

Financial Advisory Council Meeting

1. Discussion of Committee Purpose
2. Overview of School Finance
 - A. Detailed Agenda Packet
3. 2027-2028 Budget Forecast Assumptions - Revenue
4. Other?
5. Adjourn

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Finance Advisory Council (FAC)

Tuesday October 13, 2026

Members:

Kristen Hoheisel
Sarah Taylor
Nicole Lee

Ginny Verbrugge
Dr. Teri Staloch
Aunnie Kramber

Aviva Hillenbrand
April Gulley
Todd Stenson

Agenda:

1. Discussion of committee purpose
 - a. The purpose of the committee is to:
 - i. Provide greater credibility among the community by including not only elected officials, but also community members;
 - ii. Examine and decide on the assumptions used in enrollment projections, projected revenues and expenditures with a goal of increasing the accuracy of budget projection and actual results;
 - iii. Expand and propose a more detailed financial vision for board consideration and adoption;
 - iv. Improve understanding and acceptance by the public of a forecast range in place of definite set figure; and
 - v. Develop a more approximate budget forecast range while noting and identifying the key assumptions utilized for the 2027-2028 budget and beyond.
2. Overview of school finance
3. 2027-2028 Budget Forecast Assumptions - Revenue
 - a. Enrollment Projections
 - b. General Education Aid
 - c. Levy and State Aid shift or changes
 - d. Compensatory
 - e. Referendums
 - f. Federal Grants
 - g. Special Education
 - h. All other formula driven or miscellaneous revenue
 - i. Carryover from prior years
4. Other?
5. Adjourn



Independent School District 281
Robbinsdale Area Schools
General Fund 2027-28 and Beyond
October 2026

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 2027-28 and for subsequent years. The model does not add or eliminate programs within the projections.

3. Budget Forecast Assumptions - Revenue:

- A. For FY2028 and beyond, enrollment projections are based on the enrollment seat count converted to Adjusted ADMs based on historical five-year conversion trend. What enrollment projections should be applied?
- B. For FY2028 and beyond a ? % increase is assumed for General Education Revenue formula allowance.
- C. For FY2028 and beyond do we assume any levy or aid shift or changes from the state?
- D. For FY2028 and beyond do we anticipate a significant change in our Compensatory Revenue?
- E. Referendum levy (*voter approved*) for FY2028 totals \$2,348.42 per pupil unit plus an inflationary increase expiring in FY 2036. What do we anticipate being the inflationary increase annually for FY2029 and FY2030?
For FY2028 and beyond the referendum levy (*voter approved*) cap is \$2,422.90. Do we anticipate a request on the ballot?
- F. Federal grant revenue and expenditures are expected to continue at the FY2027 level. Federal grant revenues and expenditures are equal in each budget year but may fluctuate between budget years.
- G. Special education aid projected for FY2027 the proposed funding change is ?%. What percentage should be on a move forward basis?
- H. All other revenues not listed above are assumed to continue at the FY2027 level. Is this appropriate?
 - a. Extended Time (*student count – formula driven*)
 - b. Gifted and Talented (*student count – formula driven*)
 - c. Operating Capital (*student count – formula driven*)
 - d. English Language Learners (*student count – formula driven*)
 - e. Q-Comp (*student count*) and program dependent
 - f. Fees (Donations, supply and material, athletics/activities, local, parking, criminal background check, transcript)
 - g. Rent
 - h. Gifts/Bequests
 - i. Interest Earnings
- I. For FY2026 revenues and expenditures are based on the audited financial report. FY2027 revenues and expenditures are based on the Revised Budget. Expenditures assume that there will be no carryovers from FY2027 to FY2028.

Minnesota School Enrollment

	All Public School (including Charter Students)		Charter Schools		Traditional Nonpublic		Homeschool	
School Year	Adjusted Avg. Daily Membership	Percent Change from Prior Year	Average Daily Membership	Percent Change from Prior Year	Enrollme nt	Percent Change from Prior Year	Enrollme nt	Percent Change from Prior Year
1987	708,446	1.3	—	—	87,208	-3.7	—	—
1988	716,125	1.1	—	—	85,043	-2.5	2,322	NA
1989	723,598	1.0	—	—	82,165	-3.4	2,900	24.9%
1990	733,338	1.3	—	—	80,293	-2.3	3,538	22.0
1991	750,865	2.4	—	—	81,262	1.2	4,418	24.9
1992	767,786	2.3	—	—	80,743	-0.6	5,086	15.1
1993	785,072	2.3	47	NA	81,631	1.1	6,149	20.9
1994	799,285	1.8	615	1,208.5 %	81,697	0.1	7,671	24.8
1995	812,582	1.7	1,046	70.1	83,435	2.1	9,135	19.1
1996	827,588	1.8	1,494	42.8	84,278	1.0	10,519	15.2
1997	838,336	1.3	2,138	43.1	83,955	-0.4	12,145	15.5
1998	845,117	0.8	3,292	54.0	85,122	1.4	13,081	7.7
1999	851,729	0.8	4,991	51.6	85,988	1.0	13,638	4.3
2000	852,675	0.1	7,526	50.8	88,502	2.9	14,906	9.3
2001	854,042	0.2	9,199	22.2	89,680	1.3	15,249	2.3
2002	851,536	-0.3	10,170	10.6	84,538	-5.7	15,510	2.4
2003	835,217	-1.9	11,998	18.0	89,944	6.4	16,519	5.8
2004	829,832	-0.6	13,948	16.3	86,513	-3.8	17,533	6.1
2005	825,843	-0.5	17,121	22.7	86,956	0.5	17,135	-2.3
2006	826,542	0.1	20,306	18.6	82,258	-5.4	17,334	1.2
2007	827,197	0.1	23,588	16.2	79,200	-3.7	17,621	1.7
2008	823,755	-0.4	27,753	17.7	81,598	3.0	15,256	-13.4
2009	821,021	-0.3	31,687	14.2	79,793	-2.2	15,653	2.6
2010	821,923	0.1	34,463	8.8	77,121	-3.3	17,036	8.8
2011	823,347	0.2	36,087	4.7	74,384	-3.5	16,523	-3.0
2012	825,049	0.2	37,958	5.2	72,458	-2.6	16,081	-2.7
2013	831,692	0.8	40,856	7.6	70,715	-2.4	17,129	6.5
2014	837,630	0.7	43,237 ⁴	5.8	68,521	-3.1	17,451	1.9

Minnesota School Enrollment

	All Public School (including Charter Students)		Charter Schools		Traditional Nonpublic		Homeschool	
School Year	Adjusted Avg. Daily Membership	Percent Change from Prior Year	Average Daily Membership	Percent Change from Prior Year	Enrollment	Percent Change from Prior Year	Enrollment	Percent Change from Prior Year
2015	845,512	0.9	47,439	9.7	67,992	-0.8	18,085	3.6
2016	852,384	0.8	50,390	6.2	66,188	-2.7	18,772	3.8
2017	861,624	1.1	53,582	6.3	67,614	2.2	19,432	3.5
2018	868,951	0.9	56,060	4.6	65,785	-2.7	18,988	-2.3
2019	873,022	0.5	58,904	5.1	65,638	-0.2	19,228	1.3
2020	874,999	0.2	61,813	4.9	65,657	0.0	20,701	7.7
2021	855,774	-2.2	64,618	4.5	66,138	0.7	30,955	49.5
2022	856,427	0.1	65,728	1.7	69,971	5.8	27,801	-10.2
2023	855,224	-0.1	66,886	1.8	72,478	3.6	26,423	-5.0
2024	849,728	-0.6	68,262	2.1	73,142	0.9	29,062	10.0
2025	851,631	0.2	70,744	3.6	72,871	-0.4	32,216	7.4
2026	845,969	-0.7	73,048	3.3	—	—	—	—
2027	840,627	-0.6	75,406	3.2	—	—	—	—
2028	835,125	-0.7	77,841	3.2	—	—	—	—
2029	830,994	-0.5	80,354	3.2	—	—	—	—

Notes:

Adjusted average daily membership from 1960 to 1971 are fall enrollment counts.

For all public schools, a large portion of the enrollment decline shown between 2003 and 2004 results from the limit on average daily membership to not more than 1.0.

Adjusted average daily membership for public schools and average daily membership for charter schools from 2022 to 2029 are estimated.

For nonpublic student enrollment for 2001-02 and 2006-07 school years, the Department of Education officials suspect significant under-reporting of nonpublic pupil count by nonpublic schools.

Homeschool enrollment for 2007 to 2025 is from Minnesota Department of Education Homeschool Enrollment by Compulsory Attendance Count. All ages compliant and noncompliant; 2012 to 2025.

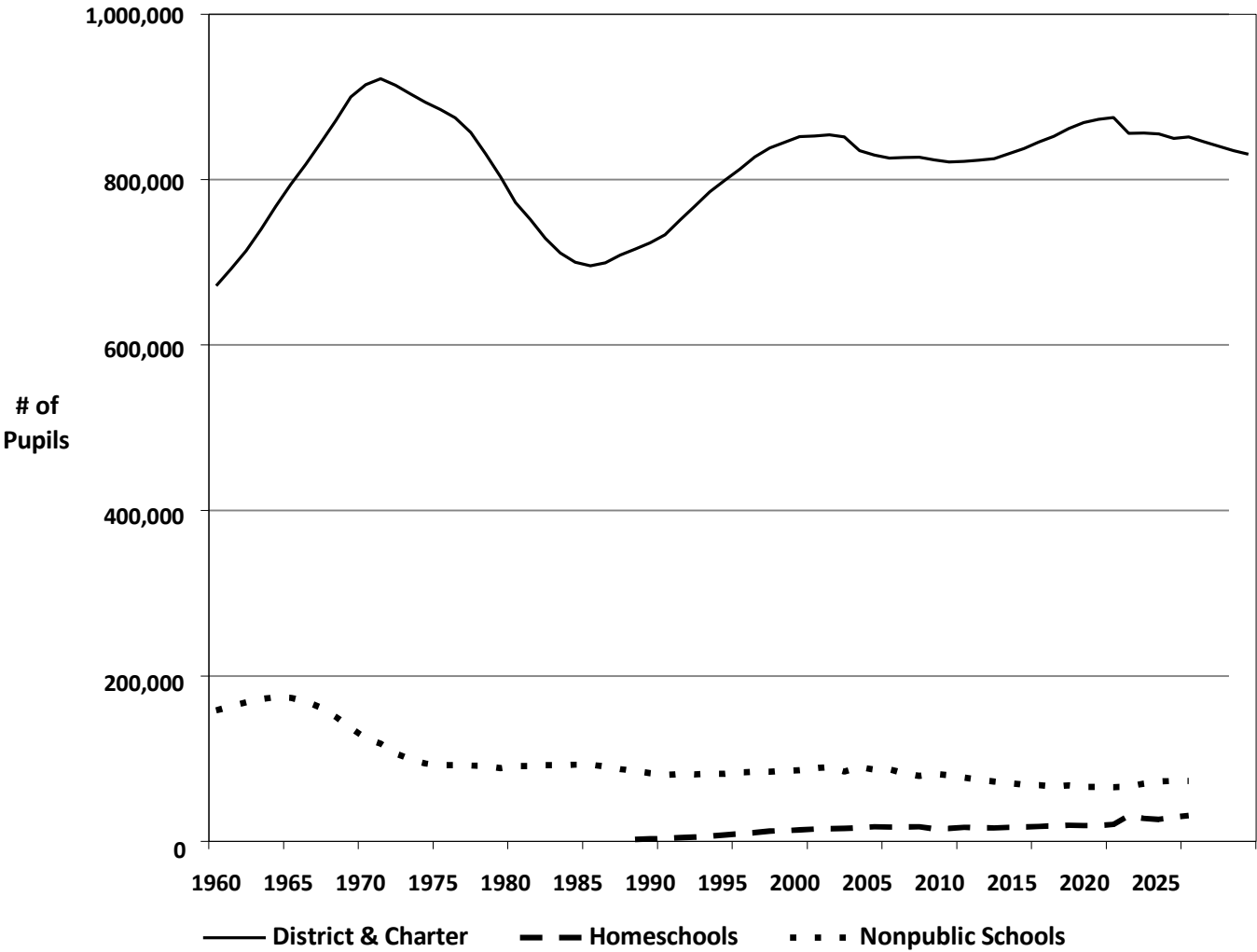
Counts for 2025 through 2029 are estimated.

