

## School Board Special Study Session

1. <b>Welcome and Land Acknowledgement</b> (5 minutes)	<b>2</b>
<i>Dr. Greta Evans-Becker, School Board Chair</i>	
2. <b>Introductions</b> (5 minutes)	
3. <b>Purpose and Agenda</b> (5 minutes)	<b>3</b>
<i>Dr. Teri Staloch, Superintendent</i>	
4. <b>District Governance and Policy</b>	
A. School Board Committees (15 minutes)	13
<i>Dr. Greta Evans-Becker, School Board Chair</i>	
B. Roll Call Procedure (5 minutes)	
<i>Dr. Greta Evans-Becker, School Board Chair</i>	
C. Action: Amendment to Appoint Legal Counsel for 2026 (5 minutes)	15
<i>Dr. Teri Staloch, Superintendent</i>	
5. <b>Operational Performance Oversight and Organizational Direction</b>	
A. School Board Boundary Modifications (20 minutes)	17
<i>Kristen Hoheisel, Chief Financial Officer</i>	
<i>Dr. Bob McDowell, Assistant Superintendent</i>	
B. Revised 2025-26 Budget (20 minutes)	21
<i>Kristen Hoheisel, Chief Financial Officer</i>	
C. Review Draft of Statutory Operating Debt (SOD) Plan (30 minutes)	71
<i>Kristen Hoheisel, Chief Financial Officer</i>	
D. 2026-27 Transition Planning (60 minutes)	84
<i>Dr. Teri Staloch, Superintendent</i>	
<i>Dr. Bob McDowell, Assistant Superintendent</i>	
<i>Becky Brodeur, Senior Director of Teaching and Learning</i>	
E. 2026-27 School District Calendar (15 minutes)	101
<i>Amy O'Hern, Executive Director of Human Resources</i>	
6. <b>Board Governance</b>	
7. <b>Superintendent Relations</b>	
A. Superintendent Mid-Year Evaluation Process (5 minutes)	113
<i>Dr. Greta Evans-Becker, School Board Chair</i>	
<i>Dr. Teri Staloch, Superintendent</i>	
8. <b>Community Engagement</b>	
9. <b>Information Items</b>	
10. <b>Closed Session pursuant to Minnesota Statute 13D.05, Subdivision 2(a)(3) and Subdivision 3 (d) to receive security briefings, and discuss all facilities' security systems and emergency response procedures.</b>	<b>114</b>
<i>Dr. Greta Evans-Becker, School Board Chair</i>	
11. <b>Future Agenda Topics</b>	
12. <b>Conclude the Session</b>	
<i>Dr. Greta Evans-Becker, School Board Chair</i>	

# Land Acknowledgement

*We acknowledge Robbinsdale Area Schools is located on the homelands of the Dakota and Ojibwe people.*

*We recognize the painful history of genocide and forced assimilation of the Indigenous inhabitants of this land.*

*We honor and respect the many Indigenous peoples who live on and hold sacred these lands, and we stand with members of these Nations to fight injustice in all of its forms.*

*We uphold the preservation of Dakota and Ojibwe languages, land based education, and tribal sovereignty.*

## Board of Education 2025-26 Agenda and Working Document

Board Roles	2025-2026 Action	Strategic Theme or Operations	Progress	Person(s) Responsible	Completion Date
<b>District Governance &amp; Policy</b>	<ul style="list-style-type: none"> <li>• Review District Policies per Three-Year Cycle               <ul style="list-style-type: none"> <li>○ Policy series 200, 300, 400, 700</li> </ul> </li> </ul>	1, 2, 3, 4	<p>7/7/25 Approvals:</p> <ul style="list-style-type: none"> <li>• <a href="#">701 Policy - Establishment and Adoption of School District Budget</a></li> <li>• <a href="#">702 Policy - Accounting</a></li> <li>• <a href="#">706 Policy - Acceptance of Gifts</a></li> </ul> <p>8/18/25 Approvals:</p> <ul style="list-style-type: none"> <li>• <a href="#">534 Policy - School Meals</a></li> </ul> <p>9/3/25 Approval:</p> <ul style="list-style-type: none"> <li>• <a href="#">533 Policy - Wellness</a></li> </ul> <p>11/17/25 Approval:</p> <ul style="list-style-type: none"> <li>• <a href="#">210 Policy - Conflict of Interest School Board Members</a></li> <li>• <a href="#">211 Policy - Criminal or Civil Action Against School District, School Board Member, Employee, or Student</a></li> <li>• <a href="#">305 Policy - Policy Implementation (Adopted)</a></li> </ul> <p>12/15/25 Approval:</p> <ul style="list-style-type: none"> <li>• <a href="#">401 Policy - Equal Opportunity Employment</a></li> <li>• <a href="#">403 Policy - Discipline, Suspension and Dismissal of School District Employees</a></li> <li>• <a href="#">404 Policy - Employment Background Checks</a></li> <li>• <a href="#">406 Policy - Public and Private Personnel Data</a></li> <li>• <a href="#">408 Policy - Subpoena of a School</a></li> </ul>	Policy Committee Exec. Director of HR	Ongoing 3

## Board of Education 2025-26 Agenda and Working Document

			<a href="#">District Employee</a>		
	<ul style="list-style-type: none"> <li>Review and Approve Annual Mandated Policies</li> </ul>	1, 2, 3, 4	8/18/25 Annual Approval: <ul style="list-style-type: none"> <li><a href="#">102.1 Policy - Equity</a></li> </ul>	Policy Committee Exec. Director of HR	
	<ul style="list-style-type: none"> <li>Approve Annual MSBA Policy Recommendations: Review and redline all policies that have legislative changes and make policy recommendations.</li> </ul>	1, 2, 3, 4	8/4/25 Legislative Updates Reviewed: <ul style="list-style-type: none"> <li><a href="#">606.6 AP - Library Materials</a></li> <li><a href="#">613 Policy - Graduation Requirements</a></li> <li><a href="#">620.1 AP - Credit for Learning</a></li> <li><a href="#">624.1 AP - Online Learning Options</a></li> </ul> 9/23/25 Legislative Updates Reviewed: <ul style="list-style-type: none"> <li><a href="#">410 Policy - Family and Medical Leave</a></li> <li><a href="#">413 Policy - Discrimination, Harassment, and Violence</a></li> <li><a href="#">415 Policy - Mandated Reporting of Maltreatment of Vulnerable Adults</a></li> <li><a href="#">506 Policy - Student Discipline</a></li> <li><a href="#">514 Policy - Bullying Prohibition</a></li> <li><a href="#">524 Policy - Internet, Technology, and Cell Phone Acceptable Use and Safety</a></li> <li><a href="#">722 Policy - Public Data and Data Subjects</a></li> </ul> 10/20/25 MSBA Alignment Policies Reviewed: <ul style="list-style-type: none"> <li><a href="#">205 Policy - Open Meetings and Closed Meetings</a></li> <li><a href="#">301 Policy - School District Administration</a> (Adopted)</li> <li><a href="#">302 Policy - Superintendent</a> (Adopted)</li> <li><a href="#">303 Policy - Superintendent Selection</a> (Adopted)</li> </ul>	Policy Committee Exec. Director of HR	4

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			<ul style="list-style-type: none"> <li>• <a href="#">304 Policy - Superintendent Contract, Duties, and Evaluation</a> (Adopted)</li> <li>• <a href="#">306 Policy - Administrator Code of Ethics</a> (Adopted)</li> <li>• <a href="#">414 Policy - Mandated Reporting of Child Neglect or Physical or Sexual Abuse</a></li> <li>• <a href="#">418 Policy - Drug-Free Workplace/Drug-Free School</a></li> <li>• <a href="#">516 Policy - Student Medication and Telehealth</a></li> <li>• <a href="#">516.5 Policy - Overdose Medication</a></li> <li>• <a href="#">522 Policy - Title IX Sex Nondiscrimination Policy, Grievance Procedure and Process</a></li> <li>• <a href="#">802 Policy - Disposition of Obsolete Equipment and Material</a></li> </ul> <p>11/17/25 Legislative Updates Reviewed:</p> <ul style="list-style-type: none"> <li>• <a href="#">515 Policy - Protection and Privacy of Student Records</a></li> <li>• <a href="#">709 Policy - Student Transportation Safety</a></li> </ul>		5
	<ul style="list-style-type: none"> <li>• Work through 215 Policy - School Board - Vacancies and Procedures process to Fill Board Vacancy</li> </ul>		<ul style="list-style-type: none"> <li>• Board Review of Draft Materials (application, application scoring document, media release) in Study Session on October 20, 2025</li> <li>• Board Provides Update on Board Vacancy Process on November 3, 2025</li> <li>• Applications for Board Vacancy close on November 6, 2025 at 5 p.m.</li> <li>• Candidate anonymous score sheets sent to Board Directors on November 7, 2025, with a requested completion</li> </ul>	School Board	1/5/26

## Board of Education 2025-26 Agenda and Working Document

			<p>date of November 14, 2025</p> <ul style="list-style-type: none"> <li>• Candidates to be interviewed selected and called on November 17, 2025</li> <li>• Candidate interviews held on November 20, 2025, new director appointed to begin January 5, 2026</li> </ul>		6
<b>Operational Performance Oversight and Organizational Direction</b>	<ul style="list-style-type: none"> <li>• Support the District System of Continuous Improvement and Strategic Plan process through monitoring updates and reports (Operational Plan and Strategic Plan Priority Work) <b>Strategic Themes:</b> A. Academic Achievement B. Student Engagement and Wellness C. Collaboration and Partnerships D. Staff Investment and Impact</li> </ul>	1, 2, 3, 4	<p>Monthly Reports:</p> <ul style="list-style-type: none"> <li>•</li> </ul>	Superintendent and District Administration	
	<ul style="list-style-type: none"> <li>• Review district achievement data and approve the Comprehensive Achievement and Civic Readiness Plan (CACR) and Achievement and Integration (A&amp;I) Report</li> </ul>	1	<p>Report and Data Review: November 3, 2025</p>	<p>Asst. Supt. Senior Director of T&amp;L Director of Achievement and Integration Asst. Director of Learning Analytics</p>	11/3/25
	<ul style="list-style-type: none"> <li>• Approve Audits</li> </ul>	Operations	<ul style="list-style-type: none"> <li>• FY25 Annual Comprehensive Financial Report: November 3, 2025</li> <li>• Approval of FY25 Annual Comprehensive Financial Report: November 17, 2025</li> </ul>	Chief Financial Officer	11/17/25
	<ul style="list-style-type: none"> <li>• Monitor and approve the budget</li> </ul>	Operations	<ul style="list-style-type: none"> <li>• 2025-26 Budget Update:</li> </ul>	Chief Financial	

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	and budget process.		<p>(November 2025)</p> <ul style="list-style-type: none"> <li>Truth-in-Taxation Hearing and Public Comment: December 1, 2025</li> <li>Approval of Levy Pay 2025: (December 2025)</li> <li>Review Revised 2025-26 Budget at Special Study Session on January 12, 2026</li> <li>2026-27 Preliminary Budget Discussions: <ul style="list-style-type: none"> <li>(February 2026)</li> <li>(April 2026)</li> </ul> </li> <li>2026-27 Preliminary Budget Approval: (June 2026)</li> </ul>	Officer	7
	<ul style="list-style-type: none"> <li>Approve Statutory Operating Debt (SOD) Plan</li> </ul>	Operations	<p>Due by January 31, 2026</p> <ul style="list-style-type: none"> <li>Review Draft of SOD Plan at Special Study Session on January 12 2026</li> </ul>	Superintendent Chief Financial Officer	
	<ul style="list-style-type: none"> <li>Conduct Finance Advisory Council (FAC) Meetings</li> </ul>	3	<p>Meetings for 2025-2026:</p> <ul style="list-style-type: none"> <li><a href="#">October 8, 2025</a></li> <li><a href="#">October 22, 2025</a></li> <li><a href="#">November 5, 2025</a></li> </ul>	Chief Financial Officer (Board Deputy Treasurer), Board Treasurer	
	<ul style="list-style-type: none"> <li>Monitor and use enrollment trends to plan strategically for current and future facilities, staffing, and budget decisions</li> </ul>	Operations	<ul style="list-style-type: none"> <li>Phase I Options presented to Board in Study Session on October 20, 2025</li> <li>Phase I options to recommendations and SOD plan provided to Board at Business Meeting November 3, 2025</li> <li>Action: Phase I Vision 2030/SOD Plan Facility Recommendations for Approval for Publication at November 17, 2025 Study Session</li> <li>Phase I Vision 2030/SOD Plan additional options reviewed at Special Study Session November 24, 2025</li> <li>Continued SOD Planning at</li> </ul>	Chief Financial Advisor and Exec. Director of HR	

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			<p>November 17, 2025 Business Meeting</p> <ul style="list-style-type: none"> <li>● Continued SOD Planning at December 1, 2025 Business Meeting</li> <li>● Phase I Vision 2030/SOD Plan additional options reviewed at Special Study Session December 8, 2025: <ul style="list-style-type: none"> <li>○ Board votes to remove magnet transportation off the table for elimination and instead close an additional school</li> <li>○ Board votes to remove FAIR Crystal programming, to repurpose as an elementary school - moving students to PMS or SMS by boundary; close FAIR Pilgrim Lane and move the students to FAIR Crystal building</li> <li>○ Board voted to eliminate Minneapolis open enrollment transportation</li> <li>○ Board showed a 4-2 support for eliminating the IB programme</li> </ul> </li> <li>● Public Hearing during Business Meeting on December 15, 2025: <ul style="list-style-type: none"> <li>○ Board votes to close RMS, Noble, Sonnesyn and ESC</li> <li>○ Board votes to keep Lakeview and Neill open</li> </ul> </li> <li>● January 5, 2026 Business Meeting: <ul style="list-style-type: none"> <li>○ Board voted to keep FAIR Pilgrim Lane open</li> <li>○ Board voted to remove FAIR Crystal programming</li> <li>○ Board voted to move Highview, RVA and some ESC departments to FAIR Crystal</li> </ul> </li> <li>● Special Study Session on January 12,</li> </ul>		8
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## Board of Education 2025-26 Agenda and Working Document

			<p>2026:</p> <ul style="list-style-type: none"> <li>○ Review School Boundary Modifications</li> <li>○ Review Draft of SOD Plan</li> <li>○ Review 2026-27 Transition Plan</li> <li>○ Review 2026-27 School District Calendar</li> </ul>		9
	<ul style="list-style-type: none"> <li>● Update, revise, and approve the Long-Term Facilities Maintenance Plan (D281 &amp; D287)</li> </ul>	Operations	<p>D281: Annual Review (May 2026) D287: Annual Review (May 2026) Annual Board approval (July 2026)</p>	Director of Facilities and Operations	
<b>Board Governance</b>	<ul style="list-style-type: none"> <li>● Board member meeting preparation               <ul style="list-style-type: none"> <li>○ Review materials in BoardBook</li> <li>○ Submit questions per protocols and/or meet with administrators</li> <li>○ Be prepared for discussion</li> </ul> </li> </ul>	1, 2, 3, 4	Prior to all board meetings	School Board	Ongoing
	<ul style="list-style-type: none"> <li>● Review and Approve Board Governance 200 Series Policies per 3-year cycle</li> </ul>		<p>200 Series Policies:</p> <ul style="list-style-type: none"> <li>●</li> </ul>	School Board	
	<ul style="list-style-type: none"> <li>● Create and Approve Board Governance Handbook</li> </ul>		<p><a href="#">RAS Board Handbook</a></p> <ul style="list-style-type: none"> <li>● July 7, 2025: Board provided hard copies to review and provide feedback; bringing to Study Session for final feedback on October 20, 2025</li> <li>● Board provided final feedback at the Study Session on October 20, 2025</li> <li>● Board vote to finalize Handbook at the November 3, 2025 Business Meeting</li> </ul>	School Board	11/3/25
	<ul style="list-style-type: none"> <li>● Administer School Board</li> </ul>			School Board,	

