

# ANNUAL BUDGET FISCAL YEAR

## 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.

**2025**

**DR. Kim Hiel, Superintendent**

**John Morstad, SFO, CSRM Executive Director of Finance and Operations**

**Kelly Benusa, CPA, RSBO, SFO Director of Business Services**

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Fiscal Year 2025 Annual Budget  
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# INTRODUCTORY SECTION

OSSEO AREA SCHOOLS

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

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 155,947 residents.



DATE: June 25, 2024

TO: Members of the ISD 279 – Osseo Area Schools Community

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

We are pleased to present this Fiscal Year (FY) 2025 budget for ISD 279 - Osseo Area Schools. This memo describes the FY 2025 budget year, which begins July 1, 2024, and ends June 30, 2025. The annual budget is an important part of overall school district planning to intentionally align resources to the district's World's Best Workforce Strategic Plan to move forward our mission, which 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.

The entire budget has been compiled into this single document using a pyramid approach so that readers may progress from an overview to greater levels of detail. This budget format communicates budget detail and serves as a reference document.

The budget document is organized into five major sections: Introductory Section, Organizational Section, Financial Section, Informational Section, and Benchmark Comparisons. Each section presents information for the general, food and nutrition services, community service, capital, and debt service funds. To make the budget more understandable, charts and graphs are utilized wherever appropriate.

## **Budget Management**

As required by the State of MN Uniform Financial Accounting Reporting System (UFARS), the school district's budget is divided into separate funds for the purpose of control and separation of various expenditure areas. Each of the different funds constitutes a complete accounting entity. More specific information regarding the different funds may be found in the Financial Section under the heading of "Financial Policy and Administration".

**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.

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[district279.org](http://district279.org)

**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**

The budget planning steps began in October 2023, using the [Long-Range Financial Model \(LRFM\) and Annual Budget Framework](#) and the [FY 2025 Budget Planning Timeline](#). The district implementation of this long-range financial planning (LRFP) process for developing the annual budget began in FY 2013. The LRFP process is refined and improved annually. As a part of the LRFP process, the following key budget considerations were used during the FY 2025 budget adjustment process:

### **Outcomes for budget adjustment process –**

- 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 required fund balance.

### **Budget adjustment proposal 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 regulation 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 impacts budget priorities.

The school board reviewed FY 2025 budget proposals at a work session on February 6, 2024. These budget proposals followed school board direction that was provided at the November 14, 2023, work session. Budget proposals were approved at the February 20, 2024, regular school board meeting and result in net adjustments of \$2,159,706 General Fund and \$482,536 Community Services Fund. The General Fund amount is comprised of LRFP budget adjustments, including enrollment alignment of \$1,202,821, family medical leave act \$157,000, and strategic investments – one year only \$1 million, which has been reduced due to the elimination \$(200,115) for 1 FTE assistant principal at 279Online.

## Fiscal Year 2025 Highlights

As shown in the chart below (all funds included), the FY 2025 budget proposal results in a net decrease in overall fund balance. More specific details for each fund are described in the Financial Section, and additional comparative information is contained in the Informational Section.

Revenue Budget	FY 2025 Budget	FY 2024 Budget	Increase (Decrease)	% Change
General *	\$ 313,338,405	\$ 304,453,176	\$ 8,885,229	2.9%
Capital/Land Proceeds	21,793,998	18,079,531	3,714,467	20.5%
Total General Fund	335,132,403	322,532,707	12,599,696	3.9%
Food and Nutrition Services	16,778,359	17,169,602	(391,243)	(2.3%)
Community Service	15,765,950	15,131,657	634,293	4.2%
Debt Service	19,614,864	13,126,205	6,488,659	49.4%
Total All Funds	\$ 387,291,576	\$ 367,960,171	\$ 19,331,405	5.3%
Expenditure Budget	FY 2025 Budget	FY 2024 Budget	Increase (Decrease)	% Change
General *	\$ 314,997,510	\$ 290,020,992	\$ 24,976,518	8.6%
Capital/Land Proceeds	22,357,800	21,017,675	1,340,125	6.4%
Total General Fund	337,355,310	311,038,667	26,316,643	8.5%
Food and Nutrition Services	17,620,884	17,660,359	(39,475)	(0.2%)
Community Service	17,936,391	16,017,431	1,918,960	12.0%
Debt Service	25,845,079	12,250,870	13,594,209	111.0%
Total All Funds	\$ 398,757,664	\$ 356,967,327	\$ 41,790,337	11.7%
Revenue/Expenditure Comparison	FY 2025 Revenue	FY 2025 Expenditure	Increase (Decrease)	% Change
General *	\$ 313,338,405	\$ 314,997,510	\$ (1,659,105)	(0.5%)
Capital/Land Proceeds	21,793,998	22,357,800	(563,802)	(2.5%)
Total General Fund	335,132,403	337,355,310	(2,222,907)	(0.7%)
Food and Nutrition Services	16,778,359	17,620,884	(842,525)	(4.8%)
Community Service	15,765,950	17,936,391	(2,170,441)	(12.1%)
Debt Service	19,614,864	25,845,079	(6,230,215)	(24.1%)
Total All Funds	\$ 387,291,576	\$ 398,757,664	\$ (11,466,088)	(2.9%)
* Excludes federal and state special funded projects				

## General Fund

The FY 2025 combined revenue and expenditure change for the General Fund results in a net decrease of \$1,659,105. This budget represents a planned decrease in the fund balance for FY 2025.

**General fund revenue** is projected to increase 2.9% or \$8.9 million for Fiscal Year 2025. Most of the change in revenue is the result of adjustments in the following revenue categories:

- General education aid increase of \$6 million due to a 2% increase to the basic formula allowance to \$7,281 per average daily membership (ADM) and a projected increase in adjusted ADM of 347. The district total adjusted ADM is estimated at 20,899 for FY 2025.
- Operating referendum increase of \$1.5 million for growth in projected students and increase in market valuations of property.
- Special education revenue increase of \$1,150,000, which includes the reversal of a prior year under accrual.
- Interest revenue decrease of \$775,000.
- Summer unemployment revenue increase of \$760,501, which is offset by increased expenditures.
- Local optional revenue increase of \$583,730 due to change in the growth of projected students.
- Desegregation transportation revenue decrease of \$400,000 due to projected costs for FY 2024 that impact the FY 2025 revenue formula, which includes the reversal of a prior year under accrual.
- Equity revenue decrease of \$263,417.
- Student personnel aid increase of \$127,756; which is offset by increased expenditures.
- TRA pension adjustment revenue increase of \$119,183; which is offset by increased expenditures.

**General fund expenditures** are projected to increase 8.6% or \$25 million for Fiscal Year 2025. Changes in expenditure are the result of adjustments in the following categories.

### Salaries

The budget for salaries is increasing \$18.7 million or 10.5% from the previous year. The increase is attributed to several factors, including:

- Increase of \$6.4 million for grant adjustments, including ESSER III 80% costs moving back to the General Fund for FY 2025, eliminating learning loss approved for FY 2023 and FY 2024 only, ESSER maintenance of effort adjustments, and ESSER learning recovery grant adjustments.
- Increase of \$6.3 million of roll-up and projected settlement costs for salaries. These increases are reduced by \$1.4 million due to attrition and allocation of staff, along with retirees for FY 2024.
- Net budget adjustments of \$2.9 million approved at the February 20, 2024, School board meeting for FY 2025. This increase is comprised of multiple items, including LRFP budget adjustments of \$764,065, enrollment alignment of \$1,202,821, increase for family medical leave act of \$157,000, and strategic investments – one year only

\$1 million, which has been reduced due to the elimination \$(200,115) for 1 FTE assistant principal at 279Online.

- Increase of \$2.4 million for one-time savings from the February 20, 2024, Board approved FY 2024 mid-year budget adjustment.
- Increase of \$792,579 for adding back FY 2022 strategic investments for online teachers not deployed in FY 2024.

### **Benefits**

The budget for benefits is increasing \$5.8 million or 9.1% from the previous year. The increase is attributed to several factors, including:

- Increase of \$2.5 million for grant adjustments, including ESSER III 80% costs moving back to the General Fund for FY 2025.
- Increase of \$1.3 million for benefits attributed primarily to statutory benefits (FICA, TRA, PERA, and retirement savings plan) from the roll-up costs of salaries that affect benefits directly.
- Increase of \$916,000 in medical insurance and HSA due to rate increase for UMR and PEIP, anticipated employee migration of 2% to HSA plan, and add back 121 open positions from FY 2024.
- Increase of \$720,000 for summer unemployment – offset by revenue increase.
- Increase of \$224,420 for one-time savings from the February 20, 2024, Board approved FY 2024 mid-year budget adjustment.
- Increase of \$183,000 for 27% rate increase in workers' compensation.

### **Purchased services**

The budget for purchased services is decreasing by \$101,276 or (0.3)% from the previous year. The decrease is attributed to several areas, including:

- Decrease of \$1.5 million for one-time costs/savings from the February 20, 2024, Board approved FY 2024 mid-year budget adjustment.
- Increase of \$1.1 million in other items, such as transportation contract.
- Increase of \$469,000 for student resource officers back to 100% from FY 2024 due to legislation clarification – see supplies for majority of offset.
- Decrease of \$400,000 for electricity.
- Increase of \$230,000 for budget capacity moved to purchased services – see supplies for offset.
- Decrease of \$114,000 for chargeback for services change.
- Increase of \$114,000 for tuition to Intermediate District 287.
- Decrease of \$102,000 for CAREI contract for FY 2024 only.
- Increase of \$36,000 for grant adjustments for ESSER maintenance of effort adjustments.
- Net budget adjustments of \$34,002 approved at the February 20, 2024, School board meeting for FY 2025.

### **Supplies**

Supplies and other expenditures are increasing \$502,996 or 6.0% from the previous year. The increase is attributed to several factors, including:

- Increase of \$1 million for future curriculum adoptions budget capacity carryover.
- Decrease of \$462,000 for safe schools capital budget capacity moved to school resource officers – see purchased services.

- Decrease of \$230,000 for budget capacity moved from supplies - see purchased services for offset.
- Increase of \$105,000 for federal indirect rate change from 1.2% to 1.5%.
- Net budget adjustments of \$94,116 approved at the February 20, 2024, School board meeting for FY 2025.
- Increase of \$53,000 for grant adjustments for ESSER maintenance of effort adjustments.

### **Food and Nutrition Services**

Revenues are projected to decrease \$391,243 or 2.3%. Expenditures are projected to decrease \$39,475 or 0.2%. Revenue decreased due to the supply chain assistance program being eliminated and declining interest rates. These revenue items are partially offset by increased growth in the summer food service program. Overall, the Food and Nutrition Services fund balance is projected to decrease by \$842,525.

### **Community Service**

Overall, the Community Service fund balance is projected to decrease by \$2,170,441. Revenues increased \$634,293 and expenditures increased \$1,918,960. The increase in revenue is due to anticipated participation increases in school age care, school readiness, adult and youth enrichment programs and facility rentals. The increase in expenditures is due to a combination of anticipated participation increases in school age care, school readiness, adult and youth enrichment programs, and facility rentals, increasing \$200,000 budget capacity for expenditures funded with federal funds in FY 2024 and LRFP budget adjustments increasing expenditures by \$660,536 for a talent acquisition specialist, 10 site supervisors and reduction of two program managers.

### **Capital/Land Proceeds**

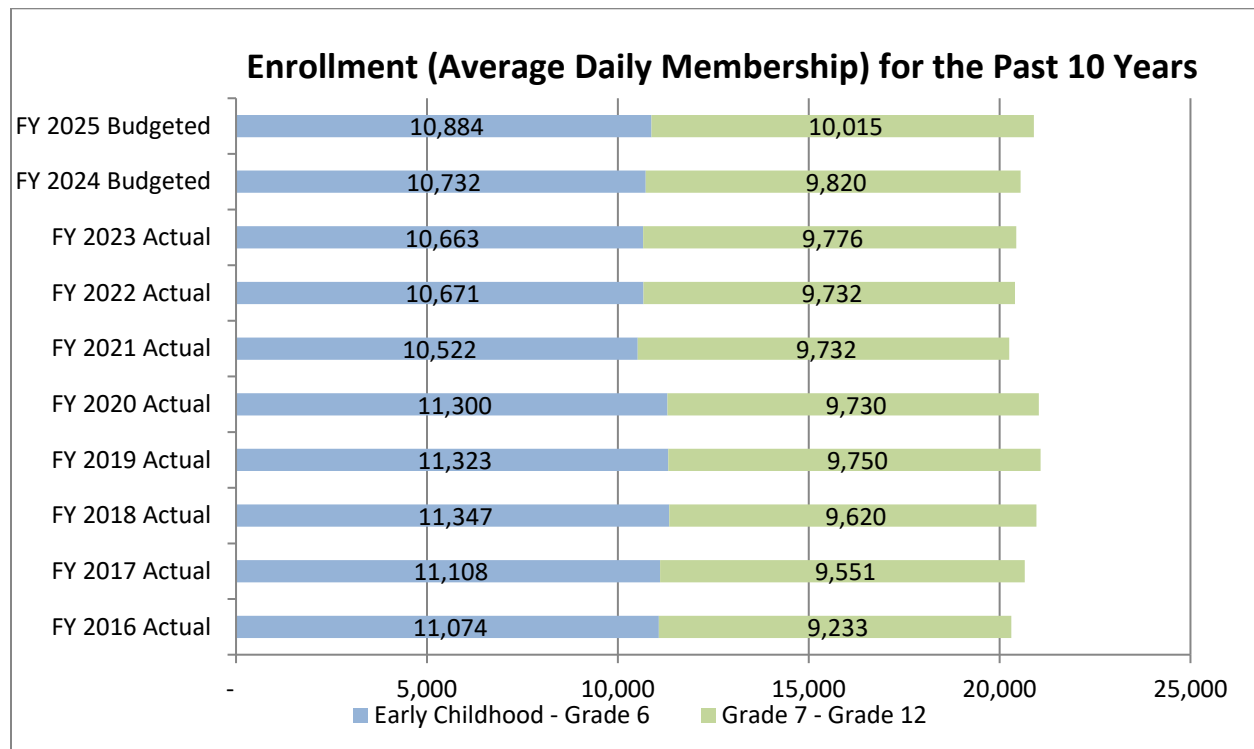
Capital/Land Proceeds Fund revenue is projected to increase \$3,714,467 or 20.5% mainly due to an increase in the voter-approved capital technology levy and a lease levy prior year adjustment. Expenditures increased by \$1,340,125 or 6.4% mainly due to technology and safety needs. This change results in a planned reduction to the Capital/Land Proceeds fund balance of \$563,802.

### **Debt Service**

The 49.4% increase in revenue in the Debt Service Fund reflects the required levies for ongoing debt service payments. The 111.0% increase in expenditures reflects the required annual principal and interest payments for outstanding debt. Proceeds from the sale of the 2024A bonds of \$6,097,457 will be included in revenue for FY 2024, however this amount is not included in the FY 2024 mid-year adjustment due to the timing of the sale. The Debt Service fund balance, which includes all the items above, is projected to be \$4,770,947 on June 30, 2025.

## Student Enrollment

Student enrollment is a major component of the funding formula used by the state of Minnesota to determine how much revenue the district receives in the General Fund. As a result, the projection and tracking of student enrollment is a very important part of the budget process.



The graph above shows the number of students enrolled in ISD 279 each year since 2016. Overall enrollment increased 2.9% during this time. The average change for Osseo's benchmark public school districts (Anoka-Hennepin, Elk River, North Saint Paul, Robbinsdale, Rochester, Rosemount-Apple Valley-Eagan, South Washington, and Wayzata) in public school enrollment from FY 2016 to FY 2023 was an increase of 1.9%.

An analysis of the enrollment trends highlights the following factors:

1. The birthrate in Hennepin County for 2022 saw another slight increase over the previous year. For 2020, the birthrate decreased to the lowest level in almost 50 years. Rates are still well below pre-pandemic years. Since the district's kindergarten enrollment has historically been directly related to the Hennepin County live birthrate, one would conclude that the district's kindergarten enrollment would see a noticeable decline in the fall of 2025, when births from 2020 reach kindergarten age, and a slight improvement the following year.
2. Families of school-age children in our district who choose private schools and other public-school options (both charter schools and other public-school districts) has remained relatively unchanged for the past four years. While preliminary data indicates a decline in the number of students who are enrolling in other public-school districts, there are still approximately 6,500 students choosing either charter



schools or other public-school districts. Almost 3,800 of those students attend public charter schools. The population of families choosing private or home school options for their student(s) has declined slightly to just under 2,500 students.

3. New home construction continues in the district, particularly in the Northwest Maple Grove area. We are also seeing an increase in housing density as more redevelopment projects are being proposed throughout the district. This projected enrollment growth helps to create stability, as other areas of the district age-in-place and birth rates decline.

### **Economic Condition and Outlook**

Osseo Area Schools intentionally focuses efforts of staff and other resources to identify available financial resources to maximize revenue. Except for locally imposed fees for things like student activities, the district is dependent on the state of Minnesota for its revenue authority and state aid. Some revenue authority, such as operating referenda and building bonds, also require voter approval. For the past several years, the funding provided for public education in the state of Minnesota has not been sufficient to meet instructional program needs due to increased inflationary costs and required mandates. For example, according to data provided by the Minnesota Department of Education, had the general education formula increased by the rate of inflation each year since 2003, the 2025 allowance per ADM would be \$8,543 rather than \$7,281, a difference of \$1,262 per ADM, which would amount to more than \$28.5 million in 2025 for Osseo.

Minnesota's economic and budget outlook has tightened after record surpluses. According to the state budget and economic forecast released from the Minnesota Management and Budget (MMB) in February of 2024, the state is projecting a \$3.7 billion surplus, although the vast majority of that is earmarked for state bonding/construction projects.

The 2024 session was not a budget year, so expectations were low. The Legislature approved a small supplemental education budget bill, totaling just \$43 million, primarily for the READ Act, student absenteeism, and addressing teacher shortages.

In alignment with the current economic concerns, there are numerous factors affecting public school finance and need to be monitored on an on-going basis, such as:

- State aid versus local taxpayer funding for programs and services
- Economic factors, such as unemployment and overall revenue collections by the state
- Mandated programs that are not fully funded, such as special education
- Compliance and implementation of governmental pronouncements
- Impact to local taxpayers for funding requests
- Increased competition for students from other public schools as well as charter schools
- Housing development and growth
- Enrollment trends
- Health insurance cost increases
- Pension obligations, both local and state
- Management of federal grants and other special funded state programs

## **Technology**

Technology in Osseo Area Schools will provide accessible, equitable and user-friendly systems with training that supports all users to effectively and efficiently achieve the district mission. Our technology team supports this through three focused goal areas in alignment with our district's strategic directions.

1. #DL4A (digital learning for all): students will experience learning that is personalized in path, place, and pace through strengthening teaching and learning practices that support student success. (Strategic direction A, B, E, & F)
2. Cyber Security: Osseo Area School will improve its cyber security posture through improved policies, procedures, and user awareness. (Strategic direction E)
3. Modernizing technology solutions: Osseo Area Schools will modernize its technology solutions and integrations to improve user experience and organizational efficiencies. (Strategic direction A, B, D, & E)

Osseo Area Schools #DL4A plan focuses on strengthening teaching and learning practices that will prepare students for success. This plan capitalizes on the foundation that was set in previous plans and moves forward with strategic goals to support our mission in alignment with our strategic directions. The #DL4A plan has nine focus areas:

1. Digital learning model
2. Digital learning tools and resources
3. Digital citizenship and responsible use
4. Professional development
5. Assessment and measurement
6. Parents and families
7. Business and community
8. Technology and infrastructure
9. Financial Sustainability

These nine areas have targeted goals and success indicators connected to them in alignment with the district's strategic plan. It is also a direct result of our priority work and was developed in conjunction with the capital project levy.

# 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

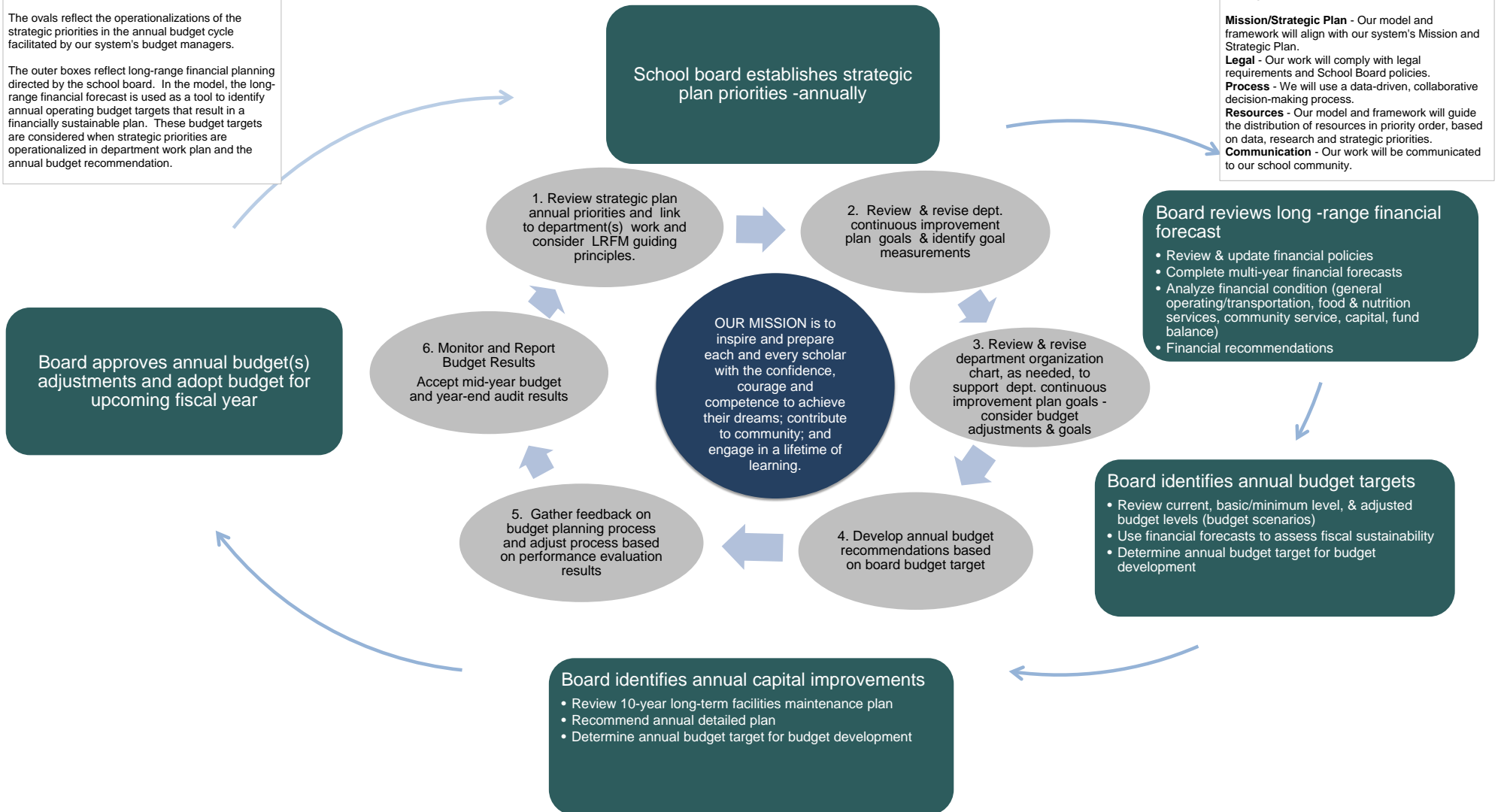
**Mission/Strategic Plan** - Our model and framework will align with our system's Mission and Strategic Plan.

**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 2025

**Division:** \_\_\_\_\_ **Budget Manager:** \_\_\_\_\_

**Department:** \_\_\_\_\_ **Expenditure Type:** \_\_\_\_\_

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

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

**Expenditure Adjustments:**

PEAR Adjustment	FD	ORG	PRG	FIN	OBJ/	CRS

**Revenue Offset:**

Revenue Offset	Revenue Source

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

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

FTE Impact	FTE	Bargaining Group	Position Title

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

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

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

5. **Proposal Impact and Rationale**

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

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

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

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

**If yes, list requirements**

# ORGANIZATIONAL SECTION

OSSEO AREA SCHOOLS

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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.

**ISD 279 – Osseo Area Schools  
School Board and Administrators  
Fiscal Year 2025 Annual Budget**

**School Board**

Chairperson .....	Jackie Mosqueda- Jones
Vice Chairperson .....	Tanya Prince
Clerk .....	Tamara Grady
Treasurer .....	Heather Douglass
Director .....	Thomas Brooks
Director .....	Sarah Mitchell

**Superintendent's Cabinet**

Superintendent of Schools.....	Dr. Kim Hiel
Assistant Superintendent: Elementary Schools .....	Stephen Flisk
Assistant Superintendent: Secondary Schools .....	Kelli Parpart
Assistant Superintendent: Equity and Achievement .....	Bryan Bass
Executive Director: Community Engagement .....	Brian Siverson-Hall
Executive Director: Finance and Operations .....	John Morstad
Executive Director: Human Resources .....	TBD
Executive Director: Technology .....	Anthony Padrnos
Executive Director: School/Community Relations .....	Kay Villella
School District General Counsel .....	Amy Moore

**Building Principals**

Maple Grove Senior High School .....	Bart Becker
Osseo Senior High School .....	Sara Vernig
Park Center Senior High: An International Baccalaureate World School .....	Antwan Harris
Osseo Alternative Learning Center .....	Kristen Hauge
Brooklyn Middle School: A Science, Technology, Engineering, Arts, and Math School.....	Kim Monette
Maple Grove Middle School .....	Patrick Smith
North View Middle School .....	Diana Bledsoe
Osseo Middle School .....	Brian Chance
Basswood Elementary School .....	Steve Schwartz
Birch Grove Elementary School for the Arts .....	Ronald Salazar
Cedar Island Elementary School .....	Alex Berg
Crest View Elementary School .....	Stephanie Webster
Edinbrook Elementary School .....	Aaron Krueger
Elm Creek Elementary School .....	Elizabeth Ness
Fair Oaks Elementary School .....	Sara Looby
Fernbrook Elementary School .....	Jeff Zastrow
Garden City Elementary School .....	David Branch
Oak View Elementary School .....	Ryan Gibbs
Palmer Lake Elementary School .....	Sarah Schmidt
Park Brook Elementary School .....	Scott Taylor
Rice Lake Elementary School .....	Diane Bagley
Rush Creek Elementary School .....	Josie Johnson
Weaver Lake Elementary: A Science, Math, and Technology School .....	Lena Christianson
Woodland Elementary School .....	Terri Jackson
Zanewood Community School: A Science, Technology, Engineering, Arts, and Math School .....	Adrain Pendelton

## **ISD 279 – Osseo Area Schools District Profile Fiscal Year 2025 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, Osseo Area Schools serves all or parts of Brooklyn Center, Brooklyn Park, Corcoran, Dayton, Maple Grove, Osseo, Plymouth, and Rogers. Our size is an advantage, allowing us to offer more academic and extracurricular opportunities for your child to thrive; greater access to technology to enhance learning; and more staff to support your student's individual learning needs.

