Agenda
Osseo Area Schools
School Board

Regular Business Meeting
Educational Service Center - Forum Room
11200 93rd Ave N
Maple Grove, MN 55369
Tuesday, June 9, 2026
6:00 PM

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 School Board of Osseo Area Schools 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/about-us/school-board (Watch Livestream). An archived recording will also be available on the district website.

Agenda Items

1. 6:00 p.m: Welcome and purpose
2. 6:05 p.m: Check in
3. 6:05-6:35 p.m: Legislative Update 2
   John Morstad, Executive Director of Finance & Operations; Valerie Dosland, Ewald Consulting
4. 6:35-7:15 p.m: Vision Cards A & B 5
   Dr. Bryan Bass, Assistant Superintendent; Dr. Jill Kind, Director of Learning & Achievement; Dr. Michael Walker, Director of Education Equity; Sonni Buerskin, Director of Student Services
5. 7:15-8:00 p.m: 2026-27 Budget 120
   John Morstad, Executive Director of Finance & Operations; Brian Siverson-Hall, Executive Director of Community Engagement; Kelly Benusa, Director of Business Services; Jeff Ansorge, Director of Nutrition Services
6. 8:00-8:30 p.m: Language Access Plan 254
   Dr. Bryan Bass, Assistant Superintendent; Kay Villella, Executive Director of Community Relations; Kiersten Nicholson, EL Coordinator; Vanessa Gill, Family and Community Engagement Coordinator
7. 8:30 p.m: Adjournment

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In the final days of the legislative session, Governor Walz and legislative leaders announced a bipartisan end-of-session budget agreement setting the terms for closing out the session.

The agreement totaled $660 million in one-time spending with funding for one-time reductions in vehicle tab fees and a property tax credit, funding for Hennepin County Medical Center, funding for a rural and critical access hospital relief fund, and anti-fraud provisions. Legislative leaders and the Governor also reached an agreement on a $1.2 billion bonding bill.

Key Education Funding and Policy Provisions
For K12 education, the final budget agreement totaled $31.7 million in one-time funding, spread across several budget areas and bills. The legislature also passed a small omnibus education policy bill.

Key funding and policy provisions
Compensatory revenue: $10 million in FY27 only for compensatory revenue. Information from nonpartisan staff indicates that Osseo Area Schools will receive approximately $235,000.

Anonymous threat reporting systems: $4 million in FY27, for anonymous threat reporting system grants. The agreement also requires school districts to implement either a local or statewide anonymous threat reporting system by July 1, 2028.

Mental health funding: $12.25 million in FY27 only for school-linked behavioral health grants and $3.8 million for children's mental health crisis services grants.

Operating capital revenue: Authorizes a school district to use operating capital revenue to pay utility service costs.

School district health insurance data survey: Requires the Legislative Budget Office to survey school districts and charter schools each year on information about the school's group health insurance plans and submit the report to the legislature.

Read Act changes: Key provisions include extending for one more school year, the option for a school district to reduce hours of instruction by 5.5 hours for teachers to receive Read Act training, and exempting teachers who began a Minnesota-approved teacher preparation program from the additional training once employed in a school district.

Constitutional Amendment on Permanent School Fund Distribution
The legislature also passed a proposed constitutional amendment changing the way funding from the Permanent School Fund is distributed to school districts. Because amendments do not require the governor's signature, the question goes to voters on the November 2026 ballot.

Current constitutional language allows only interest and dividends to be paid out (about 2.5% of value), producing small and unpredictable payments. If approved by voters, the amendment would instead distribute 4.5% of the fund's three-year average value. If approved, it takes effect for FY28.

A Changing Legislature – Key Retirements for Osseo Area Legislators
A record number of legislators are leaving this year. A total of 43 members, or 20 percent of the legislature, have announced their retirement or plans to run for another office.

Two legislators representing the Osseo district are among those leaving. Sen. Warren Limmer (R, Maple Grove), the longest-serving Republican, announced he will retire after 38 years in office. Rep. Kristin Robbins is also departing.

Osseo Area Schools Legislative Priorities
Due to the nature of this legislative session and the state budget outlook, many of the priorities brought forward did not advance. However, the district's legislative priorities received attention, and several issues important to the district were introduced or discussed.

- School safety drew the most attention. The legislature heard bills to increase the safe schools formula but ultimately chose to fund school behavioral health grants instead.

- On the per-pupil formula, the legislature did not propose changes to the annual inflation index, a concern due to attempts to limit this adjustment last session. No such discussions advanced this session because legislators heard concerns from districts, including Osseo.

- Summer unemployment insurance funding did not advance, but we had many productive conversations with legislators about the need to address the issue before the current funds are depleted.

- Local optional revenue legislation was introduced but did not receive a hearing. Getting the bill introduced is a starting point and helps build support for future legislative sessions.

- Teacher licensure and mobility saw some movement. Legislation to remove barriers to teacher licensure advanced but did not pass in the end. The bills would have entered Minnesota into a Teacher Mobility Compact and allowed teachers working with a Tier 2 license additional flexibility to meet Tier 2 license requirements.

- Finally, an issue arose that was not on Osseo's platform but received some attention during this session. After the University of Minnesota decided to cancel the space districts had relied on for graduation ceremonies, legislation was introduced to allow districts to use the lease levy authority to cover graduation facility costs.

Taken together, the session did not deliver the outcomes Osseo was working toward, but it kept the district's priorities visible. These issues are on legislators' minds, laying the groundwork for future sessions.

Looking Ahead to the 2027 Session

While the session just adjourned, attention now turns to the 2027 legislative session. 2026 is an election year, with the entire Minnesota House and Senate, along with all congressional and statewide offices, up for election. With many retirements and a new Governor and administration on the way, control of the legislature could shift.

We are watching two work groups that are tackling significant funding issues for the legislature to address next session. The Blue Ribbon Commission on Special Education must identify $250 million in savings, with a final report due October 1, 2026. If the legislature does not act on the proposed savings, the special education cross-subsidy will be reduced effective July 1, 2027. The Compensatory Revenue Task Force will deliver a final report on proposed changes by October 15, 2026. The legislature will also need to act on these recommendations.

Other issues ahead include unemployment insurance funding, legislation proposing a statewide mandatory health insurance pool and minimum compensation for teachers and non-licensed staff, legislation proposing a screen time prohibition in preschool and kindergarten, a cell phone prohibition, and possible changes to the literacy aid formula.

Osseo Area Schools

Vision Card Update: Strategic Direction A & B

Tuesday, June 9, 2025

Dr. Bass, Sonni Buerskin, Dr. Kind, Amy Tollefson, Dr. Walker



Presentation Outcomes

- learn about and discuss the data measures for the high priority initiatives for Strategic Directions A and B; and
- explore the enhanced alignment between strategic priorities, system strategies, and the measures that show implementation fidelity and impact.

Vision Cards serve as critical data points toward the realization of the district's mission.



Osseo Area Schools

STRATEGIC PRIORITIES 2025-26

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.

CORE VALUES

HONOR AND INTEGRITY
BELONGING
INCLUSION
INNOVATION AND EXCELLENCE
TRANSPARENCY
INTRINSIC VALUE

Continuous Improvement Magnifier

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

- **A1** Implement the conditions that respect and value each and every scholars' race, culture and identity.
- **A2** Ensure secure learning environments that promote access and opportunity for equitable, innovative learning experiences across all district sites.

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

- **B1** Ensure and confirm each scholar has access to high quality core instruction and interventions across the system.
- **B2** Improve pathways for college and career readiness to unleash student agency.

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

- **C1** Standardize the use of communication tools for timely, accessible, accurate information.
- **C2** Foster inclusion for diverse community voices, engagement, and collaboration.

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

- **D1** Refine district, department and site operation plans to serve as a tool to monitor the impact of continuous improvement efforts on student achievement.
- **D2** Ensure consistent system-wide implementation of evidence-based staff retention strategies.

How do our **continuous improvement** cycles and processes help address and eliminate disparities and inequities in achievement?

3 Cs to align work

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

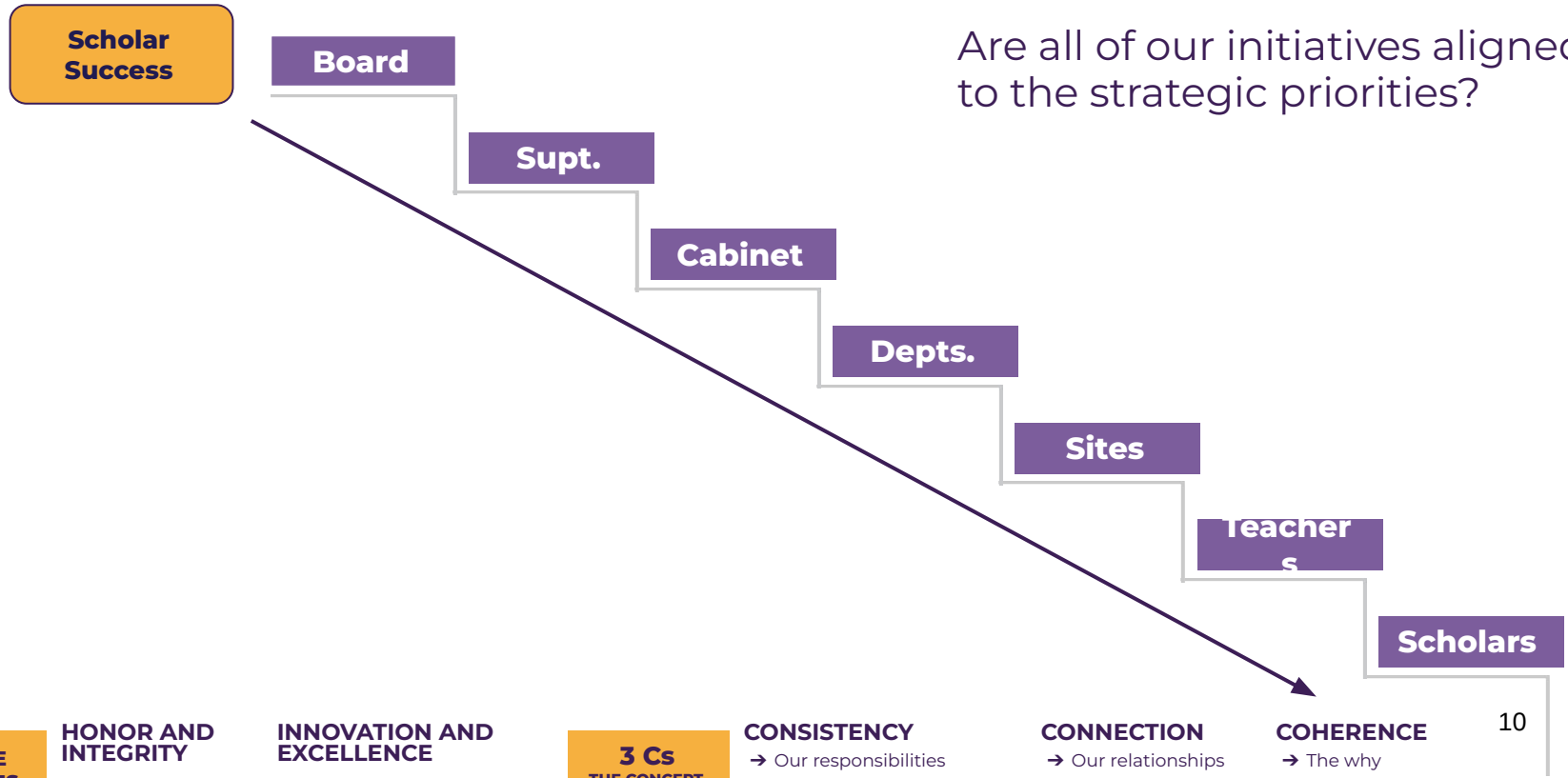
Continuous Improvement Magnifier

E1. What are the **ineffective procedures** which create disparities, barriers, and inequities?

E2. How do our **continuous improvement** cycles and processes help address and eliminate disparities and inequities in achievement?



Alignment across the system



Are all of our initiatives aligned to the strategic priorities?

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

STRATEGIC DIRECTION

Goal: The aim we are trying to achieve.

Highest Priority

Focused Priority

Strategy: The main actions we will take to reach the goal.

Process Measures: Implementation Measures

Outcome Measures: Impact Measures

Osseo Area Schools

Strategic Direction A

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

STRATEGIC DIRECTION A

Priority: Implement the conditions that respect and value each and every scholar's race, culture and identity.

Expected Outcome: Increase students' sense of safety, belonging, and inclusion; improvement in student behavior metrics

Strategy: PBIS

Process Measures: Tiered Fidelity Inventory

Outcome Measures: Increase in non-exclusionary disciplinary actions

Strategic Direction A, Goal 1

Increase every student's sense of belonging, safety, and respect across all school environments (culture and climate).

Strategies	Measure: Process	Measure: Outcome
MnMTSS • Strengthen Tier 1 culture systems (SEL, PBIS) to consistently model and reinforce belonging. • Deepen Tier 2–3 supports so students feel seen and supported before challenges escalate.	• Tier 1 fidelity checks completed each fall and spring • Intervention tracking system used consistently	• An increase to 90% of students report feeling respected and included from 73% in 2025. • A decrease in students reporting feeling bullied or harassed by a peer in the last thirty days from 20% in 2025 to 15% in 2028.
Continuous Improvement Magnifier • Use the Equity Transformation Cycle to identify and reduce the use of exclusionary practices.	• Environmental scan at all sites • Coordinated Professional Development • 100% of sites complete ETC cycle	• 100% of Sites participate in May Reflection-Equity Challenge, Learning, and Action Presentations.

PBIS

- Moving from Standard work back to Implementation work.
- Integrating more fully with the MnMTSS Framework.



MN Student Survey

Priority	Data Source		Intervene	Concern	Baseline	Progress	Vision	2020	2021	2022	2023	2024	2025	2026
A1. Bullying, Harassment, & Student Safety	Minnesota Student Survey (report when available)	Bullying and Harassment*	≦6.7	6.8-7.2	7.3.-7.7	7.8-7.9	8.0	NA	NA	7.6	NA	NA	7.6	NA
		Safety	≦4.4	4.5-4.9	5.0-5.4	5.5-7.4	7.5	NA	NA	5.4	NA	NA	NA	NA

Osseo Student Survey

Priority	Data Source		Intervene	Concern	Baseline	Progress	Vision	2020	2021	2022	2023	2024	2025	2026
A1. Belonging, Help & Trusting Adults	**Student Stakeholder Survey**	**Belonging**	≦58%	59-63%	64-68%	69-73%	≧74%	NA	NA	NA	NA	66%	68%	68%
		Help	≦66%	67-71%	72-76%	77-81%	≧82%	NA	NA	NA	NA	74%	74%	73%
		Trusting Adults	≦71%	72-76%	77-81%	82-86%	≧87%	NA	NA	NA	NA	79%	80%	77%



Student Survey Revisions Update

- Focus groups provided input throughout the year
- Item development will take place summer and fall
- Pilot in Winter with select grades
- Launch with Spring 2027 Administration



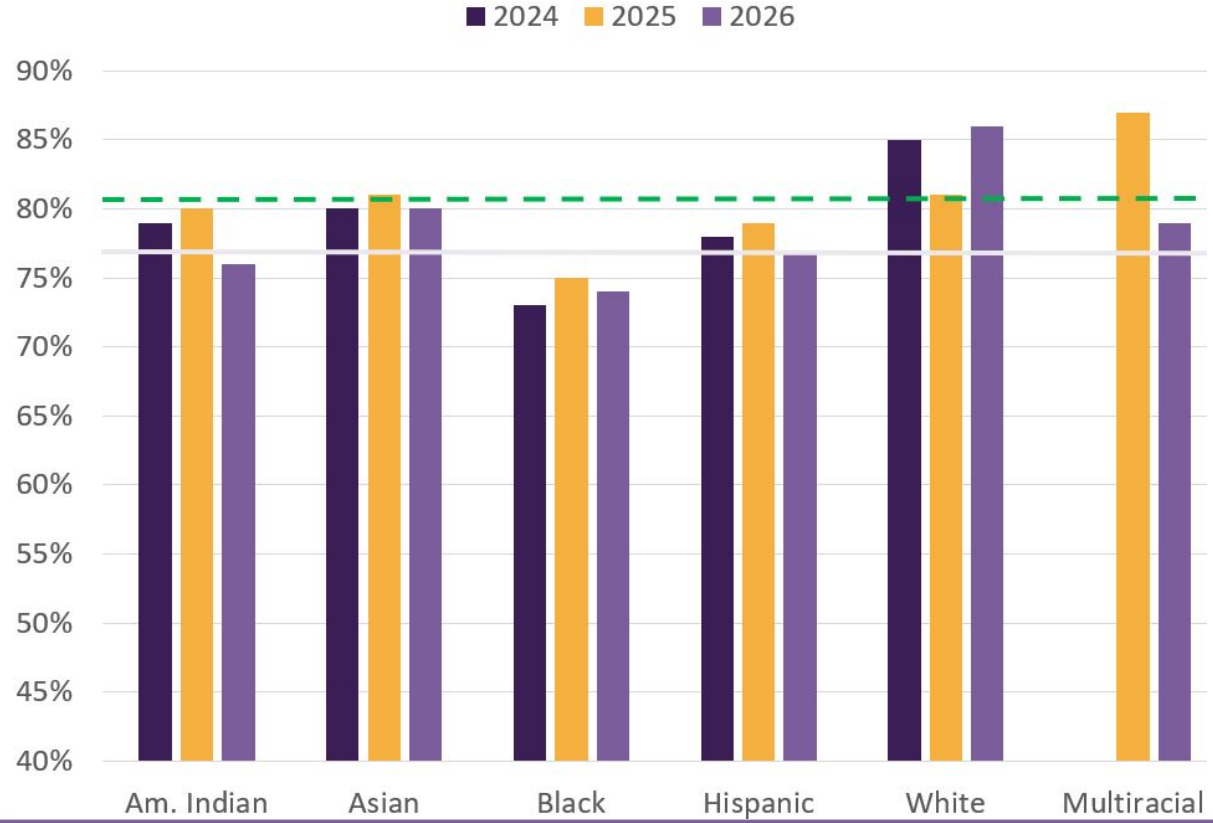
Student Survey Results

Scales and Questions	2024	2025	2026
Belonging	***71%***	***73%***	***73%***
At my school, teachers care about students.	85%	85%	85%
I am comfortable sharing my thoughts and ideas at school.	61%	63%	65%
I build friendships with other people.	75%	76%	76%
I feel like I belong at school.	69%	71%	71%
I feel respected at school.	68%	72%	72%
Help	***76%***	***78%***	***76%***
I have what I need to be successful at school.	86%	87%	86%
An adult at school has talked to me about how I am doing in my classes.	64%	66%	64%
If I have problems at school, the adults listen to me and help me.	78%	79%	78%
If I have a problem, I have at least one adult at school that I can turn to.	77%	78%	77%
Trust	***81%***	***82%***	***80%***
The school rules are fair.	69%	69%	65%
I can count on the adults at my school to help me learn and achieve.	82%	83%	82%
Adults treat me with respect.	83%	85%	84%
Adults in this school care about me.	81%	81%	81%
Adults in my school trust me.	82%	84%	83%
Adults in my school believe I can learn and will be successful.	87%	88%	87%



Student Survey-Trusting Adults

% responding positively





Family Survey

Priority	Data Source	Intervene	Concern	Baseline	Progress	Vision	2020	2021	2022	2023	2024	2025	2026
A1. Belonging, Help & Trusting Adults	**Family Stakeholder Survey - Safe, Welcoming and Inclusive Learning Environments**	≦69%	70-74%	75-79%	80-84%	≧85%	NA	NA	76%	NA	79%	NA	82%

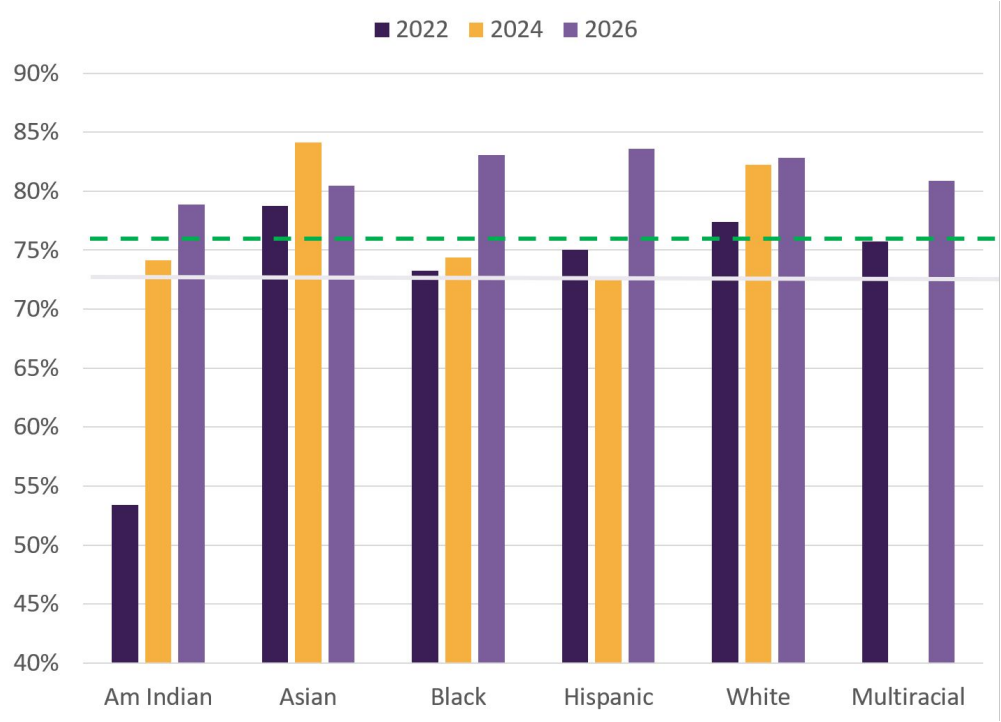
Family Stakeholder Survey - Safe, Welcoming and Inclusive Learning Environments

% responding positively

	2022	2024	2026
My scholar feels emotionally safe in the school environment.	80%	81%	85%
My scholar feels physically safe in the school environment.	82%	86%	88%
School staff treat my scholar with respect.	89%	92%	92%
My scholar experiences positive representation of their identity in their school environment.	83%	86%	88%
My scholar experiences positive representation of their culture in their school environment.	77%	79%	82%
My scholar's cultural history is represented accurately in the curriculum.	65%	70%	75%
My scholar has opportunities to influence their learning experience.	66%	74%	72%
My scholar sees how their learning connects to the real world.	65%	69%	73%

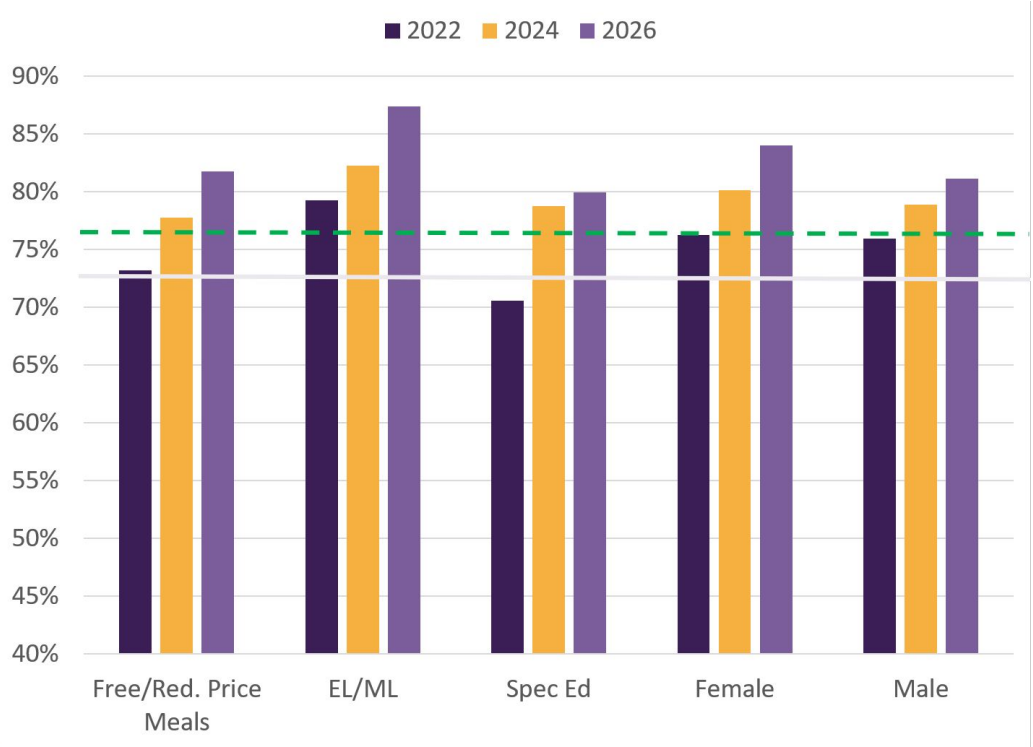
Family Stakeholder Survey - Safe, Welcoming and Inclusive Learning Environments

% responding positively



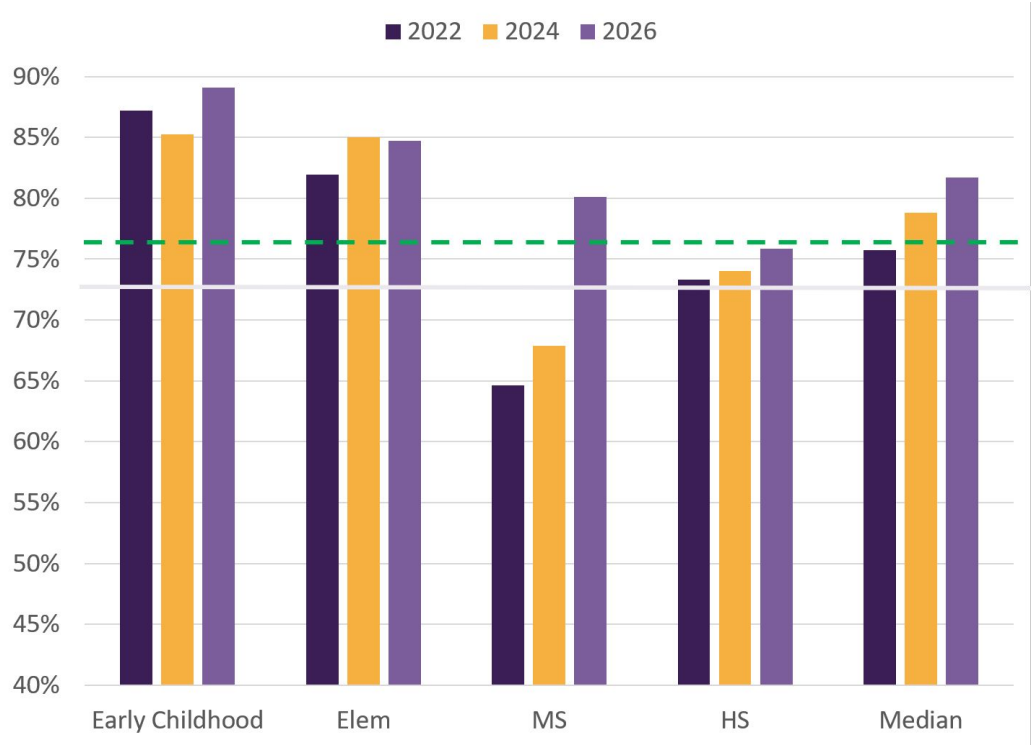
Family Stakeholder Survey - Safe, Welcoming and Inclusive Learning Environments

% responding positively



Family Stakeholder Survey - Safe, Welcoming and Inclusive Learning Environments

% responding positively



Continuous Improvement Magnifier

E-Team Seminar Focus
Equity Transformation Cycle in Action



Adapted from Safir and Dugan (2021)



Equity Transformation Cycle in Action-NVMS

- Focused on disproportionality who identify as black and receive special education services
  - Satelite
  - Street
- Listened
  - Empathy Interviews
- Uncovered
  - Peer Culture
  - Discipline Perception
  - Neurodiversity
- Reimagined: TBD
  - Student Voice
  - Composition of Equity Team
  - Caregiver Partnerships





Equity Transformation Cycle in Action-ECFE

ETC Focus - Holism = focusing on the whole child/family (emotional, spiritual, cognitive, physical)

We respond to our equity challenge by partnering with families through a holistic lens.

Small Group Work and Empathy Interviews

- Focusing on supporting our ML Families (our roadmap through the year, PD, and experiences)
- Supporting Transitions (home visits, classroom support, and a new summer transition class for preschool)
- Empathy Interview Learning





Ossibo Area Schools
Community Ed
Early Childhood & Family Education



Pause and process

- Alignment Check
  - How well do the measures reflect the strategies and priorities in Strategic Direction A?
- Priorities in Action
  - Where are the measures strong in showing progress — and where could they better connect to our goals?
- Informing Board and Community
  - Do the measures clearly communicate our progress to the board and community?

Osseo Area Schools

Strategic Direction B

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

STRATEGIC DIRECTION B

Priority: Ensure and confirm each scholar has access to high quality core instruction and interventions across the system.

Expected Outcome: 67% ≥ students (2-10) will achieve typical growth (50th pctl or higher) as measured by FastBridge aReading (Growth by Start Score) as an indicator of High Quality Core Instruction.

Strategy: PLTs

Strategy: High Quality Core Instruction

Process Measures: Learning Walks

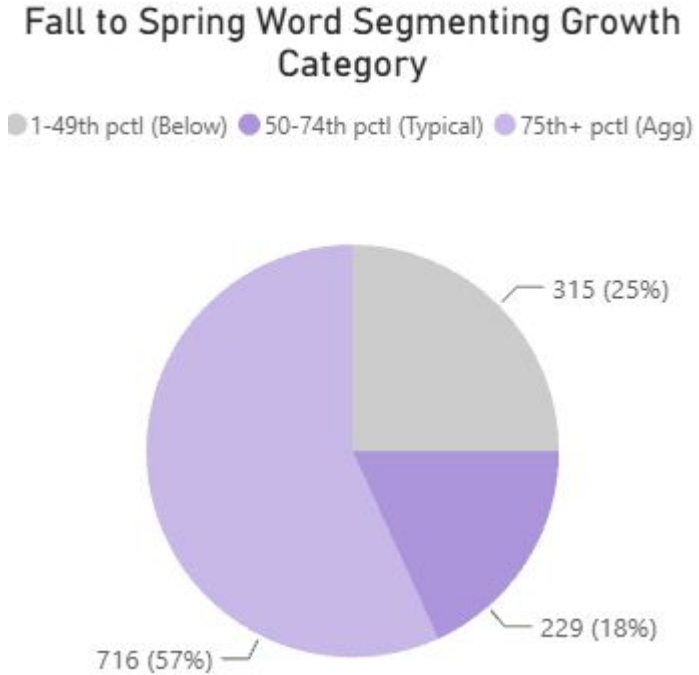
Outcome Measures: aReading Screening Data

Strategic Direction B, Goal 1

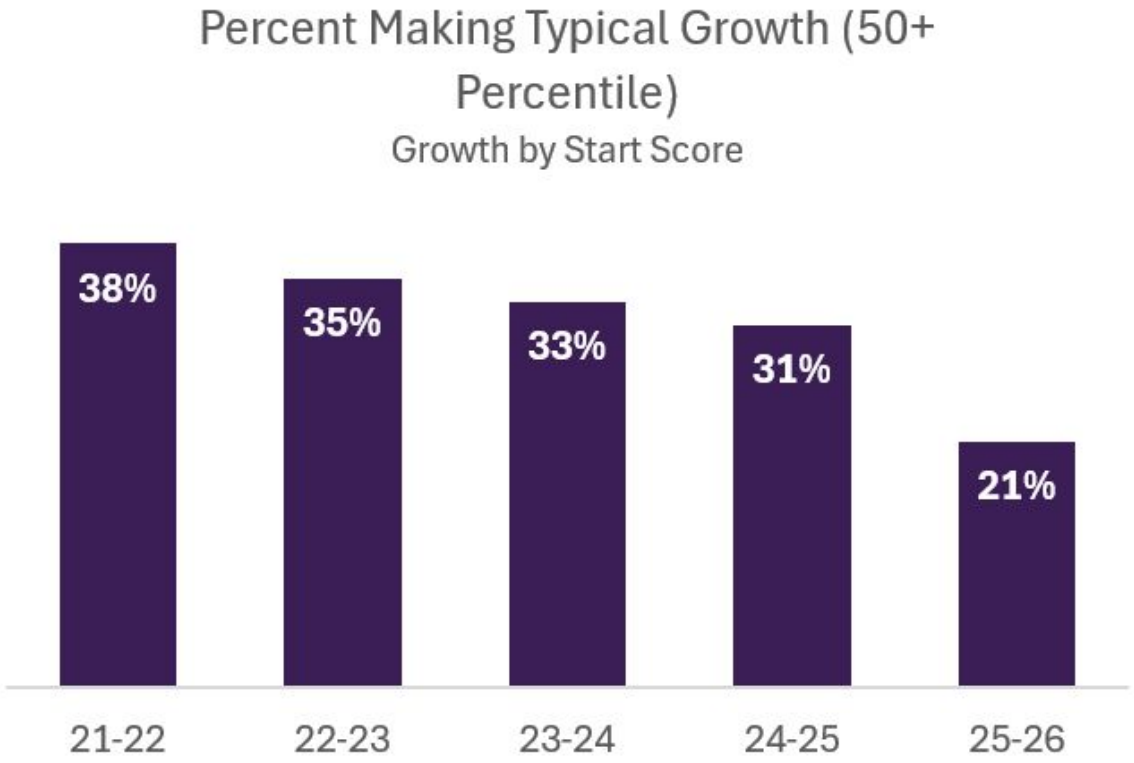
Strengthen high-quality, rigorous core instruction so all students experience rigorous learning with appropriate support.

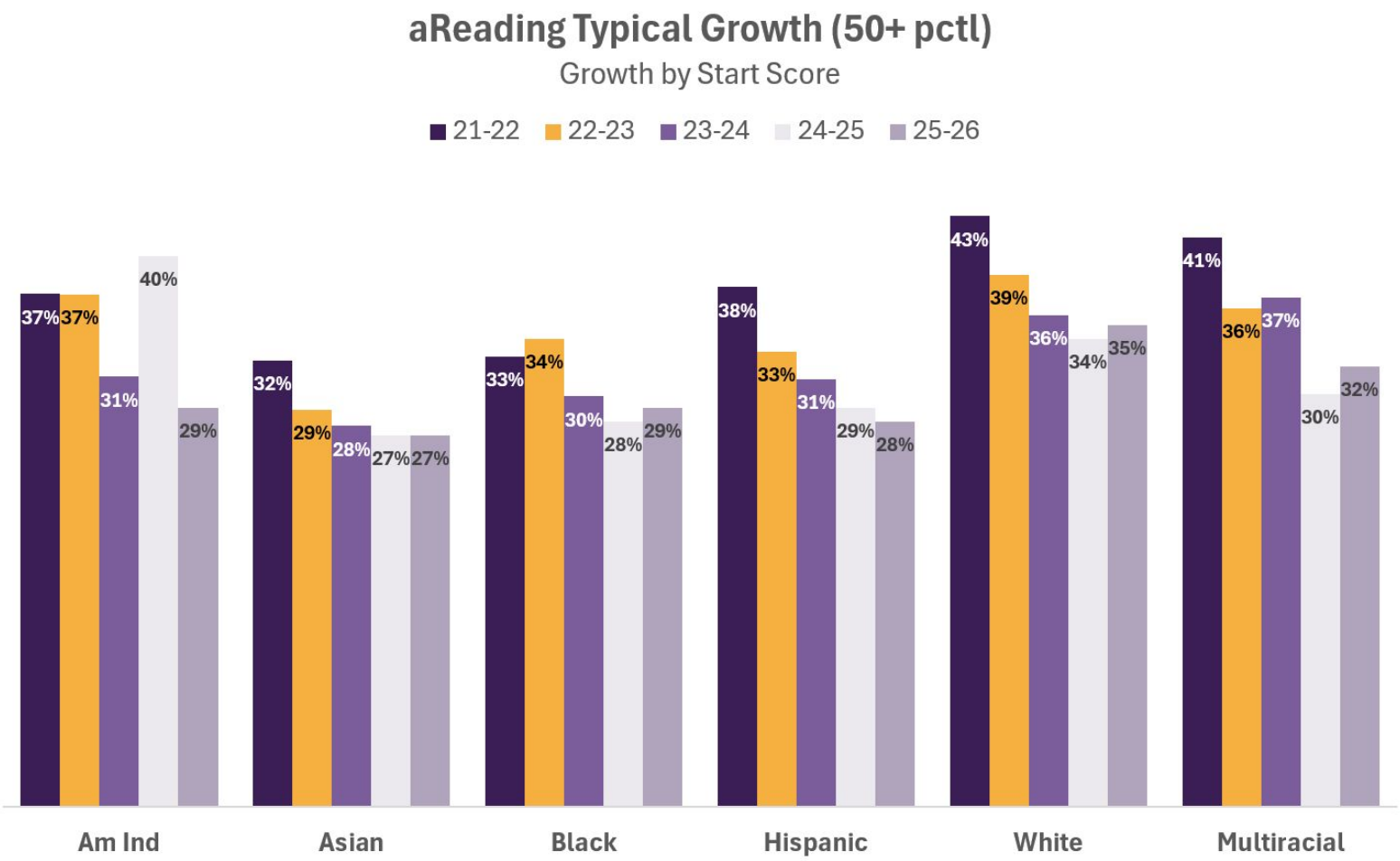
Strategies	Measure: Process	Measure: Outcome
MnMTSS • Implement a coherent MTSS framework to ensure strong Tier 1 instruction and timely intervention. • Build leader capacity to observe, coach, and grow rigorous instructional practice through Instructional Leadership Academy (ILA)and learning walks.	• Professional Learning Team (PLT) goals • Accountability for Tier 1 effectiveness as measured in RTI (response to intervention) Stored • Leaders complete ILA phases • Learning walkthroughs	• Students in grades 2–10 who meet expected growth on aReading will increase from 40% to 43%. • Increased aggressive growth at the 75th percentile from 12% in 24-25 to 15% in 25-26.

Leading Indicator-Kindergarten



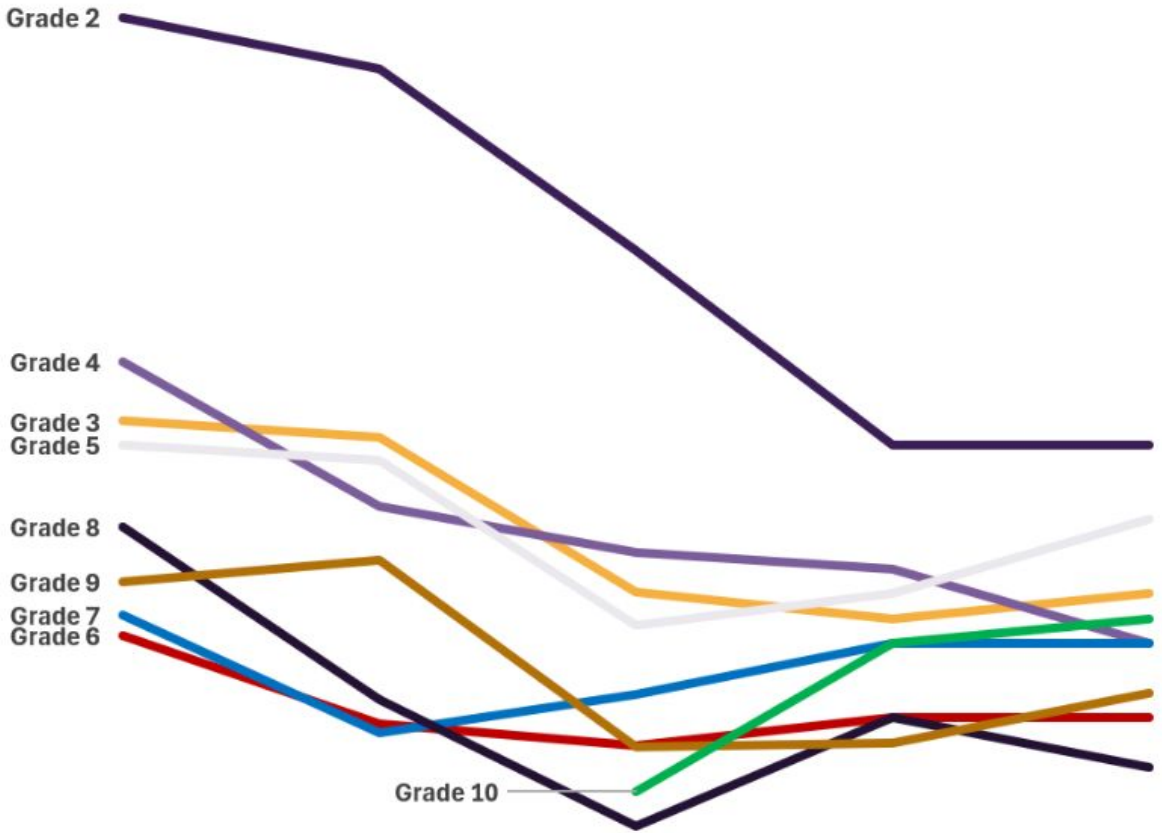
aReading Typical Growth



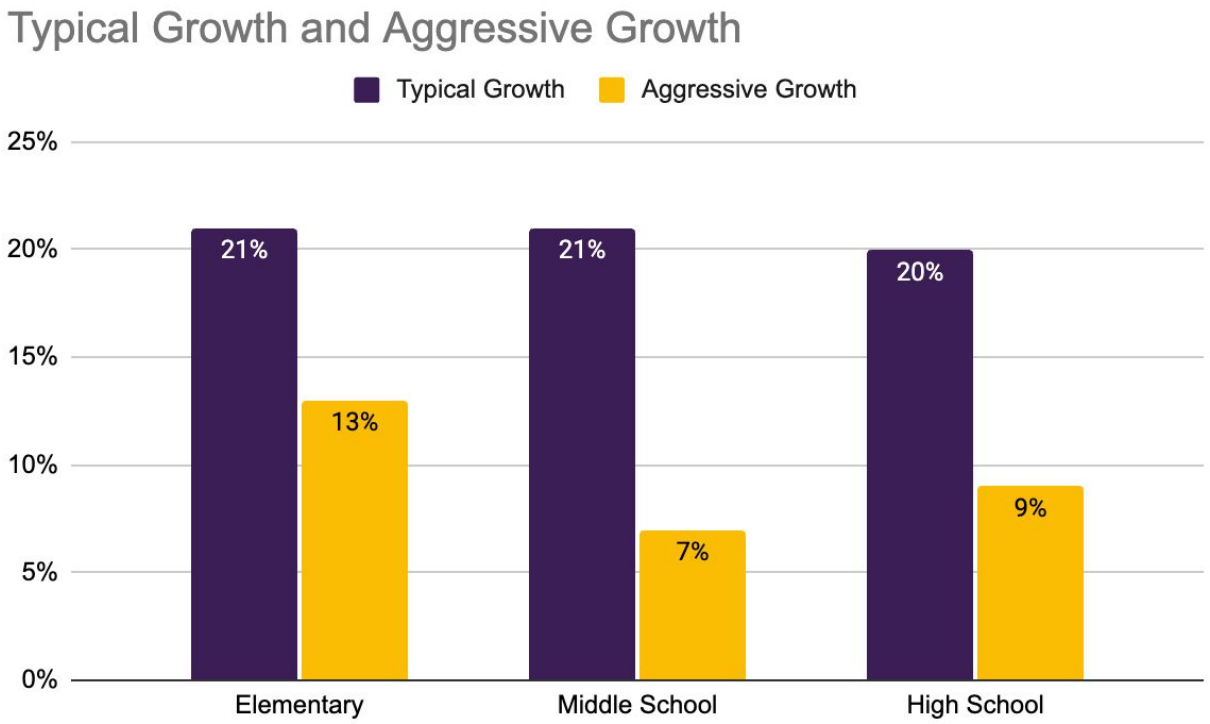

aReading Typical Growth (50+ pctl)
Growth by Start Score
21-22
22-23
23-24
24-25
25-26
37%
37%
31%
40%
29%
32%
29%
28%
27%
27%
33%
34%
30%
28%
29%
38%
33%
31%
29%
28%
43%
39%
36%
34%
35%
41%
36%
37%
30%
32%
Am Ind
Asian
Black
Hispanic
White
Multiracial

aReading Typical Growth (50+ pctl)

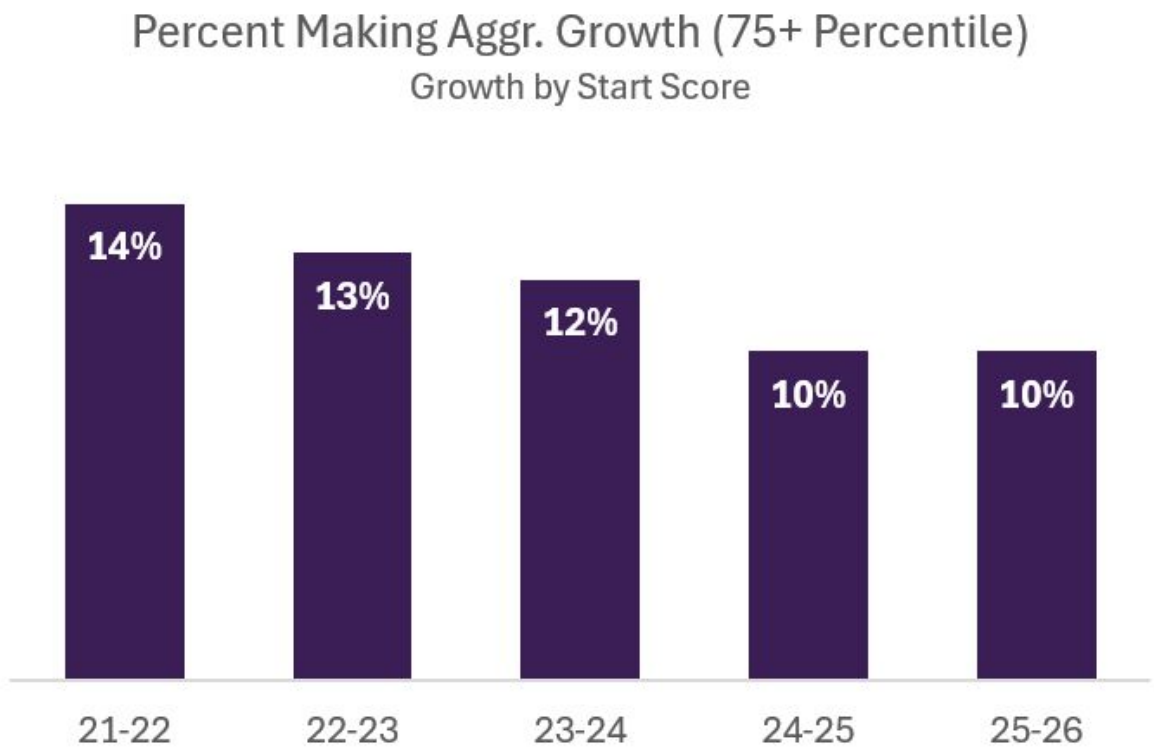
Growth by Start Score



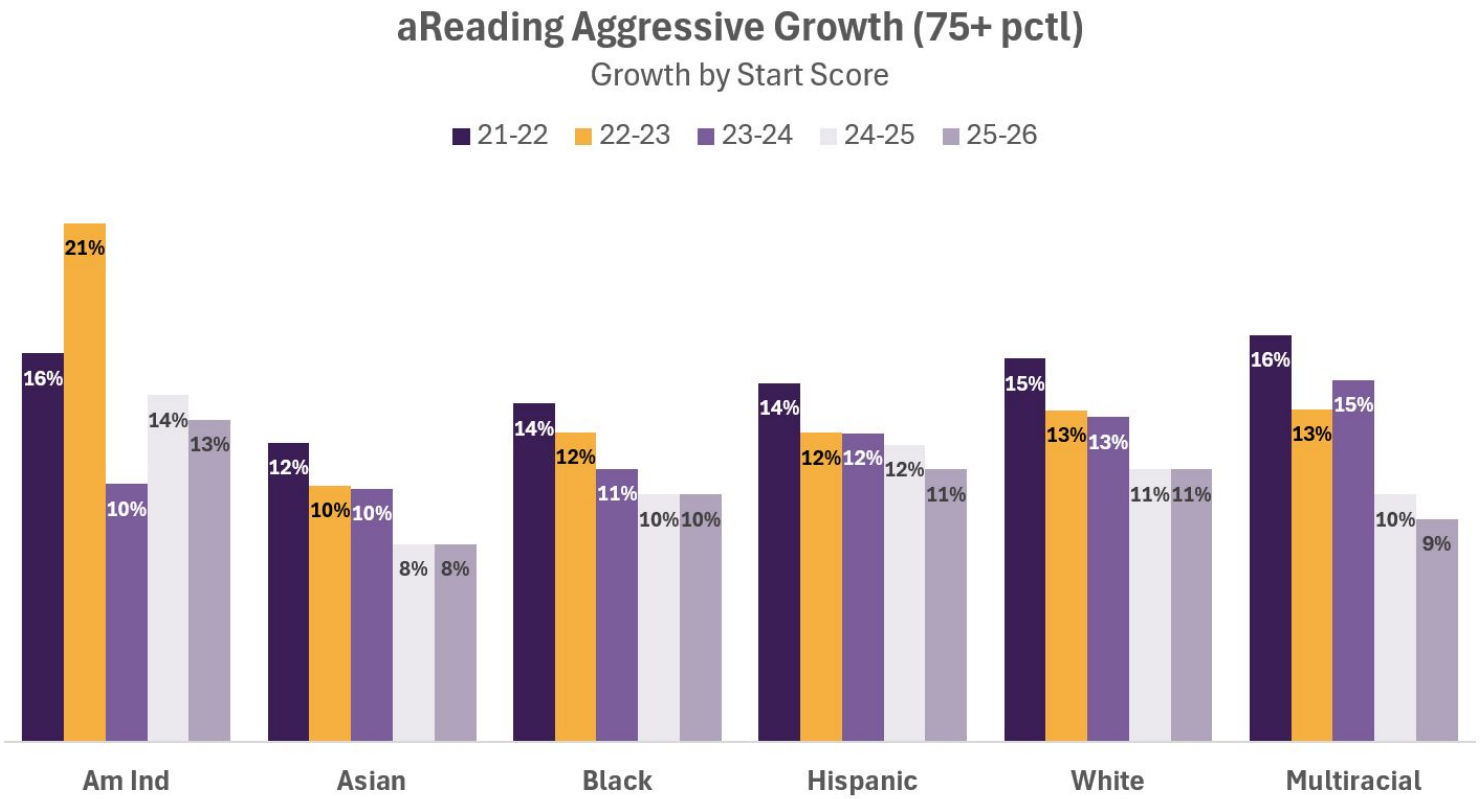
Growth by Level



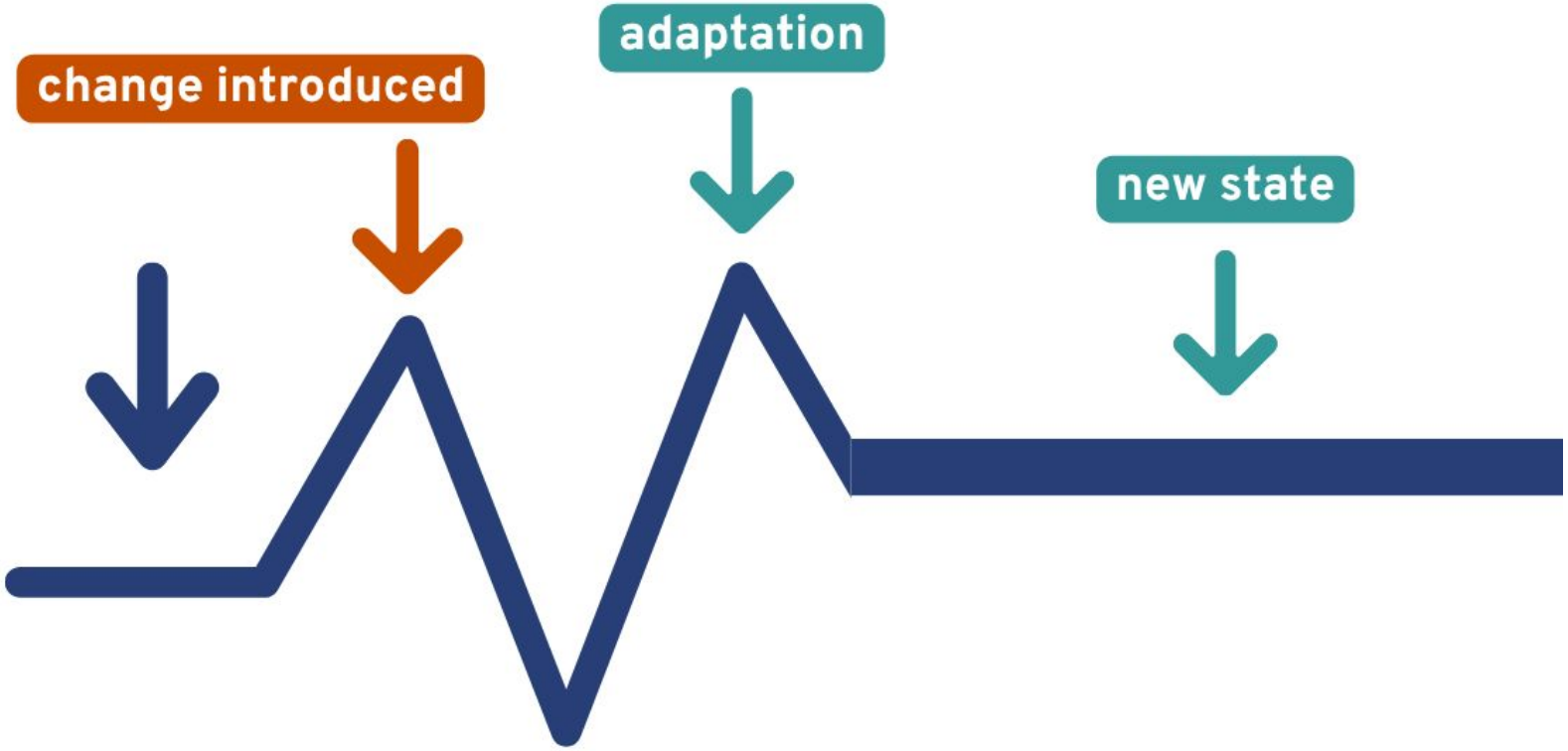
aReading Aggressive Growth



aReading Aggressive Growth



Implementation Dip



Strategies for Bridging Dip

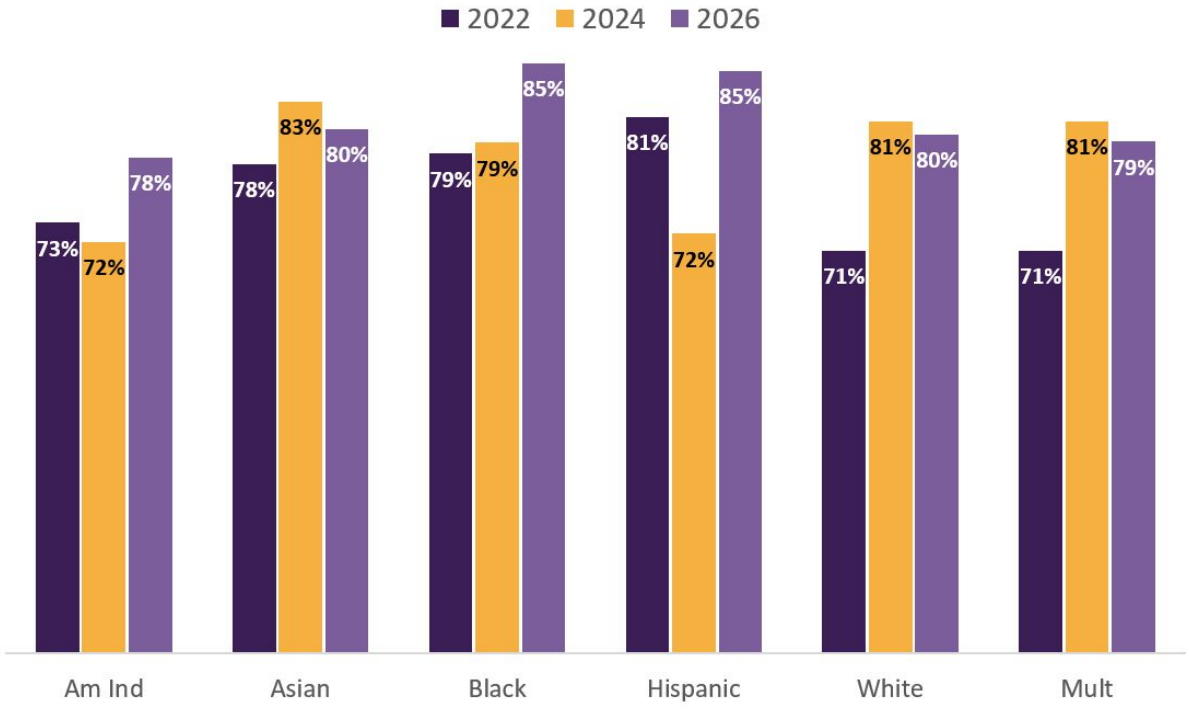
- Classroom walkthroughs to verify curriculum pacing
- Learning walks to determine professional learning needs
- Monitor completion of Screenings
- Monitor Core Plans in RtI Stored for PLT documentation
- Achievement of growth measures established at fall data digs in winter and spring
- Use High Leverage Moves sheet with ILTs to determine monthly action steps

Family Stakeholder Survey

Culture of Achievement Scale	Overall Pct (%)		
Survey Items	**2022**	**2024**	**2026**
Staff effectively communicate with my scholar.	81%	85%	86%
Staff know my scholar's interests.	63%	69%	74%
Staff address the needs (i.e. behavior, special education, language, social-emotional) of my scholar.	72%	79%	81%
My scholar has been able to use their strengths.	72%	77%	78%
Staff believe my scholar can succeed.	87%	89%	90%
Staff provide an appropriate level of challenge for my scholar.	76%	80%	80%