Source: Pupil Unit Estimates, Minnesota Department of Education

House Research Department

Minnesota School Enrollment

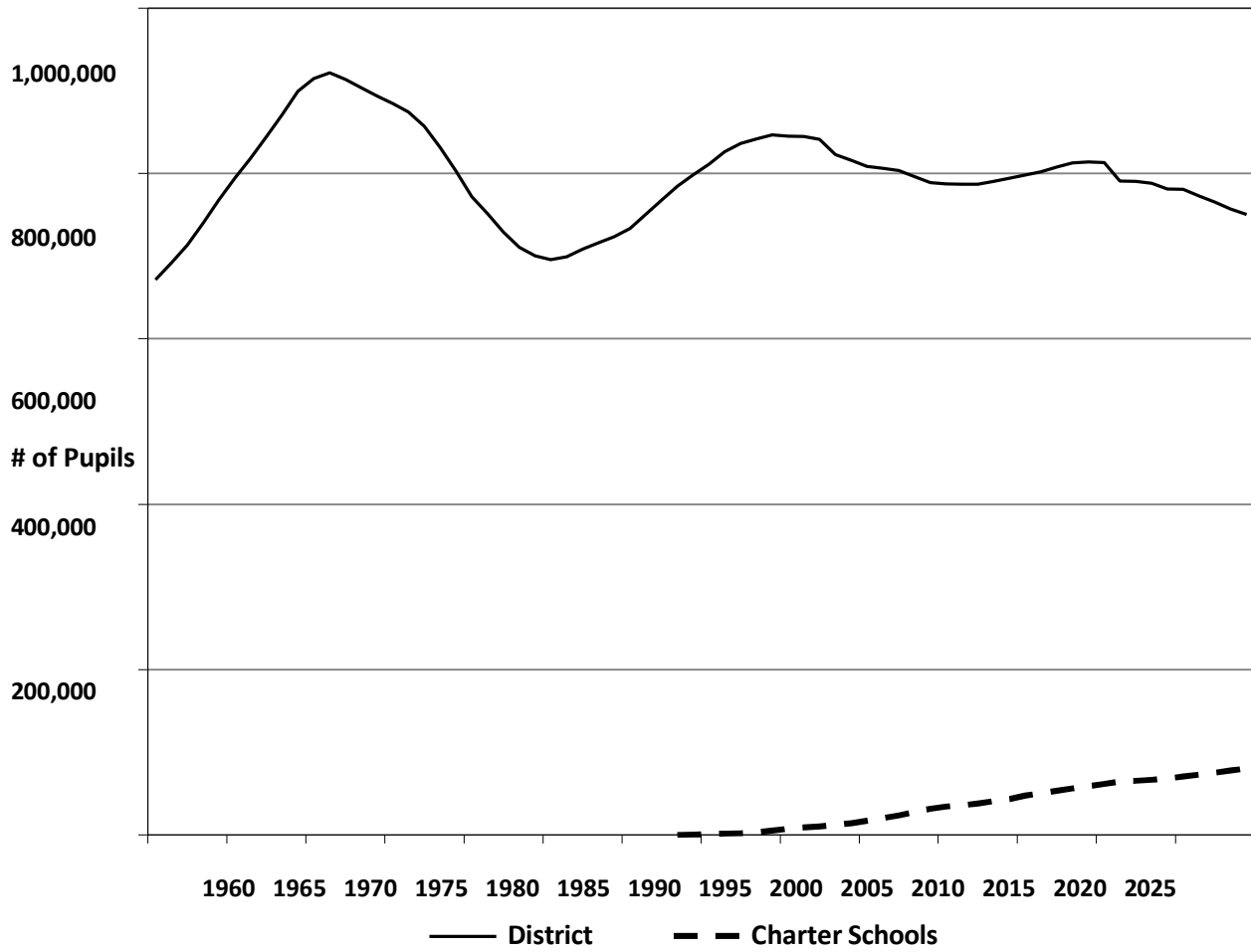
1960 to 2024 Actual; 2025 to 2029 Estimated



House Research Department

Minnesota School Enrollment

1960 to 2029 (2025 to 2029 Estimated)



House Research Department

Demographer's Enrollment Information - 2025

The post-Pandemic capture rates for the past four years average 7.16 percent. While there is no evidence that the capture rate will return to pre-Pandemic levels, it is wise to assume that the capture rate could increase; therefore, the average of the past six years (7.34) will also be considered. The average of the past four years (7.16 percent) will be used for the low kindergarten assumption. For a high kindergarten assumption, the average of the past six years (7.34 percent) will be used.

ROBBINSDALE'S KINDERGARTEN AS A PERCENT OF THE SUBURBAN HENNEPIN COUNTY KINDERGARTEN POOL			
Birth Years	Suburban Hennepin County Pool	Percentage	Kindergarten Year
2008; 2009	10,081	9.21%	2014-15
2009; 2010	9,908	9.27%	2015-16
2010; 2011	9,881	8.75%	2016-17
2011; 2012	10,162	8.32%	2017-18
2012; 2013	10,411	8.29%	2018-19
2013; 2014	10,513	8.51%	2019-20
2014; 2015	10,596	6.90%	2020-21
2015; 2016	10,475	7.57%	2021-22
2016; 2017	10,434	6.76%	2022-23
2017; 2018	10,251	6.92%	2023-24
2018; 2019	9,988	7.37%	2024-25
2019; 2020	9,662		2025-26
2020; 2021	9,697		2026-27
2021; 2022	9,699		2027-28
2022; 2023	9,251		2028-29
2023; 2024	9,141		2029-30

PROJECTED MINNESOTA O-YEAR OLDS	
Year	Projected Number
2019 Actual	66,033
2019	70,373
2020 Actual	63,451
2020	70,325
2021 Actual	64,398
2021	70,274
2022 Actual	64,032
2022	64,897
2023 Actual	61,727
2023	65,396
2024 Actual*	62,036
2024	65,895
2025	66,195
2026	66,352
2027	66,509
2028	66,666
2029	66,823
2030	66,890

Demographer's Enrollment Information - 2025

In the past seventeen years, Suburban Hennepin County resident births fluctuated but increased from 14.11 percent of Minnesota resident live births in 2008 to 14.81 percent in 2024. During this period, the percentages ranged from a low of 14.11 in 2008 to a high of 15.23 in 2017. Suburban Hennepin County's kindergarten pool is based on the 2024 Hennepin County population projections made by the Minnesota State Demography Center. The projections show the kindergarten pool decreasing in size.

SUBURBAN HENNEPIN COUNTY KINDERGARTEN POOL	
2024-25	9,988
2025-26	9,662
2026-27	9,697
2027-28	9,699
2028-29	9,251
2029-30	9,141
2030-31	9,116
2031-32	9,068
2032-33	9,045
2033-34	9,018
2034-35	8,985

Pool based on actual births bolded

KINDERGARTEN PROJECTIONS		
	@7.16%	7.34@%
2024-25	736	736
2025-26	692	709
2026-27	694	712
2027-28	694	712
2028-29	662	679
2029-30	654	671
2030-31	653	669
2031-32	649	666
2032-33	648	664
2033-34	646	662
2034-35	643	659
Total	6,635	6,803

ACTUAL

2025-26	686
2026-27	577

Demographer's Enrollment Information - 2025

Net Migration Assumptions

The method of calculating migration does not distinguish between physical movement across a district's boundaries and education choices, such as transferring from a nonpublic school to a public school, transferring to a charter school or open enrolling in another district's public schools. Further, students who move into or out of a school district but never enroll in the district's public schools are not reflected in the migration numbers in this report.

The next two tables show net migration in raw numbers. The next table shows net migration for every grade transition. Overall, net migration is usually positive (six out of the past ten years), the result, in part, of the increasing number of nonresident students. The Pandemic year (2019 to 2020) saw net out migration as would be expected but the following year also saw net out migration. The past three years saw net in migration, which included a net inflow at Grade 7. There is a consistent net inflow of students from Grade 8 to Grade 9, the beginning of high school. The loss of students between Grade 10 and Grade 11 is typical in Minnesota. The large net in migration between Grade 11 and Grade 12 reflects ALC students.

NET MIGRATION YEAR TO YEAR										
	14 to 15	15 to 16	16 to 17	17 to 18	18 to 19	19 to 20	20 to 21	21 to 22	22 to 23	23 to 24
K to 1	0	-25	-18	-15	-9	-61	2	-13	8	2
1 to 2	25	-21	-18	15	-24	-64	-28	-21	-18	30
2 to 3	-9	2	-31	-5	-39	-49	-45	-14	-8	12
3 to 4	65	87	14	12	-29	-27	-37	-3	-15	5
4 to 5	-8	-24	-38	-9	-18	-43	-68	-20	-24	-29
5 to 6	176	103	-61	-37	-24	-72	-69	-52	6	-4
6 to 7	128	-106	-49	-3	-2	-36	-19	20	32	19
7 to 8	68	-22	-17	-1	-23	-64	-30	-23	-9	-8
8 to 9	46	-11	27	34	74	54	82	84	76	92
9 to 10	-10	-27	-1	-21	-8	0	-11	-19	10	5
10 to 11	-86	-25	-34	-8	-28	-31	-23	-27	-18	-7
11 to 12	134	136	93	133	115	169	143	110	86	147
Total	529	67	-133	95	-15	-224	-103	22	126	264
Percent	4.3	0.5	-1.1	0.8	-0.1	-1.9	-0.9	0.2	1.2	2.6

Excludes Early Childhood

Demographer's Enrollment Information - 2025

The next table summarizes net migration by aggregating Grades K-5 for the elementary grades, Grades 6-8 for the middle school grades and Grades 9-12 for the high school grades. Now a pattern emerges. **Net in migration is a high school phenomenon in part because of the ALC.** The elementary grades often experience net out migration as do the middle school grades.

NET MIGRATION YEAR TO YEAR										
	14 to 15	15 to 16	16 to 17	17 to 18	18 to 19	19 to 20	20 to 21	21 to 22	22 to 23	23 to 24
K-5	73	19	-91	-2	-119	-244	-176	-71	-57	20
6-8	372	-25	-127	-41	-49	-172	-118	-55	29	7
9-12	84	73	85	138	153	192	191	148	86	147
Total	529	67	-133	95	-15	-224	-103	22	126	264

Excludes Early Childhood

Net migration numbers when compared to the number of students in a grade result in the percentage of students retained, that is, survival rates. Survival rates are an effective way to analyze the number of students retained, added, or lost each year at each grade. For example, 1.000 indicates no change or 100 percent of the grade progressed to the next highest grade. Any number over 1.000 reflects the percentage increase while a number below 1.000 reflects the percentage decrease. For example, 0.98 indicates a 2 percent decrease.

