



# **2025-26 PRELIMINARY BUDGET**

**Serving the communities of Brooklyn Center, Brooklyn Park, Crystal,  
Golden Valley, New Hope, Plymouth and Robbinsdale**

**June 2025**



**2025-26  
PRELIMINARY BUDGET**

**INDEPENDENT SCHOOL DISTRICT No. 281**

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New Hope, MN 55427  
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**June 2025**

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# **SECTION I**

## **Introduction**

## **SCHOOL BOARD**

Dr. Greta Evans-Becker	Board Chair
Caroline Long	Vice Chair
ReNae Bowman	Clerk
Aviva Hillenbrand	Treasurer
Helen Bassett	Director
Kim Holmes	Director
Dr. Kenneth Wutoh	Director

## **ADMINISTRATION**

Dr. Teri Staloch	Superintendent of Schools
Dr. Robert McDowell	Assistant Superintendent
Kristen Hoheisel	Chief Financial Officer
Amy O'Hern	Executive Director of Human Resources
Anthony Williams	Executive Director of Community Education, Athletics, and Activities



# (RE)DISCOVER RDALE

# STRATEGIC PLAN

## MISSION

The mission of **Robbinsdale Area Schools** is to inspire and educate all learners to develop their unique potential and positively contribute to their community.

## DISTRICT VISION



Robbinsdale Area Schools is committed to ensuring **every student** graduates career, articulated skilled trades and college ready.



We believe each student has **limitless possibilities** and we strive to **ignite the potential** in every student.



We expect **high intellectual performance** from all our students.



We are committed to **ensuring an equitable and respectful educational experience** for every student, family and staff member.

## STRATEGIC THEMES

District priority work and goals focused on strategic themes will help achieve our mission for each student.



**Academic Achievement**



**Student Engagement and Wellness**



**Collaboration and Partnerships**



**Staff Investment and Impact**

## PRIORITY OUTCOMES GROUNDED IN EQUITY

- **Improve achievement** for students of color
- All students are **ready for school**
- **Every child** reading at or above grade-level
- Academic and social-emotional growth in **middle grades**
- **Student engagement** in school and learning
- Student **support** from families to learn and achieve
- Clear path and **readiness for career, college and life**

**Believe. Belong. Become.**

## **A BRIEF HISTORY OF DISTRICT 281**

Robbinsdale Area School District 281, officially known as Robbinsdale Area Schools, has a rich history that reflects the growth and development of the northwest suburbs of Minneapolis.

The district's roots trace back to 1865 with the establishment of the first public school in Robbinsdale at 42nd and Adair. In 1937, the district opened its first senior high school adjacent to the former Parker School, marking a significant expansion in educational facilities. By the mid-20th century, Robbinsdale had become the fourth largest school system in Minnesota.

Under the leadership of Superintendent E.J. Cooper, who served from 1930 to 1965, the district gained a reputation for excellence in education. Cooper High School, established in 1964 and named in his honor, was once considered the most modern high school in the area. The district's commitment to innovation continued with the introduction of the International Baccalaureate (IB) program at Cooper in 1998.

The district expanded its facilities to accommodate growing student populations, opening Robbinsdale Armstrong High School in 1970. Over time, the district has offered a range of educational programs, including Advanced Placement (AP), IB, and specialized arts education.

Robbinsdale Area Schools (District 281) serves approximately 10,000 students across seven communities in the northwest suburbs of Minneapolis. The district encompasses all or parts of the following cities: Brooklyn Center, Brooklyn Park, Crystal, Golden Valley, New Hope, Plymouth and Robbinsdale. The district covers approximately 30 square miles and serves a population of over 100,000 residents. This coverage includes both urban and suburban areas, offering a diverse range of educational programs and services to its students.

In recent years, Robbinsdale Area Schools has focused on community engagement and strategic planning. Initiatives like the "Reimagine Rdale: Vision 2030" project aim to shape the future of the district through community input and collaboration.

Today, Robbinsdale Area Schools continues to serve a diverse community, offering a comprehensive educational experience that includes strong academic programs, arts education, and community involvement.

Welcome to a community and school system built on relationships, equity and a shared commitment to every learner's success.

Welcome to Rdale!

# 2025-26 PRELIMINARY BUDGET OVERVIEW

## Introduction

The preliminary budget is adopted by the Board of Education by June 30. The preliminary budget, which gives the district expenditure authority to begin the fiscal year, is built on anticipated enrollment projections and estimates of revenues. During the middle of the fiscal year, the Board will adopt a revised budget which is updated based on the October 1 student enrollment and revised revenue estimates. Since the revised budget is based on October 1 enrollment and projected attendance of those students, the budget is still a projection. It may be revised again during the spring, primarily to update federal program revenues and expenditures and contract settlements that have occurred during the year.

Education finance can vary greatly due to many uncontrollable variables. Budgets are developed with several assumptions and projections that are based on trend data, economic environments and cautious optimism. Historically, the actual revenues have been more than projected revenues and actual expenditures have been more than projected expenditures, leaving the district with less funds in the fund balance beyond what was projected.

## Budget Timeline

The school district's budget timeline reflects many overlapping processes. The general timeline is listed to provide an understanding of the annual budgeting process. Deviations from the general timeline may exist depending on annual circumstances and events.

### Spring

- Administration completes preparation of preliminary budget for the next school year, including compiling capital requests, completing a three-year general fund forecast and developing recommendations through a Finance Advisory Committee.
- The Board of Education takes action on capital budget for the next school year.
- The Board of Education takes action on budget assumptions and timeline for the next school year.

### Summer

- The Board of Education reviews and approves preliminary budget by June 30 for the next school year.
- Administration submits proposed local property tax levy for next calendar year to Minnesota Department of Education.
- Administration closes district's financial books and begins audit process for the previous school year.

### Fall

- The Board of Education approves preliminary property tax levy in September for the next calendar year and next school year.
- Administration and audit firm complete district audit and financial report for the previous school year, and the report is approved by the Board of Education.
- Administration completes preparation of the revised budget for the current school year.

### Winter

- The Board of Education approves the revised budget for the current school year.
- The Board of Education holds a truth-in-taxation hearing in December for the proposed property tax levy and certifies final property tax levy for the next school year.
- Administration prepares capital budget for next school year.
- Administration begins preparation of preliminary budget for next school year.

## Budget Assumptions

Many variables comprise the district's budget. The district makes committee-based assumptions on those variables. Examples of the variables with additional information are listed below.

### Enrollment Trends and Enrollment Projections

Enrollment in the district decreased for the 2024-25 school year and is projected to decrease for the 2025-26 school year. Figure 1 shows the enrollment trends for each level over the last six years.

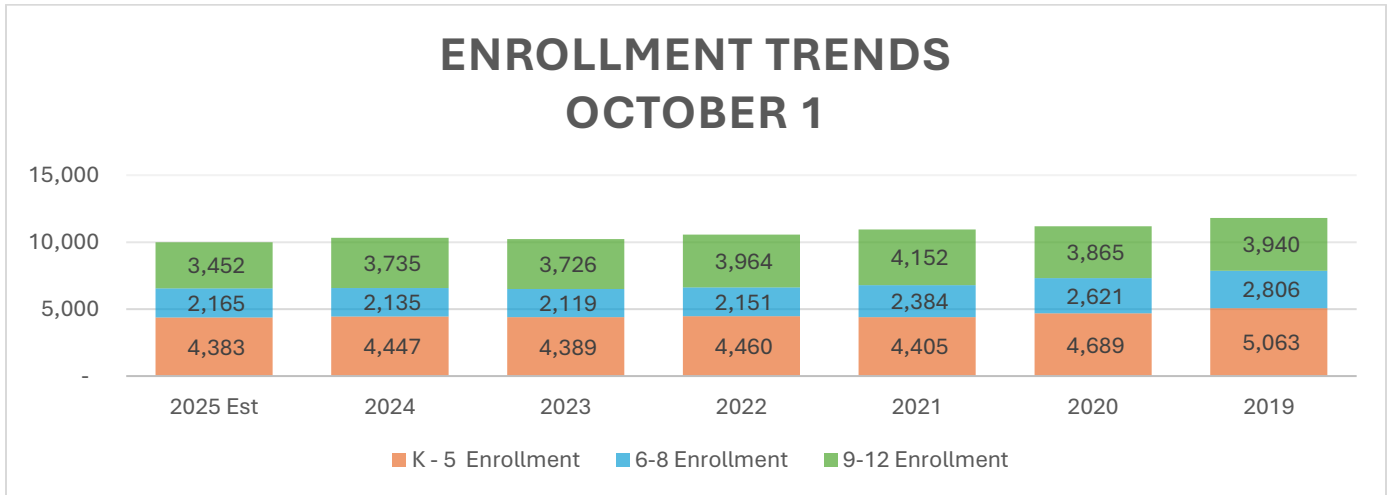


Figure 1

The district revises the enrollment projections based on new information, actual enrollment on October 1 and any other changes that affect enrollment each fall. Since enrollment drives most of the district's revenue, typically the district would exercise cautious optimism (estimating using trend data of who will attend District 281 schools) when making enrollment projections. Since there was a change to open enrollment transportation for 2025-26, it is projected that enrollment will be below trend and that is reflected in the projected numbers.

### Employee Contracts

The preliminary budget includes renewed contracts for 2025-26 and steps for expired contracts (open contracts) but does not include parameters for contracts that have expired. Steps are based on years of experience and level of education. For 2025-26, the district will continue with a self-funded health insurance plan. Health insurance is on a calendar renewal and premiums increased in January 2025 for both single and family insurance by 5.68%. Given the district has a cafeteria plan and set dollar allotment per negotiated contract language, the change in insurance rates is not recognized as a financial impact to the district.

### General Education Revenue

This is the largest component of state aid. It is developed by the actual number of students and formula allowances set by the legislature. The revenue projections are based on the projected October 1 enrollment with assumptions for "in-out" migration.

