

4078-TWIN CITIES INTERNATIONAL SCHOOL						
FY 2025-2026 PRELIMINARY BUDGET						
5/30/2025						
REGULAR INSTRUCTION- (200-299)						
				TOTAL PAYROLL /BENEFITS		
UFARS		DESCRIPTION	PAYROLL	BENEFITS		
100-200'S		PERSONNEL COSTS	4,010,801	1,403,780	5,414,582	
		After School Salaries			51,211	
		Summer School Salaries			176,600	227,811
Prog	Crs	Obj	After School Program-304	Elementary	Middle	Total
	304	185	After School- Payroll	-	-	-
	304	430	ASP Instructional Materials			
	304	460	ASP Textbooks			
	304	360	ASP Transportation			
	304	490	Food			
Total After School Program			-	-	-	
Crs		Obj	Summer School Program-306			
	303	185	Summer School- Payroll	-	-	-
	303	430	SSP- Instructional Materials	500	500	1,000
	303	460	SSP Textbooks	2,000	2,000	4,000
	303	360	SSP Transportation	10,600	7,500	18,100
	303	490	Food	2,000	1,000	3,000
TOTAL SUMMER SCHOOL PROGRAM			15,100	11,000	26,100	
Crs		Obj	Foreign Language			
	305	305	Contracted Services	-		
	305	430	Arabic Instructional Materials	1,000	1,000	2,000
	305	460	Arabic- Textbooks	5,000	4,000	9,000
	305	530	Equipment	-		-
	305	555	Tech Equipment	-		-
Total			6,000	5,000	11,000	
Crs		Obj	Assessments			
	306	305	Contracted Services	8,500	7,500	-
	306	430	Testing Materials	-		-
	306	461	Standardized testing	7,500	7,500	15,000
Total			16,000	15,000	15,000	
Classroom Furniture						
	350	530	CLASSROOM CHAIRS	2,000	1,000	3,000
	351	530	CLASSROOM TABLES/DESKS	4,000	3,000	7,000
	352	530	SHELVING- carts	500	500	1,000
	353	530	BULLETIN BOARDS	8,000	8,000	16,000
	354	530	FILING CABINETS	1,500	1,500	3,000
	355	530	CARPETS	6,000	7,000	13,000
	356	530	MISC	2,000	1,500	3,500
EQUIPMENT-TOTAL			24,000	22,500	46,500	

		Classroom Tech Equipment				
360	305	Contracted Services	2,500	2,200	4,700	
360	401	Supplies	-		-	
360	530	Equipment	-		-	
360	555	Tech Equipment	85,000	85,000	170,000	
			87,500	87,200	174,700	
		Homework Help Center				
307	185	Homework Help Center- Payroll	-		-	
307	305	Contracted Services			-	
307	430	Instructional Materials			-	
			-	-	-	
		Language Arts				
319	430	Language Arts- Classroom Materials	2,000	1,500	3,500	
319	460	Language Arts- Textbooks	-		-	
320	430	Spelling- Classroom Materials	-		-	
320	460	Spelling- Textbooks	-		-	
			2,000	1,500	3,500	
		Math Dept				
321	430	Math- Classroom Materials	500		500	
321	460	Math- Textbooks	20,000	15,000	35,000	
321	530	Equipment	2,000	2,500	4,500	
321	555	Tech Equipment	-		-	
			22,500	17,500	40,000	
		Misc- Regular Instructions				
326	305	Contracted Services	2,000	2,000	4,000	
326	430	Instructional Materials	1,000	1,000	2,000	
326	460	Textbooks- Misc	1,500	1,500	3,000	
			4,500	4,500	9,000	
		Phy Ed Dept				
325	305	Contracted Services	1,500	1,000	2,500	
325	430	Instructional Materials			-	
325	460	Textbooks-			-	
325	530	Equipment/ Recess			-	
			1,500	1,000	2,500	
		Reading Dept				
333	305	Contracted Services	7,000	6,000	13,000	
333	430	Instructional Materials	65,000	75,000	140,000	
333	460	Textbooks-	25,000	22,000	47,000	
333	530	Equipment	-		-	
333	555	Tech Equipment	-		-	
			97,000	103,000	200,000	
		Science Dept				
318	305	Contracted Services	-			
318	430	Instructional Materials	1,500	1,000	2,500	
318	460	Textbooks-	1,500	1,500	3,000	
318	530	Equipment	-		-	
318	555	Tech Equipment	-		-	
			3,000	2,500	5,500	
		Social Studies Dept				
317	305	Contracted Services	-			
317	430	Instructional Materials	1,500	1,500	3,000	
317	460	Textbooks-	1,500	1,500	3,000	