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	Self-Evaluation and Board Annual Appraisal			Superintendent	
	<ul style="list-style-type: none"> <li>Conduct School Board Professional Development</li> </ul>		<ul style="list-style-type: none"> <li>July 22, 2025: Lighthouse Learning Community</li> <li>July 23, 2025: Homerun Leadership</li> <li>August 6, 2025: MSBA Phase I - Wutoh</li> <li>August 13 and 20, 2025: MSBA Phase II - Wutoh</li> <li>October 15 and 22, 2025: MSBA Phase III - Bassett, Bowman, Evans-Becker, Hillenbrand, Wutoh</li> <li>November 6, 2025: Managing Difficult Conversations - Bowman</li> <li>November 12 and 19, 2025: MSBA Phase IV - Bowman</li> <li>December 3, 2025 - MSBA Phase I - Brynteson</li> <li>December 10 and 17, 2025 - MSBA Phase II - Brynteson</li> <li>January 14, 2026: MSBA Phase V - Bowman</li> <li>January 15-16, 2026: MSBA Leadership Conference - Bassett, Bowman, Brynteson, Evans-Becker, Long, Wutoh</li> </ul>	School Board	Ongoing  10
<b>Superintendent Relations</b>	<ul style="list-style-type: none"> <li>Superintendent Annual Goal Setting</li> </ul>		<ul style="list-style-type: none"> <li>Annually Before August 1, 2025* <i>*Added special Study Session for September 3, 2025 following Business Meeting to complete discussion</i></li> <li>Approved by Board September 23, 2025</li> </ul>	School Board, Superintendent facilitated by Barb Dorn, MSBA	9/23/25
	<ul style="list-style-type: none"> <li>Conduct Superintendent Annual Appraisal</li> </ul>		<a href="#">Evaluation Timeline</a> <ul style="list-style-type: none"> <li>Discuss Superintendent Mid-Year</li> </ul>	School Board	

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			Evaluation Process at Special Study Session on January 12, 2026		
	<ul style="list-style-type: none"> <li>Individual or small group meetings with the superintendent</li> </ul>			Superintendent, School Board Members	Ongoing  11
<b>Community Engagement</b>	<ul style="list-style-type: none"> <li>Approve and Implement reading of District Land Acknowledgement at meetings, and display of Tribal Flags in Boardroom</li> </ul>		<ul style="list-style-type: none"> <li>Approved by Board: August 4, 2025</li> <li>Inaugural implementation: August 18, 2025</li> </ul>	School Board, Superintendent, AIPAC	8/4/25
	<ul style="list-style-type: none"> <li>Review and Approve LAC developed Legislative Platform</li> </ul>	1, 2, 3, 4	<ul style="list-style-type: none"> <li>Reviewed LAC Legislative Platform for 2026 at Business Meeting on December 1, 2025</li> <li>Approved by Board in Consent Agenda at Business Meeting on December 15, 2025</li> </ul>	Legislative Advisory Council Exec. Director of Community Ed	12/15/25
	<ul style="list-style-type: none"> <li>Engage community in Reimagine Rdale: Vision 2030 recommendations and plan</li> </ul>	1, 2, 3, 4	<ul style="list-style-type: none"> <li>September 23, 2025 recommendations presented to the Board in the Study Session by the Reimagine Rdale Vision 2030 Team approved to move forward.</li> </ul>	Superintendent, District Administrators, School Board	9/23/25
	<ul style="list-style-type: none"> <li>Review data from stakeholders</li> </ul>	1, 2, 3, 4		District Administrators	

### Strategic Plan Themes and Priority Work 2025-26 *(Approved by the Board at the June 16, 2025 Business Meeting)*

#### THEME A: Academic Achievement

##### **Objective 1: Enhance cultural relevance of curriculum for students**

- Expand the Science of Reading programming through continued staff training and the implementation of a new K-5 English Language Arts curriculum
- Expand the implementation of Culturally and Linguistically Responsive Teaching to include all non-licensed and K-5 staff

##### **Objective 2: Enhance an equitable learning system from early childhood to adults**

## **Board of Education 2025-26 Agenda and Working Document**

- Implement with fidelity an effective teaching framework focused on student engagement and purpose

### **Objective 4: Deepen preparation for life, college, and career**

- Continue to build and grow RPathways through certifications, programming, and student participation in dual credit and concurrent enrollment courses
- Expand the use of Xello to support middle and high school students in planning

## **THEME B: Student Engagement and Wellness**

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### **Objective 1: Improve student-staff connection**

- Maintain the BARR programming strength at two high schools and explore the expansion of the program into the middle schools
- Increase the number of staff trained on the Catalyst framework and explore the expansion of the program into all K-8 sites
- Continue to implement and strengthen Restorative Practices throughout the district.

### **Objective 4: Strengthen practices around student, staff, and school safety**

- Strengthen systems and structures at the building level supporting student's feeling of social and emotional as well as physical safety
- Continue to grow a comprehensive crisis management and safety plan

## **THEME C: Collaboration and Partnership**

### **Objective 1: Strengthen mutual communication and responsiveness with all stakeholders**

- Increase and streamline the cascade of communications to families, staff and our community

### **Objective 2: Expand equitable inclusion and influence of student, family, staff, and community voices**

- Establish additional events and activities, such as family engagement events, in response to the needs and interests of our stakeholders
- Elevate the voice of all students, including the impact of the Youth Council and other student leadership groups

## **THEME D: Staff Investment and Impact**

### **Objective 2: Cultivate the district culture to be inclusive, supportive, and welcoming**

- Develop and implement a systemic onboarding process at the district and site level for all employees to improve clarity of roles, success and retention

### **Objective 3: Increase consistency and accountability for common district practices**

- Develop and implement operating procedures to provide clarity and expectations in standard districtwide practices

July 21, 2025

## 2025 SCHOOL BOARD COMMITTEE ASSIGNMENTS

Note: All committees have some date variables due to holidays and other calendar concerns.

Board Committees	Board Book Post (yes or no)	Meeting Purpose/Info	Representative(s)	Alternate(s)	Notes
<b>Ad Hoc Committee: Safety and Security (3 Board Members)</b>	Yes	Purpose: To consolidate Board priorities on safety and security, and report back to the board at future work sessions with recommendations.	Greta Evans-Becker, Kim Holmes, Caroline Long		Voted by <a href="#">resolution</a> in 2022-2023 School Year
<b>Ad Hoc Committee: Transportation and Capital (3 Board Members)</b>	Yes	Purpose: To consolidate Board priorities on transportation and capital infrastructure, and report back to the board at future work sessions with recommendations.	Helen Bassett, Greta Evans-Becker		Voted by <a href="#">resolution</a> in 2023-2024 School Year
<b>Finance Advisory Council (FAC) to include <a href="#">OPEB</a></b>	Yes	Purpose: to provide financial advice and support to the Robbinsdale Area School Board and senior administration that is consistent with the mission of the district. The Council is accountable to the School Board of Robbinsdale Area Schools. Quarterly (4-6 meetings/year)	Aviva Hillenbrand - Treasurer, Helen Bassett, ReNae Bowman		Per bylaws, Treasurer is Council member
<b>Governance Policy Committee (3 Board Members)</b>	Yes	Purpose: Review new and revised School Board policies, Board Bylaws, and the Board's Governance Policy before they are presented to the full board.	ReNae Bowman, Aviva Hillenbrand, Kenneth Wutoh		TBD by Board based on district policy review cycle
Representatives to In-District Committees		Meeting Info	Representative(s)	Alternate(s)	Notes
<b>Community Ed Advisory (CEAC)</b>		4th Monday, 5:00 p.m.	Kenneth Wutoh	Greta Evans-Becker	
<b>District Curriculum Advisory Committee (formerly SAC)</b>		4 times a year	Helen Bassett, Greta Evans-Becker		State Statute Committee
<b>District 281 Partnership</b>		4th Wednesday, 7:30 a.m. in person with option to Zoom in	All invited to attend		One hour - virtual meeting
<b>InterSchool Council (ISC)</b>		Thursdays at 6:30 p.m. Hybrid (in person and via Zoom)	All invited to attend		
<b>Legislative Action Coalition (LAC) (2 Board Members)</b>		3rd Thursday, 5:00 p.m.	ReNae Bowman, Helen Bassett		
<b>Special Ed Advisory (SEAC)</b>		Quarterly, Monday, varies	Caroline Long		Generally third Monday, State Statute Committee
<b>RFT Teacher of the Year &amp; EA of the Year</b>		TBD, Spring only	ReNae Bowman, Kim Holmes		One works with team to determine the RFT Teacher of the Year, the other works with team to determine the RFT EA of the Year (15-20 hour commitment)
Representatives to Out-of-District Committees		Meeting Info	Representative(s)	Alternate(s)	Notes
<b>AMSD</b>		1st Friday, 7:30 a.m.	Greta Evans-Becker	ReNae Bowman	School Board Chair
<b>Brooklyn Bridge Alliance</b> (Board member must sit on board)		Quarterly, Wednesday, 3 p.m.	Aviva Hillenbrand	Caroline Long	
<b>District 287</b>		2nd & 4th Thursday, evening	Caroline Long	Helen Bassett	2 year term \$4000.00 stipend annually
<b>MDE TNEC Representative</b>		October and one additional meeting each year	Greta Evans-Becker		Superintendent and School Board Chair
<b>MSBA Education</b>					
<b>MSBA Delegate Assembly</b>		December	(later)		Application late summer
<b>MSHSL Armstrong</b>			Helen Bassett		
<b>MSHSL Cooper</b>			Greta Evans-Becker		
<b>NSBA</b>					
<b>Redesign Family Service Collaborative (1 Board Member)</b>		3rd Tuesday, 6:30 p.m.	13 Helen Bassett		

Originally approved: 1/6/25, Updated: 7/17/25

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<b>Finance Advisory Council (FAC) to include OPEB</b>	Yes	Purpose: to provide financial advice and support to the Robbinsdale Area School Board and senior administration that is consistent with the mission of the district. The Council is accountable to the School Board of Robbinsdale Area Schools. Quarterly (4-6 meetings/year)	Aviva Hillenbrand (Treasurer), Helen Bassett, ReNae Bowman, DJ Brynteson		Per bylaws, Treasurer is Council member
<b>Policy Advisory Committee (PAC) (3 Board Members)</b>	Yes	Purpose: Review new and revised School Board policies, Board Bylaws, and the Board's Governance Policy before they are presented to the full board.	ReNae Bowman, Aviva Hillenbrand, Dr. Kenneth Wutoh		TBD by Board based on district policy review cycle
Representatives to In-District Committees		Meeting Info		Alternate(s)	Notes
<b>Community Ed Advisory (CEAC)</b>		1st Tuesday, 5:30-7:00 p.m. every other month beginning in October	Dr. Kenneth Wutoh		
<b>District Curriculum Advisory Committee (formerly SAC)</b>		4 times a year	Dr. Greta Evans-Becker, DJ Brynteson		State Statute Committee
<b>District 281 Partnership</b>		4th Wednesday, 7:30 a.m. in person with option to Zoom in			One hour - virtual meeting
<b>InterSchool Council (ISC)</b>		TBD (new leadership this year)	All are invited to participate		
<b>Legislative Action Coalition (LAC) (2 Board Members)</b>		3rd Thursday, 5:00 p.m.	Helen Bassett, ReNae Bowman		
<b>MDE TNEC Representative</b>		October and one additional meeting each year	Dr. Greta Evans-Becker		Superintendent and School Board Chair
<b>Special Ed Advisory (SEAC)</b>		Quarterly, Monday, varies	Caroline Long		Generally third Monday, State Statute Committee
<b>RFT Teacher of the Year &amp; EA of the Year</b>		TBD, Spring only			One works with team to determine the RFT Teacher of the Year, the other works with team to determine the RFT EA of the Year (15-20 hour commitment)
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<b>AMSD</b>		1st Friday, 7:30 a.m.	Dr. Greta Evans-Becker		School Board Chair
<b>Brooklyn Bridge Alliance</b> (Board member must sit on board)		Quarterly, Wednesday, 3 p.m.	ReNae Bowman		
<b>District 287</b>		2nd & 4th Thursday, evening	Caroline Long		2 year term \$4000.00 stipend annually
<b>MSBA Education</b>					
<b>MSBA Delegate Assembly</b>		December			Application late summer
<b>MSHSL Armstrong</b>			Helen Bassett		
<b>MSHSL Cooper</b>			Dr. Greta Evans-Becker		
<b>NSBA</b>					
<b>Redesign Family Service Collaborative (1 Board Member)</b>		3rd Tuesday, 6:30 p.m.	Helen Bassett		



## School Board of Robbinsdale Area Schools

Special Study Session – January 8, 2026

<b>AGENDA SECTION:</b>	<b>District Governance and Policy</b>
<b>ITEM:</b>	4.C. Amendment to Appoint Legal Counsel for 2026
<b>PRESENTER:</b>	Dr. Teri Staloch, Superintendent

### Recommendation:

Administration recommends that the following legal firms be retained for 2026:

- Ratwick, Roszak and Maloney, P.A.
- Squires, Waldspurger and Mace P.A.
- Becker Law LLC
- Martin Law Firm
- Kutak Rock LLP

Authorized district staff to contact legal counsel are:

- School Board Chair
- Superintendent
- Assistant Superintendent
- Chief Financial Officer
- Executive Director of Human Resources
- Executive Director of Community Education, Athletics, and Activities
- [Director of Student Services \(added to allow legal counsel contact for Student Services, including Special Education\)](#)

	Yes	No	Abstention
Helen Bassett			
ReNae Bowman			
DJ Brynteson			
Dr. Greta Evans-Becker			
Aviva Hillenbrand			
Caroline Long			
Dr. Kenneth Wutoh			

**Motion by:** \_\_\_\_\_ **Yes:** \_\_\_\_\_ **Passed:** \_\_\_\_\_

**Second by:** \_\_\_\_\_ **No:** \_\_\_\_\_ **Failed:** \_\_\_\_\_

**Abstentions:** \_\_\_\_\_



**To: School Board**  
**From: Kristen Hoheisel**  
**Date: January 12, 2026**  
**Re: Boundary Changes**

---

Due to the closure and realignment of district facilities and instructional programming, adjustments to existing district boundaries are necessary. The administration therefore recommends the following modifications to current attendance boundaries.

**Action needed to be taken:**

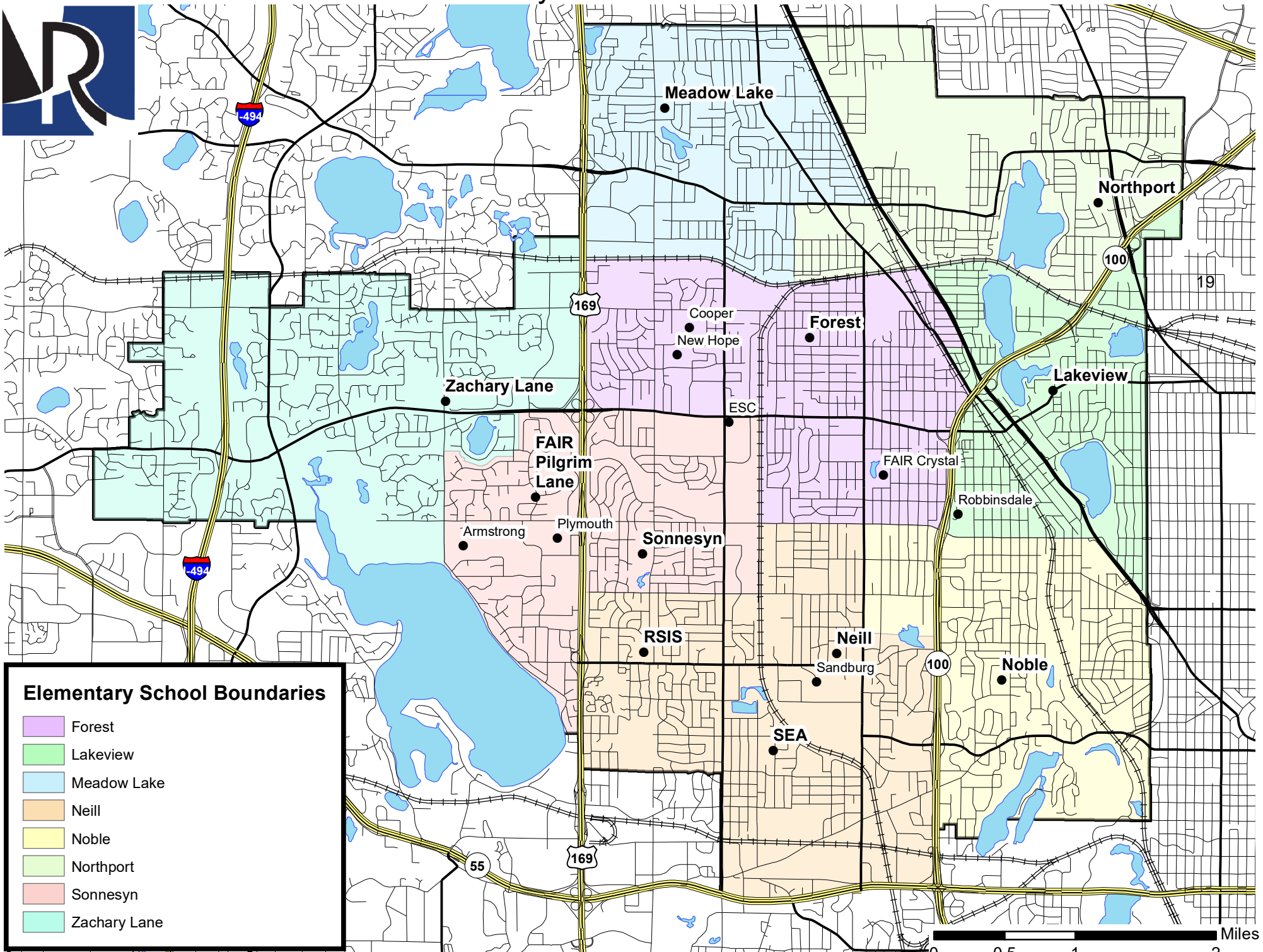
1. Existing Sonnesyn Elementary School boundaries will be distributed as follows:
  - Students west of Highway 169 will be boundaried to Zachary Lane Elementary
  - Students east of Highway 169 will be boundaried to Neill Elementary
2. Existing Noble Elementary School boundaries will be distributed as follows:
  - Students west of the railroad tracks and south of Golden Valley Road will be boundaried to Neill Elementary
  - Students east of the railroad tracks and north of Golden Valley Road will be boundaried to Lakeview Elementary
3. Existing Robbinsdale Middle School boundaries will be distributed as follows:
  - RMS boundaries will become Sandburg Middle School boundaries in its entirety

**Information only:**

1. FAIR-Crystal open enrollment students will be assigned to Plymouth Middle School. There is an option for parents to apply to transfer to Sandburg Middle School.
2. Plymouth Middle School students (Spanish Immersion) that are currently in PMS will remain in PMS but will not receive district transportation.
3. PMS Spanish Immersion students moving to the high school will no longer be an automatic feeder to Armstrong High School. Students will follow their high school boundary.
4. Intra-district transfers beyond the 2026-2027 school year will be evaluated. It is possible that the intra-district transfer options are limited.



