



# Preliminary Budget 25-26

School Board Business Meeting  
Kristen Hoheisel  
June 3, 2025

# 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.*

# 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.*

# Purpose

- Review budget timeline and processes
- Review key assumptions in budget development
- Present broad overview of budget



# Timeline

Budget studied and  
compensatory funding  
discrepancy discovered

SEPT-OCT, 2024



Town Hall meeting at  
Cooper High School to  
share budget issue

NOV. 20, 2024



Town Hall meeting at  
Armstrong High School to  
share budget issue

JAN. 23, 2025



Budget issue presented at  
School Board meeting

NOV. 18, 2024



Start developing list of  
potential reductions for  
2025-26

NOV. 2024



School board action on  
proposed reductions  
School board adoption of  
2025-2026 preliminary  
budget

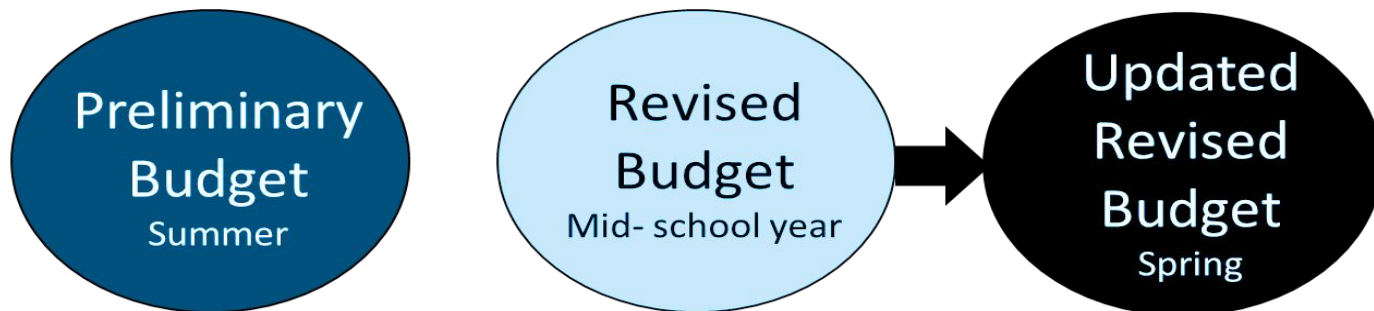
MARCH-JUNE



# Budget Process

## Preliminary Budget

- Adopt June 2025
- Based on:
  - Enrollment projections
  - Budget reductions
  - Current law and regulations



# Budget Overview

## General Fund

- Assumes 2.74% on General Education Formula
- Revenues and expenditures are not balanced
- Contract parameters are not included
- 2025 legislative changes are not reflected



# Budget Overview - General Fund

## Revenues

- Increase in general education aid
- Increase in special education aid
- Increase in operating referendum and capital projects referendum
- Decrease in federal grants



## Expenditures

- Increase in employee contracts (settlements) and steps
- Decrease in budget adjustments
- Increase in transportation contracts



# FY26 Preliminary Reduction Targets

*March 17, 2025*

**AREA: DISTRICT**

**REDUCTIONS**

**➡ \$15.76-17.76  
million**

## DETAILS

### PROPOSED AREA OF REDUCTION

- |                           |                    |
|---------------------------|--------------------|
| • ESC administration      | <b>\$1,185,750</b> |
| • ESC other staff         | <b>\$852,100</b>   |
| • School-based reductions | <b>\$13M-\$15M</b> |
| • Transportation          | <b>\$728,000</b>   |

**TOTAL: \$15,765,850 to  
\$17,765,850**

# FY26 Preliminary Reduction Targets

*May 13, 2025*

**AREA: DISTRICT**

**REDUCTIONS**

**➡ \$15.819 million**

## DETAILS

### PROPOSED AREA OF REDUCTION

- |                           |              |
|---------------------------|--------------|
| • ESC administration      | \$1,288,000  |
| • ESC other staff         | \$847,000    |
| • School-based reductions | \$12,956,000 |
| • Transportation          | \$728,000    |

**TOTAL: \$15,819,000**

# Preliminary Budget Summary

	Projected Fund Balance 06/30/25	2025-26 Revenue Budget	2025-26 Expenditure Budget	Projected Fund Balance 06/30/26
General Fund	\$ (59,531)	\$ 204,906,156	\$ 208,238,815	\$ (3,392,190)
Food Service	\$ 4,524,638	\$ 8,864,031	\$ 9,730,037	\$ 3,658,632
Community Education	\$ 2,990,079	\$ 12,302,810	\$ 12,326,220	\$ 2,966,669
Sub-Total of Operating Funds	\$ 7,455,186	\$ 226,072,997	\$ 230,295,072	\$ 3,233,111

# Preliminary Budget Summary

	Projected Fund Balance <hr/> 06/30/25	2025-26 Revenue <hr/> Budget	2025-26 Expenditure <hr/> Budget	Projected Fund Balance <hr/> 06/30/26
<b>Building Construction</b>	\$ 12,532,857	\$ 950,000	\$ 15,478,359	\$ (1,995,502)
<b>Debt Service</b>	\$ 1,830,113	\$ 26,017,763	\$ 25,138,158	\$ 2,709,718
<b>Sub-Total of Non-Op Funds</b>	<b>\$ 14,362,970</b>	<b>\$ 26,967,763</b>	<b>\$ 40,616,517</b>	<b>\$ 714,216</b>
<b>OPEB Trust</b>	\$ 11,505,838	\$ 750,000	\$ 1,030,000	\$ 11,225,838
<b>Internal Service (Net Asset)</b>	\$ (1,361,814)	\$ 21,455,000	\$ 21,418,000	\$ (1,324,814)
<b>Total of All Funds</b>	<b>\$ 31,962,180</b>	<b>\$ 275,245,760</b>	<b>\$ 293,359,589</b>	<b>\$ 13,848,351</b>