ISD 279 students reflect our vibrant global community, coming from homes where more than 100 dialects or languages are spoken. Our schools are racially and culturally diverse, and students experience rich, real-life learning environments that prepare them for success in the 21st century workplace.

The district serves approximately 20,899 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 (K-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**

- National Merit student honored each year
- A number of Wallin Education Partners Scholars each year
- Each year, Park Center has International Baccalaureate Diploma recipients
- Over 100 students recently named AP Scholars

- Birch Grove School for the Arts was recognized as a Merit School of Excellence, and Weaver Lake: A Science, Math & Technology School was recognized as a Merit School of Distinction
- Award-winning staff: One of our principals is a finalist for Minnesota's 2024 National Distinguished Principal award; Nine Osseo Area Schools won an award from the Minnesota School Counselor Association for their counseling programming; Minnesota School Business Official of the Year, Association of School Business Officials International Pinnacle of Achievement Recipient, and more
- Student school board representatives and student advisory board recently added
- Partnerships: Industry leaders continue to participate on career panels and share about their professions in classrooms and in the field
- All-conference musicians in band, orchestra, and choir
- State, section, and conference champions in athletics
- Recognized for excellence in financial reporting by the Minnesota Department of Education and the Association of School Business Officials International

## Elementary Schools

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

Crest View Elementary  
8200 Zane Avenue N.  
Brooklyn Park  
763-561-5165

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

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

ISD  279

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



# ISD 279 - Osseo Area Schools

## Census Zones and School Locations


**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**
  - BG-Birch Grove Elementary School for the Arts
  - BW-Basswood Elementary
  - CI-Cedar Island Elementary
  - CV-Crest View Elementary
  - EB-Edinbrook Elementary
  - EC-Elm Creek Elementary
  - FB-Fernbrook Elementary
  - FO-Fair Oaks Elementary
- 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
  - 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


















Updated March, 2021

### 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

-  BG-Birch Grove Elementary School for the Arts
-  BW-Basswood Elementary
-  CI-Cedar Island Elementary
-  CV-Crest View 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
-  RC-Rush Creek Elementary
-  RL-Rice Lake Elementary
-  WD-Woodland Elementary
-  WVR-Weaver Lake Elementary: A Science, Math & Technology School
-  ZW-Zanewood Community School: A Science, Technology, Engineering, Arts & Math School

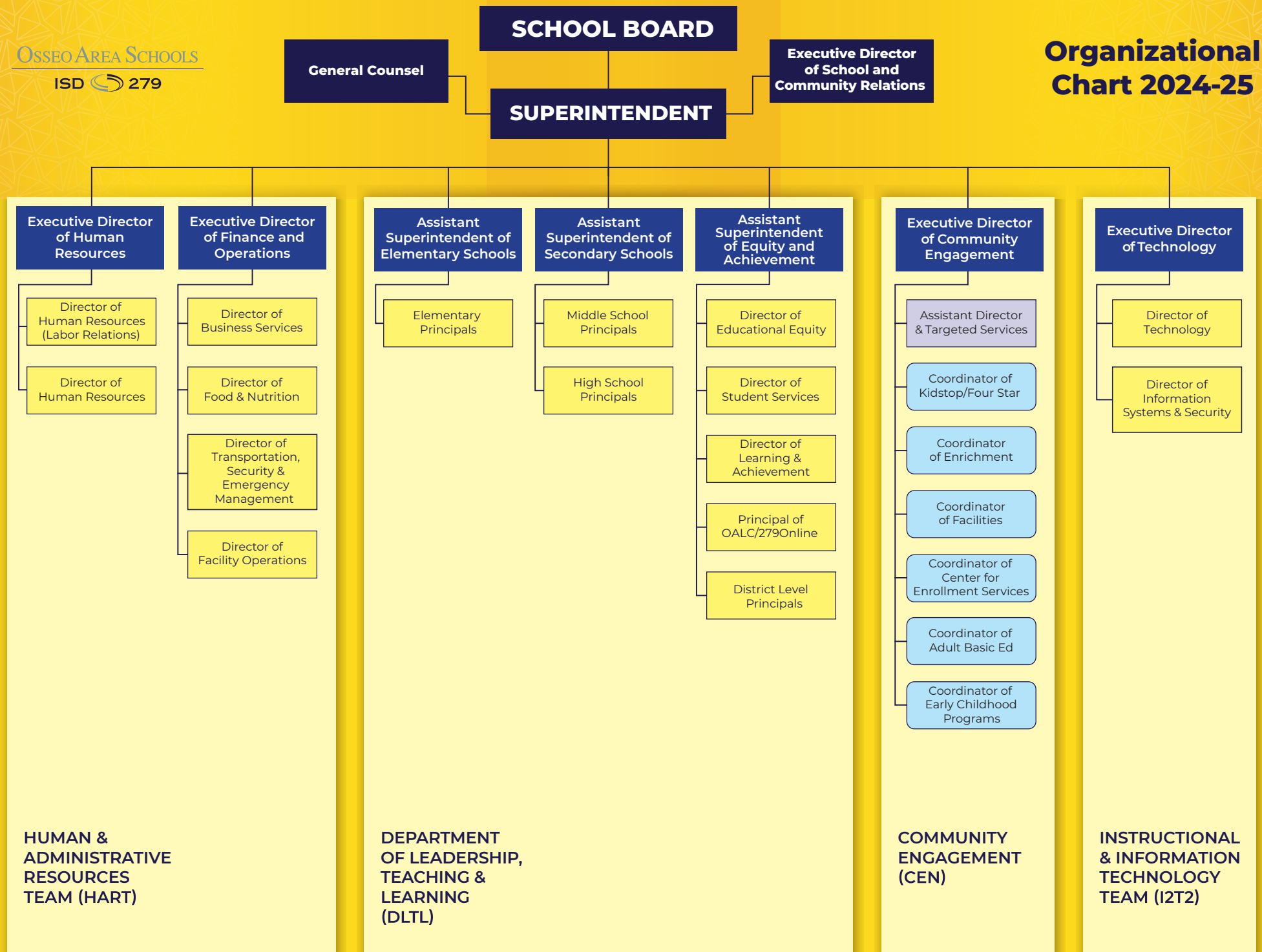
### Secondary Schools

- |   |  |
|---|--|
|  | BMS-Brooklyn Middle School: A Science, Technology, Engineering, Arts & Math School |
|  | MGMS-Maple Grove Middle School   |
|  | MGS-Maple Grove Senior High  |
|  | NVMS-North View Middle 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   |
| NWFSO-Northwest Family Service Center (Enrollment Center, Kidstop, & Adult Basic Education Center) |
| OEC-Osseo Education Center (ACHIEVE & Osseo Secondary Transition Center)                           |
| OIA-Osseo Ice Arena  |
| 279 Online   |





# 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.

# General Budget

## Division of Community Engagement (CEn) Departments

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

**Adjustment detail is listed in each department's budget summary under change from prior year section.**

### Office of Superintendent

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

#### FY 2025 Budget

FY 2025 Budget	\$1,059,427
% of General Budget	0.34%
Per Pupil Cost	\$46.26
Full Time Equivalent (FTE)	4.00

#### Change From Prior Year

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

### Community Relations and Enrollment Center

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

#### FY 2025 Budget

FY 2025 Budget	\$2,067,864
% of General Budget	0.66%
Per Pupil Cost	\$90.29
Full Time Equivalent (FTE)	22.50

#### Change From Prior Year

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



# General Budget

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

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

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

### DLTL Operations and Sites

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

### Learning and Achievement (L&A)

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

#### FY 2025 Budget

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

#### Change From Prior Year

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

#### FY 2025 Budget

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

#### Change From Prior Year

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

# General Budget

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

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

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

### Educational Equity

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

#### FY 2025 Budget

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

#### Change From Prior Year

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

# General Budget

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

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

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

### Student Services

Student Services provides services and support to all students to ensure access to and the provision of a free and appropriate public education. Student Services includes special education, counseling and guidance, health services, and other student support services.

#### Special Education

##### FY 2025 Budget

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

##### Change From Prior Year

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

#### Other Student Support

##### FY 2025 Budget

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

##### Change From Prior Year

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

# General Budget

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

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

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

### Human Resources

Human Resources plans for, develops and secures human capital for the organization, delivers employment services, ensures compliance and internal and external employment credibility.

#### FY 2025 Budget

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

#### Change From Prior Year

- Family medical leave act add 1 FTE human resource project specialist and restructure 1 FTE human resource specialist to a human resource specialist lead
- Add back one-time savings from February 20, 2024 Board approved mid-year adjustment

### 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 2025 Budget

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

#### Change From Prior Year

- Add back ESSER III 80% costs for FY 2023 and FY 2024 only
- Medical insurance and HSA employer portion increases for UMR and PEIP, 2% employee plan migration, and add back 121 open positions from FY 2024
- Summer unemployment increase for entire year; offset by revenue increase
- Workers compensation rate increase 27%
- Add back one-time savings from February 20, 2024 Board approved mid-year adjustment

# General Budget

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

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

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

### 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 2025 Budget

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

#### Change From Prior Year

- Decrease for CAREI contract for FY 2024 only - next steps of DMG audit

### 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 2025 Budget

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

#### Change From Prior Year

- Federal indirect rate change from 1.2% to 1.5%

# General Budget

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

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

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

### Custodial and Maintenance

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

#### FY 2025 Budget

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

#### Change From Prior Year

- Utilities anticipated increase for electric
- Facilities operations restructure
- Add back one-time savings from February 20, 2024 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 2025 Budget

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

#### Change From Prior Year

- Increase transportation contract 3%

# General Budget

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

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

Adjustment detail is listed in each department's budget summary under change from prior year section.

### Security and Emergency Management

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

#### FY 2025 Budget

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

#### Change From Prior Year

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

General Budget

Division of Instructional and Information Technology Team (I2T2) Departments

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

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

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 2025 Budget

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

Change From Prior Year

- Restructure technology leadership team



# Food & Nutrition Services Budget

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

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

## Food & Nutrition Services

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

### FY 2025 Budget

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

### Change From Prior Year

- Decrease in equipment purchases

# Community Services Budget

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

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

## Community Services

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

### FY 2025 Budget

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

### Change From Prior Year

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

# Capital Budget

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

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

## Operating Budget

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

### FY 2025 Budget

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

### Change From Prior Year

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

## Technology Levy

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

### FY 2025 Budget

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

### Change From Prior Year

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

# FINANCIAL SECTION

OSSEO AREA SCHOOLS

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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 2025 Budget Calendar

### Due Date

Site and program allocations distributed for salaries (100 objects)

February 21, 2024

Budget documents prepared by Business Services sent to Budget Managers

- Memo: FY2025 Budget Instructions and Electronic Document

Week of March 4, 2024

Budget documents for sites, departments, and/or programs due to respective Cabinet Members:

- Division of Leadership, Teaching and Learning (DLTL)
- Human and Administrative Resource Team (HART)
- Instructional & Information Technology Team (I2T2)
- Community Engagement (CEn)
- Food and Nutrition Services (FNS)
- Community Education (CE)

March 26, 2024

March 26, 2024

March 26, 2024

March 26, 2024

March 26, 2024

March 26, 2024

Fiscal Year 2025 Budget Working Document due to the Director of Business Services

March 28, 2024, 8:00 a.m.

Presentation of proposed budget and Board review:

- Review with Superintendent
- Budget document sent to Board
- Board work session
- Board approval

Week of May 27, 2024

June 6, 2024

June 11, 2024

June 25, 2024

FY 2025 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 2023	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 26, 2023	School Board Regular Meeting	Approve preliminary FY 2025 levy at maximum		X					
October 6, 2023	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			
November 1, 2023	Division Contacts	Complete google slides with preliminary budget proposals for operating funds for November 17th Budget Manager meeting 1:00 p.m.					X		
November 6 to 10, 2023	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 10th	X				X		
November 14, 2023	School Board Work Session	1. Agree to FY 2025 budget planning process 2. Provide direction on budget planning 3. Prepare for December approval of FY 2025 levy limitation and certification			X				
November 17, 2023	Budget Managers	1. Provide information and feedback regarding preliminary list of FY 2025 operating funds PEAR narratives 2. Provide updated School Board direction (if necessary) following the November 14th work session				X			
November 21, 2023	School Board Regular Meeting	Accept FY 2023 audit results		X					
November 22, 2023	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 7, 2023	Budget Managers	1. Understand overall scope of DRAFT PEAR narratives 2. Learn about changes to PEAR requests from November 17th based on initial-feedback 3. Learn about final capital requests				X			
December 12, 2023	School Board Regular Meeting	Approve FY 2025 levy limitation certification		X					
December 14, 2023	Division Contacts *	Final capital fund request worksheets for FY 2025 due electronically to Director of Business Services 1:00 p.m.					X		
December 20, 2023	Budget Managers	1. Understand overall scope of DRAFT PEAR narratives 2. Learn about changes to PEAR requests from November 17th based on initial feedback 3. Learn about final capital requests				X			
December 22, 2023	Division Contacts *	Final operating PEAR narratives for FY 2025, and Data Measurement Analysis for FY 2023 due electronically to Director of Business Services 1:00 p.m.					X		
January 19, 2024	LRFP & FISCAL Advisory Team	Review PEAR proposals (excluding capital fund)						X	
February 6, 2024	School Board Work Session	FY 2025 operating fund budget development & proposal; budget managers with PEARS should attend FY 2025 capital budget development and proposal; budget managers with capital requests should attend			X	X			
February 20, 2024	School Board Regular Meeting	Approve FY 2024 mid-year budget adjustments Approve FY 2025 capital expenditure budget Approve FY 2025 operating fund adjustments (PEAR Summary)		X					
Jan - June, 2024	Administrative Services	Review budget based on legislative changes; adjustment as necessary	X						
April, 2024	Budget Managers	Debrief via survey FY 2025 budget planning process				X			
June 11, 2024	School Board Work Session	FY 2025 operating, capital & non-operating fund budgets; prepare to take action at June 25th regular meeting			X				
June 25, 2024	School Board Regular Meeting	Approve FY 2025 operating, capital & non-operating fund budgets		X					
July, 2024	Business Services	Prepare for FY 2024 audit	X						

* Division Contacts	
HART	Laurel Anderson/John Morstad
Leadership Teaching & Learning	Bryan Bass/Stephen Flisk/Kelli Parpart
I2T2	Anthony Padrnos
Community Engagement	Brian Siverson-Hall

**ISD 279 – Osseo Area Schools  
Financial Policy and Administration  
Fiscal Year 2025 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 disabled accessibility projects.

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

**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 food and nutrition service revenues and expenditures.

**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 \$5,000 or more for capitalizing capital assets. 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 5 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 2024.

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 contract 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
<b>Total Fund Balance, June 30, 2023</b>	87,918,776	\$ 4,813,959	\$ 6,346,817	\$ 9,784,760	\$ 4,028,370	\$ 112,892,682
<b>FY 2024 Budgeted Revenue</b>	304,453,176	17,169,602	15,131,657	18,079,531	13,126,205	367,960,171
<b>FY 2024 Budgeted Expenditures</b>	290,020,992	17,660,359	16,017,431	21,017,675	12,250,870	356,967,327
<b>2024A General Obligation Facilities Maintenance Bonds</b>	-	-	-	-	6,097,457	6,097,457
<b>Projected Fund Balance, June 30, 2024</b>	102,350,960	4,323,202	5,461,043	6,846,616	11,001,162	129,982,983
<b>Revenue (by source)</b>						
Local Property Taxes	76,099,807	-	2,850,393	13,493,345	18,495,501	110,939,046
Investment Earnings and Other	6,567,224	1,328,801	10,640,027	321,252	325,000	19,182,304
State Sources	230,671,374	5,844,691	2,275,530	7,979,401	794,363	247,565,359
Federal Sources	-	9,604,867	-	-	-	9,604,867
<b>Total Revenue</b>	313,338,405	16,778,359	15,765,950	21,793,998	19,614,864	387,291,576
<b>Expenditures (by program)</b>						
Administration	11,760,573	-	-	-	-	11,760,573
District Support Services	7,967,374	-	-	-	-	7,967,374
Elementary and Secondary Regular Instruction	114,702,317	-	-	-	-	114,702,317
Vocational Education Instruction	3,598,256	-	-	-	-	3,598,256
Special Education Instruction	49,141,923	-	-	-	-	49,141,923
Instructional Support Services	14,346,137	-	-	-	-	14,346,137
Pupil Support Services	7,164,292	-	-	-	-	7,164,292
Transportation	24,637,782	-	-	-	-	24,637,782
Sites and Buildings	16,124,004	-	-	-	-	16,124,004
Fiscal and Other Fixed Cost Programs	65,554,852	-	-	-	-	65,554,852
Food and Nutrition Services	-	17,620,884	-	-	-	17,620,884
Community Service	-	-	17,936,391	-	-	17,936,391
Capital Outlay	-	-	-	22,357,800	-	22,357,800
Debt Service	-	-	-	-	25,845,079	25,845,079
<b>Total Expenditures</b>	314,997,510	17,620,884	17,936,391	22,357,800	25,845,079	398,757,664
<b>Estimated Ending Fund Balance, June 30, 2025</b>	\$ 100,691,855	\$ 3,480,677	\$ 3,290,602	\$ 6,282,814	\$ 4,770,947	\$ 118,516,895

\* Total fund balance, June 30, 2023 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

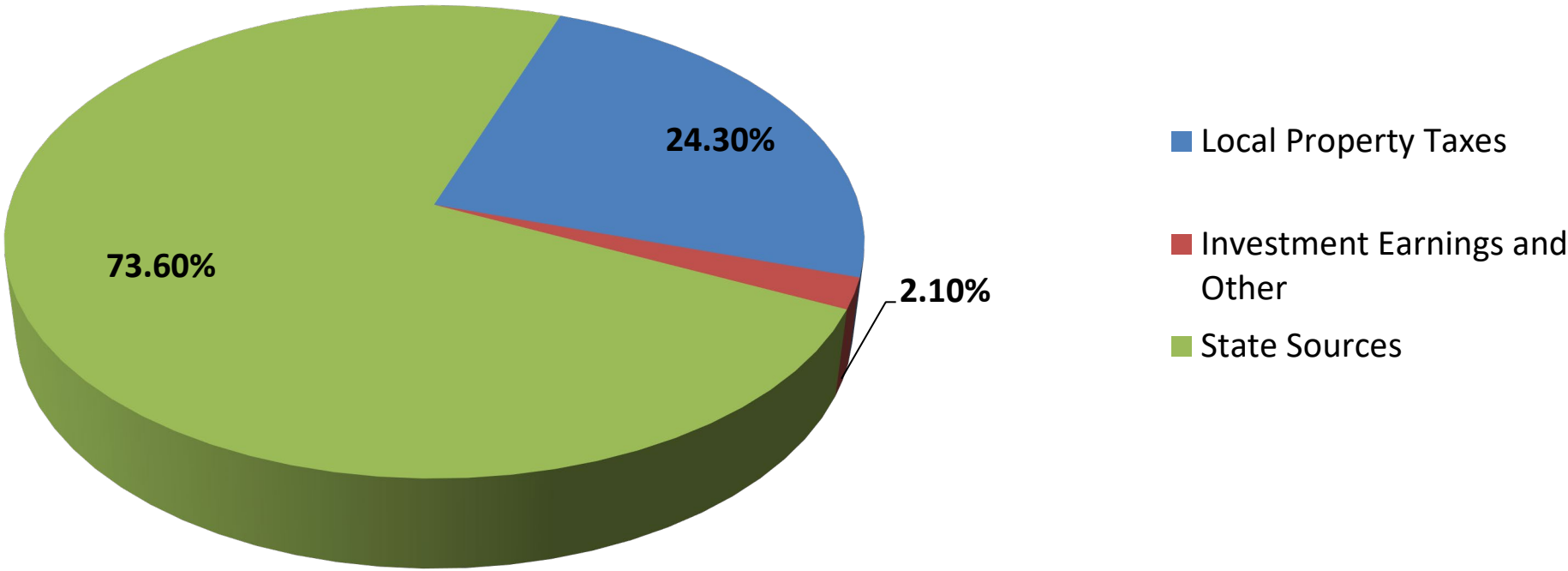
	General Fund	Food and Nutrition Services Fund	Community Service Fund	Capital/Land Proceeds Fund	Debt Service Fund	Total
<b>Total Fund Balance, June 30, 2023</b>	* \$ 87,918,776	\$ 4,813,959	\$ 6,346,817	\$ 9,784,760	\$ 4,028,370	\$ 112,892,682
<b>FY 2024 Budgeted Revenue</b>	304,453,176	17,169,602	15,131,657	18,079,531	13,126,205	367,960,171
<b>FY 2024 Budgeted Expenditures</b>	290,020,992	17,660,359	16,017,431	21,017,675	12,250,870	356,967,327
<b>2024A General Obligation Facilities Maintenance Bonds</b>	-	-	-	-	6,097,457	6,097,457
<b>Projected Fund Balance, June 30, 2024</b>	102,350,960	4,323,202	5,461,043	6,846,616	11,001,162	129,982,983
<b>Revenue (by source)</b>						
Local Property Taxes	76,099,807	-	2,850,393	13,493,345	18,495,501	110,939,046
Investment Earnings and Other	6,567,224	1,328,801	10,640,027	321,252	325,000	19,182,304
State Sources	230,671,374	5,844,691	2,275,530	7,979,401	794,363	247,565,359
Federal Sources	-	9,604,867	-	-	-	9,604,867
<b>Total Revenue</b>	<b>313,338,405</b>	<b>16,778,359</b>	<b>15,765,950</b>	<b>21,793,998</b>	<b>19,614,864</b>	<b>387,291,576</b>
<b>Expenditures (by program)</b>						
Administration	11,760,573	-	-	-	-	11,760,573
District Support Services	7,967,374	-	-	-	-	7,967,374
Elementary and Secondary Regular Instruction	114,702,317	-	-	-	-	114,702,317
Vocational Education Instruction	3,598,256	-	-	-	-	3,598,256
Special Education Instruction	49,141,923	-	-	-	-	49,141,923
Instructional Support Services	14,346,137	-	-	-	-	14,346,137
Pupil Support Services	7,164,292	-	-	-	-	7,164,292
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Sites and Buildings	16,124,004	-	-	-	-	16,124,004
Fiscal and Other Fixed Cost Programs	** 65,554,852	-	-	-	-	65,554,852
Food and Nutrition Services	-	17,620,884	-	-	-	17,620,884
Community Service	-	-	17,936,391	-	-	17,936,391
Capital Outlay	-	-	-	22,357,800	-	22,357,800
Debt Service	-	-	-	-	25,845,079	25,845,079
<b>Total Expenditures</b>	<b>314,997,510</b>	<b>17,620,884</b>	<b>17,936,391</b>	<b>22,357,800</b>	<b>25,845,079</b>	<b>398,757,664</b>
<b>Estimated Ending Fund Balance, June 30, 2025</b>	<b>\$ 100,691,855</b>	<b>\$ 3,480,677</b>	<b>\$ 3,290,602</b>	<b>\$ 6,282,814</b>	<b>\$ 4,770,947</b>	<b>\$ 118,516,895</b>

\* Total fund balance, June 30, 2023 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.

