

MEMO TO: Board of Education  
TOPIC: Regular School Board Meeting  
FROM: Steve D. Cairns, Superintendent  
DATE: November 29, 2017

A Regular School Board Meeting of the Board of Education will be held December 4, 2017 at 7:30 PM in the High School Room 101.

### Agenda

**1. SCHOOL BOARD ACTION**

**2. CALL TO ORDER**

A. Pledge - Chairman Broden

**3. PREVIEW OF AGENDA**

*During this time any board member may pull any item(s) from the Consent Agenda*

**4. ADDITIONS TO THE AGENDA**

A. Region 1 Joint Powers Board Election Balloting

**5. CONSENT AGENDA**

A. Minutes - November 20 - Regular Meeting 3  
November 21 - Strategic Planning Meeting

**6. COMMUNICATIONS**

A. Enrollment 6

B. Meet and Confer Meeting - Thursday, December 7, 2017, at 7:30 p.m. in the High School Staff Lounge

Meet and Confer members: Steve Cairns, Adam Broden, LeAnn Agnes, & Jeremy Davies

C. Donna Anderson, White Earth Reservation Behavior Health Therapist will be available to help with mental health at the elementary and high school on Mondays, Tuesdays, and Thursdays. There is no cost to the district for Ms. Anderson's services.

**7. STUDENT INPUT AND RECOGNITION**

A. BES November Students of the Month

Natalee Hoie, Sterling Seyller, Jasmine Goodwin, Grady Schoenborn, Mia Hagen, Eli Phrakonkham, Kiptyn Thompson, Emma Merschman, Preston Busse, Lily Weller, Hayden Hanse, Jarett Stenseng, Marlow Larson, McKenna Strandlien, Lexi Soderstrom, William Gunderson, Trenton Wiese, Gena Lundmark, Jackson Kaiser,

Alesha Madson, Melissa Huschle, Miraje Bliss, Julia Estey, Caitlyn LaVine, and Tyler Lafontaine

**8. PUBLIC PARTICIPATION**

**9. COMMITTEE REPORTS**

- A. Transportation
- B. Policy
- C. Facilities
- D. Negotiations
- E. Athletics
- F. Security
- G. Wellness
- H. Other

**10. REPORTS AND PRESENTATIONS**

**11. SCHOOL BOARD ACTION**

- A. Presentation of 2017-2018 Bagley School Budget 8
- B. Final Levy Limitation 2017 payable 2018 9
- C. School Board Policy
  - 1) Policy 620 Credit for Learning 49
- D. Staffing
  - 1) Hire - Joseph Link as a .5FTE Physical Education Teacher in the Elementary School  
Contingent upon receipt of a satisfactory background check and licensure.

**12. NEXT MEETINGS AGENDA ITEMS - *Chairman Broden***

**13. MEETING SCHEDULE - *Chairman Broden***

Meet and Confer - Thursday, December 7, 2017, at 7:30 p.m. in High School Staff Lounge  
Regular School Board Meeting - Monday, December 18, 2017, at 7:30 p.m. in High School Room 101  
Strategic Planning Meeting Rescheduled - Tuesday, January 2, 2018, at 6:00 p.m. in High School Room 101

**14. ADJOURNMENT**

**15. SCHOOL BOARD ACTION**

**BAGLEY PUBLIC SCHOOLS  
REGULAR SCHOOL BOARD MEETING  
NOVEMBER 20, 2017  
MINUTES**

The regular meeting of the School Board, Independent School District #162 was held on November 20, 2017, at 7:30 p.m. in High School Room 101. Members present: Adam Broden, Wendy Fultz, Amy Fontaine, LeAnn Agnes, Jeremy Davies, Jamie Grover and Superintendent Cairns. Members absent: Renee Benson.

Treasurer Fontaine called the meeting to order and opened with the Pledge of Allegiance to the Flag.

1. A motion was made by Jeremy Davies, seconded by LeAnn Agnes to approve the following consent agenda items:
  - A. November 6 Minutes – Regular and Strategic Planning
  - B. November 2017 Invoices - \$171,617.78 – Ck# 58522-58615
  - C. October 2017 Hand Payables - \$210,947.37 – Ck #32168-32231
  - D. October 2017 Statement of Cash Balances - \$4,366,688.12
  - E. October 2017 Budget Comparison
  - F. October 2017 Wires Payments - \$271,562.77
  - G. BES & BHS Auxiliary AccountsMotion passed 6-0.
2. Any board member interested in filing for election to the Region 1 Joint Powers Board must see the Superintendent Cairns before November 21.
3. Chairman Broden announced that the Robotics Club received a donation from the TEAM Foundation in the amount of \$5,000.
4. Chairman Broden announced that Bria Halvorson was the October Senior of the Month.
5. A motion was made by Amy Fontaine, seconded by LeAnn Agnes to authorize the Student Council Clearwater Christmas Project fundraiser. Motion passed 6-0.
6. A motion was made by Wendy Fultz, seconded by LeAnn Agnes to authorize the Jr./Sr. band and choir Roma Kawa Coffee fundraiser. Motion passed 6-0.
7. A motion was made by LeAnn Agnes, seconded by Amy Fontaine to approve the band/choir trip to New York City pending the trip dates. Mr. Gunderson will apprise the Board of the travel dates once they have been set. Motion passed 6-0.
8. A motion was made by Jeremy Davies, seconded Jamie Grover to authorize Ortons coffee/cappuccino fundraiser. Ortons, Bagley location, will donate half of their coffee and cappuccino sales to Bagley Public Schools. Motion passed 6-0.
9. First reading and comments were held for Policy 620 – Credit for Learning.
10. A motion was made by Jeremy Davies, seconded by Jamie Grover to adopt resolution accepting gifts/donations to Bagley Public Schools:

**WHEREAS** the following; therefore, **BE IT RESOLVED** by the School Board of Independent School District #162 – Bagley School Board does hereby accepts the following donations:

Please see attached list.

Motion passed 6-0.

11. A motion was made by LeAnn Agnes, seconded by Amy Fontaine to accept the resignation of DeAnna Holmstrom effective January 5, 2018. Motion passed 6-0.
12. ITEMS FOR THE NEXT AGENDA:
  - A. Staffing
  - B. 2017 Payable 2018 Levy Certification
  - C. Policy 620 – Credit for Learning
13. A Strategic Planning Committee meeting will be held on Tuesday, November 21, 2017, at 6:30 p.m. in High School Room 101.
14. The next School Board meeting will be held on December 4, 2017, at 7:30 p.m. in High School Room 101.
15. A motion was made by Wendy Fultz to adjourn the meeting at 8:35 p.m. Motion passed 6-0.

Adam Broden, Chairman  
School Board  
Ind. School District #162

Wendy Fultz, Clerk  
School Board  
Ind. School District #162

**BAGLEY PUBLIC SCHOOLS  
SPECIAL SCHOOL BOARD MEETING  
NOVEMBER 21, 2017  
MINUTES**

The special meeting of the School Board, Independent School District #162 was held on November 21, 2017, at 6:30 p.m. at High School Room 101. Members present: Wendy Fultz, Amy Fontaine, Jeremy Davies and Superintendent Cairns. Members absent: Adam Broden, Renee Benson, LeAnn Agnes, and Jamie Grover.

Clerk Fultz called the meeting to order and opened with the Pledge of Allegiance to the Flag.

1. Committee members worked in groups to finalize School District Belief and Vision Statements.
2. The next Strategic Planning meeting will be held on Monday, December 4, 2017, at 6:00 p.m. in High School Room 101.
3. A motion was made by Amy Fontaine to adjourn the meeting at 8:37 p.m. Motion passed 3-0.

