your local school or the school district at least seventy-two (72) hours in advance (two-week notice preferred). Members of the public can view and*

*download School Board meeting notices and regular meeting agendas and materials from the district website [www.district279.org](http://www.district279.org), under "Info Center > School Board."*

OSSEO AREA SCHOOLS

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ISD  279

# Update on attendance boundary change process

*Nov. 12, 2024*

# Timeline

- ▶ September 2024: Community opportunity to provide feedback on potential parameters.
- ▶ October-December 2024: Possible scenarios developed based on parameters.
- ▶ January 2025: Community opportunity to provide feedback on possible scenarios digitally and via informational meetings. The meetings are set for Wednesday, Jan. 15 and Thursday, Jan. 23.
- ▶ February-April/May 2025: Community feedback reviewed. Adjustments considered. Additional feedback opportunities considered.
- ▶ April/May 2025: Final attendance boundaries announced.

# Timeline

- ▶ May 2025-August 2026: Schools prepare to welcome students.
- ▶ January 2026-August 2026: New attendance boundaries shared.
- ▶ September 2026: New attendance boundaries go into effect.

# Communication goals

- ▶ Provide clear, comprehensive communication that is timely and easily accessible.
- ▶ Ease anxiety with communication that reflects the district's care and concern for staff, students and parents/caregivers.
- ▶ Create opportunities for audiences to share their thoughts and ask questions.
- ▶ Minimize misinformation by immediately correcting and clarifying any.
- ▶ Maintain students enrolled in the district.
- ▶ Ensure widespread community understanding.

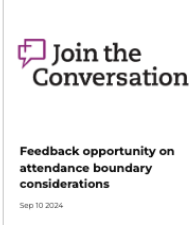
# Webpage up and running

Go to  
district279.org/boundaries or  
click the About Us menu and  
select “Attendance Boundary  
Change Process”

## Attendance Boundary Change Process

Over the next several months, elementary and middle school attendance boundaries will be reviewed to determine needed changes. These adjustments will reassign the elementary and/or middle school some households are zoned to attend. Our community's support of *Building a Better Future* in 2023 is helping to minimize the extent of the changes.

### Updates



Join the  
Conversation

Feedback opportunity on  
attendance boundary  
considerations

Sep 10 2024

+ Timeline

+ Parameters

### More to Explore

Have a question? Submit it to [BetterFuture@district279.org](mailto:BetterFuture@district279.org) or call 763-391-8990.

Keyword Search

SEARCH

### Frequently Asked Questions

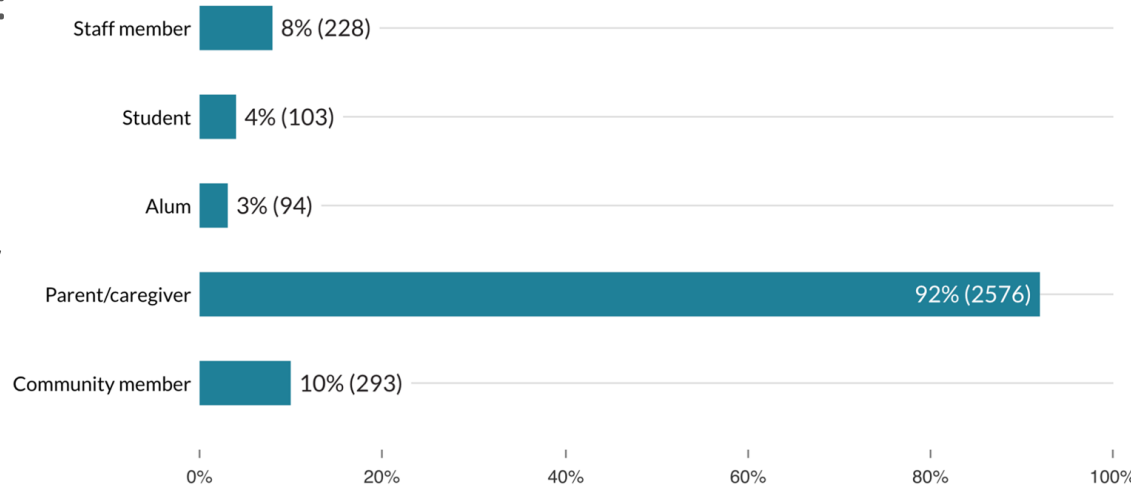
Why do attendance  
boundaries need to

What does the attendance  
boundary change process

What is the timeline for  
the attendance boundary

# Community-built parameters: Participation levels

- ▶ Question from Sept. 10-Oct. 9:  
What should be considered as  
our community works to  
create new attendance  
boundaries at the elementary  
and middle school levels?
- ▶ 2,989 Participants, 1,528  
Thoughts, 36,832 Ratings
- ▶ 2% Participated in Spanish



open building  
diversity together close  
disruption bus rides distance  
location bus rides distance  
community travel class safety  
neighborhood sizes friends  
middle proximity time  
high enrollment

# Community-built parameters: Topics most frequently mentioned

- ▶ Student social networks and neighborhood schools, including middle to high school alignment
- ▶ Minimizing disruption
- ▶ Proximity to school and transportation efficiency
- ▶ Class size
- ▶ Future housing developments
- ▶ Diversity and equity
- ▶ Safety considerations (roadways, etc.)
- ▶ Open enrollment

# Community-built parameters established and shared

*As possible scenarios are developed and then edited, the following community-built parameters will guide the process:*

- ▶ Center our core values: honor and integrity, belonging, inclusion, innovation and excellence, transparency and intrinsic value.
- ▶ Ensure scenarios can function in our system, including but not limited to: transportation; building utilization and capacity; enrollment (current and future); teaching/learning program offerings; and financial costs.
- ▶ Ensure scenarios have longevity in our system.
- ▶ Follow the teacher/student class targets established by the school board.
- ▶ Consider the number of students impacted for each scenario.

# Community-built parameters established and shared

- ▶ Consider connecting more schools from level to level.
- ▶ Keep neighborhoods intact as much as possible.
- ▶ Minimize non-contiguous/non-adjointing areas.
- ▶ Maintain 0.8 elementary and 1.0 secondary transportation service areas.
- ▶ Maintain safety standards in regard to bus routing (avoiding major roadways, etc.).
- ▶ Avoid lengthy travel time on buses.
- ▶ Comply with state laws, school board policy and negotiated agreements.

# Core Team continuing to meet

- ▶ Team's purpose is to lead the Attendance Boundary Change process.
- ▶ Working to create potential scenarios based on the community-built parameters right now.
- ▶ The work is on schedule to meet the community sharing planned for January.

# Staying informed

- ▶ Refer to [district279.org/boundaries](https://district279.org/boundaries) for the latest.
- ▶ Stay tuned to regular updates via email and text (Mass Notification and newsletters).
- ▶ Participate in community informational meetings after winter break (in person and virtually).
- ▶ Connect with the hotlines if you have questions:
  - [BetterFuture@district279.org](mailto:BetterFuture@district279.org)
  - 763-391-8990

**Questions and/or comments**

OSSEO AREA SCHOOLS

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# Achieving Academic Excellence

*Osseo Area Schools' World's Best Workforce and  
Achievement & Integration Reports  
School Board Work Session, November 12th, 2024*

# Outcome of Presentation

- ▶ Board members will:
  - examine various data points related to Osseo Area Schools' World's Best Workforce and Achievement and Integration Strategic Plan from the 2023-2024 school year; &
  - learn about current strategic improvement actions to positively impact this data.

Osseo Area Schools

# **STRATEGIC DIRECTIONS & ALIGNMENT**

# World's Best Workforce

120B.11



## DISTRICT GOALS

# Achievement and Integration

### Goal 1

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



### Goal 3

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



### Goal 2

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



### Goal 4

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



# Strategic Priority Connection

**A** Create safe, welcoming and inclusive learning environments that foster global curiosity, belonging, innovation, and engagement.

**B** Build and nurture a culture of achievement by providing content rich, rigorous, equitable, and individualized pathways.

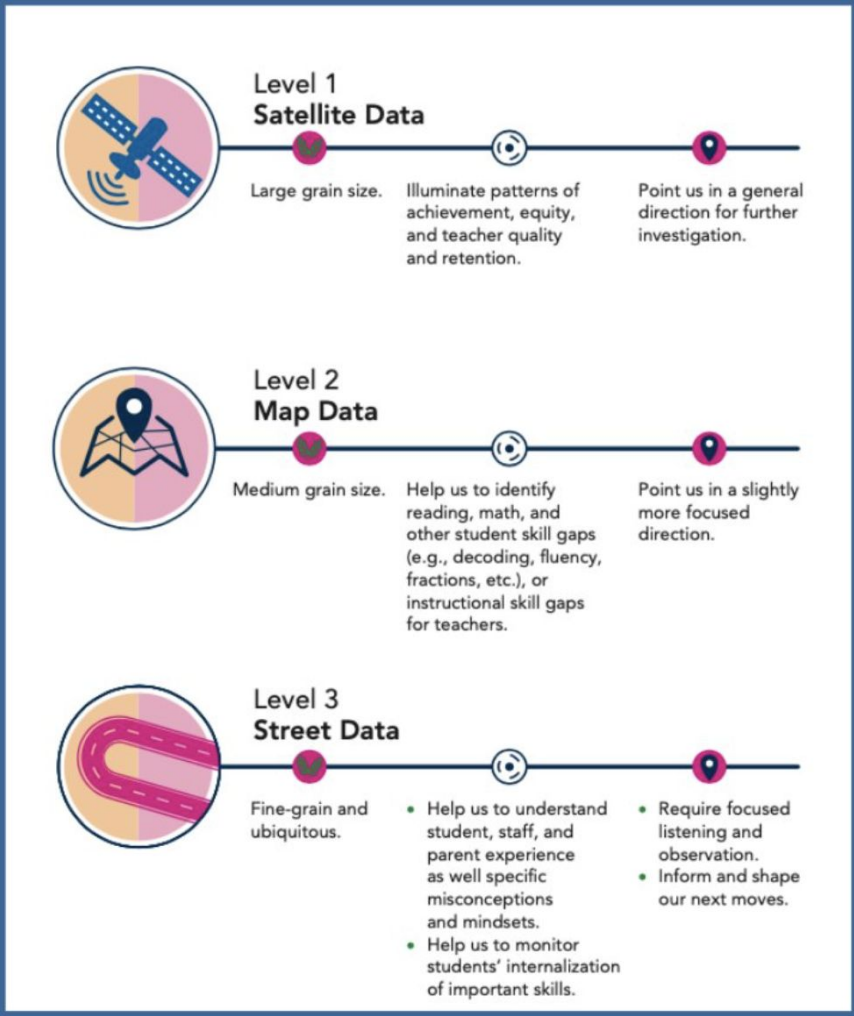
**C** Promote inclusive participation of our communities and provide timely, relevant, and easily accessible communication.

**D** Create a system of operational innovation, excellence, accountability, and sustainability.

**E** Address, acknowledge and reduce systemic disparities, barriers and inequities as we lead, develop and align our district toward continuous improvement.

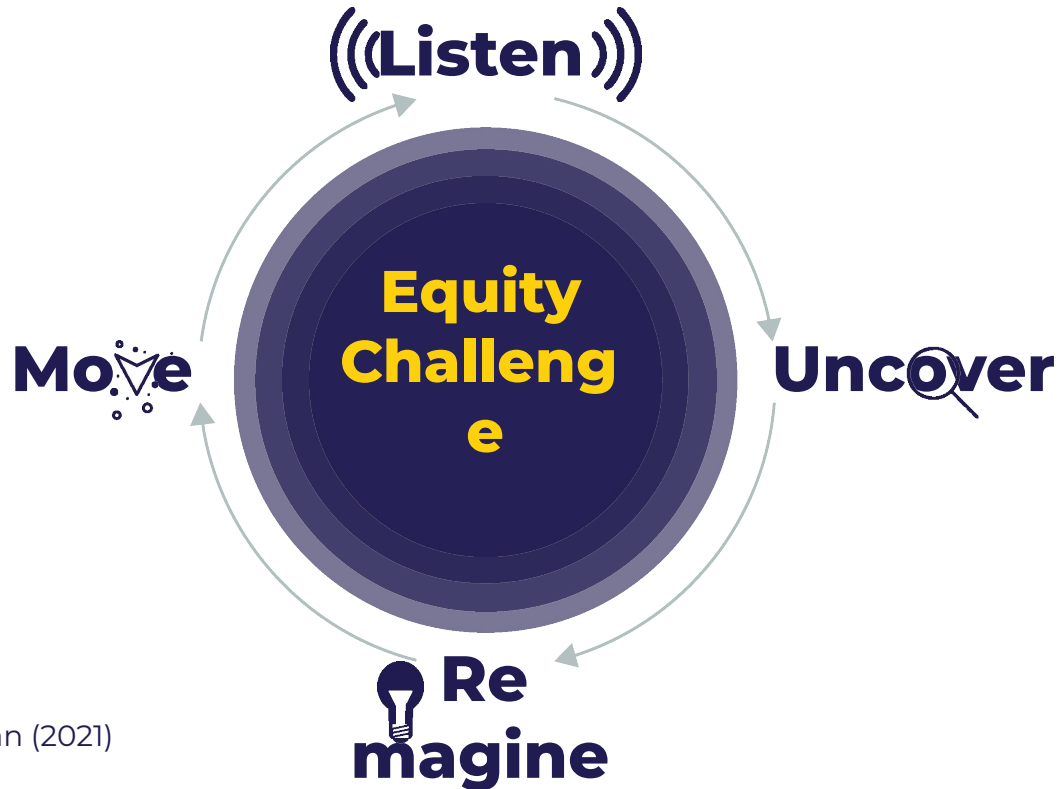


*From Street Data: A Next Generation Model for Equity, Pedagogy, and Transformation.*



# E-Team Seminar Focus (2024-2025)

## Equity Transformation Cycle in Action

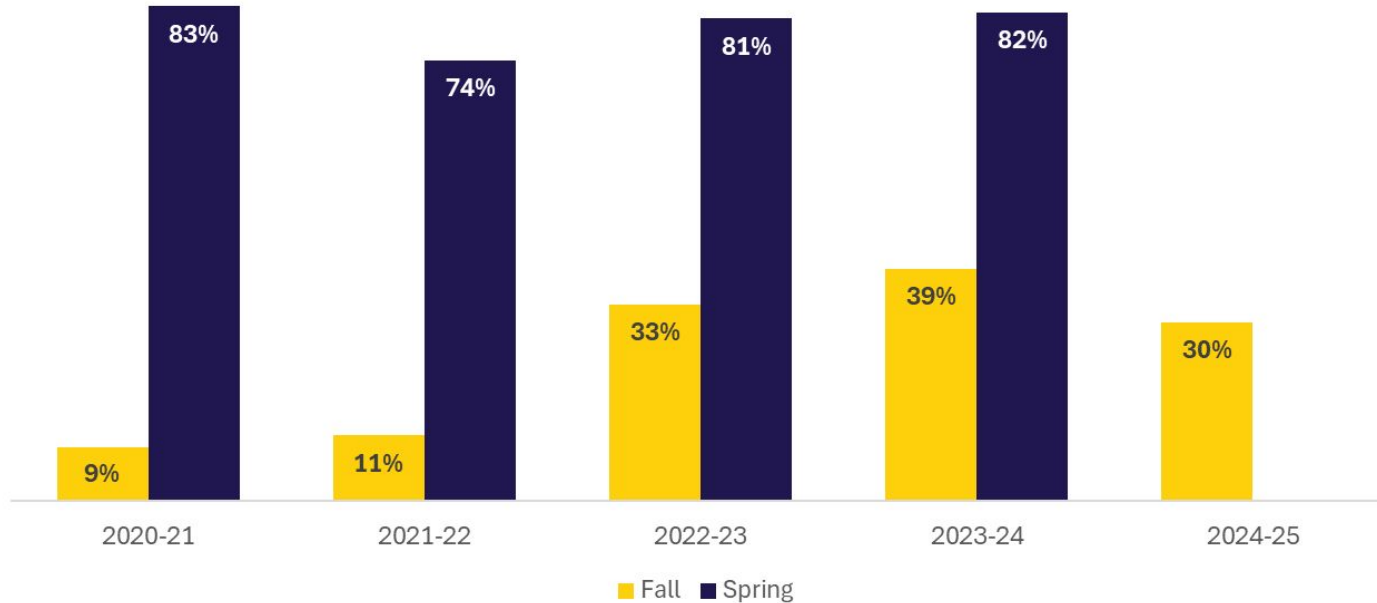


Adapted from Safir and Dugan (2021)

Osseo Area Schools

**ALL CHILDREN ARE READY  
FOR SCHOOL**

# Teaching Strategies Gold - VPK

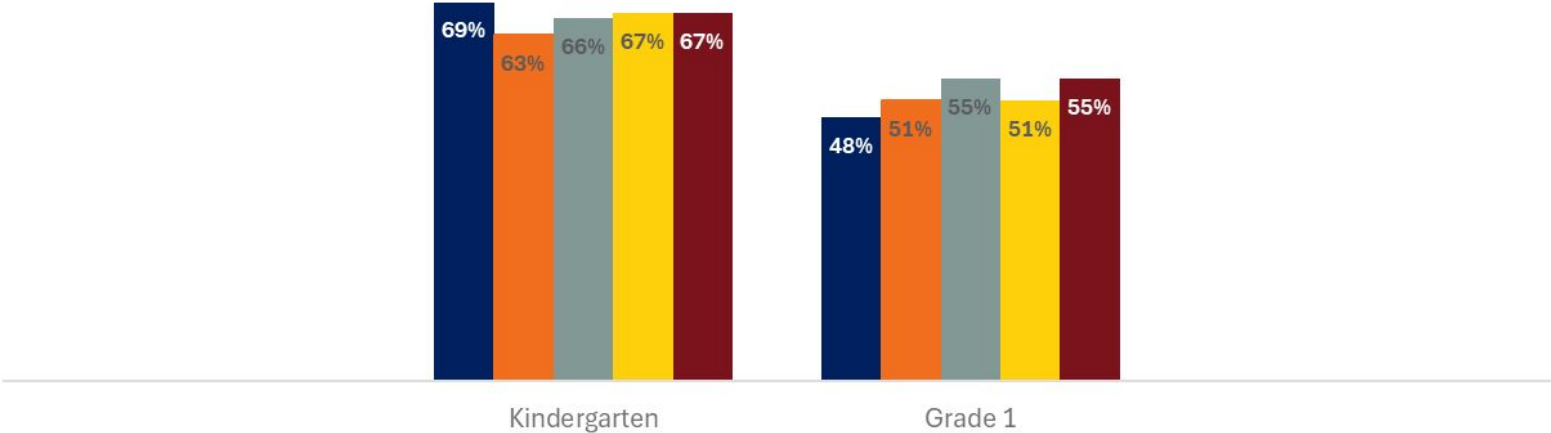


N Sizes: 2020 F-62, 2021 S-145  
2021 F-207, 2022 S-116  
2022 F-233, 2023 S-303  
2023 F-259, 2024 S-301  
2024 F-303

