ROBBINSDALE
Area Schools
Individual focus. Infinite potential.

Robbinsdale Area Schools
School Board Meeting
Wednesday, November 4, 2026 - 6:00 PM
Education Service Center at FAIR Crystal
3915 Adair Avenue North, Room B230
Crystal, Minnesota 55422

Finance Advisory Meeting

1. 2026-2027 Budget Forecast Assumptions - Revenue Assumption Review 2
2. 2026-2027 Budget Forecast Assumptions - Expenditure
3. Other items not addressed in prior meetings? 16
4. Adjourn

Finance Advisory

Wednesday November 4, 2026

Members:

Kristen Hoheisel	Ginny Verbrugge	Aviva Hillenbrand
Sarah Taylor	Dr. Teri Staloch	April Gulley
Nicole Lee	Aunnie Kramber	Helen Bassett
DJ Brynteson		

Agenda:

1. 2026-2027 Budget Forecast Assumptions - Revenue Assumption Review
    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

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

Independent School District 281
Robbinsdale Area Schools
General Fund 2027-28 and Beyond
November 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. FY2028 also reflects a mid-aggress loss of students based on previous transportation and school closure What enrollment projections should be applied? **8,733 FY2028**

B. For FY2028 and beyond a **2.25 %** 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? **We assume no change.**

D. For FY2028 and beyond do we anticipate a significant change in our Compensatory Revenue? **$12,732,556.15. Reduction of approximately $1.2M** 3

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? **1.30%**
For FY2028 and beyond the referendum levy (voter approved) cap is $2,422.90. Do we anticipate a request on the ballot? **No**

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. **HOLDING FOR COMMITTEE DECISION**

G. Special education aid projected for FY2027 the proposed funding change is **?%**. What should that percentage be on a move forward basis?

H. All other revenues not listed above are assumed to continue at the FY2027 level. Is this appropriate? **Yes**
   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.

Robbinsdale / High Survival Rate	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	686	686	685	667	733	750	716	701	701	695	779	847	819	4207	2118	3140	9465
Historical		1.007	1.01	1.003	0.994	0.966	1.002	1.037	0.989	1.113	1.009	0.987	1.128	0	0		0
Actual		0.950	0.933	0.940	0.952	0.937	0.843	0.929	0.947	1.084	0.971	0.953	1.217				
26-27 Proj	577	652	639	626	701	704	598	650	664	754	759	810	1003	3899	1912	3326	9137
26-27 Cohort	575	577	652	639	626	701	704	598	650	664	754	759	810	3770	1952	2987	8709
Historical		0.999	0.997	0.996	0.995	0.968	0.977	1.034	0.982	1.108	0.999	0.981	1.123	0	0		0
27-28 Proj	575	557	631	617	604	661	688	618	638	736	753	745	910	3645	1944	3143	8733
27-28 Cohort		575	557	631	617	604	661	688	618	638	736	753	745	2985	1967	2872	7823
Historical		0.999	0.997	0.996	0.995	0.968	0.977	1.034	0.982	1.108	0.999	0.981	1.123	0	0		0
28-29 Proj	0	574	556	629	614	585	645	711	607	707	735	739	836	2958	1964	3017	7939
28-29 Cohort		0	574	556	629	614	585	645	711	607	707	735	739	2373	1941	2788	7103
Historical		0.999	0.997	0.996	0.995	0.968	0.977	1.034	0.982	1.108	0.999	0.981	1.123	0	0		0
29-30 Proj	0	0	573	554	625	595	571	667	698	673	707	721	830	2346	1937	2930	7213
29-30 Cohort		0	0	573	554	625	595	571	667	698	673	707	721	1752	1833	2799	6383
Historical		0.999	0.997	0.996	0.995	0.968	0.977	1.034	0.982	1.108	0.999	0.981	1.123	0	0		0
30-31 Proj	0	0	0	570	551	605	581	591	655	774	672	693	810	1727	1827	2949	6502

Method:
Corrected baseline
Low past three years (Hazel's method)
Mid-aggressive loss of students based on previous transportation or school closure (260+150)*0.23
Adjusted 94 students grades 1-5

3 A - Enrollment

DISTRICT 0281-01 COMPENSATORY REVENUE FY 2028 ALLOWANCE 7,144.00
Robbinsdale Public School District