Adam Broden, Chairman  
School Board  
Ind. School District #162

Wendy Fultz, Clerk  
School Board  
Ind. School District #162

<b>Bagley School</b>						
<b>Enrollment K -12</b>						
<b>SY 2017-2018</b>						
	<b>12/1/17</b>	<b>11/1/17</b>	<b>10/2/17</b>	<b>9/19/17</b>	<b>6/1/17</b>	<b>9/20/16</b>
HK	11	11	11	10	13	6
K	62	63	63	64	70	77
1	86	86	84	84	71	67
2	71	72	71	71	90	92
3	88	87	85	87	75	74
4	73	75	74	75	103	104
5	96	98	97	98	82	80
6	81	81	81	82	78	80
<b>Total K-6</b>	<b>568</b>	<b>573</b>	<b>566</b>	<b>571</b>	<b>582</b>	<b>580</b>
7	82	80	80	80	76	76
8	75	75	76	75	69	68
9	73	75	74	74	70	75
10	59	58	61	63	72	70
11	75	78	82	81	74	82
12	70	72	73	74	57	63
<b>Total 7-12</b>	<b>434</b>	<b>438</b>	<b>446</b>	<b>447</b>	<b>418</b>	<b>434</b>
<b>Total K-12</b>	<b>1,002</b>	<b>1,011</b>	<b>1,012</b>	<b>1,018</b>	<b>1,000</b>	<b>1,014</b>

<b>Bagley School</b>														
<b>Enrollment K -12</b>														
<b>Comparison 05/06 - 17/18 SY</b>														
	12/1/17	12/1/16	12/1/15	12/1/14	12/2/13	12/3/12	12/1/11	12/1/10	12/1/09	12/1/08	12/3/07	12/1/06	12/1/05	
HK	11	10	16	12	4	16	19	13	15	14	17	5	9	
K	62	74	60	77	75	89	70	74	76	69	60	77	73	
1	86	67	90	76	101	89	84	74	74	68	66	84	83	
2	71	90	72	101	81	86	76	74	70	66	83	80	67	
3	88	77	102	84	87	76	70	66	71	77	76	66	71	
4	73	104	77	85	78	77	65	80	76	76	64	66	86	
5	96	81	82	79	72	66	80	83	77	64	68	88	79	
6	81	80	80	71	67	74	84	82	68	72	91	81	75	
<b>Total K-6</b>	<b>568</b>	<b>583</b>	<b>579</b>	<b>585</b>	<b>565</b>	<b>573</b>	<b>548</b>	<b>546</b>	<b>527</b>	<b>506</b>	<b>525</b>	<b>547</b>	<b>543</b>	
7	82	76	75	66	76	86	85	68	74	88	79	74	96	
8	75	70	66	75	86	83	64	73	86	77	75	97	74	
9	73	73	79	86	80	67	75	78	78	73	99	68	96	
10	59	71	82	80	59	65	79	73	84	96	66	86	94	
11	75	80	63	55	67	69	65	69	97	65	90	82	71	
12	70	59	50	58	71	61	66	82	66	93	79	63	74	
<b>Total 7-12</b>	<b>434</b>	<b>429</b>	<b>415</b>	<b>420</b>	<b>439</b>	<b>431</b>	<b>434</b>	<b>443</b>	<b>485</b>	<b>492</b>	<b>488</b>	<b>470</b>	<b>505</b>	
<b>Total K-12</b>	<b>1,002</b>	<b>1,012</b>	<b>994</b>	<b>1,005</b>	<b>1,004</b>	<b>1,004</b>	<b>982</b>	<b>989</b>	<b>1,012</b>	<b>998</b>	<b>1,013</b>	<b>1,017</b>	<b>1,048</b>	

**GENERAL INFORMATION:** Minnesota Statutes, section 123B.10, requires that every school board shall publish the subject data of this report.

District Name:						District Number: 0162	
FUND	FY 2017 BEGINNING FUND BALANCES	FY 2017 ACTUAL REVENUES AND TRANSFERS IN	FY 2017 ACTUAL EXPENDITURES AND TRANSFERS OUT	JUNE 30, 2017 ACTUAL FUND BALANCES	FY 2018 BUDGET REVENUES AND TRANSFERS IN	FY 2018 BUDGET EXPENDITURES AND TRANSFERS OUT	JUNE 30, 2018 PROJECTED FUND BALANCES
General Fund/Restricted	\$ 991,237	\$ 406,922	\$ 408,678	\$ 989,480	\$ 175,438	\$ 188,195	\$ 976,723
General Fund/Other	\$ 1,916,240	\$ 12,290,224	\$ 11,897,488	\$ 2,308,976	\$ 12,476,988	\$ 12,603,720	\$ 2,182,244
Food Service Fund	\$ 148,838	\$ 572,273	\$ 565,399	\$ 155,713	\$ 535,485	\$ 548,773	\$ 142,425
Community Service Fund	\$ 132,829	\$ 262,771	\$ 198,070	\$ 197,529	\$ 264,662	\$ 263,878	\$ 198,313
Building Construction Fund	\$ 322,136	\$ 1,047	\$ 1,665	\$ 321,518	\$ -	\$ -	\$ 321,518
Debt Service Fund	\$ 182,486	\$ 355,552	\$ 444,715	\$ 93,323	\$ 382,663	\$ 444,515	\$ 31,471
Trust Fund	\$ 1,092	\$ 7,447	\$ 600	\$ 7,939	\$ -	\$ 800	\$ 7,139
Internal Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
* OPEB Revocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB Irrevocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL - ALL FUNDS</b>	<b>\$ 3,694,858</b>	<b>\$ 13,896,235</b>	<b>\$ 13,516,614</b>	<b>\$ 4,074,479</b>	<b>\$ 13,835,236</b>	<b>\$ 14,049,881</b>	<b>\$ 3,859,834</b>
<b>LONG-TERM DEBT</b>	<b>\$ -</b>	<b>CURRENT STATUTORY OPERATING DEBT PER MINNESOTA STATUTES, SECTION 123B.81</b>					<b>\$0</b>
Outstanding July 1, 2016	\$ 6,115,000	AMOUNT OF GENERAL FUND DEFICIT,					
Plus: New Issues	\$ -	IF ANY, IN EXCESS OF 2.5% OF EXPENDITURES 06/30/2017					
Less: Redemmed Issues	\$ 260,000	<b>COST PER STUDENT - AVERAGE DAILY MEMBERSHIP (ADM) 06/30/2017</b>					
Outstanding June 30, 2017	<b>\$ 5,855,000</b>	<b>TOTAL OPERATING EXPENDITURES</b>					<b>\$ 12,925,141.85</b>
<b>SHORT-TERM DEBT</b>	<b>FY 2017 TOTAL ADM SERVED + TUITIONED OUT ADM + ADJUSTED EXTENDED ADM</b>					<b>1,043.67</b>	
Certificates of Indebtedness	\$ -	<b>FY 2017 OPERATING COST PER ADM</b>					<b>\$ 12,384.32</b>
Other Short-Term Indebtedness	\$ -						

**The complete budget may be inspected upon request to the superintendent.**

Comments: This information can also be viewed on the district website which is [www.bagley.k12.mn.us](http://www.bagley.k12.mn.us)

\* Other Post-Employment Benefits (OPEB)

LEVY LIMITATION AND CERTIFICATION  
 REPORT OUTLINE

PROPERTY VALUATION DATA

PROPERTY VALUATIONS (CONT)

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MARKET VALUE

1	2012 MARKET VALUE	427,703,300
2	2013 MARKET VALUE	431,491,000
3	2014 MARKET VALUE	435,160,535
4	2015 MARKET VALUE	442,785,000
5	2016 MARKET VALUE	462,977,200

34	2016 ANTC FOR JOBZ	11,712
35	2016 ANTC INCL JOBZ	
	VALUE = (30)+(34) =	5,243,772

REFERENDUM MARKET VALUE (RMV)

6	2012 RMV	259,269,500
7	2013 RMV	263,688,300
8	2014 RMV	260,263,200
9	2015 RMV	264,691,700
10	2016 RMV	276,058,600

PUPIL DATA

RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.