### School Allocations

The district builds the preliminary budget on enrollment projections. For staffing purposes, elementary school staffing allocations are provided through the allocation of sections, based on projected enrollments. Enrollments are periodically reviewed and revised to ensure consistency with Board approved staffing ratios. Secondary school staffing allocations are distributed based on projected enrollments. Allocations are adjusted as needed to address changes in enrollment throughout the school year.

### **Special Education Revenue**

Some special education revenue calculations, such as special education excess cost aid, are based on the general education revenue estimate. Also, the district is aggressive when developing the special education revenue budget. Due to the unknown number of students that will be identified as special education students, the district tries to estimate liberally, potentially generating a larger than expected expenditure budget for the preliminary budget. In 2006-07 the state mandated a change as to how school districts serving non-resident special education students received revenue. This is known as special education tuition billing. Data is not finalized until well into the next fiscal year, leaving some variability in revenue estimates.

### **Payment Delays, Tax Shifts and Legislative Changes**

The Legislature enacted legislation that increased the payment delay to school districts. Included in the legislation are payment delays and accounting shifts that have an impact on the cash flow of the school district but not a significant impact on the overall budget. Currently school districts receive revenue on a 90/10 payment schedule. This means school districts receive ninety percent of their revenue entitlement in the current year and ten percent of their revenue the following year.

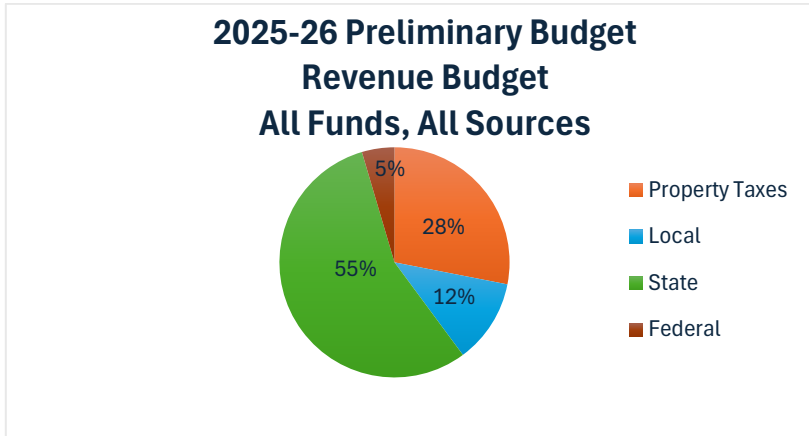
Additionally, districts receive property tax revenue in May and October of each calendar year. This revenue is used for the following school year. Per legislation, school districts currently have a property tax recognition of 23.1%.

Finally, the 2025-26 Preliminary Budget includes an anticipated 2.74% increase in the general education revenue formula from the 2023 Legislative process. When the 2025 Legislative process is finalized, any changes will be reflected in the 2025-26 Revised Budget.

The 2025-26 Preliminary Budget reflects a decrease in the unassigned fund balance for the general fund compared to the 2024-25 Revised Budget. This decrease indicates that projected revenues are below projected expenditures.

**Revenues**

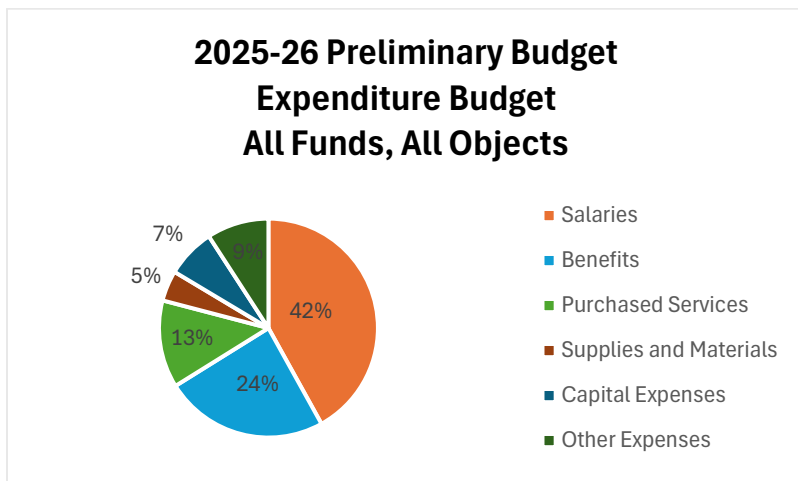
Legislative changes over the years have changed the portion of revenue that is received from the state. Currently, the state is responsible for a large percentage (55%) of the total district revenues (see Figure 2). This loss of aid was replaced with an increase in property taxes as property taxpayers made up for the waning state support for public education.



**Figure 2**

**Expenditures**

In a service organization, like a public school district, most expenditures consist of salaries and benefits for employees who provide direct or indirect services to students, i.e., teachers, principals, administrators, support staff (custodians, food service workers, paraprofessionals, technical support, and coordinators/supervisors/specialists). For 2025-26, salaries and benefits make up 76% of the district's general fund budget and 66% of the district's total budget as shown in Figure 3. Purchased services (such as heating, electricity, insurance and telecommunication costs) comprise 13% of the budget. Supplies, materials, capital and other expenditures total 11% of the total budget.



**Figure 3**

# **SECTION II**

**2025-56**

**Preliminary Budget**

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# 2025-26 PRELIMINARY BUDGET

## Budget Process and Assumptions

School district budgets are comprised of revenues and expenditures. Revenues are primarily received based on student enrollment and actual expenditures. The largest percentage of the school district's revenue comes from the state through formulas based on student enrollment. The formula allowance in 2025-26 for the general education aid from the state is estimated to be \$7,480 per pupil unit (weighted student counts depending on grade level of enrollment).

Of all the district's general fund expenditures, 76% are salaries and benefits for district employees. As an educational service organization serving students, it is expected that employee costs would be the largest portion of the budget. The budget reflects steps and lanes for all qualifying employees, however it does not include any percentage increase on open contracts.

Below are some of the processes and assumptions that are included in the budgeting cycle.

### Enrollment

The preliminary budget is based on a projected enrollment for October 1. The revised budget is based on the actual October 1 enrollment and is estimated to follow historical trends for actual year-end ADM (average daily membership) in which the district receives revenue.

### Staffing allocations

Staff are allocated to buildings on a student to staff ratio determined by the Board of Education. The staffing ratios for 2025-26 are listed in Table 1. Staffing ratios do not equate to average class sizes and are only used to determine the number of FTE (full time equivalent) assigned to each building.

### Base Model

Base model staffing is a concept of using student enrollment, center-based classrooms, and the number of employees needed to keep an organization's essential functions and operations running. Components of the base model for 2025-26 are listed in Table 2.

### Non-salary budgets

School budgets for purposes other than employee salary and benefits are based on a system of allocation formulas. These formulas are adjusted as determined by the Board of Education during the budgeting process. Table 3 shows the supply and material per-pupil allocations for 2024-25 and 2025-26. The supply/material and library/media allocations have remained constant from the 2024-25 levels as part of the budgeting process to keep consistency as budget allocations change from district wide to site allocations.

Staffing Allocations*		
	2025-26	2024-25
Kindergarten	18-25	18-25
Grades 1	19-26	19-26
Grades 2-3	21-28	21-28
Grade 4	23-30	23-30
Grade 5	23-31	23-31
Grades 6-8	25.2	25.2
Grades 9-12	28.1	28.1

**Table 1**

\*This does not represent average class size.

Base Model		
	2025-26	2024-25
Asst. Principal	1:500	1:400
Media Services - Sec	0.25 (FTE)	1.00 (FTE)
Psychologist	0.20 (FTE)	0.00 (FTE)
Educational Asst.	1:36 Elem	1:18 Elem
Educational Asst.	1:40 MS	1:20 MS
Educational Asst.	1:50 HS	1:25 HS

**Table 2**

Supply and Material Allocations Per Student		
	2025-26	2024-25
<b>Elementary</b>		
Supply and Material	\$42.00	\$42.00
Library/Media/Arts	11.35	11.35
Capital	0.00	0.00
<b>Secondary</b>		
Supply and Material	\$84 / \$57	\$84 / \$57
Library/Media	0.00	0.00
Capital	0.00	0.00

**Table 3**

**Staff development**

Funds to be used for staff development are allocated based on two percent (2%) of the district’s general education aid. Two percent (2%) is projected to be approximately \$1,686,142. The Teaching and Learning Department uses the allocation for professional development support and professional development days.

**2025-26 Preliminary Budget – Fund Detail**

**General Fund**

The general fund is the primary operating budget for the district. It accounts for the revenues and expenditures of the district operations. The general fund includes accounts for capital expenditures and transportation. The district is obligated to account for capital expenditures separately within the general fund as a restricted account and is also shown in its own table.

General Fund	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Preliminary Budget	Rev / Prel Change	Rev / Prel. % Change
Beginning Fund Balance	18,290,602	11,754,070	(59,531)	(11,813,601)	-100.51%
Revenues	203,513,643	202,265,675	204,906,156	2,640,481	1.31%
Expenses	210,050,176	214,079,276	208,238,815	(5,840,461)	-2.73%
Revenues less Expenses	(6,536,533)	(11,813,601)	(3,332,659)	8,480,942	-71.79%
Ending Fund Balance	11,754,070	(59,531)	(3,392,190)	(3,332,659)	5598.14%

Comparison of 2025-26 Preliminary Budget to 2024-25 Revised Budget

**Revenue**

Preliminary 2025-26 revenue estimates are \$2,640,481 more than the 2024-25 Revised Budget primarily due to an increase in state aids (anticipated formula increase and special education) and tax levy revenue.

**Expenditures**

Preliminary 2025-26 expenditures decreased by \$5,840,461 from the 2024-25 Revised Budget. There is an estimated increased cost with employment steps, transportation contracts, utilities and insurances. Net a decrease in budget adjustments in staffing and transportation service provided.