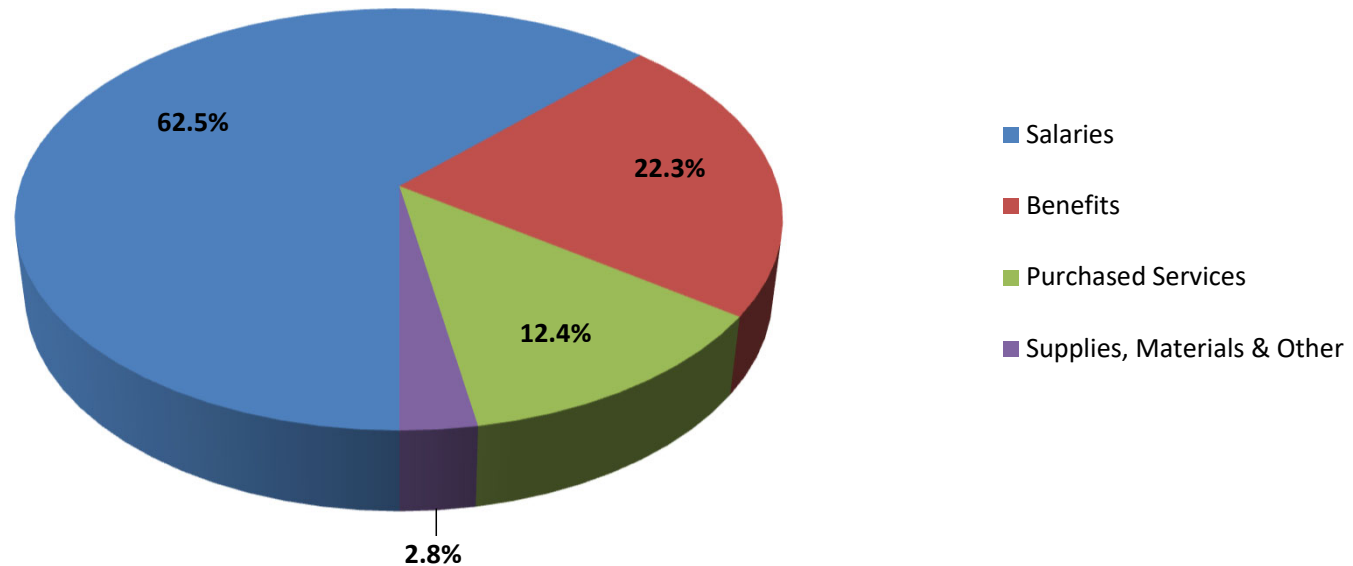
GENERAL FUND REVENUE SUMMARY						
Revenue (by source)	FY 2023 Actual	FY 2023 Revenue Per APU	FY 2024 Revised Budget	FY 2024 Revenue Per APU	FY 2025 Adopted Budget	FY 2025 Revenue Per APU
Local Property Taxes	\$ 58,599,551	\$ 2,617	\$ 73,161,313	\$ 3,249	\$ 76,099,807	\$ 3,323
Investment Earnings and Other	5,908,795	264	7,596,204	337	6,567,224	287
State Sources	199,107,741	8,891	223,695,659	9,935	230,671,374	10,072
Total Revenue	\$ 263,616,087	\$ 11,772	\$ 304,453,176	\$ 13,521	\$ 313,338,405	\$ 13,682
Total Adjusted Pupil Unit (APU)		22,395		22,516		22,902

FY 2025 Adopted Budget



GENERAL FUND EXPENDITURE SUMMARY BY OBJECT							
Expenditures (by object)	FY 2023 Actual	FY 2023 Expenditures Per APU	FY 2024 Revised Budget	FY 2024 Expenditures Per APU	FY 2025 Adopted Budget	FY 2025 Expenditures Per APU	Budget Percent Change
Salaries	\$ 165,994,699	\$ 7,412	\$ 178,218,979	\$ 7,915	\$ 196,953,610	\$ 8,600	10.5%
Benefits	59,925,801	2,676	64,303,012	2,856	70,143,179	3,063	9.1%
Purchased Services	34,898,523	1,558	39,128,051	1,738	39,026,775	1,704	-0.3%
Supplies, Materials & Other	4,237,692	189	8,370,950	372	8,873,946	387	6.0%
<b>Total Expenditures</b>	<b>\$ 265,056,715</b>	<b>\$ 11,835</b>	<b>\$ 290,020,992</b>	<b>\$ 12,881</b>	<b>\$ 314,997,510</b>	<b>\$ 13,754</b>	<b>8.6%</b>
<b>Total Adjusted Pupil Unit (APU)</b>		22,395		22,516		22,902	

**FY 2025 Adopted Budget**



## GENERAL FUND EXPENDITURE SUMMARY BY PROGRAM

Expenditures (by program)	FY 2023 Actual	FY 2023 Expenditures Per APU	FY 2024 Revised Budget	FY 2024 Expenditures Per APU	FY 2025 Adopted Budget	FY 2025 Expenditures Per APU
Administration	\$ 13,574,505	\$ 606	\$ 11,095,775	\$ 493	\$ 11,760,573	\$ 514
District Support Services	7,205,688	322	7,659,460	340	7,967,374	348
Elementary and Secondary Regular Instruction	122,665,412	5,477	103,111,770	4,579	114,702,317	5,008
Vocational Education Instruction	3,669,631	164	3,229,377	143	3,598,256	157
Special Education Instruction	54,987,765	2,455	45,170,896	2,006	49,141,923	2,146
Instructional Support Services	13,401,412	598	12,075,373	536	14,346,137	626
Pupil Support Services	8,983,958	401	7,283,707	323	7,164,292	313
Transportation	20,919,664	934	23,232,608	1,032	24,637,782	1,076
Sites and Buildings	18,877,960	843	16,173,585	718	16,124,004	704
Fiscal and Other Fixed Cost Programs	770,720	34 *	60,988,441	2,709 *	65,554,852	2,862
<b>Total Expenditures</b>	<b>\$ 265,056,715</b>	<b>\$ 11,834</b>	<b>\$ 290,020,992</b>	<b>\$ 12,879</b>	<b>\$ 314,997,510</b>	<b>\$ 13,754</b>
<b>Total Adjusted Pupil Unit (APU)</b>		<b>22,395</b>		<b>22,516</b>		<b>22,902</b>

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

## FY 2025 Total General Fund Expenditures by Program = \$314,997,510

### Administration - 3.7% \*

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

### District Support Services - 2.5% \*

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

### Elementary and Secondary Regular Instruction - 36.4% \*

**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.

### Vocational Education Instruction - 1.1% \*

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

### Special Education Instruction - 15.6% \*

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

### Fiscal and Other Fixed Cost Programs - 20.9% \*\*

**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.

### Sites and Buildings - 5.1% \*

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

### Transportation - 7.8% \*

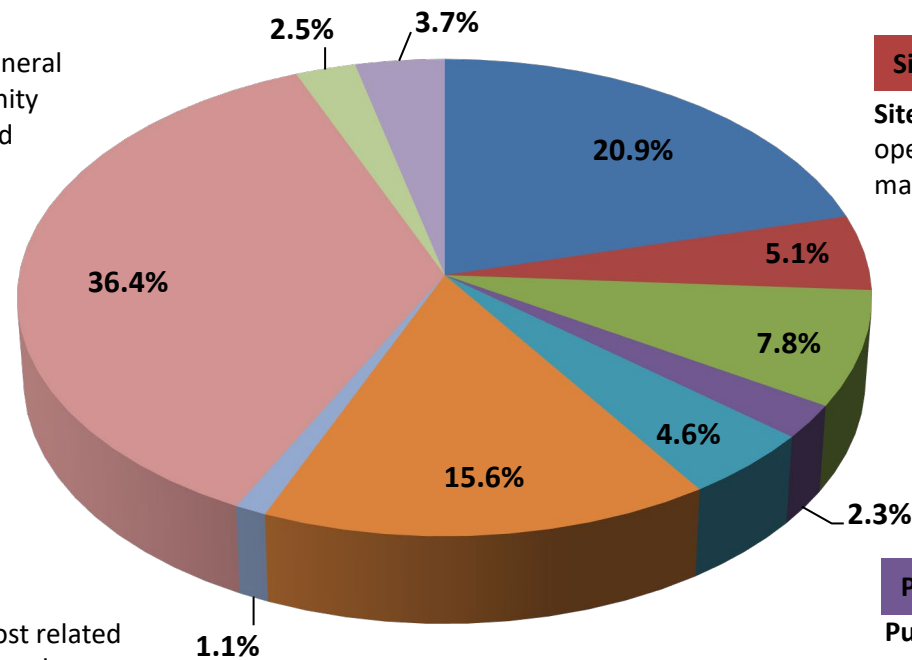
**Transportation** includes cost related to transporting of students to and from school or between schools for

### Pupil Support Services - 2.3% \*

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

### Instructional Support Services - 4.6% \*

**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.



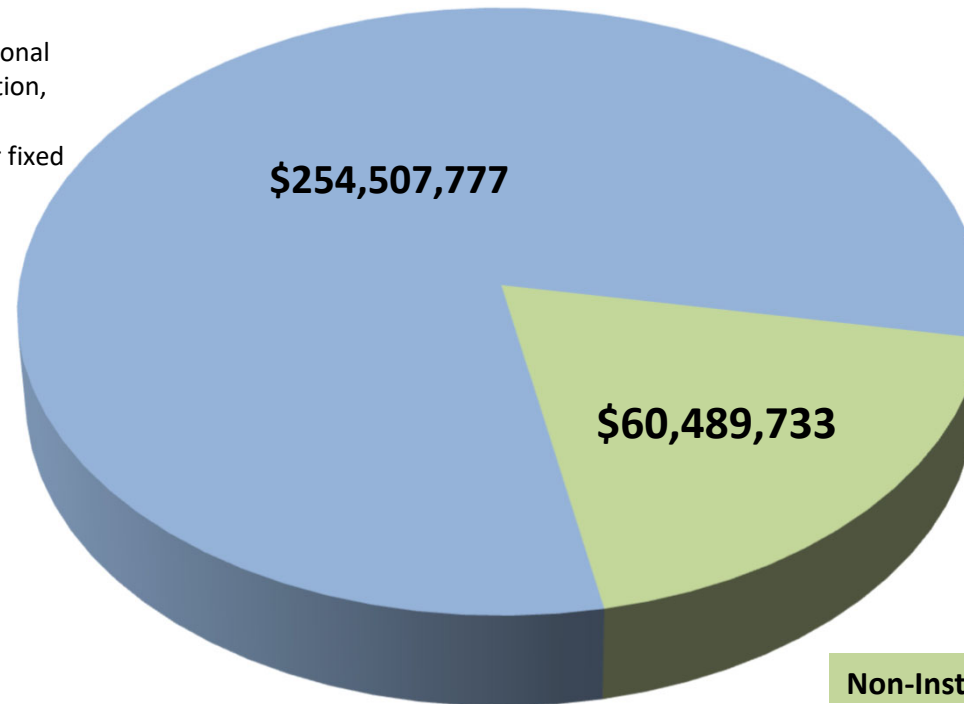
\* Excludes employee benefits

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

**FY 2025 Total General Fund Expenditures = \$314,997,510**  
**Instructional vs. Non-Instructional**

**Instructional Expenditures - 80.9%**

**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 - 19.1%**

**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
<b>Total Fund Balance, June 30, 2023</b>	* \$ 87,918,776	\$ 4,813,959	\$ 6,346,817	\$ 9,784,760	\$ 4,028,370	\$ 112,892,682
<b>FY 2024 Budgeted Revenue</b>	304,453,176	17,169,602	15,131,657	18,079,531	13,126,205	367,960,171
<b>FY 2024 Budgeted Expenditures</b>	290,020,992	17,660,359	16,017,431	21,017,675	12,250,870	356,967,327
<b>2024A General Obligation Facilities Maintenance Bonds</b>	-	-	-	-	6,097,457	6,097,457
<b>Projected Fund Balance, June 30, 2024</b>	102,350,960	4,323,202	5,461,043	6,846,616	11,001,162	129,982,983
<b>Revenue (by source)</b>						
Local Property Taxes	76,099,807	-	2,850,393	13,493,345	18,495,501	110,939,046
Investment Earnings and Other	6,567,224	1,328,801	10,640,027	321,252	325,000	19,182,304
State Sources	230,671,374	5,844,691	2,275,530	7,979,401	794,363	247,565,359
Federal Sources	-	9,604,867	-	-	-	9,604,867
<b>Total Revenue</b>	<b>313,338,405</b>	<b>16,778,359</b>	<b>15,765,950</b>	<b>21,793,998</b>	<b>19,614,864</b>	<b>387,291,576</b>
<b>Expenditures (by program)</b>						
Administration	11,760,573	-	-	-	-	11,760,573
District Support Services	7,967,374	-	-	-	-	7,967,374
Elementary and Secondary Regular Instruction	114,702,317	-	-	-	-	114,702,317
Vocational Education Instruction	3,598,256	-	-	-	-	3,598,256
Special Education Instruction	49,141,923	-	-	-	-	49,141,923
Instructional Support Services	14,346,137	-	-	-	-	14,346,137
Pupil Support Services	7,164,292	-	-	-	-	7,164,292
Transportation	24,637,782	-	-	-	-	24,637,782
Sites and Buildings	16,124,004	-	-	-	-	16,124,004
Fiscal and Other Fixed Cost Programs	** 65,554,852	-	-	-	-	65,554,852
Food and Nutrition Services	-	17,620,884	-	-	-	17,620,884
Community Service	-	-	17,936,391	-	-	17,936,391
Capital Outlay	-	-	-	22,357,800	-	22,357,800
Debt Service	-	-	-	-	25,845,079	25,845,079
<b>Total Expenditures</b>	<b>314,997,510</b>	<b>17,620,884</b>	<b>17,936,391</b>	<b>22,357,800</b>	<b>25,845,079</b>	<b>398,757,664</b>
<b>Estimated Ending Fund Balance, June 30, 2025</b>	<b>\$ 100,691,855</b>	<b>\$ 3,480,677</b>	<b>\$ 3,290,602</b>	<b>\$ 6,282,814</b>	<b>\$ 4,770,947</b>	<b>\$ 118,516,895</b>

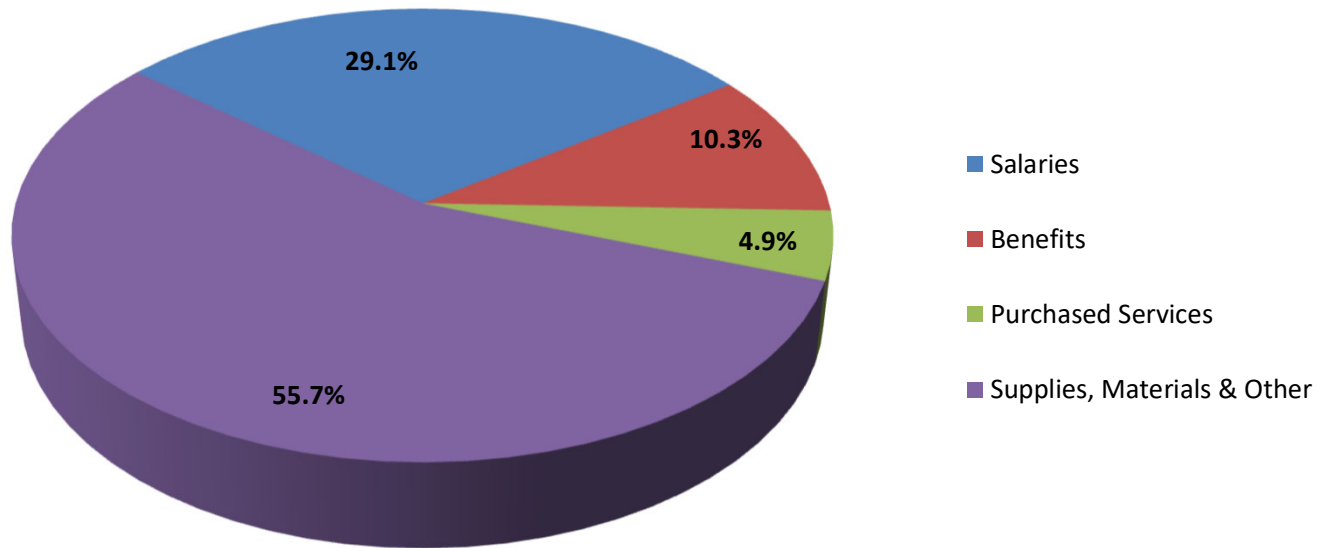
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FOOD AND NUTRITION SERVICES FUND EXPENDITURE SUMMARY BY OBJECT						
Expenditures (by object)	FY 2023 Actual*	FY 2024 Revised Budget	FY 2025 Adopted Budget	Budget Increase (Decrease)	Budget Percent Change	
Salaries	\$ 4,797,548	\$ 4,989,086	\$ 5,128,736	\$ 139,650	2.80%	
Benefits	1,527,601	1,664,712	1,817,695	152,983	9.19%	
Purchased Services	1,121,206	848,747	860,747	12,000	1.41%	
Supplies, Materials & Other	8,066,131	10,157,814	9,813,706	(344,108)	-3.39%	
Total Expenditures	\$ 15,512,486	\$ 17,660,359	\$ 17,620,884	\$ (39,475)	-0.22%	

\* Actual amounts include special funded projects (grants)

**FY 2025 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
<b>Total Fund Balance, June 30, 2023</b>	* \$ 87,918,776	\$ 4,813,959	\$ 6,346,817	\$ 9,784,760	\$ 4,028,370	\$ 112,892,682
<b>FY 2024 Budgeted Revenue</b>	304,453,176	17,169,602	15,131,657	18,079,531	13,126,205	367,960,171
<b>FY 2024 Budgeted Expenditures</b>	290,020,992	17,660,359	16,017,431	21,017,675	12,250,870	356,967,327
<b>2024A General Obligation Facilities Maintenance Bonds</b>	-	-	-	-	6,097,457	6,097,457
<b>Projected Fund Balance, June 30, 2024</b>	102,350,960	4,323,202	5,461,043	6,846,616	11,001,162	129,982,983
<b>Revenue (by source)</b>						
Local Property Taxes	76,099,807	-	2,850,393	13,493,345	18,495,501	110,939,046
Investment Earnings and Other	6,567,224	1,328,801	10,640,027	321,252	325,000	19,182,304
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Federal Sources	-	9,604,867	-	-	-	9,604,867
<b>Total Revenue</b>	<b>313,338,405</b>	<b>16,778,359</b>	<b>15,765,950</b>	<b>21,793,998</b>	<b>19,614,864</b>	<b>387,291,576</b>
<b>Expenditures (by program)</b>						
Administration	11,760,573	-	-	-	-	11,760,573
District Support Services	7,967,374	-	-	-	-	7,967,374
Elementary and Secondary Regular Instruction	114,702,317	-	-	-	-	114,702,317
Vocational Education Instruction	3,598,256	-	-	-	-	3,598,256
Special Education Instruction	49,141,923	-	-	-	-	49,141,923
Instructional Support Services	14,346,137	-	-	-	-	14,346,137
Pupil Support Services	7,164,292	-	-	-	-	7,164,292
Transportation	24,637,782	-	-	-	-	24,637,782
Sites and Buildings	16,124,004	-	-	-	-	16,124,004
Fiscal and Other Fixed Cost Programs	** 65,554,852	-	-	-	-	65,554,852
Food and Nutrition Services	-	17,620,884	-	-	-	17,620,884
Community Service	-	-	17,936,391	-	-	17,936,391
Capital Outlay	-	-	-	22,357,800	-	22,357,800
Debt Service	-	-	-	-	25,845,079	25,845,079
<b>Total Expenditures</b>	<b>314,997,510</b>	<b>17,620,884</b>	<b>17,936,391</b>	<b>22,357,800</b>	<b>25,845,079</b>	<b>398,757,664</b>
<b>Estimated Ending Fund Balance, June 30, 2025</b>	<b>\$ 100,691,855</b>	<b>\$ 3,480,677</b>	<b>\$ 3,290,602</b>	<b>\$ 6,282,814</b>	<b>\$ 4,770,947</b>	<b>\$ 118,516,895</b>

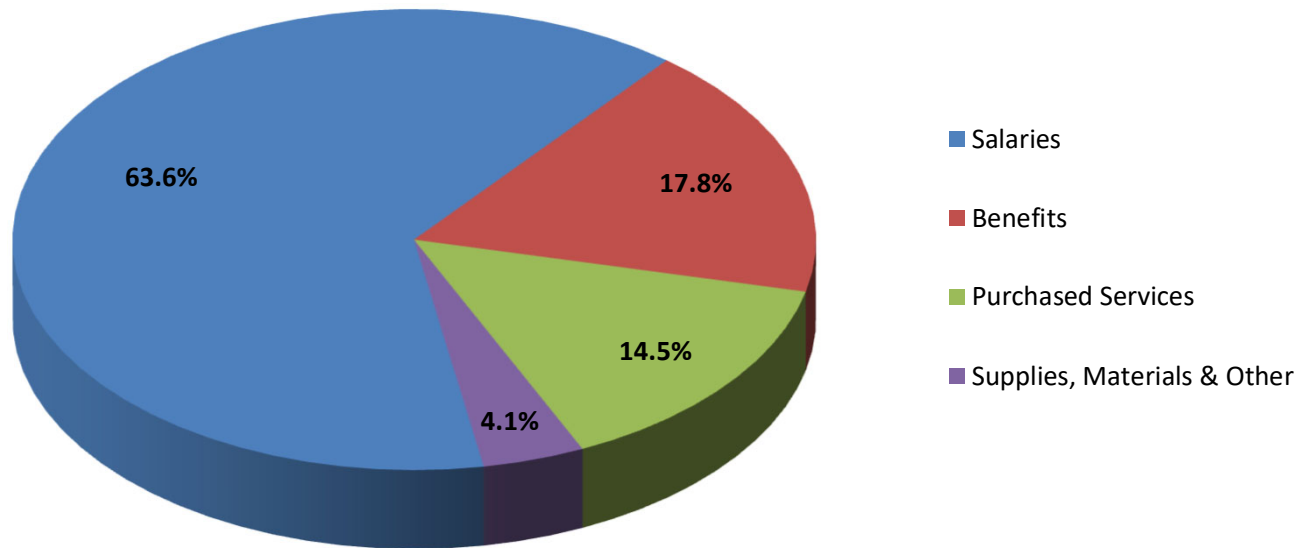
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## COMMUNITY SERVICE FUND EXPENDITURE SUMMARY BY OBJECT

Expenditures (by object)	FY 2023 Actual	FY 2024 Revised Budget	FY 2025 Adopted Budget	Budget Increase (Decrease)	Budget Percent Change
Salaries	\$ 8,078,658	\$ 9,801,988	\$ 11,410,769	\$ 1,608,781	16.41%
Benefits	2,554,006	2,998,541	3,187,094	188,553	6.29%
Purchased Services	2,251,155	2,520,050	2,602,420	82,370	3.27%
Supplies, Materials & Other	746,521	696,852	736,108	39,256	5.63%
<b>Total Expenditures</b>	<b>\$ 13,630,340</b>	<b>\$ 16,017,431</b>	<b>\$ 17,936,391</b>	<b>\$ 1,918,960</b>	<b>11.98%</b>

### FY 2025 Adopted Budget



## REVENUE, EXPENDITURE, AND FUND BALANCE PROJECTIONS

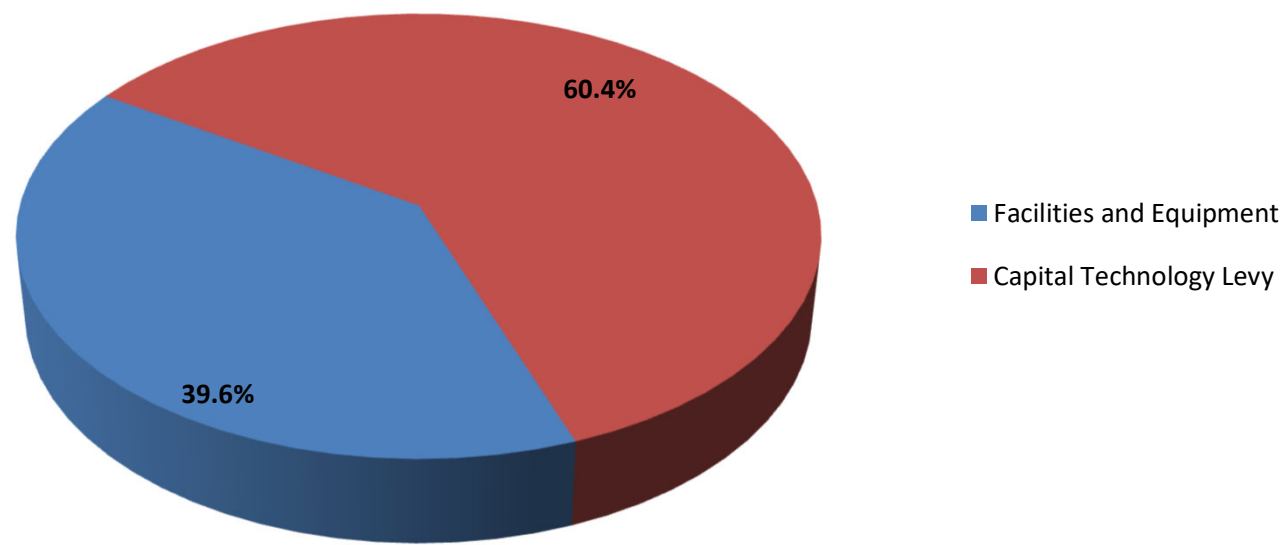
	General Fund	Food and Nutrition Services Fund	Community Service Fund	Capital/Land Proceeds Fund	Debt Service Fund	Total
<b>Total Fund Balance, June 30, 2023</b>	* \$ 87,918,776	\$ 4,813,959	\$ 6,346,817	\$ 9,784,760	\$ 4,028,370	\$ 112,892,682
<b>FY 2024 Budgeted Revenue</b>	304,453,176	17,169,602	15,131,657	18,079,531	13,126,205	367,960,171
<b>FY 2024 Budgeted Expenditures</b>	290,020,992	17,660,359	16,017,431	21,017,675	12,250,870	356,967,327
<b>2024A General Obligation Facilities Maintenance Bonds</b>	-	-	-	-	6,097,457	6,097,457
<b>Projected Fund Balance, June 30, 2024</b>	102,350,960	4,323,202	5,461,043	6,846,616	11,001,162	129,982,983
<b>Revenue (by source)</b>						
Local Property Taxes	76,099,807	-	2,850,393	13,493,345	18,495,501	110,939,046
Investment Earnings and Other	6,567,224	1,328,801	10,640,027	321,252	325,000	19,182,304
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Federal Sources	-	9,604,867	-	-	-	9,604,867
<b>Total Revenue</b>	<b>313,338,405</b>	<b>16,778,359</b>	<b>15,765,950</b>	<b>21,793,998</b>	<b>19,614,864</b>	<b>387,291,576</b>
<b>Expenditures (by program)</b>						
Administration	11,760,573	-	-	-	-	11,760,573
District Support Services	7,967,374	-	-	-	-	7,967,374
Elementary and Secondary Regular Instruction	114,702,317	-	-	-	-	114,702,317
Vocational Education Instruction	3,598,256	-	-	-	-	3,598,256
Special Education Instruction	49,141,923	-	-	-	-	49,141,923
Instructional Support Services	14,346,137	-	-	-	-	14,346,137
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Fiscal and Other Fixed Cost Programs	** 65,554,852	-	-	-	-	65,554,852
Food and Nutrition Services	-	17,620,884	-	-	-	17,620,884
Community Service	-	-	17,936,391	-	-	17,936,391
Capital Outlay	-	-	-	22,357,800	-	22,357,800
Debt Service	-	-	-	-	25,845,079	25,845,079
<b>Total Expenditures</b>	<b>314,997,510</b>	<b>17,620,884</b>	<b>17,936,391</b>	<b>22,357,800</b>	<b>25,845,079</b>	<b>398,757,664</b>
<b>Estimated Ending Fund Balance, June 30, 2025</b>	<b>\$ 100,691,855</b>	<b>\$ 3,480,677</b>	<b>\$ 3,290,602</b>	<b>\$ 6,282,814</b>	<b>\$ 4,770,947</b>	<b>\$ 118,516,895</b>

\* Total fund balance, June 30, 2023 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 2023 Actual	FY 2024 Revised Budget	FY 2025 Adopted Budget	Budget Increase (Decrease)	Budget Percent Change
Facilities and Equipment	\$ 10,429,052	\$ 9,824,752	\$ 8,864,455	\$ (960,297)	-9.77%
Capital Technology Levy	8,326,107	11,192,923	13,493,345	2,300,422	20.55%
Total Expenditures	\$ 18,755,159	\$ 21,017,675	\$ 22,357,800	\$ 1,340,125	6.38%