NET TAX CAPACITY (NTC)

11	2012 NTC	4,397,780
12	2013 NTC	4,471,808
13	2014 NTC	4,423,470
14	2015 NTC	4,497,089
15	2016 NTC	4,708,271

RESIDENT AVE DAILY MEMBERSHIP (ADM)

36	2014-15 RES ADM (ACT)	987.90
37	2015-16 RES ADM (ACT)	991.98
38	2016-17 RES ADM (PRELIM)	1,044.98
39	2017-18 RES ADM (EST)	1,002.16
40	2018-19 RES ADM (EST)	1,036.16
41	2019-20 RES ADM (EST)	1,022.00

SALES RATIO

16	2012 SALES RATIO	98.2%
17	2013 SALES RATIO	95.2%
18	2014 SALES RATIO	93.6%
19	2015 SALES RATIO	93.6%
20	2016 SALES RATIO	90.0%

RESIDENT PUPIL UNITS

42	2014-15 RES PU (ACT)	1,071.29
43	2015-16 RES PU (ACT)	1,077.16
44	2016-17 RES PU (PRELIM)	1,134.15
45	2017-18 RES PU (EST)	1,089.36
46	2018-19 RES PU (EST)	1,125.76

UNLIMITED ADJUSTED NTC (UANTC)

21	2012 UANTC=(11)/(16)=	4,476,336
22	2013 UANTC=(12)/(17)=	4,698,193
23	2014 UANTC=(13)/(18)=	4,727,587
24	2015 UANTC=(14)/(19)=	4,806,128
25	2016 UANTC=(15)/(20)=	5,232,060

ADJUSTED ADM

47	2014-15 ADJ ADM (ACT)	1,011.79
48	2015-16 ADJ ADM (ACT)	995.69
49	2016-17 ADJ ADM (PRELIM)	1,036.62
50	2017-18 ADJ ADM (EST)	1,002.16
51	2018-19 ADJ ADM (EST)	1,033.16
52	2019-20 ADJ ADM (EST)	1,018.00

ADJUSTED NTC (ANTC)

26	2012 ANTC	4,476,336
27	2013 ANTC	4,698,193
28	2014 ANTC	4,727,587
29	2015 ANTC	4,806,128
30	2016 ANTC	5,232,060

ADJUSTED PUPIL UNITS

53	2014-15 ADJ PU (ACT)	1,096.68
54	2015-16 ADJ PU (ACT)	1,078.67
55	2016-17 ADJ PU (PRELIM)	1,123.61
56	2017-18 ADJ PU (EST)	1,089.36
57	2018-19 ADJ PU (EST)	1,122.76

AG MODIFIED ANTC FOR LTFM

31	2014 AG MODIFIED ANTC	4,179,006
32	2015 AG MODIFIED ANTC	4,265,383
33	2016 AG MODIFIED ANTC	4,623,778

VOLUNTARY PRE-K  
 ADJUSTED ADM

58	2016-17 ADJ VPK ADM	16.16
59	2017-18 ADJ VPK ADM	16.16
60	2018-19 ADJ VPK ADM	16.16

SCHOOL YEAR	FORMULA ALLOWANCE	TAX RATE
2007-08	5,074	0.0000
2008-09	5,124	0.0000
2009-10	5,124	0.0000
2010-11	5,124	0.0000
2011-12	5,174	0.0000
2012-13	5,224	0.0000
2013-14	5,302	0.0000
2014-15	5,831	0.0035
2015-16	5,948	0.0033
2016-17	6,067	0.0030
2017-18	6,188	0.0014
2018-19	6,312	0.0000

NOTE: ABOVE NUMBERS ARE NOT ALWAYS COMPARABLE FROM YEAR TO YEAR.

WEIGHTS FOR PUPIL UNITS	FY 2008- FY 2014	FY 2015 & LATER
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PRE-KGN HCP:	1.250	1.000
HCP-KGN:	1.000	1.000
REG-KGN PART:	0.612	0.550
REG-KGN ALL:	0.612	1.000
GRADES 1-3:	1.115	1.000
GRADES 4-6:	1.060	1.000
GRADES 7-12:	1.300	1.200

6

Change [

-stabil #5

-multiplier

PUPIL DATA (CONT)	
VOLUNTARY PRE-K ADJUSTED PUPIL UNITS	
61 2016-17 ADJ VPK PU	16.16
62 2017-18 ADJ VPK PU	16.16
63 2018-19 ADJ VPK PU	16.16
SCHOOL READINESS PLUS ADJUSTED ADM	
64 2017-18 ADJ SRP ADM	
65 2018-19 ADJ SRP ADM	
SCHOOL READINESS PLUS PUPIL UNITS	
65 2017-18 ADJ SRP PU	
66 2018-19 ADJ SRP PU	
(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (50), (51), (52) AND LINES (56), (57))	
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2	
67 2014-15 EXT ADM (ACT)	2.96
68 2015-16 EXT ADM (ACT)	2.06
69 2016-17 EXT ADM (PRELIM)	2.70
70 2017-18 EXT ADM (EST)	3.00
71 2018-19 EXT ADM (EST)	3.00
72 2019-20 EXT ADM (EST)	3.00
EXTENDED TIME PU	
73 2014-15 EXT TIME PU	3.55
74 2015-16 EXT TIME PU	2.47
75 2016-17 EXT TIME PU	3.24
76 2017-18 EXT TIME PU	3.60
77 2018-19 EXT TIME PU	3.60
GENERAL EDUCATION REVENUE	
BASIC REVENUE	
101 FY 2019 FORMULA ALLOW	6,312.00
57 2018-19 ADJ PU (EST)	1,122.76
102 BASIC REVENUE = (57) X (101) =	7,086,861.12

GENERAL EDUCATION REVENUE (CONT)	
DECLINING ENROLLMENT REV	
56 2017-18 ADJ PU (EST)	1,089.36
57 2018-19 ADJ PU (EST)	1,122.76
62 2017-18 ADJ VPK PU	16.16
63 2018-19 ADJ VPK PU	16.16
64 2017-18 ADJ SRP ADM	
65 2018-19 ADJ SRP ADM	
103 DECLINING PUPIL UNITS = GREATER OF ZERO OR [(56) - (62) - (64)] - [(57) - (63) - (65)] =	
104 DECLINING ENROLL ALLOW = 0.28 X (101) =	1,767.36
105 DECLINING ENROLL REV = (103) X (104) =	
PENSION ADJUSTMENT REVENUE	
106 PENSION ADJUST ALLOWANCE (FY 2018 GEN ED REV REPORT, LINE 50)	
107 PENSION ADJUSTMENT REV = (57) X (106) =	
GIFTED & TALENTED REVENUE	
108 GIFTED & TALENTED REV = (57) X \$13.00 =	14,595.88
EXTENDED TIME REVENUE	
77 2018-19 EXT PU (EST)	3.60
109 EXTENDED TIME REVENUE = (77) X \$5,117 =	18,421.20
COMPENSATORY REVENUE	
110 FY 2018 COMPENSATORY REVENUE (FROM FY 2018 GEN ED REV REPORT, LINES 56 AND 57)	834,230.04
111 EST FY 2019 COMPENSATORY REVENUE = (110) X (6,312-839)/(6,188-839) X [(50)/(49)] =	825,194.18

GENERAL EDUCATION REVENUE (CONT)	
112 COMPENSATORY PILOT	
113 TOTAL COMPENSATORY REV = (111)+(112) =	825,194.18
ENGLISH LEARNER (EL)	
114 2018-19 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)	
115 IF (114)=0, ZERO; ELSE GTR OF 20, (114) =	
116 EL REVENUE = (115) X \$704 =	
117 2018-19 ADM SRV (EST)	1,006.64
118 EL CONCENTRATION RATIO = (114)/(117) =	
119 EL CONCENTRATION FACTOR = LSR OF 1 OR (118)/.115 =	
120 EL PUPIL UNITS = (114) X (119) =	
121 EL CONCENTRATION REV = (120) X \$250 =	
122 DISTRICT EL REV + EL CONCENTRATION REV = (116)+(121) =	
123 BASIC SKILLS REVENUE = (113)+(122) =	825,194.18
SPARSITY REVENUE	
124 ATTENDANCE AREA FOR SPARSITY	573.26
125 DIST TO NEAREST HS	13.5
126 ISOLATION INDEX = [SQ RT (.55 X (124))] + (125) =	31.3
127 ISOLATION INDEX RATIO = [(126)-23]/10, WITH MIN=0 AND MAX=1.5	.83