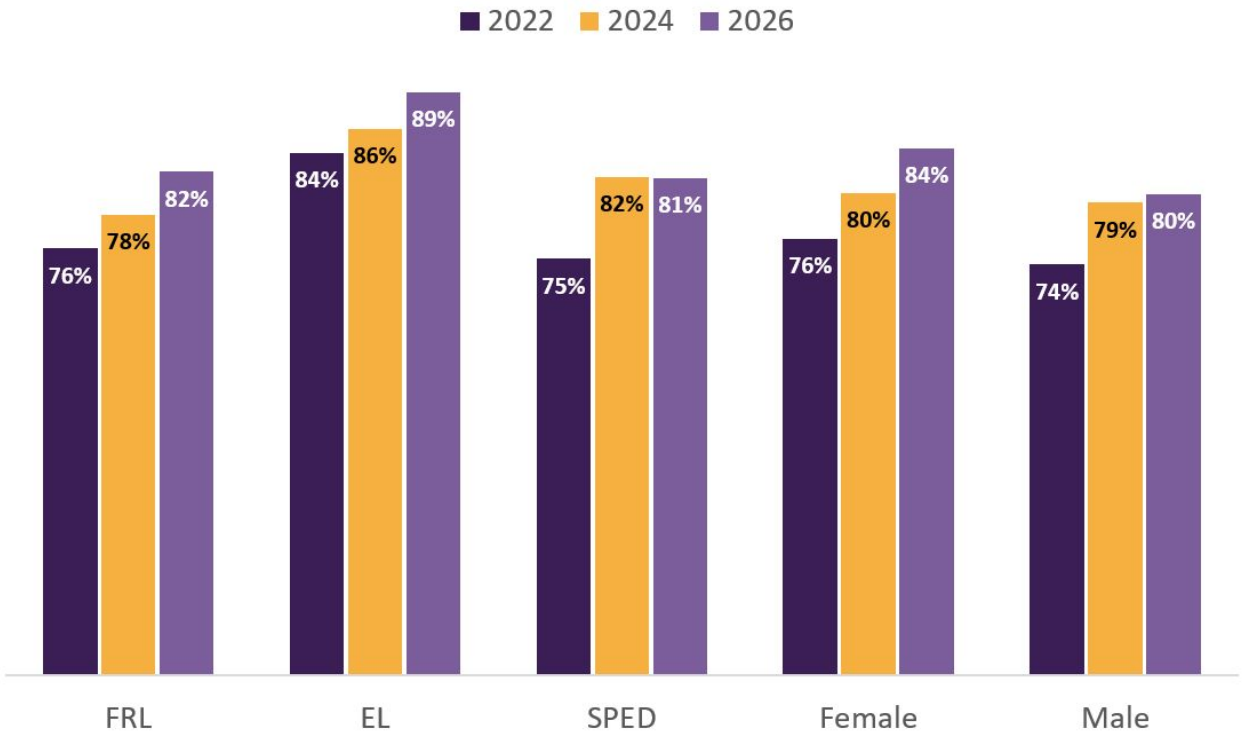
Culture of Achievement-Family Survey

% responding positively

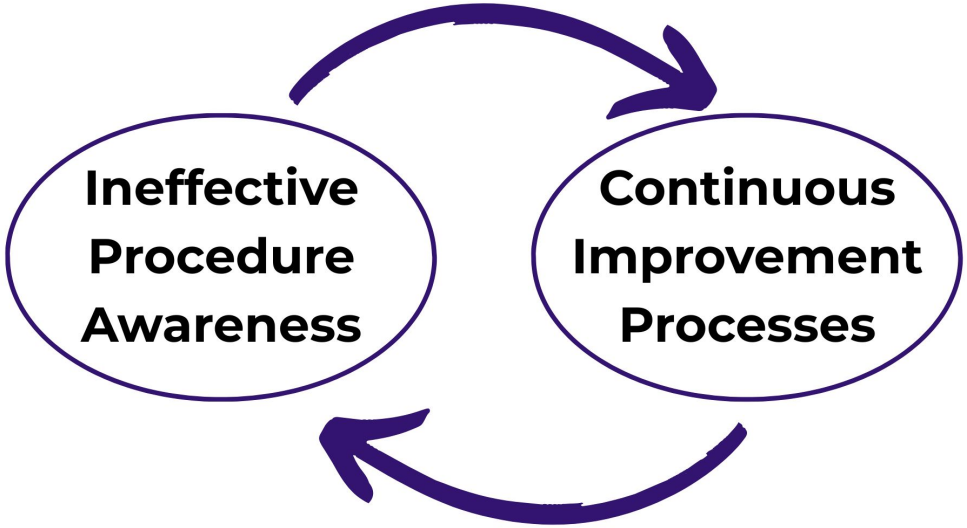


Culture of Achievement-Family Survey

% responding positively

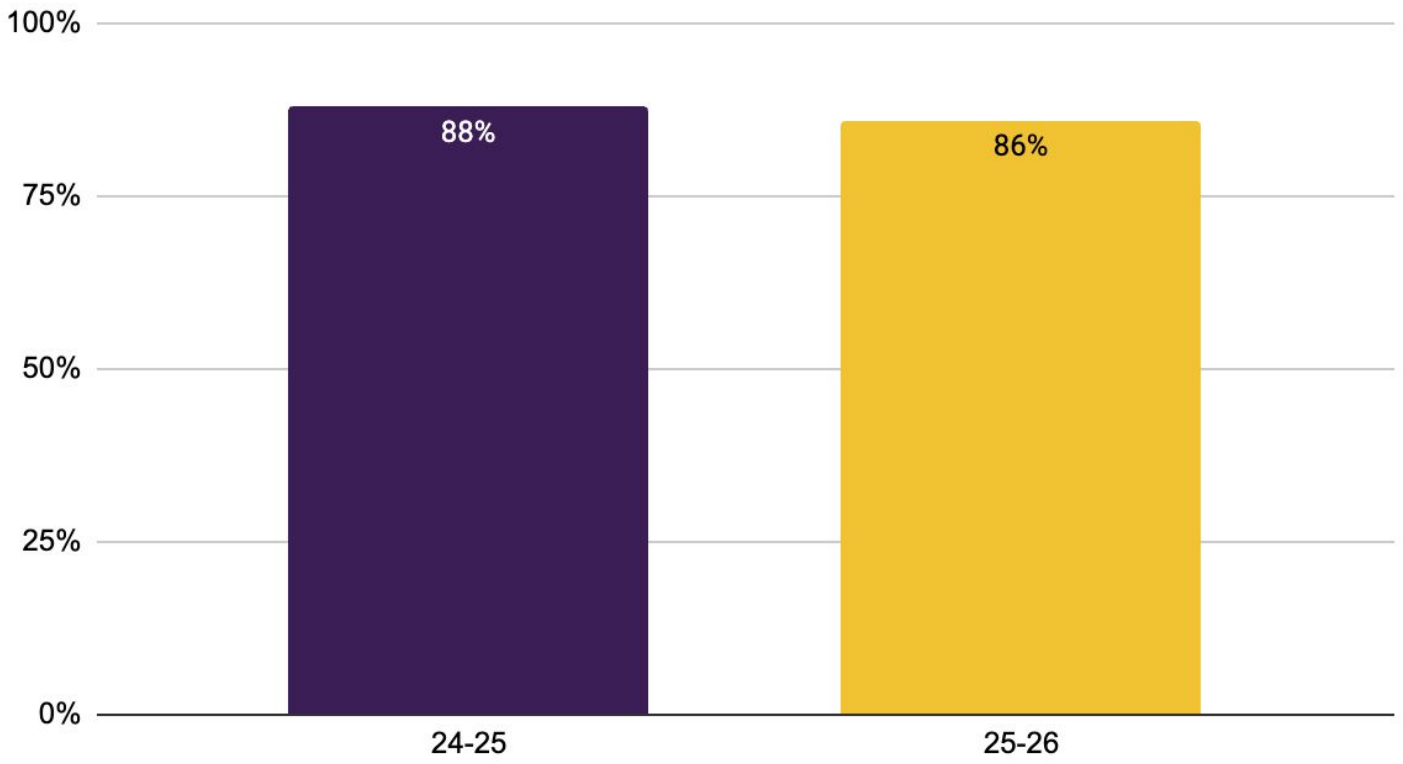


Continuous Improvement Magnifier

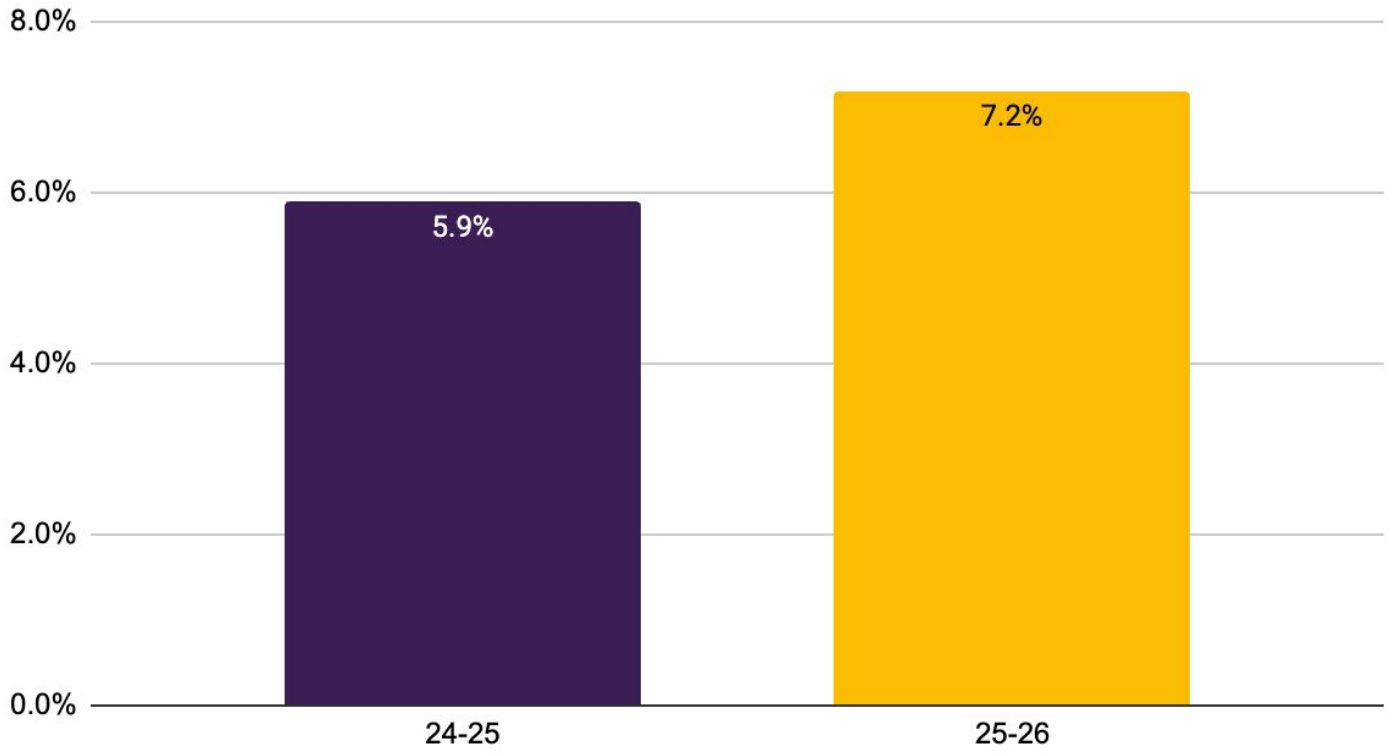




% of IEP Goals Marked Progressing +



Evaluations Bypassed (% of total sped count)



STRATEGIC DIRECTION B

Priority: Improve pathways for college and career readiness to unleash student agency.

Expected Outcome: Accelerated course enrollment, and 12*12 enrollment mirror our district demographic data.

Strategy: AVID

Strategy: Advisory

Process Measures: Agency Survey

Outcome Measures: College and Career Readiness Index

Strategic Direction B, Goal 2

Expand equitable access to advanced, experienced, and credentialed pathways that prepare students for future success.

Strategies	Measure: Process	Measure: Outcome

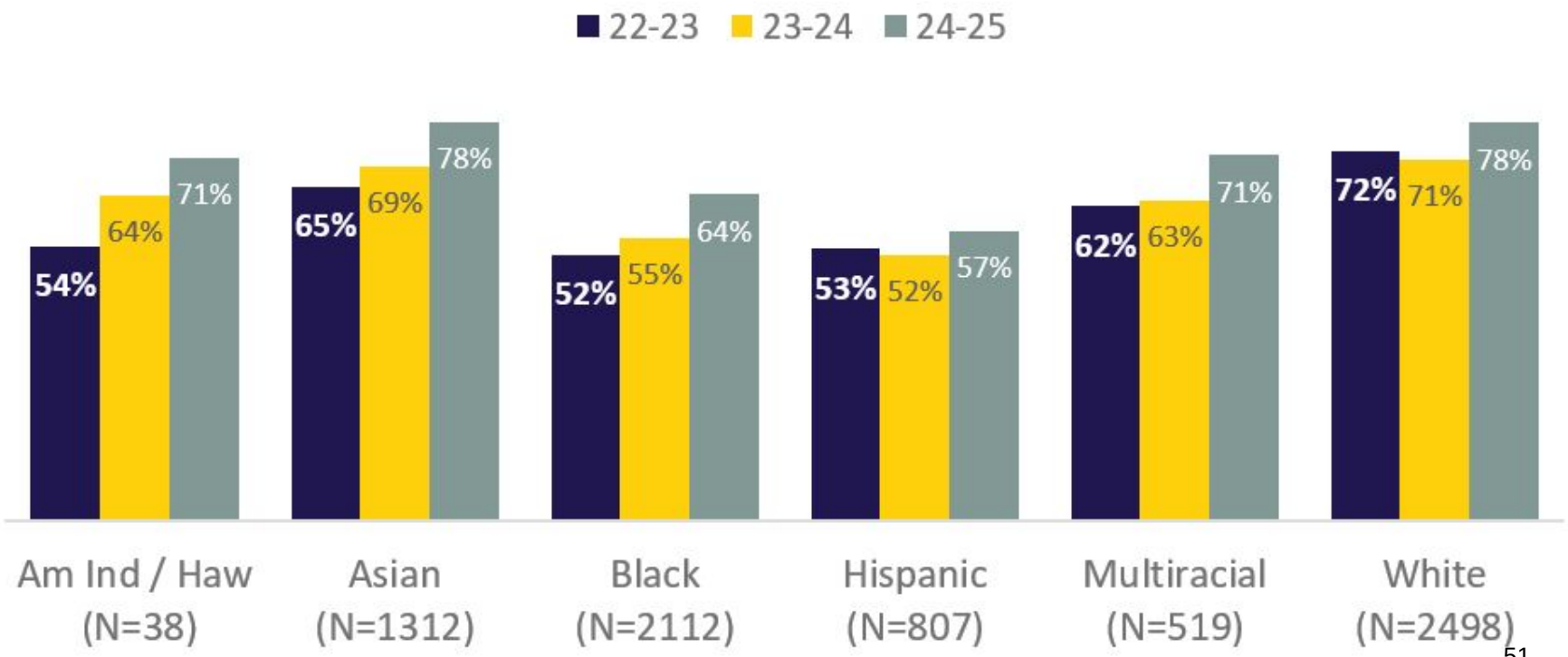
College & Career Readiness Pathways
• Expand high-value pathways (credentials, bilingual seals, internships, accelerated, online options) so participation mirrors district demographics.
	• Secondary pathway participation data	• Increased credentialing / accelerated pathway achievement
		  ○ American Indian 64% to 80%
		  ○ Asian 69% to 80%
		  ○ Black 55% to 80%
		  ○ Hispanic 52% to 80%
		  ○ Mulitracial 63% to 80%
		  ○ White 71% to 80%

Continuous Improvement Magnifier • Elevate the District Behavior Specialist (DBS) program to increase utilization and student outcomes. • Strengthen American Indian Education supports with a targeted focus on graduation and cultural relevance. • Align PreK (VPK & PreK 4-year old alignment) systems to support Kindergarten readiness and long-term academic success.	• MDE child count data (Dec. 1st) • Licensed Special Education staff retention data • American Indian Education improvement attendance milestones	• Increased licensed special education staff retention from 90.2% to 92%. • Decrease in students starting Kindergarten in center based programming from 12% to 8% of all Kindergarten students on IEPs. • Increased American Indian student graduation rate from 68.6% to 75%.

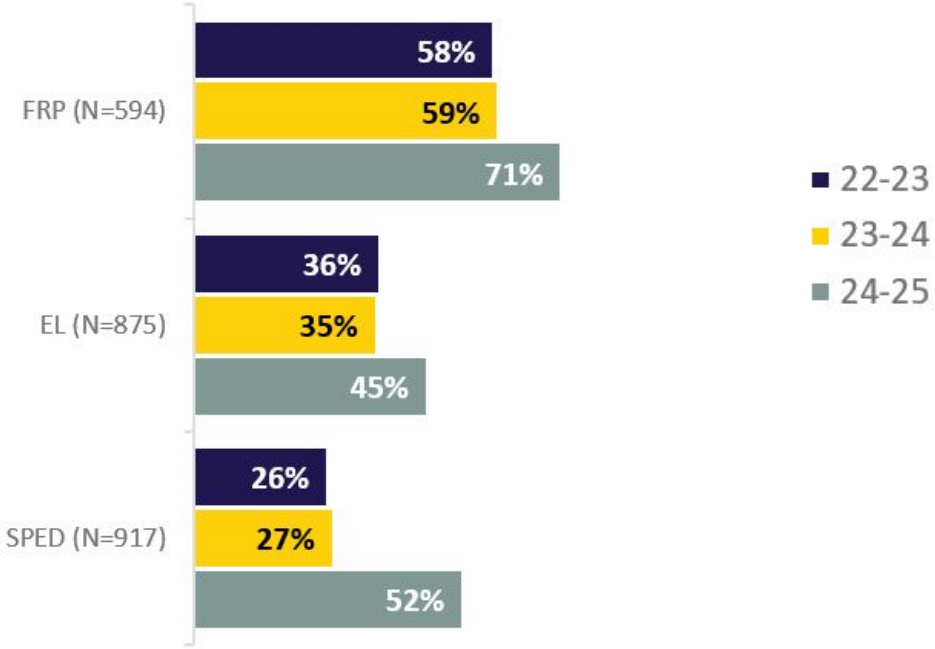
College and Career Readiness Index-24-25

College and Career Readiness Measures	Number of Students Earning	Percentage of Students Earning
Earning at least one semester or trimester credit in PSEO, Concurrent, Articulated, AP, IB, and/or HP course	5,087	70%
Earning a Professional Certification in CPR, 1st Aid, EMT, EMR	110	2%
Completing an Internship, Apprenticeship, or Related Experience	334	5%
Earning a MN Bilingual Seal	46	1%
College and Career Readiness Index (one of more of above)	**5,175**	**71%**

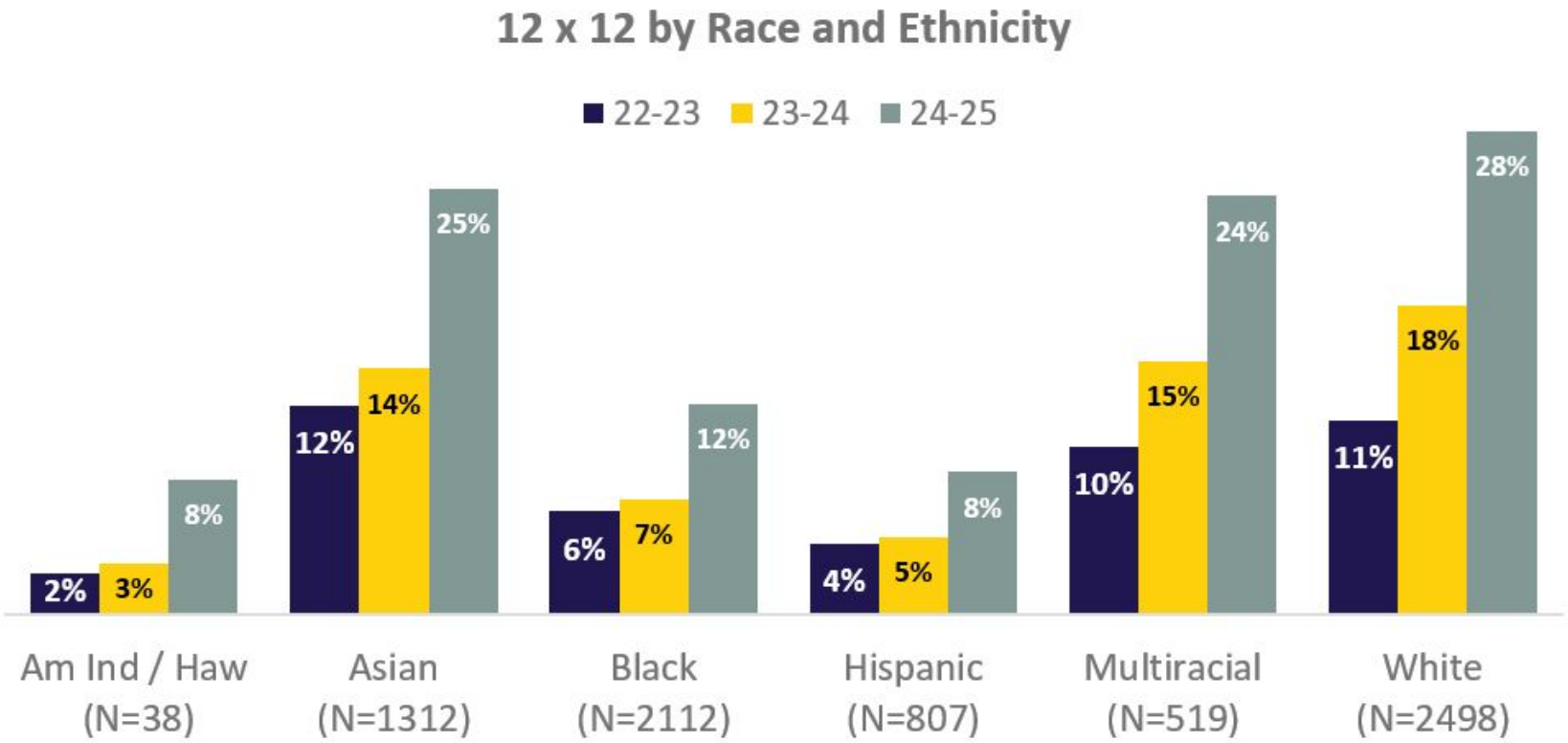
College and Career Readiness Index



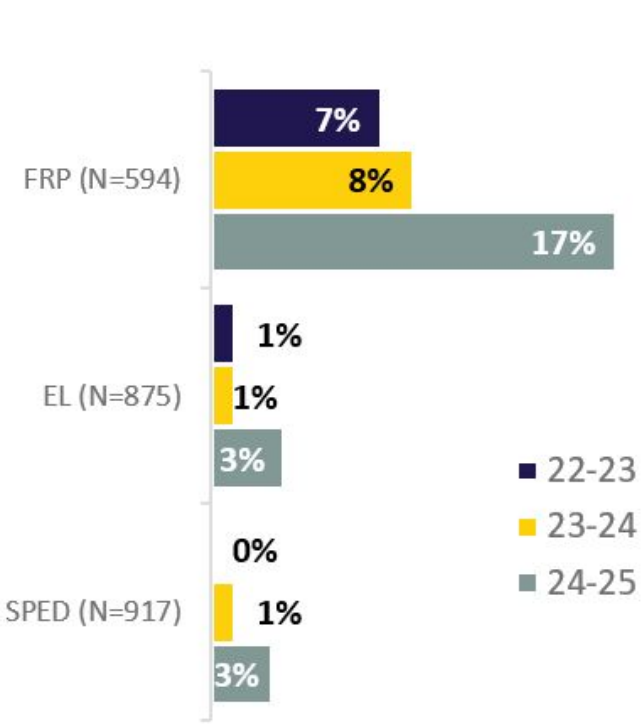
College and Career Readiness Index

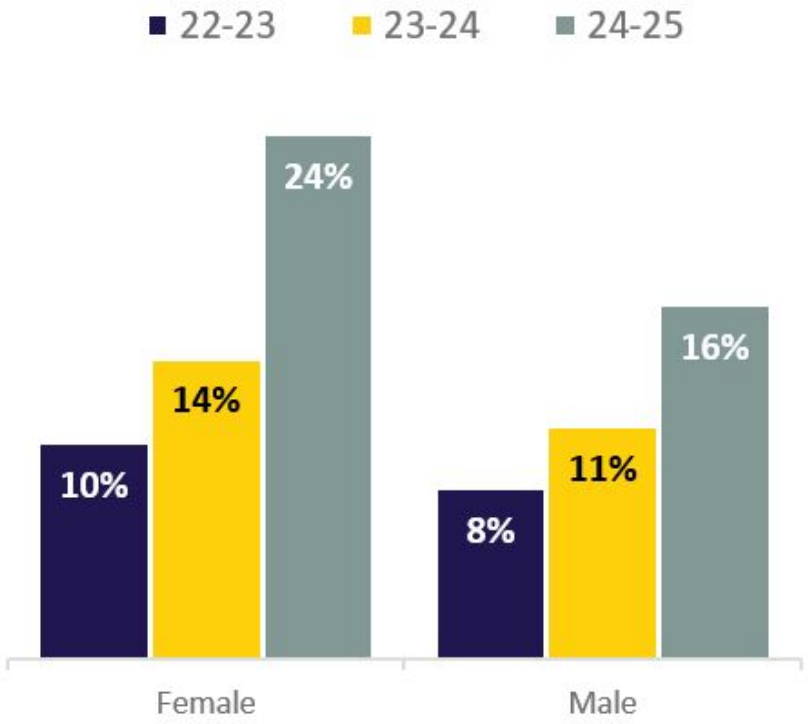


12*12

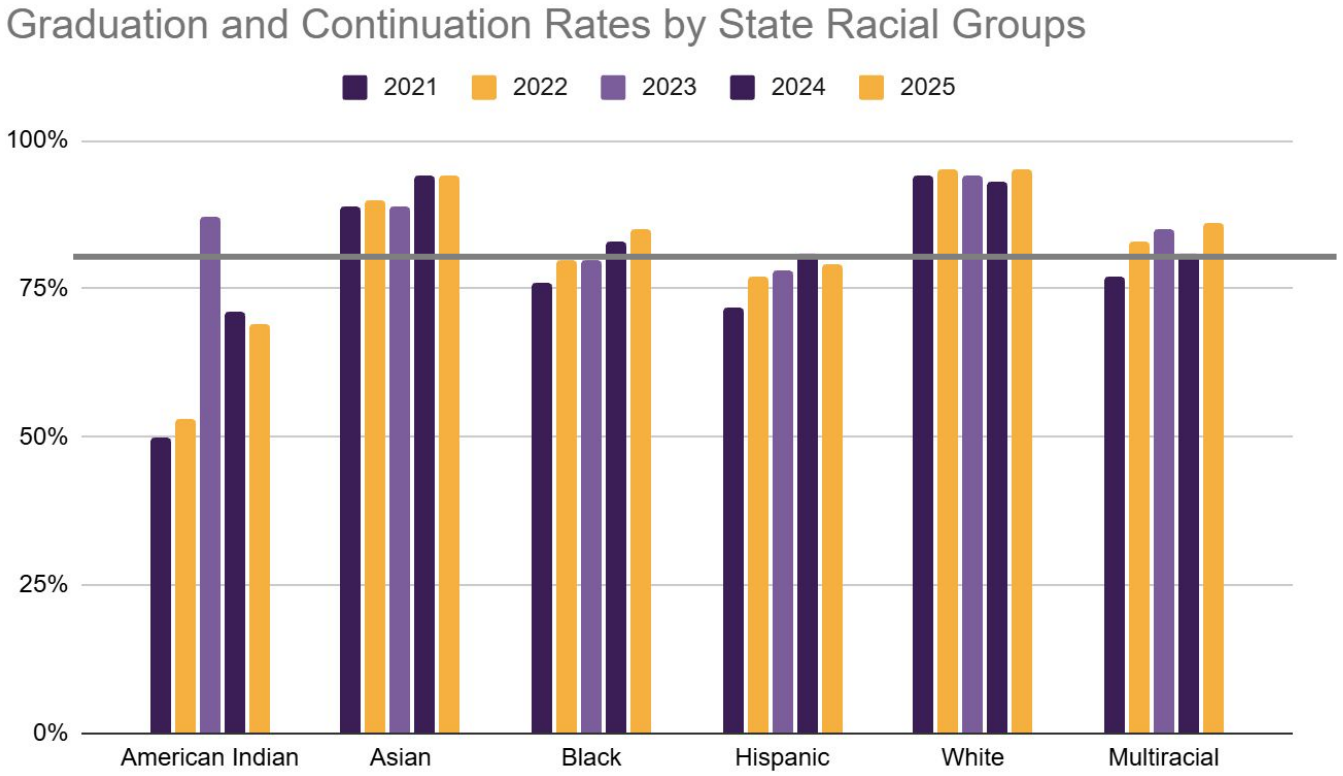

12 x 12 by Race and Ethnicity
22-23
23-24
24-25
2%
3%
8%
12%
14%
25%
6%
7%
12%
4%
5%
8%
10%
15%
24%
11%
18%
28%
Am Ind / Haw (N=38)
Asian (N=1312)
Black (N=2112)
Hispanic (N=807)
Multiracial (N=519)
White (N=2498)

12*12


FRP (N=594)
7%
8%
17%
EL (N=875)
1%
1%
3%
SPED (N=917)
0%
1%
3%
22-23
23-24
24-25


22-23
23-24
24-25
10%
14%
24%
8%
11%
16%
Female
Male

Graduation and Continuation Rates



Pause and process

- Alignment Check
  - How well do the measures reflect the strategies and priorities in Strategic Direction B?
  - Given the amount of data shared, what suggestions might you have for narrowing the scope of the data shared?
- Priorities in Action
  - Where are the measures strong in showing progress — and where could they better connect to our goals?
- Informing Board and Community
  - Do the measures clearly communicate our progress to the board and community?

Osseo Area Schools

THANK YOU!

Monitoring Report Vision Cards A and B
Strategic Plan Implementation

Date: June 2026

Authors: Dr. Jill Kind, Director of Learning & Achievement
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Tom Watkins, Ph.D., Coordinator of Data and Assessment
Dr. Michael Walker, Director of Education Equity
Sonni Buerskin, Director of Student Services
Amy Tollefson, District Level Principal
Dr. Bryan Bass, Assistant Superintendent, Equity & Achievement

Topic: Vision Card Review

Purpose: The purpose of this executive summary is to:

- Provide information on the data for the High Priority Initiatives for Strategic Directions A and B,
- Show alignment between strategic priorities, system strategies, and the measures that show implementation fidelity and impact.

Executive Summary

The Osseo Area Schools June 2026 Monitoring Report evaluates the implementation fidelity and impact of the district's High Priority Initiatives under Strategic Directions A and B.

Strategic Direction A: Safe, Welcoming, and Inclusive Environments

This strategic direction focuses on fostering a culture of belonging, safety, and respect across all school environments. Key findings from the monitoring metrics include:

- **Staff Perceptions:** Survey data indicates that Early Childhood and Adult education staff groups reported above-average workplace satisfaction and safety. Conversely, Hispanic, Multiracial, and non-binary staff members reported lower levels of perceived safety compared to other groups across all years.
- **Family Perceptions:** The Family Stakeholder Survey reported a median score of 82% in 2026 for safe, welcoming, and inclusive environments, a 3% increase from 2024. Middle school families saw the largest favorable increase at 12%.

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Strategic Direction B: Core Instruction and Equitable Pathways

Strategic Direction B focuses on strengthening rigorous core instruction and expanding equitable access to advanced academic pathways. Key performance metrics include:

- **College and Career Readiness (CCR) Index:** During the 2024-25 school year, 71% of high school students achieved at least one CCR measure (such as college-intent course credits, professional certifications, internships, or a MN Bilingual Seal), an 8% increase from 2023-24.
- **Literacy Growth Decline:** Results from the FastBridge aReading adaptive assessment show a critical decline: only 21% of students achieved typical growth during the 2025-26 school year, representing a 10% decrease from the prior year and a continuous downward trend across all grades since 2021-22. Only 10% of students achieved aggressive growth.
- **Graduation and Dropout Trends:** The Class of 2025 graduation and continuation rate reached the "Vision" level, with 81% of student groups meeting the 80% benchmark. Additionally, students receiving special education services reached their lowest overall four-year dropout rate (6%) since the pandemic.

Introduction

Vision Cards serve as critical data points toward the realization of the district's mission.

Vision Cards track the district's progress toward strategic goals by aligning data with the Strategic Roadmap. Created by administrators with board guidance, they measure performance, identify growth or gaps, and support continuous improvement through clear, measurable goals tied to the district's overall vision.

Definition Statement: Continuous improvement as a normed practice strives to fundamentally reimagine how to perform procedures and tasks, to ensure transparency in reporting, proper resources that meet current needs, and anticipate future expectations and desired outcomes.

Vision Card and Expectations for Monitoring Reports
Our Vision Card Metrics continue to be closely aligned with strategic priorities,

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eliminate redundancies, and provide high-level, meaningful data for the school board and community to understand the district's progress.

We continue to partner with a national non-profit, Education Resource Strategies, which works with districts across the country to develop systems to assess the impact of their systems' strategies to drive positive outcomes for students- a process they call 'System Strategy ROI.' Through that partnership, we have worked to identify the key strategies within each of our strategic directions that the system is investing in to drive improvements toward our goals. We've also begun to identify the investments aligned with that strategy, and the set of process and outcome metrics that we want to monitor for those strategies. This will allow us as a district to more clearly understand how our work is driving toward the outcomes we expect, and what actions we need to take to improve our progress toward those goals.

The Vision Cards

The Vision Cards will focus on "Out and Up" Reporting and they:

- Ensure outcome measures closely align with goals and Strategic Priorities
- Show how strategies drive progress toward outcomes

The continuous improvement work may also result in *new* baseline data that we haven't collected in the past, or work to improve how to measured our strategies.

Lastly, you will see that alongside our Vision Cards, we will be sharing a Strategy Snapshot that provides a summary of the strategies that the district has mapped to the highest priority (HP) and focused priority (FP) for each Strategic Direction. For each strategy, we've included the process and outcome measures we intend to collect, and the per-pupil investment currently being made, where possible.



Key Considerations for "Out and Up" Reporting (in Reimagine Vision Card)

- Audience-Centered: The revised metrics prioritize data relevant to the board and community, highlighting progress toward strategic priorities without overwhelming detail.

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- Strategic Alignment: Metrics were carefully selected to tell a cohesive story of district success and areas for growth.
- Rationale for Refinement: Examples include dropping metrics like detailed IT data, which are operational, and adding metrics like student and family surveys for community feedback.

Metric Types (from ERS's SSROI paper)

Metric to Consider

Process Measures	Outcomes Measures
• Fidelity of Implementation Measures	• Impact Measures

Vision Card A
District Operational Plan
Strategic Direction A: Create safe, welcoming, and inclusive learning environments that foster global curiosity, belonging, innovation and engagement.

Strategic Direction	Goals
A	1. Increase every student's sense of belonging, safety, and respect across all school environments (culture and climate). 2. Ensure all school environments—physical and cultural—signal welcome, safety, and inclusion for every student and family.

Strategies and Outcomes

Strategies	Measure: Process	Measure: Outcome

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MnMTSS ● Strengthen Tier 1 culture systems (SEL, PBIS) to consistently model and reinforce belonging. ● Deepen Tier 2–3 supports so students feel seen and supported before challenges escalate. **Continuous Improvement Magnifier** ● Use the Equity Transformation Cycle to identify and reduce the use of exclusionary practices.	● Tier 1 fidelity checks completed each fall and spring ● Intervention tracking system used consistently ● Environmental scan at all sites ● Coordinated Professional Development ● 100% of sites complete ETC cycle	● An increase to 90% of students report feeling respected and included from 73% in 2025. ● A decrease in students reporting feeling bullied or harassed by a peer in the last thirty days from 20% in 2025 to 15% in 2028. ● 100% of Sites participate in May Reflection-Equity Challenge, Learning, and Action Presentations.

Measures
The following measures are categorized as either process measures, which focus on implementation and progress or outcome measures which focus on impact and outcome.

As noted in the ERS System Strategy Snapshot provides details of this relationship as well as information on the Return on Investment can be found in the appendix of this document.

For Priority A1, our data sources, in order in which they appear, are:
- Positive Behavior Intervention & Support (PBIS) Implementation Review *(Process Measure)*
- Climate Equity Review*(Process Measure)*
- Bullying, Harassment, & Student Safety *(Outcome Measure)*
- Belonging, Help & Trusting Adults *(Outcome Measure)*

Priority A1. Positive Behavior Intervention & Support (PBIS) Implementation Review (Process Measure)

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Tiered Fidelity Inventory (TFI)

The Tiered Fidelity Inventory (TFI) is a process indicator. It is used to determine the degree to which school staff are implementing the core features of Positive Behavior Intervention & Support (PBIS). This instrument is administered two times each school year by a team from each site and it includes three sections: Tier 1: Universal School-wide Positive Behavioral Interventions and Supports (SWPBIS) Features; Tier 2: Targeted SWPBIS Features; and, Tier 3: Intensive SWPBIS Features. For this Vision Card indicator, we are using TFI Total Ratio as our primary measure, with a benchmark set at 60% for the baseline measure. This was because: (a) all of the components of the TFI count in the results, (b) this reflects the research base behind PBIS, (c) these results will be meaningful, manageable and sustainable for reporting, and (d) the benchmark will be reasonable and yet challenging because it represented the top 30% of all TFI's administered in Osseo and among comparable districts in 2022-23. The district's TFI Total Ratio has decreased 3% each year since 2022-23.

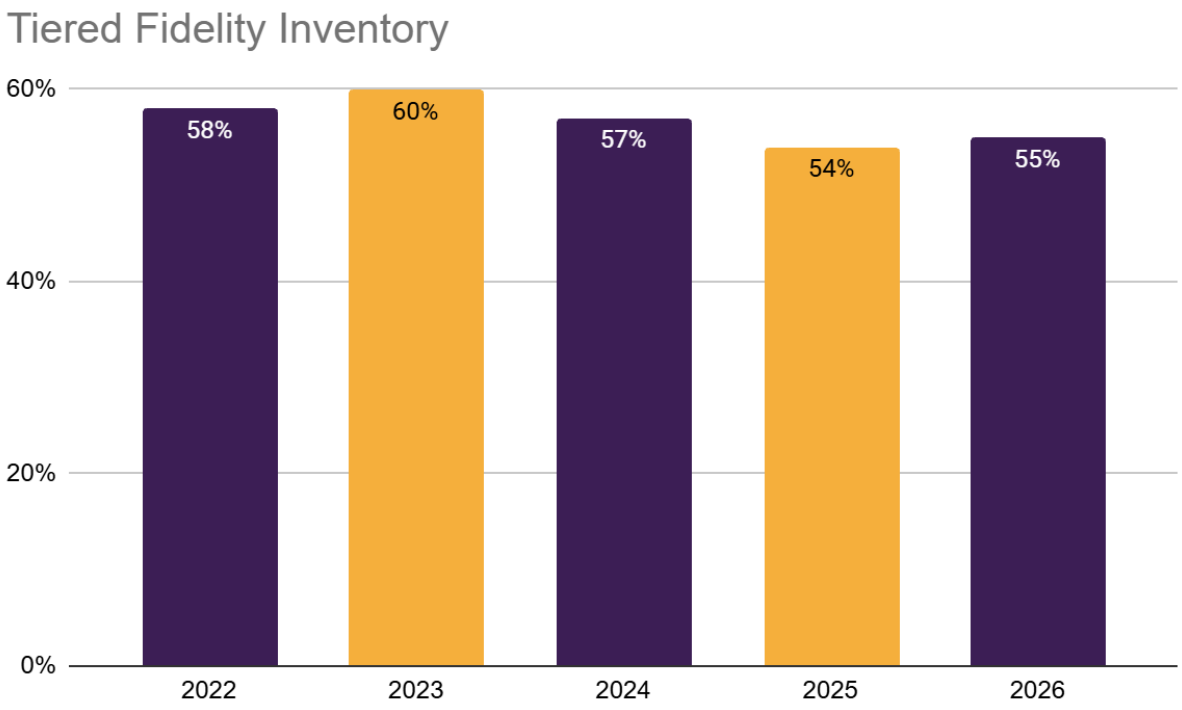
In 2025-26, TFI version 3 was introduced as a revised version. Sites could choose to continue with TFI 2.1 or pilot TFI v3. This year 17 sites completed TFI 2.1 and 10 sites completed TFI v3 to measure the fidelity of implementation.

The following chart summarizes the TFI Total ratio since 2022. In 2026, the 17 sites that completed the TFI 2.1 are included. We will have a new baseline for 2027 with all sites completing TFI v3.

The data shows the fidelity since the baseline year has decreased from 60% to 55%. Effective in the 2026-27 school year, in order to strengthen fidelity, we will align PBIS within the MnMTSS framework as a strategic initiative that will have system wide support and investment. This also strengthens our alignment with the Achievement and Integration goal of decreasing discipline disproportionality.

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Priority A1. Climate Equity Review

Equimetrics Scales - Diversity, Equity, and Inclusion

We did not use the Equimetris tool this year. Beginning in 26-27, these scales will be incorporated into the Staff Survey.

Staff Stakeholder Survey

This process measure includes two scales (groups of questions) and one question from the Staff Stakeholder Survey, which is typically administered in the winter each year. For each question, teachers could respond "Strongly Agree", "Agree", "Neutral", "Disagree", "Strongly Disagree" or "Not Applicable". For scales, we used the average score (with Strongly Agree = 5, Agree = 4, etc.), and for questions we used the percent responding "Strongly Agree" or "Agree." The results by question and scale are below.

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School/Department Environment & Communication Scale	% Agree/Strongly Agree		
Survey Item	Schools	Depts	District
Staff at school/work make me feel welcome.	82%	82%	82%
I feel safe in my work environment.	77%	86%	78%
Staff consistently provide helpful customer service.	82%	84%	82%
I am treated with respect by my colleagues.	85%	80%	84%
A clear vision for our school/department and strategies for improvement are communicated.	68%	68%	68%
Administrators are visible and accessible to me. (School only)	70%	NA	70%
My school promotes a safe and secure school environment with a culture that is conducive to teaching and learning. (School only)	71%	NA	71%
My school acknowledges and understands diversity in the school community, creating an environment that supports all students. (School only)	82%	NA	82%
My school/department does a good job of keeping me informed about important news.	70%	69%	70%
The district does a good job of keeping me informed about important news.	67%	72%	68%
Communications to staff are delivered in a professional and timely manner.	67%	68%	67%

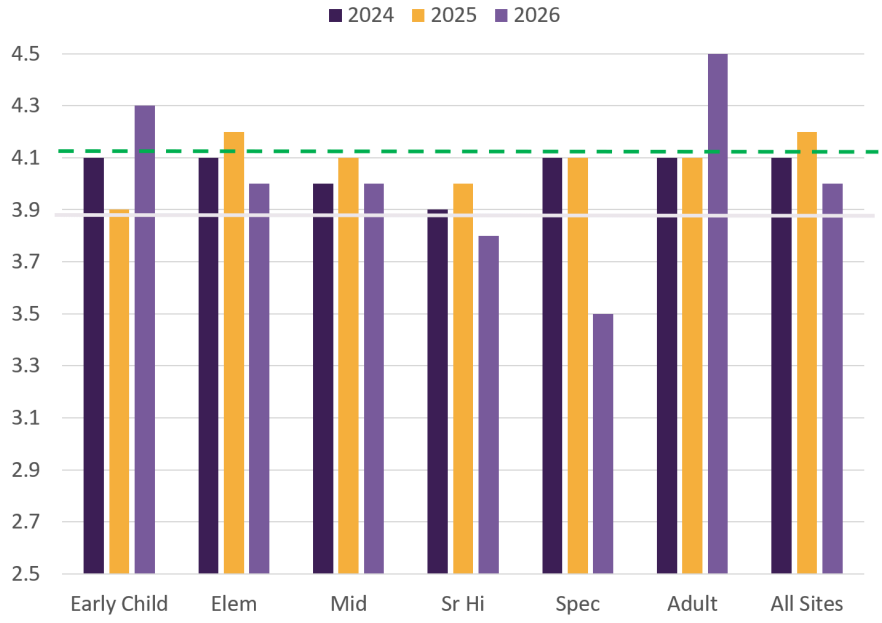
School/Department Race & Culture Scale	% Agree/Strongly Agree		
Survey Item	Schools	Depts	District
I believe that participating in training and/or conferences about race and culture helps me to better understand the students I work with.	78%	76%	78%
I am willing to learn more about how race and culture impact learning.	88%	86%	88%
I have trusted colleagues with whom I am willing to collaborate to learn more about race and culture.	85%	78%	84%
What I have learned about race and culture has helped me work towards equitable student achievement.	82%	75%	81%
I have raised my Consciousness about Equity this year.	75%	71%	75%
I know the CLEAR Solutions Framework pyramid, and feel comfortable walking through it from event to mental model.	61%	57%	61%

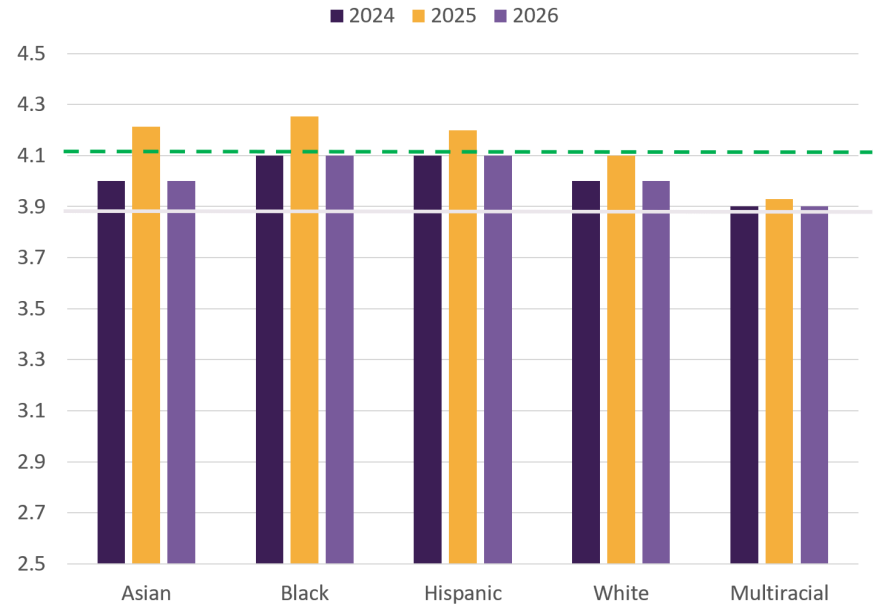
For the purposes of this Vision Card, we focused on scale and question averages for specific groups of staff, and developed performance ranges to highlight differences between groups. In the charts below, the six-year average range is from the gray line to the dashed green line, so groups at or above the green line are above average, and groups below the grey line are below average.

School/Department Environment and Communication Scale Results by Staff Group

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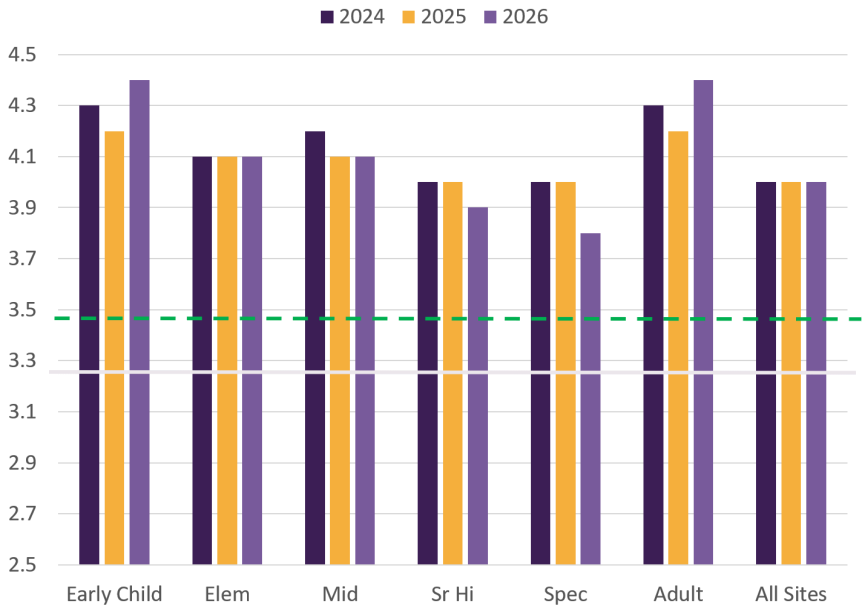
There are a few important findings from these charts:

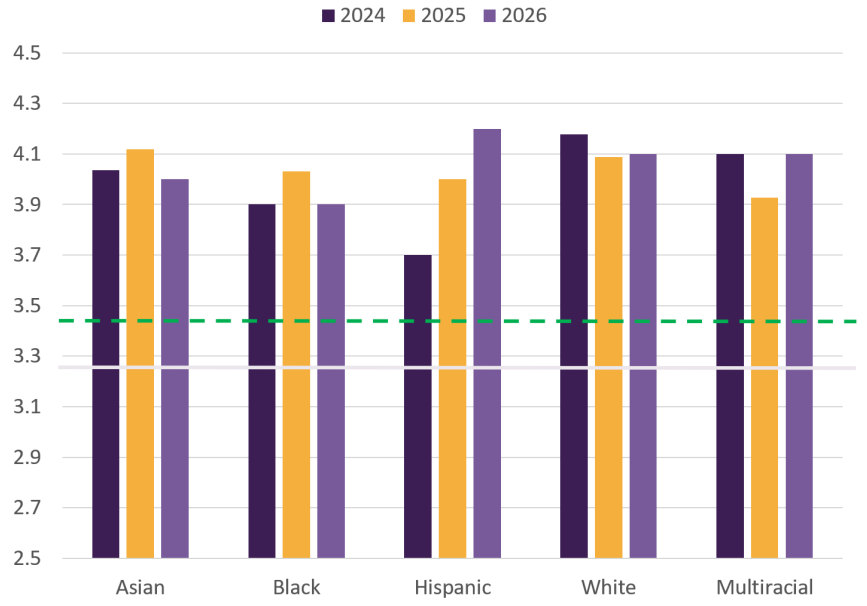
- Early Childhood and Adult education groups had higher than average perceptions on this scale for the 25-26 school year. Additionally, both of these groups saw a large increase over previous years.
- After seeing a bump in positive perceptions across all race and ethnicity groups during 2024-25, all groups returned to 2023-24 levels during this year's survey administration.
- Staff members who are neither teachers nor ESPs (“Other”) and those who identify as Non-binary continue to grow in their positive perceptions on this scale.

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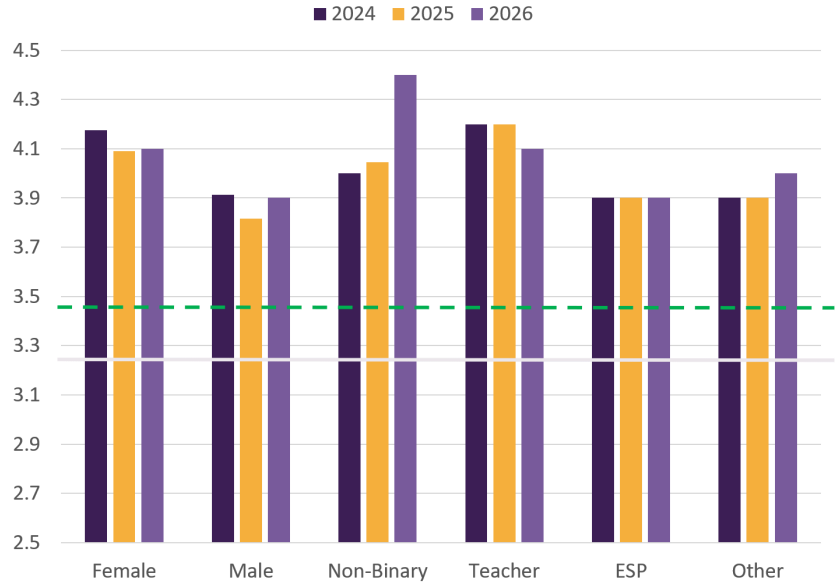
School/Department Race and Culture Scale Results by Staff Group





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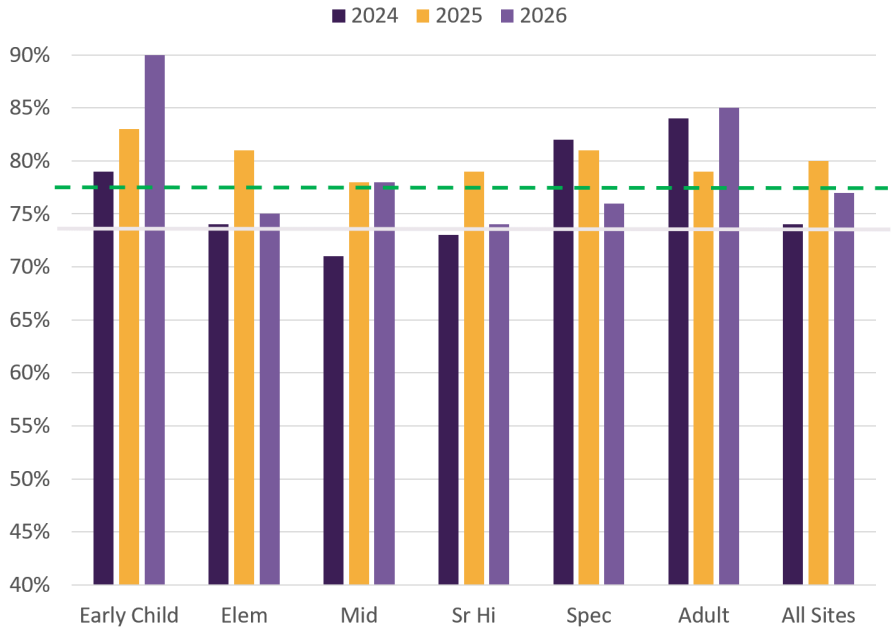


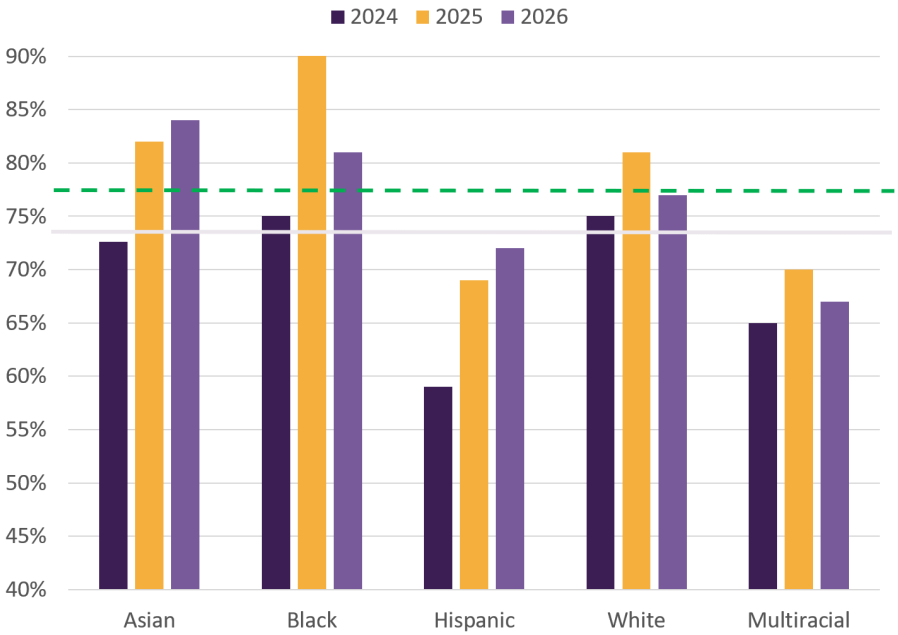
In 2025-26, all staff groups had perceptions of Race and Culture that were at or above 2024-25 levels with the exception of the following groups: Sr Hi, Spec, Asian, Black, and Teachers.

"I feel safe in my work environment" Question Results by Staff Group

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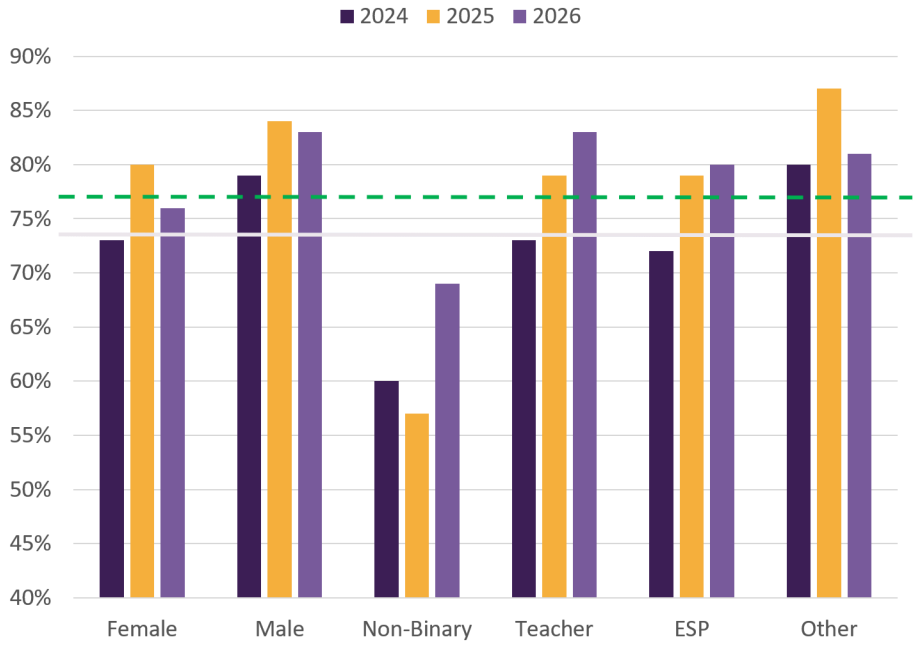
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In these charts regarding staff perceptions of safety:

1. The employee groups that reported above average levels of safety when looking at the site level were those at early childhood and adult sites.
2. When looking at the data by race and ethnicity staff groups, Asian and Hispanic staff saw improvements over previous years' rates. Additionally, Asian and Black staff members had the highest rates of perceived safety at work.
3. The final chart shows that staff members who are male have the highest ratings of perceptions of safety in the workplace.
4. Across all years, Hispanic, Multiracial, and non-binary staff perceived lower levels of safety than other staff groups.

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A1. Bullying, Harassment, & Student Safety

This indicator looks at the results from the Minnesota Student Survey pertaining to bullying and harassment. This survey is administered every three years to grades 5, 8, 9, and 11. The following survey questions have been used on previous Vision Cards and were included in the 2025 survey:

1. During the last 30 days, how many days have other students at school...
    a. pushed, shoved, slapped, hit or kicked you when they weren't kidding around?
    b. spread mean rumors or lies about you?

The answer choices for these survey questions were: Never, Once or twice, About once a week, Several times a week, or Every day. As in previous years, student responses were re-coded using an 8-point index score with 8 = zero bullying and 0 = all students reporting bullying. Results for only these two questions are summarized in the table below:

	Bullying & Harrassment - Comparable Items Only								
	Grade 5		Grade 8		Grade 9		Grade 11		
	Male	Female	Male	Female	Male	Female	Male	Female	Average
2016	7.0	7.2	7.5	7.4	7.6	7.6	7.7	7.6	**7.5**
2019	7.0	7.0	7.4	7.3	7.7	7.5	7.7	7.6	**7.4**
2022	6.7	7.1	7.5	7.4	7.7	7.6	7.8	7.7	**7.6**
2025	6.8	7.0	7.4	7.5	7.6	7.6	7.7	7.7	**7.6**

There were also questions about bullying and harassment that the Minnesota Department of Health and Minnesota Department of Education changed for the 2025 survey. For these questions, we will report only on 2025 since we do not have comparable data from previous years:

During the last 30 days, how often have other students harassed or bullied you?