The total revenues and total expenditures for the general fund include reserved categories for LTFM (Long Term Facility Maintenance), operating capital, ALC, staff development, Q-Comp, scholarship and medical assistance. The net revenue budget without these categorical revenues is \$191,756,413. The net expenditure budget without these categorical expenditures is \$194,621,306. As a result, the projected unassigned fund balance increases to -7.51% of expenditures for 2025-26, up from the projected unassigned fund balance of -5.71% for 2024-25. The Board’s goal of a 6.5% unassigned fund balance has not yet been met.

The total fund balance for the general fund includes the categorical revenues and expenditures listed above. Mainly due to the Capital account, categorical expenditures will exceed categorical revenues. Consequently, the total fund balance for the general fund is projected to decrease from approximately \$ -60 thousand to approximately \$ -3.4 million in the preliminary 2025-26 budget. Nevertheless, the unassigned fund balance (the amount of unallocated funds) deficit is projected to increase from \$ -11.75 million to \$ -14.6 million.

### Capital Expenditure Account

Included within the general fund is the capital expenditure account. Listed below are the reserved revenues and expenditures projected in the capital expenditure account. The revenue is decreasing slightly. The expenditures are increasing for building leases and building equipment. The projected fund balance will decrease from \$1.56 million to \$849 thousand compared to the 2024-25 Revised Budget.

General Fund Capital Expenditure Account	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Preliminary Budget	Rev / Prel Change	Rev / Prel. % Change
Beginning Fund Balance	2,277,543.32	2,071,487.46	1,567,041.46	(504,446)	-24.35%
Revenues	5,831,400.17	4,807,824.00	4,722,892.00	(84,932)	-1.77%
Expenditures	6,037,456.03	5,312,270.00	5,440,065.00	127,795	2.41%
Revenues less Expenses	(206,055.86)	(504,446.00)	(717,173.00)	(212,727)	42.17%
Ending Fund Balance	2,071,487.46	1,567,041.46	849,868.46	(717,173)	-45.77%

### Expenditures by Program

The district tracks expenditures by program series defined in UFARS (Uniform Financial Accounting and Reporting Standards) which is mandated by the State of Minnesota. The table below shows the total general fund sorted by program series and compares the 2024-25 Revised Budget to the 2025-26 Preliminary Budget.

General Fund Expenses by Program	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Preliminary Budget	Rev / Prel Change	Rev / Prel. % Change
Administration	8,285,360	8,106,367	7,608,717	(497,650)	-6.14%
District Support Services	11,635,997	11,195,235	9,070,175	(2,125,060)	-18.98%
Regular & Voc. Instruction	89,327,177	91,601,394	85,487,161	(6,114,233)	-6.67%
Special Education	35,118,400	40,583,134	39,584,708	(998,426)	-2.46%
Instructional Support	15,782,837	13,888,257	12,555,490	(1,332,767)	-9.60%
Pupil Support Services	11,362,819	10,718,991	12,724,783	2,005,792	18.71%
Transportation (Pupil Support)	19,339,842	18,215,028	18,366,139	151,111	0.83%
Operations and Maintenance	18,620,123	18,963,870	21,973,501	3,009,631	15.87%
Fiscal and Other Fixed Costs	577,622	807,000	868,141	61,141	7.58%
	210,050,176	214,079,276	208,238,815	(5,840,461)	-2.73%

### Administration

This program accounts for the expenditures related to the Board of Education, Superintendent, Teaching and Learning administrators, school principals, support staff and related supply and materials for these departments.

The decrease of \$497,650 from the 2024-25 Revised Budget is due mainly to budget reductions in staffing net increased costs primarily for contractual steps.

**District Support Services**

This program accounts for expenditures related to the Chief Financial Officer, finance support staff, Executive Director of Human Resources, human resources staff, administrative technology services, communications, other administrative support and related supply and materials for these departments.

The decrease of \$2,125,060 from the 2024-25 Revised Budget is primarily due to budget adjustments.

**Regular and Vocational Instruction**

This program accounts for elementary, secondary and vocational teachers, instructional paraprofessionals, extra and co-curricular staff, and related supply and materials for these departments.

The decrease of \$6,114,233 from the 2024-25 Revised Budget is primarily due to budget adjustments net an increase for contractual steps and curriculum purchases.

**Special Education Instruction**

This program accounts for all student support services administrators, special education teachers, special education paraprofessionals, special education support staff, psychologists, and related supply and materials for these departments.

The decrease of \$998,426 from the 2024-25 Revised Budget is primarily due to budget adjustments net an increase for contractual steps.

**Instructional Support Services**

This program accounts for the expenditures related to assistant principals, assistant principals' support staff, instructional support services staff, and librarians. This program also accounts for curriculum expenditures and related staff development as well as related supply and materials for these departments.

The decrease of \$1,332,767 from the 2024-25 Revised Budget is primarily due to budget adjustments net an increase for contractual steps.

**Pupil Support Services (Including Transportation)**

This program accounts for expenditures related to counselors, lunchroom supervision, school security, health services, social work services, related support staff, transportation and related supply and materials for these departments.

The increase of \$2,005,792 from the 2024-25 Revised Budget is primarily due to an increase in our transportation contracts with vendors and contractual steps.

**Operations and Maintenance**

This program tracks expenditures related to Long Term Facility Maintenance (LTFM), custodial staff, grounds staff, related support staff, utilities, and related supply and materials for these departments.

The increase of \$3,009,631 from the 2024-25 Revised Budget involves many reasons, a few of them being fully staffed with our custodians, road assessments and an increase in equipment purchases.

**Fiscal and Other Fixed Costs**

This program accounts for expenditures related to the premiums for the district’s property and liability and errors and omissions insurance as well as payments of principal and interest for the retirement of long-term and non-bonded obligations.

The increase of \$61,141 from the 2024-25 Revised Budget is due to an expected increase in property and liability insurance.

**Food Service Fund**

The food service fund accounts for revenues and expenditures for providing food services in schools.

<b>Food Service Fund</b>	<b>2023-2024 Actual</b>	<b>2024-2025 Revised Budget</b>	<b>2025-2026 Preliminary Budget</b>	<b>Rev / Prel Change</b>	<b>Rev / Prel. % Change</b>
Beginning Fund Balance	4,655,237	4,598,310	4,524,638	(73,672)	-1.60%
Revenues	9,479,283	9,382,192	8,864,031	(518,161)	-5.52%
Expenses	9,536,211	9,455,864	9,730,037	274,173	2.90%
Revenues less Expenses	(56,928)	(73,672)	(866,006)	(792,334)	
Ending Fund Balance	4,598,310	4,524,638	3,658,632	(866,006)	-19.14%

Revenues are decreasing to better reflect sales from the projected enrollment decrease. Expenditures are increasing primarily due to increased food costs, increased labor costs and capital expenditures on equipment purchases.

**Community Service Fund**

The community service fund is used to track all revenues and expenditures related to providing a community education program.

<b>Community Service Fund</b>	<b>2023-2024 Actual</b>	<b>2024-2025 Revised Budget</b>	<b>2025-2026 Preliminary Budget</b>	<b>Rev / Prel Change</b>	<b>Rev / Prel. % Change</b>
Beginning Fund Balance	3,374,489	3,494,992	2,990,082	(504,910)	-14.45%
Revenues	11,106,899	11,567,249	12,302,810	735,561	6.36%
Expenses	10,986,396	12,072,159	12,326,220	254,061	2.10%
Revenues less Expenses	120,503	(504,910)	(23,410)	481,500	
Ending Fund Balance	3,494,992	2,990,082	2,966,672	(23,410)	-0.78%

Revenues are projected to increase, primarily due to an increased tuition rate for School Age Care and an anticipated higher demand for out-of-school-time programming, adult enrichment classes and aquatics. Expenditures are projected to increase primarily due to higher salary costs, increased staffing levels to meet the demand for school-age-care programming, and an increase in contracted services for adult enrichment course offerings.

### Building Construction Fund

The building construction fund is used to track the revenues and expenditures for building bond construction projects which are comprised of Long-Term Facility Maintenance (LTFM) bonds.

Building Fund	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Preliminary Budget	Rev / Prel Change	Rev / Prel. % Change
Beginning Fund Balance	9,503,879	12,624,805	12,532,856	(91,949)	-0.73%
Revenues	20,678,763	19,633,125	950,000	(18,683,125)	-95.16%
Expenses	17,557,837	19,725,074	15,478,359	(4,246,715)	-21.53%
Revenues less Expenses	3,120,927	(91,949)	(14,528,359)	(14,436,410)	
Ending Fund Balance	12,624,805	12,532,856	(1,995,503)	(14,528,359)	-115.92%

Revenues are decreasing because we do not plan on issuing debt to fund LTFM projects in the 2025-26 fiscal year. Expenditures are decreasing because projects are being delayed due to the consideration of closing buildings in the near future.

### Debt Service Fund

The debt service fund is used to account for the district's principal and interest payments as well as the revenue received for such payments. The principal and interest payments are for the district's long-term debt or approved bond issues.

Debt Service Fund	2023-2024 Actual	2024-2025 Revised Budget	2025-2026 Preliminary Budget	Rev / Prel Change	Rev / Prel. % Change
Beginning Fund Balance	1,472,162	1,193,283	1,387,062	193,779	16.24%
Revenues	20,077,389	22,538,584	26,017,763	3,479,179	15.44%
Expenses	20,356,268	22,344,805	25,138,158	2,793,353	12.50%
Revenues less Expenses	(278,879)	193,779	879,605	685,826	
Ending Fund Balance	1,193,283	1,387,062	2,266,667	879,605	63.41%

Revenues and expenditures are increasing to reflect actual bond and interest payments.

**OPEB Debt Service Fund**

The OPEB Debt Service Fund is used to record the levy proceeds and the repayment of the Other Post-Employment Benefits (OPEB) bonds. Listed below are the reserved revenues and expenditures projected in the OPEB debt service fund.