DISTRICT	SITE	DISTRICT/SITE NAME	A OCT 1, 2026 FALL ENROLL	B 2026 FREE LUNCH COUNT	C 2026 REDUCED LUNCH COUNT	D B+(.5xC) COMPENSATORY PUPILS	E D/A BUILDING CONCENTRATION FACTOR	F Ex7144 COMPENSATORY BUILDING ALLOWANCE	G DxF REVENUE
DISTRICT SITES									
0281-01		Robbinsdale Public School District							
	004	Forest Elementary	426	207	40	227.00	0.5329	3,807.04	864,198.08
	006	Lakeview Elementary	315	189	21	199.50	0.6333	4,524.30	902,597.85
	008	School of Engineering-Arts at Olson	454	78	19	87.50	0.1927	1,376.65	120,456.88
	010	Meadow Lake Elementary	444	256	33	272.50	0.6137	4,384.27	1,194,713.58
	011	Neill Elementary	437	222	36	240.00	0.5492	3,923.48	941,635.20
	012	Robbinsdale Spanish Immersion El.	644	121	32	137.00	0.2127	1,519.53	208,175.61
	019	Northport Elementary	432	194	58	223.00	0.5162	3,687.73	822,363.79
	020	FAIR School Pilgrim Lane	354	96	26	109.00	0.3079	2,199.64	239,760.76
	030	Zachary Lane Elementary	447	129	30	144.00	0.3221	2,301.08	331,355.52
	040	Plymouth Middle	889	281	57	309.50	0.3481	2,486.83	769,673.89
	045	Sandburg Middle School	987	442	79	481.50	0.4878	3,484.84	1,677,950.46
	050	Robbinsdale Cooper Senior High	1,096	515	88	559.00	0.5100	3,643.44	2,036,682.96
	053	Robbinsdale Armstrong Senior High	1,746	484	103	535.50	0.3067	2,191.06	1,173,312.63
	103	Early Childhood Special Education	225	81	22	92.00	0.4089	2,921.18	268,748.56
	180	Robbinsdale Transition Center	55	44	0	44.00	0.8000	5,715.20	251,468.80
	200	Highview ALC	176	101	11	106.50	0.6051	4,322.83	460,381.40
	289	Robbinsdale Virtual Academy	153	77	14	84.00	0.5490	3,922.06	329,453.04
	313	New Hope Learning Center	86	39	4	41.00	0.4767	3,405.54	139,627.14
DISTRICT TOTAL			9,366	3,556	673	3,892.50			12,732,556.15

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 statewide compensatory allowance is set in 126C.10, subd. 3c. The compensatory allowance will be adjusted proportionately to reach the statewide minimum compensatory revenue set under 126C.10 subd. 3(f). Questions about this report should be directed to Kristine Anderson, School Finance at 651-582-8544.

Referendum Cap Inflation Estimates
FY 2021 - FY 2035

DEPARTMENT OF EDUCATION

Bureau of Labor Statistics CPI - Urban Consumers (Actual) / Minnesota Management and Budget (Estimate)

June 2026 Update

		A	B	C	D	E	F	G	H
Fiscal Year	Actual or Estimate	Fiscal Year Average Inflation Factor[1]	**Fiscal Year Projected Inflation**	Fiscal Year Projected Inflation %	Cumulative Avg %	**Projected Inflation Ratio Standard Cap**	Projected Standard Cap[2]	Standard Cap Increase over FY FY2021	Projected Inflation Ratio for Inflation Based Alternative Cap
New Law Formula for FY 2021 and Out									
2021	Actual	263.151				1.0000	$ 1,779.50	$ -	1.0000
2022	Actual	282.025	0.0717	7.17%	7.17%	1.0717	$ 1,928.60	$ 149.10	1.0717
2023	Actual	299.686	0.0626	6.26%	13.88%	1.1388	$ 2,068.13	$ 288.63	1.1388
2024	Actual	309.571	0.0330	3.30%	17.64%	1.1764	$ 2,146.32	$ 366.82	1.1764
2025	Actual	317.731	0.0264	2.64%	20.74%	1.2075	$ 2,211.00	$ 431.50	1.2075
2026	Actual	327.362	**0.0303**	3.03%	24.40%	**1.2441**	$ 2,287.11	$ 507.61	1.2441
2027	Estimate	337.340	**0.0305**	3.05%	28.19%	**1.2820**	$ 2,365.92	$ 586.42	1.2820
2028	Estimate	344.571	**0.0214**	2.14%	30.94%	**1.3094**	$ 2,422.90	$ 643.40	1.3094
2029	Estimate	353.540	0.0260	2.60%	34.35%	1.3434	$ 2,493.60	$ 714.10	1.3434
2030	Estimate	360.866	0.0207	2.07%	37.13%	1.3712	$ 2,551.41	$ 771.91	1.3712
2031	Estimate	368.465	0.0211	2.11%	40.02%	1.4001	$ 2,611.51	$ 832.01	1.4001
2032	Estimate	376.721	0.0224	2.24%	43.16%	1.4315	$ 2,676.80	$ 897.30	1.4315
2033	Estimate	385.010	0.0220	2.20%	46.31%	1.4630	$ 2,742.31	$ 962.81	1.4630
2034	Estimate	393.291	0.0215	2.15%	49.45%	1.4945	$ 2,807.81	$ 1,028.31	1.4945
2035	Estimate	401.686	0.0213	2.13%	52.64%	1.5263	$ 2,873.94	$ 1,094.44	1.5263