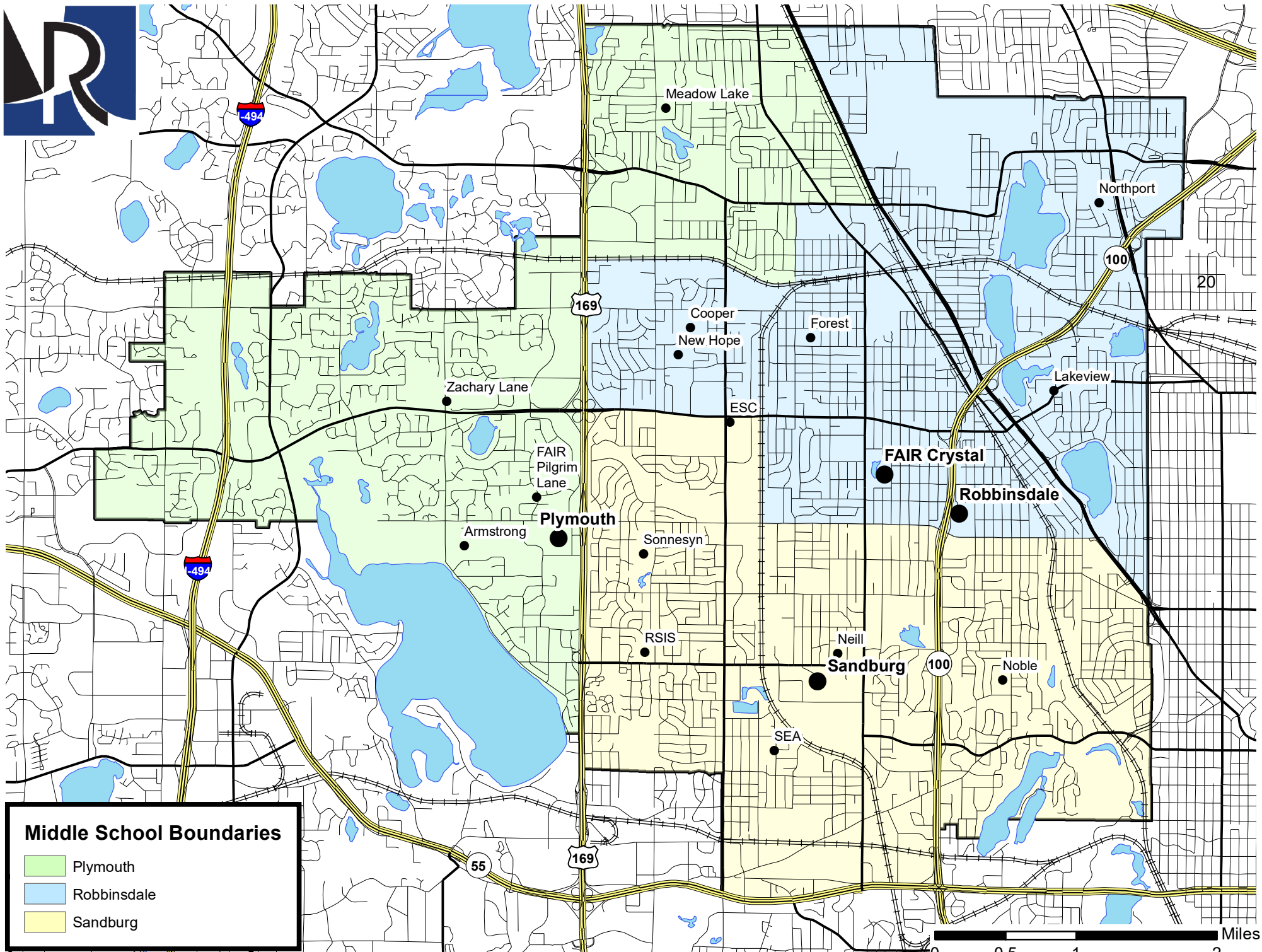
# Elementary School Boundaries



**Elementary School Boundaries**

- Forest
- Lakeview
- Meadow Lake
- Neill
- Noble
- Northport
- Sonnesyn
- Zachary Lane

# Middle School Boundaries



**Middle School Boundaries**

- Plymouth
- Robbinsdale
- Sandburg



# **2025-26 REVISED BUDGET**

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

**December 2025**

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# **2025-26 REVISED BUDGET**

## **INDEPENDENT SCHOOL DISTRICT No. 281**

4148 Winnetka Ave N  
New Hope, MN 55427  
[www.rdale.org](http://www.rdale.org)  
763-504-8000

**Finance Department**  
Kristen Hoheisel, Chief Financial Officer  
[Kristen Hoheisel@rdale.org](mailto:Kristen.Hoheisel@rdale.org)

**December 2025**

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# **SECTION I**

## **Introduction**

## **SCHOOL BOARD**

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

## **ADMINISTRATION**

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



# (RE)DISCOVER RDALE

# STRATEGIC PLAN

## MISSION

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

## DISTRICT VISION

- Robbinsdale Area Schools is committed to ensuring **every student** graduates career, articulated skilled trades and college ready.
- We believe each student has **limitless possibilities** and we strive to **ignite the potential** in every student.
- We expect **high intellectual performance** from all our students.
- We are committed to **ensuring an equitable and respectful educational experience** for every student, family and staff member.

## STRATEGIC THEMES

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

- A** Academic Achievement
- B** Student Engagement and Wellness
- C** Collaboration and Partnerships
- D** Staff Investment and Impact

## PRIORITY OUTCOMES GROUNDED IN EQUITY

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

Believe. Belong. Become.

## A BRIEF HISTORY OF DISTRICT 281

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

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

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

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

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

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

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

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

Welcome to Rdale!

# 2025-26 REVISED BUDGET OVERVIEW

## Introduction

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

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

## Budget Timeline

The school district's budget timeline reflects many overlapping processes. The general timeline is listed below.

### Spring

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

### Summer

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

### Fall

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

### Winter

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

## Budget Assumptions

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

### Enrollment Trends and Enrollment Projections

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

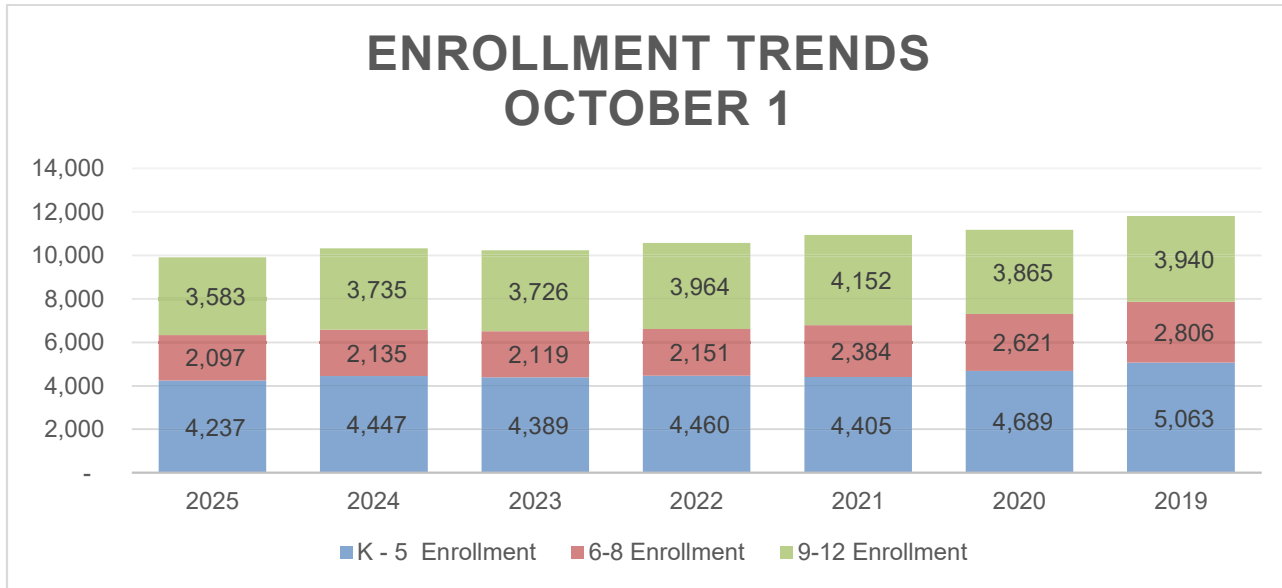


Figure 1

The district revises the enrollment projections based on new information, actual enrollment on October 1 and any other changes that affect enrollment each fall. Since enrollment drives most of the district's revenue, a conservative approach (estimating using trend data of who will attend District 281 schools) is used when making enrollment projections.

### Employee Contracts

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

### General Education Revenue

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

### School Allocations

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

**Special Education Revenue**

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

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

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

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

Finally, the 2025-26 Revised Budget is reflective of the 2025 Legislative session.

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

Revenues

Legislative changes over the years have changed the portion of revenue that is received from the state. Currently, the state is responsible for a large percentage (56%) of the total district revenues (see Figure 2). This loss of aid was replaced with an increase in property taxes as property taxpayers made up for the waning state support for public education.

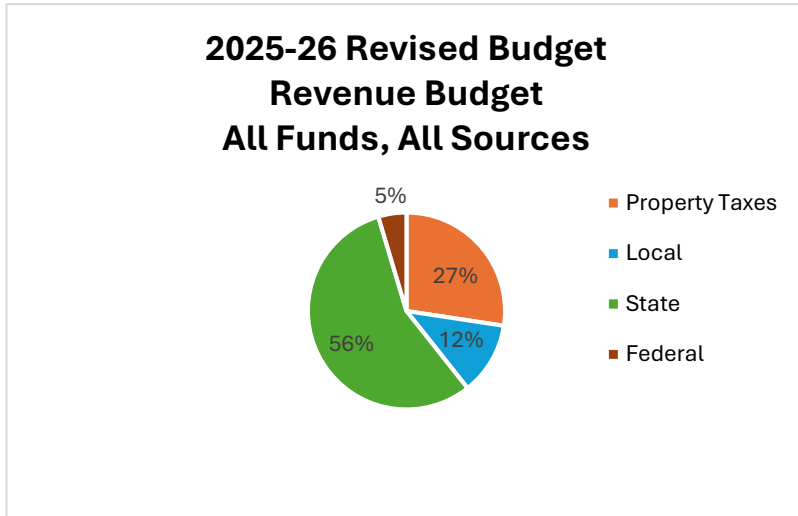


Figure 2

Expenditures

In a service organization, like a public school district, most expenditures consist of salaries and benefits for employees who provide direct or indirect services to students, i.e., teachers, principals, administrators, support staff (custodians, food service workers, paraprofessionals, technical support, and coordinators/supervisors/specialists). For 2025-26, salaries and benefits make up 75% of the district's general fund budget and 67% of the district's total budget as shown in Figure 3. Purchased services (such as heating, electricity, insurance and telecommunication costs) comprise 15% of the budget. Supplies, materials, capital and other expenditures total 18% of the total budget.

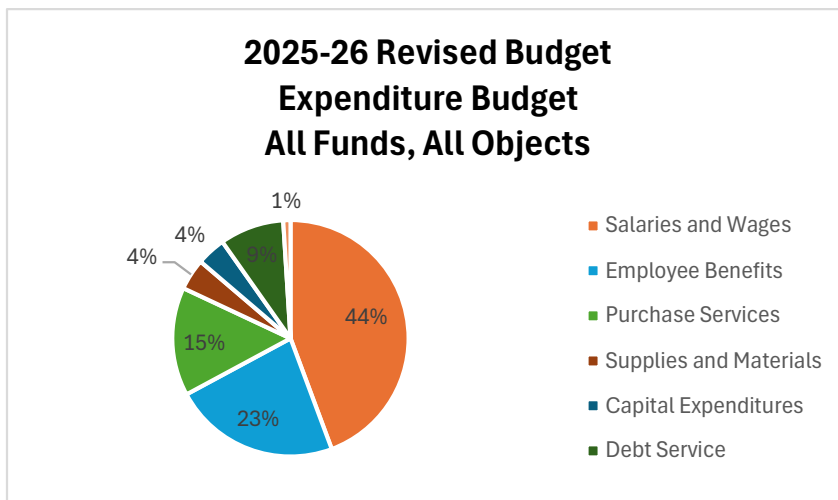


Figure 3

# **SECTION II**

**2025-56**

**Revised Budget**

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# 2025-26 REVISED BUDGET

## Budget Process and Assumptions

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

Of all the district's general fund expenditures, 75% is salaries and benefits for district employees. As an educational service organization serving students, it is expected that employee costs would be the largest portion of the budget. The budget reflects steps and lanes for all qualifying employees; however, it does not include any percentage increase on open contracts.

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

### Enrollment

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

### Staffing allocations

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

### Base Model

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

### Non-salary budgets

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

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

**Table 1**

\*This does not represent average class size.

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

**Table 2**

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

**Table 3**

## Staff development

Funds to be used for staff development are allocated based on two percent (2%) of the district's general education aid. Two percent (2%) is projected to be approximately \$1,672,333. The Teaching and Learning Department uses the allocation for professional development support and professional development days.

## 2025-26 Revised Budget – Fund Detail

### General Fund

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

General Fund	2024-25 Actual	2025-26 Preliminary Budget	2025-26 Revised Budget	Prel / Rev Change	Prel / Rev % Change
Beginning Fund Balance	11,754,071	5,305,135	5,305,135	-	0.00%
Revenues	209,064,407	204,906,156	207,129,313	2,223,157	1.08%
Expenses	215,513,343	208,238,815	208,443,331	204,516	0.10%
Revenues less Expenses	(6,448,936)	(3,332,659)	(1,314,018)	2,018,641	-60.57%
Ending Fund Balance	5,305,135	1,972,476	3,991,117	2,018,641	102.34%

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

#### Revenue

Preliminary 2025-26 revenue estimates are \$2,223,157 more than the 2025-26 Preliminary Budget primarily due to an estimated increase in state special education aids.

#### Expenditures

Preliminary 2025-26 expenditures increased by \$204,516 from the 2025-26 Preliminary Budget. Estimates from the preliminary budget doesn't have a significant variance.

The total revenues and total expenditures for the general fund include reserved categories for LTFM (Long Term Facility Maintenance), operating capital, ALC, staff development, Q-Comp, scholarship and medical assistance. The net revenue budget without these categorical revenues is \$161,808,904. The net expenditure budget without these categorical expenditures is \$165,563,126. As a result, the projected net unassigned fund balance used for the Statutory Operating Debt calculation increases to a -8.02% of expenditures for 2025-26, up from the unassigned fund balance of -5.75% for 2024-25. The Board's goal of a 6.5% unassigned fund balance has not yet been met and the Statutory Operating Debt calculation has been exceeded.