<b>OPEB Debt Service Fund</b>	<b>2023-2024 Actual</b>	<b>2024-2025 Revised Budget</b>	<b>2025-2026 Preliminary Budget</b>	<b>Rev / Prel Change</b>	<b>Rev / Prel. % Change</b>
Beginning Fund Balance	497,528	518,128	443,051	(75,077)	-14.49%
Revenues	2,622,213	1,681,423	-	(1,681,423)	-100.00%
Expenses	2,601,613	1,756,500	-	(1,756,500)	-100.00%
Revenues less Expenses	20,600	(75,077)	-	75,077	
Ending Fund Balance	518,128	443,051	443,051	-	0.00%

The combination of the two debt service categories makes up the total Debt Service Fund. This fund is phasing out as we have completed our debt levy and scheduled payment cycle.

<b>Trust Fund</b>
-------------------

The Trust Fund is used to record the revenues and expenditures for trust agreements where the school board has accepted the responsibility to serve as trustee.

<b>OPEB Trust</b>
-------------------

In May 2009, \$20.065 million of general obligation taxable OPEB (Other Post Employment Benefits) bonds were sold to be used to help offset future retirement expenditures. The funds were placed in an irrevocable trust, meaning these funds can only be used for this purpose. As of June 30, 2024, the net position balance in the OPEB trust account was \$12,465,838.

<b>Internal Service Fund</b>
------------------------------

In 2007, the district went to self-funded insurance for health insurance. The activities for both health and dental insurance are now in an internal service fund. As of June 30, 2024, the net position balance in the internal service fund for health and dental insurance was \$ (446,814).

## 2025-26 PRELIMINARY BUDGET SUMMARY

### PROJECTED REVENUE, EXPENDITURE AND FUND BALANCE BY FUND 2025-2026

Fund	Projected Fund Balance 06/30/25	2025-26 Revenue Budget	2025-26 Expenditure Budget	Projected Fund Balance 06/30/26
<b>General Fund</b>	\$ (59,531)	\$ 204,906,156	\$ 208,238,815	\$ (3,392,190)
<b>Food Service</b>	\$ 4,524,638	\$ 8,864,031	\$ 9,730,037	\$ 3,658,632
<b>Community Education</b>	\$ 2,990,079	\$ 12,302,810	\$ 12,326,220	\$ 2,966,669
<b>Sub-Total of Operating Funds</b>	<b>\$ 7,455,186</b>	<b>\$ 226,072,997</b>	<b>\$ 230,295,072</b>	<b>\$ 3,233,111</b>
<b>Building Construction</b>	\$ 12,532,857	\$ 950,000	\$ 15,478,359	\$ (1,995,502)
<b>Debt Service</b>	\$ 1,830,113	\$ 26,017,763	\$ 25,138,158	\$ 2,709,718
<b>Sub-Total of Non-Op Funds</b>	<b>\$ 14,362,970</b>	<b>\$ 26,967,763</b>	<b>\$ 40,616,517</b>	<b>\$ 714,216</b>
<b>OPEB Trust</b>	\$ 11,505,838	\$ 750,000	\$ 1,030,000	\$ 11,225,838
<b>Internal Service (Net Asset)</b>	\$ (1,361,814)	\$ 21,455,000	\$ 21,418,000	\$ (1,324,814)
<b>Total of All Funds</b>	<b>\$31,962,180</b>	<b>\$275,245,760</b>	<b>\$293,359,589</b>	<b>\$13,848,351</b>

# **SECTION III**

## **Summary**

**SUMMARY OF REVENUES BY SOURCE CATEGORY AND FUND**

Fund	Object Category	2023-2024	Pct. of	2024-2025 Rev.	2025-2026	Pct of	Revised - Preliminary	
		Actual	Total	Budget	Prel. Budget	Total	Percent Change	Amount Change
<b>01</b>	<b>General Fund</b>							
	Property Taxes	46,820,022	23.13%	50,756,201	49,801,469	24.30%	-1.88%	(954,732)
	State Aids & Credits	138,778,005	68.56%	142,880,096	145,490,494	71.00%	1.83%	2,610,398
	Federal Aid	10,651,543	5.26%	4,681,553	6,243,764	3.05%	33.37%	1,562,211
	Other	6,159,249	3.04%	3,947,825	3,370,429	1.64%	-14.63%	(577,396)
	<b>Total General Fund</b>	<b>202,408,819</b>	<b>100.00%</b>	<b>202,265,675</b>	<b>204,906,156</b>	<b>100.00%</b>	<b>1.31%</b>	<b>2,640,481</b>
<b>02</b>	<b>Food Service</b>							
	Property Taxes	-	0.00%	-	-	0.00%	0.00%	-
	State Aids & Credits	2,487,052	26.24%	2,836,056	2,808,233	31.68%	-0.98%	(27,823)
	Federal Aid	6,652,606	70.18%	6,341,937	5,835,898	65.84%	-7.98%	(506,039)
	Other	339,621	3.58%	204,199	219,900	2.48%	7.69%	15,701
	<b>Total Food Service</b>	<b>9,479,279</b>	<b>100.00%</b>	<b>9,382,192</b>	<b>8,864,031</b>	<b>100.00%</b>	<b>-5.52%</b>	<b>(518,161)</b>
<b>04</b>	<b>Community Service</b>							
	Property Taxes	1,676,849	15.10%	2,573,594	2,676,945	21.76%	4.02%	103,351
	State Aids & Credits	3,073,426	27.67%	2,999,313	3,729,091	30.31%	24.33%	729,778
	Federal Aid	976,155	8.79%	959,686	507,300	4.12%	-47.14%	(452,386)
	Other	5,380,474	48.44%	5,034,656	5,389,474	43.81%	7.05%	354,818
	<b>Total Community Service</b>	<b>11,106,904</b>	<b>100.00%</b>	<b>11,567,249</b>	<b>12,302,810</b>	<b>100.00%</b>	<b>6.36%</b>	<b>735,561</b>
<b>06</b>	<b>Building Construction</b>							
	Property Taxes	-	0.00%	-	-	0.00%	0.00%	-
	State Aids & Credits	-	0.00%	-	-	0.00%	0.00%	-
	Federal Aid	-	0.00%	-	-	0.00%	0.00%	-
	Other	20,678,764	100.00%	19,633,125	950,000	100.00%	-95.16%	(18,683,125)
	<b>Total Building Construction</b>	<b>20,678,764</b>	<b>100.00%</b>	<b>19,633,125</b>	<b>950,000</b>	<b>100.00%</b>	<b>-95.16%</b>	<b>(18,683,125)</b>
<b>07&amp;47</b>	<b>Debt Service</b>							
	Property Taxes	21,332,752	93.98%	23,416,927	24,764,763	95.18%	5.76%	1,347,836
	State Aids & Credits	900,097	3.97%	800,080	900,000	3.46%	12.49%	99,920
	Federal Aid	-	0.00%	-	-	0.00%	0.00%	-
	Other	466,755	2.06%	3,000	353,000	1.36%	11666.67%	350,000
	<b>Total Debt Service</b>	<b>22,699,604</b>	<b>100.00%</b>	<b>24,220,007</b>	<b>26,017,763</b>	<b>100.00%</b>	<b>7.42%</b>	<b>1,797,756</b>
<b>45</b>	<b>OPEB Trust</b>							
	Property Taxes	-	0.00%	-	-	0.00%	0.00%	-
	State Aids & Credits	-	0.00%	-	-	0.00%	0.00%	-
	Federal Aid	-	0.00%	-	-	0.00%	0.00%	-
	Other	0	100.00%	750,000	750,000	100.00%	0.00%	-
	<b>Total OPEB Trust</b>	<b>0</b>	<b>100.00%</b>	<b>750,000</b>	<b>750,000</b>	<b>100.00%</b>	<b>0.00%</b>	<b>-</b>
<b>20&amp;22</b>	<b>Internal Service</b>							
	Property Taxes	-	0.00%	-	-	0.00%	0.00%	-
	State Aids & Credits	-	0.00%	-	-	0.00%	0.00%	-
	Federal Aid	-	0.00%	-	-	0.00%	0.00%	-
	Other	21,858,744	100.00%	22,375,000	21,455,000	100.00%	-4.11%	(920,000)
	<b>Total Internal Service</b>	<b>21,858,744</b>	<b>100.00%</b>	<b>22,375,000</b>	<b>21,455,000</b>	<b>100.00%</b>	<b>-4.11%</b>	<b>(920,000)</b>
	<b>All Funds</b>							
	Property Taxes		0.00%	76,746,722	77,243,177	28.06%	0.65%	496,455
	State Aids & Credits		0.00%	149,515,545	152,927,818	55.56%	2.28%	3,412,273
	Federal Aid		0.00%	11,983,176	12,586,962	4.57%	5.04%	603,786
	Other		0.00%	51,947,805	32,487,803	11.80%	-37.46%	(19,460,002)
	<b>Total All Funds</b>	<b>-</b>	<b>100.00%</b>	<b>290,193,248</b>	<b>275,245,760</b>	<b>100.00%</b>	<b>-5.15%</b>	<b>(14,947,488)</b>