# Kindergarten and First Grade Readiness

% Low Risk as measured by Fall Fastbridge Early Reading

■ Fall 2020 ■ Fall 2021 ■ Fall 2022 ■ Fall 2023 ■ Fall 2024



# School Readiness: Partnership Responses

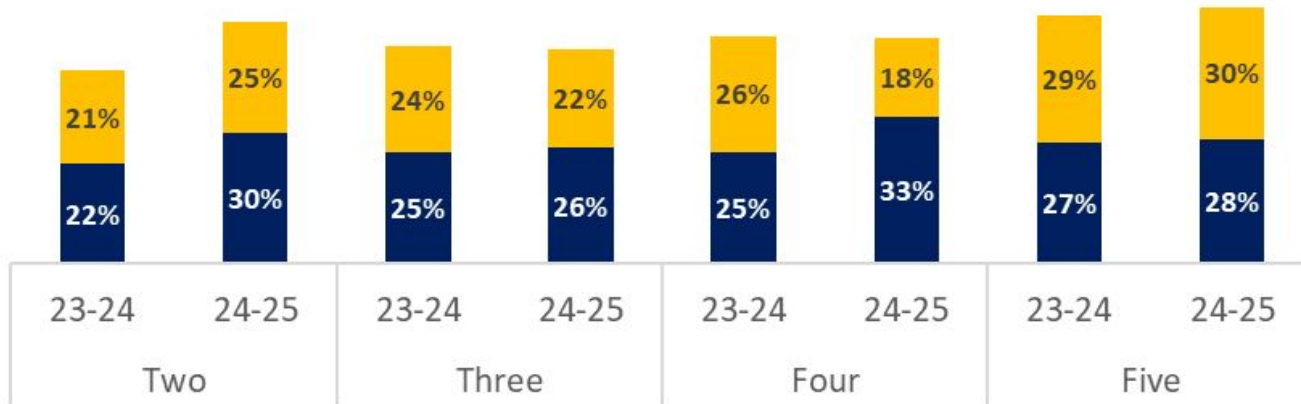
- ▶ All Pre-K teachers currently engaging in LETRS training
- ▶ Pre-K Programming group working identifying an appropriate resource for structured literacy

Osseo Area Schools

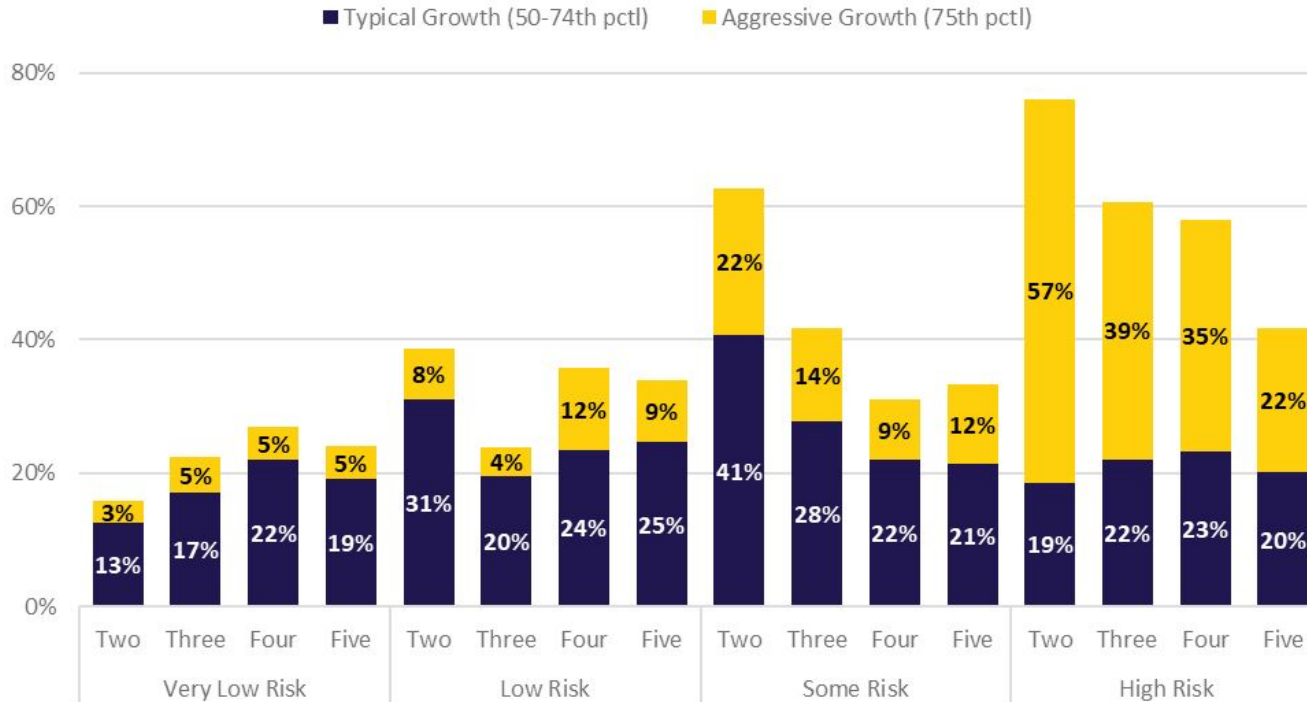
**ALL 3rd GRADERS CAN  
READ AT GRADE LEVEL**

# FastBridge aReading Grades 2-5

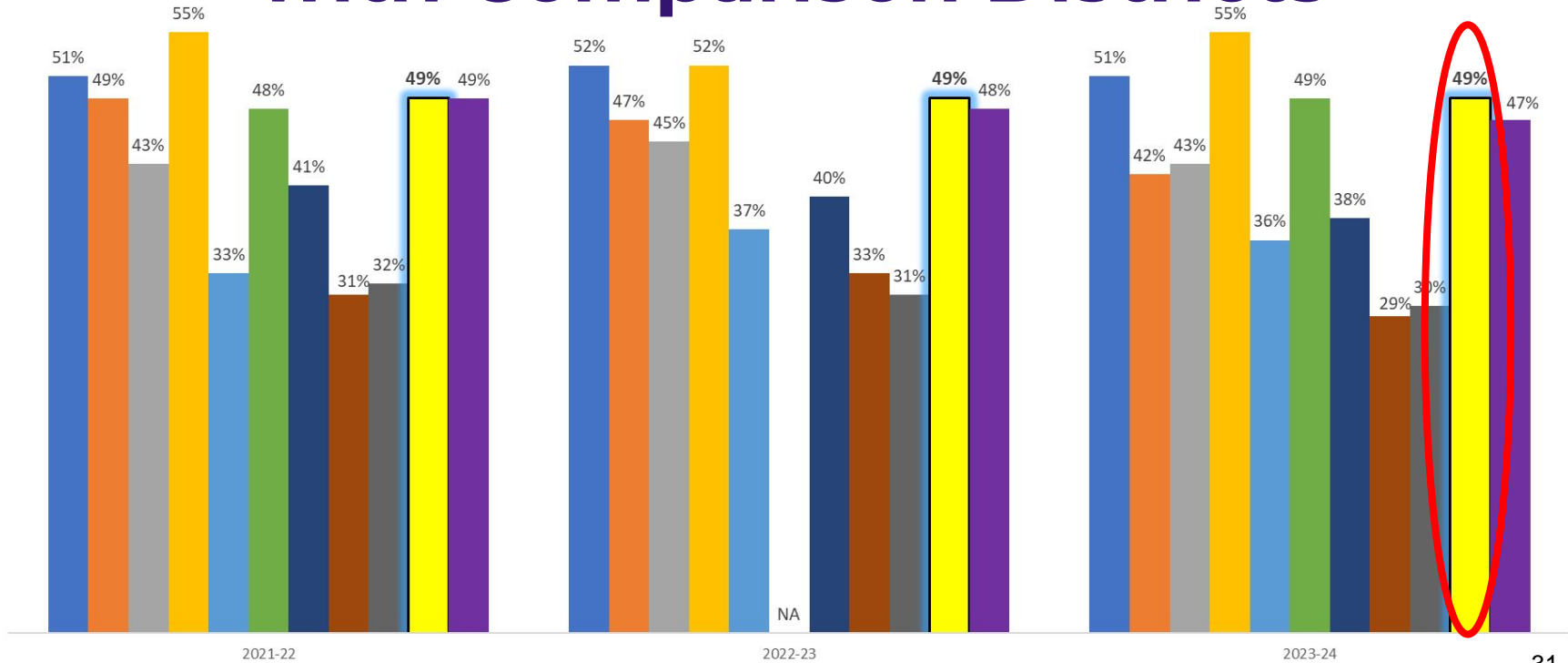
■ Very Low Risk ■ Low Risk



# aReading (FastBridge) - Grades 2-5 Growth



# MCA Reading Proficiency - 3rd Grade with Comparison Districts



- Anoka Hennepin
- Bloomington
- Minneapolis
- Mounds View
- NSP-Maplewood Oakdale
- Rochester
- Robbinsdale
- St. Cloud
- St. Paul
- Osseo
- State

# All 3rd Graders Read at Grade Level: Partnership Responses

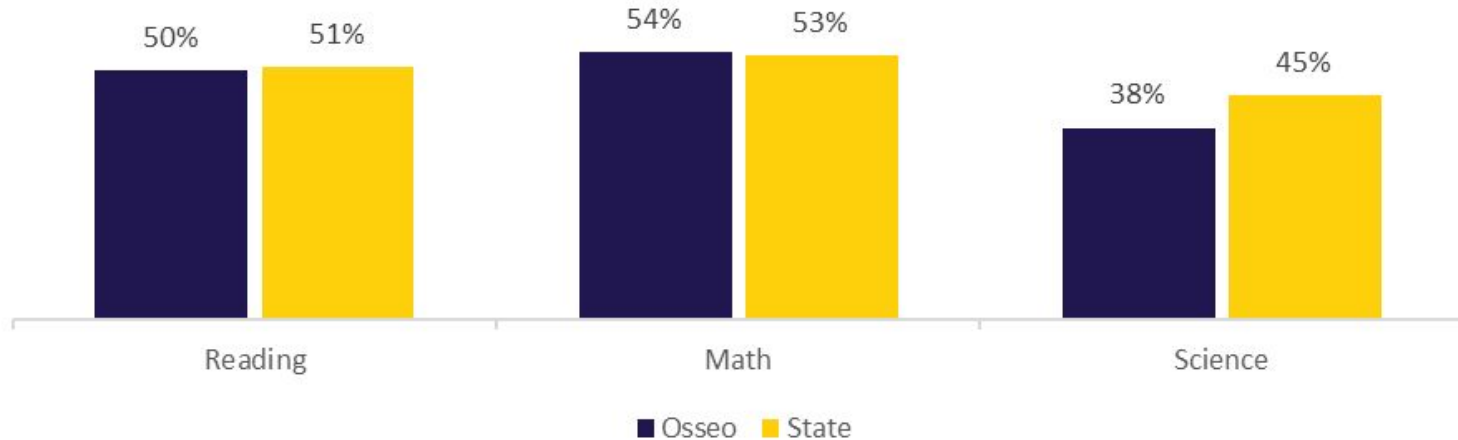
- ▶ Focus on deep implementation of two new resources and supporting teachers via Professional Learning Teams, coaching, and modeling
- ▶ Expanded Literacy plan to monitor reading proficiency at each grade K-10
- ▶ Structured Literacy Learning Walks on Explicit Instruction
- ▶ Identification and professional learning on three core High Operational Practices
  - Elicit High Intellectual Performance
  - Amplifying Student Voice
  - Situating Learning in the Lives of Students

Osseo Area Schools

**ALL STUDENTS GRADUATE  
FROM HIGH SCHOOL**

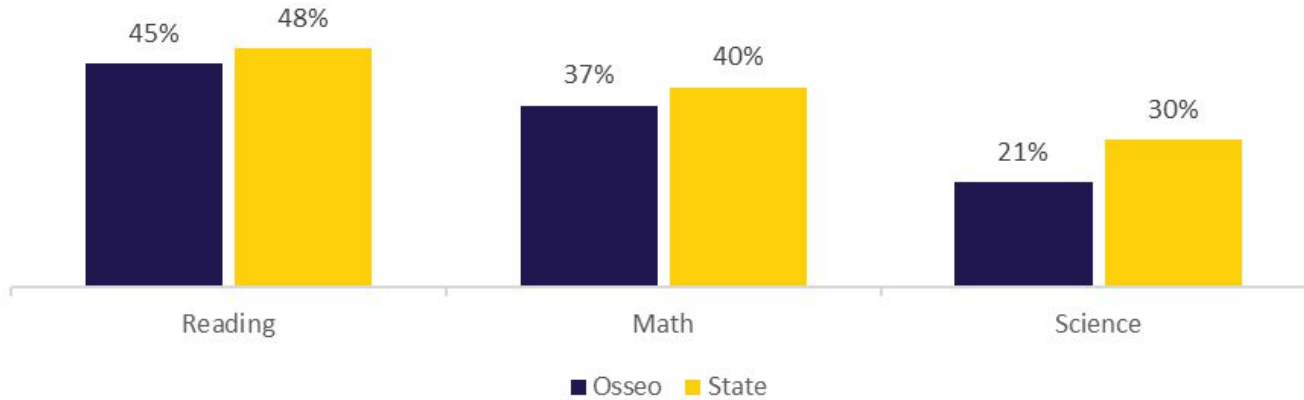
# MCA Proficiency - Elementary

## 2023-24 MCA Proficiency - Elementary



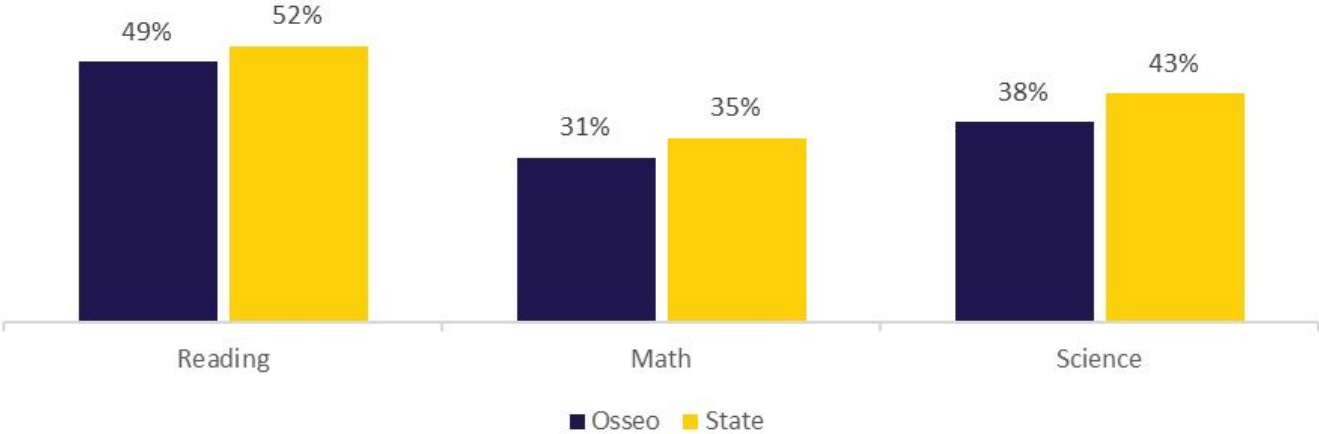
# MCA Proficiency - Middle School

## 2023-24 MCA Proficiency - Middle School



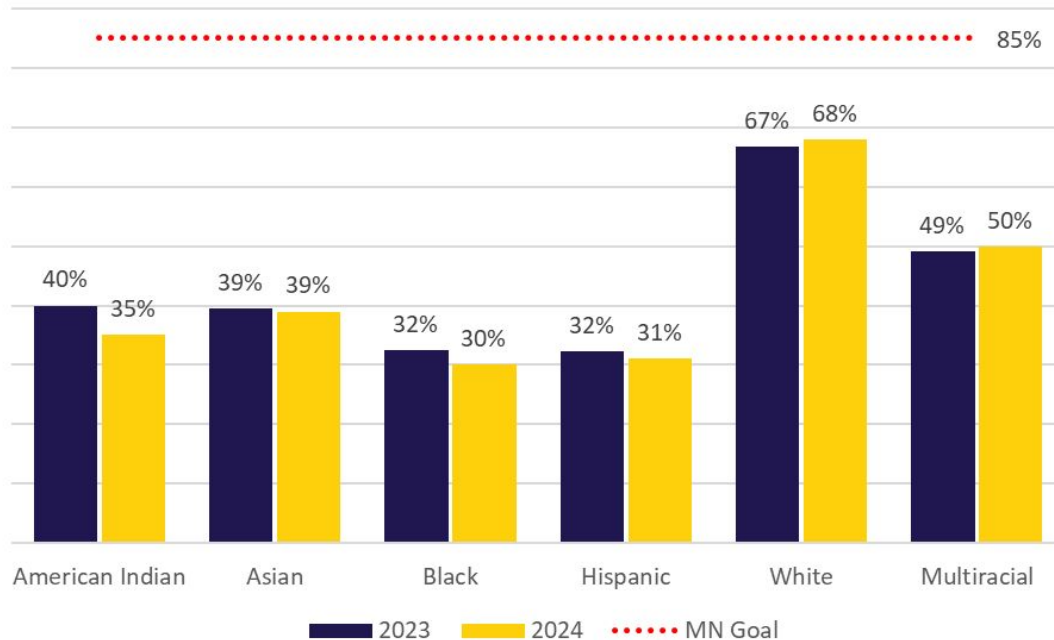
# MCA Proficiency - High School

2023-24 MCA Proficiency - High School



# Goal 2: Reduce the Reading Proficiency Gap

MCA Reading Proficiency - District to MN Goal

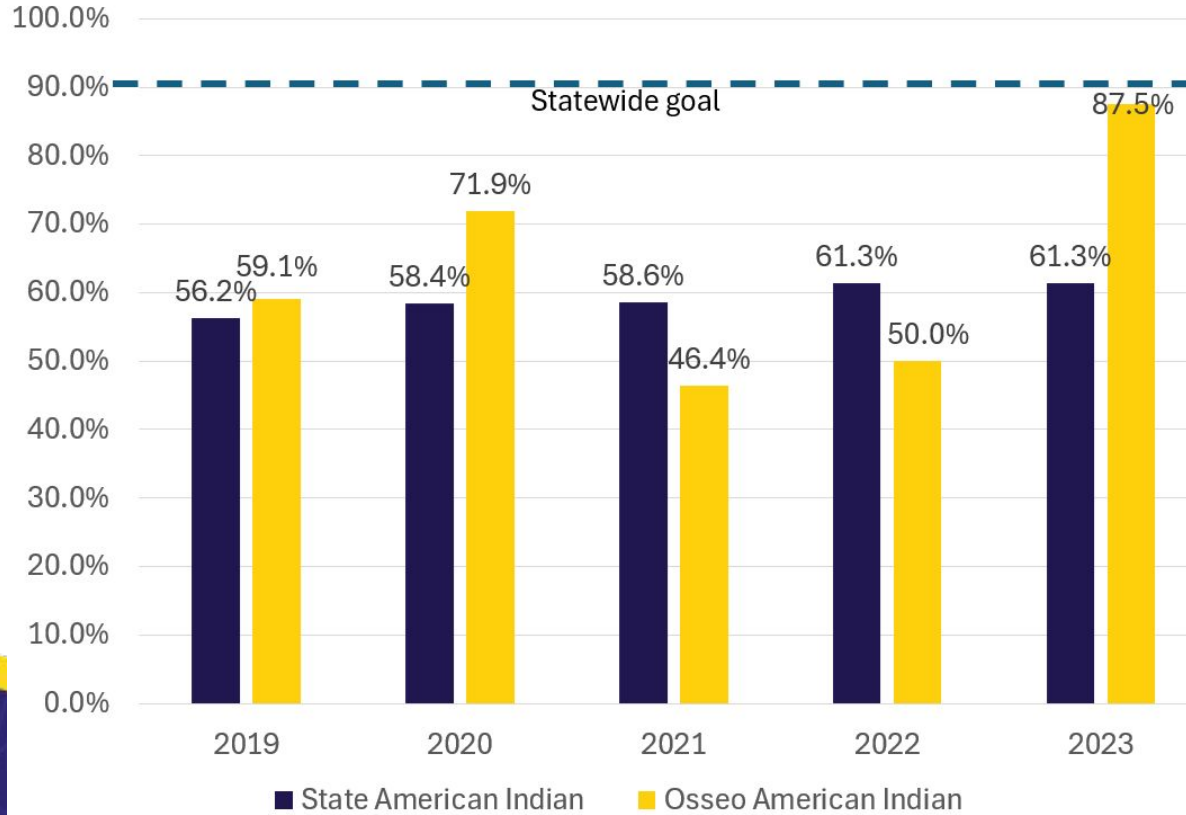


# Graduation and Dropout Rate Trends

	2018	2019	2020	2021	2022	2023
<b>Osseo 4 year grad rate</b>	<b>84.9%</b>	<b>84.1%</b>	<b>84.4%</b>	<b>79.9%</b>	<b>81.6%</b>	<b>81.6%</b>
State 4-year grad rate	83.2%	83.7%	83.8%	83.3%	83.6%	83.3%
<b>Osseo 4-year drop rate</b>	<b>4.2%</b>	<b>6.1%</b>	<b>4.5%</b>	<b>6.2%</b>	<b>5.3%</b>	<b>6.2%</b>
State 4-year drop rate	4.6%	4.4%	3.7%	4.1%	4.5%	4.5%