SURVIVAL RATES YEAR TO YEAR										
	14 to 15	15 to 16	16 to 17	17 to 18	18 to 19	19 to 20	20 to 21	21 to 22	22 to 23	23 to 24
K to 1	1.000	0.973	0.979	0.982	0.990	0.932	1.003	0.984	1.011	1.003
1 to 2	1.027	0.977	0.980	1.018	0.971	0.925	0.966	0.971	0.977	1.042
2 to 3	0.991	1.002	0.966	0.994	0.955	0.939	0.943	0.983	0.989	1.016
3 to 4	1.072	1.092	1.015	1.014	0.967	0.967	0.951	0.996	0.981	1.007
4 to 5	0.991	0.975	0.963	0.991	0.980	0.949	0.915	0.972	0.968	0.963
5 to 6	1.189	1.119	0.935	0.963	0.975	0.917	0.914	0.929	1.009	0.994
6 to 7	1.153	0.904	0.949	0.997	0.998	0.961	0.976	1.027	1.047	1.027
7 to 8	1.075	0.977	0.983	0.999	0.974	0.933	0.966	0.970	0.988	0.989
8 to 9	1.050	0.989	1.029	1.035	1.081	1.063	1.092	1.098	1.101	1.124
9 to 10	0.989	0.972	0.999	0.978	0.992	1.000	0.988	0.980	1.011	1.006
10 to 11	0.912	0.973	0.964	0.992	0.971	0.969	0.977	0.970	0.981	0.993
11 to 12	1.138	1.153	1.102	1.148	1.121	1.183	1.146	1.114	1.098	1.157

Excludes Early Childhood

Demographer's Enrollment Information - 2025

Calculating survival rates for projections should avoid the Pandemic year and often the year following the Pandemic year is also distorted by a high return of students. In Robbinsdale's case, it was also a year of net out migration. Therefore, the average for the past three years looks like one reasonable option for projected survival rates. Because net in migration increased in the past two years, another reasonable option is the average for the past two years, which will result in more net in migration.

PROJECTED SURVIVAL RATES		
Grade	Low Past Three Years	High Past Two Years
K to 1	0.999	1.007
1 to 2	0.997	1.010
2 to 3	0.996	1.003
3 to 4	0.995	0.994
4 to 5	0.968	0.966
5 to 6	0.977	1.002
6 to 7	1.034	1.037
7 to 8	0.982	0.989
8 to 9	1.108	1.113
9 to 10	0.999	1.009
10 to 11	0.981	0.987
11 to 12	1.123	1.128

Excludes Early Childhood

The differences between these two survival rates can be seen in the projections below. By using the low kindergarten assumption, the number of kindergarten students is the same in the two projections, so the differences are solely the result of the survival rates.

In ten years, there is a 401-student difference between the low and high migration assumptions. The difference at K-5 is 70 students or about 10 students per grade. At Grades 6-8, the difference is 109 students or about 36 students per grade and at Grades 9-12, the difference is 220 students or 55 students per grade. The projected survival rates (in the table above) clearly show why this occurs.

SUMMARY OF EFFECTS OF SURVIVAL RATES IN TEN YEARS WITH LOW KINDERGARTEN ASSUMPTION				
Survival Rates	Total	K-5	6-8	9-12
Past 3 Years	8,886	3,847	1,946	3,094
Past 2 Years	9,287	3,917	2,055	3,314

Demographer's Enrollment Information - 2025

Because the reasonable options are limited, the average of the past three years will be the low migration assumption, and the average of the past two years will be the high migration assumption for enrollment projections.

Four cohort projections are shown on the next table. In ten years, there is a 571-student difference between the lowest projection and the highest projection. The kindergarten assumptions account for a 165 to 170 student difference in ten years while the migration assumptions account for a 401 to 406 student difference. These numbers show that the migration assumptions account for more of the difference among the projections than the kindergarten assumptions. Both assumptions are important but selecting the "best" projection requires carefully considering the migration assumptions.

The lowest projection is based on the low kindergarten and low migration assumptions. In this projection, enrollment decreases by 1,367 students or -13.3 percent by 2034-35. In five years, enrollment will be 820 students or -8.0 percent lower than today.

The highest projection is based on the high kindergarten and high migration assumptions. In ten years, enrollment decreases by 796 students or -7.8 percent. In five years, enrollment decreases by 456 students or -4.4 percent.

K-12 ENROLLMENT PROJECTIONS				
Year	Low K Low Mig	High K Low Mig	Low K High Mig	High K High Mig
2024-25	10,253	10,253	10,253	10,253
2025-26	10,000	10,017	10,065	10,082
2026-27	9,755	9,790	9,880	9,915
2027-28	9,649	9,701	9,830	9,884
2028-29	9,518	9,588	9,748	9,819
2029-30	9,433	9,520	9,709	9,797
2030-31	9,341	9,443	9,655	9,759
2031-32	9,233	9,350	9,585	9,705
2032-33	9,088	9,221	9,452	9,589
2033-34	9,029	9,177	9,413	9,566
2034-35	8,886	9,051	9,287	9,457

Excludes Early Childhood

In between the highest and lowest projections are two other projections. In 2034-35, these two projections differ by 236 students. As a group, the four projections reflect a range of possibilities with all four projections showing enrollment decreasing in ten years.

The ten-year projections reflect the following components of enrollment change. The Robbinsdale Area Schools will continue to experience **natural decrease with both kindergarten assumptions. Natural decrease occurred every year in the past ten years** with this past year

Demographer's Enrollment Information - 2025

showing a natural decrease of 244 students. (Natural decrease results from the incoming Kindergarten being smaller than the previous year's Grade 12.) In the next ten years, natural decrease will average 259 to 286 students per year in the low kindergarten projections and 242 to 269 students in the high kindergarten projections.

Total net migration will be positive over the ten years. This is the same pattern seen in the past three years. The low migration assumption averages a net in migration of 122 students per year in the next ten years while the high migration assumption averages 189 to 190 students per year. Net migration averaged 195 students in the past two years.

ENROLLMENT PROJECTIONS				
	K-5	6-8	9-12	Total
2024-25	4,419	2,138	3,696	10,253
2029-30				
Low K/Low Mig	4,081	2,124	3,228	9,433
High K/Low Mig	4,168	2,124	3,228	9,520
Low K/High Mig	4,157	2,200	3,351	9,709
High K/High Mig	4,245	2,200	3,351	9,797
2034-35				
Low K/Low Mig	3,847	1,946	3,094	8,886
High K/Low Mig	3,944	1,996	3,112	9,051
Low K/High Mig	3,917	2,055	3,314	9,287
High K/High Mig	4,016	2,108	3,334	9,457

Excludes Early Childhood

Looking at the projections based on the elementary, middle, and high school grades is instructive. In the first five years, K-5 enrollment is from 174 to 338 students lower than today. In ten years, K-5 enrollment ranges from 403 to 572 students lower than today. **For the first five years, the kindergarten students have already been born.**

Middle school (Grades 6-8) enrollment decreases by 14 students or is 62 students larger than in 2024-25. In ten years, middle school enrollment declines and is 30 to 192 students lower than today. Middle school enrollment is not affected by the kindergarten projections until the second five projection years.

In the first five projection years, high school enrollment is 345 to 468 students lower than today. In the second five projection years, high school enrollment declines ranging from 362 to 602 students lower than today. In the second five projection years, the kindergarten assumptions began to affect high school enrollment. **Grades 9-12 projections are almost totally a result of the migration assumptions because the kindergarten assumptions have only a small effect on the high school projections.** In 2034-35, the 2024-25 kindergarten will be in Grade 10, which means that all the grades below Grade 10 are products of the projection assumptions.

Cohort Survival Method

Yellow - Input Cells
White - Formula Cells

Robbinsdale / Low Survival Rate - 3 Years

	K (+Hdcp)	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	K-5	6-8	9-12	K-12 total
2025-26	686	685	667	733	750	716	701	701	695	779	847	819	1138	4237	2097	3583	9917
25-26 Cohort	694	686	685	667	733	750	716	701	701	695	779	847	819	4215	2118	3140	9473
Survival Rate		0.999	0.997	0.996	0.995	0.966	0.977	1.034	0.982	1.108	0.999	0.981	1.123	0	0		0
26-27 Projected	694	685	683	664	729	725	700	725	688	770	778	831	920	4180	2113	3299	9592
26-27 Cohort	694	694	685	683	664	729	725	700	725	688	770	778	831	4150	2149	3068	9366
Survival Rate		0.999	0.997	0.996	0.995	0.966	0.977	1.034	0.982	1.108	0.999	0.981	1.123	0	0		0
27-28 Projected	694	693	683	680	661	705	708	723	712	763	769	763	933	4116	2143	3229	9488
27-28 Cohort	662	694	693	683	680	661	705	708	723	712	763	769	763	4074	2136	3007	9217
Survival Rate		0.999	0.997	0.996	0.995	0.966	0.977	1.034	0.982	1.108	0.999	0.981	1.123	0	0		0
28-29 Projected	662	693	691	681	677	639	688	732	710	789	762	755	857	4042	2131	3163	9336
28-29 Cohort	654	662	693	691	681	677	639	688	732	710	789	762	755	4058	2059	3016	9132
Survival Rate		0.999	0.997	0.996	0.995	0.966	0.977	1.034	0.982	1.108	0.999	0.981	1.123	0	0		0
29-30 Projected	654	661	691	688	677	654	624	712	719	787	788	747	847	4026	2054	3170	9250
29-30 Cohort	653	654	661	691	688	677	654	624	712	719	787	788	747	4025	1989	3041	9056
Survival Rate		0.999	0.997	0.996	0.995	0.966	0.977	1.034	0.982	1.108	0.999	0.981	1.123	0	0		0
30-31 Projected	653	653	659	688	685	654	639	645	699	796	786	773	839	3993	1983	3195	9171
20-31 Cohort	653	653	653	659	688	685	654	639	645	699	796	786	773	3992	1938	3054	8985
Survival Rate		0.999	0.997	0.996	0.995	0.966	0.977	1.034	0.982	1.108	0.999	0.981	1.123	0	0		0
31-32 Projected	653	652	651	657	685	662	639	660	633	774	796	771	868	3960	1933	3209	9102

October 1. 2026	DISTRICT 281 ENROLLMENT													
SCHOOL	TOTAL	K	1	2	3	4	5	6	7	8	9	10	11	12
Forest	408	59	78	64	72	66	69							
Lakeview	290	38	44	44	57	52	55							
SEA	456	70	76	75	76	84	75							
Meadow Lake	438	67	72	76	64	83	76							
Neill	421	60	71	69	59	72	90							
RSI	650	95	116	100	116	116	107							
Northport	415	59	74	62	63	76	81							
Fair-Pilgrim Lane	359	58	49	62	47	65	78							
Zachary Lane	462	71	72	87	72	87	73							
Plymouth	895							257	332	306				
Sandburg	992							336	310	346				
Cooper	1111										258	313	263	277
Armstrong	1767										477	408	463	419
Robbinsdale Academy-HVW	243											8	44	191
RVA	173							5	8	12	19	30	40	59
RTC	57													57
GRAND TOTALS	9137	577	652	639	626	701	704	598	650	664	754	759	810	1003
monthly GAIN/LOSS	-334	-21	-19	-16	-29	-14	-12	-55	-44	-37	-23	-25	-20	-19
Year GAIN / LOSS	-157	55	-20	-26	-40	-10	-9	-71	-30	-37	24	-20	-22	42

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Monthly Gain/Loss		
K - 5	3899	-111
6-8	1912	-136
9-12	3326	-87
Total	9137	

General Education Formula Increases 2000 to 2027

(\$ per Pupil Unit)