FY 2025 Adopted Budget



## Community Engagement

							FY2025			
							Facilities and Equipment		FY2025 Capital Technology Levy	PROJECT NUMBER
ACCOUNT MANAGER TITLE	FD	ORG	PRG	FIN	OBJ	CRS	TITLE			
<b>Software</b>										
COMMUNITY RELATIONS	05	005	130	000	405	000	NONINSTRUC SOFTWARE/LICEN	649		25 CE-05
COMMUNITY RELATIONS	05	005	130	000	465	000	NON-INSTRUCT TECH DEVICES	15,396		25 CE-01, 04
							<b>Sub Total</b>	16,045	-	
<b>Equipment</b>										
PUBLICATIONS	05	005	170	000	530	000	REPLACEMENT EQUIPMENT	27,530		25 CE-02, 07
COMMUNITY RELATIONS	05	005	130	000	540	000	REPLACEMENT EQUIPMENT	14,582		25 CE-06, 08
COMMUNITY EDUCATION	05	500	505	000	540	000	EQUIPMENT	10,145		25 CS-01
COMMUNITY RELATIONS	05	005	130	000	555	000	NONINSTRUCT TECH HARDWARE	6,698		25 CE-03
							<b>Sub Total</b>	58,955	-	
							<b>Community Engagement Total</b>	<b>75,000</b>	-	

DLTL (Department of Leadership Teaching and Learning)										
FY2025										
ACCOUNT MANAGER TITLE	FD	ORG	PRG	FIN	OBJ	CRS	TITLE	Facilities and Equipment	FY2025 Capital Technology Levy	PROJECT NUMBER
Media/Software										
ACTIVITIES	05	332	291	000	402	000	APPAREL	91,795		25 AC-02, 03
ACTIVITIES	05	332	292	000	402	000	APPAREL	98,643		25 AC-01
ACTIVITIES	05	388	291	000	402	000	APPAREL	21,450		25 AC-02
ACTIVITIES	05	388	292	000	402	000	APPAREL	91,300		25 AC-01
ACTIVITIES	05	390	291	000	402	000	APPAREL	25,740		25 AC-01
ACTIVITIES	05	390	292	000	402	000	APPAREL	138,160		25 AC-01, 25 OP-01
CAREER TECHNOLOGY	05	006	399	830	406	000	INSTRUCT SOFTWARE/LIC AGR	202,000		25 LA-11, 12
CURRICULUM INSTRUCTION	05	006	626	000	406	000	INSTRUCT SOFTWARE/LIC AGR	628,950		25 LA-09
ELEMENTARY	05	006	210	000	460	000	TEXTBOOKS & WORKBOOKS	212,000		25 LA-01, 06
ELEMENTARY	05	006	211	000	460	000	TEXTBOOKS & WORKBOOKS	220,000		25 LA-02, 10
ENGLISH LEARNERS	05	006	219	000	460	000	TEXTBOOKS & WORKBOOKS	300,000		25 EE-02
SECONDARY	05	300	211	000	460	000	TEXTBOOKS & WORKBOOKS	25,000		25 EE-03
SECONDARY	05	332	211	000	460	000	TEXTBOOKS & WORKBOOKS	4,092		25 OP-02
SECONDARY	05	333	211	000	460	000	TEXTBOOKS & WORKBOOKS	1,724		25 OP-02
SECONDARY	05	334	211	000	460	000	TEXTBOOKS & WORKBOOKS	2,072		25 OP-02
SECONDARY	05	388	211	000	460	000	TEXTBOOKS & WORKBOOKS	3,686		25 OP-02
SECONDARY	05	390	211	000	460	000	TEXTBOOKS & WORKBOOKS	4,611		25 OP-02
SECONDARY	05	394	211	000	460	000	TEXTBOOKS & WORKBOOKS	2,999		25 OP-02
AREA LEARNING CENTER	05	702	211	303	460	000	TEXTBOOKS & WORKBOOKS	351		25 OP-02
ELEMENTARY	05	189	210	000	465	000	NON-INSTRUCT TECH DEVICES	2,500		25 OP-02
SPECIAL EDUCATION	05	197	400	000	465	000	NON-INSTRUCT TECH DEVICES	566		25 OP-02
ELEMENTARY	05	174	210	000	466	000	INSTRUCTIONAL TECH DEVICE	1,000		25 OP-02
ELEMENTARY	05	183	210	000	466	000	INSTRUCTIONAL TECH DEVICE	1,117		25 OP-02
ELEMENTARY	05	189	210	000	466	000	INSTRUCTIONAL TECH DEVICE	2,704		25 OP-02
CURRICULUM INSTRUCTION	05	006	626	000	470	000	MEDIA RESOURCES	180,000		25 LA-07
CURRICULUM INSTRUCTION	05	165	626	000	470	000	MEDIA RESOURCES	2,000		25 OP-02
CURRICULUM INSTRUCTION	05	168	626	000	470	000	MEDIA RESOURCES	400		25 OP-02
CURRICULUM INSTRUCTION	05	182	626	000	470	000	MEDIA RESOURCES	1,000		25 OP-02
CURRICULUM INSTRUCTION	05	183	626	000	470	000	MEDIA RESOURCES	2,000		25 OP-02
CURRICULUM INSTRUCTION	05	187	626	000	470	000	MEDIA RESOURCES	1,000		25 OP-02

DLTL (Department of Leadership Teaching and Learning)										
FY2025										
ACCOUNT MANAGER TITLE	FD	ORG	PRG	FIN	OBJ	CRS	TITLE	Facilities and Equipment	FY2025 Capital Technology Levy	PROJECT NUMBER
CURRICULUM INSTRUCTION	05	189	626	000	470	000	MEDIA RESOURCES	1,140		25 OP-02
							<b>Sub Total</b>	2,270,000	-	
<b>Equipment</b>										
CURRICULUM INSTRUCTION	05	006	605	000	505	000	NONINSTRUC TECH SOFTWARE	110,000		25 EE-01
ELEMENTARY	05	006	211	000	534	000	FURNITURE	155,020		25 LA-04
CURRICULUM INSTRUCTION	05	200	211	000	534	000	FURNITURE	121,907		25 OP-01
MUSIC	05	006	259	000	540	000	EQUIPMENT	236,000		25 LA-05, 08
CAREER TECHNOLOGY	05	006	399	000	540	000	EQUIPMENT	25,000		25 LA-13
STUDENT SERVICES	05	006	720	000	540	000	EQUIPMENT	10,000		25 SS-01
ELEMENTARY	05	165	210	000	540	000	EQUIPMENT	5,149		25 OP-02
ELEMENTARY	05	168	210	000	540	000	EQUIPMENT	7,225		25 OP-02
ELEMENTARY	05	171	210	000	540	000	EQUIPMENT	5,246		25 OP-02
ELEMENTARY	05	172	210	000	540	000	EQUIPMENT	2,784		25 OP-02
ELEMENTARY	05	173	210	000	540	000	EQUIPMENT	7,421		25 OP-02
ELEMENTARY	05	174	210	000	540	000	EQUIPMENT	3,378		25 OP-02
ELEMENTARY	05	175	210	000	540	000	EQUIPMENT	4,164		25 OP-02
ELEMENTARY	05	178	210	000	540	000	EQUIPMENT	5,189		25 OP-02
ELEMENTARY	05	179	210	000	540	000	EQUIPMENT	3,652		25 OP-02
ELEMENTARY	05	181	210	000	540	000	EQUIPMENT	3,878		25 OP-02
ELEMENTARY	05	182	210	000	540	000	EQUIPMENT	4,924		25 OP-02
ELEMENTARY	05	183	210	000	540	000	EQUIPMENT	5,505		25 OP-02
ELEMENTARY	05	184	210	000	540	000	EQUIPMENT	6,186		25 OP-02
ELEMENTARY	05	185	210	000	540	000	EQUIPMENT	6,968		25 OP-02
ELEMENTARY	05	187	210	000	540	000	EQUIPMENT	6,739		25 OP-02
CURRICULUM INSTRUCTION	05	187	626	000	540	000	EQUIPMENT	1,432		25 OP-02
ELEMENTARY	05	189	210	000	540	000	EQUIPMENT	4,000		25 OP-02
ELEMENTARY	05	196	210	000	540	000	EQUIPMENT	5,461		25 OP-02
SPECIAL EDUCATION	05	197	400	000	540	000	EQUIPMENT	19,374		25 OP-01, 02
ACTIVITIES	05	200	292	000	540	000	EQUIPMENT	2,005		25 AC-01
SECONDARY	05	311	211	000	540	000	EQUIPMENT	4,237		25 OP-02
SECONDARY	05	332	211	000	540	000	EQUIPMENT	25,131		25 OP-02

DLTL (Department of Leadership Teaching and Learning)										
FY2025										
							Facilities and	FY2025 Capital		
ACCOUNT MANAGER TITLE	FD	ORG	PRG	FIN	OBJ	CRS	TITLE	Equipment	Technology Levy	PROJECT NUMBER
ACTIVITIES	05	332	292	000	540	000	EQUIPMENT	15,333		25 AC-01
SECONDARY	05	333	211	000	540	000	EQUIPMENT	10,588		25 OP-02
SECONDARY	05	334	211	000	540	000	EQUIPMENT	12,724		25 OP-02
SPECIAL EDUCATION	05	342	400	000	540	000	EQUIPMENT	1,054		25 OP-02
SECONDARY	05	386	211	000	540	000	EQUIPMENT	6,793		25 OP-02
SECONDARY	05	388	211	000	540	000	EQUIPMENT	22,633		25 OP-02
ACTIVITIES	05	388	292	000	540	000	EQUIPMENT	15,333		25 AC-01
SECONDARY	05	390	211	000	540	000	EQUIPMENT	28,318		25 OP-02
ACTIVITIES	05	390	292	000	540	000	EQUIPMENT	15,333		25 AC-01
SECONDARY	05	394	211	000	540	000	EQUIPMENT	18,419		25 OP-02
AREA LEARNING CENTER	05	702	211	303	540	000	EQUIPMENT	2,159		25 OP-02
							<b>Sub Total</b>	946,662	-	
							<b>DLTL Total</b>	<b>3,216,662</b>	-	



HART (Human & Administrative Resources Team)										
FY2025										
ACCOUNT MANAGER TITLE	FD	ORG	PRG	FIN	OBJ	CRS	TITLE	Facilities and Equipment	FY2025 Capital Technology Levy	PROJECT NUMBER
<b>Supplies</b>										
PURCHASING	05	005	720	000	401	000	GENERAL SUPPLIES	35,000		25 BA-07
							<b>Sub Total</b>	35,000	-	
<b>Equipment</b>										
OPERATIONS FACILITIES	05	005	850	000	511	000	SITE IMPROVEMENTS	96,000		25 FO-04
OPERATIONS FACILITIES	05	005	850	000	522	000	BUILDING IMPROVEMENTS	32,000		25 FO-01
ADMINISTRATION	05	005	105	000	530	000	REPLACEMENT EQUIPMENT	123,844		25 BA-06
ADMINISTRATION	05	005	105	007	530	000	REPLACEMENT EQUIPMENT	10,000		25 BA-03
PURCHASING	05	005	114	000	530	000	REPLACEMENT EQUIPMENT	100,000		25 BA-01
OPERATIONS FACILITIES	05	005	810	000	530	000	REPLACEMENT EQUIPMENT	190,000		25 FO-09, 10, 11
SECURITY & EMERGENCY MGMT	05	005	813	000	530	000	REPLACEMENT EQUIPMENT	247,070		25 SM-01, 11
SECURITY & EMERGENCY MGMT	05	005	813	795	530	000	REPLACEMENT EQUIPMENT	-	140,646	25 SM-07, 08, 09
OPERATIONS FACILITIES	05	005	818	000	530	000	REPLACEMENT EQUIPMENT	471,000		25 FO-03, 07
OPERATIONS FACILITIES	05	005	850	000	530	000	REPLACEMENT EQUIPMENT	215,000		25 FO-12, 13
OPERATIONS FACILITIES	05	005	850	000	540	000	EQUIPMENT	40,000		25 FO-02
PURCHASING	05	005	114	000	550	000	REPLACEMENT EQUIPMENT	135,000		25 BA-05
SECURITY & EMERGENCY MGMT	05	005	813	795	555	000	NONINSTRUCT TECH HARDWARE	-	1,409,035	25 SM-02, 03, 04, 05, 06
SECURITY & EMERGENCY MGMT	05	005	813	795	560	000	PRIN ON COMP/TECH LEASES	-	408,992	25 SM-10
SECURITY & EMERGENCY MGMT	05	005	813	795	561	000	INT ON COMP/TECH LEASES	-	41,327	25 SM-10
OPERATIONS FACILITIES	05	005	810	000	580	000	PRINCIPAL ON CAP LEASE	15,050		25 FO-08
SECURITY & EMERGENCY MGMT	05	005	813	000	580	000	PRINCIPAL ON CAP LEASE	12,705		25 SM-12
BUSINESS SERVICES	05	005	850	000	580	000	PRINCIPAL ON CAP LEASE	34,311		25 FO-05, 06
OPERATIONS FACILITIES	05	005	810	000	581	000	INTEREST ON CAPITAL LEASE	266		25 FO-08
SECURITY & EMERGENCY MGMT	05	005	813	000	581	000	INTEREST ON CAPITAL LEASE	225		25 SM-12
BUSINESS SERVICES	05	005	850	000	581	000	INTEREST ON CAPITAL LEASE	607		25 FO-05, 06
							<b>Sub Total</b>	1,723,078	2,000,000	
<b>Tax Assessments</b>										
BUSINESS SERVICES	05	005	850	000	896	000	TAXES	59,000		25 BA-02
							<b>Sub Total</b>	59,000	-	
							<b>HART Total</b>	<b>1,817,078</b>	<b>2,000,000</b>	

I2T2 (Instructional and Information Technology Team)											
FY2025											
ACCOUNT MANAGER TITLE		FD	ORG	PRG	FIN	OBJ	CRS	TITLE	Facilities and Equipment	FY2025 Capital Technology Levy	PROJECT NUMBER
Information Systems											
INFORMATION SYSTEMS	05	005	140	795	405	000	NONINSTRUC SOFTWARE/LICEN			1,407,209	25 IS-01, 02, 03, 04, 05
							Sub Total		-	1,407,209	
Tech Support Staff											
TECHNOLOGY ELEMENTARY	05	005	618	795	160	000	CLERICAL ESP			509,658	25 TE-01
TECHNOLOGY ELEMENTARY	05	005	618	795	170	000	NON INSTRUCTIONAL SUPPORT			339,654	25 TE-01
TECHNOLOGY ELEMENTARY	05	005	618	795	210	000	FICA/MEDICARE			64,972	25 TE-01
TECHNOLOGY ELEMENTARY	05	005	618	795	214	000	PERA			59,443	25 TE-01
TECHNOLOGY ELEMENTARY	05	005	618	795	218	000	TRA			2,482	25 TE-01
TECHNOLOGY ELEMENTARY	05	005	618	795	220	000	EMPLOYEE INSURANCE			220,031	25 TE-01
TECHNOLOGY ELEMENTARY	05	005	618	795	230	000	LIFE			815	25 TE-01
TECHNOLOGY ELEMENTARY	05	005	618	795	235	000	DENTAL			4,655	25 TE-01
TECHNOLOGY ELEMENTARY	05	005	618	795	240	000	DISABILITY INCOME			4,332	25 TE-01
TECHNOLOGY ELEMENTARY	05	005	618	795	250	000	RSP			5,850	25 TE-01
TECHNOLOGY ELEMENTARY	05	005	618	795	251	000	EMPLOYER HLTH SAVINGS ACT			52,125	25 TE-01
TECHNOLOGY ELEMENTARY	05	005	618	795	270	000	WORKERS COMPENSATION			4,077	25 TE-01
TECHNOLOGY SECONDARY	05	005	619	795	160	000	CLERICAL ESP			210,933	25 TS-01, TD-16
TECHNOLOGY SECONDARY	05	005	619	795	170	000	NON INSTRUCTIONAL SUPPORT			447,081	25 TS-01
TECHNOLOGY SECONDARY	05	005	619	795	182	000	CASUAL			480	25 TS-01
TECHNOLOGY SECONDARY	05	005	619	795	210	000	FICA/MEDICARE			50,105	25 TS-01
TECHNOLOGY SECONDARY	05	005	619	795	214	000	PERA			49,086	25 TS-01
TECHNOLOGY SECONDARY	05	005	619	795	220	000	EMPLOYEE INSURANCE			100,714	25 TS-01
TECHNOLOGY SECONDARY	05	005	619	795	230	000	LIFE			577	25 TS-01
TECHNOLOGY SECONDARY	05	005	619	795	235	000	DENTAL			4,200	25 TS-01
TECHNOLOGY SECONDARY	05	005	619	795	240	000	DISABILITY INCOME			3,340	25 TS-01
TECHNOLOGY SECONDARY	05	005	619	795	250	000	RSP			3,898	25 TS-01
TECHNOLOGY SECONDARY	05	005	619	795	251	000	EMPLOYER HLTH SAVINGS ACT			20,200	25 TS-01
TECHNOLOGY SECONDARY	05	005	619	795	270	000	WORKERS COMPENSATION			3,144	25 TS-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	160	000	CLERICAL ESP			164,560	25 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	170	000	NON INSTRUCTIONAL SUPPORT			1,015,666	25 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	182	000	CASUAL			34,213	25 TD-01

I2T2 (Instructional and Information Technology Team)										
FY2025										
ACCOUNT MANAGER TITLE	FD	ORG	PRG	FIN	OBJ	CRS	TITLE	Facilities and Equipment	FY2025 Capital Technology Levy	PROJECT NUMBER
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	210	000	FICA/MEDICARE		92,905	25 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	214	000	PERA		90,658	25 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	220	000	EMPLOYEE INSURANCE		144,037	25 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	230	000	LIFE		1,212	25 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	235	000	DENTAL		4,368	25 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	240	000	DISABILITY INCOME		6,165	25 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	250	000	RSP		13,241	25 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	251	000	EMPLOYER HLTH SAVINGS ACT		33,600	25 TD-01
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	270	000	WORKERS COMPENSATION		5,829	25 TD-01
							<b>Sub Total</b>	-	3,768,306	
<b>Software</b>										
TECHNOLOGY ELEMENTARY	05	005	618	795	465	000	NON-INSTRUCT TECH DEVICES		1,700,000	25 TE-02
TECHNOLOGY SECONDARY	05	005	619	795	405	000	NONINSTRUC SOFTWARE/LICEN		4,000	25 TS-03
TECHNOLOGY SECONDARY	05	005	619	795	466	000	INSTRUCTIONAL TECH DEVICE		195,000	25 TS-04, 05
TECHNOLOGY DISTRICT-WIDE	05	005	630	000	405	000	NONINSTRUC SOFTWARE/LICEN	53,752	-	25 TD-02
TECHNOLOGY DISTRICT-WIDE	05	005	630	000	465	000	NON-INSTRUCT TECH DEVICES	192,500	-	25 TD-09
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	405	000	NONINSTRUC SOFTWARE/LICEN		1,452,675	25 TD-02, 04, 05, 15, 17
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	465	000	NON-INSTRUCT TECH DEVICES		502,468	25 TD-08, 09, 10, 11, 12, 13
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	466	000	INSTRUCTIONAL TECH DEVICE		55,000	25 TD-08
							<b>Sub Total</b>	246,252	3,909,143	
<b>Equipment</b>										
TECHNOLOGY ELEMENTARY	05	005	618	795	560	000	PRIN ON COMP/TECH LEASES		563,910	25 TE-03
TECHNOLOGY ELEMENTARY	05	005	618	795	561	000	INT ON COMP/TECH LEASES		56,981	25 TE-03
TECHNOLOGY SECONDARY	05	005	619	795	560	000	PRIN ON COMP/TECH LEASES		610,364	25 TS-02
TECHNOLOGY SECONDARY	05	005	619	795	561	000	INT ON COMP/TECH LEASES		10,803	25 TS-02
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	530	000	REPLACEMENT EQUIPMENT		130,814	25 TD-06, 08, 14
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	560	000	PRIN ON COMP/TECH LEASES		978,215	25 TD-03, 07
TECHNOLOGY DISTRICT-WIDE	05	005	630	795	561	000	INT ON COMP/TECH LEASES		57,600	25 TD-03, 07
							<b>Sub Total</b>	-	2,408,687	
							<b>I2T2 Total</b>	<b>246,252</b>	<b>11,493,345</b>	

Lease Levy										
							FY2025			
							Facilities and	FY2025 Capital		
ACCOUNT MANAGER TITLE	FD	ORG	PRG	FIN	OBJ	CRS	TITLE	Equipment	Technology Levy	PROJECT NUMBER
Facilities Lease										
OPERATIONS FACILITIES	05	005	850	000	316	000	LEASES (ID 287,ALC, SPED)	1,188,998		25 BA-04
OPERATIONS FACILITIES	05	005	105	000	370	000	LEASES (NWFSC)	21,000		25 BA-04
OPERATIONS FACILITIES	05	005	850	000	370	000	LEASES (CBVAT, Timberland)	134,307		25 BA-04
OPERATIONS FACILITIES	05	005	850	000	570	000	SR HIGH ADDITIONS	1,520,000		25 BA-04
OPERATIONS FACILITIES	05	005	850	000	571	000	SR HIGH ADDITIONS	383,638		25 BA-04
							<b>Sub Total</b>	3,247,943	-	
Facilities Lease Athletics										
LEASE	05	300	850	000	370	000	RENTAL LAND & BLDGS	122,320		25 BA-04
LEASE	05	332	850	000	370	401	RENTAL LAND & BLDGS	1,000		25 BA-04
LEASE	05	332	850	000	370	413	RENTAL LAND & BLDGS	15,000		25 BA-04
LEASE	05	332	850	000	370	421	RENTAL LAND & BLDGS	100		25 BA-04
LEASE	05	332	850	000	370	425	RENTAL LAND & BLDGS	1,000		25 BA-04
LEASE	05	332	850	000	370	431	RENTAL LAND & BLDGS	2,000		25 BA-04
LEASE	05	332	850	000	370	441	RENTAL LAND & BLDGS	1,000		25 BA-04
LEASE	05	388	850	000	370	401	RENTAL LAND & BLDGS	1,000		25 BA-04
LEASE	05	388	850	000	370	413	RENTAL LAND & BLDGS	5,000		25 BA-04
LEASE	05	388	850	000	370	425	RENTAL LAND & BLDGS	1,000		25 BA-04
LEASE	05	390	850	000	370	401	RENTAL LAND & BLDGS	1,000		25 BA-04
LEASE	05	390	850	000	370	413	RENTAL LAND & BLDGS	12,000		25 BA-04
LEASE	05	390	850	000	370	417	RENTAL LAND & BLDGS	95,000		25 BA-04
LEASE	05	390	850	000	370	421	RENTAL LAND & BLDGS	100		25 BA-04
LEASE	05	390	850	000	370	425	RENTAL LAND & BLDGS	1,000		25 BA-04
LEASE	05	390	850	000	370	431	RENTAL LAND & BLDGS	2,000		25 BA-04
LEASE	05	390	850	000	370	441	RENTAL LAND & BLDGS	1,000		25 BA-04
							<b>Sub Total</b>	261,520	-	
							<b>Lease Levy Total</b>	3,509,463	-	
							<b>Total</b>	8,864,455	13,493,345	

## REVENUE, EXPENDITURE, AND FUND BALANCE PROJECTIONS

	General Fund	Food and Nutrition Services Fund	Community Service Fund	Capital/Land Proceeds Fund	Debt Service Fund	Total
<b>Total Fund Balance, June 30, 2023</b>	* \$ 87,918,776	\$ 4,813,959	\$ 6,346,817	\$ 9,784,760	\$ 4,028,370	\$ 112,892,682
<b>FY 2024 Budgeted Revenue</b>	304,453,176	17,169,602	15,131,657	18,079,531	13,126,205	367,960,171
<b>FY 2024 Budgeted Expenditures</b>	290,020,992	17,660,359	16,017,431	21,017,675	12,250,870	356,967,327
<b>2024A General Obligation Facilities Maintenance Bonds</b>	-	-	-	-	6,097,457	6,097,457
<b>Projected Fund Balance, June 30, 2024</b>	102,350,960	4,323,202	5,461,043	6,846,616	11,001,162	129,982,983
<b>Revenue (by source)</b>						
Local Property Taxes	76,099,807	-	2,850,393	13,493,345	18,495,501	110,939,046
Investment Earnings and Other	6,567,224	1,328,801	10,640,027	321,252	325,000	19,182,304
State Sources	230,671,374	5,844,691	2,275,530	7,979,401	794,363	247,565,359
Federal Sources	-	9,604,867	-	-	-	9,604,867
<b>Total Revenue</b>	<b>313,338,405</b>	<b>16,778,359</b>	<b>15,765,950</b>	<b>21,793,998</b>	<b>19,614,864</b>	<b>387,291,576</b>
<b>Expenditures (by program)</b>						
Administration	11,760,573	-	-	-	-	11,760,573
District Support Services	7,967,374	-	-	-	-	7,967,374
Elementary and Secondary Regular Instruction	114,702,317	-	-	-	-	114,702,317
Vocational Education Instruction	3,598,256	-	-	-	-	3,598,256
Special Education Instruction	49,141,923	-	-	-	-	49,141,923
Instructional Support Services	14,346,137	-	-	-	-	14,346,137
Pupil Support Services	7,164,292	-	-	-	-	7,164,292
Transportation	24,637,782	-	-	-	-	24,637,782
Sites and Buildings	16,124,004	-	-	-	-	16,124,004
Fiscal and Other Fixed Cost Programs	** 65,554,852	-	-	-	-	65,554,852
Food and Nutrition Services	-	17,620,884	-	-	-	17,620,884
Community Service	-	-	17,936,391	-	-	17,936,391
Capital Outlay	-	-	-	22,357,800	-	22,357,800
Debt Service	-	-	-	-	25,845,079	25,845,079
<b>Total Expenditures</b>	<b>314,997,510</b>	<b>17,620,884</b>	<b>17,936,391</b>	<b>22,357,800</b>	<b>25,845,079</b>	<b>398,757,664</b>
<b>Estimated Ending Fund Balance, June 30, 2025</b>	<b>\$ 100,691,855</b>	<b>\$ 3,480,677</b>	<b>\$ 3,290,602</b>	<b>\$ 6,282,814</b>	<b>\$ 4,770,947</b>	<b>\$ 118,516,895</b>

\* Total fund balance, June 30, 2023 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

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# **INFORMATION SECTION**

**TO:** Dr. Kim Hiel, Superintendent  
**FROM:** John Morstad, SFO, CSRM, Executive Director of Finance and Operations  
Kelly Benusa, CPA, RSBO, SFO, Director of Business Services  
**SUBJECT:** Fiscal Year 2025 Budget  
**DATE:** June 25, 2024

**Recommendation**

We recommend that the school board adopt the FY 2025 budget as proposed. The proposed budget projects an estimated ending fund balance for FY 2025 as a percent of expenditures at 32.0% or 16.7 weeks of operations. Therefore, applying the 5% fund balance policy the District would be within the desired parameters for FY 2025.