<b>Osseo 7-year grad rate</b>	<b>91.3%</b>	<b>90.3%</b>	<b>90.5%</b>	<b>90.8%</b>	<b>89.1%</b>	<b>91.1%</b>
State 7-year grad rate	87.5%	88.1%	88.3%	88.9%	89.1%	89.1%
<b>Osseo 7-year drop rate</b>	<b>7.6%</b>	<b>8.4%</b>	<b>8.3%</b>	<b>8.2%</b>	<b>10.6%</b>	<b>8.5%</b>
State 7-year drop rate	7.2%	7.3%	7.2%	6.8%	6.5%	6.0%

# Goal 4: Increase American Indian Graduation Rates



# 2023 Graduation Rates in Large Districts

4-Year Graduation Rates	ALL	Racial Groups						Gender		Service Groups				
	ALL	AMI	ASI	BLA	HIS	WHI	MULT	FEM	MAL	EL	FRP	SPED	HMLS	SLIFE
Anoka-Hennepin	87%	72%	90%	81%	74%	90%	84%	89%	85%	66%	78%	63%	58%	76%
Bloomington	80%	61%	87%	75%	70%	87%	81%	85%	76%	65%	71%	51%	51%	
Minneapolis	68%	42%	82%	60%	51%	85%	70%	71%	65%	49%	59%	46%	41%	31%
Mounds View	91%	82%	95%	86%	78%	94%	87%	92%	91%	72%	84%	67%	72%	
North St. Paul-Mpw/Okd	82%	71%	87%	83%	66%	85%	90%	82%	81%	61%	79%	69%	38%	11%
Robbinsdale	81%	58%	88%	74%	77%	89%	89%	86%	77%	71%	76%	70%	54%	
Rochester	84%	90%	82%	74%	64%	91%	90%	85%	83%	66%	71%	66%	49%	
St. Cloud	64%	40%	77%	61%	48%	74%	41%	66%	62%	62%	56%	49%	26%	41%
St. Paul	68%	49%	75%	59%	54%	80%	75%	73%	64%	55%	65%	46%	36%	21%
<b>Osseo</b>	<b>82%</b>	<b>88%</b>	<b>83%</b>	<b>73%</b>	<b>66%</b>	<b>92%</b>	<b>80%</b>	<b>85%</b>	<b>79%</b>	<b>62%</b>	<b>73%</b>	<b>61%</b>	<b>56%</b>	<b>53%</b>
Statewide	83%	61%	85%	72%	69%	89%	80%	86%	81%	63%	72%	66%	50%	48%

# 2023 Dropout Rates in Large Districts

<i>4-Year Dropout Rates</i>	<i>ALL</i>	<i>Racial Groups</i>						<i>Gender</i>		<i>Service Groups</i>				
	ALL	AMI	ASI	BLA	HIS	WHI	MULT	FEM	MAL	EL	FRP	SPED	HMLS	SLIFE
Anoka-Hennepin	3%	6%	1%	3%	7%	2%	4%	2%	3%	6%	5%	6%	13%	1%
Bloomington	4%	13%	2%	6%	7%	2%	4%	3%	5%	7%	6%	8%	16%	
Minneapolis	7%	14%	3%	7%	13%	3%	14%	6%	7%	12%	9%	9%	17%	17%
Mounds View	1%	0%	0%	1%	1%	1%	2%	0%	1%	2%	1%	4%	0%	
North St. Paul-Mpw/Okd	4%	0%	2%	3%	9%	3%	5%	4%	4%	8%	5%	6%	24%	26%
Robbinsdale	4%	19%	0%	5%	6%	2%	6%	3%	5%	8%	6%	6%	13%	
Rochester	4%	5%	3%	7%	10%	2%	1%	4%	4%	8%	8%	5%	16%	
St. Cloud	9%	40%	8%	7%	19%	7%	22%	8%	10%	6%	11%	11%	18%	8%
St. Paul	7%	9%	5%	8%	18%	4%	5%	6%	9%	11%	8%	7%	13%	26%
Osseo	6%	4%	3%	8%	14%	4%	8%	5%	7%	12%	9%	11%	20%	12%
Statewide	5%	13%	3%	5%	10%	3%	6%	4%	5%	10%	8%	8%	15%	20%

# All Students Graduate: Partnership Responses

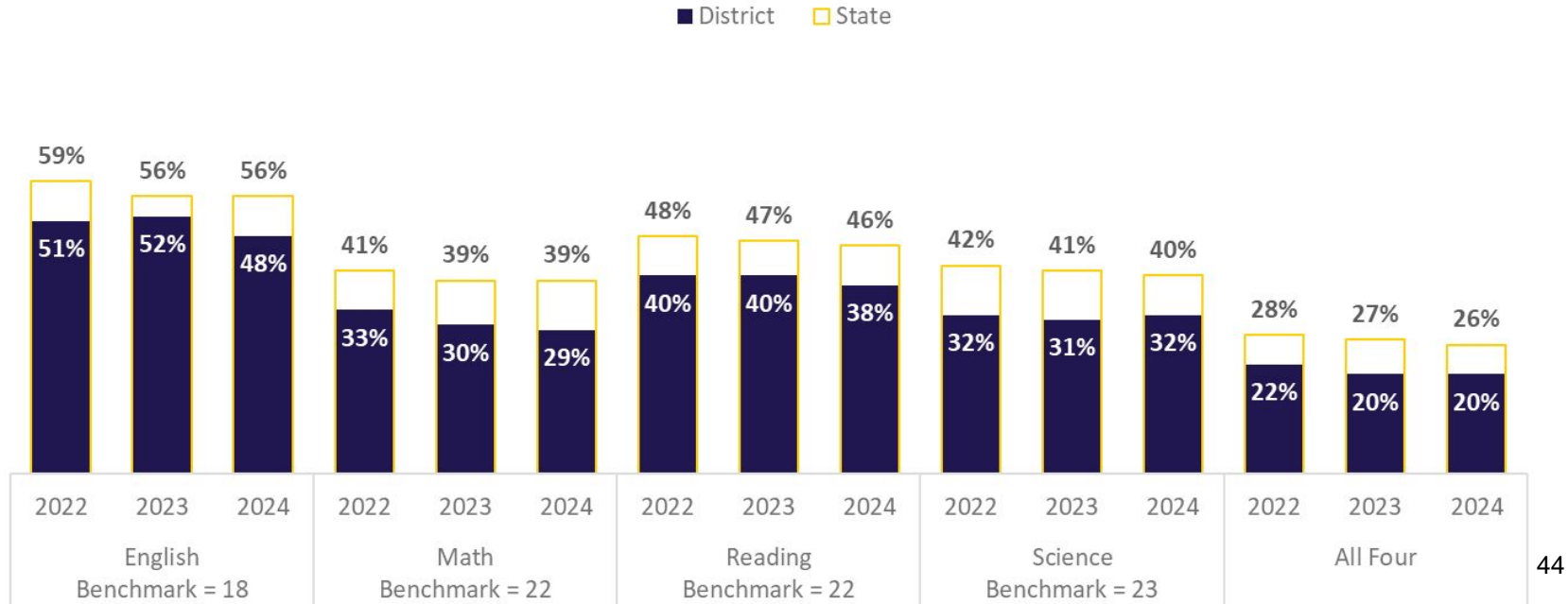
- ▶ MnMTSS Framework Implementation
  - Site Implementation Teams focused on core instruction and intervention
  - Elementary Intervention study
  - Universal Screening
- ▶ Ongoing data digs with site leaders
- ▶ Unified Insights Credits earned
- ▶ Indian Education Staffing



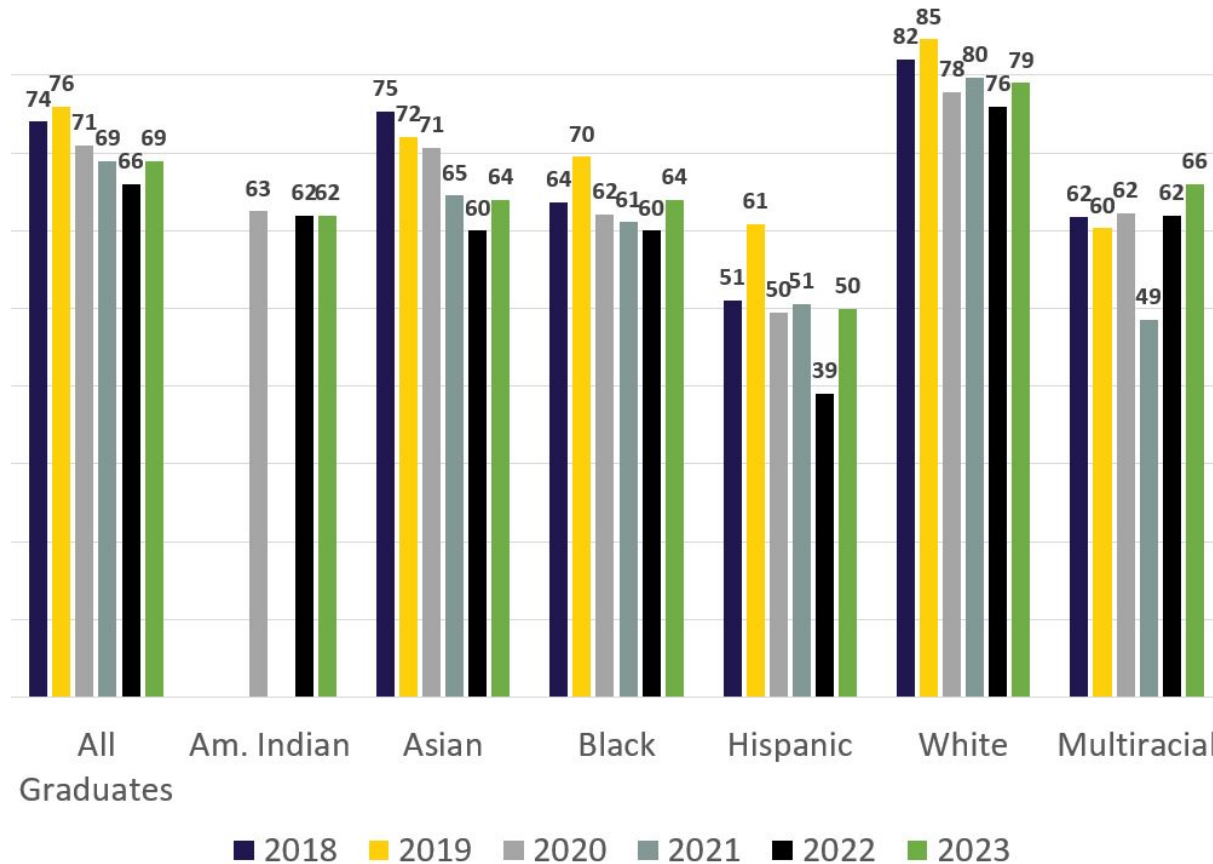
Osseo Area Schools

**ALL STUDENTS ARE READY  
FOR CAREER & COLLEGE**

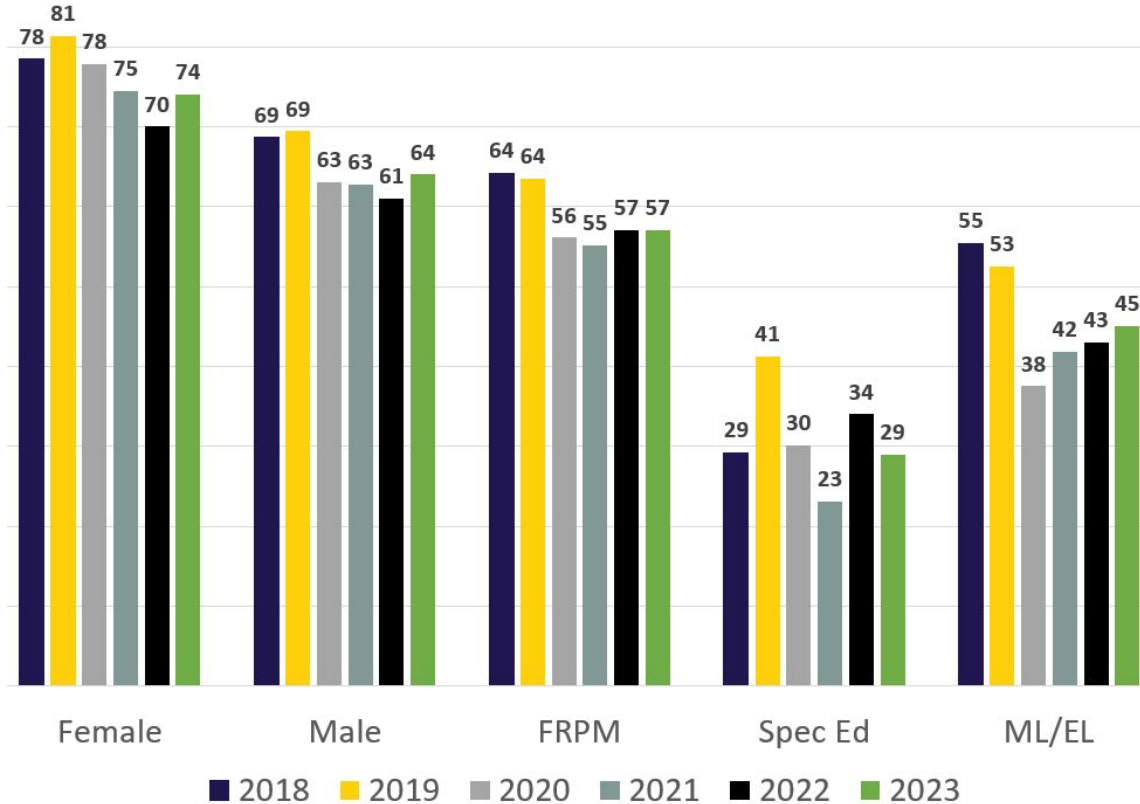
# ACT College Readiness Benchmarks Trend



# Higher Ed Enrollment by Race

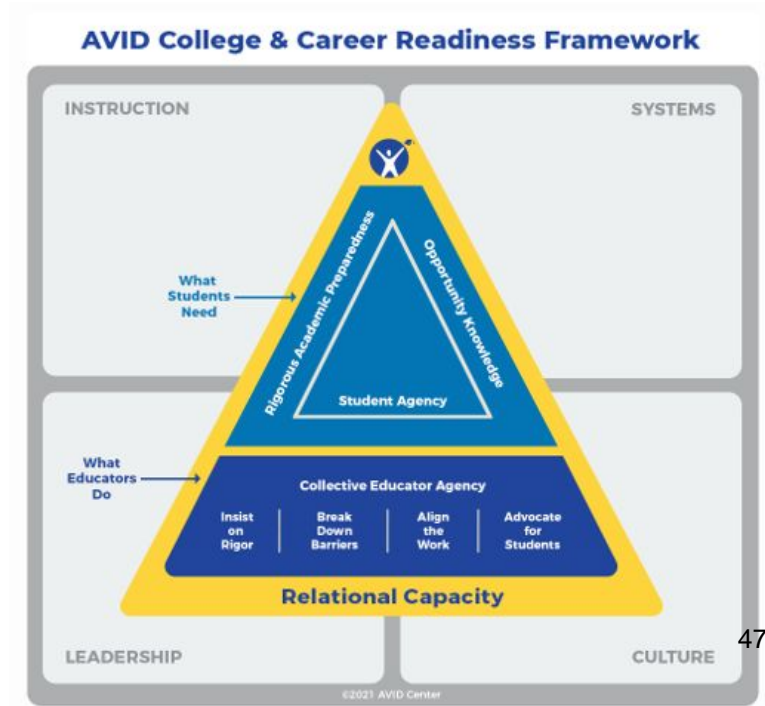


# Higher Ed Enrollment by Gender & Group



# Career & College Ready: Partnership Responses

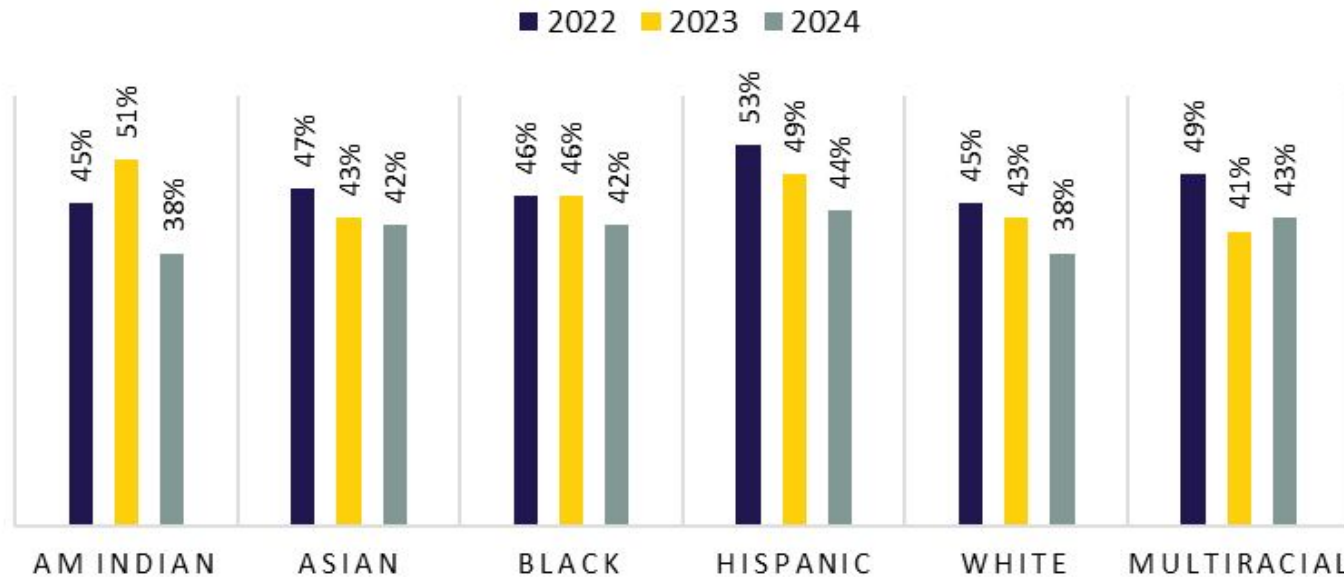
- ▶ Implementation of schoolwide AVID College & Career Readiness Framework.
  - Site Implementation Team Meetings
  - Learning Walks
- ▶ Tribal College Visits
- ▶ HBCU College Visits
- ▶ Secondary Advisory Program Improvement Process



