

# ANNUAL BUDGET FISCAL YEAR

## OUR MISSION

is to inspire and prepare all students with the  
confidence, courage and competence  
to achieve their dreams; contribute to community;  
and engage in a lifetime of learning.

**2022**

**Cory McIntyre, Superintendent**

**Ronald Meyer, Executive Director of Finance and Operations**

**Kelly Benusa, Director of Business Services**

# OSSEO AREA SCHOOLS

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## **FISCAL YEAR 2022**

## **BUDGET**

*Our mission is to inspire and prepare all students 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  
Fiscal Year 2022 Annual Budget  
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# INTRODUCTORY SECTION

OSSEO AREA SCHOOLS

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*Our mission is to inspire and prepare all students  
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 153,405 residents representing a variety of ethnic, religious and economic backgrounds. This diverse community is one in which parents, students, and staff are committed to student learning through a collaborative culture with a focus on results.

DATE: June 22, 2021

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

FROM: Ron Meyer, Executive Director of Finance and Operations  
Kelly Benusa, Director Business Services

We are pleased to present this Fiscal Year (FY) 2022 budget for ISD 279 - Osseo Area Schools. This memo describes the FY 2022 budget year, which begins July 1, 2021 and ends June 30, 2022. 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 all students 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/transportation, 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/Transportation Fund*** – The largest of all the funds, the General/Transportation 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/transportation 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 Expenditure Fund*** – For state reporting purposes, the Capital Expenditure 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 expenditure 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 2020, using the **Long-Range Financial Model (LRFM) and Annual Budget Framework** and the **FY 2022 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 2022 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 the 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 2022 budget proposals at a work session on February 9, 2021. These budget proposals followed school board direction that was provided at the November 10, 2020 work session. Budget proposals were approved at the February 23, 2021 regular school board meeting and result in net adjustments of \$416,422. This amount is comprised of LRFP budget adjustments of (\$2,415,511) and strategic priorities of \$2,831,933 for the general operating/transportation budget, and (\$288,967) for the community service fund.



## Fiscal Year 2022 Highlights

As shown in the chart below (all funds included), the FY 2022 budget proposal results in a net decrease in overall fund balance. More specific detail for each fund is described in the Financial Section, and additional comparative information is contained in the Informational Section.

Revenue Budget	FY 2022 Budget	FY 2021 Budget	Increase (Decrease)	% Change
General/Transportation *	\$ 252,435,518	\$ 255,199,405	\$ (2,763,887)	-1.08%
Capital/Land Proceeds	16,086,517	14,216,216	1,870,301	13.16%
Total General Fund	268,522,035	269,415,621	(893,586)	-0.33%
Food and Nutrition Services	15,715,257	12,090,100	3,625,157	29.98%
Community Service	12,919,339	10,075,066	2,844,273	28.23%
Debt/OPEB Service	16,596,957	38,871,746	(22,274,789)	-57.30%
Total All Funds	\$ 313,753,588	\$ 330,452,533	\$ (16,698,945)	-5.05%
Expenditure Budget	FY 2022 Budget	FY 2021 Budget	Increase (Decrease)	% Change
General/Transportation *	\$ 268,387,751	\$ 261,027,682	\$ 7,360,069	2.82%
Capital/Land Proceeds	17,274,330	14,721,892	2,552,438	17.34%
Total General Fund	285,662,081	275,749,574	9,912,507	3.59%
Food and Nutrition Services	14,966,960	11,915,117	3,051,843	25.61%
Community Service	12,434,717	11,010,689	1,424,028	12.93%
Debt/OPEB Service	17,340,500	37,999,610	(20,659,110)	-54.37%
Total All Funds	\$ 330,404,258	\$ 336,674,990	\$ (6,270,732)	-1.86%
Revenue/Expenditure Comparison	FY 2022 Revenue	FY 2022 Expenditure	Increase (Decrease)	% Change
General/Transportation *	\$ 252,435,518	\$ 268,387,751	\$ (15,952,233)	-5.94%
Capital/Land Proceeds	16,086,517	17,274,330	(1,187,813)	-6.88%
Total General Fund	268,522,035	285,662,081	(17,140,046)	-6.00%
Food and Nutrition Services	15,715,257	14,966,960	748,297	5.00%
Community Service	12,919,339	12,434,717	484,622	3.90%
Debt/OPEB Service	16,596,957	17,340,500	(743,543)	-4.29%
Total All Funds	\$ 313,753,588	\$ 330,404,258	\$ (16,650,670)	-5.04%
* Excludes federal and state special funded projects				

## General/Transportation Fund

The FY 2022 combined revenue and expenditure change for the General/Transportation Fund results in a net decrease of \$15,952,233. This budget represents a planned decrease of fund balance for FY 2022.

**General/Transportation fund revenue** is projected to decrease 1.08% or \$2.8 million for Fiscal Year 2022. Most of the change in revenue is the result of adjustments in the following revenue categories:

- Voter-approved operating referendum decrease of \$2.3 million due to change in the growth of projected students.
- General education aid increase of \$1.6 million due to a projected increase in adjusted average daily membership (ADM) of 224. The district total adjusted ADM is estimated at 20,518 for FY 2022.
- Declining enrollment revenue decreased \$1.3 million due to the impact of COVID-19 from FY 2021.
- Special education revenue increase of \$1,250,000 for FY 2022 due to impact of revised estimates for FY 2020 and FY 2021 on current calculations.
- Unemployment revenue decrease of \$1,069,000 due to the impact of COVID-19 from FY 2021.
- Abatement revenue decrease of \$823,000.
- Tax increment finance (TIF) levy decrease of \$644,000.
- Interest revenue decrease of \$359,000 due to the impact of COVID-19.
- Local optional revenue decrease of \$356,000 due to change in the growth of projected students.
- Co-curricular revenue increase of \$320,000 from the FY 2021 mid-year adjustment due to the impact of COVID-19.
- TRA pension adjustment revenue increase of \$255,000; offset by TRA rate increase from 8.13% to 8.34% effective July 1, 2021.
- Delinquent taxes increase of \$250,000 due to the impact of COVID-19 from FY 2021.
- Medicare 3<sup>rd</sup> party billing revenue increase of \$200,000 from the FY 2021 mid-year adjustment due to the impact of COVID-19.
- Nonpublic transportation revenue increase of \$181,000.
- Desegregation transportation revenue increase of \$134,000 due to increased projected costs for FY 2021 that impact the FY 2022 revenue formula.

**General/Transportation fund expenditures** are projected to increase 2.82% or \$7.4 million for Fiscal Year 2022. Changes in expenditures are the result of adjustments in the following categories.

### **Salaries**

The budget for salaries is increasing \$2.5 million or 1.51% from the previous year. The increase is attributed to several factors, including:

- Increase of \$3.1 million of roll-up costs for salaries. These increases are reduced by \$1,585,000 due to attrition and allocation of staff, along with retirees for FY 2022.
- Increase of \$843,000 from the February 23, 2021 board approved FY 2021 mid-year adjustment due to the impact of COVID-19.
- Net budget adjustments of \$296,686 approved at the February 23, 2021 School board meeting for FY 2022. This increase is comprised of two items. First, \$2,528,608 net decrease for LRFP budget adjustments; offset by revenue adjustments. Second, strategic priorities increase of \$2,825,294; offset by revenue adjustments.
- Eliminate one principal on special assignment \$162,000; offset by increased purchased services.

## **Benefits**

The budget for benefits is increasing \$1,329,000 or 2.20% from the previous year. The increase is attributed to several factors, including:

- Increase of \$1.4 million in medical insurance and HSA due to 2.6% rate increase for Preferred One and an estimated 5% rate increase for PEIP, and anticipated employee migration.
- Decrease of \$753,000 for unemployment due to the impact of COVID-19 for FY 2021.
- Increase of \$255,000 in employer TRA rate of 8.13% to 8.34, effective July 1, 2021; offset by TRA pension adjustment revenue increase.
- Decrease of \$110,000 for workers compensation.
- The remaining increase in benefits of \$523,000 can be attributed primarily to statutory benefits (TRA, PERA, and FICA) from the roll-up costs of salaries that affect benefits directly.

## **Purchased services**

The budget for purchased services is increasing by \$4,037,000 or 12.87% from the previous year. The increase is attributed to several areas, including:

- Increase of \$1,559,000 for the transportation contract that was board approved, which includes a 5% contract increase.
- Increase of \$1,084,000 from the February 23, 2021 board approved FY 2021 mid-year adjustment due to the impact of COVID-19.
- Increase of \$690,000 for utilities (electric, water and sewer, and refuse).
- Increase purchased services budget capacity of \$162,060; offset by salaries decrease to eliminate one principal on special assignment.
- Increase of \$141,000 in tuition for Intermediate District 287.
- Increase of \$109,000 in chargebacks.
- Budget adjustments for LRFP and strategic priorities of \$34,952 approved at the February 23, 2021 School board meeting for FY 2022. LRFP net budget adjustments of (\$15,048). Strategic priorities increase of \$50,000.
- Increase of \$256,000 in miscellaneous items.

## **Supplies**

Supplies and other expenditures are decreasing \$461,000 from the previous year. The decrease is attributed to several factors, including:

- Decrease of \$380,000 for federal indirect rate change from 1.1% to 3.7% for FY 2022.
- Increase of \$186,000 in fuel.
- Decrease of \$167,000 from the February 23, 2021 board approved FY 2021 mid-year adjustments due to the impact of COVID-19.
- Budget adjustments for LRFP of (\$40,559) approved at the February 23, 2021 School board meeting for FY 2022.

## **Food and Nutrition Services**

Revenues are projected to increase 29.98%. Expenditures are projected to increase by 25.61%. The increases for both revenue and expenditures are mostly due to the USDA's extension of the summer food service program rather than the national school lunch program for the entire FY 2022. The summer foodservice model allows for free breakfast and lunch to all students and has a significantly higher reimbursement rate for meals

served. Overall, the Food and Nutrition Services fund balance is projected to increase by \$748,297.

### **Community Service**

Overall, the Community Service fund balance is projected to increase by \$484,622. Revenues increased \$2,844,273 and expenditures increased \$1,424,028. The increases are mostly due anticipated participation increases in school age care, adult and youth enrichment, and school readiness programs due to the impact of COVID-19 on FY 2021. Budget adjustments for LRFP of (\$288,967) approved at the February 23, 2021 School board meeting are included in the FY 2022 budget.

### **Capital/Land Proceeds**

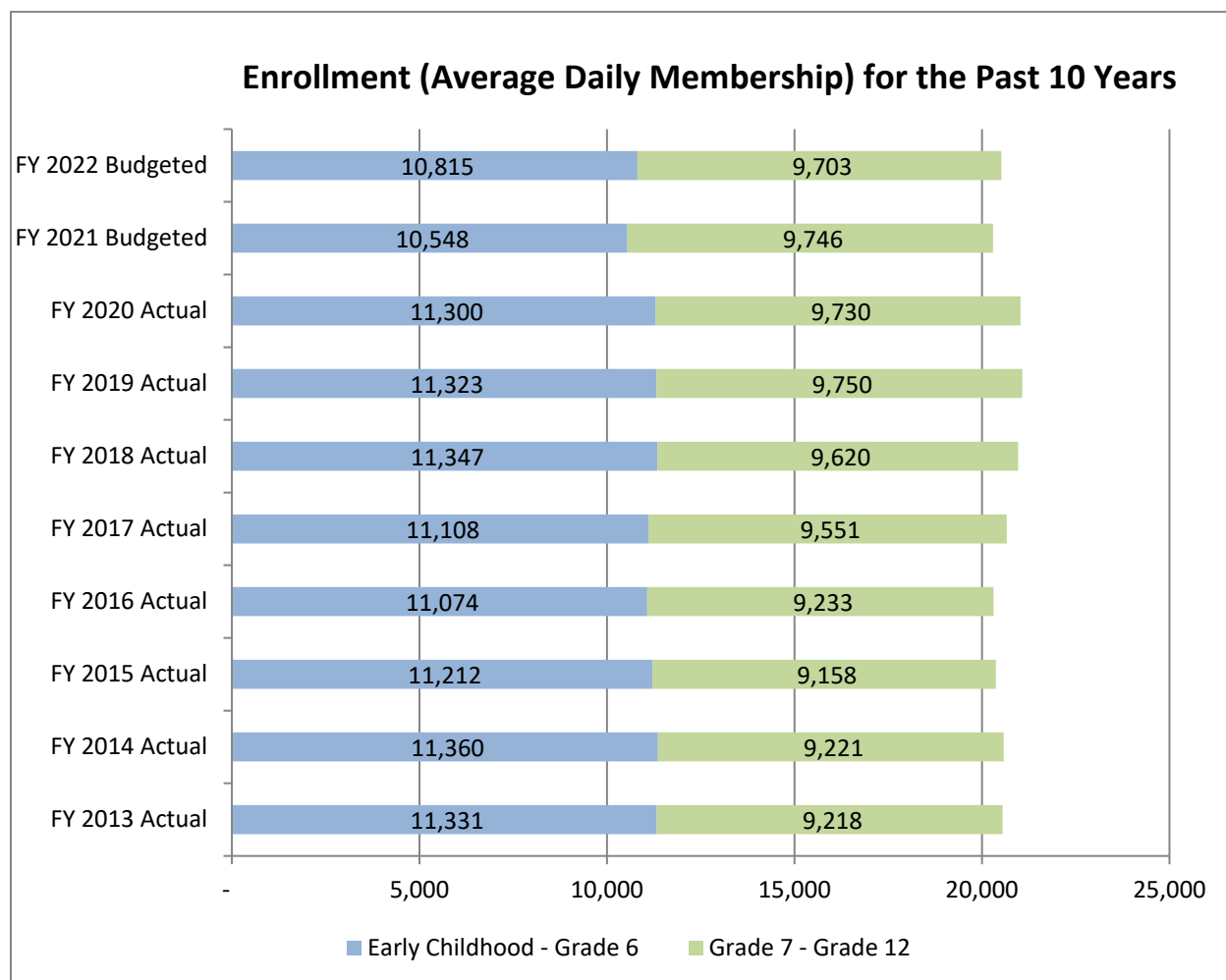
Capital/Land Proceeds Fund revenue is projected to increase mainly due to the certificates of participation for additions (lease levy) and the voter-approved inflationary increase in the capital technology levy. Expenditures increased by 17.34% or \$2.5 million mainly due to staff and technology needs. This 13.16% increase in revenue, together with the 17.34% increase in expenditures, results in a planned reduction to the Capital/Land Proceeds fund balance of (\$1,187,813).

### **Debt Service**

The 57.30% decrease in revenue in the Debt Service Fund reflects the required levies for ongoing debt service payments. The decrease in revenue is due to prior year bond issuances included in FY 2021 budgeted amounts. The 54.37% decrease in expenditures reflects the required annual principal and interest payments for outstanding debt and one-time pay-off of debt issuances in FY 2021. The Debt Service fund balance is projected to be \$3,637,960 on June 30, 2022.

## 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/Transportation 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 2013. Overall enrollment decreased 0.2% 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 2013 to FY 2020 was an increase of 5.06%.

An analysis of the enrollment trends highlights the following factors:

1. The COVID-19 global pandemic had a significant impact on Minnesota public school's enrollment. This was the case for Osseo Area Schools, as enrollment decreased 3.2%.
2. The birthrate in Hennepin County has continued a slight decline in the previous five 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 likewise follow this trend. In addition, the district's capture rate of kindergarten-aged students has continued to decline and was exacerbated by the COVID-19 pandemic.

3. Many families of school age children in our district choose private schools and other public-school options (both charter schools and other public-school districts). The impact of COVID-19 saw this happen to an even greater level during the past year, particularly at charter and private schools. While preliminary data indicates a decline in the number of students who are enrolling in other public-school districts, there are still approximately 6,300 students choosing either charter schools or other public-school districts. Almost 3,700 of those students attend public charter schools. The population of families choosing private options for their student has decreased to over 1,850 students.
4. New home construction continues in the district, particularly in the Northwest Maple Grove area. This helps to create enrollment 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 biennia, 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 2020 allowance per ADM would be \$7,070 rather than \$6,567, a difference of \$503 per ADM or 7.7%.

Minnesota's economic and budget outlook has become unpredictable, based on the COVID-19 pandemic and the federal stimulus bills that were passed to respond to the financial impact. The pandemic caused massive business closures in the state starting in March 2020, which caused the state outlook to change dramatically. However, as the economic data became clearer, the state financial forecast is more positive than previously predicted. According to the state budget and economic forecast released from the Minnesota Management and Budget (MMB) in February of 2021, the \$1.27 billion deficit that had been projected turned into a \$1.6 billion surplus. Additionally, significant funds were allocated to state and local governments as part of the American Rescue Plan, including \$2.8 billion to the state. Despite the positive economic developments, the legislature adjourned the 2021 legislative session without a budget bill approved. Therefore, there is likely to be a special session in mid-June of 2021 to pass a comprehensive budget bill, including any changes or increases to school funding.

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. This plan is aligned to strategic direction A (the student academic experience), B (academic excellence for all students), E (operation excellence, financial structure, enrollment planning), and F (enhancing, supporting and creating systems of shared accountability and partnership). 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

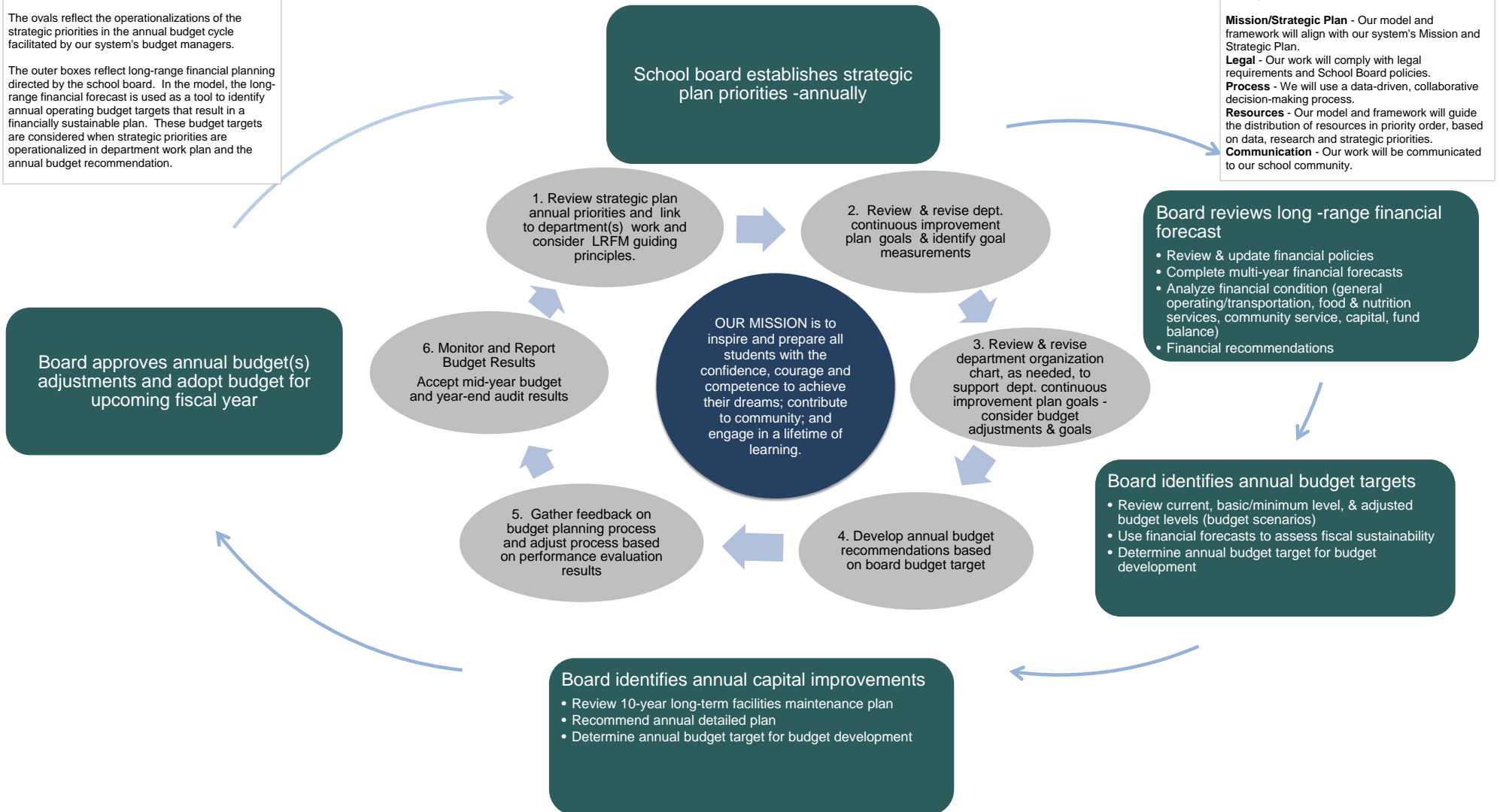
**Mission/Strategic Plan** - Our model and framework will align with our system's Mission and Strategic Plan.

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

**PEAR Title:** \_\_\_\_\_

**PEAR #:** \_\_\_\_\_ **Fiscal Year:** FY 2022

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

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

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

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

**Expenditure Adjustments:**

PEAR Adjustment Amount (\$)	FD	ORG	PRG	FIN	OBJ/ SRC	CRS

**Revenue Offset:**

Revenue Offset Amount (\$)	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 plan?**

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

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

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

**If yes, list requirements**

# ORGANIZATIONAL SECTION

OSSEO AREA SCHOOLS

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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 2022 Annual Budget**

**School Board**

Chairperson .....	Kelsey Dawson Walton
Vice Chairperson .....	Jacki Mosqueda- Jones
Clerk .....	Heather Douglass
Treasurer .....	Tanya Simons
Director .....	Thomas Brooks
Director .....	Tamara Grady

**Superintendent's Cabinet**

Superintendent of Schools.....	Cory McIntyre
Assistant Superintendent: Elementary Schools .....	Stephen Flisk
Assistant Superintendent: Secondary Schools .....	Kelli Parpart
Assistant Superintendent: Equity and Achievement .....	Michael Lehan
Executive Director: Community Engagement .....	Brian Siverson-Hall
Executive Director: Finance and Operations .....	Ron Meyer
Executive Director: Human Resources .....	Laurel Anderson
Executive Director: Technology .....	Anthony Padrnos
Director: School/Community Relations .....	Kay Villella
School District General Counsel .....	Tim Palmatier

**Building Principals**

Maple Grove Senior High School .....	Bart Becker
Osseo Senior High School .....	Sara Vernig
Park Center Senior High: An International Baccalaureate World School .....	Heather Miller-Cink
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 .....	Dan Wald
Crest View Elementary School .....	Shawn Stibbins
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 .....	Bill Kuendig
Palmer Lake Elementary School .....	Sarah Schmidt
Park Brook Elementary School .....	Scott Taylor
Rice Lake Elementary School .....	Margo Kleven
Rush Creek Elementary School .....	Josie Johnson
Weaver Lake Elementary: A Science, Math, and Technology School .....	Lena Christianson
Woodland Elementary School .....	Robert Nelson
Zanewood Community School: A Science, Technology, Engineering, Arts, and Math School .....	Adrain Pendelton

ISD 279 – Osseo Area Schools  
District Profile  
Fiscal Year 2022 Annual Budget

## **ISD 279 – Osseo Area Schools Profile**

In Osseo Area Schools, we inspire and prepare all students to achieve their dreams; contribute to 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 21<sup>st</sup> century workplace.

The district serves approximately 21,000 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.

### **Opportunities for your student to thrive**

From your child's first day of preschool or kindergarten until high school graduation, Osseo Area Schools offers students unparalleled learning opportunities - in the classroom, in the community, on stage and on the field.

In collaborative teams, our educators focus on equitable student achievement, which means ensuring high levels of achievement for all students of color and other student groups; in order to close the achievement gap.

As students move from elementary through middle school to high school, they encounter increasingly complex ideas that build critical thinking skills.

In addition to academics, we leverage the performing arts, co-curricular and leadership activities, sports, and community service to give students a wide range of opportunities to find their path and round out their educational experience.

Preschool is offered at both early childhood centers and most elementary schools. Free all-day kindergarten is available at all elementary sites. High quality before- and after-school care (Kidstop) is available to all elementary students.

Magnet schools allow students to deepen their learning in special focus areas:

- At Birch Grove Elementary School for the Arts, fine arts, dance, drama, and music are woven into all core subject areas.
- At Weaver Lake Elementary: A Science, Math & Technology School, students discover the scientists in themselves through inquiry-based, hands-on classroom science and math activities, using current technology and equipment for collecting and analyzing data.
- At Zanewood Community School: A Science, Technology, Engineering, Arts and Math School, science, technology, engineering, arts and math concepts are woven throughout the entire curriculum at every grade level (including pre-kindergarten). We prepare all scholars to thrive in a world that requires critical thinking, problem solving, creativity, collaboration, and experiential learning.
- Brooklyn Middle School offers a full-school STEAM (STEM plus Arts) program.
- Osseo Senior High offers a full health science magnet program, including courses that continue the STEM emphasis.
- Park Center Senior High offer the International Baccalaureate (IB) Diploma Programme, recognized worldwide for its challenging international education and rigorous assessment programs.