The total fund balance for the general fund includes the categorical revenues and expenditures listed above. Mainly due to the Capital account, categorical expenditures will exceed categorical revenues. Consequently, the total fund balance for the general fund is projected to decrease from approximately \$5.3 million to approximately \$3.99 million in the revised 2025-26 budget. Nevertheless, the unassigned fund balance (the amount of unallocated funds) deficit is projected to increase from \$ -10.76 million to \$ -12.59 million.

### Capital Expenditure Account

Included within the general fund is the capital expenditure account. Listed below are the reserved revenues and expenditures projected in the capital expenditure account. The revenue is decreasing slightly from the preliminary budget. The expenditures are also decreasing as the district is being cautious on spending for capital. The projected fund balance is expected to increase from \$2.81 million to \$3.10 million.

General Fund Capital Expenditure Account	2024-2025 Actual	2025-2026 Preliminary Budget	2025-2026 Revised Budget	Rev / Prel Change	Rev / Prel. % Change
Beginning Fund Balance	2,071,487	2,817,708	2,817,708	-	
Revenues	4,907,078	4,722,892	4,618,579	(104,313)	-2.21%
Expenditures	4,160,858	5,440,065	4,330,907	(1,109,158)	-20.39%
Revenues Less Expenses	746,221	(717,173)	287,672	1,004,845	-140.11%
Ending Fund Balance	2,817,708	2,100,535	3,105,380	1,004,845	47.84%

### Expenditures by Program

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

Expenditures by Program General Fund	2024-2025 Actual	2025-2026 Preliminary Budget	2025-2026 Revised Budget	Rev / Prel Change	Rev / Prel. % Change
Administration	8,706,954	7,583,917	7,889,052	305,135	
District Support Services	8,287,468	9,058,427	8,230,681	(827,746)	-9.14%
Regular & Voc. Instruction	90,309,072	85,514,561	83,738,594	(1,775,967)	-2.08%
Special Education	43,740,483	39,584,708	46,030,550	6,445,842	16.28%
Instructional Support	14,260,891	12,569,638	12,575,681	6,043	0.05%
Pupil Support Services	11,879,113	12,724,783	10,310,119	(2,414,664)	-18.98%
Transportation (Pupil Support)	18,167,983	18,361,139	18,683,129	321,990	1.75%
Operations and Maintenance	19,283,011	21,973,501	20,112,934	(1,860,567)	-8.47%
Fiscal and Other Fixed Costs	878,652	868,141	872,591	4,450	0.51%

### Administration

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

The increase of \$305,135 from the 2025-26 Preliminary Budget is due mainly to staffing reconfiguration and budget adjustments in other program areas.

**District Support Services**

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

The decrease of \$827,746 from the 2025-26 Preliminary Budget is primarily due to budget adjustments and staffing reconfiguration.

**Regular and Vocational Instruction**

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

The decrease of \$1,775,967 from the 2025-26 Preliminary Budget is primarily due to budget adjustments and staffing reconfiguration.

**Special Education Instruction**

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

The increase of \$6,445,842 from the 2025-26 Preliminary Budget is primarily due to change in staffing, code revisions, staffing reconfiguration and budget adjustments.

**Instructional Support Services**

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

The increase of \$6,043 from the 2025-26 Preliminary Budget.

**Pupil Support Services (Including Transportation)**

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

The decrease of \$2,092,674 from the 2025-26 Preliminary Budget is primarily due to budget adjustments.

**Operations and Maintenance**

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

The increase of \$1,860,567 from the 2025-26 Preliminary Budget primarily due to budget adjustments.

**Fiscal and Other Fixed Costs**

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

The increase of \$4,450 from the 2025-26 Preliminary Budget.

**Food Service Fund**

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

<b>Food Service Fund</b>	<b>2024-25 Actual</b>	<b>2025-26 Preliminary Budget</b>	<b>2025-26 Revised Budget</b>	<b>Prel / Rev Change</b>	<b>Prel / Rev % Change</b>
Beginning Fund Balance	4,598,310	5,449,845	5,449,845	-	0.00%
Revenues	9,410,670	8,864,031	9,176,211	312,180	3.52%
Expenses	8,559,135	9,730,037	9,874,080	144,043	1.48%
Revenues less Expenses	851,535	(866,006)	(697,869)	168,137	-19.42%
Ending Fund Balance	5,449,845	4,583,839	4,751,976	168,137	3.67%

Revenues are increasing to better reflect sales. Expenditures are increasing primarily due to increased food costs with the additional sales.

**Community Service Fund**

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

<b>Community Service Fund</b>	<b>2024-25 Actual</b>	<b>2025-26 Preliminary Budget</b>	<b>2025-26 Revised Budget</b>	<b>Prel / Rev Change</b>	<b>Prel / Rev % Change</b>
Beginning Fund Balance	3,494,989	3,033,979	3,033,979	-	0.00%
Revenues	12,055,168	12,302,810	12,347,647	44,837	0.36%
Expenses	12,516,178	12,326,220	12,408,701	82,481	0.67%
Revenues less Expenses	(461,010)	(23,410)	(61,054)	(37,644)	160.80%
Ending Fund Balance	3,033,979	3,010,569	2,972,925	(37,644)	-1.25%

The projected revenue increase compared to the 2025-26 Preliminary Budget is due to increased tuition for both Adventure Club and Youth Enrichment. Expenditures are projected to increase compared to the 2025-26 Preliminary Budget primarily due to an updated staffing structure and salary adjustment for the Executive Director. Staffing adjustments include new Manager of Youth Development and Enrichment and Community Resource and Partnership Specialist positions

## Building Construction Fund

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

Building Construction Fund	2024-25 Actual	2025-26 Preliminary Budget	2025-26 Revised Budget	Prel / Rev Change	Prel / Rev % Change
Beginning Fund Balance	12,624,806	21,812,029	21,812,029	-	0.00%
Revenues	20,167,674	950,000	867,500	(82,500)	-8.68%
Expenses	10,980,451	15,478,359	6,859,444	(8,618,915)	-55.68%
Revenues less Expenses	9,187,223	(14,528,359)	(5,991,944)	8,536,415	-58.76%
Ending Fund Balance	21,812,029	7,283,670	15,820,085	8,536,415	117.20%

Revenues are decreasing due to a decrease in anticipated interest earnings in the 2025-26 fiscal year. Expenditures are decreasing because projects are being delayed due to the consideration of closing buildings.

## Debt Service Fund

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

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Debt Service Fund	2024-25 Actual	2025-26 Preliminary Budget	2025-26 Revised Budget	Prel / Rev Change	Prel / Rev % Change
Beginning Fund Balance	1,193,283	1,808,670	1,808,670	-	0.00%
Revenues	22,959,299	26,017,763	25,082,823	(934,940)	-3.59%
Expenses	22,343,912	25,138,158	25,138,158	-	0.00%
Revenues less Expenses	615,387	879,605	(55,335)	(934,940)	-106.29%
Ending Fund Balance	1,808,670	2,688,275	1,753,335	(934,940)	-34.78%

Revenues are decreasing to reflect anticipated interest earnings.

### OPEB Debt Service Fund

The OPEB Debt Service Fund is used to record the levy proceeds and the repayment of the Other Post-Employment Benefits (OPEB) bonds. The OPEB Debt Service Fund Listed has a reserved fund balance of \$495,419.

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

### **Trust Fund**

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

### **OPEB Trust**

In May 2009, \$20.065 million of general obligation taxable OPEB (Other Post Employment Benefits) bonds were sold to be used to help offset future retirement expenditures. The funds were placed in an irrevocable trust, meaning these funds can only be used for this purpose. As of June 30, 2025, the net position balance in the OPEB trust account was \$12,532,489.

### **Internal Service Fund**

In 2007, the district went to self-funded insurance for health insurance. The activities for both health and dental insurance are now in an internal service fund. As of June 30, 2025, the net position balance in the internal service fund for health and dental insurance was \$ (409,167).

## 2025-26 REVISED BUDGET SUMMARY

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

Fund	Fund Balance 06/30/25	2025-26 Revenue Budget	2025-26 Expenditure Budget	Projected Fund Balance 06/30/26
<b>General Fund</b>	\$ 5,305,135	\$ 207,129,313	\$ 208,443,331	\$ 3,991,117
<b>Food Service</b>	\$ 5,449,845	\$ 9,176,211	\$ 9,874,080	\$ 4,751,976
<b>Community Education</b>	\$ 3,033,979	\$ 12,347,647	\$ 12,408,701	\$ 2,972,925
<b>Sub-Total of Operating Funds</b>	<b>\$ 13,788,959</b>	<b>\$ 228,653,171</b>	<b>\$ 230,726,112</b>	<b>\$ 11,716,018</b>
<b>Building Construction</b>	\$ 21,812,029	\$ 867,500	\$ 6,859,444	\$ 15,820,085
<b>Debt Service</b>	\$ 1,808,670	\$ 25,082,823	\$ 25,138,158	\$ 1,753,335
<b>Sub-Total of Non-Op Funds</b>	<b>\$ 23,620,699</b>	<b>\$ 25,950,323</b>	<b>\$ 31,997,602</b>	<b>\$ 17,573,420</b>
<b>OPEB Trust</b>	\$ 12,532,489	\$ 900,000	\$ 1,235,000	\$ 12,197,489
<b>Internal Service (Net Asset)</b>	\$ (409,167)	\$ 22,025,000	\$ 22,545,000	\$ (929,167)
<b>Total of All Funds</b>	<b>\$49,532,980</b>	<b>\$277,528,494</b>	<b>\$286,503,714</b>	<b>\$40,557,760</b>

# **SECTION III**

## **Summary**

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

Fund	Object Category	2024-25		2025-26		Preliminary - Revised		
		Actual	Pct. Of Total	Budget	Prel. Budget	Revised Budget	Pct. Of Total	Percent Change
<b>01</b>	<b>General Fund</b>							
	Property Taxes	50,046,629	23.94%	49,801,469	49,761,759	24.02%	-0.08%	(39,710)
	State Aids & Credits	145,879,285	69.78%	145,490,494	148,010,710	71.46%	1.73%	2,520,216
	Federal Aid	8,493,417	4.06%	6,243,764	6,282,699	3.03%	0.62%	38,935
	Other	4,645,076	2.22%	3,370,429	3,074,145	1.48%	-8.79%	(296,284)
	<b>Total General Fund</b>	<b>209,064,407</b>	<b>100.00%</b>	<b>204,906,156</b>	<b>207,129,313</b>	<b>100.00%</b>	<b>1.08%</b>	<b>2,223,157</b>
<b>02</b>	<b>Food Service</b>							
	Property Taxes	-	0.00%	-	-	0.00%		-
	State Aids & Credits	2,785,251	29.60%	2,808,233	2,768,233	30.17%	-1.42%	(40,000)
	Federal Aid	6,276,182	66.69%	5,835,898	6,054,898	65.98%	3.75%	219,000
	Other	349,237	3.71%	219,900	353,080	3.85%	60.56%	133,180
	<b>Total Food Service</b>	<b>9,410,670</b>	<b>100.00%</b>	<b>8,864,031</b>	<b>9,176,211</b>	<b>96.15%</b>	<b>3.52%</b>	<b>312,180</b>
<b>04</b>	<b>Community Service</b>							
	Property Taxes	2,394,143	19.86%	2,676,945	2,602,127	21.07%	-2.79%	(74,818)
	State Aids & Credits	3,354,409	27.83%	3,729,091	3,756,529	30.42%	0.74%	27,438
	Federal Aid	770,852	6.39%	507,300	467,849	3.79%	-7.78%	(39,451)
	Other	5,535,764	45.92%	5,389,474	5,521,142	44.71%	2.44%	131,668
	<b>Total Community Service</b>	<b>12,055,168</b>	<b>100.00%</b>	<b>12,302,810</b>	<b>12,347,647</b>	<b>100.00%</b>	<b>0.36%</b>	<b>44,837</b>
<b>06</b>	<b>Building Construction</b>							
	Property Taxes	-	0.00%	-	-	0.00%		-
	State Aids & Credits	-	0.00%	-	-	0.00%		-
	Federal Aid	-	0.00%	-	-	0.00%		-
	Other	20,167,674	100.00%	950,000	867,500	100.00%	-8.68%	(82,500)
	<b>Total Building Construction</b>	<b>20,167,674</b>	<b>100.00%</b>	<b>950,000</b>	<b>867,500</b>	<b>100.00%</b>	<b>-8.68%</b>	<b>(82,500)</b>
<b>07&amp;47</b>	<b>Debt Service</b>							
	Property Taxes	21,735,463	94.67%	24,764,763	23,710,401	94.53%	-4.26%	(1,054,362)
	State Aids & Credits	900,087	3.92%	900,000	1,054,422	4.20%	17.16%	154,422
	Federal Aid	-	0.00%	-	-	0.00%	0.00%	-
	Other	323,749	1.41%	353,000	318,000	1.27%	-9.92%	(35,000)
	<b>Total Debt Service</b>	<b>22,959,299</b>	<b>100.00%</b>	<b>26,017,763</b>	<b>25,082,823</b>	<b>100.00%</b>	<b>-3.59%</b>	<b>(934,940)</b>
<b>20&amp;22</b>	<b>Internal Service</b>							
	Other	22,305,280	100.00%	21,455,000	22,025,000	100.00%	2.66%	570,000
	<b>Total Internal Service</b>	<b>22,305,280</b>		<b>21,455,000</b>	<b>22,025,000</b>			
<b>45</b>	<b>OPEB Trust</b>							
	Other	1,205,774	100.00%	750,000	900,000	100.00%	20.00%	150,000
	<b>Total OPEB Trust</b>	<b>1,205,774</b>	<b>100.00%</b>	<b>750,000</b>	<b>900,000</b>	<b>100.00%</b>	<b>20.00%</b>	<b>150,000</b>
	<b>All Funds</b>							
	Property Taxes	74,176,235	24.96%	77,243,177	76,074,287	27.41%	-1.51%	(1,168,890)
	State Aids & Credits	152,919,032	51.46%	152,927,818	155,589,894	56.06%	1.74%	2,662,076
	Federal Aid	15,540,451	5.23%	12,586,962	12,805,446	4.61%	1.74%	218,484
	Other	54,532,554	18.35%	32,487,803	33,058,867	11.91%	1.76%	571,064
	<b>Total All Funds</b>	<b>297,168,272</b>	<b>100.00%</b>	<b>275,245,760</b>	<b>277,528,494</b>	<b>100.00%</b>	<b>0.83%</b>	<b>2,282,734</b>