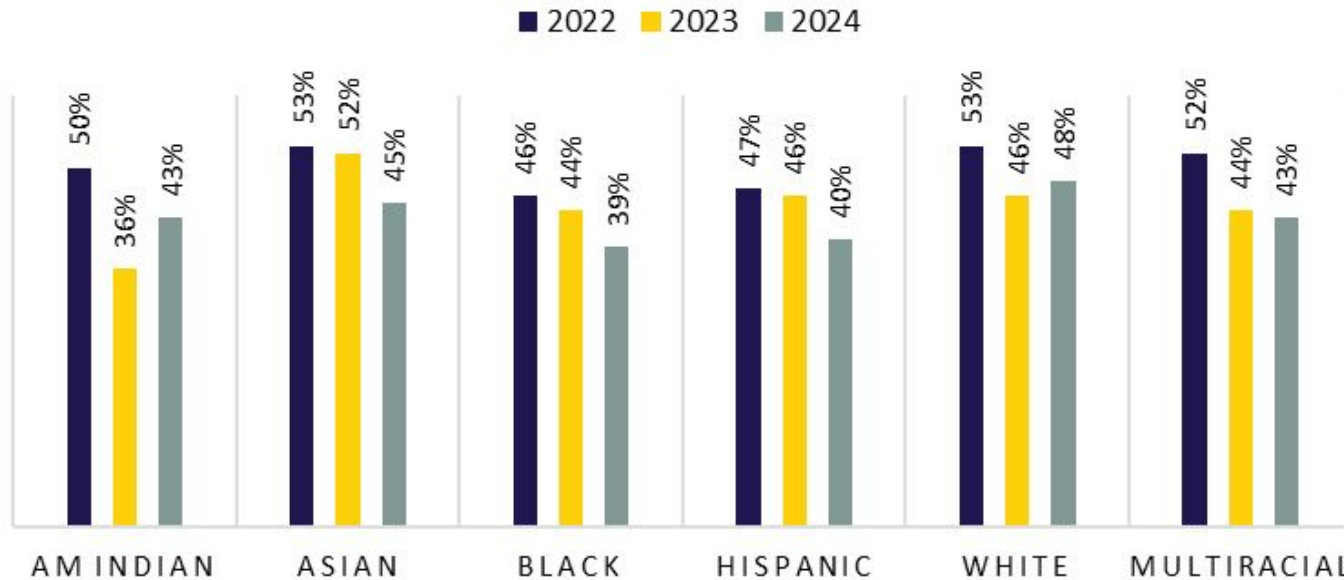
Osseo Area Schools

**ALL RACIAL AND ECONOMIC  
ACHIEVEMENT GAPS BETWEEN  
STUDENTS ARE CLOSED**

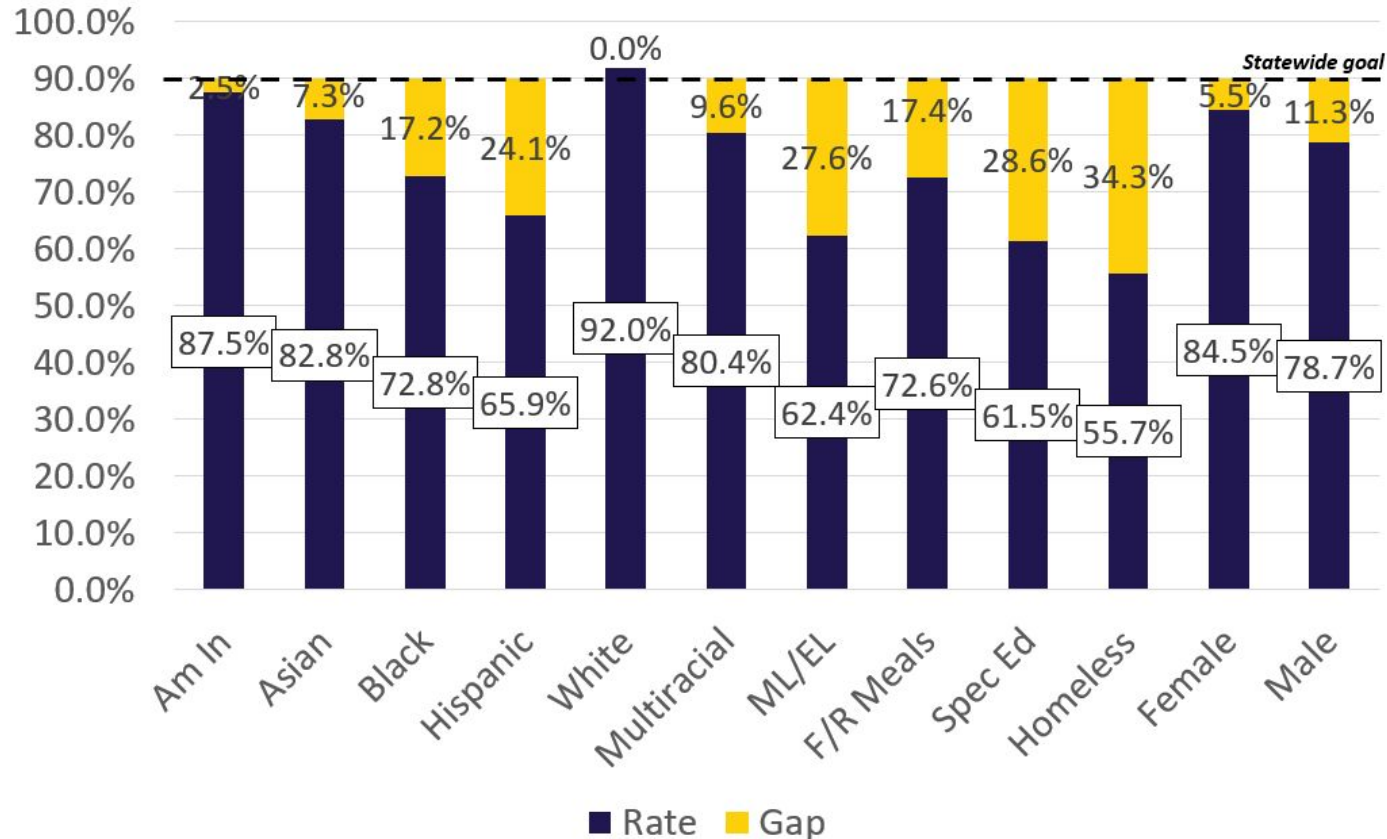
# aReading Percent Making Typical or More Growth by Race/Ethnicity



# aMath Percent Making Typical or More Growth by Race/Ethnicity



# 4-Yr Graduation Rate Gaps - Class of 2023

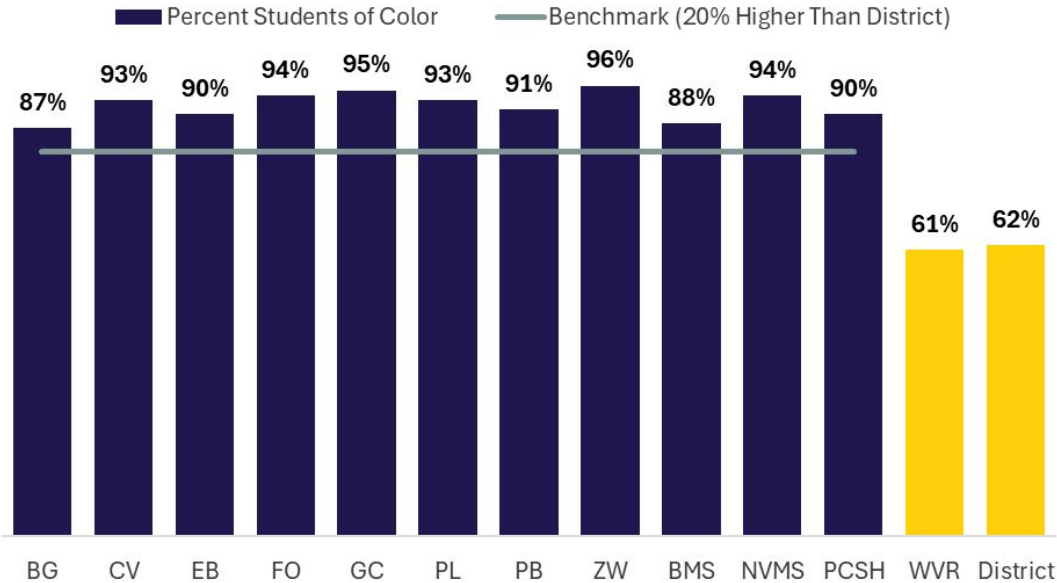


Osseo Area Schools

# **Achievement and Integration Goals**

# Goal 1: Reduce Racial Integration Gap

Percent of Students of Color



# Goal 3: Increase Percent-Staff of Color

## 2013-2024 Staff of Color Demographics

School year:	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Licensed % of color	4.62%	5.22%	5.39%	5.61%	5.68%	6.99%	7.96%	8.30%	9.31%	9.34%	9.88%	10.04%
Non-Licensed % of color	8.81%	8.91%	11.44%	13.80%	15.45%	17.11%	18.11%	18.82%	19.11%	20.41%	23.23%	23.23%
Administrators % of color	13.53%	15.91%	17.27%	24.49%	26.14%	23.49%	28.30%	28.32%	28.65%	28.98%	30.00%	30.22%
Total % of color	7.03%	7.37%	8.62%	10.16%	11.39%	12.25%	13.43%	13.79%	14.52%	14.94%	16.34%	16.34%

# A&I Plan Strategies



**Magnet School Programming**



**International Baccalaureate Programming**



**Comprehensive District Wide Reading Instruction (Coaching), Support and Continuous Improvement**



**NUA Programming and Site Implementation at Elementary Sites**



**Partnering with Regional Centers of Excellence to strengthen programming**



**Recruitment and Retention of Staff of Color Plan**



**AVID Implementation at select sites**



**Family Engagement and Empowerment**



**Targeted support for American Indian Studies**



**Leveraging community partnerships to strengthen programming**



**Comprehensive District Wide Equity Training and Support**

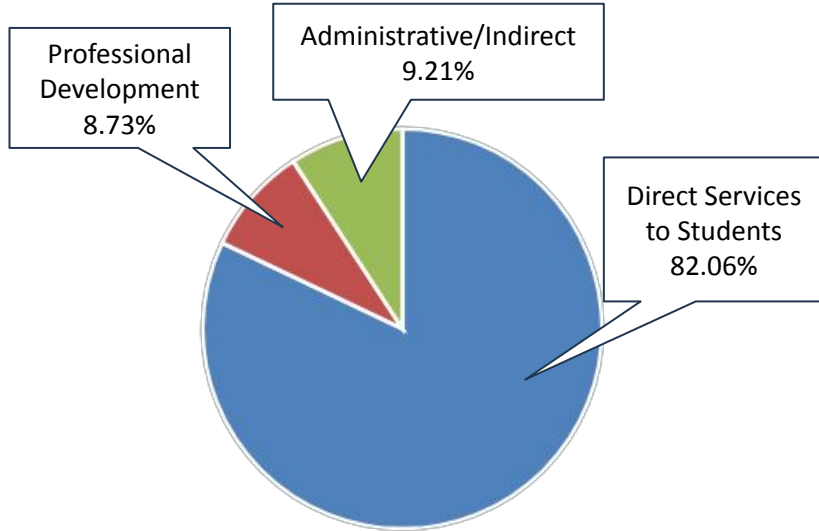


**Staff Development on supporting American Indian students**

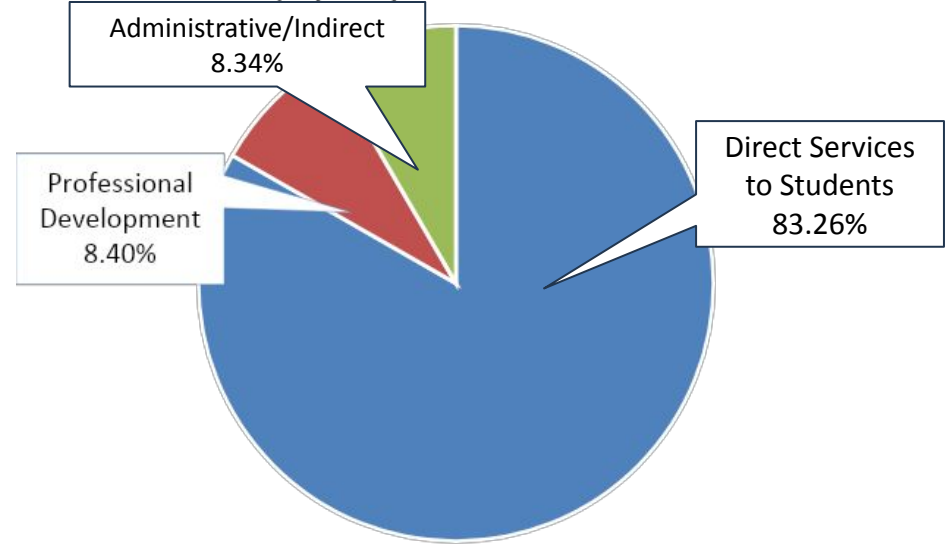


**District will participate in NWSISD sponsored student service opportunities**

FY24 Achievement & Integration Budget  
\$5,134,210



FY25 Achievement & Integration Budget  
\$5,171,470



Expense Category	FY 2024	FY 2025
<b>Direct Services</b>	\$4,213,082	\$4,305,874
<b>Prof. Development</b>	\$448,078	\$431,047
<b>Administrative Costs</b>	\$473,050	\$434,549

OSSEO AREA SCHOOLS

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## Questions or Comments?

*Osseo Area Schools' Combined World's Best Workforce and  
Achievement and Integration Report  
School Board Work Session, November 12, 2024*

### MISSION

Our mission is to inspire and prepare each and every scholar with the confidence, courage and competence to achieve their dreams; contribute to community; and engage in a lifetime of learning.

### VISION

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

### Learning Work Initiatives

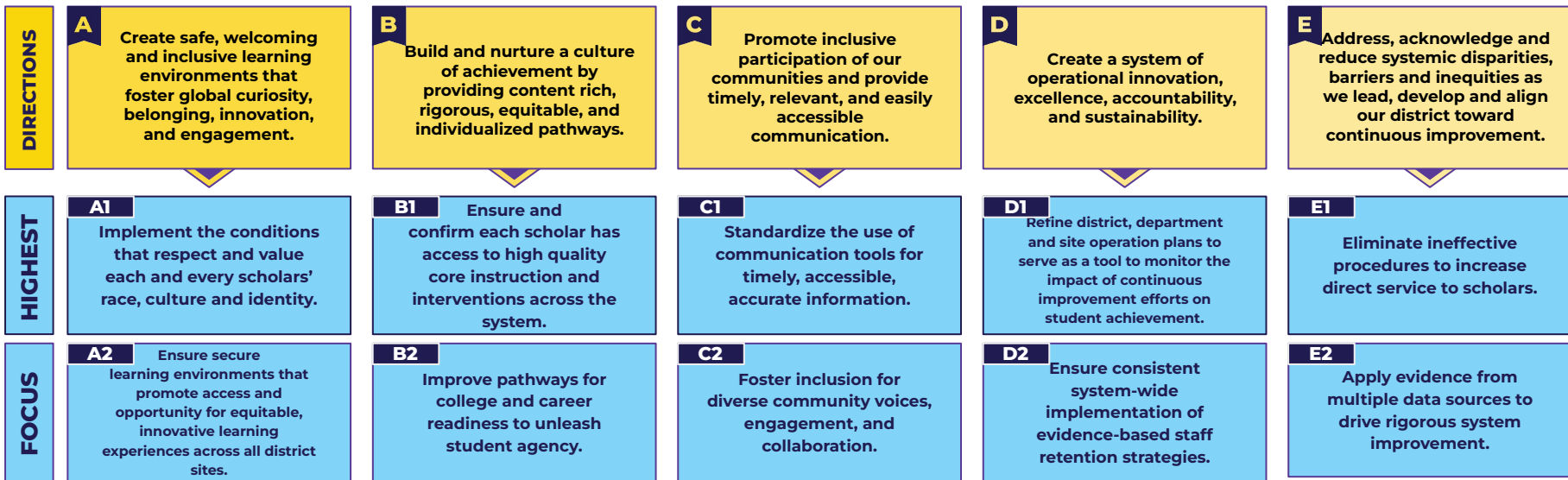
Research, testing and development of possible initiatives

### Implementation Work Initiatives

Securing resources, creating processes and procedures, providing PD, developing evaluation metrics to ensure successful implementation

### Standard Work Initiatives

Established, with at least 80% applying effectively



CORE VALUES

HONOR AND INTEGRITY  
BELONGING  
INCLUSION

INNOVATION AND EXCELLENCE  
TRANSPARENCY  
INTRINSIC VALUE

**3 Cs**  
THE CONCEPT OF HOLDING SPACE

CONSISTENCY

- Our responsibilities
- Our behavior
- Understanding our biases
- Understanding expectations

CONNECTION

- Our relationships
- Our roles
- Our impact on others
- Build trust

COHERENCE

- The why
- Our decisions
- Our data
- Weight on the system

# ISD 279 - Osseo Area Schools

## Long-Range Financial Model (LRFM) and Annual Budget Framework

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

The ovals reflect the operationalizations of the strategic priorities in the annual budget cycle facilitated by our system's budget managers.

The outer boxes reflect long-range financial planning directed by the school board. In the model, the long-range financial forecast is used as a tool to identify annual operating budget targets that result in a financially sustainable plan. These budget targets are considered when strategic priorities are operationalized in department work plan and the annual budget recommendation.

### Long-Range Financial Planning Guiding Principles

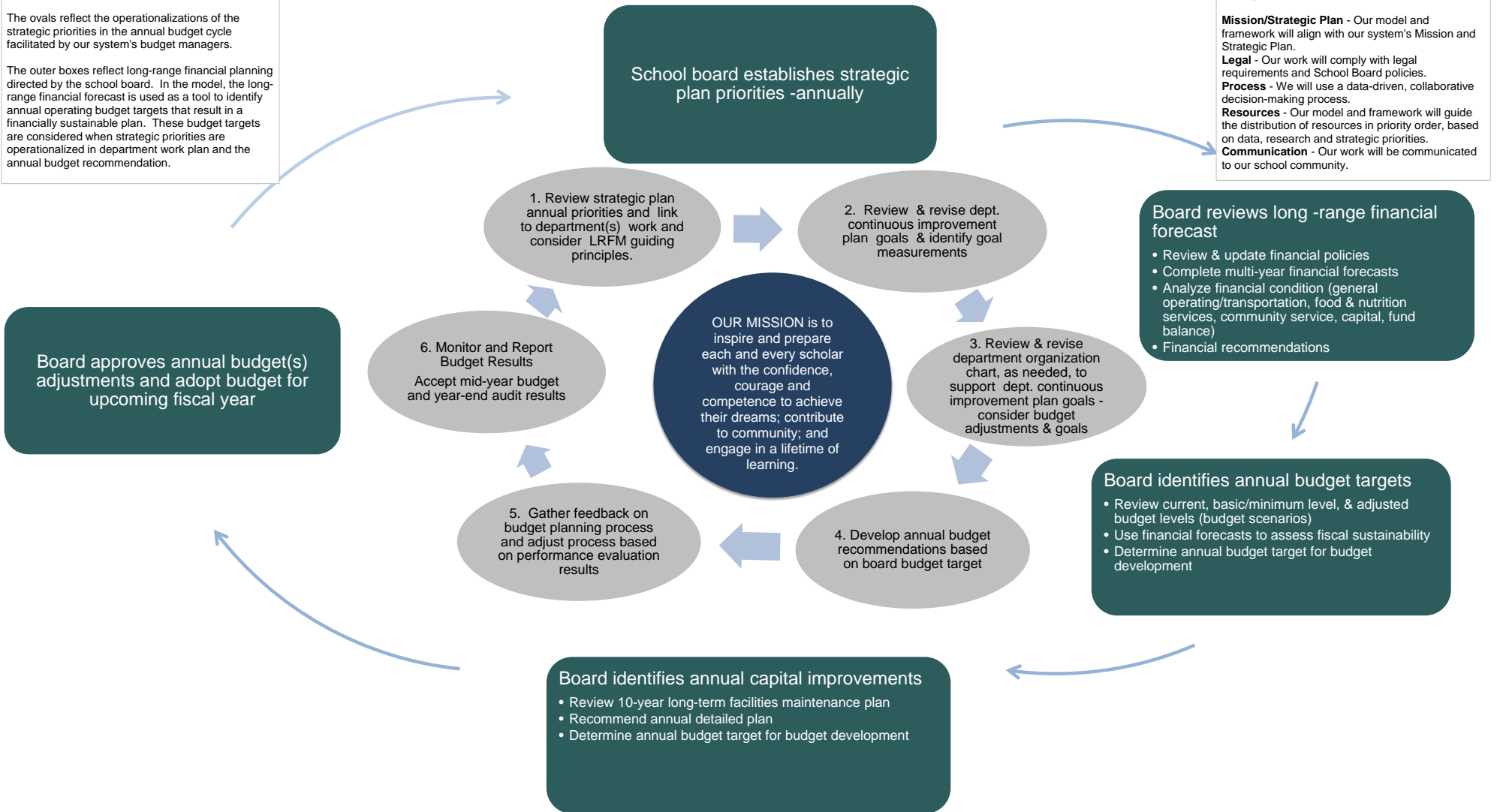
**Mission/Strategic Plan** - Our model and framework will align with our system's Mission and Strategic Plan.

