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**SPECIAL OPERATING PLAN SUMMARY**


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**GENERAL FUND 01**

	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	Base Year	Budget Yr			
<b>Unreserved Revenues</b>					
Base revenue = Prior Year Revenue		8,184,532	8,031,705	7,768,854	7,690,402
General Ed Revenue change due to enrollment change		(138,303)	(104,816)	(91,476)	(78,408)
General Ed Revenue change due to basic formula allowance change		98,614	97,685	0	0
Decreasing enrollment revenue - This is \$0 if increasing enrollment		45,787	35,396	30,891	26,478
Referendum Revenue change		(26,889)	(13,342)	(17,867)	(14,381)
Other revenue changes		(132,036)	(277,774)	0	0
<b>Total Unreserved Revenues</b>	8,184,532	8,031,705	7,768,854	7,690,402	7,624,091
<b>(Revenue % change - year to year)</b>		-1.87%	-3.27%	-1.01%	-0.86%
<b>Unreserved Expenditures</b>					
Base = Prior year total unreserved expenditures		8,808,268	8,604,395	7,943,965	7,498,290
Change in Unreserved Expenditures		(203,873)	(660,430)	(445,675)	(327,161)
<b>Total unreserved expenditures</b>	<b>8,808,268</b>	<b>8,604,395</b>	<b>7,943,965</b>	<b>7,498,290</b>	<b>7,171,129</b>
<b>Plus: Career and Tech for SOD calc</b>	<b>0</b>				
% Change in Total Unreserved Expenditures		-2.31%	-7.68%	-5.61%	-4.36%
<b>Revenue Over/(Under) Expenditures</b>	<b>(623,736)</b>	<b>(572,690)</b>	<b>(175,112)</b>	<b>192,112</b>	<b>452,962</b>
<b>Prior Year Ending Fund Unreserved Balance</b>	114,667	(509,069)	(1,081,760)	(1,256,871)	(1,064,759)
<b>Unreserved fund balance (\$) (numerator for SOD Calc)</b>	<b>(509,069)</b>	<b>(1,081,760)</b>	<b>(1,256,871)</b>	<b>(1,064,759)</b>	<b>(611,797)</b>
<b>Unreserved fund balance (%)</b>	<b>-5.78%</b>	<b>-12.57%</b>	<b>-15.82%</b>	<b>-14.20%</b>	<b>-8.53%</b>

Data Source is Audited FY 2019 UFARS file

G.F.W. #2365  
FY 2019 BASE YEAR DATA

BASE YEAR UNRESERVED FUNDS:

		(A)	(B)	(C) = (A)-(B)	(D)	(E) = (C) + (D)	(F)	(G) = (E) + (F)
FINANCE COD	FINANCE CODE DESCRIPTION	REVENUES	EXPENSES	REVENUES LESS EXPENDITURES	BEGINNING FUND BAL	CALCULATED ENDING FUND BAL	AUDITED ENDING FUND BAL	DIFFERENCE
000	DISTRICT WIDE	7,064,386	5,703,142	1,361,244	114,667	1,475,911	-509,068	1,984,979
175	TITLE VII - IMPACT AID			0	0	0		0
176	PAYMENTS IN LIEU OF TAXES			0	0	0		0
311	TELECOMMUNICATIONS ACCESS COSTS	0	0	0	0	0		0
320	SUCCESS FOR THE FUTURE			0	0	0		0
335	QUALITY COMPENSATION	183,332	160,557	22,776	0	22,776		22,776
336	RAISED ACADEMIC ACHIEVEMENT - ADVANCED PLACEMENT PROGRAMS			0	0	0		0
341	REGIONAL MATHEMATICS AND SCIENCE TEACHER CENTERS			0	0	0		0
343	SYSTEMIC SCIENCE, TECHNOLOGY, ENGINEERING AND MATHEMATICS (STEM) SCHOOL REDESIGN			0	0	0		0
348	CHARTER SCHOOL BUILDING LEASE AID			0	0	0		0
364	HEARING IMPAIRED SUPPORT SERVICES			0	0	0		0
375	GRANTS TO PREPARE INDIAN TEACHERS			0	0	0		0
377	FAMILY SERVICES AND MENTAL HEALTH INITIATIVE			0	0	0		0
401/601	TITLE I PART A	150,886	150,886	0	0	0		0
406/606	TITLE I PART D	0	0	0	0	0		0
414/614	TITLE II PART A	27,158	27,158	0	0	0		0
417/617	TITLE III PART A	0	0	0	0	0		0
419/619	IDEA PART B SECTION 611	72,811	72,811	0	0	0		0
420/620	IDEA PART B SECTION 619	4,445	4,445	0	0	0		0
421/621	IDEA PART B SECTION 611 DISCRETIONARY LOW INCIDENCE			0	0	0		0
422/622	INFANTS AND TODDLERS PROGRAMS - AGES BIRTH THROUGH TWO			0	0	0		0
423/623	IDEA PART C - REGIONAL IEIC GRANT FOR CHILDREN AGES 0-2			0	0	0		0
424/624	TITLE VI PART B SUBPART 2 - RURAL AND LOW INCOME SCHOOLS			0	0	0		0
425/625	IDEA PART B SECTION 611 COORDINATED EARLY INTERVENING SERVICES (CEIS)			0	0	0		0
428/628	CARL PERKINS VOCATIONAL AND APPLIED TECHNOLOGY	4,075	4,314	-239	0	-239		-239
429/629	IDEA PART B SECTION 611 MANDATORY COORDINATED EARLY INTERVENING SERVICES			0	0	0		0
430/630	IDEA PART B SECTION 619 CENTERS OF EXCELLENCE DISCRETIONARY REGIONAL CSPF GRANT			0	0	0		0
431/631	IDEA PART B SECTION 611 SCHOOLWIDE TITLE I			0	0	0		0
432/632	IDEA PART B SECTION 611 DISCRETIONARY COMPREHENSIVE SYSTEM OF PROFESSIONAL DEVELOPMENT			0	0	0		0
433/633	TITLE IV			0	0	0		0
438/638	FEDERAL ADULT BASIC EDUCATION			0	0	0		0
442/642	TITLE III PART A - IMMIGRANT GRANT			0	0	0		0
446/646	IDEA PART C - REGIONAL CENTER OF EXCELLENCE CSPD GRANT			0	0	0		0
472/672	ARRA TARGETED FUNDS - ADEQUATE YEARLY PROGRESS (AYP) IMPROVEMENT GRANTS			0	0	0		0
475/675	CARL PERKINS CAREER AND TECHNICAL EDUCATION			0	0	0		0
499	MISCELLANEOUS FEDERAL REVENUES RECEIVED FROM MDE	328,453	308,698	19,756	0	19,756		19,756
510	INDIAN ELEMENTARY AND SECONDARY SCHOOL ASSISTANCE			0	0	0		0
513	INDIAN EDUCATION ASSISTANCE TO SCHOOLS - JOHNSON O'MALLEY			0	0	0		0
514	TITLE VI PART B - SMALL RURAL EDUCATION ACHIEVEMENT PROGRAM GRANTS	0	0	0	0	0		0
518	ARRA TARGETED FUNDS - HEAD START GRANTS			0	0	0		0
599	MISCELLANEOUS FEDERAL DIRECT			0	0	0		0
600-698	SUB-AWARDS			0	0	0		0
699	MISCELLANEOUS FEDERAL REVENUE RECEIVED FROM OTHERS			0	0	0		0
711	LEARNING YEAR-SUMMER (FUND 01)			0	0	0		0
713	OPEN ENROLLMENT TRANSPORTATION - OUTSIDE THE DISTRICT	0	19,324	-19,324	0	-19,324		-19,324
714	TRANSPORTATION TO MULTI-DISTRICT INTEGRATION/DESEGREGATION PROGRAMS	0	0	0	0	0		0
716	NOON KINDERGARTEN TRANSPORTATION			0	0	0		0
717	LATE ACTIVITIES BUS FOR PUBLIC SCHOOL PUPILS			0	0	0		0
718	STUDENT TRANSPORTATION SAFETY			0	0	0		0
719	TRAFFIC HAZARDS - WALKERS			0	0	0		0
720	REGULAR TO AND FROM SCHOOL TRANSPORTATION	32,017	201,544	-169,527	0	-169,527		-169,527
721	REGULAR SUMMER SCHOOL TRANSPORTATION	0	8,433	-8,433	0	-8,433		-8,433
723	TRANSPORTATION OF PUPILS ATTENDING SPECIAL EDUCATION PROGRAMS	0	309,158	-309,158	0	-309,158		-309,158
725	BETWEEN SCHOOLS TRANSPORTATION - NON-PUBLIC	0	91,303	-91,303	0	-91,303		-91,303
726	NONPUBLIC NONREGULAR TRANSPORTATION	0	0	0	0	0		0
728	SPECIAL TRANSPORTATION OF SELECTED PUPILS	0	12,966	-12,966	0	-12,966		-12,966
733	NON-AUTHORIZED TRANSPORTATION	0	178,394	-178,394	0	-178,394		-178,394
737	INELIGIBLE / NONRESIDENT PUPILS	0	0	0	0	0		0
739	LOW INCOME FAMILIES ENROLLMENT OPTIONS TRANSPORTATION REIMBURSEMENT	0	0	0	0	0		0
740	STATE - SPECIAL EDUCATION GENERAL	279,476	1,422,937	-1,143,461	0	-1,143,461		-1,143,461
756	STATE - SPECIAL STUDENT AID	0	0	0	0	0		0
761	NON SPECIAL EDUCATION STATE PLACEMENT			0	0	0		0
792	UNFUNDED SEVERANCE AND RETIREMENT LEVY			0	0	0		0
796	HEALTH BENEFITS			0	0	0		0
797	OPEB PAY-AS-YOU-GO LEVY			0	0	0		0
800-818	FEDERAL COMPETITIVE GRANTS		0	0	0	0		0
830	CAREER AND TECHNICAL EDUCATION	37,492	132,198	-94,706	0	-94,706	0	-94,706
835	CAREER AND TECHNICAL EDUCATION - CHILDREN WITH DISABILITIES			0	0	0		0
836-999	FEDERAL COMPETITIVE GRANTS			0	0	0		0
<b>TOTALS</b>		<b>8,184,532</b>	<b>8,808,268</b>	<b>-623,736</b>	<b>114,667</b>	<b>-509,069</b>	<b>-509,068</b>	<b>-1</b>

8,777,787  
30,481

G.F.W. #2365  
FY 2019 BASE YEAR DATA

BASE YEAR RESERVED FUNDS:

FINANCE COD	FINANCE CODE	DESCRIPTION	REVENUES	EXPENSES	NET	BEGINNING FUND BAL	CALCULATED ENDING FUND BAL	AUDITED ENDING FUND BAL	DIFFERENCE
302		OPERATING CAPITAL	0	0	0	0	0	0	0
303		AREA LEARNING CENTER	211,294	251,524	-40,230	65,626	25,396	25,397	-1
304		CONTRACTED ALTERNATIVE PROGRAMS	0	0	0	0	0	0	0
305		STATE-APPROVED PUBLIC ALTERNATIVE PROGRAMS	0	0	0	0	0	0	0
309		BASIC SKILLS for EXTENDED TIME	11,204	1,317	9,888	6,702	16,590	16,589	1
310		INTERDISTRICT COOPERATIVE PROGRAMS	0	0	0	0	0	0	0
313		ACHIEVEMENT AND INTEGRATION	71,663	82,272	-10,609	10,609	0	0	0
316		STAFF DEVELOPMENT (2% SET ASIDE)	98,746	40,383	58,363	96,445	154,808	154,808	0
317		BASIC SKILLS	338,791	338,791	0	0	0	0	0
318		INCENTIVE REVENUE (FUND 01)	4,099	4,099	0	0	0	0	0
319		TEACHER DEVELOPMENT AND EVALUATION REVENUE (FUND 01)	0	0	0	0	0	0	0
330		LEARNING AND DEVELOPMENT	153,098	153,097	0	0	0	0	0
342		SAFE SCHOOLS - CRIME LEVY	28,435	36,243	-7,808	-48,441	-56,249	-56,250	1
344		SCHOOL (LEARNING) READINESS	0	0	0	0	0	0	0
346		IRON RANGE RESOURCES AND REHABILITATION BOARD TACONITE GRANTS	0	0	0	0	0	0	0
347		PHYSICAL HAZARDS	1,676	1,676	0	0	0	0	0
349		OTHER HAZARDOUS MATERIALS	0	0	0	0	0	0	0
352		ENVIRONMENTAL HEALTH AND SAFETY MANAGEMENT	41,361	41,361	0	0	0	0	0
355		VOLUNTARY PRE-KINDERGARTEN REMODELING COSTS (FOR FY 2017 AND BEYOND)	0	0	0	0	0	0	0
358		ASBESTOS REMOVAL AND ENCAPSULATION	0	0	0	0	0	0	0
363		FIRE SAFETY	20,215	20,215	0	0	0	0	0
366		INDOOR AIR QUALITY	0	0	0	0	0	0	0
		HEALTH AND SAFETY TOTAL RESERVE (LEAVE OPEN ONLY FOR H & S LEVY ADJUSTS THROUGH 6/30/19)	0	0	0	0	0	0	0
367		ACCESSIBILITY (FOR FY 2017 AND BEYOND)	0	0	0	-1,306	-1,306	0	-1,306
368		BUILDING ENVELOPE (EXCLUDING ROOF) (FOR FY 2017 AND BEYOND)	0	0	0	0	0	0	0
369		BUILDING HARDWARE AND EQUIPMENT (FOR FY 2017 AND BEYOND)	0	13,622	-13,622	0	-13,622	0	-13,622
370		ELECTRICAL (FOR FY 2017 AND BEYOND)	0	10,385	-10,385	0	-10,385	0	-10,385
379		INTERIOR SURFACES (FOR FY 2017 AND BEYOND)	0	4,865	-4,865	0	-4,865	0	-4,865
380		MECHANICAL SYSTEMS (FOR FY 2017 AND BEYOND)	0	18,636	-18,636	0	-18,636	0	-18,636
381		PLUMBING (FOR FY 2017 AND BEYOND)	0	13,246	-13,246	0	-13,246	0	-13,246
382		PROFESSIONAL SERVICES AND SALARY (FOR FY 2017 AND BEYOND)	0	0	0	0	0	0	0
383		ROOFING SYSTEMS (FOR FY 2017 AND BEYOND)	214,913	92,719	122,194	0	122,194	0	122,194
384		SITE PROJECTS (FOR FY 2017 AND BEYOND)	0	945	-945	0	-945	0	-945
385		DEFERRED MAINTENANCE PROGRAM (Replaced by LTFM for FY 2017 and beyond)	0	0	0	0	0	0	0
		LTFM RESERVE (FY 2017 AND BEYOND)	0	0	0	315,159	315,159	374,348	-59,189
371		TACONITE \$25 RESTRICTED/RESERVED	0	0	0	0	0	0	0
372		MEDICAL ASSSISTANCE / 3RD PARTY REVENUES	23,442	27,613	-4,171	8,360	4,189	4,189	0
388		GIFTED AND TALENTED	35,495	35,495	0	0	0	0	0
390		TACONITE REVENUE USED FOR BUILDING MAINTENANCE AND REPAIR	0	0	0	0	0	0	0
791		PROJECTS FUNDED BY CERTIFICATES OF PARTICIPATION / LEASE PURCHASE	0	0	0	0	0	0	0
793		FUNDED OPEB LIABILITIES NOT HELD IN A TRUST	0	0	0	0	0	0	0
794		DISABLED ACESSIBILITY	0	0	0	0	0	0	0
795		CAPITAL PROJECTS LEVY	0	0	0	0	0	0	0
799		COLLABORATION - EXPANSION OF EARLY INTERVENTION AND PREVENTION SERVICES	0	0	0	0	0	0	0
		<b>TOTALS</b>	1,254,432	1,188,503	65,929	453,154	519,083	519,081	2
		<b>GRAND TOTALS</b>	9,438,964	9,996,772	-557,807	567,821	10,014	10,013	1

CURRENT BUDGET YEAR UNRESERVED FUNDS:

		(A)	(B)	(C)	(D)	(E)
				= (A) - (B)		= (C) + (D)
FINANCE CODE	FINANCE CODE DESCRIPTION	REVENUES	EXPENSES	REVENUES LESS EXPENDITURES	AUDITED BEGINNING FUND BAL	CALCULATED ENDING FUND BAL
000	DISTRICT WIDE	\$6,475,200	\$5,530,126	\$ 945,074.00	\$ -	\$ 945,074.00
175	TITLE VII - IMPACT AID	\$0	\$0	\$ -	\$ -	\$ -
176	PAYMENTS IN LIEU OF TAXES	\$0	\$0	\$ -	\$ -	\$ -
311	TELECOMMUNICATIONS ACCESS COSTS	\$0	\$0	\$ -	\$ -	\$ -
320	SUCCESS FOR THE FUTURE	\$0	\$0	\$ -	\$ -	\$ -
335	QUALITY COMPENSATION	\$179,035	\$189,658	\$ (10,623.00)	\$ -	\$ (10,623.00)
336	RAISED ACADEMIC ACHIEVEMENT - ADVANCED PLACEMENT PROGRAMS	\$0	\$0	\$ -	\$ -	\$ -
341	REGIONAL MATHEMATICS AND SCIENCE TEACHER CENTERS	\$0	\$0	\$ -	\$ -	\$ -
343	SYSTEMIC SCIENCE, TECHNOLOGY, ENGINEERING AND MATHEMATICS (STEM) SCHOOL REDESIGN	\$0	\$0	\$ -	\$ -	\$ -
348	CHARTER SCHOOL BUILDING LEASE AID	\$0	\$0	\$ -	\$ -	\$ -
364	HEARING IMPAIRED SUPPORT SERVICES	\$0	\$0	\$ -	\$ -	\$ -
375	GRANTS TO PREPARE INDIAN TEACHERS	\$0	\$0	\$ -	\$ -	\$ -
377	FAMILY SERVICES AND MENTAL HEALTH INITIATIVE	\$0	\$0	\$ -	\$ -	\$ -
385	DEFERRED MAINTENANCE PROGRAM (Replaced by LTFM for FY 2017 and beyond)	\$0	\$0	\$ -	\$ -	\$ -
401/601	TITLE I PART A	\$155,600	\$155,600	\$ -	\$ -	\$ -
406/606	TITLE I PART D	\$0	\$0	\$ -	\$ -	\$ -
414/614	TITLE II PART A	\$23,561	\$25,251	\$ (1,690.00)	\$ -	\$ (1,690.00)
417/617	TITLE III PART A	\$0	\$0	\$ -	\$ -	\$ -
419/619	IDEA PART B SECTION 611	\$71,817	\$71,817	\$ -	\$ -	\$ -
420/620	IDEA PART B SECTION 619	\$4,445	\$4,445	\$ -	\$ -	\$ -
421/621	IDEA PART B SECTION 611 DISCRETIONARY LOW INCIDENCE	\$0	\$0	\$ -	\$ -	\$ -
422/622	INFANTS AND TODDLERS PROGRAMS - AGES BIRTH THROUGH TWO	\$0	\$0	\$ -	\$ -	\$ -
423/623	IDEA PART C - REGIONAL IEIC GRANT FOR CHILDREN AGES 0-2	\$0	\$0	\$ -	\$ -	\$ -
424/624	TITLE VI PART B SUBPART 2 - RURAL AND LOW INCOME SCHOOLS	\$0	\$0	\$ -	\$ -	\$ -
425/625	IDEA PART B SECTION 611 COORDINATED EARLY INTERVENING SERVICES (CEIS)	\$0	\$0	\$ -	\$ -	\$ -
428/628	CARL PERKINS VOCATIONAL AND APPLIED TECHNOLOGY	\$4,000	\$4,140	\$ (140.00)	\$ -	\$ (140.00)
429/629	IDEA PART B SECTION 611 MANDATORY COORDINATED EARLY INTERVENING SERVICES	\$0	\$0	\$ -	\$ -	\$ -
430/630	IDEA PART B SECTION 619 CENTERS OF EXCELLENCE DISCRETIONARY REGIONAL CSPF GRANT	\$0	\$0	\$ -	\$ -	\$ -
431/631	IDEA PART B SECTION 611 SCHOOLWIDE TITLE I	\$0	\$0	\$ -	\$ -	\$ -
432/632	IDEA PART B SECTION 611 DISCRETIONARY COMPREHENSIVE SYSTEM OF PROFESSIONAL DEVELOPMENT	\$0	\$0	\$ -	\$ -	\$ -
433/633	TITLE IV	\$10,000	\$10,000	\$ -	\$ -	\$ -
438/638	FEDERAL ADULT BASIC EDUCATION	\$0	\$0	\$ -	\$ -	\$ -
442/642	TITLE III PART A - IMMIGRANT GRANT	\$0	\$0	\$ -	\$ -	\$ -
446/646	IDEA PART C - REGIONAL CENTER OF EXCELLENCE CSPD GRANT	\$0	\$0	\$ -	\$ -	\$ -
472/672	ARRA TARGETED FUNDS - ADEQUATE YEARLY PROGRESS (AYP) IMPROVEMENT GRANTS	\$0	\$0	\$ -	\$ -	\$ -
475/675	CARL PERKINS CAREER AND TECHNICAL EDUCATION	\$0	\$0	\$ -	\$ -	\$ -
499	MISCELLANEOUS FEDERAL REVENUES RECEIVED FROM MDE	\$277,774	\$277,744	\$ 30.00	\$ -	\$ 30.00
510	INDIAN ELEMENTARY AND SECONDARY SCHOOL ASSISTANCE	\$0	\$0	\$ -	\$ -	\$ -
514	TITLE VI PART B - SMALL RURAL EDUCATION ACHIEVEMENT PROGRAM GRANTS	\$0	\$0	\$ -	\$ -	\$ -
518	ARRA TARGETED FUNDS - HEAD START GRANTS	\$0	\$0	\$ -	\$ -	\$ -
599	MISCELLANEOUS FEDERAL DIRECT	\$0	\$0	\$ -	\$ -	\$ -
600-698	SUB-AWARDS	\$0	\$0	\$ -	\$ -	\$ -
699	MISCELLANEOUS FEDERAL REVENUE RECEIVED FROM OTHERS	\$0	\$0	\$ -	\$ -	\$ -
711	LEARNING YEAR-SUMMER (FUND 01)	\$0	\$0	\$ -	\$ -	\$ -
713	OPEN ENROLLMENT TRANSPORTATION - OUTSIDE THE DISTRICT	\$0	\$20,000	\$ (20,000.00)	\$ -	\$ (20,000.00)
714	TRANSPORTATION TO MULTI-DISTRICT INTEGRATION/DESEGREGATION PROGRAMS	\$0	\$0	\$ -	\$ -	\$ -
716	NOON KINDERGARTEN TRANSPORTATION	\$0	\$0	\$ -	\$ -	\$ -
717	LATE ACTIVITIES BUS FOR PUBLIC SCHOOL PUPILS	\$0	\$0	\$ -	\$ -	\$ -
718	STUDENT TRANSPORTATION SAFETY	\$0	\$0	\$ -	\$ -	\$ -
719	TRAFFIC HAZARDS - WALKERS	\$0	\$0	\$ -	\$ -	\$ -