**Background**

The enclosed FY 2025 budget proposal has been prepared in accordance with school board direction and action as follows:

Date		Outcome
Sept. 26, 2023	Regular Meeting	<b>Action:</b> Approve preliminary FY 2025 levy at maximum
Nov. 14, 2023	Work Session	<b>Direction:</b> <ul style="list-style-type: none"><li>• Agree to FY 2025 budget planning process</li><li>• Provide direction on budget planning</li><li>• Prepare for December approval of FY 2025 Levy Limitation and Certification</li></ul>
Dec. 12, 2023	Regular Meeting	<b>Action:</b> Approve FY 2025 Levy Limitation Certification
Feb. 6, 2024	Work Session	<b>Direction:</b> <ul style="list-style-type: none"><li>• FY 2025 operating funds budget development and proposal</li><li>• FY 2025 capital budget development and proposal</li></ul>
Feb. 20, 2024	Regular Meeting	<b>Action:</b> <ul style="list-style-type: none"><li>• Approve FY 2024 mid-year budget adjustments</li><li>• Approve FY 2025 operating fund adjustments (PEAR Summary)</li><li>• Approve FY 2025 capital expenditure budget</li></ul>

## Summary of proposed FY 2025 General Fund Budget Comparison to Prior Year

The table below summarizes the revenue, expenditure, and fund balance proposal for the General Fund budget in comparison to the previous year's budget (FY 2024).

	<b>Proposed Adopted Budget FY 2025</b>	<b>Revised Budget FY 2024</b>	<b>Difference % Change</b>
<b>Revenue</b>	\$313,338,405	\$304,453,176	\$8,885,229 2.9%
<b>Expenditures</b>	\$314,997,510	\$290,020,992	\$24,976,518 8.6%
<b>End of Year Fund Balance</b>	\$100,691,855	\$102,350,960	\$(1,659,105)
<b>Fund Balance % of Exp.</b>	32.0%	35.3%	

There are several large areas of adjustments included in the FY 2025 adopted expenditure budget. The adjustments are as follows:

- Board approved February 20, 2024, FY 2025 budget adjustments for a net increase of \$2,159,706. This amount is comprised of LRFP budget adjustments, including enrollment alignment of \$1,202,821, strategic investments – one year only \$1 million net of \$(200,115) 1 FTE assistant principal elimination at 279Online, and family medical leave act \$157,000.
- Board approved February 20, 2024, FY 2024 mid-year budget adjustment one-time savings of \$1,749,344, which are included in the FY 2025 adopted budget.
- As planned, ESSER III 80% costs of \$10,120,052, ESSER maintenance of effort adjustments of \$500,765, and ESSER learning recovery grant adjustments of \$109,800 from FY 2023 and FY 2024 are added back to the General Fund; and Learning Loss ESSER III 20% of \$1,775,359 for FY 2023 and FY 2024 are being eliminated from the General Fund.

With these adjustments, the percentage increase in the expenditure budget is 8.6%, which is above the expenditure trend target of 3.00%.

The net effect of the revenue and expenditure budget variance on the proposed General Fund budget results in an anticipated operating deficit of \$1,659,105 for FY 2025. The impact of this budget is a projected year-end fund balance of \$100.7 million in FY 2025.

### Comparison to February 20, 2024, projections

The final steps of the budget development process include the collection and processing of all detailed revenue and expenditure data for the budget; therefore, the proposed budget is based on calculated line-item detail instead of percentage estimates that are included in Financial Forecast model. The chart, on the next page, explains the changes from the projected FY 2025 budget (based upon percentage estimates) and the proposed adopted FY 2025 budget (based upon calculated line-item detail).



	<b>Proposed Adopted Budget FY 2025</b>	<b>Projected FY 2025 (Feb. 20, 2024)</b>	<b>Difference % Change</b>
<b>Revenue</b>	\$313,338,405	\$312,818,372	\$520,033 0.2%
<b>Expenditures</b>	\$314,997,510	\$312,438,780	\$2,558,730 0.8%
<b>End of Year Fund Balance</b>	\$100,691,855	\$102,730,552	\$(2,038,697)
<b>Fund Balance % of Exp.</b>	32.0%	32.9%	

Revenue is higher by \$520,033. Below is an explanation of the revenue differences from February estimates:

<b>Revenue increase of \$520,033</b>	<b>Increase of</b>	<b>Decrease of</b>
Special education increase; includes reversal of prior year under accrual of \$650,000	\$1,150,000	
Local optional revenue decrease		\$(1,049,606)
Interest revenue decrease		\$( 775,000)
Summer unemployment – offset by expenditure increase	\$ 760,501	
General education aid 2% increase to basic formula allowance and an estimated increase of 347 adjusted Average Daily Members (ADM) from the prior year projections (total adjusted ADM estimate 20,899 for FY 2025)	\$ 578,308	
Desegregation transportation decrease due to projected costs for FY 2024, which impact the FY 2025 revenue formula; includes prior year under accrual of \$100,000		\$( 400,000)
Student support personnel aid – offset by expenditure increase	\$ 127,756	
TRA pension adjustment revenue increase – offset by expenditure increase	\$ 119,183	
Other miscellaneous revenues combined for a \$8,891 increase	\$ 8,891	

Expenditures are higher by \$2,558,730. Below is an explanation of the expenditure differences from February estimates, which include a 3.0% increase, by category:

<b>Salaries - decrease of \$329,097</b>	<b>Increase of</b>	<b>Decrease of</b>
Projected settlement, total FTE adjustments taken in salary for adopted budget and realigned with benefits at mid-year revision for FY 2025		\$(2,173,774)
Add back salaries from FY 2024 mid-year for one-time savings	\$ 2,366,376	
Add back FY 2022 strategic investments for online teachers not deployed in FY 2024	\$ 792,579	
Add 1 FTE for ADSIS programming from ESSER Learning Recovery due to increase in revenue allocation	\$ 109,800	
Attrition and allocation of staff		\$(1,424,078)
<b>Benefits - increase of \$3,911,077</b>		
Other items combined (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 2025	\$ 1,867,737	
Medical insurance and HSA increase to FY 2025 rates for UMR and PEIP, employee plan migration; and add back 121 open positions from FY 2024	\$ 915,857	
Summer unemployment – offset by revenue increase	\$ 720,000	
Add back benefits from FY 2024 mid-year due to one-time savings	\$ 224,420	
Workers’ compensation increase 27%	\$ 183,063	
<b>Purchased Services - decrease of \$1,275,118</b>		
Add back purchased services from FY 2024 mid-year for one-time savings/cost		\$(1,482,659)
Student resource officers back to 100% from FY 2024 due to legislation clarification – see supplies for majority of offset	\$ 468,805	
Utilities anticipated decrease for electric		\$( 400,000)
Budget capacity moved from supplies	\$ 230,000	
Chargeback for services change		\$( 114,485)
Tuition increase for Intermediate District 287	\$ 113,787	
Eliminate CAREI contract for FY 2024 only – next steps from DMG audit		\$( 102,120)
Other purchased services remained at 0% for FY 2025 budgeting	\$ 11,554	

Other Services - increase of \$251,868		
Curriculum adoption budget capacity increased for maximum carryover	\$ 1,000,000	
Safe Schools capital budget capacity – move to purchased services		\$( 462,115)
Budget capacity moved to other purchased services		\$( 230,000)
Other services remained at 0% for FY 2025 budgeting		\$( 161,417)
Federal indirect rate change from 1.2% to 1.5%	\$ 105,400	

**Next Steps:**

- June 25, 2024, school board approves FY 2025 budget for all funds
- July 2024, preparation begins for FY 2024 audit
- November 19, 2024, school board accepts FY 2024 audit results

# Osseo Area Schools ISD # 279

## Five-Year Financial Projection - General Fund

Categories	Actual FY 2022	Actual FY 2023	% Chg	Revised Budget FY 2024	% Chg	Projected FY 2025	% Chg	Projected FY 2026	% Chg	Projected FY 2027	% Chg	Projected FY 2028	% Chg
Revenue	256,707,592	263,616,086	2.7%	304,453,176	15.5%	312,818,372	2.7%	317,974,588	1.6%	324,518,971	2.1%	329,281,636	1.5%
Expenditures	258,631,967	265,056,715	2.5%	290,020,992	9.4%	312,438,780	7.7%	321,347,128	2.9%	332,655,991	3.5%	342,634,274	3.0%
Difference over/(under)	(1,924,375)	(1,440,629)		14,432,184		379,592		(3,372,540)		(8,137,020)		(13,352,638)	
Assigned/Unassigned Fund Balance	89,359,405	87,918,776		102,350,960		102,730,552		99,358,012		91,220,992		77,868,354	
Fund Balance %	34.6%	33.2%		35.3%		32.9%		30.9%		27.4%		22.7%	

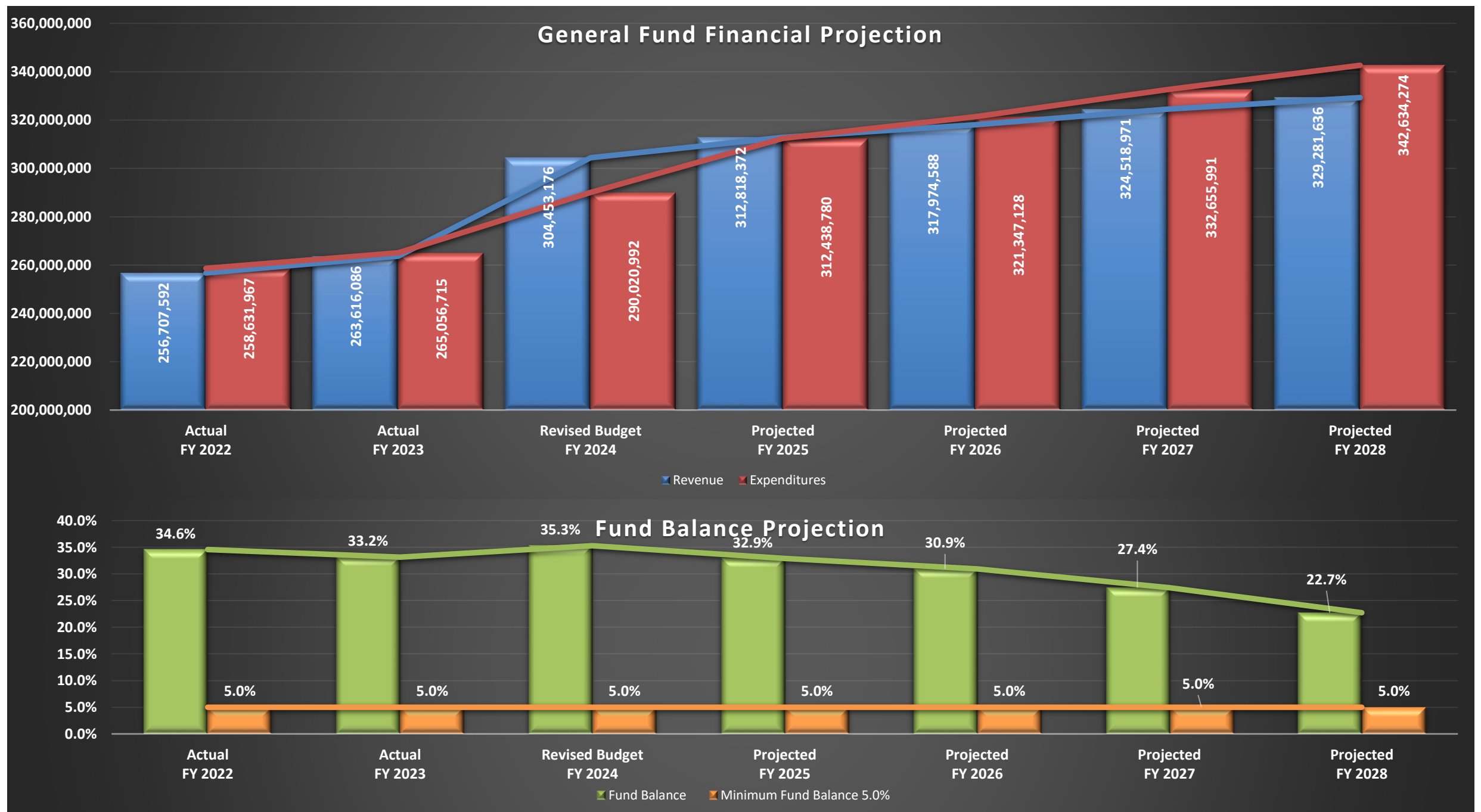
Operational Adjustments

### Assumptions

General Formula increase 2% FY 2025, and estimates 2% FY 2026, 2.17% FY 2027, future years 2% minimum and 3% cap tied to inflation

Expenditure increase of 3.0% annually

0 total operational adjustments



**ISD 279 - Osseo Area Schools**  
**General Fund**  
**FY 2025 Budget Planning Scenario Financial Forecast**

	Actual 2022	Actual 2023	Revised 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
<b>Baseline</b>							
Revenues	\$256,707,592	\$263,616,086	\$304,453,176	\$308,449,841	\$314,890,090	\$319,482,981	\$325,687,453
Expenditures	258,631,967	265,056,715	290,020,992	300,171,727	323,783,195	335,560,658	347,479,625
Known adjustments to revenue				4,368,531	3,084,498	5,035,989	3,594,184
Known one-time adjustments to expenditures				(102,120)			
Known adjustments to expenditures				12,662,278	430,002	168,449	(1,397)
Baseline operating balance							
Fund Balance (beginning of year)	91,283,780	89,359,405	87,918,776	102,350,960	102,233,207	95,994,599	84,784,463
Fund Balance (end of year)	89,359,405	87,918,776	102,350,960	102,233,207	95,994,599	84,784,463	66,587,870
Change in fund balance	(\$1,924,375)	(\$1,440,629)	\$14,432,184	(\$117,753)	(\$6,238,608)	(\$11,210,136)	(\$18,196,593)
Operational reductions to maintain fund balance at 5%							
Adjusted fund balance	\$89,359,405	\$87,918,776	\$102,350,960	\$102,233,207	\$95,994,599	\$84,784,463	\$66,587,870
Fund Balance as a % of Budgeted/Projected Expenditure	34.6%	33.2%	35.3%	32.7%	29.6%	25.3%	19.2%
<b>Tactics</b>							
Revenues with tactics	\$256,707,592	\$263,616,086	\$304,453,176	\$308,449,841	\$314,890,090	\$319,482,981	\$325,687,453
Expenditures with tactics	258,631,967	265,056,715	290,020,992	300,708,057	322,444,831	332,594,278	344,298,950
<b>Tactics related to revenue</b>							
Revenue assumption increase of 2% in FY 2025, and tied to inflation starting FY 2026, minimum 2% increase and capped at 3% for basic formula allowance <b>(Known)</b>				3,044,532	3,084,498	3,416,557	3,594,184
Special education cross-subsidy funded at 50% for FY 2027 <b>(Known)</b>						1,619,432	
Current year levy changes (referendum) <b>(Known)</b>				1,323,999			
<b>Operating referendum timeline (10 year)</b>			<b>1</b>	<b>2 (GE)</b>	<b>3</b>	<b>4 (GE)</b>	<b>5</b>
<b>Tactics related to expenditures</b>							
Enrollment alignment adjustment <b>(Known)</b> and add back 13.8 FTE for FY 2024				1,202,821	430,002	168,449	(1,397)
Other - reduce trend to 3.00%				(1,986,435)	(1,557,704)	(1,606,736)	(1,663,280)
Operating capacity for new elementary building						1,500,000	
Sustain programs & services with Federal funds for FY 2023 & FY 2024; add back exp. for FY 2025 <b>(Known)</b>				9,710,113			
Add support for processing FMLA leaves from 2023 session effective FY 2025				157,000	30,000		
CAREI contract added for FY 2024 - one-year only <b>(Known)</b>				(102,120)			
Strategic investments - one-year only				1,000,000			
Add back one-time savings from FY 2024 mid-year adjustment <b>(Known)</b>				1,749,344			
Operational reductions							
Baseline operating balance (post tactic)							
Fund Balance (beginning of year)	91,283,780	89,359,405	87,918,776	102,350,960	102,730,552	99,358,012	91,220,992
Fund Balance (end of year)	89,359,405	87,918,776	102,350,960	102,730,552	99,358,012	91,220,992	77,868,354
Change in fund balance	(\$1,924,375)	(\$1,440,629)	\$14,432,184	\$379,592	(\$3,372,540)	(\$8,137,020)	(\$13,352,638)
<b>Fund Balance Target</b>							
Fund Balance as a % of Budgeted/Projected Expenditure	34.6%	33.2%	35.3%	32.9%	30.9%	27.4%	22.7%
5% of Budgeted/Projected Expenditures Minimum	\$12,931,598	\$13,252,836	\$14,501,050	\$15,621,939	\$16,067,356	\$16,632,800	\$17,131,714
				Projected Revenue Assumption (FY 2025 - FY2028)		0.0%	
				Projected Expenditure Assumption (FY 2025 - FY2028)		3.5%	

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

# Osseo Area Schools ISD # 279

## Five-Year Financial Projection - General Fund

Categories	Actual FY 2023	Revised Budget FY 2024	% Chg	Adopted Budget FY 2025	% Chg	Projected FY 2026	% Chg	Projected FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg
Revenue	263,616,086	304,453,176	15.5%	313,338,405	2.9%	319,381,256	1.9%	325,667,274	2.0%	330,801,571	1.6%	335,516,589	1.4%
Expenditures	265,056,715	290,020,992	9.4%	314,997,510	8.6%	324,109,671	2.9%	335,302,003	3.5%	345,359,659	3.0%	355,694,411	3.0%
Difference over/(under)	(1,440,629)	14,432,184		(1,659,105)		(4,728,415)		(9,634,729)		(14,558,088)		(20,177,823)	
Assigned/Unassigned Fund Balance	87,918,776	102,350,960		100,691,855		95,963,440		86,328,711		71,770,624		51,592,801	
Fund Balance %	33.2%	35.3%		32.0%		29.6%		25.7%		20.8%		14.5%	

Operational Adjustments

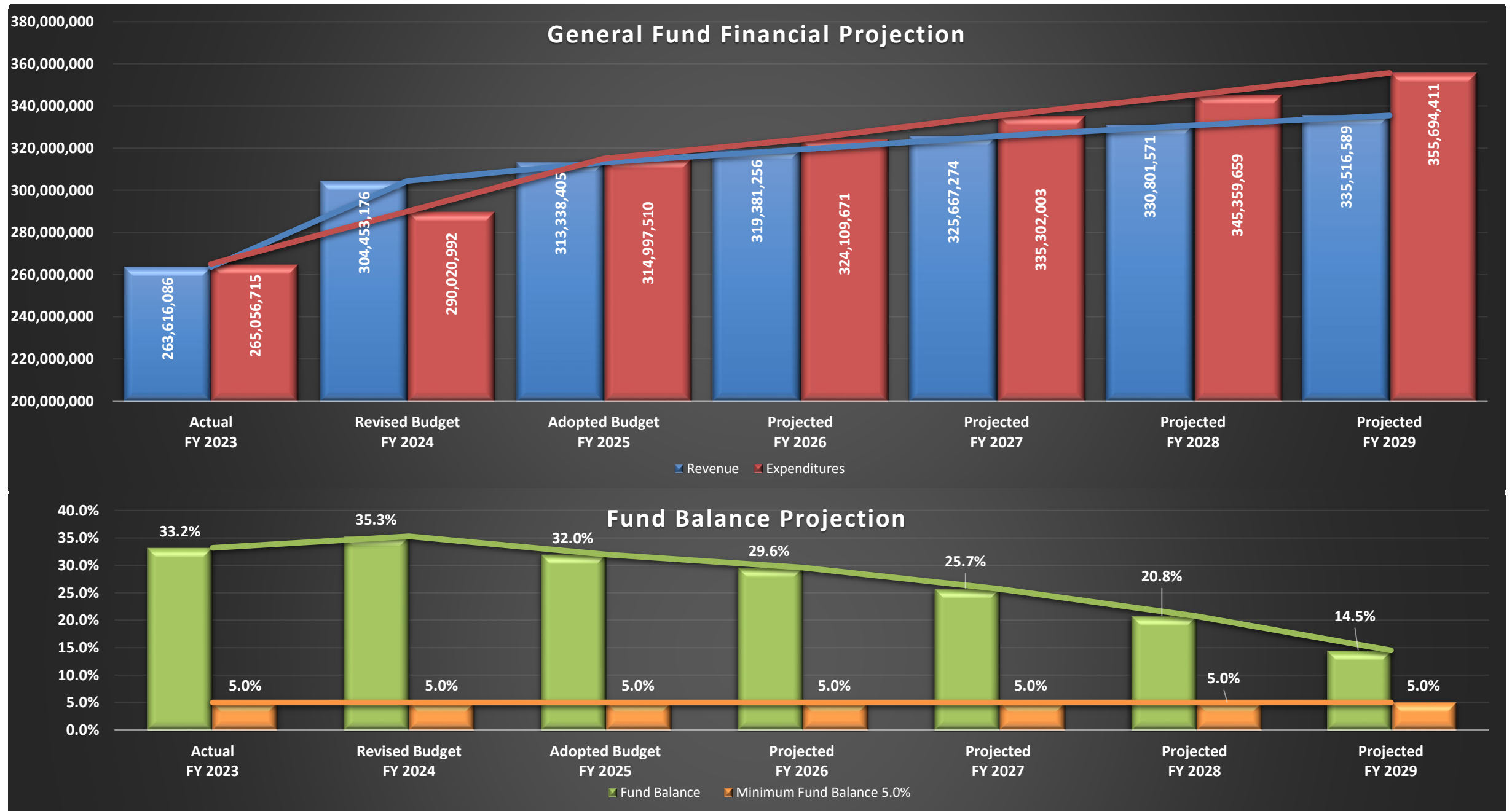
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### Assumptions

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

Expenditure increase of 3.0% annually

0 total operational adjustments



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

	Actual 2023	Revised 2024	Adopted 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029
<b>Baseline</b>							
Revenues	\$263,616,086	\$304,453,176	\$313,338,405	\$315,417,525	\$320,893,667	\$326,838,534	\$331,659,894
Expenditures	265,056,715	290,020,992	314,997,510	326,022,423	336,845,571	348,810,125	361,017,026
Known adjustments to revenue				3,963,731	4,773,607	3,963,037	3,856,695
Known one-time adjustments to expenditures				(1,000,000)			
Known adjustments to expenditures				432,236	169,042	(1,405)	(26,037)
Baseline operating balance							
Fund Balance (beginning of year)	89,359,405	87,918,776	102,350,960	100,691,855	94,618,452	83,271,113	65,263,964
Fund Balance (end of year)	87,918,776	102,350,960	100,691,855	94,618,452	83,271,113	65,263,964	39,789,563
Change in fund balance	(\$1,440,629)	\$14,432,184	(\$1,659,105)	(\$6,073,403)	(\$11,347,339)	(\$18,007,150)	(\$25,474,400)
Operational reductions to maintain fund balance at 5%							
Adjusted fund balance	\$87,918,776	\$102,350,960	\$100,691,855	\$94,618,452	\$83,271,113	\$65,263,964	\$39,789,563
Fund Balance as a % of Budgeted/Projected Expenditure	33.2%	35.3%	32.0%	29.0%	24.7%	18.7%	11.0%
<b>Tactics</b>							
Revenues with tactics	\$263,616,086	\$304,453,176	\$313,338,405	\$315,417,525	\$320,893,667	\$326,838,534	\$331,659,894
Expenditures with tactics	265,056,715	290,020,992	314,997,510	326,022,423	335,453,509	347,037,573	357,447,247
<b>Tactics related to revenue</b>							
Revenue assumption tied to inflation, minimum 2% increase and capped at 3% for basic formula allowance ( <b>Known</b> )				3,963,731	3,154,175	3,963,037	3,856,695
Special education cross-subsidy funded at 50% for FY 2027 ( <b>Known</b> )					1,619,432		
<b>Operating referendum timeline (10 year)</b>		<b>1</b>	<b>2 (GE)</b>	<b>3</b>	<b>4 (GE)</b>	<b>5</b>	<b>6 (GE)</b>
<b>Tactics related to expenditures</b>							
Enrollment alignment adjustment ( <b>Known</b> )				432,236	169,042	(1,405)	(26,037)
Other - reduce trend to 3.00%				(1,574,988)	(1,620,548)	(1,676,510)	(1,726,798)
Operating capacity for new elementary building				200,000	1,300,000		
Add support for processing FMLA leaves from 2023 session				30,000			
Strategic investments for FY 2025 - one-year only ( <b>Known</b> )				(1,000,000)			
Operational reductions							
Baseline operating balance (post tactic)							
Fund Balance (beginning of year)	89,359,405	87,918,776	102,350,960	100,691,855	95,963,440	86,328,711	71,770,624
Fund Balance (end of year)	87,918,776	102,350,960	100,691,855	95,963,440	86,328,711	71,770,624	51,592,801
Change in fund balance	(\$1,440,629)	\$14,432,184	(\$1,659,105)	(\$4,728,415)	(\$9,634,729)	(\$14,558,088)	(\$20,177,823)
<b>Fund Balance Target</b>							
Fund Balance as a % of Budgeted/Projected Expenditure	33.2%	35.3%	32.0%	29.6%	25.7%	20.8%	14.5%
5% of Budgeted/Projected Expenditures Minimum	\$13,252,836	\$14,501,050	\$15,749,876	\$16,205,484	\$16,765,100	\$17,267,983	\$17,784,721
					Projected Revenue Assumption (FY 2026 - FY2029)		0.0%
					Projected Expenditure Assumption (FY 2026 - FY2029)		3.5%