### **Some of our special honors**

- Maple Grove Senior High and Osseo Senior High are two of the nation's Best High Schools, according to U.S. News & World Report
- Weaver Lake was named one of the nation's top three STEM schools in 2015
- Minnesota School of Excellence honors awarded to Elm Creek Elementary (2017) and Woodland Elementary (2011)
- National Merit students honored each year
- Advanced Placement (AP) Scholars, Gates Millennium Scholars, Wallin Education Partners Scholars
- Award-winning staff: Minnesota National Outstanding Assistant Principal, Minnesota Elementary School Counselor of the Year, Minnesota Educational Support Professional of the Year, Minnesota School Business Official of the Year, Minnesota Council on the Teaching of Languages and Cultures Teacher of the Year, and more
- Only Minnesota school district named one of nation's "Best Communities for Music Education" every year since 2009
- State and national award-winning magnet schools

- Recognized for excellence in financial reporting by the Minnesota Department of Education and the Association of School Business Officials International
- All-conference musicians in band, orchestra and choir
- State, section and conference champions in athletics
- Hennepin Theatre Trust Spotlight Award honorees, including statewide Triple Threat winners

## 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 Junior High  
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

ACHIEVE  
324 6th Avenue NE  
Osseo  
763-315-9760

CBVAT  
7600 Boone Avenue N  
Suite 70  
Brooklyn Park

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

Osseo Secondary Transition Center  
324 6th Avenue NE  
Osseo  
763-315-9760

279 Online  
7300 Boone Avenue N.  
Brooklyn Park

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

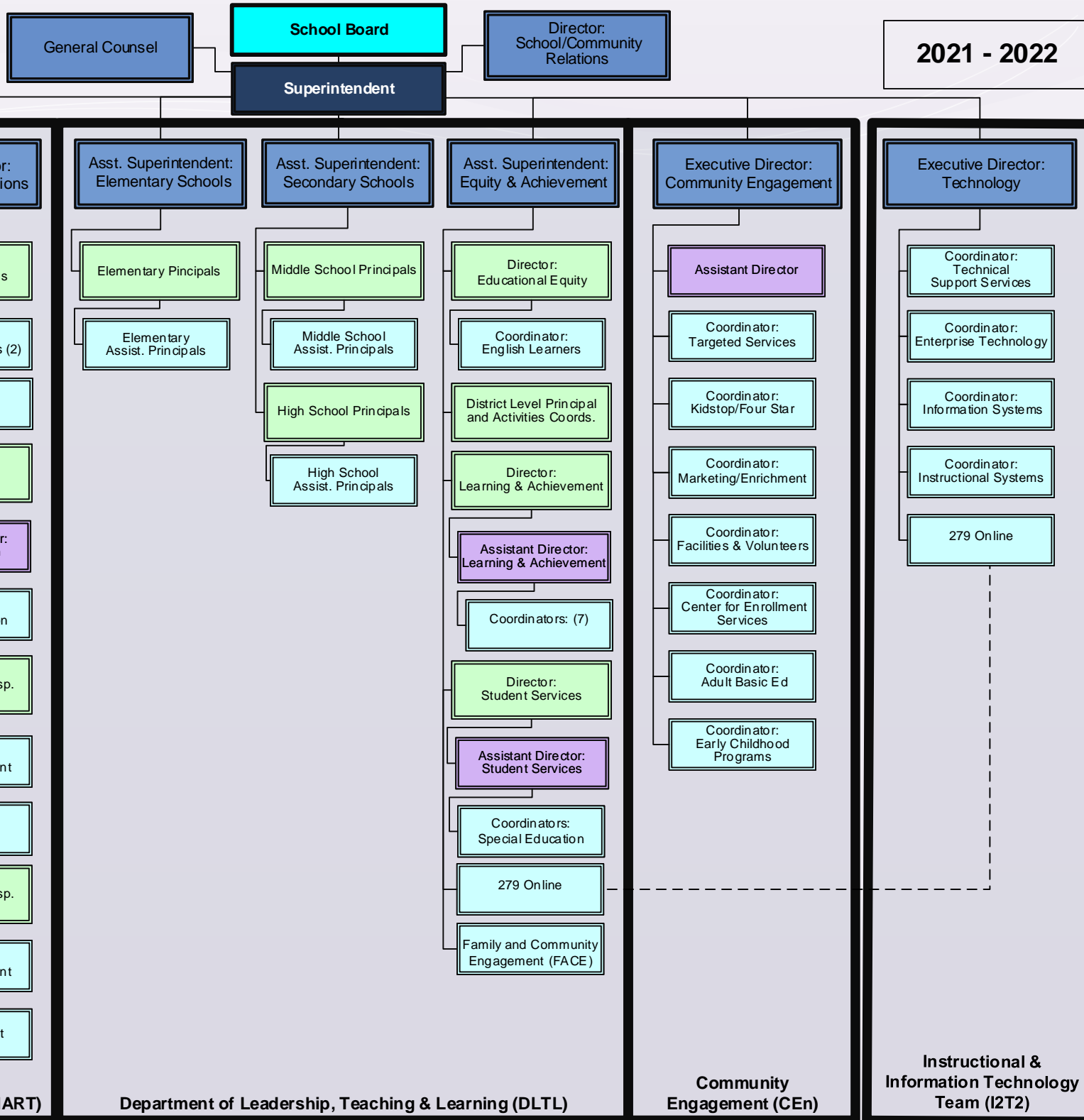
### Secondary Schools

- |   |  |
|---|--|
|  | BMS-Brooklyn Middle School: A Science, Technology, Engineering, Arts & Math School |
|  | MGMS-Maple Grove Middle School   |
|  | 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                                     |
|  | ESC-Educational Service Center   |
|  | NWFSF-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   |





# General Operating/Transportation Budget

## Division of Community Engagement (CEn) Departments

**FY 2022 Budget**      **\$2,638,342**    1% of total General Operating/Transportation budget \$268,387,750

**FY 2022 Adjustment**      **\$0** of General Operating/Transportation total LRFP net (\$2,639,215) adjustment

**FY 2022 Adjustment**      **\$88,967** of General Operating/Transportation total Strategic Investments \$2,875,294

**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 2022 Budget

FY 2022 Budget	\$986,400
% of General Operating/Transportation Budget	0.37%
Per Pupil Cost	\$43.92
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 2022 Budget

FY 2022 Budget	\$1,651,942
% of General Operating/Transportation Budget	0.62%
Per Pupil Cost	\$73.55
Full Time Equivalent (FTE)	20.50

#### Change From Prior Year

-Transfer 1 FTE communications specialist - Strategic Priority

# General Operating/Transportation Budget

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

FY 2022 Budget      \$162,214,754    60% of total General Operating/Transportation budget \$268,387,750

FY 2022 Adjustment    (\$2,803,531) of General Operating/Transportation total LRFP net (\$2,639,215) adjustment

FY 2022 Adjustment      \$2,786,327    of General Operating/Transportation total Strategic Investments \$2,875,294

FY 2022 Budget adjustment explained in Fiscal Year 2022 Budget Memo to Board Members and Superintendent McIntyre dated June 22, 2021 - 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 2022 Budget

FY 2022 Budget	\$96,886,099
% of General Operating/Transportation Budget	36.10%
Per Pupil Cost	\$4,313.99
Full Time Equivalent (FTE)	1,180.06

#### Change From Prior Year

- Reduce event workers and reduce activity service fee
- Reduce 33.3 FTE classroom teachers
- Add 19.2 FTE teacher contingency
- Transfer 26 FTE information technology educational support professionals
- Reduce site supply allocation for enrollment reduction
- Reduce general fund support for American Indian Educ. Drum and Dance
- Add core staffing and staff development to 279 Online (impacts additional DLTL departments)
- Adjustments from February 23, 2021 mid-year adjustment due to impact of COVID-19

#### FY 2022 Budget

FY 2022 Budget	\$12,771,181
% of General Operating/Transportation Budget	4.76%
Per Pupil Cost	\$568.65
Full Time Equivalent (FTE)	66.67

#### Change From Prior Year

- Reduce 2 FTE staff development assessment specialists
- Reduce substitute teacher and other salary budget capacity
- Reduce food costs
- Eliminate overtime
- Reduce staff development travel
- Reduce instructional materials

# General Operating/Transportation Budget

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

**FY 2022 Budget**      \$162,214,754    60% of total General Operating/Transportation budget \$268,387,750

**FY 2022 Adjustment**    (\$2,803,531) of General Operating/Transportation total LRFP net (\$2,639,215) adjustment

**FY 2022 Adjustment**      \$2,786,327    of General Operating/Transportation total Strategic Investments \$2,875,294

**FY 2022 Budget adjustment explained in Fiscal Year 2022 Budget Memo to Board Members and Superintendent McIntyre dated June 22, 2021 - 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 2022 Budget

FY 2022 Budget	\$7,471,328
% of General Operating/Transportation Budget	2.78%
Per Pupil Cost	\$332.67
Full Time Equivalent (FTE)	125.16

#### Change From Prior Year

- Reduce .1 FTE educational equity director and .15 FTE Indian educations coordinator
- Eliminate one principal on special assignment for one year only; offset by increased purchased services

# General Operating/Transportation Budget

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

FY 2022 Budget      \$162,214,754    60% of total General Operating/Transportation budget \$268,387,750

FY 2022 Adjustment    (\$2,803,531) of General Operating/Transportation total LRFP net (\$2,639,215) adjustment

FY 2022 Adjustment      \$2,786,327    of General Operating/Transportation total Strategic Investments \$2,875,294

**FY 2022 Budget adjustment explained in Fiscal Year 2022 Budget Memo to Board Members and Superintendent McIntyre dated June 22, 2021 - 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 2022 Budget

FY 2022 Budget	\$40,217,310
% of General Operating/Transportation Budget	14.99%
Per Pupil Cost	\$1,790.73
Full Time Equivalent (FTE)	649.78

##### Change From Prior Year

- Reduce 3 FTE special education teachers; partially offset by special education revenue decrease
- Reduce contracted student placements; partially offset by special education revenue decrease
- Reduce 2.167 FTE special education support professionals; partially offset by special education revenue decrease
- Reduce 1 FTE 1:1 special education educational support professionals; partially offset by special education revenue decrease
- Reduce substitute special education educational support professionals
- Adjustments from February 23, 2021 mid-year adjustment due to impact of COVID-19

#### Other Student Support

##### FY 2022 Budget

FY 2022 Budget	\$4,868,836
% of General Operating/Transportation Budget	1.81%
Per Pupil Cost	\$216.79
Full Time Equivalent (FTE)	74.84

##### Change From Prior Year

- Add 2 FTE counselors
- Adjustments from February 23, 2021 mid-year adjustment due to impact of COVID-19

# General Operating/Transportation Budget

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

**FY 2022 Budget      \$101,484,628    38% of total General Operating/Transportation budget \$268,387,750**

**FY 2022 Adjustment      (\$20,000) of General Operating/Transportation total LRFP net (\$2,639,215) adjustment**

**FY 2022 Adjustment      \$0 of General Operating/Transportation total Strategic Investments \$2,875,294**

**FY 2022 Budget adjustment explained in Fiscal Year 2022 Budget Memo to Board Members and Superintendent McIntyre dated June 22, 2021 - 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 2022 Budget

FY 2022 Budget	\$1,758,245
% of General Operating/Transportation Budget	0.66%
Per Pupil Cost	\$78.29
Full Time Equivalent (FTE)	19.92

#### Change From Prior Year

- Reduce obsolete technology software
- Adjustments from February 23, 2021 mid-year adjustment due to impact of COVID-19

### 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 2022 Budget

FY 2022 Budget	\$58,511,933
% of General Operating/Transportation Budget	21.80%
Per Pupil Cost	\$2,605.32
Full Time Equivalent (FTE)	-

#### Change From Prior Year

- Medical insurance and HSA employer portion increases of 2.6% for Preferred One and 5% for PEIP and employee plan migration
- Unemployment decrease due to COVID-19 impact
- TRA rate increase from 8.13% to 8.34%, effective July 1, 2021; offset by revenue increase
- Workers compensation estimated decrease of 13%



# General Operating/Transportation Budget

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

**FY 2022 Budget**      **\$101,484,628**    38% of total General Operating/Transportation budget \$268,387,750  
**FY 2022 Adjustment**      **(\$20,000)** of General Operating/Transportation total LRFP net (\$2,639,215) adjustment  
**FY 2022 Adjustment**      **\$0** of General Operating/Transportation total Strategic Investments \$2,875,294

**FY 2022 Budget adjustment explained in Fiscal Year 2022 Budget Memo to Board Members and Superintendent McIntyre dated June 22, 2021 - 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 2022 Budget

FY 2022 Budget	\$2,505,744
% of General Operating/Transportation Budget	0.93%
Per Pupil Cost	\$111.57
Full Time Equivalent (FTE)	4.10

#### Change From Prior Year

- Purchased services budget capacity increase; offset by eliminating one principal on special assignment for one year only
- Adjustments from February 23, 2021 mid-year adjustment due to impact of COVID-19

### 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 2022 Budget

FY 2022 Budget	\$741,353
% of General Operating/Transportation Budget	0.28%
Per Pupil Cost	\$33.01
Full Time Equivalent (FTE)	25.17

#### Change From Prior Year

- Federal indirect rate change increase from 1.1% to 3.7%

# General Operating/Transportation Budget

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

**FY 2022 Budget      \$101,484,628    38% of total General Operating/Transportation budget \$268,387,750**

**FY 2022 Adjustment      (\$20,000) of General Operating/Transportation total LRFP net (\$2,639,215) adjustment**

**FY 2022 Adjustment      \$0 of General Operating/Transportation total Strategic Investments \$2,875,294**

**FY 2022 Budget adjustment explained in Fiscal Year 2022 Budget Memo to Board Members and Superintendent McIntyre dated June 22, 2021 - 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 2022 Budget

FY 2022 Budget	\$15,159,567
% of General Operating/Transportation Budget	5.65%
Per Pupil Cost	\$675.00
Full Time Equivalent (FTE)	171.10

#### Change From Prior Year

- Utilities anticipated increase for electric, water and sewer, and refuse
- Fuel increase
- Adjustments from February 23, 2021 mid-year adjustment due to impact of COVID-19

### 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 2022 Budget

FY 2022 Budget	\$21,697,442
% of General Operating/Transportation Budget	8.08%
Per Pupil Cost	\$966.11
Full Time Equivalent (FTE)	39.03

#### Change From Prior Year

- Increase transportation contract 5%
- Adjustments from February 23, 2021 mid-year adjustment due to impact of COVID-19

# General Operating/Transportation Budget

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

**FY 2022 Budget**      **\$101,484,628**    38% of total General Operating/Transportation budget \$268,387,750

**FY 2022 Adjustment**      **(\$20,000)** of General Operating/Transportation total LRFP net (\$2,639,215) adjustment

**FY 2022 Adjustment**      **\$0** of General Operating/Transportation total Strategic Investments \$2,875,294

**FY 2022 Budget adjustment explained in Fiscal Year 2022 Budget Memo to Board Members and Superintendent McIntyre dated June 22, 2021 - adjustment detail is listed in each department's budget summary under change from prior year section.**

### Risk Management

Risk 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 Risk Management Department are to develop, communicate, implement, and manage school district safety and security procedures including crisis training and preparation.

#### FY 2022 Budget

FY 2022 Budget	\$1,110,344
% of General Operating/Transportation Budget	0.41%
Per Pupil Cost	\$49.44
Full Time Equivalent (FTE)	1.40

#### Change From Prior Year

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

# General Operating/Transportation Budget

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

**FY 2022 Budget**      **\$2,050,026**    1% of total General Operating/Transportation budget \$268,387,750

**FY 2022 Adjustment**      **\$184,316** of General Operating/Transportation total LRFP net (\$2,639,215) adjustment

**FY 2022 Adjustment**      **\$0** of General Operating/Transportation total Strategic Investments \$2,875,294

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 2022 Budget

FY 2022 Budget	\$2,050,026
% of General Operating/Transportation Budget	0.76%
Per Pupil Cost	\$91.28
Full Time Equivalent (FTE)	26.00

#### Change From Prior Year

-Transfer 8 FTE information technology educational support professionals to I2T2 from DLTl

# Food & Nutrition Services Budget

<b>FY 2022 Budget</b>	<b>\$14,966,960</b>	<b>100% of total Food &amp; Nutrition Services budget \$14,966,960</b>
<b>FY 2022 Adjustment</b>	<b>\$0</b>	<b>100% of total Food &amp; Nutrition Services adjustment \$0</b>

**FY 2022 Budget adjustment explained in Fiscal Year 2022 Budget Memo to Board Members and Superintendent McIntyre dated June 22, 2021 - 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 2022 Budget

FY 2022 Budget	\$14,966,960
% of Food & Nutrition Services Budget	100.00%
Per Pupil Cost	666.42
Full Time Equivalent (FTE)	111.13

### Change From Prior Year

- Increase due to the extension of the summer food service program through FY 2022

# Community Services Budget

<b>FY 2022 Budget</b>	<b>\$12,434,717</b>	<b>100% of total Community Services budget \$12,434,717</b>
<b>FY 2022 Adjustment</b>	<b>(\$288,967)</b>	<b>100% of total Community Services adjustment (\$288,967)</b>

**FY 2022 Budget adjustment explained in Fiscal Year 2022 Budget Memo to Board Members and Superintendent McIntyre dated June 22, 2021 - 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 2022 Budget

FY 2022 Budget	\$12,434,717
% of Community Services Budget	100.00%
Per Pupil Cost	553.67
Full Time Equivalent (FTE)	137.67

### Change From Prior Year

- Reduce 5 FTE volunteer coordinator educational support professionals
- Transfer 1 FTE communications specialist
- Increase from February 23, 2021 mid-year adjustment due to impact of COVID-19

# Capital Budget

<b>FY 2022 Budget</b>	<b>\$17,274,330</b>	<b>100% of total Capital budget \$17,274,330</b>
<b>FY 2022 Adjustment</b>	<b>\$2,552,438</b>	<b>100% of total Capital adjustment \$2,552,438</b>

**FY 2022 Budget adjustment explained in Fiscal Year 2022 Budget Memo to Board Members and Superintendent McIntyre dated June 22, 2021 - 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 2022 Budget

FY 2022 Budget	\$8,962,199
% of Capital and Land Budget	51.88%
Per Pupil Cost	399.05
Full Time Equivalent (FTE)	-

### Change From Prior Year

-Purchase storage shed for Zanewood Community School, add card access readers across the district, and add office lockdown capabilities at all school sites (year 1 of 3 year lease)

## Technology Levy

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

### FY 2022 Budget

FY 2022 Budget	\$8,312,131
% of Capital and Land Budget	48.12%
Per Pupil Cost	370.11
Full Time Equivalent (FTE)	48.13

### Change From Prior Year

-Maintain school wireless access points, maintain school LAN switches, replace firewall, replace student and staff mobile devices at elementary sites, and maintain technology refresh for staff and students (year 1 of 3 year lease)  
- Transfer 18 FTE information technology educational support professionals from the DLT operations budget

# 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 2022 Budget Calendar

### Due Date

Site and program allocations distributed for salaries (100 objects)

February 24, 2021

Budget documents prepared by Business Services sent to Budget Managers

- Memo: FY2021 Budget Instructions and Electronic Document

Week of March 8, 2021

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

- Division of Leadership, Teaching and Learning (DLTL) March 30, 2021
- Human and Administrative Resource Team (HART) March 30, 2021
- Instructional & Information Technology Team (I2T2) March 30, 2021
- Community Engagement (CEn) March 30, 2021
- Food and Nutrition Services (FNS) March 30, 2021
- Community Education (CE) March 30, 2021

Fiscal Year 2022 Budget Working Document due to the Director of Business Services

April 1, 2021 8:00 a.m.

Presentation of proposed budget and Board review:

- Review with Superintendent May 27, 2021
- Budget document sent to Board June 3, 2021
- Board work session June 8, 2021
- Board approval June 22, 2021

FY 2022 Budget Planning Timeline for Operating Fund Budgets								
Operating Funds include: General Operating/Transportation, 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 2020	Business Services	Pre-Planning aligned to strategic priority results and LRFP 1. Review/revise Program Efficiency Abandonment and Redirection (PEAR) narratives 2. Identify additional PEAR narratives as needed	X					
September 15, 2020	School Board Work Session	2022 Budget Planning; Preliminary Tax Levy			X			
September 29, 2020	School Board Regular Meeting	Approve preliminary FY 2022 levy at maximum		X				
October 9, 2020	Budget Managers	1. Provide preliminary direction to budget managers to complete PEAR narratives as required; including Capital Fund zero based budget 2. Provide target for capital budget 3. Provide HR related direction on staffing-related PEARS				X		
November 2, 2020	Division Contacts	Complete google slides with preliminary budget proposals for operating funds and capital budget requests for November budget manager meeting					X	
November 10, 2020	School Board Work Session	1. Agree to FY 2022 budget planning process 2. Provide direction on budget planning 3. Prepare for December approval of FY 2022 Levy Limitation and Certification			X			
November 13, 2020	Budget Managers	1. Provide information and feedback regarding preliminary list of FY 2022 Operating funds PEAR narratives & Capital fund capital requests 2. Provide updated School Board direction (if necessary) following the November 10th work session 3. Provide HR related direction on staffing-related PEARS				X		
November 17, 2020	School Board Regular Meeting	Accept FY 2020 Audit Results		X				
November 23, 2020	Division Contacts *	Provide first draft of all PEAR narratives and worksheets electronically to Director of Business Services 4:00 p.m.					X	
December 3, 2020	Budget Managers	1. Understand overall scope of DRAFT PEAR narratives 2. Learn about changes to PEAR requests from November 13th based on feedback 3. Prioritize capital requests and balance for FY 2022				X		
December 15, 2020	School Board Regular Meeting	Approve FY 2022 Levy Limitation Certification		X				
December 18, 2020	Division Contacts *	All final Operating fund PEAR narratives, Capital fund requests, and worksheets due electronically to Director of Business Services 1:00 p.m.					X	
January 22, 2021	LRFP & FISCAL Advisory Team	Review PEAR proposals (excluding Capital fund)						X
February 9, 2021	School Board Work Session	FY 2022 Operating fund budget development & proposal; budget managers with PEARS should attend FY 2022 Capital budget development and proposal; budget managers with capital requests should attend			X	X		
February 23, 2021	School Board Regular Meeting	Approve FY 2021 mid-year budget adjustments Approve FY 2022 Capital Budget Approve FY 2022 Operating fund adjustments (PEAR Summary)		X				
Jan - June, 2021	Administrative Services	Review budget based on legislative changes; adjustment as necessary	X					
April 9, 2021	Budget Managers	Debrief on FY 2022 budget planning process				X		
June 8, 2021	School Board Work Session	FY 2022 Operating, Capital & Non-Operating Fund Budgets; prepare to take action at June 22 regular meeting			X			
June 22, 2021	School Board Regular Meeting	Approve FY 2022 Operating, Capital & Non-Operating Fund Budgets		X				
July, 2021	Business Services	Prepare for FY 2021 Audit	X					

* Division Contacts	
HART	Laurel Anderson/Ron Meyer
Leadership Teaching & Learning	Stephen Flisk /Michael Lehan/Kelli Parpart
I2T2	Anthony Padrnos
Community Engagement	Brian Siverson-Hall

**ISD 279 – Osseo Area Schools  
Financial Policy and Administration  
Fiscal Year 2022 Annual Budget**

## **Overview**

This section details the financial policy of the ISD 279 (the District) as it relates to budgeting and financial management & 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 Expenditure Account** – used to account for the maintenance of facilities, equipment purchases, health and safety projects, and disabled accessibility projects.

**Capital Projects-Building Construction 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** – Debt service funds are used to account for the accumulation of resources for, and payment of, general obligation bonds, interest, and related costs. The General Obligation Bonds Debt Service Account is used for the debt service on all general obligation bonds except for the 2018D Taxable Other Post-Employment Benefits (OPEB) Refunding Bond issue for which a separate Other Post-Employment Benefit Bonds Debt Service Account is established.

### **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 (including separate budgets for the Operating, Transportation, and Capital Expenditure Accounts), Food and Nutrition Services Special Revenue Fund, Community Service Special Revenue Fund, General Obligation Bonds Debt Service Account, and Other Post-Employment Benefits Bonds Debt Service Account. An annual budget is not adopted for the Capital Projects-Building Construction 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 are 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 current 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 considered to be 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. All of 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 2021.