	5th		8th		9th		11th	
	Male	Female	Male	Female	Male	Female	Male	Female
Never	62%	62%	81%	78%	83%	86%	91%	94%
Once or twice	25%	26%	15%	17%	12%	12%	7%	6%
Three or more times	13%	12%	5%	5%	4%	3%	2%	1%

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IF BULLIED DURING THE LAST 30 DAYS, for which of these reasons were you harassed or bullied? (Mark ALL that apply)

	5th		8th		9th		11th	
	Male	Female	Male	Female	Male	Female	Male	Female
Your race, ethnicity or national origin	17%	15%	17%	25%	24%	24%	30%	26%
Your religion or religious beliefs, including a lack of religious beliefs (e.g., agnosticism or atheism)	5%	5%	6%	7%	6%	12%	11%	0%
Your sex or gender (being male, female, transgender, genderqueer, genderfluid.)	5%	8%	3%	11%	3%	15%	11%	15%
Your gender expression (your style, dress, or the way you walk or talk)*			15%	31%	13%	17%	16%	15%
Because you are bisexual, gay, lesbian, asexual, pansexual, queer, or because someone thought you were*			3%	11%	7%	10%	8%	0%
A physical or mental disability	5%	5%	3%	6%	7%	5%	11%	4%
Your size or weight	26%	39%	26%	29%	23%	22%	38%	22%
Your physical appearance	29%	35%	33%	48%	39%	47%	32%	48%
Reason not listed	56%	54%	49%	34%	35%	36%	49%	41%

The analysis of students' sense of safety at school utilized one question from the Minnesota Student Survey, "I feel safe at school." The answer choices for this question was: Strongly agree, Agree, Disagree, or Strongly disagree.

The numbers that are reported on the Vision Card are index scores that were calculated through a similar method created by the Minnesota Youth Development Research Group (MYDRG) at the University of Minnesota. This method is able to capture the severity of all response types, from the favorable responses to the not so favorable ones. In the Bullying & Harassment portion, the closer we get to an index score of 8.0, and in the Safety portion, the closer we get to 7.5, the closer we get to 100% of our students answering that they feel safe at school.

Some themes that emerge from these tables are:

- The two-item Bullying & Harassment index score has remained within one or two decimal points for the past four survey administrations and has increased slightly from 7.4 in 2019 to 7.6 in 2022 and 2025.
- On the new Bullying & Harassment question added in 2025, 5th grade students reported the highest levels of bullying, and 11th graders reported the least.
- For male students, the most common reason for bullying was typically not listed among the available options (all grade levels except 9th).
- For female students, the most common reason for bullying was typically physical appearance (all levels except 5th).

The Minnesota Department of Education (MDE) releases data from the Minnesota Student Survey in two batches. The first release includes the data disaggregated by grade level and gender. The second release further disaggregates the data by racial

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demographics. This initial analysis only included student groups broken down by gender and grade level since the 2025 results broken down by race have not yet been made available. Once that data is made available, we will also report on our district's results by race over time.

Priority A1. Belonging, Help & Trusting Adults

The Student Stakeholder Survey has been administered to most students in grades 3-12 in the district from 2015-2026, and this indicator includes three scales (groups of questions) from this survey. The table below includes the percent positive (students responding "yes/always" or "mostly yes") for each question on each scale. In the Spring of 2024, new survey scales were used which are not comparable to previous versions of the same scales. Accordingly, a new baseline and new performance level ranges were established for Vision Card A. This table provides the survey questions and scales in use for Spring 2024-26, along with the percent positive:

Scales and Questions	2024	2025	2026
Belonging	***71%***	***73%***	***73%***
At my school, teachers care about students.	85%	85%	85%
I am comfortable sharing my thoughts and ideas at school.	61%	63%	65%
I build friendships with other people.	75%	76%	76%
I feel like I belong at school.	69%	71%	71%
I feel respected at school.	68%	72%	72%
Help	***76%***	***78%***	***76%***
I have what I need to be successful at school.	86%	87%	86%
An adult at school has talked to me about how I am doing in my classes.	64%	66%	64%
If I have problems at school, the adults listen to me and help me.	78%	79%	78%
If I have a problem, I have at least one adult at school that I can turn to.	77%	78%	77%
Trust	***81%***	***82%***	***80%***
The school rules are fair.	69%	69%	65%
I can count on the adults at my school to help me learn and achieve.	82%	83%	82%
Adults treat me with respect.	83%	85%	84%
Adults in this school care about me.	81%	81%	81%
Adults in my school trust me.	82%	84%	83%
Adults in my school believe I can learn and will be successful.	87%	88%	87%

The charts on the next two pages provide the scale results by student group for the past two survey years. The annual median across all student groups is used on the card.

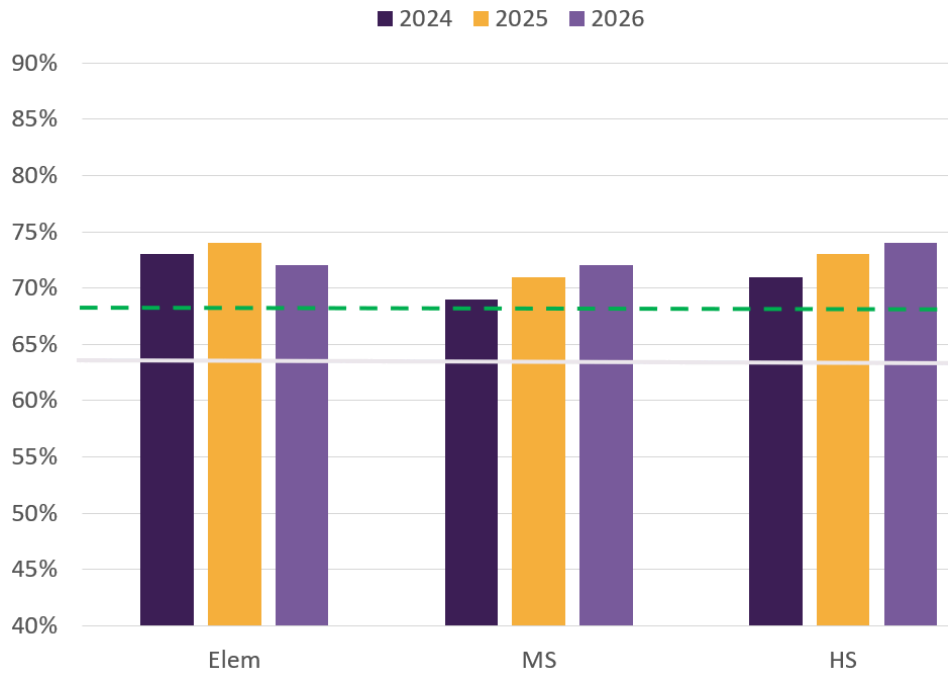
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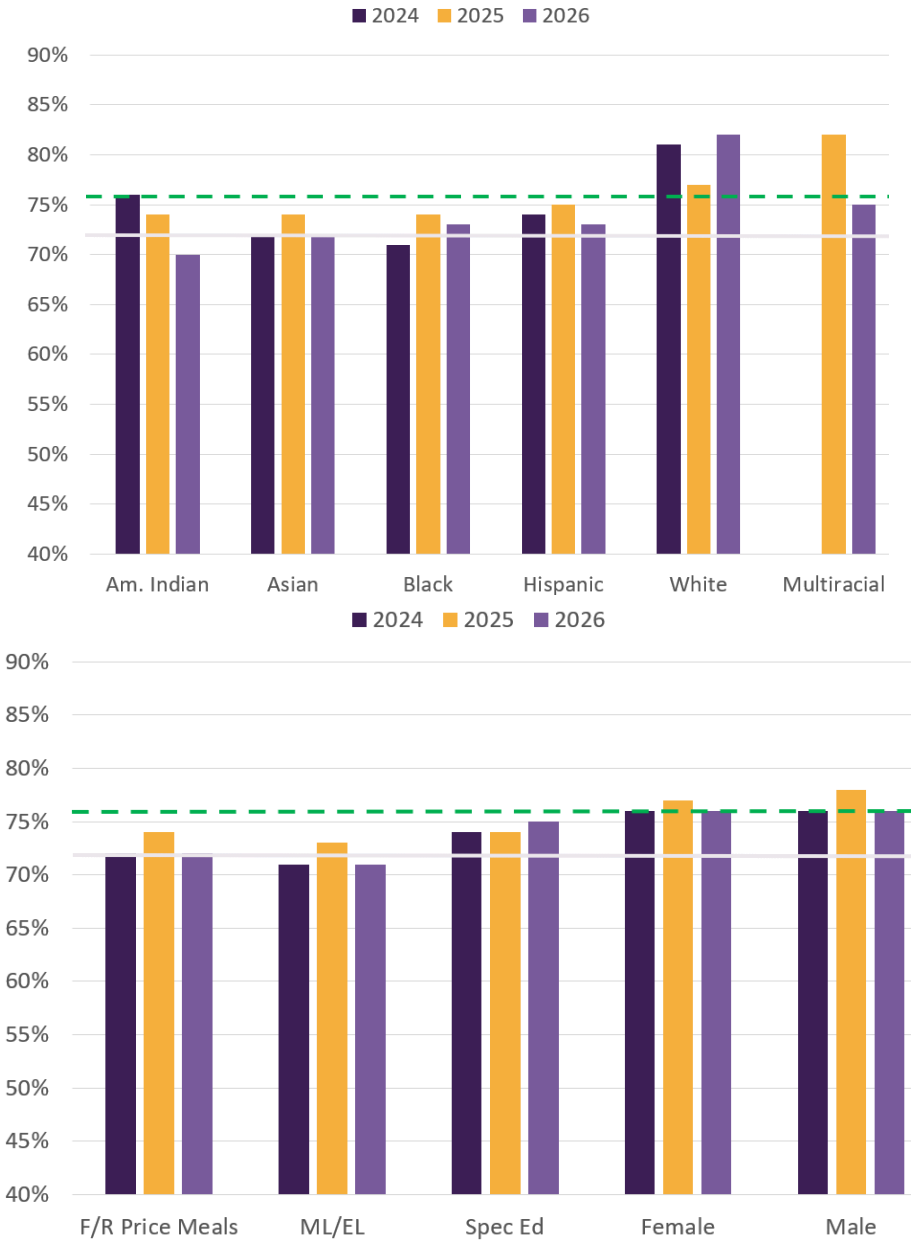


On the *Belonging* scale, White, female, male and students in grades 6-12 were more positive on this scale in 2026 than they were in 2024, and were at least two percentage points above the benchmark (represented by the green dashed line).

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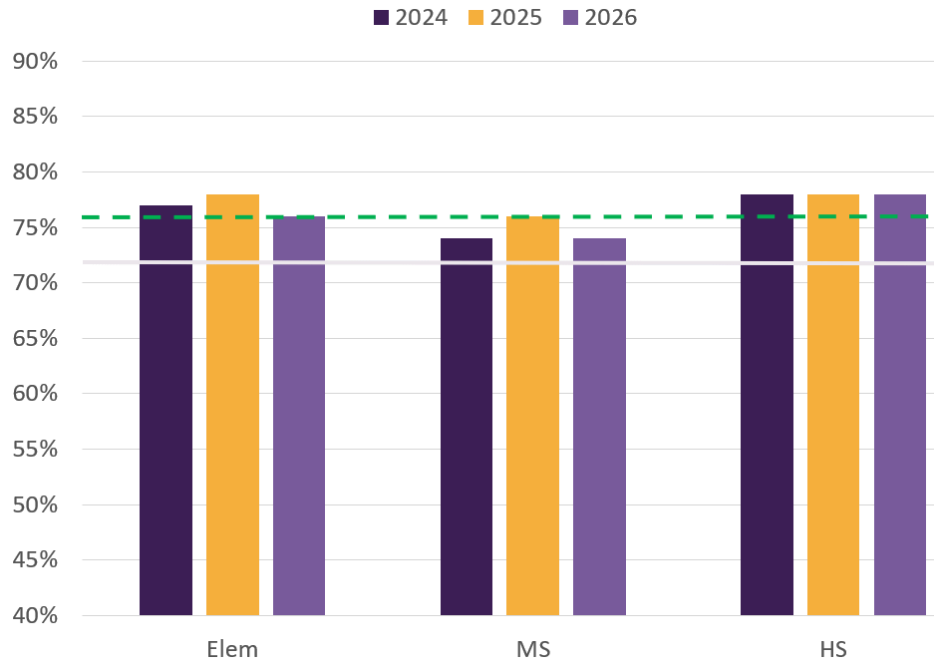
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Student Survey - *Help Scale* % Positive



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For the *Help* scale, there was less variability across student groups, which means similar levels of accessing help. However, White, male, female, elementary and high school students reached benchmark levels of Help in 2026.

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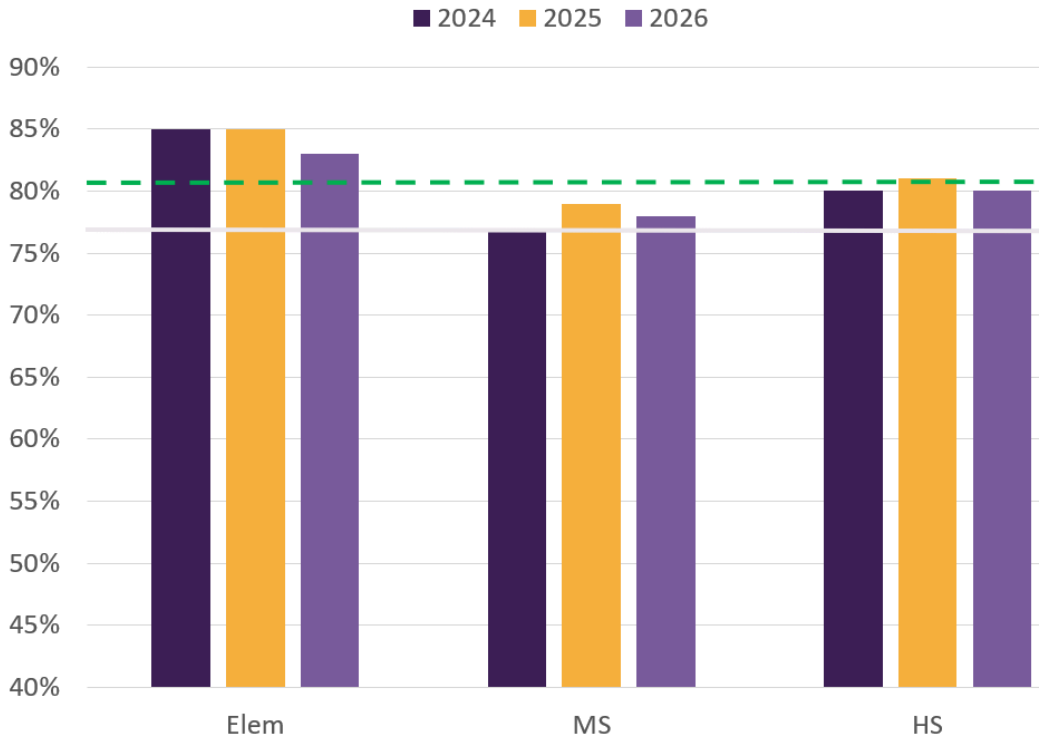
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Student Survey - *Trusting Adults Scale* % Positive



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For the scale of *Trusting Adults*, White, female and elementary level students met the benchmark in 2026.

Family Stakeholder Survey - Safe, Welcoming and Inclusive Learning Environments Scale

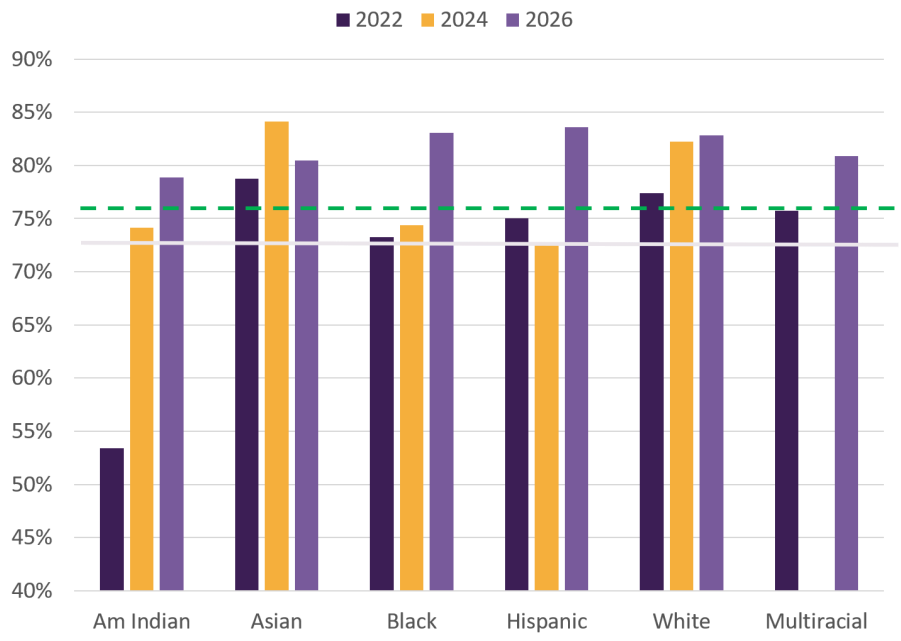
The last metric for this indicator is the Family Stakeholder Survey: *Safe, Welcoming, and Inclusive Learning Environments* scale. This survey was last conducted in the spring of the 2024 school year and is administered every other year. The following table provides results on each question for the past two administrations (which were the first two administrations to include these questions):

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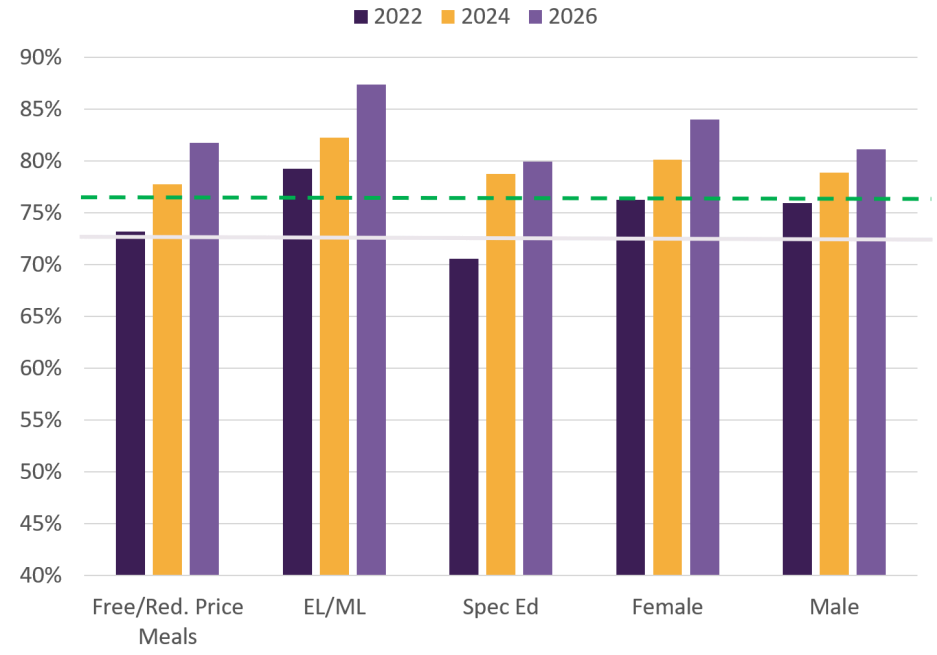
	2022	2024	2026
My scholar feels emotionally safe in the school environment.	80%	81%	85%
My scholar feels physically safe in the school environment.	82%	86%	88%
School staff treat my scholar with respect.	89%	92%	92%
My scholar experiences positive representation of their identity in their school environment.	83%	86%	88%
My scholar experiences positive representation of their culture in their school environment.	77%	79%	82%
My scholar's cultural history is represented accurately in the curriculum.	65%	70%	75%
My scholar has opportunities to influence their learning experience.	66%	74%	72%
My scholar sees how their learning connects to the real world.	65%	69%	73%

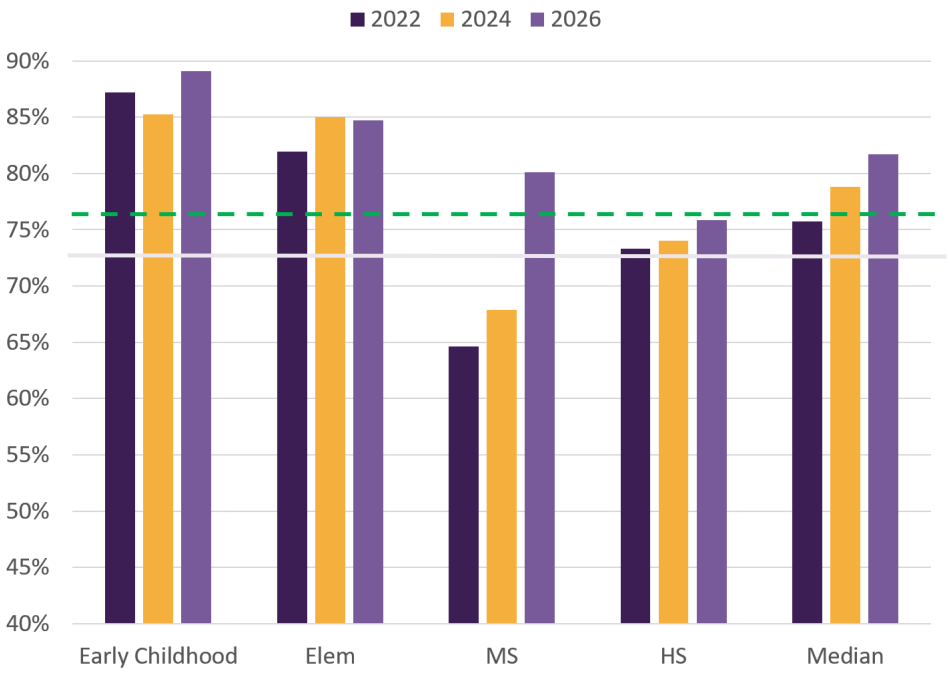
Scale results for the past three survey administrations are reported below as the median percent responding "Often" or "Always" as in previous Vision Cards:



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Across the three survey administrations, the highest overall agreement was for family members of students enrolled in early childhood and in elementary schools.

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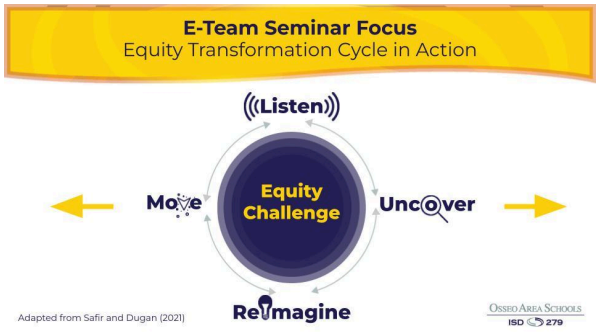
Agreement rates among all race and ethnic groups increased from previous years, with the exception of Asian families who saw a 4% decrease. The groups that saw the largest increases from the 2024 to 2026 administration were among families of Hispanic students (11%) and families of middle school students (12%). The median across all groups for 2026 was 82%, and this is what was reported on the Vision Card for this measure - a 3% increase from the previous administration of the survey in 2024.

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Strategic Direction E: Continuous Improvement Magnifier

E2. How do our **continuous improvement** cycles and processes help address and eliminate disparities and inequities in achievement?



This image shows how we use a continuous improvement cycle to solve equity challenges. Teams *listen* to those most affected, *uncover* root causes of inequities, *reimagine* better approaches, and *move* into action.

Teachers use the PLT process where teams ask key questions like “What do we want students to learn?” and “What will we do if they don’t learn it?”

These cycles help identify how systems and practices create barriers to student success. By reframing Strategic Direction E as the *Continuous Improvement Magnifier*, we are shifting from repeated reporting to a focus on using these cycles to show meaningful growth across all areas of our work. This includes academic progress, well-being, and staff collaboration.

As we move forward, data will be collected via our revised staff stakeholder survey, evidence from schools Equity Transformation Cycles, achievement of site goals from PLT work, and Learning Walks.

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Vision Card B
District Operational Plan
Strategic Direction B: Create safe, welcoming, and inclusive learning environments that foster global curiosity, belonging, innovation and engagement.

Strategic Direction	Goals
B	1. Strengthen high-quality, rigorous core instruction so all students experience rigorous learning with appropriate support. 2. Expand equitable access to advanced, experienced, and credentialed pathways that prepare students for future success.

Strategies and Outcomes

Strategies	Measure: Process	Measure: Outcome
MnMTSS • Implement a coherent MTSS framework to ensure strong Tier 1 instruction and timely intervention. • Build leader capacity to observe, coach, and grow rigorous instructional practice through Instructional Leadership Academy (ILA)and learning walks.	• Professional Learning Team (PLT) goals • Accountability for Tier 1 effectiveness as measured in RTI (response to intervention) Stored • Leaders complete ILA phases • Learning walkthroughs	• Students in grades 2–10 who meet expected growth on aReading will increase from 40% to 43%. • Increased aggressive growth at the 75th percentile from 12% in 24-25 to 15% in 25-26.

College & Career Readiness Pathways
• Expand high-value pathways (credentials, bilingual seals, internships, accelerated, online options) so participation mirrors district demographics.
	• Secondary pathway participation data	• Increased credentialing / accelerated pathway achievement
		  ○ American Indian 64% to 80%
		  ○ Asian 69% to 80%
		  ○ Black 55% to 80%
		  ○ Hispanic 52% to 80%

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Continuous Improvement Magnifier 1. Elevate the District Behavior Specialist (DBS) program to increase utilization and student outcomes. 2. Strengthen American Indian Education supports with a targeted focus on graduation and cultural relevance. 3. Align PreK (VPK & PreK 4-year old alignment) systems to support Kindergarten readiness and long-term academic success.	• MDE child count data (Dec. 1st) • Licensed Special Education staff retention data • American Indian Education improvement attendance milestones	○ Mulitracial 63% to 80% ○ White 71% to 80% • Increased licensed special education staff retention from 90.2% to 92%. • Decrease in students starting Kindergarten in center based programming from 12% to 8% of all Kindergarten students on IEPs. • Increased American Indian student graduation rate from 68.6% to 75%.

Measures
The following measures are categorized as either process measures, which focus on implementation and progress or outcome measures which focus on impact and outcome.

For Priority B1, our data sources, in order in which they appear, are:
- Instruction and Management
- Growth in Literacy
- Increase in Students Making Adequate Progress (Connection to Strategic Direction E)

Priority B1: Instruction and Management Review (Process Measure)

Within indicator B1 there are two metrics related to staff professional learning. The first is system professional learning participation, and the second is system monthly learning participation. System professional learning occurs three times per year, at

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the beginning of the year (usually in November), midyear, and near the end of the year (in April or May). This learning opportunity brings together licensed staff from all sites and the Education Service Center (ESC) to engage in a multitude of required and optional sessions tailored to specific staff roles. It is on these days where staff can learn about new curriculum adoptions, tools, and best practices as well as deepen their understanding and skill in previously adopted curricula and practices. Participation in these learning days are critical for staff in order to earn CEUs toward licensure, and continuously improve their practice.

To calculate this metric, the average attendance across all three sessions within each site was determined. Next, the median of site averages was calculated to avoid any one site from skewing the data in either direction.

These data disaggregated by grade level help in understanding participation at a deeper level. At the elementary level a median of 87% participated, and at the secondary level a median of 75% participated in the system professional learning days.

One thing to note on this metric as well as the metric below (system monthly learning participation) is these data are measuring participation in professional learning, not attendance or implementation. This is due to the fact that some licensed staff are excused from professional learning in favor of meetings that relate more to their job specific duties. For example, school social workers, OTs and school psychologists.

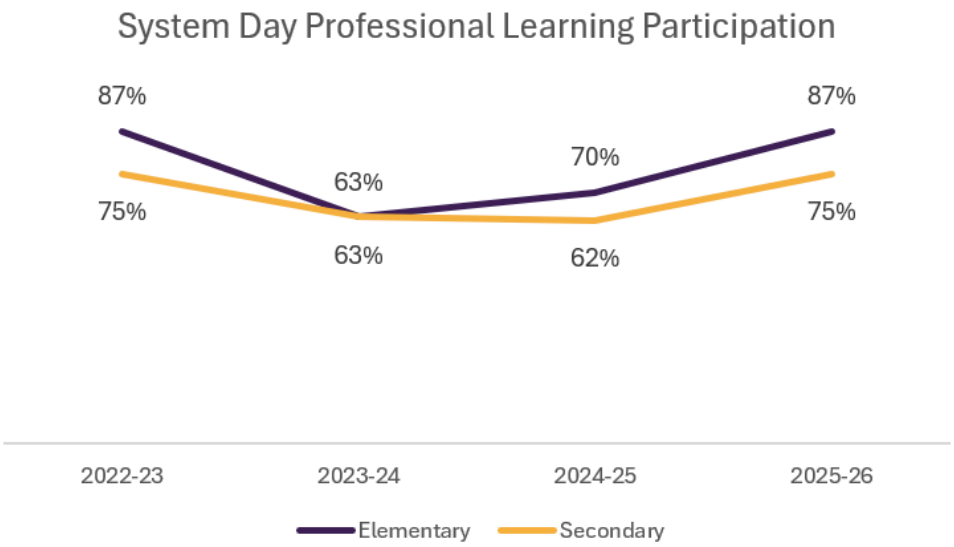
The second metric, system monthly learning participation, is similar to the first metric except the learning takes place at individual sites, and occurs on a monthly basis. These learning opportunities cover similar content to the system professional learning day, but may also include site-specific learning needs related to the site's student population and/or operational plan goals.

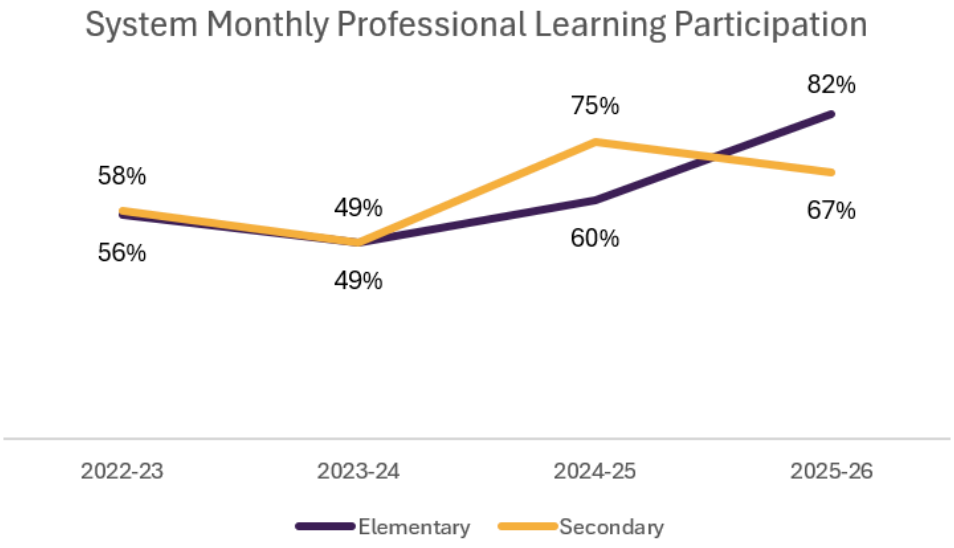
Similarly to the previous metric, the average across all months within each site was calculated and then a median across sites was determined.

When the data were disaggregated by the grade levels they served, the median participation at the elementary level was 82%, and the median participation at the secondary level was 67%.

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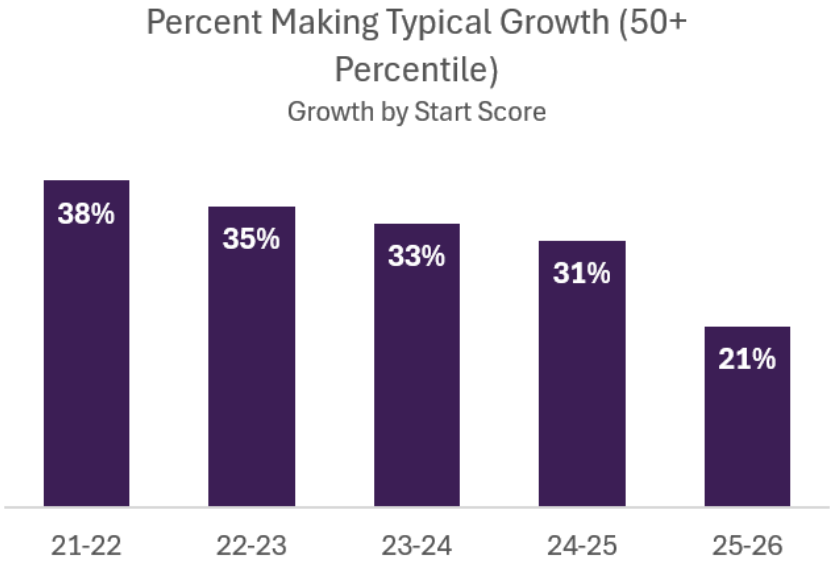
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Priority B1: Growth in Literacy (Outcome Measure)

FastBridge aReading - Typical Growth by Start Score

The FastBridge aReading assessment is a computer-administered adaptive screener that measures broad reading ability and predicts overall reading achievement. Items were developed for students in grades K-5 to target concepts of print, phonological awareness, phonics, vocabulary, and comprehension. Items developed for middle and high school grade levels target orthography, morphology, vocabulary, and comprehension.

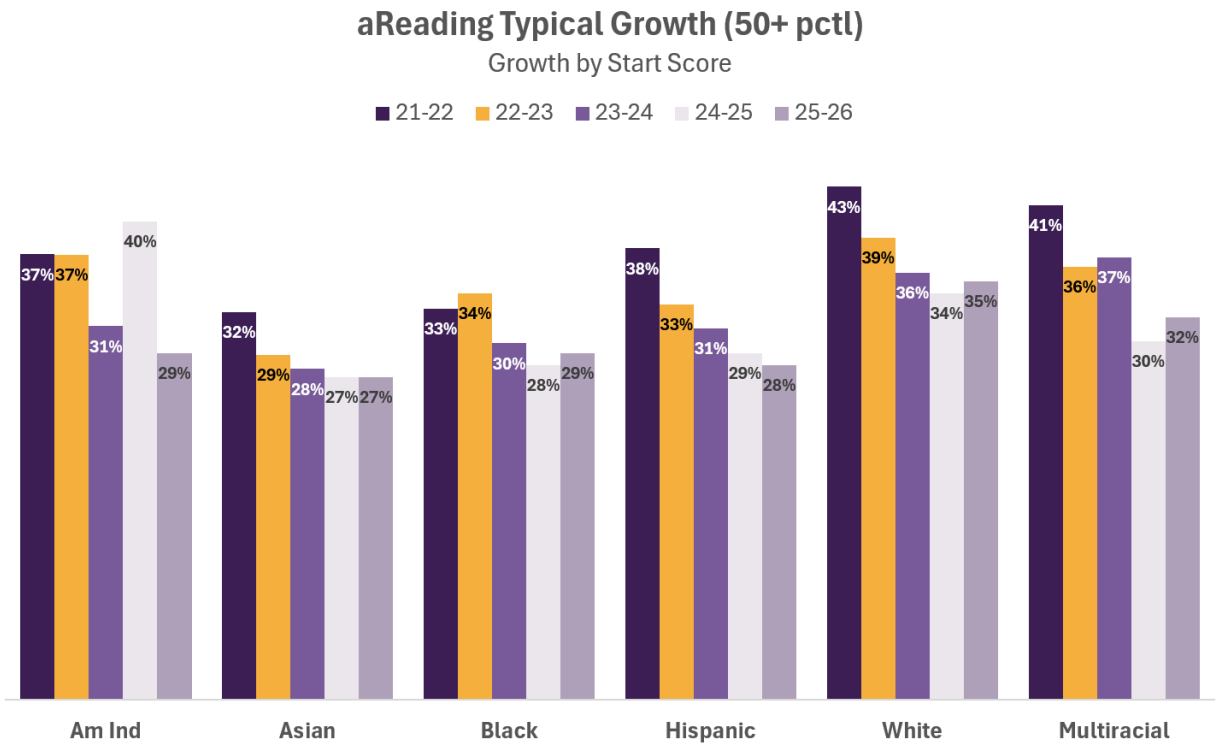
The metric from the aReading assessment used below is the percentage of students making typical growth from fall to spring as measured by the 50th percentile or greater on the "Growth by Start Score" measure. Growth by Start Score uses student growth percentiles and is defined as "comparing growth to all students nationally that had the same starting score." During the 25-26 school year, 21% of students achieved typical growth by start score metric. This was a 10% decrease from the 24-25 school year.



Below is this same indicator disaggregated by race and ethnicity and shows trends from the past five years. Results from the 25-26 showed white students making

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typical growth at the highest rates (35%) which was also 1% higher than this group's percentage from the previous year (34%). Multiracial and Black students' growth improved by 2% and 1%, respectively, from the 24-25 school year.



The line graph below shows the last five years of aReading growth by start score with the same cut point of typical growth (50th pctl or better). The chart shows that during the 21-22 school year all grades saw the highest rate of making typical growth. Each grade has trended downward since that year.

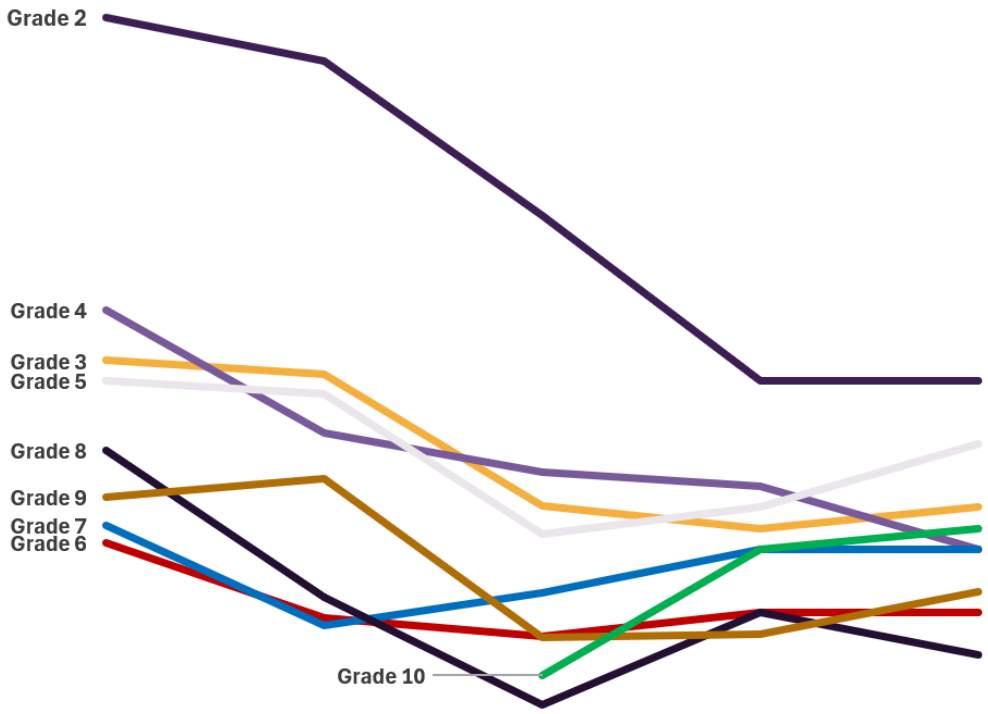
The 23-24 was the first year all of grade 10 was assessed and 25-26 was the first year norms were available for grade 11, which is why previous years are blank.

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aReading Typical Growth (50+ pctl)

Growth by Start Score



	21-22	22-23	23-24	24-25	25-26
Grade 2	55%	53%	46%	38%	38%
Grade 3	39%	38%	32%	31%	32%
Grade 4	41%	36%	34%	33%	30%
Grade 5	38%	37%	31%	32%	35%
Grade 6	30%	27%	26%	27%	27%
Grade 7	31%	26%	28%	30%	30%
Grade 8	35%	28%	23%	27%	25%
Grade 9	32%	33%	26%	26%	28%
Grade 10			24%	30%	31%
Grade 11					30%

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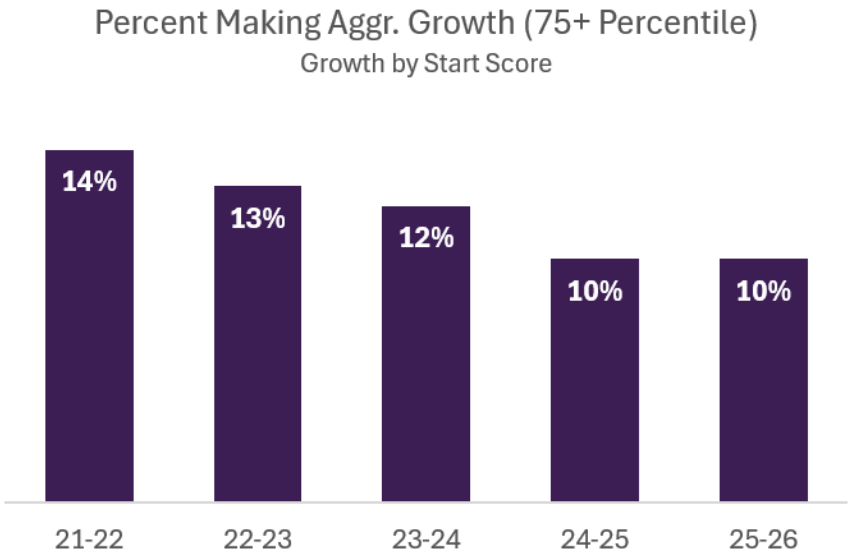
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The table below shows the percentage change from 21-22 to 25-26.

Grade	Percent Making Typical Growth	Percent Change 21-22 to 25-26
Grade 2	38%	-17%
Grade 3	32%	-7%
Grade 4	30%	-11%
Grade 5	35%	-3%
Grade 6	27%	-3%
Grade 7	30%	-1%
Grade 8	25%	-10%
Grade 9	28%	-4%

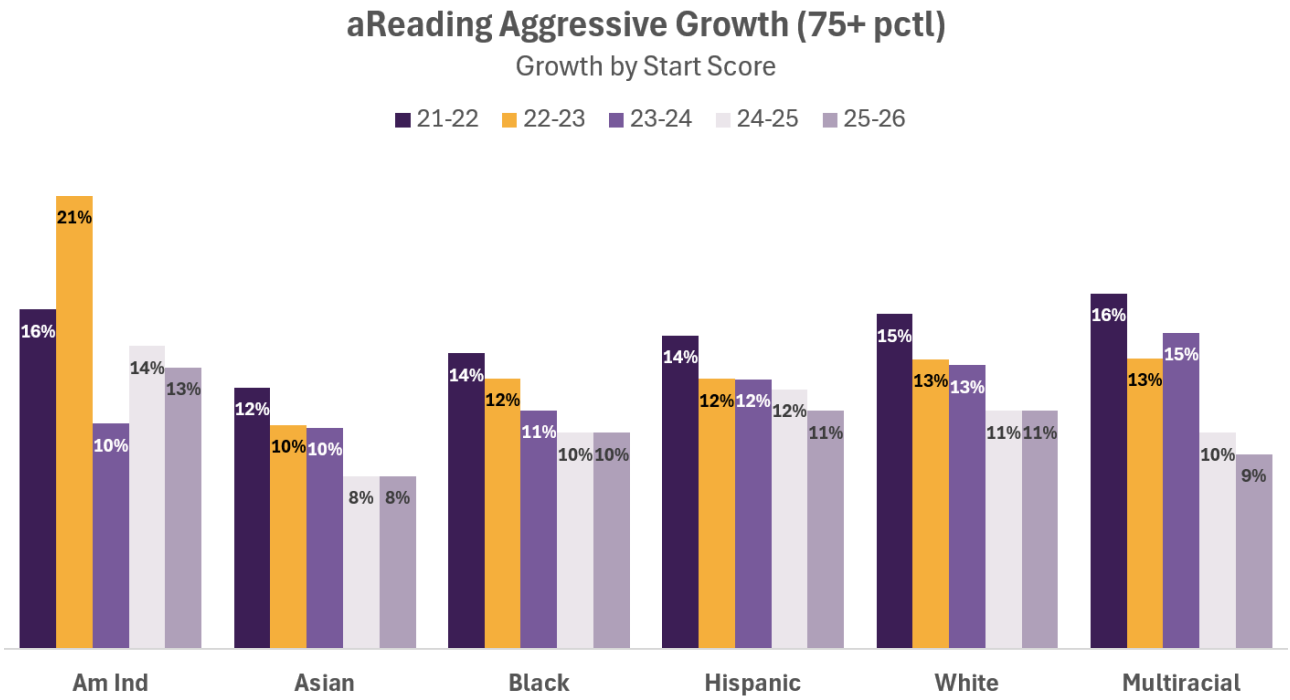
FastBridge aReading - Aggressive Growth by Start Score

A second metric used within this indicator is the percentage of students making aggressive growth as measured by fall to spring growth by start score. Aggressive growth is defined as growth at or above the 75th percentile. During the 23-24 school year 12% of students made aggressive growth from fall to spring.



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The chart below disaggregates these data by race and ethnicity. Multiracial students made the highest rate of aggressive growth at 15%, followed by White students at 13%. Multiracial students' rate of aggressive growth increased by 2% from the 22-23 school year while most other student groups remained stable.



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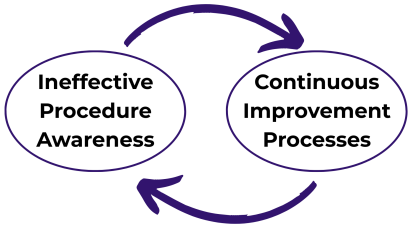
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Strategic Direction E: Reframed as the Continuous Improvement Magnifier

We reframed the name of Strategic Direction E to Continuous Improvement Magnifier to help reduce repeated reporting and to focus more clearly on showing growth in all areas of our work. We created two big questions based on the high priorities of this direction.

- E1. What are the **ineffective procedures** which create disparities, barriers, and inequities?
- E2. How do our **continuous improvement** cycles and processes help address and eliminate disparities and inequities in achievement?

These questions help us look closely at the systems, routines, and ways of working that affect our results. The graphic below shows how we want to connect our improvement work to identifying and improving processes that get in the way of student success.



E1. What are the **ineffective procedures** which create disparities, barriers, and inequities?

This section explains how we revised outdated procedures that required automatic re-evaluations every three years for students receiving special education services. By allowing teams to bypass unnecessary assessments, the district reduced inefficiencies, reclaimed valuable staff time, and redirected efforts toward student support. This change removes procedural barriers that limited access to meaningful instruction.

<u>(Priority B1) Evaluation Bypass Process</u>

During the fall of 2022, the Minnesota Department of Education (MDE) gave school districts permission to bypass three year special education re-evaluations when data could be collected in less formal processes and reported in individualized education plans (IEPs).

The re-evaluation bypass procedures note several instances when an evaluation cannot be bypassed. These include:

- The student qualifies under developmental delay and is turning 7 years old in the next calendar year.
- Secondary transition has not yet been assessed and the student is in 6th (eval due after April 1st), 7th, 8th, or 9th grade.
- The team is considering a new category of eligibility.

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- The team suspects that the student has additional needs that were not identified in the most recent evaluation.
- The student did not make adequate progress in multiple goal areas on multiple progress reports during the past calendar year.
- Any team member needs additional/new student data that is best gathered through reevaluation.
- The team is considering exiting the student from any or all special education services.
- The last 3-year evaluation was bypassed.

If a re-evaluation does not meet the conditions above, the IEP team considers bypassing the re-evaluation. This prevents unnecessary testing for the student, paperwork for the family, and work for staff. It is estimated that completing a re-evaluation requires approximately 20 hours of staff time. In 2025-2026, we bypassed 279 re-evaluations. This saved a total of 5,580 hours of staff time. This time which was previously spent on paperwork can now be spent improving services to students.

Progress Reports

Progress reports capture student achievement on annual IEP goals. The Minnesota Department of Education requires progress to be reported, in writing, three times per year through two written progress reports and an annual IEP for every student receiving special education services. Most students have between one and four goals on their IEP. Case managers are collecting data throughout the year that informs progress reports. Progress is reported numerically using the codes in the chart below.

Progress Code	**Progress Name**	**Definition**
1	Goal Met	The student has met their IEP goal and no further services are required related to this goal.
2	Progressing	The student is progressing at a rate that will allow the student to meet their goal by the end date of their current IEP.
3	Not Progressing	The student is not progressing at a rate that will allow the student to meet their goal by the end date of their current IEP.

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4	Goal not addressed in this marking period	This goal will be addressed in an upcoming marking period, prior to the end date of their current IEP.
5	Maintaining	The student is maintaining taught skills but is not regressing, progressing, nor have they met their IEP goal.

To measure overall student progress utilizing progress reports, goal codes were pulled for all goals at the end of the trimester two marked reporting period.

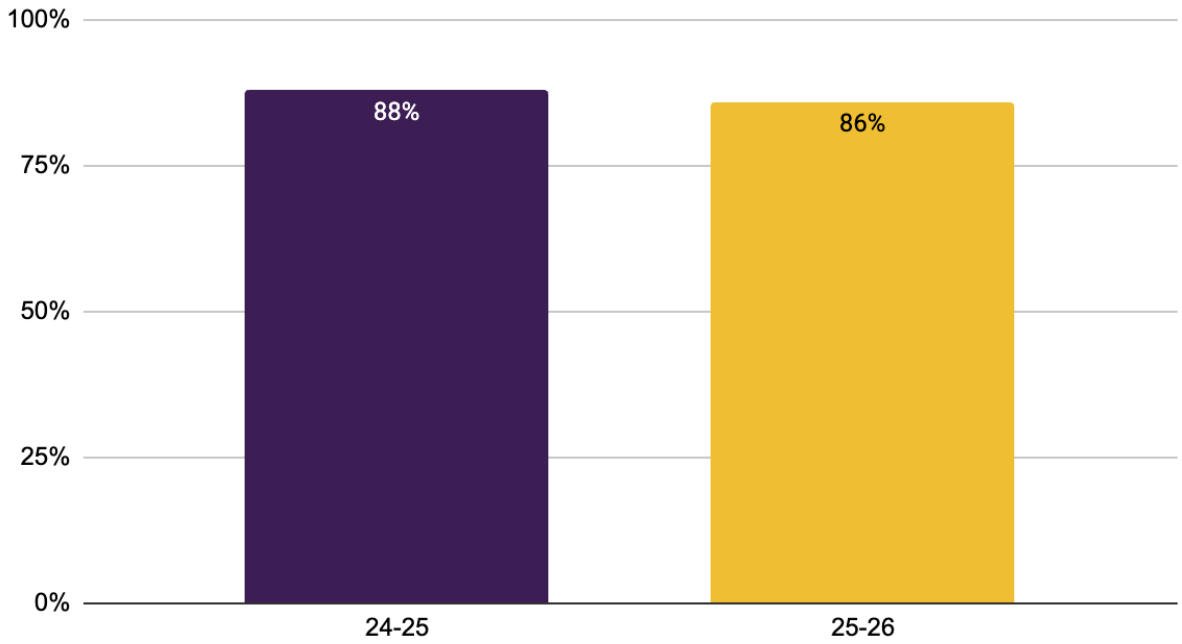
Progress Code	Total Goals
1	279
2	3863
3	254
4	151
5	400

There were 4,948 total goals receiving progress codes. Goals marked with progress codes one and two meet MDE criteria for adequate progress. Goals marked with progress codes three and five do not meet MDE criteria for adequate progress. For the purposes of reporting district wide progress on IEP goals, the total goals for progress code four were reduced from the total goals receiving progress codes. Therefore, when calculating percentages, the number utilized as total goals receiving progress codes was 4,797.

In total, 86% of goals met MDE standards for adequate progress. Fourteen percent of goals did not meet MDE standards for adequate progress.

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System Strategy Snapshot:
For Priority B2, our data sources, in order in which they appear, are:

- Family Stakeholder Survey - Culture of Achievement Scale
- College and Carer Readiness Index (Formerly Achievement Index)
- 12 x 12
- Graduation and Continuation Rate
- Continuous Improvement (Connection to Strategic Direction E)

Priority B2. Family Stakeholder Survey - Culture of Achievement Scale (Process Measure)
The metric, or data source, in this indicator is the Family Stakeholder Survey: Culture of Achievement Scale. This survey was conducted in the spring of the 23-24 school year. A scientific sample of families with children enrolled in the district was used, and 1,339 families responded. The scale is based on the following six questions:

- Staff effectively communicate with my scholar
- Staff know my scholar's interests
- Staff address the needs (i.e. behavior, special education, language, social-emotional) of my scholar
- My scholar has been able to use their strengths
- Staff believe my scholar can succeed
- Staff provide an appropriate level of challenge for my scholar

The district level rates of the two most positive responses (“Often”, “Always”) for each survey item were as follows:

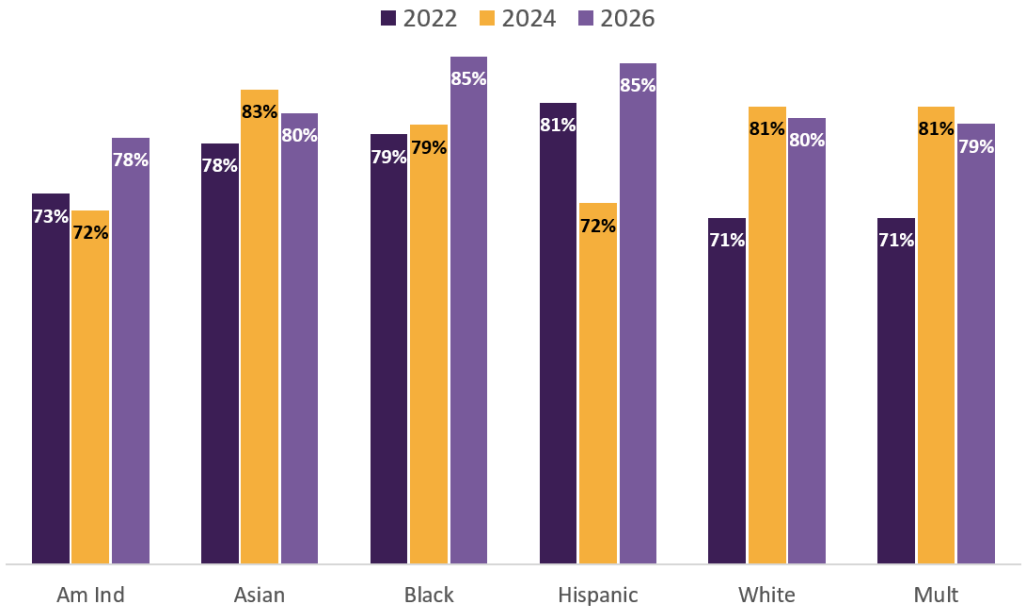
Culture of Achievement Scale	Overall Pct (%)		
Survey Items	**2022**	**2024**	**2026**
Staff effectively communicate with my scholar.	81%	85%	86%
Staff know my scholar's interests.	63%	69%	74%
Staff address the needs (i.e. behavior, special education, language, social-emotional) of my scholar.	72%	79%	81%
My scholar has been able to use their strengths.	72%	77%	78%
Staff believe my scholar can succeed.	87%	89%	90%
Staff provide an appropriate level of challenge for my scholar.	76%	80%	80%

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The survey items with the highest rate of positive responses across both years were “Staff believe my scholar can succeed” at 89% and 90%, and “Staff effectively communicate with my scholar” at 85% and 86%.

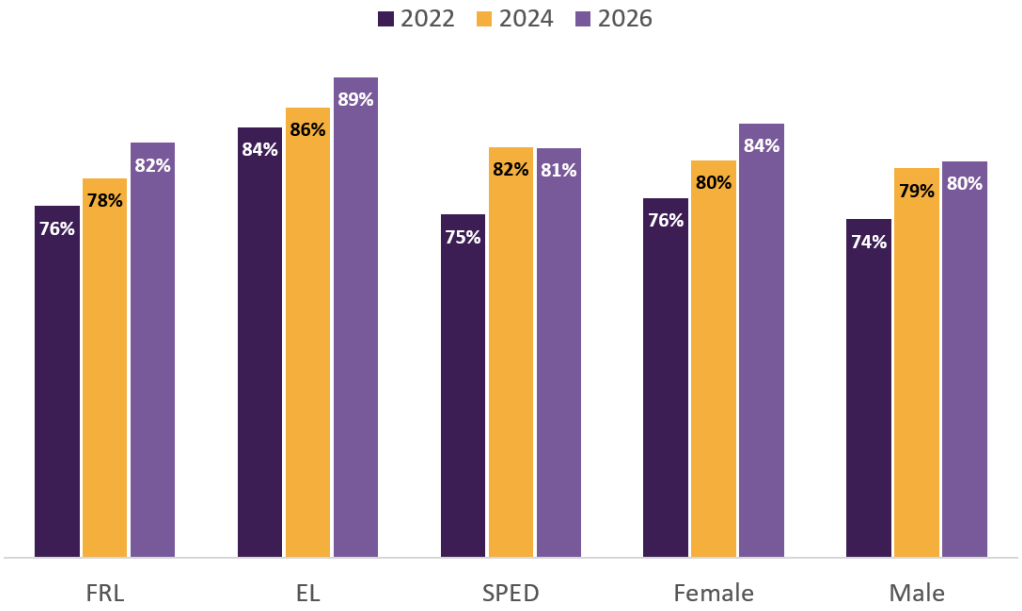
To arrive at the 82% reported in the vision card, responses by survey item were segmented by race, ethnicity, student service group, gender, and grade range. Next, an average across all six questions within each group was calculated. Finally, the median percentage of all groups is what is reported in vision card B (82%). This method of calculation was used to ensure that no particular group was more heavily weighted than another.

The chart below shows the distribution of the rates of positive responses across race and ethnicity groups for the past three survey administrations. Families of Black (85%) and Hispanic (85%) students had the highest rates of positive responses in the most recent survey administration. From 2022 to 2026, White families ratings increased by 9% and Multiracial families positive ratings increased by 8%.



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The chart above shows the rates of positive response by families of scholars who received free and reduced price meals (FRL), English Learner services (EL), and/or Special Education services (SPED).