720	REGULAR TO AND FROM SCHOOL TRANSPORTATION	\$64,623	\$158,499	\$	(93,876.00)	\$	-	\$	(93,876.00)
721	REGULAR SUMMNER SCHOOL TRANSPORTATION	\$0	\$8,400	\$	(8,400.00)	\$	-	\$	(8,400.00)
723	TRANSPORTATION OF PUPILS ATTENDING SPECIAL EDUCATION PROGRAMS	\$0	\$312,900	\$	(312,900.00)	\$	-	\$	(312,900.00)
725	BETWEEN SCHOOLS TRANSPORTATION - NON-PUBLIC	\$0	\$91,000	\$	(91,000.00)	\$	-	\$	(91,000.00)
726	NONPUBLIC NONREGULAR TRANSPORTATION	\$0	\$0	\$	-	\$	-	\$	-
728	SPECIAL TRANSPORTATION OF SELECTED PUPILS	\$0	\$10,980	\$	(10,980.00)	\$	-	\$	(10,980.00)
733	NON-AUTHORIZED TRANSPORTATION	\$0	\$178,500	\$	(178,500.00)	\$	-	\$	(178,500.00)
737	INELIGIBLE / NONRESIDENT PUPILS	\$0	\$0	\$	-	\$	-	\$	-
739	LOW INCOME FAMILIES ENROLLMENT OPTIONS TRANSPORTATION REIMBURSEMENT	\$0	\$0	\$	-	\$	-	\$	-
740	STATE - SPECIAL EDUCATION GENERAL	\$728,158	\$1,413,009	\$	(684,851.00)	\$	-	\$	(684,851.00)
756	STATE - SPECIAL STUDENT AID	\$0	\$0	\$	-	\$	-	\$	-
761	NON SPECIAL EDUCATION STATE PLACEMENT	\$0	\$0	\$	-	\$	-	\$	-
792	UNFUNDED SEVERANCE AND RETIREMENT LEVY	\$0	\$0	\$	-	\$	-	\$	-
796	HEALTH BENEFITS	\$0	\$0	\$	-	\$	-	\$	-
797	OPEB PAY-AS-YOU-GO LEVY	\$0	\$0	\$	-	\$	-	\$	-
800-818	FEDERAL COMPETITIVE GRANTS	\$0	\$0	\$	-	\$	-	\$	-
830	CAREER AND TECHNICAL EDUCATION	\$37,492	\$142,326	\$	(104,834.00)	\$	-	\$	(104,834.00)
835	CAREER AND TECHNICAL EDUCATION - CHILDREN WITH DISABILITIES	\$0	\$0	\$	-	\$	-	\$	-
836-999	FEDERAL COMPETITIVE GRANTS	\$0	\$0	\$	-	\$	-	\$	-
<b>TOTALS</b>		\$ 8,031,705.00	\$ 8,604,395.00	\$	(572,690.00)	\$	(509,068.00)	\$	(1,081,758.00)

G.F.W. #2365  
FY 2020 CURRENT BUDGET YEAR DATA

CURRENT BUDGET YEAR RESERVED FUNDS:

FINANCE CODE	FINANCE CODE DESCRIPTION	REVENUES	EXPENSES	NET	BEGINNING FUND BAL	CALCULATED ENDING FUND BAL
302	OPERATING CAPITAL	\$ -	0.00	\$ -	\$ -	\$ -
303	AREA LEARNING CENTER	\$173,791	\$225,102	\$ (51,311.00)	25,397.00	(25,914.00)
304	CONTRACTED ALTERNATIVE PROGRAMS	\$0	\$0	\$ -	\$ -	\$ -
305	STATE-APPROVED PUBLIC ALTERNATIVE PROGRAMS	\$0	\$0	\$ -	\$ -	\$ -
309	BASIC SKILLS for EXTENDED TIME	\$15,626	\$0	\$ 15,626.00	16,589.00	32,215.00
310	INTERDISTRICT COOPERATIVE PROGRAMS	\$0	\$0	\$ -	\$ -	\$ -
313	ACHIEVEMENT AND INTEGRATION	\$52,206	\$78,112	\$ (25,906.00)	\$ -	(25,906.00)
318	INCENTIVE REVENUE	\$0	\$6,976	\$ (6,976.00)	\$ -	(6,976.00)
316	GENERAL EDUCATION REVENUE FOR STAFF DEVELOPMENT	\$98,965	\$84,578	\$ 14,387.00	154,808.00	169,195.00
317	BASIC SKILLS + Extended Time Basic Skills	\$459,336	\$360,264	\$ 99,072.00	\$ -	99,072.00
319	TEACHER DEVELOPMENT AND EVALUATION REVENUE	\$0	\$0	\$ -	\$ -	\$ -
330	LEARNING AND DEVELOPMENT	\$147,922	\$91,024	\$ 56,898.00	\$ -	56,898.00
342	SAFE SCHOOLS - CRIME LEVY	\$25,914	\$41,200	\$ (15,286.00)	(56,250.00)	(71,536.00)
344	SCHOOL (LEARNING) READINESS	\$0	\$0	\$ -	\$ -	\$ -
346	IRON RANGE RESOURCES AND REHABILITATION BOARD TACONITE GRANTS	\$0	\$0	\$ -	\$ -	\$ -
347	PHYSICAL HAZARDS	\$0	\$20,000	\$ (20,000.00)	\$ -	(20,000.00)
349	OTHER HAZARDOUS MATERIALS	\$0	\$0	\$ -	\$ -	\$ -
352	ENVIRONMENTAL HEALTH AND SAFETY MANAGEMENT	\$0	\$32,482	\$ (32,482.00)	\$ -	(32,482.00)
355	VOLUNTARY PRE-KINDERGARTEN REMODELING COSTS (FOR FY 2017 AND BEYOND)	\$0	\$0	\$ -	\$ -	\$ -
358	ASBESTOS REMOVAL AND ENCAPSULATION	\$0	\$35,000	\$ (35,000.00)	\$ -	(35,000.00)
363	FIRE SAFETY	\$0	\$14,000	\$ (14,000.00)	\$ -	(14,000.00)
366	INDOOR AIR QUALITY	\$0	\$0	\$ -	\$ -	\$ -
	HEALTH AND SAFETY TOTAL RESERVE (LEAVE OPEN ONLY FOR H & S LEVY ADJUSTS THROUGH 6/30/19)	\$0	\$0	\$ -	\$ -	\$ -
367	ACCESSIBILITY (FOR FY 2017 AND BEYOND)	\$0	\$0	\$ -	\$ -	\$ -
368	BUILDING ENVELOPE (EXCLUDING ROOF) (FOR FY 2017 AND BEYOND)	\$0	\$0	\$ -	\$ -	\$ -
369	BUILDING HARDWARE AND EQUIPMENT (FOR FY 2017 AND BEYOND)	\$0	\$125,000	\$ (125,000.00)	\$ -	(125,000.00)
370	ELECTRICAL (FOR FY 2017 AND BEYOND)	\$0	\$15,000	\$ (15,000.00)	\$ -	(15,000.00)
379	INTERIOR SURFACES (FOR FY 2017 AND BEYOND)	\$0	\$50,000	\$ (50,000.00)	\$ -	(50,000.00)
380	MECHANICAL SYSTEMS (FOR FY 2017 AND BEYOND)	\$0	\$10,000	\$ (10,000.00)	\$ -	(10,000.00)