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. All of 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 15 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 on a monthly basis 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 on a monthly basis. 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/ Transportation Fund	Food and Nutrition Services Fund	Community Service Fund	Capital/Land Proceeds Fund	Debt Service/ OPEB Debt Fund	Total
<b>Total Fund Balance, June 30, 2020</b>	*	85,587,368	\$ 3,399,297	\$ 2,132,342	\$ 7,973,704	\$ 3,509,367	\$ 102,602,078
<b>FY 2021 Budgeted Revenue</b>		255,199,405	12,090,100	10,075,066	14,216,216	38,871,746	330,452,533
<b>FY 2021 Budgeted Expenditures</b>		261,027,682	11,915,117	11,010,689	14,721,892	37,999,610	336,674,990
<b>Projected Fund Balance, June 30, 2021</b>		79,759,091	3,574,280	1,196,719	7,468,028	4,381,503	96,379,621
<b>Revenue (by source)</b>							
Local Property Taxes		53,725,820	-	3,088,288	7,855,218	15,561,762	80,231,088
Investment Earnings and Other		2,106,776	1,291,850	7,808,350	357,454	7,300	11,571,730
State Sources		196,602,922	-	2,022,701	7,873,845	1,027,895	207,527,363
Federal Sources		-	14,423,407	-	-	-	14,423,407
<b>Total Revenue</b>		252,435,518	15,715,257	12,919,339	16,086,517	16,596,957	313,753,588
<b>Expenditures (by program)</b>							
Administration		9,934,760	-	-	-	-	9,934,760
District Support Services		6,055,993	-	-	-	-	6,055,993
Elementary and Secondary Regular Instruction		96,698,555	-	-	-	-	96,698,555
Vocational Education Instruction		2,829,686	-	-	-	-	2,829,686
Special Education Instruction		40,306,512	-	-	-	-	40,306,512
Instructional Support Services		9,675,493	-	-	-	-	9,675,493
Pupil Support Services		6,552,721	-	-	-	-	6,552,721
Transportation		21,697,443	-	-	-	-	21,697,443
Sites and Buildings		15,407,212	-	-	-	-	15,407,212
Fiscal and Other Fixed Cost Programs	**	59,229,376	-	-	-	-	59,229,376
Food and Nutrition Services		-	14,966,960	-	-	-	14,966,960
Community Service		-	-	12,434,717	-	-	12,434,717
Capital Outlay		-	-	-	17,274,330	-	17,274,330
Debt Service		-	-	-	-	17,340,500	17,340,500
<b>Total Expenditures</b>		268,387,751	14,966,960	12,434,717	17,274,330	17,340,500	330,404,258
<b>Estimated Ending Fund Balance, June 30, 2022</b>		\$ 63,806,858	\$ 4,322,577	\$ 1,681,341	\$ 6,280,215	\$ 3,637,960	\$ 79,728,951

\* Total fund balance, June 30, 2020 for the General/Transportation 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

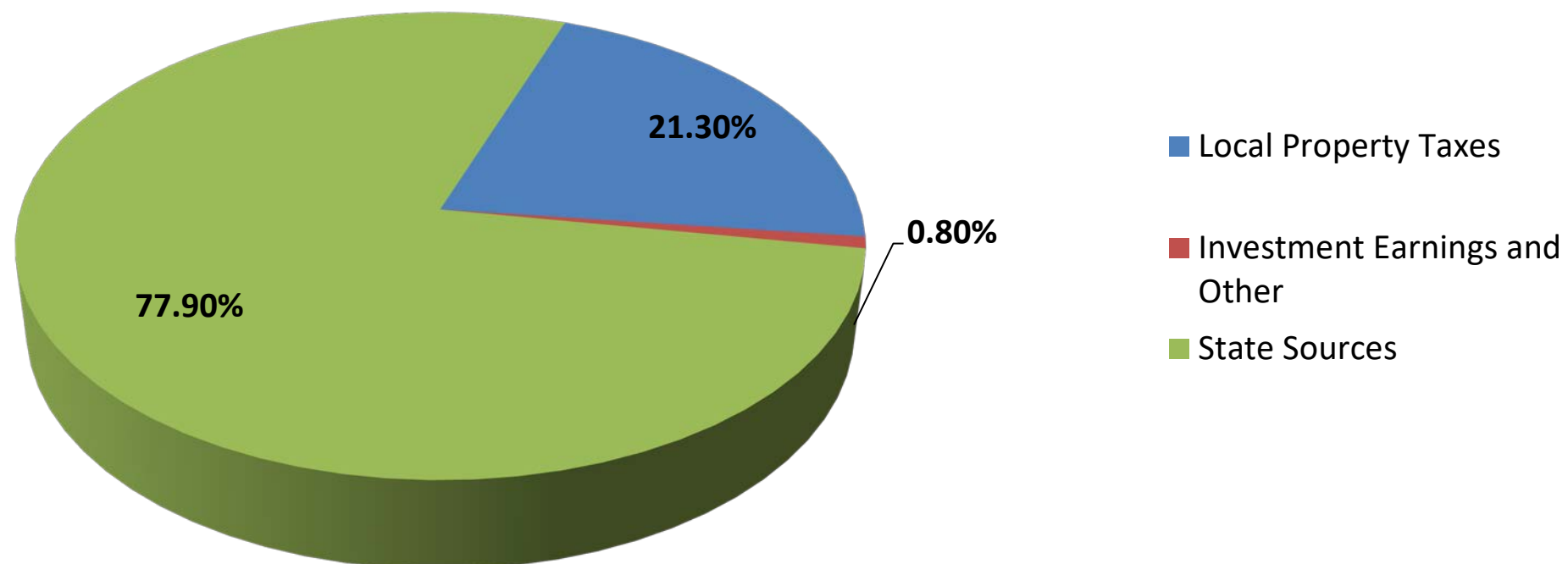
		General/ Transportation Fund	Food and Nutrition Services Fund	Community Service Fund	Capital/Land Proceeds Fund	Debt Service/ OPEB Debt Fund	Total
Total Fund Balance, June 30, 2020	*	\$ 85,587,368	\$ 3,399,297	\$ 2,132,342	\$ 7,973,704	\$ 3,509,367	\$ 102,602,078
FY 2021 Budgeted Revenue		255,199,405	12,090,100	10,075,066	14,216,216	38,871,746	330,452,533
FY 2021 Budgeted Expenditures		261,027,682	11,915,117	11,010,689	14,721,892	37,999,610	336,674,990
Projected Fund Balance, June 30, 2021		79,759,091	3,574,280	1,196,719	7,468,028	4,381,503	96,379,621
Revenue (by source)							
Local Property Taxes		53,725,820	-	3,088,288	7,855,218	15,561,762	80,231,088
Investment Earnings and Other		2,106,776	1,291,850	7,808,350	357,454	7,300	11,571,730
State Sources		196,602,922	-	2,022,701	7,873,845	1,027,895	207,527,363
Federal Sources		-	14,423,407	-	-	-	14,423,407
Total Revenue		252,435,518	15,715,257	12,919,339	16,086,517	16,596,957	313,753,588
Expenditures (by program)							
Administration		9,934,760	-	-	-	-	9,934,760
District Support Services		6,055,993	-	-	-	-	6,055,993
Elementary and Secondary Regular Instruction		96,698,555	-	-	-	-	96,698,555
Vocational Education Instruction		2,829,686	-	-	-	-	2,829,686
Special Education Instruction		40,306,512	-	-	-	-	40,306,512
Instructional Support Services		9,675,493	-	-	-	-	9,675,493
Pupil Support Services		6,552,721	-	-	-	-	6,552,721
Transportation		21,697,443	-	-	-	-	21,697,443
Sites and Buildings		15,407,212	-	-	-	-	15,407,212
Fiscal and Other Fixed Cost Programs	**	59,229,376	-	-	-	-	59,229,376
Food and Nutrition Services		-	14,966,960	-	-	-	14,966,960
Community Service		-	-	12,434,717	-	-	12,434,717
Capital Outlay		-	-	-	17,274,330	-	17,274,330
Debt Service		-	-	-	-	17,340,500	17,340,500
Total Expenditures		268,387,751	14,966,960	12,434,717	17,274,330	17,340,500	330,404,258
Estimated Ending Fund Balance, June 30, 2022		\$ 63,806,858	\$ 4,322,577	\$ 1,681,341	\$ 6,280,215	\$ 3,637,960	\$ 79,728,951

\* Total fund balance, June 30, 2020 for the General/Transportation 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.

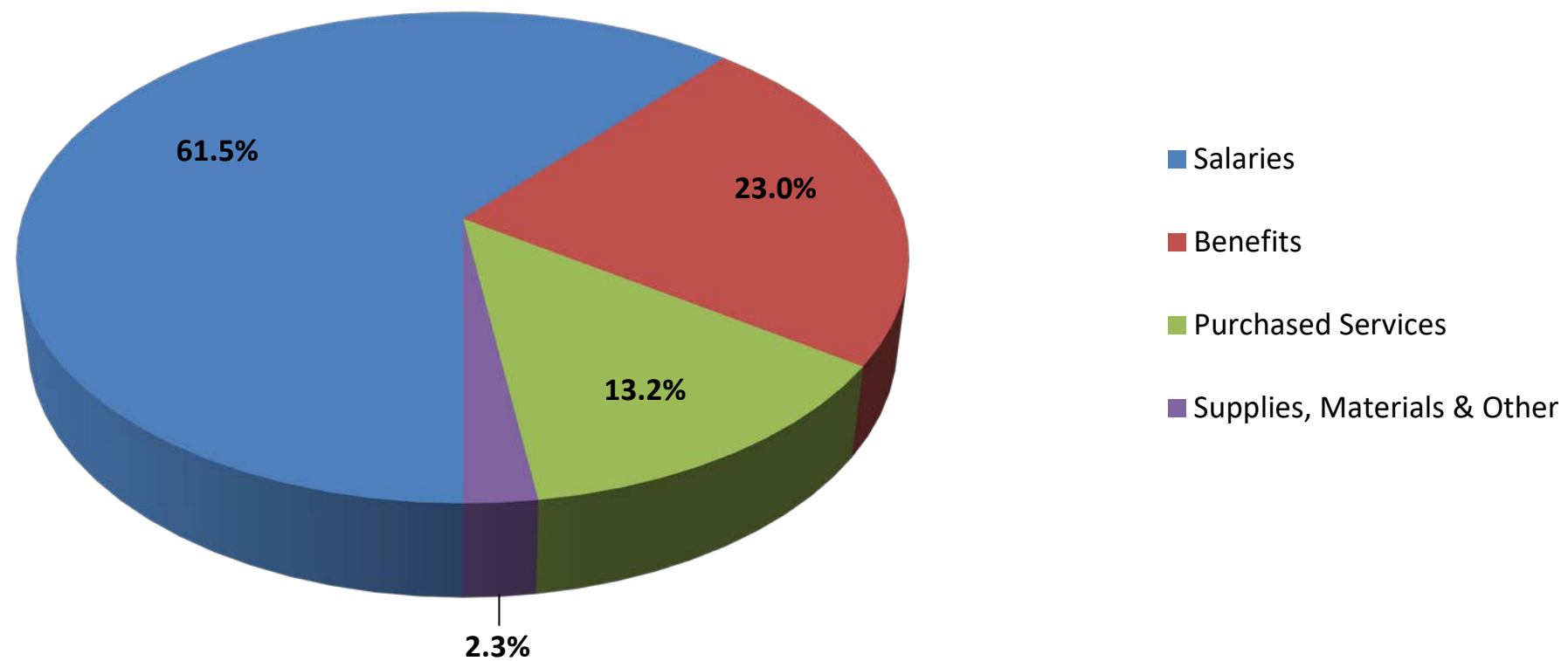
GENERAL/TRANSPORTATION FUND REVENUE SUMMARY						
Revenue (by source)	FY 2020 Actual	FY 2020 Revenue Per APU	FY 2021 Revised Budget	FY 2021 Revenue Per APU	FY 2022 Adopted Budget	FY 2022 Revenue Per APU
Local Property Taxes	\$ 63,404,825	\$ 2,760	\$ 58,353,810	\$ 2,623	\$ 53,725,820	\$ 2,392
Investment Earnings and Other	3,504,288	153	1,945,285	87	2,106,776	94
State Sources	189,140,109	8,232	194,900,310	8,762	196,602,922	8,754
<b>Total Revenue</b>	<b>\$ 256,049,222</b>	<b>\$ 11,145</b>	<b>\$ 255,199,405</b>	<b>\$ 11,472</b>	<b>\$ 252,435,518</b>	<b>\$ 11,240</b>
<b>Total Adjusted Pupil Unit (APU)</b>		22,976		22,243		22,459

### FY 2022 Adopted Budget



GENERAL/TRANSPORTATION FUND EXPENDITURE SUMMARY BY OBJECT							
Expenditures (by object)	FY 2020 Actual	FY 2020 Expenditures Per APU	FY 2021 Revised Budget	FY 2021 Expenditures Per APU	FY 2022 Adopted Budget	FY 2022 Expenditures Per APU	Budget Percent Change
Salaries	\$ 154,098,346	\$ 6,707	\$ 162,431,327	\$ 7,303	\$ 164,886,121	\$ 7,342	1.5%
Benefits	57,996,208	2,524	60,467,622	2,719	61,796,841	2,752	2.2%
Purchased Services	28,184,796	1,227	31,374,168	1,411	35,411,079	1,577	12.9%
Supplies, Materials & Other	6,489,503	282	6,754,565	304	6,293,710	280	-6.8%
<b>Total Expenditures</b>	<b>\$ 246,768,853</b>	<b>\$ 10,740</b>	<b>\$ 261,027,682</b>	<b>\$ 11,737</b>	<b>\$ 268,387,751</b>	<b>\$ 11,951</b>	<b>2.8%</b>
<b>Total Adjusted Pupil Unit (APU)</b>		22,976		22,243		22,459	

**FY 2022 Adopted Budget**



## GENERAL/TRANSPORTATION FUND EXPENDITURE SUMMARY BY PROGRAM

Expenditures (by program)	FY 2020 Actual	FY 2020 Expenditures Per APU	FY 2021 Revised Budget	FY 2021 Expenditures Per APU	FY 2022 Adopted Budget	FY 2022 Expenditures Per APU
Administration	\$ 11,952,026	\$ 520	\$ 9,491,301	\$ 427	\$ 9,934,760	\$ 442
District Support Services	6,379,061	278	5,508,676	248	6,055,993	270
Elementary and Secondary Regular Instruction	121,324,556	5,280	97,210,795	4,370	96,698,555	4,306
Vocational Education Instruction	3,593,049	156	2,635,871	119	2,829,686	126
Special Education Instruction	50,522,795	2,199	39,552,955	1,778	40,306,512	1,795
Instructional Support Services	10,743,764	468	9,178,804	413	9,675,493	431
Pupil Support Services	6,298,001	274	6,044,379	272	6,552,721	292
Transportation	18,727,715	815	19,940,044	896	21,697,443	966
Sites and Buildings	15,599,092	679	13,524,609	608	15,407,212	686
Fiscal and Other Fixed Cost Programs	1,628,794	71 *	57,940,248	2,605 *	59,229,376	2,637
<b>Total Expenditures</b>	<b>\$ 246,768,853</b>	<b>\$ 10,740</b>	<b>\$ 261,027,682</b>	<b>\$ 11,736</b>	<b>\$ 268,387,751</b>	<b>\$ 11,951</b>
<b>Total Adjusted Pupil Unit (APU)</b>		<b>22,976</b>		<b>22,243</b>		<b>22,459</b>

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



## FY 2022 Total General/Transportation Fund Expenditures by Program = \$268,387,751

### 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 - 2.3% \*

**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 - 36.0% \*

**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 - 15.0% \*

**Special Education Instruction** includes the cost for activities providing learning experiences for students with disabilities, birth through age 21.

### Fiscal and Other Fixed Cost Programs - 22.1% \*\*

**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 - 5.7% \*

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

### Transportation - 8.1%

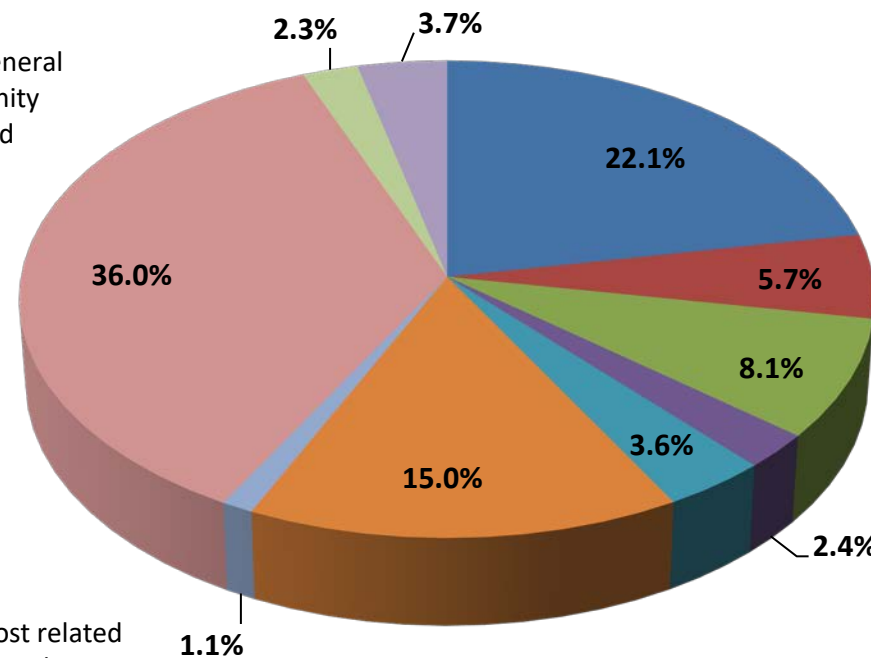
**Transportation** includes cost related to transporting of students to and from school or between schools for

### Pupil Support Services - 2.4% \*

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

### Instructional Support Services - 3.6% \*

**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.



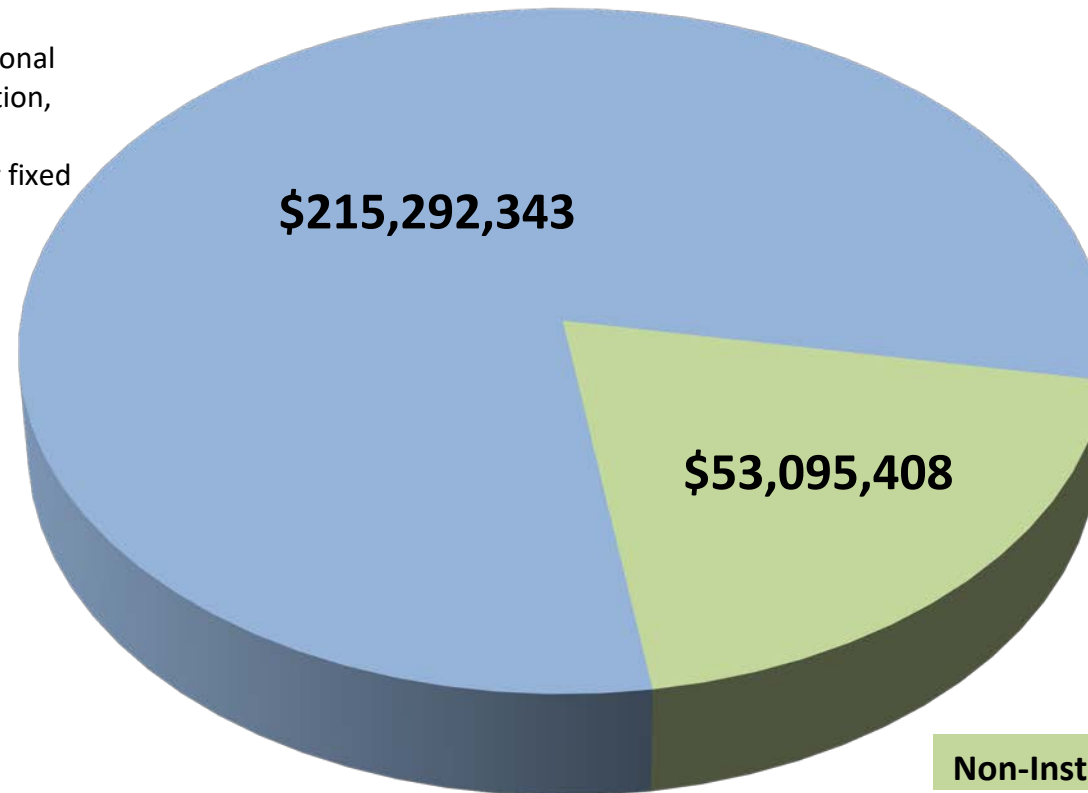
\* Excludes employee benefits

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

**FY 2022 Total General/Transportation Fund Expenditures = \$268,387,751**  
**Instructional vs. Non-Instructional**

**Instructional Expenditures - 80.2%**

**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 - 19.8%**

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

## REVENUE, EXPENDITURE, AND FUND BALANCE PROJECTIONS

	General/ Transportation Fund	Food and Nutrition Services Fund	Community Service Fund	Capital/Land Proceeds Fund	Debt Service/ OPEB Debt Fund	Total
<b>Total Fund Balance, June 30, 2020</b>	* \$ 85,587,368	\$ 3,399,297	\$ 2,132,342	\$ 7,973,704	\$ 3,509,367	\$ 102,602,078
<b>FY 2021 Budgeted Revenue</b>	255,199,405	12,090,100	10,075,066	14,216,216	38,871,746	330,452,533
<b>FY 2021 Budgeted Expenditures</b>	261,027,682	11,915,117	11,010,689	14,721,892	37,999,610	336,674,990
<b>Projected Fund Balance, June 30, 2021</b>	79,759,091	3,574,280	1,196,719	7,468,028	4,381,503	96,379,621
<b>Revenue (by source)</b>						
Local Property Taxes	53,725,820	-	3,088,288	7,855,218	15,561,762	80,231,088
Investment Earnings and Other	2,106,776	1,291,850	7,808,350	357,454	7,300	11,571,730
State Sources	196,602,922	-	2,022,701	7,873,845	1,027,895	207,527,363
Federal Sources	-	14,423,407	-	-	-	14,423,407
<b>Total Revenue</b>	252,435,518	15,715,257	12,919,339	16,086,517	16,596,957	313,753,588
<b>Expenditures (by program)</b>						
Administration	9,934,760	-	-	-	-	9,934,760
District Support Services	6,055,993	-	-	-	-	6,055,993
Elementary and Secondary Regular Instruction	96,698,555	-	-	-	-	96,698,555
Vocational Education Instruction	2,829,686	-	-	-	-	2,829,686
Special Education Instruction	40,306,512	-	-	-	-	40,306,512
Instructional Support Services	9,675,493	-	-	-	-	9,675,493
Pupil Support Services	6,552,721	-	-	-	-	6,552,721
Transportation	21,697,443	-	-	-	-	21,697,443
Sites and Buildings	15,407,212	-	-	-	-	15,407,212
Fiscal and Other Fixed Cost Programs	** 59,229,376	-	-	-	-	59,229,376
Food and Nutrition Services	-	14,966,960	-	-	-	14,966,960
Community Service	-	-	12,434,717	-	-	12,434,717
Capital Outlay	-	-	-	17,274,330	-	17,274,330
Debt Service	-	-	-	-	17,340,500	17,340,500
<b>Total Expenditures</b>	268,387,751	14,966,960	12,434,717	17,274,330	17,340,500	330,404,258
<b>Estimated Ending Fund Balance, June 30, 2022</b>	<u>\$ 63,806,858</u>	<u>\$ 4,322,577</u>	<u>\$ 1,681,341</u>	<u>\$ 6,280,215</u>	<u>\$ 3,637,960</u>	<u>\$ 79,728,951</u>

\* Total fund balance, June 30, 2020 for the General/Transportation Fund does not include special projects carryover from previous years.

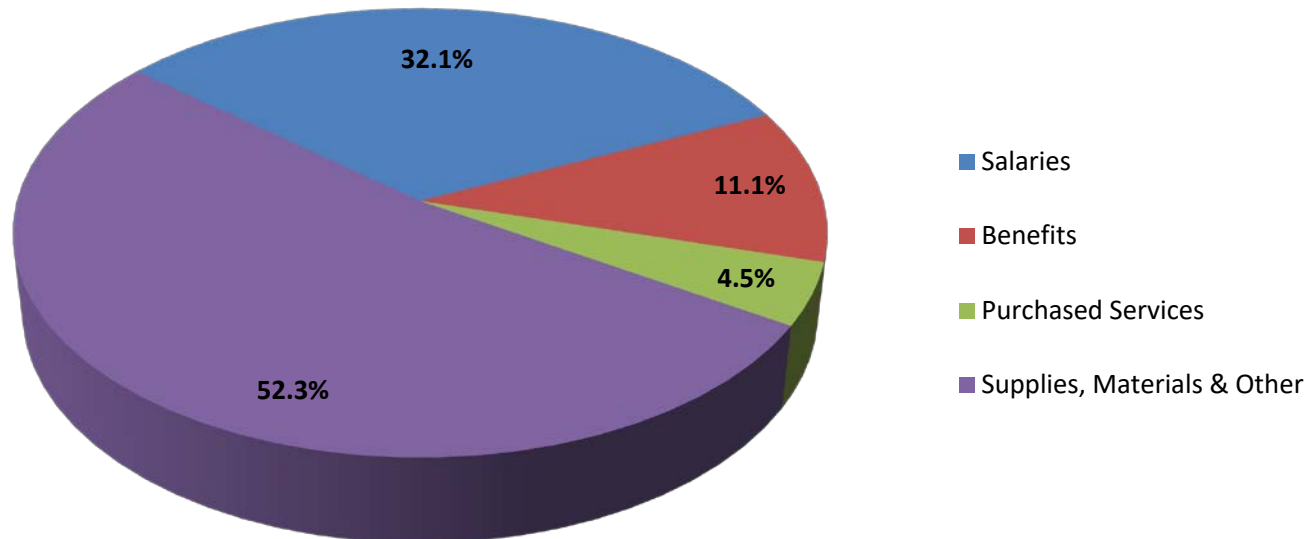
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## FOOD AND NUTRITION SERVICES FUND EXPENDITURE SUMMARY BY OBJECT

Expenditures (by object)	FY 2020 Actual*	FY 2021 Revised Budget	FY 2022 Adopted Budget	Budget Increase (Decrease)	Budget Percent Change
Salaries	\$ 4,616,433	\$ 4,384,525	\$ 4,797,950	\$ 413,425	9.43%
Benefits	1,419,220	1,457,719	1,658,565	200,846	13.78%
Purchased Services	473,611	566,556	679,320	112,764	19.90%
Supplies, Materials & Other	5,607,315	5,506,317	7,831,125	2,324,808	42.22%
<b>Total Expenditures</b>	<b>\$ 12,116,579</b>	<b>\$ 11,915,117</b>	<b>\$ 14,966,960</b>	<b>\$ 3,051,843</b>	<b>25.61%</b>

\* Actual amounts include special funded projects (grants)

### FY 2022 Adopted Budget



## REVENUE, EXPENDITURE, AND FUND BALANCE PROJECTIONS

	General/ Transportation Fund	Food and Nutrition Services Fund	Community Service Fund	Capital/Land Proceeds Fund	Debt Service/ OPEB Debt Fund	Total
<b>Total Fund Balance, June 30, 2020</b>	* \$ 85,587,368	\$ 3,399,297	\$ 2,132,342	\$ 7,973,704	\$ 3,509,367	\$ 102,602,078
<b>FY 2021 Budgeted Revenue</b>	255,199,405	12,090,100	10,075,066	14,216,216	38,871,746	330,452,533
<b>FY 2021 Budgeted Expenditures</b>	261,027,682	11,915,117	11,010,689	14,721,892	37,999,610	336,674,990
<b>Projected Fund Balance, June 30, 2021</b>	79,759,091	3,574,280	1,196,719	7,468,028	4,381,503	96,379,621
<b>Revenue (by source)</b>						
Local Property Taxes	53,725,820	-	3,088,288	7,855,218	15,561,762	80,231,088
Investment Earnings and Other	2,106,776	1,291,850	7,808,350	357,454	7,300	11,571,730
State Sources	196,602,922	-	2,022,701	7,873,845	1,027,895	207,527,363
Federal Sources	-	14,423,407	-	-	-	14,423,407
<b>Total Revenue</b>	252,435,518	15,715,257	12,919,339	16,086,517	16,596,957	313,753,588
<b>Expenditures (by program)</b>						
Administration	9,934,760	-	-	-	-	9,934,760
District Support Services	6,055,993	-	-	-	-	6,055,993
Elementary and Secondary Regular Instruction	96,698,555	-	-	-	-	96,698,555
Vocational Education Instruction	2,829,686	-	-	-	-	2,829,686
Special Education Instruction	40,306,512	-	-	-	-	40,306,512
Instructional Support Services	9,675,493	-	-	-	-	9,675,493
Pupil Support Services	6,552,721	-	-	-	-	6,552,721
Transportation	21,697,443	-	-	-	-	21,697,443
Sites and Buildings	15,407,212	-	-	-	-	15,407,212
Fiscal and Other Fixed Cost Programs	** 59,229,376	-	-	-	-	59,229,376
Food and Nutrition Services	-	14,966,960	-	-	-	14,966,960
Community Service	-	-	12,434,717	-	-	12,434,717
Capital Outlay	-	-	-	17,274,330	-	17,274,330
Debt Service	-	-	-	-	17,340,500	17,340,500
<b>Total Expenditures</b>	268,387,751	14,966,960	12,434,717	17,274,330	17,340,500	330,404,258
<b>Estimated Ending Fund Balance, June 30, 2022</b>	\$ 63,806,858	\$ 4,322,577	\$ 1,681,341	\$ 6,280,215	\$ 3,637,960	\$ 79,728,951

\* Total fund balance, June 30, 2020 for the General/Transportation Fund does not include special projects carryover from previous years.