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

Fund	Object Category	2024-25 Actual	Pct. Of Total	2025-26 Prel. Budget	2025-26 Revised Budget	Pct. Of Total	Preliminary - Revised	
							Percent Change	Amount Change
<b>01</b>	<b>General Fund</b>							
	Salaries	125,190,606	58.09%	117,880,261	115,595,261	55.46%	-1.94%	(2,285,000)
	Benefits	39,761,186	18.45%	40,642,528	40,555,057	19.46%	-0.22%	(87,471)
	Purchased Services	34,556,409	16.03%	32,900,011	36,546,867	17.53%	11.08%	3,646,856
	Supplies and Materials	7,322,125	3.40%	8,533,951	7,518,389	3.61%	-11.90%	(1,015,562)
	Capital Expenses	4,160,858	1.93%	6,676,894	5,462,476	2.62%	-18.19%	(1,214,418)
	Other Expenses	4,522,159	2.10%	1,605,170	2,765,281	1.33%	72.27%	1,160,111
	<b>Total General Fund</b>	<b>215,513,343</b>	<b>100.00%</b>	<b>208,238,815</b>	<b>208,443,331</b>	<b>100.00%</b>	<b>0.10%</b>	<b>204,516</b>
<b>02</b>	<b>Food Service</b>							
	Salaries	2,757,121	32.21%	2,837,298	2,824,078	28.60%	-0.47%	(13,220)
	Benefits	1,046,379	12.23%	1,377,345	1,112,080	11.26%	-19.26%	(265,265)
	Purchased Services	284,174	3.32%	568,756	595,471	6.03%	4.70%	26,715
	Supplies and Materials	4,370,830	51.07%	4,301,638	4,397,451	44.54%	2.23%	95,813
	Capital Expenses	74,274	0.87%	620,000	920,000	9.32%	48.39%	300,000
	Other Expenses	26,356	0.31%	25,000	25,000	0.25%	0.00%	-
	<b>Total Food Service</b>	<b>8,559,135</b>	<b>100.00%</b>	<b>9,730,037</b>	<b>9,874,080</b>	<b>100.00%</b>	<b>1.48%</b>	<b>144,043</b>
<b>04</b>	<b>Community Service</b>							
	Salaries	8,418,292	67.26%	8,258,440	8,281,101	66.74%	0.27%	22,661
	Benefits	2,650,916	21.18%	2,491,197	2,568,872	20.70%	3.12%	77,675
	Purchased Services	930,347	7.43%	1,045,974	1,071,051	8.63%	2.40%	25,077
	Supplies and Materials	351,446	2.81%	399,429	376,368	3.03%	-5.77%	(23,061)
	Capital Expenses	147,795	1.18%	34,600	40,650	0.33%	17.49%	6,050
	Other Expenses	17,382	0.14%	96,580	70,659	0.57%	-26.84%	(25,921)
	<b>Total Community Service</b>	<b>12,516,178</b>	<b>100.00%</b>	<b>12,326,220</b>	<b>12,408,701</b>	<b>100.00%</b>	<b>0.67%</b>	<b>82,481</b>
<b>06</b>	<b>Building Construction</b>							
	Salaries	371,530	3.38%	185,066	245,243	3.58%	32.52%	60,177
	Benefits	89,306	0.81%	45,305	62,709	0.91%	38.42%	17,404
	Purchased Services	582,674	5.31%	1,300,500	1,614,358	23.53%	24.13%	313,858
	Supplies and Materials	-	0.00%	-	319	0.00%		319
	Capital Expenses	9,936,940	90.50%	13,947,488	4,936,815	71.97%	-64.60%	(9,010,673)
	Other Expenses	-	0.00%	-	-	0.00%		-
	<b>Total Building Construction</b>	<b>10,980,451</b>	<b>100.00%</b>	<b>15,478,359</b>	<b>6,859,444</b>	<b>100.00%</b>	<b>-55.68%</b>	<b>(8,618,915)</b>
<b>07&amp;47</b>	<b>Debt Service</b>							
	Other Expenses	22,343,912	100.00%	25,138,158	25,138,158	100.00%	0.00%	-
<b>20&amp;22</b>	<b>Internal Service</b>							
	Other Expenses	22,267,634	100.00%	21,418,000	22,545,000	100.00%	5.26%	1,127,000
<b>45</b>	<b>OPEB Trust</b>							
	Other Expenses	1,139,123	100.00%	1,030,000	1,235,000	100.00%	19.90%	205,000
	<b>All Funds</b>							
	Salaries	136,737,550	46.62%	129,161,065	126,945,683	44.31%	-1.72%	(2,215,382)
	Benefits	43,547,787	14.85%	44,556,375	44,298,718	15.46%	-0.58%	(257,657)
	Purchased Services	36,353,605	12.39%	35,815,241	39,827,747	13.90%	11.20%	4,012,506
	Supplies and Materials	12,044,401	4.11%	13,235,018	12,292,527	4.29%	-7.12%	(942,491)
	Capital Expenses	14,319,868	4.88%	21,278,982	11,359,941	3.97%	-46.61%	(9,919,041)
	Other Expenses	50,316,565	17.15%	49,312,908	51,779,098	18.07%	5.00%	2,466,190
	<b>Total All Funds</b>	<b>293,319,776</b>	<b>100.00%</b>	<b>293,359,589</b>	<b>286,503,714</b>	<b>100.00%</b>	<b>-2.34%</b>	<b>(6,855,875)</b>

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# BUDGET DETAIL SUMMARY

## REVENUE BY SOURCE

SRC	DESCRIPTION	2024-25 ACTUAL	2025-26 PRELIM.	2025-26 REVISED	NOTES
<b>GENERAL FUND</b>					
001	Property Tax Levy	43,000,226	49,114,757	43,114,757	
009	Fiscal Disparities Revenue	6,299,401	-	6,000,000	
010	County Apportionment	747,002	686,712	747,002	
021	Tuition/Reimburse from MN ISD	(79,417)	100,000	(100,000)	47
024	Payments from Other MN Schools	(16,178)	-	-	
040	Tuition from Patrons	2,900	-	-	
050	Fees From Patrons	578,792	478,295	474,885	
060	Admission/Student Activity Rev	209,103	130,599	119,900	
071	Medicial Assist Rev From MDHS	758,582	885,000	780,000	
083	Sub Reimbursement	-	-	-	
091	Telecom - ERATE Funds	41,046	264,112	64,112	Grant funding came in less than anticipated
092	Interest Earnings	735,378	614,952	615,320	
093	Rent	10,149	6,000	9,000	
096	Gifts & Bequests	445,462	255,874	260,744	
099	Misc Revenue from Local Source	1,627,959	558,363	644,360	
201	Endowment Fund Apportionment	721,851	674,679	735,108	
211	General Education Aid	106,736,649	106,217,395	108,357,956	
213	Shared Time Aid	30,479	30,479	30,479	
227	Abatement Aid	9,533	9,000	6,288	
234	Agricultural Market Value Cred	40	-	-	
258	Other State Credits/ Prop Reim	8	-	-	
300	State Aids From MDE	5,691,741	6,499,059	6,139,750	
360	State Aid Sped	28,763,278	31,252,215	31,742,000	

369	Other State Agency Revenue	784,179	759,377	759,377	
370	Other Rev from MDE	129,753	48,290	239,752	Increase in grants, also reflected in expenditures
397	TRA/PERA Special Funding	3,011,774	-	-	
400	Federal Aids from MDE	8,472,433	6,223,764	6,282,699	
405	Fed Aid from other State/Local	-	-	-	
500	Federal Aid from Federal Sourc	20,984	20,000	-	
610	Sales Non Taxable for Profit	-	-	-	
611	Resale Non Taxable Items	-	-	-	
619	Cost of Materials (Contra Rev)	(2,902)	(2,000)	(3,950)	
620	Sale of Materials Rev-Prod Act	88,198	65,634	79,534	
621	Sale of Materials (Resale)	(3,390)	10,400	2,740	
623	Sale of Real Property	176,700	-	-	
624	Sale of Equipment	9,804	1,500	11,500	
625	Insurance Recovery	62,877	1,700	16,000	Estimate based on historical and current activity
636	Capital Loans	-	-	-	
	<b>Total</b>	<b>209,064,407</b>	<b>204,906,156</b>	<b>207,129,313</b>	

**FOOD SERVICE FUND**

050	Fees From Patrons	-	-	-	
080	Rebate Food Service	2,559	2,000	2,000	
092	Interest Earnings	152,212	-	101,101	Earned annually, was not included in preliminary budget
096	Gifts & Bequests	105,801	-	-	
099	Misc Revenue from Local Source	5,919	-	529	
300	State Aids From MDE	2,785,251	2,808,233	2,768,233	
400	Federal Aids from MDE	438,542	431,912	431,912	
405	Fed Aid from other State/Local	-	-	-	
471	School Lunch Program	732,992	622,733	652,733	
472	Special Assist- Needy Child Pr	2,896,167	2,717,747	2,767,747	

474	Commodity Distribution Prog	553,666	646,346	585,346
476	School Breakfast Program	1,398,672	1,160,703	1,360,703
477	Cash In Lieu of Commodities	16,163	16,457	16,457
479	Summer Food Service Program	134,178	240,000	240,000
601	Food Service Sales to Pupils	157,451	128,700	180,700
606	Food Service Sales to Adults	655	55,200	35,000
608	Special Function Food Sales	29,926	8,500	8,500
609	Special Meal Sales	-	25,000	25,000
624	Sale of Equipment	186	500	250
649	Transfer	318	-	-
<b>Total</b>		<b>9,410,670</b>	<b>8,864,031</b>	<b>9,176,211</b>

**COMMUNITY SERVICE FUND**

001	Property Tax Levy	2,060,843	2,676,945	2,602,127	
009	Fiscal Disparities Revenue	333,300	-	-	
040	Tuition from Patrons	4,102,234	4,106,284	4,176,900	
050	Fees From Patrons	13,434	35,000	35,000	
074	Grants	349,010	349,010	349,010	
079	Vending Machine Commission	-	-	-	
092	Interest Earnings	168,720	-	-	
093	Rent	147,755	100,000	100,000	
096	Gifts & Bequests	12,933	3,000	4,000	
099	Misc Revenue from Local Source	741,722	796,180	856,232	
227	Abatement Aid	1,738	-	5,811	
234	Agricultural Market Value Cred	5	-	-	
300	State Aids From MDE	3,124,165	3,336,345	3,750,718	Revenue includes NonPublic Aid
301	NonPublic Aid	228,500	223,151	-	Revenue is included in State Aid from MDE
370	Other Rev from MDE	-	169,595	-	
400	Federal Aids from MDE	770,852	507,300	467,849	
619	Cost of Materials	(469)	-	-	
620	Sale of Materials	426	-	-	
<b>Total</b>		<b>12,055,168</b>	<b>12,302,810</b>	<b>12,347,647</b>	

**BUILDING CONSTRUCTION FUND**

092	Interest Earnings	1,027,474	950,000	867,500
099	Misc Revenue from Local Source	4,130	-	-
635	Certificates of Participation	661,070		
631	Sale of Bonds	18,475,000	-	-
<b>Total</b>		<b>20,167,674</b>	<b>950,000</b>	<b>867,500</b>

**DEBT SERVICE FUND**

001	Property Tax Levy	18,559,160	24,764,763	20,710,401
009	Fiscal Disparities Revenue	3,176,303	-	3,000,000
092	Interest Earnings	323,749	353,000	318,000
234	Agricultural Market Value Cred	41	-	30
258	Other State Credits/ Prop Reim	46	-	30
317	Lt Fac Maint. Aid	900,000	900,000	1,054,362
<b>Total</b>		<b>22,959,299</b>	<b>26,017,763</b>	<b>25,082,823</b>

**INTERNAL SERVICE FUND**

063	Health Insurance Premiums	22,258,103	21,375,000	21,975,000
092	Interest Earnings	47,177	80,000	50,000
<b>Total</b>		<b>22,305,280</b>	<b>21,455,000</b>	<b>22,025,000</b>

**OPEB TRUST FUND**

092	Interest Earnings	1,205,774	750,000	900,000
<b>Total</b>		<b>1,205,774</b>	<b>750,000</b>	<b>900,000</b>

**OPEB DEBT SERVICE FUND**

001	Property Tax Levy	1,681,420	-	-	The district has completed paying off debt
009	Fiscal Disparities Revenue	-	-	-	
092	Interest Earnings	52,368	-	-	The district has completed paying off debt
234	Agricultural Market Value Cred	3	-	-	The district has completed paying off debt
<b>Total</b>		<b>1,733,791</b>	<b>-</b>	<b>-</b>	

# BUDGET DETAIL SUMMARY

## EXPENDITURE BY OBJECT

OBJ	DESCRIPTION	2024-25 ACTUAL	2025-26 PRELIM.	2025-26 REVISED	NOTES
<b>GENERAL FUND</b>					
110	Administration/Supervision	11,483,743	9,612,496	10,235,523	
120	Early Child/School Read-ABE Ad	-	-		
140	Licensed Classroom Teacher	59,360,736	55,606,278	56,142,499	
141	Non-Licensed Classroom	818,846	306,222	486,784	
143	Licensed Instructional Supt	7,792,473	6,662,324	6,020,566	
144	Non-licensed Inst Support	4,359,648	3,992,904	3,671,433	
145	Substitute Teacher	1,795,795	1,800,500	1,745,814	
146	Sub Non-Licensed Classroom	262,402	200,000	268,921	
150	Physical Therapist	410,452	407,050	405,850	
151	Occupational Therapist	708,046	720,029	795,369	
152	Speech/Language Pathologist	2,172,187	2,257,699	2,269,500	
154	School Nurse	1,548,822	411,971	297,923	
155	Licensed Nursing Services	22,985	-	-	
156	School Social Worker	2,539,498	2,504,194	2,479,527	
157	School Psychologist	1,689,089	1,877,211	1,752,925	
159	Mental Health Behavioral Aide	62,666	324,490	-	Coding change to Obj 161
161	Paraprofessional and PCA	5,183,605	5,590,385	6,285,413	
163	Foreign Language Interpreter	108,347	97,643	97,472	
165	School Counselor	2,563,119	1,922,855	1,929,015	
170	Non-Instructional Support	12,129,369	11,807,339	10,997,267	
174	Therapeutic Recreation Service	502,042	495,957	497,157	
175	Cultural Liaison	98,737	123,861	84,899	

Section III ~ 2025-2026 Revised Budget

185	Other Salary Payments(License)	3,096,534	3,874,010	3,070,613	
186	Other Non-Licensed Salary	1,295,657	1,809,390	1,660,449	
191	Severance Pay	-	-	-	
195	Salary Chargeback	-	-	(125,000)	
199	Cash In Lieu of Benefits	5,193,412	5,496,058	4,540,849	
210	FICA	9,288,024	9,060,385	8,871,191	
214	PERA	1,961,398	2,004,304	2,022,047	
218	TRA	7,982,661	8,155,895	8,248,103	
219	MN Paid Leave			543,476	MN Paid leave started January 2026
220	Health Insurance	16,068,557	15,876,414	16,697,304	
230	Life Insurance	123,558	115,590	132,531	
235	Dental Insurance	666,692	713,016	640,161	
240	LTD Insurance	7,969	12,784	7,723	
250	Tax Sheltered Annuity	885,112	857,249	679,170	
251	VEBA HSA Benefit	937,116	965,385	907,929	
270	Workers Compensation	749,732	995,346	492,774	
280	Unemployment Compensation	241,921	224,008	434,160	
281	Summer Term Unemployment Insur	773,941	821,500	922,912	
290	OPEB Excess ARC Contribution	-	-	-	
291	OPEB Pay-as-you-go	37,492	25,000	37,500	
295	Benefits Chargeback	-	-	-	
299	Other Employee Benefits	54,572	795,047	(97,431)	Preliminary budget was lump sum of benefits
303	<50K Fed Sub Award	307,141	115,002	193,762	
304	>50K Fed Sub Award	180,500	-	-	
305	Contracted Services	4,740,790	3,998,018	5,362,001	
306	Sped Litigation Costs	-	-	-	
310	School Resource Officer	200,740	565,000	565,000	
311	Other Contracted Security Serv	5,675	35,000	35,000	
315	Technology Reparis	366	-	5,300	

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316	Joint Powers Services Purchase	20,000	30,000	20,000	
320	Communication Services	175,452	200,000	217,349	
329	Postage & Parcel Services	82,306	90,921	102,241	
330	Utility Services	317,455	350,913	380,800	
331	Utilities - Electric	2,409,491	2,612,400	2,830,700	
332	Utilities - Water & Sewer	587,066	703,900	630,550	
333	Utilities - Heating Gas and Fuel	848,239	1,141,300	1,093,550	
335	Short Term Lease Rental	398,046	235,900	287,011	
340	Insurance	879,738	882,091	877,091	
350	Repairs & Maintenance	2,029,111	894,149	1,417,016	Increased to reflect planned activity
357	Interpreter for Deaf <25k	1,680	-	-	
358	Foregin Lang Interpreter <25K	102,773	115,000	109,500	
360	Transporation Contracts	15,610,939	15,449,167	16,139,570	
362	MH Practioner Service < 25	-	-	-	
364	Trans Fed Private/Public Carri	-	-	-	
365	Interdepartment Transportation	-	-	-	
366	Travel/Conventions/Conferences	232,875	173,650	308,493	Increase in grants also reflected in revenue
368	Out Of State Travel	10,642	-	5,499	
369	Entry Fees/ Student Travel	225,291	113,900	164,314	
373	Speech Services < 25,000	-	-	-	
389	Staff Tuition & Other Reimburs	-	-	16,200	Increased to reflect actual costs
390	Tuition PMTS to MN ISD	778,091	951,000	763,100	
393	Sped Contracted Services	22,704	37,000	23,000	
394	Educ Exp Paid to Other Agency	4,715,432	3,280,500	4,445,000	
396	Salary Purchased From District	391,928	775,200	407,700	
397	Benefit Purchase From District	151,666	150,000	140,500	
398	Interdepartmental Service	(423,019)	-	6,620	
401	Non-Instructional Supplies	1,536,711	1,886,395	1,402,952	
405	Non Inst Software License	1,928,585	2,287,878	2,351,018	