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

GE - General Election year

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



# Osseo Area Schools ISD # 279

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

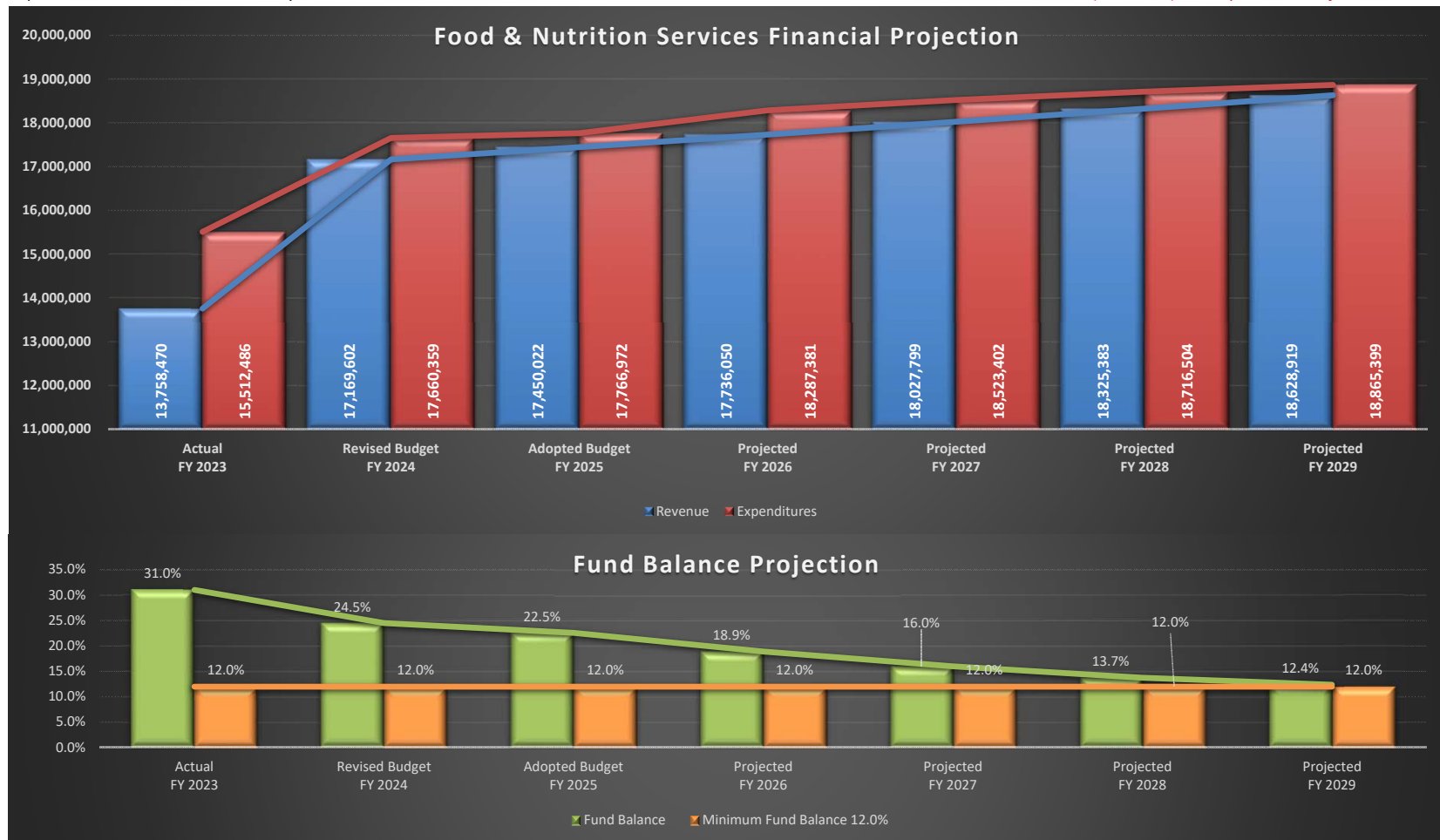
Categories	Actual FY 2023	Revised Budget FY 2024	% Chg	Adopted Budget FY 2025	% Chg	Projected FY 2026	% Chg	Projected FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg
Revenue	13,758,470	17,169,602	24.8%	17,450,022	1.6%	17,736,050	1.6%	18,027,799	1.6%	18,325,383	1.7%	18,628,919	1.7%
Expenditures	15,512,486	17,660,359	13.8%	17,766,972	0.6%	18,287,381	2.9%	18,523,402	1.3%	18,716,504	1.0%	18,865,399	0.8%
Difference over/(under)	(1,754,016)	(490,757)		(316,950)		(551,330)		(495,603)		(391,121)		(236,480)	
Restricted Fund Balance	4,813,959	4,323,202		4,006,253		3,454,922		2,959,320		2,568,199		2,331,718	
Fund Balance %	31.0%	24.5%		22.5%		18.9%		16.0%		13.7%		12.4%	
Operational Adjustments						-		(300,000)		(350,000)		(400,000)	

### Assumptions

Revenue increase of 2.0% annually

Expenditure increase of 3.0% annually

(1,050,000) total operational adjustments





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

	Actual 2023	Revised 2024	Adopted 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029
<b>Baseline</b>							
Revenues	13,758,470	17,169,602	16,778,359	16,778,359	16,778,359	16,778,359	16,778,359
Expenditures	14,899,044	16,760,359	17,200,884	17,802,915	17,649,767	17,439,509	17,170,142
Expenditures Capital	613,442	900,000	420,000	420,000	420,000	420,000	420,000
Known adjustments to revenue							
Known adjustments to expenditures							
Baseline operating balance							
Fund Balance (beginning of year)	6,567,975	4,813,959	4,323,202	3,480,677	2,786,121	2,294,713	2,063,564
Fund Balance (end of year)	4,813,959	4,323,202	3,480,677	2,036,121	1,494,713	1,213,564	1,251,781
Change in fund balance	(1,754,016)	(490,757)	(842,525)	(1,444,556)	(1,291,408)	(1,081,150)	(811,783)
Operational reductions to maintain fund balance at 12%				(750,000)	(800,000)	(850,000)	(900,000)
Adjusted fund balance	4,813,959	4,323,202	3,480,677	2,786,121	2,294,713	2,063,564	2,151,781
Fund Balance as a % of Budgeted/Projected Expenditure	31.0%	24.5%	19.8%	15.9%	13.3%	12.1%	12.9%
<b>Tactics</b>							
Revenues with tactics	13,758,470	17,169,602	17,169,602	17,450,022	17,736,050	18,027,799	18,325,383
Expenditures with tactics	14,899,044	16,760,359	17,346,972	17,954,116	18,492,739	18,737,021	18,936,882
Expenditures Capital	613,442	900,000	420,000	420,000	420,000	420,000	420,000
Tactics related to revenue							
Federal and State reimbursement rate change 2%			280,420	286,028	291,749	297,584	303,536
Tactics related to expenditures							
Operational reductions					(300,000)	(350,000)	(400,000)
Other - reduce trend to 3.00%				(86,735)	(89,337)	(90,517)	(91,483)
Baseline operating balance (post tactic)							
Fund Balance (beginning of year)	6,567,975	4,813,959	4,323,202	4,006,253	3,454,922	2,959,320	2,568,199
Fund Balance (end of year)	4,813,959	4,323,202	4,006,253	3,454,922	2,959,320	2,568,199	2,331,718
Change in fund balance	(1,754,016)	(490,757)	(316,950)	(551,330)	(495,603)	(391,121)	(236,480)

**Fund Balance Target**

Fund Balance as a % of Budgeted/Projected Expenditure	31.0%	24.5%	22.5%	18.9%	16.0%	13.7%	12.4%
12% of Budgeted/Projected Expenditures Minimum	\$1,861,498	\$2,119,243	\$2,132,037	\$2,194,486	\$2,222,808	\$2,245,981	\$2,263,848
				Projected Revenue Assumption (FY 2026 - FY2029)		0.00%	
				Projected Expenditure Assumption (FY 2026 - FY2029)		3.50%	

# Osseo Area Schools ISD # 279

## Five-Year Financial Projection - Community Service Fund

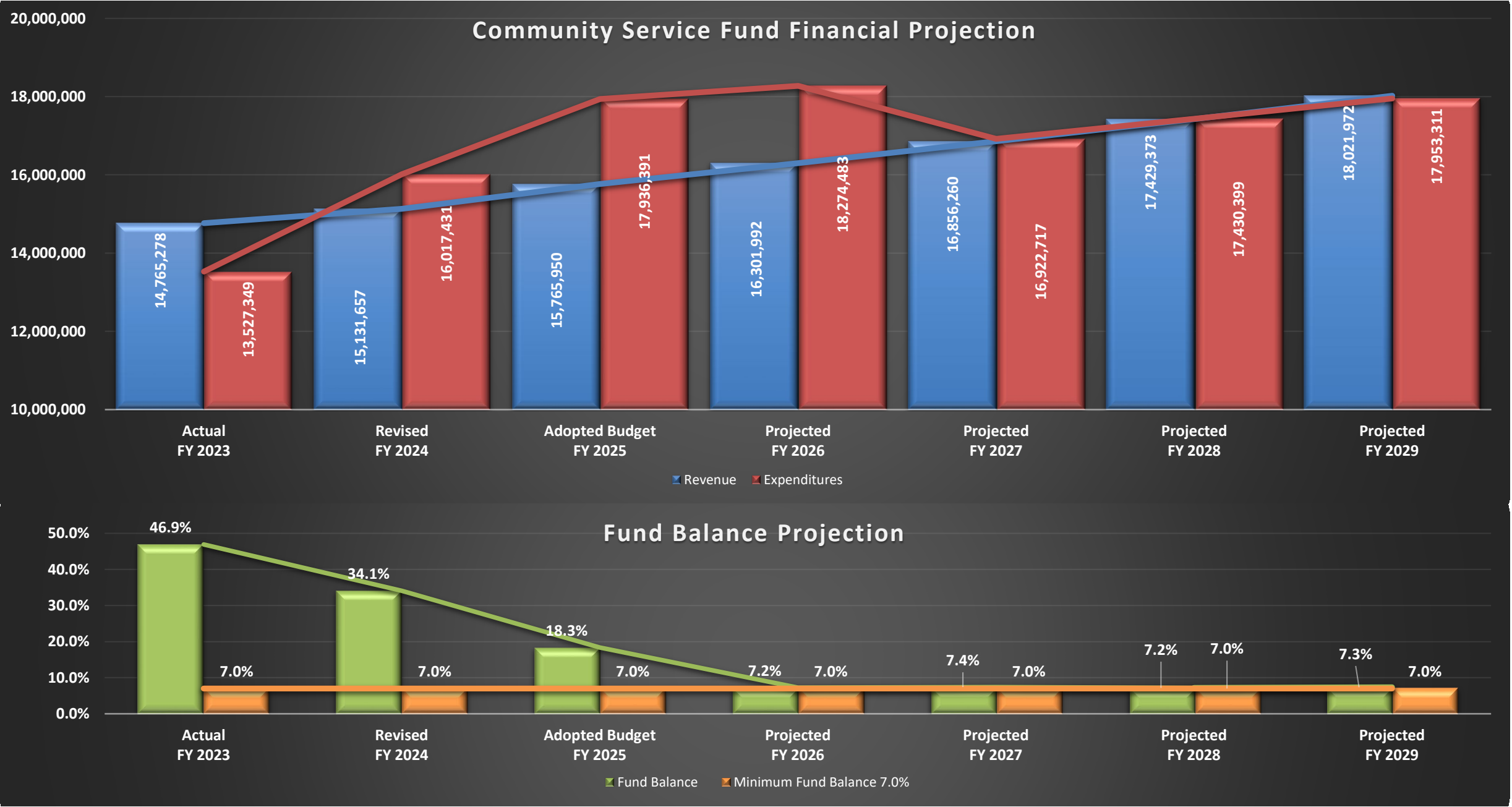
Categories	Actual FY 2023	Revised FY 2024	% Chg	Adopted Budget FY 2025	% Chg	Projected FY 2026	% Chg	Projected FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg
Revenue	14,765,278	15,131,657	2.5%	15,765,950	4.2%	16,301,992	3.4%	16,856,260	3.4%	17,429,373	3.4%	18,021,972	3.4%
Expenditures	13,527,349	16,017,431	18.4%	17,936,391	12.0%	18,274,483	1.9%	16,922,717	-7.4%	17,430,399	3.0%	17,953,311	3.0%
Difference over/(under)	1,237,929	(885,774)		(2,170,441)		(1,972,490)		(66,457)		(1,026)		68,661	
Restricted Fund Balance	6,346,817	5,461,043		3,290,602		1,318,112		1,251,654		1,250,629		1,319,289	
Fund Balance %	46.9%	34.1%		18.3%		7.2%		7.4%		7.2%		7.3%	
Operational adjustments						(200,000)		(1,900,000)		-		-	

### Assumptions

Revenue increase of 3.4% annually

Expenditure increase of 3.4% annually

(2,100,000) total operational adjustments



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

	Actual 2023	Revised 2024	Adopted 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029
<b>Baseline</b>							
Revenues	\$14,765,278	\$15,131,657	\$15,765,950	\$16,301,992	\$16,856,260	\$17,429,373	\$18,021,972
Expenditures	13,527,349	16,017,431	17,936,391	18,546,228	18,866,600	17,440,064	18,033,027
Total Levy Increase (decrease) from prior year estimates							
Known adjustments to Expenditures - other grant sources							
Baseline operating balance							
Fund Balance (beginning of year)	5,108,888	6,346,817	5,461,043	3,290,602	1,346,366	1,336,026	1,325,334
Fund Balance (end of year)	6,346,817	5,461,043	3,290,602	1,046,366	(663,974)	1,325,334	1,314,279
Change in fund balance	1,237,929	(885,774)	(2,170,441)	(2,244,236)	(2,010,340)	(10,692)	(11,055)
Operational reductions to maintain fund balance at 7%				(300,000)	(2,000,000)		
Adjusted fund balance	6,346,817	5,461,043	3,290,602	1,346,366	1,336,026	1,325,334	1,314,279
Fund Balance as a % of Budgeted/Projected Expenditure	46.9%	34.1%	18.3%	7.4%	7.9%	7.6%	7.3%
<b>Tactics</b>							
Revenues with tactics	\$14,765,278	\$15,131,657	\$15,765,950	\$16,301,992	\$16,856,260	\$17,429,373	\$18,021,972
Expenditures with tactics	13,527,349	16,017,431	17,936,391	18,546,228	18,895,815	17,498,090	18,023,032
<b>Tactics related to revenue</b>							
Total Levy Increase (decrease) from prior year estimates							
<b>Tactics related to expenditures</b>							
Operational adjustments				(200,000)	(1,900,000)		
Other - reduce trend to 3.00%				(71,746)	(73,098)	(67,691)	(69,722)
Baseline operating balance (post tactic)							
Fund Balance (beginning of year)	5,108,888	6,346,817	5,461,043	3,290,602	1,318,112	1,251,654	1,250,629
Fund Balance (end of year)	6,346,817	5,461,043	3,290,602	1,318,112	1,251,654	1,250,629	1,319,289
Change in fund balance	1,237,929	(885,774)	(2,170,441)	(1,972,490)	(66,457)	(1,026)	68,661

<b>Fund Balance Target</b>							
Fund Balance as a % of Budgeted/Projected Expenditure	46.9%	34.1%	18.3%	7.2%	7.4%	7.2%	7.3%
7% of Budgeted/Projected Expenditures Minimum	\$946,914	\$1,121,220	\$1,255,547	\$1,279,214	\$1,184,590	\$1,220,128	\$1,256,732
				Projected Revenue Assumption (FY 2026 - FY 2029)		3.40%	
				Projected Expenditure Assumption (FY 2026 - FY 2029)		3.40%	

<b>Community Service Fund Balance Summary</b>							
Restricted for community education programs	4,403,504	3,829,328	2,364,246				
Restricted for early childhood family education programs	1,466,041	1,287,213	721,807				
Restricted for school readiness	472,651	339,881	199,928				
Restricted for adult basic education	4,621	4,621	4,621				
Total Community Service Fund Balance	\$ 6,346,817	\$ 5,461,043	\$ 3,290,602				

# Osseo Area Schools ISD # 279

## Five-Year Financial Projection - Capital Fund

Categories	Actual FY 2023	Revised FY 2024	% Chg	Adopted FY 2025	% Chg	Projected FY 2026	% Chg	Projected FY 2027	% Chg	Projected FY 2028	% Chg	Projected FY 2029	% Chg
Revenue	16,580,517	18,079,531	9.0%	21,743,998	20.3%	22,580,366	3.8%	22,876,688	1.3%	23,168,052	1.3%	23,458,132	1.3%
Expenditures	18,755,159	21,017,675	12.1%	22,357,800	6.4%	22,497,616	0.6%	23,124,320	2.8%	23,543,838	1.8%	23,859,835	1.3%
Difference over/(under)	(2,174,642)	(2,938,144)		(613,802)		82,750		(247,632)		(375,786)		(401,702)	
Restricted Fund Balance	6,885,134	3,946,990		3,333,188		3,415,938		3,168,305		2,792,519		2,390,817	
Fund Balance %	36.7%	18.8%		14.9%		15.2%		13.7%		11.9%		10.0%	

Operational Adjustments

-

500,000

300,000

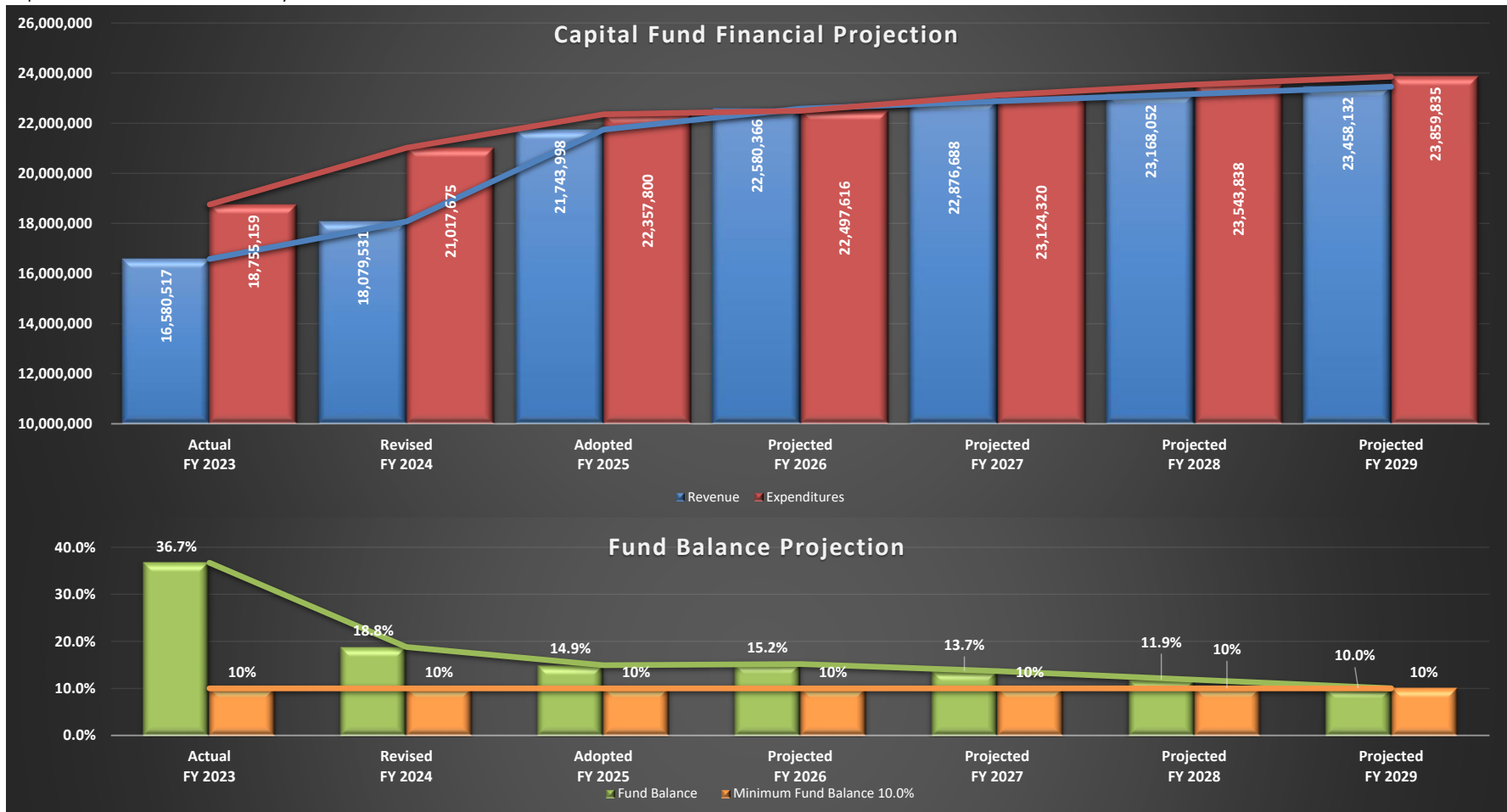
200,000

### Assumptions

Revenue increase of 0.0% annually

Expenditure increase of 0.0% annually

1,000,000 total operational adjustments



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

	Actual 2023	Revised 2024	Adopted 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029
<b>Baseline</b>							
Revenues	\$16,580,517	\$18,079,531	\$21,743,998	\$21,770,765	\$21,781,028	\$21,780,612	\$21,773,077
Expenditures	18,755,159	21,017,675	22,357,800	22,357,800	22,497,616	21,924,320	21,843,838
Levy (Known)							
Levy one-time (Known)							
Known adjustments to expenditures				139,816	126,704	119,518	115,997
Baseline operating balance							
Fund Balance (beginning of year)	9,059,776	6,885,134	3,946,990	3,333,188	2,606,337	2,463,045	2,399,819
Fund Balance (end of year)	6,885,134	3,946,990	3,333,188	2,606,337	1,763,045	2,199,819	2,213,062
Change in fund balance	(\$2,174,642)	(\$2,938,144)	(\$613,802)	(\$726,851)	(\$843,292)	(\$263,226)	(\$186,758)
Operational increases (reductions) to maintain fund balance at 10%					(700,000)	(200,000)	
Adjusted fund balance	6,885,134	3,946,990	3,333,188	2,606,337	2,463,045	2,399,819	2,213,062
Fund Balance as a % of Budgeted/Projected Expenditure	36.7%	18.8%	14.9%	11.6%	11.2%	11.0%	10.1%
<b>Tactics</b>							
Revenues with tactics	\$16,580,517	\$18,079,531	\$21,743,998	\$21,770,765	\$22,590,629	\$22,876,272	\$23,160,517
Expenditures with tactics	18,755,159	21,017,675	22,357,800	22,357,800	22,497,616	23,124,320	23,543,838
Tactics related to revenue							
Increase capital technology/safety levy authority estimate				809,601	286,059	291,780	297,616
Capital technology/safety levy timeline (10 years)		1	2 (GE)	3	4 (GE)	5	6 (GE)
Tactics related to expenditures							
Salary and benefit increase 3.00% (Known)				113,049	116,441	119,934	123,532
Enrollment alignment adjustment (Known)				26,767	10,263	(416)	(7,535)
Operational increases (reductions)					500,000	300,000	200,000
Baseline operating balance (post tactic)							
Fund Balance (beginning of year)	9,059,776	6,885,134	3,946,990	3,333,188	3,415,938	3,168,305	2,792,519
Fund Balance (end of year)	6,885,134	3,946,990	3,333,188	3,415,938	3,168,305	2,792,519	2,390,817
Change in fund balance	(\$2,174,642)	(\$2,938,144)	(\$613,802)	\$82,750	(\$247,632)	(\$375,786)	(\$401,702)
Fund Balance Target							
Fund Balance as a % of Budgeted/Projected Expenditure	36.7%	18.8%	14.9%	15.2%	13.7%	11.9%	10.0%
10% of Budgeted/Projected Expenditures Minimum	\$1,875,516	\$2,101,768	\$2,235,780	\$2,249,762	\$2,312,432	\$2,354,384	\$2,385,983

Projected Revenue Assumption (FY 2026 - FY2029) 0.00%  
Projected Expenditure Assumption (FY 2026 - FY2029) 0.00%

**Note:** The Capital Fund does not include the Capital Land Proceeds Fund

**Note:** Projected revenue also includes fiscal year projected enrollment change.

GE - General Election year

\* Capital technology/safety levy approved November 2022 for 10 years expires in FY 2033

## 5 Year Enrollment Projections By Grade

Enrollment Projections											
FALL AND SPRING ENROLLMENT PRIOR YEAR DATA											
Grade or Age	*	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Henn Cty Births		16,770	16,829	16,485	16,322	15,845	15,430	13,130	14,233	14,439	14,615
Kindergarten	*	1,609	1,416	1,499	1,479	1,417	1,434	1,228	1,327	1,354	1,363
Grade 1	*	1,564	1,528	1,493	1,503	1,496	1,460	1,490	1,283	1,372	1,394
Grade 2	*	1,534	1,492	1,535	1,501	1,533	1,533	1,500	1,530	1,318	1,402
Grade 3	*	1,517	1,419	1,497	1,515	1,506	1,547	1,556	1,518	1,538	1,323
Grade 4	*	1,535	1,434	1,425	1,517	1,521	1,529	1,583	1,587	1,540	1,554
Grade 5	*	1,558	1,445	1,474	1,448	1,528	1,556	1,571	1,620	1,611	1,563
Kind - Grade 5	*	9,317	8,734	8,923	8,963	9,001	9,059	8,928	8,865	8,733	8,599
Grade 6	*	1,595	1,456	1,410	1,347	1,385	1,468	1,512	1,521	1,554	1,545
Grade 7	*	1,489	1,559	1,469	1,422	1,372	1,414	1,515	1,556	1,546	1,580
Grade 8	*	1,518	1,467	1,580	1,484	1,471	1,418	1,475	1,572	1,594	1,584
Grade 6-8	*	4,602	4,482	4,459	4,253	4,228	4,300	4,502	4,649	4,694	4,709
Grade 9	*	1,656	1,654	1,660	1,844	1,750	1,736	1,676	1,736	1,833	1,855
Grade 10	*	1,730	1,595	1,625	1,704	1,862	1,762	1,780	1,718	1,764	1,854
Grade 11	*	1,569	1,658	1,569	1,601	1,688	1,850	1,777	1,795	1,718	1,760
Grade 12	*	1,636	1,556	1,691	1,653	1,761	1,874	2,000	1,928	1,931	1,845
Grade 9-12	*	6,591	6,463	6,545	6,802	7,061	7,222	7,233	7,177	7,246	7,314
Grand Total K-12	*	20,510	19,679	19,927	20,018	20,290	20,581	20,663	20,691	20,673	20,622
Change		-10	-831	248	91	272	291	82	28	-18	-51
		-0.05%	-4.05%	1.26%	0.46%	1.36%	1.43%	0.40%	0.14%	-0.09%	-0.25%
NOTE: Henn County Births shown above occurred 5 years prior to the year displayed											

