

1. Agenda	2
2. 2026-2027 Budget Forecast Assumptions — Revenue	
A. Special Education	13
3. 2026-2027 Budget Forecast Assumptions — Expenditure	16
A. Unsettled contracts	
B. Staffing Ratios	
C. MN Paid Leave Act	17
D. Regular Transportation	19
E. Supplies and materials	20
F. Communications, Postage, Utilities, Electricity, Water/Sewer, Heating, Fuel/Gasoline, Property/Liability Insurance, Workers compensation Insurance	21
G. Other: Updated materials provided at the meeting.	23
4. Other items not addressed in prior meetings?	
5. Adjourn	



**Finance Advisory Council (FAC)**  
**Wednesday November 5, 2025**

**Members:**

Kristen Hoheisel  
Greg Kugler  
ReNae Bowman  
Nicole Lee

Ginny Verbrugge  
Sarah Taylor  
Helen Bassett  
David Lloyd

Edwin Ochoa  
Aviva Hillenbrand  
April Gulley  
Aunnie Kramber

**Agenda:**

1. 2026-2027 Budget Forecast Assumptions - Revenue
  - G. Special Education
  
2. 2026-2027 Budget Forecast Assumptions - Expenditure
  - a. Unsettled contracts (school board decision)
  - b. Staffing Ratios (school board decision)
  - c. MN Paid Leave Act
  - d. Regular Transportation
  - e. Supply and materials
  - f. Communications
  - g. Postage
  - h. Utility (garbage)
  - i. Electricity
  - j. Water and sewer
  - k. Heating
  - l. Fuel / gasoline
  - m. Property and liability insurance
  - n. Workers compensation insurance
  - o. Other
  
3. Other items not addressed in prior meetings?
  
4. Adjourn

### 3 G - Special Education

Estimated State Fiscal Year (SFY) 2025 and 2026 Special Education Aid			Updated 4/9/25	#REF!					
District	District Type	District Name							
281	1	ROBBINSDALE PUBLIC SCHOOL DISTRICT							
Line #	Calculation		Actual SFY 2021	Actual SFY 2022	Actual SFY 2023	Actual SFY 2024	Estimate SFY 2025	Estimate SFY 2026	Source/Info
1		Final SFY Hold Harmless	\$ 10,234,664.07	\$ 10,234,664.07	\$ 10,234,664.07	\$ 10,234,664.07	\$ 10,234,664.07	\$ 10,234,664.07	Line 70, Special Education Comprehensive Aid Reports
2	1 * PG/MAA Factor	Prog Growth (PG) / Min Aid Adjust (MAA) Factor amount per year	\$ 2,556,227.85	\$ 3,093,445.31	\$ 3,626,569.69	\$ 4,153,296.57	\$ 4,671,263.15	\$ 5,178,064.68	Please see the "SPED Instructions" tab for details
3		Final SFY 2016 Adjusted Average Daily Membership (ADM)	12,625.83	12,625.83	12,625.83	12,625.83	12,625.83	12,625.83	Line 71, Special Education Comprehensive Aid Reports
4		Current Year Adjusted ADM (projected)	11,392.59	11,098.59	10,757.89	10,588.85	10,588.85	10,588.85	Line 71A, Special Education Comprehensive Aid Reports
5		Override Projected Adjusted ADM							
6	4-or-5/3	Adjusted ADM Ratio	90.23%	87.90%	85.21%	83.87%	83.87%	83.87%	Line 71B, Special Education Comprehensive Aid Reports
7	(1+2)*6	Adjusted Hold Harmless - Original Calculation	\$ 11,541,221.78	\$ 11,715,408.15	\$ 11,811,157.28	\$ 12,067,182.59	\$ 12,501,601.16	\$ 12,926,655.60	Line 71D, Special Education Comprehensive Aid Reports
8		Adjusted Hold Harmless - 2019 Legislation	\$ 23,356,141.82	\$ 23,541,513.02	\$ 22,472,090.61	\$ 26,500,573.17	\$ 29,781,616.27	\$ 33,751,335.57	Line 71D4, Special Education Comprehensive Aid Reports
9		<b>Adjusted Hold Harmless (Lesser of Line 7 or 8)</b>	<b>\$ 11,541,221.78</b>	<b>\$ 11,715,408.15</b>	<b>\$ 11,811,157.28</b>	<b>\$ 12,067,182.59</b>	<b>\$ 12,501,601.16</b>	<b>\$ 12,926,655.60</b>	Line 71D5, Special Education Comprehensive Aid Reports
17		New Formula Gross Aid	\$ 21,946,163.27	\$ 20,934,816.93	\$ 23,707,134.45	\$ 24,945,110.38	\$ 28,921,317.14	\$ 32,122,328.13	Line 64, Special Education Comprehensive Aid Reports
18		Tuition Billing Adjustment	\$ (4,823,238.16)	\$ (5,928,256.95)	\$ (6,712,228.07)	\$ (6,994,950.64)	\$ (7,344,698.17)	\$ (7,711,933.08)	Line 65, SFY 2023 Spec Ed Comp Aid Report plus 5% increase for each subsequent year
19		Override Tuition Billing (TB) Adjustment							
20	17+18-or-19	<b>New Formula Net Aid</b>	<b>\$ 17,122,925.11</b>	<b>\$ 15,006,559.98</b>	<b>\$ 16,994,906.38</b>	<b>\$ 17,950,159.74</b>	<b>\$ 21,576,618.97</b>	<b>\$ 24,410,395.05</b>	Line 66, Special Education Comprehensive Aid Reports
21	If 20 < 9, 9, 20	<b>Estimated Initial Gross Special Education Aid</b>	<b>\$ 17,122,925.11</b>	<b>\$ 15,006,559.98</b>	<b>\$ 16,994,906.38</b>	<b>\$ 17,950,159.74</b>	<b>\$ 21,576,618.97</b>	<b>\$ 24,410,395.05</b>	Line 75, Special Education Comprehensive Aid Reports
22	If 20 < 9, 9, 20	Hold Harmless, Growth Limit, or New Formula?	New Formula	New Formula	New Formula	New Formula	New Formula	New Formula	If 20 < 9, 9, 20. Otherwise = 20.
23		<b>Estimated Cross Subsidy Aid</b>	\$ 882,322.97	\$ 882,322.97	\$ 1,175,718.03	\$ 7,536,848.54	\$ 9,142,000.28	\$ 9,056,889.40	Line 75F, Special Education Comprehensive Aid Reports
24		<b>Estimated Homeless Transportation Aid</b>	N/A	N/A	N/A	\$ -	\$ -	\$ -	Line 75H, Special Education Comprehensive Aid Reports
25	21+23+24	<b>Estimated Total Gross Special Education Aid (w/o Proration)</b>	<b>\$ 18,005,248.08</b>	<b>\$ 15,888,882.95</b>	<b>\$ 18,170,624.41</b>	<b>\$ 25,487,008.28</b>	<b>\$ 30,718,619.25</b>	<b>\$ 33,467,284.45</b>	Line 76, Special Education Comprehensive Aid Reports
26		<b>Proration Factor</b>	100%	100%	100%	100%	95.75%	100%	Line 77, Special Education Comprehensive Aid Reports
27	25*26	<b>Total Estimated Net Special Education Aid</b>	<b>\$ 18,005,248.08</b>	<b>\$ 15,888,882.95</b>	<b>\$ 18,170,624.41</b>	<b>\$ 25,487,008.28</b>	<b>\$ 29,413,077.93</b>	<b>\$ 33,467,284.45</b>	Line 78, Special Education Comprehensive Aid Reports