Fiscal Year	General Ed Formula Allowance	Statutory Dollar Increase in Formula	Formula Increase Adjusted for Roll-ins and Roll-outs & pupil weight changes	% Increase for Adjusted Formulas	Biennial Adjusted Formula Increases Over Previous Biennium
2027	\$7,683	\$202	\$202	2.70%	5.74%
2026	\$7,481	\$200	\$200	2.74%	
2025	\$7,281	\$143	\$143	2.0%	6%
2024	\$7,138	\$275	\$275	4.0%	—
2023	\$6,863	\$135	\$135	2.0%	4.45%
2022	\$6,728	\$161	\$161	2.45%	—
2021	\$6,567	\$129	\$129	2.0%	4%
2020	\$6,438	\$126	\$126	2.0%	—
2019	\$6,312	\$124	\$124	2.0%	4%
2018	\$6,188	\$121	\$121	2.0%	—
2017	\$6,067	\$119	\$119	2.0%	4%
2016	\$5,948	\$117	\$117	2.0%	—
2015	\$5,831	\$529	\$105	2.0%	3.5%
2014	\$5,302	\$78	\$78	1.5%	—
2013	\$5,224	\$50	\$50	1.0%	2.0%
2012	\$5,174	\$50	\$50	1.0%	—
2011	\$5,124	\$0	\$0	0.0%	0.0%
2010	\$5,124	\$0	\$0	0.0%	—
2009	\$5,124	\$50	\$50	1.0%	3.0%
2008	\$5,074	\$100	\$100	2.0%	—
2007	\$4,974	\$181	\$191	4.0%	8.1%
2006	\$4,783	\$182	\$182	4.0%	—
2005	\$4,601	\$0	\$0	0.0%	0.0%
2004	\$4,601	\$0	\$0	0.0%	—
2003	\$4,601	\$533	\$104	2.6%	5.3%
2002	\$4,068	\$104	\$104	2.6%	—
2001	\$3,964	\$224	\$157	4.2%	9.2%
2000	\$3,740	\$210	\$167	4.7%	—

		A	B	C	D	E	F	G
		OCT 1, 2025 FALL ENROLL	2025 FREE LUNCH COUNT	2025 REDUCED LUNCH COUNT	B+ (.5xC) COMPENSATORY PUPILS	D/A BUILDING CONCENTRATION FACTOR	Ex7317 COMPENSATORY BUILDING ALLOWANCE	DxF REVENUE
DISTRICT SITE DISTRICT/SITE NAME								
DISTRICT SITES								
0281-01	Robbinsdale Public School District							
004	Forest Elementary	451	216	20	226.00	0.5011	3,666.75	828,685.50
006	Lakeview Elementary	275	158	13	164.50	0.5982	4,377.27	720,060.92
008	School of Engineering-Arts at Olson	470	86	17	94.50	0.2011	1,471.53	139,059.59
010	Meadow Lake Elementary	440	247	33	263.50	0.5989	4,382.39	1,154,759.77
011	Neill Elementary	300	168	13	174.50	0.5817	4,256.53	742,764.49
012	Robbinsdale Spanish Immersion El.	709	136	24	148.00	0.2087	1,527.14	226,016.72
017	Noble Elementary	241	127	15	134.50	0.5581	4,083.84	549,276.48
019	Northport Elementary	461	223	39	242.50	0.5260	3,848.95	933,370.38
020	FAIR School Pilgrim Lane	366	89	16	97.00	0.2650	1,939.11	188,093.67
022	Sonnesyn Elementary	274	153	15	160.50	0.5858	4,286.53	687,988.07
030	Zachary Lane Elementary	412	101	18	110.00	0.2670	1,953.75	214,912.50
040	Plymouth Middle	740	224	34	241.00	0.3257	2,383.28	574,370.48
043	Robbinsdale Middle	569	277	40	297.00	0.5220	3,819.68	1,134,444.96
045	Sandburg Middle School	304	138	20	148.00	0.4868	3,562.11	527,192.28
050	Robbinsdale Cooper Senior High	1,336	625	88	669.00	0.5007	3,663.82	2,451,095.58
053	Robbinsdale Armstrong Senior High	1,754	480	77	518.50	0.2956	2,163.02	1,121,525.87
103	Early Childhood Special Education	205	83	8	87.00	0.4244	3,105.50	270,178.50
180	Robbinsdale Transition Center	49	37	0	37.00	0.7551	5,525.37	204,438.69
200	Highview ALC	263	138	12	144.00	0.5475	4,006.28	576,904.32
289	Robbinsdale Virtual Academy	177	80	20	90.00	0.5085	3,720.90	334,881.00
313	New Hope Learning Center	85	33	10	38.00	0.4471	3,271.61	124,321.18
401	The FAIR School - Crystal	444	118	17	126.50	0.2849	2,084.73	263,718.35
DISTRICT TOTAL		10,325	3,937	549	4,211.50			13,968,059.30

The totals on this report do not include the FY27 hold harmless amount. See the FY27 Compensatory Revenue Hold Harmless spreadsheet on the MDE Funding Projections and Trends website for the hold harmless and total compensatory revenue calculation. Enrollment and free/reduced lunch counts determined to be eligible by means of direct certification are collected as of October 1 of each year. Counts are used for compensatory revenue in the succeeding fiscal year. The Compensatory allowance is adjusted to proportionately reach the statewide minimum compensatory revenue set under MS126C.10 subd. 3(f). Questions about this report should be directed to Kristine Anderson, School Finance at 651-582-8544.

		A	B	C	D	E	F	G	H	I	J	K
		OCT 1, 2024 FALL ENROLL	2024 FREE LUNCH COUNT	2024 REDUCED LUNCH COUNT	B+ (.5xC) ADJUSTED COUNT	D/A CONC	E/.8 FACTOR	.6xDxF FY2026 PUPIL UNITS	FY2024 PUPIL UNITS	GTR G OR H GREATER FY24 OR FY26 PUPIL UNITS	K/D REVENUE PER ADJ COUNT	Ix6642 REVENUE
DISTRICT SITE DISTRICT/SITE NAME												
DISTRICT SITES												
0281-01	ROBBINSDALE PUBLIC SCHOOL DISTRICT											
004	FOREST ELEMENTARY	464	266	49	290.50	0.6261	0.7826	136.41	154.52	154.52	3,532.95	1,026,321.84
006	LAKEVIEW ELEMENTARY	318	226	23	237.50	0.7469	0.9336	133.04	162.44	162.44	4,542.85	1,078,926.48
008	SCHOOL OF ENGINEERING-ARTS AT OLSON	432	113	26	126.00	0.2917	0.3646	27.56	33.78	33.78	1,780.69	224,366.76
010	MEADOW LAKE ELEMENTARY	488	368	36	386.00	0.7910	0.9888	229.01	254.40	254.40	4,377.53	1,689,724.80
011	NEILL ELEMENTARY	359	239	23	250.50	0.6978	0.8723	131.11	141.54	141.54	3,752.93	940,108.68
012	Robbinsdale Spanish Immersion El.	733	193	49	217.50	0.2967	0.3709	48.40	45.90	48.40	1,478.04	321,472.80
017	NOBLE ELEMENTARY	262	155	28	169.00	0.6450	0.8063	81.76	83.55	83.55	3,283.66	554,939.10
019	NORTHPORT ELEMENTARY	488	329	62	360.00	0.7377	0.9221	199.17	228.97	228.97	4,224.50	1,520,818.74
020	FAIR School Pilgrim Lane	403	125	40	145.00	0.3598	0.4498	39.13	49.58	49.58	2,271.11	329,310.36
022	SONNESYN ELEMENTARY	313	201	33	217.50	0.6949	0.8686	113.35	109.16	113.35	3,461.47	752,870.70
030	ZACHARY LANE ELEMENTARY	428	147	22	158.00	0.3692	0.4615	43.75	21.07	43.75	1,839.16	290,587.50
040	PLYMOUTH MIDDLE	749	311	59	340.50	0.4546	0.5683	116.10	126.85	126.85	2,474.41	842,537.70
043	ROBBINSDALE MIDDLE	567	371	69	405.50	0.7152	0.8940	217.51	247.30	247.30	4,050.72	1,642,566.60
045	Sandburg Middle School	341	200	30	215.00	0.6305	0.7881	101.66	128.87	128.87	3,981.18	855,954.54
050	ROBBINSDALE COOPER SENIOR HIGH	1,396	807	176	895.00	0.6411	0.8014	430.35	579.22	579.22	4,298.52	3,847,179.24
053	ROBBINSDALE ARMSTRONG SENIOR HIGH	1,840	654	150	729.00	0.3962	0.4953	216.64	237.70	237.70	2,165.71	1,578,803.40
101	Robbinsdale Shared Time Program	6	1	0	1.00	0.1667	0.2084	0.13	0.00	0.13	863.46	863.46
103	EARLY CHILDHOOD SPECIAL EDUCATION	271	122	16	130.00	0.4797	0.5996	46.77	44.45	46.77	2,389.59	310,646.34
180	ROBBINSDALE TRANSITION CENTER	49	34	4	36.00	0.7347	0.9184	19.84	24.26	24.26	4,475.97	161,134.92
200	HIGHVIEW ALC	277	183	28	197.00	0.7112	0.8890	105.08	75.11	105.08	3,542.85	697,941.36
289	Robbinsdale Virtual Academy	168	109	9	113.50	0.6756	0.8445	57.51	60.50	60.50	3,540.45	401,841.00
313	New Hope Learning Center	16	11	0	11.00	0.6875	0.8594	5.67	0.00	5.67	3,423.65	37,660.914
401	The FAIR School - Crystal	439	160	40	180.00	0.4100	0.5125	55.35	39.09	55.35	2,042.42	367,634.70
648	ADULT ACADEMICS	1	1	0	1.00	1.0000	1.0000	0.60	0.00	0.60	3,985.20	3,985.20
DISTRICT TOTAL		10,808	5,326	972	5,812.00							19,478,196.36

Enrollment and free/reduced lunch counts are collected as of October 1 of each year. Counts are used for compensatory revenue in the succeeding fiscal year. Per the FY26 hold-harmless provision, the compensatory revenue for each site will be based on greater of its calculated fiscal year 2026 or 2024 compensatory pupil units. Questions about this report should be directed to Kelly Wosika, School Finance at 651-582-8855.