	317	530	Equipment	-		-		
	317	555	Tech Equipment	-		-		
				3,000	3,000	6,000		
			Writing-Penmanship					
	312	305	Contracted Services	-				
	312	430	Instructional Materials	2,700	2,000	4,700		
	312	460	Textbooks-	-				
				2,700	2,000	4,700		
			ESL Dept					
	316	305	Contracted Services	-				
	316	430	Instructional Materials	1,500	1,500	3,000		
	316	460	Textbooks-	-		-		
	316	530	Equipment	-		-		
	316	555	Tech Equipment	-		-		
				1,500	1,500	3,000		
			Media Dept(470)					
	313	305	Contracted Services	4,500	5,000	9,500		
	313	401	Gen Supplies			-		
	313	460	Textbooks-	35,000	10,000	45,000		
	324	430	Ins Materials			-		
				39,500	15,000	54,500		
			Parent Night					
	314	305	Contracted Services-	4,500	4,000	8,500		
	314	401	Gen Supplies			-		
	314	490	Snacks			-		
				4,500	4,000	8,500		
			Gifted and Talented					
		430	Instructional Materials	1,000	1,000	2,000		
		460	Textbooks/Workbooks	1,000	500	1,500		
						-		
				2,000	1,500	3,500		
			Reg Instruction- General					
	301	305	Substitute Teacher-CS	7,500	27,500	35,000		
		305	Classroom Teacher Budgets	8,500	7,500	16,000		
		430	Classroom Field Trip Budgets	15,000	12,000	27,000		
	311	430	Classroom Materials	45,000	42,000	87,000		
	309	305	Curriculum Writing Project			-		
	310	305	Recruitment			-		
				76,000	89,000	165,000		
						4,789,801	4,730,201	59,600
Prog	Fin	OB	Title I Budget- Non Payroll					
216	401	305	Contracted Services					
216	401	430	Instructional Materials					
216	401	460	Textbooks-					
Prog	Fin	OB	Title II Budget-Non Payroll					
204	414	305	Contracted Services					
204	414	430	Inst materials					
204	414	460	Textbooks					
Prog	Fin	OB	Title III Budget-Non Payroll					
205	417	305	Contracted Services					

205	417	389	Tuition Reimbursements					
205	417							
			400-499 SPECIAL EDUCATION DEPT					
						TOTAL PAYROLL /BENEFITS		
	UFARS		DESCRIPTION	PAYROLL	BENEFITS			
	100-200'S		PERSONNEL COSTS	799,404	279,791	1,079,195		
			Spec Ed- General	Elementary	Middle	Total		
420	0	305	Spec Ed Director	85,000	-	85,000		
420	503	305	Psychologist	1,000	1,000	2,000		
420	0	366	Spec Ed Training	1,500	1,000	2,500		
420	0	433	Spec Ed Classroom supplies	1,000	1,000	2,000		
420	0	433	Spec Ed Classroom supplies	1,000	1,000	2,000		
420	501	305	OT/PT Contracted Services	8,500	9,500	18,000		
420	502	305	Autism Contracted Services	-	-	-		
				98,000	13,500	111,500		
			Spec Ed- Speech- Language					
404	0	305	Contracted Services	40,500	45,000	85,500		
404	0	433	Speech -Lang Classroom Supplies	2,000	1,000	3,000		
404	0	530	Speech -Lang Equipment	2,000	1,000	3,000		
404	0	555	Speech -Lang- Tech Equipment	5,000	2,500	7,500		
				49,500	49,500	99,000		
			Spec Ed- DCD Mild to Moderate					
402	0	305	Contracted Services	12,500	10,500	23,000		
402	0	433	DCD MTM Classroom Supplies	1,000	500	1,500		
402	0	530	DCD MTM Equipment	1,500	1,000	2,500		
402	0	555	DCD MTM Tech Equipment	1,500	1,000	2,500		
				16,500	13,000	29,500		
			Spec Ed- DCD Severe					
403	0	305	Contracted Services	7,500	6,500	14,000		
403	0	433	DCD Severe Classroom Supplies	1,000	500	1,500		
403	0	530	DCD Severe Equipment	-	-	-		
403	0	555	DCD Severe Tech Equipment	-	-	-		
				8,500	7,000	15,500		
			Spec Ed-Physically impaired					
404	0	303	Contracted Services	25,000	20,200	45,200		
404	0	433	Physically Impaired-Classroom Supplies	1,000	500	1,500		
404	0	530	Physically Impaired Equipment	-	-	-		
404	0	555	Physically Impaired Tech Equipment	-	-	-		
				26,000	20,700	46,700		
			Spec Ed-DHH					
405	0	305	Contracted Services	4,500	5,000	9,500		
405	0	433	DHH-Classroom Supplies	500	500	1,000		
405	0	530	DHH Equipment	500	600	1,100		
405	0	555	DHH Tech Equipment	600	700	1,300		
				6,100	6,800	12,900		
			Spec Ed-Visually Impaired					