381	PLUMBING (FOR FY 2017 AND BEYOND)	\$0	\$10,000	\$	(10,000.00)	\$	-	\$	(10,000.00)
382	PROFESSIONAL SERVICES AND SALARY (FOR FY 2017 AND BEYOND)	\$0	\$25,000	\$	(25,000.00)	\$	-	\$	(25,000.00)
383	ROOFING SYSTEMS (FOR FY 2017 AND BEYOND)	\$0	\$185,000	\$	(185,000.00)	\$	-	\$	(185,000.00)
384	SITE PROJECTS (FOR FY 2017 AND BEYOND)	\$0	\$0	\$	-	\$	-	\$	-
	LTFM RESERVE	\$274,801	\$0	\$	274,801.00	\$	374,348.00	\$	649,149.00
371	TACONITE \$25 RESTRICTED/RESERVED	\$0	\$0	\$	-	\$	-	\$	-
372	MEDICAL ASSSISTANCE / 3RD PARTY REVENUES	\$20,000	\$9,200	\$	10,800.00	\$	4,189.00	\$	14,989.00
388	GIFTED AND TALENTED	\$9,844	\$36,000	\$	(26,156.00)	\$	-	\$	(26,156.00)
390	TACONITE REVENUE USED FOR BUILDING MAINTENANCE AND REPAIR	\$0	\$0	\$	-	\$	-	\$	-
791	PROJECTS FUNDED BY CERTIFICATES OF PARTICIPATION / LEASE PURCHASE	\$0	\$0	\$	-	\$	-	\$	-
793	FUNDED OPEB LIABILITIES NOT HELD IN A TRUST	\$0	\$0	\$	-	\$	-	\$	-
794	DISABLED ACESSIBILITY	\$0	\$0	\$	-	\$	-	\$	-
795	CAPITAL PROJECTS LEVY	\$0	\$0	\$	-	\$	-	\$	-
799	COLLABORATION - EXPANSION OF EARLY INTERVENTION AND PREVENTION SERVICES	\$0	\$0	\$	-	\$	-	\$	-
		<b>0</b>	<b>0</b>	\$	-	\$	-	\$	-
	<b>TOTALS</b>	\$ 1,278,405.00	\$ 1,453,938.00	\$	(175,533.00)	\$	519,081.00	\$	343,548.00
	<b>GRAND TOTALS</b>	\$ 9,310,110.00	\$ 10,058,333.00	\$	(748,223.00)	\$	10,013.00	\$	(738,210.00)

<b>REVENUE ASSUMPTIONS</b>		
<b>Estimated General Education Basic Revenue Rate</b>		
FY 2019 BASE YEAR	\$	6,312
FY 2020	\$	6,438
FY 2021	\$	6,567
FY 2022	\$	6,567
FY 2023	\$	6,567
<b>Operating Referendum Revenue per Adjusted Pupil Unit</b>		
FY 2019 BASE YEAR	\$	602.30
FY 2020	\$	602.30
FY 2021	\$	726.30
FY 2022	\$	726.30
FY 2023	\$	726.30
Incremental Change in General Education Revenue for each 1 unit change in Adjusted Pupil Units	\$	5,445.00
<b>Total Operating Referendum Revenue</b>		
FY 2019 BASE YEAR	\$	814,061.16
FY 2020	\$	787,172.10 *
FY 2021	\$	773,830.00 **
FY 2022	\$	755,963.22
FY 2023	\$	741,582.48

Verified on the Levy Limitation and Certification Reports.

B21 is a Calculated number from What-If

Entered by MDE from Levy Limitation and Certification Reports

(From Levy line #176 plus line #214)  
Calc plus the \$226,200 (Hold Harmless)  
Calc plus the \$226,200 (Hold Harmless)

**DATA SOURCES:**

Estimated General Education Basic Revenue Formula Allowance is per Minnesota Statutes 126C.10, subdivision 2

Operating Referendum Revenue per Adjusted Pupil Unit is from the 15PAY16 Levy Limitation and Certification located in the Levy Limitation and Certification reports category on MDE's Minnesota Funding Reports (MFR) system located at [www.education.state.mn.us/MDEAnalytics/Data.jsp](http://www.education.state.mn.us/MDEAnalytics/Data.jsp)

\* based on 767 ADJ PU per Levy Limitation and Certification

\*\* based on 754 ADJ PU per Levy Limitation and Certification

STUDENT ENROLLMENT ASSUMPTIONS

G.F.W. #2365

FY 2019 BASE YEAR ACTUAL

FY 2020 CURRENT BUDGET YEAR ESTIMATES

FY 2021 ESTIMATES

FY 2022 ESTIMATES

FY 2023 ESTIMATES

PUPIL UNITS FOR GENERAL ED REVENUE				PUPIL UNITS FOR GENERAL ED REVENUE				PUPIL UNITS FOR GENERAL ED REVENUE				PUPIL UNITS FOR GENERAL ED REVENUE				PUPIL UNITS FOR GENERAL ED REVENUE			
GRADE	ADM	WEIGHTING	PUPIL UNITS	GRADE	ADM	WEIGHTING	PUPIL UNITS	GRADE	ADM	WEIGHTING	PUPIL UNITS	GRADE	ADM	WEIGHTING	PUPIL UNITS	GRADE	ADM	WEIGHTING	PUPIL UNITS
VPK	-	1.000	0.00	VPK	-	1.000	0.00	VPK	-	1.000	0.00	VPK	-	1.000	0.00	VPK	-	1.000	0.00
EC	13.17	1.000	13.17	EC	11.00	1.000	11.00	EC	11.00	1.000	11.00	EC	11.00	1.000	11.00	EC	11.00	1.000	11.00
HK	10.17	1.000	10.17	HK	11.05	1.000	11.05	HK	10.00	1.000	10.00	HK	10.00	1.000	10.00	HK	10.00	1.000	10.00
KG	40.32	1.000	40.32	KG	36.00	1.000	36.00	KG	50.00	1.000	50.00	KG	40.00	1.000	40.00	KG	40.00	1.000	40.00
KG-1/2	-	0.550	0.00	KG-1/2	-	0.550	0.00	KG-1/2	-	0.550	0.00	KG-1/2	-	0.550	0.00	KG-1/2	-	0.550	0.00
1	-	1.000	0.00	1	46.52	1.000	46.52	1	46.00	1.000	46.00	1	50.00	1.000	50.00	1	40.00	1.000	40.00
2	-	1.000	0.00	2	52.64	1.000	52.64	2	46.00	1.000	46.00	2	46.00	1.000	46.00	2	50.00	1.000	50.00
3	149.71	1.000	149.71	3	41.52	1.000	41.52	3	52.00	1.000	52.00	3	46.00	1.000	46.00	3	46.00	1.000	46.00
4	-	1.000	0.00	4	53.15	1.000	53.15	4	41.00	1.000	41.00	4	52.00	1.000	52.00	4	46.00	1.000	46.00
5	-	1.000	0.00	5	47.37	1.000	47.37	5	52.00	1.000	52.00	5	41.00	1.000	41.00	5	52.00	1.000	52.00
6	155.72	1.000	155.72	6	57.62	1.000	57.62	6	46.00	1.000	46.00	6	52.00	1.000	52.00	6	41.00	1.000	41.00
7	-	1.200	0.00	7	47.24	1.200	56.69	7	56.00	1.200	67.20	7	46.00	1.200	55.20	7	52.00	1.200	62.40
8	102.88	1.200	123.46	8	56.04	1.200	67.25	8	47.00	1.200	56.40	8	56.00	1.200	67.20	8	46.00	1.200	55.20
9	-	1.200	-0.02	9	46.35	1.200	55.62	9	60.00	1.200	72.00	9	50.00	1.200	60.00	9	56.00	1.200	67.20
10	-	1.200	0.00	10	60.95	1.200	73.14	10	45.00	1.200	54.00	10	60.00	1.200	72.00	10	50.00	1.200	60.00
11	-	1.200	0.00	11	61.37	1.200	73.64	11	58.00	1.200	69.60	11	45.00	1.200	54.00	11	60.00	1.200	72.00
12	241.77	1.200	290.12	12	74.04	1.200	88.85	12	54.00	1.200	64.80	12	54.00	1.200	64.80	12	45.00	1.200	54.00
TOTAL	713.74		782.65	TOTAL	690.52		757.25	TOTAL	674.00		738.00	TOTAL	659.00		721.20	TOTAL	645.00		706.80