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406	Inst Software License	911,570	323,255	503,079	
430	Non-Indv Instruction Supplies	541,212	470,543	447,048	
433	Individualized Instr Supplies	293,589	208,000	262,710	
440	Fuels	604,893	702,500	508,736	
455	Non Instruction Tech Supplies	17,586	16,850	18,450	
456	Instructional Tech Supplies	42,668	26,950	34,258	
460	Textbooks & Workbooks	95,814	1,334,250	1,399,453	
461	Standardized Tests	108,887	194,900	105,400	
465	Non-Instructional Tech Devices	17,610	80,050	58,210	
466	Instructional Tech Devices	884,860	760,000	88,650	Intentional delay on device refresh
470	Media Resources	221,593	198,700	226,120	
490	Food	116,544	43,680	112,305	Increased to better reflect actual expense
505	Non-Inst Tech Software	520	17,591	21,500	
506	Tech Software Instructional	-	217,500	92,500	
510	Site or Ground Acquisition	64,244	50,000	356,457	Coding change from preliminary
520	Building Acquisition or Constr	88,162	1,180,000	133,525	Coding change from preliminary
530	Other Equipment Purchased	401,898	697,000	1,049,188	Coding change from preliminary
533	Sped Direct Instr Equipment	4,095	20,000	-	
535	Capital Leases	-	300,000	-	
548	Pupil Transportation Vehicles	-	150,000	100,000	
550	Other Vehicles	21,903	-	-	
555	Non-Inst Technology Hardware	732,977	1,165,100	1,275,452	
556	Inst Technology Hardware	826,138	1,151,000	553,800	
560	Technology Lease Levy	12,381	1,500	-	
561	Technology Lease Interest	6,292	-	-	
564	Instruct Subscription Lt Princ	-	10,000	10,000	
570	Bldg Land Lease Principal	1,596,209	1,412,203	946,030	
571	Interest Building Land Lease	305,286	-	321,994	
580	Principal on Capital Lease	497,273	257,000	513,507	
581	Interest on Capital Lease	104,757	48,000	88,523	

Section III ~ 2025-2026 Revised Budget

810	Judgements Against the District	53,177	-	-	
820	Memberships, Dues, Licenses	367,959	321,381	401,330	
891	PERA TRA Pension Expense	3,011,774	345,801	1,951,500	Increased to better reflect actual cost
895	Federal Indirect Cost	-	16,108	25,000	
896	Taxes - Special Assessments	104,401	885,700	344,951	
898	Scholarships	11,669	6,050	42,500	Coding change from preliminary
899	Miscellaneous	-	30,130	-	Coding change from preliminary
910	Transfers	318	-	-	
	<b>Total</b>	<b>215,513,693</b>	<b>208,238,815</b>	<b>208,443,331</b>	

**FOOD SERVICE FUND**

110	Administration/Supervision	29,258	292,578	292,583	
170	Non-Instructional Support	2,415,591	2,268,963	2,350,542	
186	Other Non-Licensed Salary	1,368	-	1,250	
199	Cash In Lieu of Benefits	125,460	275,757	179,703	
210	FICA	211,875	217,054	215,645	
214	PERA	200,258	192,118	198,805	
218	TRA	-	-	-	
219	MN Paid Leave	-	-	11,566	MN Paid leave started January 2026
220	Health Insurance	558,095	849,021	601,333	
230	Life Insurance	1,557	2,179	1,927	
235	Dental Insurance	20,569	40,025	20,997	
240	LTD Insurance	864	1,025	850	
250	Tax Sheltered Annuity	13,069	18,483	9,047	
251	VEBA HSA Benefit	28,526	46,169	30,671	
270	Workers Compensation	112,185	-	9,239	
280	Unemployment Compensation	2,084	-	-	
299	Other Employee Benefits	11,591	11,271	12,000	
305	Contracted Services	6,288	25,000	25,000	

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329	Postage & Parcel Services	502	750	750
331	Utilities - Electric	8,781	13,136	13,136
335	Short Term Lease/Rental	-	-	-
350	Repairs & Maintenance	73,510	59,870	87,585
366	Travel/Conventions/Conferences	4,393	10,000	9,000
398	Interdepartmental Service	190,939	460,000	460,000
401	Non-Instructional Supplies	248,171	245,304	252,512
405	Non-Inst Software License	30,310	38,000	55,000
455	Non-Instruction Tech Supplies	2,691	7,500	7,500
490	Food	3,335,420	3,088,878	3,159,483
491	Commodities	553,666	646,346	646,346
495	Milk	270,250	275,610	276,610
530	Other Equipment Purchased	75,516	600,000	900,000
555	Non-Inst Technology Hardware	-	20,000	20,000
820	Memberships, Dues, Licenses	26,356	25,000	25,000
	<b>Total</b>	<b>8,559,162</b>	<b>9,730,037</b>	<b>9,874,080</b>

**COMMUNITY SERVICE FUND**

110	Administration/Supervision	388,034	398,789	400,327
120	Early Child/School Read-ABE Ad	154,368	201,064	198,274
139	AC Program Assistants	-	-	-
140	Licensed Classroom Teacher	1,852,700	1,642,346	1,778,954
141	Non-License Classroom	412,136	437,648	387,969
143	Licensed Instructional Supt	56,574	64,104	64,104
144	Non-licensed Inst Support	1,095,262	1,141,693	1,256,075
145	Substitute Teacher	19,968	19,543	14,537
146	Sub Non-Licensed Classroom	564	29,671	7,156
155	Licensed Nursing Services	30,301	567	31,052
156	School Social Worker	-	-	-

157	School Psychologist	-	-	-	
163	Foreign Language Interpreter	210	-	-	
165	School Counselor	-	-	-	
170	Non-Instructional Support	3,070,808	3,177,553	2,957,781	
185	Other Salary Payments(License)	45,825	41,200	57,100	
186	Other Non-Licensed Salary	902,536	768,500	793,000	
199	Cash In Lieu of Benefits	389,003	335,762	334,772	
210	FICA	625,430	605,790	638,216	
214	PERA	414,182	446,342	439,149	
218	TRA	189,305	189,577	205,380	
219	MN Paid Leave	-	-	20,813	MN Paid leave started January 2026
220	Health Insurance	1,204,799	1,045,014	1,063,997	
230	Life Insurance	7,826	7,265	6,601	
235	Dental Insurance	52,317	42,760	38,270	
240	LTD Insurance	373	774	774	
250	Tax Sheltered Annuity	44,712	51,468	53,370	
251	VEBA HSA Benefit	69,522	73,343	71,761	
270	Workers Compensation	34,994	28,864	30,541	
280	Unemployment Compensation	-	-	-	
299	Other Employee Benefits	7,457	-	-	
303	<50K Fed Sub Award	13,436	-	-	
304	>50K Fed Sub Award	-	-	-	
305	Contracted Services	370,569	496,226	531,006	
320	Communication Services	4,877	7,900	8,800	
329	Postage & Parcel Services	24,009	25,950	27,481	
335	Short Term Lease/Rental	1,788	7,150	3,300	
350	Repairs & Maintenance	1,065	1,900	2,500	
357	Interpreter for Deaf <25k	-	1,500	-	
358	Foreign Lang Interpreter <25K	390	1,500	1,100	
360	Transporation Contracts	139,022	122,500	104,500	

Section III ~ 2025-2026 Revised Budget

365	Interdepartment Transportation	-	-	-	
366	Travel/Coventions/Conferences	23,912	26,400	25,425	
368	Out Of State Travel	-	-	-	
369	Entry Fees/ Student Travel	89,678	106,000	105,500	
373	Speech Services < 25,000	-	-	-	
394	Educ Exp Paid to Other Agency	29,521	15,000	35,200	
398	Interdepartmental Service	232,081	233,948	226,239	
401	Non-Instructional Supplies	139,277	107,600	116,775	
405	Non-Inst Software License	8,329	7,081	7,877	
406	Inst Software License	22,753	307	-	
430	Non-Indv Instruction Supplies	9,896	12,950	15,250	
433	Individualized Instr Supplies	-	-	-	
440	Fuels	-	-	-	
455	Non-Instruction Tech Supplies	2,516	1,900	9,200	Purchasing tech supplies
460	Textbooks & Workbooks	87,880	103,232	98,232	
461	Standardized Tests	15,841	13,559	12,624	
465	Non-Instructional Tech Devices	24,264	42,000	20,500	
490	Food	95,580	105,800	95,410	
495	Milk	123	5,000	500	
530	Other Equipment Purchased	76,015	20,600	14,850	
555	Non-Inst Technology Hardware	16,763	14,000	25,800	
820	Memberships, Dues, Licenses	17,348	16,580	60,659	Coding change from preliminary
899	Miscellaneous	-	80,000	10,000	Coding change from preliminary
	<b>Total</b>	<b>12,516,178</b>	<b>12,326,220</b>	<b>12,408,701</b>	

**BUILDING CONSTRUCTION FUND**

110	Administration/Supervision	352,701	173,633	233,940	
199	Cash In Lieu of Benefits	18,830	11,433	11,303	
210	FICA	27,767	14,158	18,761	

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214	PERA	26,366	13,022	17,546	
219	MN Paid Leave	-	-	1,079	
220	Health Insurance	29,484	13,088	20,330	
230	Life Insurance	244	134	134	
235	Dental Insurance	646	640	168	
250	Tax Sheltered Annuity	3,317	1,166	2,946	
251	VEBA-HSA BENEFIT	1,483	2,333	926	
270	Workers Compensation	1,537	-	819	
299	Other Employee Benefits	-	764	-	
305	Contracted Services	1,697,062	1,300,500	834,372	Projects being delayed do to school closure
350	Repairs & Maintenance	141,745	-	779,986	
401	LTFM-Non Instructional	-	-	319	
510	Site or Ground Acquisition	1,024,727	885,000	449,741	
520	Building Acquisition or Constr	7,654,521	13,062,488	4,475,499	Projects being delayed do to school closure
530	Other Equipment	-	-	11,575	
<b>Total</b>		<b>10,980,451</b>	<b>15,478,359</b>	<b>6,859,444</b>	
<b>DEBT SERVICE FUND</b>					
710	Bond Principal	15,465,000	18,060,000	18,060,000.00	
720	Bond Interest	6,871,937	7,070,658	7,070,658.00	
790	Other Debt Service Expense	6,975	7,500	7,500	
<b>Total</b>		<b>22,343,912</b>	<b>25,138,158</b>	<b>25,138,158</b>	
<b>INTERNAL SERVICE FUND</b>					
221	Medical Insurance	14,014,639	14,000,000	14,050,000	
224	Pharmacy Costs	4,477,606	4,000,000	4,500,000	

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235	Dental Insurance	1,280,056	1,325,000	1,310,000
305	Contracted Services	2,488,490	2,085,000	2,677,000
896	Taxes - Special Assessment	6,820	8,000	8,000
<b>Total</b>		<b>22,267,634</b>	<b>21,418,000</b>	<b>22,545,000</b>

**OPEB TRUST FUND**

220	Health Insurance	1,106,730	1,000,000	1,200,000.00
305	Contracted Services	32,393	30,000	35,000
<b>Total</b>		<b>1,139,123</b>	<b>1,030,000</b>	<b>1,235,000</b>

**OPEB DEBT SERVICE FUND**

Bond Principal	1,700,000	-	-
Bond Interest	56,100	-	-
Other Payments	400	-	-
<b>Total</b>	<b>1,756,500</b>	<b>-</b>	<b>-</b>

# **SECTION IV**

## **Glossary**

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## GLOSSARY

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

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

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

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

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

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

### Other Revenue (Source 600-699)

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

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

**Expenditure Object Codes**

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

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### Staff development

Funds to be used for staff development are allocated based on two percent (2%) of the district's general education aid. Two percent (2%) is projected to be approximately \$1,672,333. The Teaching and Learning Department uses the allocation for professional development support and professional development days.

## 2025-26 Revised Budget – Fund Detail

### General Fund

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

General Fund	2024-25 Actual	2025-26 Preliminary Budget	2025-26 Revised Budget	Prel / Rev Change	Prel / Rev % Change
Beginning Fund Balance	11,754,071	5,305,135	5,305,135	-	0.00%
Revenues	209,064,407	204,906,156	207,129,313	2,223,157	1.08%
Expenses	215,513,343	208,238,815	208,443,331	204,516	0.10%
Revenues less Expenses	(6,448,936)	(3,332,659)	(1,314,018)	2,018,641	-60.57%
Ending Fund Balance	5,305,135	1,972,476	3,991,117	2,018,641	102.34%

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

#### Revenue

Preliminary 2025-26 revenue estimates are \$2,223,157 more than the 2025-26 Preliminary Budget primarily due to an estimated increase in state special education aids.

#### Expenditures

Preliminary 2025-26 expenditures increased by \$204,516 from the 2025-26 Preliminary Budget. Estimates from the preliminary budget doesn't have a significant variance.

The total revenues and total expenditures for the general fund include reserved categories for LTFM (Long Term Facility Maintenance), operating capital, ALC, staff development, Q-Comp, scholarship and medical assistance. The net revenue budget without these categorical revenues is \$161,808,904. The net expenditure budget without these categorical expenditures is \$165,563,126. As a result, the projected net unassigned fund balance used for the Statutory Operating Debt calculation increases to a -8.02% of expenditures for 2025-26, up from the unassigned fund balance of -5.75% for 2024-25. The Board's goal of a 6.5% unassigned fund balance has not yet been met and the Statutory Operating Debt calculation has been exceeded.

The total fund balance for the general fund includes the categorical revenues and expenditures listed above. Mainly due to the Capital account, categorical expenditures will exceed categorical revenues. Consequently, the total fund balance for the general fund is projected to decrease from approximately \$5.3 million to approximately \$3.99 million in the revised 2025-26 budget. Nevertheless, the unassigned fund balance (the amount of unallocated funds) deficit is projected to increase from \$ -10.76 million to \$ -12.59 million.

**RESOLUTION ADOPTING 2025-2026 REVISED BUDGET**

\_\_\_\_\_ introduced the following resolution and moved its adoption:

BE IT RESOLVED by the School Board of Independent School District No. 281, Robbinsdale, Minnesota, that the 2025-2026 revised budget be adopted as follows:

**REVISED 2025-2026**

<b><u>FUND</u></b>	<b><u>REVENUE</u></b>	<b><u>EXPENDITURES</u></b>
General/Transportation/Capital	\$207,129,313	\$208,443,331
Child Nutrition	9,176,211	9,874,080
Community Service	12,347,647	12,408,701
Building Construction	867,500	6,859,444
Debt Service	25,082,823	25,138,158
Self-Insured Medical Fund	20,715,000	21,145,000
Self-Insured Dental Fund	1,310,000	1,400,000
OPEB Trust Fund	<u>900,000</u>	<u>1,235,000</u>
GRAND TOTAL	\$277,528,494	\$286,503,714

Motion was seconded by \_\_\_\_\_, and upon vote being taken thereon, the following voted in favor thereof:

And the following voted against the same:

Whereupon said resolution was declared duly passed and adopted.

Signed by:

\_\_\_\_\_  
Dr. Greta Evans-Becker, Board Chair, ISD 281

\_\_\_\_\_  
ReNae Bowman Board Clerk, ISD281

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date



**To: School Board**  
**From: Kristen Hoheisel, Chief Financial Officer**  
**Date: January 12, 2026**  
**Re: SOD draft plan**

Over the past several months, the Robbinsdale School Board has engaged in a thorough and deliberate process to address the district's statutory operating debt (SOD). This work has included comprehensive financial analysis, review of enrollment trends, evaluation of facility and program needs, and consultation with district administration and the Finance Advisory Committee (FAC). Through multiple public discussions, data reviews, and collaborative deliberations, the Board has taken a series of actions to reduce costs and align resources with student needs. The draft statutory operating debt plan before the Board represents the culmination of this work, providing a comprehensive summary of approved actions, additional cost-reduction measures, and financial assumptions, and positions the Board to review and provide final guidance on next steps to restore fiscal stability.

Robbinsdale Area Schools faces statutory operating debt due to long-term enrollment decline and rising operational costs. Declining enrollment, aging and underutilized facilities, and the expiration of one-time revenue sources require decisive action. To address these challenges, the Board approved closures of Noble Elementary, Sonnesyn Elementary, Robbinsdale Middle School, and the Education Service Center, along with program realignment that removes middle school programming at FAIR-Crystal and relocates Highview Elementary and Robbinsdale Virtual Academy to FAIR-Crystal. These actions are projected to save approximately **\$3,816,876** annually. Additional cost-reduction measures under consideration are outlined in the table below:

<b>Category</b>	<b>Estimated Annual Savings</b>
Transportation Adjustments (Spanish Immersion & Minneapolis Open Enrollment)	\$633,000
Program Sunsets (K-11 IB Program)	\$300,000
Scheduling & Staffing Efficiencies – Secondary	\$2,065,000
Scheduling & Staffing Efficiencies – Elementary	\$400,000
Non-Instructional Staff Realignment/Reductions	\$500,000



**Subtotal – Additional Measures** **\$3,898,000**

**Combined Total – Board Actions + Additional Measures** **\$7,714,876**

**Targeted Reductions** **> \$8,000,000**

*Note: Savings estimates are annual and based on current projections. FAC assumptions are included in the provided document and form the basis for revenue and expenditure projections.*

The Board is asked to review the draft version of the statutory operating debt plan and provide feedback. The current draft plan does not have a balanced budget in future years and the board should be prepared to address strategies for balancing future budgets.