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SPARSITY REVENUE (CONT)		TRANSPORTATION SPARSITY (CONT)	TRANSPORTATION SPARSITY (CONT)
128 2018-19 ADM SRV, 7-12	443.08	143 PRELIMINARY TOTAL	156 PUPIL TRANSP ADJ
129 SECONDARY SPARSITY ADM RATIO		TRANSPORT ALLOWANCE	IF (155)=0, THEN (156)=0
= GREATER OF ZERO OR		= [(141) RAISED TO .26 POWER]	ELSE (155) * .182 =
[400-(128)]		X [(142) RAISED TO .13 POWER]	1,088.23
/[400+(128)] =		X .141 X (101) =	605.77
130 SECONDARY SPARSITY REVENUE		144 TRANSPORTATION	157 TOTAL TRANSPORTATION
= [(101) - \$530]		SPARSITY ALLOWANCE	SPARSITY REVENUE
X (127)X(128)X(129)		= GTR OF ZERO OR (143)	= (145) + (156) =
OR MEMO:		-[.0466 X (101)]=	350,973.93
131 ELEM SPARSITY REVENUE		145 INITIAL TRANSPORTATION	INITIAL GENERAL ED REVENUE
(SEE WEBSITE)		SPARSITY REVENUE	102 BASIC
132 PRELIM SPARSITY REVENUE		(57) X (144) =	7,086,861.12
= (130)+(131) =		146 FY 2018 EST REG AND EXCESS	105 DECLINING ENROLL
133 FY 2018 SPARSITY REV		TRANSP COST (FIN 720 + DEP)	107 PENSION ADJUSTMENT
(FY 2018 GEN ED REV		(FROM FEB17 FORECAST) 658,474.13	108 GIFTED & TALENTED
REPORT, LINE 88)		147 FY 2017 EST REG AND EXCESS	109 EXTENDED TIME
134 ELIGIBLE FOR CLOSED		TRANSP COST (FIN 720 + DEP)	123 BASIC SKILLS
BUILDING ADJUSTMENT?	NO	(FROM FEB17 FORECAST) 647,213.42	135 SPARSITY
135 SPARSITY REVENUE		148 FY 2017 REG AND EXCESS	138 SMALL SCHOOLS
IF (134)=YES, (135) =		TRANSP COST TIMES 105%	157 TRANSPORT SPARSITY
GTR OF (132) OR (133);		= (147) X 1.05 =	350,973.93
ELSE (135) = (132)		679,574.09	158 INITIAL GENERAL ED REV
SMALL SCHOOLS REVENUE		149 ADJUSTED TRANSP COST	= (102)+(105)+(107)
57 2018-19 ADJ PU (EST)	1,122.76	= LSR OF (146)	+ (108)+(109)+(123)
136 SMALL SCHOOLS RATIO =		OR (148) =	+ (135)+(138)+(157) =
GTR OF ZERO OR		150 FY 2018 BASIC REVENUE	OPERATING CAPITAL
[960-(57)]/960 =		(2017-18 GEN ED REV	159 AVE BUILDING AGE (EST)
137 SMALL SCHOOLS ALLOWANCE		REPORT LINE 46) 6,740,959.68	(NOT > 50 YEARS)
= (136) X \$544 =		151 TRANSPORTATION PORTION	30.63
138 SMALL SCHOOLS REVENUE		OF FY 2018 BASIC REVENUE	160 FACILITIES AGE INDEX =
= (57) X (137) =		= (150) X .0466 =	1 + [.01 X (159)] =
TRANSPORTATION SPARSITY		314,128.72	1.3063
139 ATTENDANCE AREA	573.26	152 FY 2018 TRANSP SPARSITY	161 OPERATING CAPITAL
140 SQUARE MILES PER		REV(2017-18 GEN ED REV	ALLOWANCE = \$79
RES PU = (139)/(46) =	.5092	REPORT, LINE 107) 338,366.11	+ [\$109 X (160)] =
141 SPARSITY INDEX = GTR		153 FY 2018 CHARTER TRANSP ADJ	221.39
OF (140) OR 0.2 =	.5092	REV(2017-18 GEN ED REV	162 YEAR ROUND PU SRV
142 DENSITY INDEX		REPORT, LINE 315)	163 OPERATING CAP REVENUE
= LSR OF (140) OR 0.2		154 FY 2018 TRANSP REV SUBTOTAL	= (57) X (161)
BUT AT LEAST .005 =	.2000	(151)+(152)+(153) =	+ (162) X \$31 =
		652,494.83	248,567.84
		155 TRANSP EXCESS COST	LOCAL OPTIONAL REVENUE
		= GTR OF ZERO OR	LOR
		(149)-(154) =	164 MAXIMUM LOCAL
		5,979.30	OPTIONAL ALLOWANCE
			424
			165 FY 2019 ACTUAL LOCAL
			OPTIONAL ALLOWANCE
			424.00
			57 2018-19 ADJ PU (EST)
			1,122.76
			166 LOCAL OPTIONAL REVENUE
			= (165) X (57) =
			476,050.24

\* 1 to 1 Student Devices  
 • BES - IPADS  
 • BHS - Chromebooks  
 • Devices for teachers & SMART Boards.  
 \* Insurance Costs - Obama Care



REFERENDUM ALLOWANCES  
 EXIST AUTH SUBJECT TO LOR REDUCT  
 FOR ELECTION BEFORE CY 2014  
 REF AUTH W/O INFLATION  
 167 FY 2018 AUTHORITY  
 FROM BEFORE CY 2014  
 (FY 2018 GEN ED REV  
 REPORT, LINE 118)  
 168 PHASEOUT OF  
 LINE (167) =  
 169 FY 2019 RESULT  
 (MAY INCL BRD CONV)  
 = (167) - (168) =  
 REF AUTH WITH INFLATION  
 170 FY 2018 AUTHORITY  
 FROM BEFORE CY 2014  
 (FY 2018 GEN ED REV  
 REPORT, LINE 121)  
 171 PHASEOUT OF  
 LINE (170)  
 172 FY 2019 RESULT BEFORE  
 INFLATION ADJUSTMENT  
 = (170) - (171) =  
 173 FY 2019 INFLATION  
 FACTOR 1.0202  
 174 FY 2019 RESULT AFTER  
 INFLATION ADJUSTMENT  
 (MAY INCL BRD CONV)  
 = (172) X (173) =  
 175 COMBINED AUTH SUBJECT  
 TO LOR REDUCTION  
 BEFORE REDUCTION  
 (MAY INCL BRD CONV)  
 = (169) + (174) =  
 165 LOCAL OPTIONAL  
 ALLOWANCE 424.00  
 176 COMBINED AUTH SUBJECT  
 TO LOR REDUCT AFTER  
 REDUCTION = GTR OF  
 ZERO OR [(175) - (165)] =

EXIST AUTH NOT SUBJECT TO LOR  
 REDUCT (EXCLUDE BOARD INCREASE)  
 FOR ELECTION SINCE CY 2014  
 REF AUTH W/O INFLATION  
 177 FY 2018 AUTHORITY  
 SINCE CY 2014  
 (FY 2018 GEN ED REV  
 REPORT, LINE 124)  
 178 PHASEOUT OF  
 LINE (177)  
 179 ADDED BY ELECTIONS  
 HELD IN CY 2016 WITH  
 DELAY  
 180 FY 2019 RESULT  
 = (177) - (178) =  
 REF AUTH WITH INFLATION  
 181 FY 2018 AUTHORITY  
 SINCE CY 2014  
 (FY 2018 GEN ED REV  
 REPORT, LINE 129)  
 182 PHASEOUT OF  
 LINE (181)  
 183 FY 2019 RESULT BEFORE  
 INFLATION ADJUSTMENT  
 = (181) - (182) =  
 173 FY 2019 INFLATION  
 FACTOR 1.0202  
 184 FY 2019 RESULT AFTER  
 INFLATION ADJUSTMENT  
 = (183) X (173)  
 185 ADDED BY ELECTIONS  
 HELD IN CY 2016 WITH  
 DELAY  
 186 COMBINED AUTH NOT SUBJ  
 TO LOR REDUCT EXCLUDING  
 BOARD INCREASE  
 = (180) + (184) =  
 187 TOTAL AUTHORITY BEFORE  
 ELECTIONS EXCLUDING  
 BOARD INCREASE  
 = (176) + (186) =