406	0	305	Contracted Services	-		-		
406	0	433	Visually Impaired -Classroom Supplies	-		-		
406	0	530	Visually Impaired Equipment	-		-		
406	0	555	Visually Impaired Tech Equipment	-		-		
				-	-	-		
			Spec Ed-SLD					
407	0	305	Contracted Services		-	-		
407	0	433	SLD-Classroom Supplies	1,000	500	1,500		
407	0	530	SLD Equipment	-		-		
407	0	555	SLD Tech Equipment	-		-		
				1,000	500	1,500		
			Spec Ed-EBD					
408	0	305	Contracted Services	3,500	3,500	7,000		
408	0	433	EBD-Classroom Supplies	100	200	300		
408	0	530	EBD Equipment	-		-		
408	0	555	EBD Tech Equipment	-		-		
				3,600	3,700	7,300		
						1,403,095	1,403,095	-

**4078-TWIN CITIES INTERNATIONAL SCHOOL
FY 2025-2026 PRELIMINARY BUDGET
5/30/2025**

INSTRUCTIONAL SUPPORT SERVICES (600-699)

UFARS	DESCRIPTION	PAYROLL	BENEFITS	TOTAL PAYROLL /BENEFITS			
100-200'S	PERSONNEL COST	178,594	62,508	241,102			
		Elementary	Middle	Total			
	305 EMPLOYEE INCENTIVES	-		-			
	401 TRAINING MATERIALS	4,500	3,000	7,500			
	366 STAFF DEVELOPMENT- GENERAL	10,500	1,100	11,600			
	366 STAFF DEVELOPMENT- TEACHERS & EA'S	6,000	6,000	12,000			
		21,000	10,100	31,100	272,202	272,202	-

FIN CC OBJ CODE PUPIL SUPPORT SERVICES (700-799)

UFARS	DESCRIPTION	PAYROLL	BENEFITS	TOTAL PAYROLL /BENEFITS			
100-200'S	PERSONNEL COSTS	635,294	222,353	857,646			
		Elementary	Middle	Total			
	Health Office						
330	305 MVNA	22,500	20,000	42,500			
330	401 Gen Supplies	3,000	2,000	5,000			
330	461 Sight & Hearing Tests			-			
		25,500	22,000	47,500			
	Tech Dept						
710	305 Contracted Services	-		-			
710	401 Supplies	-		-			
710	530 Equipment	-		-			
790	555 Tech Equipment	8,500	7,500	16,000			
		8,500	7,500	16,000			
	General PPS						
	305 CONTRACTED SERVICES- VAN O&M	8,500	7,500	16,000			
720	360 TRANSPORTATION- REGULAR	725,500	1,155,700	1,975,260			
733	361 TRANSPORTATION- FIELD TRIPS	15,000	69,000	84,000			
723	360 TRANSPORTATION- SPEC ED	95,200	85,200	110,400			
720	534 VEHICLE- VAN	-		-			
	TOTAL -PUPIL SUPPORT SERVICES	844,200	1,317,400	2,185,660	732,900.00		
					3,106,806	3,106,806	-