RESIDENT PUPIL UNITS FOR REFERENDUM				RESIDENT PUPIL UNITS FOR REFERENDUM				RESIDENT PUPIL UNITS FOR REFERENDUM				RESIDENT PUPIL UNITS FOR REFERENDUM				RESIDENT PUPIL UNITS FOR REFERENDUM			
GRADE	ADM	WEIGHTING	PUPIL UNITS	GRADE	ADM	WEIGHTING	PUPIL UNITS	GRADE	ADM	WEIGHTING	PUPIL UNITS	GRADE	ADM	WEIGHTING	PUPIL UNITS	GRADE	ADM	WEIGHTING	PUPIL UNITS
EC	14.65	1.000	14.65	EC	15.00	1.000	15.00	EC	15.00	1.000	15.00	EC	15.00	1.000	15.00	EC	15.00	1.000	15.00
VPK	-	1.000	0.00	VPK	-	1.000	0.00	VPK	-	1.000	0.00	VPK	-	1.000	0.00	VPK	-	1.000	0.00
HK	12.58	1.000	12.58	HK	12.00	1.000	12.00	HK	10.00	1.000	10.00	HK	10.00	1.000	10.00	HK	10.00	1.000	10.00
KG	50.00	1.000	50.00	KG	33.00	1.000	33.00	KG	56.00	1.000	56.00	KG	50.00	1.000	50.00	KG	50.00	1.000	50.00
KG-1/2	-	0.550	0.00	KG-1/2	-	0.550	0.00	KG-1/2	-	0.550	0.00	KG-1/2	-	0.550	0.00	KG-1/2	-	0.550	0.00
1	-	1.000	0.00	1	56.00	1.000	56.00	1	44.00	1.000	44.00	1	56.00	1.000	56.00	1	50.00	1.000	50.00
2	-	1.000	0.00	2	63.90	1.000	63.90	2	55.00	1.000	55.00	2	44.00	1.000	44.00	2	56.00	1.000	56.00
3	189.19	1.000	189.19	3	58.41	1.000	58.41	3	63.00	1.000	63.00	3	55.00	1.000	55.00	3	44.00	1.000	44.00
4	-	1.000	0.00	4	62.15	1.000	62.15	4	57.00	1.000	57.00	4	63.00	1.000	63.00	4	55.00	1.000	55.00
5	-	1.000	0.00	5	67.63	1.000	67.63	5	61.00	1.000	61.00	5	57.00	1.000	57.00	5	63.00	1.000	63.00
6	207.56	1.000	207.56	6	67.59	1.000	67.59	6	67.00	1.000	67.00	6	61.00	1.000	61.00	6	57.00	1.000	57.00
7	-	1.200	0.00	7	59.97	1.200	70.76	7	67.00	1.200	80.40	7	67.00	1.200	80.40	7	61.00	1.200	73.20
8	132.49	1.200	158.99	8	73.04	1.200	87.67	8	58.00	1.200	69.60	8	67.00	1.200	80.40	8	67.00	1.200	80.40
9	-	1.200	-0.02	9	50.59	1.200	60.71	9	72.00	1.200	86.40	9	58.00	1.200	69.60	9	67.00	1.200	80.40
10	-	1.200	0.00	10	69.94	1.200	83.93	10	50.00	1.200	60.00	10	72.00	1.200	86.40	10	58.00	1.200	69.60
11	-	1.200	0.00	11	72.20	1.200	86.64	11	69.00	1.200	82.80	11	50.00	1.200	60.00	11	72.00	1.200	86.40
12	282.51	1.200	339.01	12	75.50	1.200	90.60	12	71.00	1.200	85.20	12	69.00	1.200	82.80	12	50.00	1.200	60.00
TOTAL	888.98		971.96	TOTAL	835.92		915.99	TOTAL	815.00		892.40	TOTAL	794.00		870.60	TOTAL	775.00		850.00

ADJUSTED PUPIL UNITS DIFF	782.65	(25.40)	(19.25)	-2.5%	(16.80)	-2.3%	(14.40)	-2.0%
RESIDENT PUPIL UNITS DIFF	971.96	(55.97)	(23.59)	-2.6%	(21.80)	-2.4%	(20.60)	-2.4%

DATA SOURCES: FY19 District / School ADM Report and the FY 20 and FY 21 District/School ADM/LEP Projections report in the Student category of the Minnesota Funding Reports (MFR) system located at [w20.education.state.mn.us/MDEAnalytics/Data.js](https://w20.education.state.mn.us/MDEAnalytics/Data.js)  
 FY 2021 Student data is a progression from year-to-year based upon FY 2020 student data

**DECLINING ENROLLMENT REVENUE**

\* - for FY16 and beyond the declining enrollment revenue is calculated as follow:  
 =(28% of Formula Allowance) x the greater of a.) Zero or b.) (APU previous year- APU current year)  
 Example: (28% x 5831) x (1000-950 - if 50 is the declining enrollment difference) = \$81.6t

DO NOT ENTER ANYTHING IN THE TABLE! These are formulas feeding to the SUMMARY Tab.