**Legal** - Our work will comply with legal requirements and School Board policies.

**Process** - We will use a data-driven, collaborative decision-making process.

**Resources** - Our model and framework will guide the distribution of resources in priority order, based on data, research and strategic priorities.

**Communication** - Our work will be communicated to our school community.



**General, Food Nutrition Services, and Community Service Funds  
PROGRAM EFFICIENCY, ABANDONMENT, AND REDIRECTION (PEAR) NARRATIVE**

PEAR Title: \_\_\_\_\_  
 PEAR #: \_\_\_\_\_ Fiscal Year: FY 2026  
 Division: \_\_\_\_\_ Budget Manager: \_\_\_\_\_  
 Department: \_\_\_\_\_ Expenditure Type: \_\_\_\_\_

**1. What budgeted resources are being requested?**

**a. Dollar amount and budget code(s):**

**Expenditure Adjustments:**

PEAR Adjustment	FD	ORG	PRG	FIN	OBJ/	CRS

**Revenue Offset:**

Revenue Offset	Revenue Source

**b. net dollar amount (\$):** \_\_\_\_\_ \$0

**c. FTE and Bargaining Group(s) impacted, if applicable:**

FTE Impact	FTE	Bargaining Group	Position Title

**2. PEAR Summary (description of proposal)**

**3. How did you identify and respond to the influence of race and culture in the development of the request?**

4. **What data will be used to measure results and how does the request support equitable student achievement?**

5. **Proposal Impact and Rationale**

a. **What is the expected impact of this proposal on current services, productivity and/or the strategic priorities?**

b. **Are other divisions or departments affected by your proposal?**

c. **If other division or departments are affected, list division/departments contacted**

**Are any legal requirements, mandates, or School Board policies affected by this adjustment?**

6. **Yes or No**

**If yes, list requirements**

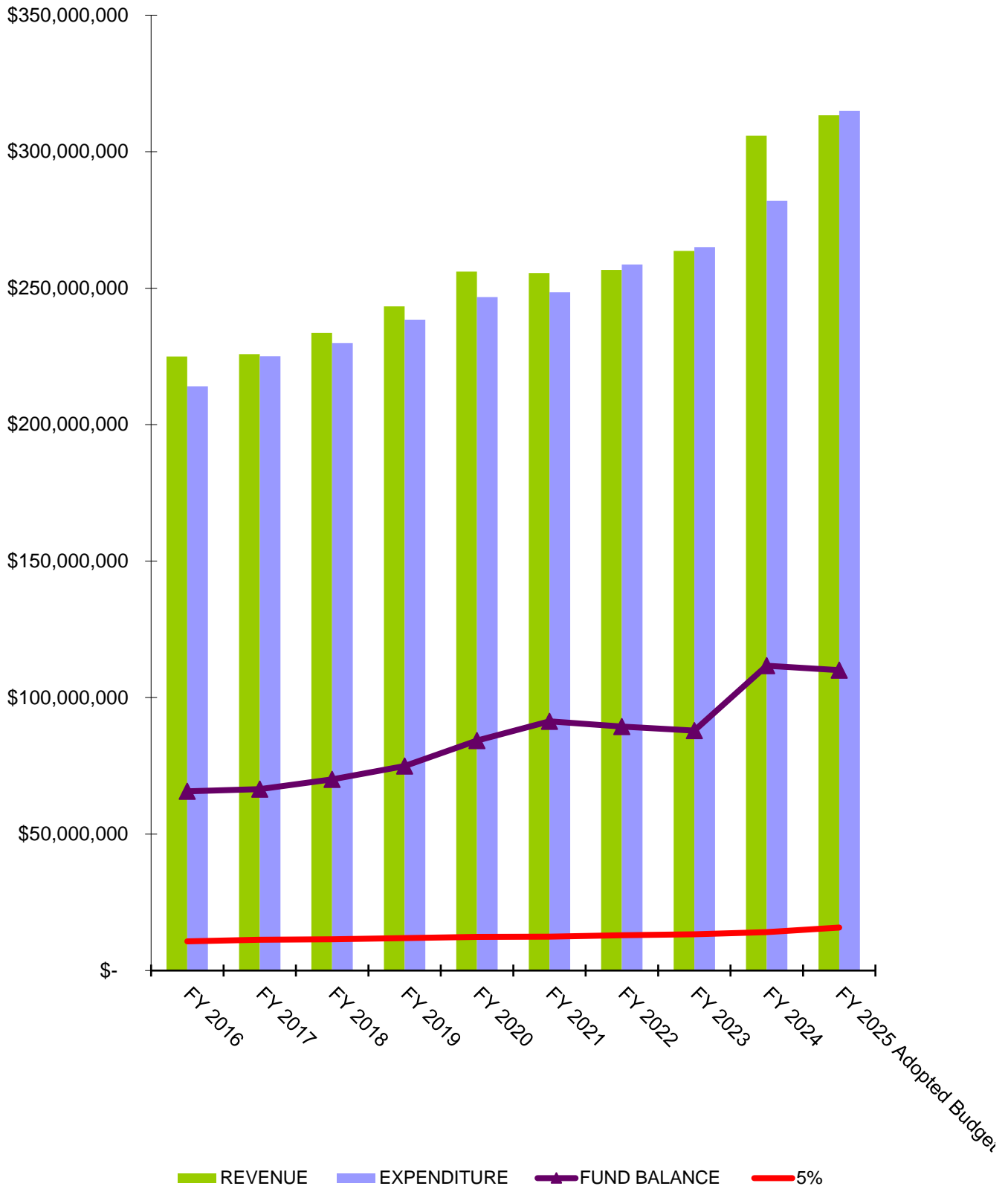
## Fiscal Years 2021 to 2026 Board Approved Budget Adjustments Impacting Programs and Services

Revenue Adjustment Decisions Increase (Decrease)	Actual FY2021	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Projected FY2026	
	\$ (600,000)						Levy adjustment for OPEB levy reduction
	\$ (957,071)	\$ (252,140)	\$ 962,757	\$ 18,306,267	\$ 1,172,052	\$ 1,122,459	Increase in voter approved amount, inflation on operating referendum, and adjusted for change in Adjusted Pupils
Revenue Subtotal	\$ (1,557,071)	\$ (252,140)	\$ 962,757	\$ 18,306,267	\$ 1,172,052	\$ 1,122,459	
Expenditure Adjustment Decisions Increase (Decrease)	Actual FY2021	Actual FY2022	Actual FY2023	Actual FY2024	Budget FY2025	Projected FY2026	
	\$ (195,000)						Additional budget capacity for co-located services for one year only
	\$ 343,386	\$ 10,302	\$ 10,611	\$ 10,929	\$ 11,257	\$ 11,285	Strategic investments
		\$ (2,415,511)					Reduced due to enrollment decline in FY 2021
		\$ 2,831,933	\$ 65,722	\$ 86,930	\$ 89,538	\$ 92,224	Strategic investments
			\$ 1,149,817	\$ 34,495	\$ 35,529	\$ 36,595	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)		Eliminate one assistant principal at 279Online
					\$ 461,793	\$ 13,854	Enrollment Alignment add 13.5 FTE teacher contingency; 8.317 FTE not deployed due to Fall 2024 enrollment less than projection
					\$ 157,000	\$ 4,710	Family Medical Leave Act - add human resource staff to support legislative changes for FMLA, earned safe and sick time, and unemployment
						\$ 30,000	Family Medical Leave Act - add human resource staff to support legislative changes for FMLA, earned safe and sick time, and unemployment
						\$ 400,000	Initial operating capacity for new elementary building; remaining amount of \$1.1 million planned for FY 2027
						\$ 433,298	FMLA expansion of payroll tax starting January 1, 2026; remaining amount of \$433,298 planned for FY 2027
Expenditure Subtotal	\$ 148,386	\$ 426,724	\$ (7,908,216)	\$ 952,137	\$ 11,162,995	\$ 21,966	
<b>Net Gain (Loss)</b>	<b>\$ (1,705,457)</b>	<b>\$ (678,864)</b>	<b>\$ 8,870,973</b>	<b>\$ 17,354,130</b>	<b>\$ (9,990,943)</b>	<b>\$ 1,100,493</b>	

# ISD 279 - Osseo Area Schools

## FY 2026 Budget Planning

### Historical Budget Trend



# General Budget

## Division of Community Engagement (CEn) Departments

FY 2025 Budget	<b>\$3,127,291</b>	1% of total General budget \$314,997,510
FY 2025 Adjustment	<b>\$0</b>	of General total LRFP net \$0 adjustment
FY 2025 Adjustment	<b>\$0</b>	of General total net Strategic Investments \$799,885
FY 2025 Adjustment	<b>\$0</b>	of General total Family Medical Leave Act \$157,000
FY 2025 Adjustment	<b>\$0</b>	of General total Enrollment Alignment \$1,202,821

**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 2025 Budget

FY 2025 Budget	\$1,059,427
% of General Budget	0.34%
Per Pupil Cost	\$46.26
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 2025 Budget

FY 2025 Budget	\$2,067,864
% of General Budget	0.66%
Per Pupil Cost	\$90.29
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 2025 Budget	\$196,600,840	62%	of total General budget \$314,997,510
FY 2025 Adjustment	\$0		of General total LRFP net \$0 adjustment
FY 2025 Adjustment	\$799,885		of General total net Strategic Investments \$799,885
FY 2025 Adjustment	\$0		of General total Family Medical Leave Act \$157,000
FY 2025 Adjustment	\$1,202,821		of General total Enrollment Alignment \$1,202,821

**FY 2025 Budget adjustment explained in Fiscal Year 2025 Budget Memo to Board Members and Superintendent Dr. Hiel dated June 25, 2024 - 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.

### 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 2025 Budget

FY 2025 Budget	\$113,854,070
% of General Budget	36.14%
Per Pupil Cost	\$4,971.36
Full Time Equivalent (FTE)	1,153.24

#### Change From Prior Year

- Add 13.5 FTE teacher contingency - Enrollment Alignment
- Add boys volleyball at the high schools
- Increase supply and ticketing service fee budget capacity
- Reassign budget capacity 3.52 FTE 279Online teachers for staffing contingency
- Add strategic investments - one-year only \$1 million 7.66 FTE social worker and 2.7 FTE psychologists. Eliminate 1 FTE assistant principal at 279Online \$(200,115) permanent
- Add back FY 2022 strategic investments for online teachers not deployed in FY 2024
- Add back one-time savings from February 20, 2024 Board approved mid-year adjustment
- Add back ESSER III 80% costs for FY 2023 and FY 2024 only
- Adjust for ESSER maintenance of effort adjustments for FY 2023 and FY 2024 only
- Eliminate learning loss for FY 2023 and FY 2024 only

#### FY 2025 Budget

FY 2025 Budget	\$20,393,257
% of General Budget	6.47%
Per Pupil Cost	\$890.46
Full Time Equivalent (FTE)	77.79

#### Change From Prior Year

- Add \$1 million for curriculum adoption budget capacity
- Add 0.73 FTE library media specialist
- Add 1 FTE teacher for ADSIS from ESSER learning recovery



# General Budget

## Division of Leadership, Teaching and Learning (DLTL) Departments

FY 2025 Budget	\$196,600,840	62%	of total General budget \$314,997,510
FY 2025 Adjustment	\$0		of General total LRFP net \$0 adjustment
FY 2025 Adjustment	\$799,885		of General total net Strategic Investments \$799,885
FY 2025 Adjustment	\$0		of General total Family Medical Leave Act \$157,000
FY 2025 Adjustment	\$1,202,821		of General total Enrollment Alignment \$1,202,821

**FY 2025 Budget adjustment explained in Fiscal Year 2025 Budget Memo to Board Members and Superintendent Dr. Hiel dated June 25, 2024 - 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.

<b>FY 2025 Budget</b>	
FY 2025 Budget	\$8,687,563
% of General Budget	2.76%
Per Pupil Cost	\$379.34
Full Time Equivalent (FTE)	130.18

**Change From Prior Year**

- Adjust for ESSER maintenance of effort adjustments for FY 2023 and FY 2024 only

# General Budget

## Division of Leadership, Teaching and Learning (DLTL) Departments

FY 2025 Budget	\$196,600,840	62% of total General budget \$314,997,510
FY 2025 Adjustment	\$0	of General total LRFP net \$0 adjustment
FY 2025 Adjustment	\$799,885	of General total net Strategic Investments \$799,885
FY 2025 Adjustment	\$0	of General total Family Medical Leave Act \$157,000
FY 2025 Adjustment	\$1,202,821	of General total Enrollment Alignment \$1,202,821

**FY 2025 Budget adjustment explained in Fiscal Year 2025 Budget Memo to Board Members and Superintendent Dr. Hiel dated June 25, 2024 - 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 2025 Budget

FY 2025 Budget	\$47,987,845
% of General Budget	15.23%
Per Pupil Cost	\$2,095.36
Full Time Equivalent (FTE)	671.43

##### Change From Prior Year

- Add 2 FTE licensed special education teachers; offset by special education and general education revenues
- Add 3 FTE special education support professionals; offset by special education and general education revenues
- Add 1 FTE CBVAT vocational trainer; offset by special education and third party billing revenues
- Add 2.67 FTE social workers; partially offset by student support personnel aid revenues
- Add 2 FTE teachers for special education contingency; partially offset by special education and general education revenues
- Tuition increase for Intermediate District 287
- Add back one-time savings from February 20, 2024 Board approved mid-year adjustment

#### Other Student Support

##### FY 2025 Budget

FY 2025 Budget	\$5,678,105
% of General Budget	1.80%
Per Pupil Cost	\$247.93
Full Time Equivalent (FTE)	72.39

##### Change From Prior Year

- Add 1 FTE student services accounting specialist and reduce .2 FTE student services assistant director; offset by general education and third party billing revenues
- Add 1 FTE speech language pathologist and reduce 0.22 FTE counselor; offset by special education revenues
- Add back one-time savings from February 20, 2024 Board approved mid-year adjustment

# General Budget

## Division of Human Administrative Resources Team (HART) Departments

FY 2025 Budget	\$112,935,769	36% of total General budget \$314,997,510
FY 2025 Adjustment	\$0	of General total LRFP net \$0 adjustment
FY 2025 Adjustment	\$0	of General total net Strategic Investments \$799,885
FY 2025 Adjustment	\$157,000	of General total Family Medical Leave Act \$157,000
FY 2025 Adjustment	\$0	of General total Enrollment Alignment \$1,202,821

**FY 2025 Budget adjustment explained in Fiscal Year 2025 Budget Memo to Board Members and Superintendent Dr. Hiel dated June 25, 2024 - 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.

### 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.

<b>FY 2025 Budget</b>	
FY 2025 Budget	\$2,352,809
% of General Budget	0.75%
Per Pupil Cost	\$102.73
Full Time Equivalent (FTE)	27.50

<b>FY 2025 Budget</b>	
FY 2025 Budget	\$64,654,051
% of General Budget	20.53%
Per Pupil Cost	\$2,823.07
Full Time Equivalent (FTE)	-

- | <b>Change From Prior Year</b>   |  |
|---|--|
| <ul style="list-style-type: none"> <li>- Family medical leave act add 1 FTE human resource project specialist and restructure 1 FTE human resource specialist to a human resource specialist lead</li> <li>- Add back one-time savings from February 20, 2024 Board approved mid-year adjustment</li> </ul> |  |

- | <b>Change From Prior Year</b>   |  |
|---|--|
| <ul style="list-style-type: none"> <li>- Add back ESSER III 80% costs for FY 2023 and FY 2024 only</li> <li>- Medical insurance and HSA employer portion increases for UMR and PEIP, 2% employee plan migration, and add back 121 open positions from FY 2024</li> <li>- Summer unemployment increase for entire year; offset by revenue increase</li> <li>- Workers compensation rate increase 27%</li> <li>- Add back one-time savings from February 20, 2024 Board approved mid-year adjustment</li> </ul> |  |

# General Budget

## Division of Human Administrative Resources Team (HART) Departments

FY 2025 Budget	\$112,935,769	36% of total General budget \$314,997,510
FY 2025 Adjustment	\$0	of General total LRFP net \$0 adjustment
FY 2025 Adjustment	\$0	of General total net Strategic Investments \$799,885
FY 2025 Adjustment	\$157,000	of General total Family Medical Leave Act \$157,000
FY 2025 Adjustment	\$0	of General total Enrollment Alignment \$1,202,821

**FY 2025 Budget adjustment explained in Fiscal Year 2025 Budget Memo to Board Members and Superintendent Dr. Hiel dated June 25, 2024 - 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.

### 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.

<b>FY 2025 Budget</b>	
FY 2025 Budget	\$2,862,675
% of General Budget	0.91%
Per Pupil Cost	\$125.00
Full Time Equivalent (FTE)	3.10

<b>FY 2025 Budget</b>	
FY 2025 Budget	\$1,548,652
% of General Budget	0.49%
Per Pupil Cost	\$67.62
Full Time Equivalent (FTE)	27.17

<b>Change From Prior Year</b>	
- Decrease for CAREI contract for FY 2024 only - next steps of DMG audit	

<b>Change From Prior Year</b>	
- Federal indirect rate change from 1.2% to 1.5%	

# General Budget

## Division of Human Administrative Resources Team (HART) Departments

FY 2025 Budget	\$112,935,769	36% of total General budget \$314,997,510
FY 2025 Adjustment	\$0	of General total LRFP net \$0 adjustment
FY 2025 Adjustment	\$0	of General total net Strategic Investments \$799,885
FY 2025 Adjustment	\$157,000	of General total Family Medical Leave Act \$157,000
FY 2025 Adjustment	\$0	of General total Enrollment Alignment \$1,202,821

**FY 2025 Budget adjustment explained in Fiscal Year 2025 Budget Memo to Board Members and Superintendent Dr. Hiel dated June 25, 2024 - 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.

### 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.

<b>FY 2025 Budget</b>	
FY 2025 Budget	\$15,702,516
% of General Budget	4.99%
Per Pupil Cost	\$685.64
Full Time Equivalent (FTE)	164.61

<b>FY 2025 Budget</b>	
FY 2025 Budget	\$24,637,782
% of General Budget	7.82%
Per Pupil Cost	\$1,075.79
Full Time Equivalent (FTE)	40.10

- | <b>Change From Prior Year</b>   |
|---|
| <ul style="list-style-type: none"> <li>- Utilities anticipated increase for electric</li> <li>- Facilities operations restructure</li> <li>- Add back one-time savings from February 20, 2024 Board approved mid-year adjustment</li> </ul> |

- | <b>Change From Prior Year</b>   |
|---|
| <ul style="list-style-type: none"> <li>- Increase transportation contract 3%</li> </ul> |

# General Budget

## Division of Human Administrative Resources Team (HART) Departments

FY 2025 Budget	\$112,935,769	36% of total General budget \$314,997,510
FY 2025 Adjustment	\$0	of General total LRFP net \$0 adjustment
FY 2025 Adjustment	\$0	of General total net Strategic Investments \$799,885
FY 2025 Adjustment	\$157,000	of General total Family Medical Leave Act \$157,000
FY 2025 Adjustment	\$0	of General total Enrollment Alignment \$1,202,821

**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.

<b>FY 2025 Budget</b>	
FY 2025 Budget	\$1,177,284
% of General Budget	0.37%
Per Pupil Cost	\$51.41
Full Time Equivalent (FTE)	2.40

<b>Change From Prior Year</b>
- No significant changes made from the previous year's budget

# General Budget

## Division of Instructional and Information Technology Team (I2T2) Departments

<b>FY 2025 Budget</b>	<b>\$2,333,610</b>	<b>1%</b> of total General budget \$314,997,510
<b>FY 2025 Adjustment</b>	<b>\$0</b>	of General total LRFP net \$0 adjustment
<b>FY 2025 Adjustment</b>	<b>\$0</b>	of General total net Strategic Investments \$799,885
<b>FY 2025 Adjustment</b>	<b>\$0</b>	of General total Family Medical Leave Act \$157,000
<b>FY 2025 Adjustment</b>	<b>\$0</b>	of General total Enrollment Alignment \$1,202,821

**FY 2025 Budget adjustment explained in Fiscal Year 2025 Budget Memo to Board Members and Superintendent Dr. Hiel dated June 25, 2024 - 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.