end of worksheet

### 3 G - Special Education Expenditure

Projected SFY 2025 and SFY 2026 Expenditures			Updated 4/9/25		#REF!						
Dist. No.	Dist. Type	District Name									
281	1	ROBBINSDALE PUBLIC SCHOOL DISTRICT									
Line #			Actual SFY 2020	Actual SFY 2021	Actual SFY 2022	Actual SFY 2023	Actual SFY 2024	Estimate SFY 2025	Estimate SFY 2026	Source/Info	
1		Special Education Program Expenditures	\$ 30,070,483.36	\$ 30,653,867.23	\$ 29,389,621.44	\$ 28,471,550.90	\$ 31,659,056.49	\$ 32,225,927.09	\$ 32,802,947.78	Line 16, Special Education Comprehensive Aid Reports	
2		Override Special Education Program Expenditures									
3		Transportation Expenditures (Finance Codes 723, 728, Bus Depreciation)	\$ 4,264,500.86	\$ 2,579,078.59	\$ 6,228,538.51	\$ 8,060,111.71	\$ 9,956,697.82	\$ 12,956,869.13	\$ 16,861,057.81	Line 60, Special Education Comprehensive Aid Reports	
4		Override Transportation Expenditures									
5		FIN 728-only Transportation Expenditures	\$ 1,331,538.52	\$ 435,887.88	\$ 2,208,697.11	\$ 927,316.12	\$ 1,920,086.80	\$ 3,440,575.64	\$ 6,165,117.49	Line 59, Special Education Comprehensive Aid Reports	
6		Override FIN 728-only Transportation Expenditures									
7		Total Special Education Program and Transportation Expenditures	\$ 34,334,984.22	\$ 33,232,945.82	\$ 35,618,159.95	\$ 36,531,662.61	\$ 41,615,754.31	\$ 45,182,796.22	\$ 49,664,005.59		
8		Gen Ed Defray (used to calculate aid SFY 2020 & later)	\$ 2,472,832.76	\$ 2,388,046.07	\$ 2,326,716.14	\$ 2,407,555.00	\$ 2,888,321.21	\$ 3,022,337.69	\$ 3,162,572.47	Line 48, Special Education Comprehensive Aid Reports	
9		Special Education Program Increase/Decrease Percent	3.07%	1.94%	-4.12%	-3.12%	11.20%	1.79%	1.79%	Average Actual Five-Year Increase/Decrease	
10		Transportation Increase/Decrease Percent	-4.26%	-39.52%	141.50%	29.41%	23.53%	30.13%	30.13%	Average Actual Five-Year Increase/Decrease	
11		FIN 728-only Transportation Increase/Decrease	7.45%	-67.26%	406.71%	-58.02%	107.06%	79.19%	79.19%	Average Actual Five-Year Increase/Decrease	
12		Gen Ed Defray Increase/Increase Percent	5.75%	-3.43%	-2.57%	3.47%	19.97%	4.64%	4.64%	Average Actual Five-Year Increase/Decrease	
13		Aid to Special Education Expense Ratio	58.80%	59.88%	59.47%	59.30%	59.90%	59.47%	59.47%	Average Actual Five-Year Increase/Decrease	
14		<b>Next Year's New Formula Gross Aid</b>	<b>\$ 21,946,163.27</b>	<b>\$ 20,934,816.93</b>	<b>\$ 23,707,134.45</b>	<b>\$ 24,945,110.38</b>	<b>\$ 28,921,317.14</b>	<b>\$ 32,122,328.13</b>	<b>\$ 36,369,683.56</b>	Uses actual expenditures from prior year SFY (i.e., SFY 2024 to estimate next year's gross aid (i.e., SFY 2025), found on line 17 on the "SPED Aid" tab	
end of worksheet											

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
273	Edina Public	9,352.10	24,977,369	20,904,877	4,072,492	767,790	3,304,702	353.36
276	Minnnetonka Public	12,352.10	26,415,552	20,236,294	6,179,259	831,615	5,347,644	432.93
277	Westonka Public	2,618.85	6,571,796	4,669,367	1,902,429	286,873	1,615,555	616.89
278	Orono Public	3,199.18	5,651,641	4,064,351	1,587,290	114,359	1,472,931	460.41
279	Osseo Public	22,603.81	64,087,468	45,125,719	18,961,749	3,708,506	15,253,243	674.81
280	Richfield Public	4,414.05	16,185,753	11,240,032	4,945,721	905,149	4,040,572	915.39
281	Robbinsdale Public	11,612.03	39,702,911	24,461,216	15,241,695	2,879,070	12,362,626	1,064.64
282	St. Anthony-New Brighton	2,015.29	3,983,072	3,005,120	977,952	151,551	826,401	410.07
283	St. Louis Park Public	4,743.17	14,198,206	9,670,492	4,527,714	582,290	3,945,424	831.81
284	Wayzata Public	13,622.88	28,556,616	20,717,064	7,839,552	1,079,680	6,759,872	496.21
286	Brooklyn Center	2,389.00	6,210,551	5,413,852	796,699	550,519	246,180	103.05
294	Houston Public	2,166.30	4,645,340	4,031,163	614,177	478,485	135,692	62.64
297	Spring Grove	385.26	466,490	393,561	72,930	11,768	61,162	158.76
299	Caledonia Public	789.38	1,745,587	1,223,732	521,854	43,653	478,202	605.79
300	La Crescent-Hokah	1,102.64	2,783,133	2,448,431	334,702	85,394	249,307	226.10
306	Laporte Public	392.21	1,004,049	806,976	197,074	66,401	130,672	333.17
308	Nevis Public	638.67	1,139,312	919,870	219,442	38,848	180,595	282.77
309	Park Rapids Public	1,742.92	4,499,439	3,248,930	1,250,509	243,099	1,007,411	578.00
314	Braham Public	848.54	1,721,490	1,232,096	489,394	60,163	429,231	505.85
316	Greenway Public	1,079.43	4,256,137	3,676,854	579,283	143,540	435,744	403.68
317	Deer River Public	887.60	3,556,289	2,713,334	842,954	147,041	695,914	784.04



**Independent School District 281  
Robbinsdale Area Schools  
General Fund 2026-27 and Beyond  
November 5, 2025**

Budget forecasts of revenues, expenditures and year-end fund balances are based on a set of assumptions (see below). These projected revenues and expenditures are not adopted budgets and will change as each specific budget is developed and revised for each fiscal year. The projections are to be used by the Board for planning purposes and to determine guidelines to set budget parameters, such as staffing ratios and program needs. The projections are updated several times each year to reflect major revenue or expenditure adjustments, legislative changes, etc. The final, actual results may vary and will impact subsequent years' projections.

**NOTE: The budget projection model estimates the costs for all proposed educational programming and service levels for 2026-27 and for subsequent years. The model does not add or eliminate programs within the projections.**

**4. Budget Forecast Assumption - Expenditures:**

1. For unsettled contracts for FY2027 and beyond, the forecast assumes an increase of **0%** each year for all salaries. Steps and lanes (roll-up costs) for all groups will be included in costs.
2. Staffing ratios are noted in Table 1 and these ratios are continued in each year of the forecast model. The model **does account** for increases and decreases in staffing due to enrollment fluctuations.
3. MN Family Paid Leave Act is 0.44% of payroll for calendar year 2026. The rate is expected to increase ? per year beyond 2026.
4. The transportation contract costs are increasing 3.5% in FY2027 for regular routes. What is the projected ?% increase for FY2028 and beyond?
5. Supply and material expenditures are projected to increase ?% per year beyond FY2026.
6. Communications expenditures are projected to increase ?% per year beyond FY2026.
7. Postage expenditures are projected to increase ?% per year beyond FY2026.
8. Utility (garbage) expenditures are projected to increase ?% per year beyond FY2026.
9. Electricity expenditures are projected to increase ?% per year beyond FY2026.
10. Water and sewer expenditures are projected to increase ?% per year beyond FY2026.
11. Heating expenditures are projected to increase ?% per year beyond FY2026.
12. Fuel / gasoline expenditures are projected to increase ?% per year beyond FY2026.
13. Property and liability insurance is projected to increase at ?% per year beyond FY2026.
14. Workers compensation insurance is projected to increase at ?% per year beyond FY2026.
15. Other?

<b>Staffing Allocations*</b>		
	<u>2025-26</u>	<u>2026-27</u>
Kindergarten	18-25	18-25
Grade 1	19-26	19-26
Grades 2-3	21-28	21-28
Grade 4	23-30	23-30
Grade 5	23-31	23-31
Grades 6-8	25.2	25.2
Grades 9-12	28.1	28.1

**Table 1**

\*This does not represent average class size.

**Fund Balance:**

1. The undesignated, unreserved fund balance for the General Fund is at least **6.5%** of total expenditures in each year.

# Estimate Premiums

## 1. Estimate Premiums

All Fields Required

Who do you want to estimate premiums for?

Changing this input will automatically update elements of the form.

Entire Workforce

An Individual

How many employees do you have?

Your employee count is the highest number of employees reported on a single wage detail report last year.

[Learn more about your employee count](#)

2,142

What was your employee payroll for the last 12 months?

If any employee wages are above the [OASDI Limit](#), this calculator will provide an overestimate for premiums.

\$ 120,587,829

Calculate    Reset

Premiums Successfully Calculated

## 2. Select Premium Frequency

Move the slider to see how your estimated costs change. Your costs will automatically update.

Weekly    Bi-Weekly    Semi-Monthly    Monthly    Quarterly    Annually

### Employer Contributions

Family Leave	\$162,793.57
Medical Leave	\$367,792.88
<b>Total Employer Contributions</b>	<b>\$530,586.45</b>

### Contribution Breakdowns

Employee Contributions	Employee + Employer Total Contributions
Family Leave \$162,793.57	Family Leave \$325,587.14
Medical Leave \$367,792.88	Medical Leave \$735,585.76
<b>Total Employee Contributions</b>	<b>Total</b>
<b>\$530,586.45</b>	<b>\$1,061,172.90</b>

#### How was this calculated?

Your estimate is calculated by multiplying your total payroll by the 0.88% premium rate. That amount is split between Family and Medical Leave, and shared between the employer and employee.