FIN CC OBJ CODE SITE, BLDG, & EQUIPMENT(800-899)

UFARS	DESCRIPTION	PAYROLL	BENEFITS	TOTAL PAYROLL /BENEFITS			
100-200'S	PERSONNEL COSTS	69,503	24,326	93,829			
		Elementary	Middle	Total			
370	305 CONTRACTED SERVICES- SECURITY	55,500	15,000	70,500			

371	305 CONTRACTED SERVICES- CLEANING	85,000	95,000	180,000		
372	305 CONTRACTED SERVICES-OTHERS	8,500	7,500	16,000		
373	330 UTILITIES- GAS	22,000	18,000	40,000		
374	330 UTILITIES- ELECTRICITY	70,000	50,000	120,000		
375	330 UTILITIES- SEWAGE/WATER	15,000	15,000	30,000		
	350 REPAIRS & MAINTENANCE	75,000	75,000	150,000		
	370 OPERATING LEASE COPY MACHINES	28,000	25,000	53,000		
	370 BUILDING LEASE	-	-	1,855,670.83	154,639.24	
	401 CUSTODIAL SUPPLIES	49,500	25,000	74,500		
	520 LEASEHOLD IMPROVEMENT	-	160,000	160,000		
	305 Property Taxes			-		
	530 BUILDING EQUIPMENT	3,000	2,000	5,000		
	TOTAL- SITE, BLDG & EQUIPMENT	411,500	487,500	2,754,671		
				2,855,500	2,860,750.10	(5,250.17)
	Tech Dept- Site & Building					
810	305 Contracted Services	-	-	-		
810	401 Supplies	-	-	-		
810	530 Equipment	-	-	-		
810	555 Tech Equipment	5,000	2,000	7,000		
		5,000	2,000	7,000		

FIN CC OBJ CODE FISCAL & OTHER COST (900-999)

940	340 INSURANCE	25,000	18,000	43,000		
940	740 INTEREST	-	-	-		
	TOTAL FISCAL & OTHER COST	25,000	18,000	43,000		

Budget Approval

Director,

Assistant Director

Date

Business Manager

Budget Officer

Date

Board Treasurer

Board Chair

Date

4078-TWIN CITIES INTERNATIONAL SCHOOL
Payroll Summary
5/30/2025

	SALARIES	Benefits-35%	Total	Semimonthly Total
General Payroll	5,906,897	2,067,414	7,974,311	332,263
	-	-	-	-
Special Ed Payroll	799,404	279,791	1,079,195	44,966
	-	-	-	-
Stipends	-	-	-	-
Total General Fund	6,706,301	2,347,205	9,053,507	377,229
Verify Total			9,053,507	-
Payroll Percentage of the Total Expenditures			62%	

Benefits Analysis		
FICA	\$	515,044
TRA/PERA	\$	536,504
Health	\$	1,005,945
Total	\$	2,057,493

INPUTS

ADJUSTED PUPIL COUNTS

2	23-24 ADJUSTED ADM ECSE	0.00
3	23-24 ADJUSTED ADM SRP	0.00
4	23-24 ADJUSTED ADM VPK	0.00
5	23-24 ADJUSTED ADM K Handicapped	0.00
6	23-24 ADJUSTED ADM K FULL	87.49
7	23-24 ADJUSTED ADM K HALF	0.00
9	23-24 ADJUSTED ADM 1 TO 3	297.53
10	23-24 ADJUSTED ADM 4 TO 6	319.86
11	23-24 ADJUSTED ADM 7 TO 12	214.82
14	24-25 ADJUSTED ADM ECSE	0.00
15	24-25 ADJUSTED ADM SRP	0.00
16	24-25 ADJUSTED ADM VPK	0.00
17	24-25 ADJUSTED ADM K Handicapped	0.00
18	24-25 ADJUSTED ADM K FULL	100.00
19	24-25 ADJUSTED ADM K HALF	0.00
21	24-25 ADJUSTED ADM 1 TO 3	320.00
22	24-25 ADJUSTED ADM 4 TO 6	320.00
23	24-25 ADJUSTED ADM 7 TO 12	210.00