Notes:

1. Calculation through 06/30/26 based on actual Bureau of Labor Statistics data. MMB projected data for FY 2027 through FY 2035.
2. Inflation based Standard Cap for FY 2021 is calculated as $2,079.50 - $300.00 = $1,779.50

End of Worksheet

Federal Grants - Student Counts

2025-2026 Enrollment	F&R		2026-2027 Enrollment	F&R	
451	285		426	314	
275	189		315	229	
470	132		354	123	
440	346		444	349	
300	200		437	290	
709	202		644	185	
241	167				
461	345		432	325	
366	157		354	154	
274	190				
412	141		447	184	
740	313		889	428	
569	414				
304	200		987	666	
1336	869		1096	739	
1754	690		1746	717	
205	97		225	110	
49	38		55	45	
263	158		176	128	
177	105		153	98	
85	45		86	48	
444	170				
9881	5283	53.47%	9266	5132	55.39%

1.92% Increase

Title I money is distributed based on the raw headcount of children living in poverty within the district boundaries, not just the percentage. If the district's overall student population shrinks by 600, the raw number of low-income children living in the district may actually remain unchanged or even drop, even if it represents a larger proportion of the population

Special Education Student Counts
Finance Advisory 10.26.26

October	SpEd 24-25	Total	% of Total	SpEd 25-26	Total	% of Total	SpEd 26-27	Total	% of Total
ECSE	344			320			263		
K-12	1721	10317	**16.68%**	1743	9866	**17.67%**	1674	9080	**18.44%**
RTC	50	50	**100.00%**	51	51	**100.00%**	57	57	**100.00%**
Grant Total	2115			2114			1994		

Independent School District 281
Robbinsdale Area Schools
General Fund 2026-27 and Beyond
November 4, 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.

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

1. For unsettled contracts for FY2028 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 for employer is 0.44% of payroll for calendar year 2027. The rate is expected to increase ? per year beyond 2027.
4. The transportation contract costs are increasing 3.5% in FY2028 for regular routes. What is the projected **?%** increase for FY2029 and beyond?
5. Supply and material expenditures are projected to increase **?%** per year beyond FY2027.
6. Communications expenditures are projected to increase **?%** per year beyond FY2027.
7. Postage expenditures are projected to increase **?%** per year beyond FY2027.
8. Utility (garbage) expenditures are projected to increase **?%** per year beyond FY2027.
9. Electricity expenditures are projected to increase **?%** per year beyond FY2027.
10. Water and sewer expenditures are projected to increase **?%** per year beyond FY2027.
11. Heating expenditures are projected to increase **?%** per year beyond FY2027.
12. Fuel / gasoline expenditures are projected to increase **?%** per year beyond FY2027.
13. Property and liability insurance is projected to increase at **?%** per year beyond FY2027.
14. Workers compensation insurance is projected to increase at **?%** per year beyond FY2027.
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