Have Questions?

We're here to help answer the questions you have.  
[Visit our FAQ section](#)

## Premiums Provided By This Calculator Are Unofficial

Premium calculations provided by this calculator are unofficial and are only intended to provide an estimate for premium contributions.

### How this calculation works:

To determine the total contribution, the payroll total entered above is multiplied by the premium rate of 0.88%. This value is then divided to give the total contribution amount for an employer's reported employee count by week, month, quarter, or year. The calculator displays the total contribution owed by the employer for their reported employee count, and the total contributed by all of their employees.

This calculator assumes premium contributions are split 50% between employers and employees. Employers may choose to cover up to 100% of the total premium for employees, but may not collect more than 50% from employees.

Small employers will pay a reduced premium rate under the Paid Leave law. This calculator finds the average employee wage and compares it to the criteria for the small employer rate: the number of employees must be 30 or fewer, and the average employee wage must be less than 150% of the statewide average weekly wage. If an employer qualifies, the reduced premium rate is applied. The maximum contribution from employees in this case is the same as an employee of a large employer.

## More about Paid Leave premiums

Premium rates are set to ensure the Paid Leave program is able to cover the cost of benefits and can best serve its users. The Paid Leave premium rate of 0.88 percent for 2026 covers the premium for medical leave (0.61 percent), for your own medical care, and family leave (0.27 percent), to care for others.

2026 Contribution Rates for Minnesota Paid Leave	
Total Premium Rate	0.88%
Max. Employee Contribution Rate	0.44%
Max. Weekly Benefit	\$1,423
Min. Employer Contribution Rate	0.44%
Min. Small Employer Contribution Rate	0.22%

Employers must pay at least 50 percent of the total premium and can deduct the remainder from employee pay. Employers may also choose to pay up to 100 percent of the premium for their employees. Small employers pay a reduced premium rate. The maximum contribution from employees in this case is the same as an employee of a large employer.

<b>Transportation History - Regular</b>						
		<b>32.80%</b>	<b>11.70%</b>	<b>3.00%</b>	<b>13.58%</b>	<b>3.50%</b>
	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
Service Type	Full Day Charge	Full Day Charge	Full Day Charge	Full Day Charge	Full Day Charge	Full Day Charge
Bus Assistant/Aide (per Hour)	\$ 20.03	\$ 26.60	\$ 29.71	\$ 30.60	\$37.62	\$38.93
Excess (per 1/10 hour)	\$ 4.00	\$ 5.31	\$ 5.93	\$ 6.11	\$6.81	\$7.04
Lift Fee	\$ 17.97	\$ 23.86	\$ 26.66	\$ 27.46	\$30.59	\$31.66
Midday, Contractor Owned, Type A-B-C, 1.5 Hr Base	\$ 62.76	\$ 83.35	\$ 93.10	\$ 95.89	\$106.81	\$110.54
Midday, Contractor Owned, Type III/Van, 1.5 Hr Base	\$ 62.76	\$ 83.35	\$ 93.10	\$ 95.89		
Midday, District Owned, Type A-B-C, 1.5 Hr Base	\$ 62.76	\$ 83.35	\$ 93.10	\$ 95.89	\$106.81	110.54
Outsourced	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Regular-Ed, Contractor Owned, Type A-B-C, 5 Hr Base	\$ 298.90	\$ 396.94	\$ 443.38	\$ 456.68	\$518.70	536.85
Regular-Ed, District Owned, Type A-B-C, 5 Hr Base	\$ 240.66	\$ 319.60	\$ 356.99	\$ 367.70	\$409.58	423.91
Special-Ed, In-District, Contractor Owned, Type A-B-C, 5 Hr Base	\$ 314.43	\$ 417.56	\$ 466.42	\$ 480.41	\$545.13	564.2
Special-Ed, In-District, Contractor Owned, Type III/Van, 5 Hr Base	\$ 238.47	\$ 316.69	\$ 353.74	\$ 364.35		9
Special-Ed, In-District, District Owned, Type A-B-C, 5 Hr Base	\$ 256.19	\$ 340.22	\$ 380.03	\$ 391.43	\$436.01	451.27
Special-Ed, Midday, Contractor Owned, Type A-B-C, 1.5 Hr Base	\$ 62.76	\$ 83.35	\$ 93.10	\$ 95.89	\$99.15	102.62
Special-Ed, Midday, Contractor Owned, Type III/Van, 1.5 Hr Base	\$ 62.76	\$ 83.35	\$ 93.10	\$ 95.89		
Special-Ed, Midday, District Owned, Type A-B-C, 1.5 Hr Base	\$ 62.76	\$ 83.35	\$ 93.10	\$ 95.89	\$99.15	102.62
Special-Ed, Out-of-District, Contractor Owned, Type A-B-C, 5 Hr Base	\$ 314.43	\$ 417.56	\$ 466.42	\$ 480.41	\$545.13	579.46
Special-Ed, Out-of-District, Contractor Owned, Type III/Van, 5 Hr Base	\$ 238.47	\$ 316.69	\$ 353.74	\$ 364.35		
Special-Ed, Out-of-District, District Owned, Type A-B-C, 5 Hr Base	\$ 256.19	\$ 340.22	\$ 380.03	\$ 391.43	436.01	451.27
Summer School, Contractor Owned, Type A-B-C, 5 Hr Base	\$ 314.43	\$ 417.56	\$ 466.42	\$ 480.41		
Summer School, District Owned, Type A-B-C, 5 Hr Base	\$ 256.19	\$ 340.22	\$ 380.03	\$ 391.43		
Activity Services Type Type A-B-C, 1.5 Hr Base	\$ 62.76	\$ 83.35	\$ 93.10	\$ 95.89		
Activity Services Excess (per 1/10 hour)	\$ 4.00	\$ 5.31	\$ 5.93	\$ 6.11		
		<b>2 - Expenditure # 4</b>				

### Supply Budget Allocation

School	Enrollment	Basic		ARTS	ARTS
		Allocation	Rate		
Cooper	050	1,497	84.00	125,748.00	
Armstrong	053	1,722	84.00	144,648.00	
Early Learning	013				
Highview / RTC	200	310	84.00	26,040.00	
RTC	180				
Robbinsdale Vitural Academy	289	37	84.00	3,108.00	
Plymouth	040	772	57.00	44,004.00	
Robbinsdale	043	597	57.00	34,029.00	
Sandburg	045	326	57.00	18,582.00	
FAIR - Crystal	401	424	57.00	24,168.00	
FAIR - Pilgrim Lane	020	398	42.00	16,716.00	11.35
Forest	004	402	42.00	16,884.00	11.35
Lakeview	006	308	42.00	12,936.00	11.35
Meadow Lake	010	433	42.00	18,186.00	11.35
Neill	011	329	42.00	13,818.00	11.35
Noble	017	254	42.00	10,668.00	11.35
Northport	019	435	42.00	18,270.00	11.35
SEA @ Olson	008	433	42.00	18,186.00	11.35
Sonnesyn	022	264	42.00	11,088.00	11.35
Spanish Immersion	012	770	42.00	32,340.00	11.35
Zachary Lane	030	380	42.00	15,960.00	11.35
<b>Total</b>		<b>10,091</b>		<b>\$605,379</b>	<b>\$50,008</b>

## Expenditures - 5 Year History

Category	2020-21	2021-22	2022-23	2023-24	2024-25	*2025-26	Average Annual Cost
<b>Communications</b>	\$ 100,660.36	\$ 388,921.16	\$ 350,918.87	\$ 184,142.33	\$ 175,451.89	\$ 200,000.00	\$ 240,018.92
<b>Postage</b>	\$ 78,962.40	\$ 71,683.55	\$ 71,228.60	\$ 45,494.28	\$ 82,305.67	\$ 90,921.00	\$ 69,934.90
<b>Utilities (garbage)</b>	\$ 170,940.33	\$ 227,379.24	\$ 270,881.22	\$ 253,638.84	\$ 317,454.61	\$ 350,913.00	\$ 248,058.85
<b>Electricity</b>	\$ 1,790,329.09	\$ 2,145,133.78	\$ 2,281,305.60	\$ 2,274,460.34	\$ 2,087,405.26	\$ 2,612,400.00	\$ 2,115,726.81
<b>Water/Sewer</b>	\$ 461,269.19	\$ 497,276.73	\$ 543,375.20	\$ 577,842.63	\$ 587,065.78	\$ 703,900.00	\$ 533,365.91
<b>Heating</b>	\$ 515,129.92	\$ 920,951.21	\$ 1,075,537.34	\$ 66,761.19	\$ 848,239.46	\$ 1,141,300.00	\$ 685,323.82
<b>Fuel / Gasoline</b>	\$ (63,974.05)	\$ 533,156.90	\$ 151,202.66	\$ 663,341.85	\$ 567,492.58	\$ 702,500.00	\$ 370,243.99
<b>Property/Liab Ins</b>	\$ 455,585.69	\$ 516,290.00	\$ 608,711.24	\$ 755,301.55	\$ 879,737.69	\$ 882,091.00	\$ 643,125.23
<b>Work Comp</b>	\$ 100,660.36	\$ 388,921.16	\$ 350,918.87	\$ 184,142.33	\$ 175,451.89	\$ 200,000.00	\$ 233,349.10
<b>Total</b>	<b>3,329,280</b>	<b>4,840,188</b>	<b>4,931,013</b>	<b>4,591,346</b>	<b>5,287,395</b>	<b>6,393,104</b>	