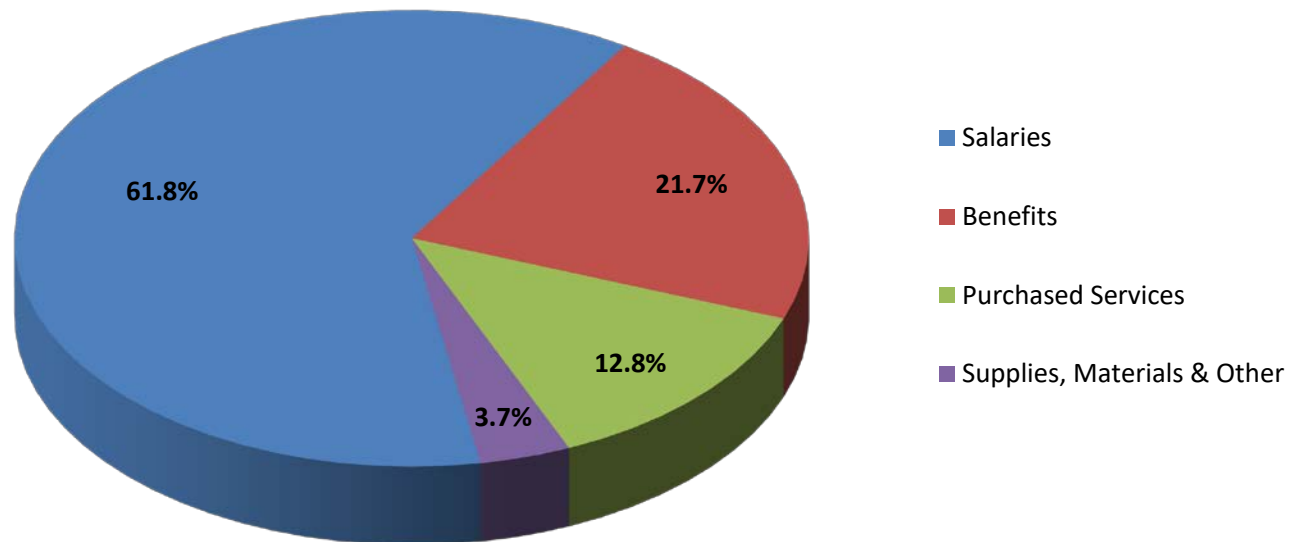
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## COMMUNITY SERVICE FUND EXPENDITURE SUMMARY BY OBJECT

Expenditures (by object)	FY 2020 Actual*	FY 2021 Revised Budget	FY 2022 Adopted Budget	Budget Increase (Decrease)	Budget Percent Change
Salaries	\$ 11,340,539	\$ 6,795,085	\$ 7,685,048	\$ 889,963	13.10%
Benefits	3,580,505	2,426,786	2,695,110	268,324	11.06%
Purchased Services	2,638,454	1,473,548	1,589,134	115,586	7.84%
Supplies, Materials & Other	1,045,105	315,270	465,425	150,155	47.63%
<b>Total Expenditures</b>	<b>\$ 18,604,603</b>	<b>\$ 11,010,689</b>	<b>\$ 12,434,717</b>	<b>\$ 1,424,028</b>	<b>12.93%</b>

\* Actual amounts include special funded projects (grants)

### FY 2022 Adopted Budget



## REVENUE, EXPENDITURE, AND FUND BALANCE PROJECTIONS

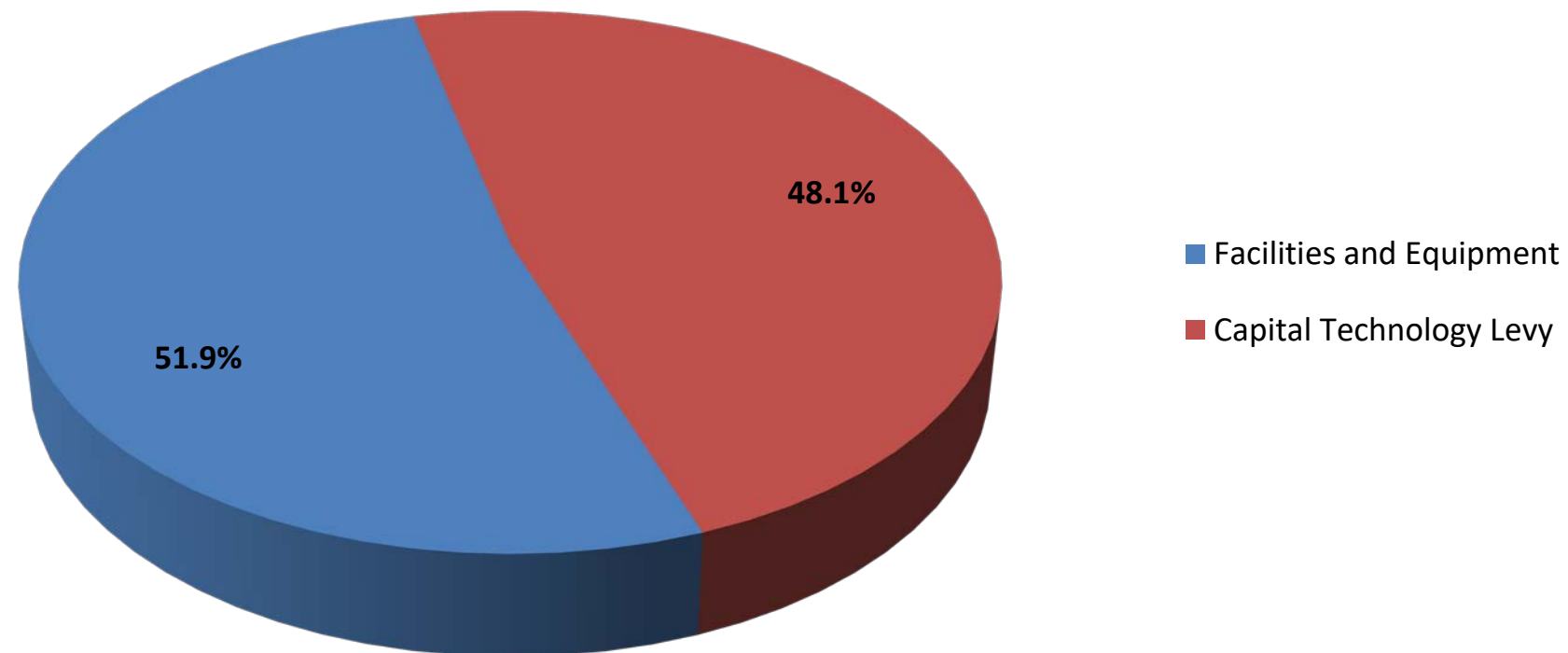
	General/ Transportation Fund	Food and Nutrition Services Fund	Community Service Fund	Capital/Land Proceeds Fund	Debt Service/ OPEB Debt Fund	Total
<b>Total Fund Balance, June 30, 2020</b>	* \$ 85,587,368	\$ 3,399,297	\$ 2,132,342	\$ 7,973,704	\$ 3,509,367	\$ 102,602,078
<b>FY 2021 Budgeted Revenue</b>	255,199,405	12,090,100	10,075,066	14,216,216	38,871,746	330,452,533
<b>FY 2021 Budgeted Expenditures</b>	261,027,682	11,915,117	11,010,689	14,721,892	37,999,610	336,674,990
<b>Projected Fund Balance, June 30, 2021</b>	79,759,091	3,574,280	1,196,719	7,468,028	4,381,503	96,379,621
<b>Revenue (by source)</b>						
Local Property Taxes	53,725,820	-	3,088,288	7,855,218	15,561,762	80,231,088
Investment Earnings and Other	2,106,776	1,291,850	7,808,350	357,454	7,300	11,571,730
State Sources	196,602,922	-	2,022,701	7,873,845	1,027,895	207,527,363
Federal Sources	-	14,423,407	-	-	-	14,423,407
<b>Total Revenue</b>	252,435,518	15,715,257	12,919,339	16,086,517	16,596,957	313,753,588
<b>Expenditures (by program)</b>						
Administration	9,934,760	-	-	-	-	9,934,760
District Support Services	6,055,993	-	-	-	-	6,055,993
Elementary and Secondary Regular Instruction	96,698,555	-	-	-	-	96,698,555
Vocational Education Instruction	2,829,686	-	-	-	-	2,829,686
Special Education Instruction	40,306,512	-	-	-	-	40,306,512
Instructional Support Services	9,675,493	-	-	-	-	9,675,493
Pupil Support Services	6,552,721	-	-	-	-	6,552,721
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Food and Nutrition Services	-	14,966,960	-	-	-	14,966,960
Community Service	-	-	12,434,717	-	-	12,434,717
Capital Outlay	-	-	-	17,274,330	-	17,274,330
Debt Service	-	-	-	-	17,340,500	17,340,500
<b>Total Expenditures</b>	268,387,751	14,966,960	12,434,717	17,274,330	17,340,500	330,404,258
<b>Estimated Ending Fund Balance, June 30, 2022</b>	<u>\$ 63,806,858</u>	<u>\$ 4,322,577</u>	<u>\$ 1,681,341</u>	<u>\$ 6,280,215</u>	<u>\$ 3,637,960</u>	<u>\$ 79,728,951</u>

\* Total fund balance, June 30, 2020 for the General/Transportation Fund does not include special projects carryover from previous years.

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CAPITAL/LAND PROCEEDS EXPENDITURE FUND SUMMARY BY OBJECT					
Expenditures (by object)	FY 2020 Actual	FY 2021 Revised Budget	FY 2022 Adopted Budget	Budget Increase (Decrease)	Budget Percent Change
Facilities and Equipment	\$ 10,319,348	\$ 7,496,982	\$ 8,962,199	\$ 1,465,217	19.54%
Capital Technology Levy	6,711,992	7,224,910	8,312,131	1,087,221	15.05%
<b>Total Expenditures</b>	<b>\$ 17,031,340</b>	<b>\$ 14,721,892</b>	<b>\$ 17,274,330</b>	<b>\$ 2,552,438</b>	<b>17.34%</b>

**FY 2022 Adopted Budget**





## Community Engagement

ACCOUNT MANAGER TITLE	FD	ORG	PRG	FIN	OBJ	CRS	TITLE	FY2022 Facilities and Equipment	FY2022 Capital Technology Levy	PROJECT NUMBER
<b>Equipment</b>										
COMMUNITY RELATIONS	05	005	131	000	540	000	EQUIPMENT	11,000		22 CE-01, 03
							<b>Sub Total</b>	11,000	-	
							<b>Community Engagement Total</b>	<b>11,000</b>	-	

DLTL (Department of Leadership Teaching and Learning)										
ACCOUNT MANAGER TITLE	FD	ORG	PRG	FIN	OBJ	CRS	TITLE	FY2022 Facilities and Equipment	FY2022 Capital Technology Levy	PROJECT NUMBER
<b>Media &amp; Software</b>										
CAREER TECHNOLOGY	05	006	399	830	406	000	INSTRUCT SOFTWARE/LIC AGR	167,000		22 LA-11, 12
CURRICULUM INSTRUCTION	05	006	626	795	406	000	INSTRUCT SOFTWARE/LIC AGR		525,000	22 LA-09
CURRICULUM INSTRUCTION	05	200	211	795	406	000	INSTRUCT SOFTWARE/LIC AGR		158,900	22 LA-08
CURRICULUM INSTRUCTION	05	200	211	000	406	000	INSTRUCT SOFTWARE/LIC AGR	223,100		22 LA-08
OALC	05	702	211	303	460	000	TEXTBOOKS & WORKBOOKS	551		22 OP-02
CURRICULUM INSTRUCTION	05	200	211	000	460	000	TEXTBOOKS & WORKBOOKS	1,450,116		22 LA-01, 02, 03, 04, 10
CURRICULUM INSTRUCTION	05	200	210	000	460	000	TEXTBOOKS & WORKBOOKS	10,000		22 LA-06
ENGLISH LEARNERS	05	006	219	000	460	000	TEXTBOOKS & WORKBOOKS	30,000		22 EE-01
OSH	05	332	211	000	460	000	TEXTBOOKS & WORKBOOKS	6,687		22 OP-02
BMS	05	333	211	000	460	000	TEXTBOOKS & WORKBOOKS	3,547		22 OP-02
OMS	05	334	211	000	460	000	TEXTBOOKS & WORKBOOKS	3,692		22 OP-02
PCSH	05	388	211	000	460	000	TEXTBOOKS & WORKBOOKS	6,760		22 OP-02
MGSH	05	390	211	000	460	000	TEXTBOOKS & WORKBOOKS	7,000		22 OP-02
MGMS	05	394	211	000	460	000	TEXTBOOKS & WORKBOOKS	5,455		22 OP-02
CURRICULUM INSTRUCTION	05	200	211	000	465	000	NON-INSTRUCT TECH DEVICES	1,500		22 OP-01
FB	05	189	210	000	465	000	NON-INSTRUCT TECH DEVICES	600		22 OP-02
FO	05	174	210	000	466	000	INSTRUCTIONAL TECH DEVICE	1,000		22 OP-02
PL	05	178	210	000	466	000	INSTRUCTIONAL TECH DEVICE	3,495		22 OP-02
RC	05	183	210	000	466	000	INSTRUCTIONAL TECH DEVICE	1,117		22 OP-02
FB	05	189	210	000	466	000	INSTRUCTIONAL TECH DEVICE	2,500		22 OP-02
CURRICULUM INSTRUCTION	05	006	626	000	470	000	MEDIA RESOURCES	90,000		22 LA-07
CURRICULUM INSTRUCTION	05	006	626	795	470	000	MEDIA RESOURCES		50,000	22 LA-07
WD	05	165	626	000	470	000	MEDIA RESOURCES	1,800		22 OP-02
CI	05	182	626	000	470	000	MEDIA RESOURCES	1,000		22 OP-02
RC	05	183	626	000	470	000	MEDIA RESOURCES	2,000		22 OP-02
BW	05	187	626	000	470	000	MEDIA RESOURCES	1,000		22 OP-02
FB	05	189	626	000	470	000	MEDIA RESOURCES	1,033		22 OP-02
							<b>Sub Total</b>	<b>2,020,953</b>	<b>733,900</b>	
<b>Equipment</b>										
CURRICULUM INSTRUCTION	05	006	605	000	505	000	NON-INSTRUCT TECH SOFTWARE	90,000.00		22 EE-02
CURRICULUM INSTRUCTION	05	006	605	795	505	000	NON-INSTRUCT TECH SOFTWARE		25,000.00	22 EE-02

DLTL (Department of Leadership Teaching and Learning)										
ACCOUNT MANAGER TITLE	FD	ORG	PRG	FIN	OBJ	CRS	TITLE	FY2022 Facilities and Equipment	FY2022 Capital Technology Levy	PROJECT NUMBER
STUDENT SERVICES	05	006	790	000	505	000	NON-INSTRUCT TECH SOFTWARE	20,000.00		22 SS-02
STUDENT SERVICES	05	005	850	000	522	000	BUILDING IMPROVEMENTS	171,000.00		22 SS-04, 05
CURRICULUM INSTRUCTION	05	200	211	000	530	000	REPLACEMENT EQUIPMENT	127,316.00		22 OP-01, 02
MUSIC	05	006	258	000	530	000	REPLACEMENT EQUIPMENT	11,869.00		22 LA-14
SENIOR HIGH SITES	05	200	292	000	540	000	EQUIPMENT	137,150.00		22 AC-01, 21 AC-02
OSH	05	332	292	000	540	000	EQUIPMENT	25,550.00		22 AC-01
PCSH	05	388	292	000	540	000	EQUIPMENT	14,000.00		22 AC-01
MGSH	05	390	292	000	540	000	EQUIPMENT	25,550.00		22 AC-01
OALC	05	702	211	303	540	000	EQUIPMENT	1,170.00		22 OP-02
CAREER TECHNOLOGY	05	006	399	000	540	000	EQUIPMENT	25,000.00		22 LA-13
BW	05	187	626	000	540	000	EQUIPMENT	1,697.00		22 OP-02
WD	05	165	210	000	540	000	EQUIPMENT	3,331.00		22 OP-02
EB	05	168	210	000	540	000	EQUIPMENT	5,484.00		22 OP-02
BG	05	171	210	000	540	000	EQUIPMENT	3,314.00		22 OP-02
CV	05	172	210	000	540	000	EQUIPMENT	2,319.00		22 OP-02
WVR	05	173	210	000	540	000	EQUIPMENT	5,139.00		22 OP-02
FO	05	174	210	000	540	000	EQUIPMENT	1,926.00		22 OP-02
GC	05	175	210	000	540	000	EQUIPMENT	3,035.00		22 OP-02
PL	05	178	210	000	540	000	EQUIPMENT	102.00		22 OP-02
PB	05	179	210	000	540	000	EQUIPMENT	2,361.00		22 OP-02
ZW	05	181	210	000	540	000	EQUIPMENT	3,145.00		22 OP-02
CI	05	182	210	000	540	000	EQUIPMENT	2,583.00		22 OP-02
RC	05	183	210	000	540	000	EQUIPMENT	2,801.00		22 OP-02
EC	05	184	210	000	540	000	EQUIPMENT	3,935.00		22 OP-02
RL	05	185	210	000	540	000	EQUIPMENT	5,316.00		22 OP-02
BW	05	187	210	000	540	000	EQUIPMENT	4,359.00		22 OP-02
FB	05	189	210	000	540	000	EQUIPMENT	2,000.00		22 OP-02
OAK	05	196	210	000	540	000	EQUIPMENT	3,734.00		22 OP-02
MUSIC	05	006	259	000	540	000	EQUIPMENT	125,000.00		22 LA-05
OSH	05	332	211	000	540	000	EQUIPMENT	15,681.00		22 OP-02
BMS	05	333	211	000	540	000	EQUIPMENT	7,267.00		22 OP-02
OMS	05	334	211	000	540	000	EQUIPMENT	8,690.00		22 OP-02

DLTL (Department of Leadership Teaching and Learning)										
ACCOUNT MANAGER TITLE	FD	ORG	PRG	FIN	OBJ	CRS	TITLE	FY2022 Facilities and Equipment	FY2022 Capital Technology Levy	PROJECT NUMBER
NVMS	05	386	211	000	540	000	EQUIPMENT	5,913.00		22 OP-02
PCSH	05	388	211	000	540	000	EQUIPMENT	13,310.00		22 OP-02
MGSH	05	390	211	000	540	000	EQUIPMENT	18,450.00		22 OP-02
MGMS	05	394	211	000	540	000	EQUIPMENT	11,729.00		22 OP-02
WL	05	197	400	000	540	000	EQUIPMENT	2,610.00		22 OP-02
OEC	05	342	400	000	540	000	EQUIPMENT	546.00		22 OP-02
STUDENT SERVICES	05	006	720	000	540	000	EQUIPMENT	12,000.00		22 SS-01
							Sub Total	926,382	25,000	
							DLTL Total	2,947,335	758,900	

HART (Human & Administrative Resources Team)										
ACCOUNT MANAGER	TITLE	FD	ORG	PRG	FIN	OBJ	CRS	FY2022 Facilities and Equipment	FY2022 Capital Technology Levy	PROJECT NUMBER
<b>Consulting/Software</b>										
RISK MANAGEMENT		05	005	813	000	405	000	NONINSTRUC SOFTWARE/LICEN	110,000	22 RM-03, 04, 05, 06
								<b>Sub Total</b>	110,000	-
<b>Equipment</b>										
ADMINISTRATION		05	005	105	007	530	000	REPLACEMENT EQUIPMENT	10,000	22 BA-03
PURCHASING		05	005	114	000	530	000	REPLACEMENT EQUIPMENT	70,000	22 BA-01
RISK MANAGEMENT		05	005	813	000	530	000	REPLACEMENT EQUIPMENT	619,366	22 RM-01, 02, 07, 08
OPERATIONS FACILITIES		05	005	818	000	530	000	REPLACEMENT EQUIPMENT	240,000	22 FC-03
OPERATIONS FACILITIES		05	005	850	000	530	000	REPLACEMENT EQUIPMENT	5,000	22 FC-07
OPERATIONS FACILITIES		05	005	850	000	540	000	EQUIPMENT	40,000	22 FC-06
RISK MANAGEMENT		05	005	813	000	580	000	PRINCIPAL ON CAP LEASE	279,866	22 RM-02, 07, 08
OPERATIONS FACILITIES		05	005	818	000	580	000	PRINCIPAL ON CAP LEASE	44,000	22 FC-02
OPERATIONS FACILITIES		05	005	850	000	580	000	PRINCIPAL ON CAP LEASE	35,334	22 FC-05, 06
RISK MANAGEMENT		05	005	813	000	581	000	INTEREST ON CAPITAL LEASE	5,598	22 RM-02, 07, 08
OPERATIONS FACILITIES		05	005	818	000	581	000	INTEREST ON CAPITAL LEASE	2,002	22 FC-02
OPERATIONS FACILITIES		05	005	850	000	581	000	INTEREST ON CAPITAL LEASE	706	22 FC-05, 06
								<b>Sub Total</b>	1,351,872	-
<b>Tax Assessments</b>										
BUSINESS SERVICES		05	005	850	000	896	000	TAXES	95,034	22 BA-02
								<b>Sub Total</b>	95,034	-
								<b>HART Total</b>	<b>1,556,906</b>	-

I2T2 (Instructional and Information Technology Team)										
ACCOUNT MANAGER TITLE	FD	ORG	PRG	FIN	OBJ	CRS	TITLE	FY2022 Facilities and Equipment	FY2022 Capital Technology Levy	PROJECT NUMBER
<b>Information Systems</b>										
INFORMATION SYSTEMS	05	005	140	000	405	000	NONINSTRUC SOFTWARE/LICEN	964,032		22 IS-01, 02
INFORMATION SYSTEMS	05	005	140	795	405	000	NONINSTRUC SOFTWARE/LICEN		39,000	22 IS-03
							<b>Sub Total</b>	964,032	39,000	
<b>Tech Support Staff</b>										
TECHNOLOGY SUPPORT	05	005	618	795	160	000	CLERICAL ESP		448,950	22 TS-01, 06
TECHNOLOGY SUPPORT	05	005	618	795	170	000	NON INSTRUCTIONAL SUPPORT		953,332	22 TS-01, 05
TECHNOLOGY SUPPORT	05	005	618	795	182	000	CASUAL		58,000	22 TS-01
TECHNOLOGY SUPPORT	05	005	618	795	210	000	FICA/MEDICARE		111,712	22 TS-01
TECHNOLOGY SUPPORT	05	005	618	795	214	000	PERA		109,521	22 TS-01
TECHNOLOGY SUPPORT	05	005	618	795	220	000	EMPLOYEE INSURANCE		319,731	22 TS-01
TECHNOLOGY SUPPORT	05	005	618	795	230	000	LIFE		1,054	22 TS-01
TECHNOLOGY SUPPORT	05	005	618	795	235	000	DENTAL		6,928	22 TS-01
TECHNOLOGY SUPPORT	05	005	618	795	240	000	DISABILITY INCOME		7,857	22 TS-01
TECHNOLOGY SUPPORT	05	005	618	795	250	000	RSP		12,884	22 TS-01
TECHNOLOGY SUPPORT	05	005	618	795	251	000	EMPLOYER HLTH SAVINGS ACT		72,725	22 TS-01
TECHNOLOGY SUPPORT	05	005	618	795	270	000	WORKERS COMPENSATION		7,134	22 TS-01
TECHNOLOGY INSTRUCTION	05	005	619	795	160	000	CLERICAL ESP		103,808	22 IT-01
TECHNOLOGY INSTRUCTION	05	005	619	795	170	000	NON INSTRUCTIONAL SUPPORT		275,453	22 IT-01
TECHNOLOGY INSTRUCTION	05	005	619	795	182	000	CASUAL		44,080	22 IT-01
TECHNOLOGY INSTRUCTION	05	005	619	795	210	000	FICA/MEDICARE		32,386	22 IT-01
TECHNOLOGY INSTRUCTION	05	005	619	795	214	000	PERA		31,751	22 IT-01
TECHNOLOGY INSTRUCTION	05	005	619	795	220	000	EMPLOYEE INSURANCE		84,015	22 IT-01
TECHNOLOGY INSTRUCTION	05	005	619	795	230	000	LIFE		327	22 IT-01
TECHNOLOGY INSTRUCTION	05	005	619	795	235	000	DENTAL		1,344	22 IT-01
TECHNOLOGY INSTRUCTION	05	005	619	795	240	000	DISABILITY INCOME		2,275	22 IT-01
TECHNOLOGY INSTRUCTION	05	005	619	795	250	000	RSP		2,974	22 IT-01
TECHNOLOGY INSTRUCTION	05	005	619	795	251	000	EMPLOYER HLTH SAVINGS ACT		17,108	22 IT-01
TECHNOLOGY INSTRUCTION	05	005	619	795	270	000	WORKERS COMPENSATION		2,091	22 IT-01
NETWORK SUPPORT	05	005	630	795	170	000	NON INSTRUCTIONAL SUPPORT		329,080	22 ET-01
NETWORK SUPPORT	05	005	630	795	210	000	FICA/MEDICARE		25,175	22 ET-01
NETWORK SUPPORT	05	005	630	795	214	000	PERA		24,681	22 ET-01