BOARD APPROVED CONVERTED  
 AND CREATED AUTHORITIES  
 188 BOARD APPROVED  
 CONVERTED AUTHORITY,  
 BEFORE CY 2017  
 INCLUDED IN (187) =  
 (FY 2018 GEN ED REV  
 REPORT, LINE 144)  
 189 BOARD INCREASE  
 EFFECTIVE IN FY 2019  
 EXCLUDING CY 2017  
 BOARD ACTIONS  
 (FY 2018 GEN ED REV  
 REPORT, LINE 145) 300.00  
 190 RECISSION OF AUTHORITY  
 CONVERTED BY BOARD APPR  
 BEFORE CY 2017  
 191 RECISSION OF NEW AUTH  
 CREATED BY BOARD APPR  
 BEFORE CY 2017  
 192 BOARD AUTHORITY  
 PREVIOUSLY APPROVED  
 = (188) + (189)  
 - (190) - (191) = 300.00  
 193 REMAINING POTENTIAL  
 BOARD ACTION =  
 GREATER OF ZERO  
 OR [300 - (192)] =  
 194 BOARD APPR CONVERSION  
 IN CY 2017? NO  
 195 AMOUNT REQUESTED  
 196 AUTHORITY CONVERTED =  
 LEAST OF (187), (193),  
 OR (195) =  
 197 POTENTIAL ADDITIONAL  
 CREATED AUTHORITY  
 = (193) - (187) =  
 198 BOARD APPROVED  
 CREATED AUTHORITY? NO  
 199 REQUESTED PORTION  
 OF POTENTIAL  
 BOARD INCREASE  
 200 ADDED BOARD INCREASE  
 = (197) X (199) =

*5-Year Board Action  
 must be renewed in  
 2019-2020.*



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BOARD APPROVED AUTHORITY (CONT)	REFERENDUM CAPS	EQUITY REVENUE (CONT)
201 BOARD INCREASES INCLUDING CY 2017 = (189)+(200) = 300.00	210 INFLATION FACTOR (EST) FY 2015 TO FY 2019 1.0663	224 RURAL 5TH PERCENTILE 6,570.43
202 BOARD APPROVED TOTAL = (196)+(201) = 300.00	211 STANDARD CAP \$1,845 X (210) = 1,967.32	225 RURAL 95TH PERCENTILE 8,178.69
NEW ELECTIONS WITHOUT INFLATION	212 2015 ALTERNATE CAP OLD LAW REVENUE BASED (2015 GEN ED REV REPORT, LINE 134)	226 RURAL GAP = (225)-(224) = 1,608.26
203 FY 2019 AUTH SUBJECT TO LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2017	213 ALTERNATE CAP, REV BASED = (210) X (212) =	227 DISTRICT'S REGION: METRO=MET; RURAL=RUR RUR
204 FY 2019 AUTH NOT SUBJ LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2017	214 2015 ALTERNATE CAP OLD LAW ALLOWANCE BASED (2015 GEN ED REV REPORT, LINE 132)	228 DIST'S REGION'S EQUITY GAP = (223) OR (226) = 1,608.26
205 FY 2019 \$/APU ADDED BY ELECTIONS HELD IN CY 2017	215 FORMULA ALLOW GROWTH FACTOR = 1.0000 + [(6,312/5,831)-1]/4 1.0206	229 DIST'S REGION'S 95TH PCT = (222) OR (225) = 8,178.69
NEW ELECTIONS WITH INFLATION	216 ALT CAP, ALLOWANCE BASED = (214)X(215)- 424 =	230 DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(102)+(220)+(245)]/(57) = 6,658.28
206 FY 2019 AUTH SUBJECT TO LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2017	217 ALTERNATE CAP = GREATER OF (213) OR (216) =	231 DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (229)-(230) = 1,520.41
207 FY 2019 AUTH NOT SUBJ LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2017	135 SPARSITY REVENUE	232 EQUITY INDEX = (231)/(228) = .94537575
208 FY 2019 \$/APU ADDED BY ELECTIONS HELD IN CY 2017	218 CAP ON AUTHORITY PER APU: IF (135)>0 THERE IS NO CAP; ELSE (218) = GTR OF (211) OR (217) 1,967.32	233 = \$80 X (232) = 75.63
209 FY 2019 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES AFTER LOC EQUITY SUBTRACTION AND BOARD APPROVED NEW AUTHORITY = (187)-(203)-(204) + (205)-(206)-(207) + (208)+(200)-(189) + (179)+(185)-(191) = 300.00	219 FY 2019 \$/ADJ PU, CAPPED TOTAL = LSR OF (209) OR (218) = 300.00 57 2018-19 ADJ PU (EST) 1,122.76 220 FY 2019 REFER REVENUE = (57) X (219) = 336,828.00 2014 A Bonds - Athletic Facilities EQUITY REVENUE	220 REFERENDUM REVENUE 336,828.00
	221 METRO 5TH PERCENTILE 6,612.00	234 INITIAL EQUITY ALLOW IF (231)=0 THEN (234)=0 ELSE IF (220)=0 THEN (234)=\$14 ELSE (234)=\$14+(233) 89.63
	222 METRO 95TH PERCENTILE 8,280.19	57 2018-19 ADJ PU (EST) 1,122.76
	223 METRO GAP = (222)-(221) = 1,668.19	235 = (57) X (234) = 100,632.98
		236 FY 2019 STATE AVERAGE REF REV/ADJ PU (EST) 926.77
		237 = .10 X (236) = 92.68
		219 FY 2019 DISTRICT REFERENDUM REV/ADJ PU 300.00
		238 = GTR OF ZERO OR [(237)-(219)] =
		57 2018-19 ADJ PU (EST) 1,122.76
		239 = LSR OF \$100,000 OR [(57) X (238)] =
		240 = (235)+(239) = 100,632.98
		241 IF (227) = MET THEN (241) = 0.25 X (240) IF (227) = RUR THEN (241) = 0.16 X (240) ELSE (241) = ZERO 16,101.27

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Break down

Board Approved

EQUITY REVENUE (CONT)	
57 2018-19 ADJ PU (EST)	1,122.76
242 = \$50.00 X (57) =	56,138.00
243 EQUITY REVENUE	
= (240)+(241)+(242) =	172,872.25
TRANSITION REVENUE	
244 TRANSITION ALLOWANCE	
(FY 2015 GENERAL	
EDUC REVENUE REPORT,	
LINE 174)	46.28
245 TRANSITION REVENUE	
= (57) X (244) =	51,961.33
STUDENT ACHIEVEMENT LEVY	
NOTE: PHASED OUT IN FY 2018	
OPERATING CAPITAL AIDS & LEVIES	
163 OPERATING CAP REVENUE	248,567.84
30 2016 ANTC	5,232,060
57 2018-19 ADJ PU (EST)	1,122.76
246 FY 2019 ANTC/ADJ PU	
= (30)/(57) =	4,660.00
247 LEVY RATIO FOR OPER CAP	
= LESSER OF 1 OR	
(246)/\$24,241 =	.19223629
248 OPERATING CAP LIMIT	
= (163) X (247) =	47,783.76
249 OPERATING CAP AID	
= (163)-(248) =	200,784.08
LOCAL OPTIONAL AIDS & LEVIES <b>LOR</b>	
166 LOCAL OPTIONAL REV	476,050.24
10 2016 RMV	276,058,600
46 2018-19 RES PU (EST)	1,125.76
250 FY 2019 RMV/RES PU	
= (10)/(46) =	245,219.76
251 LEVY RATIO FOR	
LOCAL OPTIONAL, EQUITY,	
TRANSITION & REF TIER 2	
= LESSER OF 1 OR	
(250)/\$510,000 =	.48082306