**SUMMARY OF EXPENDITURES BY OBJECT CATEGORY AND FUND**

Fund	Object Category	2023-2024	Pct. of	2024-2025	2025-2026	Pct of	Revised - Preliminary	
		Actual	Total	Rev. Budget	Prel. Budget	Total	Percent Change	Amount Change
<b>01</b>	<b>General Fund</b>							
	Salaries	117,809,735	56.09%	118,801,010	112,404,808	53.98%	-5.38%	(6,396,202)
	Benefits	43,115,516	20.53%	48,675,808	46,117,981	22.15%	-5.25%	(2,557,827)
	Purchased Services	31,880,227	15.18%	31,243,967	32,900,011	15.80%	5.30%	1,656,044
	Supplies and Materials	7,045,194	3.35%	6,838,683	8,533,951	4.10%	24.79%	1,695,268
	Capital Expenses	9,213,251	4.39%	7,609,527	6,676,894	3.21%	-12.26%	(932,633)
	Other Expenditures	986,253	0.47%	910,281	1,605,170	0.77%	76.34%	694,889
	<b>Total General Fund</b>	<b>210,050,176</b>	<b>100.00%</b>	<b>214,079,276</b>	<b>208,238,815</b>	<b>100.00%</b>	<b>-2.73%</b>	<b>(5,840,461)</b>
<b>02</b>	<b>Food Service</b>							
	Salaries	2,681,150	28.12%	2,749,360	2,561,541	26.33%	-6.83%	(187,819)
	Benefits	1,261,849	13.23%	1,423,125	1,653,102	16.99%	16.16%	229,977
	Purchased Services	622,564	6.53%	592,500	568,756	5.85%	-4.01%	(23,744)
	Supplies and Materials	4,341,138	45.52%	4,240,379	4,301,638	44.21%	1.44%	61,259
	Capital Expenses	604,620	6.34%	430,500	620,000	6.37%	44.02%	189,500
	Other Expenditures	24,890	0.26%	20,000	25,000	0.26%	25.00%	5,000
	<b>Total Food Service</b>	<b>9,536,211</b>	<b>100.00%</b>	<b>9,455,864</b>	<b>9,730,037</b>	<b>100.00%</b>	<b>2.90%</b>	<b>274,173</b>
<b>04</b>	<b>Community Service</b>							
	Salaries	7,160,728	65.18%	7,864,566	7,922,678	64.28%	0.74%	58,112
	Benefits	2,601,665	23.68%	2,826,251	2,826,959	22.93%	0.03%	708
	Purchased Services	929,253	8.46%	1,017,734	1,045,974	8.49%	2.77%	28,240
	Supplies and Materials	255,415	2.32%	225,628	399,429	3.24%	77.03%	173,801
	Capital Expenses	31,290	0.28%	40,950	34,600	0.28%	-15.51%	(6,350)
	Other Expenditures	8,044	0.07%	97,030	96,580	0.78%	-0.46%	(450)
	<b>Total Community Service</b>	<b>10,986,396</b>	<b>100%</b>	<b>12,072,159</b>	<b>12,326,220</b>	<b>100.00%</b>	<b>2.10%</b>	<b>254,061</b>
<b>06</b>	<b>Building Construction</b>							
	Salaries	200,754	1.14%	371,715	173,633	1.12%	-53.29%	(198,082)
	Benefits	76,370	0.43%	97,201	56,738	0.37%	-41.63%	(40,463)
	Purchased Services	746,875	4.25%	1,588,668	1,300,500	8.40%	-18.14%	(288,168)
	Supplies and Materials	-	0.00%	-	-	0.00%	0.00%	-
	Capital Expenses	16,122,866	91.83%	17,667,490	13,947,488	90.11%	-21.06%	(3,720,002)
	Debt Service	360,830	2.06%	-	-	0.00%	0.00%	-
	Other Expenditures	50,141	0.29%	-	-	0.00%	0.00%	-
	<b>Total Building Construction</b>	<b>17,557,837</b>	<b>100.00%</b>	<b>19,725,074</b>	<b>15,478,359</b>	<b>100.00%</b>	<b>-21.53%</b>	<b>(4,246,715)</b>
<b>07&amp;47</b>	<b>Debt Service</b>							
	Other	20,356,268	100.00%	24,101,305	25,138,158	100.00%	4.30%	1,036,853
<b>45</b>	<b>OPEB Trust</b>							
	Other	1,678,304	100.00%	1,710,000	1,030,000	100.00%	-39.77%	(680,000)
<b>20&amp;22</b>	<b>Internal Service</b>							
	Other	22,529,789	100.00%	22,738,000	21,418,000	100.00%	-5.81%	(1,320,000)
	<b>All Funds</b>							
	Salaries	127,852,367	43.68%	129,786,651	123,062,660	41.95%	-5.18%	(6,723,991)
	Benefits	47,055,400	16.08%	53,022,385	50,654,780	17.27%	-4.47%	(2,367,605)
	Purchased Services	34,178,920	11.68%	34,442,869	35,815,241	12.21%	3.98%	1,372,372
	Supplies and Materials	11,641,748	3.98%	11,304,690	13,235,018	4.51%	17.08%	1,930,328
	Capital Expenses	25,972,027	8.87%	25,748,467	21,278,982	7.25%	-17.36%	(4,469,485)
	Debt Service	360,830	0.12%	-	-	0.00%		
	Other Expenditures	45,633,689	15.59%	49,576,616	49,312,908	16.81%	-0.53%	(263,708)
	<b>Total All Funds</b>	<b>292,694,980</b>	<b>100%</b>	<b>303,881,678</b>	<b>293,359,589</b>	<b>100.00%</b>	<b>-3.15%</b>	<b>(9,558,942)</b>

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# BUDGET DETAIL SUMMARY

## REVENUE BY SOURCE

SRC	DESCRIPTION	2023-24 AUDITED	2024-25 REVISED	2025-26 PRELIM.	NOTES
<b>GENERAL FUND</b>					
001	Property Tax Levy	40,041,447	50,056,201	49,114,757	
009	Fiscal Disparities Revenue	6,026,447	-	-	
010	County Apportionment	747,002	700,000	686,712	
021	Tuition/Reimburse from MN ISD	225,056	275,000	100,000	
024	Payments from Other MN Schools	18,375	-	-	
040	Tuition from Patrons	-	600	-	
050	Fees From Patrons	563,868	845,089	478,295	
060	Admission/Student Activity Rev	156,561	125,992	130,599	
071	Medicial Assist Rev From MDHS	887,051	885,000	885,000	
083	Sub Reimbursement	250	-	-	
091	Telecom - ERATE Funds	1,077,709	-	264,112	Difference in qualifying projects.
092	Interest Earnings	946,953	714,952	614,952	
093	Rent	6,695	6,000	6,000	
096	Gifts & Bequests	466,633	278,722	255,874	
099	Misc Revenue from Local Source	1,102,004	745,031	558,363	Conservative number as this represents items like fundraising that are beyond a predicatable control.
201	Endowment Fund Apportionment	644,855	674,678	674,679	
211	General Education Aid	104,567,100	106,767,747	106,217,395	
213	Shared Time Aid	21,962	27,522	30,479	
227	Abatement Aid	5,095	9,098	9,000	
234	Agricultural Market Value Cred	31	-	-	
258	Other State Credits/ Prop Reim	-	-	-	

300	State Aids From MDE	6,638,990	7,344,405	6,499,059	
360	State Aid Sped	26,303,353	27,243,979	31,252,215	Potential lost revenue in 2023-24 due to timing of audit. Audit adjustments contribute to variance.
369	Other State Agency Revenue	691,579	759,377	759,377	
370	Other Rev from MDE	50,556	53,290	48,290	
397	TRA/PERA Special Funding	486,796	-	-	
400	Federal Aids from MDE	10,630,853	4,661,553	6,223,764	Decrease from 2023-24 with elimination of ESSER funding.
405	Fed Aid from other State/Local	1,179	-	-	
500	Federal Aid from Federal Sourc	19,511	20,000	20,000	
610	Sales Non Taxable for Profit	121	-	-	
611	Resale Non Taxable Items	1,280	-	-	
619	Cost of Materials (Contra Rev)	(7,994)	(3,010)	(2,000)	
620	Sale of Materials Rev-Prod Act	83,721	59,334	65,634	
621	Sale of Materials (Resale)	9,439	11,900	10,400	
623	Sale of Real Property	-	-	-	
624	Sale of Equipment	1,773	1,515	1,500	
625	Insurance Recovery	53,003	1,700	1,700	
636	Capital Loans	1,050,060	-	-	Loan revenue for pupil transportation buses.
	<b>Total</b>	<b>203,519,313</b>	<b>202,265,675</b>	<b>204,906,156</b>	

#### FOOD SERVICE FUND

050	Fees From Patrons	-	-	-	
080	Rebate Food Service	19,392	250	2,000	
092	Interest Earnings	183,335	-	-	
096	Gifts & Bequests	19,535	-	-	
099	Misc Revenue from Local Source	1,628	-	-	
300	State Aids From MDE	2,487,052	2,836,056	2,808,233	
400	Federal Aids from MDE	490,691	431,101	431,912	

405	Fed Aid from other State/Local	70,978	-	-	
471	School Lunch Program	1,270,550	676,983	622,733	The total of Obj 471 and 472 reflect decrease in supply chain assistance revenue and enrollment decrease.
472	Special Assist- Needy Child Pr	2,556,288	3,012,121	2,717,747	
474	Commodity Distribution Prog	634,954	539,212	646,346	
476	School Breakfast Program	1,356,167	1,423,415	1,160,703	Mainly due to enrollment and participation changes.
477	Cash In Lieu of Commodities	17,591	19,105	16,457	
479	Summer Food Service Program	255,386	240,000	240,000	
601	Food Service Sales to Pupils	70,548	116,178	128,700	
606	Food Service Sales to Adults	30,673	53,271	55,200	
608	Special Function Food Sales	14,285	8,500	8,500	
609	Special Meal Sales	-	25,000	25,000	
624	Sale of Equipment	229	1,000	500	
<b>Total</b>		<b>9,479,283</b>	<b>9,382,192</b>	<b>8,864,031</b>	

### COMMUNITY SERVICE FUND

001	Property Tax Levy	1,457,514	2,573,594	2,676,945	
009	Fiscal Disparities Revenue	219,335	-	-	
040	Tuition from Patrons	3,844,157	3,736,284	4,106,284	
050	Fees From Patrons	24,348	15,000	35,000	
074	Grants	349,010	349,010	349,010	
079	Vending Machine Commission	209	500	-	
092	Interest Earnings	231,442	-	-	
093	Rent	102,742	80,000	100,000	
096	Gifts & Bequests	11,592	10,000	3,000	
099	Misc Revenue from Local Source	816,968	843,862	796,180	
227	Abatement Aid	1,331	-	-	
234	Agricultural Market Value Cred	3	-	-	

300	State Aids From MDE	2,883,297	2,999,313	3,336,345
301	NonPublic Aid	188,795	-	223,151
370	Other Rev from MDE	-	-	169,595
400	Federal Aids from MDE	976,155	959,686	507,300
<b>Total</b>		<b>11,106,899</b>	<b>11,567,249</b>	<b>12,302,810</b>

### BUILDING CONSTRUCTION FUND

092	Interest Earnings	826,543	450,000	950,000
099	Misc Revenue from Local Source	60,211	-	-
631	Sale of Bonds	19,792,009	19,183,125	-
<b>Total</b>		<b>20,678,763</b>	<b>19,633,125</b>	<b>950,000</b>

Energy rebates for 2023-24 are reflected in actual.  
No LTFM bond sale planned for preliminary budget.