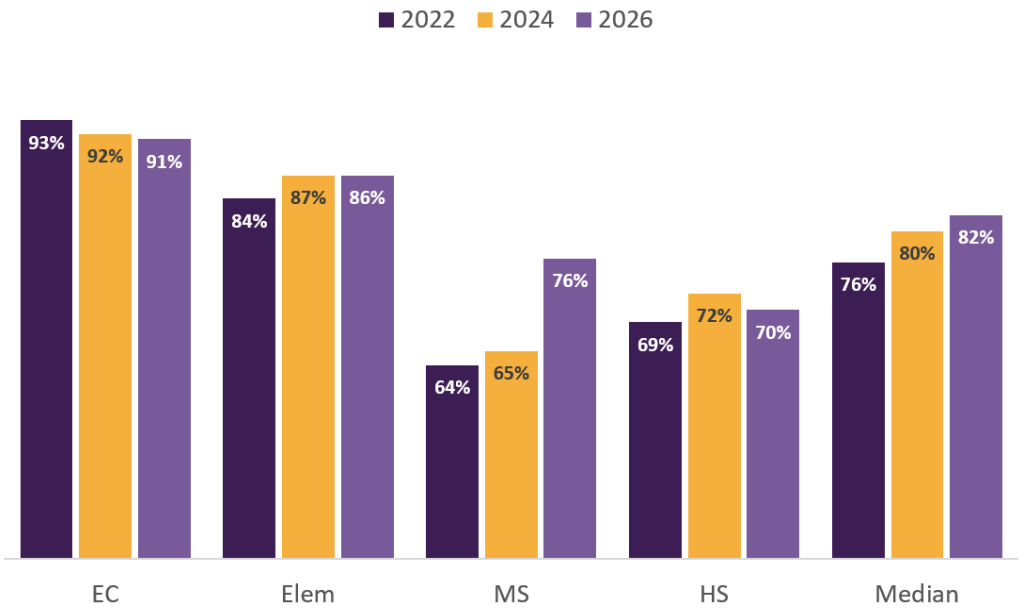
Of the families with scholars receiving services, those receiving EL services had the highest rate of positive response at 89%, which increased from 86% in the previous survey administration.

The chart below shows the rates of the most positive responses on this same survey scale, by grade level.

Families who responded to the survey with their scholar who attended Early Childhood (EC) in mind had the highest rate of positive responses at 91% in the most recent survey year. This was followed by families who responded when thinking of their elementary school (Elem) scholars at 86%. From 2022 to 2026, middle school saw the largest increase in positive perceptions at 13%.

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B2. Culture of Achievement

Priority B2: College and Career Readiness Index Achievement Index

The College and Career Readiness Index metric consists of four measures:

- students earning at least one semester or trimester credit in the following course types:
  - Postsecondary Enrollment Options (PSEO) Courses
  - Concurrent/Articulated Courses
  - Advanced Placement (AP)/International Baccalaureate (IB)/High Performance (HP) Course
- students earning a professional certification in one or more of the following:
  - CPR/1st Aid
  - EMT
  - EMR
- students completing an Internship, Apprenticeship, or Related Experience
- students earning a MN Bilingual Seal

PSEO courses are opportunities for eligible high school students to enroll in college or university courses that earn credits simultaneously for both their high school diploma and their college degree. Students attend class with college students, either on campus or online. All courses are taught and graded by college faculty.

Concurrent enrollment courses use a college curriculum at a student's high school, and students may earn college credit with successful completion of the course. *Articulated courses* follow a process where a student can earn college credits for specific Career Education courses that are taken in high school by matching the course requirements with an equivalent college course. Both of these course types are taught by a high school teacher.

AP courses are college-level courses in subjects such as English, history, humanities, languages, math, psychology and science. Students take the AP courses that are offered in their high school. A college-level exam given at the end of the year tests the students' knowledge of the AP subject. Exam scores can then be submitted to colleges and universities for college credit.

IB is a two-year pre-college diploma program. Students can take Standard Level or Higher Level courses in one of six subject groups: the student's primary language, a second language, mathematics, experimental sciences, the arts and humanities. These courses provide college-level work, and the potential for earning college credit with a qualifying score on an IB exam.

HP courses are opportunities for students in grade 9-12 to experience an accelerated

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curriculum that provides more challenge than a regular-level course, and can help prepare students for college-level rigor. In these courses students do not earn college credit.

MN Bilingual Seals are awards students in grades 10, 11, or 12 can earn by demonstrating language proficiency in languages other than English, including American Sign Language (ASL) and indigenous American Indian languages. Language proficiency can be demonstrated through Advance Placement (AP) Language Exams, IBDP (International Baccalaureate Diploma Program) language exams or achieving the required proficiency levels on an ACTFL approved assessment in all of the four modalities - listening, reading, speaking and writing. Students who earn a Minnesota World Language Proficiency Certificate or Minnesota Bilingual and Multilingual Seal can be awarded a free semester of college credit at Minnesota Colleges and Universities they enroll in. Click here for more information.

In this metric, each student was counted one time per measure regardless of how many of these four items they achieved. For example, if a student earned AP and Articulated course credits, they are counted once in the 5,087. Additionally, they are only counted once in the index total (5,175), across all four measures. There are students who show up in multiple measures, however, and to demonstrate that overlap, the count and percentage of students within each measure are shown in the table below. For this reason, the totals of each measure will not equal the index numbers (5,175, 71%).

A total of 71% of all students enrolled in grade 9-12 during the 24-25 school year (7,287 students) had achieved at least one of these four measures of the index, an increase of 8% since 23-24. This increase puts this metric within the “Progress” range. These particular measures were chosen as they are inclusive of a variety of pathways for students to show college and career readiness.

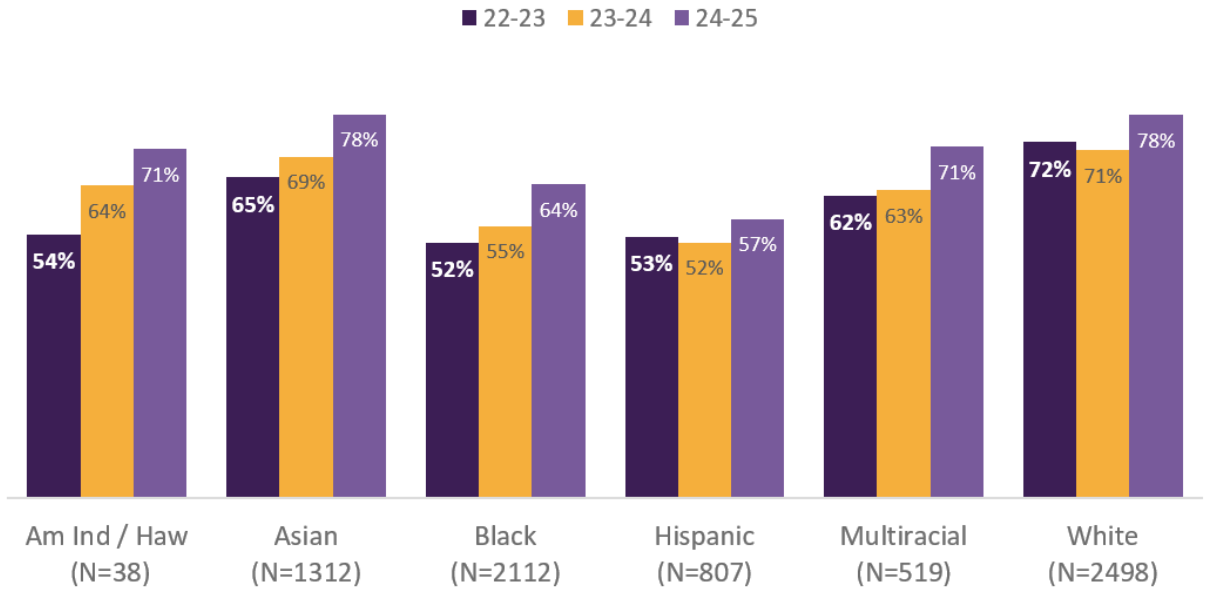
College and Career Readiness Measures	Number of Students Earning	Percentage of Students Earning
Earning at least one semester or trimester credit in PSEO, Concurrent, Articulated, AP, IB, and/or HP course	5,087	70%
Earning a Professional Certification in CPR, 1st Aid, EMT, EMR	110	2%
Completing an Internship, Apprenticeship, or Related Experience	334	5%
Earning a MN Bilingual Seal	46	1%

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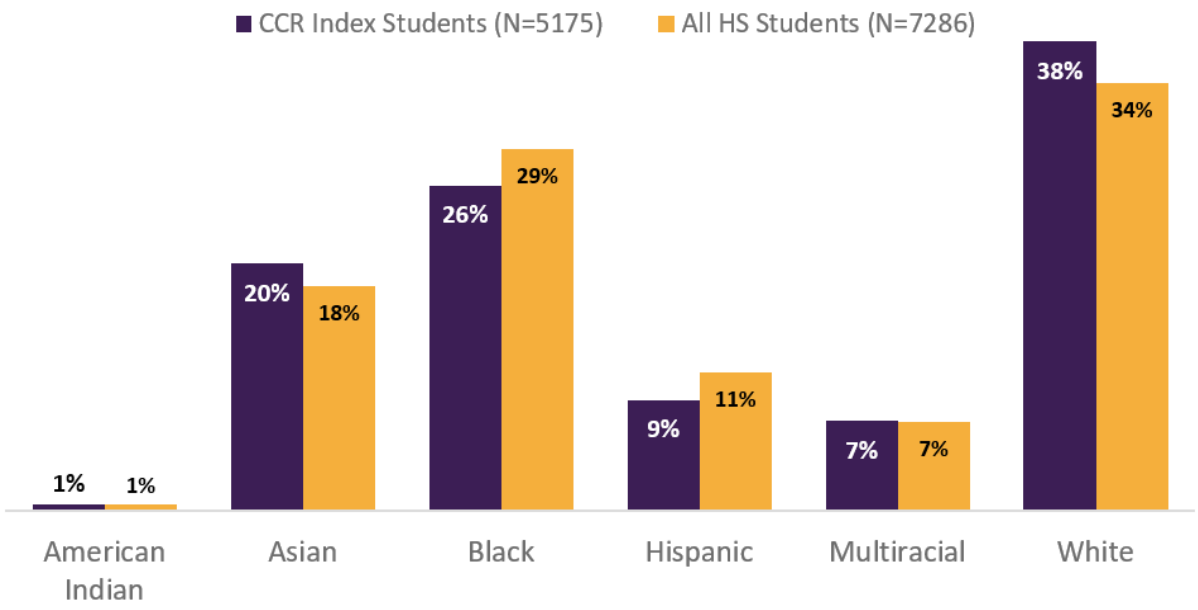
College and Career Readiness Index (one of more of above)	**5,175**	**71%**

The chart below shows the college and career readiness index data disaggregated by race and ethnicity. These data show that the groups with the highest rates of achievement in the 24-25 school year were students identifying as White and Asian (both at 78%). The largest increase between years was among Asian, Black, and Multiracial students at 9% each.

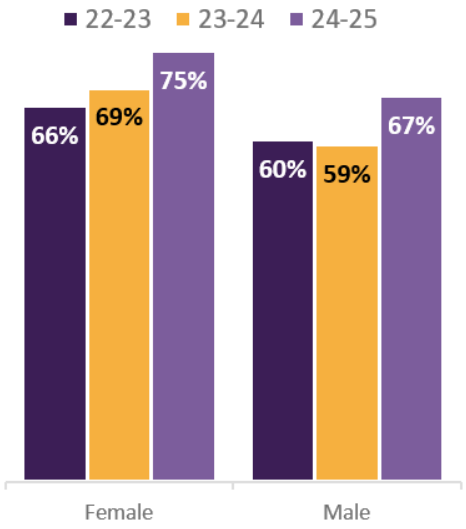


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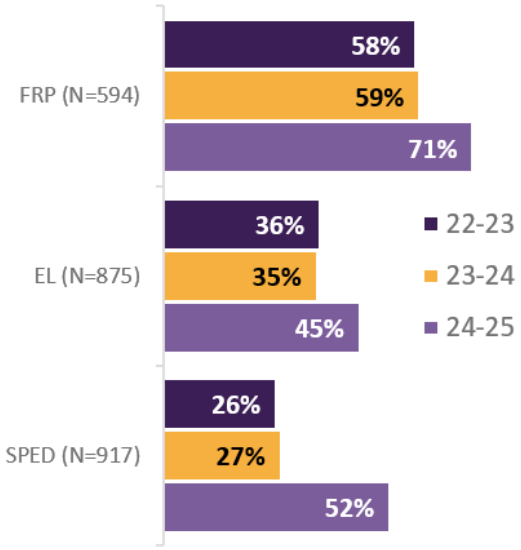
The career and college readiness index data were also disaggregated by service group and gender and depicted in the charts below. When looking at rates by gender, students identifying as female (75%) achieved at a rate 8% higher than those identifying as male (67%).



Of students receiving services, those receiving free or reduced price meals had the highest rate of achievement at 71%.

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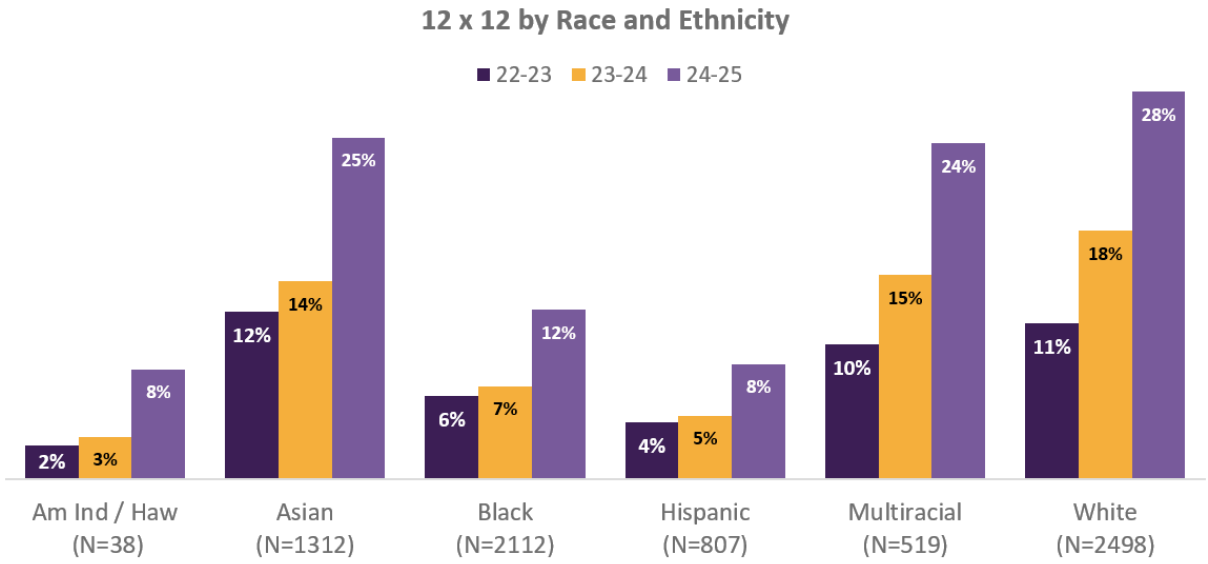
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Priority B2: 12 x 12

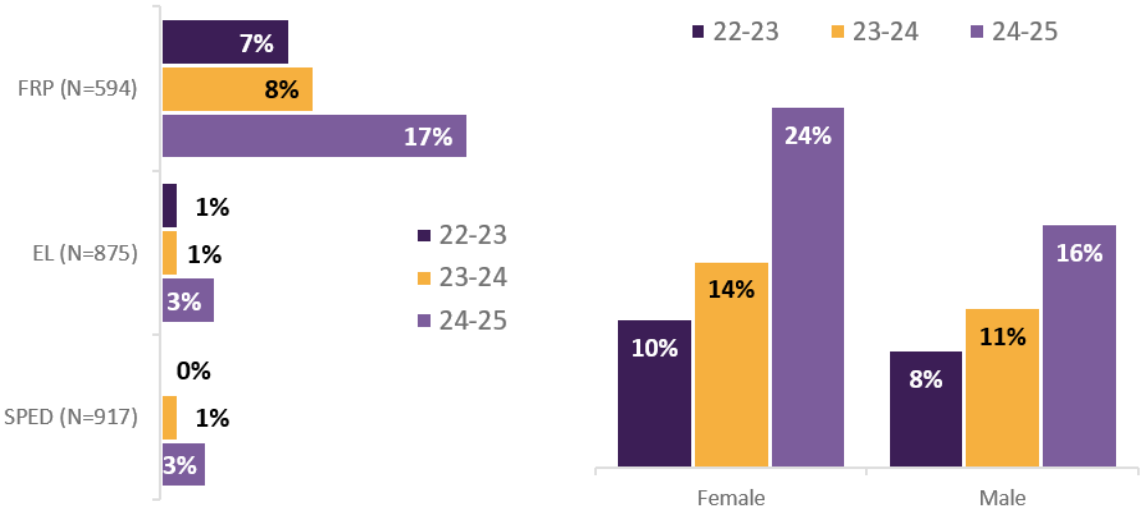
The 12 by 12 metric shows the percent of students who are on track to or have earned 12 credits that could lead to college credit by the time they graduate. Courses that could lead to the student earning college credit include PSEO, Concurrent, Articulated, AP, and IB courses. To be considered on track in this metric students in grade 9 must have earned three or more credits, students in grade 10 must have earned six or more credits, students in grade 11 must have earned nine or more credits, and students in grade 12 must have earned 12 or more credits in any of the aforementioned courses by the end of the 24-25 school year. A total of 20.3% of students were either on track to or had earned 12 credits by the end of their twelfth grade year, which was approximately a 7.9% increase from 23-24. This metric moved into the “Vision” range.

The chart below shows the 12 x 12 metric disaggregated by race and ethnicity. The student groups that had the highest rates of being on track for or meeting the requirements of this metric were students who identify as White (18%) and as Multiracial (15%), followed closely by Asian students at 14%. The largest increase between years was seen among White students with an increase of 7% and Multiracial students with an increase of 5%.



This metric was also disaggregated by service group and gender. Students receiving free or reduced price meals had the highest rate of achieving 12 x 12 of all service groups at 17%. Students who identified as female achieved 12 x 12 at a higher rate than the overall average at 24%.

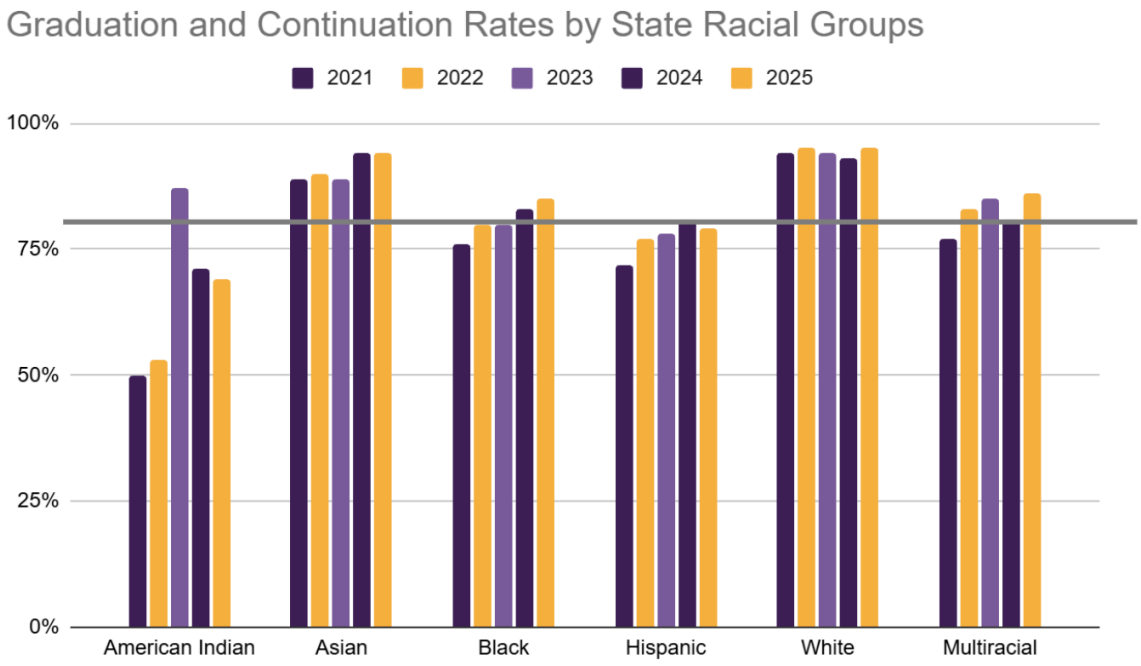
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Priority B2: Graduation, Continuation and IEP-Based Diplomas

<u>Graduation/Continuation Rate</u>
Graduation and Continuation Rate is the percentage of students in each class who either graduated in four years or continued on for a fifth year with Multilingual or Special Education support. Results for all of the groups used in this indicator are in this report, with the results by racial group in this table:

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As of 2025, Asian, Black, White and Multiracial students had achieved the 80% benchmark. Each of these groups improved over last year or remained above 90%. However, graduation and continuation rates for our American Indian and Hispanic students have been below the benchmark for most of the past five years.

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The following tables provide the percent of students graduating in four years or continuing additional years in high school with special education or multilingual support. SLIFE refers to students with limited or interrupted formal education - an important subset of Multilingual students.

				Benchmark	
Color Coding	< 60%	60 to 69%	70 to 79%	80 to 89%	90%+

		Class of...					
Group	Gender	2020	2021	2022	2023	2024	2025
American Indian	Female	85%	53%	58%	88%	76%	70%
	Male	74%	45%	56%	92%	64%	71%
Asian	Female	97%	93%	90%	90%	96%	96%
	Male	94%	86%	90%	87%	93%	93%
Asian English	Female	98%	89%	92%	92%	100%	100%
	Male	92%	73%	79%	96%	89%	100%
Hmong	Female	95%	97%	88%	88%	94%	96%
	Male	96%	85%	93%	88%	93%	91%
Vietnamese	Female	100%	92%	90%	93%	100%	93%
	Male	87%	100%	89%	75%	93%	87%
Asian - Other	Female	100%	83%	82%	94%	89%	86%
	Male	94%	94%	94%	79%	95%	92%
Black	Female	83%	79%	82%	84%	85%	85%
	Male	75%	72%	78%	76%	81%	86%
Black English	Female	80%	74%	76%	79%	81%	83%
	Male	72%	71%	75%	71%	82%	82%
E. African	Female	95%	83%	97%	94%	94%	91%
	Male	83%	80%	86%	89%	78%	89%
W. African	Female	87%	96%	89%	93%	95%	92%
	Male	88%	76%	82%	81%	87%	97%

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		Class of...					
Group	**Gender**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
Hispanic	Female	93%	76%	84%	83%	84%	79%
	Male	71%	69%	71%	75%	78%	79%
Hispanic English	Female	100%	71%	92%	90%	88%	90%
	Male	77%	87%	80%	80%	78%	87%
Spanish	Female	92%	80%	87%	82%	81%	76%
	Male	68%	63%	68%	70%	77%	76%
White	Female	98%	96%	95%	94%	94%	96%
	Male	91%	92%	95%	94%	91%	94%
White English	Female	98%	95%	95%	94%	96%	97%
	Male	91%	92%	96%	94%	92%	95%
White Non English	Female	89%	100%	100%	94%	78%	89%
	Male	88%	85%	82%	89%	75%	64%
Multiracial	Female	83%	67%	85%	84%	77%	87%
	Male	69%	84%	76%	84%	86%	86%
Asian + White	Female	88%	86%	94%	100%	91%	88%
	Male	60%	86%	100%	83%	83%	100%
Black + White or Asian	Female	76%	71%	89%	74%	74%	89%
	Male	75%	84%	67%	89%	89%	85%
Special Education	Female	96%	86%	81%	85%	92%	89%
	Male	91%	84%	89%	88%	89%	91%
Multilingual/EL	Female	89%	88%	91%	89%	82%	88%
	Male	83%	79%	78%	78%	86%	81%
SLIFE	Female	90%	88%		100%		80%
	Male	71%	60%	**50%**	78%	86%	75%
Free/Reduced Price Meals	Female	88%	80%	81%	84%	85%	85%
	Male	79%	76%	76%	77%	81%	83%
Homeless	Female	64%	**47%**	62%	69%	66%	70%
	Male	64%	**47%**	68%	**57%**	76%	76%
Percent of groups meeting benchmark		71%	60%	68%	73%	74%	81%

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At the bottom of the table above, we can see the percent of student groups with 80% or more students graduating in 4 years or continuing on for a 5th year in special education or multilingual/EL programming, defined as the benchmark for this indicator. The Classes of 2022 through 2024 reached the "progressing" performance level, and the Class of 2025 was the first to reach the "Vision" level.

Four-Year Dropout Rates for Students Receiving Special Education Services

In order to drill down into this data, we calculated the four-year ("on-time") dropout rates for students receiving special education services at some point in high school. As in previous years, our benchmark level for dropout rate remained at 0%. The table below breaks down the dropout rates by race, program and gender group within students receiving special education services. We can see differences between groups and over time from the Class of 2020 to the Class of 2025. The Class of 2020 had the lowest dropout rate overall for students receiving special education services, and this was impacted significantly by graduation requirement policies related to the pandemic. The Class of 2025 reached the lowest overall special education dropout rate since the pandemic, yet the percent of groups reaching the benchmark declined 5% from 2024 to 2025.

Color Coding

				Benchmark
Dropout Rate	**10% +**	6% to 9%	1% to 5%	0%

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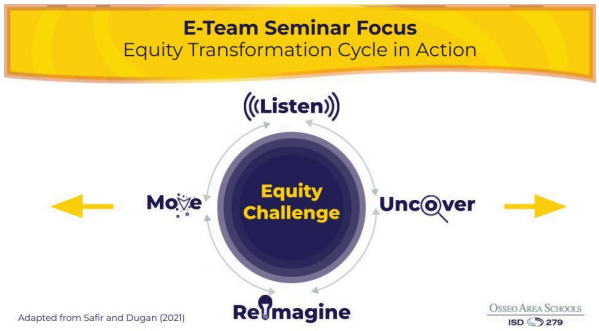
	Class of...					
Group	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**
All Special Education	5%	**11%**	9%	**11%**	8%	6%
American Indian	**17%**	**25%**	**33%**	**14%**	**17%**	**20%**
Asian	0%	0%	0%	0%	0%	0%
Asian English	0%					0%
Hmong	0%	0%	0%	0%	0%	0%
Vietnamese						
Asian - Other Language	0%	0%			0%	
Black	6%	**23%**	9%	**12%**	**11%**	6%
Black English	7%	**23%**	**11%**	**13%**	**12%**	7%
E. African			0%		0%	
W. African	0%		0%	0%		0%
Hispanic	6%	6%	**16%**	**17%**	9%	4%
Hispanic - English						**20%**
Spanish	0%	9%	7%	**20%**	**12%**	0%
White	5%	5%	2%	8%	6%	6%
White English	5%	5%	0%	9%	6%	6%
White Non English				0%	0%	
Multiracial	0%	6%	**24%**	**16%**	0%	**13%**
Asian + White						
Black + White or Asian	0%	7%	**21%**	**20%**	0%	8%
Multilingual/EL	0%	3%	8%	**10%**	7%	0%
Free or Reduced-Price Meals	6%	**15%**	**12%**	**11%**	**10%**	6%
Homeless	4%	**35%**	**16%**	**20%**	**24%**	4%
Female	0%	9%	9%	**15%**	6%	7%
Male	7%	**12%**	9%	8%	8%	5%
Percent of groups reaching benchmark	**53%**	**18%**	**28%**	**22%**	**37%**	**32%**

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Strategic Direction E: Reframed as the Continuous Improvement Magnifier

E2. How do our **continuous improvement** cycles and processes help address and eliminate disparities and inequities in achievement?



This image shows how we use a continuous improvement cycle to solve equity challenges. Teams *listen* to those most affected, *uncover* root causes of inequities, *reimagine* better approaches, and *move* into action.

Teachers use the PLT process where teams ask key questions like “What do we want students to learn?” and “What will we do if they don’t learn it?”

These cycles help identify how systems and practices create barriers to student success. By reframing Strategic Direction E as the *Continuous Improvement Magnifier*, we are shifting from repeated reporting to a focus on using these cycles to show meaningful growth across all areas of our work. This includes academic progress, well-being, and staff collaboration.

As we move forward, data will be collected via our revised staff stakeholder survey, evidence from schools Equity Transformation Cycles, achievement of site goals from PLT work, and Learning Walks.

Conclusion

Osseo Area Schools is successfully optimizing administrative procedures, lowering special education dropout rates, and hitting positive milestones in high school graduation and career pathway indices. However, downward trends in student academic growth, particularly in literacy, require immediate intervention.

To turn these numbers around, the district's immediate operational focus includes conducting classroom walkthroughs to verify curriculum pacing, strictly monitoring mandatory universal screenings, and high quality core instruction is happening for each and every student.

Osseo Area Schools
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Maple Grove, MN 55369

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OsseoSchools.org

Key Vision Cards
Osseo Area Schools

Vision Cards serve as critical data points toward the realization of the district's mission.

Vision Cards: An Act of Management——————————————————————————

Vision Cards measure the district's success in achieving the strategic directions. Administrators create Vision Cards and the board provides guidance through the Strategic Roadmap. Vision Cards provide the data to support and assess progress toward the narrative vision outlined in the Strategic Roadmap. The Vision Cards can be used to measure growth or gaps in district performance. Vision Cards set the ongoing district goals for performance and continuous improvement.



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

Definition Statement	Mindful Critical Question(s) (MCQs)
An optimal learning environment is free of physical, emotional, or psychological harm and allows scholars to risk exploring complex issues and express their views honestly. Scholars express their ideas and show up in their authentic identities without the threat of judgment or prejudice, in which their ideas and identities are valued.	How might we ensure implemented structures are done so with intentionality and heightened awareness of stakeholders' needs, interests, passions, and hopes? How might this research-based action promote informed risk towards meaningful educational pursuits?

Element	Priority	Data Source		Intervene	Concern	Baseline	Progress	Vision	2020	2021	2022	2023	2024	2025	2026
Process	**A1. Positive Behavior Intervention & Support (PBIS) Implementation Review**	**Tiered Fidelity Inventory (TFI)**		≦39%	40-49%	50-59%	60-69%	≧70%	52%	62%	58%	60%	57%	54%	55%
Process	**A1. Climate Equity Review**	**Equimetrics Scales (keep for 2025, incorporate into Staff Stak. Surv in 2026)**	**Diversity**	≦43%	44-53%	54-64%	65-74%	>74%	NA	58%	58%	64%	67%	61%	NA
			Equity	≦43%	44-53%	54-64%	65-74%	>74%	NA	58%	55%	59%	61%	57%	NA
			Inclusion	≦43%	44-53%	54-64%	65-74%	>74%	NA	65%	62%	67%	68%	64%	NA
		Staff Stakeholder Survey	**Environment & Communication**	≦3.6	3.7-3.9	4.0-4.2	4.3-4.5	≧4.6	4.1	NA	4.0	4.1	4.0	4.1	4.0
			Race & Culture	≦2.9	3.0-3.2	3.3-3.5	3.6-3.8	≧3.9	3.4	NA	3.5	3.4	4.0	4.0	4.0
			Safety	≦71%	72-76%	77-81%	82-86%	≧87%	81%	NA	78%	76%	74%	80%	77%
Outcome	**A1. Bullying, Harassment, & Student Safety**	**Minnesota Student Survey (report when available)**	**Bullying and Harassment***	≦6.7	6.8-7.2	7.3.-7.7	7.8-7.9	8.0	NA	NA	7.6	NA	NA	7.6	NA
			Safety	≦4.4	4.5-4.9	5.0-5.4	5.5-7.4	7.5	NA	NA	5.4	NA	NA	NA	NA
Outcome	**A1. Belonging, Help & Trusting Adults**	**Student Stakeholder Survey**	**Belonging**	≦58%	59-63%	64-68%	69-73%	≧74%	NA	NA	NA	NA	66%	68%	68%
			Help	≦66%	67-71%	72-76%	77-81%	≧82%	NA	NA	NA	NA	74%	74%	73%

			Trusting Adults	≦71%	72-76%	77-81%	82-86%	≧87%	NA	NA	NA	NA	79%	80%	77%
		Family Stakeholder Survey - Safe, Welcoming and Inclusive Learning Environments		≦69%	70-74%	75-79%	80-84%	≧85%	NA	NA	76%	NA	79%	NA	82%

* Includes only data for survey questions that remained the same from 2022 to 2025.

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

Definition Statement	Mindful Critical Question(s) (MCQs)
A culture of excellence leverages instructional strategies that adapt to diverse learning styles. Educators provide supportive and aligned curriculums that prepare scholars for rigorous, yet responsive, independent learning throughout their academic pursuits through an asset-based lens.	• How might we ensure we have engaged and considered multiple perspectives that are inclusive and representative of the interests of the community we serve? • How will this course, program, or initiative provide the skills and knowledge necessary for each scholar to reach their goals for the future (and how do we know)?

Element	Priorities	Data Source		Intervene	Concern	Baseline	Progress	Vision	2020	2021	2022	2023	2024	2025	2026
Process	**B1. Instruction and Management Review**	**Staff Professional Learning**	**System Day Professional Learning Participation**	≦84%	85-87%	88-90%	91-93%	≦94%	NA	NA	89%	75%	79%	69%	81%
			System Monthly Learning Participation	≦39%	40-49%	50-59%	60-69%	≦70%	NA	NA	59%	58%	53%	63%	76%
Outcome	**B1. Growth in Literacy**	**FastBridge aReading Fall to Spring Growth by Start Score - Percent Making Typical Growth (50th pctl+)**		1-19%	20-39%	40-59%	60-67%	68-74%	NA	NA	38%	35%	33%	31%	21%
		FastBridge aReading Fall to Spring Growth by Start Score - Percent Making Aggressive Growth (75th pctl+)		1-5%	6-12%	13-36%	37-44%	45%+	NA	NA	14%	13%	12%	10%	10%
	B1. Increase in percentage of students making adequate progress on their progress reports	**Progress Reports (% of IEP goals marked progressing +**		≦80%	81-85%	86-90%	91-95%	>95%	NA	NA	NA	NA	NA	88%	86%
		Evaluations bypassed (% of total sped count)		≦3%	3-5%	5-7%	7-9%	9-10%	NA	NA	NA	NA	NA	5.9%	7.2%

Outcome	**B2. Culture of Achievement**	**College and Career Readiness Index** Percent of students achieving at least one of the following: ● Earning at least one (semester or trimester) credit in the following course types - ● Postsecondary (PSEO) Courses ● Concurrent/Articulated Courses ● AP/IB/HP Course ● Earning a professional certification in one or more of the following: ● CPR/1st Aid ● EMT ● EMR ● Completing an Internship, Apprenticeship, or Related Experience ● Earning a MN Bilingual Seal	≦29%	30-49%	50-69%	70-89%	≧90%	NA	NA	59%	62%	63%	71%	7/9
		12 x 12 Percent earning at least 12 credits by grade 12 that could lead to college credit (PSEO, Concurrent, Articulated, AP, IB) ● 3 crs by Gr 9 ● 6 Crs by Gr10 ● 9 Crs by Gr 11 ● 12 Crs by Gr 12	≦4%	5-9%	10-14%	15-19%	≧20%	NA	NA	10.7%	9.0%	12.4%	20.3%	7/9
Outcome	**B2. Graduation, Continuation and IEP-Based Diplomas**	**Graduation/Continuation Rate** Percent of student groups with 80% or more students graduating in four years or continuing in high school with special education or multilingual/English Learner services	≦34%	35-49%	50-64%	65-79%	≧80%	71%	60%	68%	73%	74%	81%	
		Four-Year Dropout Rate for Special Education Percent of groups meeting benchmark of 0%	0%	1-4%	5-49%	50-79%	80%	53%	18%	28%	22%	37%	32%	

Osseo Area Schools

TO: School Board
Dr. Kim Hiel, Superintendent
FROM: John Morstad, Executive Director of Finance and Operations
Kelly Benusa, Director of Business Services
SUBJECT: Prep for June 9th Board Work Session: FY 2027 Budget Discussion
DATE: June 9, 2026

Recommendation
We recommend approval of the FY 2027 adopted budgets for the general, food and nutrition services, community service, capital, and debt service funds.

Background
State law requires public school districts to adopt a budget for the next fiscal year by June 30 each year. The FY 2027 budgets were developed based on School Board direction provided throughout the Long-Range Financial Planning process.

FY 2027 proposed expenditures are increasing 6.9% over the FY 2026 budget. The most significant adjustments in the FY 2027 adopted expenditure budget are as follows:

- Board-approved FY 2027 budget adjustments on February 24, 2026, total a net increase of $2,250,390 and include the following LRFP items:
  - Enrollment alignment: $906,098.
  - Additional custodial staffing for increased high school square footage: $385,749.
  - Revenue-related reductions for student support personnel aid and school library aid: $(551,031).
  - Minnesota paid leave payroll tax: $389,266.
  - Remaining operating capacity for Aspen Ridge Elementary: $1,120,308.
- Board-approved one-year strategic investment in special education staffing on February 24, 2026: $2,747,842, partially offset by an estimated $1,923,489 in FY 2028 revenue.
- Board-approved FY 2026 mid-year budget adjustment savings on February 24, 2026: $66,920.
- Crest View rebuild start-up costs approved for FY 2026 were delayed to FY 2027: $350,000.
- Planned elimination of the FY 2026 compensatory maximum hold harmless for FY 2027: $1,038,025.

Together, the revenue and expenditure budgets result in a FY 2027 budgeted ending fund balance of $18,171,075, which is 6.9% below prior projections.

The Annual Budget Fiscal Year 2027 document is provided in PDF format for review at the June 9, 2026, Board Work Session.

For the June 9 work session, Board review should focus on the Informational Section, including the Budget Memo to School Board, FY 2027 Financial Forecast – General, and FY 2028 Financial Forecast – General, as well as the Introductory Section, which includes the Executive Summary.

Osseo Area Schools

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

Recommendation

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

Background

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

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

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

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

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

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

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

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

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

Comparison to February 24, 2026, projections

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

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

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

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

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

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

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

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

Next Steps:

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

Osseo Area Schools

Five-Year Financial Projection - General Fund

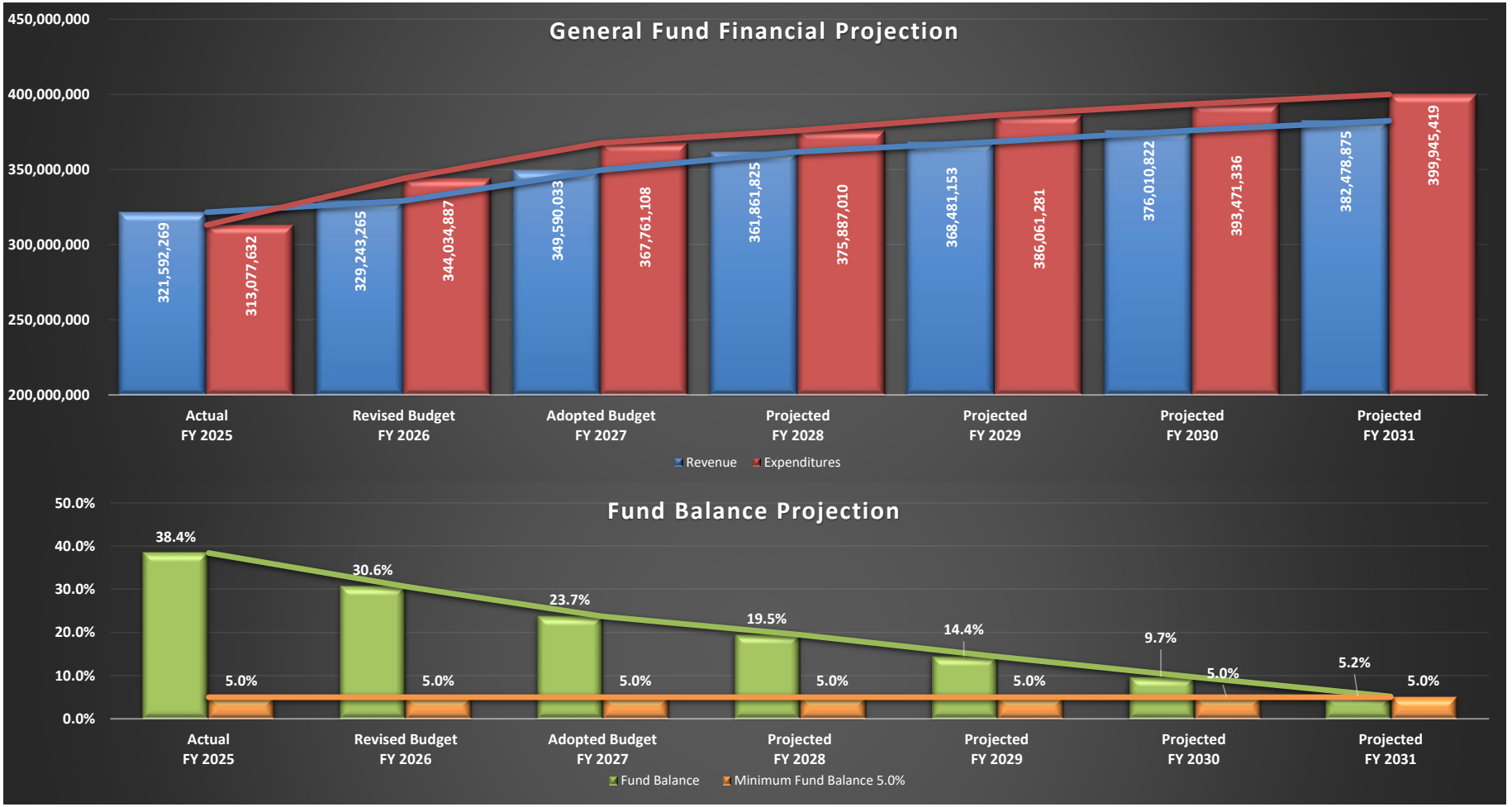
Categories	Actual FY 2025	Revised Budget FY 2026	% Chg	Adopted Budget FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg	Projected FY 2030	% Chg	Projected FY 2031	% Chg
Revenue	321,592,269	329,243,265	2.4%	349,590,033	6.2%	361,861,825	3.5%	368,481,153	1.8%	376,010,822	2.0%	382,478,875	1.7%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

Assumptions

General Formula increase estimates 3% FY 2028, 2% FY 2029, 2.1% FY 2030, 2% FY 2031, future years 2% minimum and 3% cap tied to inflation

Expenditure increase of 3.0% annually

(16,000,000) total operational adjustments



Financial Health - Options to Consider...

Categories	Projected FY 2029	% Chg	Projected FY 2030	% Chg	Projected FY 2031	% Chg
Revenue	368,481,153	1.8%	376,010,822	2.0%	382,478,875	1.7%
Expenditures	386,061,281	2.7%	393,471,336	1.9%	399,945,419	1.6%
Difference over/(under)	(17,580,127)		(17,460,515)		(17,466,544)	
Assigned/Unassigned Fund Balance	55,637,766		38,177,251		20,710,707	
Fund Balance %	**14.4%**		**9.7%**		**5.2%**	
	(3,000,000)		(5,000,000)		(6,000,000)	

Option #1

Option #2

Osseo Area Schools
General Fund
FY 2028 Budget Planning Scenario Financial Forecast

	Actual 2025	Revised 2026	Adopted 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Baseline							
Revenues	$321,592,269	$327,243,265	$349,590,033	$353,608,482	$365,878,699	$371,413,251	$378,764,743
Expenditures	313,077,632	344,034,887	367,761,108	380,632,747	389,911,219	400,347,190	406,936,547
Known adjustments to revenue		2,000,000		8,253,343	2,602,454	4,597,570	3,714,133
Known adjustments to expenditures				(906,932)	1,897,661	828,218	669,942
Baseline operating balance							
Fund Balance (beginning of year)	111,691,137	120,205,774	105,414,152	87,243,077	69,379,087	51,051,361	33,886,775
Fund Balance (end of year)	120,205,774	105,414,152	87,243,077	69,379,087	46,051,361	25,886,775	8,759,162
Change in fund balance	$8,514,637	($14,791,622)	($18,171,075)	($17,863,990)	($23,327,726)	($25,164,586)	($25,127,613)
Operational reductions to maintain fund balance at 5%				(3,000,000)	(5,000,000)	(8,000,000)	(9,000,000)
Adjusted fund balance	$120,205,774	$105,414,152	$87,243,077	$72,379,087	$54,051,361	$36,886,775	$20,759,162
Fund Balance as a % of Budgeted/Projected Expenditure	38.4%	30.6%	23.7%	19.2%	14.0%	9.4%	5.2%
Tactics							
Revenues with tactics	$321,592,269	$327,243,265	$349,590,033	$353,608,482	$365,878,699	$371,413,251	$378,764,743
Expenditures with tactics	313,077,632	344,034,887	367,761,108	380,632,747	389,043,055	399,573,425	407,242,833
Tactics related to revenue							
Basic formula allowance tied to inflation, minimum 2% increase & capped at 3% **(Known)**				5,243,850	3,536,085	3,841,726	3,714,133
FY 2027 One-year strategic investment for special education staffing **(Known)**				1,923,489	(1,923,489)		
Transportation contract impact on revenue **(Known)**				1,120,591	762,767	755,844	
Special education decrease from FY 2027 LRFP adjustments **(Known)**				(107,628)			
English Learner (EL) increase from FY 2027 LRFP adjustments on 25% EL cross subsidy **(Known)**					227,091		
Student support personnel aid $30.05 (FY2026 & FY2027) to $34.32 (FY2028) per APU **(Known)**				99,963			
School library aid $10.27 (FY2026 & FY2027)to $9.12 (FY2028) per APU **(Known)**				(26,922)			
Special ed. aid adjust for federal tuition adjustment in FY 2026 **(Known)**		2,000,000					
Operating referendum timeline (10 year)	**2 (GE)**	**3**	**4 (GE)**	**5**	**6 (GE)**	**7**	**8 (GE)**
Tactics related to expenditures							
Enrollment alignment adjustment **(Known)**				1,315,967	1,425,422	828,218	669,942
Other - reduce trend to 3.00%				(1,838,806)	(1,879,435)	(1,930,306)	(1,967,357)
FY 2027 One-year strategic investment for special education staffing **(Known)**				(2,747,842)			
Transportation contract impact on expenditures **(Known)**				451,903	472,239		
Student support personnel aid expenditure reduction due to revenue change **(Known)**				99,963			
School library aid expenditures reduction due to revenue change **(Known)**				(26,922)			
Operational additions/(reductions)				(2,000,000)	(3,000,000)	(5,000,000)	(6,000,000)
Baseline operating balance (post tactic)							
Fund Balance (beginning of year)	111,691,137	120,205,774	105,414,152	87,243,077	73,217,893	55,637,766	38,177,251
Fund Balance (end of year)	120,205,774	105,414,152	87,243,077	73,217,893	55,637,766	38,177,251	20,710,707
Change in fund balance	$8,514,637	($14,791,622)	($18,171,075)	($14,025,184)	($17,580,127)	($17,460,515)	($17,466,544)
Fund Balance Target							
Fund Balance as a % of Budgeted/Projected Expenditure	38.4%	30.6%	23.7%	19.5%	14.4%	9.7%	5.2%
5% of Budgeted/Projected Expenditures Minimum	$15,653,882	$17,201,744	$18,388,055	$18,794,350	$19,303,064	$19,673,567	$19,997,271
				Projected Revenue Assumption (FY 2028 - FY2031)			0.0%
				Projected Expenditure Assumption (FY 2028 - FY2031)			3.5%

Note: Projected revenue also includes fiscal year projected enrollment change and projected increase for voter-approved operating referendum inflation.

GE - General Election year

*** Operating referendum approved November 2022 for 10 years expires in FY 2033**

Osseo Area Schools ISD # 279

Five-Year Financial Projection - Food and Nutrition Services

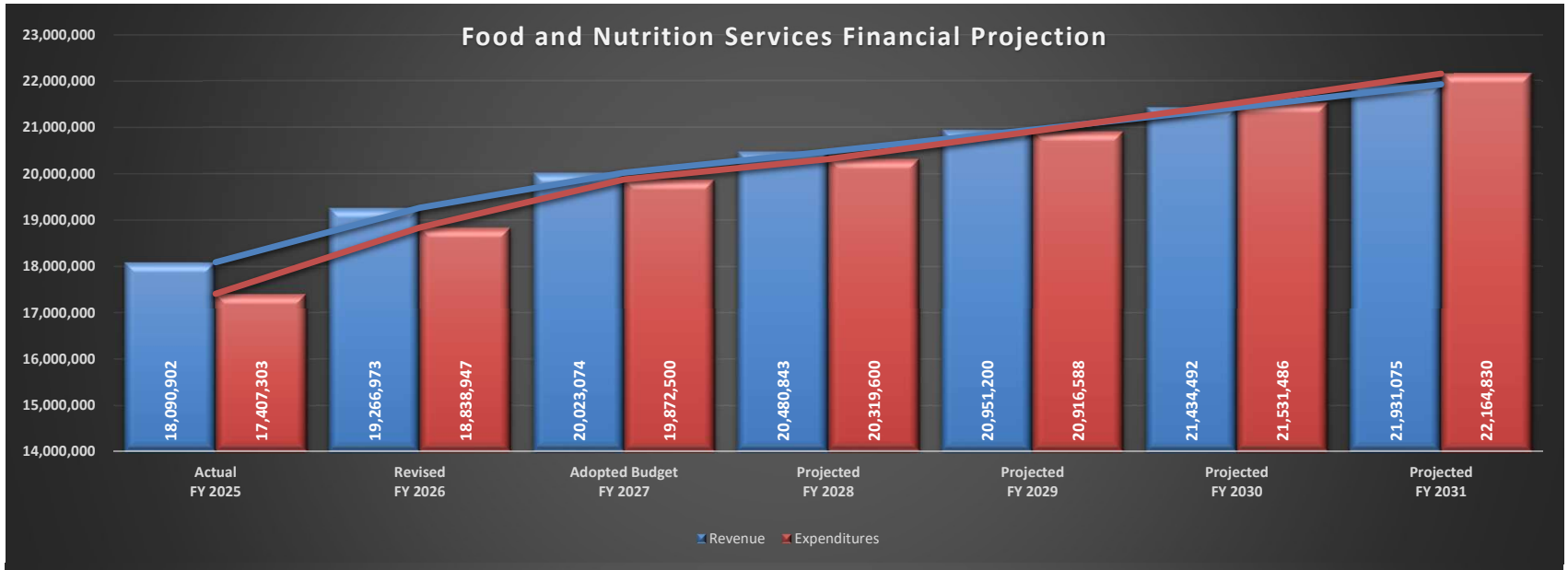
Categories	Actual FY 2025	Revised FY 2026	% Chg	Adopted Budget FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg	Projected FY 2030	% Chg	Projected FY 2031	% Chg
Revenue	18,090,902	19,266,973	6.5%	20,023,074	3.9%	20,480,843	2.3%	20,951,200	2.3%	21,434,492	2.3%	21,931,075	2.3%
Expenditures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

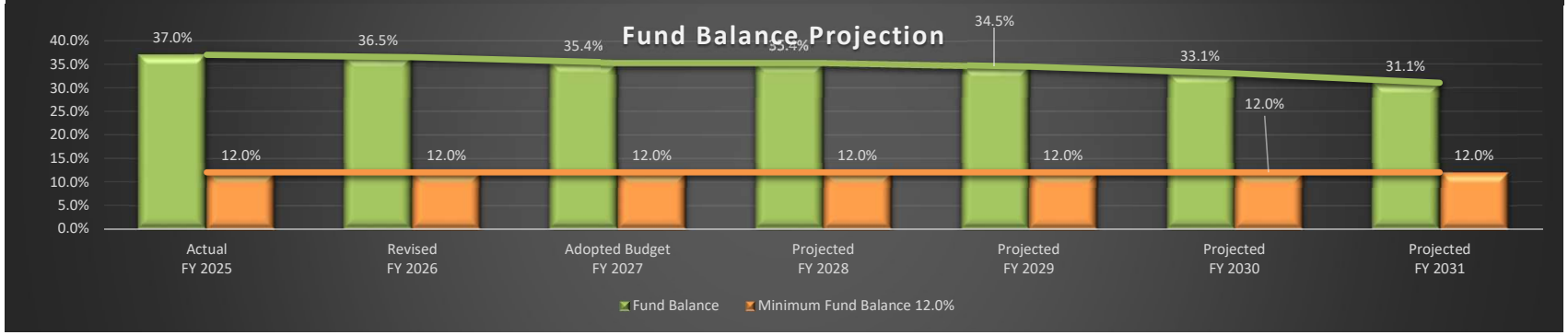
Assumptions

Revenue increase of 2.75% annually

Expenditure increase of 3.0% annually

0 total operational adjustments





ISD 279 - Osseo Area Schools
Food & Nutrition Services Fund
FY 2028 Budget Planning Scenario Financial Forecast

	Actual 2025	Revised 2026	Adopted 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Baseline							
Revenues	$18,090,902	$19,266,973	$19,577,557	$19,577,557	$19,577,557	$19,577,557	$19,577,557
Expenditures	16,979,735	18,372,347	19,320,000	19,996,200	20,696,067	20,799,429	20,906,409
Expenditures Capital	427,568	466,600	552,500	420,000	420,000	420,000	420,000
Known adjustments to revenue							
Known adjustments to expenditures							
Baseline operating balance							
Fund Balance (beginning of year)	5,763,889	6,447,488	6,875,514	6,580,571	5,741,928	4,803,418	3,761,546
Fund Balance (end of year)	6,447,488	6,875,514	6,580,571	5,741,928	4,203,418	3,161,546	2,012,693
Change in fund balance	683,599	428,026	(294,943)	(838,643)	(1,538,510)	(1,641,872)	(1,748,852)
Operational reductions to maintain fund balance at 12%					(600,000)	(600,000)	(600,000)
Adjusted fund balance	$6,447,488	$6,875,514	$6,580,571	$5,741,928	$4,803,418	$3,761,546	$2,612,693
Fund Balance as a % of Budgeted/Projected Expenditure	37.0%	36.5%	33.1%	28.1%	23.4%	18.2%	12.6%
Tactics							
Revenues with tactics	$18,090,902	$19,266,973	$19,577,557	$20,023,074	$20,480,843	$20,951,200	$21,434,492
Expenditures with tactics	16,979,735	18,372,347	19,320,000	19,996,200	20,596,086	21,213,969	21,850,388
Expenditures Capital	427,568	466,600	552,500	420,000	420,000	420,000	420,000
Tactics related to revenue							
Federal and State reimbursement rate change 2.75%			445,517	457,769	470,357	483,292	496,583
Tactics related to expenditures							
Operational reductions							
Other - reduce trend to 3.00%				(96,600)	(99,498)	(102,483)	(105,557)
Baseline operating balance (post tactic)							
Fund Balance (beginning of year)	5,763,889	6,447,488	6,875,514	7,026,088	7,187,331	7,221,943	7,124,949
Fund Balance (end of year)	6,447,488	6,875,514	7,026,088	7,187,331	7,221,943	7,124,949	6,891,194
Change in fund balance	$683,599	$428,026	$150,574	$161,243	$34,612	($96,993)	($233,755)

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

Projected Revenue Assumption (FY 2028 - FY2031)	0.00%
Projected Expenditure Assumption (FY 2028 - FY2031)	3.50%

Osseo Area Schools

Five-Year Financial Projection - Community Service Fund

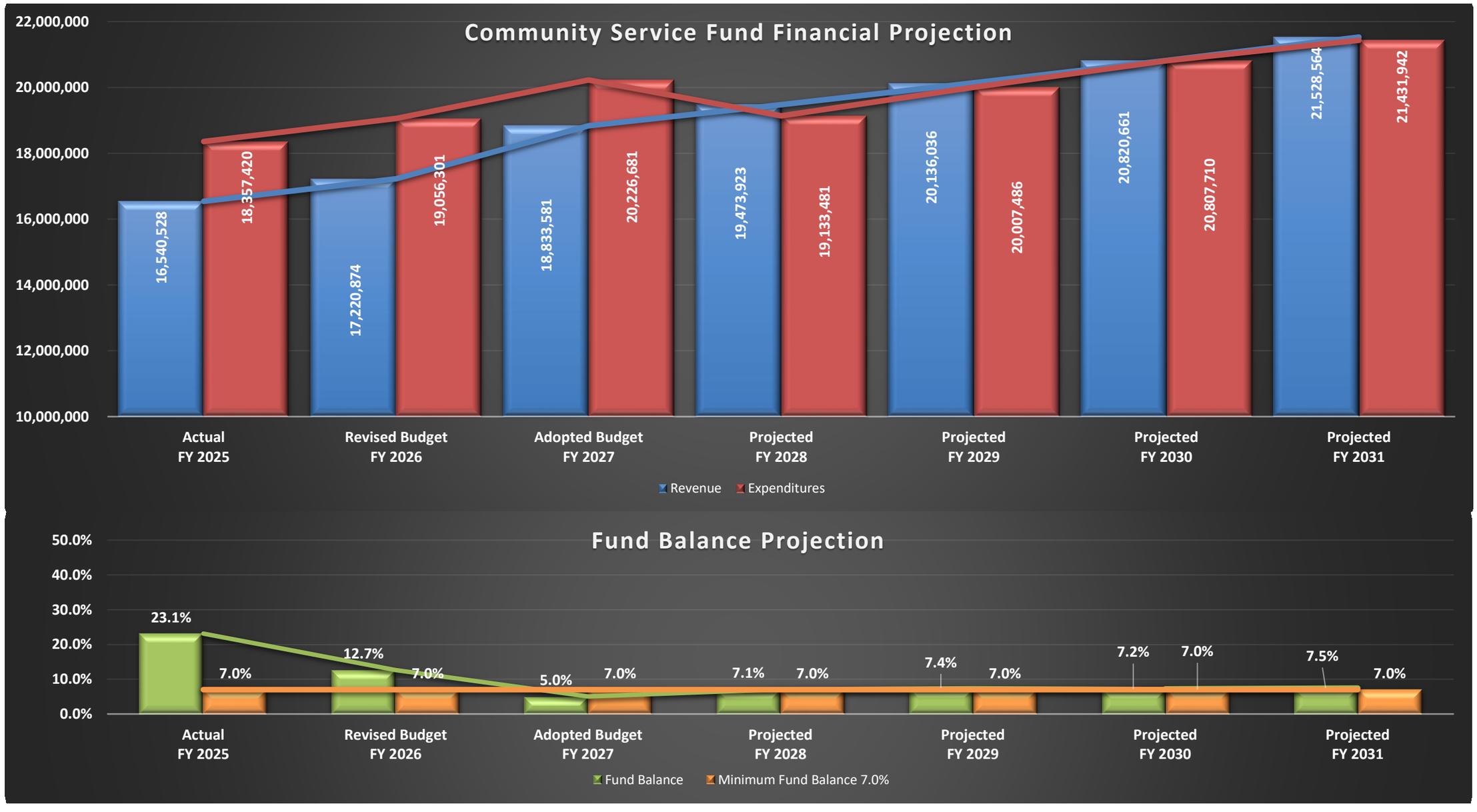
Categories	Actual FY 2025	Revised Budget FY 2026	% Chg	Adopted Budget FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg	Projected FY 2030	% Chg	Projected FY 2031	% Chg
Revenue	16,540,528	17,220,874	4.1%	18,833,581	9.4%	19,473,923	3.4%	20,136,036	3.4%	20,820,661	3.4%	21,528,564	3.4%
Expenditures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

Assumptions

Revenue increase of 3.4% annually

Expenditure increase of 3.4% annually

(1,200,000) total operational adjustments



Osseo Area Schools
Community Service Fund
FY 2028 Financial Forecast

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

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

Projected Revenue Assumption (FY 2028 - FY 2031) 3.4%
Projected Expenditure Assumption (FY 2028 - FY 2031) 3.4%