TABLE:	POSITIVE	0	TABLE:	POSITIVE	0	TABLE:	POSITIVE	0	TABLE:	POSITIVE	0
	NEGATIVE	45,787		NEGATIVE	35,396		NEGATIVE	30,891		NEGATIVE	26,478



DETAIL OF UNRESERVED REVENUE CHANGES	FY 2020	FY 2021	FY 2022	FY 2023
Misc Local Revenue Change (Donations, Misc Local Revenue)	(88,400)			
Decrease in SCRL Grant	(50,679)			
Nonpublic Transportation Aid change in revenue	32,606			
No Piano Grant in FY20	(20,000)			
Special Ed To Latest Report	(18,345)			
Change in Federal Flow thru Dollars	12,782			
SCRL Grant done in FY20		(277,774)		
TOTAL UNRESERVED REVENUE CHANGES DETAILED ABOVE	(\$132,036)	(\$277,774)	\$0	\$0
TOTAL PRIOR YEAR UNRESERVED REVENUE	\$ 8,184,532	\$ 8,031,705	\$ 7,768,854	\$ 7,690,402
TOTAL CURRENT YEAR BUDGET UNRESERVED REVENUE	\$ 8,031,705	\$ 7,768,854	\$ 7,690,402	\$ 7,624,091
TOTAL CHANGE IN UNRESERVED REVENUE	\$ (152,827)	\$ (262,851)	\$ (78,452)	\$ (66,311)
CHANGE IN REVENUE DUE TO CHANGE IN ADJUSTED PUPIL UNITS	\$ (138,303)	\$ (104,816)	\$ (91,476)	\$ (78,408)
CHANGE IN REVENUE DUE TO CHANGE IN GENERAL EDUCATION BASIC REVENUE FORMULA ALLOWANCE	\$ 98,614	\$ 97,685	\$ -	\$ -
DECREASING ENROLLMENT REVENUE (THIS SHOULD BE \$0 IF ENROLLMENT IS INCREASING)	\$ 45,787	\$ 35,396	\$ 30,891	\$ 26,478
CHANGE IN REFERENDUM REVENUE	\$ (26,889)	\$ (13,342)	\$ (17,867)	\$ (14,381)
CHANGE IN UNRESERVED REVENUE DETAILED ABOVE	\$ (132,036)	\$ (277,774)	\$ -	\$ -
EXPLAINED CHANGE IN UNRESERVED REVENUE	\$ (152,827)	\$ (262,851)	\$ (78,452)	\$ (66,311)
UNEXPLAINED CHANGE IN UNRESERVED REVENUE	\$ 0	\$ -	\$ (0)	\$ (0)

**NOTE: INCLUDE ONLY REVENUE CHANGES IN UNRESERVED FINANCE CODES**

DETAIL OF UNRESERVED EXPENDITURE ADDITIONS	AMOUNT OF EXPENDITURE ADDITIONS			
	FY 2020	FY 2021	FY 2022	FY 2023
Increase of other Salary and Benefits for staff	80,066	161,335		
Increase in Referendum Expenses	20,600			
Aid Anticipation increased interest expense	14,400			
Increase in Custodial Costs	7,000			
Increase Due to Operating Capital, A&J, and G&T	84,952			
Increase for purchase of bus	45,391			
TOTAL EXPENDITURE ADDITIONS	\$252,409	\$161,335	\$0	\$0

DETAIL OF UNRESERVED EXPENDITURE REDUCTIONS (ENTER AS A NEGATIVE DOLLAR AMOUNT)	AMOUNT OF EXPENDITURE REDUCTIONS			
	FY 2020	FY 2021	FY 2022	FY 2023
Budgeted Reduction in 4 FTE teachers	(217,690)			
Reduction in Transportation costs	(26,347)			
Reduction in 2nd Year SCRL Grant	(34,192)			
Supt/Principal/Adminiatriation reductions	(98,688)			
Decrease due to Piano Grant Completed	(20,000)			
Decrease in Special Ed Purchased Services	(59,365)			
Savings for Closure of School Building		(207,416)		
Reductions in 3.6 Teacher FTE's FY21		(197,253)		
Reductions in 4.0 Teacher FTE's FY22			(215,307)	
Reductions in 4.0 Teacher FTE's FY23				(219,788)
SCRL Grant done in FY20		(277,774)		
Reductions in 2 Para FTE's FY21		(51,682)		
Reductions in 4 Para FTE's FY22			(105,368)	
Reductions in 4 Para FTE's FY23				(107,373)
Superintendent to a .5 FTE		(87,640)		
4 Day Week			(125,000)	
TOTAL UNRESERVED EXPENDITURE REDUCTIONS	(\$456,282)	(\$821,765)	(\$445,675)	(\$327,161)

TOTAL PRIOR YEAR UNRESERVED EXPENDITURES	\$ 8,808,268	\$ 8,604,395	\$ 7,943,965	\$ 7,498,290
TOTAL CURRENT YEAR UNRESERVED EXPENDITURE BUDGET / FUTURE YEAR ESTIMATED UNRESERVED EXPENDITURE ESTIMATES	\$ 8,604,395	\$ 7,943,965	\$ 7,498,290	\$ 7,171,129
TOTAL CHANGE IN UNRESERVED EXPENDITURES	\$ (203,873)	\$ (660,430)	\$ (445,675)	\$ (327,161)
CHANGE IN UNRESERVED EXPENDITURES DETAILED ABOVE	\$ (203,873)	\$ (660,430)	\$ (445,675)	\$ (327,161)
UNEXPLAINED CHANGE IN UNRESERVED EXPENDITURES	\$ (0)	\$ -	\$ -	\$ -

NOTE: INCLUDE ONLY EXPENDITURE CHANGES IN UNRESERVED FINANCE CODES