### DEBT SERVICE FUND

001	Property Tax Levy	16,327,661	21,735,504	24,764,763
009	Fiscal Disparities Revenue	2,457,084	-	-
092	Interest Earnings	392,553	3,000	353,000
234	Agricultural Market Value Cred	45	40	-
258	Other State Credits/ Prop Reim	47	40	-
317	Lt Fac Maint. Aid	900,000	800,000	900,000
<b>Total</b>		<b>20,077,389</b>	<b>22,538,584</b>	<b>26,017,763</b>

Debt levies varied due to planned over all tax impact. Absorbed dollar amount that was going to OPEB Debt.

### INTERNAL SERVICE FUND

063	Health Insurance Premiums	21,858,744	22,375,000	21,375,000
092	Interest Earnings	93,575	-	80,000
<b>Total</b>		<b>21,952,319</b>	<b>22,375,000</b>	<b>21,455,000</b>

**OPEB TRUST FUND**

092	Interest Earnings	1,131,423	750,000	750,000
<b>Total</b>		<b>1,131,423</b>	<b>750,000</b>	<b>750,000</b>

**OPEB DEBT SERVICE FUND**

001	Property Tax Levy	2,214,717	1,681,423	-	Debt payments expired.
009	Fiscal Disparities Revenue	333,290	-	-	
092	Interest Earnings	74,201	-	-	
234	Agricultural Market Value Cred	5	-	-	
<b>Total</b>		<b>2,622,213</b>	<b>1,681,423</b>	<b>-</b>	

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## BUDGET DETAIL SUMMARY

### EXPENDITURE BY OBJECT

OBJ	DESCRIPTION	2023-24 ACTUAL	2024-25 REVISED	2025-26 PRELIM.	NOTES
<b>GENERAL FUND</b>					
110	Administration/Supervision	11,650,527	10,476,485	9,612,496	
120	Early Child/School Read-ABE Ad	11,629	-	-	
140	Licensed Classroom Teacher	58,243,055	58,507,576	55,606,278	
141	Non-Licensed Classroom	848,069	792,553	306,222	
143	Licensed Instructional Supt	8,659,478	7,919,907	6,662,324	
144	Non-licensed Inst Support	4,447,766	4,170,060	3,992,904	
145	Substitute Teacher	2,264,204	2,148,519	1,800,500	
146	Sub Non-Licensed Classroom	233,731	125,000	200,000	
150	Physical Therapist	389,744	403,455	407,050	
151	Occupational Therapist	626,048	695,731	720,029	
152	Speech/Language Pathologist	1,884,428	2,183,232	2,257,699	
154	School Nurse	865,666	1,612,430	411,971	Change in health services model.
155	Licensed Nursing Services	108,348	29,971	-	Change in health services model.
156	School Social Worker	2,056,418	2,425,975	2,504,194	
157	School Psychologist	1,451,303	1,690,720	1,877,211	Change in base staffing model.
159	Mental Health Behavioral Aide	-	-	324,490	
161	Paraprofessional and PCA	3,809,070	5,612,888	5,590,385	Change in health services model.
163	Foreign Language Interpreter	113,376	115,111	97,643	
165	School Counselor	2,509,246	2,625,371	1,922,855	
170	Non-Instructional Support	12,350,362	11,762,666	11,807,339	
174	Therapeutic Recreation Service	416,655	407,728	495,957	

175	Cultural Liaison	73,416	145,891	123,861	
185	Other Salary Payments(License)	3,466,655	3,736,214	3,874,010	
186	Other Non-Licensed Salary	1,632,733	1,188,527	1,809,390	
191	Severance Pay	50,000	25,000	-	
195	Salary Chargeback	-	-	-	
199	Cash In Lieu of Benefits	3,659,287	4,762,020	5,496,058	
210	FICA	9,619,838	9,705,039	9,060,385	
214	PERA	2,005,928	1,931,124	2,004,304	
218	TRA	8,072,235	9,070,199	8,155,895	
220	Health Insurance	16,874,950	16,567,165	15,876,414	
230	Life Insurance	99,910	168,716	115,590	
235	Dental Insurance	651,477	762,298	713,016	
240	LTD Insurance	6,686	5,160	12,784	
250	Tax Sheltered Annuity	592,286	687,472	857,249	
251	VEBA HSA Benefit	897,794	2,329,998	965,385	
270	Workers Compensation	1,000,000	995,007	995,346	
280	Unemployment Compensation	126,900	115,000	224,008	Reflect reductions for preliminary 2025-26 staffing.
281	Summer Term Unemployment Insur	591,500	785,610	821,500	
290	OPEB Excess ARC Contribution	2,715	-	-	
291	OPEB Pay-as-you-go	17,000	-	25,000	
295	Benefits Chargeback	1	-	-	
299	Other Employee Benefits	622,756	791,000	795,047	
303	<25K Fed Sub Award	224,200	181,500	115,002	
304	>25K Fed Sub Award	261,700	70,000	-	
305	Contracted Services	4,480,296	4,465,834	3,998,018	
306	Sped Litigation Costs	1,600	8,000	-	
310	School Resource Officer	54,250	486,000	565,000	
311	Other Contracted Security Serv	25,500	34,752	35,000	

Section III ~ 2025-2026 Preliminary Budget

316	Joint Powers Services Purchase	-	30,000	30,000	
320	Communication Services	371,050	389,600	200,000	
329	Postage & Parcel Services	68,655	95,584	90,921	
330	Utility Services	241,700	353,250	350,913	
331	Utilities - Electric	2,656,396	2,374,716	2,612,400	
332	Utilities - Water & Sewer	562,951	692,000	703,900	
333	Utilities - Heating Gas and Fuel	536,585	1,042,500	1,141,300	
335	Short Term Lease Rental	586,315	470,839	235,900	Coding changed for district wide copy machines. Reflected in Obj 555.
340	Insurance	524,469	831,250	882,091	
350	Repairs & Maintenance	1,359,750	1,460,400	894,149	More work being done within the organization's internal staffing.
357	Interpreter for Deaf <25k	1,000	-	-	
358	Foregin Lang Interpreter <25K	68,925	115,000	115,000	
360	Transporation Contracts	13,883,205	14,377,265	15,449,167	Increase in transportation contract renewed for 2025-26.
362	MH Practioner Service < 25	-	7,000	-	
364	Trans Fed Private/Public Carri	190,000	-	-	
365	Interdepartment Transportation	(92,353)	-	-	
366	Travel/Conventions/Conferences	207,772	189,995	173,650	
368	Out Of State Travel	17,000	3,500	-	
369	Entry Fees/ Student Travel	183,958	94,919	113,900	
373	Speech Services < 25,000	8,142	-	-	
389	Staff Tuition & Other Reimburs	32,136	-	-	
390	Tuition PMTS to MN ISD	1,406,279	1,886,000	951,000	Coding between Obj 390 - 396.
393	Sped Contracted Services	6,310	37,000	37,000	
394	Educ Exp Paid to Other Agency	1,189,202	213,608	3,280,500	Special education service costs with consideration to both internal and external service level needs.

Section III ~ 2025-2026 Preliminary Budget

396	Salary Purchased From District	266,525	725,200	775,200	
397	Benefit Purchase From District	129,054	150,035	150,000	
398	Interdepartmental Service	(234,924)	458,220	-	
401	Non-Instructional Supplies	1,056,833	1,213,126	1,886,395	
405	Non Inst Software License	1,683,592	2,480,571	2,287,878	
406	Inst Software License	544,274	822,922	323,255	Obj 406, Obj 460 and Obj 506 combined for comparison.
430	Non-Indv Instruction Supplies	417,700	612,319	470,543	
433	Individualized Instr Supplies	152,200	215,100	208,000	
440	Fuels	500,084	702,000	702,500	
455	Non Instruction Tech Supplies	9,410	9,950	16,850	
456	Instructional Tech Supplies	22,832	18,000	26,950	
460	Textbooks & Workbooks	243,060	230,000	1,334,250	Obj 406, Obj 460 and Obj 506 combined for comparison.
461	Standardized Tests	175,558	195,000	194,900	
465	Non-Instructional Tech Devices	81,000	64,250	80,050	
466	Instructional Tech Devices	14,500	14,000	760,000	Planned device refresh.
470	Media Resources	221,569	200,275	198,700	
490	Food	106,120	61,170	43,680	
505	Non-Inst Tech Software	13,875	-	17,591	
506	Tech Software Instructional	415,430	485,000	217,500	Obj 406, Obj 460 and Obj 506 combined for comparison.
510	Site or Ground Acquisition	265,000	100,000	50,000	
520	Building Acquisition or Constr	160,000	180,000	1,180,000	Safety and Security Capital Levy.
530	Other Equipment Purchased	400,172	334,994	697,000	
533	Sped Direct Instr Equipment	2,583	-	20,000	
535	Capital Leases	-	-	300,000	
548	Pupil Transportation Vehicles	817,000	505,000	150,000	
555	Non-Inst Technology Hardware	1,195,100	1,655,000	1,165,100	