I2T2 (Instructional and Information Technology Team)											
								FY2022 Facilities	FY2022 Capital		
ACCOUNT MANAGER	TITLE	FD	ORG	PRG	FIN	OBJ	CRS	TITLE	and Equipment	Technology Levy	PROJECT NUMBER
NETWORK SUPPORT		05	005	630	795	220	000	EMPLOYEE INSURANCE		29,105	22 ET-01
NETWORK SUPPORT		05	005	630	795	230	000	LIFE		458	22 ET-01
NETWORK SUPPORT		05	005	630	795	235	000	DENTAL		672	22 ET-01
NETWORK SUPPORT		05	005	630	795	240	000	DISABILITY INCOME		1,790	22 ET-01
NETWORK SUPPORT		05	005	630	795	250	000	RSP		3,960	22 ET-01
NETWORK SUPPORT		05	005	630	795	251	000	EMPLOYER HLTH SAVINGS ACT		7,200	22 ET-01
NETWORK SUPPORT		05	005	630	795	270	000	WORKERS COMPENSATION		1,547	22 ET-01
								Sub Total	-	3,131,108	
Consulting/Software											
TECHNOLOGY SUPPORT		05	005	618	795	405	000	NONINSTRUC SOFTWARE/LICEN		201,047	22 TS-03
TECHNOLOGY SUPPORT		05	005	618	795	465	000	NON-INSTRUCT TECH DEVICES		29,262	22 TS-02
TECHNOLOGY SUPPORT		05	005	618	795	466	000	INSTRUCTIONAL TECH DEVICE		54,262	22 TS-02
TECHNOLOGY INSTRUCTION		05	005	619	795	405	000	NONINSTRUC SOFTWARE/LICEN		278,500	22 IT-03, 04, 08
TECHNOLOGY INSTRUCTION		05	005	619	795	466	000	INSTRUCTIONAL TECH DEVICE		150,000	22 IT-05, 07
NETWORK SUPPORT		05	005	630	795	305	000	CONSULTING FEES FOR SERV		32,500	22 ET-12
NETWORK SUPPORT		05	005	630	795	405	000	NONINSTRUC SOFTWARE/LICEN		982,980	22 ET-02, 05, 06, 09
NETWORK SUPPORT		05	005	630	795	465	000	NON-INSTRUCT TECH DEVICES		143,500	22 ET-04, 10
								Sub Total	-	1,872,051	
Equipment											
TECHNOLOGY SUPPORT		05	005	618	795	530	000	REPLACEMENT EQUIPMENT		24,262	22 TS-02
TECHNOLOGY SUPPORT		05	005	618	795	580	000	PRINCIPAL ON CAP LEASE		82,942	22 TS-04
TECHNOLOGY SUPPORT		05	005	618	795	581	000	INTEREST ON CAPITAL LEASE		431	22 TS-04
TECHNOLOGY INSTRUCTION		05	005	619	795	580	000	PRINCIPAL ON CAP LEASE		2,146,868	22 IT-02, 06, 09
TECHNOLOGY INSTRUCTION		05	005	619	795	581	000	INTEREST ON CAPITAL LEASE		34,916	22 IT-02, 06, 09
NETWORK SUPPORT		05	005	630	795	580	000	NON-INSTRUCT TECH DEVICES		220,506	22 ET-03, 07, 08
NETWORK SUPPORT		05	005	630	795	581	000	NON-INSTRUCT TECH DEVICES		1,147	22 ET-03, 07, 08
								Sub Total	-	2,511,072	
								I2T2 Total	964,032	7,553,231	

## Lease Levy

ACCOUNT	MANAGER	TITLE	FD	ORG	PRG	FIN	OBJ	CRS	TITLE	FY2022 Facilities and Equipment	FY2022 Capital Technology Levy	PROJECT NUMBER
<b>Facilities Lease</b>												
OPERATIONS FACILITIES		05	005	850	000	316	000		LEASES (ID 287,ALC, SPED)	1,100,509		22 BA-04
OPERATIONS FACILITIES		05	005	105	000	370	000		LEASES(NWFSC)	21,100		22 BA-04
OPERATIONS FACILITIES		05	005	850	000	370	000		LEASES (CBVAT, Timberland)	125,866		22 BA-04
OPERATIONS FACILITIES		05	005	850	000	580	000		SR HIGH ADDITIONS	1,415,000		22 BA-04
OPERATIONS FACILITIES		05	005	850	000	581	000		SR HIGH ADDITIONS	562,201		22 BA-04
									<b>Sub Total</b>	3,224,676	-	
<b>Facilities Lease Athletics</b>												
LEASES HS SYSTEM WIDE		05	300	850	000	370	000		RENTAL LAND & BLDGS	118,000		22 BA-04
LEASES OSH		05	332	850	000	370	401		RENTAL LAND & BLDGS	1,300		22 BA-04
LEASES OSH		05	332	850	000	370	413		RENTAL LAND & BLDGS	6,500		22 BA-04
LEASES OSH		05	332	850	000	370	421		RENTAL LAND & BLDGS	450		22 BA-04
LEASES OSH		05	332	850	000	370	425		RENTAL LAND & BLDGS	1,300		22 BA-04
LEASES OSH		05	332	850	000	370	431		RENTAL LAND & BLDGS	1,000		22 BA-04
LEASES OSH		05	332	850	000	370	441		RENTAL LAND & BLDGS	1,800		22 BA-04
LEASES PCSH		05	388	850	000	370	401		RENTAL LAND & BLDGS	1,300		22 BA-04
LEASES PCSH		05	388	850	000	370	413		RENTAL LAND & BLDGS	4,500		22 BA-04
LEASES PCSH		05	388	850	000	370	421		RENTAL LAND & BLDGS	950		22 BA-04
LEASES PCSH		05	388	850	000	370	425		RENTAL LAND & BLDGS	1,300		22 BA-04
LEASES MGSH		05	390	850	000	370	401		RENTAL LAND & BLDGS	1,300		22 BA-04
LEASES MGSH		05	390	850	000	370	413		RENTAL LAND & BLDGS	12,000		22 BA-04
LEASES MGSH		05	390	850	000	370	417		RENTAL LAND & BLDGS	102,000		22 BA-04
LEASES MGSH		05	390	850	000	370	421		RENTAL LAND & BLDGS	450		22 BA-04
LEASES MGSH		05	390	850	000	370	425		RENTAL LAND & BLDGS	1,300		22 BA-04
LEASES MGSH		05	390	850	000	370	431		RENTAL LAND & BLDGS	1,000		22 BA-04
LEASES MGSH		05	390	850	000	370	441		RENTAL LAND & BLDGS	1,800		22 BA-04
									<b>Sub Total</b>	258,250	-	
									<b>Lease Levy Total</b>	<b>3,482,926</b>	-	
									<b>Total</b>	<b>8,962,199</b>	<b>8,312,131</b>	



## REVENUE, EXPENDITURE, AND FUND BALANCE PROJECTIONS

	General/ Transportation Fund	Food and Nutrition Services Fund	Community Service Fund	Capital/Land Proceeds Fund	Debt Service/ OPEB Debt Fund	Total
<b>Total Fund Balance, June 30, 2020</b>	* \$ 85,587,368	\$ 3,399,297	\$ 2,132,342	\$ 7,973,704	\$ 3,509,367	\$ 102,602,078
<b>FY 2021 Budgeted Revenue</b>	255,199,405	12,090,100	10,075,066	14,216,216	38,871,746	330,452,533
<b>FY 2021 Budgeted Expenditures</b>	261,027,682	11,915,117	11,010,689	14,721,892	37,999,610	336,674,990
<b>Projected Fund Balance, June 30, 2021</b>	79,759,091	3,574,280	1,196,719	7,468,028	4,381,503	96,379,621
<b>Revenue (by source)</b>						
Local Property Taxes	53,725,820	-	3,088,288	7,855,218	15,561,762	80,231,088
Investment Earnings and Other	2,106,776	1,291,850	7,808,350	357,454	7,300	11,571,730
State Sources	196,602,922	-	2,022,701	7,873,845	1,027,895	207,527,363
Federal Sources	-	14,423,407	-	-	-	14,423,407
<b>Total Revenue</b>	252,435,518	15,715,257	12,919,339	16,086,517	16,596,957	313,753,588
<b>Expenditures (by program)</b>						
Administration	9,934,760	-	-	-	-	9,934,760
District Support Services	6,055,993	-	-	-	-	6,055,993
Elementary and Secondary Regular Instruction	96,698,555	-	-	-	-	96,698,555
Vocational Education Instruction	2,829,686	-	-	-	-	2,829,686
Special Education Instruction	40,306,512	-	-	-	-	40,306,512
Instructional Support Services	9,675,493	-	-	-	-	9,675,493
Pupil Support Services	6,552,721	-	-	-	-	6,552,721
Transportation	21,697,443	-	-	-	-	21,697,443
Sites and Buildings	15,407,212	-	-	-	-	15,407,212
Fiscal and Other Fixed Cost Programs	** 59,229,376	-	-	-	-	59,229,376
Food and Nutrition Services	-	14,966,960	-	-	-	14,966,960
Community Service	-	-	12,434,717	-	-	12,434,717
Capital Outlay	-	-	-	17,274,330	-	17,274,330
Debt Service	-	-	-	-	17,340,500	17,340,500
<b>Total Expenditures</b>	268,387,751	14,966,960	12,434,717	17,274,330	17,340,500	330,404,258
<b>Estimated Ending Fund Balance, June 30, 2022</b>	<u>\$ 63,806,858</u>	<u>\$ 4,322,577</u>	<u>\$ 1,681,341</u>	<u>\$ 6,280,215</u>	<u>\$ 3,637,960</u>	<u>\$ 79,728,951</u>

\* Total fund balance, June 30, 2020 for the General/Transportation 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:** Cory McIntyre, Superintendent  
**FROM:** Ron Meyer, Executive Director of Finance and Operations  
Kelly Benusa, Director of Business Services  
**SUBJECT:** Fiscal Year 2022 Budget  
**DATE:** June 22, 2021

### Recommendation

We recommend that the School board adopt the FY 2022 budget as proposed. The proposed budget projects an estimated ending fund balance for FY 2022 as a percent of expenditures at 23.77% or 12.9 weeks of operations. Therefore, applying the 5% fund balance policy the District would be within the desired parameters for FY 2022.

### Background

The enclosed FY 2022 budget proposal has been prepared in accordance with school board direction and action as follows:

Date		Outcome
Sept. 29, 2020	Regular Meeting	<b>Action:</b> Approve preliminary FY 2022 levy at maximum
Nov. 10, 2020	Work Session	<b>Direction:</b> <ul style="list-style-type: none"><li>• Agree to FY 2022 budget planning process</li><li>• Provide direction on budget planning</li><li>• Prepare for December approval of FY 2022 Levy Limitation and Certification</li></ul>
Dec. 15, 2020	Regular Meeting	<b>Action:</b> Approve FY 2022 Levy Limitation Certification
Feb. 9, 2021	Work Session	<b>Direction:</b> <ul style="list-style-type: none"><li>• FY 2022 operating funds budget development and proposal</li><li>• FY 2022 capital budget development and proposal</li></ul>
Feb. 23, 2021	Regular Meeting	<b>Action:</b> <ul style="list-style-type: none"><li>• Approve FY 2021 mid-year budget adjustments</li><li>• Approve FY 2022 operating fund adjustments (PEAR Summary)</li><li>• Approve FY 2022 capital expenditure budget</li></ul>

## Summary of proposed FY 2022 General Operating/Transportation Fund Budget Comparison to Prior Year

The table below summarizes the revenue, expenditure, and fund balance proposal for the General Operating/Transportation Fund budget in comparison to the previous year's budget (FY 2021).

	<b>Proposed Adopted Budget FY 2022</b>	<b>Revised Budget FY 2021</b>	<b>Difference % Change</b>
<b>Revenue</b>	\$252,435,518	\$255,199,405	(\$2,763,887) (1.08%)
<b>Expenditures</b>	\$268,387,751	\$261,027,682	\$7,360,069 2.82%
<b>End of Year Fund Balance</b>	\$63,806,858	\$79,759,091	(\$15,952,233)
<b>Fund Balance % of Exp.</b>	23.77%	30.56%	

Included in the proposed FY 2022 budget is the February 23, 2021 Board approved budget adjustments net increase of \$416,422. This amount is comprised of LRFP budget adjustments of (\$2,415,511) and strategic priorities of \$2,831,933. With these adjustments, the percentage increase in the expenditure budget is 2.82%, which is slightly below the expenditure trend target of 3.0%.

The net effect of the revenue and expenditure budget variance on the proposed General Operating/Transportation Fund budget results in an anticipated operating deficit of \$15,952,233 for FY 2022. The impact of this budget is a projected year-end fund balance of \$63.8 million in FY 2022.

We have applied a tactic to reduce the expenditure trend to 3.0%. However, for planning purposes, the 3.5% expenditure budget assumption should be used for future years until a five-year trend indicates an adjustment to this assumption.

### Comparison to February 23, 2021 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 Base and Tactics. The charts below explain the changes from the projected FY 2022 budget (based upon percentage estimates) and the proposed adopted FY 2022 budget (based upon calculated line-item detail).

	<b>Proposed Adopted Budget FY 2022</b>	<b>Projected FY 2022 (Feb. 23, 2021)</b>	<b>Difference % Change</b>
<b>Revenue</b>	\$252,435,518	\$254,392,109	(\$1,956,591) (0.77%)
<b>Expenditures</b>	\$268,387,751	\$272,033,550	(\$3,645,799) (1.34%)
<b>End of Year Fund Balance</b>	\$63,806,858	\$62,117,650	\$1,689,208
<b>Fund Balance % of Exp.</b>	23.77%	22.83%	

Revenue is lower by (\$1,956,591). Below is an explanation of the revenue differences from February estimates:

<b>Revenue decrease of (\$1,956,591)</b>	<b>Increase of</b>	<b>Decrease of</b>
Declining enrollment aid for FY 2021 that goes away in FY 2022		\$(1,348,344)
Unemployment levy and tax shift		\$(1,287,257)
Special education revenue increase for FY 2022 due to impact of revised estimates for FY 2020 and FY 2021 on current calculations	\$1,250,000	
Abatement revenue decrease		\$( 823,306)
Tax increment financing (TIF) levy adjustment decrease		\$( 643,973)
Local optional revenue decrease		\$( 352,350)
Co-curricular revenue increase due to COVID-19 impact	\$ 320,491	
TRA pension adjustment revenue increase; offset by TRA rate increase from 8.13% to 8.34% effective July 1, 2021	\$ 254,737	
Operating referendum revenue decrease for levy adjustments		\$( 253,218)
Delinquent taxes revenue increase due to COVID-19 impact	\$ 250,000	
Medicare 3 <sup>rd</sup> party billing revenue increase due to COVID-19 impact	\$ 200,000	
Nonpublic transportation revenue increase	\$ 180,724	
Desegregation transportation increase due to inflationary increases in projected contract costs for FY 2021, which impact the FY 2022 revenue formula	\$ 133,569	
General education aid no formula change and an estimated increase of 222 adjusted ADM from the prior year projections (total adj. ADM est. at 20,518 for FY 2022).	\$ 109,491	
Other miscellaneous revenues combined for a \$53,195 increase	\$ 53,195	

Expenditures are lower by (\$3,645,799). Below is an explanation of the expenditure differences from February estimates, which include a 3.0% increase, by category:

<b>Salaries - decrease of (\$5,593,183)</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 2022 (includes LRFP and strategic priority adjustments)		\$(4,689,586)
Attrition and allocation of staff		\$(1,584,919)

Add back salaries from FY 2021 mid-year due to COVID-19 impact	\$ 843,382	
Eliminate one principal on special assignment for one year only; offset by increased purchased services		\$ (162,060)
<b>Benefits - decrease of (\$484,810)</b>		
Medical insurance and HSA increase due to FY 2022 rates for Preferred One (2.6% increase for full year) and PEIP (5% est. increase) and employee plan migration	\$1,414,138	
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 2022		\$(1,290,979)
Unemployment decrease due to COVID-19 impact		\$( 752,500)
TRA rate increase from 8.13% to 8.34%, effective July 1, 2021; offset by revenue increase	\$ 254,737	
Workers compensation estimated decrease of 13%		\$( 110,206)
<b>Purchased Services - increase of \$3,095,686</b>		
Transportation contract increase 5%	\$1,558,919	
Add back purchased services from FY 2021 mid-year due to COVID-19 impact	\$1,083,960	
Utilities anticipated increase for electric and refuse 15% and water and sewer 3%	\$ 690,377	
Other purchased services remained at 0% for FY 2022 budgeting		\$( 649,892)
Purchased services budget capacity increase; offset by eliminating one principal on special assignment for one year only	\$162,060	
Tuition increase for ID 287	\$ 140,763	
Chargeback increase to accurately reflect costs	\$ 109,499	
<b>Other Services - decrease of \$(663,492)</b>		
Federal indirect rate change increase from 1.1% to 3.7%		\$( 380,000)
Other services remained at 0% for FY 2022 budgeting		\$( 303,244)
Fuel increase	\$ 186,455	
Less other services from FY 2021 mid-year not needed in FY 2022 due to COVID-19 impact		\$( 166,703)

#### Next Steps:

- June 22, 2021, school board approves FY 2022 budget for all funds
- July 2021, preparation begins for FY 2021 audit
- November 16, 2021, school board accepts FY 2021 audit results

**ISD 279 - Osseo Area Schools**  
**General Operating/Transportation Fund**  
**FY 2022 Budget Planning Scenario Financial Forecast - with Strategic Investments for FY 2022**

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Revised 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025
<b>Baseline</b>									
Revenues	\$225,837,425	\$233,528,333	\$243,327,332	\$256,049,222	\$255,199,405	\$256,930,143	\$256,826,897	\$256,436,870	\$255,495,277
Expenditures	223,307,851	229,923,258	238,475,362	246,768,853	261,027,682	270,163,651	282,905,543	284,140,341	282,651,943
Known one-time adjustments to revenue						(2,155,167)			
Known adjustments to revenue						(382,867)			
Known one-time adjustments to expenditures	343,907								
Known adjustments to expenditures	1,379,090	(450,357)	(928,733)	-	0	3,175,038	(373,813)	(1,046,676)	(1,678,760)
Baseline operating balance									
Fund Balance (beginning of year)	65,664,287	66,470,864	70,526,296	76,306,999	85,587,368	79,759,091	61,195,378	35,490,545	8,833,751
Fund Balance (end of year)	66,470,864	70,526,296	76,306,999	85,587,368	79,759,091	61,195,378	35,490,545	8,833,751	(16,644,155)
Change in fund balance	\$806,577	\$4,055,432	\$5,780,703	\$9,280,369	(\$5,828,277)	(\$18,563,713)	(\$25,704,833)	(\$26,656,795)	(\$25,477,906)
Operational reductions to maintain fund balance at 5%		-	-	-	-		(8,000,000)	(10,000,000)	(13,000,000)
Adjusted fund balance	\$66,470,864	\$70,526,296	\$76,306,999	\$85,587,368	\$79,759,091	\$61,195,378	\$43,490,545	\$26,833,751	\$14,355,845
Fund Balance as a % of Budgeted/Projected Expenditure	29.58%	30.73%	32.12%	34.68%	30.56%	22.39%	15.84%	9.83%	5.36%
<b>Tactics</b>									
Revenues with tactics	\$225,837,425	\$233,528,333	\$243,327,332	\$256,049,222	\$255,199,405	\$256,930,143	\$256,826,897	\$256,436,870	\$256,779,411
Expenditures with tactics	223,307,851	229,923,258	238,475,362	246,768,853	261,027,682	270,163,651	281,554,725	284,439,470	283,609,344
<b>Tactics related to revenue</b>									
Revenue assumption basic formula increase of 0% for FY2022 and 1% for FY2024						-		1,284,134	
Levy adjustments based on pupil unit change (operating ref., equity, transition, local optional rev., reemployment, and other adjustments) - one-time <b>(Known)</b>						(2,155,167)			
One-time only impact of COVID-19 on FY 2021 revised budget - add back for FY 2022 <b>(Known)</b>						(382,867)			
<b>Operating referendum timeline (10 year)</b>	<b>3 (GE)</b>	<b>4</b>	<b>5 (GE)</b>	<b>6</b>	<b>7 (GE)</b>	<b>8</b>	<b>9 (GE)</b>	<b>10 *</b>	<b>*</b>
<b>Tactics related to expenditures</b>									
Enrollment alignment adjustment <b>(Known)</b>						1,529,234	(373,813)	(1,046,676)	(1,678,760)
FY 2021 enrollment loss based (Nov. 1) <b>(Known)</b>						(3,944,745)			
Other - reduce trend to 3.00%						(1,305,138)	(1,360,168)	(1,374,104)	(1,370,093)
Eliminate health and safety prior year fund balance deficit - one-time	343,907								
New restricted fund balance requirement for third party billing - one-time only for carryover <b>(Known) Reduced for spend down in FY 2018 and FY 2019</b>	1,379,090	(450,357)	(928,733)						
One-time only impact of COVID-19 on FY 2021 revised budget - add back for FY 2022 <b>(Known)</b>						2,758,616			
Strategic Investments FY 2022						2,831,933			
Operational reductions							(5,000,000)	(8,000,000)	(10,000,000)
Baseline operating balance (post tactic)									
Fund Balance (beginning of year)	65,664,287	66,470,864	70,526,296	76,306,999	85,587,368	79,759,091	62,117,650	44,123,803	27,826,117
Fund Balance (end of year)	66,470,864	70,526,296	76,306,999	85,587,368	79,759,091	62,117,650	44,123,803	27,826,117	14,045,037
Change in fund balance	\$806,577	\$4,055,432	\$5,780,703	\$9,280,369	(\$5,828,277)	(\$17,641,441)	(\$17,993,847)	(\$16,297,686)	(\$13,781,080)
<b>Fund Balance Target</b>									
Fund Balance as a % of Budgeted/Projected Expenditure	29.54%	30.73%	32.12%	34.68%	30.56%	22.83%	16.06%	10.15%	5.19%
5% of Budgeted/Projected Expenditures Minimum	\$11,251,542	\$11,473,645	\$11,877,331	\$12,338,443	\$13,051,384	\$13,601,678	\$13,741,037	\$13,700,935	\$13,528,025
<div>Projected Revenue Assumption (FY 2022 - FY2025)</div> <div>Projected Expenditure Assumption (FY 2022 - FY2025)</div> <div>0.00%</div> <div>3.50%</div>									

**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** expires in FY 2024; model assumes referendum is renewed and in place for FY 2025; also if voters approve the operating referendum at the cap it would generate an additional \$7.5 million annually

**ISD 279 - Osseo Area Schools**  
**General Operating/Transportation Fund**  
**FY 2023 Budget Planning Scenario Financial Forecast - utilizes federal funds**

	Actual 2018	Actual 2019	Actual 2020	Revised 2021	Adopted 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026
<b>Baseline</b>									
Revenues	\$233,528,333	\$243,327,332	\$256,049,222	\$255,199,405	\$252,435,518	\$252,886,344	\$252,602,290	\$251,793,652	\$251,767,729
Expenditures	229,923,258	238,475,362	246,768,853	261,027,682	268,387,751	277,781,322	280,054,669	278,535,825	273,232,752
Known adjustments to expenditures	(450,357)	(928,733)	-	-		(197,101)	(937,930)	(1,542,828)	(822,418)
Baseline operating balance									
Fund Balance (beginning of year)	66,470,864	70,526,296	76,306,999	85,587,368	79,759,091	63,806,858	39,108,981	12,594,532	(12,604,813)
Fund Balance (end of year)	70,526,296	76,306,999	85,587,368	79,759,091	63,806,858	39,108,981	12,594,532	(12,604,813)	(33,247,418)
Change in fund balance	\$4,055,432	\$5,780,703	\$9,280,369	(\$5,828,277)	(\$15,952,233)	(\$24,697,877)	(\$26,514,449)	(\$25,199,345)	(\$20,642,605)
Operational reductions to maintain fund balance at 5%	-	-	-	-		(7,000,000)	(10,000,000)	(13,000,000)	(17,000,000)
Adjusted fund balance	\$70,526,296	\$76,306,999	\$85,587,368	\$79,759,091	\$63,806,858	\$46,108,981	\$29,594,532	\$17,395,187	\$13,752,582
Fund Balance as a % of Budgeted/Projected Expenditure	30.73%	32.12%	34.68%	30.56%	23.77%	17.04%	11.00%	6.59%	5.38%