Community Service Fund Balance Summary			
Restricted for community education programs	3,317,961	2,129,520	1,197,076
Restricted for early childhood family education programs	685,748	367,638	73,330
Restricted for school readiness	238,611	(90,265)	(256,613)
Restricted for adult basic education	4,621	4,621	4,621
Total Community Service Fund Balance	$ 4,246,941	$ 2,411,514	$ 1,018,414

Osseo Area Schools

Five-Year Financial Projection - Capital Fund

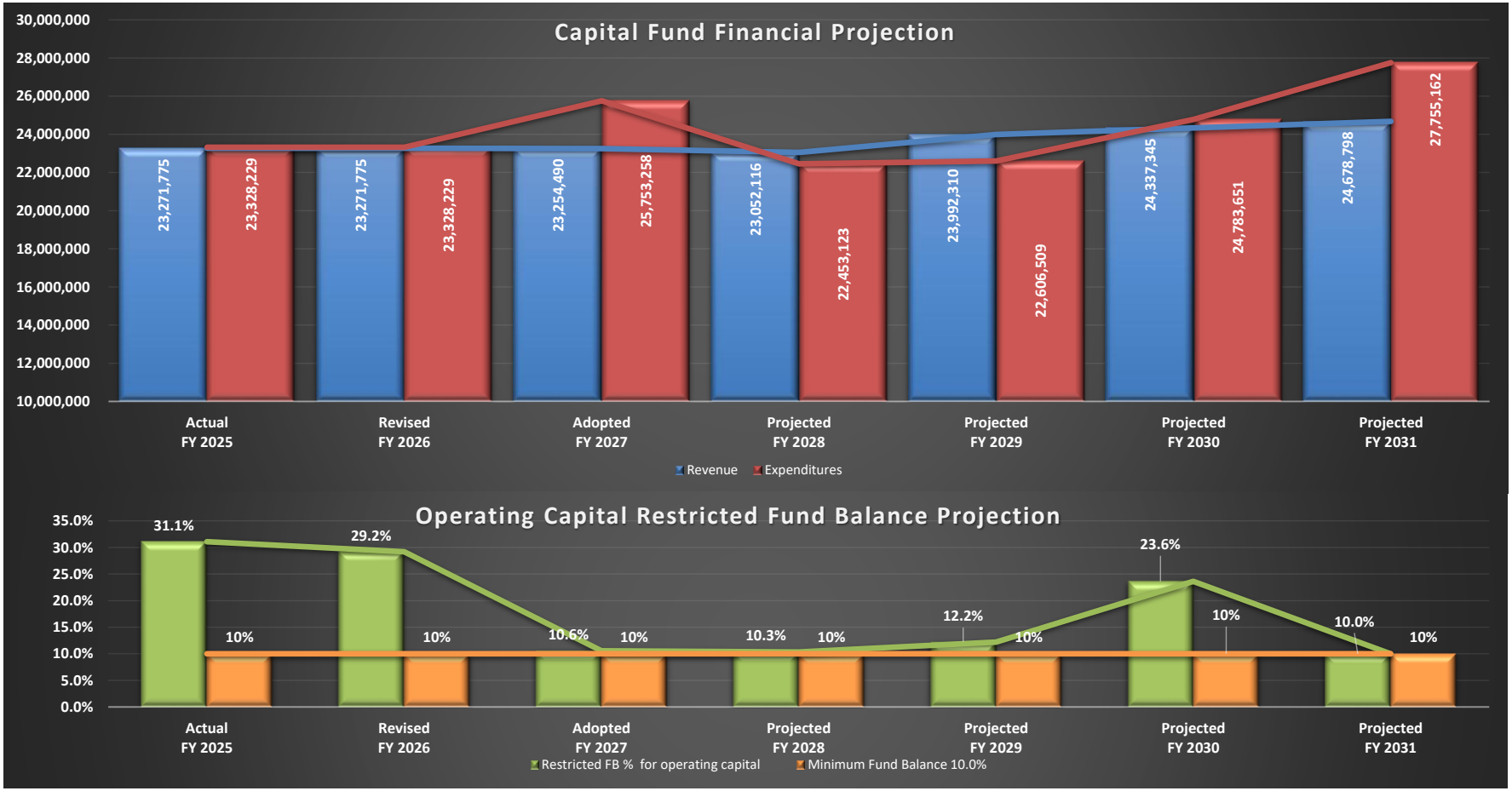
Categories	Actual FY 2025	Revised FY 2026	% Chg	Adopted FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg	Projected FY 2030	% Chg	Projected FY 2031	% Chg
Revenue	24,694,107	23,271,775	-5.8%	23,254,490	-0.1%	23,052,116	-0.9%	23,992,310	4.1%	24,337,345	1.4%	24,678,798	1.4%
Expenditures	22,097,047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

Assumptions

Revenue increase of 0.0% annually

Expenditure increase of 0.0% annually

2,300,000 total operational adjustments



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

	Actual 2025	Revised 2026	Adopted 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Baseline							
Revenues	$24,694,107	$23,271,775	$23,254,490	$23,330,918	$23,412,080	$23,458,268	$23,494,897
Expenditures	22,097,047	23,328,229	25,753,258	25,753,258	24,953,123	24,161,425	23,338,567
Levy **(Known)**							
Levy one-time **(Known)**							
Known adjustments to expenditures				199,865	208,302	177,142	171,512
Baseline operating balance							
Fund Balance (beginning of year)	4,835,354	7,432,414	7,375,960	4,877,192	3,254,987	2,505,643	2,625,344
Fund Balance (end of year)	7,432,414	7,375,960	4,877,192	2,254,987	1,505,643	1,625,344	2,610,163
Change in fund balance	$2,597,060	($56,454)	($2,498,768)	($2,622,205)	($1,749,345)	($880,299)	($15,181)
Operational increases (reductions) to maintain fund balance at 10%				($1,000,000)	($1,000,000)	($1,000,000)	$200,000
Adjusted fund balance	$7,432,414	$7,375,960	$4,877,192	$3,254,987	$2,505,643	$2,625,344	$2,410,163
Fund Balance as a % of Budgeted/Projected Expenditure	33.6%	31.6%	18.9%	13.0%	10.4%	11.2%	10.2%
Tactics							
Revenues with tactics	$24,694,107	$23,271,775	$23,254,490	$23,330,918	$23,699,322	$24,038,498	$24,373,974
Expenditures with tactics	22,097,047	23,328,229	25,753,258	25,753,258	22,453,123	22,606,509	24,783,651
E-Rate elimination for FY 2027 impact on FY 2028				(566,044)			
Tactics related to revenue							
Increase capital technology/safety levy authority estimate				287,242	292,987	298,847	304,824
Capital technology/safety levy timeline (10 years)	**2 (GE)**	**3**	**4 (GE)**	**5**	**6 (GE)**	**7**	**8**
Tactics related to expenditures							
Salary and benefit increase 3.00% **(Known)**				123,437	127,140	130,954	134,883
Enrollment alignment adjustment (**Known**)				76,428	81,162	46,188	36,629
Special assessment for Aspen Ridge Elementary					(54,916)	(1,000,000)	
Operational increases (reductions)				(3,500,000)		3,000,000	2,800,000
Baseline operating balance (post tactic)							
Fund Balance (beginning of year)	4,835,354	7,432,414	7,375,960	4,877,192	5,476,186	6,861,987	6,415,681
Fund Balance (end of year)	7,432,414	7,375,960	4,877,192	5,476,186	6,861,987	6,415,681	3,339,317
Change in fund balance	$2,597,060	($56,454)	($2,498,768)	$598,994	$1,385,801	($446,306)	($3,076,364)
Fund Balance Target							
Fund Balance as a % of Budgeted/Projected Expenditure	33.6%	31.6%	18.9%	24.4%	30.4%	25.9%	12.0%
10% of Budgeted/Projected Expenditures Minimum	$2,209,705	$2,332,823	$2,575,326	$2,245,312	$2,260,651	$2,478,365	$2,775,516
				Projected Revenue Assumption (FY 2028 - FY2031)			0.00%
				Projected Expenditure Assumption (FY 2028 - FY2031)			0.00%

Note: The Capital Fund does not include the Capital Land Proceeds Fund
Note: Projected revenue also includes fiscal year projected enrollment change.
GE - General Election year
*** Capital technology/safety levy approved November 2022 for 10 years expires in FY 2033**

Capital Fund Balance Summary							
Restricted for operating capital	$ 6,866,336	$ 6,809,882	$ 2,721,599	$ 2,320,593	$ 2,761,310	$ 5,849,603	$ 2,773,238
Obligated for special assessment for Aspen Ridge Elementary - estimated total not to exceed $3,534,599	$ 589,515		$ 1,589,515	$ 2,589,515	$ 3,534,599		
Restricted for technology/safety & security	$ 566,078	$ 566,078	$ 566,078	$ 566,078	$ 566,078	$ 566,078	$ 566,079
Total Capital Fund Balance	$ 7,432,414	$ 7,375,960	$ 4,877,192	$ 5,476,186	$ 6,861,987	$ 6,415,681	$ 3,339,317
Operating Capital Fund Balance as a % of Budgeted/Projected Expenditure	31.1%	29.2%	10.6%	10.3%	12.2%	23.6%	10.0%

2027

Osseo Area Schools

ANNUAL BUDGET



Our Mission

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

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

ISD 279 - Osseo Area Schools
Fiscal Year 2027 Annual Budget
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INTRODUCTORY SECTION

Osseo Area Schools

Our Mission

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

ISD 279 - Osseo Area Schools is located in the northwest section of Hennepin County. The area served by our school district has a population of 156,574 residents.

Osseo Area Schools

DATE: June 23, 2026

TO: Members of the Osseo Area Schools Community

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

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

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

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

Budget Management

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

> **General Fund** – The largest of all the funds, the General Fund pays for most of the operating expenses of the school district. Included in this fund are salaries and benefits, instructional and maintenance supplies, utilities, insurance, professional development, and contracted transportation services. Allocations are made to the buildings for building principals and/or site supervisors to administer. Specific information regarding allocations may be found in the Informational Section.

Food and Nutrition Services Fund – The Food and Nutrition Services Fund is intended to be a self-supporting fund. Revenues are derived from breakfast and lunch fees, and federal and state aid. If expenditures exceed revenues and a deficit occurs, the general fund would be required to subsidize the Food and Nutrition Services Fund to make up the deficit. Included in the Food and Nutrition Services Fund is the cost of salaries, benefits, food and serving supplies, and the equipment necessary to provide breakfast and lunch programs for students.

Community Service Fund – The Community Service Fund provides for programming that serves community members in the areas of recreation, civic activities, nonpublic students, adult or early childhood programs, Pre-K-8 extended day programs, or other similar services. Examples of community service programs include Early Childhood Family Education, Kidstop, Adult Basic Education, and Community Education. For the most part, funding for the Community Service Fund is categorical in nature (i.e., funds received for specific programs).

Capital Fund – For state reporting purposes, the Capital Fund has been folded into the general fund and then accounted for as a distinct revenue and expenditure category within the General Fund. For simplicity and clarity, Osseo Area Schools internally tracks capital fund revenue and expenditures as a separate fund. Included in this fund are expenditures for technology, major repair, remodeling and leasing of facilities, improvements to sites, and equipment. Operating capital revenue included in this fund is determined by a formula based on the age of the district-owned facilities. Long-term Facilities Maintenance revenue included in this fund is determined by state-approved expenses within defined categories.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for, and payment of, general obligation bonds, interest, and related costs.

BUDGET PROCESS

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

Budget development priorities

- Create budget adjustment recommendations that align with our system's Mission and Strategic Priorities.
- Involve school and community stakeholders in determining how to provide a quality education using available resources.
- Provide budget recommendations for school board approval that achieve a school district budget that maintains the required fund balance.

Budget adjustment **review** process

1. The system has identified legally required and mandated essential services and programs. These will not be considered for adjustment.
2. The analysis of budget adjustments will be based on a review of the effectiveness of specific programs or services. Information will be used to determine which program or initiatives are not getting expected results and should be considered for budget adjustments.
3. The analysis will consider the basic requirements for providing the educational program at sites. This analysis will establish the base quality education level that the district does not want to go below, and the essential support services required to deliver the base.
4. The analysis will consider the impact on our work to ensure equitable student achievement.
5. School board policies will be considered to determine if they exceed legally required and mandated essential services and programs or the basic requirements for providing the education program. Do board policies and regulations have financial implications? If so, which policies and/or regulations might be changed?
6. All proposed adjustments will be evaluated using the Program Efficiency Abandonment and Redirection (PEAR) process. The process considers the impact of the enhancement, reduction, elimination, or restructuring of services on education programs.
7. Staff and citizen idea input will be solicited and shared with the school board for consideration in the budget planning process, through LRFP Advisory and

FISCAL. In addition, other formal district advisory groups, such as DPAC, Core Planning, APAC, and CEPAC, inform our work regarding district program priorities which impact budget priorities.

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

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

Fiscal Year 2027 Highlights

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

Revenue Budget	FY 2027 Budget	FY 2026 Budget	Increase (Decrease)	% Change
General *	$ 349,590,033	$ 327,243,265	$ 22,346,768	6.8%
Capital/Land Proceeds	23,289,490	23,311,775	(22,285)	(0.1%)
Total General Fund	372,879,523	350,555,040	22,324,483	6.4%
Food and Nutrition Services	19,577,557	19,266,973	310,584	1.6%
Community Service	18,833,581	17,220,874	1,612,707	9.4%
Debt Service	38,070,407	34,810,450	3,259,957	9.4%
Total All Funds	$ 449,361,068	$ 421,853,337	$ 27,507,731	6.5%

Expenditure Budget	FY 2027 Budget	FY 2026 Budget	Increase (Decrease)	% Change
General *	$ 367,761,108	$ 344,034,887	$ 23,726,221	6.9%
Capital/Land Proceeds	25,753,258	23,328,229	2,425,029	10.4%
Total General Fund	393,514,366	367,363,116	26,151,250	7.1%
Food and Nutrition Services	19,872,500	18,838,947	1,033,553	5.5%
Community Service	20,226,681	19,056,301	1,170,380	6.1%
Debt Service	36,809,552	33,701,513	3,108,039	9.2%
Total All Funds	$ 470,423,099	$ 438,959,877	$ 31,463,222	7.2%

Revenue/Expenditure Comparison	FY 2027 Revenue	FY 2027 Expenditure	Increase (Decrease)	% Change
General *	$ 349,590,033	$ 367,761,108	$ (18,171,075)	(4.9%)
Capital/Land Proceeds	23,289,490	25,753,258	(2,463,768)	(9.6%)
Total General Fund	372,879,523	393,514,366	(20,634,843)	(5.2%)
Food and Nutrition Services	19,577,557	19,872,500	(294,943)	(1.5%)
Community Service	18,833,581	20,226,681	(1,393,100)	(6.9%)
Debt Service	38,070,407	36,809,552	1,260,855	3.4%
Total All Funds	$ 449,361,068	$ 470,423,099	$ (21,062,031)	(4.5%)

* Excludes federal and state special funded projects

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

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

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

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

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

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

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

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

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

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

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

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

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

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

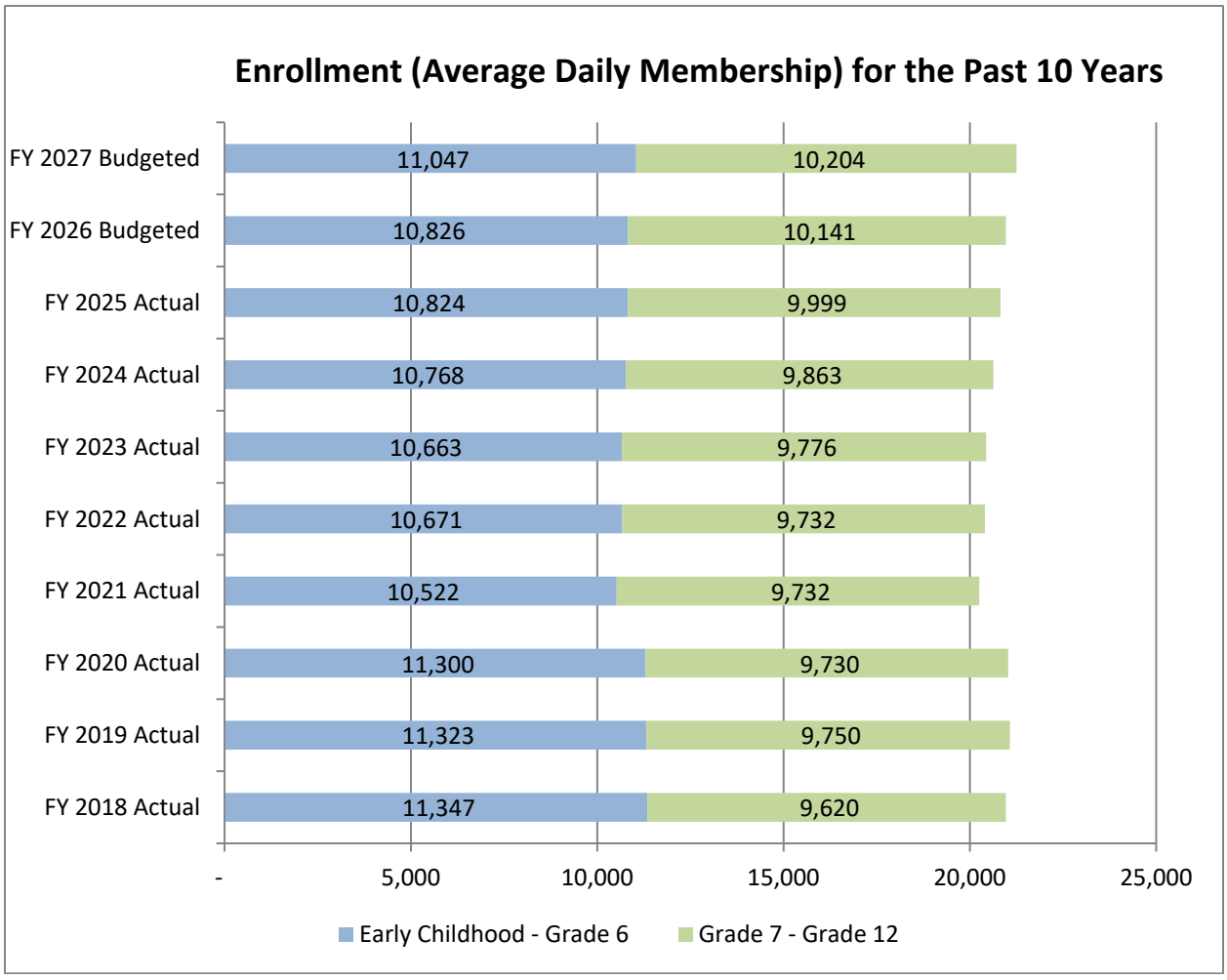
Community Service
The Community Service Fund is projected to experience increased activity in FY 2027, with revenue increasing by $1,612,707 and expenditures increasing by $1,170,380. Growth is driven primarily by anticipated participation increases in school-age care, preschool-age care, and related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

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

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

Student Enrollment

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



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

For FY 2026, total district enrollment increased by 144 students, or 0.7%, to 20,967. This marks the highest enrollment level since before COVID-19 and the strongest single-

year gain in recent history. Growth was concentrated in the secondary grades, while elementary enrollment remained relatively flat.

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

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

Competitive Enrollment Summary: FY 2025 to FY 2026

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

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

Economic Condition and Outlook

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

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

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

Key Factors to Monitor

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

Technology

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

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

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

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

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

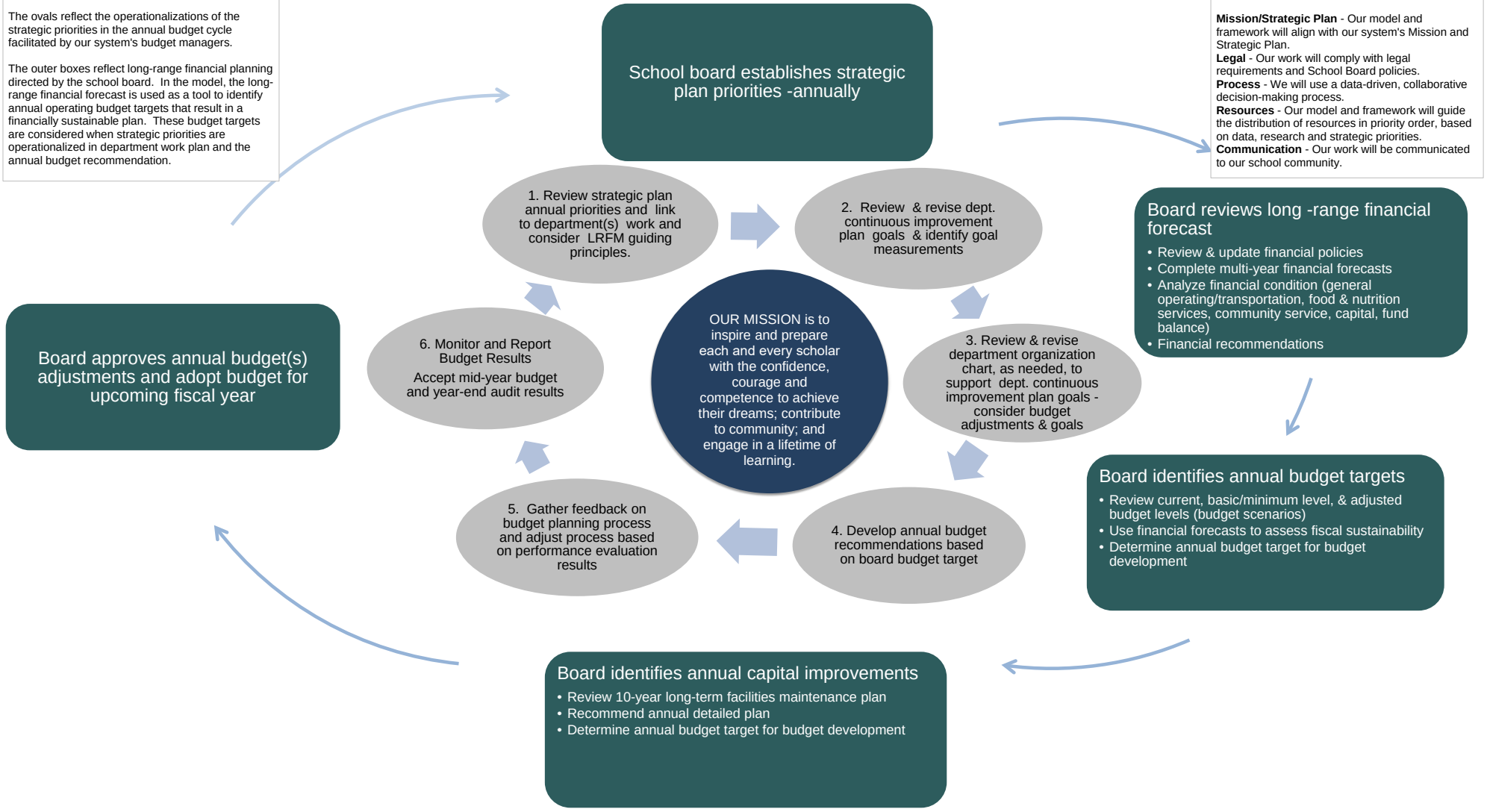
763-391-7000
OsseoSchools.org

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

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 2027

Division: **Budget Manager:**

Department: **Expenditure Type:**

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

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

Expenditure Adjustments:

PEAR Adjustment	FD	ORG	PRG	FIN	SRC	CRS

Revenue Offset:

Revenue Offset	Revenue Source

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

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

FTE Impact	FTE	Bargaining Group	Position Title

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

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

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

5. **Proposal Impact and Rationale**

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

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

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

6. **Are any legal requirements, mandates, or School Board policies affected by this adjustment? Yes or No**

   If yes, list requirements

ORGANIZATIONAL SECTION

Osseo Area Schools

The ISD 279 School Board is comprised of six individuals elected at large from the district. Board members serve four-year terms, which are staggered so that only three members are selected in any one election.

Osseo Area Schools

School Board and Administrators
Fiscal Year 2027 Annual Budget

School Board	Name
Chairperson	Tanya Prince
Vice Chairperson	Thomas Brooks
Clerk	Keith Tate
Treasurer	Sarah Mitchell
Director	Kelsey Dawson
Director	Erica Foster

Superintendent 's Cabinet	Name
Superintendent	Dr. Kim Hiel
Assistant Superintendent , Elementary	Stephen Flisk
Assistant Superintendent, Secondary	Amy Tollefson
Assistant Superintendent, Equity and Achievement	Bryan Bass
Executive Director, Community Engagement	Brian Siverson-Hall
Executive Director, Community Relations	Kay Villella
Executive Director, Finance and Operations	John Morstad
Executive Director, Human Resources	Yvonne Shorts Lind
Executive Director, Technology	Anthony Padrnos
School District General Counsel	Amy Moore

Building Principals	Name
Maple Grove Senior High	Bart Becker
Osseo Senior High	Kim Berling
Park Center Senior High - An IB World School	Antwan Harris
Osseo Alternative Learning Center & 279Online	Kristen Swanson
Brooklyn Middle School - A STEAM School	Robert Ware
Maple Grove Middle School	Xavier Reed
North View Middle School	Diana Bledsoe
Osseo Middle School	Brian Chance
Aspen Ridge Elementary	Patrick Smith
Basswood Elementary	Steve Schwartz
Birch Grove Elementary - School for the Arts	Stephanie Webster
Cedar Island Elementary	Alex Berg
Edinbrook Elementary	Aaron Krueger
Elm Creek Elementary	Elizabeth Ness
Fair Oaks Elementary	David Freeburg
Fernbrook Elementary	Jeff Zastrow
Garden City Elementary	David Branch
Oak View Elementary	Ryan Gibbs
Palmer Lake Elementary	Sarah Schmidt
Park Brook Elementary	Scott Taylor
Rice Lake Elementary	Diane Bagley
Rush Creek Elementary	Lindsey Patterson
Weaver Lake Elementary - A Science, Math, & Tech School	Ronald Salazar
Woodland Elementary	Terri Jackson
Zanewood Community School - A STEAM School	Jennifer Tollefson

Osseo Area Schools District Profile
Fiscal Year 2027 Annual Budget

In Osseo Area Schools, we inspire and prepare each and every scholar to achieve their dreams; contribute to the community; and engage in a lifetime of learning. Our scholars benefit from exceptional opportunities, support and partnerships that help them graduate with the confidence, courage, and competence to make their dreams a reality.

Our size is an advantage

As Minnesota's fifth-largest school district, we proudly serve eight communities —including Brooklyn Park, Brooklyn Center, Maple Grove, Osseo, Plymouth, Corcoran, Dayton and Rogers—and offer specialized magnet programs in the Arts, STEM, STEAM, Health Science, and International Baccalaureate. Our full-time online school, 279Online, extends learning beyond district boundaries, providing students across Minnesota with a flexible, high-quality education.

With a student body representing over one hundred languages and cultures, our schools reflect the global community, creating an inclusive, enriching environment that prepares students for today's world and tomorrow's opportunities.

Our passionate teachers and staff are dedicated to inspiring students every step of the way. Whether it is in academics, arts, or athletics, Osseo Area Schools provide the support and resources every student needs to succeed.

The district serves approximately 21,251 students, pre-kindergarten through grade 12, in 17 elementary schools (PreK-5), four middle schools (6-8), three senior highs (9-12), an online learning school (7-12), an area learning center, two early childhood centers, two special program sites, and an adult education/enrollment center. Community education classes serve lifelong learners from birth through senior citizens.

Prekindergarten and Elementary

A child's first years of school provide a foundation for lifelong learning. Prekindergarten programming — available at most elementary schools — incorporates research-based early learning standards developed by the Minnesota Department of Education. Our teachers and staff work together to ensure the concepts and skills taught in prekindergarten lay the groundwork for those taught in kindergarten.

Elementary students are introduced to a range of subjects, from reading/language arts to math, science, social studies, art, music (vocal and instrumental) and physical education. Students in fourth- and fifth grade can audition for the Children's Chorus, a districtwide performing group that has served the community for more than 50 years. Services are also provided at each elementary school to support gifted learners and students with special needs.

Middle School
In middle school, young minds thrive on active learning. Our middle school program keeps students engaged and challenged; helps them discover new interests; and supports their growth. An interdisciplinary team of teachers focuses on your child's academic, social, and emotional needs. Students also have a regular advisory period that provides time for extra attention to academics, along with opportunities to build relationships with teachers and other students. While in middle school, your child may even take courses eligible for high school credit.

High School
High school offers opportunities for students to explore, grow and prepare for entering the workplace or college. In addition to choosing core subjects and a wide range of electives, your child can participate in sports, theater, arts, clubs, music, community service and leadership opportunities.

Students have several options for earning college credit while in high school, including Advanced Placement and International Baccalaureate courses, credit agreements with local community and technical colleges, and Post-Secondary Enrollment Options.

Our robust career and technical education offerings can help your child gain career- connected knowledge, skills and competencies that will help them succeed in life after high school. Students can even receive workplace-ready certifications in fields such as automotive technology, culinary arts, health care, and information technology.

Choices to Meet Your Child's Needs
As a large district, we are able to offer a wide range of programs and school choices, making it easier for you to find options that meet your child's needs:

- Science, Technology, Engineering, and Math (STEM) magnet program at Weaver Lake Elementary
- Arts magnet integrating fine arts, drama, dance, and music at Birch Grove Elementary School for the Arts
- Science, Technology, Engineering, Arts and Math (STEAM) magnet programs at Zanewood Community School and Brooklyn Middle
- International Baccalaureate Middle Years and Diploma Programmes at Park Center Senior High
- Health Sciences magnet program at Osseo Senior High
- Nationally certified automotive maintenance and light repair program at Osseo Senior High
- Career certifications in several fields including automotive technology, culinary arts, health care and information technology
- Advanced Placement college-level courses at all high schools
- Gifted Education services
- All-day kindergarten at every elementary school
- Free or tuition-based prekindergarten at every elementary school

Some of our special honors

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

Elementary Schools

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

Basswood Elementary
15425 Bass Lake Road
Maple Grove
763-494-3858

Birch Grove Elementary
School for the Arts
4690 Brookdale Drive
Brooklyn Park
763-561-1374

Cedar Island Elementary
6777 Hemlock Lane
Maple Grove
763-425-5855

Edinbrook Elementary
8925 Zane Avenue N.
Brooklyn Park
763-493-4737

Elm Creek Elementary
9830 Revere Lane N.
Maple Grove
763-425-0577

Fair Oaks Elementary
5600 – 65th Avenue N.
Brooklyn Park
763-533-2246

Fernbrook Elementary
9661 Fernbrook Lane
Maple Grove
763-420-8888

Garden City Elementary
3501 – 65th Avenue N.
Brooklyn Center
763-561-9768

Oak View Elementary
6710 East Fish Lake Road
Maple Grove
763-425-1881

Palmer Lake Elementary
7300 W. Palmer Lake Dr.
Brooklyn Park
763-561-1930

Park Brook Elementary
7400 Hampshire Avenue N.
Brooklyn Park
763-561-6870

Rice Lake Elementary
13755 – 89th Avenue N.
Maple Grove
763-420-4220

Rush Creek Elementary
8801 County Road 101
Maple Grove
763-494-4549

Weaver Lake Elementary:
A Science, Math, & Technology
School
15900 Weaver Lake Rd.
Maple Grove
763-420-3337

Woodland Elementary
4501 Oak Grove Pkwy.
Brooklyn Park
763-315-6400

Zanewood Community School
7000 Zane Avenue N.
Brooklyn Park
763-561-9077

Secondary Schools

MIDDLE

Brooklyn Middle School
7377 Noble Avenue N.
Brooklyn Park
763-569-7700

Maple Grove Middle School
7000 Hemlock Lane N.
Maple Grove
763-315-7600

North View Middle International
Baccalaureate World School
5869 69th Avenue N.
Brooklyn Park
763-585-7200

Osseo Middle School
10223 93rd Avenue N.
Osseo
763-391-8800

SENIOR HIGH

Maple Grove Senior HIgh
9800 Fernbrook Lane N.
Maple Grove
763-391-8700

Osseo Senior High
317 2nd Avenue NW
Osseo
763-391-8500

Park Center Senior International
Baccalaureate World School
7300 Brooklyn Boulevard
Brooklyn Park
763-569-7600

LEARNING CENTER

Osseo Area Learning Center
7300 Boone Avenue N.
Brooklyn Park
763-391-8890

Early Childhood Programs

Arbor View Early Childhood Center
9401 Fernbrook Lane N.
Maple Grove
763-391-8777

Willow Lane Early Childhood Center
7020 Perry Avenue N.
Brooklyn Center
763-585-7330

Additional Programs

Adult Education Center
(ABE, GED, EL Programs)
7051 Brooklyn Boulevard
Brooklyn Center
763-566-5452

279 Online
7300 Boone Avenue N.
Brooklyn Park
763-391-8670

CBVAT
7600 Boone Avenue N
Suite 70
Brooklyn Park

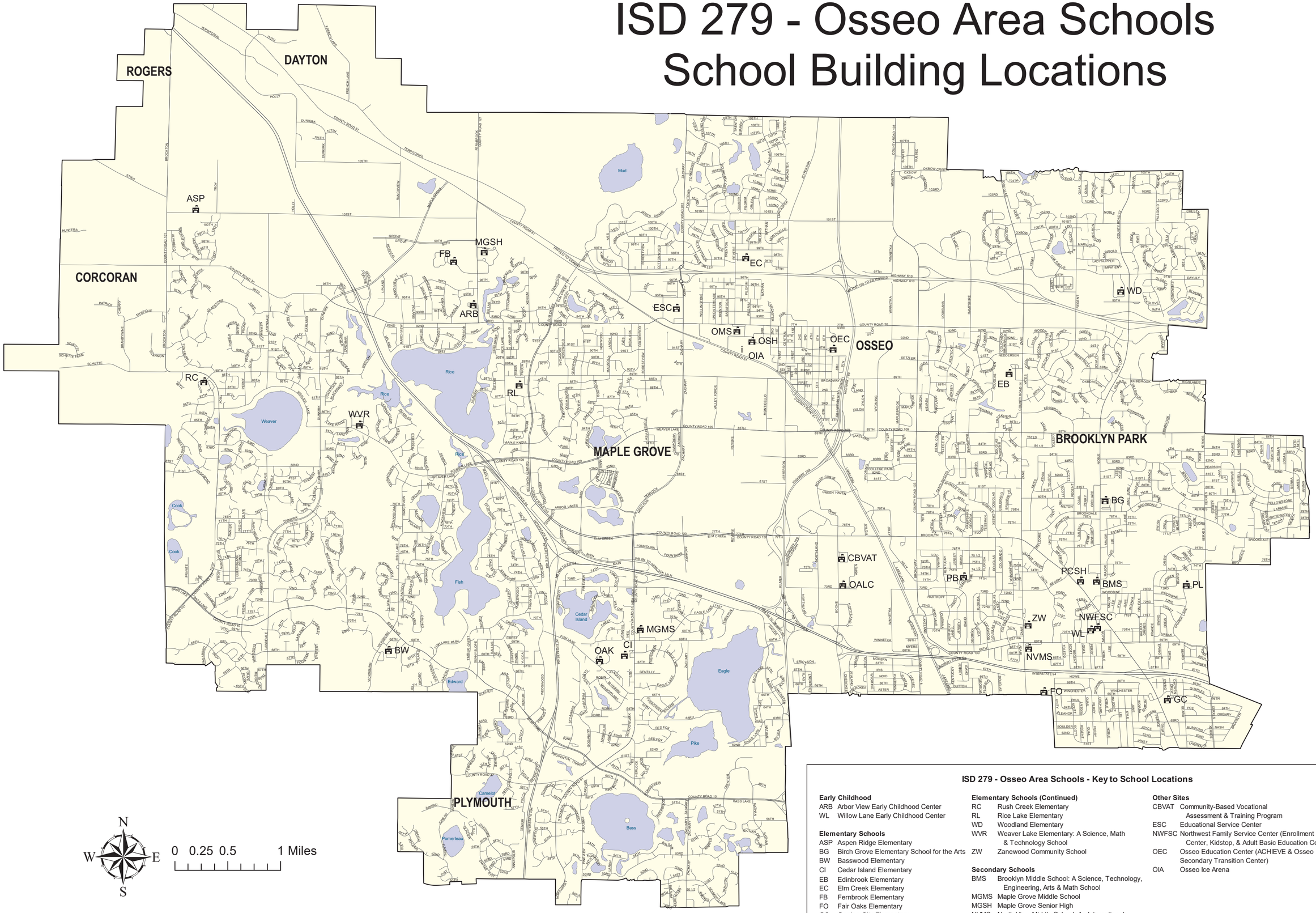
Osseo Education Center
324 6th Avenue NE, Osseo
753-315-9760

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

Osseo Area Schools

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

ISD 279 - Osseo Area Schools
School Building Locations



Updated May 20, 2025

ISD 279 - Osseo Area Schools - Key to School Locations

Early Childhood

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

Elementary Schools

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

Elementary Schools (Continued)

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

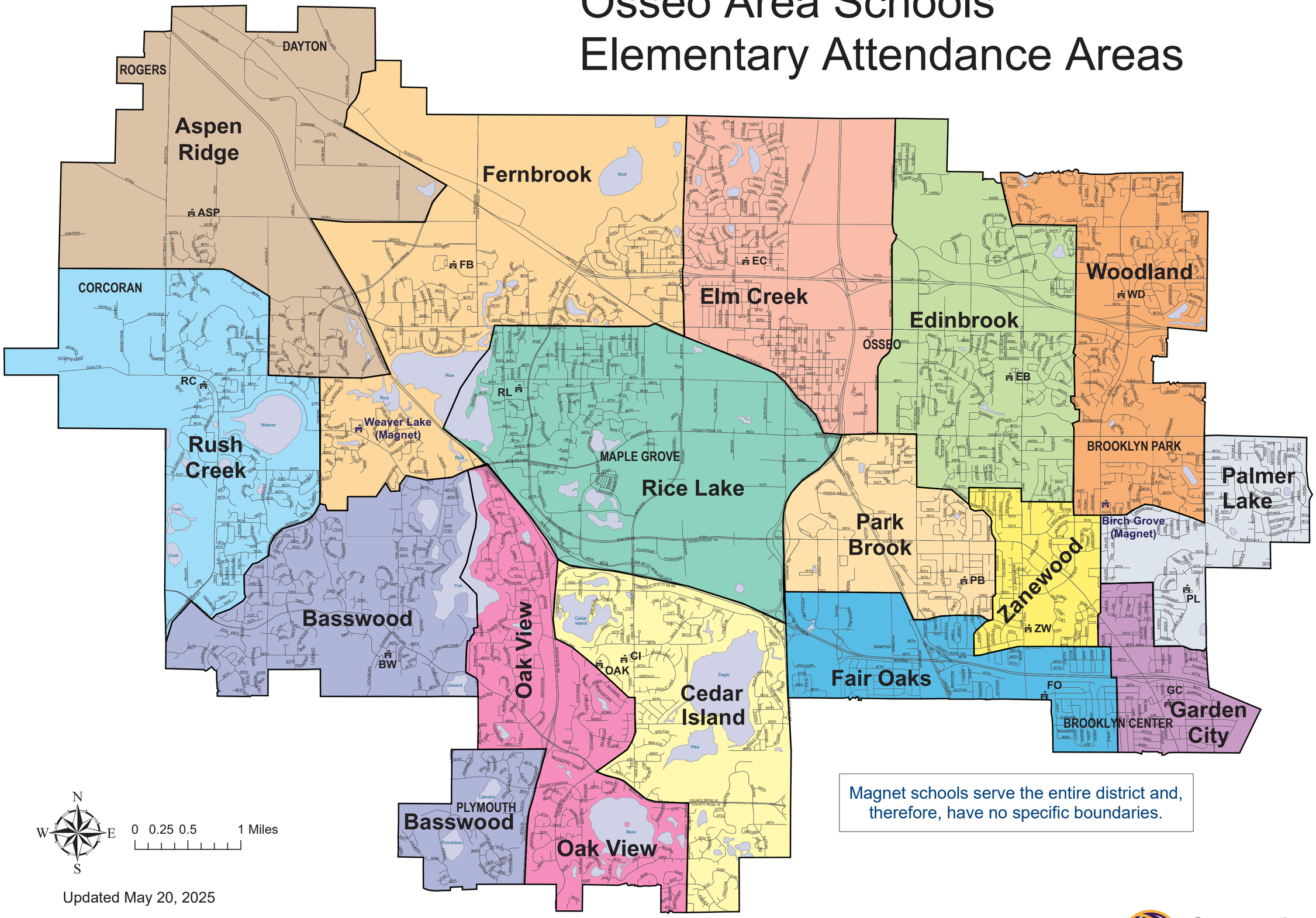
Secondary Schools

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

Other Sites

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

Osseo Area Schools
Elementary Attendance Areas

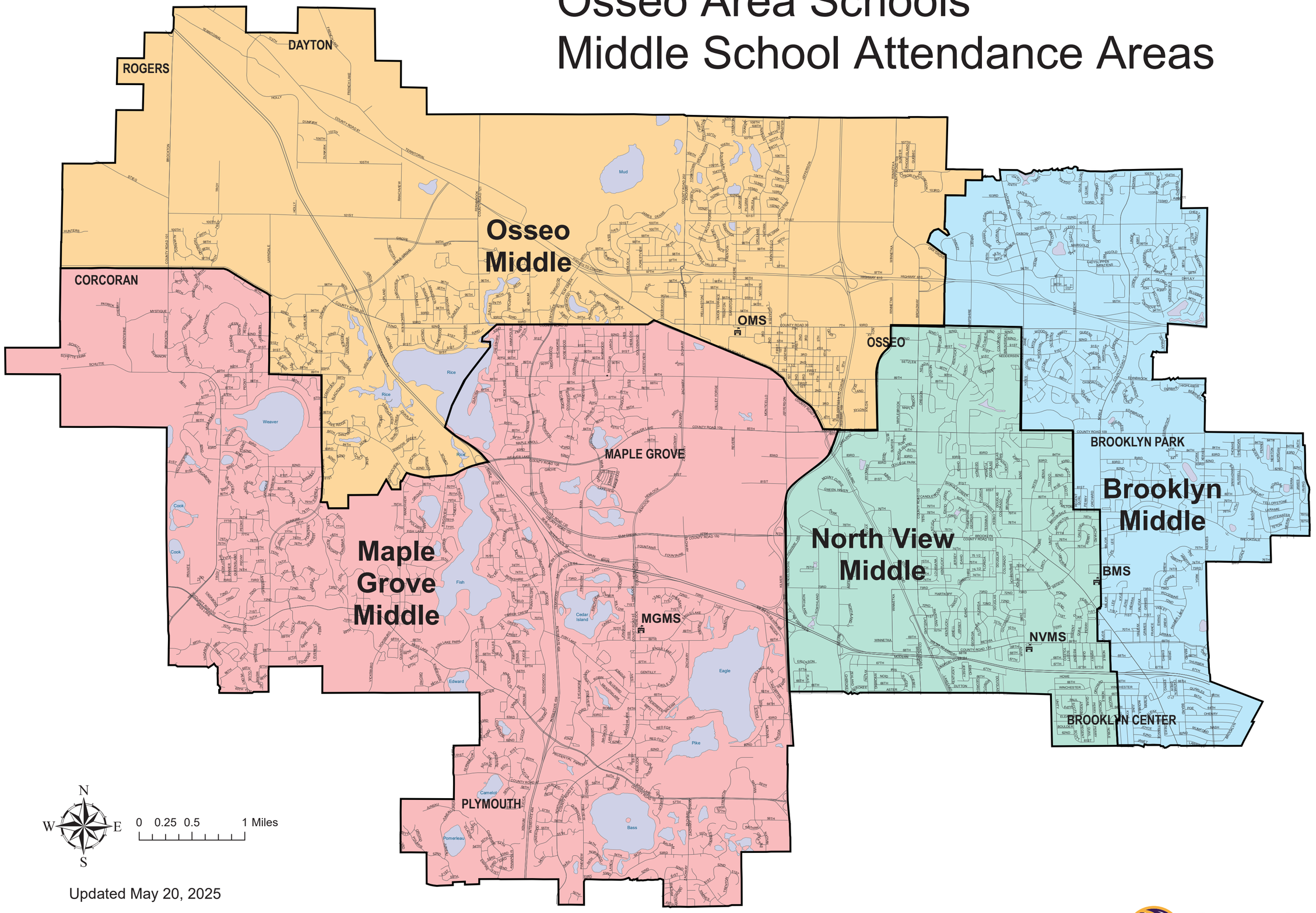


Updated May 20, 2025

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

Osseo Area Schools

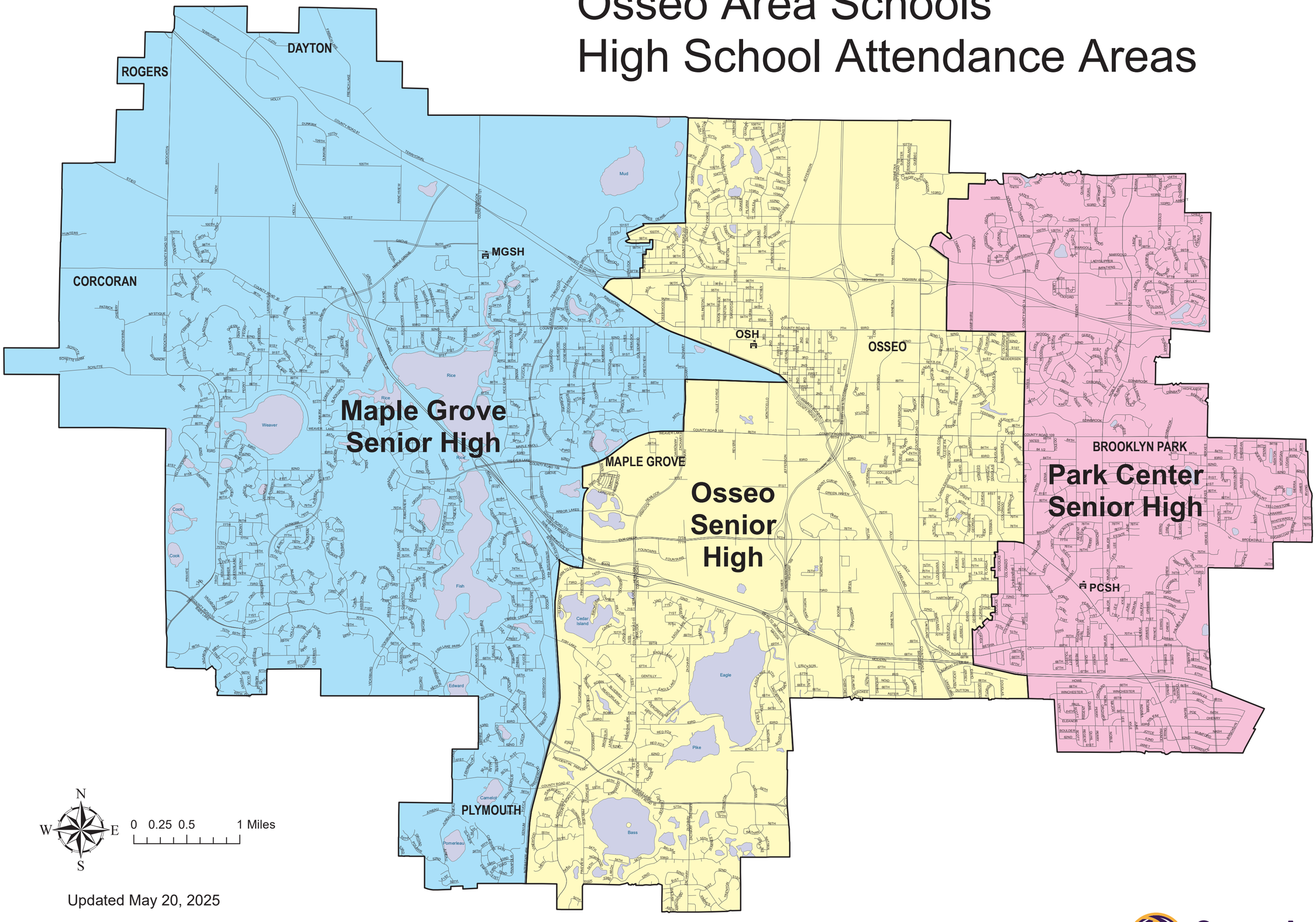
Osseo Area Schools
Middle School Attendance Areas



Updated May 20, 2025

Osseo Area Schools

Osseo Area Schools
High School Attendance Areas



Updated May 20, 2025

Osseo Area Schools

Osseo Area Schools

Organizational Chart 2026-27

SCHOOL BOARD

General Counsel

SUPERINTENDENT

Executive Director of School and Community Relations

HUMAN & ADMINISTRATIVE RESOURCES TEAM (HART)

- **Executive Director of Human Resources**
  - Director of Human Resources (Labor Relations)
  - Director of Human Resources
- **Executive Director of Finance and Operations**
  - Director of Business Services
  - Director of Food & Nutrition
  - Director of Transportation, Security & Emergency Management
  - Director of Facility Operations

DEPARTMENT OF LEADERSHIP, TEACHING & LEARNING (DLTL)

- **Assistant Superintendent of Elementary Schools**
  - Elementary Principals
- **Assistant Superintendent of Secondary Schools**
  - Middle School Principals
  - High School Principals
- **Assistant Superintendent of Equity and Achievement**
  - Director of Educational Equity
  - Director of Student Services
  - Director of Learning & Achievement
  - Principal of OALC/279Online
  - District Level Principals

COMMUNITY ENGAGEMENT (CEN)

- **Executive Director of Community Engagement**
  - Director of Community Engagement
  - Coordinator of Kidstop/Four Star
  - Coordinator of Enrichment
  - Coordinator of Facilities
  - Coordinator of Center for Enrollment Services
  - Coordinator of Adult Basic Ed
  - Coordinator of Early Childhood Programs

INSTRUCTIONAL & INFORMATION TECHNOLOGY TEAM (I2T2)

- **Executive Director of Technology**
  - Director of Technology
  - Director of Information Systems & Security

OSSEO AREA SCHOOLS
ISD 279

STRATEGIC PLAN



MISSION STATEMENT

Our core purpose

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

CORE VALUES

Drivers of our words and actions

HONOR AND INTEGRITY

Holding ourselves, each other and our system to the highest standards to create the best conditions for learning.

BELONGING

Developing meaningful relationships that build trust, understanding and community.

INCLUSION

Intentionally engaging diverse voices and perspectives equitably and respectfully.

INNOVATION AND EXCELLENCE

Cultivating creativity, ideas, confidence and transformational growth.

TRANSPARENCY

Communicating, modeling, and making decisions clearly, equitably and openly.

INTRINSIC VALUE

Each scholar, staff member and family is valued and respected for their perspective, experience and contributions.

VISION STATEMENT

What we commit to create

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

STRATEGIC DIRECTIONS

Prioritized focus of our time and resources

- Create safe, welcoming and inclusive learning environments that foster global curiosity, belonging, innovation and engagement.
- Build and nurture a culture of achievement by providing content rich, rigorous, equitable and individualized pathways.
- Promote inclusive participation of all of our communities and provide timely, relevant, and easily accessible communication.
- Create a system of operational innovation, excellence, accountability and sustainability.
- Address, acknowledge and reduce systemic disparities, barriers and inequities as we lead, develop and align our district toward continuous improvement.

district279.org/StrategicPlan

General Budget
Division of Community Engagement (CEn) Departments

FY 2027 Budget	$3,308,829	1%	of total General budget $367,761,108
FY 2027 Adjustment	$0		of General total one-year strategic investment for special education $2,747,842
FY 2027 Adjustment	$0		of General total FY 2026 Crest View rebuild start-up costs delayed to FY 2027 $350,000
FY 2027 Adjustment	$0		of General total LRFP net adjustment; enrollment alignment, additional custodial staff due to increased square footage at the high schools, reductions for student support personnel aid and school library aid due to revenue changes, Minnesota paid leave payroll, and remaining operating capacity for Aspen Ridge Elementary, net increase of $2,250,390

FY 2027 budget adjustments explained in Budget Memo to Board Members and Superintendent Dr. Hiel dated June 23, 2026 - adjustment detail is listed in each department's budget summary under change from prior year section.

Office of Superintendent

The superintendent is the chief executive officer of the organization and reports to the school board. The superintendent's office functions as a key communicator for the organization and makes high-level decisions about policy and strategy. The office manages school board, superintendent, general counsel, school elections and district initiative budgets.

FY 2027 Budget

FY 2027 Budget	$	1,138,815
% of General Budget		0.31%
Per Pupil Cost	$	48.89
Full Time Equivalent (FTE)		4.00

Change From Prior Year

- No significant changes made from the previous year's budget

Community Relations and Enrollment Center

Community Relations and Enrollment Center provides administrative and leadership support to the Osseo Area Schools system through Community Relations, Publications, and Enrollment Center.

FY 2027 Budget

FY 2027 Budget	$	2,170,014
% of General Budget		0.59%
Per Pupil Cost	$	93.17
Full Time Equivalent (FTE)		22.50

Change From Prior Year

- No significant changes made from the previous year's budget

General Budget
Division of Leadership, Teaching, and Learning (DLTL) Departments

FY 2027 Budget	$222,881,414	61%	of total General budget $367,761,108
FY 2027 Adjustment	$2,747,842		of General total one-year strategic investment for special education $2,747,842
FY 2027 Adjustment	$350,000		of General total FY 2026 Crest View rebuild start-up costs delayed to FY 2027 $350,000
FY 2027 Adjustment	$940,203		of General total LRFP net adjustment; enrollment alignment, additional custodial staff due to increased square footage at the high schools, reductions for student support personnel aid and school library aid due to revenue changes, Minnesota paid leave payroll, and remaining operating capacity for Aspen Ridge Elementary, net increase of $2,250,390

FY 2027 budget adjustments explained in Budget Memo to Board Members and Superintendent Dr. Hiel dated June 23, 2026 - adjustment detail is listed in each department's budget summary under change from prior year section.

DLTL Operations and Sites

DLTL Operations is responsible for developing, implementing, managing, and evaluating operational and management support systems for elementary and secondary sites and system level efforts.

FY 2027 Budget

FY 2027 Budget	$ 128,499,815
% of General Budget	34.94%
Per Pupil Cost	$ 5,516.91
Full Time Equivalent (FTE)	1,142.96

Change From Prior Year

- Add 8.4 FTE teacher contingency - Enrollment Alignment
- Add 1 FTE behavior intervention teacher, .8 FTE media specialist, 4.17 FTE educational support professional clerical - remaining operating capacity for Aspen Ridge Elementary
- Reduce 8.48 FTE teachers for 279Online staffing contingency
- Eliminate .232 FTE Osseo administrative professional
- Add .48 FTE teacher for Aspen Ridge staffing allocation
- Add FY 2026 Crest View rebuild start-up costs delayed to FY 2027
- Decrease $1,038,025 for compensatory maximum hold harmless estimate for FY 2026
- Reduce .768 FTE Osseo administrative professional - School library aid reduction due to revenue change
- Hire open assistant superintendent position

Learning and Achievement (L&A)

The Department of Learning & Achievement (L&A) provides comprehensive professional learning experiences in the areas of curriculum, instructional practice, and assessment; leads program improvement processes to align curriculum, instruction, and assessment to state standards; and ensures high quality culturally responsive instructional design that leads to increased student learning and equitable student achievement. In addition, L&A provides excellence in education through data-supported decision making and enhances student learning by serving the needs of administration, staff, parents, and students for quality, timely achievement and survey data in forms useful for decision making and improvement planning, support of data interpretation and use, and management and support of mandated and local assessment.

FY 2027 Budget

FY 2027 Budget	$ 21,408,563
% of General Budget	5.82%
Per Pupil Cost	$ 919.14
Full Time Equivalent (FTE)	77.92

Change From Prior Year

- Eliminate 1.635 FTE data and assessment coordinators, add 1 FTE data scientist coordinator and casual salary budget capacity
- Reduce .5 FTE educational support specialist and .415 FTE staff development assessment specialist teacher - School library aid reduction due to revenue change
- Increase in tuition for post-secondary options (PSEO)
- Reestablish carryover for unspent Read Act expenditures
- Add back one-time savings from February 24, 2026 Board approved mid-year adjustment

General Budget
Division of Leadership, Teaching, and Learning (DLTL) Departments

FY 2027 Budget	$222,881,414	61%	of total General budget $367,761,108
FY 2027 Adjustment	$2,747,842		of General total one-year strategic investment for special education $2,747,842
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FY 2027 budget adjustments explained in Budget Memo to Board Members and Superintendent Dr. Hiel dated June 23, 2026 - adjustment detail is listed in each department's budget summary under change from prior year section.

Educational Equity

The Department of Educational Equity creates transformational change in the system to ensure equitable student achievement by building system-wide capacity to de-institutionalize racial inequity, in order to improve cultural relevancy and to effectively implement the common practices of schools and systems that achieve and sustain equitable student achievement. The English Learning program is administered through the department to assist English Learner students with the attainment of English language proficiency in order to meet the same challenging state academic standards all students are expected to meet.

FY 2027 Budget

FY 2027 Budget	$ 10,870,121
% of General Budget	2.96%
Per Pupil Cost	$ 466.69
Full Time Equivalent (FTE)	140.55

Change From Prior Year

- Reduce .355 FTE multilingual community and communication specialist
- Add 2 FTE early childhood English learner teachers and add 3.72 FTE English learner staff development assessment specialists teachers
- Add budget capacity to continue core English Learner program activities
- Add 1.8 FTE teachers and .2 FTE staff development assessment specialist teacher for Native Language Revitalization Program
- Add English Learner summer program transportation budget - Student support personnel reduction due to revenue change

General Budget
Division of Leadership, Teaching, and Learning (DLTL) Departments

FY 2027 Budget	$222,881,414	61%	of total General budget $367,761,108
FY 2027 Adjustment	$2,747,842		of General total one-year strategic investment for special education $2,747,842
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FY 2027 budget adjustments explained in Budget Memo to Board Members and Superintendent Dr. Hiel dated June 23, 2026 - adjustment detail is listed in each department's budget summary under change from prior year section.

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
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FY 2027 budget adjustments explained in Budget Memo to Board Members and Superintendent Dr. Hiel dated June 23, 2026 - adjustment detail is listed in each department's budget summary under change from prior year section.

Administration

Administration works closely with schools and district administration in planning facilities, operating, nutrition services, and providing financial services, student services, and student transportation. The budget focuses on providing professional development for HART administration consulting and legal services for district wide priorities and general liability insurance.

FY 2027 Budget

FY 2027 Budget	$ 2,859,213
% of General Budget	0.78%
Per Pupil Cost	$ 122.76
Full Time Equivalent (FTE)	3.00

Change From Prior Year

- Add back one-time savings from February 24, 2026 Board approved mid-year adjustment

Business Services and Warehouse

Business Services plans, develops, secures, and effectively manages fiscal resources in compliance with internal and external accountability requirements, which encompass accounting, accounts payable, payroll, purchasing, and warehouse, to support the education of all students.