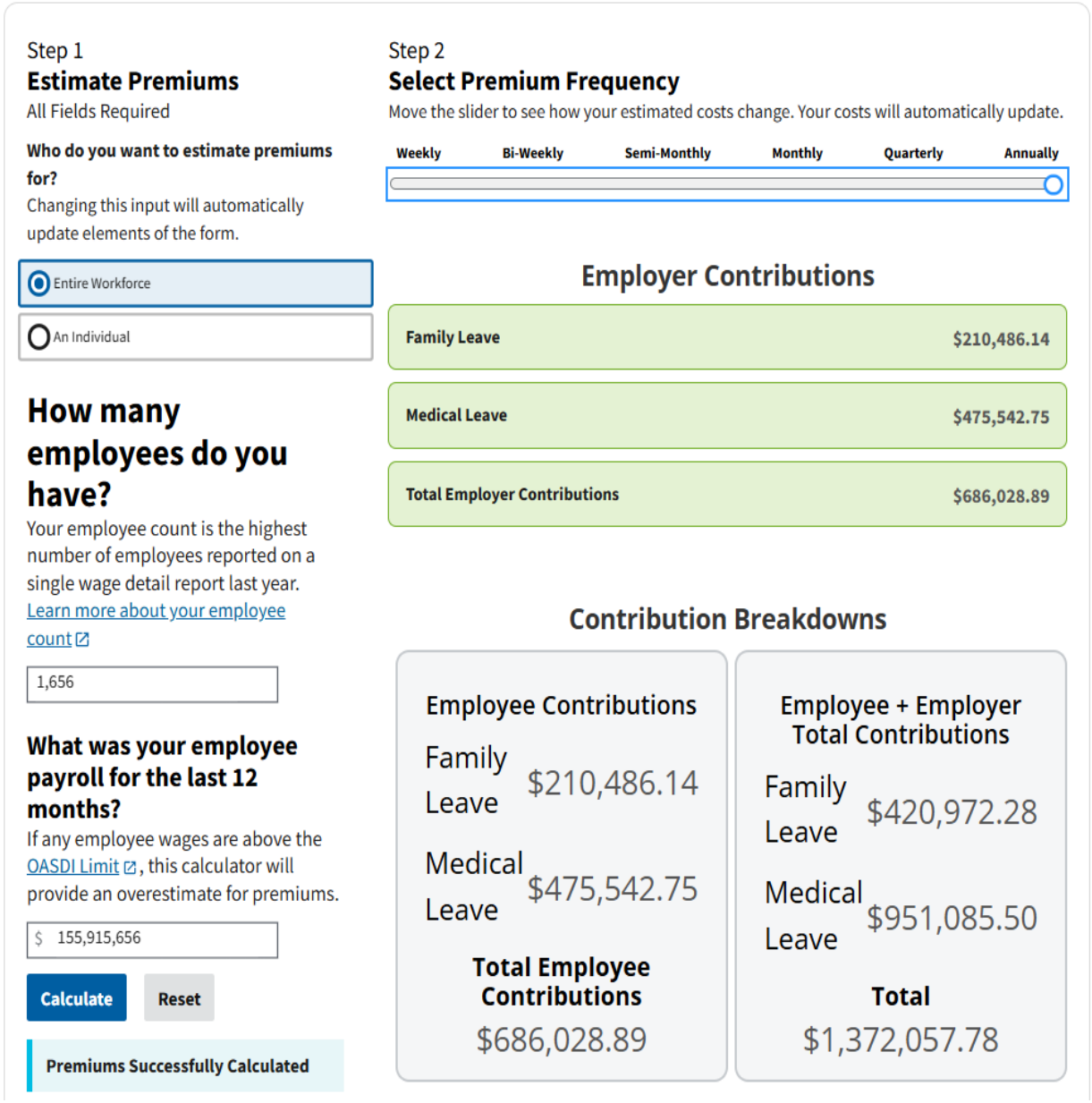
Table 1
*This does not represent average class size.

Fund Balance:

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

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Estimate Premiums



Transportation History - Regular

					New Contract				
		32.80%	11.70%	3.00%	13.58%	3.50%	3.50%		
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Service Type	Full Day Charge	Full Day Charge2	Full Day Charge3	Full Day Charge4	Full Day Charge5	Full Day Charge6	Full Day Charge7	Full Day Charge8	Full Day Charge9
Bus Assistant/Aide (per Hour)	$ 20.03	$ 26.60	$ 29.71	$ 30.60	$37.62	$38.94	$40.30	$40.30	$40.30
Excess (per 1/10 hour)	$ 4.00	$ 5.31	$ 5.93	$ 6.11	$6.81	$7.05	$7.30	$7.30	$7.30
Lift Fee	$ 17.97	$ 23.86	$ 26.66	$ 27.46	$30.59	$31.66	$32.77	$32.77	$32.77
Midday, Contractor Owned, Type A-B-C, 1.5 Hr Base	$ 62.76	$ 83.35	$ 93.10	$ 95.89	$106.81	$110.55	$114.42	$114.42	$114.42
Midday, Contractor Owned, Type III/Van, 1.5 Hr Base	$ 62.76	$ 83.35	$ 93.10	$ 95.89	$106.81	$110.55	$114.42	$114.42	$114.42
Midday, District Owned, Type A-B-C, 1.5 Hr Base	$ 62.76	$ 83.35	$ 93.10	$ 95.89	$106.81	$110.55	$114.42	$114.42	$114.42
Outsourced	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Regular-Ed, Contractor Owned, Type A-B-C, 5 Hr Base	$ 298.90	$ 396.94	$ 443.38	$ 456.68	$518.70	$536.85	$555.64	$555.64	$555.64
Regular-Ed, District Owned, Type A-B-C, 5 Hr Base	$ 240.66	$ 319.60	$ 356.99	$ 367.70	$409.58	$423.92	$438.75	$438.75	$438.75
Special-Ed, In-District, Contractor Owned, Type A-B-C, 5 Hr Bas	$ 314.43	$ 417.56	$ 466.42	$ 480.41	$545.13	$564.21	$583.96	$583.96	$583.96
Special-Ed, In-District, Contractor Owned, Type III/Van, 5 Hr Ba	$ 238.47	$ 316.69	$ 353.74	$ 364.35	$405.85	$420.05	$434.76	$434.76	$434.76
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	$467.06	$467.06	$467.06
Special-Ed, Midday, Contractor Owned, Type A-B-C, 1.5 Hr Base	$ 62.76	$ 83.35	$ 93.10	$ 95.89	$106.81	$110.55	$114.42	$114.42	$114.42
Special-Ed, Midday, Contractor Owned, Type III/Van, 1.5 Hr Bas	$ 62.76	$ 83.35	$ 93.10	$ 95.89	$106.81	$110.55	$114.42	$114.42	$114.42
Special-Ed, Midday, District Owned, Type A-B-C, 1.5 Hr Base	$ 62.76	$ 83.35	$ 93.10	$ 95.89	$106.81	$110.55	$114.42	$114.42	$118.42
Special-Ed, Out-of-District, Contractor Owned, Type A-B-C, 5 Hr	$ 314.43	$ 417.56	$ 466.42	$ 480.41	$545.13	$564.21	$583.96	$583.96	$583.96
Special-Ed, Out-of-District, Contractor Owned, Type III/Van, 5 H	$ 238.47	$ 316.69	$ 353.74	$ 364.35	405.85	$420.05	$434.76	$434.76	$434.76
Special-Ed, Out-of-District, District Owned, Type A-B-C, 5 Hr Bas	$ 256.19	$ 340.22	$ 380.03	$ 391.43	436.01	$451.27	$467.06	$467.06	$467.06
Summer School, Contractor Owned, Type A-B-C, 5 Hr Base	$ 314.43	$ 417.56	$ 466.42	$ 480.41	518.70	$536.85	$555.64	$555.64	$555.64
Summer School, District Owned, Type A-B-C, 5 Hr Base	$ 256.19	$ 340.22	$ 380.03	$ 391.43	436.01	$451.27	$467.06	$467.06	$467.06
Activity Services TypeType A-B-C, 1.5 Hr Base	$ 62.76	$ 83.35	$ 93.10	$ 95.89	$ 108.91	$112.72	$116.67	$116.67	$116.67
Activity Services Excess (per 1/10 hour)	$ 4.00	$ 5.31	$ 5.93	$ 6.11	6.81	$7.05	$7.30	$7.30	$7.30