OTHER DATA

1	24-25 SHORT YEAR	1.00000000
46	24-25 COMPENSATORY REVENUE	3,610,096.80
49	24-25 EL ADM TOTAL	528.00
52	24-25 ADM SERVED TOTAL	1,083.00
64	24-25 LOCAL DISTRICT NUMBER AND TYPE	0001-03
65	24-25 TRANSPORTATION SPARSITY ALLOWANCE	0.00
67	24-25 SCHOOL TRANSPORTATION	YES
83	24-25 REFERENDUM & 1ST TIER LOR REV/PU	4.06
86	24-25 ALT COMP ENROLLMENT	0.00

I. REVENUE

A.	PUPIL COUNTS	1 TO 25
B.	STATE AVERAGE REVENUE	26 TO 31
C.	REVENUES BY COMPONENT	TO 37
D.	DECLINING REVENUE	25 TO
E.	EXTENDED TIME REVENUE	TO
F.	BASIC SKILLS (COMPENSATORY & EL)	46 TO 58
G.	TRANSPORTATION SPARSITY	64 TO 66
H.	TRANSPORTATION	67 TO 72
I.	PENSION ADJUSTMENT	73 TO 78
J.	TRANSITION	81 TO 82
K.	REFERENDUM	83 TO 84
L.	ANNUAL IDEAS ENTITLEMENT	85
M.	ALTERNATIVE COMPENSATION	86 TO 90
N.	ENDOWMENT & FACILITIES	91 TO 96
II.	REVENUE RESTRICTIONS	97 TO 105
III.	REVENUE FOR SPECIAL EDUCATION	106 TO 109

ADJUSTED PUPIL COUNTS

2	23-24 ADJUSTED ADM ECSE * (1)	0.00
3	23-24 ADJUSTED ADM SRP * (1)	0.00
4	23-24 ADJUSTED ADM VPK * (1)	0.00
5	23-24 ADJUSTED ADM K Handicapped * (1)	0.00
6	23-24 ADJUSTED ADM K FULL * (1)	87.49
7	23-24 ADJUSTED ADM K HALF * (1)	0.00
9	23-24 ADJUSTED ADM 1 TO 3 * (1)	297.53
10	23-24 ADJUSTED ADM 4 TO 6 * (1)	319.86
11	23-24 ADJUSTED ADM 7 TO 12 * (1)	214.82
12	23-24 ADJUSTED ADM TOTAL	919.70

ECSE = 1.000 * (2) =	0.00
SRP = 1.000 * (3) =	0.00
VPK = 1.000 * (4) =	0.00
HCP-K = 1.000 * (5) =	0.00
REG-K FULL = 1.000 * (6) =	87.49
REG-K HALF = 0.550 * (7) =	0.00
GRADES 1-3 = 1.000 * (9) =	297.53
GRADES 4-6 = 1.000 * (10) =	319.86
GRADES 7-12 = 1.200 * (11) =	257.78
13 23-24 ADJUSTED PUPIL UNITS TOTAL	962.66

14	24-25 ADJUSTED ADM ECSE	0.00
15	24-25 ADJUSTED ADM SRP	0.00
16	24-25 ADJUSTED ADM VPK	0.00
17	24-25 ADJUSTED ADM K Handicapped	0.00
18	24-25 ADJUSTED ADM K FULL	100.00
19	24-25 ADJUSTED ADM K HALF	0.00
21	24-25 ADJUSTED ADM 1 TO 3	320.00
22	24-25 ADJUSTED ADM 4 TO 6	320.00
23	24-25 ADJUSTED ADM 7 TO 12	210.00
24	24-25 ADJUSTED ADM TOTAL	950.00

ECSE = 1.000 * (14) =	0.00
SRP = 1.000 * (15) =	0.00
VPK = 1.000 * (16) =	0.00
HCP-K = 1.000 * (17) =	0.00
REG-K FULL = 1.000 * (18) =	100.00
REG-K HALF = 0.550 * (19) =	0.00
GRADES 1-3 = 1.000 * (21) =	320.00
GRADES 4-6 = 1.000 * (22) =	320.00
GRADES 7-12 = 1.200 * (23) =	252.00
25 24-25 ADJUSTED PUPIL UNITS TOTAL	992.00