FY 2027 Budget

FY 2027 Budget	$ 1,412,595
% of General Budget	0.38%
Per Pupil Cost	$ 60.65
Full Time Equivalent (FTE)	27.57

Change From Prior Year

- No significant changes made from the previous year's budget

General Budget

Division of Human Administrative Resources Team (HART) Departments

FY 2027 Budget	$139,265,975	38% of total General budget $367,761,108
FY 2027 Adjustment	$0	of General total one-year strategic investment for special education $2,747,842
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FY 2027 budget adjustments explained in Budget Memo to Board Members and Superintendent Dr. Hiel dated June 23, 2026 - adjustment detail is listed in each department's budget summary under change from prior year section.

Custodial and Maintenance

Custodial and Maintenance provides district-wide administration of custodial services, site level operations of 34 facilities including utilities, and prepares the building for staff, students and community members. The maintenance team members are the stewards of the physical plant and grounds for all district facilities. It is our responsibility to design and conduct proactive preventive maintenance systems and strategies, respond to breakdowns in mechanical systems and design and operate energy efficient mechanical systems.

FY 2027 Budget

FY 2027 Budget	$ 19,149,552
% of General Budget	5.21%
Per Pupil Cost	$ 822.15
Full Time Equivalent (FTE)	174.11

Change From Prior Year

- Add 4 FTE second/third shift custodial staff and 1 FTE grounds custodial staff due to increased square footage at high schools
- Utilities anticipated increase for electric 26.1% and natural gas 10%
- Add 1 FTE building engineer, 2 FTE custodial day positions, and 3 FTE custodial night positions) - remaining operating capacity for Aspen Ridge Elementary
- Add back one-time savings from February 24, 2026 Board approved mid-year adjustment

Transportation

Transportation develops and oversees transportation services with sound fiscal resources to provide transportation to all eligible students in a safe and efficient manner with students arriving to school prepared and ready to learn.

FY 2027 Budget

FY 2027 Budget	$ 34,747,110
% of General Budget	9.45%
Per Pupil Cost	$ 1,491.80
Full Time Equivalent (FTE)	37.06

Change From Prior Year

- Increase transportation contract 7.5%
- Add back one-time savings from February 24, 2026 Board approved mid-year adjustment

General Budget

Division of Human Administrative Resources Team (HART) Departments

FY 2027 Budget	$139,265,975	38%	of total General budget $367,761,108
FY 2027 Adjustment	$0		of General total one-year strategic investment for special education $2,747,842
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FY 2027 budget adjustments explained in Budget Memo to Board Members and Superintendent Dr. Hiel dated June 23, 2026 - adjustment detail is listed in each department's budget summary under change from prior year section.

Security and Emergency Management

Security and Emergency Management is responsible for providing a safe and healthy learning and work environment for our staff, students, and community members. The primary responsibilities of the Security and Emergency Management Department are to develop, communicate, implement, and manage school district safety and security procedures including crisis training and preparation.

FY 2027 Budget

FY 2027 Budget	$	1,301,604
% of General Budget		0.35%
Per Pupil Cost	$	55.88
Full Time Equivalent (FTE)		2.90

Change From Prior Year

- No significant changes made from the previous year's budget

General Budget
Division of Instructional and Information Technology Team (I2T2)

FY 2027 Budget	$2,304,890	1%	of total General budget $367,761,108
FY 2027 Adjustment	$0		of General total one-year strategic investment for special education $2,747,842
FY 2027 Adjustment	$0		of General total FY 2026 Crest View rebuild start-up costs delayed to FY 2027 $350,000
FY 2027 Adjustment	$0		of General total LRFP net adjustment; enrollment alignment, additional custodial staff due to increased square footage at the high schools, reductions for student support personnel aid and school library aid due to revenue changes, Minnesota paid leave payroll, and remaining operating capacity for Aspen Ridge Elementary, net increase of $2,250,390

FY 2027 budget adjustments explained in Budget Memo to Board Members and Superintendent Dr. Hiel dated June 23, 2026 - adjustment detail is listed in each department's budget summary under change from prior year section.

Instructional and Information Technology

I2T2 ensures equitable and reliable technology access, facilitate ongoing support and training, and to explore and develop new technology opportunities for students, families, and employees.

FY 2027 Budget

FY 2027 Budget	$ 2,304,890
% of General Budget	0.63%
Per Pupil Cost	$ 98.96
Full Time Equivalent (FTE)	24.00

Change From Prior Year

- No significant changes made from the previous year's budget

Food and Nutrition Services Budget

FY 2027 Budget	$19,872,500	100%	of total Food and Nutrition Services budget $19,872,500
FY 2027 Adjustment	$0	100%	of total Food and Nutrition Services adjustment $0

FY 2027 budget adjustments explained in Budget Memo to Board Members and Superintendent Dr. Hiel dated June 23, 2026 - adjustment detail is listed in each department's budget summary under change from prior year section.

Food and Nutrition Services

Food and Nutrition Services administers the day-to-day preparation and service of safe nutritious school meals to students and staff. A primary objective of this department is to enhance the school environment by keeping the school district's mission at the center of our work. Included in this fund is the cost of salaries, benefits, supplies and equipment necessary to provide breakfast, lunch and a variety of other meal options such as ala carte and dinner.

FY 2027 Budget

FY 2027 Budget	$ 19,872,500
% of Food and Nutrition Services Budget	100.00%
Per Pupil Cost	$ 853.19
Full Time Equivalent (FTE)	116.01

Change From Prior Year

- No significant changes made from the previous year's budget

Community Services Budget

FY 2027 Budget	$20,226,681	100%	of total Community Services budget $20,226,681
FY 2027 Adjustment	$0	100%	of total Community Services adjustment $0

FY 2027 budget adjustments explained in Budget Memo to Board Members and Superintendent Dr. Hiel dated June 23, 2026 - adjustment detail is listed in each department's budget summary under change from prior year section.

Community Services

Community Services provides opportunities for all 145,000 learners in our district by providing quality programs and services for all ages, from the very youngest through to our adult and senior programs. Program areas include: Early Childhood, School Age Care, Adult Basic Education, Youth and Adult Enrichment, Facilities and Volunteers.

FY 2027 Budget

FY 2027 Budget	$ 20,226,681
% of Community Services Budget	100.00%
Per Pupil Cost	$ 868.40
Full Time Equivalent (FTE)	187.83

Change From Prior Year

- Add 1 FTE site supervisor, 1 FTE lead instructor, 3 FTE kidstop educational support specialist for Aspen Ridge Elementary kidstop program
- Add 3 FTE Four Star instructors and 6 FTE educational support specialists for Four Star at Fernbrook Elementary and Aspen Ridge Elementary
- Eliminate 1 FTE program manager, 1 FTE marketing and outreach specialist and 1 FTE community education equity liaison

Capital Budget

FY 2027 Budget	$25,753,258	100%	of total Capital budget $25,753,258
FY 2027 Adjustment	$2,425,029	100%	of total Capital adjustment $2,425,029

FY 2027 budget adjustments explained in Budget Memo to Board Members and Superintendent Dr. Hiel dated June 23, 2026 - adjustment detail is listed in each department's budget summary under change from prior year section.

Operating Budget

Included in the operating budget are expenditures for technology, major repair, remodeling and leasing of facilities, improvements to sites, and equipment.

FY 2027 Budget

FY 2027 Budget	$ 11,324,647
% of Capital Budget	43.97%
Per Pupil Cost	$ 486.20
Full Time Equivalent (FTE)	-

Change From Prior Year

- Replace grounds/maintenance equipment (year 2 of 3 lease)
-Increased budget capacity $1 million for Aspen Ridge Elementary special assessment of $3.5 million

Technology Levy

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

FY 2027 Budget

FY 2027 Budget	$ 14,428,611
% of Capital Budget	56.03%
Per Pupil Cost	$ 619.47
Full Time Equivalent (FTE)	55.50

Change From Prior Year

-Maintain unified print solution (year 4 of 5 lease)
-Maintain technology refresh for staff and students (year 3 of 3 lease)

FINANCIAL SECTION

Osseo Area Schools

The accounting procedures and standards utilized by ISD 279 - Osseo Area Schools comply with the Minnesota Uniform Financial Accounting and Reporting System (UFARS).

Fiscal Year 2027 Budget Calendar

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

FY 2027 Budget Planning Timeline for Operating Funds and Capital Fund Budgets

Operating Funds include: General, Food Nutrition Service, and Community Service

Date		Outcome	Business Services	School Board Action	School Board Work Session	Budget Managers	Division Contacts	LRFP/FISCAL
April – July 2025	Business Services	Pre-Planning aligned to strategic priority results and LRFP 1. Review/revise Program Efficiency Abandonment and Redirection (PEAR) narrative 2. Identify additional PEAR narratives as needed	X					
September 23, 2025	**School Board Regular Meeting**	**Approve preliminary FY 2027 levy at maximum**		**X**				
October 10, 2025	Budget Managers	1. Provide preliminary direction to budget managers to complete PEAR narratives as required; including capital fund allocation based budget 2. Provide HR related direction on staffing-related PEARS				X		
October 16, 2025	Budget Managers	LRFP Budget Manager group forum question and answer session				X		
October 30, 2025	Division Contacts	Complete google slides with preliminary budget proposals for operating funds for November 15th Budget Manager meeting 1:00 p.m.					X	
November 3 to 7, 2025	Division Contacts	Division contacts (or designee) schedule meeting with Executive Director of Finance and Operations and Director of Business Services to review capital allocation and balancing plan prior to 1:00 p.m., November 7th	X				X	
November 11, 2025	School Board Work Session	1. Agree to FY 2027 budget planning process 2. Provide direction on budget planning 3. Prepare for December approval of FY 2027 levy limitation and certification			X			
November 14, 2025	Budget Managers	1. Provide information and feedback regarding preliminary list of FY 2027 operating funds PEAR narratives 2. Provide updated School Board direction (if necessary) following the November 11th work session				X		
November 18, 2025	**School Board Regular Meeting**	**Accept FY 2025 audit results**		**X**				
November 20, 2025	FISCAL	Provide information and feedback regarding preliminary list of FY 2027 operating funds PEAR narratives						X
November 21, 2025	Division Contacts *	Provide first draft of operating PEAR narratives and capital fund worksheets electronically to Director of Business Services 1:00 p.m.					X	
December 3, 2025	Budget Managers	1. Understand overall scope of DRAFT PEAR narratives 2. Learn about changes to PEAR requests from November 14th based on initial feedback 3. Learn about final capital requests				X		
December 16, 2025	**School Board Regular Meeting**	**Approve FY 2027 levy limitation certification**		**X**				
December 17, 2025	Division Contacts *	1. Final operating PEAR narratives for FY 2027, and Data Measurement Analysis for FY 2025 due electronically to Director of Business Services 1:00 p.m. 2. Final capital fund request worksheets for FY 2027 due electronically to Director of Business Services 1:00 p.m.					X	
January 23, 2026	LRFP Advisory Team	Review PEAR proposals (excluding capital fund)						X
February 10, 2026	School Board Work Session	FY 2027 operating fund budget development & proposal; budget managers with PEARS should attend FY 2027 capital budget development and proposal; budget managers with capital requests should attend			X	X		
February 24, 2026	**School Board Regular Meeting**	**Approve FY 2026 mid-year budget adjustments** **Approve FY 2027 capital expenditure budget** **Approve FY 2027 operating fund adjustments (PEAR Summary)**		**X**				
Jan - June, 2026	Administrative Services	Review budget based on legislative changes; adjustment as necessary	X					
April, 2026	Budget Managers	Debrief via survey FY 2027 budget planning process				X		
June 9, 2026	School Board Work Session	FY 2027 operating, capital & non-operating fund budgets; prepare to take action at June 23rd regular meeting			X			
June 23, 2026	**School Board Regular Meeting**	**Approve FY 2026 operating, capital & non-operating fund budgets**		**X**				
July, 2026	Business Services	Prepare for FY 2026 audit	X					

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

ISD 279 – Osseo Area Schools
Financial Policy and Administration
Fiscal Year 2027 Annual Budget

Overview

This section details the financial policy of the ISD 279 (the District) as it relates to budgeting and financial management and reporting issues. Many of the financial policies and procedures are statutory.

Reporting Entity

The financial reporting entity includes all the funds, departments, agencies, board, and other organizations that comprise the District. There are no component units (legally separate entities for which the primary government is financially accountable).

Extracurricular student activities are determined primarily by student participants under the guidance of an adult and are generally conducted outside of school hours. In accordance with Minnesota Statutes, the District's School Board has elected to control and is considered financially accountable with respect to the underlying extracurricular activities. Accordingly, the extracurricular student activity accounts are included in the financial statements.

Financial Controls

Management of the District is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles and with Minnesota Uniform Financial Accounting and Reporting Standards (UFARS). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Description of Funds

The existence of the various District funds has been established by the Minnesota Department of Education. Each fund is accounted for as an independent entity. Descriptions of the funds are as follows:

Major Governmental Funds

General Fund – used to account for all financial resources except those required to be accounted for in another fund. The District's General Fund maintains two accounts:

1. **Operating Account** – used to account for the general operations of the District, including pupil transportation activities.

2. **Capital Account** – used to account for the maintenance of facilities, equipment purchases, health and safety projects, and accessibility projects.

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

Debt Service Fund – used to account for the accumulation of resources for, and payment of, general obligation bonds, interest, and related costs.

Nonmajor Governmental Funds

Food and Nutrition Services Special Revenue Fund – used to account for the District's child nutrition program.

Community Service Special Revenue Fund – used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, adult or early childhood programs, pre-K-8 extended day programs, or other similar services.

Proprietary Funds

Internal Service Funds – The internal service funds account for the financing of goods or services provided by one department to other departments or agencies of the government, or to other governments, on a cost reimbursement basis. The District has four internal service funds. The District's internal service funds include financing for self-insurance of the employee medical and dental insurance program, retirement incentive pay, and post-employment benefits revocable trust activity.

Fiduciary Funds

Custodial Fund – These funds are established to account for cash and other assets held by the District as the agent for others. These funds are used to account for the Local Collaborative Time Study grant and Northwest Family Service Center.

Budgeting

In addition, the District maintains extensive budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the School Board.

The budget for each fund is prepared on the same basis of accounting as the fund financial statements. Each June, the School Board adopts an annual budget for the following fiscal year for the General Fund (including separate budgets for the Operating and Capital Accounts), Food and Nutrition Services Special Revenue Fund, Community Service Special Revenue Fund, Debt Service Fund. An annual budget is not adopted for the Capital Projects Fund because project length financial plans are adopted in accordance with bond issue authorization.

A mid-year amendment is made to the budget annually. Unencumbered expenditure appropriations lapse at year-end. Encumbrances outstanding at year-end are reported as reservations of fund balances since they do not represent expenditures or liabilities. Encumbrances outstanding at year-end are re-appropriated in the ensuing year's budget, and the related expenditures are recorded in the ensuing year.

Measurement Focus of Accounting

The measurement focus of a fund determines what the fund measures.

All governmental fund types and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds' present increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Proprietary Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets (if any).

Basis of Accounting

A fund's basis of accounting determines when a transaction or event is recognized in the fund's operating statement.

All governmental fund types, expendable trust funds, and agency funds use the modified accrual basis of accounting. Under this basis of accounting, transactions are recorded in the following manner:

> **Revenue Recognition** – Revenue is recognized when it becomes measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.
>
> **Recording of Expenditures** – Expenditures are generally recorded when a liability is incurred, except for interest and principal on long-term debt, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as capital outlay expenditures in the governmental funds. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

Internal service and fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

The District applies only those applicable pronouncements of the Financial Accounting Standards Board issued on or before November 30, 1989, in accounting and reporting for its proprietary operations.

Cash and Investments

Cash and temporary investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund.

Cash and investments held by trustee include balances held in segregated accounts that are established for specific purposes. In the Internal Service Funds, trust accounts are established to finance future OPEB obligations. In the Employee Benefit Trust Funds, a trust account is

established for flexible benefits. Interest earned on these investments was allocated directly to those accounts.

Short-term, highly liquid debt instruments (including commercial paper, banker's acceptances, and U.S. Treasury and agency obligations) purchased with a remaining maturity of one year or less are reported at amortized cost. Other investments are reported at fair value.

Receivables

All receivables are shown net of any allowance for uncollectibles. No allowances for uncollectible have been recorded. The only receivables not expected to be collected within one year are property taxes receivable.

Inventories

Inventories are recorded using the consumption method of accounting and consist of purchased food, supplies, and surplus commodities received from the federal government. Food and supply purchases are recorded at invoice cost, computed on a first-in, first-out method. Surplus commodities are stated at standardized costs, as determined by the U.S. Department of Agriculture.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Prepaid items are reported using the consumption method and recorded as expenditure at the time of consumption.

Property Taxes

The majority of District revenue is determined by statutory funding formulas. The total revenue allowed by these formulas is allocated between property taxes and state aids by the Legislature based on education funding priorities.

Generally, property taxes are recognized as revenue by the District in the fiscal year that begins midway through the calendar year in which the tax levy is collectible. To help balance the state budget, the Minnesota Legislature utilizes a tool referred to as the "tax shift," which periodically changes the District's recognition of property tax revenue. The tax shift advance recognizes cash collected for the subsequent year's levy as current year revenue, allowing the state to reduce the amount of aid paid to the District. While, total revenue and fund balance are not significantly affected by the tax shift, the District's cash position is directly impacted.

Property tax levies are certified to the County Auditor in December of each year for collection from taxpayers in May and October of the following calendar year. In Minnesota, counties act as collection agents for all property taxes. The county spreads all levies over taxable property. Such taxes become a lien on property on the following January 1. The county remits taxes to the District at periodic intervals, as they are collected. A portion of property taxes levied is paid by the State of Minnesota through various credits, which are included in revenue from state sources in the financial statements.

Taxes which remain unpaid are classified as delinquent taxes receivable. Revenue from these delinquent property taxes that is not collected within 60 days of year-end is deferred in the fund financial statements because it is not known to be available to finance the operations of the District in the current year. No allowance for uncollectible taxes is considered necessary.

Capital Assets

Capital assets are capitalized at historical cost or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District maintains a threshold level of $10,000 or more for capitalizing capital assets. Groups of similar assets acquired at or near the same time for a single objective, with individual costs below this threshold are also capitalized if the costs of the assets are considered significant in the aggregate. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purposes by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 20 to 50 years for land improvements and buildings, and 3 to 15 years for furniture and equipment.

Capital assets not being depreciated include land and construction in progress.

The District does not possess any material amounts of infrastructure capital assets, such as sidewalks and parking lots. Such items are part of the cost of buildings or other improvable property.

Deposits and Investments

Deposits – In accordance with applicable Minnesota Statutes, the District maintains deposits at depository banks authorized by the School Board, including checking accounts, savings accounts, and non-negotiable certificates of deposits.

The following is considered the most significant risk associated with deposits:

> **Custodial Credit Risk** – In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may be lost.
>
> Minnesota Statutes require that all deposits be protected by federal deposit insurance, corporate surety bond, or collateral. The market value of collateral pledged must equal 110 percent of the deposits not covered by federal deposit insurance or corporate surety bonds. Authorized collateral includes treasury bills, notes, and bonds; issues of U.S. government agencies; general obligations rated "A" or better; revenue obligations rated "AA" or better; irrevocable standard letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. Minnesota Statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral. The District's deposit policies do not further limit depository choices.

Investments

Investments are subject to various risks, the following of which are considered the most significant:

> **Custodial Credit Risk** – For investments, this is the risk that in the event of a failure of the counterparty to an investment transaction (typically a broker-dealer) the District

would not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Although the District's investment policies do not directly address custodial credit risk, it typically limits its exposure by purchasing insured or registered investments, or by the control of who holds the securities.

Credit Risk – This is the risk that an insurer or other counterparty to an investment will not fulfill its obligations. Minnesota Statutes limit the District's investments to direct obligations or obligations guaranteed by the United States or its agencies; shares of investment companies registered under the Federal Investment Company Act of 1940 that receive the highest credit rating, are rated in one of the two highest rating categories by a statistical rating agency, and all of the investments have a final maturity of 13 months or less; general obligations rated "A" or better; revenue obligations rated "AA" or better; general obligations of the Minnesota Housing Finance Agency rated "A" or better; bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System; commercial paper issued by United States corporations or their Canadian subsidiaries, rated of the highest quality category by at least two nationally recognized rating agencies, and maturing in 270 days or less; Guaranteed Investment Contracts guaranteed by a United States commercial bank, domestic branch of a foreign bank, or a United States insurance company, and with a credit quality in one of the top two highest categories; repurchase or reverse purchase agreement and securities lending agreements with financial institutions qualified as a "depository" by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding $10,000,000; that are a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York; or certain Minnesota securities broker-dealers. For assets held in the Post-Employment Benefits Revocable Trust Fund, the investment options available to the District are expanded to include the investment types specified in Minnesota Statute § 356A.06, Subd. 7. The District's investment policies do not further restrict investing in specific financial instruments.

The District has an internal investment policy that limits investment choices and addresses these potential risks beyond the statutory limitations described above. The District's policy requires that investments be diversified to avoid unreasonable risks inherent in over investing in specific instruments, individual financing institutions, or maturities. No more than 66 percent of the total portfolio can be placed with any one depository. The maximum percentage, in which the portfolio can be invested, in specific instruments, is as follows:

U.S. treasury obligations	100 %
U.S. government agency securities and Instrumentalities of government sponsored corporations	75 %
Repurchase agreements	25 %
Certificates of deposit – FDIC covered	100 %
Certificates of deposit – savings and loans	75 %
Local government investment pool	75 %
Money market fund	75 %

Concentration Risk – This is the risk associated with investing a significant portion of the District's investments (considered 5 percent or more) in the securities of a single issuer, excluding U.S. guaranteed investments (such as treasuries), investment pools, and mutual funds.

Interest Rate Risk – This is the risk of potential variability in the fair value of fixed rate investments resulting from changes in interest rates (the longer the period for which an

interest rate is fixed, the greater the risk). The District's investment policies do not limit the maturities of investments; however, the District considers such things as interest rates and cash flow needs when purchasing investments.

Long-Term Obligations

Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bond issuance costs, if material, are reported as deferred charges and amortized over the term of the related debt.

Governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Post-Employment Severance Benefits

The District provides post-employment severance benefits to certain eligible employees. The District finances these obligations with an internal service fund.

The District maintains various early retirement incentive payment plans for its employee groups. The amount of the early retirement incentive payment is calculated by converting a portion of accrued sick leave, by computing a benefit based solely on years of service, or a combination of both. No employee can receive a payment exceeding one year's salary. The post-employment benefits are based on contractual agreements with employee groups. These contractual agreements do not include any specific contribution or funding requirements.

The District has established a separate Retirement Incentive Pay Internal Service Fund to account for the post-employment severance benefits. The benefits are funded as the liability is incurred on an actuarially determined basis. In addition to the funding of accumulated benefits already earned, the District's funding policy requires an annual contribution of an amount equal to the current year service cost adjusted for any amortization.

Risk Management

The District is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and workers' compensation for which the District carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. There were no significant reductions in the District's insurance coverage in fiscal year 2026.

The District maintains the Dental Self-Insurance Internal Service Fund to account for and finance its uninsured risk of loss for an employee dental plan. The Internal Service Fund is funded by the District and employee contributions and interest income. The District pays for claims by an individual up to $1,000.

Although the District only pays up to $1,000 per individual per year, there is a possibility for loss if claims exceed premiums collected. The District does not expect this occurrence would have a material financial effect on the District.

Post-Employment Healthcare Benefit Plan

The District Provides post-employment healthcare benefits to certain eligible employees. The District provides these benefits in a single employer defined benefit healthcare plan administered by the District. The post-employment benefits are based on contractual agreements with employee groups. These contractual agreements do not include any specific contribution or funding requirements. These benefits are summarized as follows:

Other' Post – Employment Medical Plan – All retirees of the District have the option to continue their medical coverage into retirement. Retirees must pay the full district premium rate for their coverage and dependent coverage. Coverage in the District's plan ends at age 65.

Teachers' Post – Employment Medical Plan – For teachers with fifteen continuous years of service, they are eligible to receive a contribution towards the teacher's health insurance after retirement from age 55 until the employee qualifies for Medicare. The amount will be determined by multiplying the teacher's daily rate of pay at the time of retirement times the number of the teacher's accumulated sick leave days in excess of 123 days as of the date of retirement. However, the total amount will not exceed $37,800. The monthly district contribution toward the premium will be determined using the cumulative total amount earned divided by the number of months until the teacher qualifies for Medicare. The benefit amount will not exceed 100 percent of the premium of the insurance plan selected by the teacher. If the teacher's full time equivalent (FTE) status is not full-time at the time of retirement, the benefit will be prorated according to the teacher's current FTE.

Administrators' Post – Employment Medical Plan – The District pays for full medical plan coverage after retirement for certain administrators and their spouses and dependents until the employee qualifies for Medicare.

Flexible Benefit Plan

The District has a flexible benefit plan which is classified as a "cafeteria plan" under § 125 of the Internal Revenue Code. All employee groups of the District are eligible if and when the collective bargaining agreement or contact with their group allows eligibility. Eligible employees can elect to participate by contributing pre-tax dollars withheld from payroll checks to the flexible benefit plan for healthcare and dependent care benefits.

Before the beginning of the flexible benefit plan year, each participant designates a total amount of pre-tax dollars to be contributed to the flexible benefit plan during the year. At June 30, the District is contingently liable for claims against the total amount of participants' annual contributions to the medical reimbursement portion of the flexible benefit plan, whether or not such contributions have been made.

Payments of insurance premiums (health, dental, life, and disability) are made by the District directly to the designated insurance companies. These payments are made monthly and are accounted for in the General Fund.

Amounts withheld for medical reimbursement and dependent care are paid by the District to a trust account maintained by an outside administrator monthly. Payments are made by the outside administrator to participating employees upon submitting a request for reimbursement of eligible expenses incurred by the employee. The medical reimbursement and dependent care

activity is included in the financial statements in the Post-Employment Benefits Revocable Trust Internal Service Fund and the Flexible Benefit Plan.

All property of the flexible benefit plan and income attributable to that property is solely the property of the District, subject to the claims of the District's general creditors. Participants' rights under the plan are equal to those of general creditors of the District in an amount equal to eligible healthcare and dependent care expenses incurred by the participants. The District believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

Restricted Assets

Restricted assets are cash and cash equivalents and the related interest receivable whose use is limited by legal requirements such as a bond indenture. Restricted assets are reported only in the district-wide financial statements. In the fund financial statements these assets have been reported as "cash and investments held by trustee" and the interest receivable is included within "accounts and interest receivable."

REVENUE, EXPENDITURE, AND FUND BALANCE PROJECTIONS

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

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

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

REVENUE, EXPENDITURE, AND FUND BALANCE PROJECTIONS

		General Fund	Food and Nutrition Services Fund	Community Service Fund	Capital/Land Proceeds Fund	Debt Service Fund	Total
Total Fund Balance, June 30, 2025	*	$ 120,205,774	$ 6,447,488	$ 4,246,941	$ 7,883,792	$ 5,553,081	$ 144,337,076
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FY 2026 Budgeted Expenditures		344,034,887	18,838,947	19,056,301	23,328,229	33,701,513	438,959,877
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Investment Earnings and Other		6,414,074	1,751,303	13,188,519	626,044	425,000	22,404,940
State Sources		263,516,441	6,470,548	2,476,562	2,174,642	1,545,425	276,183,618
Federal Sources		-	11,355,706	-	-	-	11,355,706
Total Revenue		349,590,033	19,577,557	18,833,581	23,289,490	38,070,407	449,361,068
Expenditures (by program)							
Administration		12,403,882	-	-	-	-	12,403,882
District Support Services		7,406,954	-	-	-	-	7,406,954
Elementary and Secondary Regular Instruction		130,832,974	-	-	-	-	130,832,974
Vocational Education Instruction		3,771,416	-	-	-	-	3,771,416
Special Education Instruction		56,095,961	-	-	-	-	56,095,961
Instructional Support Services		15,302,365	-	-	-	-	15,302,365
Pupil Support Services		8,675,751	-	-	-	-	8,675,751
Transportation		34,747,110	-	-	-	-	34,747,110
Sites and Buildings		19,604,806	-	-	-	-	19,604,806
Fiscal and Other Fixed Cost Programs	**	78,919,889	-	-	-	-	78,919,889
Food and Nutrition Services		-	19,872,500	-	-	-	19,872,500
Community Service		-	-	20,226,681	-	-	20,226,681
Capital Outlay		-	-	-	25,753,258	-	25,753,258
Debt Service		-	-	-	-	36,809,552	36,809,552
Total Expenditures		367,761,108	19,872,500	20,226,681	25,753,258	36,809,552	470,423,099
Estimated Ending Fund Balance, June 30, 2027		$ 87,243,077	$ 6,580,571	$ 1,018,414	$ 5,403,570	$ 7,922,873	$ 108,168,505

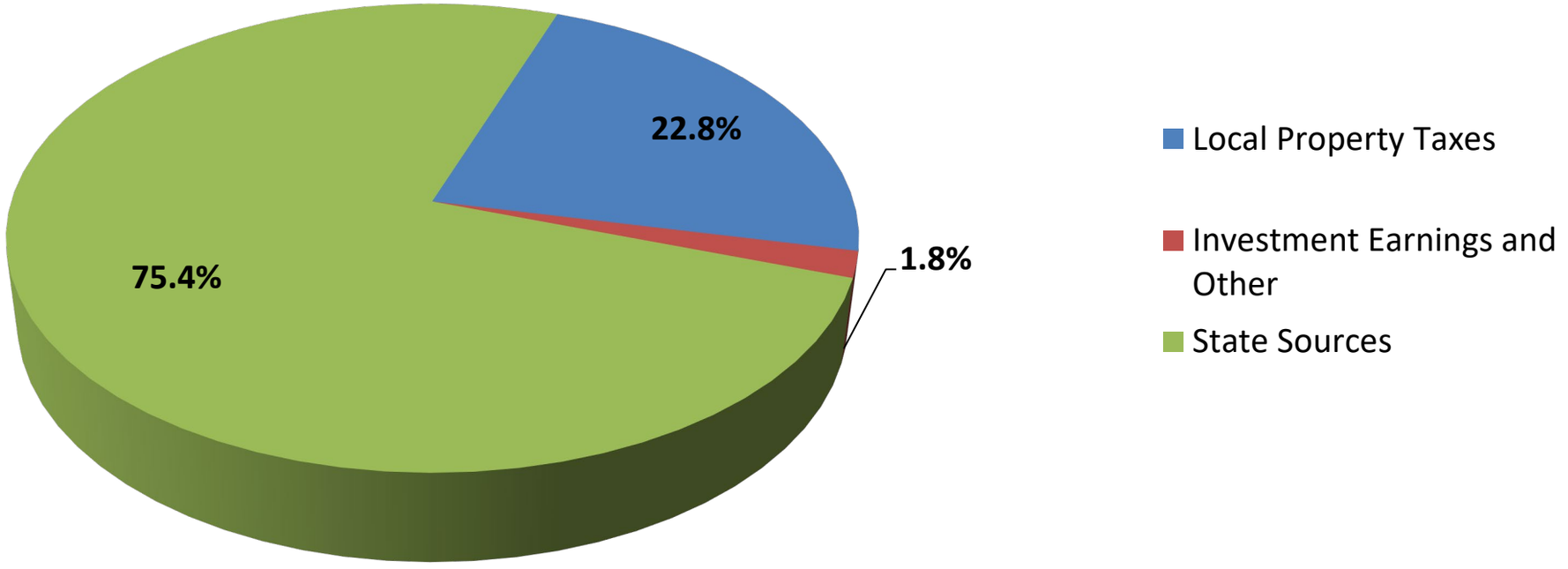
*** Total fund balance, June 30, 2025 for the General Fund does not include special projects carryover from previous years.**

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

GENERAL FUND REVENUE SUMMARY

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

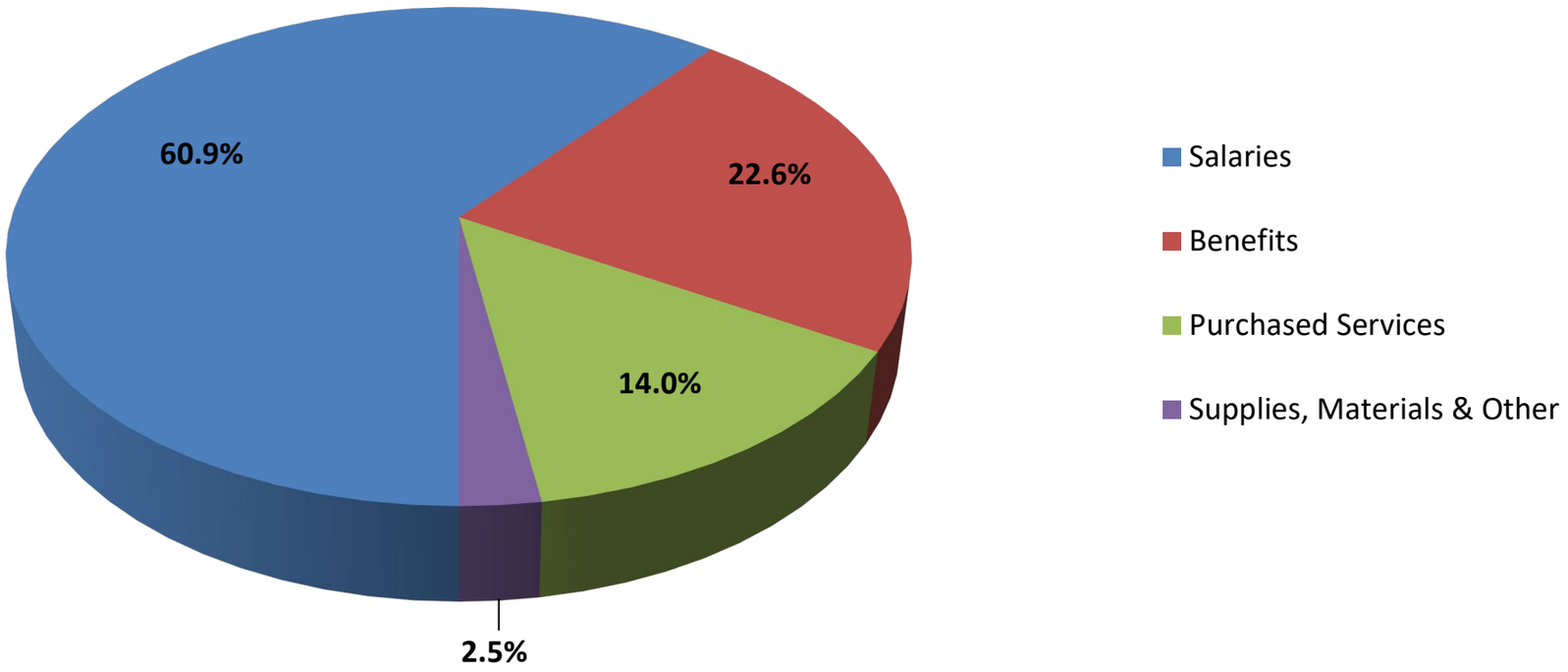
FY 2027 Adopted Budget



GENERAL FUND EXPENDITURE SUMMARY BY OBJECT

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

FY 2027 Adopted Budget



GENERAL FUND EXPENDITURE SUMMARY BY PROGRAM

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

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

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

Administration - 3.4% *

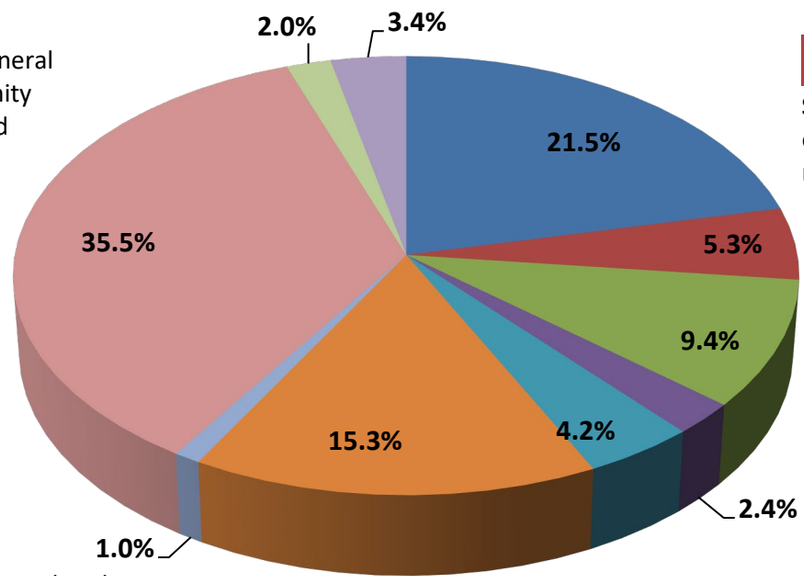
Administration includes the cost for general, instructional and school site administration - school board, superintendent, principals and directors of instructional areas.

Fiscal and Other Fixed Cost Programs - 21.5% **

Fiscal and Other Fixed Cost Programs includes the cost for fiscal and fixed cost activities. Employee benefits are centrally budgeted. At year-end, employees budgets are allocated to the appropriate program area.

District Support Services - 2.0% *

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



Sites and Buildings - 5.3% *

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

Elementary and Secondary Regular Instruction - 35.5% *

Elementary and Secondary Regular Instruction includes the cost related with the teaching of students, the interaction between teachers and students in the classroom and co-curricular activities at the pre-kindergarten, kindergarten, elementary and secondary levels.

Transportation - 9.4%

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

Vocational Education Instruction - 1.0% *

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

Pupil Support Services - 2.4% *

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

Special Education Instruction - 15.3% *

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

Instructional Support Services - 4.2% *

Instructional Support Services includes the cost of activities for assisting the instructional staff with the content and process of providing learning experiences for students - curriculum development, research assessment and accountability, technology, and staff development.

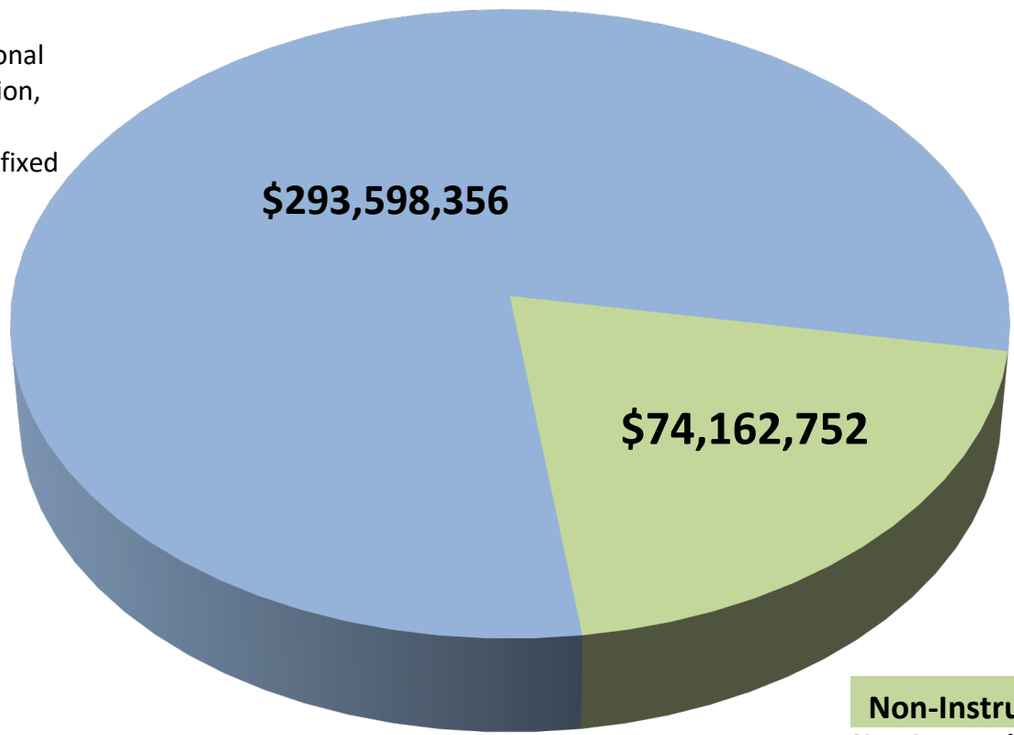
* Excludes employee benefits

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

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

Instructional Expenditures - 79.9%

Instructional Expenditures include the following programs: elementary and secondary regular instruction, vocational education instruction, special education, instructional support services, pupil support services and fiscal and other fixed cost programs.



Non-Instructional Expenditures - 20.1%

Non-Instructional Expenditures include the following programs: administration, district support services, transportation and sites and buildings.

REVENUE, EXPENDITURE, AND FUND BALANCE PROJECTIONS

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

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

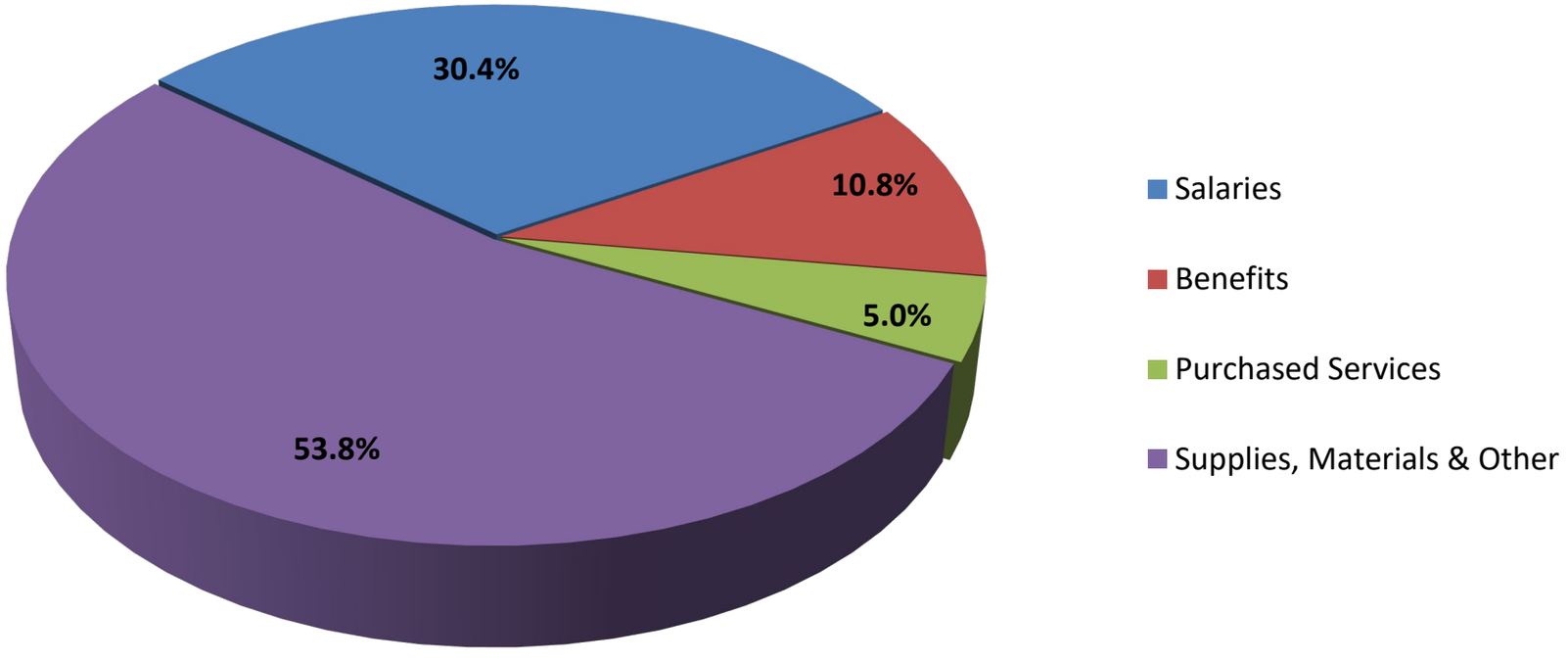
**** Employee benefits are centrally budgeted. At year-end, employee benefits budgets are allocated to the appropriate program area.**

FOOD AND NUTRITION SERVICES FUND EXPENDITURE SUMMARY BY OBJECT

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

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

FY 2027 Adopted Budget



REVENUE, EXPENDITURE, AND FUND BALANCE PROJECTIONS

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

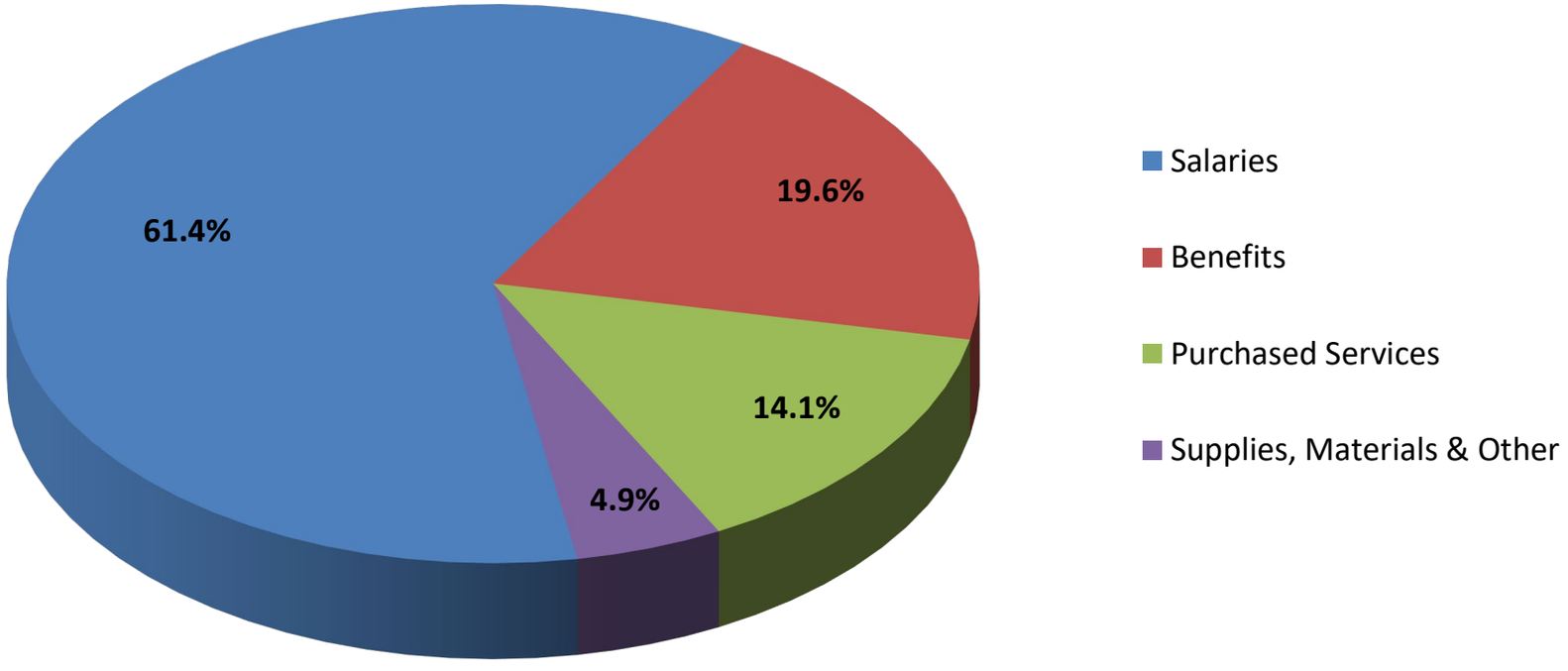
*** Total fund balance, June 30, 2025 for the General Fund does not include special projects carryover from previous years.**

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

COMMUNITY SERVICE FUND EXPENDITURE SUMMARY BY OBJECT

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

FY 2027 Adopted Budget



REVENUE, EXPENDITURE, AND FUND BALANCE PROJECTIONS

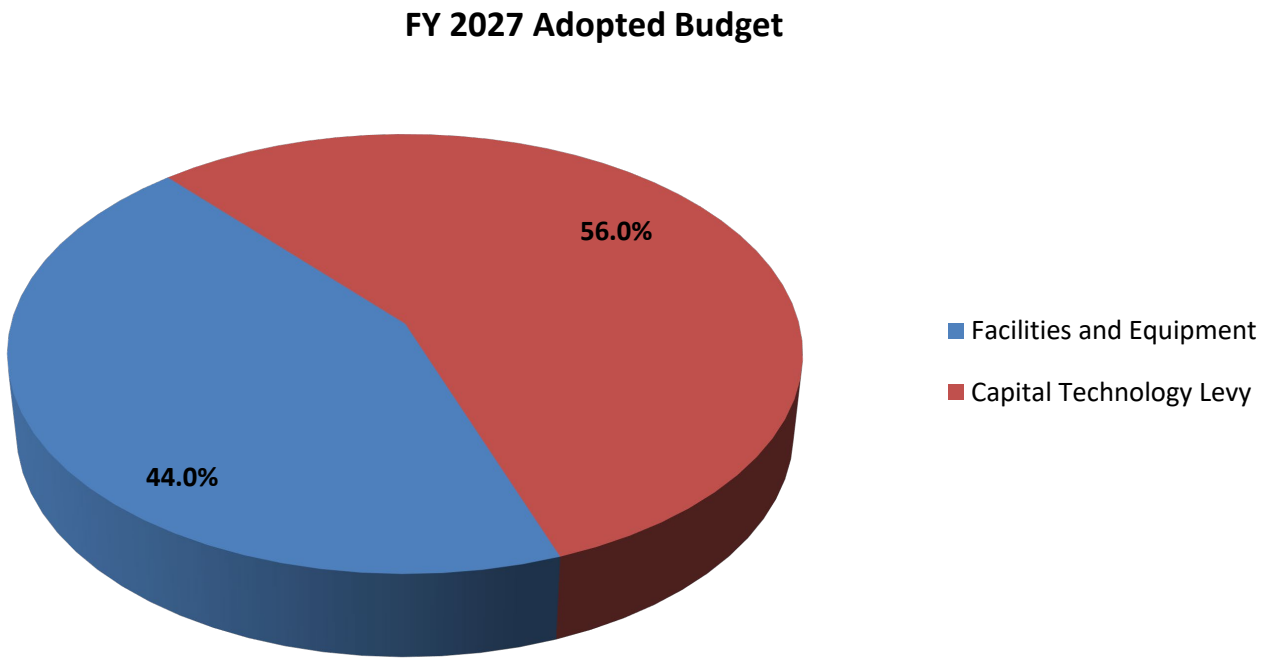
		General Fund	Food and Nutrition Services Fund	Community Service Fund	Capital/Land Proceeds Fund	Debt Service Fund	Total
Total Fund Balance, June 30, 2025	*	$ 120,205,774	$ 6,447,488	$ 4,246,941	$ 7,883,792	$ 5,553,081	$ 144,337,076
FY 2026 Budgeted Revenue		327,243,265	19,266,973	17,220,874	23,311,775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

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

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

CAPITAL/LAND PROCEEDS FUND EXPENDITURE SUMMARY BY OBJECT

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



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

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

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

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

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

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

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

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

REVENUE, EXPENDITURE, AND FUND BALANCE PROJECTIONS

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

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

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

Osseo Area Schools

INFORMATIONAL SECTION

Osseo Area Schools

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

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

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

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

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

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

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

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

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

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

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

Comparison to February 24, 2026, projections

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

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

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

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

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

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

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

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

Next Steps:

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

Osseo Area Schools

Five-Year Financial Projection - General Fund

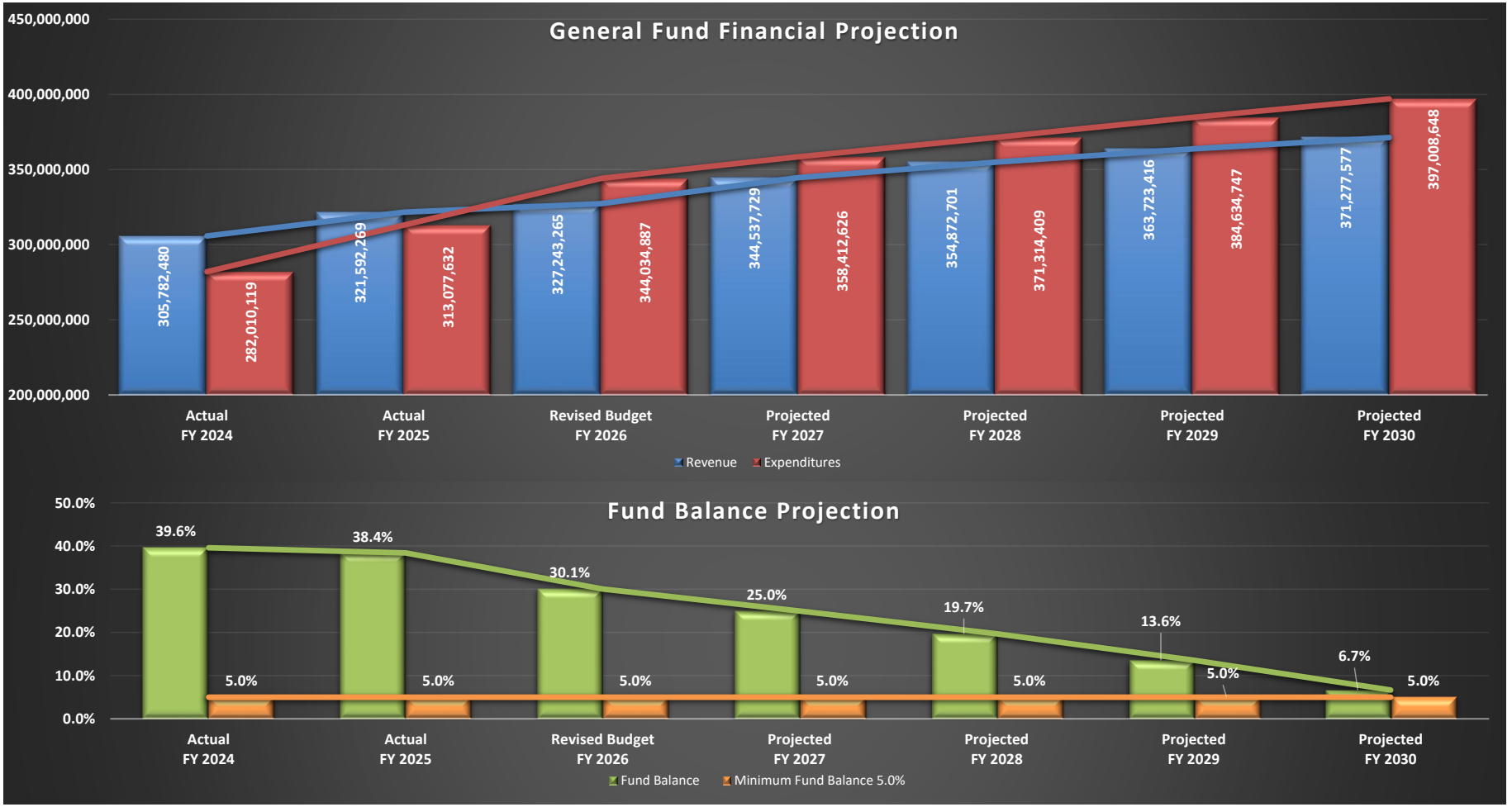
Categories	Actual FY 2024	Actual FY 2025	% Chg	Revised Budget FY 2026	% Chg	Projected FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg	Projected FY 2030	% Chg
Revenue	305,782,480	321,592,269	5.2%	327,243,265	1.8%	344,537,729	5.3%	354,872,701	3.0%	363,723,416	2.5%	371,277,577	2.1%
Expenditures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

Assumptions

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

Expenditure increase of 3.0% annually

0 total operational adjustments



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

	Actual 2024	Actual 2025	Revised 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
Baseline							
Revenues	$305,782,480	$321,592,269	$327,243,265	$330,344,408	$345,139,969	$353,903,682	$360,345,143
Expenditures	282,010,119	313,077,632	344,034,887	356,076,108	371,161,413	382,715,451	393,725,454
Known one-time adjustments to revenue				106,006			
Known adjustments to revenue				10,184,201	4,202,346	3,491,491	3,774,058
Known adjustments to expenditures				2,533,953	1,611,970	1,695,616	834,859
Baseline operating balance							
Fund Balance (beginning of year)	87,918,776	111,691,137	120,205,774	103,414,152	85,332,700	61,901,633	34,885,739
Fund Balance (end of year)	111,691,137	120,205,774	103,414,152	85,332,700	61,901,633	34,885,739	4,444,626
Change in fund balance	$23,772,361	$8,514,637	($16,791,622)	($18,081,452)	($23,431,068)	($27,015,894)	($30,441,112)
Operational reductions to maintain fund balance at 5%					(3,000,000)	(4,000,000)	(4,000,000)
Adjusted fund balance	$111,691,137	$120,205,774	$103,414,152	$85,332,700	$64,901,633	$41,885,739	$15,444,626
Fund Balance as a % of Budgeted/Projected Expenditure	39.6%	38.4%	30.1%	23.8%	17.6%	11.0%	4.0%
Tactics							
Revenues with tactics	$305,782,480	$321,592,269	$327,243,265	$330,344,408	$349,149,089	$359,434,068	$366,673,386
Expenditures with tactics	282,010,119	313,077,632	344,034,887	356,076,108	370,957,068	384,310,413	398,096,963
Tactics related to revenue							
Basic formula allowance tied to inflation, minimum 2% increase & capped at 3% **(Known)**				4,401,422	4,129,305	3,491,491	3,774,058
Special education cross-subsidy funded at 50% for FY 2027 **(Known)**				1,619,432			
Transportation contract impact on revenue				3,903,114	1,521,266	797,857	830,133
English Learner (EL) increase $1,775 per pupil, $630 concentration & 25% EL cross subsidy **(Known)**				3,553,830			
Prior year levy adjustments (equity, transition, local optional, reemployment, judgment) - one-time **(Known)**				106,006			
Current year levy changes (referendum, equity, transition, local optional) **(Known)**				1,287,516			
Student support personnel aid $48.73(FY2025) to $30.05(FY2026 & FY2027) to $34.32(FY2028) per APU **(Known)**					99,963		
School library aid $16.11 (FY2025) to $10.27 (FY2026 & FY2027)to $9.12 (FY2028) per APU **(Known)**					(26,922)		
Special ed. aid reduction for transportation reimbursed 95% for FY 2026 and 90% for FY 2027 **(Known)**				(677,999)			
Operating referendum timeline (10 year)	**1**	**2 (GE)**	**3**	**4 (GE)**	**5**	**6 (GE)**	**7**
Tactics related to expenditures							
Enrollment alignment adjustment **(Known)**				903,489	1,611,970	1,695,616	834,859
Other - reduce trend to 3.00%				(1,720,174)	(1,792,063)	(1,856,572)	(1,923,174)
Remaining operating capacity for Aspen Ridge Elementary estimate $1.2 million **(Known)**				1,232,944			
Transportation contract impact on expenditures and boundary changes				2,093,771	464,393	485,290	
Crest View new site start up costs approved for FY 2026 - delay until FY 2027 **(Known)**				350,000			
BBF additional custodial staff due to increased square footage at high schools (Known)				385,749			
Student support personnel aid expenditure reduction due to revenue change				(435,027)	99,963		
School library aid expenditures reduction due to revenue change				(136,004)	(26,922)		
Compensatory maximum hold harmless estimate - one-year only **(Known)**				(1,038,025)			
Minnesota Paid Leave expansion **(Known)**				632,876			
Add back one-time savings from FY 2026 mid-year adjustment **(Known)**				66,920			
Operational additions/(reductions)							
Baseline operating balance (post tactic)							
Fund Balance (beginning of year)	87,918,776	111,691,137	120,205,774	103,414,152	89,539,255	73,097,547	52,186,216
Fund Balance (end of year)	111,691,137	120,205,774	103,414,152	89,539,255	73,097,547	52,186,216	26,455,144
Change in fund balance	$23,772,361	$8,514,637	($16,791,622)	($13,874,897)	($16,441,708)	($20,911,331)	($25,731,071)
Fund Balance Target							
Fund Balance as a % of Budgeted/Projected Expenditure	39.6%	38.4%	30.1%	25.0%	19.7%	13.6%	6.7%
5% of Budgeted/Projected Expenditures Minimum	$14,100,506	$15,653,882	$17,201,744	$17,920,631	$18,565,720	$19,231,737	$19,850,432
				Projected Revenue Assumption (FY 2027 - FY2030)			0.0%
				Projected Expenditure Assumption (FY 2027 - FY2030)			3.5%