* If avg. number of daily routs is reduced by 5% or more from the original spec. the contract can request to adjust rates
(69 regular routes, 20 SPED bus, 65 vans)

2 - Expenditure # 4

Supply Budget Allocation

School		Enrollment	Basic Allocation Rate	Basic Allocation	ARTS Allocation	ARTS
Cooper	**050**	1,111	84.00	93,324.00		
Armstrong	**053**	1,767	84.00	148,428.00		
Highview / RTC	**200**	243	84.00	20,412.00		
RTC	**180**	57				
Robbinsdale Vitural Academy	**289**	173	84.00	14,532.00		
Plymouth	**040**	895	57.00	51,015.00		
Sandburg	**045**	992	57.00	56,544.00		
FAIR - Pilgrim Lane	**020**	359	42.00	15,078.00	11.35	4,075
Forest	**004**	408	42.00	17,136.00	11.35	4,631
Lakeview	**006**	290	42.00	12,180.00	11.35	3,292
Meadow Lake	**010**	438	42.00	18,396.00	11.35	4,971
Neill	**011**	421	42.00	17,682.00	11.35	4,778
Northport	**019**	415	42.00	17,430.00	11.35	4,710
SEA @ Olson	**008**	456	42.00	19,152.00	11.35	5,176
Spanish Immersion	**012**	650	42.00	27,300.00	11.35	7,378
Zachary Lane	**030**	462	42.00	19,404.00	11.35	5,244
Total		**9,137**		**$548,013**		**$44,254**

2 - Expenditure # 5

Expenditures - 5 Year History

Category	2021-22	2022-23	2023-24	2024-25	2025-26	*2026-27	Average Annual Cost
Communications	$ 395,324.97	$ 354,442.51	$ 188,382.39	$ 180,328.39	$ 235,296.85	$ 224,230.00	**$ 270,755.02**
Postage	$ 91,785.74	$ 100,191.98	$ 71,791.28	$ 106,816.24	$ 109,026.63	$ 35,305.00	**$ 95,922.37**
Utilities (garbage)	$ 227,379.24	$ 270,881.22	$ 253,638.84	$ 317,454.61	$ 331,976.40	$ 441,000.00	**$ 280,266.06**
Electricity	$ 2,145,133.78	$ 2,281,305.60	$ 2,278,815.30	$ 2,418,271.31	$ 2,418,070.13	$ 2,539,386.00	**$ 2,308,319.22**
Water/Sewer	$ 497,276.73	$ 543,375.20	$ 577,842.63	$ 587,065.78	$ 567,554.36	$ 527,750.00	**$ 554,622.94**
Heating	$ 920,951.21	$ 1,075,537.34	$ 663,761.19	$ 818,239.46	$ 863,006.96	$ 942,250.00	**$ 868,299.23**
Fuel / Gasoline	$ 533,156.90	$ 151,202.66	$ 663,420.37	$ 567,492.58	$ 57,493.56	$ 64,500.00	**$ 394,553.21**
Property/Liab Ins	$ 516,290.00	$ 608,711.24	$ 755,301.55	$ 879,737.69	$ 836,991.15	$ 890,000.00	**$ 719,406.33**
Work Comp	$ 1,117,416.00	$ 1,203,096.00	$ 1,084,867.00	$ 898,449.00	$ 925,305.00	$ 495,876.00	**$ 954,168.17**
Total	**6,444,714.57**	**6,588,743.75**	**6,537,820.55**	**6,773,855.06**	**6,344,721.04**	**6,160,297.00**	