		A	B	C	D	E	F	G	H	I	J	K
		OCT 1, 2023 FALL ENROLL	2023 FREE LUNCH COUNT	2023 REDUCED LUNCH COUNT	B+ (.5xC) ADJUSTED COUNT	D/A CONC	E/.8 FACTOR	.6XDxF FY2025 PUPIL UNITS	FY2024 PUPIL UNITS	GTR G OR H GREATER FY24 OR FY25 PUPIL UNITS	K/D REVENUE PER ADJ COUNT	Ix6442 REVENUE
DISTRICT SITE DISTRICT/SITE NAME												
DISTRICT SITES												
0281-01	ROBBINSDALE PUBLIC SCHOOL DISTRICT											
004	FOREST ELEMENTARY	454	291	54	318.00	0.7004	0.8755	167.05	154.52	167.05	3,384.08	1,076,136.10
006	LAKEVIEW ELEMENTARY	342	235	29	249.50	0.7295	0.9119	136.51	162.44	162.44	4,194.14	1,046,438.48
008	SCHOOL OF ENGINEERING-ARTS AT OLSON	438	112	28	126.00	0.2877	0.3596	27.19	33.78	33.78	1,727.07	217,610.76
010	MEADOW LAKE ELEMENTARY	496	369	57	397.50	0.8014	1.0000	238.50	254.40	254.40	4,122.88	1,638,844.80
011	NEILL ELEMENTARY	358	243	33	259.50	0.7249	0.9061	141.08	141.54	141.54	3,513.68	911,800.68
012	Robbinsdale Spanish Immersion El.	748	206	51	231.50	0.3095	0.3869	53.74	45.90	53.74	1,495.43	346,193.08
017	NOBLE ELEMENTARY	260	169	22	180.00	0.6923	0.8654	93.46	83.55	93.46	3,344.83	602,069.32
019	NORTHPORT ELEMENTARY	441	325	37	343.50	0.7789	0.9736	200.66	228.97	228.97	4,294.10	1,475,024.74
020	FAIR School Pilgrim Lane	398	161	33	177.50	0.4460	0.5575	59.37	49.58	59.37	2,154.71	382,461.54
022	SONNESYN ELEMENTARY	298	197	25	209.50	0.7030	0.8788	110.47	109.16	110.47	3,396.89	711,647.74
030	ZACHARY LANE ELEMENTARY	403	122	25	134.50	0.3337	0.4171	33.66	21.07	33.66	1,612.18	216,837.72
040	PLYMOUTH MIDDLE	789	309	54	336.00	0.4259	0.5324	107.33	126.85	126.85	2,432.05	817,167.70
043	ROBBINSDALE MIDDLE	611	410	62	441.00	0.7218	0.9023	238.75	247.30	247.30	3,612.49	1,593,106.60
045	Sandburg Middle School	331	202	20	212.00	0.6405	0.8006	101.84	128.87	128.87	3,915.95	830,180.54
050	ROBBINSDALE COOPER SENIOR HIGH	1,474	884	169	968.50	0.6571	0.8214	477.32	579.22	579.22	3,852.70	3,731,335.24
053	ROBBINSDALE ARMSTRONG SENIOR HIGH	1,784	640	115	697.50	0.3910	0.4888	204.56	237.70	237.70	2,195.36	1,531,263.40
101	Robbinsdale Shared Time Program	6	0	0	0.00	0.0000	0.0000	0.00	0.00	0.00	0.00	0.00
103	EARLY CHILDHOOD SPECIAL EDUCATION	256	120	13	126.50	0.4941	0.6176	46.88	44.45	46.88	2,387.36	302,000.96
180	ROBBINSDALE TRANSITION CENTER	46	30	2	31.00	0.6739	0.8424	15.67	24.26	24.26	5,041.38	156,282.92
200	HIGHVIEW ALC	224	153	14	160.00	0.7143	0.8929	85.72	75.11	85.72	3,451.30	552,208.24
289	Robbinsdale Virtual Academy	181	101	13	107.50	0.5939	0.7424	47.88	60.50	60.50	3,625.50	389,741.00
290	Robbinsdale Virtual Academy K-5	11	7	0	7.00	0.6364	0.7955	3.34	5.76	5.76	5,300.85	37,102.092
401	The FAIR School - Crystal	381	142	20	152.00	0.3990	0.4988	45.49	39.09	45.49	1,927.94	293,046.58
DISTRICT TOTAL		10,730	5,428	876	5,866.00							18,858,504.06

Enrollment and free/reduced lunch counts are collected as of October 1 of each year. Counts are used for compensatory revenue in the succeeding fiscal year. The Minnesota Session Laws, 2023, Regular Session, Chapter 18 provides a hold-harmless provision so that the compensatory revenue for each site will be based on greater of its calculated fiscal year 2025 or 2024 compensatory pupil units. Questions about this report should be directed to Kelly Wosika, School Finance at 651-582-8855.

		A	B	C	D	E	F	G	H	I
		OCT 1, 2022 FALL ENROLL	2022 FREE LUNCH COUNT	2022 REDUCED LUNCH COUNT	B+ (.5xC) ADJUSTED COUNT	D/A CONC	E/.8 FACTOR	.6xDxF PUPIL UNITS	I/D REVENUE PER ADJ COUNT	Gx6299 REVENUE
DISTRICT SITE DISTRICT/SITE NAME										
DISTRICT SITES										
0281-01	ROBBINSDALE PUBLIC SCHOOL DISTRICT									
004	FOREST ELEMENTARY	453	282	47	305.50	0.6744	0.8430	154.52	3,186.00	973,321.48
006	LAKEVIEW ELEMENTARY	395	278	29	292.50	0.7405	0.9256	162.44	3,498.15	1,023,209.56
008	SCHOOL OF ENGINEERING-ARTS AT OLSON	429	122	34	139.00	0.3240	0.4050	33.78	1,530.79	212,780.22
010	MEADOW LAKE ELEMENTARY	512	403	42	424.00	0.8281	1.0000	254.40	3,779.40	1,602,465.60
011	NEILL ELEMENTARY	361	247	28	261.00	0.7230	0.9038	141.54	3,415.94	891,560.46
012	Robbinsdale Spanish Immersion El.	700	177	60	207.00	0.2957	0.3696	45.90	1,396.73	289,124.10
017	NOBLE ELEMENTARY	264	162	19	171.50	0.6496	0.8120	83.55	3,068.70	526,281.45
019	NORTHPORT ELEMENTARY	483	353	62	384.00	0.7950	0.9938	228.97	3,755.94	1,442,282.03
020	FAIR School Pilgrim Lane	397	150	24	162.00	0.4081	0.5101	49.58	1,927.81	312,304.42
022	SONNESYN ELEMENTARY	354	210	34	227.00	0.6412	0.8015	109.16	3,029.07	687,598.84
030	ZACHARY LANE ELEMENTARY	385	95	18	104.00	0.2701	0.3376	21.07	1,276.15	132,719.93
040	PLYMOUTH MIDDLE	836	335	82	376.00	0.4498	0.5623	126.85	2,125.07	799,028.15
043	ROBBINSDALE MIDDLE	632	425	63	456.50	0.7223	0.9029	247.30	3,412.36	1,557,742.70
045	Sandburg Middle School	418	248	40	268.00	0.6411	0.8014	128.87	3,028.93	811,752.13
050	ROBBINSDALE COOPER SENIOR HIGH	1,630	1,015	214	1,122.00	0.6883	0.8604	579.22	3,251.79	3,648,506.78
053	ROBBINSDALE ARMSTRONG SENIOR HIGH	1,832	701	122	762.00	0.4159	0.5199	237.70	1,964.92	1,497,272.30
103	EARLY CHILDHOOD SPECIAL EDUCATION	229	107	19	116.50	0.5087	0.6359	44.45	2,403.35	279,990.55
180	ROBBINSDALE TRANSITION CENTER	64	44	3	45.50	0.7109	0.8886	24.26	3,358.54	152,813.74
200	HIGHVIEW ALC	182	130	10	135.00	0.7418	0.9273	75.11	3,504.58	473,117.89
289	Robbinsdale Virtual Academy	183	116	11	121.50	0.6639	0.8299	60.50	3,136.54	381,089.50
290	Robbinsdale Virtual Academy K-5	22	13	0	13.00	0.5909	0.7386	5.76	2,790.94	36,282.24
401	The FAIR School - Crystal	245	98	30	113.00	0.4612	0.5765	39.09	2,179.01	246,227.91
DISTRICT TOTAL		11,006	5,711	991	6,206.50					17,977,471.98

		A	B	C	D	E	F	G	H	I
		OCT 1, 2021 FALL ENROLL	2021 FREE LUNCH COUNT	2021 REDUCED LUNCH COUNT	B+ (.5xC) ADJUSTED COUNT	D/A CONC	E/.8 FACTOR	.6xDxF PUPIL UNITS	I/D REVENUE PER ADJ COUNT	Gx6024 REVENUE
DISTRICT SITE DISTRICT/SITE NAME										
DISTRICT SITES										
0281-01	ROBBINSDALE PUBLIC SCHOOL DISTRICT									
004	FOREST ELEMENTARY	462	239	38	258.00	0.5584	0.6980	108.05	2,522.84	650,893.20
006	LAKEVIEW ELEMENTARY	367	176	29	190.50	0.5191	0.6489	74.17	2,345.41	446,800.08
008	SCHOOL OF ENGINEERING-ARTS AT OLSON	424	88	25	100.50	0.2370	0.2963	17.87	1,071.13	107,648.88
010	MEADOW LAKE ELEMENTARY	505	309	45	331.50	0.6564	0.8205	163.20	2,965.66	983,116.80
011	NEILL ELEMENTARY	365	167	24	179.00	0.4904	0.6130	65.84	2,215.76	396,620.16
012	Robbinsdale Spanish Immersion El.	694	112	46	135.00	0.1945	0.2431	19.69	878.61	118,612.56
017	NOBLE ELEMENTARY	293	162	28	176.00	0.6007	0.7509	79.30	2,714.22	477,703.20
019	NORTHPORT ELEMENTARY	492	290	44	312.00	0.6341	0.7926	148.37	2,864.68	893,780.88
020	FAIR School Pilgrim Lane	342	102	18	111.00	0.3246	0.4058	27.03	1,466.93	162,828.72
022	SONNESYN ELEMENTARY	367	154	21	164.50	0.4482	0.5603	55.30	2,025.09	333,127.20
030	ZACHARY LANE ELEMENTARY	383	56	13	62.50	0.1632	0.2040	7.65	737.34	46,083.60
040	PLYMOUTH MIDDLE	926	275	54	302.00	0.3261	0.4076	73.86	1,473.29	444,932.64
043	ROBBINSDALE MIDDLE	685	367	67	400.50	0.5847	0.7309	175.64	2,641.84	1,058,055.36
045	Sandburg Middle School	465	205	44	227.00	0.4882	0.6103	83.12	2,205.79	500,714.88
046	SEA at Fair Crystal	72	21	4	23.00	0.3194	0.3993	5.51	1,443.14	33,192.24
050	ROBBINSDALE COOPER SENIOR HIGH	1,716	846	139	915.50	0.5335	0.6669	366.33	2,410.46	2,206,771.92
053	ROBBINSDALE ARMSTRONG SENIOR HIGH	1,878	513	86	556.00	0.2961	0.3701	123.47	1,337.74	743,783.28
101	Robbinsdale Shared Time Program	1	0	0	0.00	0.0000	0.0000	0.00	0.00	0.00
103	EARLY CHILDHOOD SPECIAL EDUCATION	187	58	9	62.50	0.3342	0.4178	15.67	1,510.34	94,396.08
169	PHOENIX SCHOOL	7	1	0	1.00	0.1429	0.1786	0.11	662.64	662.64
180	ROBBINSDALE TRANSITION CENTER	64	30	0	30.00	0.4688	0.5860	10.55	2,118.44	63,553.20
200	HIGHVIEW ALC	181	91	4	93.00	0.5138	0.6423	35.84	2,321.51	215,900.16
289	Robbinsdale Virtual Academy	184	87	11	92.50	0.5027	0.6284	34.88	2,271.54	210,117.12
290	Robbinsdale Virtual Academy K-5	115	49	2	50.00	0.4348	0.5435	16.31	1,965.03	98,251.44
401	The FAIR School - Crystal	178	84	15	91.50	0.5140	0.6425	35.27	2,322.04	212,466.48
648	ADULT ACADEMICS	2	0	0	0.00	0.0000	0.0000	0.00	0.00	0.00
DISTRICT TOTAL		11,355	4,482	766	4,865.00					10,500,012.72