## Expenditure - 5 Year Trend

Category	2019-20	2020-21	%	2021-22	%	2022-23	%	2023-24	%	2024-25	%	Average Annual Increase
Communications	144,058	100,660	-30.13%	388,921	286.37%	350,919	-9.77%	184,142	-47.53%	175,452	-4.72%	38.84%
Postage	72,050	78,962	9.59%	71,684	-9.22%	71,229	-0.63%	45,494	-36.13%	82,306	80.91%	8.90%
Utilities (garbage)	217,455	170,940	-21.39%	227,379	33.02%	270,881	19.13%	253,639	-6.37%	317,455	25.16%	9.91%
Electricity	1,484,634	1,790,329	20.59%	2,145,134	19.82%	2,281,306	6.35%	2,274,460	-0.30%	2,087,405	-8.22%	7.65%
Water/Sewer	424,570	461,269	8.64%	497,277	7.81%	543,375	9.27%	577,843	6.34%	587,066	1.60%	6.73%
Heating	559,431	515,130	-7.92%	920,951	78.78%	1,075,537	16.79%	66,761	-93.79%	848,239	1170.56%	232.88%
Fuel / Gasoline	33,804	-63,974	-289.25%	533,157	-933.40%	151,203	-71.64%	663,342	338.71%	567,493	-14.45%	-194.01%
Property/Liab Ins	449,878	455,586	1.27%	516,290	13.32%	608,711	17.90%	755,302	24.08%	879,738	16.48%	14.61%
Work Comp	144,058	100,660	-30.13%	388,921	286.37%	350,919	-9.77%	184,142	-47.53%	175,452	-4.72%	38.84%
<b>Total</b>	<b>3,529,937</b>	<b>3,609,563</b>	<b>2.26%</b>	<b>5,689,714</b>	<b>57.63%</b>	<b>5,704,080</b>	<b>0.25%</b>	<b>5,005,125</b>	<b>-12.25%</b>	<b>5,720,605</b>	<b>14.29%</b>	

### 3 G - Special Education

Estimated State Fiscal Year (SFY) 2025 and 2026 Special Education Aid			Updated 4/9/25	#REF!					
District	District Type	District Name							
281	1	ROBBINSDALE PUBLIC SCHOOL DISTRICT							
Line #	Calculation		Actual SFY 2021	Actual SFY 2022	Actual SFY 2023	Actual SFY 2024	Estimate SFY 2025	Estimate SFY 2026	Source/Info
1		Final SFY Hold Harmless	\$ 10,234,664.07	\$ 10,234,664.07	\$ 10,234,664.07	\$ 10,234,664.07	\$ 10,234,664.07	\$ 10,234,664.07	Line 70, Special Education Comprehensive Aid Reports
2	1 * PG/MAA Factor	Prog Growth (PG) / Min Aid Adjust (MAA) Factor amount per year	\$ 2,556,227.85	\$ 3,093,445.31	\$ 3,626,569.69	\$ 4,153,296.57	\$ 4,671,263.15	\$ 5,178,064.68	Please see the "SPED Instructions" tab for details
3		Final SFY 2016 Adjusted Average Daily Membership (ADM)	12,625.83	12,625.83	12,625.83	12,625.83	12,625.83	12,625.83	Line 71, Special Education Comprehensive Aid Reports
4		Current Year Adjusted ADM (projected)	11,392.59	11,098.59	10,757.89	10,588.85	10,588.85	10,588.85	Line 71A, Special Education Comprehensive Aid Reports
5		Override Projected Adjusted ADM							
6	4-or-5/3	Adjusted ADM Ratio	90.23%	87.90%	85.21%	83.87%	83.87%	83.87%	Line 71B, Special Education Comprehensive Aid Reports
7	(1+2)*6	Adjusted Hold Harmless - Original Calculation	\$ 11,541,221.78	\$ 11,715,408.15	\$ 11,811,157.28	\$ 12,067,182.59	\$ 12,501,601.16	\$ 12,926,655.60	Line 71D, Special Education Comprehensive Aid Reports
8		Adjusted Hold Harmless - 2019 Legislation	\$ 23,356,141.82	\$ 23,541,513.02	\$ 22,472,090.61	\$ 26,500,573.17	\$ 29,781,616.27	\$ 33,751,335.57	Line 71D4, Special Education Comprehensive Aid Reports
9		<b>Adjusted Hold Harmless (Lesser of Line 7 or 8)</b>	<b>\$ 11,541,221.78</b>	<b>\$ 11,715,408.15</b>	<b>\$ 11,811,157.28</b>	<b>\$ 12,067,182.59</b>	<b>\$ 12,501,601.16</b>	<b>\$ 12,926,655.60</b>	Line 71D5, Special Education Comprehensive Aid Reports
17		New Formula Gross Aid	\$ 21,946,163.27	\$ 20,934,816.93	\$ 23,707,134.45	\$ 24,945,110.38	\$ 28,921,317.14	\$ 32,122,328.13	Line 64, Special Education Comprehensive Aid Reports
18		Tuition Billing Adjustment	\$ (4,823,238.16)	\$ (5,928,256.95)	\$ (6,712,228.07)	\$ (6,994,950.64)	\$ (7,344,698.17)	\$ (7,711,933.08)	Line 65, SFY 2023 Spec Ed Comp Aid Report plus 5% increase for each subsequent year
19		Override Tuition Billing (TB) Adjustment							
20	17+18-or-19	<b>New Formula Net Aid</b>	<b>\$ 17,122,925.11</b>	<b>\$ 15,006,559.98</b>	<b>\$ 16,994,906.38</b>	<b>\$ 17,950,159.74</b>	<b>\$ 21,576,618.97</b>	<b>\$ 24,410,395.05</b>	Line 66, Special Education Comprehensive Aid Reports
21	If 20 < 9, 9, 20	<b>Estimated Initial Gross Special Education Aid</b>	<b>\$ 17,122,925.11</b>	<b>\$ 15,006,559.98</b>	<b>\$ 16,994,906.38</b>	<b>\$ 17,950,159.74</b>	<b>\$ 21,576,618.97</b>	<b>\$ 24,410,395.05</b>	Line 75, Special Education Comprehensive Aid Reports
22	If 20 < 9, 9, 20	Hold Harmless, Growth Limit, or New Formula?	New Formula	New Formula	New Formula	New Formula	New Formula	New Formula	If 20 < 9, 9, 20. Otherwise = 20.
23		<b>Estimated Cross Subsidy Aid</b>	<b>\$ 882,322.97</b>	<b>\$ 882,322.97</b>	<b>\$ 1,175,718.03</b>	<b>\$ 7,536,848.54</b>	<b>\$ 9,142,000.28</b>	<b>\$ 9,056,889.40</b>	Line 75F, Special Education Comprehensive Aid Reports
24		<b>Estimated Homeless Transportation Aid</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	Line 75H, Special Education Comprehensive Aid Reports
25	21+23+24	<b>Estimated Total Gross Special Education Aid (w/o Proration)</b>	<b>\$ 18,005,248.08</b>	<b>\$ 15,888,882.95</b>	<b>\$ 18,170,624.41</b>	<b>\$ 25,487,008.28</b>	<b>\$ 30,718,619.25</b>	<b>\$ 33,467,284.45</b>	Line 76, Special Education Comprehensive Aid Reports
26		<b>Proration Factor</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>95.75%</b>	<b>100%</b>	Line 77, Special Education Comprehensive Aid Reports
27	25*26	<b>Total Estimated Net Special Education Aid</b>	<b>\$ 18,005,248.08</b>	<b>\$ 15,888,882.95</b>	<b>\$ 18,170,624.41</b>	<b>\$ 25,487,008.28</b>	<b>\$ 29,413,077.93</b>	<b>\$ 33,467,284.45</b>	Line 78, Special Education Comprehensive Aid Reports