Expenditure - 5 Year Trend

Category	2020-21	2021-22	%	2022-23	%	2023-24	%	2024-25	%	2025-26	%	Average Annual Increase
Communications	395,325	395,325	**0.00%**	354,443	**-10.34%**	188,382	**-46.85%**	180,328	**-4.28%**	235,297	**30.48%**	-6.20%
Postage	91,786	91,786	**0.00%**	100,192	**9.16%**	71,791	**-28.35%**	106,816	**48.79%**	109,027	**2.07%**	6.33%
Utilities (garbage)	227,379	227,379	**0.00%**	270,881	**19.13%**	253,639	**-6.37%**	317,455	**25.16%**	331,976	**4.57%**	8.50%
Electricity	2,145,134	2,145,134	**0.00%**	2,281,306	**6.35%**	2,278,815	**-0.11%**	2,418,271	**6.12%**	2,418,070	**-0.01%**	2.47%
Water/Sewer	497,277	497,277	**0.00%**	543,375	**9.27%**	577,843	**6.34%**	587,066	**1.60%**	567,554	**-3.32%**	2.78%
Heating	920,951	920,951	**0.00%**	1,075,537	**16.79%**	663,761	**-38.29%**	818,239	**23.27%**	863,007	**5.47%**	1.45%
Fuel / Gasoline	533,157	533,157	**0.00%**	151,203	**-71.64%**	663,420	**338.76%**	567,493	**-14.46%**	57,494	**-89.87%**	32.56%
Property/Liab Ins	516,290	516,290	**0.00%**	608,711	**17.90%**	755,302	**24.08%**	879,738	**16.48%**	836,991	**-4.86%**	10.72%
Work Comp	1,117,416	1,117,416	**0.00%**	1,203,096	**7.67%**	1,084,867	**-9.83%**	898,449	**-17.18%**	925,305	**2.99%**	-3.27%
Total	**6,444,715**	**6,444,715**	**0.00%**	**6,588,744**	**2.23%**	**6,537,821**	**-0.77%**	**6,773,855**	**3.61%**	**6,344,721**	**-6.34%**	

Expeditures - 5% Annually

Category	*2026-27		2027-28		2028-29		2028-29
			5%		5%		5%
Communications	$ 224,230.00	$	235,441.50	$	247,213.58	$	259,574.25
		$	11,211.50	$	11,772.08	$	12,360.68
Postage	$ 35,305.00	$	37,070.25	$	38,923.76	$	40,869.95
		$	1,765.25	$	1,853.51	$	1,946.19
Utilities (garbage)	$ 441,000.00	$	463,050.00	$	486,202.50	$	510,512.63
		$	22,050.00	$	23,152.50	$	24,310.13
Electricity	$ 2,539,386.00	$	2,666,355.30	$	2,799,673.07	$	2,939,656.72
		$	126,969.30	$	133,317.77	$	139,983.65
Water/Sewer	$ 527,750.00	$	554,137.50	$	581,844.38	$	610,936.59
		$	26,387.50	$	27,706.88	$	29,092.22
Heating	$ 942,250.00	$	989,362.50	$	1,038,830.63	$	1,090,772.16
		$	47,112.50	$	49,468.13	$	51,941.53
Fuel / Gasoline	$ 64,500.00	$	67,725.00	$	71,111.25	$	74,666.81
		$	3,225.00	$	3,386.25	$	3,555.56
Property/Liab Ins	$ 890,000.00	$	934,500.00	$	981,225.00	$	1,030,286.25
		$	44,500.00	$	46,725.00	$	49,061.25
Work Comp	$ 495,876.00	$	520,669.80	$	546,703.29	$	574,038.45
Total		$	24,793.80	$	26,033.49	$	27,335.16

Independent School District 281
Robbinsdale Area Schools
General Fund 2027-28 and Beyond
November 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. FY2028 also reflects a mid-aggress loss of students based on previous transportation and school closure What enrollment projections should be applied? **8,733 FY2028**

B. For FY2028 and beyond a **2.25 %** 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? **We assume no change.**

D. For FY2028 and beyond do we anticipate a significant change in our Compensatory Revenue? **$12,732,556.15. Reduction of approximately $1.2M**

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? **1.30%**
For FY2028 and beyond the referendum levy (voter approved) cap is $2,422.90. Do we anticipate a request on the ballot? **No**

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. **HOLDING FOR COMMITTEE DECISION**

G. Special education aid projected for FY2027 the proposed funding change is **?%.** What should that percentage be on a move forward basis?