# Where Does The Revenue Come From?

## \$1 Breakdown

**71¢** State Aid and Credits



**3¢** Federal Aid



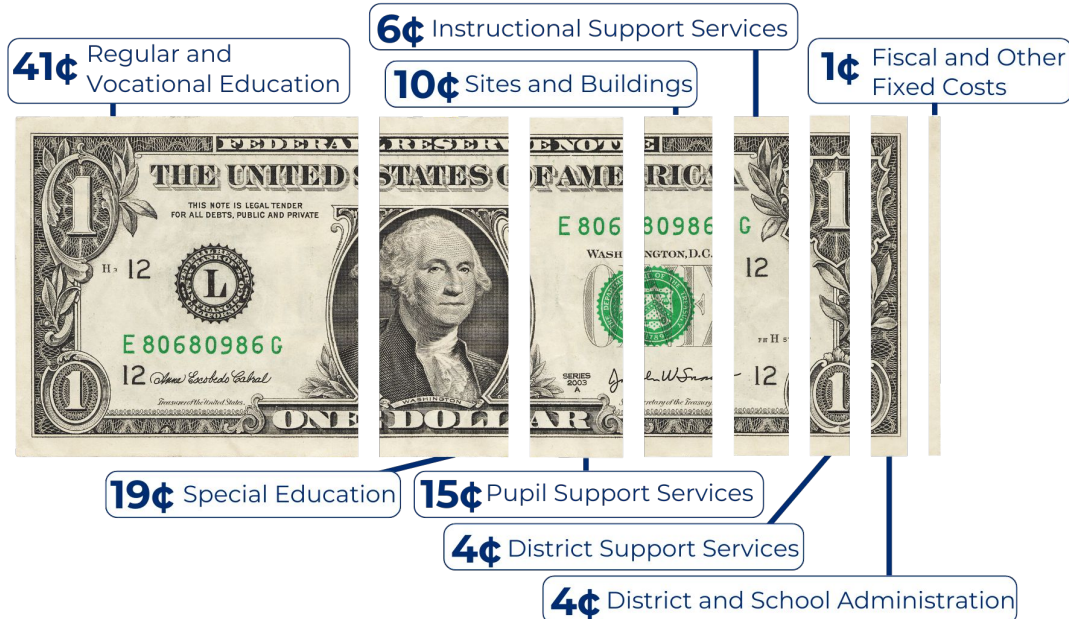
**24¢** Property Taxes

**2¢** Other Revenue

# Where Does The Money Go?

*Based on program codes*

## \$1 Breakdown



# Where Does The Money Go?

*Based on object codes*

## \$1 Breakdown

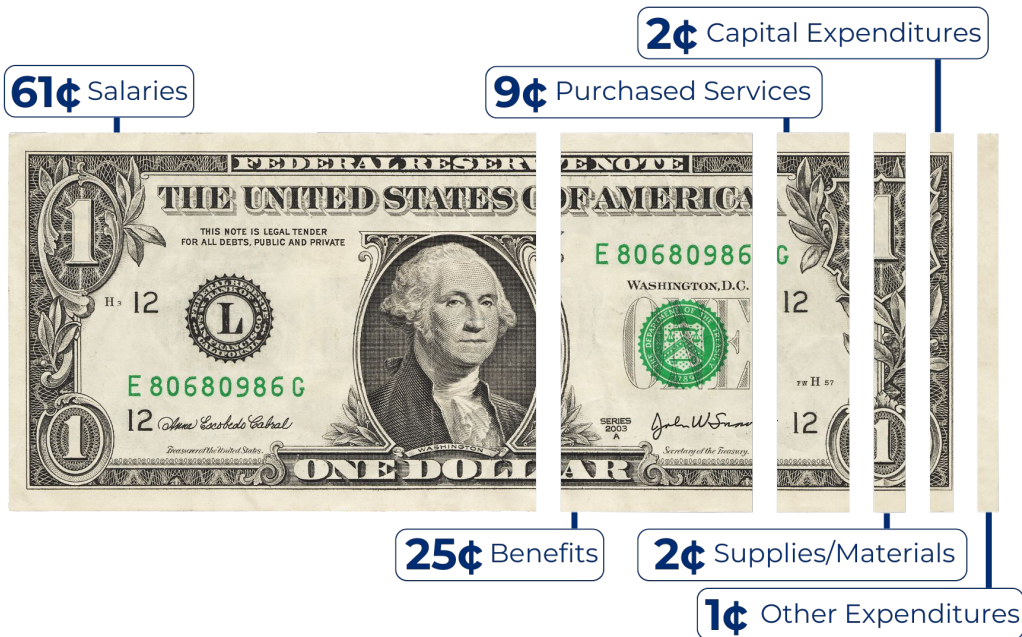




# Where Does The Money Go?

*Based on object codes without transportation operating capital and capital projects*

## \$1 Breakdown





# Summary and Key Messages

- Preliminary budget will be revised next fall and will change
- A review of legislative action will occur as soon as information becomes available
- Budget documents will be available on website



# QUESTIONS?