LOCAL OPTIONAL AIDS & LEVIES (CONT)	
252 LOCAL OPTIONAL LIMIT	
= (166) X (251) =	228,895.93
253 LOCAL OPTIONAL AID	
= (166)-(252) =	247,154.31
EQUITY AIDS & LEVIES	
243 EQUITY REVENUE	172,872.25
254 EQUITY LIMIT	
= (243) X (251) =	83,120.96
255 EQUITY AID	
= (243)-(254) =	89,751.29
TRANSITION AIDS & LEVIES	
245 TRANSITION REVENUE	51,961.33
256 TRANSITION LIMIT	
= (245) X (251) =	24,984.21
257 TRANSITION AID	
= (245)-(256) =	26,977.12
REFERENDUM AIDS & LEVIES	
219 REFER \$/APU	
ALL AUTHORITIES	300.00
258 TIER 1 CAP/APU	300.00
259 TIER 2 CAP/APU	760.00
260 TIER 3 STD CAP/APU	
= 0.25 X (101) =	1,578.00
135 SPARSITY REVENUE	
261 TIER 3 CAP/APU	
IF (135) > ZERO	
THEN (261) = 9,999.99	
ELSE (261) = (260)	1,578.00
BREAKDOWN OF \$/APU	
BY TIER, ALL AUTHORITIES	
262 TIER 1 = LSR OF	
(219) OR (258) =	300.00
263 TIER 2 = [LSR OF (219)	
OR (259)]-(262) =	
264 TIER 3 = [LSR OF	
(219) OR (261)]	
- (262) - (263) =	
265 UNEQUALIZED	
= (219)-(262)	
- (263)-(264) =	

BREAKDOWN OF REFERENDUM REVENUES	
220 REFERENDUM REVENUE	
ALL AUTHORITIES	336,828.00
266 TOTAL, TIER 1	
= (57) X (262) =	336,828.00
267 TOTAL, TIER 2	
= (57) X (263) =	
268 TOTAL, TIER 3	
= (57) X (264) =	
269 TOTAL, UNEQUALIZED	
= (220)-(266)	
- (267)-(268) =	
REFERENDUM LEVY PORTIONS	
250 FY 2019 RMV/RES PU	245,219.76
270 TIER 1 = LSR OF 1	
OR (250)/\$880,000 =	.27865882
251 TIER 2 = LSR OF 1	
OR (250)/\$510,000 =	.48082306
271 TIER 3 = LSR OF 1	
OR (250)/\$290,000 =	.84558538
REFERENDUM LEVY AUTHORITY	
272 TIER 1 LEVY	
= (266) X (270) =	93,860.09
273 TIER 2 LEVY	
= (267) X (251) =	
274 TIER 3 LEVY	
= (268) X (271) =	
269 UNEQUALIZED LEVY	
275 TOTAL = (272)	
+ (273)+(274)+(269) =	93,860.09
INITIAL TIER 1 LEVY,	
TRUTH IN TAXATION SPLIT	
276 TIER 1 BOARD APPROVED	
= (272) X (202) / (262) =	93,860.09
277 TIER 1 VOTER APPROVED	
= (272) - (276) =	
INITIAL REFERENDUM AID	
278 TIER 1 AID	
= (266)-(272) =	242,967.91
279 TIER 2 AID	
= (267)-(273) =	
280 TIER 3 AID	
= (268)-(274) =	
281 TOTAL AID	
= (278)+(279)+(280) =	242,967.91

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Abbott  
Barry

Handbook

48% Levy  
52% State AID

Board Approved  
REFERENDUM LEVY AUTHORITY Local Levy 28%

State AID 72%

TAX BASE REPLACEMENT AID (TBRA)

282 ADJ INITIAL TBRA  
 (FROM TBRA PHASEOUT  
 REPORT, LINE 11)

283 CONVERTED ADJ FY 2002  
 REF AUTHORITY  
 (FY 2015 GENERAL  
 EDUC REVENUE REPORT,  
 LINE 254)

219 FY 2019 REF \$/APU,  
 UNCAPPED TOTAL 300.00

284 PRORATED TBRA  
 = LSR OF (282) OR  
 (282)X(219)/(283) =

220 FY 2019 REFER REV 336,828.00

285 CAPPED TBRA = LSR OF  
 (284) OR (220) =

INITIAL REVENUES ARE REDUCED TO  
 MAKE TAX BASE REPLACEMENT AID  
 REVENUE-NEUTRAL. REVENUE COMPONENTS  
 ARE REDUCED IN THE FOLLOWING ORDER:

286 TIER 3 AID  
 287 TIER 2 AID  
 288 TIER 1 AID  
 289 TIER 1 LEVY-BRD APR  
 290 TIER 1 LEVY-VTR APR  
 291 TIER 2 LEVY  
 292 TIER 3 LEVY  
 293 UNEQL LEVY

APPLYING THESE REDUCTIONS:

285 TAX BASE REPLACE AID  
 294 TIER 1 AID  
 = (278)-(288) = 242,967.91  
 295 TIER 2 AID  
 = (279)-(287) =  
 296 TIER 3 AID  
 = (280)-(286) =  
 297 TIER 1 LEVY-BRD APR  
 = (276)-(289) = 93,860.09  
 298 TIER 1 LEVY-VTR APR  
 = (277)-(290) =  
 299 TIER 2 LEVY  
 = (273)-(291) =  
 300 TIER 3 LEVY  
 = (274)-(292) =  
 301 UNEQL LEVY  
 = (269)-(293) =

TAX BASE REPLACEMENT AID (CONT)

302 REFER EQUALIZATION AID  
 BEFORE AID GUARANTEE  
 = (294)+(295)+(296) = 242,967.91

303 REFERENDUM LEVY  
 BEFORE AID GUARANTEE  
 = (298) + (299)  
 + (300) + (301) = 93,860.09

TIER 1 LEVY TRUTH IN  
 TAXATION SPLIT BEFORE  
 AID GUARANTEE

304 TIER 1 BOARD APPROVED  
 = (297)X(202)/(262) = 93,860.09

305 TIER 1 VOTER APPROVED  
 = (298) - (304) =

REFERENDUM AID GUARANTEE

306 FY 2015 REFERENDUM AID  
 INCREASE FROM GUARANTEE  
 (FY 2015 GEN ED REV  
 REPORT, LINE 276)

307 FY 2015 REFERENDUM REV  
 (FY 2015 GEN ED REV  
 REPORT, LINE 289) 329,004.00

308 FY 2015 LOCATION  
 EQUITY REVENUE  
 (FY 2015 GEN ED REV  
 REPORT LINE 198)

309 FY 2015 COMBINED REVENUE  
 = (307)+(308) = 329,004.00

310 FY 2015 REFERENDUM  
 EQUALIZATION PLUS  
 HOLD HARMLESS AID  
 (FY 2015 GENERAL  
 EDUC REVENUE REPORT,  
 LINES 276 & 287) 238,521.85

311 FY 2015 LOCATION  
 EQUITY AID  
 (FY 2015 GENERAL  
 EDUC REVENUE REPORT,  
 LINE 197)

312 FY 2015 COMBINED AID  
 FOR GUARANTEE  
 = (310)+(311) = 238,521.85

313 FY 2019 COMBINED REVENUE  
 = (166)+(220) = 812,878.24

REFERENDUM AID GUARANTEE (CONT)