H. All other revenues not listed above are assumed to continue at the FY2027 level. Is this appropriate? **Yes**
   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.

Robbinsdale / High Survival Rate																
	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	686	686	685	667	733	750	716	701	701	695	779	847	819	4207	2118	3140	9465
Historical		1.007	1.01	1.003	0.994	0.966	1.002	1.037	0.989	1.113	1.009	0.987	1.128	0	0		0
Actual		0.950	0.933	0.940	0.952	0.937	0.843	0.929	0.947	1.084	0.971	0.953	1.217				
26-27 Proj	577	652	639	626	701	704	598	650	664	754	759	810	1003	3899	1912	3326	9137
26-27 Cohort	575	577	652	639	626	701	704	598	650	664	754	759	810	3770	1952	2987	8709
Historical		0.999	0.997	0.996	0.995	0.968	0.977	1.034	0.982	1.108	0.999	0.981	1.123	0	0		0
27-28 Proj	575	557	631	617	604	661	688	618	638	736	753	745	910	3645	1944	3143	8733
27-28 Cohort		575	557	631	617	604	661	688	618	638	736	753	745	2985	1967	2872	7823
Historical		0.999	0.997	0.996	0.995	0.968	0.977	1.034	0.982	1.108	0.999	0.981	1.123	0	0		0
28-29 Proj	0	574	556	629	614	585	645	711	607	707	735	739	836	2958	1964	3017	7939
28-29 Cohort		0	574	556	629	614	585	645	711	607	707	735	739	2373	1941	2788	7103
Historical		0.999	0.997	0.996	0.995	0.968	0.977	1.034	0.982	1.108	0.999	0.981	1.123	0	0		0
29-30 Proj	0	0	573	554	625	595	571	667	698	673	707	721	830	2346	1937	2930	7213
29-30 Cohort		0	0	573	554	625	595	571	667	698	673	707	721	1752	1833	2799	6383
Historical		0.999	0.997	0.996	0.995	0.968	0.977	1.034	0.982	1.108	0.999	0.981	1.123	0	0		0
30-31 Proj	0	0	0	570	551	605	581	591	655	774	672	693	810	1727	1827	2949	6502

Method:
Corrected baseline
Low past three years (Hazel's method)
Mid-aggressive loss of students based on previous transportation or school closure (260+150)*0.23
Adjusted 94 students grades 1-5

3 A - Enrollment

DISTRICT	SITE	DISTRICT/SITE NAME	A OCT 1, 2026 FALL ENROLL	B 2026 FREE LUNCH COUNT	C 2026 REDUCED LUNCH COUNT	D B+(.5xC) COMPENSATORY PUPILS	E D/A BUILDING CONCENTRATION FACTOR	F Ex7144 COMPENSATORY BUILDING ALLOWANCE	G DxF REVENUE
DISTRICT SITES									
0281-01		Robbinsdale Public School District							
	004	Forest Elementary	426	207	40	227.00	0.5329	3,807.04	864,198.08
	006	Lakeview Elementary	315	189	21	199.50	0.6333	4,524.30	902,597.85
	008	School of Engineering-Arts at Olson	454	78	19	87.50	0.1927	1,376.65	120,456.88
	010	Meadow Lake Elementary	444	256	33	272.50	0.6137	4,384.27	1,194,713.58
	011	Neill Elementary	437	222	36	240.00	0.5492	3,923.48	941,635.20
	012	Robbinsdale Spanish Immersion El.	644	121	32	137.00	0.2127	1,519.53	208,175.61
	019	Northport Elementary	432	194	58	223.00	0.5162	3,687.73	822,363.79
	020	FAIR School Pilgrim Lane	354	96	26	109.00	0.3079	2,199.64	239,760.76
	030	Zachary Lane Elementary	447	129	30	144.00	0.3221	2,301.08	331,355.52
	040	Plymouth Middle	889	281	57	309.50	0.3481	2,486.83	769,673.89
	045	Sandburg Middle School	987	442	79	481.50	0.4878	3,484.84	1,677,950.46
	050	Robbinsdale Cooper Senior High	1,096	515	88	559.00	0.5100	3,643.44	2,036,682.96
	053	Robbinsdale Armstrong Senior High	1,746	484	103	535.50	0.3067	2,191.06	1,173,312.63
	103	Early Childhood Special Education	225	81	22	92.00	0.4089	2,921.18	268,748.56
	180	Robbinsdale Transition Center	55	44	0	44.00	0.8000	5,715.20	251,468.80
	200	Highview ALC	176	101	11	106.50	0.6051	4,322.83	460,381.40
	289	Robbinsdale Virtual Academy	153	77	14	84.00	0.5490	3,922.06	329,453.04
	313	New Hope Learning Center	86	39	4	41.00	0.4767	3,405.54	139,627.14
DISTRICT TOTAL			9,366	3,556	673	3,892.50			12,732,556.15

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 statewide compensatory allowance is set in 126C.10, subd. 3c. The compensatory allowance will be adjusted proportionately to reach the statewide minimum compensatory revenue set under 126C.10 subd. 3(f). Questions about this report should be directed to Kristine Anderson, School Finance at 651-582-8544.