end of worksheet

### 3 G - Special Education Expenditure

Projected SFY 2025 and SFY 2026 Expenditures			Updated 4/9/25		#REF!						
Dist. No.	Dist. Type	District Name									
281	1	ROBBINSDALE PUBLIC SCHOOL DISTRICT									
Line #			Actual SFY 2020	Actual SFY 2021	Actual SFY 2022	Actual SFY 2023	Actual SFY 2024	Estimate SFY 2025	Estimate SFY 2026	Source/Info	
1		Special Education Program Expenditures	\$ 30,070,483.36	\$ 30,653,867.23	\$ 29,389,621.44	\$ 28,471,550.90	\$ 31,659,056.49	\$ 32,225,927.09	\$ 32,802,947.78	Line 16, Special Education Comprehensive Aid Reports	
2		Override Special Education Program Expenditures									
3		Transportation Expenditures (Finance Codes 723, 728, Bus Depreciation)	\$ 4,264,500.86	\$ 2,579,078.59	\$ 6,228,538.51	\$ 8,060,111.71	\$ 9,956,697.82	\$ 12,956,869.13	\$ 16,861,057.81	Line 60, Special Education Comprehensive Aid Reports	
4		Override Transportation Expenditures									
5		FIN 728-only Transportation Expenditures	\$ 1,331,538.52	\$ 435,887.88	\$ 2,208,697.11	\$ 927,316.12	\$ 1,920,086.80	\$ 3,440,575.64	\$ 6,165,117.49	Line 59, Special Education Comprehensive Aid Reports	
6		Override FIN 728-only Transportation Expenditures									
7		Total Special Education Program and Transportation Expenditures	\$ 34,334,984.22	\$ 33,232,945.82	\$ 35,618,159.95	\$ 36,531,662.61	\$ 41,615,754.31	\$ 45,182,796.22	\$ 49,664,005.59		
8		Gen Ed Defray (used to calculate aid SFY 2020 & later)	\$ 2,472,832.76	\$ 2,388,046.07	\$ 2,326,716.14	\$ 2,407,555.00	\$ 2,888,321.21	\$ 3,022,337.69	\$ 3,162,572.47	Line 48, Special Education Comprehensive Aid Reports	
9		Special Education Program Increase/Decrease Percent	3.07%	1.94%	-4.12%	-3.12%	11.20%	1.79%	1.79%	Average Actual Five-Year Increase/Decrease	
10		Transportation Increase/Decrease Percent	-4.26%	-39.52%	141.50%	29.41%	23.53%	30.13%	30.13%	Average Actual Five-Year Increase/Decrease	
11		FIN 728-only Transportation Increase/Decrease	7.45%	-67.26%	406.71%	-58.02%	107.06%	79.19%	79.19%	Average Actual Five-Year Increase/Decrease	
12		Gen Ed Defray Increase/Increase Percent	5.75%	-3.43%	-2.57%	3.47%	19.97%	4.64%	4.64%	Average Actual Five-Year Increase/Decrease	
13		Aid to Special Education Expense Ratio	58.80%	59.88%	59.47%	59.30%	59.90%	59.47%	59.47%	Average Actual Five-Year Increase/Decrease	
14		<b>Next Year's New Formula Gross Aid</b>	<b>\$ 21,946,163.27</b>	<b>\$ 20,934,816.93</b>	<b>\$ 23,707,134.45</b>	<b>\$ 24,945,110.38</b>	<b>\$ 28,921,317.14</b>	<b>\$ 32,122,328.13</b>	<b>\$ 36,369,683.56</b>	Uses actual expenditures from prior year SFY (i.e., SFY 2024 to estimate next year's gross aid (i.e., SFY 2025), found on line 17 on the "SPED Aid" tab	
end of worksheet											

Number	District	(A) Adjusted PU	(B) Special Education Expenditure	(C) Categorical Revenue	(D) Gross Cross- Subsidy (B-C)	(E) Adj. Gen Rev for Special Education	(F) Adj. Net Cross-Subsidy (D-E)	(G) Per WADM
273	Edina Public	9,352.10	24,977,369	20,904,877	4,072,492	767,790	3,304,702	353.36
276	Minnetonka Public	12,352.10	26,415,552	20,236,294	6,179,259	831,615	5,347,644	432.93
277	Westonka Public	2,618.85	6,571,796	4,669,367	1,902,429	286,873	1,615,555	616.89
278	Orono Public	3,199.18	5,651,641	4,064,351	1,587,290	114,359	1,472,931	460.41
279	Osseo Public	22,603.81	64,087,468	45,125,719	18,961,749	3,708,506	15,253,243	674.81
280	Richfield Public	4,414.05	16,185,753	11,240,032	4,945,721	905,149	4,040,572	915.39
281	Robbinsdale Public	11,612.03	39,702,911	24,461,216	15,241,695	2,879,070	12,362,626	1,064.64
282	St. Anthony-New Brighton	2,015.29	3,983,072	3,005,120	977,952	151,551	826,401	410.07
283	St. Louis Park Public	4,743.17	14,198,206	9,670,492	4,527,714	582,290	3,945,424	831.81
284	Wayzata Public	13,622.88	28,556,616	20,717,064	7,839,552	1,079,680	6,759,872	496.21
286	Brooklyn Center	2,389.00	6,210,551	5,413,852	796,699	550,519	246,180	103.05
294	Houston Public	2,166.30	4,645,340	4,031,163	614,177	478,485	135,692	62.64
297	Spring Grove	385.26	466,490	393,561	72,930	11,768	61,162	158.76
299	Caledonia Public	789.38	1,745,587	1,223,732	521,854	43,653	478,202	605.79
300	La Crescent-Hokah	1,102.64	2,783,133	2,448,431	334,702	85,394	249,307	226.10
306	Laporte Public	392.21	1,004,049	806,976	197,074	66,401	130,672	333.17
308	Nevis Public	638.67	1,139,312	919,870	219,442	38,848	180,595	282.77
309	Park Rapids Public	1,742.92	4,499,439	3,248,930	1,250,509	243,099	1,007,411	578.00
314	Braham Public	848.54	1,721,490	1,232,096	489,394	60,163	429,231	505.85
316	Greenway Public	1,079.43	4,256,137	3,676,854	579,283	143,540	435,744	403.68
317	Deer River Public	887.60	3,556,289	2,713,334	842,954	147,041	695,914	784.04



**Independent School District 281  
Robbinsdale Area Schools  
General Fund 2026-27 and Beyond  
November 5, 2025**

Budget forecasts of revenues, expenditures and year-end fund balances are based on a set of assumptions (see below). These projected revenues and expenditures are not adopted budgets and will change as each specific budget is developed and revised for each fiscal year. The projections are to be used by the Board for planning purposes and to determine guidelines to set budget parameters, such as staffing ratios and program needs. The projections are updated several times each year to reflect major revenue or expenditure adjustments, legislative changes, etc. The final, actual results may vary and will impact subsequent years' projections.

**NOTE: The budget projection model estimates the costs for all proposed educational programming and service levels for 2026-27 and for subsequent years. The model does not add or eliminate programs within the projections.**

**4. Budget Forecast Assumption - Expenditures:**

1. For unsettled contracts for FY2027 and beyond, the forecast assumes an increase of **0%** each year for all salaries. Steps and lanes (roll-up costs) for all groups will be included in costs.
2. Staffing ratios are noted in Table 1 and these ratios are continued in each year of the forecast model. The model **does account** for increases and decreases in staffing due to enrollment fluctuations.
3. MN Family Paid Leave Act is 0.44% of payroll for calendar year 2026. The rate is expected to increase ? per year beyond 2026.
4. The transportation contract costs are increasing 3.5% in FY2027 for regular routes. What is the projected ?% increase for FY2028 and beyond?
5. Supply and material expenditures are projected to increase ?% per year beyond FY2026.
6. Communications expenditures are projected to increase ?% per year beyond FY2026.
7. Postage expenditures are projected to increase ?% per year beyond FY2026.
8. Utility (garbage) expenditures are projected to increase ?% per year beyond FY2026.
9. Electricity expenditures are projected to increase ?% per year beyond FY2026.
10. Water and sewer expenditures are projected to increase ?% per year beyond FY2026.
11. Heating expenditures are projected to increase ?% per year beyond FY2026.
12. Fuel / gasoline expenditures are projected to increase ?% per year beyond FY2026.
13. Property and liability insurance is projected to increase at ?% per year beyond FY2026.
14. Workers compensation insurance is projected to increase at ?% per year beyond FY2026.
15. Other?

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

**Table 1**

\*This does not represent average class size.