<b>FY 2025 Budget</b>	
FY 2025 Budget	\$2,333,610
% of General Budget	0.74%
Per Pupil Cost	\$101.90
Full Time Equivalent (FTE)	25.00

<b>Change From Prior Year</b>	
- Restructure technology leadership team	

# Food & Nutrition Services Budget

<b>FY 2025 Budget</b>	<b>\$17,620,884</b>	100% of total Food & Nutrition Services budget \$17,620,884
<b>FY 2025 Adjustment</b>	<b>\$0</b>	100% of total Food & Nutrition Services adjustment \$0

**FY 2025 Budget adjustment explained in Fiscal Year 2025 Budget Memo to Board Members and Superintendent Dr. Hiel dated June 25, 2024 - adjustment detail is listed in each department's budget summary under change from prior year section.**

## Food & Nutrition Services

Food & 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.

<b>FY 2025 Budget</b>	
FY 2025 Budget	\$17,620,884
% of Food & Nutrition Services Budget	100.00%
Per Pupil Cost	769.40
Full Time Equivalent (FTE)	97.22

<b>Change From Prior Year</b>	
- Decrease in equipment purchases	

# Community Services Budget

<b>FY 2025 Budget</b>	<b>\$17,936,391</b>	<b>100% of total Community Services budget \$17,936,391</b>
<b>FY 2025 Adjustment</b>	<b>\$482,536</b>	<b>100% of total Community Services adjustment \$482,536</b>

**FY 2025 Budget adjustment explained in Fiscal Year 2025 Budget Memo to Board Members and Superintendent Dr. Hiel dated June 25, 2024 - 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 2025 Budget

FY 2025 Budget	\$17,936,391
% of Community Services Budget	100.00%
Per Pupil Cost	783.18
Full Time Equivalent (FTE)	170.06

### Change From Prior Year

- Add 1 FTE talent acquisition specialist
- Add 10 site supervisors and reduce 2 FTE program managers

# Capital Budget

<b>FY 2025 Budget</b>	<b>\$22,357,800</b>	<b>100%</b>	<b>of total Capital budget \$22,357,800</b>
<b>FY 2025 Adjustment</b>	<b>\$1,340,125</b>	<b>100%</b>	<b>of total Capital adjustment \$1,340,125</b>

**FY 2025 Budget adjustment explained in Fiscal Year 2025 Budget Memo to Board Members and Superintendent Dr. Hiel dated June 25, 2024 - 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.

<b>FY 2025 Budget</b>	
FY 2025 Budget	\$8,864,455
% of Capital and Land Budget	39.65%
Per Pupil Cost	387.06
Full Time Equivalent (FTE)	-

**Change From Prior Year**  
 - No significant changes made from the previous year's budget

## Technology Levy

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

<b>FY 2025 Budget</b>	
FY 2025 Budget	\$13,493,345
% of Capital and Land Budget	60.35%
Per Pupil Cost	589.18
Full Time Equivalent (FTE)	54.13

**Change From Prior Year**  
 - Replace student and staff mobile devices at kindergarten through 12th grade (year 1 of 3 year lease)  
 - Transfer 1.35 FTE technology educational support professional from general fund

ISD 279 - Osseo Area Schools  
 FY 2026 and FY 2027 Budget Planning Comparison Benchmark Districts: Budget Assumptions and Trends

	<u>FY 2024 Student Demographics</u>					<u>Through November 2024 Elections</u>		<u>Revenue Assumptions</u>		<u>Expenditures Trends</u>		<u>Anticipated Reductions</u>		<u>Unassigned Fund Balance</u>		Notes
	Students Served Plus Tuitioned Out	Percent Students of Color	Percent Special Education	Percent English Learners	Percent Economic Status	Operating Referendum	Capital Levy	FY 2026	FY 2027	FY 2026	FY 2027	FY 2026	FY 2027	FY 2025	Unassigned Fund Balance Policy	
<b>Anoka</b>	38,631	42.9%	15.7%	9.4%	40.5%	\$ 1,154	\$ 6,392,831									
<b>Rosemount, Apple Valley, Egan</b>	29,115	43.9%	14.7%	8.9%	30.3%	\$ 1,933	\$ 9,092,497	2%	2%	2.5% - 3.5% salaries and 1% other, 7% health, 2% life and dental, 2% other	2.5% - 3.5% salaries and 1% other, 7% health, 2% life and dental, 2% other	\$ -	\$ -	\$66.5 million or 12.7%	minimum of 5%	
<b>Osseo</b>	20,776	61.7%	13.2%	11.6%	49.9%	\$ 2,230	\$ 14,400,497	3%	2%	3%	3%	\$ -	\$ -	\$108.8 million or 34.5%	minimum of 5%	
<b>South Washington</b>	19,360	40.8%	16.0%	6.4%	24.8%	\$ 2,044	\$ 5,672,480									
<b>Rochester</b>	17,342	47.2%	15.8%	9.3%	41.1%	\$ 2,103	\$ -	2%	2%	3%	3%	\$ -	\$ -	\$37.4 million or 12.6%	minimum of 8%	\$1,133 increase per pupil referendum voters approved November 2024
<b>Elk River</b>	14,352	20.7%	15.1%	4.0%	23.8%	\$ 1,502	\$ -	2%	2%	5%	5%	\$ -	TBD	\$20 million or 8%	minimum of 5%	
<b>Wayzata</b>	12,625	42.3%	10.9%	4.8%	16.2%	\$ 2,226	\$ 12,105,615									
<b>Robbinsdale</b>	10,735	66.3%	14.8%	14.1%	58.7%	\$ 2,211	\$ 6,995,074									Capital projects levy renewal \$6,995,074 voters approved November 2024

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

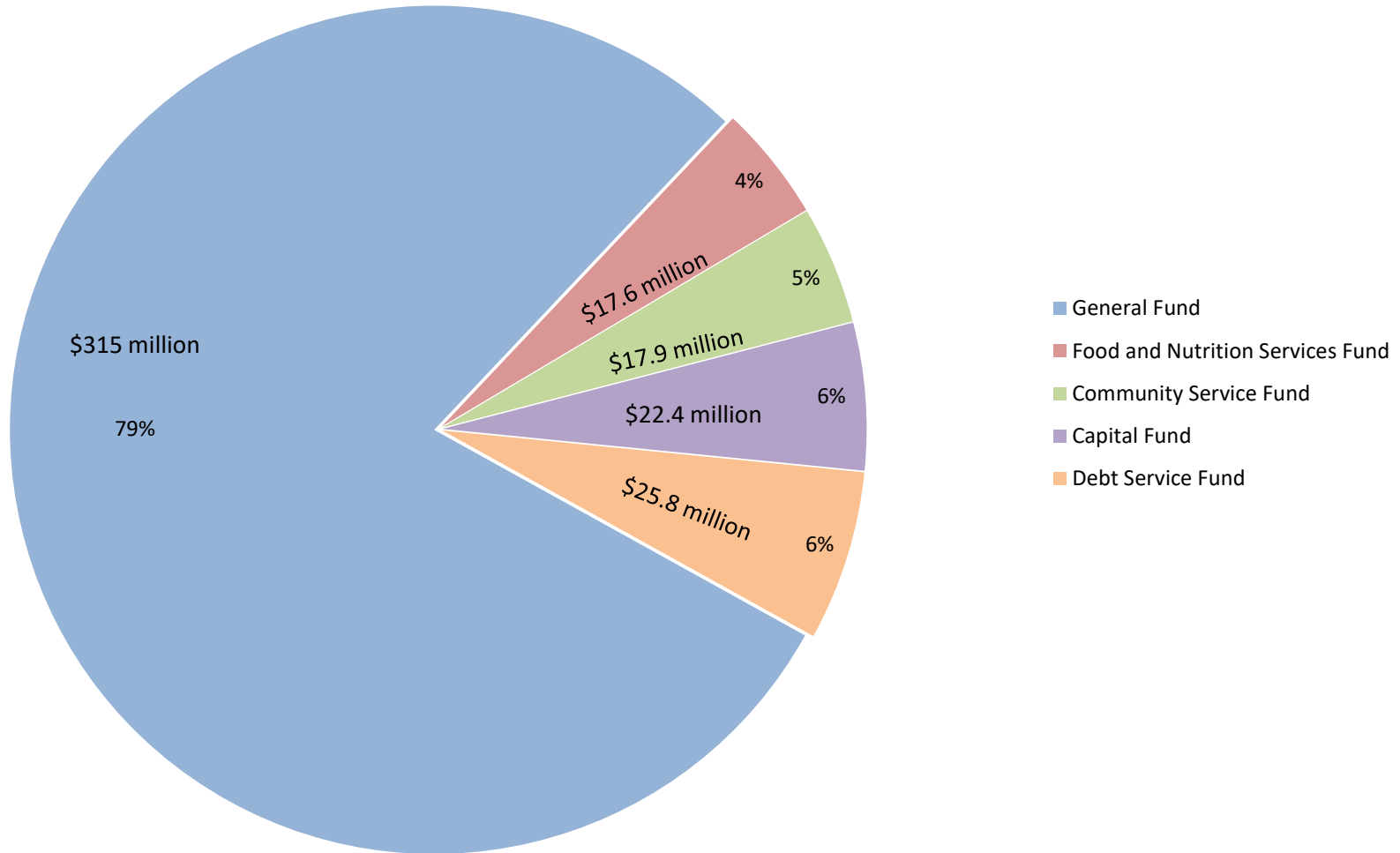
ISD 279 - Osseo Area Schools  
 FY 2026 Budget Planning  
 Estimated Major Cost Drivers

	FY 2025 Adopted Budget	FY 2026 Changes		Percent Change Projected for FY 2026
Salaries	\$ 196,953,610			
Benefits	\$ 70,143,179			
Purchased Services	\$ 39,026,775			
Supplies, Other	\$ 8,873,946			
	<u>\$ 314,997,510</u>	<u>\$ 324,447,435</u>		
<b>Planning Assumption</b>	<u>\$ 314,997,510</u>	<u>\$ 9,449,925</u>		3.00%
	<b>FY 2025 Adopted Budget</b>	<b>FY 2026 Amount of Known Change</b>		<b>Known Change Projected for FY 2026</b>
<b>Known Increases (Decreases)</b>				
Salary roll-up for all unsettled contracts	\$ 190,615,492	\$ 3,582,931		1.88%
Settled contracts for FY 2026				
Strategic investments for FY 2025 - 1 year only		(799,885)		
Other Salaries	6,338,118			
Subtotal for Salaries	<u>\$ 196,953,610</u>			
Health Insurance	\$ 27,188,204	815,646		3.00% <b>A</b>
High deductible HSA contribution	5,811,387	116,228		2.00% <b>A</b>
FICA increase for salary estimate change	14,094,207	212,903		1.51%
Defined Benefit Pension	15,397,221	386,859		2.51%
Workers compensation	934,922	233,731		25.00%
Summer unemployment - revenue from legislation will be spent down - no revenue offset for expenditures for FY 2026	1,570,000			
Family Medical Leave Act expansion, begins January 1, 2026	-	433,298		100.00%
Other Benefits	5,147,238			
Subtotal for Benefits	<u>\$ 70,143,179</u>			
Transportation	\$ 21,130,162			<b>B</b>
Utilities (Electricity)	2,917,442	107,945		3.70% <b>C</b>
Heating Fuel	1,400,000	(313,600)		-22.40% <b>C</b>
General liability and property insurance	895,801	134,370		15.00%
Other Purchased Services	12,683,370			
Subtotal for Purchased Services	<u>\$ 39,026,775</u>			
Other Supplies, Other	8,873,946			
Subtotal for Supplies, Other	<u>\$ 8,873,946</u>			
<b>Subtotal of known increases (decreases)</b>		<u>4,910,426</u>		<u>1.56%</u>
<b>Remaining capacity</b>		<u>\$ 4,539,499</u>		<u>1.44%</u>
<p><b>A</b> - Health insurance renewal occurs January 1, 2025 for PEIP groups (teachers, ESPs, AESPs, and nurses). Contract increases for PEIP increases for calendar year 2026 are unknown (2nd 6 months of FY 2026). No information is available from PEIP regarding claim loss ratios. UMR renewal occurs July, 1, 2025 for all remaining groups. Assumptions will include a migration factor from High plan to Value and HSA plans for FY 2026.</p> <p><b>B</b> - Transportation contract expires FY 2025.</p> <p><b>C</b> - Consumer Price Index (CPI) September 2024</p> <p>* Other known increases (decreases) from prior year's included: actuarial study results, tuition, and unemployment.</p>				

FY 2026 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 2024	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 24, 2024	School Board Regular Meeting	Approve preliminary FY 2026 levy at maximum		X				
October 11, 2024	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 15, 2024	Budget Managers	LRFP Budget Manager group forum question and answer session				X		
October 31, 2024	Division Contacts	Complete google slides with preliminary budget proposals for operating funds for November 15th Budget Manager meeting 1:00 p.m.					X	
November 4 to 8, 2024	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 8th	X				X	
November 12, 2024	School Board Work Session	1. Agree to FY 2026 budget planning process 2. Provide direction on budget planning 3. Prepare for December approval of FY 2026 levy limitation and certification			X			
November 15, 2024	Budget Managers	1. Provide information and feedback regarding preliminary list of FY 2026 operating funds PEAR narratives 2. Provide updated School Board direction (if necessary) following the November 12th work session				X		
November 19, 2024	School Board Regular Meeting	Accept FY 2024 audit results		X				
November 22, 2024	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 6, 2024	Budget Managers	1. Understand overall scope of DRAFT PEAR narratives 2. Learn about changes to PEAR requests from November 15th based on initial feedback 3. Learn about final capital requests				X		
December 17, 2024	School Board Regular Meeting	Approve FY 2026 levy limitation certification		X				
December 18, 2024	Division Contacts *	1. Final operating PEAR narratives for FY 2026, and Data Measurement Analysis for FY 2024 due electronically to Director of Business Services 1:00 p.m. 2. Final capital fund request worksheets for FY 2026 due electronically to Director of Business Services 1:00 p.m.					X	
January 24, 2025	LRFP & FISCAL Advisory Team	Review PEAR proposals (excluding capital fund)						X
February 11, 2025	School Board Work Session	FY 2026 operating fund budget development & proposal; budget managers with PEARS should attend FY 2026 capital budget development and proposal; budget managers with capital requests should attend			X	X		
February 25, 2025	School Board Regular Meeting	Approve FY 2025 mid-year budget adjustments Approve FY 2026 capital expenditure budget Approve FY 2026 operating fund adjustments (PEAR Summary)		X				
Jan - June, 2025	Administrative Services	Review budget based on legislative changes; adjustment as necessary	X					
April, 2025	Budget Managers	Debrief via survey FY 2026 budget planning process				X		
June 10, 2025	School Board Work Session	FY 2026 operating, capital & non-operating fund budgets; prepare to take action at June 24th regular meeting			X			
June 24, 2025	School Board Regular Meeting	Approve FY 2026 operating, capital & non-operating fund budgets		X				
July, 2025	Business Services	Prepare for FY 2025 audit	X					

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

## FY 2025 Adopted Expenditure Budgets for All Budgeted Funds - \$399 Million



# Osseo Area Schools ISD # 279

## Five-Year Financial Projection - General Fund

Categories	Actual FY 2023	Actual FY 2024	% Chg	Adopted Budget FY 2025	% Chg	Projected FY 2026	% Chg	Projected FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg
Revenue	263,616,086	305,791,295	16.0%	312,101,378	2.1%	316,482,039	1.4%	325,209,257	2.8%	330,206,184	1.5%	335,043,229	1.5%
Expenditures	265,056,715	282,037,047	6.4%	314,256,482	11.4%	324,179,825	3.2%	335,607,560	3.5%	345,674,382	3.0%	356,018,577	3.0%
Difference over/(under)	(1,440,629)	23,754,248		(2,155,104)		(7,697,786)		(10,398,303)		(15,468,198)		(20,975,348)	
Assigned/Unassigned Fund Balance	87,918,776	111,673,024		109,517,920		101,820,134		91,421,831		75,953,633		54,978,285	
Fund Balance %	33.2%	39.6%		34.8%		31.4%		27.2%		22.0%		15.4%	

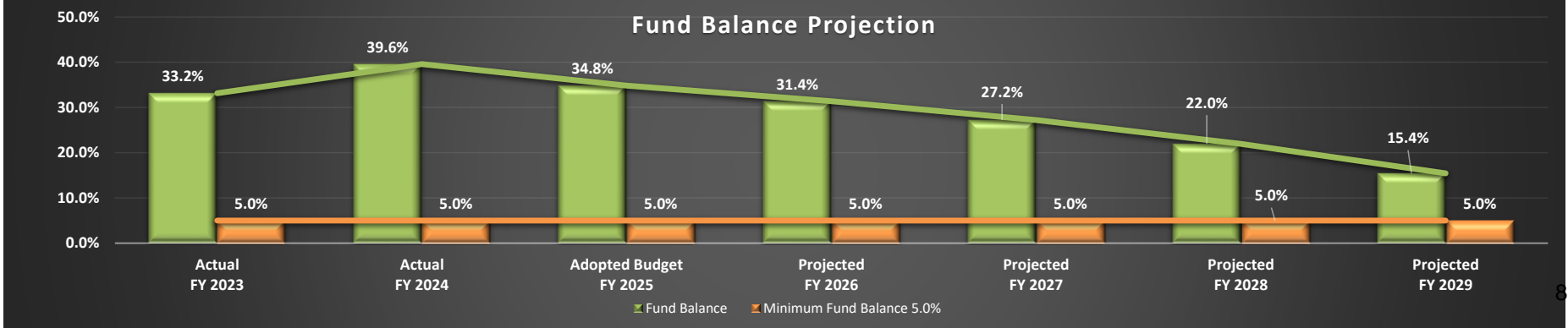
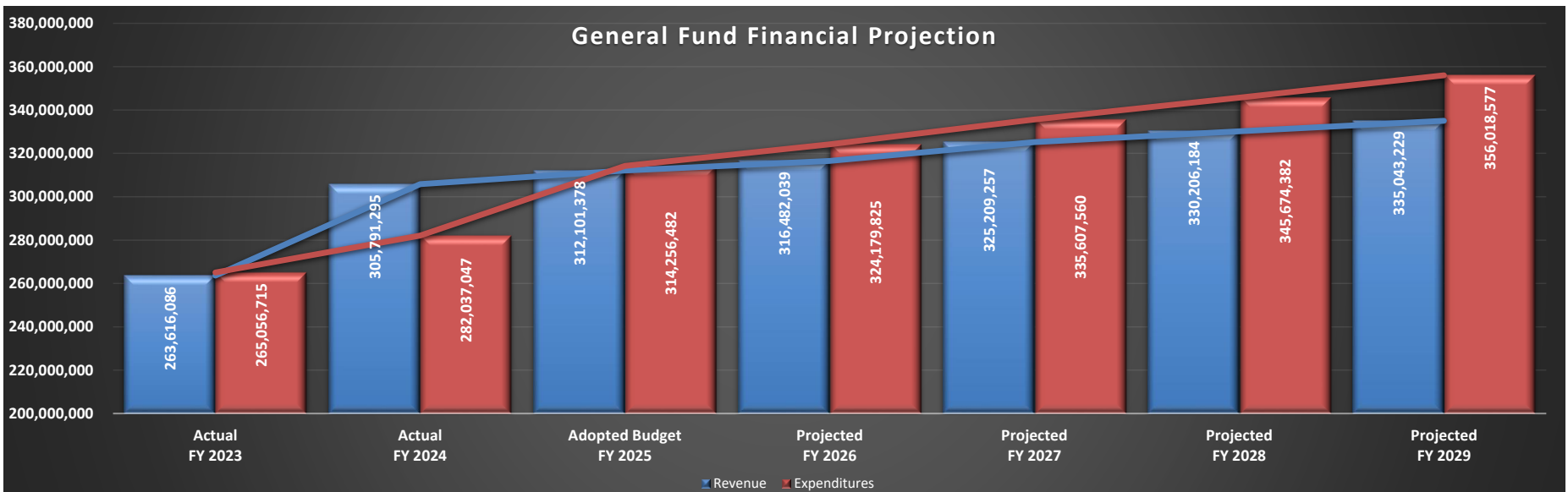
### Operational Adjustments