Section III ~ 2025-2026 Preliminary Budget

556	Inst Technology Hardware	1,465,261	1,601,950	1,151,000	
560	Technology Lease Levy	30,287	-	1,500	
561	Technology Lease Interest	3,276	-	-	
564	Instruct Subscription Lt Princ	-	-	10,000	
570	Bldg Land Lease Principal	1,428,719	1,400,000	1,412,203	
571	Interest Building Land Lease	300,000	300,000	-	
580	Principal on Capital Lease	984,945	990,876	257,000	
581	Interest on Capital Lease	71,566	56,707	48,000	
810	Judgements Against the District	-	40,600	-	
820	Memberships, Dues, Licenses	246,577	354,180	321,381	
891	PERA TRA Pension Expense	650,000	342,801	345,801	
895	Federal Indirect Cost	-	5,000	16,108	
896	Taxes - Special Assessments	115,801	130,700	885,700	Road Assessments for 36th Avenue.
898	Scholarships	7,234	7,000	6,050	
899	Miscellaneous	95,915	30,000	30,130	
	<b>Total</b>	<b>206,118,311</b>	<b>214,079,276</b>	<b>208,238,815</b>	

**FOOD SERVICE FUND**

110	Administration/Supervision	232,046	284,531	292,578	
170	Non-Instructional Support	2,012,168	2,464,829	2,268,963	
186	Other Non-Licensed Salary	15,600	-	-	
199	Cash In Lieu of Benefits	105,130	168,876	275,757	
210	FICA	175,912	212,904	217,054	
214	PERA	166,154	196,154	192,118	
218	TRA	138	-	-	
220	Health Insurance	488,150	683,265	849,021	
230	Life Insurance	1,507	1,820	2,179	
235	Dental Insurance	25,451	29,815	40,025	

240	LTD Insurance	803	-	1,025
250	Tax Sheltered Annuity	10,397	17,725	18,483
251	VEBA HSA Benefit	30,267	34,666	46,169
270	Workers Compensation	95,000	70,000	-
280	Unemployment Compensation	8,000	7,900	-
299	Other Employee Benefits	-	-	11,271
305	Contracted Services	50,000	25,000	25,000
329	Postage & Parcel Services	8,500	1,000	750
331	Utilities - Electric	-	12,000	13,136
335	Short Term Lease/Rental	6,500	2,500	-
350	Repairs & Maintenance	60,000	82,000	59,870
366	Travel/Conventions/Conferences	11,400	10,000	10,000
398	Interdepartmental Service	7,000	460,000	460,000
401	Non-Instructional Supplies	244,368	71,813	245,304
405	Non-Inst Software License	28,000	32,000	38,000
455	Non-Instruction Tech Supplies	12,500	7,500	7,500
490	Food	3,918,250	3,259,201	3,088,878
491	Commodities	628,799	539,212	646,346
495	Milk	537,981	330,653	275,610
530	Other Equipment Purchased	750,000	423,000	600,000
555	Non-Inst Technology Hardware	500	7,500	20,000
820	Memberships, Dues, Licenses	25,000	20,000	25,000

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<b>Total</b>		<b>9,655,521</b>	<b>9,455,864</b>	<b>9,730,037</b>
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**COMMUNITY SERVICE FUND**

110	Administration/Supervision	463,984	366,487	398,789
120	Early Child/School Read-ABE Ad	152,165	148,300	201,064

139	AC Program Assistants	-	-	-	
140	Licensed Classroom Teacher	1,766,170	1,801,411	1,642,346	
141	Non-License Classroom	531,394	425,241	437,648	
143	Licensed Instructional Supt	60,242	64,426	64,104	
144	Non-licensed Inst Support	877,503	1,100,382	1,141,693	
145	Substitute Teacher	21,568	21,055	19,543	
146	Sub Non-Licensed Classroom	11,042	9,846	29,671	
155	Licensed Nursing Services	26,883	-	567	
156	School Social Worker	6,992	-	-	
157	School Psychologist	9,398	-	-	
165	School Counselor	37,994	-	-	
170	Non-Instructional Support	2,668,610	3,085,256	3,177,553	Due to increased staff for expanded programming.
185	Other Salary Payments(License)	133,030	51,169	41,200	
186	Other Non-Licensed Salary	567,867	790,993	768,500	Due to extended time for staff supporting increased Community Education program offerings.
199	Cash In Lieu of Benefits	312,122	311,722	335,762	
210	FICA	536,746	594,832	605,790	
214	PERA	330,382	424,820	446,342	
218	TRA	204,052	187,005	189,577	
220	Health Insurance	1,059,886	1,115,483	1,045,014	
230	Life Insurance	5,557	5,994	7,265	
235	Dental Insurance	45,386	41,295	42,760	
240	LTD Insurance	355	912	774	
250	Tax Sheltered Annuity	35,151	39,760	51,468	
251	VEBA HSA Benefit	58,336	67,111	73,343	
270	Workers Compensation	50,014	34,180	28,864	
280	Unemployment Compensation	10,459	-	-	

Section III ~ 2025-2026 Preliminary Budget

299	Other Employee Benefits	21,970	3,137	-	
303	<25K Fed Sub Award	2,000	9,922	-	
304	>25K Fed Sub Award	400	-	-	
305	Contracted Services	320,959	387,350	496,226	Increased due to expanded Community Education program offerings.
320	Communication Services	8,117	6,900	7,900	
329	Postage & Parcel Services	25,350	30,082	25,950	
335	Short Term Lease/Rental	7,604	7,470	7,150	
350	Repairs & Maintenance	1,442	1,600	1,900	
357	Interpreter for Deaf <25k	-	-	1,500	
358	Foreign Lang Interpreter <25K	-	1,450	1,500	
360	Transportation Contracts	52,300	153,400	122,500	Increase due to cost of additional field trips.
365	Interdepartment Transportation	42,200	42,000	-	
366	Travel/Coventions/Conferences	65,960	18,374	26,400	
368	Out Of State Travel	7,000	3,000	-	
369	Entry Fees/ Student Travel	251,600	100,200	106,000	
373	Speech Services < 25,000	1,000	-	-	
394	Educ Exp Paid to Other Agency	88,517	15,000	15,000	
398	Interdepartmental Service	253,409	240,986	233,948	
401	Non-Instructional Supplies	106,632	115,681	107,600	
405	Non-Inst Software License	5,520	3,873	7,081	
406	Inst Software License	2,000	115	307	
430	Non-Indv Instruction Supplies	25,279	14,232	12,950	
433	Individualized Instr Supplies	200	-	-	
440	Fuels	99	-	-	
455	Non-Instruction Tech Supplies	10,400	1,400	1,900	
460	Textbooks & Workbooks	87,534	3,500	103,232	
461	Standardized Tests	21,874	12,020	13,559	
465	Non-Instructional Tech Devices	24,000	23,000	42,000	

Section III ~ 2025-2026 Preliminary Budget

490	Food	33,515	47,307	105,800	Increased due to new food cost for Community Education Early Adventures program.
495	Milk	4,000	4,500	5,000	
530	Other Equipment Purchased	43,415	17,000	20,600	
555	Non-Inst Technology Hardware	12,725	23,950	14,000	
820	Memberships, Dues, Licenses	14,953	17,030	16,580	
899	Miscellaneous	-	80,000	80,000	
<b>Total</b>		<b>11,525,262</b>	<b>12,072,159</b>	<b>12,326,220</b>	

**BUILDING CONSTRUCTION FUND**

110	Administration/Supervision	220,000	371,715	173,633	
199	Cash In Lieu of Benefits	12,000	17,140	11,433	
210	FICA	13,000	29,747	14,158	
214	PERA	16,000	29,164	13,022	
220	Health Insurance	25,000	17,400	13,088	
230	Life Insurance	50	250	134	
235	Dental Insurance	700	700	640	
250	Tax Sheltered Annuity	4,000	1,600	1,166	
251	VEBA-HSA BENEFIT	1,600	1,200	2,333	
299	Other Employee Benefits	-	-	764	
305	Contracted Services	561,500	1,585,868	1,300,500	Budget number will be adjusted as projects are approved.
350	Repairs & Maintenance	-	2,800	-	
510	Site or Ground Acquisition	500,000	1,084,500	885,000	
520	Building Acquisition or Constr	17,176,500	16,582,990	13,062,488	Budget number will be adjusted as projects are approved.
<b>Total</b>		<b>18,530,350</b>	<b>19,725,074</b>	<b>15,478,359</b>	

**DEBT SERVICE FUND**

Bond Principal	13,095,000	15,465,000	18,060,000	Debt levies varied due to planned over all tax impact. Absorbed dollar amount that was going to OPEB Debt.
Bond Interest	6,565,208	6,872,305	7,070,658	
Other Debt Service Expense	7,500	7,500	7,500	
<b>Total</b>	<b>19,667,708</b>	<b>22,344,805</b>	<b>25,138,158</b>	

**INTERNAL SERVICE FUND**

Medical Insurance	17,800,000	15,700,000	14,000,000
Pharmacy Costs	-	3,600,000	4,000,000
Dental Insurance	1,375,000	1,295,000	1,325,000
Contracted Services	1,075,000	2,135,000	2,085,000
Taxes - Special Assessment	-	8,000	8,000
<b>Total</b>	<b>20,250,000</b>	<b>22,738,000</b>	<b>21,418,000</b>

**OPEB TRUST FUND**

Health Insurance	950,000	1,650,000	1,000,000
Contracted Services	65,496	60,000	30,000
<b>Total</b>	<b>1,015,496</b>	<b>1,710,000</b>	<b>1,030,000</b>