STATE AVERAGE REVENUE PER APU

26	FORMULA ALLOWANCE (INCLUDING TRANSPORT)	7,281.00
27	24-25 SPARSITY	34.35
28	24-25 OPERATING CAPITAL	227.10
29	24-25 MENSTRUAL PROD/OPIATE ANTAG	2.00
30	24-25 GIFTED & TALENTED	13.00
31	24-25 EQUITY	113.63
32	TOTAL STATE AVERAGE REVENUE PER APU	7,671.08

REVENUES BY FUNDING COMPONENT

33	BASIC (INCLUDING TRANSPORT) = (26) * (25)	7,222,752.00
34	24-25 SPARSITY = (27) * (25)	34,075.20
35	24-25 OPERATING CAPITAL = [(28) + (29)] * (25)	227,267.20
36	24-25 GIFTED & TALENTED = (30) * (25)	12,896.00
37	24-25 EQUITY = (31) * (25)	112,720.96
38	TOTAL STATE AVERAGE REVENUE	7,609,711.36

DECLINING REVENUE

1	24-25 SHORT YEAR	1.00000000
23-24	ADM ADJUSTED IF SHORT YEAR RATIO < 1.0	

13	23-24 ADJUSTED PUPIL UNITS TOTAL	962.66
25	24-25 ADJUSTED PUPIL UNITS TOTAL	992.00
39	DECLINING PUPIL UNITS = GREATER OF ZERO OR (13) * (1) - (25)	0.00

40a	DECLINING ENROLLMENT ALLOWANCE RATE	0.28
40	DECLINING ENROLLMENT ALLOWANCE = (26) * (40a)	2,038.68
		0.00

41	DECLINING ENROLLMENT REVENUE 0 = (39) * (40)	0.00
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EXTENDED TIME

42	24-25 EXTENDED TIME PROGRAM	NO
25	24-25 ADJUSTED PUPIL UNITS TOTAL	992.00
43	AVERAGE DISTRICT EXTENDED TIME REVENUE	50.23
44a	EXTENDED TIME ALLOWANCE RATE	0.25
44	EXTENDED TIME ALLOWANCE = IF (42) = YES, THEN (43) * (44a). ELSE ZERO	0.00
45	EXTENDED TIME REVENUE = (25) * (44)	0.00