**To: School Board**  
**From: Dr. Bob McDowell, Assistant Superintendent**  
**Date: January 12, 2026**  
**Re: Building Closure/Consolidation Assumptions**

The building closure and consolidation began with baseline assumptions of operation expenses leading to the initial estimate of \$2,500,000 for the closures of SOE, NOE, RMS, and ESC. This conservative estimate assumed 60 percent to 70 percent of the average operational savings per building closed. These variable operating expenses include things like utilities, custodial staffing, building maintenance, grounds, repairs, equipment replacement. administration and administrative support, specialists positions, and transportation.

The Board approved closures of Noble Elementary, Sonnesyn Elementary, Robbinsdale Middle School, and the Education Service Center. These closures, along with other reductions, left the board in a place to consider additional ways to close in on the remaining \$1,700,000 of the \$8,000,000 target reduction. The board chose to remove middle school programming at FAIR-Crystal and relocate Highview Elementary and Robbinsdale Virtual Academy to FAIR-Crystal. The totality of these actions are projected to save approximately **\$3,816,876** annually. A breakdown of estimated savings by building is seen in the table below:

<b>School</b>	<b>Estimated Annual Savings</b>
Sonnesyn Closed (70%)	\$741,649
Noble Closed (70%)	\$741,649
Robbinsdale Closed (60%-70%)	\$1,144,578 - \$1,335,341
FAIR Crystal (Open with HV)*	\$1,189,000
<b>Subtotal – building closure/consolidation</b>	<b>\$3,816,876 - \$4,007,639</b>

*Note: Savings estimates are annual and based on current projections. ESC is not included in these savings numbers because there are no vacancy timelines yet.  $317,850 + 317,850 + (763,053 - 572,290) = \underline{\$1,398,753} - \underline{\$1,207,990}$  play in savings calculation*

\*FAIR- Crystal savings is calculated solely on the estimated savings from Administrative and Administrative support reductions (\$525,000), other staff and FTE reductions (\$351,000), Magnet transportation reduction (\$300,000), and Activities reduction (\$13,000).



### Moving/Transition Estimates

Estimates for all moves are based on \$1,000 per FTE. Related costs include things like media, PE, technology, cafeteria, stored items, curriculum, music, sped. etc. Transition costs are “one-time” costs.

<b>Building</b>	<b>25-26 FTE</b>	<b>Estimated Cost</b>	<b>Related Cost</b>	<b>Total Estimate</b>
SOE	25	\$25,000	\$10,000	\$35,000
NOE	20	\$20,000	\$10,000	\$30,000
RMS	45	\$45,000	\$10,000	\$55,000
HV	24	\$24,000	\$10,000	\$34,000
ESC (@ \$500)	75	\$37,500	\$125,000	\$162,500
Special Education	43	\$43,000	\$12,000	\$55,000
Total estimated cost				\$371,500



# Robbinsdale ISD #281 Statutory Operating Debt Plan January 2026

## Introduction and Explanation of Current SOD Position

Robbinsdale Area Schools (Independent School District No. 281) has experienced sustained enrollment declines over multiple decades. District enrollment peaked at approximately 28,000 students in 1971 and declined to approximately 9,900 students in 2025. Enrollment projections indicate that this downward trend is expected to continue over the next ten years.

Declining enrollment, combined with rising operational costs, underutilized and aging facilities, and the expiration of one-time revenue sources, has created significant structural financial challenges for the district. These conditions have contributed to the district's current statutory operating debt position as defined in Minnesota Statutes, section 123B.81, and necessitate long-term operational and financial realignment.

## Budget Development and Financial Management Process

**2.1 - Student enrollment projections:** The Chief Financial Officer (CFO) analyzes student cohort movement from one grade level to the next using a historical cohort survival methodology to estimate future enrollment. These projections are reviewed with Cabinet members and building administrators to validate assumptions. Enrollment estimates are compared to projections developed by the Finance Advisory Committee (FAC), demographic studies, and historical trend data.

**2.2 - Unrestricted revenue projections:** Based on projected enrollment, the Finance Department utilizes the Minnesota Department of Education (MDE) revenue projection model to estimate unrestricted revenues. Special education revenue projections are developed using a review of prior-year expenditures and the application of conservative assumptions. These projections are reviewed alongside estimates developed by the FAC, and variances are analyzed and documented.

**2.3 - Restricted revenue projections:** Restricted revenue projections are developed using the MDE revenue projection model. Federal revenue estimates are based on historical allocations, with adjustments made as appropriate to reflect anticipated changes in funding levels, program participation, or grant requirements.

**2.4 - Other revenues, such as cash flow borrowing, large donations, sale of receivables:** The Finance Department works closely with the district's financial advisor to prepare cash flow projections and evaluate the potential use of cash flow borrowing to manage short-term liquidity needs. The district does not budget for speculative revenues such as large donations or the sale of receivables. Only recurring or historically consistent revenue sources are incorporated into budget assumptions.

**2.5 – Staffing:** The Human Resources Department allocates staffing based on projected enrollment, instructional models, and class size guidelines. Staffing decisions also consider total building enrollment, student needs, and funding streams dedicated to specific programs or buildings. Prolonged enrollment decline has resulted in underutilized facilities and reduced efficiency in staffing configurations.

To address these challenges, the School Board approved the closure of Noble Elementary School, Sonnesyn Elementary School, and Robbinsdale Middle School effective for the 2026–2027 school

year, along with the removal of middle school magnet programming. As a result, the district will operate two middle schools in 2026–2027 compared to four middle schools in 2025–2026. Planned staffing reductions will occur primarily in non-classroom and non-instructional areas.

**2.6 - Expenditure projections for unrestricted expenditures:** Unrestricted expenditure projections are developed using a multi-year financial forecasting model that compares budgeted and actual expenditures and incorporates audited historical financial data to identify trends and variances.

**2.7 - Expenditure projections for restricted expenditures:** Restricted expenditure projections are developed using the same multi-year forecasting framework and historical expenditure patterns to ensure expenditures remain aligned with available restricted revenues.

**2.8 - Contingency budgeting:** Due to existing financial constraints, the district has limited capacity to budget for contingencies. Budget assumptions are therefore developed using conservative estimates that reflect historical trends, known economic conditions, and identifiable fiscal risks.

**2.9 - The school board's role and the administration's role in the budgeting process:** The School Board has established a Finance Advisory Committee (FAC) to evaluate the district's financial condition, develop budget assumptions, review revenue and expenditure projections, and provide recommendations to the School Board. The FAC includes School Board members, district administration, and community representatives and meets multiple times each year.

In addition, building- and department-level administrators collaborate with the Finance Department to develop line-item budgets, excluding staffing. These administrators are responsible for monitoring expenditures throughout the fiscal year.

**2.10 - Making mid-year revisions to the budget and the approval process for such revisions:** Following the availability of October 1 enrollment data and completion of the prior-year audit, the Finance Department conducts a comprehensive review of the current fiscal year budget. Revenue and expenditure estimates are updated based on actual enrollment and audited financial information, and a revised budget is presented to the School Board for approval, typically in January of the current fiscal year.

## Ongoing Financial Monitoring Processes and Procedures

**3.1 - Budgeting to ensure that restricted expenditures do not exceed available restricted revenues plus prior year fund balance:** The district continues to strengthen its budgeting and monitoring practices to ensure that restricted expenditures do not exceed available restricted revenues plus applicable prior-year restricted fund balances, consistent with MDE accounting and reporting requirements. Building- and department-level administrators are involved at the inception of the budgeting process to promote accountability and shared ownership. Staffing allocations funded through restricted sources are monitored throughout the year to prevent over-expenditure. The district is also improving expenditure coding practices to ensure appropriate coding is applied at the beginning of each fiscal year, reducing the need for year-end adjusting entries.

**3.2 - Providing the school board ongoing financial information comparing actual data with budgeted data for revenues and expenditures:** The Finance Department provides the School Board with monthly financial reports comparing actual revenues and expenditures to budgeted amounts. These reports include narrative explanations of significant variances and emerging fiscal risks. Regular reporting supports timely oversight and enables the Board to take corrective action when necessary.

**3.3 - Administrative approval of expenditures:** Administrative approval is required for all purchase orders, credit card transactions, and one-time purchases prior to commitment or payment. Approval authority is aligned with district policy and administrative procedures to ensure expenditures are appropriate, allowable, and aligned with adopted budgets.

**3.4 - School board approval of expenditures:** The School Board reviews and approves expenditures at regularly scheduled board meetings, generally held twice per month. This process provides an additional level of oversight and transparency and ensures expenditures remain consistent with the district's adopted budget and statutory requirements.

### **Action Plan to remove SOD Status**

Following months of analysis, public input, and deliberation, the Robbinsdale Board of Education approved the closure of Noble Elementary School, Sonnesyn Elementary School, Robbinsdale Middle School, and the Education Service Center (ESC). The Board also approved the removal of middle school programming at FAIR-Crystal and the relocation of Highview Elementary School and Robbinsdale Virtual Academy to FAIR-Crystal. These actions will take effect at the conclusion of the 2025–2026 school year.

The estimated annual cost savings associated with these school and program consolidations total approximately \$3,816,876.

Facility closures and program realignment represent one component of a broader strategy to eliminate statutory operating debt under Minnesota Statutes, section 123B.81. The district is developing a balanced budget for the 2026–2027 fiscal year that includes more than \$8 million in expenditure reductions to restore fiscal stability while maintaining access to core instructional programming.

Additional cost-reduction measures under consideration include:

- Ending dedicated Spanish Immersion transportation to Plymouth Middle School by creating a parallel pathway at Sandburg Middle School
  - Estimated savings: \$270,000
- Eliminating Minneapolis open enrollment transportation
  - Estimated savings: \$363,000
- Sunsetting the International Baccalaureate (IB) program in grades K–11, with grade 12 concluding in 2027-28
  - Estimated savings: \$300,000
- Scheduling and staffing efficiencies at the secondary level
  - Estimated savings: \$2,065,000

- Scheduling and staffing efficiencies at the elementary level
  - Estimated savings: \$400,000
- Realignment and reductions of non-instructional staff
  - Estimated savings: \$500,000

These items listed above are the first phase of a multi-phased approach that will include the district determining longer-term building configuration, facility needs and related bonding needs. There will also be plans for programmatic and operational changes. All elements will form Robbinsdale's Vision 2030 and work to reduce / remove the district from Statutory Operating Debt.

### **Risk Factors and Mitigation Strategies**

The district has identified potential risks associated with implementing this plan and has developed mitigation strategies to address them. Enrollment projections are updated annually, and staffing and expenditures are adjusted accordingly. Savings assumptions are monitored through monthly financial reporting and addressed through mid-year budget revisions. District planning and implementation efforts are designed to support student retention and minimize disruption to students and families. Short-term cash flow needs are monitored in coordination with the district's financial advisor.

<b>District #281 Robbinsdale</b>					
<b>SPECIAL OPERATING PLAN SUMMARY</b>					
<b>GENERAL FUND 01</b>					
	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>
	Base Year	Budget Yr			
<b>Unreserved Revenues</b>					
Base revenue = Prior Year Revenue		158,863,929	161,808,904	163,562,285	163,820,376
General Ed Revenue change due to enrollment change		(2,858,938)	(2,933,288)	(2,142,657)	(1,743,443)
General Ed Revenue change due to basic formula allowance change		2,308,613	2,492,337	2,311,243	2,189,283
Decreasing enrollment revenue - This is \$0 if increasing enrollment		768,045	811,509	609,243	508,753
Referendum Revenue change		181,033	221,271	(519,738)	(7,370)
Other revenue changes		2,546,223	1,161,551	0	0
<b>Total Unreserved Revenues</b>	158,863,929	161,808,904	163,562,285	163,820,376	164,767,599
<b>(Revenue % change - year to year)</b>		1.85%	1.08%	0.16%	0.58%
<b>Unreserved Expenditures</b>					
Base = Prior year total unreserved expenditures		165,563,126	166,827,126	163,469,426	166,337,702
Change in Unreserved Expenditures		1,264,000	(3,357,700)	2,868,276	2,880,238
<b>Total unreserved expenditures</b>	<b>165,563,126</b>	<b>166,827,126</b>	<b>163,469,426</b>	<b>166,337,702</b>	<b>169,217,940</b>
<b>Plus: Career and Tech for SOD calc</b>	<b>0</b>				
% Change in Total Unreserved Expenditures		0.76%	-2.01%	1.75%	1.73%
<b>Obj 891 and 910</b>	<b>3,012,092</b>				
<b>Revenue Over/(Under) Expenditures</b>	<b>(9,711,290)</b>	<b>(5,018,222)</b>	<b>92,859</b>	<b>(2,517,326)</b>	<b>(4,450,341)</b>
<b>Prior Year Ending Fund Unreserved Balance</b>	189,632	(9,521,658)	(14,539,879)	(14,447,021)	(16,964,347)
<b>Unreserved fund balance (\$) (numerator for SOD Calc)</b>	<b>(9,521,658)</b>	<b>(14,539,879)</b>	<b>(14,447,021)</b>	<b>(16,964,347)</b>	<b>(21,414,688)</b>
<b>Unreserved fund balance (%)</b>	<b>-5.75%</b>	<b>-8.72%</b>	<b>-8.84%</b>	<b>-10.20%</b>	<b>-12.66%</b>
Per Compliance Report		-5.75			
Per Compliance Report		(9,521,659)			
Difference		1			
SOD expenditures					

*RECOVERY FROM STATUTORY OPERATING DEBT (SOD)*

Pursuant to due call and notice thereof, a regular meeting of the Board of Education, New Hope, Minnesota, was held on the 20<sup>th</sup> day of January, 2026. The following board members were present:

\_\_\_\_\_;

and the following board members were absent: \_\_\_\_\_.

Board member \_\_\_\_\_ introduced the following resolution and moved its adoption:

**WHEREAS**, School District #281 has moved into Statutory Operating Debt as of June 30, 2024 as defined by Minnesota Statutes, section 123B.81, Subdivision 2; and,

**WHEREAS**, Minnesota Statutes, section 123B.83, Subdivision 4, requires a school district in SOD to submit to the commissioner a special operating plan to reduce deficit expenditures; and, to receive aids contingent on the school district's continued compliance with the plan;

**WHEREAS**, School District #281 has prepared a Special Operating Plan which has been presented, reviewed and understood by the school board;

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Education of School District #281:

1. Approves the attached Special Operating Plan and accompanying SOD Recovery Spreadsheets and transmits same to MDE;
2. Agrees to reduce current year expenditures by all legal means possible, without negatively impacting current programs or contractual obligations;
3. Agrees to immediately discontinue the practice of approving deficit budgets;
4. Creates an unreserved fund balance target of \_\_6.5\_\_ percent within \_\_      \_\_ years after the removal of SOD;
5. Agrees to a 'dollar for dollar' cut in current and future budgets to respond to a negative variance in revenues and expenditures as displayed in the SOD plan;
6. Agrees to use any aid formula improvement from the legislature to reduce debt;
7. Agrees to remove the condition of SOD by the end of FY        and achieve a positive fund balance by FY       ;
8. Requests specialized training as appropriate; and,
9. Agrees to submit preliminary budgets to MDE showing the discontinuance of deficit spending, prior to their formal board approval, each subsequent year until the removal of negative fund balances.



**BUDGET ASSUMPTIONS FROM FINANCE  
ADVISORY COUNCIL  
11/05/2025**

**Revenue**

- Enrollment projections = Low K/High Mig. Numbers are net charter. Total is 9,755 .. 9,649 .. 9,518 .. 9,433 .. 9,341. Kindergarten is at 7.16%. Total is 694 .. 694 .. 662 .. 654 .. 653
- General education = 0% each year, but inflation factor will remain annually.
- No change in tax and aid shift reflected.
- Reduction in Compensatory revenue of \$1,000,000 in future years.
- No change in operating or capital projects referendum.
- Special education funding jumps to \$36M in 2026-2027 due to increased costs for 2024-2025. Holds consistent after 2026-2027.
- Status quo on QComp.
- All other formula driven revenues follow general education formula.
- Miscellaneous revenue will be based on a three-year average.