Note: Projected revenue also includes fiscal year projected enrollment change and projected increase for voter-approved operating referendum inflation.
GE - General Election year
*** Operating referendum approved November 2022 for 10 years expires in FY 2033**

Osseo Area Schools

Five-Year Financial Projection - General Fund

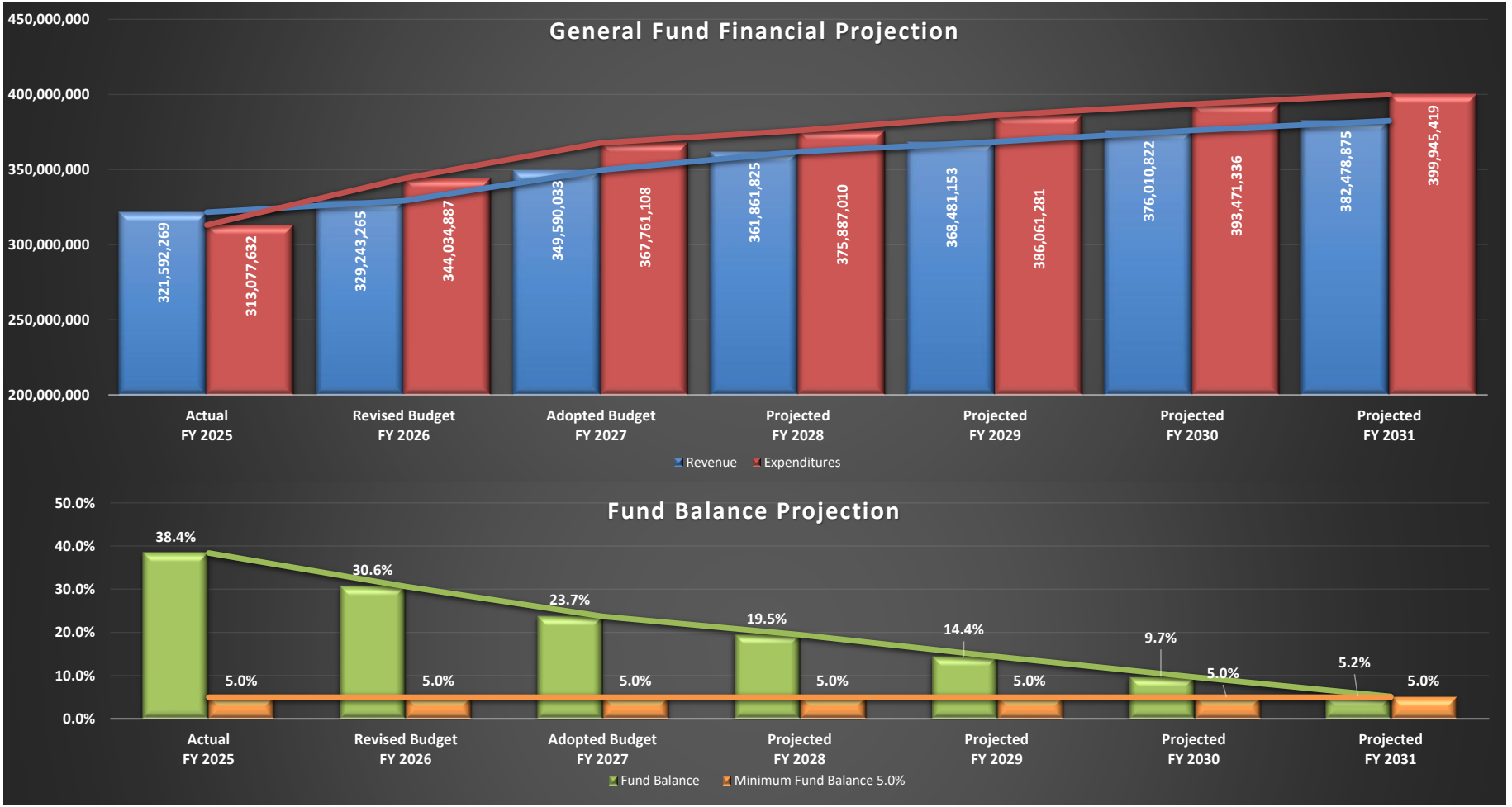
Categories	Actual FY 2025	Revised Budget FY 2026	% Chg	Adopted Budget FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg	Projected FY 2030	% Chg	Projected FY 2031	% Chg
Revenue	321,592,269	329,243,265	2.4%	349,590,033	6.2%	361,861,825	3.5%	368,481,153	1.8%	376,010,822	2.0%	382,478,875	1.7%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

Assumptions

General Formula increase estimates 3% FY 2028, 2% FY 2029, 2.1% FY 2030, 2% FY 2031, future years 2% minimum and 3% cap tied to inflation

Expenditure increase of 3.0% annually

(16,000,000) total operational adjustments



Osseo Area Schools
General Fund
FY 2028 Budget Planning Scenario Financial Forecast

	Actual 2025	Revised 2026	Adopted 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Baseline							
Revenues	$321,592,269	$327,243,265	$349,590,033	$353,608,482	$365,878,699	$371,413,251	$378,764,743
Expenditures	313,077,632	344,034,887	367,761,108	380,632,747	389,911,219	400,347,190	406,936,547
Known adjustments to revenue		2,000,000		8,253,343	2,602,454	4,597,570	3,714,133
Known adjustments to expenditures				(906,932)	1,897,661	828,218	669,942
Baseline operating balance							
Fund Balance (beginning of year)	111,691,137	120,205,774	105,414,152	87,243,077	69,379,087	51,051,361	33,886,775
Fund Balance (end of year)	120,205,774	105,414,152	87,243,077	69,379,087	46,051,361	25,886,775	8,759,162
Change in fund balance	$8,514,637	($14,791,622)	($18,171,075)	($17,863,990)	($23,327,726)	($25,164,586)	($25,127,613)
Operational reductions to maintain fund balance at 5%				(3,000,000)	(5,000,000)	(8,000,000)	(9,000,000)
Adjusted fund balance	$120,205,774	$105,414,152	$87,243,077	$72,379,087	$54,051,361	$36,886,775	$20,759,162
Fund Balance as a % of Budgeted/Projected Expenditure	38.4%	30.6%	23.7%	19.2%	14.0%	9.4%	5.2%
Tactics							
Revenues with tactics	$321,592,269	$327,243,265	$349,590,033	$353,608,482	$365,878,699	$371,413,251	$378,764,743
Expenditures with tactics	313,077,632	344,034,887	367,761,108	380,632,747	389,043,055	399,573,425	407,242,833
Tactics related to revenue							
Basic formula allowance tied to inflation, minimum 2% increase & capped at 3% **(Known)**				5,243,850	3,536,085	3,841,726	3,714,133
FY 2027 One-year strategic investment for special education staffing **(Known)**				1,923,489	(1,923,489)		
Transportation contract impact on revenue **(Known)**				1,120,591	762,767	755,844	
Special education decrease from FY 2027 LRFP adjustments **(Known)**				(107,628)			
English Learner (EL) increase from FY 2027 LRFP adjustments on 25% EL cross subsidy **(Known)**					227,091		
Student support personnel aid $30.05 (FY2026 & FY2027) to $34.32 (FY2028) per APU **(Known)**				99,963			
School library aid $10.27 (FY2026 & FY2027)to $9.12 (FY2028) per APU **(Known)**				(26,922)			
Special ed. aid adjust for federal tuition adjustment in FY 2026 **(Known)**		2,000,000					
Operating referendum timeline (10 year)	**2 (GE)**	**3**	**4 (GE)**	**5**	**6 (GE)**	**7**	**8 (GE)**
Tactics related to expenditures							
Enrollment alignment adjustment **(Known)**				1,315,967	1,425,422	828,218	669,942
Other - reduce trend to 3.00%				(1,838,806)	(1,879,435)	(1,930,306)	(1,967,357)
FY 2027 One-year strategic investment for special education staffing **(Known)**				(2,747,842)			
Transportation contract impact on expenditures **(Known)**				451,903	472,239		
Student support personnel aid expenditure reduction due to revenue change **(Known)**				99,963			
School library aid expenditures reduction due to revenue change **(Known)**				(26,922)			
Operational additions/(reductions)				(2,000,000)	(3,000,000)	(5,000,000)	(6,000,000)
Baseline operating balance (post tactic)							
Fund Balance (beginning of year)	111,691,137	120,205,774	105,414,152	87,243,077	73,217,893	55,637,766	38,177,251
Fund Balance (end of year)	120,205,774	105,414,152	87,243,077	73,217,893	55,637,766	38,177,251	20,710,707
Change in fund balance	$8,514,637	($14,791,622)	($18,171,075)	($14,025,184)	($17,580,127)	($17,460,515)	($17,466,544)
Fund Balance Target							
Fund Balance as a % of Budgeted/Projected Expenditure	38.4%	30.6%	23.7%	19.5%	14.4%	9.7%	5.2%
5% of Budgeted/Projected Expenditures Minimum	$15,653,882	$17,201,744	$18,388,055	$18,794,350	$19,303,064	$19,673,567	$19,997,271
				Projected Revenue Assumption (FY 2028 - FY2031)			0.0%
				Projected Expenditure Assumption (FY 2028 - FY2031)			3.5%

Note: Projected revenue also includes fiscal year projected enrollment change and projected increase for voter-approved operating referendum inflation.

GE - General Election year

*** Operating referendum approved November 2022 for 10 years expires in FY 2033**

Osseo Area Schools ISD # 279

Five-Year Financial Projection - Food and Nutrition Services

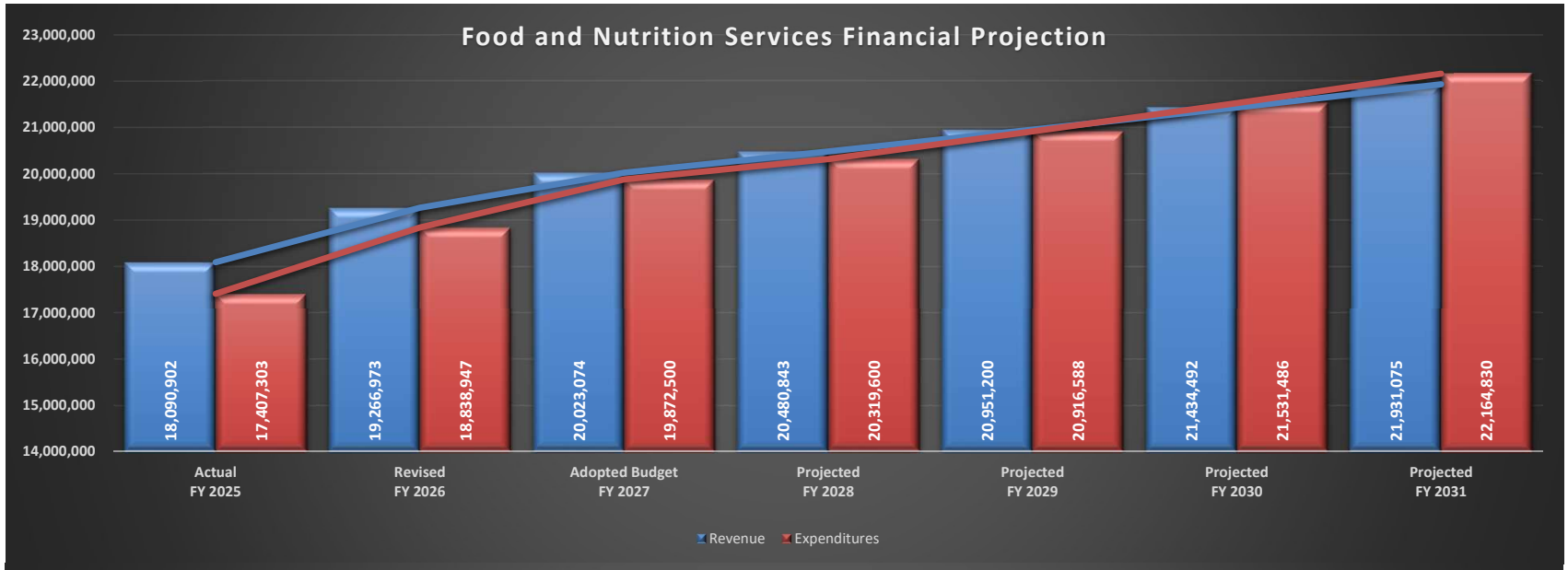
Categories	Actual FY 2025	Revised FY 2026	% Chg	Adopted Budget FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg	Projected FY 2030	% Chg	Projected FY 2031	% Chg
Revenue	18,090,902	19,266,973	6.5%	20,023,074	3.9%	20,480,843	2.3%	20,951,200	2.3%	21,434,492	2.3%	21,931,075	2.3%
Expenditures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

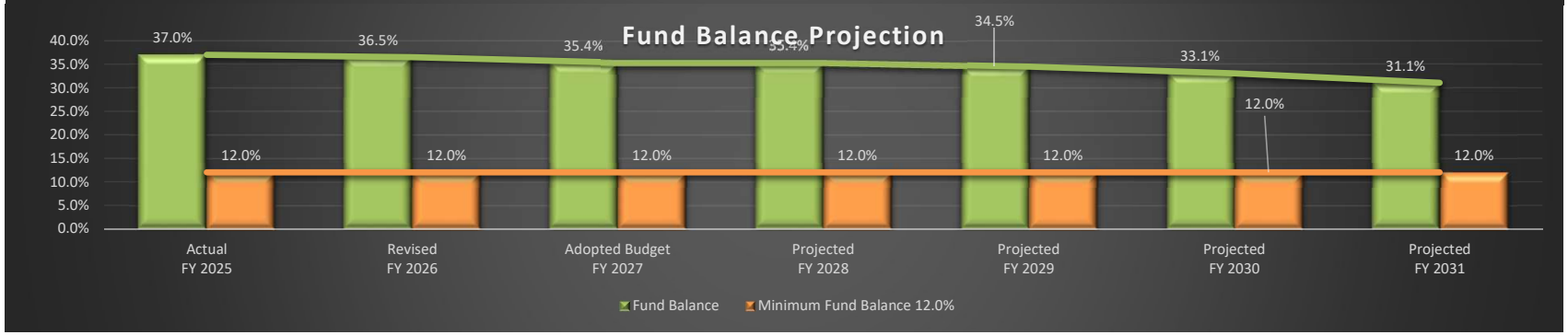
Assumptions

Revenue increase of 2.75% annually

Expenditure increase of 3.0% annually

0 total operational adjustments





ISD 279 - Osseo Area Schools
Food & Nutrition Services Fund
FY 2028 Budget Planning Scenario Financial Forecast

	Actual 2025	Revised 2026	Adopted 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Baseline							
Revenues	$18,090,902	$19,266,973	$19,577,557	$19,577,557	$19,577,557	$19,577,557	$19,577,557
Expenditures	16,979,735	18,372,347	19,320,000	19,996,200	20,696,067	20,799,429	20,906,409
Expenditures Capital	427,568	466,600	552,500	420,000	420,000	420,000	420,000
Known adjustments to revenue							
Known adjustments to expenditures							
Baseline operating balance							
Fund Balance (beginning of year)	5,763,889	6,447,488	6,875,514	6,580,571	5,741,928	4,803,418	3,761,546
Fund Balance (end of year)	6,447,488	6,875,514	6,580,571	5,741,928	4,203,418	3,161,546	2,012,693
Change in fund balance	683,599	428,026	(294,943)	(838,643)	(1,538,510)	(1,641,872)	(1,748,852)
Operational reductions to maintain fund balance at 12%					(600,000)	(600,000)	(600,000)
Adjusted fund balance	$6,447,488	$6,875,514	$6,580,571	$5,741,928	$4,803,418	$3,761,546	$2,612,693
Fund Balance as a % of Budgeted/Projected Expenditure	37.0%	36.5%	33.1%	28.1%	23.4%	18.2%	12.6%
Tactics							
Revenues with tactics	$18,090,902	$19,266,973	$19,577,557	$20,023,074	$20,480,843	$20,951,200	$21,434,492
Expenditures with tactics	16,979,735	18,372,347	19,320,000	19,996,200	20,596,086	21,213,969	21,850,388
Expenditures Capital	427,568	466,600	552,500	420,000	420,000	420,000	420,000
Tactics related to revenue							
Federal and State reimbursement rate change 2.75%			445,517	457,769	470,357	483,292	496,583
Tactics related to expenditures							
Operational reductions							
Other - reduce trend to 3.00%				(96,600)	(99,498)	(102,483)	(105,557)
Baseline operating balance (post tactic)							
Fund Balance (beginning of year)	5,763,889	6,447,488	6,875,514	7,026,088	7,187,331	7,221,943	7,124,949
Fund Balance (end of year)	6,447,488	6,875,514	7,026,088	7,187,331	7,221,943	7,124,949	6,891,194
Change in fund balance	$683,599	$428,026	$150,574	$161,243	$34,612	($96,993)	($233,755)

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

Projected Revenue Assumption (FY 2028 - FY2031)	0.00%
Projected Expenditure Assumption (FY 2028 - FY2031)	3.50%

Osseo Area Schools

Five-Year Financial Projection - Community Service Fund

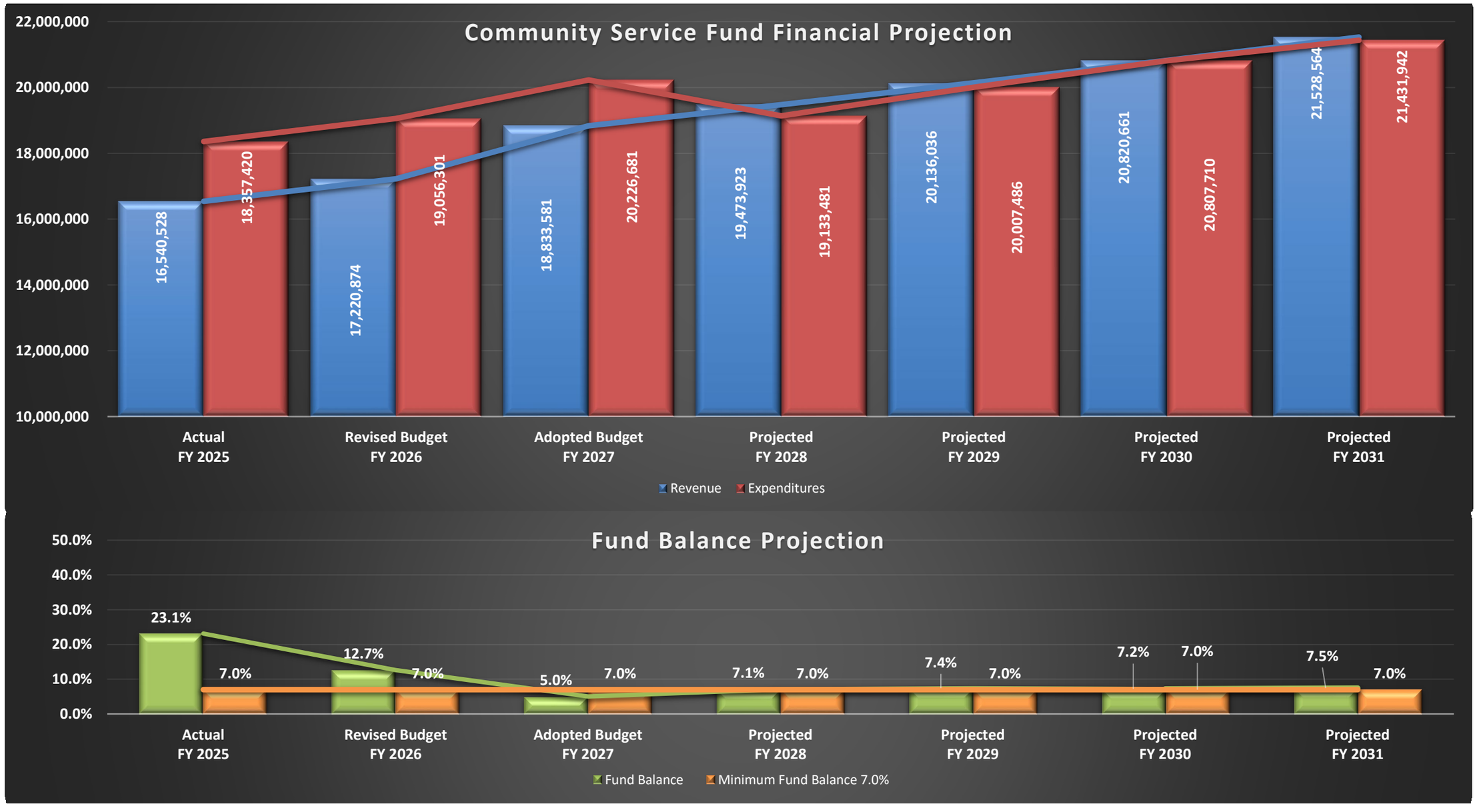
Categories	Actual FY 2025	Revised Budget FY 2026	% Chg	Adopted Budget FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg	Projected FY 2030	% Chg	Projected FY 2031	% Chg
Revenue	16,540,528	17,220,874	4.1%	18,833,581	9.4%	19,473,923	3.4%	20,136,036	3.4%	20,820,661	3.4%	21,528,564	3.4%
Expenditures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

Assumptions

Revenue increase of 3.4% annually

Expenditure increase of 3.4% annually

(1,200,000) total operational adjustments



Osseo Area Schools
Community Service Fund
FY 2028 Financial Forecast

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

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

Projected Revenue Assumption (FY 2028 - FY 2031) 3.4%
Projected Expenditure Assumption (FY 2028 - FY 2031) 3.4%

Community Service Fund Balance Summary			
Restricted for community education programs	3,317,961	2,129,520	1,197,076
Restricted for early childhood family education programs	685,748	367,638	73,330
Restricted for school readiness	238,611	(90,265)	(256,613)
Restricted for adult basic education	4,621	4,621	4,621
Total Community Service Fund Balance	$ 4,246,941	$ 2,411,514	$ 1,018,414

Osseo Area Schools

Five-Year Financial Projection - Capital Fund

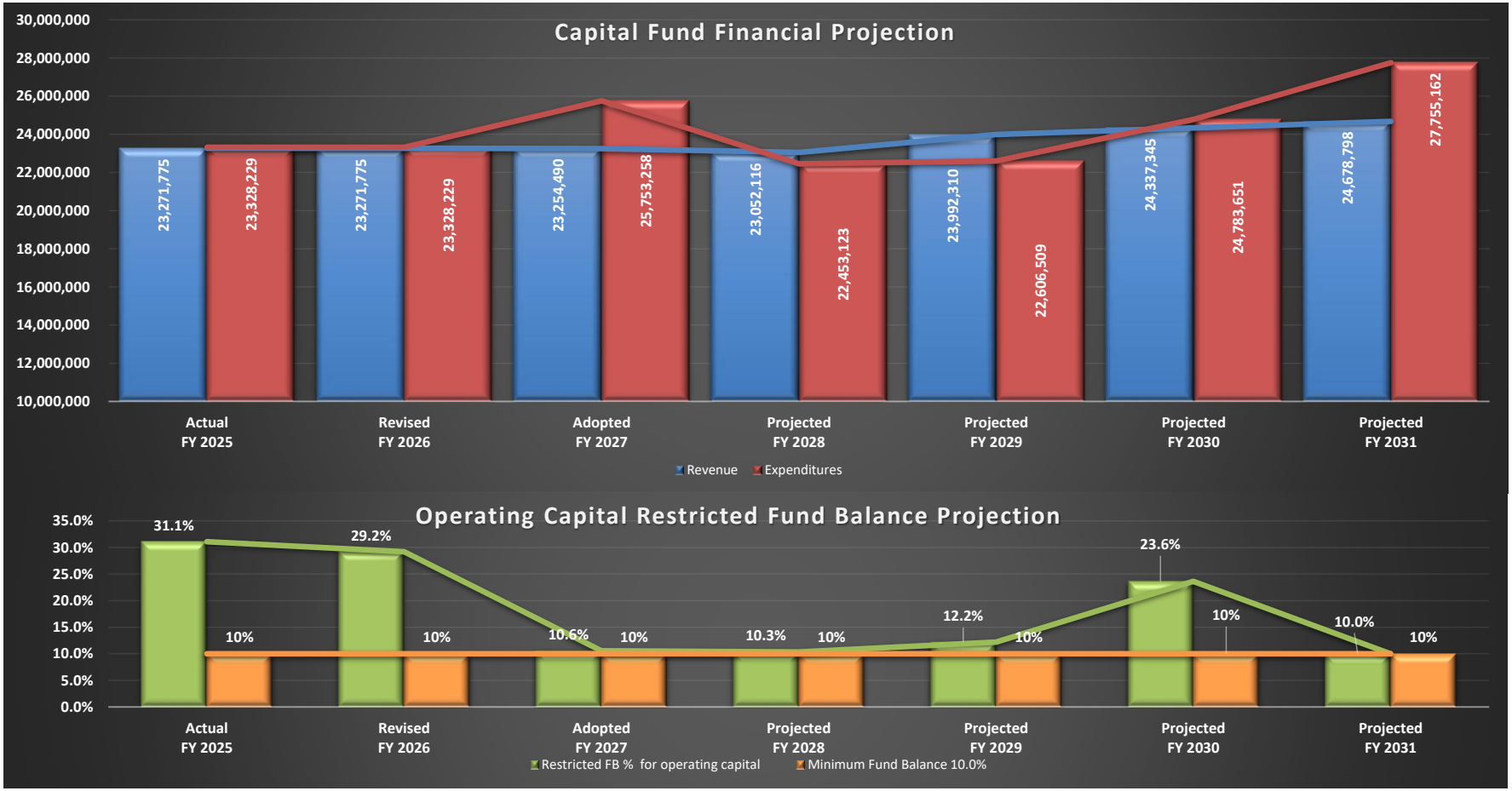
Categories	Actual FY 2025	Revised FY 2026	% Chg	Adopted FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg	Projected FY 2030	% Chg	Projected FY 2031	% Chg
Revenue	24,694,107	23,271,775	-5.8%	23,254,490	-0.1%	23,052,116	-0.9%	23,992,310	4.1%	24,337,345	1.4%	24,678,798	1.4%
Expenditures	22,097,047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

Assumptions

Revenue increase of 0.0% annually

Expenditure increase of 0.0% annually

2,300,000 total operational adjustments



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

	Actual 2025	Revised 2026	Adopted 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031
Baseline							
Revenues	$24,694,107	$23,271,775	$23,254,490	$23,330,918	$23,412,080	$23,458,268	$23,494,897
Expenditures	22,097,047	23,328,229	25,753,258	25,753,258	24,953,123	24,161,425	23,338,567
Levy **(Known)**							
Levy one-time **(Known)**							
Known adjustments to expenditures				199,865	208,302	177,142	171,512
Baseline operating balance							
Fund Balance (beginning of year)	4,835,354	7,432,414	7,375,960	4,877,192	3,254,987	2,505,643	2,625,344
Fund Balance (end of year)	7,432,414	7,375,960	4,877,192	2,254,987	1,505,643	1,625,344	2,610,163
Change in fund balance	$2,597,060	($56,454)	($2,498,768)	($2,622,205)	($1,749,345)	($880,299)	($15,181)
Operational increases (reductions) to maintain fund balance at 10%				($1,000,000)	($1,000,000)	($1,000,000)	$200,000
Adjusted fund balance	$7,432,414	$7,375,960	$4,877,192	$3,254,987	$2,505,643	$2,625,344	$2,410,163
Fund Balance as a % of Budgeted/Projected Expenditure	33.6%	31.6%	18.9%	13.0%	10.4%	11.2%	10.2%
Tactics							
Revenues with tactics	$24,694,107	$23,271,775	$23,254,490	$23,330,918	$23,699,322	$24,038,498	$24,373,974
Expenditures with tactics	22,097,047	23,328,229	25,753,258	25,753,258	22,453,123	22,606,509	24,783,651
E-Rate elimination for FY 2027 impact on FY 2028				(566,044)			
Tactics related to revenue							
Increase capital technology/safety levy authority estimate				287,242	292,987	298,847	304,824
Capital technology/safety levy timeline (10 years)	**2 (GE)**	**3**	**4 (GE)**	**5**	**6 (GE)**	**7**	**8**
Tactics related to expenditures							
Salary and benefit increase 3.00% **(Known)**				123,437	127,140	130,954	134,883
Enrollment alignment adjustment (**Known**)				76,428	81,162	46,188	36,629
Special assessment for Aspen Ridge Elementary					(54,916)	(1,000,000)	
Operational increases (reductions)				(3,500,000)		3,000,000	2,800,000
Baseline operating balance (post tactic)							
Fund Balance (beginning of year)	4,835,354	7,432,414	7,375,960	4,877,192	5,476,186	6,861,987	6,415,681
Fund Balance (end of year)	7,432,414	7,375,960	4,877,192	5,476,186	6,861,987	6,415,681	3,339,317
Change in fund balance	$2,597,060	($56,454)	($2,498,768)	$598,994	$1,385,801	($446,306)	($3,076,364)
Fund Balance Target							
Fund Balance as a % of Budgeted/Projected Expenditure	33.6%	31.6%	18.9%	24.4%	30.4%	25.9%	12.0%
10% of Budgeted/Projected Expenditures Minimum	$2,209,705	$2,332,823	$2,575,326	$2,245,312	$2,260,651	$2,478,365	$2,775,516
				Projected Revenue Assumption (FY 2028 - FY2031)			0.00%
				Projected Expenditure Assumption (FY 2028 - FY2031)			0.00%

Note: The Capital Fund does not include the Capital Land Proceeds Fund
Note: Projected revenue also includes fiscal year projected enrollment change.
GE - General Election year
*** Capital technology/safety levy approved November 2022 for 10 years expires in FY 2033**

Capital Fund Balance Summary							
Restricted for operating capital	$ 6,866,336	$ 6,809,882	$ 2,721,599	$ 2,320,593	$ 2,761,310	$ 5,849,603	$ 2,773,238
Obligated for special assessment for Aspen Ridge Elementary - estimated total not to exceed $3,534,599	$ 589,515		$ 1,589,515	$ 2,589,515	$ 3,534,599		
Restricted for technology/safety & security	$ 566,078	$ 566,078	$ 566,078	$ 566,078	$ 566,078	$ 566,078	$ 566,079
Total Capital Fund Balance	$ 7,432,414	$ 7,375,960	$ 4,877,192	$ 5,476,186	$ 6,861,987	$ 6,415,681	$ 3,339,317
Operating Capital Fund Balance as a % of Budgeted/Projected Expenditure	31.1%	29.2%	10.6%	10.3%	12.2%	23.6%	10.0%

5 Year Enrollment Projections By Grade

Enrollment Projections

FALL AND SPRING ENROLLMENT PRIOR YEAR DATA

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

PreK to 12	APU	22,051	22,150	22,405	22,501	22,908	23,117	23,452	23,795	23,971	24,152
			99	255	96	407	209	335	343	176	181

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

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

2026-27 Projected Student Enrollment

School	VPK AM	VPK PM	Kdgn	1	2	3	4	5	Total
ASP			93	89	106	102	100	80	570
BW			133	138	135	126	161	155	848
BG	40	40	58	57	63	71	69	78	436
CI			68	58	41	68	56	61	352
EB	40	40	117	102	122	131	125	152	789
EC	20	20	95	76	105	96	112	99	603
FO	40	40	75	88	85	80	78	86	532
FB			127	126	105	126	117	128	729
GC	40	40	41	40	51	62	43	60	337
OAK	20	20	71	72	83	69	84	82	481
PL	40	40	63	57	72	73	75	77	457
PB	20	20	51	51	48	48	53	58	329
RL			87	70	73	82	81	74	467
RC			123	120	125	115	138	156	777
WVR			103	102	104	110	117	126	662
WD			105	120	87	133	116	139	700
ZW	20	20	68	74	45	54	65	53	379
Elementary Total	**280**	**280**	**1478**	**1440**	**1450**	**1546**	**1590**	**1664**	**9448**

	6	7	8	Total
279 Online	26	24	32	82
BMS	329	351	333	1013
MGMS	521	557	519	1597
NVMS	260	302	266	828
OMS	346	284	339	969
Middle School Total	**1482**	**1518**	**1489**	**4489**

	9	10	11	12	Total
279 Online	31	29	46	65	171
MGSH	708	657	654	640	2659
OSH	565	535	552	552	2204
PCSH	503	459	484	493	1939
OALC	0	0	26	100	126
High School Total	**1807**	**1680**	**1762**	**1850**	**7099**

District PK-12 Total	**280**	**1478**	**1440**	**1450**	**1546**	**1590**	**1664**	**1482**	**1518**	**1489**	**1807**	**1680**	**1762**	**1850**	**21036**

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

- Voluntary PreKindergarten (VPK) sections are projected at 14 general education and 6 special education students per section. District gen. ed VPK total = 280 / Sp Ed VPK total = 60
- Voluntary PreKindergarten students are counted as .5 on this and subsequent **staffing allocation** documents.
- For **staff development and capital budgeting allocations**, Voluntary PreKindergarten students are counted as .5.
- For **suppy budgeting** purposes, Voluntary PreKindergarten students are counted as 1.0

2026-27 Allocations
Master Summary: Licensed FTE

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

- ATPPS allocations are not included in this document.

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

2026-27 Allocations Master Summary: Non-Licensed Hours

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

- **AESP/ESP hours are recorded in hours per WEEK**
- Title I allocated ESP hours are included in the DLTL column.

Match the column color above to guide the correct placement of AESP/ESP hours in the staffing database.

2026-27 Allocations
Administration

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

- Administrative positions are captured in the Teacher/ Salaried Staff Database "ADMIN"(Purple) column.
- Positions highlighted in blue in this document are captured in the "Std Srv" (blue) column in the database.
- Note: School Resource Officer positions are contracted support. These positions are not included in the staffing database as they are not district employees.

2026-27 Allocations:
Administrative Support Staff

Site	Resource Administriative Professional	Elementary Administrative Professional IV-A / 219	MS & HS Admin Administrative Professional IV-B / 260	HS Registrar Administrative Professional IV-B / 260	HS Activities Administrative Professional IV-A / 219	Administrative Professional (Admin Discretion) II-A / 212	OEC/ECSE Administrative Professional III-A / 212	Early Childhood Administrative Professional III-B / 260
ASP	1.00	1.00						
BW	1.00	1.00						
BG	0.50	1.00						
CI	0.50	1.00						
EB	1.00	1.00						
EC	1.00	1.00						
FO	1.00	1.00						
FB	1.00	1.00						
GC	0.50	1.00						
OAK	0.50	1.00						
PL	0.50	1.00						
PB	0.50	1.00						
RL	0.50	1.00						
RC	1.00	1.00						
WVR	1.00	1.00						
WD	1.00	1.00						
ZW	0.50	1.00						
Elem Total	**12.00**	**17.00**						
279Online								
BMS			1.00			2.00		
MGMS			1.00			2.00		
NVMS			1.00			2.00		
OMS			1.00			2.00		
Middle School Total			**4.00**			**8.00**		
279Online			1.00	1.00				
MGSH			1.00	1.00	2.00	2.00		
OSH			1.00	1.00	1.00	2.00		
PCSH			1.00	1.00	1.00	2.00		
OALC			1.00	1.00				
High School Total			**5.00**	**5.00**	**4.00**	**6.00**	**0.00**	
OEC							1.00	
ECSE							2.00	1.00
Special Education Site-Based Total							**3.00**	**1.00**

- Administrative positions are captured in the Teacher/ Salaried Staff Database "ADMIN"(Purple) column.
- Positions highlighted in blue in this document are captured in the "Std Srv" (blue) column in the database.

FY2027 STAFF DEVELOPMENT

6/1/2026

Potential reserve calculation

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

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

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

FY 2027 STAFF DEVELOPMENT EXPENDITURE BUDGET

Code	Description	Total
Student Services (#1)		
01-006-420-372-185-640	Other salary payments	10,000
01-006-420-372-186-640	Other salary payments	30,000
01-006-420-372-367-640	Staff development travel	10,000
01-006-710-000-367-000	Staff development travel	2,500
01-006-720-000-367-000	Staff development travel	200
01-200-640-000-367-103	Staff development travel	14,333
01-200-640-000-401-103	Supplies	971
01-200-640-000-490-103	Food	1,900
		69,904
CIES (#1)		
01-006-610-000-145-000	Sub days	2,600
DLTL Assistant Superintendents (#1, 2, & 8)		
01-006-399-000-367-000	Vocational	2,500
01-006-399-830-367-000	CBVAT	4,000
01-200-030-000-367-000	Staff development travel	25,000
01-200-211-335-367-000	ATPPS	9,330
01-200-605-000-367-000	FACE	10,000
		50,830
Staff Center - Community Engagement (#3)		
01-005-130-000-367-001	Staff Dev Travel	0
01-005-130-000-367-000	Staff development travel	7,004
		7,004
District Curriculum - DLTL (#4)		
01-006-640-000-185-000	Other salary payments	4,000
01-006-640-000-490-000	Food	412
01-006-641-000-367-000	Staff development travel	8,000
		12,412
District Initiatives (#5)		
01-006-640-000-305-102	Professional services	5,000
01-006-640-000-367-102	Staff development travel	4,000
01-006-640-000-401-102	Supplies	1,500
01-006-640-000-490-102	Food	10,000
		20,500
CIES - Program Improvement (#6)		
01-006-611-000-145-000	Sub Days	15,000
01-006-611-000-185-000	Other assignments	50,000
01-006-611-000-367-000	Staff development travel	14,170
01-006-611-000-401-000	Supplies	100
01-006-611-000-406-000	Instructional software	3,000
		82,270
Elementary Principal Conference Fund (#7)		
01-200-640-000-367-101	Staff development travel (Building)	22,800
Secondar Principal Conference Fund (#8)		
01-200-640-000-367-101	Staff development travel	22,800

FY 2027 STAFF DEVELOPMENT EXPENDITURE BUDGET

Code	Description	Total
District Staff Development - Board, Superintendent, and Administration (#9)		
01-005-010-000-367-000	Board staff development travel	5,000
01-005-020-000-367-000	Superintendent staff development travel	12,000
01-005-160-000-367-000	Human resources staff development travel	12,000
01-005-160-000-367-103	Human resources staff development travel	20,000
01-005-170-000-367-000	Publications staff development travel	2,000
01-005-813-000-367-000	Security Emergency Management travel	15,000
01-005-640-000-367-000	Administration staff development travel	33,500
		99,500
DLTL (#10)		
01-200-640-000-185-000	Other assignments	44,100
01-200-640-000-305-000	Consulting	179,500
01-200-640-000-367-000	Staff development travel	35,000
01-200-640-000-401-000	Supplies	400
		259,000
CIES - Media (#11)		
01-006-626-000-367-000	Staff development travel	2,400
		2,400
I2T2 - Information Systems/Technology Management (#12)		
01-005-619-000-367-000	Staff development travel	27,282
		27,282
Gifted and Talented (#14)		
01-006-218-388-367-000		5,000
various salary	10% of salary for 11.5 teachers)	156,975
		161,975
Staff Development Specialists - CIES (#15)		
01-006-610-308-142/295-000		70,085
Elementary Building Allocation (#2)		
01-006-640-306-367-791		150
01-165-640-306-145-000		200
01-165-640-306-185-000		2,300
01-165-640-306-186-000		972
01-165-640-306-490-000		200
01-166-640-306-367-000		2,922
01-168-640-306-185-000		1,565
01-168-640-306-186-000		400
01-168-640-306-367-000		1,376
01-168-640-306-490-000		750
01-171-640-306-145-000		918
01-171-640-306-367-000		1,794

FY 2027 STAFF DEVELOPMENT EXPENDITURE BUDGET

Code	Description	Total
01-173-640-306-185-000		1,050
01-173-640-306-305-000		1,610
01-174-640-306-145-000		540
01-174-640-306-185-000		956
01-174-640-306-186-000		500
01-174-640-306-367-000		923
01-174-640-306-401-000		100
01-174-640-306-490-000		300
01-175-640-306-185-000		240
01-175-640-306-305-000		1,455
01-175-640-306-367-000		448
01-178-640-306-185-000		660
01-178-640-306-186-000		1,810
01-178-640-306-367-000		617
01-179-640-306-185-000		700
01-179-640-306-186-000		860
01-179-640-306-367-000		471
01-181-640-306-185-000		934
01-181-640-306-186-000		240
01-181-640-306-367-000		598
01-181-640-306-490-000		723
01-182-640-306-145-000		1,000
01-182-640-306-185-000		500
01-182-640-306-186-000		509
01-182-640-306-367-000		104
01-183-640-306-145-000		400
01-183-640-306-185-000		3,254
01-183-640-306-490-000		100
01-184-640-306-185-000		1,265
01-184-640-306-186-000		738
01-184-640-306-367-000		454
01-184-640-306-401-000		900
01-185-640-306-145-000		2,660
01-187-640-306-145-000		1,140
01-187-640-306-185-000		300
01-187-640-306-186-000		400
01-187-640-306-367-000		1,539
01-187-640-306-401-000		200
01-187-640-306-490-000		400
01-189-640-306-185-000		3,095
01-196-640-306-145-000		300
01-196-640-306-185-000		1,200
01-196-640-306-367-000		379
01-196-640-306-490-000		729

FY 2027 STAFF DEVELOPMENT EXPENDITURE BUDGET

Code		Description	Total
01-197-640-306-145-000			2,000
01-197-640-306-367-000			2,953
			55,801
Secondary Building Allocations (#2)			
01-311-640-306-367-000			12,792
01-312-640-306-367-000			15,518
01-332-640-306-145-000			4,185
01-332-640-306-367-000			5,159
01-333-640-306-145-000			4,578
01-334-640-306-145-000			800
01-334-640-306-367-000			3,134
01-342-640-306-185-000			363
01-342-640-306-186-000			500
01-342-640-306-367-000			471
01-386-640-306-367-000			3,836
01-388-640-306-145-000			3,500
01-388-640-306-185-000			4,176
01-388-640-306-367-000			926
01-390-640-306-145-000			3,875
01-390-640-306-367-000			5,828
01-394-640-306-145-000			3,000
01-394-640-306-146-000			500
01-394-640-306-185-000			2,535
01-394-640-306-367-000			139
01-702-640-306-367-000			1,394
			77,209
		DLTL Total	229,440
Staff Costs for Inservice Days (Year-End JE) (#13)			
($733.87 * 1,675.58 staff * 5 days)			
District (2/5)			2,459,316
Building (3/5)			3,688,974
419,814	included on supply allocation		
		SUMMARY	
		Community Engagement	26,004
		I2T2	27,282
		HART	82,500
		DLTL	7,058,925
			7,194,711

SUPPLIES/EXPENSES ALLOCATION WORKSHEET 03/05/26
(Object Codes - 300's, 400's, & 800's)

					0.0%	INCREASE	
DIVISION OF LEADERSHIP, TEACHING, AND LEARNING		**FY 2026 ALLOCATION**		**FY 2027 ALLOCATION**			
		Per pupil Amount	**Total Allocation**	**Per pupil Amount**	**Budget Adjust**	**Total Allocation**	**Change**
Elementary (staffing projections)		9,027		9,168			141
Middle School		4,473		4,489			16
OALC		161		126			(35)
Senior High		7,086		6,973			(113)
Enrollment		20,747		20,756			9
1. Asst. Supt. - DLTL	01-200-030-000-XXX-000	$3.83	$34,573	$3.83		$35,113	$540
Asst. Supt. - DLTL	01-200-030-000-XXX-000	$6.00	69,354	$6.00		68,772	(582)
DLTL - K-12	01-200-030-000-XXX-000		9,945			9,945	-
2. Base							
Elementary	01-1XX-XXX-000-XXX-000	$56.59	510,838	$56.59		518,817	7,979
Middle School	01-3XX-XXX-000-XXX-000	$63.15	282,470	$63.15		283,480	1,010
OALC	01-344-XXX-000-XXX-000	$388.94	62,619	$388.94		49,006	(13,613)
Senior High	01-XXX-XXX-000-XXX-000	$70.68	500,838	$70.68		492,852	(7,986)
3. Staff Develop							
Sub & Other Assign Days (DLTL & Site)	01-XXX-640-000-1XX-000		105,547			105,547	-
Staff Develop Fund (DLTL & Site)	01-XXX-640-000-3XX-000		279,698			279,698	-
Staff Develop Fund (Exemplary)	01-200-640-000-367-000		27,411			27,411	-
PLC Staff - (Exemplary)	01-200-640-000-1XX-103		7,205			7,205	-
4. Special Assignments/Contingency							
District Sub Days	01-200-211-000-145-000		15,000		4,000	19,000	4,000
District Other Assginment Days	01-200-211-000-1XX-000		43,226			43,226	-
5. Extra-curricular							
Athletics and Activities	01-3XX-29X-000-XXX-XXX		525,657		56,638	582,295	56,638
Transportation	01-3XX-29X-000-362-XXX		373,270		141,975	515,245	141,975
Entry fees/student travel all.	01-3XX-29X-000-369-XXX		87,934		7,500	95,434	7,500
Activities FeePay	01-200-292-000-305-000		115,408		(49,998)	65,410	(49,998)
7. Copier Maintenance							
Elementary	01-100-		84,678		(2,511)	82,167	(2,511)
Secondary	01-300-		101,901		559	102,460	559
OALC	01-344-211-000-315-000		1,600			1,600	-
8. Principal's Prof Dues							
Elementary	01-200-030-000-820-000		18,600		6,400	25,000	6,400
Secondary	01-200-030-000-820-000		20,200		2,800	23,000	2,800
DLTL	01-200-030-000-820-000		6,200		(4,312)	1,888	(4,312)
9. Principal's Nat'l Conf							
Professional Development Account	01-200-640-000-367-101		64,000		(18,400)	45,600	(18,400)
10. DLTL Transfer of Staff Development Funds to Supplies	01-xxx-xxx-000-xxx-000		98,040		(9,835)	88,205	(9,835)
11. Commencement	01-xxx-		66,341		7,159	73,500	7,159
12. Homebound Instruction	01-200-211-000-185-000		41,000			41,000	-
TOTAL			$3,553,553		141,975	$3,682,876	$129,323

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

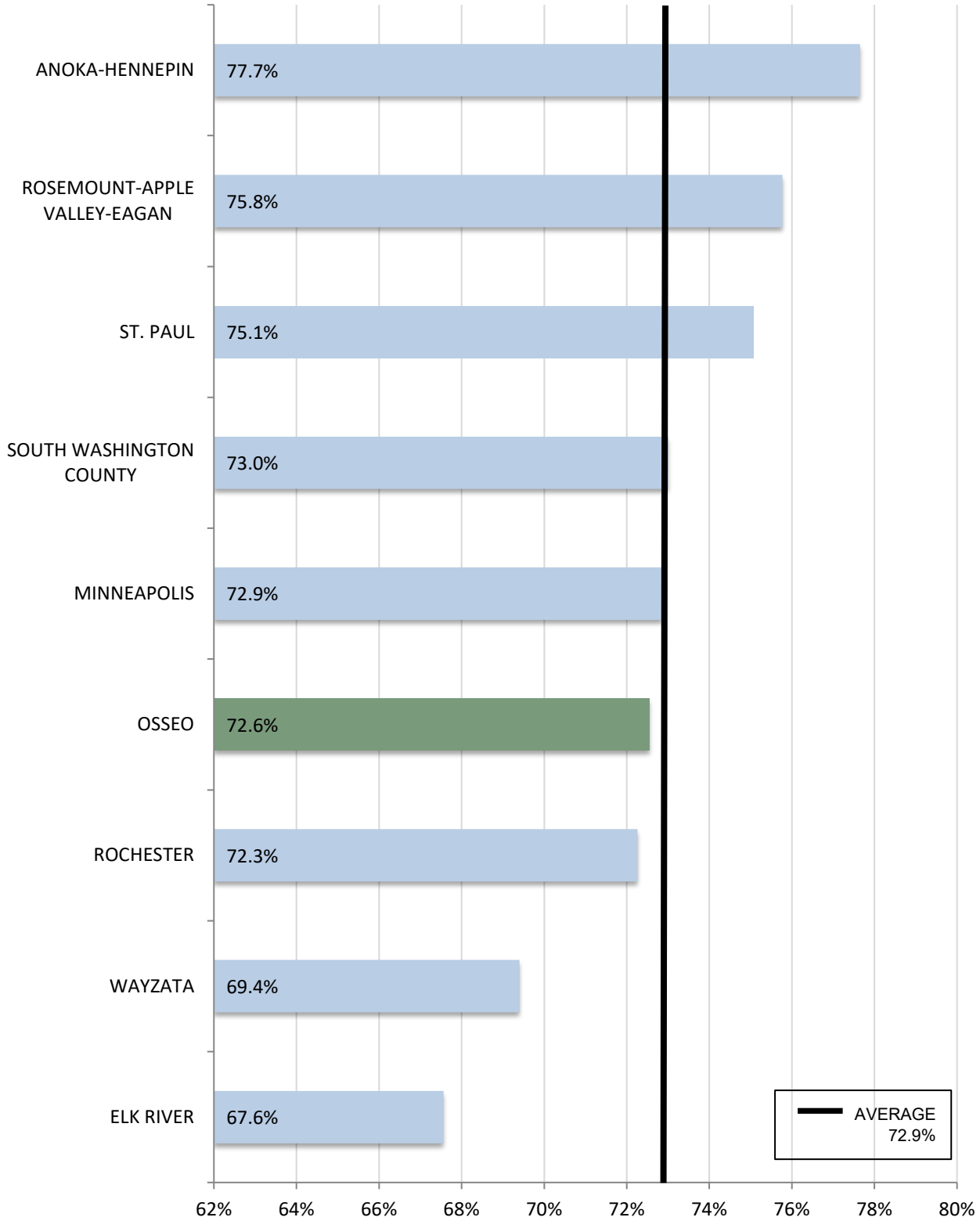
465,461 on staff development worksheet

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

Osseo Area Schools

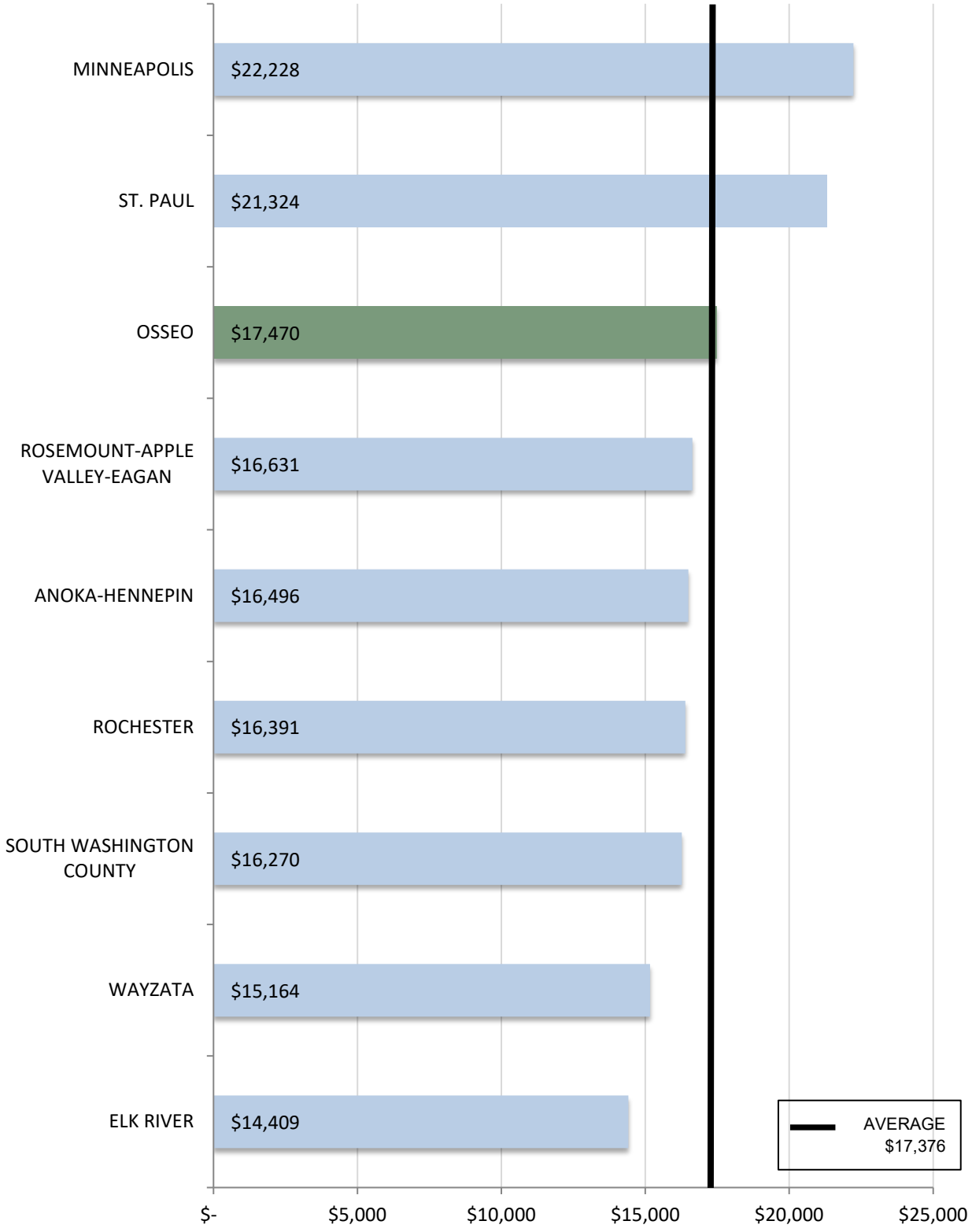
BENCHMARK COMPARISONS

FISCAL YEAR 2025
BENCHMARK COMPARISONS
PERCENT OF EFFECTIVE EXPENDITURES FOR INSTRUCTION



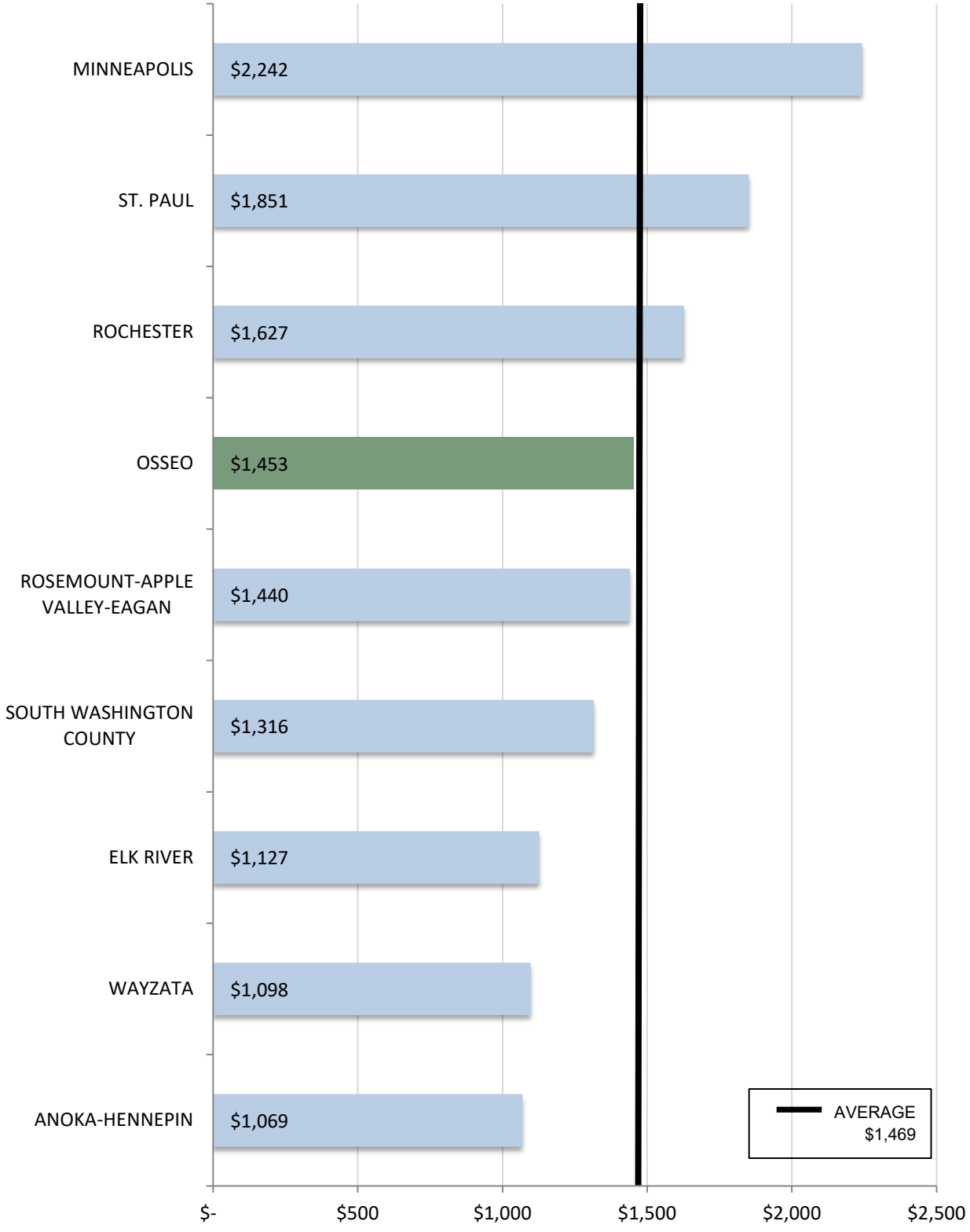
Source: Minnesota Department of Education School District Profiles Report Prepared: May 11, 2026