BASIC SKILLS		TRANSPORTATION SPARSITY REVENUE		TRANSITION REVENUE	
COMPENSATORY REVENUE		64 24-25 LOCAL DISTRICT NUMBER AND TYPE		81 24-25 TRANSITION ALLOWANCE	
46 24-25 COMPENSATORY REVENUE	3,610,096.80	65 24-25 TRANSPORTATION SPARSITY ALLOWANCE		82 TRANSITION REVENUE = (81) * (25) =	
47 24-25 COMPENSATORY 1ST YEAR VPK/SRP SITES	0.00	66 TRANSPORTATION SPARSITY REVENUE = (65) * (25)			
48 COMPENSATORY TOTAL	3,610,096.80			REFERENDUM REVENUE	
EL BASIC REVENUE		TRANSPORTATION REVENUE			
49 24-25 EL ADM TOTAL	528.00	67 24-25 SCHOOL TRANSPORTATION		83 24-25 REFERENDUM & 1ST TIER LOR REV/PU	
50a EL PUPIL MINIMUM	20.00	68a BASIC TRANSPORTATION ALLOWANCE RATE		84 REFERENDUM & 1ST TIER LOR REVENUE = (83) * (25) =	
50 EL PUPILS	528.00	68 BASIC TRANSPORTATION ALLOWANCE = (26) * (68a)			
= IF (49) = 0 THEN 0, ELSE GREATER OF (50a) OR (49)		69 24-25 TRANSPORTATION SPARSITY ALLOWANCE		ANNUAL IDEAS ENTITLEMENT	
51a EL BASIC REVENUE ALLOWANCE	1,228.00	70 TOTAL TRANSPORTATION ALLOWANCE = (65) + (68)		85 ANNUAL IDEAS ENTITLEMENT TOTAL	
51 EL BASIC REVENUE = (50) * (51a) =	648,384.00	71 TRANSPORTATION REVENUE = 0 OR (25) * (70) =		= (38) + (41) + (45) + (58) + (66) + (72) + (80) + (82) + (84)	
EL CONCENTRATION REVENUE		72 TRANSPORTATION ADJUSTMENT = IF (67) = YES THEN 0, ELSE (71) * -1			
52 24-25 ADM SERVED TOTAL	1,083.00	73 23-24 INITIAL PENSION ALLOWANCE		ALTERNATIVE COMPENSATION REVENUE	
53 CONCENTRATION PORTION = (49) / (52) =	0.4875	74 INITIAL PENSION REVENUE = (73) * (25) =		86 24-25 ALT COMP ENROLLMENT	
54a CONCENTRATION PORTION MAXIMUM	0.115	TWO YEAR PRIOR SALARIES ARE USED UNTIL LAST YEAR SALARIES ARE AVAILABLE		87 ALTERNATIVE COMP ALLOWANCE (EST)	
54 CONCENTRATION FACTOR = LESSER OF 1 OR (53) / (54a)	1.0000	75 FY 25 TRA MEMBER SALARIES (EST)		88 ALTERNATIVE COMPENSATION REVENUE = (86) * (87)	
55 EL CONCENTRATION PUPIL UNITS = (49) * (54) =	528.00	76 PENSION ADJUSTMENT RATE		89 IDEAS PRORATION FACTOR	
56a EL CONCENTRATION REVENUE PER PUPIL UNIT	436.00	77 PENSION ADJUSTMENT = (75) * (76) =		90 PRORATED ALT COMP AID ENTITLEMENT = (88) * (89)	
56 EL CONCENTRATION REVENUE = (55) * (56a) =	230,208.00	78 FY25 EST PENSION PRORATION FACTOR			
57 EL REVENUE TOTAL WITH CON = (51) + (56) =	878,592.00	79 PRORATED PENSION ADJUST		SCHOOL TRUST LAND ENDOWMENT	
58 BASIC SKILLS TOTAL = (48) + (57) =	4,488,688.80	80 PENSION ADJUSTMENT REVENUE TOTAL = (74) + (79)		91 SEP (EST) 2024 ENDOWMENT	
EL CROSS-SUBSIDY REDUCTION				92 MAR (EST) 2025 ENDOWMENT	
59 FY 2024 STATE EL REV	109,312,845.00			93 TOTAL ENDOWMENT REVENUE = (91) + (92) =	
60 FY 2024 EL REVENUE	650,790.40				
61 EL REVENUE RATIO	0.00595346				
62 EL CROSS-SUBSIDY REDUCTION TOTAL	\$2,000,000.00				
63 EL CROSS-SUBSIDY AID	11,906.92				

LONG TERM FACILITIES MAINTENANCE	
25 24-25 ADJUSTED PUPIL UNITS TOTAL	992.00
94a FACILITIES ALLOWANCE RATE	132.00
94 FACILITIES ALLOWANCE = (25) * (94a) =	130,944.00
95 IDEAS PRORATION FACTOR LTFM	1.00
96 PRORATED LTFM AID ENTITLEMENT = (94) * (95) =	130,944.00

REVENUE RESTRICTIONS (RECOMMENDED BUT NOT REQUIRED FOR CHARTER SCHOOLS)	
LEARNING & DEVELOPMENT RESTRICTION FOR CLASS SIZE REDUCTION	
6 23-24 ADJUSTED ADM K FULL	87.49
7 23-24 ADJUSTED ADM K HALF	0.00
9 23-24 ADJUSTED ADM 1 TO 3	297.53
10 23-24 ADJUSTED ADM 4 TO 6	319.86
97 RESTRICTION PER KGN	299.00
98 RESTRICTION PER 1-3	459.00
99 RESTRICTION PER 4-6	459.00
100 RESTRICTION REGULAR KGN = $[(6) + (7)] * (97) =$	26,159.51
101 RESTRICTION GRADES 1-3 = $(9) * (98) =$	136,566.27
102 RESTRICTION GRADES 4-6 = $(10) * (99) =$	146,815.74
103 LDR RESTRICTION TOTAL = $(100) + (101) + (102) =$	309,541.52