APU	21,846	21,960	22,271	22,592	22,708	22,752	22,750	22,718
	114		311	321	116	44	(2)	(33)

# 2024-25 Projected Student Enrollment

School	VPK AM	VPK PM	Kdgn	1	2	3	4	5								Total	
279 Online			10	10	10	13	14	17								74	
BW			137	135	153	147	134	146								852	
BG	20	20	60	68	75	81	80	79								463	
CI			80	88	77	82	93	78								498	
CV	20	20	38	36	38	31	37	34								234	
EB	40	40	106	103	97	115	98	114								673	
EC			87	95	97	88	96	83								546	
FO	20	20	53	53	60	64	57	61								368	
FB			147	167	167	159	156	165								961	
GC	40	40	52	57	49	49	54	49								350	
OAK			76	71	87	79	87	82								482	
PL	20	20	74	67	74	78	68	77								458	
PB	20	20	42	40	53	57	44	51								307	
RL			98	105	100	92	110	110								615	
RC			116	105	130	142	132	136								761	
WVR			96	104	110	109	120	116								655	
WD			104	103	105	117	98	104								631	
ZW	20	20	57	52	50	44	49	54								326	
Elementary Total		200	1433	1459	1532	1547	1527	1556								9254	
									6	7	8					Total	
279 Online									27	31	37					95	
BMS									328	324	285					937	
MGMS									554	532	544					1630	
NVMS									186	177	154					517	
OMS									377	354	395					1126	
Middle School Total									1472	1418	1415					4305	
												9	10	11	12	Total	
279 Online										43	39	50	73			205	
MGSH										639	644	653	570			2506	
OSH										564	554	575	531			2224	
PCSH										510	520	527	446			2003	
OALC										0	0	40	151			191	
High School Total										1756	1757	1845	1771			7129	
District PK-12 Total		200	1433	1459	1532	1547	1527	1556	1472	1418	1415	1756	1757	1845	1771	20688	
School		PreK	Kdgn	1	2	3	4	5	6	7	8	9	10	11	12	Total	
OEC																93	93
District PK-12 Total		200	1433	1459	1532	1547	1527	1556	1472	1418	1415	1756	1757	1845	1864	20781	

- 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 supply budgeting purposes, Voluntary PreKindergarten students are counted as 1.0



2024-25 Allocations  
Master Summary: Licensed FTE

Funding Source	BASE FTE (Classroom)	Compensatory FTE	Community Engagement	DTL FTE (BIT, EL, Magnet, PE, Music, LMS, TAG, Title I Lead, Lrg Site Support, CTE, AVID)	Student Services	Administration	Other Licensed Support	Site Total
279Online	6.00	1.19		3.70	2.70	1.00		14.59
BW	34.00	0.83	0.15	10.99	7.80	1.00		54.77
BG	19.00	7.86		7.50	8.40	1.00		43.76
CI	20.00	1.74	0.15	5.80	8.80	1.00		37.49
CV	12.00	4.77		6.50	5.70	1.00		29.97
EB	28.00	10.73		11.20	10.60	1.00	0.20	61.73
EC	22.00	2.50		6.50	11.80	1.00		43.80
FO	17.00	7.68		9.70	10.10	1.00		45.48
FB	39.00	1.30	0.00	11.09	7.90	1.00		60.29
GC	16.00	7.32		8.90	7.60	1.00		40.82
OAK	20.00	3.58	0.15	6.10	10.10	1.00		40.93
PL	19.00	8.51		9.30	11.80	1.00		49.61
PB	13.00	5.84		6.70	4.20	1.00		30.74
RL	25.00	3.16	0.15	8.40	8.90	1.00		46.61
RC	29.00	0.66	0.30	8.70	10.10	1.00	0.40	50.16
WVR	24.00	2.32	0.15	7.50	7.60	1.00		42.57
WD	26.00	5.27	0.15	8.60	10.20	1.00		51.22
ZW	14.00	6.71		9.70	3.90	1.00		35.31
TOTALS	383.00	81.97	1.20	146.88	148.20	18.00	0.60	779.85
279Online	4.2	1.53		0.60	2.10	0.00		8.43
BMS	34.4	13.86		5.70	15.60	4.00		73.56
MGMS	59.4	4.65		5.53	18.00	4.00		91.58
NVMS	19.0	9.94		5.70	13.10	4.00		51.74
OMS	41.4	6.02		4.00	16.90	4.00		72.32
SEC TOTALS	158.4	36.00	0.00	21.53	65.70	16.00	0.00	297.63
279Online	11.20	1.84		2.40	3.70	2.00	3.80	24.94
MGSH	92.60	3.52		6.90	25.90	7.00		135.92
OSH	82.40	22.14		14.60	30.60	6.00		155.74
PCSH	74.40	30.01		14.10	32.10	6.00		156.61
OALC	16.00	3.19		1.50	3.40	1.00		25.09
SEC TOTALS	276.60	60.70	0.00	39.50	95.70	22.00	3.80	498.30
OEC		1.14			19.40	1.000		21.54
CBVAT					4.00			4.00
ECSE		2.69		2.00	62.10	1.000		67.79
ENR CTR				2.00	0.00			2.00
PROGRAM TOTALS	0.00	3.83	0.00	4.00	85.50	2.00	0.00	95.33
Fund Source TOTAL	818.0	182.50	1.20	211.91	395.10	58.00	4.40	1671.11

- ATPPS allocations are not included in this document.

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



2024-25 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
279Online	120.00			15.00	30.00	40.00		205.00
BW	256.25		0.00	45.00	190.00	80.00		571.25
BG	125.00		0.00	45.00	240.00	60.00	7.50	477.50
CI	95.00		0.00	15.00	252.50	60.00	10.00	432.50
CV	125.00		0.00	45.00	170.00	60.00	5.00	405.00
EB	221.25		0.00	90.00	367.50	80.00	5.00	763.75
EC	95.00		0.00	30.00	435.00	80.00		640.00
FO	125.00		0.00	90.00	420.00	60.00		695.00
FB	315.00		0.00	30.00	177.50	80.00	5.00	607.50
GC	155.00		0.00	60.00	167.50	60.00		442.50
OAK	95.00		0.00	30.00	292.50	80.00	5.00	502.50
PL	125.00		0.00	90.00	367.50	60.00	5.00	647.50
PB	125.00		0.00	45.00	137.50	60.00		367.50
RL	151.25		0.00	45.00	240.00	80.00	5.00	521.25
RC	207.50		0.00	30.00	342.50	80.00	10.00	670.00
WVR	155.00		0.00	30.00	245.00	80.00		510.00
WD	138.75		0.00	60.00	290.00	80.00	5.00	573.75
ZW	125.00		0.00	60.00	82.50	60.00	5.00	332.50
ELEM TOTALS	2755.00	0.00	0.00	855.00	4447.50	1240.00	67.50	9365.00
279Online				15.00	25.00	0.00		40.00
BMS	133.75		0.00	90.00	372.50	120.00		716.25
MGMS	201.25		0.00	60.00	480.00	120.00		861.25
NVMS	90.00		0.00	60.00	377.50	120.00		647.50
OMS	152.50		0.00	45.00	437.50	120.00		755.00
279Online	120.00			30.00	35.00	80.00		265.00
MGSH	330.00		0.00	75.00	605.00	240.00		1250.00
OSH	305.00		0.00	180.00	677.50	200.00		1362.50
PCSH	283.75		0.00	180.00	857.50	200.00		1521.25
OALC	120.00		0.00	15.00	40.00	80.00		255.00
SEC TOTALS	1736.25	0.00	0.00	750.00	3907.50	1280.00	0.00	7673.75
OEC					745.00	40.00		785.00
CBVAT					270.00			270.00
ENR CTR				30.00	30.00	240.00		300.00
ECSE			0.00		735.00	120.00		855.00
PROGRAM TOTALS	0.00	0.00	0.00	30.00	1780.00	400.00	0.00	2210.00
Fund Source TOTAL	4,491.25	-	-	1,635.00	10,135.00	2,920.00	67.50	19,248.75

- 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.

2024-25 Allocations  
Administration

Site	Projected Enrollment	Principal	Assistant Principal	Student Management Specialist	Business Manager	Coordinator
279Online	74		1.00			
BW	852	1.00				
BG	463	1.00				
CI	498	1.00				
CV	234	1.00				
EB	673	1.00				
EC	546	1.00				
FO	368	1.00				
FB	961	1.00				
GC	350	1.00				
OAK	482	1.00				
PL	458	1.00				
PB	307	1.00				
RL	615	1.00				
RC	761	1.00				
WVR	655	1.00				
WD	631	1.00				
ZW	326	1.00				
Elementary Total	9254	17.00	1.00			
279Online	95					
BMS	937	1.00	1.00	1.00	1.00	
MGMS	1630	1.00	1.00	1.00	1.00	
NVMS	517	1.00	1.00	1.00	1.00	
OMS	1126	1.00	1.00	1.00	1.00	
Middle School Total	4305	4.00	4.00	4.00	4.00	
279Online	205		1.00		1.00	
MGSH	2506	1.00	2.00	2.00	1.00	1.00
OSH	2224	1.00	2.00	1.00	1.00	1.00
PCSH	2003	1.00	2.00	1.00	1.00	1.00
OALC	191	1.00				
Senior High Total	7129	4.00	7.00	4.00	4.00	3.00
OEC						1.00
ECSE						1.00
Special Education Site-Based Total						2.00

- 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.

2024-25 Allocations:  
Administrative Support Staff

Site	AESP Resource Manager	AESP Elementary IV-A / 219	AESP MS or SH/ADMIN IV-B / 260	AESP SH/Registrar IV-B / 260	AESP Activites Coordinator IV-A / 219	AESP (Admin Discretion) II-A / 212	Site Secretary III-A / 212	Site Secretary III-B / 260
279Online		1.00						
BW	1.00	1.00						
BG	0.50	1.00						
CI	0.50	1.00						
CV	0.50	1.00						
EB	1.00	1.00						
EC	1.00	1.00						
FO	0.50	1.00						
FB	1.00	1.00						
GC	0.50	1.00						
OAK	1.00	1.00						
PL	0.50	1.00						
PB	0.50	1.00						
RL	1.00	1.00						
RC	1.00	1.00						
WVR	1.00	1.00						
WD	1.00	1.00						
ZW	0.50	1.00						
Elem Total	13.00	18.00						
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.

# FY2025 STAFF DEVELOPMENT

5/22/2024

## Potential Reserve Calculation

	<u>ADM</u>	<u>Pupil Units</u>	
ECSE	270.0	270.0	
VPK	140.0	140.0	
K-6 (@ 1.0 per ADM)	10,474.0	10,474.0	
7-12 (@ 1.2 per ADM)	10,015.0	12,018.0	25% District
Total	20,899.0	22,902.0	25% Exemplary

Set-aside = 2% \* \$7,281 \* 22,902 PU = \$ 3,334,989

	<u>District</u>	<u>Total</u>
<b>FY 2025 BUDGET</b>		<b>3,334,989</b>
<b>1. DLT</b>		
Third Party Medical Staff Dev Travel		5,000
Third Party Medical sub days		2,725
Third Party Medical other salary payments		41,315
CIES sub days		2,600
Food		1,900
Staff development		5,305
Staff development		20,000
Counseling Staff Development		1,500
Health Services Staff Dev Travel		200
<b>2. Bldg Staff Dev Allocations (Travel/Other Assign)</b>		
Elementary Allocation		60,602
Secondary Allocation		72,397
CBVAT		4,000
Vocational/CTE Allocation		2,500
<b>3. Staff Center (Community Engagement)</b>		
Staff Dev Travel		7,004
<b>4. District Curriculum (DLTL)</b>		
Other Salary Payments		4,000
Food		412
Staff Dev Travel		11,000
<b>5. District Initiatives(Supt.)</b>		18,500
<b>6. Program Improvement (PIP - Curriculum Writing)</b>		
Staff Dev Travel		14,170
Sub Days		15,000
Other Assign (Writing Time)		50,000
<b>7. Elementary Division Allocation (DLTL)</b>		
Principal's Conference Fund		32,000
<b>8. Secondary Division Allocation (DLTL)</b>		
Staff Dev Travel - ATPPS		9,330
Principal's Conference Fund		32,000
<b>9. District Adm Allocation (Board, Supt., Admin.)</b>		
Board Travel		3,500
Travel		10,000
Staff Dev Travel		33,500
<b>10. DLT</b>		
Staff Expense		243,967
<b>11. CIES - Media</b>		
Staff Expense		350
Staff Dev Travel		5,000
<b>12. I2T2 - Information Systems/Technology Management</b>		
Travel Expense		13,476
<b>13. Staff Costs for Inservice Days (Year-End JE)</b>		
(\$612.90 * 1,645.62 staff * 5 days)		
District (2/5)		2,017,201
Building (3/5)		3,025,801
<b>14. Gifted and Talented</b>		
Staff Dev Travel		5,000
(10% of salary for 13.5 teachers)		164,700
<b>15. Staff Development Specialists</b>		
(\$655.91 * 2.116 teachers * 191 days)		265,090
<b>TOTAL BUDGET</b>		<b>6,201,045</b>

## FY 2025 STAFF DEVELOPMENT EXPENDITURE BUDGET

Code	Description	Total
<b>Student Services (#1)</b>		
01-006-400-372-367-640	Staff Dev Travel	5,000
01-006-420-372-146-640	Substitutes	2,725
01-006-420-372-185-640	Other Salary Payments	11,315
01-006-420-372-186-640	Other Salary Payments	30,000
01-006-710-000-367-000	Staff Dev Travel	1,500
01-200-640-000-367-103	Staff Dev Travel	5,305
01-200-640-000-490-103	Food	1,900
01-006-720-000-367-000	Staff Dev Travel	200
		57,945
<b>CIES (#1)</b>		
01-006-610-000-145-000	Sub Days	2,600
<b>DLTL Asst. Supts. (#1, 2, &amp; 8)</b>		
01-006-399-000-367-000	Vocational	2,500
01-006-399-830-367-000	CBVAT	4,000
01-200-211-335-367-000	ATPPS	9,330
01-200-030-000-367-000		20,000
		35,830
<b>Staff Center - Community Engagement (#3)</b>		
01-005-130-000-367-000	Staff Dev Travel	7,004
		7,004
<b>District Curriculum - DLTL (#4)</b>		
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 Dev Travel	11,000
		15,412
<b>District Initiatives (#5)</b>		
01-006-640-000-305-102	Professional services	3,000
01-006-640-000-367-102	Staff Dev Travel	4,000
01-006-640-000-401-102	Supplies	1,500
01-006-640-000-490-102	Food	10,000
		18,500
<b>CIES - Program Improvement (#6)</b>		
01-006-611-000-145-000	Sub Days	15,000
01-006-611-000-185-000	Other Assign	50,000
01-006-611-000-367-000	Staff Dev Travel	14,170
		79,170
<b>Elem Prin Conf Fund (#7)</b>		
01-200-640-000-367-101	Staff Dev Travel (Bldg)	32,000
<b>Sec Prin Conf Fund (#8)</b>		
01-200-640-000-367-101	Staff Dev Travel	32,000

## FY 2025 STAFF DEVELOPMENT EXPENDITURE BUDGET

Code	Description	Total
<b>District Staff Dev -Board, Supt., Admin. (#9)</b>		
01-005-010-000-367-000	Board Travel	3,500
01-005-020-000-367-000	Supt Travel	10,000
01-005-640-000-367-000	Adm Travel	33,500
		47,000
<b>DLTL (#10)</b>		
01-200-640-000-185-000	Other Assignments	41,580
01-200-640-000-305-000	Consulting	162,387
01-200-640-000-362-000	Transportation	5,000
01-200-640-000-367-000	Staff Dev Travel	35,000
		243,967
<b>CIES - Media (#11)</b>		
01-006-640-000-185-101	Other Assignments	350
01-006-626-000-367-000	Staff Dev Travel	5,000
		5,350
<b>I2T2 - Information Systems/Tech Management (#12)</b>		
01-005-140-000-367-000	Staff Dev Travel	8,652
01-005-618-000-366-000	Business Travel	1,343
01-005-618-000-367-000	Staff Dev Travel	3,481
		13,476
<b>Gifted and Talented (#14)</b>		
01-006-218-388-367-000		5,000
various salary	10% of salary for 13.5 teachers)	164,700
		169,700
<b>Staff Development Specialists - CIES (#15)</b>		
01-006-610-308-142/295-000		265,090
<b>Elem Bldg Allocation (#2)</b>		
01-006-640-306-367-791		154
01-110-640-306-367-000		5,601
01-165-640-306-185-000		3,227
01-165-640-306-186-000		100
01-165-640-306-367-000		35
01-168-640-306-185-000		1,565
01-168-640-306-186-000		400
01-168-640-306-367-000		1,102
01-168-640-306-490-000		750
01-171-640-306-145-000		918
01-171-640-306-367-000		1,696
01-172-640-306-185-000		655
01-172-640-306-367-000		939
01-172-640-306-490-000		195

## FY 2025 STAFF DEVELOPMENT EXPENDITURE BUDGET

Code	Description	Total
01-173-640-306-185-000		1,050
01-173-640-306-305-000		1,950
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		249
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		842
01-178-640-306-185-000		660
01-178-640-306-186-000		1,810
01-178-640-306-367-000		538
01-179-640-306-185-000		700
01-179-640-306-186-000		860
01-179-640-306-367-000		206
01-181-640-306-185-000		934
01-181-640-306-186-000		240
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		644
01-183-640-306-145-000		400
01-183-640-306-185-000		3,163
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		190
01-184-640-306-401-000		900
01-185-640-306-145-000		3,162
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		1,501
01-187-640-306-401-000		200
01-187-640-306-490-000		400
01-189-640-306-185-000		4,342
01-196-640-306-145-000		300
01-196-640-306-185-000		1,579
01-196-640-306-367-000		890

## FY 2025 STAFF DEVELOPMENT EXPENDITURE BUDGET

Code	Description	Total
01-197-640-306-145-000		2,000
01-197-640-306-367-000		2,789
		<b>60,602</b>
<b>Sec Bldg Allocations (#2)</b>		
01-311-640-306-367-000		7,191
01-312-640-306-367-000		15,518
01-332-640-306-145-000		4,185
01-332-640-306-367-000		5,517
01-333-640-306-145-000		4,280
01-334-640-306-145-000		900
01-334-640-306-305-000		2,357
01-334-640-306-367-000		532
01-334-640-306-490-000		1,008
01-342-640-306-185-000		363
01-342-640-306-186-000		500
01-342-640-306-367-000		633
01-386-640-306-367-000		2,830
01-388-640-306-145-000		3,500
01-388-640-306-185-000		4,176
01-388-640-306-367-000		1,478
01-390-640-306-145-000		3,875
01-390-640-306-367-000		5,657
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		250
01-702-640-306-367-000		1,612
		<b>72,397</b>
	DLTL Total	232,829
<b>Staff Costs for Inservice Days (Year-End JE) (#13)</b>		
(\$612.90 * 1,645.62 staff * 5 days)		
District (2/5)		2,017,201
Building (3/5)		3,025,801
<b>448,171</b>	included on supply allocation	
<b>SUMMARY</b>		
	Community Engagement	20,504
	I2T2	13,476
	HART	33,500
	DLTL	6,133,565
		<b>6,201,045</b>



## 03/22/24

**0.0%**

**INCREASE**

**FY 2025 ALLOCATION**

	Plus 15-16 All Day K \$	72,405	\$3,587,587
	ESP Sub (add in 16-17)	20,440	3,608,027
	Moved to EL Interpreters	(22,955)	\$3,585,072
	Moved to RAA Testing Fees	(24,367)	\$3,560,705
	Moved to EL SDAS Pay	(44,913)	\$3,515,792
	Transfer to Commencement FIN 10	(3,899)	\$3,511,893
	Reallocation to RC .40 FTE IA	(38,613)	\$3,473,280

	TOTAL	STAFF	NON-STAFF
DLTL PD	315,172	41,580	273,592
Site PD	104,689	63,967	40,722
Activities (includes OALC)	1,073,563	0	1,073,563
Site Supply	1,655,780	0	1,655,780
DLTL and DLTL staff (includes ESP)	324,076	110,448	213,628
	\$3,473,280	215,995	3,257,285

			-35,081
	coaches volleyball		-2
1109731	36,168		107,268
1647815	(7,965)		5,629
			2,312
			80,126

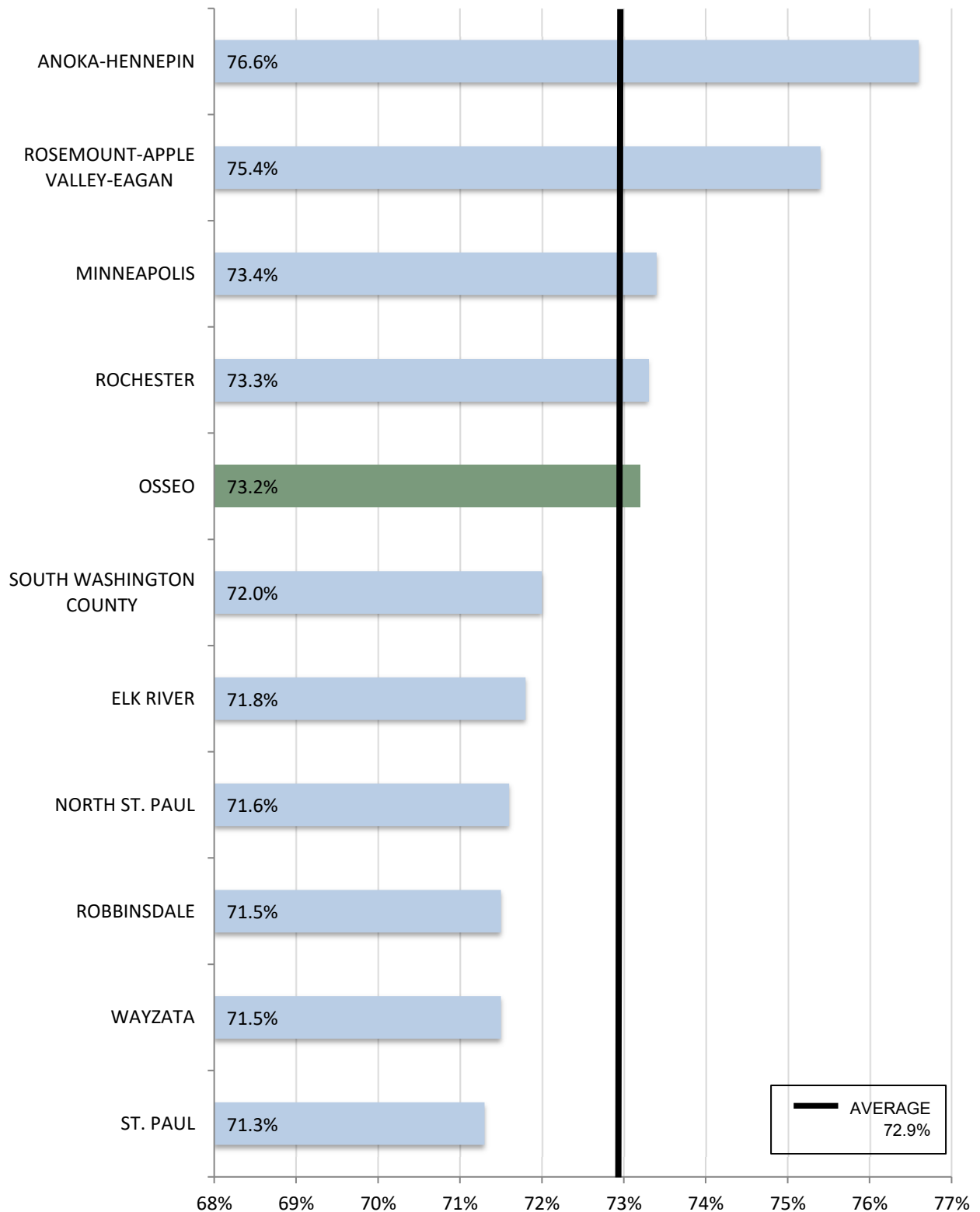
OSSEO AREA SCHOOLS

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# **BENCHMARK COMPARISONS**

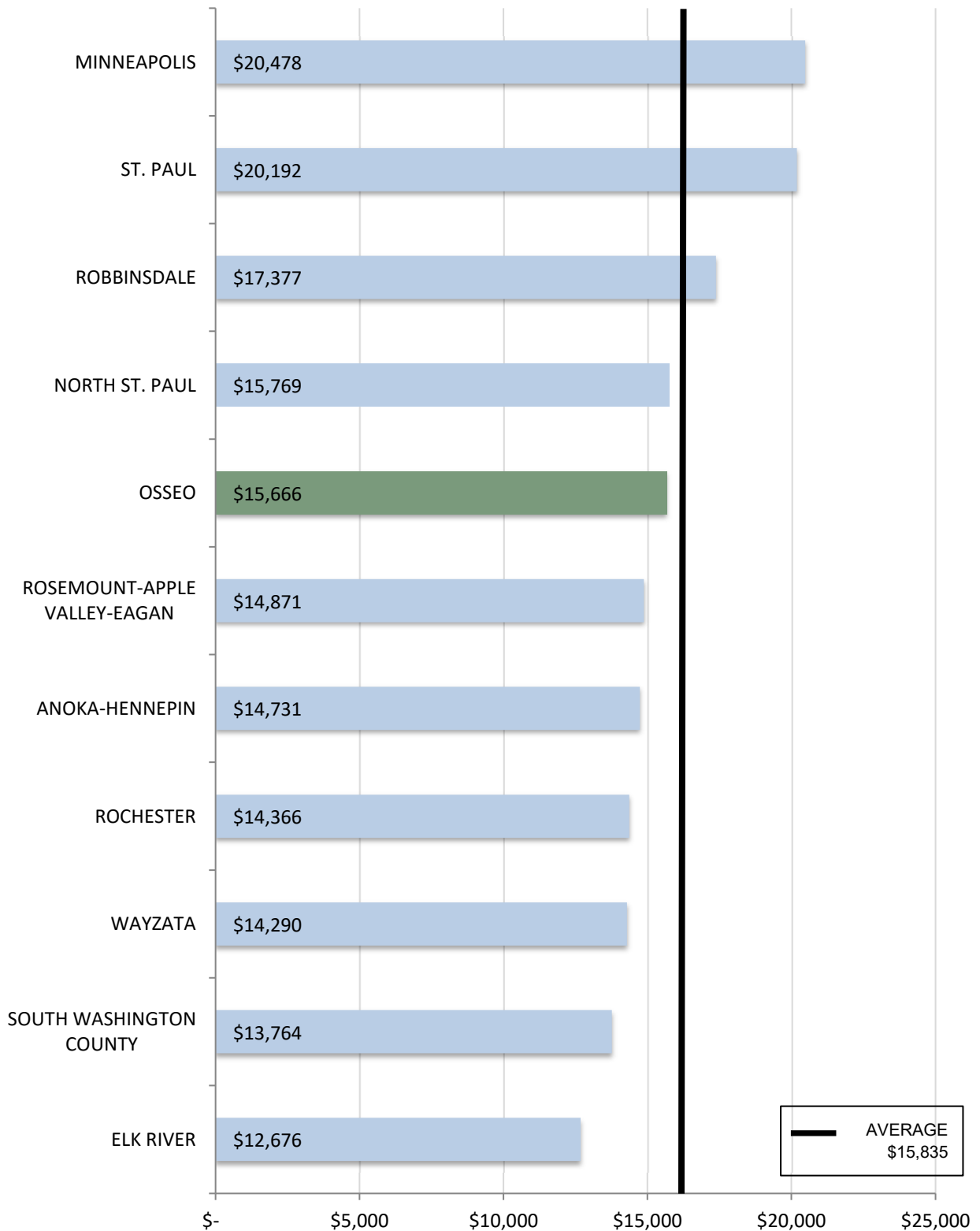
FISCAL YEAR 2023  
BENCHMARK COMPARISONS  
PERCENT OF EFFECTIVE EXPENDITURES FOR INSTRUCTION