		A	B	C	D	E	F	G	H	I
		OCT 1, 2020 FALL ENROLL	2020 FREE LUNCH COUNT	2020 REDUCED LUNCH COUNT	B+ (.5xC) ADJUSTED COUNT	D/A CONC	E/.8 FACTOR	.6xDxF PUPIL UNITS	I/D REVENUE PER ADJ COUNT	Gx5889 REVENUE
DISTRICT SITE DISTRICT/SITE NAME										
DISTRICT SITES										
0281-01	ROBBINSDALE PUBLIC SCHOOL DISTRICT									
004	FOREST ELEMENTARY	535	247	53	273.50	0.5112	0.6390	104.86	2,257.84	617,520.54
006	LAKEVIEW ELEMENTARY	405	212	35	229.50	0.5667	0.7084	97.55	2,503.15	574,471.95
008	SCHOOL OF ENGINEERING-ARTS AT OLSON	439	98	38	117.00	0.2665	0.3331	23.38	1,176.79	137,684.82
010	MEADOW LAKE ELEMENTARY	502	307	68	341.00	0.6793	0.8491	173.73	3,000.28	1,023,095.97
011	NEILL ELEMENTARY	364	184	41	204.50	0.5618	0.7023	86.17	2,481.44	507,455.13
012	Robbinsdale Spanish Immersion El.	725	142	59	171.50	0.2366	0.2958	30.44	1,045.25	179,261.16
017	NOBLE ELEMENTARY	279	162	36	180.00	0.6452	0.8065	87.10	2,849.62	512,931.90
019	NORTHPORT ELEMENTARY	502	297	58	326.00	0.6494	0.8118	158.79	2,868.45	935,114.31
020	FAIR School Pilgrim Lane	366	112	38	131.00	0.3579	0.4474	35.17	1,581.04	207,116.13
022	SONNESYN ELEMENTARY	372	153	51	178.50	0.4798	0.5998	64.24	2,119.38	378,309.36
030	ZACHARY LANE ELEMENTARY	446	87	13	93.50	0.2096	0.2620	14.70	925.86	86,568.30
040	PLYMOUTH MIDDLE	1,006	311	75	348.50	0.3464	0.4330	90.54	1,529.96	533,190.06
043	ROBBINSDALE MIDDLE	791	443	81	483.50	0.6113	0.7641	221.67	2,699.93	1,305,414.63
045	Sandburg Middle School	583	258	57	286.50	0.4914	0.6143	105.60	2,170.61	621,878.40
050	ROBBINSDALE COOPER SENIOR HIGH	1,694	843	188	937.00	0.5531	0.6914	388.71	2,443.02	2,289,113.19
053	ROBBINSDALE ARMSTRONG SENIOR HIGH	1,926	518	144	590.00	0.3063	0.3829	135.55	1,352.97	798,253.95
101	Robbinsdale Shared Time Program	5	0	0	0.00	0.0000	0.0000	0.00	0.00	0.00
103	EARLY CHILDHOOD SPECIAL EDUCATION	175	38	8	42.00	0.2400	0.3000	7.56	1,060.02	44,520.84
169	PHOENIX SCHOOL	8	0	0	0.00	0.0000	0.0000	0.00	0.00	0.00
180	ROBBINSDALE TRANSITION CENTER	66	27	3	28.50	0.4318	0.5398	9.23	1,907.21	54,355.47
200	HIGHVIEW ALC	223	113	19	122.50	0.5493	0.6866	50.47	2,426.27	297,217.83
289	Robbinsdale Virtual Academy	48	10	1	10.50	0.2188	0.2735	1.72	964.67	10,129.08
401	The FAIR School - Crystal	222	105	23	116.50	0.5248	0.6560	45.85	2,317.69	270,010.65
DISTRICT TOTAL		11,682	4,667	1,089	5,211.50					11,383,613.67

		A	B	C	D	E	F	G	H	I
		OCT 1, 2019 FALL ENROLL	2019 FREE LUNCH COUNT	2019 REDUCED LUNCH COUNT	B+ (.5xC) ADJUSTED COUNT	D/A CONC	E/.8 FACTOR	.6xDxF PUPIL UNITS	I/D REVENUE PER ADJ COUNT	Gx5728 REVENUE
DISTRICT SITE DISTRICT/SITE NAME										
DISTRICT SITES										
0281-01	ROBBINSDALE PUBLIC SCHOOL DISTRICT									
004	FOREST ELEMENTARY	582	277	60	307.00	0.5275	0.6594	121.46	2,266.20	695,722.88
006	LAKEVIEW ELEMENTARY	446	219	38	238.00	0.5336	0.6670	95.25	2,292.40	545,592.00
008	SCHOOL OF ENGINEERING-ARTS AT OLSON	446	102	25	114.50	0.2567	0.3209	22.05	1,103.08	126,302.40
010	MEADOW LAKE ELEMENTARY	569	339	92	385.00	0.6766	0.8458	195.38	2,906.85	1,119,136.64
011	NEILL ELEMENTARY	444	229	56	257.00	0.5788	0.7235	111.56	2,486.44	639,015.68
012	Robbinsdale Spanish Immersion El.	723	123	61	153.50	0.2123	0.2654	24.44	912.00	139,992.32
017	NOBLE ELEMENTARY	345	175	32	191.00	0.5536	0.6920	79.30	2,378.17	454,230.40
019	NORTHPORT ELEMENTARY	573	314	92	360.00	0.6283	0.7854	169.65	2,699.32	971,755.20
020	FAIR School Pilgrim Lane	334	95	34	112.00	0.3353	0.4191	28.16	1,440.18	161,300.48
022	SONNESYN ELEMENTARY	429	175	45	197.50	0.4604	0.5755	68.20	1,977.97	390,649.60
030	ZACHARY LANE ELEMENTARY	520	79	34	96.00	0.1846	0.2308	13.29	792.97	76,125.12
040	PLYMOUTH MIDDLE	1,001	300	97	348.50	0.3482	0.4353	91.02	1,496.02	521,362.56
043	ROBBINSDALE MIDDLE	868	448	119	507.50	0.5847	0.7309	222.56	2,511.97	1,274,823.68
045	Sandburg Middle School	613	258	60	288.00	0.4698	0.5873	101.49	2,018.52	581,334.72
050	ROBBINSDALE COOPER SENIOR HIGH	1,732	777	248	901.00	0.5202	0.6503	351.55	2,234.94	2,013,678.40
053	ROBBINSDALE ARMSTRONG SENIOR HIGH	1,974	518	170	603.00	0.3055	0.3819	138.17	1,312.50	791,437.76
101	Robbinsdale Shared Time Program	1	0	0	0.00	0.0000	0.0000	0.00	0.00	0.00
103	EARLY CHILDHOOD SPECIAL EDUCATION	213	57	12	63.00	0.2958	0.3698	13.98	1,271.07	80,077.44
169	PHOENIX SCHOOL	7	0	0	0.00	0.0000	0.0000	0.00	0.00	0.00
180	ROBBINSDALE TRANSITION CENTER	53	28	4	30.00	0.5660	0.7075	12.74	2,432.49	72,974.72
200	HIGHVIEW ALC	210	103	12	109.00	0.5190	0.6488	42.43	2,229.72	243,039.04
401	The FAIR School - Crystal	295	136	41	156.50	0.5305	0.6631	62.27	2,279.12	356,682.56
648	ADULT ACADEMICS	6	0	0	0.00	0.0000	0.0000	0.00	0.00	0.00
903	ROBBINSDALE TASC ALC	1	1	0	1.00	1.0000	1.0000	0.60	3,436.80	3,436.80
DISTRICT TOTAL		12,385	4,753	1,332	5,419.00					11,258,670.40

Federal Grants 2026-2027

Grant Year 2027 Totals by Reporting Category Year

FIN Code	RC Year	Course Code	Award/Origin Year	Allocation
Title IA-401				
401	2027	000	2026	\$2,202,579.48
414	2027	000	2026	\$317,759.74
417	2027	000	2026	\$177,205.57
433	2027	000	2026	\$174,502.49
				<u>\$2,872,047.28</u>
				<u><u>\$2,872,047.28</u></u>

Grant Year 2027 Organization Details

Title IA-401

FIN Code	RC Year	Course Code	Award/Origin Year	Allocations
401	2027	000	2026	\$2,202,579.48

Title IIA-414

FIN Code	RC Year	Course Code	Award/Origin Year	Allocations
0281-01 Robbinsdale Public School District				
414	2027	000	2026	\$317,759.74

Title IIIA-417

FIN Code	RC Year	Course Code	Award/Origin Year	Allocations
0281-01 Robbinsdale Public School District				
417	2027	000	2026	\$177,205.57

Title IVA-433

FIN Code	RC Year	Course Code	Award/Origin Year	Allocations
0281-01 Robbinsdale Public School District				
433	2027	000	2026	\$174,502.49

Grand Total	<u><u>\$2,872,047.28</u></u>
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3 F - Federal Grants

Federal Grants 2025-2026

Grant Year 2026 Totals by Reporting Category Year

FIN Code	RC Year	Course Code	Award/Origin Year	Allocation
Title IA-401				
401	2026	000	2025	\$2,676,342.68
414	2026	000	2025	\$377,096.50
Title IIIA-417				
417	2026	000	2025	\$182,571.80
Title IVA-433				
433	2026	000	2025	\$190,294.43
				\$3,426,305.41

Grant Year 2026 Organization Details

Title IA-401

FIN Code	RC Year	Course Code	Award/Origin Year	Allocations
0281-01 Robbinsdale Public School District - Closeout Not Created				
401	2026	000	2025	\$2,676,342.68
401	2025	011	2024	
				\$2,676,342.68

Title IIA-414

FIN Code	RC Year	Course Code	Award/Origin Year	Allocations
0281-01 Robbinsdale Public School District - Closeout Not Created				
414	2026	000	2025	\$377,096.50
414	2025	011	2024	
				\$377,096.50

Title IIIA-417

FIN Code	RC Year	Course Code	Award/Origin Year	Allocations
0281-01 Robbinsdale Public School District - Closeout Not Created				
417	2026	000	2025	\$182,571.80
417	2025	011	2024	
				\$182,571.80

Title IVA-433

FIN Code	RC Year	Course Code	Award/Origin Year	Allocations
0281-01 Robbinsdale Public School District - Closeout Not Created				
433	2026	000	2025	\$190,294.43
433	2025	011	2024	
				\$190,294.43
Grand Total				\$3,426,305.41

3 F - Federal Grants

Federal Grants 2024-2025

Grant Year 2025 Totals by Reporting Category Year

FIN Code	RC Year	Course Code	Award/Origin Year	Allocation
401	2025	000	2024	\$2,688,487.75
Title IIA-414				
414	2025	000	2024	\$398,258.84
Title IIIA-417				
417	2025	000	2024	\$185,328.50
Title IVA-433				
433	2025	000	2024	\$162,777.57
				<u>\$3,434,852.66</u>

Grant Year 2025 Organization Details

Title IA-401

FIN Code	RC Year	Course Code	Award/Origin Year	Allocations
0281-01 Robbinsdale Public School District - Closeout Approved				
401	2025	000	2024	\$2,688,487.75
401	2024	011	2023	
				<u>\$2,688,487.75</u>

Title IIA-414

FIN Code	RC Year	Course Code	Award/Origin Year	Allocations
0281-01 Robbinsdale Public School District - Closeout Approved				
414	2025	000	2024	\$398,258.84
414	2024	011	2023	
				<u>\$398,258.84</u>

Title IIIA-417

FIN Code	RC Year	Course Code	Award/Origin Year	Allocations
0281-01 Robbinsdale Public School District - Closeout Approved				
417	2025	000	2024	\$185,328.50
417	2024	011	2023	
				<u>\$185,328.50</u>

Title IVA-433

FIN Code	RC Year	Course Code	Award/Origin Year	Allocations
0281-01 Robbinsdale Public School District - Closeout Approved				
433	2025	000	2024	\$162,777.57
433	2024	011	2023	
				<u>\$162,777.57</u>
Grand Total				<u>\$3,434,852.66</u>

3 F - Federal Grants

Federal Grants 2023-2024

Grant Year 2024 Totals by Reporting Category Year

FIN Code	RC Year	Course Code	Award/Origin Year	Allocation
401	2024	000	2023	\$2,504,285.54
Title IIA-414				
414	2024	000	2023	\$329,292.01
Title IIIA-417				
417	2024	000	2023	\$184,607.11
417	2023	011	2022	
433	2024	000	2023	\$168,140.97
				\$3,186,325.63