#### Assumptions

General Formula increase estimates 2.53% FY 2026, 2% FY 2027, 2.47% FY 2028, 2.36% FY 2029, future years 2% minimum and 3% cap tied to inflation

Expenditure increase of 3.0% annually

0 total operational adjustments



**ISD 279 - Osseo Area Schools  
General Fund  
FY 2026 Budget Planning Scenario Financial Forecast**

	Actual 2023	Actual 2024	Adopted 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029
<b>Baseline</b>							
Revenues	\$263,616,086	\$305,791,295	\$313,338,405	\$315,417,806	\$318,131,214	\$327,529,568	\$332,430,004
Expenditures	265,056,715	282,037,047	314,997,510	325,255,459	336,707,346	349,115,525	361,333,115
Known one-time adjustments to revenue				1,131,712			
Known adjustments to revenue			-	1,169,548	8,315,070	3,913,643	3,850,252
Known adjustments to expenditures			(741,028.07)	65,649	602,340	(1,405)	(26,037)
Baseline operating balance							
Fund Balance (beginning of year)	89,359,405	87,918,776	111,673,024	110,754,947	102,021,194	91,157,791	73,486,881
Fund Balance (end of year)	87,918,776	111,673,024	110,754,947	102,021,194	91,157,791	73,486,881	48,460,059
Change in fund balance	(\$1,440,629)	\$23,754,248	(\$918,077)	(\$8,733,753)	(\$10,863,402)	(\$17,670,910)	(\$25,026,822)
Operational reductions to maintain fund balance at 5%							
Adjusted fund balance	\$87,918,776	\$111,673,024	\$110,754,947	\$102,021,194	\$91,157,791	\$73,486,881	\$48,460,059
Fund Balance as a % of Budgeted/Projected Expenditure	33.2%	39.6%	35.2%	31.4%	27.0%	21.0%	13.4%
<b>Tactics</b>							
Revenues with tactics	\$263,616,086	\$305,791,295	\$313,338,405	\$314,180,779	\$316,894,187	\$326,292,541	\$331,192,977
Expenditures with tactics	265,056,715	282,037,047	314,997,510	325,255,459	335,526,119	347,353,824	357,772,985
<b>Tactics related to revenue</b>							
Revenue assumption tied to inflation starting FY 2026, minimum 2% increase and capped at 3% for basic formula allowance (Known)				3,963,731	3,141,808	3,913,643	3,850,252
Special education cross-subsidy funded at 50% for FY 2027 (Known)					1,619,432		
Summer unemployment revenue set to expire (Known)				(1,570,000)			
Prior year levy adjustments (equity, transition, local optional, reemployment, and other) - one-time (Known)				1,131,712			
Current year levy changes (referendum) (Known)				(1,224,183)			
EL increase \$1,775 per pupil, \$630 concentration & 25% EL cross subsidy (Known)					3,553,830		
Estimated students below projection (Known)			(1,237,027)				
<b>Operating referendum timeline (10 year)</b>		1	2 (GE)	3	4 (GE)	5	6
<b>Tactics related to expenditures</b>							
Enrollment alignment adjustment (Known)			(741,028)	432,236	169,042	(1,405)	(26,037)
Other - reduce trend to 3.00%				(1,571,282)	(1,620,899)	(1,678,038)	(1,728,372)
Operating capacity for new elementary building				400,000	1,100,000		
Add support for processing FMLA leaves from 2023 session effective FY 2025				30,000			
Strategic investments for FY 2025 - one-year only (Known)				(799,885)			
FMLA expansion (Known)				433,298	433,298		
Operational additions/(reductions)							
Baseline operating balance (post tactic)							
Fund Balance (beginning of year)	89,359,405	87,918,776	111,673,024	109,517,920	101,820,134	91,421,831	75,953,633
Fund Balance (end of year)	87,918,776	111,673,024	109,517,920	101,820,134	91,421,831	75,953,633	54,978,285
Change in fund balance	(\$1,440,629)	\$23,754,248	(\$2,155,104)	(\$7,697,786)	(\$10,398,303)	(\$15,468,198)	(\$20,975,348)
<b>Fund Balance Target</b>							
Fund Balance as a % of Budgeted/Projected Expenditure	33.2%	39.6%	34.8%	31.4%	27.2%	22.0%	15.4%
5% of Budgeted/Projected Expenditures Minimum	\$13,252,836	\$14,101,852	\$15,712,824	\$16,208,991	\$16,780,378	\$17,283,719	\$17,800,929
					Projected Revenue Assumption (FY 2026 - FY2029)		0.0%
					Projected Expenditure Assumption (FY 2026 - FY2029)		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 - Community Service Fund

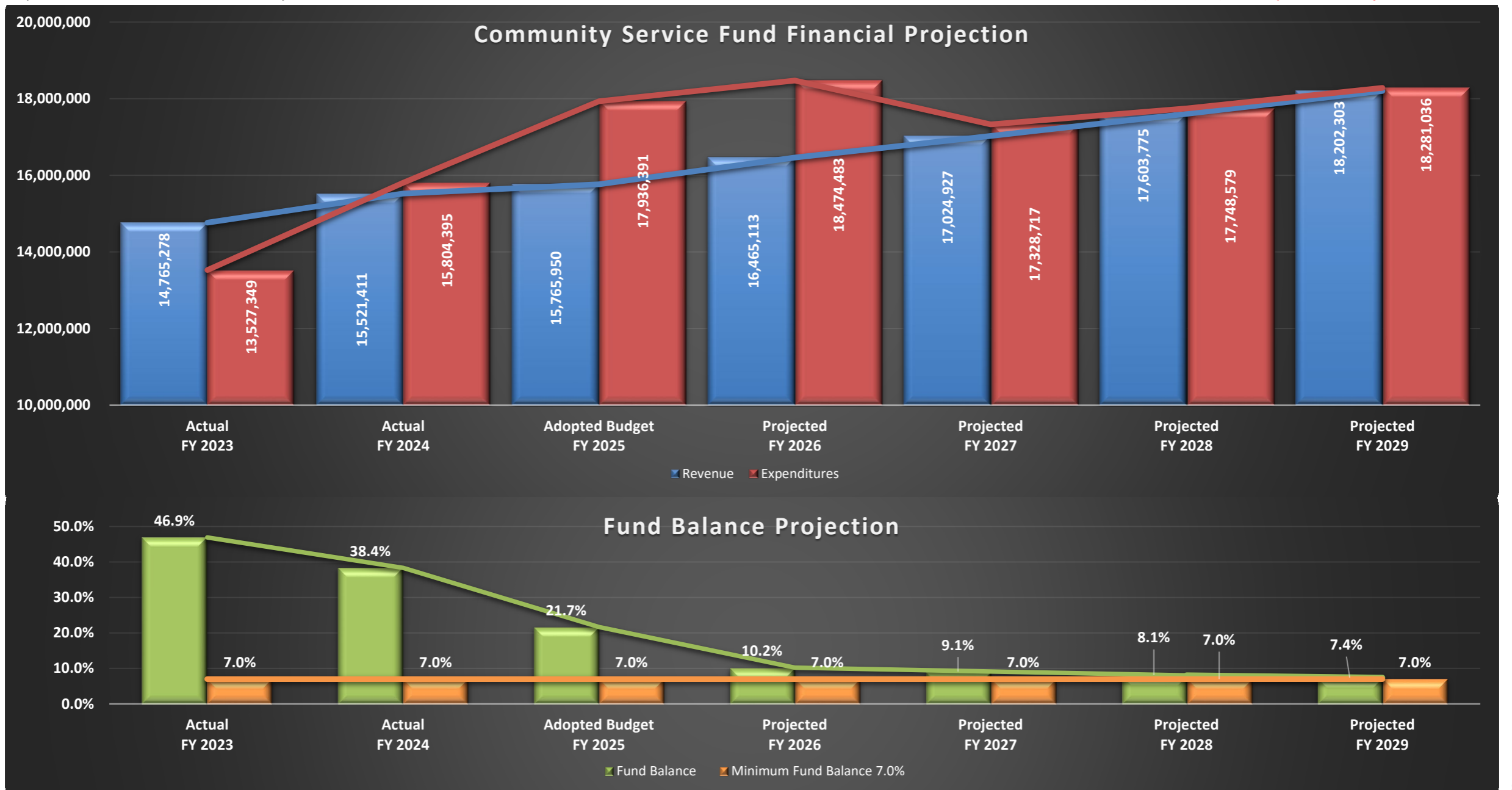
Categories	Actual FY 2023	Actual FY 2024	% Chg	Adopted Budget FY 2025	% Chg	Projected FY 2026	% Chg	Projected FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg
Revenue	14,765,278	15,521,411	5.1%	15,765,950	1.6%	16,465,113	4.4%	17,024,927	3.4%	17,603,775	3.4%	18,202,303	3.4%
Expenditures	13,527,349	15,804,395	16.8%	17,936,391	13.5%	18,474,483	3.0%	17,328,717	-6.2%	17,748,579	2.4%	18,281,036	3.0%
Difference over/(under)	1,237,929	(282,984)		(2,170,441)		(2,009,369)		(303,790)		(144,804)		(78,733)	
Restricted Fund Balance	6,346,817	6,063,833		3,893,392		1,884,023		1,580,233		1,435,428		1,356,695	
Fund Balance %	46.9%	38.4%		21.7%		10.2%		9.1%		8.1%		7.4%	
Operational adjustments						-		(1,700,000)		(100,000)		-	

### Assumptions

Revenue increase of 3.4% annually

Expenditure increase of 3.4% annually

(1,800,000) total operational adjustments



**ISD 279 - Osseo Area Schools  
Community Service Fund  
FY 2026 Financial Forecast**

	Actual 2023	Actual 2024	Adopted 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029
<b>Baseline</b>							
Revenues	\$14,765,278	\$15,521,411	\$15,765,950	\$16,301,992	\$17,024,927	\$17,603,775	\$18,202,303
Expenditures	13,527,349	15,804,395	17,936,391	18,546,228	19,176,800	17,760,811	18,364,679
Total Levy Increase (decrease) from prior year estimates				163,121			
Known adjustments to Expenditures - other grant sources							
<b>Baseline operating balance</b>							
Fund Balance (beginning of year)	5,108,888	6,346,817	6,063,833	3,893,392	1,812,277	1,660,404	1,503,368
Fund Balance (end of year)	6,346,817	6,063,833	3,893,392	1,812,277	(339,596)	1,503,368	1,340,992
Change in fund balance	1,237,929	(282,984)	(2,170,441)	(2,081,115)	(2,151,873)	(157,037)	(162,376)
Operational reductions to maintain fund balance at 7%					(2,000,000)		
Adjusted fund balance	6,346,817	6,063,833	3,893,392	1,812,277	1,660,404	1,503,368	1,340,992
Fund Balance as a % of Budgeted/Projected Expenditure	46.9%	38.4%	21.7%	9.8%	9.7%	8.5%	7.3%
<b>Tactics</b>							
Revenues with tactics	\$14,765,278	\$15,521,411	\$15,765,950	\$16,301,992	\$17,024,927	\$17,603,775	\$18,202,303
Expenditures with tactics	13,527,349	15,804,395	17,936,391	18,546,228	19,102,615	17,917,894	18,352,030
<b>Tactics related to revenue</b>							
Total Levy Increase (decrease) from prior year estimates				163,121			
<b>Tactics related to expenditures</b>							
Operational adjustments					(1,700,000)	(100,000)	
Other - reduce trend to 3.00%				(71,746)	(73,898)	(69,315)	(70,994)
<b>Baseline operating balance (post tactic)</b>							
Fund Balance (beginning of year)	5,108,888	6,346,817	6,063,833	3,893,392	1,884,023	1,580,233	1,435,428
Fund Balance (end of year)	6,346,817	6,063,833	3,893,392	1,884,023	1,580,233	1,435,428	1,356,695
Change in fund balance	1,237,929	(282,984)	(2,170,441)	(2,009,369)	(303,790)	(144,804)	(78,733)
<b>Fund Balance Target</b>							
Fund Balance as a % of Budgeted/Projected Expenditure	46.9%	38.4%	21.7%	10.2%	9.1%	8.1%	7.4%
7% of Budgeted/Projected Expenditures Minimum	\$946,914	\$1,106,308	\$1,255,547	\$1,293,214	\$1,213,010	\$1,242,401	\$1,279,673
					Projected Revenue Assumption (FY 2026 - FY 2029)		3.40%
					Projected Expenditure Assumption (FY 2026 - FY 2029)		3.40%
<b>Community Service Fund Balance Summary</b>							
Restricted for community education programs	4,403,504	4,373,241	2,908,159				
Restricted for early childhood family education programs	1,466,041	1,235,246	669,840				
Restricted for school readiness	472,651	450,725	310,772				
Restricted for adult basic education	4,621	4,621	4,621				
Total Community Service Fund Balance	\$ 6,346,817	\$ 6,063,833	\$ 3,893,392				

# Osseo Area Schools ISD # 279

## Five-Year Financial Projection - Capital Fund

Categories	Actual FY 2023	Actual FY 2024	% Chg	Adopted FY 2025	% Chg	Projected FY 2026	% Chg	Projected FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg
Revenue	16,580,517	18,047,689	8.8%	21,725,666	20.4%	22,576,608	3.9%	23,182,093	2.7%	23,475,449	1.3%	23,767,604	1.2%
Expenditures	18,755,159	20,097,469	7.2%	22,357,800	11.2%	22,697,459	1.5%	23,324,103	2.8%	23,943,623	2.7%	24,559,664	2.6%
Difference over/(under)	(2,174,642)	(2,049,780)		(632,134)		(120,851)		(142,010)		(468,174)		(792,060)	
Restricted Fund Balance	6,885,134	4,835,354		4,203,220		4,082,369		3,940,359		3,472,185		2,680,125	
Fund Balance %	36.7%	24.1%		18.8%		18.0%		16.9%		14.5%		10.9%	

Operational Adjustments

200,000

500,000

500,000

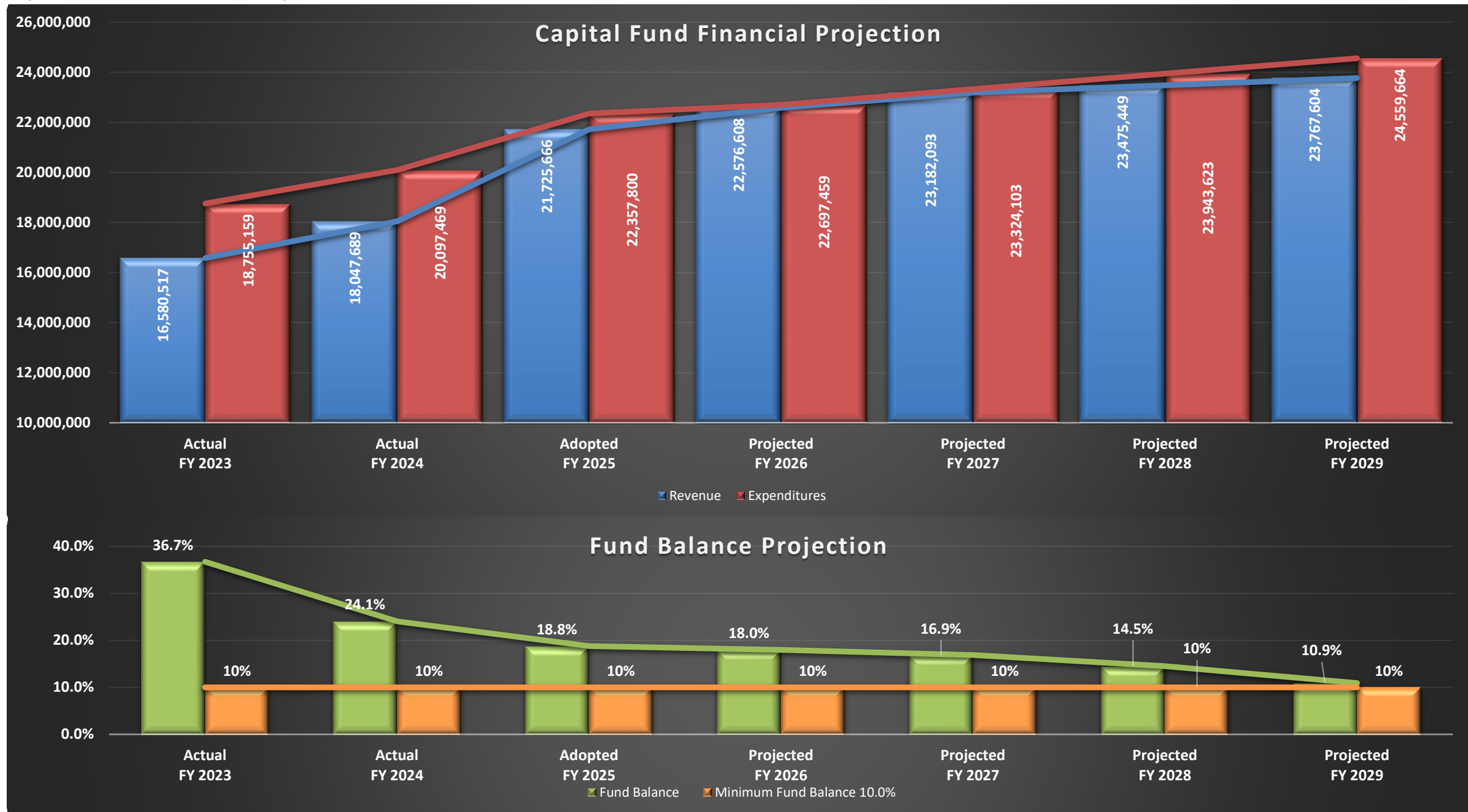
500,000

### Assumptions

Revenue increase of 0.0% annually

Expenditure increase of 0.0% annually

1,700,000 total operational adjustments



**ISD 279 - Osseo Area Schools**  
**Capital Fund - Operating Capital and Capital Technology/Safety Levy**  
**FY 2026 Budget Planning Scenario Financial Forecast**