BASIC SKILLS RESTRICTIONS	
48 COMPENSATORY TOTAL	3,610,096.80
57 TOTAL EL REVENUE	878,592.00
58 BASIC SKILLS TOTAL = (48) + (57) =	4,488,688.80
63 EL CROSS-SUBSIDY AID	11,906.92
OTHER RESTRICTIONS	
35 OPERATING CAPITAL	227,267.20
36 GIFTED & TALENTED	12,896.00
88 ALTERNATIVE COMPENSATION REVENUE	0.00
104a STAFF DEVELOPMENT RATE	0.02
104 STAFF DEVELOPMENT = (25) * (26) * (104a) =	144,455.04
105 TOTAL RECOMMENDED RESTRICTIONS = (103) + (48) + (57) + (63) + (35) + (36) + (88) + (104)	5,194,755.48

GENERAL EDUCATION REVENUE FOR SPECIAL EDUCATION EXCESS COST AID UNDER M.S. 125A.79	
106	GENERAL EDUCATION REVENUE EXCLUDES REFERENDUM, OPERATING CAPITAL, AND TRANSPORTATION SPARSITY = IF (67) = NO THEN (85) - (35) - (84) ELSE (85) - (35) - (66) - (84)
107	GENERAL EDUCATION REVENUE EXCLUDING SPARSITY AND BASIC SKILLS PER APU = $\frac{[(85) - (34) - (58)]}{(25)}$
108	BASIC SKILLS EXCLUDING COMPENSATORY / APU = $\frac{[(58) - (46)]}{(25)}$
109	SPARSITY PER APU

REVENUE SUMMARY	
33 BASIC (INCLUDING TRANSPORT)	7,222,752.00
34 24-25 SPARSITY	34,075.20
35 24-25 OPERATING CAPITAL	227,267.20
36 24-25 GIFTED & TALENTED	12,896.00
37 24-25 EQUITY	112,720.96
41 DECLINING ENROLLMENT REVENUE	0.00
45 EXTENDED TIME REVENUE	0.00
58 BASIC SKILLS TOTAL	4,488,688.80
66 TRANSPORTATION SPARSITY REVENUE	0.00
72 TRANSPORTATION ADJUSTMENT	0.00
80 PENSION ADJUSTMENT REVENUE TOTAL	53,291.12
82 TRANSITION REVENUE	442,382.40
84 REFERENDUM & 1ST TIER LOR REVENUE	4,027.52
85 ANNUAL IDEAS ENTITLEMENT TOTAL	12,598,101.20

NON-GENERAL EDUCATION REVENUE SUMMARY	
90 PRORATED ALT COMP AID ENTITLEMENT	0.00
93 TOTAL ENDOWMENT REVENUE	57,858.48
96 PRORATED LTFM AID ENTITLEMENT	130,944.00
96 EL CROSS-SUBSIDY AID	11,906.92
110 NON-GENERAL EDUCATION REVENUE TOTAL	200,709.40

GENED REVENUE BY ADJUSTED PUPIL UNIT	
33 BASIC (INCLUDING TRANSPORT)	7,281.00
34 24-25 SPARSITY	34.35
35 24-25 OPERATING CAPITAL	229.10
36 24-25 GIFTED & TALENTED	13.00
37 24-25 EQUITY	113.63
41 DECLINING ENROLLMENT REVENUE	0.00
45 EXTENDED TIME REVENUE	0.00
58 BASIC SKILLS TOTAL	4,524.89
66 TRANSPORTATION SPARSITY REVENUE	0.00
72 TRANSPORTATION ADJUSTMENT	0.00
80 PENSION ADJUSTMENT REVENUE TOTAL	53.72
82 TRANSITION REVENUE	445.95
84 REFERENDUM & 1ST TIER LOR REVENUE	4.06
85 ANNUAL IDEAS ENTITLEMENT TOTAL	12,699.70

NON-GENED REVENUE BY ADJUSTED PU	
90	PRORATED ALT COMP AID ENTITLEMENT
93	TOTAL ENDOWMENT REVENUE
96	PRORATED LITEM AID ENTITLEMENT
110	NON-GENERAL EDUCATION REVENUE TOTAL
	0.00
	58.33
	132.00
	232.33