<b>Tactics</b>									
Revenues with tactics	\$233,528,333	\$243,327,332	\$256,049,222	\$255,199,405	\$252,435,518	\$252,886,344	\$252,602,290	\$253,058,084	\$253,032,161
Expenditures with tactics	229,923,258	238,475,362	246,768,853	261,027,682	268,387,751	277,781,322	278,665,762	275,704,978	277,204,300
<b>Tactics related to revenue</b>									
Revenue assumption basic formula increase of 0% for FY2022 and FY 2023 & 1% for FY2024 and FY 2026					-	-	1,264,432		1,265,290
<b>Operating referendum timeline (10 year)</b>	<b>4</b>	<b>5 (GE)</b>	<b>6</b>	<b>7 (GE)</b>	<b>8</b>	<b>9 (GE)</b>	<b>10 *</b>	<b>*</b>	<b>*</b>
<b>Tactics related to expenditures</b>									
Enrollment alignment adjustment ( <b>Known</b> )						(197,101)	(937,930)	(1,542,828)	(822,418)
Other - reduce trend to 3.00%						(1,341,939)	(1,346,211)	(1,331,908)	(1,339,151)
New restricted fund balance requirement for third party billing - one-time only for carryover ( <b>Known</b> ) <b>Reduced for spend down in FY 2018 and FY 2019</b>	(450,357)	(928,733)							
Sustain programs and services with Federal funds for FY 2023 and FY 2024; add back expenditures for FY 2025						(7,000,000)		7,000,000	
Operational reductions							(10,000,000)	(12,000,000)	(14,000,000)
Baseline operating balance (post tactic)									
Fund Balance (beginning of year)	66,470,864	70,526,296	76,306,999	85,587,368	79,759,091	63,806,858	47,450,919	34,936,020	20,163,862
Fund Balance (end of year)	70,526,296	76,306,999	85,587,368	79,759,091	63,806,858	47,450,919	34,936,020	20,163,862	13,418,583
Change in fund balance	\$4,055,432	\$5,780,703	\$9,280,369	(\$5,828,277)	(\$15,952,233)	(\$16,355,939)	(\$12,514,899)	(\$14,772,158)	(\$6,745,280)

<b>Fund Balance Target</b>									
Fund Balance as a % of Budgeted/Projected Expenditure	30.73%	32.12%	34.68%	30.56%	23.77%	17.62%	13.12%	7.53%	5.14%
5% of Budgeted/Projected Expenditures Minimum	\$11,473,645	\$11,877,331	\$12,338,443	\$13,051,384	\$13,419,388	\$13,462,114	\$13,319,081	\$13,391,512	\$13,052,137
							Projected Revenue Assumption (FY 2023 - FY2026)		0.00%
							Projected Expenditure Assumption (FY 2023 - FY2026)		3.50%

**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** expires in FY 2024; model assumes referendum is renewed and in place for FY 2025; also if voters approve the operating referendum at the cap it would generate an additional \$7.5 million annually



	Actual 2018	Actual 2019	Actual 2020	Revised 2021	Adopted 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026
Baseline									
Revenues	\$233,528,333	\$243,327,332	\$256,049,222	\$255,199,405	\$252,435,518	\$252,886,344	\$252,602,290	\$251,793,652	\$251,767,729
Expenditures	229,923,258	238,475,362	246,768,853	261,027,682	268,387,751	277,781,322	280,054,669	278,535,825	273,232,752
Known adjustments to expenditures	(450,357)	(928,733)	-	-		(197,101)	(937,930)	(1,542,828)	(822,418)
Baseline operating balance									
Fund Balance (beginning of year)	66,470,864	70,526,296	76,306,999	85,587,368	79,759,091	63,806,858	39,108,981	12,594,532	(12,604,813)
Fund Balance (end of year)	70,526,296	76,306,999	85,587,368	79,759,091	63,806,858	39,108,981	12,594,532	(12,604,813)	(33,247,418)
Change in fund balance	\$4,055,432	\$5,780,703	\$9,280,369	(\$5,828,277)	(\$15,952,233)	(\$24,697,877)	(\$26,514,449)	(\$25,199,345)	(\$20,642,605)
Operational reductions to maintain fund balance at 5%	-	-	-	-		(7,000,000)	(10,000,000)	(13,000,000)	(17,000,000)
Adjusted fund balance	\$70,526,296	\$76,306,999	\$85,587,368	\$79,759,091	\$63,806,858	\$46,108,981	\$29,594,532	\$17,395,187	\$13,752,582
Fund Balance as a % of Budgeted/Projected Expenditure	30.73%	32.12%	34.68%	30.56%	23.77%	17.04%	11.00%	6.59%	5.38%

Revenues with tactics	\$233,528,333	\$243,327,332	\$256,049,222	\$255,199,405	\$252,435,518	\$254,800,340	\$256,423,907	\$256,898,809	\$256,872,886
Expenditures with tactics	229,923,258	238,475,362	246,768,853	261,027,682	268,387,751	277,781,322	278,665,762	280,879,978	283,569,550
<b>Tactics related to revenue</b>									
Revenue assumption basic formula increase of 1.5% for FY2022 and FY 2023 & 1% for FY2024 and FY 2026					1,913,996	1,907,621	1,283,540		1,284,494
<b>Operating referendum timeline (10 year)</b>	<b>4</b>	<b>5 (GE)</b>	<b>6</b>	<b>7 (GE)</b>	<b>8</b>	<b>9 (GE)</b>	<b>10 *</b>	<b>*</b>	<b>*</b>
<b>Tactics related to expenditures</b>									
Enrollment alignment adjustment ( <b>Known</b> )						(197,101)	(937,930)	(1,542,828)	(822,418)
Other - reduce trend to 3.00%						(1,341,939)	(1,346,211)	(1,356,908)	(1,369,901)
New restricted fund balance requirement for third party billing - one-time only for carryover ( <b>Known</b> ) <b>Reduced for spend down in FY 2018 and FY 2019</b>	(450,357)	(928,733)							
Sustain programs and services with Federal funds for FY 2023 and FY 2024; add back expenditures for FY 2025						(7,000,000)		7,000,000	

Operational reductions							(5,000,000)	(11,000,000)	(15,000,000)
Baseline operating balance (post tactic)									
Fund Balance (beginning of year)	66,470,864	70,526,296	76,306,999	85,587,368	79,759,091	65,720,854	53,186,532	39,512,358	22,430,925
Fund Balance (end of year)	70,526,296	76,306,999	85,587,368	79,759,091	65,720,854	53,186,532	39,512,358	22,430,925	14,211,073
Change in fund balance	\$4,055,432	\$5,780,703	\$9,280,369	(\$5,828,277)	(\$14,038,237)	(\$12,534,322)	(\$13,674,174)	(\$17,081,433)	(\$8,219,851)

Fund Balance as a % of Budgeted/Projected Expenditure	30.73%	32.12%	34.68%	30.56%	24.49%	19.75%	14.56%	8.19%	5.33%
5% of Budgeted/Projected Expenditures Minimum	\$11,473,645	\$11,877,331	\$12,338,443	\$13,051,384	\$13,419,388	\$13,462,114	\$13,569,081	\$13,699,012	\$13,318,862
								Projected Revenue Assumption (FY 2023 - FY2026)	0.00%
								Projected Expenditure Assumption (FY 2023 - FY2026)	3.50%

\* **Operating referendum** expires in FY 2024; model assumes referendum is renewed and in place for FY 2025; also if voters approve the operating referendum at the cap it would generate an additional \$7.5 million annually

**ISD 279 - Osseo Area Schools**  
**Food & Nutrition Services Fund**  
**FY 2023 Budget Planning Scenario Financial Forecast**

	Actual 2018	Actual 2019	Actual 2020	Revised 2021	Adopted 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026
<b>Baseline</b>									
Revenues	\$13,106,250	\$12,875,401	\$10,441,940	\$12,090,100	\$15,715,257	\$15,715,257	\$12,550,000	\$12,550,000	\$12,550,000
Expenditures	12,369,060	11,900,447	\$11,756,680	\$11,515,117	\$14,541,960	\$15,050,929	\$12,472,711	\$12,909,256	\$13,361,080
Expenditures Capital	141,252	264,958	359,899	400,000	425,000	425,000	425,000	425,000	425,000
<b>Known adjustments to revenue</b>						(\$3,165,257)			
<b>Known adjustments to expenditures</b>									
Baseline operating balance									
Fund Balance (beginning of year)	3,768,002	4,363,940	5,073,936	3,399,297	3,574,280	4,322,577	4,396,648	4,048,937	3,264,681
Fund Balance (end of year)	4,363,940	5,073,936	\$3,399,297	\$3,574,280	\$4,322,577	\$1,396,648	\$4,048,937	\$3,264,681	\$2,028,601
Change in fund balance	\$595,938	\$709,996	(\$1,674,639)	\$174,983	\$748,297	(\$2,925,929)	(\$347,711)	(\$784,256)	(\$1,236,080)
Operational reductions to maintain fund balance at 12%						(3,000,000)			
Adjusted fund balance	\$4,363,940	\$5,073,936	\$3,399,297	\$3,574,280	\$4,322,577	\$4,396,648	\$4,048,937	\$3,264,681	\$2,028,601
Fund Balance as a % of Budgeted/Projected Expenditure	34.88%	41.71%	28.05%	30.00%	28.88%	35.24%	31.39%	24.48%	14.71%
<b>Tactics</b>									
Revenues with tactics	\$13,106,250	\$12,875,401	\$10,441,940	\$12,090,100	\$15,715,257	\$15,715,257	\$12,638,000	\$12,727,760	\$12,819,315
Expenditures with tactics	12,369,060	11,900,447	11,756,680	11,515,117	14,541,960	15,050,929	12,410,653	12,796,169	13,193,250
Expenditures Capital	141,252	264,958	359,899	400,000	425,000	425,000	425,000	425,000	425,000
<b>Tactics related to revenue</b>									
Federal and State reimbursement rate change 2%						88,000	89,760	91,555	93,386
Reset Food Nutrition Program to National School Lunch and Breakfast Program based on FY 2019 data and projected meal counts for FY 2023 ( known)						(\$3,165,257)			
<b>Tactics related to expenditures</b>									
Operational reductions						(3,000,000)			
Other - reduce trend to 3.00%						(59,960)	(47,205)	(49,067)	(50,986)
Baseline operating balance (post tactic)									
Fund Balance (beginning of year)	3,768,002	4,363,940	5,073,936	3,399,297	3,574,280	4,322,577	4,544,608	4,483,920	4,131,134
Fund Balance (end of year)	4,363,940	5,073,936	3,399,297	3,574,280	4,322,577	4,544,608	4,483,920	4,131,134	3,476,571
Change in fund balance	\$595,938	\$709,996	(\$1,674,639)	\$174,983	\$748,297	\$222,031	(\$60,688)	(\$352,786)	(\$654,563)
<b>Fund Balance Target</b>									
Fund Balance as a % of Budgeted/Projected Expenditure	34.88%	41.71%	28.05%	30.00%	28.88%	36.60%	35.06%	31.36%	25.62%
12% of Budgeted/Projected Expenditures Minimum	\$1,501,237	\$1,459,849	\$1,453,989	\$1,429,814	\$1,796,035	\$1,489,916	\$1,534,614	\$1,580,652	\$1,628,072
						Projected Revenue Assumption (FY 2023 - FY2026)			
						Projected Expenditure Assumption (FY 2023 - FY2026)			
						0.00%			
						3.50%			

**ISD 279 - Osseo Area Schools**  
**Community Service Fund**  
**FY 2023 Budget Planning Scenario Financial Forecast**

	Actual 2018	Actual 2019	Actual 2020	Revised 2021	Adopted 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026
<b>Baseline</b>									
Revenues	\$18,977,219	\$19,779,910	\$17,735,896	\$10,075,066	\$12,919,339	\$16,253,797	\$16,806,426	\$17,377,844	\$17,968,691
Expenditures	18,998,920	19,737,599	18,604,603	11,010,689	12,434,717	15,752,697	16,598,489	17,162,838	17,746,374
Known revenue for special funded projects				2,792,958	2,800,000				
Known expenditures for special funded projects				2,792,958	2,800,000				
Known adjustments to expenditures				(691,022)		300,000			
Baseline operating balance									
Fund Balance (beginning of year)	2,980,439	2,958,738	3,001,049	2,132,342	1,887,741	2,372,363	2,573,462	2,781,399	2,996,405
Fund Balance (end of year)	2,958,738	3,001,049	2,132,342	1,887,741	2,372,363	2,573,462	2,781,399	2,996,405	3,218,722
Change in fund balance	(21,701)	42,311	(868,707)	(244,601)	484,622	201,099	207,937	215,006	222,317
Operational reductions to maintain fund balance at 7%									
Adjusted fund balance	\$ 2,958,738	\$ 3,001,049	\$ 2,132,342	\$ 1,887,741	\$ 2,372,363	\$ 2,573,462	\$ 2,781,399	\$ 2,996,405	\$ 3,218,722
Fund Balance as a % of Budgeted/Projected Expenditure	15.57%	15.20%	11.46%	14.40%	15.57%	16.03%	16.76%	17.46%	18.14%

<b>Tactics</b>									
Revenues with tactics	\$18,977,219	\$19,779,910	\$17,735,896	\$10,075,066	\$12,919,339	\$16,253,797	\$18,564,226	\$19,195,409	\$19,848,053
Expenditures with tactics	18,998,920	19,737,599	18,604,603	11,010,689	12,434,717	15,752,697	18,590,553	19,148,270	19,722,718
<b>Tactics related to revenue</b>									
Recurring special funded projects (Known)				2,792,958	2,800,000				
Anticipated program growth post COVID-19						1,700,000			
<b>Tactics related to expenditures</b>									
Recurring special funded projects (Known)				2,792,958	2,800,000				
Sustain programs and services with Federal funds for FY 2021 and FY 2022; add back remaining expenditures for FY 2023 (Known)				(691,022)		300,000			
Anticipated program growth post COVID-19						1,587,500			
Operational adjustments						400,000			
Other - reduce trend to 3.00%						(60,939)	(71,917)	(74,075)	(76,297)
Baseline operating balance (post tactic)									
Fund Balance (beginning of year)	2,980,439	2,958,738	3,001,049	2,132,342	1,887,741	2,372,363	2,346,901	2,392,490	2,513,704
Fund Balance (end of year)	2,958,738	3,001,049	2,132,342	1,887,741	2,372,363	2,346,901	2,392,490	2,513,704	2,715,336
Change in fund balance	(\$21,701)	\$42,311	(\$868,707)	(\$244,601)	\$484,622	(\$25,462)	\$45,589	\$121,214	\$201,632

<b>Fund Balance Target</b>									
Fund Balance as a % of Budgeted/Projected Expenditure	15.57%	15.20%	11.46%	14.40%	15.57%	13.05%	12.92%	13.18%	13.82%
7% of Budgeted/Projected Expenditures Minimum	\$1,329,924	\$1,381,632	\$1,302,322	\$917,884	\$1,066,430	\$1,258,548	\$1,296,305	\$1,335,194	\$1,375,249
						Projected Revenue Assumption (FY 2023 - FY2026)		3.40%	
						Projected Expenditure Assumption (FY 2023 - FY2026)		3.40%	

<b>Community Service Fund Balance Summary</b>									
Restricted for community education programs		426,458	49,452	209,680	969,539.00				
Restricted for early childhood family education programs		1,410,474	1,376,580	1,328,247	1,362,059				
Restricted for school readiness		1,159,496	701,689	345,193	36,144				
Restricted for adult basic education		4,621	4,621	4,621	4,621				
Total Community Service Fund Balance		\$ 3,001,049	\$ 2,132,342	\$ 1,887,741	\$ 2,372,363				

**ISD 279 - Osseo Area Schools**  
**Capital Fund - Operating Capital and Capital Tech Levy**  
**FY 2023 Budget Planning Scenario Financial Forecast**

	Actual 2018	Actual 2019	Actual 2020	Revised 2021	Adopted 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026
<b>Baseline</b>									
Revenues	\$14,240,008	\$14,246,353	\$15,657,622	\$14,216,216	\$16,086,317	\$16,079,120	\$16,044,871	\$15,988,534	\$15,958,504
Expenditures	13,093,487	13,790,771	13,775,665	14,721,892	17,274,330	17,274,330	17,361,066	17,423,568	16,966,885
Known adjustments to expenditures						86,736	62,502	43,317	72,613
Baseline operating balance									
Fund Balance (beginning of year)	4,152,310	5,298,831	5,754,413	7,636,370	7,130,694	5,942,681	4,660,735	3,282,037	2,303,686
Fund Balance (end of year)	5,298,831	5,754,413	7,636,370	7,130,694	5,942,681	4,660,735	3,282,037	1,803,686	1,222,691
Change in fund balance	\$1,146,521	\$455,582	\$1,881,957	(\$505,676)	(\$1,188,013)	(\$1,281,946)	(\$1,378,697)	(\$1,478,351)	(\$1,080,995)
Operational increases (reductions) to maintain fund balance at 10%								(500,000)	(500,000)
Adjusted fund balance	\$5,298,831	\$5,754,413	\$7,636,370	7,130,694	5,942,681	4,660,735	3,282,037	2,303,686	1,722,691
Fund Balance as a % of Budgeted/Projected Expenditure	40.47%	41.73%	55.43%	48.44%	34.40%	26.85%	18.84%	13.58%	10.42%
<b>Tactics</b>									
Revenues with tactics	\$14,240,008	\$14,246,353	\$15,657,622	\$14,216,216	\$16,086,317	\$16,079,120	\$16,044,871	\$15,988,534	\$15,958,504
Expenditures with tactics	13,093,487	13,790,771	13,775,665	14,721,892	17,274,330	17,274,330	17,361,066	17,423,568	16,966,885
Tactics related to revenue									
Increase in other levy adjustments (Known)									
Capital technology levy timeline (10 years)	4	5 (GE)	6	7 (GE)	8	9 (GE)	10 *	*	*
Tactics related to expenditures									
Salary and benefit increase 3.00% (Known)						93,933	96,751	99,654	102,643
Enrollment alignment adjustment (Known)						(7,197)	(34,249)	(56,337)	(30,030)
Operational increases (reductions)								(500,000)	(500,000)
Baseline operating balance (post tactic)									
Fund Balance (beginning of year)	4,152,310	5,298,831	5,754,413	7,636,370	7,130,694	5,942,681	4,660,735	3,282,037	2,303,686
Fund Balance (end of year)	5,298,831	5,754,413	7,636,370	7,130,694	5,942,681	4,660,735	3,282,037	2,303,686	1,722,691
Change in fund balance	\$1,146,521	\$455,582	\$1,881,957	(\$505,676)	(\$1,188,013)	(\$1,281,946)	(\$1,378,697)	(\$978,351)	(\$580,995)

**Fund Balance Target**

Fund Balance as a % of Budgeted/Projected Expenditure	40.47%	41.73%	55.43%	48.44%	34.40%	26.85%	18.84%	13.58%	10.42%
10% of Budgeted/Projected Expenditures Minimum	\$1,309,349	\$1,379,077	\$1,377,567	\$1,472,189	\$1,727,433	\$1,736,107	\$1,742,357	\$1,696,689	\$1,653,950

**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 levy** expires in FY 2024; model assumes levy is renewed and in place for FY 2025

Projected Revenue Assumption (FY 2023 - FY2026) 0.00%  
Projected Expenditure Assumption (FY 2023 - FY2026) 0.00%

## 5 Year Enrollment Projections By Grade

<b>Enrollment Projections</b>										
<b>FALL AND SPRING ENROLLMENT PRIOR YEAR DATA</b>										
<b>Grade or Age</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>
Henn Cty Births	15,943	16,345	16,584	16,770	16,829	16,485	16,322	15,845	15,430	16,280
Kindergarten	1,518	1,539	1,600	1,586	1,388	1,640	1,552	1,507	1,467	1,548
Grade 1	1,517	1,578	1,560	1,573	1,534	1,477	1,662	1,539	1,494	1,455
Grade 2	1,546	1,529	1,558	1,550	1,487	1,540	1,496	1,626	1,506	1,462
Grade 3	1,633	1,545	1,532	1,515	1,433	1,490	1,511	1,449	1,574	1,458
Grade 4	1,564	1,685	1,567	1,529	1,445	1,462	1,503	1,497	1,435	1,559
Grade 5	1,541	1,591	1,623	1,565	1,475	1,426	1,456	1,475	1,470	1,409
Kind - Grade 5	9,319	9,467	9,440	9,318	8,762	9,035	9,180	9,093	8,946	8,891
Grade 6	1,385	1,496	1,508	1,617	1,473	1,417	1,371	1,399	1,417	1,412
Grade 7	1,488	1,430	1,506	1,495	1,569	1,465	1,409	1,364	1,391	1,409
Grade 8	1,450	1,519	1,478	1,515	1,477	1,582	1,478	1,421	1,376	1,403
Grade 6-8	4,323	4,445	4,492	4,627	4,519	4,464	4,258	4,184	4,184	4,224
Grade 9	1,656	1,656	1,734	1,667	1,680	1,665	1,784	1,666	1,602	1,551
Grade 10	1,683	1,647	1,647	1,760	1,639	1,675	1,661	1,779	1,661	1,598
Grade 11	1,579	1,650	1,665	1,634	1,729	1,626	1,662	1,647	1,765	1,648
Grade 12	1,680	1,676	1,780	1,732	1,746	1,834	1,725	1,763	1,747	1,872
Grade 9-12	6,598	6,629	6,826	6,793	6,794	6,800	6,832	6,855	6,775	6,669
Kind - Gr 12	20,240	20,541	20,758	20,738	20,075	20,299	20,270	20,132	19,905	19,784
Change	141	301	217	-20	-663	224	-29	-138	-227	-121
	0.70%	1.49%	1.06%	-0.10%	-3.20%	1.12%	-0.14%	-0.68%	-1.13%	-0.61%
NOTE: Henn County Births shown above occurred 5 years prior to the year displayed										

# 2021-22 Adjusted Enrollment Projection

SY2022 Enrollment Projections										
School	VPK AM	VPK PM	Kdgn	1	2	3	4	5		Total
279 Online			4	58	60	60	54	59		295
BW			163	139	142	167	151	163		925
BG	20	20	63	55	65	67	63	60		393
CI			84	80	77	59	64	61		425
CV	20	20	55	50	42	43	34	31		275
EB	40	40	122	105	111	103	100	102		683
EC			94	81	82	79	90	64		490
FO	20	20	71	59	53	54	52	38		347
FB			141	133	143	137	116	134		804
GC	40	40	64	42	63	52	55	44		360
OAK			97	80	75	74	72	67		465
PL	20	20	87	75	71	51	77	67		448
PB	20	20	45	43	49	45	43	35		280
RL			122	97	113	114	100	116		662
RC			133	122	123	115	118	126		737
WVR			101	93	110	104	115	117		640
WD			122	101	99	112	109	96		639
ZW	20	20	75	66	62	55	49	46		373
Elementary Total	200	200	1643	1479	1540	1491	1462	1426		9241

	6	7	8	Total
279 Online	76	65	75	216
BMS	316	325	352	993
MGMS	511	513	554	1578
NVMS	178	169	196	543
OMS	336	392	409	1137
Middle School Total	1417	1464	1586	4467

	9	10	11	12	Total
279 Online	78	70	101	97	346
MGSB	573	602	581	581	2337
OSH	528	546	492	488	2054
PCSH	490	450	429	474	1843
OALC	0	7	23	128	158
High School Total	1669	1675	1626	1768	6738

District PK-12 Total	200	200	1643	1479	1540	1491	1462	1426	1417	1464	1586	1669	1675	1626	1768	20646
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CBVAT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ECSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OEC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	71	71
District Total	200	200	1643	1479	1540	1491	1462	1426	1417	1464	1586	1669	1675	1626	1839	20717

- Final projection = Prj - Online Enrl/RegA. Final projection = Prj - Online Enrl/Reg
- This data is basis for allocation formulas
- Voluntary PreKindergarten (VPK) sections are projected at 14 general education and 6 special education students per section for SY22.
- Voluntary PreKindergarten students are counted as .5 on this and subsequent staffing allocation documents.2/16/21
- For staff development and capital budgeting allocations, Voluntary PreKindergarten students are counted as .5.

**2021-22 Allocations**  
**Master Summary: Licensed FTE**

Funding Source	BASE FTE (Classroom)	Compensatory FTE	Community Engagement	DLTL FTE (B1, EL, Magnet, PE, Music, LMS, TAG, Title I, Lrg-Site Support, CTE)	Student Services	Administration	Other Licensed Support (ESSER II)	Site Total
279Online	14.00			6.90	4.80	1.00		26.70
BW	35.00	0.18	0.15	10.81	7.30	1.00	0.40	54.84
BG	16.00	1.75		9.57	7.50	1.00	0.60	36.42
CI	17.00	0.48	0.15	5.30	8.00	1.00	0.40	32.33
CV	13.00	3.81		7.40	5.10	1.00	0.80	31.11
EB	26.00	4.01		9.90	11.00	1.00	1.20	53.11
EC	19.00	0.67		5.50	11.20	1.00	0.40	37.77
FO	15.00	3.95		10.20	8.10	1.00	1.00	39.25
FB	30.00	0.26	0.15	8.90	8.90	1.00	0.40	49.61
GC	16.00	5.70		8.30	5.70	1.00	1.00	37.70
OAK	18.00	1.34	0.15	6.20	10.60	1.00	0.60	37.89
PL	18.00	3.68		9.20	10.80	1.00	0.80	43.48
PB	13.00	4.14		6.40	5.40	1.00	1.00	30.94
RL	25.00	1.24		8.90	7.20	1.00	0.80	44.14
RC	28.00	0.04	0.30	8.40	10.20	1.00	0.10	48.04
WVR	24.00	0.78	0.15	11.42	8.50	1.00	0.60	46.45
WD	24.00	1.01	0.15	8.50	10.40	1.00	0.50	45.56
ZW	16.00	4.81		10.90	4.70	1.00	1.00	38.41
<b>TOTALS</b>	<b>367.00</b>	<b>37.85</b>	<b>1.20</b>	<b>152.70</b>	<b>145.40</b>	<b>18.00</b>	<b>11.60</b>	<b>733.75</b>
279Online	7.8			1.40	5.30	1.50	0.00	16.01
BMS	36.2	8.07		7.88	16.30	4.00	2.20	74.66
MGMS	57.4	1.29		4.66	19.90	4.00	1.20	88.43
NVMS	19.8	6.70		5.00	16.80	4.00	1.60	53.95
OMS	41.4	2.27		3.00	17.60	4.00	1.20	69.52
<b>SEC TOTALS</b>	<b>162.7</b>	<b>18.33</b>	<b>0.00</b>	<b>21.94</b>	<b>75.90</b>	<b>17.50</b>	<b>6.20</b>	<b>302.56</b>
279Online	12.80			2.60	5.70	1.50	0.00	22.60
MGSH	88.80	0.70		5.73	26.20	7.00	1.00	129.43
OSH	78.40	8.43		12.99	28.90	6.00	3.20	137.92
PCSH	70.60	13.99		15.72	31.00	6.00	4.00	141.31
OALC	13.60	0.93		1.30	3.10	1.00	0.40	20.33
<b>SEC TOTALS</b>	<b>264.20</b>	<b>24.05</b>	<b>0.00</b>	<b>38.33</b>	<b>94.90</b>	<b>21.50</b>	<b>8.60</b>	<b>451.58</b>
OEC		0.18			17.40	1.000	0.10	18.68
CBVAT					4.00			4.00
ECSE		0.56			61.40	1.000	0.40	63.36
ENR CTR				2.00	0.00			2.00
<b>PROGRAM TOTALS</b>	<b>0.00</b>	<b>0.74</b>	<b>0.00</b>	<b>2.00</b>	<b>82.80</b>	<b>2.00</b>	<b>0.50</b>	<b>88.04</b>
<b>Fund Source TOTAL</b>	<b>793.9</b>	<b>80.97</b>	<b>1.20</b>	<b>214.97</b>	<b>399.00</b>	<b>59.00</b>	<b>26.90</b>	<b>1575.93</b>

- ATPPS allocations are not included in this document.