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



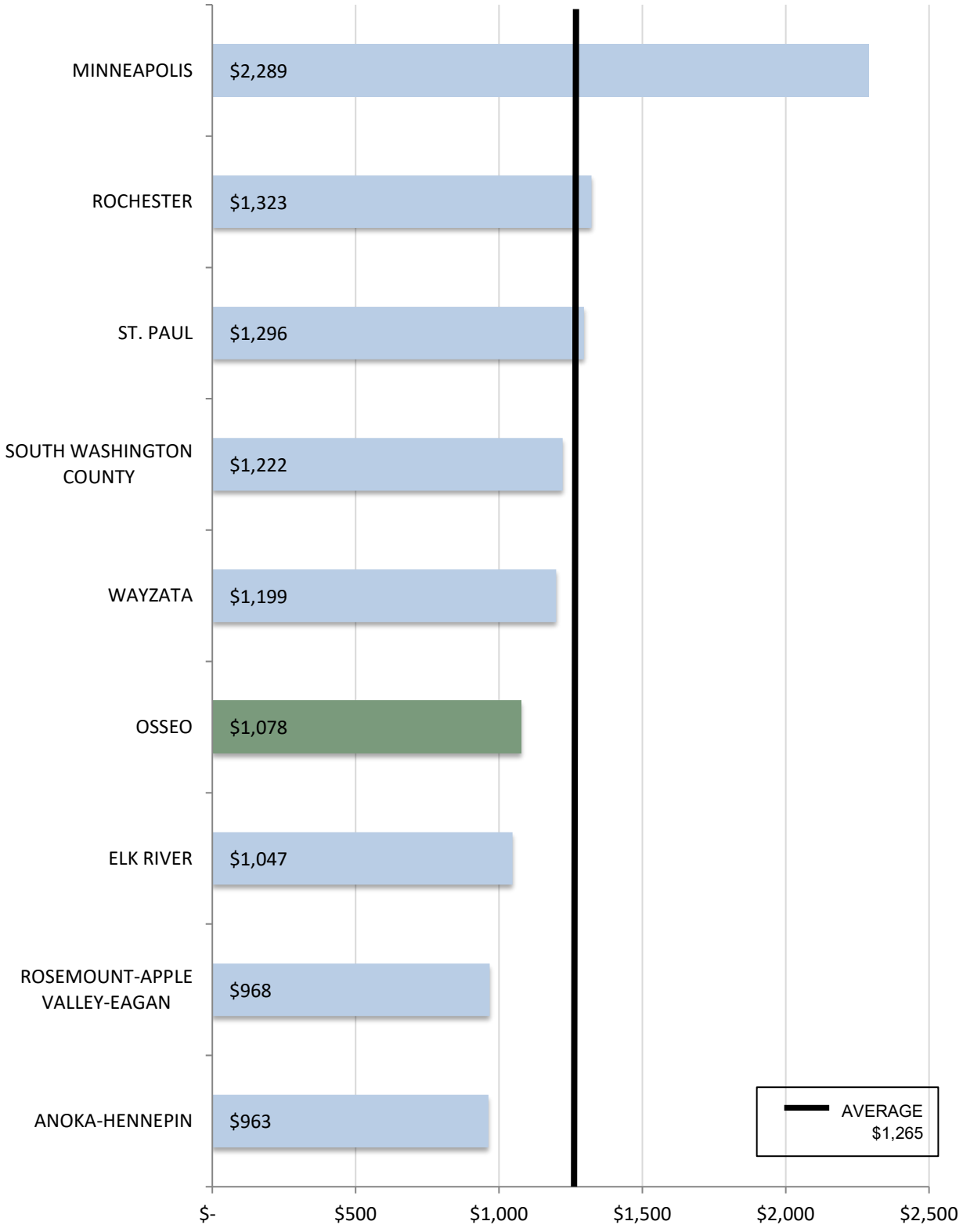
Source: Minnesota Department of Education School District Profiles Report Prepared: May 11, 2026

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



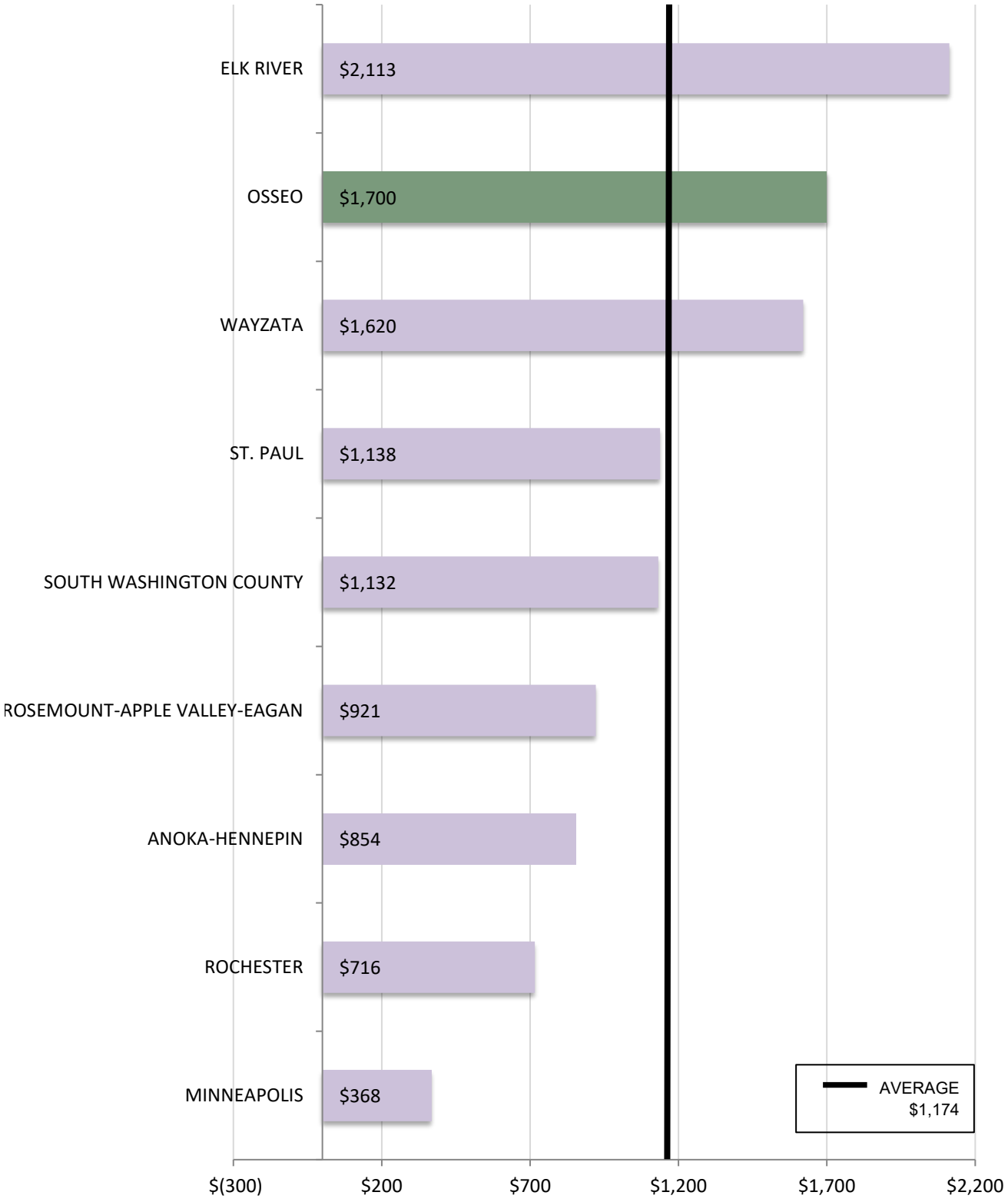
Source: Minnesota Department of Education School District Profiles Report Prepared: May 11, 2026

FISCAL YEAR 2025
BENCHMARK COMPARISONS
TOTAL TRANSPORTATION EXPENDITURES PER STUDENT



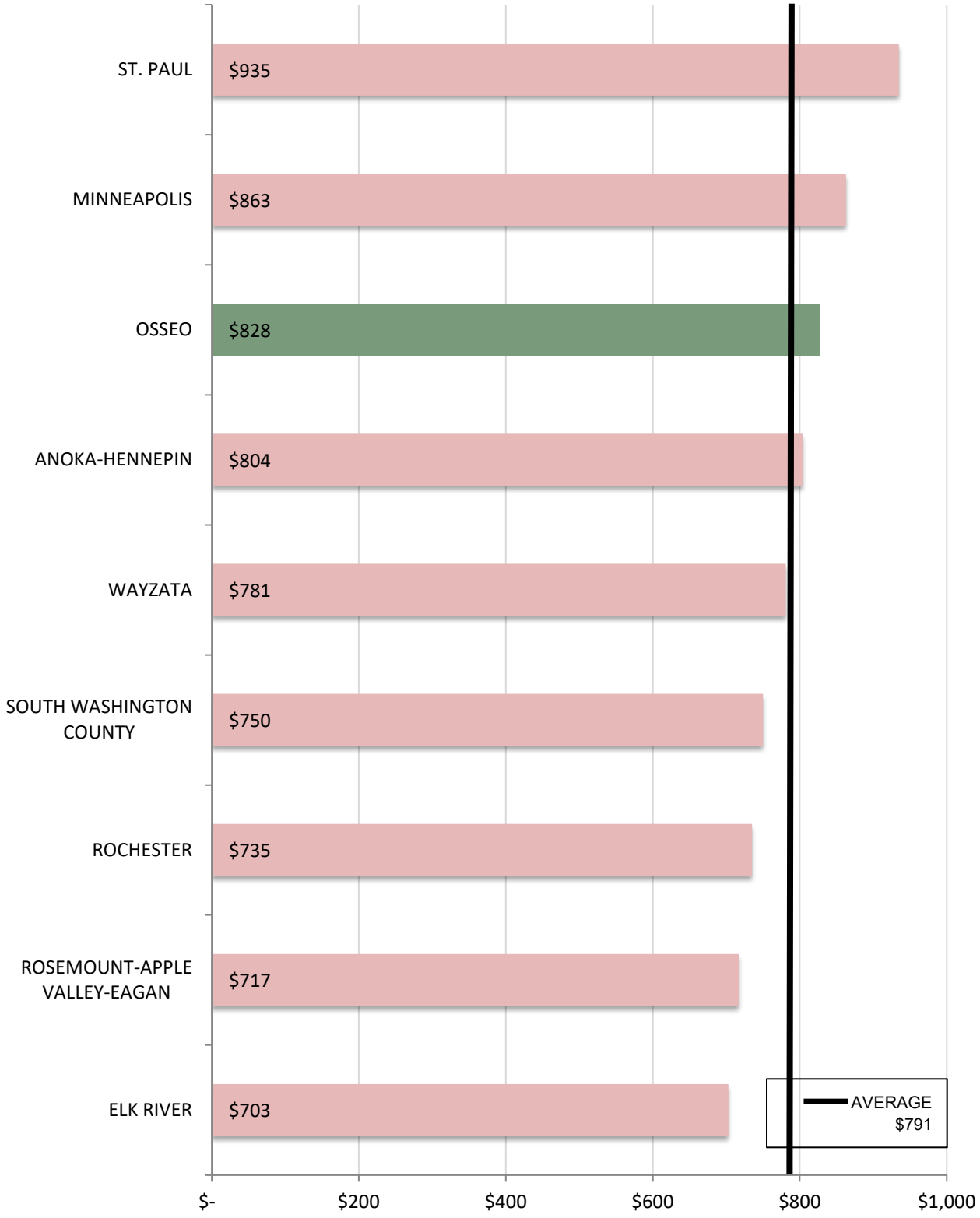
Source: Minnesota Department of Education School District Profiles Report Prepared: May 11, 2026

FISCAL YEAR 2025
BENCHMARK COMPARISONS
TOTAL CAPITAL EXPENDITURES PER STUDENT



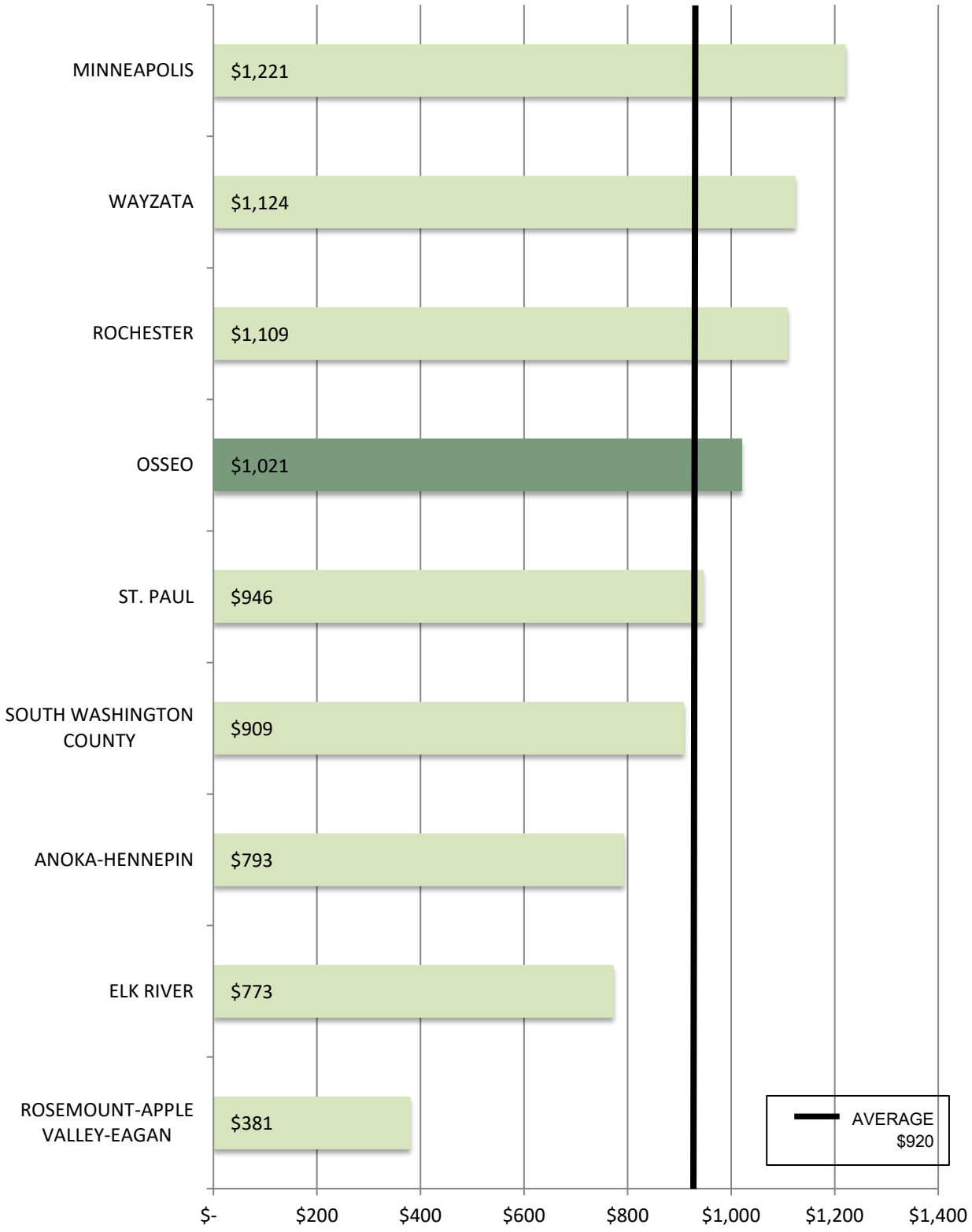
Source: Minnesota Department of Education School District Profiles Report Prepared: May 11, 2026

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



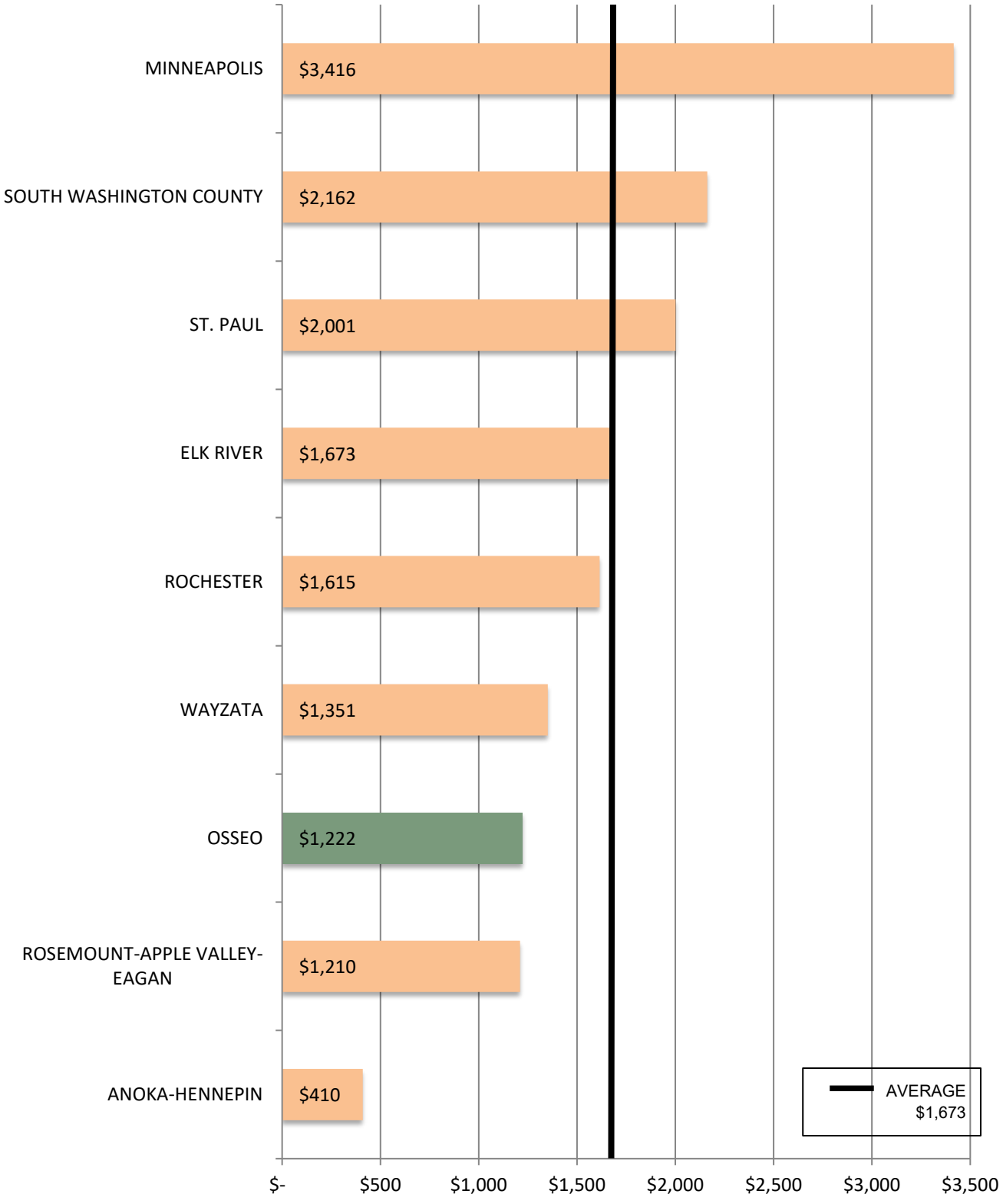
Source: Minnesota Department of Education School District Profiles Report Prepared: May 11, 2026

FISCAL YEAR 2025
BENCHMARK COMPARISONS
COMMUNITY SERVICE EXPENDITURES PER STUDENT



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

FISCAL YEAR 2025
BENCHMARK COMPARISONS
DEBT SERVICE EXPENDITURES PER STUDENT



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

Osseo Area Schools

Language Access Plan

MULTILINGUAL, FACE, & COMM RELATIONS TEAMS | JUNE 9, 2026



Presentation outcomes

Board members will:

- Learn about the district's development of a Language Access Plan;
- Explore the alignment to state legislation and Strategic Direction C; and
- Provide feedback on next steps

STRATEGIC PRIORITIES 2025-26

Osseo Area Schools

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.

CORE VALUES

HONOR AND INTEGRITY
BELONGING
INCLUSION
INNOVATION AND EXCELLENCE
TRANSPARENCY
INTRINSIC VALUE

Continuous Improvement Magnifier

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

- **A1** Implement the conditions that respect and value each and every scholars' race, culture and identity.
- **A2** Ensure secure learning environments that promote access and opportunity for equitable, innovative learning experiences across all district sites.

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

- **B1** Ensure and confirm each scholar has access to high quality core instruction and interventions across the system.
- **B2** Improve pathways for college and career readiness to unleash student agency.

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

- **C1** Standardize the use of communication tools for timely, accessible, accurate information. — Highest Priority
- **C2** Foster inclusion for diverse community voices, engagement, and collaboration. — Focused Priority

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

- **D1** Refine district, department and site operation plans to serve as a tool to monitor the impact of continuous improvement efforts on student achievement.
- **D2** Ensure consistent system-wide implementation of evidence-based staff retention strategies.

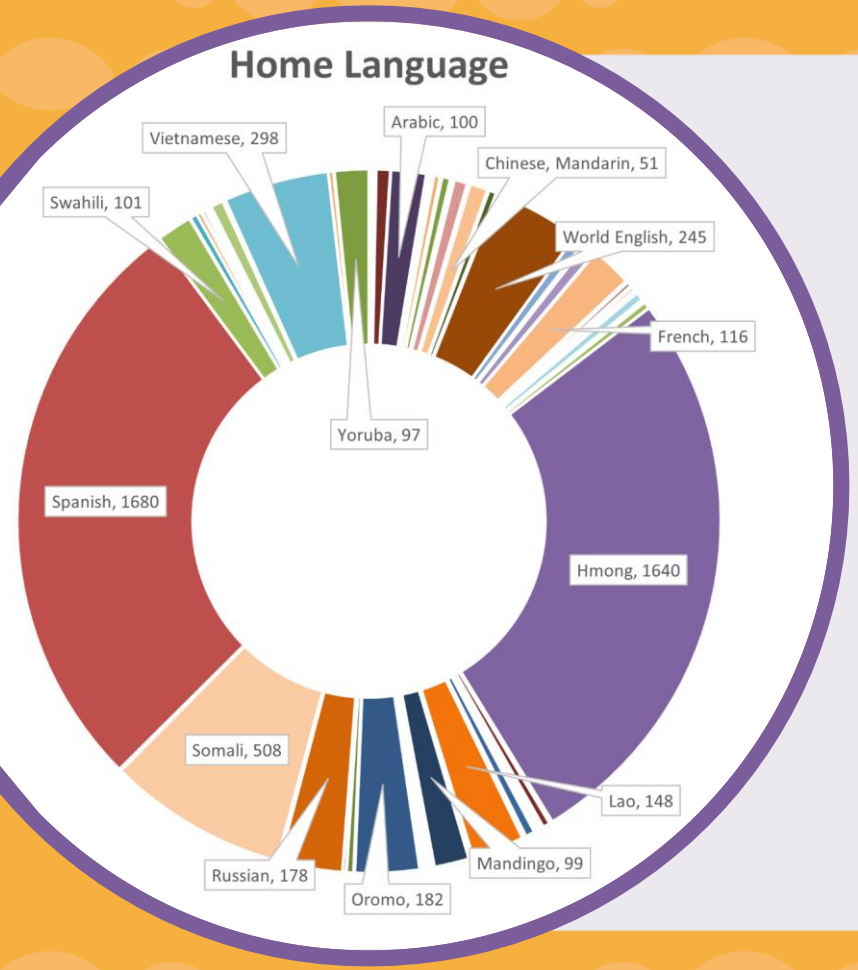
How do our **continuous improvement** cycles and processes help address and eliminate disparities and inequities in achievement?

3 Cs to align work

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



Did you know?

- There are more than 125 languages spoken amongst district families
- 28% of our families report the use of a language other than English at home
- Top 5 languages after English: Spanish, Hmong, Vietnamese, Somali and Oromo

What is language access?

- Language access means providing individuals who communicate in a language other than English with **timely and reasonable access to the same information and services** as English-speaking individuals.

- Meaningful access
  - Language assistance that results in accurate, timely, and effective communication at no cost to the individual.
  - For English Learners, meaningful access denotes access that is not unreasonably restricted, delayed, or inferior, as compared to access to programs or activities provided to English-proficient individuals.

Language Access Plan

- A Language Access Plan is a comprehensive document that outlines a school district's commitment and strategies to ensure equitable access to services for individuals who speak a language other than English.
- This plan is essential for fostering inclusivity, meeting legal obligations under Title VI of the Civil Rights Act of 1964, Minn. State Law 123B.32 Language Access Plan and supporting the success of multilingual students and their families.



Specifics of MDE's mandate

- Statutory requirement (Effective 2025-26): Districts must formally adopt a Language Access Plan (LAP) during a public board meeting.
- Mandated requirements:
  - Standardized process and procedures for providing effective language assistance to students and adults.
  - Use **trained or certified interpreters** for all communication related to academic outcomes, progress, and placement in specialized programs or services.
  - Ensure meaningful participation in the individualized education program process by families



Mandate specifics

Public accountability:

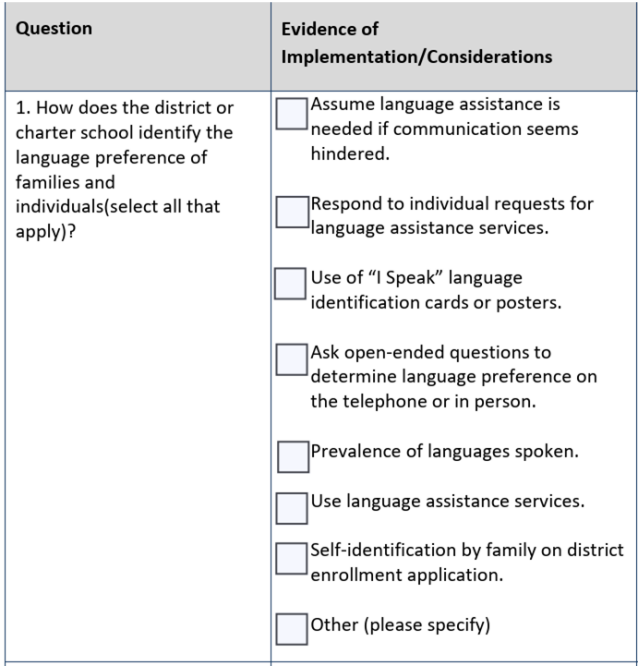
- Plan must be published in school handbooks and available online.
- Mandatory board review and updates every two years.
- Appeal process if needs not met.
- Notification of rights: Districts must actively notify families of their right to these free services.

Our Language Access Plan process

- Established core team: Bryan Bass, Kiersten Nicholson, Vanessa Gill, Kay Villella and Clay Sawatzke
- Larger group completed MDE self-assessment
- Broke into small groups for each section of the assessment to dig deeper
- Core team incorporated small group input, finalized and are presenting to you tonight

Self-assessment sections

1. Identifying and assessing families' language/communication needs
2. Understanding How Multilingual Families and Individuals Interact with the District
3. Develop Plan: Policies and Procedures
4. Training Staff and Leadership
5. Providing Notice of Language Assistance Services and Providing Services
6. Monitoring, Evaluating and Updating Plan



Question	Evidence of Implementation/Considerations
1. How does the district or charter school identify the language preference of families and individuals(select all that apply)?	☐ Assume language assistance is needed if communication seems hindered. ☐ Respond to individual requests for language assistance services. ☐ Use of "I Speak" language identification cards or posters. ☐ Ask open-ended questions to determine language preference on the telephone or in person. ☐ Prevalence of languages spoken. ☐ Use language assistance services. ☐ Self-identification by family on district enrollment application. ☐ Other (please specify)



Two plans being presented

- Public-facing plan
- Internal plan that includes public-facing content with added detail on how to access and utilize or provide resources

Osseo Area Schools

Our commitment: *Osseo Area Schools is dedicated to ensuring that every family has timely and meaningful access to information and services. With more than 125 languages spoken in our district, we're committed to providing multilingual communication that promotes the inclusive participation of all community members. This Language Access Plan provides information about tools, processes and resources available for students, families, and staff at Osseo Area Schools. This plan aligns with Minnesota Statute 123B.32 and federal civil rights laws to ensure students and families can participate fully in their education.*

Identifying family needs

- During enrollment, all families complete the Minnesota Language Survey (MNLS)
  - Stored in the student's profile within the district's student information system
- Families also identify their preferred language for school communications and whether they would benefit from interpreter support, e.g. via back-to-school forms.
- Families can update their preferred language at any time, e.g. via ParentVUE.

Language services

The full list of services is available online via **OsseoSchools.org/LanguageServices**

- Multilingual specialists
- School and district websites
- Language services webpage
- Multilingual learners webpage
- Multilingual Facebook pages
- School and district e-news
- District and school handbooks
- We Are Glad You Are Here posters
- I Need Assistance cards
- Spoken interpretation, including ASL
- Written translation



Ensuring all are in the know

- **Staff**: All staff receive training through professional development sessions, video tutorials and step-by-step guides.
- **Families**: Language services are offered to families who indicate a preferred language other than English. Information about language services is shared with all families through regular communication outlets (e-newsletters, websites and social media pages), printed handouts and in handbooks.
- **Community**: Community-wide communication outlets such as the Have You Heard newsletter and district and school websites.
- Refer to the full communication plan for further detail, **OsseoSchools.org/MultilingualComms**

Sample communications



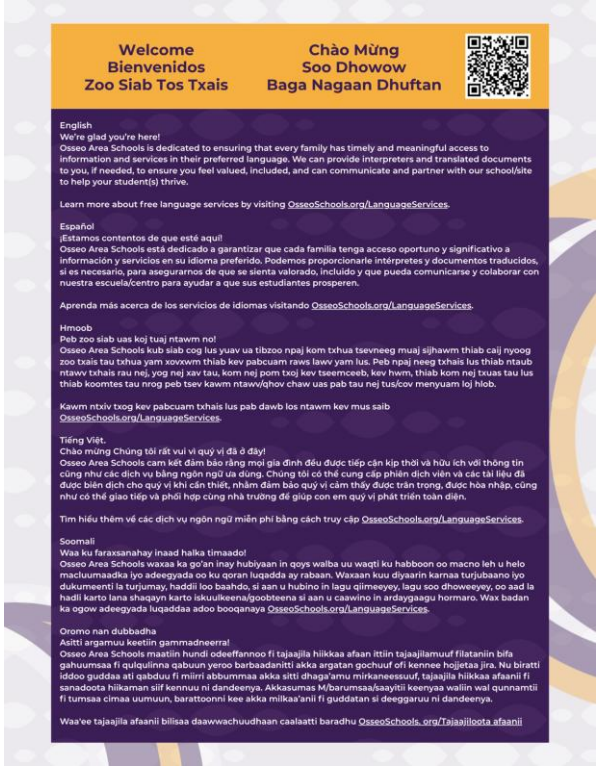












Staff roles and responsibilities

- School Board: Formally adopts the Language Access Plan every two years. Ensure the district has the resources and budget to meet all state and federal language access laws.
- Superintendent and Cabinet
- Multilingual Community and Communication Specialists
- Multilingual Learning (ML) department
- Community Relations team
- Principals and site leaders
- Office teams (APs, OAPs, Business/Resource Managers, etc.)
- Teachers and support staff
- All staff

Reviewing the plan

- The plan will be formally reviewed and updated every two years.
- Continual gathering of feedback through surveys and meetings.
- Steps for providing an appeal/feedback:
  - **Step 1**: Contacting school principal.
  - **Step 2**: If not resolved, contacting the district office at info@district279.org or 1200 93rd Ave N, Maple Grove.
  - **Step 3**: The district will review and provide a response.





Additional detail on the internal plan

- Specific procedures for assessing and providing services.
- Universal and differentiated training for staff
- Training for interpreters to meet new requirements
- Internal monitoring

Next steps

- Family input is being gathered now. Revisions may be made based on what's shared.
- Detailed staff procedures and training. May Learning Leader and June System Leader meetings are latest connection plans.
- Presented for board vote on June 23.

Thank you

HAPPY TO ANSWER ANY QUESTIONS

Osseo Area Schools



LANGUAGE ACCESS PLAN

Ensuring meaningful communication for all families.



June 2026

OUR COMMITMENT

Osseo Area Schools is dedicated to ensuring that every family has timely and meaningful access to information and services.



With **more than 125 languages** spoken in our district, we're committed to providing multilingual communication that promotes the inclusive participation of all community members.

This Language Access Plan outlines the tools, processes and resources available for students, families and staff at Osseo Area Schools.

The plan aligns with **Minnesota Statute 123B.32** and federal civil rights laws to ensure students and families can participate fully in their education.

Purpose

A Language Access Plan (LAP) is a comprehensive document that outlines a school district's commitment and strategies to ensure equitable access to services for individuals who speak a language other than English or require additional assistance due to a disability.

125+ Languages Spoken

Every Family. Every Time.

Inclusive. Accessible. Equitable.

DEFINITIONS

To ensure clarity for our community:

Interpretation: The process of converting a spoken or signed message from one language into another.

Translation: The process of converting written text from one language into another while maintaining the meaning of the original message.

Language services: Resources and services that facilitate timely and meaningful communication between the district and families who prefer communication in a language other than English.

Language Access Plan (LAP): A document describing the services, processes and procedures our district uses to ensure effective communication with all students and families.

Preferred language: The specific language a family indicates they prefer for all school-to-home correspondence.

Multilingual learner: A broad category for students who speak, understand, or are exposed to multiple languages, including students who are currently receiving English Learner (EL) program services and those who never qualified for that support.

Bilingual staff: Employees who are speakers of more than one language. They may use their language skills to assist with basic interactions as part of their regular work. They're not necessarily trained or certified as interpreters for formal meetings.

Vital documents: Records containing critical information for accessing district programs and services, such as enrollment forms, Individualized Education Programs (IEPs), and health and safety notices. **Full definition.**

Trained or certified interpreters: Professionals who have completed specialized training to ensure accuracy and confidentiality. These individuals are prioritized for academic and special education meetings.

LANGUAGE IDENTIFICATION

During enrollment:

All families complete the Minnesota Language Survey (MNLS), which identifies a student's language experiences through parent/caregiver responses. This data is stored in the student's profile within the district's student information system.

Families also identify their preferred language for school communications and whether they would benefit from interpreter support. This enables schools to identify families who need language assistance and provide appropriate language services.

Families can update their preferred language for communication at any time.

Parents/caregivers: Preferred language

During enrollment, parents/cargivers specify their preferred language, which is recorded in their profile within the district's student information system. This enables schools to identify families who need language assistance and provide appropriate language services.

Families can update their preferred language for communication at any time.



NOTICE OF LANGUAGE SERVICES

Osseo Area Schools is proud to provide free language services throughout the district. These services are actively being shared to ensure families and staff are aware and have the resources and training to use them effectively.

Multilingual Specialists: Our district's Multilingual Community and Communication Specialists support families with communication updates, interpreting and translation services, and other helpful resources and supports. This document further explains the role and how to contact to reach out to them: Multilingual specialist flyer

School and district websites: Translate any page on district and school websites by clicking the button (

) at the top right of all webpages within the district.

Language services webpage via OsseoSchools.org/LanguageServices:
Learn about language services, find out how to connect with Multilingual Specialists, and view the district's Language Access Plan.

Multilingual learners webpage via OsseoSchools.org/MultilingualLearners:
Find information about the Multilingual Learner Program (commonly known as EL program), get details on how entering and exiting works, and answers to frequently asked questions.

NOTICE OF LANGUAGE SERVICES

Multilingual Facebook pages
Español: facebook.com/ISD279Espanol
Lus Hmoob: facebook.com/HmongISD279
Soomaali: facebook.com/ISD279Soomaali
Tiếng Việt: facebook.com/VietNamISD279
Oromoo: facebook.com/ISD279Oromo

School and district e-newsletters:
Translate any district or school e-newsletter by clicking the button Translate at top right corner of each e-newsletter.

District and school handbooks: Each back-to-school handbook will include information about our district's commitment to language services, family rights and how to find more information on what's offered.

We're Glad You're Here posters and flyers:
Each school's main office area displays posters and flyers sharing that language services are offered. Community members scan a QR code to learn more about their rights and the language services our district provides.

I Need Assistance cards:

Each school has small cards for families to pick up in their school's main office or at various events.



These can be kept and shown to district and school staff anytime language services are needed.

NOTICE OF LANGUAGE SERVICES:

INTERPRETERS

Spoken interpretation (verbal): Interpretation from qualified interpreters is available for communications related to academic outcomes, progress, determinations, and placement of students in specialized programs and services, as well as parent/caregiver and teacher conferences, enrollment, informational meetings, and more. This is a free service.

In-person and video interpretation: Qualified interpreters are available for parent-teacher conferences, special education (IEP) meetings, and other school appointments. **Families may request an interpreter** through their school office or complete this form to schedule an in-person or video/online interpreter.

On-demand phone interpretation:
Our district uses the *Language Line* to provide immediate support in over 200 languages. This service is available 24/7 for quick questions or phone calls with school staff. Either a family member or staff can initiate a call.

Virtual meetings: Interpretation can be added to virtual meetings (such as Google Meet or Microsoft Teams) by coordinating with school staff in advance.

TRANSLATIONS

Vital school documents
Our district prioritizes the professional translation of documents that affect a student's legal rights, health or safety.

District and school websites
Families can instantly translate any page on OsseoSchools.org by clicking the globe icon 

at the top right of the site.

Direct text messaging
Teachers and support staff use TalkingPoints to send text messages to families in their preferred language. This allows families to reply in their preferred language, and messages are then translated back into English.

E-newsletters
District and school e-newsletters include a translation feature at the top of each message: 

COMMUNICATING LANGUAGE SERVICE OFFERINGS

This Language Access Plan will be available on the district website via OsseoSchools.org/LanguageServices.

Information on how to access services will be on the site and shared annually in the district's back-to-school updates via the Insider (staff) and Connect (parent/caregiver) e-newsletters, the article area of district and school homepages, and district social media. See the communication plan for further detail.

Staff: All staff receive training through professional development sessions, video tutorials and step-by-step guides each year.

Families: Language services are offered to families who indicate a preferred language other than English. Information about language services is shared with all families through regular communication outlets (e-newsletters, websites, and social media pages), printed handouts and in handbooks.

Community: Community-wide communication outlets include the Have You Heard newsletter and district and school websites.

Interpreter phone numbers used to contact school/district staff

Español:
855-891-8364

Lus Hmoob:
844-577-9549

Soomaali:
855-891-5322

Tiếng Việt:
855-891-8365

Русский:
855-891-5321

Staff should refer to the Interpreting and Translating page on the staff portal, OsseoSchools.org/LanguageResources, for information about how to access and work with interpreters.

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STAFF ROLES AND RESPONSIBILITIES

To ensure every family has the same meaningful access to information and services, our staff members hold the following responsibilities. More at osseoschools.org/LanguageResources.

School Board: Formally adopts the Language Access Plan every two years. They ensure the district has the resources and budget to meet all state and federal language access laws.

Superintendent and Cabinet: Oversee the districtwide use of this plan. They ensure that all departments – from Transportation to Enrollment – prioritize clear, multilingual communication.

Multilingual Community and Communication Specialists: Act as a primary bridge between the district and multilingual families to build strong, supportive relationships.

- Coordinate projects for electronic, print and verbal communication to ensure they're culturally and linguistically appropriate.
- Advocate for scholars and families to ensure they have an equal voice in school activities and decision-making.
- Collaborate with community partners to facilitate family outreach and engagement activities.

Multilingual Learning (ML) department: Manages the quality of professional translation and interpretation services. Provide the necessary tools, systems and training for staff.

Community Relations team: Ensure multilingual communications continue to be at the forefront of all messaging districtwide. Provide information on the tools to accomplish this as well as the direction for how to use them – specifically for the parent/caregiver audience.

Principals, site and department leaders: Ensure their schools, sites and departments are welcoming and inclusive. Fulfill expectations and utilize provided resources – and then share with staff as applicable.

Office teams: (Principals, Administrative Professionals, Business/Resource Managers, etc.): Ensure their schools/sites/departments are welcoming and inclusive. Fulfill expectations and utilize resources.

Teachers and support staff: Responsible for checking family language preferences in Synergy before communicating. Must use approved tools (like TalkingPoints, Language Line or Synergy) to ensure families are informed about academic progress and school events.

All staff: Every employee is responsible for protecting the civil rights of students and families. This includes providing meaningful access to school programs and maintaining the privacy (FERPA) of family information during interpreted conversations. Additionally, all staff must utilize established protocols and resources to provide multilingual communication as a standard practice.

REVIEW AND YOUR RIGHTS

Feedback on language services is collected from families and staff through surveys and meetings, providing valuable insight to refine and enhance the plan. The plan will be reviewed and updated every two years.

Your rights and the review process

Families have the right to receive important school information in a language they understand. If you feel that your language needs have not been met, or if an accommodation was not provided, you have the right to appeal (request a formal review).



To file an appeal or provide feedback:

1. **Step 1:** Contact your school's Principal to discuss your concerns.
2. **Step 2:** If the issue is not resolved, contact the District Office at info@district279.org or via mail at 11200 93rd Ave N, Maple Grove, MN 55369.
3. **Step 3:** The district will review your request and provide a response regarding the language assistance accommodations.

Language Access Plan to Ensure Effective Communication with Multilingual Students and Families at Osseo Area Schools

OUR COMMITMENT

Osseo Area Schools is dedicated to ensuring that every family has timely and meaningful access to information and services. With more than 125 languages spoken in our district, we are committed to providing multilingual communication that promotes the inclusive participation of all community members. This Language Access Plan provides information about tools, processes, and resources available for students, families, and staff at Osseo Area Schools. This plan aligns with **Minnesota Statute 123B.32** and federal civil rights laws to ensure students and families can participate fully in their education.

PURPOSE

A Language Access Plan (LAP) is a comprehensive document that outlines a school district's commitment and strategies to ensure equitable access to services for individuals who speak a language other than English or require additional assistance due to a disability.

What is language access?

- Language access means providing individuals who communicate in a language other than English with **timely and reasonable access to the same information and services** as English-speaking individuals.
- Meaningful access:
    - Language assistance that results in accurate, timely, and effective communication at no cost to the individual.
    - For English Learners, meaningful access denotes access that is not unreasonably restricted, delayed, or inferior, as compared to access to programs or activities provided to English-proficient individuals.

DEFINITIONS

To ensure clarity for our community, we use the following definitions:

- **Interpretation:** The process of converting a *spoken or signed* message from one language into another.
- **Translation:** The process of converting *written* text from one language into another while maintaining the meaning of the original message.
- **Language services:** Resources and services that facilitate timely and meaningful communication between the district and families who prefer communication in a language other than English.

- **Language Access Plan (LAP):** A document describing the services, processes, and procedures our district uses to ensure effective communication with all students and families.
- **Preferred language:** The specific language a family indicates they prefer for all school-to-home correspondence.
- **Multilingual learner:** A broad category for students who speak, understand, or are exposed to multiple languages, including students who are currently receiving English Learner (EL) program services and those who never qualified for that support.
- **Bilingual staff:** Employees who are speakers of more than one language. They may use their language skills to assist with basic interactions as part of their regular work. They're not necessarily trained or certified as interpreters for formal meetings.
- **Vital documents:** Records containing critical information for accessing district programs and services, such as enrollment forms, Individualized Education Programs (IEPs), and health and safety notices. Full definition
- **Trained or certified interpreters:** Professionals who have completed specialized training to ensure accuracy and confidentiality. These individuals are prioritized for academic and special education meetings.

LANGUAGE IDENTIFICATION

During enrollment, all families complete the Minnesota Language Survey (MNLS), which identifies a student's language experiences through parent/caregiver responses. This data is stored in the student's profile within the district's student information system. Families also identify their preferred language for school communications and whether they would benefit from interpreter support. This enables schools to identify families who need language assistance and provide appropriate language services. Families can update their preferred language at any time.

Parents/caregivers: Preferred language: During enrollment, parents and guardians specify their preferred language, which is recorded in their profile within the district's student information system. This enables schools to identify families who need language assistance and provide appropriate language services. Families can update their preferred language at any time in ParentVue or by contacting the Administrative Professional at their child's school.

STAFF PROCEDURES

Enrollment Center staff collect information from students and families about their language preferences for written and oral communication and whether they would benefit from interpreter support upon enrollment. They enter that information into Synergy. Parents can update that information annually via the back-to-school verification process in ParentVue.

Consider how you can incorporate assisting families with updating their language and interpreter support preferences annually at school events and conferences. Many families do not update this information via the back-to-school verification process in ParentVue, so we do not have updated information for many families.

- Site Administrative Professionals (OAPs) can update Language to Home and Interpreter Needed preferences in Synergy when families indicate an update is needed.
    - Use report U-TRNSL8: Parent Interpreter Languages as needed to determine who needs interpreter services and families' language preferences.
- Multilingual Community and Communication Specialists can update the Interpreter Needed field in Synergy.
- Site Administrative Professionals, ML Specialists, Administrators, and teachers can all update the parent's primary language field on the Parent/Guardian tab of the Student screen in Synergy. Insert how to document/video here.

Before communicating, ensure you have the most accurate language profile for the family.

- **Initial Verification:** Confirm and update language preferences with families during **Open House** or your **first meeting** of the year.
- **How to Check:** Reference **Synergy** to view the "Language to Home" preferences on the Student page and "Interpreter Needed" and parent language fields in the Parent/ Guardian tab on the Student page.
    - Insert demonstration video here to show how to locate this information.
- **How to Update:** ***Staff:** Your building **OAP** can update these preferences directly in **Synergy**.
    - **Families:** Parents/Guardians can update their own language preferences and interpreter needs through **ParentVUE**.

NOTICE OF LANGUAGE SERVICES

Osseo Area Schools is proud to provide language services throughout the district. These services are actively being shared to ensure families and staff are aware and have the resources and training to use them effectively.

Multilingual Specialists: Our district's Multilingual Community and Communication Specialists support families with communication updates, interpreting and translation services, and other helpful resources and supports. These resources further explain the role and how to contact to reach out to them:

- Multilingual Specialist flyer
- Multilingual Specialist magnets and bookmarks
- These resources should be displayed in every front office and made available to students and families at school events.

School and district websites: Translate any page on district and school websites by clicking the button (globe icon with EN) at the top right of all webpages within the district.

Language services webpage via OsseoSchools.org/LanguageServices: Learn about language services, find out how to connect with Multilingual Specialists, and view the district's Language Access Plan.

Multilingual learners webpage via OsseoSchools.org/MultilingualLearners: Find information about the Multilingual Learner Program (commonly known as EL), get details on how entering and exiting works, and answers to frequently asked questions.

Multilingual Facebook pages

- Español, facebook.com/ISD279Espanol
- Lus Hmoob, facebook.com/HmongISD279
- Oromoo, facebook.com/ISD279Oromoo
- Soomaali, facebook.com/ISD279Soomaali
- Tiếng Việt, facebook.com/VietNamISD279

School and district e-newsletters: Translate any district or school e-newsletter by clicking the translate button at the top right corner of each e-newsletter.
Share this document with families at the beginning of the year so they know how to translate the e-newsletter on their device.

District and school handbooks: Each back-to-school handbook will include information about our district's commitment to language services, family rights, and how to find more information on what's offered.

We Are Glad You Are Here posters and flyers: Each school's main office area displays posters and flyers sharing that language services are offered. Community members can indicate their language by pointing to it. Staff will then access services.
These resources should be displayed in every front office and made available to students and families at school events.

I Need Assistance cards: Each school has small cards for families to pick up in their school's main office or at various events. These can be kept and shown to district and school staff anytime language services are needed.
These resources should be displayed in every front office and made available to students and families at school events.



Point to Your Language Signs: Posters in each school's main office allow individuals to indicate their language. Staff members will arrange appropriate language services.
These resources should be displayed in every front office. Refer to the information in your site's Language Access Plan kit for additional details about what to display where.

INTERPRETER SERVICES

Spoken interpretation (verbal): Interpretation from qualified interpreters is available for communications related to academic outcomes, progress, determinations, and placement of

students in specialized programs and services, as well as parent/caregiver and teacher conferences, enrollment, informational meetings, and more. This is a free service.

- **In-person and video interpretation:** Qualified interpreters are available for parent-teacher conferences, special education (IEP) meetings, and other school appointments. Families may request these services through their school office or complete this form to schedule an in-person or video/online interpreter.
    - Information about how staff can arrange for interpreting services is included in the chart below.
- **On-demand phone interpretation:** We use the *Language Line* to provide immediate support in over 200 languages. This service is available 24/7 for quick questions or phone calls between school staff and families.
    - Information about how staff can access Language Line interpreting services is included in the chart below.
    - Direct dial numbers that families can call to get an interpreter on the line are:
        - Español: 1-855-891-8364
        - Lus Hmoob: 1-844-577-9549
        - русский: 1-855-891-5321
        - Soomaali: 1-855-891-5322
        - Tiếng Việt: 1-855-891-8365

      These resources should be displayed in offices and available at school events.
- **Virtual meetings:** Interpretation can be added to virtual meetings (such as Google Meet or Microsoft Teams) by coordinating with school staff in advance.

STAFF PROCEDURES

Staff should refer to the Interpreting and Translating page on the staff portal, OsseoSchools.org/LanguageResources, for detailed information about how to access and work with interpreters. Staff can only work with interpreters on our list; they have completed required training and agreed to terms. **Never rely on students, siblings, or untrained staff to interpret.**

Trained interpreters **must** be used for communication related to academic outcomes, progress, determinations, and placement of students in specialized programs and services.

➔ Examples include IEP/504 meetings, disciplinary meetings, parent/family conferences, MTSS/Child Study meetings, enrollment/registration meetings, health & medical discussions, and family engagement events

Scenario	Action / Resource

Scheduled Meetings	1. Access the **Interpreting/Translating page** on the **Staff Portal**. 2. Locate interpreters you could work with on the district Interpreter List. 3. Coordinate with your site's Administrative Professional (OAP) for site-specific procedures and scheduling for interpreters. 4. Provide feedback forms to families and staff who worked with an interpreter to gather information about their experience. ● Electronic feedback form (multilingual) ● Paper forms are available on the Interpreting/Translating page on the **Staff Portal**. 5. Submit required verification paperwork.
Immediate Needs (Sick child, behavior, check-ins) *Insert image of Language Line staff badge* 	Use **LanguageLine** (access instructions listed below) to connect with an interpreter on the phone. You can also request an interpreter to join a Google Meet. 1. Dial 1-855-289-4540. 2. Select Desired Language: Press 1 for Spanish. Press 6 for all other languages. 3. The operator will ask for the following information and then connect you with an interpreter. ● Access code: 845140 ● Language needed ● Staff member's full name Additional information is available on the Interpreting/Translating page on the **Staff Portal**.

TRANSLATION SERVICES

Written translation (text/documents)

- **Vital school documents:** We prioritize the professional translation of documents that affect a student's legal rights, health or safety.
- **District and school websites:** Families can instantly translate any page on OsseoSchools.org by clicking the globe icon at the top right of the site.
- **Direct text messaging:** Teachers and support staff use TalkingPoints to send text messages to families in their preferred language. This allows families to reply in their preferred language, and messages are then translated back into English for the teacher.
- **E-newsletters:** District and school e-newsletters include a translation feature at the top of each newsletter.

STAFF PROCEDURES

Staff should refer to the Interpreting and Translating page on the staff portal, OsseoSchools.org/LanguageResources, for information about how to request translation services. **Never rely on students, siblings, or untrained staff to translate documents.**

Scenario	Action / Resource
Daily Messaging between Licensed Staff and Families	Required to use *TalkingPoints* for classroom-wide and individual family texts and/or short audio/video messages. ● **Instant Messages:** Send immediately using **machine-based translation**. ● **Scheduled Messages (*Recommended whenever possible*):** For group messages or non-urgent updates, **schedule the message in advance.** This allows for **human translator review**, ensuring significantly higher accuracy for families. ● **Translation for Attachments:** You can attach English documents (up to **5 pages** long) to a message. TalkingPoints provides an **automated translation** of the document for the family. ***This should not be used for any legal documents (ex. IEP).*** Required to utilize *Synergy* for classroom-wide emails. ● Individual emails should go through Outlook.
School/site leaders and office team communication	Required to use *Mass Notification* for a large distribution email, text, and/or call. ● Can additionally choose to send via TalkingPoints.
Document Translation ***Turnaround Time:** Plan ahead to allow sufficient time for translation. Requests for the district's **top languages** will be completed	**The "Vital Document" Rule** **Does it need a formal translation request?** Use the **"YES"** test: ● **Y**ields a Legal Right? (IEP, Section 504, Enrollment) ● **E**ssential for Health/Safety? (Medication forms, Crisis plans) ● **S**ignature Required? (Permission slips, Disciplinary notices) **Action:** If it meets the **YES** test, you must submit a translation request to the ML Department. Do **not** use AI/machine-based translation (e.g. Google Translate). Additional information is available on the Interpreting/Translating page on the Staff Portal. **Non-Vital Document Translation** ● Staff can submit any document for translation via our translation request form.

within **3 business days**.	• TalkingPoints Translation for Attachments**:** You can attach English documents (up to **5 pages** long) to a message. TalkingPoints provides an **automated translation** of the document for the family. ***This should not be used for any legal documents (ex. IEP).***

COMMUNICATING LANGUAGE SERVICE OFFERINGS

This Language Access Plan will be available on the district website via OsseoSchools.org/LanguageServices. Information on how to access services will be on the site and shared annually in the district's back-to-school updates via the Insider (staff) and Connect (parent/caregiver) e-newsletters, article area of district and school homepages, and district social media. See the communication plan for further details.

Staff: All staff receive training through professional development sessions, video tutorials, and step-by-step guides.
Complete role-specific training by the required deadlines annually. Contact the Language Access Champion at your school if you need resources or support.

Families: Language services are offered to families who indicate a preferred language other than English. Information about language services is shared with all families through regular communication outlets (e-newsletters, websites, and social media pages), printed handouts, and in handbooks.

Community: Community-wide communication outlets such as the Have You Heard newsletter and district and school websites.

STAFF ROLES AND RESPONSIBILITIES

To ensure every family has the same access to information and services, our staff members hold the following responsibilities:

- **School Board:** Formally adopts the Language Access Plan every two years. They ensure the district has the resources and budget to meet all state and federal language access laws.
- **Superintendent and Cabinet:** Oversee the district-wide use of this plan. They ensure that all departments—from Transportation to Enrollment—prioritize clear, multilingual communication.
- **Multilingual Community and Communication Specialists:** * Act as a primary bridge between the district and multilingual families to build strong, supportive relationships.
    - Coordinate projects for electronic, print, and verbal communication to ensure they are culturally and linguistically appropriate.

    - Advocate for scholars and families to ensure they have an equal voice in school activities and decision-making.
    - Collaborate with community partners to manage family outreach and engagement activities.
- **Multilingual Learning (ML) Department:** Manages the quality of professional translation and interpretation services. They provide the necessary tools, standardized systems, and training for all district staff.
- **Community Relations team**: Ensure multilingual communications continue to be at the forefront of all messaging districtwide. Provide information on the tools to accomplish this as well as the direction for how to use them – specifically for our parent/caregiver audience.
- **Principals and site leaders:** Ensure their schools are welcoming and inclusive. Fulfill expectations and utilize provided resources – and then share with staff as applicable. These documents share further detail:
    - Presentation outlining various communication tools, and when and how to use them.
    - This communication plan outlines the annual to-dos surrounding multilingual notification to staff and families. School/site action steps are highlighted in light yellow.
- **Office teams (Assistant Principals, OAPs, Business/Resource Managers, etc.):** Ensure their schools are welcoming and inclusive. Fulfill expectations and utilize provided resources. These documents share further detail:
    - This presentation outlines various communication tools, and when and how to use them.
    - This communication plan outlines the annual to-dos surrounding multilingual notification to staff and families. School/site action steps are highlighted in light yellow.
- **Teachers and support staff:** Responsible for checking family language preferences in Synergy before communicating. They must use approved district tools (like TalkingPoints, the Language Line, or Synergy) to ensure families are informed about their child's academic progress and school events.
- **All staff:** Every employee is responsible for protecting the civil rights of students and families. This includes providing meaningful access to school programs and maintaining the privacy (FERPA) of family information during interpreted conversations.
    - All staff must utilize established protocols and resources to provide multilingual communication as a standard practice.
        - Ensure that multilingual communication is simultaneous - not delayed or inferior to English communication - by using multilingual communication tools (i.e. TalkingPoints, interpreters, translated documents, templates)
        - Refer to information in Synergy to contact families in their preferred language.

STAFF TRAINING

All staff will complete annual universal training to ensure every family has timely and meaningful access to information and services. The following employee groups will receive additional training each year that is specific to their role.

- Enrollment Center staff
- Front office staff
- Community Education staff, including building supervisors
- Principals and site leaders
- New Teachers and Education Support Professionals (ESPs)
- Educational Service Center Staff
- Nurses
- Student Management Specialists (SMSs)
- Student Services staff, including counselors, due process ESPs, SEBCs
- Multilingual Community & Communication Specialists

Training and implementation resources will be provided annually in kits for each site. Staff will utilize these resources and make them available to students and families.

Language Access Champion: Each school building will designate a Language Access Champion from within the school's communication or leadership team. This role serves as the primary on-site lead for ensuring the school effectively implements the Language Access Plan and remains in compliance with state and federal requirements.

- Training & Professional Development
    - Partner with leadership to deliver annual Language Access Plan training
- Conflict Resolution
    - If a breakdown in communication occurs, assist families and direct them to the formal district review/appeal process

Staff who want to work as interpreters in the district need to complete a 20-hour foundational course for community-based interpreters. State statute requires school districts to utilize trained or certified interpreters. Staff must complete this 20-hour foundational training course or show evidence of completion of other acceptable training/certification in order to provide interpreting services in Osseo Area Schools. Training is offered in collaboration with our Adult Basic Education program and includes the following topics.

- Interpreting code of ethics
- The interpreter's role and basic protocols
- Educational terminology and processes, including those related to Special Education programming and services
- Procedures for working in our schools

REVIEW

Feedback on language services is collected from families and staff through surveys and meetings, providing valuable insight to refine and enhance the plan. The plan will be reviewed and updated every two years.

Your rights and the review process
Families have the right to receive important school information in a language they understand. If you feel that your language needs have not been met, or if an accommodation was not provided, you have the right to appeal (request a formal review).

To file an appeal or provide feedback:

- **Step 1**: Contact your school's Principal to discuss your concerns.
- **Step 2**: If the issue is not resolved, contact the District Office at info@district279.org or via mail at 11200 93rd Ave N, Maple Grove, MN 55369.
- **Step 3**: The district will review your request and provide a response regarding the language assistance accommodations.

Internal Monitoring Process of Language Assistance Services

Sites and district divisions/programs will analyze data related to Language Assistance services multiple times a year in alignment with data dig cycles. The core Language Access Plan team will collect and review data from sites and programs. Data will be used to inform training for staff, measure progress related to our implementation goals, and make adjustments to the Language Access Plan.

Data to be collected and analyzed includes:

- ParentVue access and use: who has logged in within the past month/ three months, scheduled conferences; particular focus on reviewing access and usage data for multilingual families
- Physical site audits/walkthroughs: Review of signage, staff capacity to access language assistance services, etc. Example
- Digital access audits: Review of websites, translation library, communications sent from sites, departments each month/quarter, etc.
- Review of translation quality: accuracy, accessible language, cultural nuance, etc.
- Feedback from families: quality of interpretation services, ease of access, effectiveness of communication, family stakeholder survey data related to communication
- Multilingual communication tool use: TalkingPoints and Mass Notification messaging (staff and families), interpreter and translation request logs, multilingual webpage and Facebook page engagement