Grant Year 2024 Organization Details

Title IA-401

FIN Code	RC Year	Course Code	Award/Origin Year	Allocations
0281-01 Robbinsdale Public School District - Closeout Approved				
401	2024	000	2023	\$2,504,285.54
401	2023	011	2022	
				\$2,504,285.54

Title IIA-414

FIN Code	RC Year	Course Code	Award/Origin Year	Allocations
0281-01 Robbinsdale Public School District - Closeout Approved				
414	2024	000	2023	\$329,292.01
414	2023	011	2022	
				\$329,292.01

Title IIIA-417

FIN Code	RC Year	Course Code	Award/Origin Year	Allocations
0281-01 Robbinsdale Public School District - Closeout Approved				
417	2024	000	2023	\$184,607.11
417	2023	011	2022	
				\$184,607.11

Title IVA-433

FIN Code	RC Year	Course Code	Award/Origin Year	Allocations
0281-01 Robbinsdale Public School District - Closeout Approved				
433	2024	000	2023	\$168,140.97
433	2023	011	2022	
433	2022	012	2021	
				\$168,140.97
Grand Total				\$3,186,325.63

3 F - Federal Grants

**Special Education Finance Codes 419
and 420 Federal Estimated
Allocations**

Year	Finance 419		Finance 420		Total	
2021-2022	\$	2,414,603.69	\$	57,376.31	\$	2,471,980.00
2022-2023	\$	2,501,532.31	\$	65,446.86	\$	2,566,979.17
2023-2024	\$	2,474,155.48	\$	58,480.88	\$	2,532,636.36
2024-2025	\$	2,593,270.30	\$	65,286.64	\$	2,658,556.94
2025-2026	\$	2,485,494.73	\$	64,781.15	\$	2,550,275.88
2026-2027		?		?		

3 G - Special Education

3 G - Special Education

Estimated State Fiscal Year (SFY) 2026 and 2027 Special Education Aid			Updated 8/20/26	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	Actual SFY 2025	Estimate SFY 2026	Estimate SFY 2027	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	\$ 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	\$ 5,671,272.00	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	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	10,528.93	9,893.23	9,893.23	Line 71A, Special Education Comprehensive Aid Reports
5		Override Projected Adjusted ADM								
6	4-or-5/3	Adjusted ADM Ratio	90.25%	87.92%	85.22%	83.89%	83.41%	78.37%	78.37%	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	\$ 12,433,033.90	\$ 12,078,955.52	\$ 12,465,482.10	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	\$ 31,904,043.68	\$ 30,829,588.09	\$ 32,896,925.70	Line 71D4, Special Education Comprehensive Aid Reports
9	If 8 < 7, 8, 7	Adjusted Hold Harmless (Lesser of Line 7 or 8)	\$ 11,543,779.96	\$ 11,718,073.77	\$ 11,812,543.41	\$ 12,070,060.18	\$ 12,433,033.90	\$ 12,078,955.52	\$ 12,465,482.10	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	\$ 33,790,748.72	\$ 33,574,333.88	Line 64 (minus 5%, 10%), 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)	\$ (7,191,978.35)	\$ (8,463,427.43)	\$ (8,886,598.80)	Line 65 Special Education Comprehensive Aid Report plus 5% increase for each subsequent year
19		Override Tuition Billing (TB) Adjustment								
20	17+18-or-19	New Formula Net Aid	\$ 17,122,925.11	\$ 15,006,559.98	\$ 16,994,906.38	\$ 17,950,159.74	\$ 21,729,338.79	\$ 25,327,321.29	\$ 24,687,735.08	Line 66, Special Education Comprehensive Aid Reports
21	If 20 < 9, 9, 20	Estimated Initial Gross Special Education Aid	\$ 17,122,925.11	\$ 15,006,559.98	\$ 16,994,906.38	\$ 17,950,159.74	\$ 21,729,338.79	\$ 25,327,321.29	\$ 24,687,735.08	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	New Formula	If 20 < 9, 9. Otherwise = 20.
23		Estimated Cross Subsidy Aid	\$ 882,322.97	\$ 882,322.97	\$ 1,175,718.03	\$ 7,536,848.54	\$ 9,142,000.28	\$ 10,388,683.45	\$ 10,225,186.39	Line 75F, Special Education Comprehensive Aid Reports
24		Estimated Homeless Transportation Aid	N/A	N/A	N/A	\$ -	\$ -	\$ -	\$ -	Line 75H, Special Education Comprehensive Aid Reports
25	21+23+24	Estimated Total Gross Special Education Aid (w/o Proration)	\$ 18,005,248.08	\$ 15,888,882.95	\$ 18,170,624.41	\$ 25,487,008.28	\$ 30,871,339.07	\$ 35,716,004.74	\$ 34,912,921.47	Line 76, Special Education Comprehensive Aid Reports
26		Proration Factor	100%	100%	100%	100%	100%	100%	100%	Line 77, Special Education Comprehensive Aid Reports
27	25*26	Total Estimated Net Special Education Aid	\$ 18,005,248.08	\$ 15,888,882.95	\$ 18,170,624.41	\$ 25,487,008.28	\$ 30,871,339.07	\$ 35,716,004.74	\$ 34,912,921.47	Line 78, Special Education Comprehensive Aid Reports
end of worksheet										

3 G - Special Education Expenditure

Projected SFY 2026 and SFY 2027 Expenditures			Updated 8/20/26		Contact: david.lobejko@state.mn.us						
Dist. No.	Dist. Type	District Name									
281	1	ROBBINSDALE PUBLIC SCHOOL DISTRICT									
Line #			Actual SFY 2021	Actual SFY 2022	Actual SFY 2023	Actual SFY 2024	Actual SFY 2025	Estimate SFY 2026	Estimate SFY 2027	Source/Info	
1		Special Education Program Expenditures	\$ 30,653,867.23	\$ 29,389,621.44	\$ 28,471,550.90	\$ 31,659,056.49	\$ 37,838,933.14	\$ 41,035,118.03	\$ 44,501,278.77	Line 16, Special Education Comprehensive Aid Reports	
2		Override Special Education Program Expenditures						\$ 39,737,190.00	\$ 41,724,050.00		
3		Bus Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Lines 58B + 58D, Special Education Comprehensive Aid Reports	
4		FIN 728-only Transportation Expenditures	\$ 435,887.88	\$ 2,208,697.11	\$ 927,316.12	\$ 1,920,086.80	\$ 2,697,634.62	\$ 3,237,161.54	\$ 3,884,593.85	Line 59, Special Education Comprehensive Aid Reports	
5		Override FIN 728-only Transportation Expenditures						\$ 2,757,401.00	\$ 2,950,419.00		
6		FIN 723-only Transportation Expenditures	\$ 2,143,190.71	\$ 4,019,841.40	\$ 7,132,795.59	\$ 8,036,611.02	\$ 8,188,557.38	\$ 9,826,268.86	\$ 11,791,522.63	Line 58, Special Education Comprehensive Aid Reports	
7		Override FIN 723-only Transportation Expenditures						\$ 7,046,793.00	\$ 7,540,068.00		
8		Total Transportation Expenditures	\$ 2,579,078.59	\$ 6,228,538.51	\$ 8,060,111.71	\$ 9,956,697.82	\$ 10,886,192.00	\$ 9,804,194.00	\$ 10,490,487.00	Line 60, Special Education Comprehensive Aid Reports	
9		Total Special Education Program and Transportation Expenditures	\$ 33,232,945.82	\$ 35,618,159.95	\$ 36,531,662.61	\$ 41,615,754.31	\$ 48,725,125.14	\$ 49,541,384.00	\$ 52,214,537.00		
10		Gen Ed Defray (used to calculate aid SFY 2020 & later)	\$ 2,388,046.07	\$ 2,326,716.14	\$ 2,407,555.00	\$ 2,888,321.21	\$ 3,385,142.15	\$ 3,763,689.93	\$ 4,184,569.29	Line 48, Special Education Comprehensive Aid Reports	
11		Special Education Program Increase/Decrease Percent	1.94%	-4.12%	-3.12%	11.20%	19.52%	8.45%	8.45%	Weighted Average Actual Five-Year Increase/Decrease, Capped at 20%	
12		Bus Depreciation Increase/Decrease Percent	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	Weighted Average Actual Five-Year Increase/Decrease, Capped at 20%	
13		FIN 728-only Transportation Increase/Decrease	-67.26%	406.71%	-58.02%	107.06%	40.50%	20.00%	20.00%	Weighted Average Actual Five-Year Increase/Decrease, Capped at 20%	
14		FIN 723-only Transportation Increase/Decrease	-26.56%	87.56%	77.44%	12.67%	1.89%	20.00%	20.00%	Weighted Average Actual Five-Year Increase/Decrease, Capped at 20%	
15		Gen Ed Defray Increase/Increase Percent	-3.43%	-2.57%	3.47%	19.97%	17.20%	11.18%	11.18%	Weighted Average Actual Five-Year Increase/Decrease, Capped at 20%	
16		Aid to Special Education Expense Ratio	59.88%	59.47%	59.30%	59.90%	60.53%	59.82%	59.82%	Average Actual Five-Year Increase/Decrease	
17		Next Year's New Formula Gross Aid	\$ 20,934,816.93	\$ 23,707,134.45	\$ 24,945,110.38	\$ 28,921,317.14	\$ 33,790,748.72	\$ 33,574,333.88	\$ 35,449,134.18	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											

School Aid Payment Shifts

Executive Summary

The state of Minnesota must have a balanced budget and, unlike the federal government, generally may not borrow funds for operating purposes. School aid payment shifts, which delay aid payments to school districts, are one mechanism that the state may use to address a short-term state budget deficiency. There are two school aid related mechanisms that have been used in past years to help the state achieve a balanced budget: (1) the aid payment shift; and (2) the property tax early recognition shift.

Where Does School Revenue Come From?

School districts and charter schools receive revenue from state aid payments (68 percent), local property taxes (22 percent), federal funds (5 percent), and fees charged to parents and other schools (5 percent). The receipt of state aid and local property taxes, and the alignment of the state and school district fiscal year (July 1 through June 30 of the following year) are the conditions that allow a school aid payment shift.

How Do School Aid Payment Shifts Work?

The state of Minnesota uses a cash-based system of accounting for state budget purposes. School districts use a modified accrual system of accounting. This means that the state can save money on a one-time basis by delaying aid payments to school districts beyond the end of the state's fiscal year (June 30). The aid payment shift delays, but does not reduce, the school aid because the school districts recognize the total amount owed to them by the state in the same fiscal year (the school district is essentially recognizing an accounts receivable amount from the state). As a result, the state achieves onetime aid savings for the state budget, and the school district continues to recognize (count) the money owed to it in the school district's fiscal year.

How Do Aid Payments Work in a "Normal" Year?

The state aid share of school district revenue that is promised to the school district through Minnesota's school finance formulas is called the "aid entitlement." The amount paid to school districts by the state during each fiscal year is called the "appropriation." Since school districts use the accrual method of accounting, the full amount of the aid entitlement owed to the district for a fiscal year is booked as revenue for that year, regardless of when the state aid is actually received. The state, on the other hand, uses a cash-based system of accounting for budgeting. As a result, the "cost" of state aid to schools for the state is only the actual appropriation for the specific school year, not the aid entitlement.

Minnesota statutorily sets the portion of state aid that is paid to a school district for a specific state fiscal year. This percentage is sometimes called the “aid payment percentage.” In a year in which the aid payment percentage is lowered, the state “saves” money through an accounting shift because the appropriation is smaller than the aid entitlement. For this reason, the shift tends to be used in years when desired state revenues in all funds are below desired program funding levels. For many “normal” preceding years, and since fiscal year 2013, the current year aid payment percentage has been set equal to 90 percent. The remaining portion, often referred to as the “cleanup payment,” is paid during the subsequent fiscal year. This means that in a normal year the state pays school districts 90 percent of their current year aid entitlement and 10 percent of the previous year’s aid entitlement in that state fiscal year while the school recognizes 100 percent of the aid entitlement in that year.