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



**2021-22 Allocations  
Administration**

Site	Projected Enrollment	Principal	Assistant Principal	Student Management Specialist	Business Manager	Coordinator
<b>279Online</b>	295		1.00			
<b>BW</b>	925	1.00				
<b>BG</b>	393	1.00				
<b>CI</b>	425	1.00				
<b>CV</b>	275	1.00				
<b>EB</b>	683	1.00				
<b>EC</b>	490	1.00				
<b>FO</b>	347	1.00				
<b>FB</b>	804	1.00				
<b>GC</b>	360	1.00				
<b>OAK</b>	465	1.00				
<b>PL</b>	448	1.00				
<b>PB</b>	280	1.00				
<b>RL</b>	662	1.00				
<b>RC</b>	737	1.00				
<b>WVR</b>	640	1.00				
<b>WD</b>	639	1.00				
<b>ZW</b>	373	1.00				
<b>Elementary Total</b>	<b>8946</b>	<b>17.00</b>	<b>1.00</b>			
<b>279Online</b>	216		1.00		0.50	
<b>BMS</b>	993	1.00	1.00	1.00	1.00	
<b>MGMS</b>	1578	1.00	1.00	1.00	1.00	
<b>NVMS</b>	543	1.00	1.00	1.00	1.00	
<b>OMS</b>	1137	1.00	1.00	1.00	1.00	
<b>Middle School Total</b>	<b>4251</b>	<b>4.00</b>	<b>5.00</b>	<b>4.00</b>	<b>4.50</b>	
<b>279Online</b>	346		1.00		0.50	
<b>MGSH</b>	2337	1.00	2.00	2.00	1.00	1.00
<b>OSH</b>	2054	1.00	2.00	1.00	1.00	1.00
<b>PCSH</b>	1843	1.00	2.00	1.00	1.00	1.00
<b>OALC</b>	158	1.00				
<b>Senior High Total</b>	<b>6392</b>	<b>4.00</b>	<b>7.00</b>	<b>4.00</b>	<b>3.50</b>	<b>3.00</b>
<b>OEC</b>						1.00
<b>ECSE</b>						1.00
<b>Special Education Site-Based Total</b>						<b>2.00</b>
<b>School Resource Officers: Middle School</b>		<b>School Resource Officers: High School</b>		<b>School Resource Officers: Floaters</b>		
<b>BMS</b>	Yes - 1	<b>MGSH</b>	Yes - 1	<b>Maple Grove/Oseo Floater Yes - 1</b>		
<b>MGMS</b>	Yes - 1	<b>OSH</b>	Yes - 1			
<b>NVMS</b>	Yes - 1	<b>PCSH</b>	Yes - 2			
<b>OMS</b>	Yes - 1	<b>OALC</b>	Yes - 1			

- 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.



**2021-22 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 Activities Coordinator IV-A / 219	AESP (Admin Discretion) II-A / 212	Site Secretary III-A / 212	Site Secretary III-B / 260
<b>279Online</b>		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						
<b>Elem Total</b>	<b>13.00</b>	<b>17.00</b>						
<b>279Online</b>			0.50					
BMS			1.00			2.00		
MGMS			1.00			2.00		
NVMS			1.00			2.00		
OMS			1.00			2.00		
<b>Middle School Total</b>			<b>4.00</b>			<b>8.00</b>		
<b>279Online</b>			0.50	1.00				
MGSH			1.00	1.00	1.00	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				
<b>High School Total</b>			<b>4.00</b>	<b>4.00</b>	<b>3.00</b>	<b>6.00</b>	<b>0.00</b>	
OEC							1.00	
ECSE							2.00	1.00
<b>Special Education Site-Based Total</b>							<b>3.00</b>	<b>1.00</b>

- 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.

**2021-22 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	100.00				85.00	40.00		225.00
BW	263.75		0.00	30.00	222.50	80.00		596.25
BG	95.00		0.00	45.00	245.00	60.00	7.50	452.50
CI	95.00		0.00	30.00	270.00	60.00	10.00	465.00
CV	125.00		0.00	90.00	132.50	60.00	5.00	412.50
EB	185.00		0.00	90.00	317.50	80.00	5.00	677.50
EC	95.00		0.00	30.00	280.00	80.00		485.00
FO	125.00		0.00	120.00	225.00	60.00		530.00
FB	210.00		0.00	15.00	255.00	80.00	5.00	565.00
GC	155.00		0.00	60.00	112.50	60.00		387.50
OAK	95.00		0.00	30.00	370.00	80.00	5.00	580.00
PL	125.00		0.00	75.00	365.00	60.00	5.00	630.00
PB	125.00		0.00	45.00	112.50	60.00		342.50
RL	145.00		0.00	60.00	180.00	80.00	5.00	470.00
RC	178.75		0.00	15.00	300.00	80.00	5.00	578.75
WVR	135.00		0.00	30.00	260.00	80.00		505.00
WD	135.00		0.00	60.00	322.50	80.00	5.00	602.50
ZW	125.00		0.00	105.00	102.50	60.00	5.00	397.50
<b>ELEM TOTALS</b>	<b>2512.50</b>	<b>0.00</b>	<b>0.00</b>	<b>930.00</b>	<b>4157.50</b>	<b>1240.00</b>	<b>62.50</b>	<b>8902.50</b>
279Online					407.50	20.00		427.50
BMS	136.25		0.00	75.00	407.50	120.00		738.75
MGMS	190.00		0.00	45.00	582.50	120.00		937.50
NVMS	93.75		0.00	60.00	522.50	120.00		796.25
OMS	148.75		0.00	45.00	422.50	120.00		736.25
279Online	100.00				685.00	60.00		845.00
MGSH	305.00		0.00	60.00	685.00	200.00		1250.00
OSH	278.75		0.00	165.00	630.00	200.00		1273.75
PCSH	260.00		0.00	180.00	780.00	200.00		1420.00
OALC	120.00		0.00	15.00	40.00	80.00		255.00
<b>SEC TOTALS</b>	<b>1632.50</b>	<b>0.00</b>	<b>0.00</b>	<b>645.00</b>	<b>5162.50</b>	<b>1240.00</b>	<b>0.00</b>	<b>8680.00</b>
OEC					555.00	40.00		595.00
CBVAT					240.00			240.00
ENR CTR				30.00	30.00	240.00		300.00
ECSE			0.00		700.00	120.00		820.00
<b>PROGRAM TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30.00</b>	<b>1525.00</b>	<b>400.00</b>	<b>0.00</b>	<b>1955.00</b>
<b>Fund Source TOTAL</b>	<b>4,145.00</b>	<b>-</b>	<b>-</b>	<b>1,605.00</b>	<b>10,845.00</b>	<b>2,880.00</b>	<b>62.50</b>	<b>19,537.50</b>

- 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.

# FY2022 STAFF DEVELOPMENT

5/12/2021

## Potential Reserve Calculation

	<u>ADM</u>	<u>Pupil Units</u>
ECSE	233.0	233.0
VPK	140.0	140.0
K-6 (@ 1.0 per ADM)	10,442.0	10,442.0
7-12 (@ 1.2 per ADM)	9,703.0	11,643.6
Total	20,518.0	22,458.6

$$\text{Set-aside} = 2\% * \$6,567 * 22,458.6 \text{ PU} = \$ 2,949,713$$

<b>FY 2022 BUDGET</b>	<b>Total 2,949,713</b>
<b>1. DLTL</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	2,660
Food	3,000
Food	2,200
Staff development	3,115
Staff development	20,000
Counseling Staff Dev Travel	2,500
Health Services Staff Dev Travel	200
<b>2. Bldg Staff Dev Allocations (Travel/Other Assign)</b>	
Elementary Allocation	54,667
Secondary Allocation	49,996
CBVAT	4,000
Vocational/CTE Allocation (CIES - Godfrey Edaferierhi)	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
Staff Dev Travel	15,000
Staff Dev Travel	11,000
<b>5. District Initiatives(Supt.)</b>	20,000
<b>6. Program Improvement (PIP - Curriculum Writing)</b>	
Staff Dev Travel	15,000
Sub Days	25,000
Other Assign (Writing Time)	40,000
<b>7. Elementary Division Allocation (DLTL)</b>	
Principal's Conference Fund	27,500
<b>8. Secondary Division Allocation (DLTL)</b>	
Staff Dev Travel - ATPPS	3,500
Principal's Conference Fund	27,500
<b>9. District Adm Allocation (Board, Supt., Admin.)</b>	
Board Travel	5,000
Travel	10,000
Staff Dev Travel	33,500
<b>10. DLTL</b>	
Staff Expense	245,333
<b>11. CIES - Media</b>	
Staff Expense	350
Staff Dev Travel	5,000
<b>12. I2T2 - Information Systems/Technology Management</b>	
Travel Expense	14,150
<b>13. Staff Costs for Inservice Days (Year-End JE)</b>	
(\$559 * 1,575.93 staff * 5 days)	
District (2/5)	1,762,331
Building (3/5)	2,643,497
<b>14. Gifted and Talented</b>	
Staff Dev Travel	5,000
(10% of salary for 13.5 teachers)	140,400
<b>15. Staff Development Specialists</b>	
(\$559 * 5.6 teachers * 191 days)	598,056
<b>TOTAL BUDGET</b>	<b>5,851,999</b>

## FY 2022 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	2,500
01-200-640-000-367-103	Staff Dev Travel	3,115
01-200-640-000-490-103	Food	2,200
01-006-720-000-367-000	Staff Dev Travel	200
		57,055
<b>CIES (#1)</b>		
01-006-610-000-145-000	Sub Days	2,660
<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	3,500
01-200-030-000-367-000		20,000
01-200-640-000-490-000	Food	3,000
		33,000
<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>		
01-006-210-000-367-000	Staff Dev Travel	15,000
01-006-640-000-185-000	Other Salary Payments	4,000
01-006-641-000-367-000	Staff Dev Travel	11,000
		30,000
<b>District Initiatives (#5)</b>		
01-006-640-000-145-102	Substitutes	2,000
01-006-640-000-186-102	Other Assignments	1,000
01-006-640-000-305-102	Professional services	3,000
01-006-640-000-367-102	Staff Dev Travel	3,000
01-006-640-000-401-102	Supplies	2,000
01-006-640-000-490-102	Food	9,000
		20,000
<b>CIES - Program Improvement (#6)</b>		
01-006-611-000-145-000	Sub Days	25,000
01-006-611-000-185-000	Other Assign	40,000
01-006-611-000-367-000	Staff Dev Travel	15,000
		80,000
<b>Elem Prin Conf Fund (#7)</b>		
01-200-640-000-367-101	Staff Dev Travel (Bldg)	27,500
<b>Sec Prin Conf Fund (#8)</b>		
01-200-640-000-367-101	Staff Dev Travel	27,500

## FY 2022 STAFF DEVELOPMENT EXPENDITURE BUDGET

Code	Description	Total
<b>District Staff Dev -Board, Supt., Admin. (#9)</b>		
01-005-010-000-367-000	Board Travel	5,000
01-005-020-000-367-000	Supt Travel	10,000
01-005-640-000-367-000	Adm Travel	33,500
		48,500
<b>DLTL (#10)</b>		
01-200-640-000-145-000	Substitutes	7,560
01-200-640-000-185-000	Other Assignments	37,440
01-200-640-000-305-000	Consulting	135,087
01-200-640-000-362-000	Transportation	5,000
01-200-640-000-367-000	Staff Dev Travel	57,246
01-200-640-000-490-000	Food	3,000
		245,333
<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	8,550
01-005-618-000-366-000	Business Travel	2,500
01-005-618-000-367-000	Staff Dev Travel	3,100
		14,150
<b>Gifted and Talented (#14)</b>		
01-006-218-388-367-000		5,000
various salary	10% of salary for 13.5 teachers)	140,400
		145,400
<b>Staff Development Specialists - CIES (#15)</b>		
01-006-610-308-142/295-000		598,056
<b>Elem Bldg Allocation (#2)</b>		
01-006-640-306-367-791		161
01-165-640-306-185-000		3,443
01-168-640-306-185-000		2,065
01-168-640-306-186-000		400
01-168-640-306-367-000		1,049
01-168-640-306-490-000		250
01-171-640-306-145-000		918
01-171-640-306-367-000		1,457
01-172-640-306-185-000		655
01-172-640-306-367-000		1,036
01-172-640-306-490-000		195

## FY 2022 STAFF DEVELOPMENT EXPENDITURE BUDGET

Code	Description	Total
01-173-640-306-185-000		1,071
01-173-640-306-367-000		2,179
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		124
01-174-640-306-401-000		100
01-174-640-306-490-000		300
01-175-640-306-145-000		67
01-175-640-306-185-000		240
01-175-640-306-305-000		1,455
01-175-640-306-367-000		549
01-178-640-306-185-000		660
01-178-640-306-186-000		1,810
01-178-640-306-367-000		496
01-178-640-306-490-000		3
01-179-640-306-185-000		700
01-179-640-306-186-000		960
01-179-640-306-367-000		250
01-181-640-306-145-000		250
01-181-640-306-185-000		704
01-181-640-306-186-000		240
01-181-640-306-401-000		400
01-181-640-306-490-000		621
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		423
01-183-640-306-145-000		400
01-183-640-306-185-000		3,184
01-183-640-306-490-000		75
01-184-640-306-145-000		1,688
01-184-640-306-186-000		1,177
01-185-640-306-145-000		3,298
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		1,693
01-187-640-306-401-000		200
01-187-640-306-490-000		400
01-189-640-306-185-000		3,487
01-189-640-306-401-000		269
01-196-640-306-145-000		300
01-196-640-306-185-000		1,579
01-196-640-306-367-000		914

## FY 2022 STAFF DEVELOPMENT EXPENDITURE BUDGET

Code	Description	Total
01-197-640-306-145-000		2,000
01-197-640-306-367-000		2,927
		<b>54,667</b>
<b>Sec Bldg Allocations (#2)</b>		
01-332-640-306-145-000		4,185
01-332-640-306-367-000		5,260
01-333-640-306-145-000		4,574
01-334-640-306-145-000		900
01-334-640-306-305-000		2,197
01-334-640-306-367-000		800
01-334-640-306-490-000		1,079
01-342-640-306-185-000		361
01-342-640-306-186-000		500
01-342-640-306-367-000		535
01-386-640-306-367-000		3,258
01-388-640-306-145-000		3,500
01-388-640-306-185-000		4,176
01-388-640-306-367-000		1,232
01-390-640-306-145-000		3,875
01-390-640-306-367-000		5,675
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		409
01-702-640-306-367-000		1,445
		<b>49,996</b>
	DLTL Total	192,663
<b>Staff Costs for Inservice Days (Year-End JE) (#13)</b>		
(\$559 * 1,575.93 staff * 5 days)		
District (2/5)		1,762,331
Building (3/5)		2,643,497
<b>410,311</b>	included on supply allocation	
<b>SUMMARY</b>		
Community Engagement		22,004
I2T2		14,150
HART		33,500
DLTL		5,782,345
		<b>5,851,999</b>

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

03/02/21

			0.0%		INCREASE			
DIVISION OF LEADERSHIP, TEACHING, AND LEARNING			FY 2021 ALLOCATION		FY 2022 ALLOCATION			
			Per pupil Amount	Total Allocation	Per pupil Amount	Budget Adjust	Total Allocation	Change
Elementary (staffing projections)			9,537		9,241			(296)
Middle School			4,668		4,467			(201)
OALC			175		158			(17)
Senior High			6,617		6,580			(37)
Enrollment			20,997		20,446			-551
1. Asst. Supt. - DLTl	01-200-030-000-XXX-000		\$3.83	\$36,527	\$3.83		\$35,393	(\$1,134)
Asst. Supt. - DLTl	01-200-030-000-XXX-000		\$6.00	67,710	\$6.00		66,282	(1,428)
DLTL - K-12	01-200-030-000-XXX-000			9,945			9,945	-
2. Base								
Elementary	01-1XX-XXX-000-XXX-000		\$56.59	539,699	\$56.59		522,948	(16,751)
Middle School	01-3XX-XXX-000-XXX-000		\$63.15	294,784	\$63.15		282,091	(12,693)
OALC	01-344-XXX-000-XXX-000		\$388.94	68,065	\$388.94		61,453	(6,612)
Senior High	01-XXX-XXX-000-XXX-000		\$70.68	467,690	\$70.68		465,074	(2,616)
3. Staff Develop								
Sub & Other Assign Days (DLTL & Site)	01-XXX-640-000-1XX-000			124,514			124,514	-
Staff Develop Fund (DLTL & Site)	01-XXX-640-000-3XX-000			210,811			210,811	-
Staff Develop Fund (Exemplary)	01-200-640-000-367-000			30,268			30,268	-
PLC Staff - (Exemplary)	01-200-640-000-1XX-103			36,666			36,666	-
4. Special Assignments/Contingency								
District Sub Days	01-200-211-000-145-000			29,458			29,458	-
District Other Assginment Days	01-200-211-000-1XX-000			43,226			43,226	-
5. Extra-curricular								
Athletics and Activities	01-3XX-29X-000-XXX-XXX			521,358			521,358	-
Transportation	01-3XX-29X-000-362-XXX			338,917			338,917	-
Activities FeePay	01-200-292-000-305-000			49,000		(6,110)	42,890	-
7. Copier Maintenance								
Elementary	01-100-			138,993			138,993	-
Secondary	01-300-			117,741			117,741	-
OALC	01-344-211-000-352-000			14,327			14,327	-
8. Principal's Prof Dues								
Elementary	01-200-030-000-820-000			15,600			15,600	-
Secondary	01-200-030-000-820-000			16,600			16,600	-
CIES	01-200-030-000-820-000			6,194			6,194	-
9. Principal's Nat'l Conf								
Professional Development Account	01-200-640-000-367-101			55,000			55,000	-
10. DLTl Transfer of Staff Development Funds to Supplies								
	01-xxx-xxx-000-xxx-000			64,767			64,767	-
11. Commencement								
	01-xxx-			52,258			52,258	-
12. Homebound Instruction								
	01-200-211-000-150-000			45,754			45,754	-
TOTAL				\$3,395,872		(6,110)	\$3,348,528	(\$41,234)
				Plus 15-16 All Day K \$\$	72,405		\$3,420,933	
				ESP Sub (add in 16-17)	20,440		3,441,373	
				Moved to EL Interpereters	(22,955)		\$3,418,418	
				Moved to RAA Testing Fees	(24,367)		\$3,394,051	
				Moved to EL SDAS Pay	(44,913)		\$3,349,138	
457,259 on staff development worksheet								

	TOTAL	STAFF	NON-STAFF	Reduction by
DLTL PD	305,648	45,000	260,648	-2,000
Site PD	104,679	65,247	39,432	-19
Activities (incudes OALC)	903,165	0	903,165	-6,110
Site Supply	1,619,295	0	1,619,295	-34,066
DLTL and DLTl staff (includes ESP)	416,351	177,440	238,911	-5,148
	\$3,349,138	287,687	3,061,451	Total Reductions -47,343



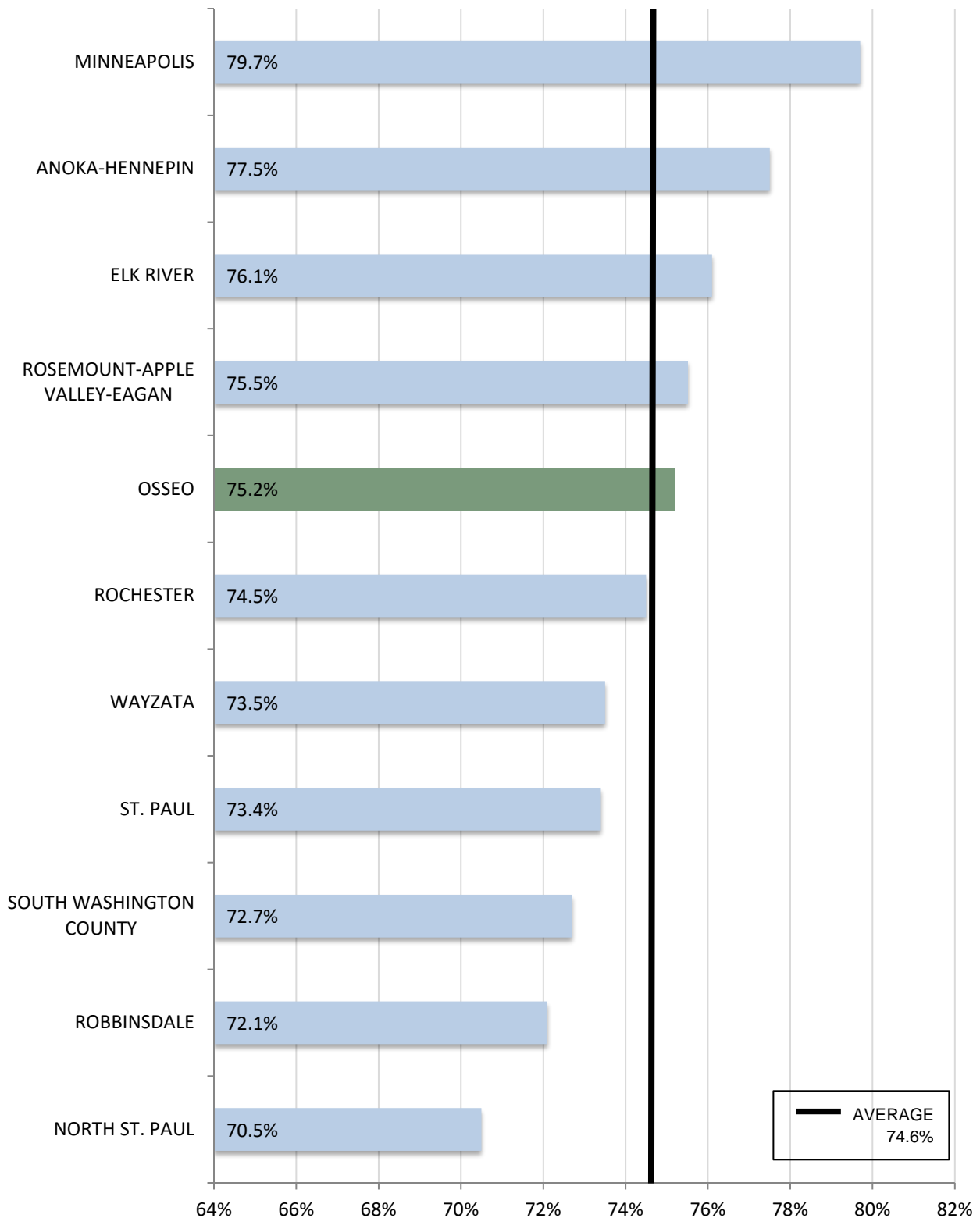
OSSEO AREA SCHOOLS

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# **BENCHMARK COMPARISONS**

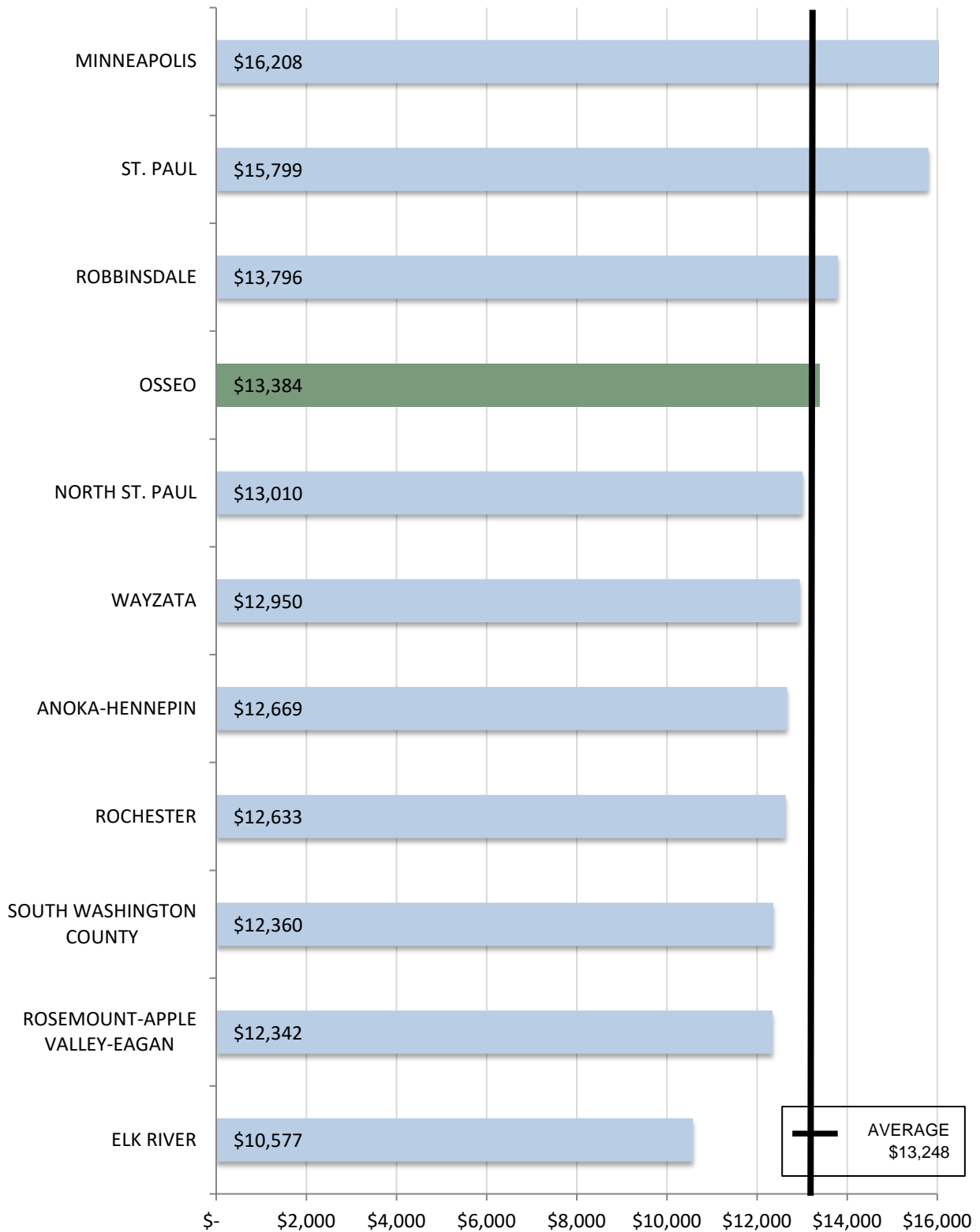
FISCAL YEAR 2020  
BENCHMARK COMPARISONS  
PERCENT OF EFFECTIVE EXPENDITURES FOR INSTRUCTION