Referendum Cap Inflation Estimates
FY 2021 - FY 2035

DEPARTMENT OF EDUCATION

Bureau of Labor Statistics CPI - Urban Consumers (Actual) / Minnesota Management and Budget (Estimate)

June 2026 Update

		A	B	C	D	E	F	G	H
Fiscal Year	Actual or Estimate	Fiscal Year Average Inflation Factor[1]	**Fiscal Year Projected Inflation**	Fiscal Year Projected Inflation %	Cumulative Avg %	**Projected Inflation Ratio Standard Cap**	Projected Standard Cap[2]	Standard Cap Increase over FY FY2021	Projected Inflation Ratio for Inflation Based Alternative Cap
New Law Formula for FY 2021 and Out									
2021	Actual	263.151				1.0000	$ 1,779.50	$ -	1.0000
2022	Actual	282.025	0.0717	7.17%	7.17%	1.0717	$ 1,928.60	$ 149.10	1.0717
2023	Actual	299.686	0.0626	6.26%	13.88%	1.1388	$ 2,068.13	$ 288.63	1.1388
2024	Actual	309.571	0.0330	3.30%	17.64%	1.1764	$ 2,146.32	$ 366.82	1.1764
2025	Actual	317.731	0.0264	2.64%	20.74%	1.2075	$ 2,211.00	$ 431.50	1.2075
2026	Actual	327.362	**0.0303**	3.03%	24.40%	**1.2441**	$ 2,287.11	$ 507.61	1.2441
2027	Estimate	337.340	**0.0305**	3.05%	28.19%	**1.2820**	$ 2,365.92	$ 586.42	1.2820
2028	Estimate	344.571	**0.0214**	2.14%	30.94%	**1.3094**	$ 2,422.90	$ 643.40	1.3094
2029	Estimate	353.540	0.0260	2.60%	34.35%	1.3434	$ 2,493.60	$ 714.10	1.3434
2030	Estimate	360.866	0.0207	2.07%	37.13%	1.3712	$ 2,551.41	$ 771.91	1.3712
2031	Estimate	368.465	0.0211	2.11%	40.02%	1.4001	$ 2,611.51	$ 832.01	1.4001
2032	Estimate	376.721	0.0224	2.24%	43.16%	1.4315	$ 2,676.80	$ 897.30	1.4315
2033	Estimate	385.010	0.0220	2.20%	46.31%	1.4630	$ 2,742.31	$ 962.81	1.4630
2034	Estimate	393.291	0.0215	2.15%	49.45%	1.4945	$ 2,807.81	$ 1,028.31	1.4945
2035	Estimate	401.686	0.0213	2.13%	52.64%	1.5263	$ 2,873.94	$ 1,094.44	1.5263

Notes:

1. Calculation through 06/30/26 based on actual Bureau of Labor Statistics data. MMB projected data for FY 2027 through FY 2035.
2. Inflation based Standard Cap for FY 2021 is calculated as $2,079.50 - $300.00 = $1,779.50

End of Worksheet

Federal Grants - Student Counts

2025-2026 Enrollment	F&R		2026-2027 Enrollment	F&R	
451	285		426	314	
275	189		315	229	
470	132		354	123	
440	346		444	349	
300	200		437	290	
709	202		644	185	
241	167				
461	345		432	325	
366	157		354	154	
274	190				
412	141		447	184	
740	313		889	428	
569	414				
304	200		987	666	
1336	869		1096	739	
1754	690		1746	717	
205	97		225	110	
49	38		55	45	
263	158		176	128	
177	105		153	98	
85	45		86	48	
444	170				
9881	5283	53.47%	9266	5132	55.39%

1.92% Increase

Title I money is distributed based on the raw headcount of children living in poverty within the district boundaries, not just the percentage. If the district's overall student population shrinks by 600, the raw number of low-income children living in the district may actually remain unchanged or even drop, even if it represents a larger proportion of the population

Special Education Student Counts
Finance Advisory 10.26.26

October	SpEd 24-25	Total	% of Total	SpEd 25-26	Total	% of Total	SpEd 26-27	Total	% of Total
ECSE	344			320			263		
K-12	1721	10317	**16.68%**	1743	9866	**17.67%**	1674	9080	**18.44%**
RTC	50	50	**100.00%**	51	51	**100.00%**	57	57	**100.00%**
Grant Total	2115			2114			1994		