	Actual 2023	Actual 2024	Adopted 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029
<b>Baseline</b>							
Revenues	\$16,580,517	\$18,047,689	\$21,743,998	\$21,770,608	\$22,912,415	\$22,912,001	\$22,904,510
Expenditures	18,755,159	20,097,469	22,357,800	22,357,800	22,497,459	21,924,103	21,843,623
Levy (Known)				1,131,604			
Levy one-time (Known)				(61,020)			
Known adjustments to expenditures				139,659	126,644	119,520	116,041
<b>Baseline operating balance</b>							
Fund Balance (beginning of year)	9,059,776	6,885,134	4,835,354	4,221,552	4,565,285	5,553,597	6,621,975
Fund Balance (end of year)	6,885,134	4,835,354	4,221,552	4,565,285	4,853,597	6,421,975	7,566,822
Change in fund balance	(\$2,174,642)	(\$2,049,780)	(\$613,802)	\$343,733	\$288,312	\$868,378	\$944,846
Operational increases (reductions) to maintain fund balance at 10%					(700,000)	(200,000)	
Adjusted fund balance	6,885,134	4,835,354	4,221,552	4,565,285	5,553,597	6,621,975	7,566,822
Fund Balance as a % of Budgeted/Projected Expenditure	36.7%	24.1%	18.9%	20.3%	25.3%	30.3%	34.5%
<b>Tactics</b>							
Revenues with tactics	\$16,580,517	\$18,047,689	\$21,743,998	\$21,752,276	\$22,894,083	\$23,181,679	\$23,467,958
Expenditures with tactics	18,755,159	20,097,469	22,357,800	22,357,800	22,697,459	23,324,103	23,943,623
E-Rate elimination for FY 2025 impact on FY 2026				(246,252)			
<b>Tactics related to revenue</b>							
Increase in operating capital levy (Known)				224,452			
Change in lease levy and prior year operating capital adjust- one-time (Known)				(61,020)			
Increase in capital technology/safety levy (Known)				907,152			
Estimated students below projection			(18,332)				
Increase capital technology/safety levy authority estimate					288,010	293,770	299,646
Capital technology/safety levy timeline (10 years)		1	2 (GE)	3	4 (GE)	5	6 (GE)
<b>Tactics related to expenditures</b>							
Salary and benefit increase 3.00% (Known)				113,049	116,441	119,934	123,532
Enrollment alignment adjustment (Known)				26,610	10,203	(414)	(7,491)
Operational increases (reductions)				200,000	500,000	500,000	500,000
<b>Baseline operating balance (post tactic)</b>							
Fund Balance (beginning of year)	9,059,776	6,885,134	4,835,354	4,203,220	4,082,369	3,940,359	3,472,185
Fund Balance (end of year)	6,885,134	4,835,354	4,203,220	4,082,369	3,940,359	3,472,185	2,680,125
Change in fund balance	(\$2,174,642)	(\$2,049,780)	(\$632,134)	(\$120,851)	(\$142,010)	(\$468,174)	(\$792,060)
<b>Fund Balance Target</b>							
Fund Balance as a % of Budgeted/Projected Expenditure	36.7%	24.1%	18.8%	18.0%	16.9%	14.5%	10.9%
10% of Budgeted/Projected Expenditures Minimum	\$1,875,516	\$2,009,747	\$2,235,780	\$2,269,746	\$2,332,410	\$2,394,362	\$2,455,966
					Projected Revenue Assumption (FY 2026 - FY2029)		0.00%
					Projected Expenditure Assumption (FY 2026 - FY2029)		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**

# Osseo Area Schools ISD # 279

## Five-Year Financial Projection - Food & Nutrition Services

Categories	Actual FY 2023	Actual FY 2024	% Chg	Adopted Budget FY 2025	% Chg	Projected FY 2026	% Chg	Projected FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg
Revenue	13,758,470	17,966,147	30.6%	17,058,779	-5.1%	17,344,807	1.7%	17,636,556	1.7%	17,934,140	1.7%	18,237,676	1.7%
Expenditures	15,512,486	17,016,217	9.7%	17,620,884	3.6%	18,136,911	2.9%	18,668,418	2.9%	18,715,870	0.3%	18,564,746	-0.8%
Difference over/(under)	(1,754,016)	949,930		(562,105)		(792,103)		(1,031,861)		(781,730)		(327,071)	
Restricted Fund Balance	4,813,959	5,763,889		5,201,784		4,409,681		3,377,820		2,596,089		2,269,019	
Fund Balance %	31.0%	33.9%		29.5%		24.3%		18.1%		13.9%		12.2%	

Operational Adjustments

-

-

(500,000)

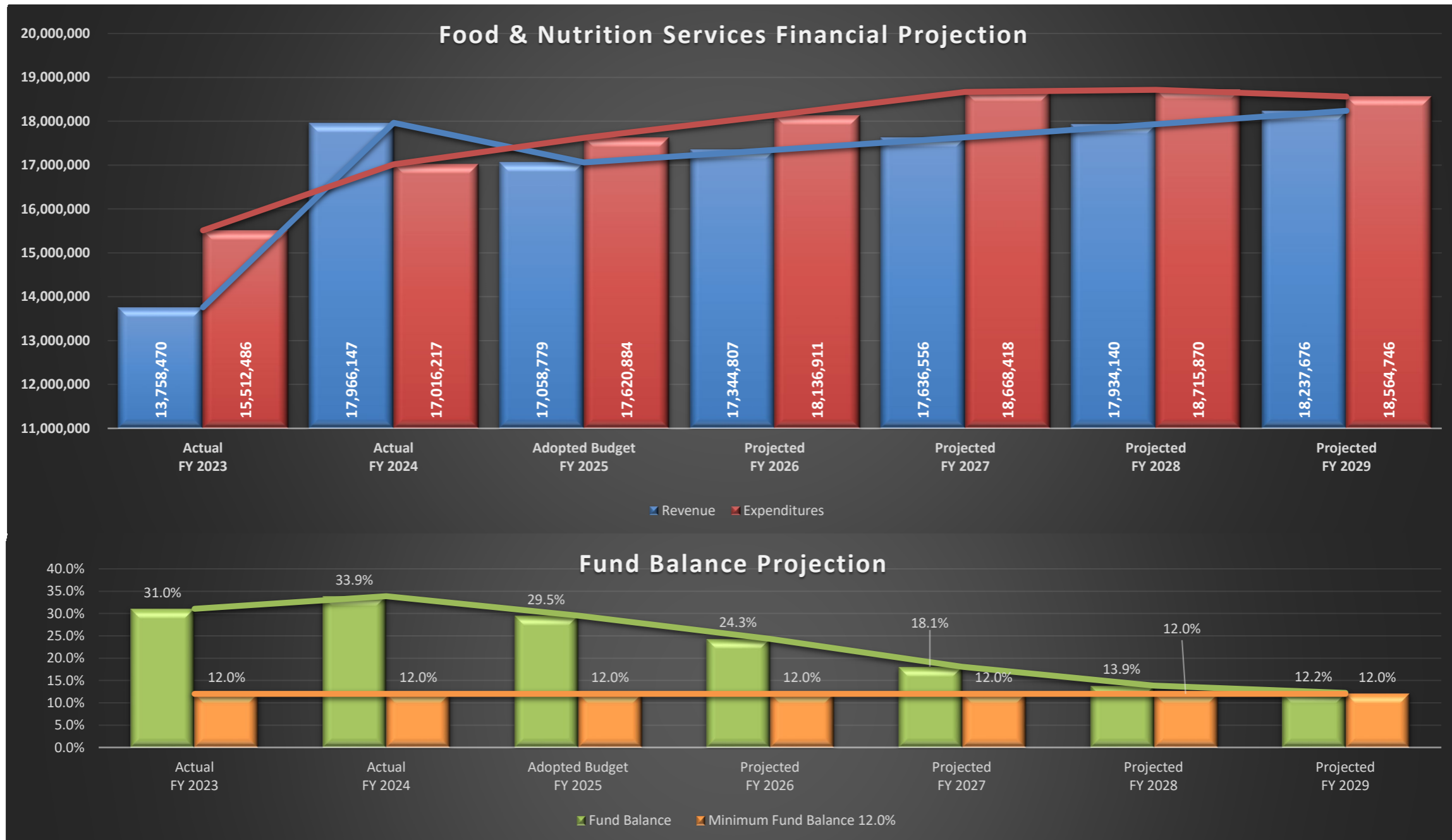
(700,000)

### Assumptions

Revenue increase of 2.0% annually

Expenditure increase of 3.0% annually

(1,200,000) total operational adjustments



**ISD 279 - Osseo Area Schools  
Food & Nutrition Services Fund  
FY 2026 Budget Planning Scenario Financial Forecast**

	Actual 2023	Actual 2024	Adopted 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029
<b>Baseline</b>							
Revenues	13,758,470	17,966,147	16,778,359	16,778,359	16,778,359	16,778,359	16,778,359
Expenditures	14,899,044	16,256,837	17,200,884	17,802,915	17,908,517	17,810,815	17,502,694
Expenditures Capital	613,442	759,380	420,000	420,000	420,000	420,000	420,000
<b>Known adjustments to revenue</b>							
<b>Known adjustments to expenditures</b>							
Baseline operating balance							
Fund Balance (beginning of year)	6,567,975	4,813,959	5,763,889	4,921,364	3,976,808	3,126,650	2,574,194
Fund Balance (end of year)	4,813,959	5,763,889	4,921,364	3,476,808	2,426,650	1,674,194	1,429,860
Change in fund balance	(1,754,016)	949,930	(842,525)	(1,444,556)	(1,550,158)	(1,452,456)	(1,144,335)
Operational reductions to maintain fund balance at 12%				(500,000)	(700,000)	(900,000)	(900,000)
Adjusted fund balance	4,813,959	5,763,889	4,921,364	3,976,808	3,126,650	2,574,194	2,329,860
Fund Balance as a % of Budgeted/Projected Expenditure	31.0%	33.9%	27.9%	22.4%	17.7%	14.9%	13.7%

<b>Tactics</b>							
Revenues with tactics	13,758,470	17,966,147	16,778,359	17,058,779	17,344,807	17,636,556	17,934,140
Expenditures with tactics	14,899,044	16,256,837	17,200,884	17,802,915	18,337,002	18,887,112	18,936,226
Expenditures Capital	613,442	759,380	420,000	420,000	420,000	420,000	420,000
<b>Tactics related to revenue</b>							
Federal and State reimbursement rate change 2%			280,420	286,028	291,749	297,584	303,536
<b>Tactics related to expenditures</b>							
Operational reductions						(500,000)	(700,000)
Other - reduce trend to 3.00%				(86,004)	(88,585)	(91,242)	(91,479)
Baseline operating balance (post tactic)							
Fund Balance (beginning of year)	6,567,975	4,813,959	5,763,889	5,201,784	4,409,681	3,377,820	2,596,089
Fund Balance (end of year)	4,813,959	5,763,889	5,201,784	4,409,681	3,377,820	2,596,089	2,269,019
Change in fund balance	(1,754,016)	949,930	(562,105)	(792,103)	(1,031,861)	(781,730)	(327,071)

<b>Fund Balance Target</b>		Actual 2023	Actual 2024	Adopted 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029
Fund Balance as a % of Budgeted/Projected Expenditure		31.0%	33.9%	29.5%	24.3%	18.1%	13.9%	12.2%
12% of Budgeted/Projected Expenditures Minimum		\$1,861,498	\$2,041,946	\$2,114,506	\$2,176,429	\$2,240,210	\$2,245,904	\$2,227,770
						Projected Revenue Assumption (FY 2026 - FY2029)		0.00%
						Projected Expenditure Assumption (FY 2026 - FY2029)		3.50%

**Osseo Area Schools**

**Proposed Board of Education July-December 2024 Agenda/Calendar**

	July	August	September	October	November	December
<b>District Policy</b>		<ul style="list-style-type: none"> <li>Policy Committee Mtg (8/20/24)</li> </ul>		<ul style="list-style-type: none"> <li>Policy Committee Mtg (10/8/24)</li> </ul>		<ul style="list-style-type: none"> <li>Policy Committee Mtg (12/10/24)</li> </ul>
<b>Op Oversight</b>	<p><b>Regular Meeting (7/23/24)</b></p> <ul style="list-style-type: none"> <li>Consent agenda (teacher contracts)</li> <li>Gifts to the district</li> <li>Electric bus contract</li> </ul> <p>(brief meeting to act on required business)</p>	<p><b>Work Session (8/20/24)</b></p> <ul style="list-style-type: none"> <li>2024-25 Strategic Priorities and Operational Plan 279Online Update</li> <li>Board calendar review</li> </ul> <p><b>Regular Mtg (8/27/24)</b></p> <ul style="list-style-type: none"> <li>Superintendent’s Report</li> <li>Non-public contracts for Student Services</li> <li>BBF Update Presentation</li> <li>Summer Programming Report Presentation</li> <li>Contract approvals</li> <li>Negotiation Strat Mtg (closed)</li> </ul>	<p><b>Work Session (9/10/24)</b></p> <ul style="list-style-type: none"> <li>Attendance boundary changes: overview, timeline and process</li> <li>Repurpose site: communications and engagement plan</li> <li>Board calendar review</li> </ul> <p><del>Hold for Extra Work Session 9/17/24 cancelled</del></p> <p><b>Regular Mtg (9/24/24)</b></p> <ul style="list-style-type: none"> <li>Introduction of Student Board Representatives</li> <li>Superintendent’s Report</li> <li>Preliminary Levy (action item with presentation)</li> <li>Preliminary FY 2024 Financial Report (presentation)</li> <li>General Liability Insurance Renewal</li> <li>Negotiation Strat Mtg (closed)</li> </ul>	<p><b>Work Session (10/8/24)</b></p> <ul style="list-style-type: none"> <li>ELA Curriculum and Structured Literacy Review</li> <li>Cyber Security</li> </ul> <p><b>Regular Mtg (10/22/24)</b></p> <ul style="list-style-type: none"> <li>Brooklyn Middle Steam programming presentation Student Board Representatives Report</li> <li>Superintendent’s Report</li> <li>Contract ratifications</li> <li>Lobbyist contract approval</li> <li>Negotiation Strategies Meeting (closed session)</li> </ul>	<p><b>Special Mtg – Election Canvassing (11/12/24)</b> followed by</p> <p><b>Work Session</b></p> <ul style="list-style-type: none"> <li>Attendance boundary update</li> <li>Comprehensive Engagement and Civic Readiness (CECR), formerly World’s Best Workforce, Results</li> <li>LRFP Budget Parameters</li> </ul> <p><b>Regular Mtg (11/19/24)</b></p> <ul style="list-style-type: none"> <li>Indigenous programming presentation</li> <li>Student Board Representatives Report</li> <li>Superintendent’s Report</li> <li>FY24 Financial Audit Results presentation</li> <li>Negotiation Strategies Meeting (closed session)</li> </ul>	<p><b>Work Session (12/10/24)</b></p> <ul style="list-style-type: none"> <li>Legislative Platform</li> <li>Math curriculum update</li> <li>TAG update</li> </ul> <p><b>Regular Mtg (12/17/24)</b></p> <ul style="list-style-type: none"> <li>Woodland choir performance</li> <li>Student Board Representatives Report</li> <li>Superintendent’s Report</li> <li>Legislative Platform</li> <li>Final Levy/Truth in Taxation</li> <li>LTFM Update</li> <li>Contract ratifications</li> <li>Negotiation Strategies Meeting (closed session)</li> <li>Combined polling place resolution</li> </ul>
<b>Board Gov./ Self Gov.</b>		<p><b>Work Session</b></p> <ul style="list-style-type: none"> <li>Standing item: Board calendar review</li> </ul>	<p><b>Work Session</b></p> <ul style="list-style-type: none"> <li>Standing item: Board calendar review (15 min)</li> <li>Board PD Session or Extra Work session (9/17/24)</li> </ul>	<p><b>Work Session</b></p> <ul style="list-style-type: none"> <li>Standing item: Board calendar review (15 min)</li> </ul>	<p><b>Work Session</b></p> <ul style="list-style-type: none"> <li>Standing item: Board calendar review (15 min)</li> </ul>	<p><b>Work Session</b></p> <ul style="list-style-type: none"> <li>Standing item: Board calendar review (15 min)</li> </ul>
<b>Sup Relations</b>			Establish individual board member meetings process (frequency TBD)	Develop superintendent evaluation/goal setting process		
<b>Public Engagement</b>						

**Osseo Area Schools**

**DRAFT Proposed Board of Education January-June 2025 Agenda/Calendar**

	January	February	March	April	May	June
<b>District Policy</b>			<ul style="list-style-type: none"> <li>Policy Committee Meeting (3/11/25))</li> </ul>			<ul style="list-style-type: none"> <li>Policy Committee Meeting (6/10/25)</li> </ul>
<b>Op Oversight</b>	<p><b>Organizational Meeting (1/7/25)</b></p> <ul style="list-style-type: none"> <li>Swearing in of new board members</li> <li>Election of board officers</li> <li>Board compensation</li> <li>Consent agenda (business, legal)</li> <li>Committee and Joint Board representatives</li> <li>Informational Items: Operating Protocols – Resolution and Agenda Setting</li> </ul> <p>followed by <b>Work Session</b></p> <ul style="list-style-type: none"> <li>Enrollment Update</li> </ul> <p><b>Hold for Extra Work Session or PD 1/14/25)</b></p> <ul style="list-style-type: none"> <li>School Board 1-year through 3-year Governance Work Plan</li> </ul> <p><b>Regular Mtg (1/21/25)</b></p> <ul style="list-style-type: none"> <li>Student Board Representatives Report</li> <li>Contract ratifications</li> <li>Negotiations Strategy Meeting (SM/closed session)</li> </ul>	<p><b>Work Session (2/11/25) LRFP Budget Update</b></p> <ul style="list-style-type: none"> <li>FY 2025 Mid-Year Budget Update</li> <li>Vision Card Overview</li> </ul> <p><b>Regular Mtg (2/25/25)</b></p> <ul style="list-style-type: none"> <li>Student Board Representatives Report</li> <li>FY25 Budget Adjustments</li> <li>FY25 Capital Budget Approval</li> <li>Contract ratifications</li> <li>Negotiations Strategy Meeting (SM/closed session)</li> </ul>	<p><b>Work Session (3/11/25)</b></p> <ul style="list-style-type: none"> <li>xxx</li> </ul> <p><b>Regular Mtg (3/18/25)</b></p> <ul style="list-style-type: none"> <li>Student Board Representatives Report</li> <li>Technology bid awards</li> <li>E-rate bid awards</li> <li>Contract ratifications</li> <li>Negotiations Strategy Meeting (SM/closed session)</li> </ul>	<p><b>Work Session (4/8/25)</b></p> <ul style="list-style-type: none"> <li>Attendance boundary update</li> <li>Monitoring report C&amp;D</li> </ul> <p><b>Regular Mtg (4/22/25)</b></p> <ul style="list-style-type: none"> <li>Student Board Representatives Report</li> <li>District Planning Advisory Council (DPAC) Recommendations</li> <li>Insurance renewals</li> <li>Contract ratifications</li> <li>Negotiations Strategy Meeting (SM/closed session)</li> </ul>	<p><b>Work Session (5/6/25)</b></p> <ul style="list-style-type: none"> <li>Supt. Student advisory group (Amy T invite (advisory group to speak at work session – priorities chosen for school year 24-25 and beyond)</li> <li>Achievement &amp; Integration budget review</li> </ul> <p><i>School Board closed session following work session for purpose of supt. evaluation</i></p> <p><b>Regular Mtg (5/20/25)</b></p> <ul style="list-style-type: none"> <li>Retiree recognition</li> <li>Student board rep recognition</li> <li>ECMAC Recommendations</li> <li>Termination of probationary teachers</li> <li>Contract ratifications</li> <li>Negotiations Strategy Meeting (SM/closed session)</li> </ul>	<p><b>Work Session (6/10/25)</b></p> <ul style="list-style-type: none"> <li>2025-26 Budget</li> <li>Legislative Update (WS/IO)20-</li> <li>Monitoring Report A, B and E</li> </ul> <p><b>Regular Mtg (6/24/25)</b></p> <ul style="list-style-type: none"> <li>2025-26 Budget</li> <li>10-year LTFM Plan</li> <li>Contract ratifications</li> <li>Negotiations Strategy Meeting (closed session)</li> </ul>
<b>Board Gov./ Self Gov.</b>	<ul style="list-style-type: none"> <li>Election of board officers/annual meeting (AR)</li> </ul>					
<b>Sup Relations</b>	<ul style="list-style-type: none"> <li>Mid-year Sup evaluation check-in (SM/Closed session, informal)</li> </ul>				School board conduct superintendent evaluation; report out (summary) at July meeting ( closed meeting, May	
<b>Public Engagement</b>	<ul style="list-style-type: none"> <li>Monitoring Report D: Family &amp; Comm Eng. measurable outcome rubric (Vision Card) (WS &amp; RM/IO)</li> </ul>					90