**Fund Balance:**

1. The undesignated, unreserved fund balance for the General Fund is at least **6.5%** of total expenditures in each year.

# Estimate Premiums

## 1. Estimate Premiums

All Fields Required

Who do you want to estimate premiums for?

Changing this input will automatically update elements of the form.

Entire Workforce

An Individual

How many employees do you have?

Your employee count is the highest number of employees reported on a single wage detail report last year.

[Learn more about your employee count](#)

2,142

What was your employee payroll for the last 12 months?

If any employee wages are above the [OASDI Limit](#), this calculator will provide an overestimate for premiums.

\$ 120,587,829

Calculate    Reset

Premiums Successfully Calculated

## 2. Select Premium Frequency

Move the slider to see how your estimated costs change. Your costs will automatically update.

Weekly    Bi-Weekly    Semi-Monthly    Monthly    Quarterly    Annually

### Employer Contributions

Family Leave	\$162,793.57
Medical Leave	\$367,792.88
<b>Total Employer Contributions</b>	<b>\$530,586.45</b>

### Contribution Breakdowns

Employee Contributions	Employee + Employer Total Contributions
Family Leave \$162,793.57	Family Leave \$325,587.14
Medical Leave \$367,792.88	Medical Leave \$735,585.76
<b>Total Employee Contributions</b>	<b>Total</b>
<b>\$530,586.45</b>	<b>\$1,061,172.90</b>

#### How was this calculated?

Your estimate is calculated by multiplying your total payroll by the 0.88% premium rate. That amount is split between Family and Medical Leave, and shared between the employer and employee.

Have Questions?

We're here to help answer the questions you have.  
[Visit our FAQ section](#)

## Premiums Provided By This Calculator Are Unofficial

Premium calculations provided by this calculator are unofficial and are only intended to provide an estimate for premium contributions.

### How this calculation works:

To determine the total contribution, the payroll total entered above is multiplied by the premium rate of 0.88%. This value is then divided to give the total contribution amount for an employer's reported employee count by week, month, quarter, or year. The calculator displays the total contribution owed by the employer for their reported employee count, and the total contributed by all of their employees.

This calculator assumes premium contributions are split 50% between employers and employees. Employers may choose to cover up to 100% of the total premium for employees, but may not collect more than 50% from employees.

Small employers will pay a reduced premium rate under the Paid Leave law. This calculator finds the average employee wage and compares it to the criteria for the small employer rate: the number of employees must be 30 or fewer, and the average employee wage must be less than 150% of the statewide average weekly wage. If an employer qualifies, the reduced premium rate is applied. The maximum contribution from employees in this case is the same as an employee of a large employer.

## More about Paid Leave premiums

Premium rates are set to ensure the Paid Leave program is able to cover the cost of benefits and can best serve its users. The Paid Leave premium rate of 0.88 percent for 2026 covers the premium for medical leave (0.61 percent), for your own medical care, and family leave (0.27 percent), to care for others.

2026 Contribution Rates for Minnesota Paid Leave	
Total Premium Rate	0.88%
Max. Employee Contribution Rate	0.44%
Max. Weekly Benefit	\$1,423
Min. Employer Contribution Rate	0.44%
Min. Small Employer Contribution Rate	0.22%

Employers must pay at least 50 percent of the total premium and can deduct the remainder from employee pay. Employers may also choose to pay up to 100 percent of the premium for their employees. Small employers pay a reduced premium rate. The maximum contribution from employees in this case is the same as an employee of a large employer.

<b>Transportation History - Regular</b>						
		<b>32.80%</b>	<b>11.70%</b>	<b>3.00%</b>	<b>13.58%</b>	<b>3.50%</b>
	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
Service Type	Full Day Charge	Full Day Charge	Full Day Charge	Full Day Charge	Full Day Charge	Full Day Charge
Bus Assistant/Aide (per Hour)	\$ 20.03	\$ 26.60	\$ 29.71	\$ 30.60	\$37.62	\$38.93
Excess (per 1/10 hour)	\$ 4.00	\$ 5.31	\$ 5.93	\$ 6.11	\$6.81	\$7.04
Lift Fee	\$ 17.97	\$ 23.86	\$ 26.66	\$ 27.46	\$30.59	\$31.66
Midday, Contractor Owned, Type A-B-C, 1.5 Hr Base	\$ 62.76	\$ 83.35	\$ 93.10	\$ 95.89	\$106.81	\$110.54
Midday, Contractor Owned, Type III/Van, 1.5 Hr Base	\$ 62.76	\$ 83.35	\$ 93.10	\$ 95.89		
Midday, District Owned, Type A-B-C, 1.5 Hr Base	\$ 62.76	\$ 83.35	\$ 93.10	\$ 95.89	\$106.81	110.54
Outsourced	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Regular-Ed, Contractor Owned, Type A-B-C, 5 Hr Base	\$ 298.90	\$ 396.94	\$ 443.38	\$ 456.68	\$518.70	536.85
Regular-Ed, District Owned, Type A-B-C, 5 Hr Base	\$ 240.66	\$ 319.60	\$ 356.99	\$ 367.70	\$409.58	423.91
Special-Ed, In-District, Contractor Owned, Type A-B-C, 5 Hr Base	\$ 314.43	\$ 417.56	\$ 466.42	\$ 480.41	\$545.13	564.2
Special-Ed, In-District, Contractor Owned, Type III/Van, 5 Hr Base	\$ 238.47	\$ 316.69	\$ 353.74	\$ 364.35		19
Special-Ed, In-District, District Owned, Type A-B-C, 5 Hr Base	\$ 256.19	\$ 340.22	\$ 380.03	\$ 391.43	\$436.01	451.27
Special-Ed, Midday, Contractor Owned, Type A-B-C, 1.5 Hr Base	\$ 62.76	\$ 83.35	\$ 93.10	\$ 95.89	\$99.15	102.62
Special-Ed, Midday, Contractor Owned, Type III/Van, 1.5 Hr Base	\$ 62.76	\$ 83.35	\$ 93.10	\$ 95.89		
Special-Ed, Midday, District Owned, Type A-B-C, 1.5 Hr Base	\$ 62.76	\$ 83.35	\$ 93.10	\$ 95.89	\$99.15	102.62
Special-Ed, Out-of-District, Contractor Owned, Type A-B-C, 5 Hr Base	\$ 314.43	\$ 417.56	\$ 466.42	\$ 480.41	\$545.13	579.46
Special-Ed, Out-of-District, Contractor Owned, Type III/Van, 5 Hr Base	\$ 238.47	\$ 316.69	\$ 353.74	\$ 364.35		
Special-Ed, Out-of-District, District Owned, Type A-B-C, 5 Hr Base	\$ 256.19	\$ 340.22	\$ 380.03	\$ 391.43	436.01	451.27
Summer School, Contractor Owned, Type A-B-C, 5 Hr Base	\$ 314.43	\$ 417.56	\$ 466.42	\$ 480.41		
Summer School, District Owned, Type A-B-C, 5 Hr Base	\$ 256.19	\$ 340.22	\$ 380.03	\$ 391.43		
Activity Services Type Type A-B-C, 1.5 Hr Base	\$ 62.76	\$ 83.35	\$ 93.10	\$ 95.89		
Activity Services Excess (per 1/10 hour)	\$ 4.00	\$ 5.31	\$ 5.93	\$ 6.11		
		<b>2 - Expenditure # 4</b>				

### Supply Budget Allocation

School	Enrollment	Basic		ARTS	ARTS
		Allocation	Rate		
Cooper	050	1,497	84.00	125,748.00	
Armstrong	053	1,722	84.00	144,648.00	
Early Learning	013				
Highview / RTC	200	310	84.00	26,040.00	
RTC	180				
Robbinsdale Vitural Academy	289	37	84.00	3,108.00	
Plymouth	040	772	57.00	44,004.00	
Robbinsdale	043	597	57.00	34,029.00	
Sandburg	045	326	57.00	18,582.00	
FAIR - Crystal	401	424	57.00	24,168.00	
FAIR - Pilgrim Lane	020	398	42.00	16,716.00	11.35
Forest	004	402	42.00	16,884.00	11.35
Lakeview	006	308	42.00	12,936.00	11.35
Meadow Lake	010	433	42.00	18,186.00	11.35
Neill	011	329	42.00	13,818.00	11.35
Noble	017	254	42.00	10,668.00	11.35
Northport	019	435	42.00	18,270.00	11.35
SEA @ Olson	008	433	42.00	18,186.00	11.35
Sonnesyn	022	264	42.00	11,088.00	11.35
Spanish Immersion	012	770	42.00	32,340.00	11.35
Zachary Lane	030	380	42.00	15,960.00	11.35
<b>Total</b>		<b>10,091</b>		<b>\$605,379</b>	<b>\$50,008</b>