314 FY 2019 COMBINED  
 INITIAL AID  
 = (253)+(302) = 490,122.22

315 REVENUE RATIO =  
 LESSER OF 1 OR  
 [(313)/(309)] = 1.00000000

7 2015 RMV 263,688,300  
 10 2016 RMV 276,058,600

316 RMV RATIO =  
 LESSER OF 1 OR  
 [(7)/(10)] = .95518959

317 FY 2019 MINIMUM  
 COMBINED AID  
 = (312)X(315)X(316) = 227,833.59

318 FY 2019 REFERENDUM HOLD  
 HARMLESS AID INCREASE  
 IF (306)=0 THEN 0,  
 ELSE GREATER OF 0  
 OR [(317)-(314)] =

INITIAL LEVIES ARE REDUCED TO  
 MAKE THE REFER AID GUARANTEE  
 REVENUE-NEUTRAL. LEVY COMPONENTS  
 ARE REDUCED IN THE FOLLOWING ORDER:

319 TIER 1 LEVY-BRD APR  
 320 TIER 1 LEVY-VTR APR  
 321 TIER 2 LEVY  
 322 TIER 3 LEVY  
 323 UNEQL LEVY

REFERENDUM AID & LEVY SUMMARY  
 AFTER REF AID GUARANTEE

324 TIER 1 LEVY BRD APR  
 = (304) - (319) = 93,860.09  
 325 TIER 1 LEVY VTR APR  
 = (305) - (320) =  
 326 TIER 2 LEVY  
 = (299) - (321) =  
 327 TIER 3 LEVY  
 = (300) - (322) =  
 328 UNEQL LEVY  
 = (301) - (323) =

329 VOTER-APPR REF LEVY  
 = (325) + (326)  
 + (327) + (328) =

330 TOTAL REFERENDUM LEVY  
 = (324) + (329) = 93,860.09

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REFERENDUM AID & LEVY SUMMARY (CONT)

331 TOTAL REFERENDUM  
EQUALIZATION AID  
= (285)+(294)+(295) =  
+ (296)+(318) = 242,967.91

ALTERNATIVE ATTENDANCE ADJUSTMENT  
(CHARTER TRANSPORT AND  
MN STATE ACAD ADJ'S ONLY)

143 TRANSPORT ALLOWANCE 605.77  
332 ADJ PU OF CHARTER  
SCHOOLS TRANSPORTED  
BY DISTRICT

333 EXT TME PU OF CHARTER  
SCHOOLS TRANSPORTED  
BY DISTRICT

334 CHARTER ALT ATTENDANCE  
ADJUST = (143) X (332)  
+ \$223 X (333) =

335 2018-19 RES PU ATTENDING  
MN STATE ACADEMIES

336 MN STATE ACADEMIES  
ALT ATTENDANCE ADJ  
= - (101) X (335) =

337 ALT ATTEND ADJUST  
TO AID  
= (334)+(336) =

GENERAL EDUCATION REVENUE SUMMARY

102 BASIC 7,086,861.12  
105 DECLINING ENROLL  
107 PENSION ADJUSTMENT  
108 GIFTED & TALENTED 14,595.88  
109 EXTENDED TIME 18,421.20  
123 BASIC SKILLS 825,194.18  
135 SPARSITY  
138 SMALL SCHOOLS  
157 TRANSPORT SPARSITY 350,973.93  
163 OPERATING CAPITAL 248,567.84  
243 EQUITY REVENUE 172,872.25  
166 LOCAL OPTIONAL 476,050.24  
245 TRANSITION 51,961.33  
220 REFERENDUM 336,828.00  
337 ALT ATTENDANCE ADJ  
338 TOTAL GENERAL REVENUE  
= (102)+(105)+(107)  
+ (108)+(109)+(123)  
+ (135)+(138)+(157)  
+ (163)+(243)+(166)  
+ (245)+(220)+(337) = 9,582,325.97

GENERAL AIDS & LEVIES

248 OPERATING CAP LEVY 47,783.76  
254 EQUITY LEVY 83,120.96  
252 LOCAL OPTIONAL 228,895.93  
256 TRANSITION LEVY 24,984.21  
330 TOTAL REFERENDUM LEVY 93,860.09

339 TOTAL GENERAL ED LEVY  
= (248)+(254)+(252)  
+ (256)+(330) = 478,644.95  
340 TOTAL GENERAL ED AID  
= (338)-(339) = 9,103,681.02

ALTERNATIVE TEACHER COMPENSATION REV

341 ENROLLMENT AS OF OCT 1,  
2016 AT PARTICIPATING  
SITES (FY 2018 GENERAL  
EDUC RPT, LINE 331)  
342 EST ENROLLMENT AS OF  
OCTOBER 1, 2017 AT  
PARTICIPATING SITES  
= (341)X[(50)/(49)] =

343 ALTERNATIVE TEACHER  
COMPENSATION REVENUE  
= \$260.00 X (342) =

ALT TEACHER COMP AIDS & LEVIES

343 ALT COMP REVENUE  
344 ALT COMP BASIC AID  
= 0.65 X (343) =  
345 ALT COMP LEVY REVENUE  
= (343)-(344) =

246 FY 2019 ANTC/ADJ PU 4,660.00  
346 ALT COMP LEVY RATIO  
= LESSER OF 1 OR  
[(246)/\$6,100] = .76393443

347 ALT TEACHER COMP LEVY  
= (345) X (346) =

348 ALT COMP EQUALIZATION AID  
= (343)-(344)-(347) =

SPECIAL EDUCATION AID

ESTIMATES OF FY 2019 SPECIAL EDUC  
AID SHOWN BELOW ARE BASED ON END OF  
SESSION 2017 ESTIMATES. PLEASE NOTE  
THAT THESE ARE ROUGH ESTIMATES AND  
MAY CHANGE SIGNIFICANTLY WHEN  
UPDATED DATA BECOME AVAILABLE.

349 SPEC ED REGULAR  
BEFORE TUITION ADJ 1,230,575.69  
350 NET TUITION ADJUST 1,049.97  
351 EXCESS COST AID 294,502.82  
352 HOLD HARM/GROWTH LMT

353 TOTAL SPECIAL EDUC AID  
= (349) TO (352) = 1,526,128.48

ACHIEVEMENT AND  
INTEGRATION REVENUE

57 2018-19 ADJ PU (EST) 1,122.76

354 FY 2019 EST  
INITIAL BUDGET  
355 FY 2019 EST  
INCENTIVE BUDGET  
356 FY 2019 ADJ  
INITIAL BUDGET  
= (354) X 1.003 =

357 OCT 1, 2016 ENROLL OF  
PROTECTED STUDENTS

358 EST OCT 1, 2017 ENROLL  
OF PROTECTED STUDENTS  
= (357) =

359 OCT 1, 2016  
TOTAL ENROLLMENT  
360 EST OCT 1, 2017  
TOTAL ENROLLMENT  
= (359) =

361 PROTECTED ENROLLMENT  
RATIO =(358)/(360)=  
362 INITIAL ACHIEVE &  
INTEG REVENUE FORMULA  
IF (354) > 0  
= \$350 X (57)X(361) =

363 INTEG HOLD HARMLESS  
(FROM FY 2018 INTEG  
REV RPT, LINE 11)  
364 INITIAL ACHIEVE & INTEG  
REVENUE = LSR OF (356)  
OR [(362)+(363)] =