How Much Does the State Aid Payment Shift Save?

The state aid payment shift saves, on a one-time basis, around \$100 million for each 1 percentage point that the current year aid payment is lowered. If the current 90/10 aid payment shift were reduced to 80/20, the state would have a onetime savings of around \$1 billion. The savings to the state and loss of cash flow to schools from the state aid payment is spread throughout the year because school aid payments are metered out to schools on a twice-monthly basis according to a schedule set in statute.

How Do Schools Receive Local Property Taxes?

School districts receive property tax proceeds in addition to state aid. About 20 percent of most school districts’ total budget comes from the property tax. The property taxes are paid on a calendar-year basis. Taxpayers pay their property taxes in two payments to the county that administers the payments for all of the local units of government within that county. In a normal year, the county then has two main settlement periods where it transfers the payments on to schools and other units of local government. The first settlement period for schools is in June, where roughly half of the total property taxes are paid to school districts just before the beginning of the school year. The second set of settlement payments are made from the county to the school districts in the late fall. Because the first settlement period comes before the school district’s fiscal year starts, the school receives about one-half of its property tax revenue early but waits to recognize those funds until the fiscal year starts.

What is the Property Tax Early Recognition Shift?

When the state puts in place an early recognition shift, the state requires school districts to recognize a portion of the property tax payments from the June settlement period in the previous (just ending) fiscal year—and delays aid payments to the district of the same amount. This is also a onetime shift that reduces the state aid paid to school districts in the current year.

In the subsequent fiscal year, the state makes additional state aid payments in the amount of the property tax receipts that were recognized early. The early recognition shift is more complicated than the aid payment shift. Not all school levies are shiftable, and other school

levies, like the debt service levy that is used to repay bondholders, have specific due dates for when the payments need to be made. The property tax early recognition shift delays the spring aid payments from the state to school districts because it counts back from the June property tax settlement. Charter schools are unaffected by the property tax early recognition shift because they don't receive property tax payments.

The property tax early recognition shift aid savings are not linear. A shift of 1 percentage point saves about \$14 million. A shift of 10 percentage points saves about \$151 million while a shift of 30 percentage points saves the state about \$566 million and the maximum property tax shift of just under 50 percentage points in a normal year (one without extreme late payments by taxpayers) saves about \$980 million.

Are School Districts Affected by Aid Payment Shifts?

Yes. While a school does not lose any revenue due to the state imposing a more substantial aid payment shift, the school loses cash flow. Some school districts and charter schools may need to engage in short-term borrowing to pay their bills. Other school districts with larger cash balances might not need to borrow to pay their bills, but may forego other uses of their cash flow.

How Do Schools Borrow?

Minnesota Statutes allow school districts to engage in short-term borrowing. School districts may issue tax and aid anticipation certificates to provide them with cash flow. This is general obligation (G.O.) borrowing (often through a 13-month note) and comes at a fairly competitive interest rate. Charter schools are not able to issue G.O. notes, and instead must establish a line of credit through a bank or engage in other borrowing that often comes at a much higher interest rate.

What Are the Implications of the Aid Shifts?

School district aid payment shifts are a way for the state to avoid deeper cuts to the state's spending and/or taxes increases when there is a temporary downturn in state revenues and the state general fund balances are insufficient to cover the shortfall. The aid payment shifts allow the state to delay aid payments and save the state money on a onetime basis.

Payment shifts do not cut school district revenue, but they do delay a district's cash flow and may have the effect of imposing borrowing costs on schools without adequate reserves. Once better economic conditions return, the school aid shifts are repaid by the state. In these years, the cost to the state of state appropriations for schools exceeds the school's aid entitlements for that year (because the current year payment and clean-up payment exceed 100% of the aid entitlement). The statute prescribing the state budget reserve has provisions repaying any school shift that was previously enacted

School Finance Terminology

Adjusted Pupils Units: Adjusted pupil units, or adjusted weighted average daily membership, is the primary pupil count used in school-funding formulas. The count is weighted by grade level (.55 for half-day kindergarten, 1.0 for full-day kindergarten and elementary grades, and 1.2 for secondary grades) and “adjusted” to reflect students served.

Aid Entitlement: 100 percent of the state aid due a school district for a fiscal year, regardless of when the aid is actually received by the school district.

Average Daily Membership (ADM): The sum for all pupils of the number of days in the district’s school year that each pupil is enrolled, divided by the number of days the schools are in session.

Categorical Aid: Funds paid by the state to school districts and designated for specific purposes, such as transportation, special education for disabled children, and career and technical education. Categorical aids are relatively minor compared to general education revenue, the main school district funding stream.

Fiscal Year: A 12-month period between settlements of financial accounts. The fiscal year for the state and school districts runs from July 1 through June 30 and is identified by the calendar year in which it ends. For example, fiscal year 2025 runs from July 1, 2024, through June 30, 2025. A fiscal year is interchangeable with a school year for school finance purposes. For example, fiscal year 2025 is equivalent to the 2024-25 school year.

Formula Allowance: The dollar amount per pupil unit used to calculate each district’s basic general education revenue the “front end” of the formula. The formula allowance for fiscal year 2025 is \$7,281. This amount changes either because (1) the total funding is increasing or (2) existing separate formulas are “rolled in” to the general formula or funding for specific programs are “rolled out” of the general formula and into a separate formula.

General Education Revenue: General education revenue is the primary formula for providing general operating funds to school districts and charter schools and is composed of basic general education revenue; extended time revenue; declining pupil revenue; local optional revenue; gifted and talented revenue; basic skills revenue, including EL and compensatory revenue; elementary and secondary sparsity revenue; transportation revenue; operating capital; equity revenue; small schools revenue; pension adjustment reserve; and transition revenue.

Levy: A tax imposed on property. The amount of property taxes that a school board may levy is limited by statute. Each autumn, the Minnesota Department of Education computes the exact amounts of the limits on the permitted levies for each district. For levies based on adjusted tax capacity, the previous year’s adjusted tax capacity value is used. Each year, school boards hold truth-in-taxation hearings, vote on how much of their maximum they want to levy, and “certify” that amount to the county auditor. Most districts certify the maximum levy possible. A levy certified in the late fall by the school board is collected by the county from the taxpayers in the calendar year beginning the following January. (See Table 85 on page 137 for an illustration of the relationship among the years for valuation, certification, collection, and use of levies.)

Pupil Units: A weighted count of pupils in ADM used in the calculation of state aid and local tax levies.

Special Education Funding

School districts receive state aid and some federal aid to pay for special education services. If these funds are insufficient to pay for the costs of the programs, districts must rely on their other undesignated general fund revenue.

(Minn. Stat. §§ 125A.75-125A.79)

Special Education Revenue

Minnesota's special education formula is a multistep hybrid formula. The formula combines a cost-reimbursement formula with a modified "census style" of funding, provides a floor of funding based on fiscal year 2016 funding amounts, and authorizes serving school districts and charter schools to bill a portion of their unfunded special education costs attributable to nonresident students back to the student's resident school district. The partial costs are based on the salaries paid to special education teachers and other essential personnel. The census amounts are set in statute and provide differing levels of reimbursement based on the district's characteristics and the students' category of disability. The formula calculates an initial aid amount, an excess cost amount, makes tuition adjustments for students open enrolling in other school districts and charter schools, puts some limits on this amount of special education revenue, and then adds a cross-subsidy aid amount for a statutorily specified percentage of the remaining unfunded special education costs.

Initial Aid. A district's initial special education revenue is the sum of its special education- related pupil transportation services, and the least of:

- 1) 50 percent of the district's nonfederal expenditures for the previous year, including fringe benefits;
- 2) 62 percent of the district's special education expenditures under the old special education formulas, which excluded fringe benefits; or
- 3) 56 percent of the sum of:
 - a) The district's average daily membership times the sum of:
 - i. \$460;
 - ii. \$405 times the district's percent eligible for free and reduced-price meals; and
 - iii. .008 times the district's average daily membership;
 - b) \$13,300 times the count of students with autism spectrum disorder, developmental delay, or severely multiply impaired;
 - c) \$19,100 times the count of students who are deaf/hard of hearing or have an emotional behavioral disorder; and

Special Education Funding

- d) \$25,200 times the count of students who are developmentally cognitive mild- moderate, developmentally cognitive severe-profound, physically impaired, visually impaired, or deafblind.

Excess Cost Aid. Excess cost aid provides additional special education funding for districts that have extremely high levels of unreimbursed special education expenses. A district's special education excess cost aid equals the greater of: (1) 56 percent of the difference between the district's unreimbursed nonfederal special education expenditures and 7.0 percent of the district's general revenue; or (2) 62 percent of the difference between the district's unreimbursed "old formula" special education expenditures and 2.5 percent of the district's general revenue.

Tuition adjustments. State and federal special education revenue amounts are insufficient to cover school district special education costs. Under Minnesota's special education formulas, charter schools and school districts charge back to the student's resident school district a portion of the unreimbursed special education costs. This amount is called the "tuition adjustment." For fiscal year 2021 and later, 80 percent of the unreimbursed special education costs are billed back to the resident district. For charter schools only, for fiscal years 2021 and later, the state will pay an additional 10 percentage points of the charter school's unreimbursed costs (bringing to 90 percent, the total amount of the charter school's unreimbursed special education costs that are ultimately reimbursed).

Special Education Aid. A district's special education aid is the sum of its initial aid, excess cost aid, and tuition adjustments all constrained by the special education limits. This amount is then increased by the amount of the district's cross subsidy aid.

Special Education Aid Limits. A district's initial special education aid, excess cost aid, and tuition adjustments are subject to several caps and floors. First, for fiscal year 2025, the special education aid cannot exceed the greater of: (1) 56 percent of the district's nonfederal special education expenditures plus 100 percent of its special education transportation costs plus its current year tuition adjustment; or (2) the sum of its 2016 special education revenue adjusted for changes in enrollment and adjusted upward by 4.6 percent per year for fiscal years 2016 to 2020, by 4.4 percent for fiscal year 2021, 4.2 percent for fiscal year 2022, 4.0 percent for fiscal year 2023, 3.8 percent for fiscal year 2024, and 3.6 percent for fiscal year 2025, plus \$220 times its average daily membership. Further, the district's special education aid cannot be less than the lesser of: (1) 90 percent of its nonfederal special education expenditures, plus 100 percent of its special education transportation costs, plus its current year tuition adjustment; or (2) its 2016 special education revenue adjusted for changes in enrollment and adjusted by 4.6 percent for fiscal years 2016 to 2020, and decreasing by 0.2 percent for each subsequent fiscal year.

This has the effect of pulling school districts more consistently toward 56 percent of each district's nonfederal special education expenditures (excluding special education pupil transportation costs which are 100 percent funded). This aid amount is prior to special education cross subsidy aid.

Special Education Funding

Cross Subsidy Aid. A school district's special education cross subsidy is the difference between the amount the district spends on qualifying special education services and the sum of the state and federal special education revenue and the general education revenue generated by special education students served primarily outside of the regular classroom for that year. The cross subsidy aid is based on the previous year's cross subsidy. A school district's special education cross subsidy aid equals 6.43 percent of its cross subsidy for fiscal year 2023, 44 percent of the cross subsidy for fiscal years 2024 to 2026, and 50 percent of the cross subsidy for fiscal years 2027 and later.

(Minn. Stat. §§ 125A.76-125A.79)