**Expenditures**

- Contracts assume 0% increase with roll up costs for steps and lanes.
- Staffing ratios are continued in each year of the forecast model.
- MN Family Paid Leave Act is 0.44% of payroll in calendar year 2026. The rate is expected to increase to 0.50% of payroll in calendar year 2027 and beyond.
- Transportation costs increase by 3.5% in FY 2027 for regular routes. The projected rate is 5.0% for FY 2028 and beyond.
- Supplies and material expenditures are projected to increase 0% per year beyond FY 2026.
- Communications expenditures are projected to increase 5% per year beyond FY 2026.
- Utilities expenditures are projected to increase 5% per year beyond FY 2026.
- Property and liability expenditures are projected to increase 5% per year beyond FY 2026.



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

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

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

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**3. Budget Forecast Assumptions - Revenue:**

- A. For FY2027 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? **Low kindergarten, low migration**
- B. For FY2027 and beyond a **0 %** increase is assumed for General Education Revenue formula allowance.
- C. For FY2027 and beyond do we assume any levy or aid shift or changes from the state? **Possibly**
- D. For FY2027 and beyond do we anticipate a significant change in our Compensatory Revenue? **Reduction of \$1,000,000 consistent with FY2025 dollars**
- E. Referendum levy (*voter approved*) for FY2027 totals \$2,276.50 per pupil unit plus an inflationary increase expiring in FY 2036. What do we anticipate being the inflationary increase annually for FY2028 and FY2029? **No change**  
For FY2027 and beyond the referendum levy (*voter approved*) cap is \$2,340.76. Do we anticipate a request on the ballot? **No**
- F. Federal grant revenue and expenditures are expected to continue at the FY2026 level. Federal grant revenues and expenditures are equal in each budget year, but may fluctuate between budget years. **Reduction of \$1,000,000 to reflect loss of Title III**
- G. Special education aid projected for FY2026 the proposed funding change is **?**%. What should that percentage be on a move forward basis? **\$36M will be used as a revenue assumption for state aid.**
- H. All other revenues not listed above are assumed to continue at the FY2026 level. Is this appropriate?
  - a. Extended Time (*student count – formula driven*) **Yes**
  - b. Gifted and Talented (*student count – formula driven*) **Yes**
  - c. Operating Capital (*student count – formula driven*) **Yes**
  - d. English Language Learners (*student count – formula driven*) **Yes**
  - e. Q-Comp (*student count*) and program dependent **Yes**
  - f. Fees (Donations, supply and material, athletics/activities, local, parking, criminal background check, transcript) **3-year average**
  - g. Rent **3-year average**
  - h. Gifts/Bequests **3-year average**
  - i. Interest Earnings **3-year average**
- I. For FY2025 revenues and expenditures are based on the audited financial report. FY2026 revenues and expenditures are based on the Revised Budget. Expenditures assume that there will be no carryovers from FY2026 to FY2027. **Yes**



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

**Expenditures:**

1. For unsettled contracts for FY2027 and beyond, the forecast assumes an increase of **0%** each year for all salaries. Steps and lanes (roll-up costs) for all groups will be included in costs.
2. Staffing ratios are noted in Table 1 and these ratios are continued in each year of the forecast model. The model **does account** for increases and decreases in staffing due to enrollment fluctuations.
3. MN Family Paid Leave Act is 0.44% of payroll for calendar year 2026. The rate is expected to increase to **0.50%** per year beyond 2026.
4. The transportation contract costs are increasing 3.5% in FY2027 for regular routes. What is the projected **5% per year** increase for FY2028 and beyond.
5. Supply and material expenditures are projected to increase **0%** per year beyond FY2026.
6. Communications expenditures are projected to increase **5%** per year beyond FY2026.
7. Postage expenditures are projected to increase **5%** per year beyond FY2026.
8. Utility (garbage) expenditures are projected to increase **5%** per year beyond FY2026.
9. Electricity expenditures are projected to increase **5%** per year beyond FY2026.
10. Water and sewer expenditures are projected to increase **5%** per year beyond FY2026.
11. Heating expenditures are projected to increase **5%** per year beyond FY2026.
12. Fuel and gasoline expenditures are projected to increase **5%** per year beyond FY2026.
13. Property and liability insurance is projected to increase **5%** per year beyond FY2026.
14. Workers compensation insurance is projected to increase at **5%** per year beyond FY2026.
15. Other

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

**Table 1**

\*This does not represent average class size.

**Fund Balance:**

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



# Cooper HS Course Offerings Transition

Becky Brodeur, Sr. Director of Teaching & Learning  
Matt Pletcher, Ass't Director of Teaching & Learning  
Shaunece Smith, CHS Principal  
Alyssa Sieber, CHS Instructional Coach  
Andrea Obranovich, CHS IB & AP Coordinator

# Transition of Course Offerings

## Presentation Purpose:

Provide an update regarding the transition of course offerings at Cooper High School as a result of the elimination of IB programming



# Transition of Course Offerings

Following the SOD decision regarding International Baccalaureate, an evaluation of courses began to ensure all students would have access to rigorous coursework offering college credit without IB at CHS.

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- Established IB courses that needed to be offered for seniors
- Reviewed AP courses at AHS that could be offered at CHS
- Established course recommendations and reviewed with teaching staff at CHS



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# Transition of Course Offerings

**Goal:** Ensure all students have access to rigorous coursework that prepares them for post secondary success while transition from International Baccalaureate programming.



# Transition of Course Offerings

## 2026-2027

- Approximately 10 IB courses will continue to be offered to ensure access to pursue IB Diploma for 12th grade students
- Approximately 12 additional AP courses will be offered as IB courses are phased out

## 2027-2028

- 6 additional AP courses planned
- IB courses are discontinued



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# Advanced Placement (AP) Course Equivalents

IB English 11	AP Language & Composition
IB Core Topics	AP Pre-Calculus
Math A & I and Math A & A	AP Pre-Calculus
Chemistry	AP Chemistry
Physics	AP Physics 1
20th Century Topics	AP World History
Psychology	AP Psychology
Visual Arts	AP Drawing, 2-D, and 3-D Art
Spanish and French	AP Spanish/French Language & Culture

# Transition of Course Offerings

## What's next:

- Students begin making course selections in January for next school year
- Student registration will drive the IB and AP classes are included in '26 - '27 course schedule
- Determine curriculum materials and professional development needs based on which courses running
- Further evaluate programming to ensure equitable access to courses at AHS & CHS through a singular course guide



# Questions?





# Middle School Course Offerings and 6 Period Day Transition

Becky Brodeur, Sr. Director of Teaching & Learning  
Matt Pletcher, Ass't Director of Teaching & Learning  
Jay Hancock, SMS Principal  
Sarah Doohen, PMS Counselor

# Middle School Schedule and Course Offerings

## **Presentation Purpose:**

Provide an update regarding changes to the middle school schedule and course offerings.

# Middle School Schedule and Course Offerings

## Why 6 period day?

- Increases staff efficiency and supports SOD planning
- Increase instructional minutes for core classes
- Reduce transitions (passing times)
- Provide consistency across the district middle schools

# Current Schedule & Courses

- 7 class periods and advisory every day
  - Class period length varies from 44 to 47 minutes, resulting in significant difference over the span of the school year
  - Advisory varies from 15 to 30 minutes
- Core classes: English Language Arts (ELA), Math, Science, and Social Studies
- Elective class offerings vary from school to school

# Middle School Schedule and Course Offerings

Following the decision to shift to a 6 period day, district staff, middle school administrators, and school counselors:

- Reviewed MN state statutes and MDE state standards regarding middle school requirements
- Established elective options to be offered throughout Rdale middle schools to be in alignment with statutes
- Created consistent communication regarding course registration to students and families

# Middle School Schedule and Course Offerings

Students will have access to elective coursework in the following areas:

- Fine Arts
  - Music (band, orchestra, choir, general music)
  - Visual Art
  - Theater
  - Media Arts
- Design/Gateway to Technology (GTT)
- Physical Education, Recreation & Leisure, and Health
- Global Language
- AVID

# Middle School Schedule and Course Offerings

## Summary of changes:

- All middle schools will have consistent bell schedules, ensuring instructional time is aligned throughout the district
- Maintain elective options while realizing staff efficiencies
- Students at both PMS and SMS will have access to the same course offerings and district curriculum including Spanish Immersion

# Middle School Schedule and Course Offerings

## What's next:

- Students begin making course selections in January for next school year
- Student registration will drive which classes are included in '26 - '27 course schedule at each school
- Engage with staff, students, and families to further evaluate middle school best practices, programming shifts, and future course offerings



# Questions?





# School Calendar 2026 - 2027

- \* First Quarter Ends: **November 6**
- \* First Semester Ends: **January 21**
- \* Third Quarter Ends: **March 19**

- Teachers receive a compensatory day for every 7 hours and 10 minutes of parent conferences held.
  - Professional Development: Building level or District level professional development.
    - Workshop: Teacher-directed time for planning and preparation.
      - Workshop Week ½ PD , ½ Workshop



	<b>Semester 1</b>	<b>Semester 2</b>	<b>Total</b>
Student Days	83(42/41)	85 (42/43)	168
Holidays	4	3	7
Professional Development/ Workshop	8	2	10
Compensatory	2	2	4
<b>Total</b>	<b>97</b>	<b>92</b>	<b>189</b>



# School Calendar 2026 - 2027

## August 2026

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1 102
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19 Flex Workshop Day	20 Flex Workshop Day New Teacher Orientation RFT Lunch-New Teachers	21 Flex Workshop Day	22
23	24	25	26	27	28	29
30	31 1					

**Workshop Week** →



# School Calendar 2026 - 2027


## September 2026

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 2	2 3	3 4	4 5	5 103
6	7 <i>Labor Day Holiday</i>	8 6	9 7	10 8	11 <i>Rosh Hashanah begins at sundown</i> 9	12 <i>Rosh Hashanah</i>
13 <i>Rosh Hashanah Until Sundown</i>	14 10	15 11	16 12	17 13	18 14	19
20 <i>Yom Kippur Begins</i>	21 <i>Yom Kippur (Comp day)</i>	22 15	23 16	24 17	25 18	26
27	28 <b>Elementary Conference Window</b> →	29 20	30 21			
	19					



# School Calendar 2026 - 2027

## October 2026

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1  22	2 23	3 104
4	5 24	6 25	7 26	8 27	9 28	10
11	12 29	13 30	14 31	15 MEA Professional Compensatory Day	16 Conference Holiday	17
18	19 32	20 33	21 34	22 35	23 36	24
25	26 37	27 38	28 39	29 40	30 41	31



# School Calendar 2026 - 2027

## November 2026

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2 End of Quarter 1 Asynchronous Day 42	3 Election Day Professional Development	4 43	5 44	6 45	7 105
8	9 46	10 47	11 48	12 49	13 50	14
15	16 51	17 52	18 53	19 54	20 55	21
22	23 56	24 57	25 58	26 Thanksgiving Holiday	27 Holiday	28
29	30 59					



# School Calendar 2026 - 2027

## December 2026

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 60	2 61	3 62	4 63	5 106
6	7 64	8 65	9 66	10 67	11 68	12
13	14 69	15 70	16 71	17 72	18 73	19
20	21	22	23	24	25	26
	Winter Break →					
27	28	29	30	31		
	Winter Break →					



# School Calendar 2026 - 2027

## January 2027

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					1 Winter Break ----->	2  107
3	4  74	5  75	6  76	7  77	8  78	9
10	11  79	12  80	13  81	14  82	End of Semester 1  83	16
17	18 Martin Luther King Jr. Day Holiday	19 Workshop/Grading Day	20  84	21  85	22  86	23
24	25  87	26  88	27  89	28  90	29  91	30
31						



# School Calendar 2026 - 2027

## February 2027

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1  92	2  93	3  94	4  95	5  96	6  108
7  <i>Ramadan Begins at Sundown</i>	8  97	9  98	10  99	11  100	12  101	13
14	15  <i>President's Day Holiday</i>	16  102	17  103	18  104	19  105	20
21	22  106	23  107	24  108	25  109	26  110	27
28						



# School Calendar 2026 - 2027

March 2027

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
	1 111	2 112	3 113	4 114	5 115	6 109
	<b>Elementary Conference Window</b> →					
7	8 116	9 117	10 Compensatory Day EID Al - Fitr	11 118	12 119	13
	<b>Elementary Conference Window</b> →					
14	15 120	16 121	17 122	18 123	19 3rd Quarter Ends Asynchronous 124	20
	<b>Elementary Conference Window</b> →					
21	22	23	24	25	26 Good Friday Holiday	27
	<b>Spring Break</b> →					
28	29 125	30 126	31 127			



# School Calendar 2026 - 2027

April 2027

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
				1  128	2  129	3  110
4	5  130	6  131	7  132	8  133	9  134	10
11	12  135	13  136	14  137	15  138	16  139	17
18	19  140	20  141	21  <i>Passover Begins At Sundown</i> 142	22  143	23  144	24
25	26  145	27  146	28  147	29  <i>Passover Ends at Sundown</i> 148	30  149	



# School Calendar 2026 - 2027

May 2027

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3 150	4 151	5 152	6 153	7 154	8 111
9	10 155	11 156	12 157	13 158	14 159	15 <i>Fishing Opener</i>
16	17 <i>Eid ul adha No school Compensatory</i>	18 160	19 161	20 162	21 163	22
23	24 164	25 165	26 166	27 167	28 Last Student Day 168	29
30	31 <i>Memorial Day Holiday</i>					



# School Calendar 2026 - 2027

June 2027

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 Last Staff Day Workshop Day	2	3	4	5 112
6	7	8	9	10	11	12
13	14	15	16	17	18 Juneteenth (Holiday Observed)	19 Juneteenth
20	21	22	23	24	25	26
27	28	29	30			

# Robbinsdale Area Schools

## Superintendent Evaluation Timeline 2025-26

*The school board shall evaluate and assess, in writing, the performance of the superintendent at least once a year.*

<b>July-August 2025</b>	<b>Action</b>
Annually, prior to September 1. <i>August 18, 2025</i>	<ul style="list-style-type: none"> <li>The superintendent and school board shall meet to discuss and agree on annual goals and on an evaluation instrument to be used for the superintendent's annual evaluation.</li> </ul>
<b>January 2026</b>	<b>Action</b>
January 20, 2026	<ul style="list-style-type: none"> <li>The superintendent provides a mid-year progress report to the school board on superintendent goals.</li> </ul>
<b>June-July 2026</b>	<b>Action</b>
June 2, 2026	<ul style="list-style-type: none"> <li>The superintendent provides supporting documents on goals to all school board members.</li> </ul>
June 2 to June 12, 2026	<ul style="list-style-type: none"> <li>Each school board member reviews superintendent materials and completes the summative evaluation form (rubric rating) and submits it.</li> </ul>
June 12 to June 14, 2026	<ul style="list-style-type: none"> <li>The school board chair and vice-chair create a summative evaluation summary document containing school board members' aggregate scores and comments.</li> </ul>
June 15, 2026	<ul style="list-style-type: none"> <li>The school board chair and vice-chair provide the superintendent with the summative evaluation summary document for review.</li> </ul>
June 15, 2026	<ul style="list-style-type: none"> <li>The school board will hold a closed session for the superintendent evaluation meeting. If the superintendent wants the evaluation to occur in an open meeting, the school board chair shall get the request in writing.</li> </ul>
June 15, 2026	<ul style="list-style-type: none"> <li>The school board shares and discusses with the superintendent its evaluation of her performance (including performance pay) during closed session.</li> </ul>
July 6, 2026	<ul style="list-style-type: none"> <li>The school board, at its next open meeting, shall summarize its conclusions regarding the summative evaluation in a public statement.</li> </ul>
July 7, 2026	<ul style="list-style-type: none"> <li>A copy of the final written summative evaluation is placed in the superintendent's personnel folder.</li> </ul>

*August 14, 2025*

**School Board of Robbinsdale Area Schools**

Special Study Session - January 12, 2026

**AGENDA SECTION: Closed Session**

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**ITEM:** 10. Closed session pursuant to Minnesota Statute § 13D.05, Subdivision 2(a)(3) and Subdivision 3(d) to receive security briefings, and discuss all facilities' security systems and emergency response procedures.

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**COMMENTS BY:** Dr. Greta Evans-Becker, School Board Chair

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**Script for Chair:**

The next item on the agenda is a closed session pursuant to Minnesota Statute § 13D.05, Subdivision 2(a)(3) and Subdivision 3(d) to receive security briefings, and discuss all facilities' security systems and emergency response procedures.

**Motion by:** \_\_\_\_\_ **Yes:** \_\_\_\_\_ **Passed:** \_\_\_\_\_**Second by:** \_\_\_\_\_ **No:** \_\_\_\_\_ **Failed:** \_\_\_\_\_**Abstentions:** \_\_\_\_\_

The business meeting is now in recess.

Time meeting recessed: \_\_\_\_\_

Time meeting reconvened: \_\_\_\_\_