## Expenditures - 5 Year History

Category	2020-21	2021-22	2022-23	2023-24	2024-25	*2025-26	Average Annual Cost
Communications	\$ 100,660.36	\$ 388,921.16	\$ 350,918.87	\$ 184,142.33	\$ 175,451.89	\$ 200,000.00	\$ 240,018.92
Postage	\$ 78,962.40	\$ 71,683.55	\$ 71,228.60	\$ 45,494.28	\$ 82,305.67	\$ 90,921.00	\$ 69,934.90
Utilities (garbage)	\$ 170,940.33	\$ 227,379.24	\$ 270,881.22	\$ 253,638.84	\$ 317,454.61	\$ 350,913.00	\$ 248,058.85
Electricity	\$ 1,790,329.09	\$ 2,145,133.78	\$ 2,281,305.60	\$ 2,274,460.34	\$ 2,087,405.26	\$ 2,612,400.00	\$ 2,115,726.81
Water/Sewer	\$ 461,269.19	\$ 497,276.73	\$ 543,375.20	\$ 577,842.63	\$ 587,065.78	\$ 703,900.00	\$ 533,365.91
Heating	\$ 515,129.92	\$ 920,951.21	\$ 1,075,537.34	\$ 66,761.19	\$ 848,239.46	\$ 1,141,300.00	\$ 685,323.82
Fuel / Gasoline	\$ (63,974.05)	\$ 533,156.90	\$ 151,202.66	\$ 663,341.85	\$ 567,492.58	\$ 702,500.00	\$ 370,243.99
Property/Liab Ins	\$ 455,585.69	\$ 516,290.00	\$ 608,711.24	\$ 755,301.55	\$ 879,737.69	\$ 882,091.00	\$ 643,125.23
Work Comp	\$ 100,660.36	\$ 388,921.16	\$ 350,918.87	\$ 184,142.33	\$ 175,451.89	\$ 200,000.00	\$ 233,349.10
<b>Total</b>	<b>3,329,280</b>	<b>4,840,188</b>	<b>4,931,013</b>	<b>4,591,346</b>	<b>5,287,395</b>	<b>6,393,104</b>	

## Expenditure - 5 Year Trend

Category	2019-20	2020-21	%	2021-22	%	2022-23	%	2023-24	%	2024-25	%	Average Annual Increase
Communications	144,058	100,660	-30.13%	388,921	286.37%	350,919	-9.77%	184,142	-47.53%	175,452	-4.72%	38.84%
Postage	72,050	78,962	9.59%	71,684	-9.22%	71,229	-0.63%	45,494	-36.13%	82,306	80.91%	8.90%
Utilities (garbage)	217,455	170,940	-21.39%	227,379	33.02%	270,881	19.13%	253,639	-6.37%	317,455	25.16%	9.91%
Electricity	1,484,634	1,790,329	20.59%	2,145,134	19.82%	2,281,306	6.35%	2,274,460	-0.30%	2,087,405	-8.22%	7.65%
Water/Sewer	424,570	461,269	8.64%	497,277	7.81%	543,375	9.27%	577,843	6.34%	587,066	1.60%	6.73%
Heating	559,431	515,130	-7.92%	920,951	78.78%	1,075,537	16.79%	66,761	-93.79%	848,239	1170.56%	232.88%
Fuel / Gasoline	33,804	-63,974	-289.25%	533,157	-933.40%	151,203	-71.64%	663,342	338.71%	567,493	-14.45%	-194.01%
Property/Liab Ins	449,878	455,586	1.27%	516,290	13.32%	608,711	17.90%	755,302	24.08%	879,738	16.48%	14.61%
Work Comp	144,058	100,660	-30.13%	388,921	286.37%	350,919	-9.77%	184,142	-47.53%	175,452	-4.72%	38.84%
<b>Total</b>	<b>3,529,937</b>	<b>3,609,563</b>	<b>2.26%</b>	<b>5,689,714</b>	<b>57.63%</b>	<b>5,704,080</b>	<b>0.25%</b>	<b>5,005,125</b>	<b>-12.25%</b>	<b>5,720,605</b>	<b>14.29%</b>	

Estimated State Fiscal Year (SFY) 2025 and 2026 Special Education Aid			Updated 10/10/25	Contact: david.lobejko@state.mn.us					
District Number	District Type	District Name							
281	1	ROBBINSDALE PUBLIC SCHOOL DISTRICT							
Line #	Calculation		Actual SFY 2021	Actual SFY 2022	Actual SFY 2023	Actual SFY 2024	Estimate SFY 2025	Estimate SFY 2026	Source/Info
1		Final SFY Hold Harmless	\$ 10,234,664.07	\$ 10,234,664.07	\$ 10,234,664.07	\$ 10,234,664.07	\$ 10,234,664.07	\$ 10,234,664.07	Line 70, Special Education Comprehensive Aid Reports
2	1 * PG/MAA Factor	Prog Growth (PG) / Min Aid Adjust (MAA) Factor amount per year	\$ 2,556,227.85	\$ 3,093,445.31	\$ 3,626,569.69	\$ 4,153,296.57	\$ 4,671,263.15	\$ 5,178,064.68	Please see the "SPED Instructions" tab for details
3		Final SFY 2016 Adjusted Average Daily Membership (ADM)	12,622.95	12,622.95	12,622.95	12,622.95	12,622.95	12,622.95	Line 71, Special Education Comprehensive Aid Reports
4		Current Year Adjusted ADM (projected)	11,392.59	11,098.59	10,757.89	10,588.85	10,430.26	10,430.26	Line 71A, Special Education Comprehensive Aid Reports
5		Override Projected Adjusted ADM					10,526.53	10,189.80	
6	4-or-5/3	Adjusted ADM Ratio	90.25%	87.92%	85.22%	83.89%	83.39%	80.72%	Line 71B, Special Education Comprehensive Aid Reports
7	(1+2)*6	Adjusted Hold Harmless - Original Calculation	\$ 11,543,779.96	\$ 11,718,073.77	\$ 11,812,543.41	\$ 12,070,060.18	\$ 12,430,052.71	\$ 12,441,154.64	Line 71D, Special Education Comprehensive Aid Reports
8		Adjusted Hold Harmless - 2019 Legislation	\$ 23,356,141.82	\$ 23,541,513.02	\$ 22,472,090.61	\$ 26,500,573.17	\$ 31,461,025.47	\$ 35,076,692.89	Line 71D4, Special Education Comprehensive Aid Reports
9		<b>Adjusted Hold Harmless (Lesser of Line 7 or 8)</b>	<b>\$ 11,543,779.96</b>	<b>\$ 11,718,073.77</b>	<b>\$ 11,812,543.41</b>	<b>\$ 12,070,060.18</b>	<b>\$ 12,430,052.71</b>	<b>\$ 12,441,154.64</b>	Line 71D5, Special Education Comprehensive Aid Reports
17		New Formula Gross Aid	\$ 21,946,163.27	\$ 20,934,816.93	\$ 23,707,134.45	\$ 24,945,110.38	\$ 28,921,317.14	\$ 35,546,526.86	Line 64, Special Education Comprehensive Aid Reports Line 65, SFY 2023 Spec Ed Comp Aid Report plus 5% increase for each subsequent year
18		Tuition Billing Adjustment	\$ (4,823,238.16)	\$ (5,928,256.95)	\$ (6,712,228.07)	\$ (6,994,950.64)	\$ (6,974,578.20)	\$ (7,323,307.11)	
19		Override Tuition Billing (TB) Adjustment							
20	17+18-or-19	<b>New Formula Net Aid</b>	<b>\$ 17,122,925.11</b>	<b>\$ 15,006,559.98</b>	<b>\$ 16,994,906.38</b>	<b>\$ 17,950,159.74</b>	<b>\$ 21,946,738.94</b>	<b>\$ 28,223,219.75</b>	Line 66, Special Education Comprehensive Aid Reports
21	If 20 < 9, 9, 20	<b>Estimated Initial Gross Special Education Aid</b>	<b>\$ 17,122,925.11</b>	<b>\$ 15,006,559.98</b>	<b>\$ 16,994,906.38</b>	<b>\$ 17,950,159.74</b>	<b>\$ 21,946,738.94</b>	<b>\$ 28,223,219.75</b>	Line 75, Special Education Comprehensive Aid Reports
22	If 20 < 9, 9, 20	Hold Harmless, Growth Limit, or New Formula?	New Formula	New Formula	New Formula	New Formula	New Formula	New Formula	If 20 < 9, 9, 20. Otherwise = 20.
23		<b>Estimated Cross Subsidy Aid</b>	<b>\$ 882,322.97</b>	<b>\$ 882,322.97</b>	<b>\$ 1,175,718.03</b>	<b>\$ 7,536,848.54</b>	<b>\$ 9,142,000.28</b>	<b>\$ 12,048,277.59</b>	Line 75F, Special Education Comprehensive Aid Reports
24		<b>Estimated Homeless Transportation Aid</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	Line 75H, Special Education Comprehensive Aid Reports
25	21+23+24	<b>Estimated Total Gross Special Education Aid (w/o Proration)</b>	<b>\$ 18,005,248.08</b>	<b>\$ 15,888,882.95</b>	<b>\$ 18,170,624.41</b>	<b>\$ 25,487,008.28</b>	<b>\$ 31,088,739.22</b>	<b>\$ 40,271,497.34</b>	Line 76, Special Education Comprehensive Aid Reports
26		<b>Proration Factor</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100.00%</b>	<b>100%</b>	Line 77, Special Education Comprehensive Aid Reports
27	25*26	<b>Total Estimated Net Special Education Aid</b>	<b>\$ 18,005,248.08</b>	<b>\$ 15,888,882.95</b>	<b>\$ 18,170,624.41</b>	<b>\$ 25,487,008.28</b>	<b>\$ 31,088,739.22</b>	<b>\$ 40,271,497.34</b>	Line 78, Special Education Comprehensive Aid Reports
end of worksheet									