Note: Includes Minneapolis and St. Paul with financial benchmark districts for comparison purposes

Source: Minnesota Department of Education School District Profiles Report    Prepared: May 23, 2024

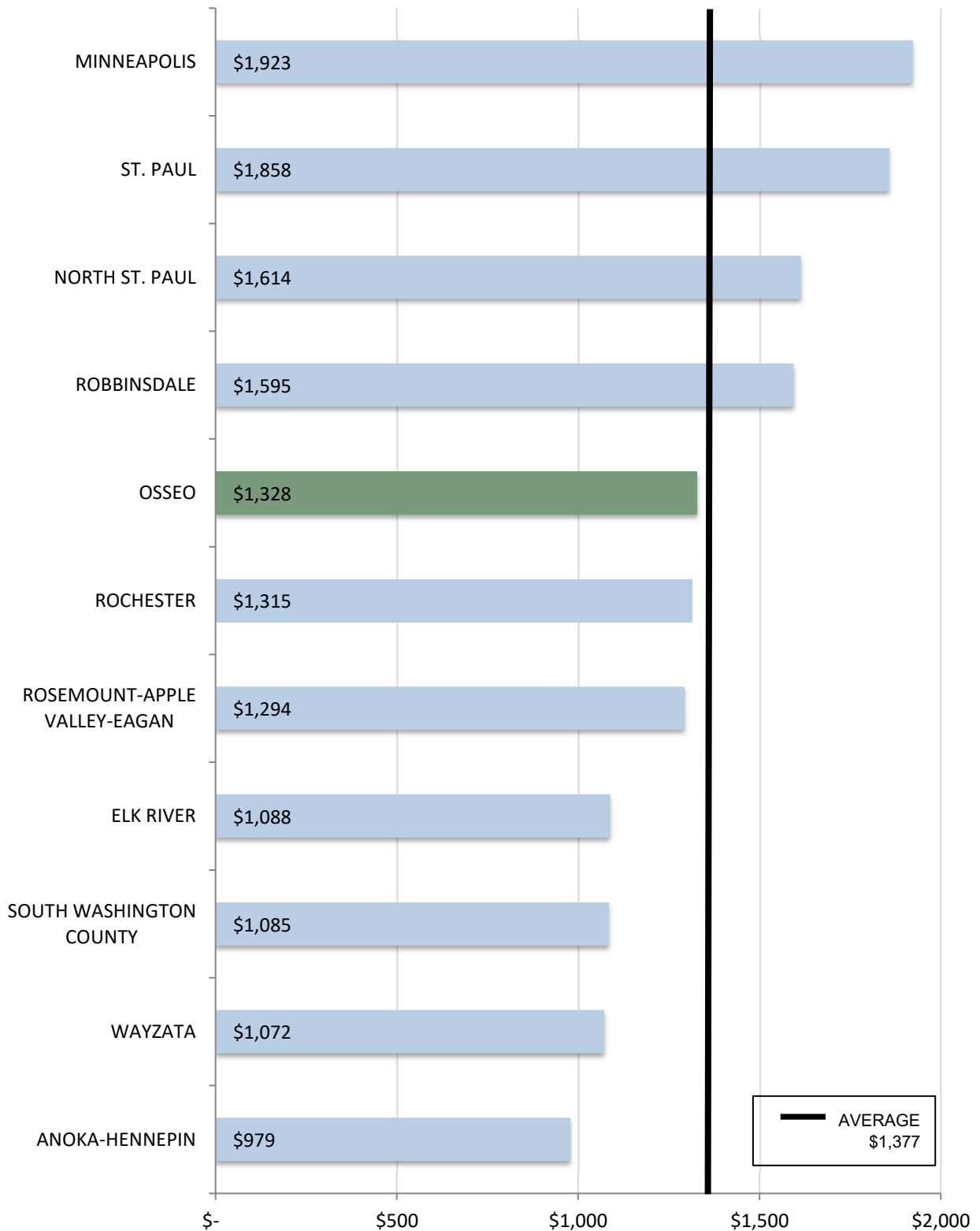
FISCAL YEAR 2023  
BENCHMARK COMPARISONS  
TOTAL PK-12 OPERATING EXPENDITURES PER STUDENT



Note: Includes Minneapolis and St. Paul with financial benchmark districts for comparison purposes

Source: Minnesota Department of Education School District Profiles Report Prepared: May 23, 2024

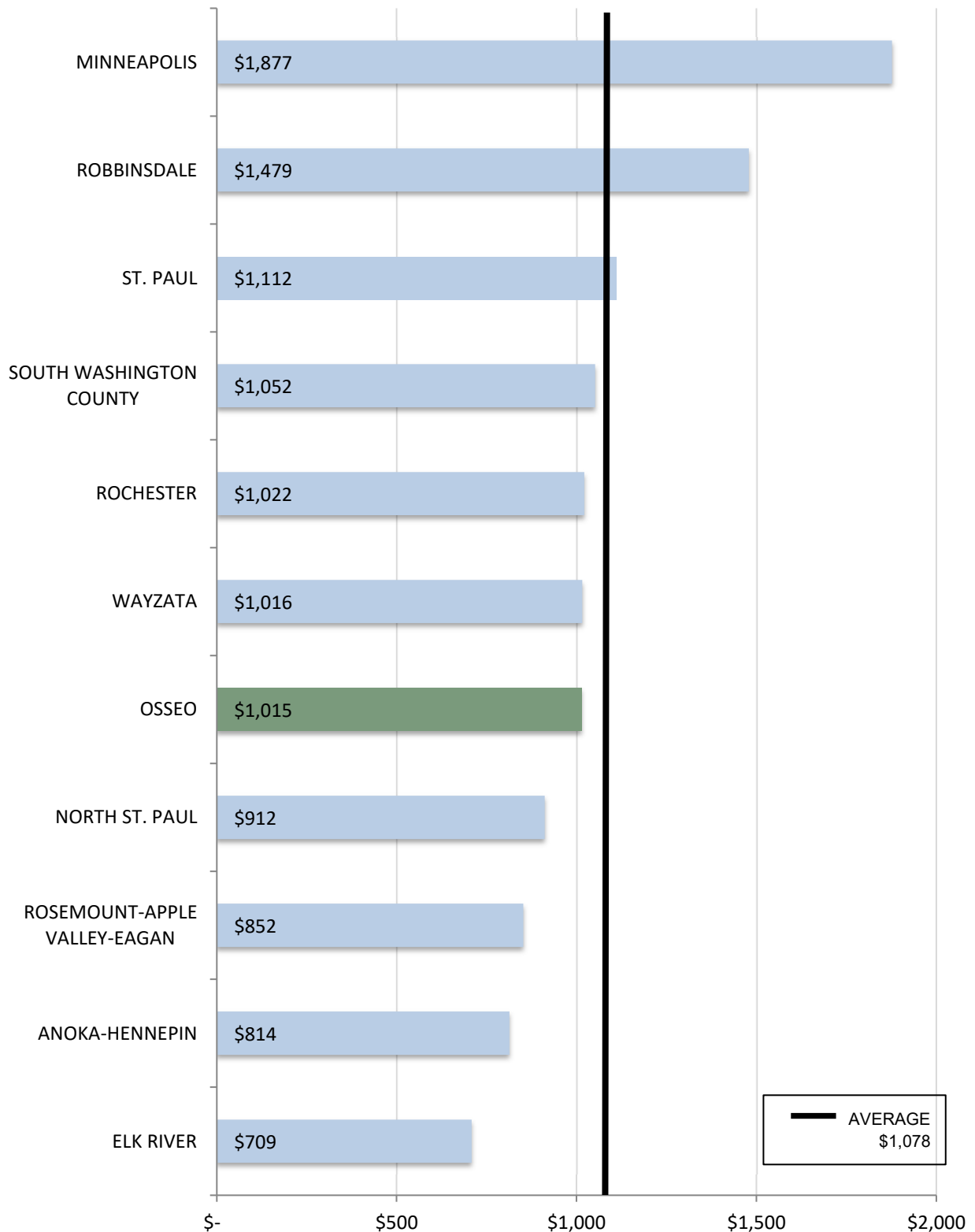
FISCAL YEAR 2023  
BENCHMARK COMPARISONS  
TOTAL DISTRICT ADMINISTRATION/SUPPORT EXPENDITURES PER STUDENT



Note: Includes Minneapolis and St. Paul with financial benchmark districts for comparison purposes

Source: Minnesota Department of Education School District Profiles Report Prepared: May 23, 2024

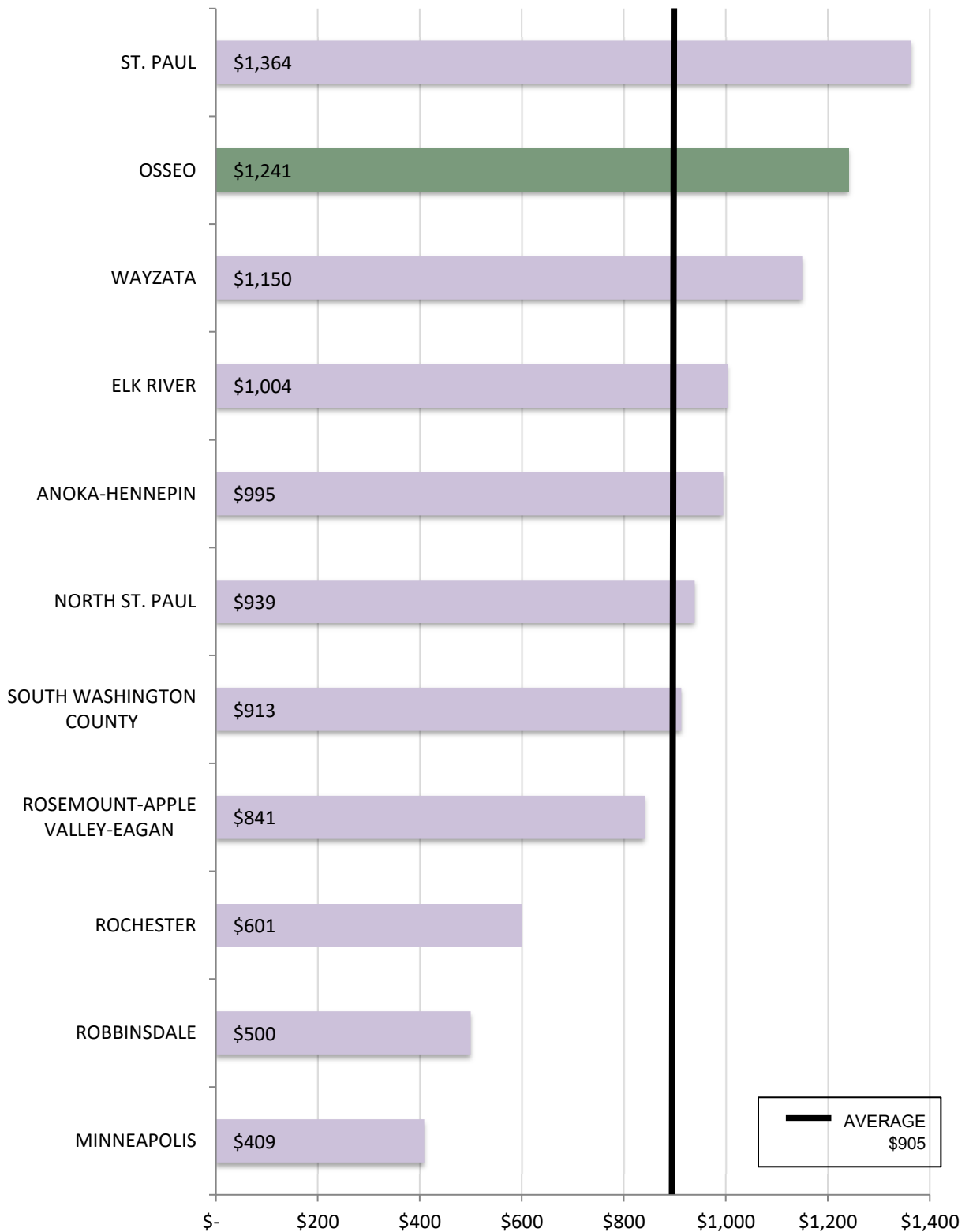
FISCAL YEAR 2023  
BENCHMARK COMPARISONS  
TOTAL TRANSPORTATION EXPENDITURES PER STUDENT



Note: Includes Minneapolis and St. Paul with financial benchmark districts for comparison purposes

Source: Minnesota Department of Education School District Profiles Report Prepared: May 23, 2024

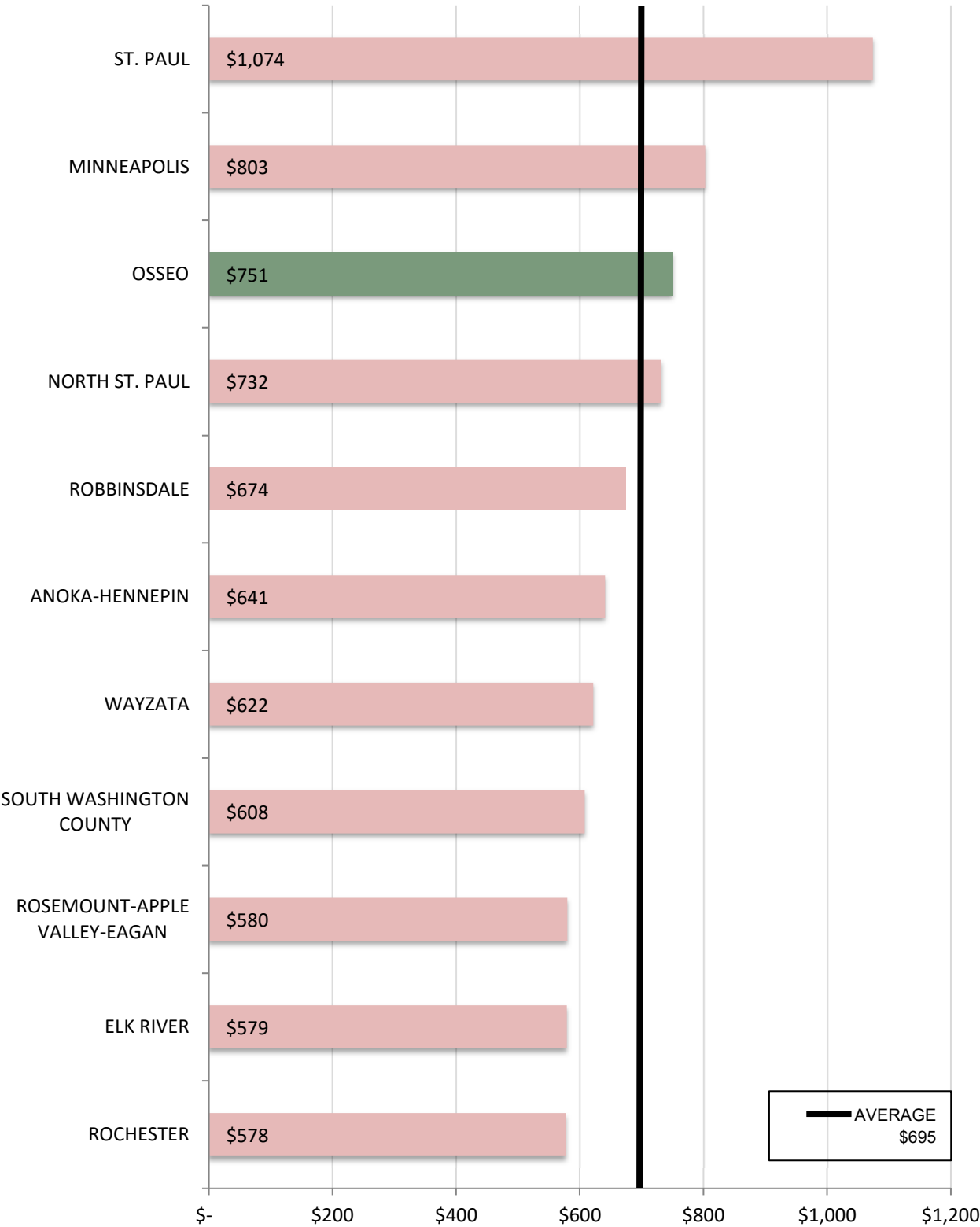
FISCAL YEAR 2023  
BENCHMARK COMPARISONS  
TOTAL CAPITAL EXPENDITURES PER STUDENT



Note: Includes Minneapolis and St. Paul with financial benchmark districts for comparison purposes

Source: Minnesota Department of Education School District Profiles Report    Prepared: May 23, 2024

FISCAL YEAR 2023  
BENCHMARK COMPARISONS  
FOOD AND NUTRITION SERVICE EXPENDITURES PER STUDENT

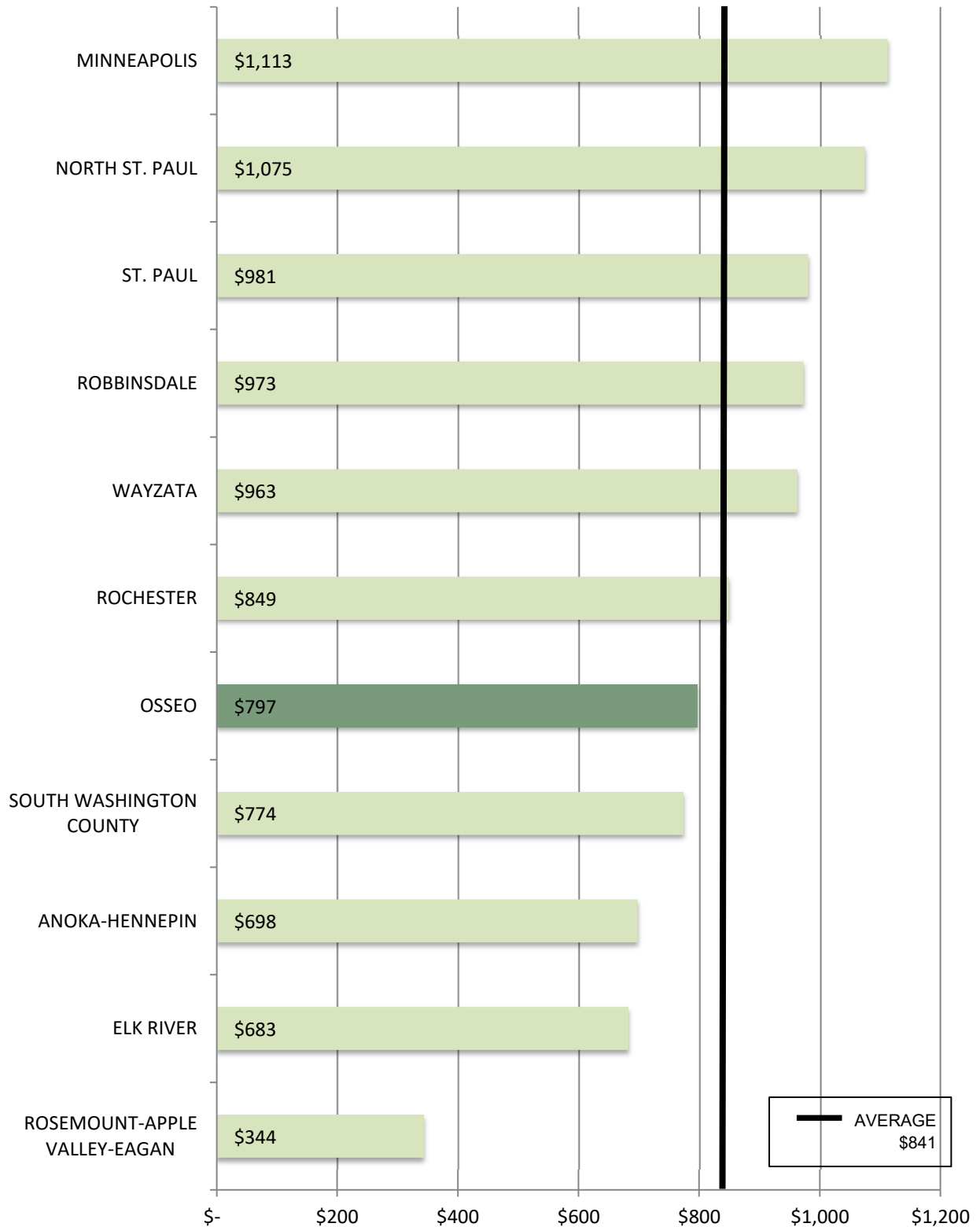


Note: Includes Minneapolis and St. Paul with financial benchmark districts for comparison purposes

Source: Minnesota Department of Education School District Profiles Report Prepared: May 23, 2024



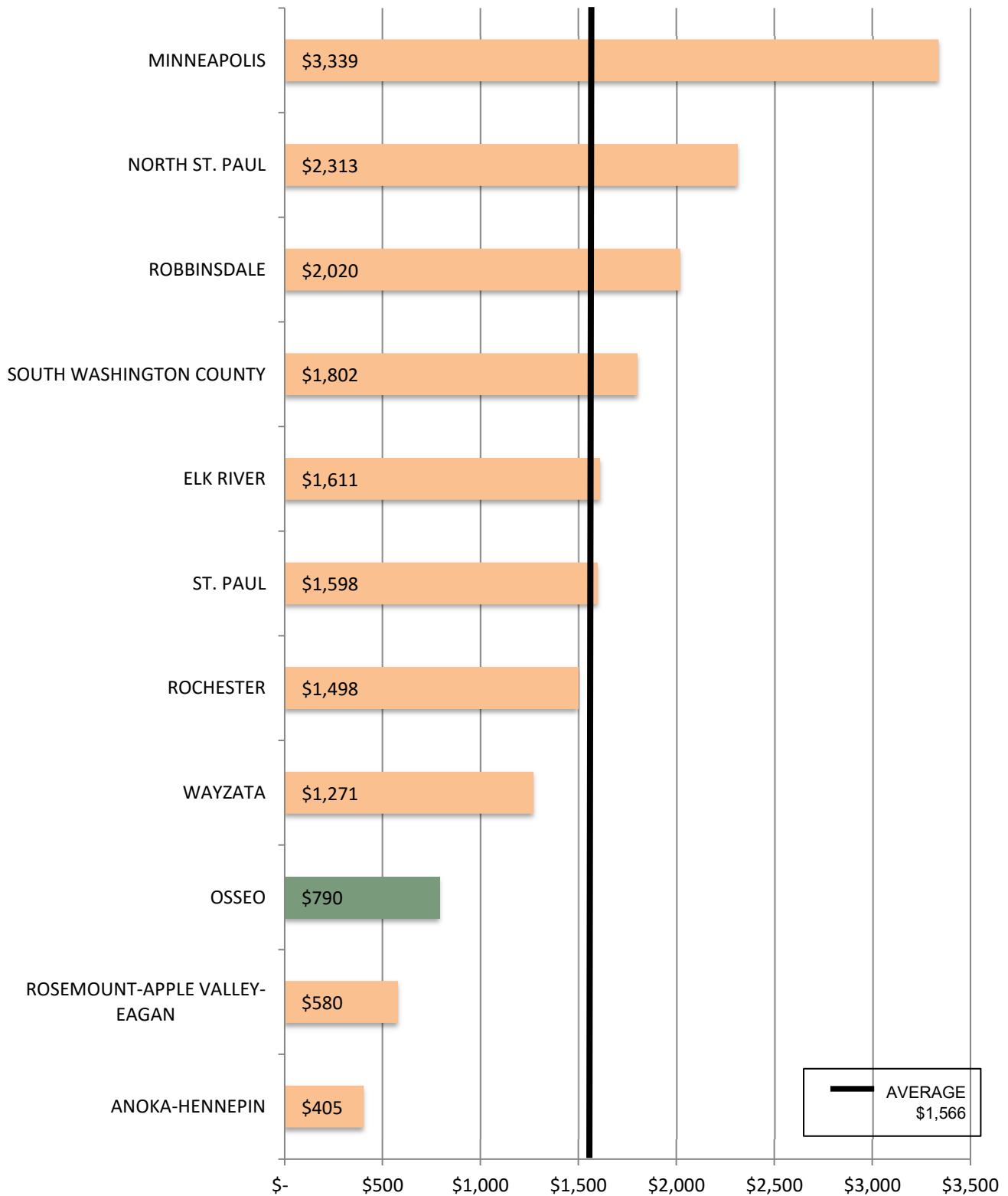
FISCAL YEAR 2023  
BENCHMARK COMPARISONS  
COMMUNITY SERVICE EXPENDITURES PER STUDENT



Note: Includes Minneapolis and St. Paul with financial benchmark districts for comparison purposes

Source: Minnesota Department of Education School District Profiles Report Prepared: May 23, 2024

FISCAL YEAR 2023  
BENCHMARK COMPARISONS  
DEBT SERVICE EXPENDITURES PER STUDENT



Note: Includes Minneapolis and St. Paul with financial benchmark districts for comparison purposes

Source: Minnesota Department of Education School District Profiles Report Prepared: May 23, 2024