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

Source: Minnesota Department of Education School District Profiles Report      Prepared: May 19, 2021

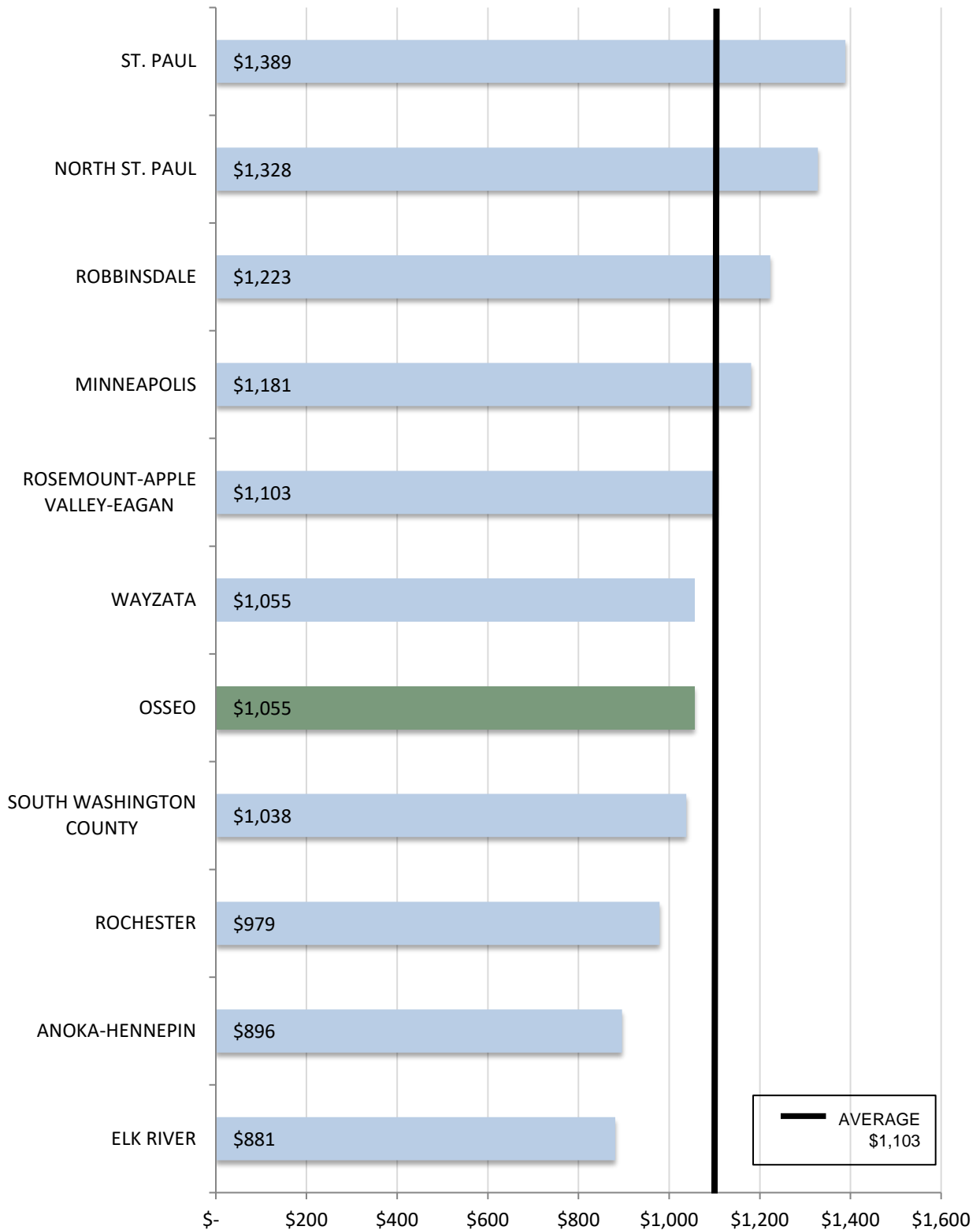
FISCAL YEAR 2020  
BENCHMARK COMPARISONS  
TOTAL PK-12 OPERATING EXPENDITURES PER STUDENT



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

Source: Minnesota Department of Education School District Profiles Report Prepared: May 19, 2021

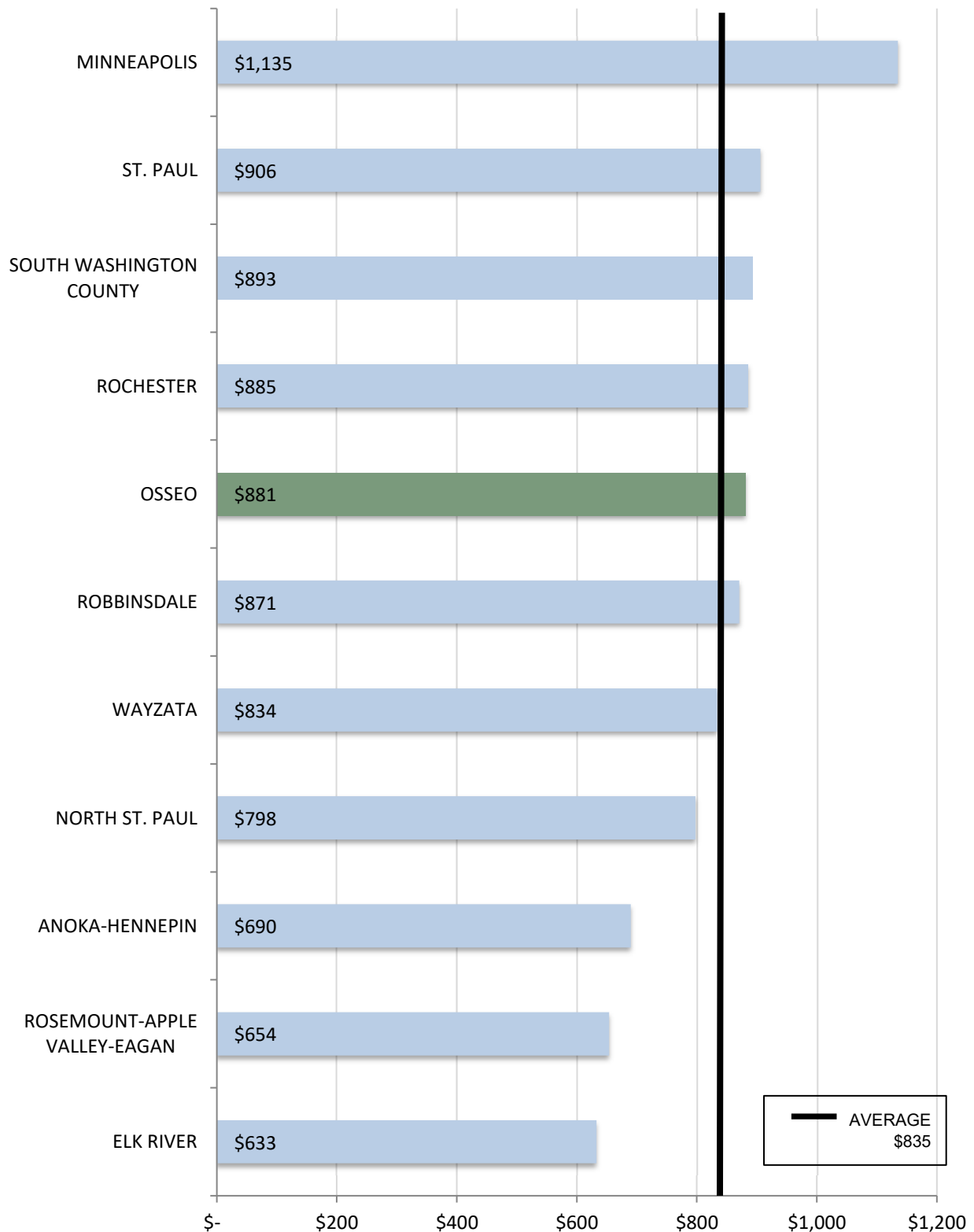
FISCAL YEAR 2020  
BENCHMARK COMPARISONS  
TOTAL DISTRICT ADMINISTRATION/SUPPORT EXPENDITURES PER STUDENT



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

Source: Minnesota Department of Education School District Profiles Report    Prepared: May 19, 2021

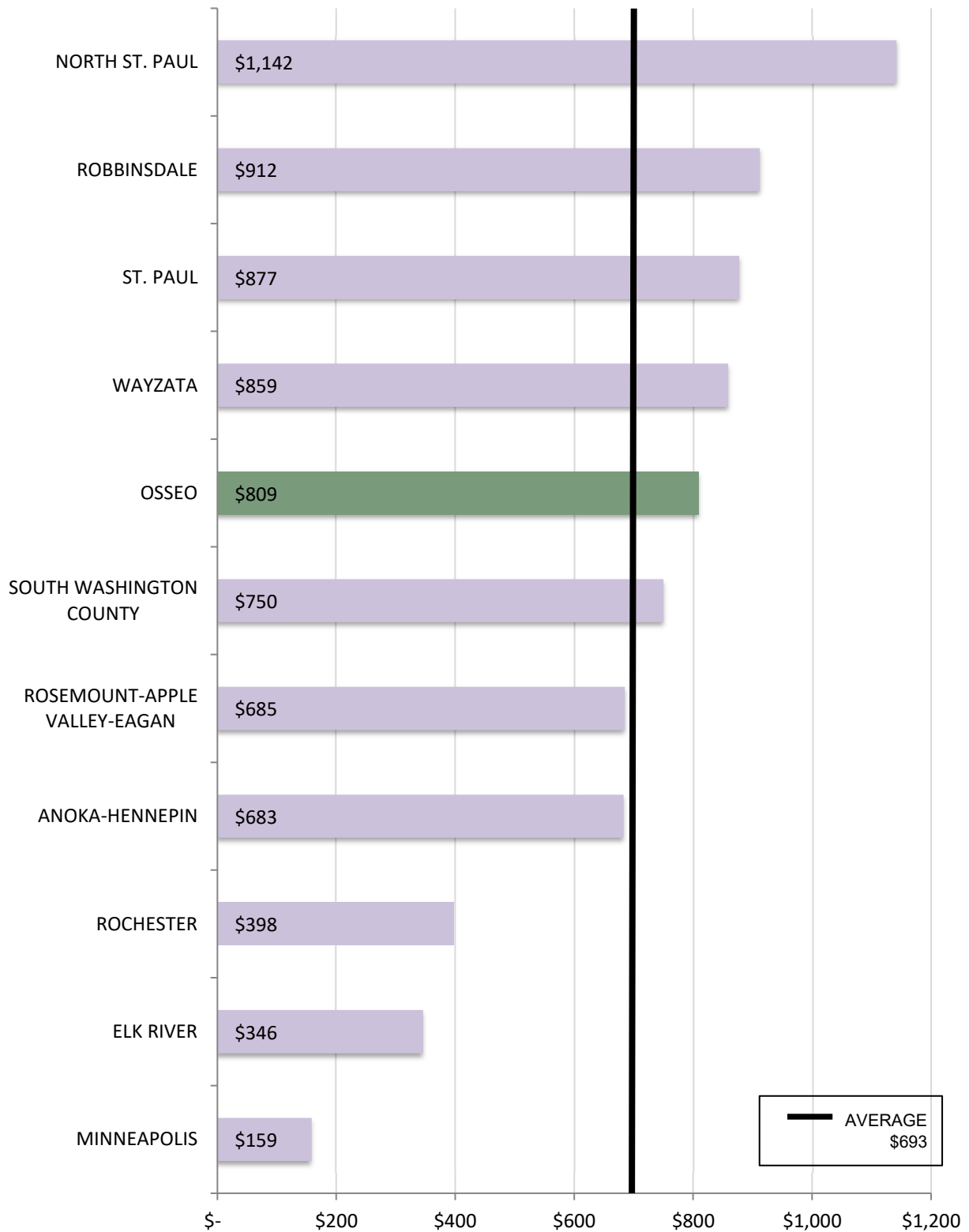
FISCAL YEAR 2020  
BENCHMARK COMPARISONS  
TOTAL TRANSPORTATION EXPENDITURES PER STUDENT



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

Source: Minnesota Department of Education School District Profiles Report      Prepared: May 19, 2021

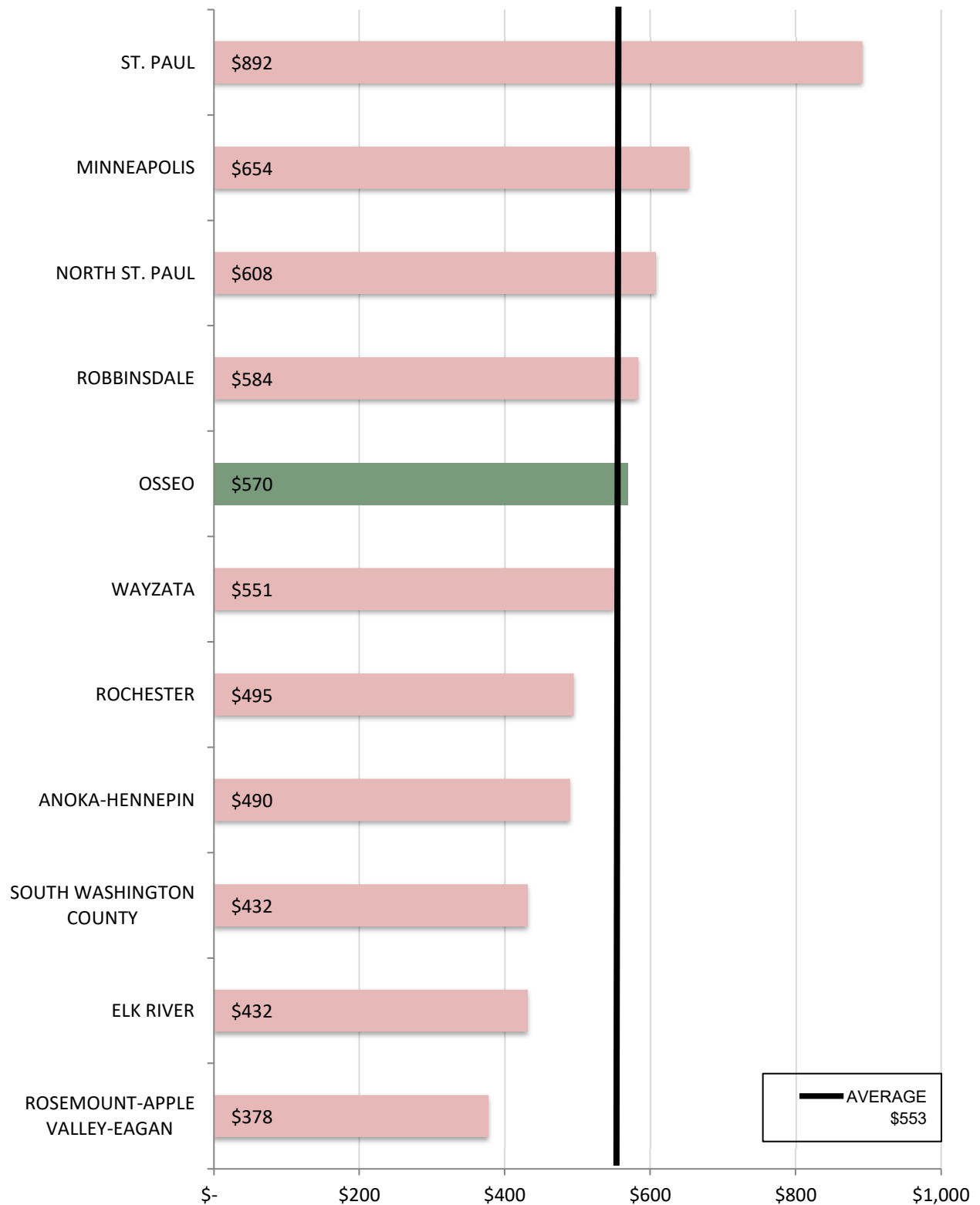
FISCAL YEAR 2020  
BENCHMARK COMPARISONS  
TOTAL CAPITAL EXPENDITURES PER STUDENT



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

Source: Minnesota Department of Education School District Profiles Report      Prepared: May 19, 2021

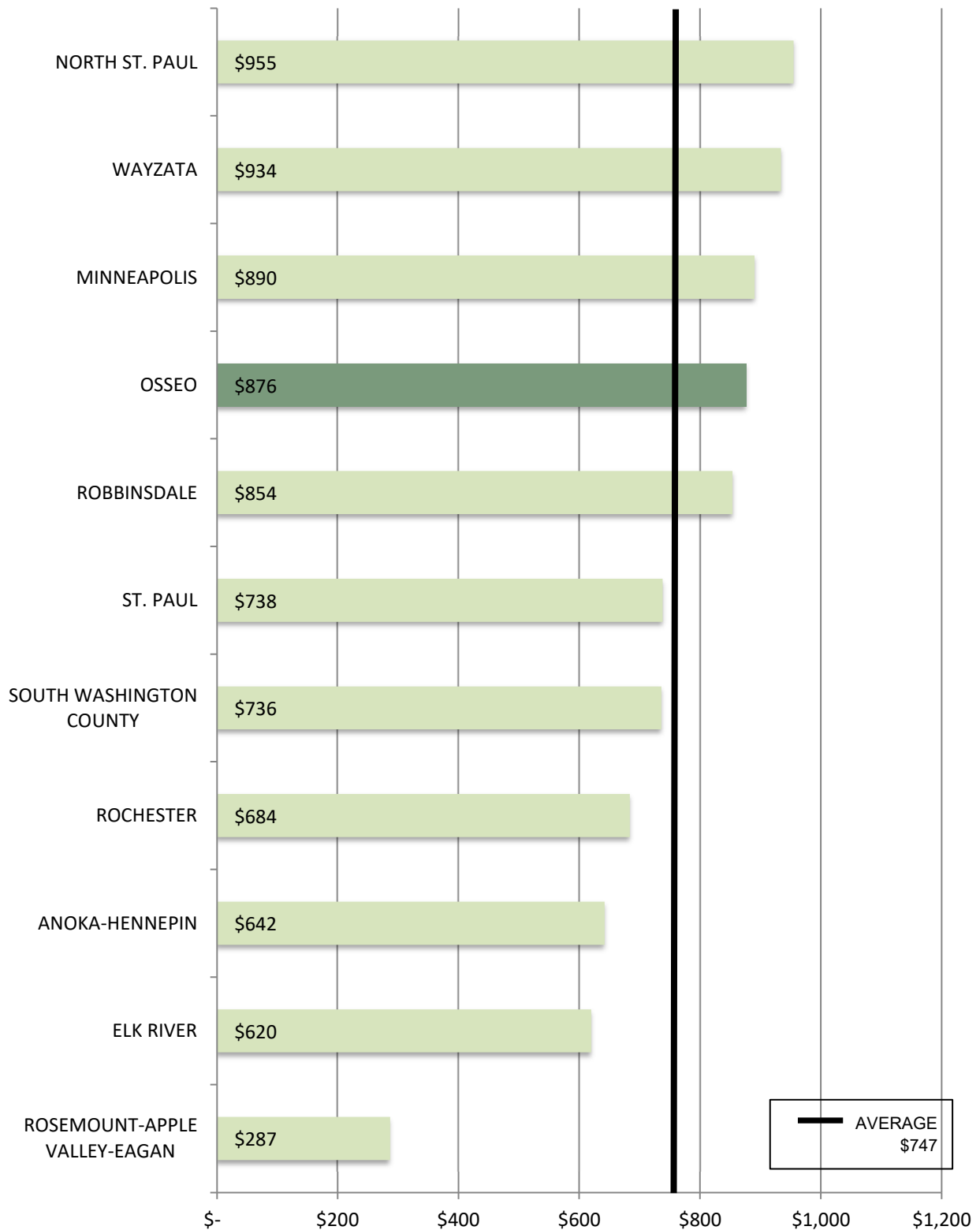
FISCAL YEAR 2020  
BENCHMARK COMPARISONS  
FOOD AND NUTRITION SERVICE EXPENDITURES PER STUDENT



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

Source: Minnesota Department of Education School District Profiles Report    Prepared: May 19, 2021

FISCAL YEAR 2020  
BENCHMARK COMPARISONS  
COMMUNITY SERVICE EXPENDITURES PER STUDENT

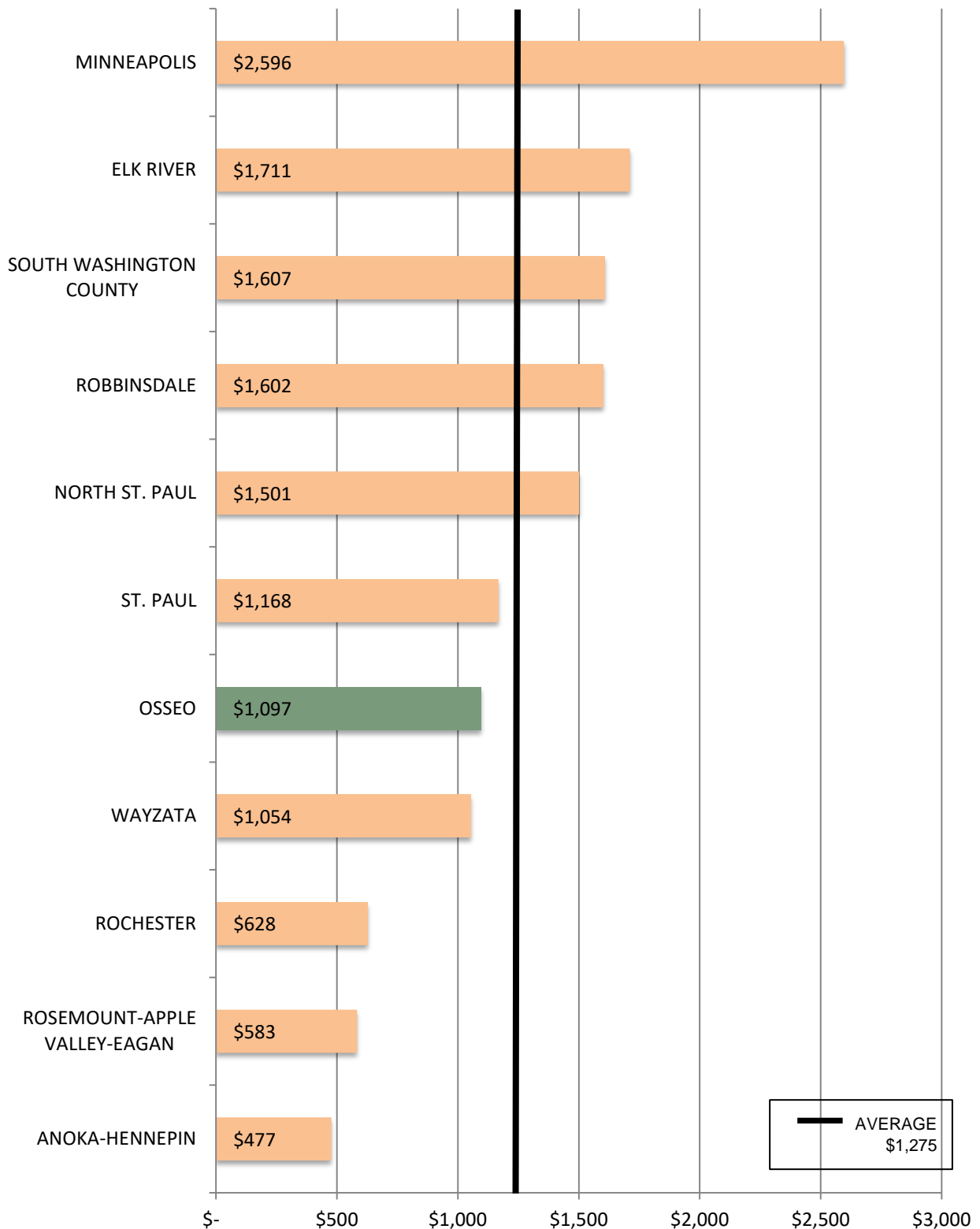


Note: Includes Minneapolis and St. Paul with financial benchmark districts for comparison purposes

Source: Minnesota Department of Education School District Profiles Report Prepared: May 19, 2021



FISCAL YEAR 2020  
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 19, 2021