Projected SFY 2025 and SFY 2026 Expenditures			Updated 10/10/25 Contact: david.lobejko@state.mn.us							
Dist. No.	Dist. Type	District Name								
281	1	ROBBINSDALE PUBLIC SCHOOL DISTRICT								
Line #			Actual SFY 2020	Actual SFY 2021	Actual SFY 2022	Actual SFY 2023	Actual SFY 2024	Estimate SFY 2025	Estimate SFY 2026	Source/Info
1		Special Education Program Expenditures	\$ 30,070,483.36	\$ 30,653,867.23	\$ 29,389,621.44	\$ 28,471,550.90	\$ 31,659,056.49	\$ 32,225,927.09	\$ 32,802,947.78	Line 16, Special Education Comprehensive Aid Reports
2		Override Special Education Program Expenditures						\$ 41,465,333.71	\$ 42,000,000.00	
3		Transportation Expenditures (Finance Codes 723, 728, Bus Depreciation)	\$ 4,264,500.86	\$ 2,579,078.59	\$ 6,228,538.51	\$ 8,060,111.71	\$ 9,956,697.82	\$ 12,956,869.13	\$ 16,861,057.81	Line 60, Special Education Comprehensive Aid Reports
4		Override Transportation Expenditures						\$ 10,886,192.00	\$ 10,900,000.00	
5		FIN 728-only Transportation Expenditures	\$ 1,331,538.52	\$ 435,887.88	\$ 2,208,697.11	\$ 927,316.12	\$ 1,920,086.80	\$ 3,440,575.64	\$ 6,165,117.49	Line 59, Special Education Comprehensive Aid Reports
6		Override FIN 728-only Transportation Expenditures						\$ 2,697,634.62	\$ 2,750,000.00	
7		Total Special Education Program and Transportation Expenditures	\$ 34,334,984.22	\$ 33,232,945.82	\$ 35,618,159.95	\$ 36,531,662.61	\$ 41,615,754.31	\$ 52,351,525.71	\$ 52,900,000.00	
8		Gen Ed Defray (used to calculate aid SFY 2020 & later)	\$ 2,472,832.76	\$ 2,388,046.07	\$ 2,326,716.14	\$ 2,407,555.00	\$ 2,888,321.21	\$ 3,022,337.69	\$ 3,162,572.47	Line 48, Special Education Comprehensive Aid Reports
9		Special Education Program Increase/Decrease Percent	3.07%	1.94%	-4.12%	-3.12%	11.20%	1.79%	1.79%	Average Actual Five-Year Increase/Decrease
10		Transportation Increase/Decrease Percent	-4.26%	-39.52%	141.50%	29.41%	23.53%	30.13%	30.13%	Average Actual Five-Year Increase/Decrease
11		FIN 728-only Transportation Increase/Decrease	7.45%	-67.26%	406.71%	-58.02%	107.06%	79.19%	79.19%	Average Actual Five-Year Increase/Decrease
12		Gen Ed Defray Increase/Increase Percent	5.75%	-3.43%	-2.57%	3.47%	19.97%	4.64%	4.64%	Average Actual Five-Year Increase/Decrease
13		Aid to Special Education Expense Ratio	58.80%	59.88%	59.47%	59.30%	59.90%	59.47%	59.47%	Average Actual Five-Year Increase/Decrease
14		<b>Next Year's New Formula Gross Aid</b>	<b>\$ 21,946,163.27</b>	<b>\$ 20,934,816.93</b>	<b>\$ 23,707,134.45</b>	<b>\$ 24,945,110.38</b>	<b>\$ 28,921,317.14</b>	<b>\$ 35,546,526.86</b>	<b>\$ 35,878,312.52</b>	Uses actual expenditures from prior year SFY (i.e., SFY 2024 to estimate next year's gross aid (i.e., SFY 2025), found on line 17 on the "SPED Aid" tab
end of worksheet										

Independent School District No 281  
New Hope, Minnesota  
Operating Fund Expenditures by Function (1) (2)  
Last Ten Fiscal Years

Table 8

Year Ended June 30,	District and School Administration	District Support Services	Regular Instruction	Vocational Instruction	Special Education Instruction	Community Education	Instructional Support Services	Pupil Support Services (3)	Sites and Buildings	Other	Total
2016	\$ 5,886,622 3.21%	\$ 6,978,242 3.80%	\$83,354,768 45.40%	\$ 1,799,623 0.98%	\$27,811,806 15.15%	\$ 8,830,748 4.81%	\$10,559,425 5.75%	\$22,346,244 12.17%	\$15,363,128 8.37%	\$ 651,239 0.36%	\$ 183,581,845 100.00%
2017	6,062,513 3.21%	7,997,649 4.24%	81,026,361 42.96%	1,505,730 0.80%	28,045,053 14.87%	9,580,335 5.08%	13,899,807 7.37%	23,827,014 12.63%	15,911,020 8.44%	753,951 0.40%	188,609,433 100.00%
2018	6,212,265 3.20%	7,666,347 3.95%	76,401,709 39.37%	1,407,700 0.73%	31,536,703 16.25%	10,425,417 5.37%	15,462,127 7.97%	25,181,556 12.98%	18,940,779 9.76%	818,847 0.42%	194,053,450 100.00%
2019	6,668,576 3.39%	9,682,414 4.93%	77,781,159 39.60%	1,251,339 0.64%	32,656,479 16.63%	10,908,310 5.55%	13,123,859 6.68%	25,881,212 13.18%	16,945,081 8.63%	1,505,314 0.77%	196,403,743 100.00%
2020	6,901,168 3.47%	9,533,974 4.80%	79,724,691 40.16%	1,419,272 0.72%	33,359,875 16.81%	10,460,228 5.27%	11,564,570 5.83%	25,694,562 12.95%	19,063,903 9.60%	767,912 0.39%	198,490,155 100.00%
2021	7,713,019 4.06%	9,847,489 5.18%	78,029,597 41.02%	1,375,391 0.72%	33,112,067 17.41%	9,572,982 5.03%	13,894,334 7.30%	19,083,466 10.03%	16,826,325 8.85%	764,227 0.40%	190,218,897 100.00%
2022	7,527,849 3.71%	9,353,126 4.61%	80,063,461 39.49%	1,343,554 0.66%	31,967,915 15.77%	9,174,496 4.53%	12,701,452 6.26%	32,309,167 15.94%	16,551,255 8.16%	1,767,417 0.87%	202,759,692 100.00%
2023	7,716,673 3.57%	8,738,886 4.04%	85,596,679 39.59%	1,298,785 0.60%	31,344,066 14.50%	10,545,958 4.88%	14,943,884 6.91%	32,404,637 14.99%	21,762,714 10.07%	1,863,580 0.86%	216,215,862 100.00%
2024	8,257,077 3.61%	11,634,167 5.09%	87,603,322 38.31%	1,422,537 0.62%	35,755,889 15.64%	11,014,685 4.82%	15,780,023 6.90%	39,299,765 17.19%	17,331,217 7.58%	577,621 0.25%	228,676,303 100.00%
2025	8,690,125 3.70%	8,286,021 3.53%	88,837,523 37.83%	1,239,724 0.53%	43,740,490 18.63%	12,541,351 5.34%	14,178,773 6.04%	38,290,023 16.30%	18,156,522 7.73%	878,333 0.37%	234,838,885 100.00%

(1) Operating funds include the General Fund, Food Service Special Revenue Fund, and Community Service Special Revenue Fund.

(2) Capital expenditures are included by function.

(3) Includes food service.