**OPEB DEBT SERVICE FUND**

Bond Principal	2,500,000	1,700,000	-	Debt payments expired.
Bond Interest	130,000	56,100	-	Debt payments expired.
Other Payments	-	400	-	Debt payments expired.
<b>Total</b>	<b>2,630,000</b>	<b>1,756,500</b>	<b>-</b>	

# **SECTION IV**

## **Glossary**

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## GLOSSARY

### Revenue Codes Local Revenue (Source 001-199, 510-591)

001	<p><b><u>Property Tax Levy - General</u></b> This levy represents the local property tax effort in each fund. The property tax levy is reduced by the amount of state tax credits, fiscal disparities and county apportionment revenue.</p>
010	<p><b><u>County Apportionment</u></b> The county auditor apportions to school districts and state aid is reduced by the total amount received</p>
021	<p><b><u>Tuition from Other Minnesota School Districts</u></b> Tuition receipts received from other Minnesota school districts for services provided by ISD 281 during regular and summer sessions.</p>
022	<p><b><u>SPED Purchased Services from Other Minnesota School Districts</u></b> Record reimbursement and revenue from a Minnesota school district for all special education costs that have been sold to another district.</p>
040	<p><b><u>Tuition</u></b> Revenue from students, parents or guardians for tuition.</p>
050	<p><b><u>Fees from Patrons</u></b> Fees consist of various charges made to students, parents or guardians for the rental or use of school equipment, activity or athletic fees and all other charges permitted by law.</p>
060	<p><b><u>Admissions and Student Activity Revenue</u></b> This revenue source is from district admission charges for athletic and fine arts events.</p>
063	<p><b><u>Insurance Premiums</u></b> Revenue received for the cost of employee insurance premiums paid to the Internal Service Fund for the cost of health and dental claims.</p>
071	<p><b><u>Medical Assistance Revenue</u></b> Revenue received from billing medical assistance for the provisions of IEP.</p>
074	<p><b><u>Grants</u></b> Revenue received in the form of grants for School Readiness Pathway II in the community service fund.</p>
080	<p><b><u>Rebates</u></b> Reimbursements received for food rebates in the food service fund.</p>
091	<p><b><u>E-Rate</u></b> Federal reimbursement for telecommunications services.</p>
092	<p><b><u>Interest Earnings</u></b> This is income from temporary investments in government bonds, treasury certificates, or other investments authorized by statute.</p>
093	<p><b><u>Rent for School Facilities</u></b> This revenue is from rental of district facilities. Examples include gyms and pools.</p>
099	<p><b><u>Miscellaneous Local Revenue</u></b> This revenue source includes other miscellaneous revenue from local sources not classified elsewhere.</p>

**State Revenue (Source 200-399)**

201	<p><b><u>Endowment Fund Apportionment</u></b>  Revenue received from the permanent school fund. The amount of the revenue is determined by dividing the earnings by the number of pupil units in average daily attendance in the State of Minnesota. General education aid is reduced by the amount of revenue from this source.</p>
211	<p><b><u>General Education Aid</u></b>  This aid represents the state share of the basic general education revenue. It is based on the difference between the local tax effort and the total revenue allowed in the general education formula.</p>
213	<p><b><u>Shared Time Aid</u></b>  Shared time aid represents state revenue received for a student that attends both public and nonpublic school. State revenue is based on the percentage of the student time attending the public school.</p>
227	<p><b><u>Abatement Aid</u></b>  This state aid is received from the state for a calculated percentage of the net revenue loss in prior years due to county abatements of property tax levies.</p>
234	<p><b><u>Agricultural Market Value Credit</u></b>  This is revenue received for agricultural market value credit.</p>
258	<p><b><u>Other State Credits</u></b>  Various other reimbursements which are received from the state, to replace property taxes on specific types of property which receive tax credits through state formulas.</p>
300	<p><b><u>State Aids Received from MN Department of Education</u></b>  This revenue code is used to record state aids and grants for projects specifically defined by the MN Department of Education.</p>
301	<p><b><u>Nonpublic School Aid</u></b>  Revenues received from the state for services and materials provided to nonpublic school students. Textbooks, instructional materials, guidance services and nursing services are examples of items that may be provided.</p>
317	<p><b><u>Long Term Facilities Maintenance State Aid</u></b>  Revenues received from the state for use in maintenance of district facilities.</p>
360	<p><b><u>State Aid for Special Education</u></b>  Partial reimbursement for expenditures in special education is received from this state aid. This aid represents a percentage of both salary and equipment costs of the district.</p>
369	<p><b><u>Other Revenue from other State Agencies</u></b>  Record revenue for unemployment insurance</p>
370	<p><b><u>Miscellaneous Revenue from MN Department of Education</u></b>  This represents miscellaneous revenue received from the MN Department of Education.</p>
397	<p><b><u>TRA and PERA Special Funding Situations Revenue</u></b>  Record the support received from the State of Minnesota per GASB Statement No. 68.</p>

### Federal Revenues (Source 400-499, 599)

400	<p><b><u>Federal Aids Received through the MN Department of Education</u></b>  This revenue code is used to record revenue from federal aids and grants received through the MN Department of Education for specifically defined projects.</p>
405	<p><b><u>Federal Aids Received through Other Agencies</u></b>  This is federal aid received from agencies other than the MN Department of Education.</p>
471	<p><b><u>School Lunch Program</u></b>  This is federal aid received as part of the federal school lunch program.</p>
472	<p><b><u>Free and Reduced Lunch Program</u></b>  This federal aid provides for free or reduced-price lunches for qualifying students.</p>
473	<p><b><u>Commodity Cash Rebate Program</u></b>  This is used to record the cash rebate payment received from the Food and Nutrition Service of the MN Department of Education for the value of the USDA Commodities contained in approved commercial products purchased by the district.</p>
474	<p><b><u>Commodity Distribution Program</u></b>  This represents federal surplus food commodities provided to the school district. The quantities are based on average daily participation in the food service program from the prior year.</p>
476	<p><b><u>School Breakfast Program</u></b>  This federal aid provides for free, reduced-price and paid breakfasts for students.</p>
477	<p><b><u>Cash in Lieu of Commodities</u></b>  Revenue received through Commodities Distribution in lieu of commodities for the food service program</p>
479	<p><b><u>Summer Food Service Program</u></b>  Record federal revenue earned from the summer food service program.</p>
500	<p><b><u>Miscellaneous Federal Direct Aid</u></b>  This represents miscellaneous federal revenue received directly from the federal government.</p>

### Other Revenue (Source 600-699)

601	<p><b><u>Food Service Sales to Pupils</u></b>  This revenue represents sales of lunches to students less any federal aid for free and reduced-price lunches.</p>
606	<p><b><u>Food Service Sales to Adults</u></b>  This revenue source represents sales of adult lunches.</p>
608	<p><b><u>Special Function Food Sales</u></b>  Record revenue generated from food services provided for school-related meetings and lunch functions not related to the National School Lunch Program.</p>
619	<p><b><u>Cost of Materials for Revenue Producing Activities (Contra Revenue)</u></b>  Record the cost of the materials that were purchased for the purpose of producing an object for sale or for reselling of the material at a profit.</p>
621	<p><b><u>Sale of Materials Purchased for Resale</u></b>  Record revenue from sales of materials and supplies to pupils.</p>

623	<b><u>Sale of Real Property</u></b> Record proceeds from the sale or exchange of school buildings or real property of a school.
624	<b><u>Sale of Equipment</u></b> Record proceeds from the sale of equipment.
625	<b><u>Insurance Recovery</u></b> Record revenue from insurance recoveries for losses of school property.

**Expenditure Object Codes**

<b>100-199</b>	<p><b><u>Salaries and Wages</u></b>            These are expenditures that are related to all full and part-time employees of the district. They do not include self-employed personnel or independent contractors.</p>
<b>200-299</b>	<p><b><u>Employee Benefits</u></b>            These are all the non-salary costs of benefits paid on behalf of district employees. These include FICA, PERA, TRA, workers' compensation, dental insurance, health insurance, life insurance, long-term disability insurance, deferred compensation, health savings accounts and reemployment insurance.</p>
<b>300-399</b>	<p><b><u>Purchased Services</u></b>            These accounts are used for budgeted expenditures related to contracted personnel and other purchased services. The account includes expenditures for legal services, telecommunication services, transportation contracts, tuition paid to other Minnesota school districts, insurance and utility costs.</p>
<b>400-499</b>	<p><b><u>Supplies and Materials</u></b>            These expenditures relate to tangible items of an expendable nature. The majority of these expenses are budgeted at the building level from per pupil allocations. These expenses include textbooks, instructional, general office supplies, lunchroom supplies and food for preparing student meals. Other costs relate to the facilities department for building upkeep and maintenance.</p>
<b>500-599</b>	<p><b><u>Capital Expenditures</u></b>            The cost of purchasing instructional and non-instructional equipment, refurbishing and remodeling buildings, construction of portable buildings, and other major maintenance projects are budgeted in the 500 series accounts. Installment payments for the principal and interest amounts of purchased equipment are also charged to this area.</p>
<b>700-799</b>	<p><b><u>Debt Service</u></b>            These expenditures cover debt service principle, interest and other associated costs for debt.</p>
<b>800-899</b>	<p><b><u>Other Expenditures</u></b>            Other expenses are other miscellaneous expenses not elsewhere categorized, including indirect cost allocations, dues and memberships.</p>

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# **SECTION V**

## **Resources**

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## Budget Adjustment for 2025-26

Area of Adjustment	Description of Reduction	Estimated Savings
<b>Budget Adjustments</b>		
District Level	Reduce administrative costs specific to ESC: <ul style="list-style-type: none"> <li>● Reduce ESC administration</li> <li>● Reduce ESC district-level support</li> </ul>	\$2,135,000
Transportation	Reduce open enrollment transportation	\$728,000
School Based	Reduce various staffing positions specific to building level needs	\$12,956,000
	<b>TOTAL BUDGET ADJUSTMENTS FOR 2025-26</b>	<b>\$15,819,000</b>

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