ACHIEVEMENT AND INTEGRATION REVENUE (CONT)	ICE ARENA LEVY	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (CONT)
365 INCENTIVE REV =LSR OF (355) OR [(57) X \$10] =	380 FY 2017 NET OPR COSTS 381 ICE ARENA LEVY LIMIT = 100% OF (380) =	396 PRORATION FACTOR TO REFLECT STATEWIDE CAP 1.00000000 397 ANNUAL OPEB LEVY LIMIT = (395) X (396) = 97,172.00
366 ACHIEVE & INTEG REVENUE = (364) + (365) =	FY 2018 CAREER & TECHNICAL	
367 ACHIEVE & INTEG LEVY = (366) X .30	382 SHARE OF FY 2018 EST COOPERATIVE BUDGET	NONPUBLIC TRANSPORTATION AID
368 TRANSFER TO MDE IF (364)=(356) THEN (368)=(356)-(354) ELSE (368)=(364)X.003	383 FY 2018 ESTIMATED DISTRICT BUDGET 82,274.00 384 FY 2018 EST BUDGET = (382) + (383) = 82,274.00	398 ESTIMATED FY 2017 REG/EXCESS COST 526,252.00 399 ACTUAL FY 2017 BUS DEPRECIATION 133,149.69 400 FY 2017 REGULAR FTE 1,028.00 401A FY 2017 EXCESS FTE 7.00 402B ESTIMATED FY 2019 NONPUBLIC FTE 30.00
369 ACHIEVE & INTEG AID =(366)-(367)-(368)=	385 PRELIMINARY REVENUE .35 X (384) = 28,795.90	403C FY 2019 NONPUBLIC TO AND FROM AID = [(398)+(399)] / [(400)+(401A)] X(402B) X \$6,312/\$6,067 = 19,884.92
REEMPLOYMENT INSURANCE LEVY	386 LAST YEAR REVENUE (FY 2017 CTE AID REPORT, LINE 16) 31,917.00	404D ESTIMATED FY 2017 NONPUBLIC NONREGULAR COST 405E ESTIMATED FY 2019 NONPUBLIC NONREGULAR AID = (404D) X [\$6,312/\$6,067]
370 EST FY 2018 EXPEND	387 REVENUE GUARANTEE = LESSER OF (384) OR (386) = 31,917.00	406F FY 2019 ESTIMATED TRANSPORTATION AID = (403C)+(405E) = 19,884.92
371 INITIAL REEMPLOYMENT LEVY = 100% OF (370)=	388 PRELIMINARY REVENUE = GREATER OF (385) OR (387) = 31,917.00	CAPITAL RELATED LEVY LIMITATIONS
SAFE SCHOOLS LEVY	389 REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5	LONG TERM FACILITIES MAINTENANCE REVENUE (LTFM)
372 SAFE SCH LVY REQUEST? YES 57 2018-19 ADJ PU (EST) 1,122.76	390 CAREER TECH REVENUE = (388) + (389) = 31,917.00	401 LTFM PLAN APPROVAL STATUS APPROVED
373 SAFE SCH LEVY LIMIT = \$36 X (57) = 40,419.36	29 2015 ANTC 4,806,128 56 2017-18 ADJ PU (EST) 1,089.36 391 FY 2018 ANTC/ADJ PU = (29) / (56) = 4,411.88	INITIAL LTFM REVENUE 57 2018-19 ADJ PU (EST) 1,122.76 402 AVE BLDG AGE (EST) (NO MAX AGE LIMIT) 34.69 403 BLDG AGE RATIO = LSR OF 1 OR (402)/35 = .99114286
SAFE SCHOOLS INTERMEDIATE LEVY	392 LEVY RATIO FOR CTE = LESSER OF 1 OR (391)/\$7,612 = .57959538	404 INITIAL LTFM REVENUE = \$380 X (57) X (403) = 422,869.91
374 SAFE SCH INTERMEDIATE LEVY REQUEST? NO	393 CAREER TECH LEVY LIMIT = (390) X (392) = 18,498.95	
375 INTERMEDIATE LEVY ALLOWANCE <= \$15	394 EST CAREER TECH AID = (390) - (393) = 13,418.05	
376 SAFE SCH INTERMEDIATE LIMIT = (57) X (375) =	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)	
JUDGMENT LEVY	395 AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2017 EXPENSES PAID 97,172.00	
377 DISTRICT JUDGMENTS		
378 INTERMED JUDGMENTS		
379 JUDGMENT LIMIT =(377)+(378) =		

INITIAL LTFM REVENUE (CONT)	OLD LAW ALTER FACILITIES (CONT)	LTFM REVENUE (CONT)
ADDITIONAL LTFM REVENUE FOR QUALIFIED H&S PROJECTS > \$100,000	413 PAYGO REVENUE FOR ALT FAC AND AF/H&S = (411)+(412) =	421 DISTRICT LTFM REVENUE = (419) - (420) = 985,671.66
763 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B 437,801.75	762 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	422 DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS
405 NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ	763 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B 437,801.75	423 TOTAL LTFM REVENUE = (421) + (422) = 985,671.66
703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	LTFM TOTAL AIDS & LEVIES
406 NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K 125,000.00	414 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (416)=NO THEN (705), ELSE 0	57 2018-19 ADJ PU (EST) 1,122.76
407 TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (763)+(405) - (703)+(406) = 562,801.75	704 NEW LTFM REQ DEBT SERVICE FOR VPK	424 LTFM EQUALIZED REVENUE = LSR OF (419), (421) OR \$380 X (57) = 426,648.80
ADDITIONAL LTFM REVENUE FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN	408 NEW PAYGO LTFM LEVY FOR VPK	33 2016 AG MODIFIED ANTC FOR LTFM REVENUE 4,623,778
704 NEW LTFM REQ DEBT SERVICE FOR VPK	415 TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (413)+(762)+(763) + (703)+(704)+(408) + (414) = 437,801.75	54 2015-16 ADJ PU (ACT) 1,078.67
408 NEW PAYGO LTFM LEVY FOR VPK	OLD LAW DEFERRED MAINTENANCE	425 FY 2016 ANTC PER APU = (33) / (54) = 4,286.55
409 TOTAL LTFM REVENUE UNDER NEW LAW = (404) + (407) + (704) + (408) = 985,671.66	416 ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	426 STATEWIDE ANTC/APU 7,718.42
OLD LAW HEALTH AND SAFETY (H&S)	417 OLD LAW DEFERRED MAINTENANCE REVENUE = (404) X \$64/\$380 = 71,220.20	427 LTFM EQUAL FACTOR = 123% OF (426) = 9,493.66
410 OLD LAW HEALTH & SAFETY REVENUE = FY 2019 ESTIMATED H&S COST = 75,533.91	418 TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (410)+(415)+(417) = 584,555.86	428 LTFM LEVY RATIO = LSR OF 1 OR (425)/(427) = .45151712
OLD LAW ALTERNATIVE FACILITIES (ALT FAC OR AF/H&S)	LTFM REVENUE	429 LTFM AID RATIO = 1 - (428) = .54848288
411 REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2019	419 LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (409) OR (418) = 985,671.66	430 LTFM INITIAL EQUAL AID = (424) X (429) = 234,009.56
412 ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	420 DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	431 LTFM INITIAL EQUALIZED LEVY = (424) - (430) = 192,639.24
		432 FY 2017 TOTAL ALT FAC GRANDFATHER AID
		433 TOTAL LTFM EQUAL AID = GREATER OF (430) OR (432) = 234,009.56
		434 TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (424) - (433) = 192,639.24
		435 TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (423)-(433)-(434) = 559,022.86
		436 TOTAL LTFM LEVY = (434) + (435) = 751,662.10

19

LTPM

2018

DEBT SERVICE PORTION OF LTFM REV

762 NET ALT FAC REG DEBT  
 763 NET ALT FAC/H&S DEBT 437,801.75

703 NEW LTFM REQ DEBT FOR  
 ELIG H&S>\$100K

704 NEW LTFM REQ DEBT  
 SERVICE FOR VPK

705 NEW LTFM REQ DEBT FOR  
 ALL OTHER PROJECTS

764 TOTAL DEBT SERVICE  
 LTFM REVENUE  
 = (762)+(763)  
 + (703)+(705)+(704) = 437,801.75

*Long Term Facility maintance*  
 437 LTFM DEBT SERV EQUAL  
 REVENUE = LESSER OF *State AID*  
 (424) OR (764) = 426,648.80  
*55%*

429 LTFM AID RATIO .54848288

438 LTFM DEBT INITIAL EQUAL  
 AID = (437)X(429) = 234,009.56

439 LTFM DEBT EQUAL AID  
 = GREATER OF *Local Levy*  
 (432) OR (438) BUT NOT  
 MORE THAN (764) = 234,009.56  
*45%*

440 LTFM DEBT EQUAL LEVY  
 = GTR OF ZERO OR  
 (437) - (439) = 192,639.24

441 LTFM DEBT UNEQUAL LEVY  
 = GTR OF ZERO OR  
 (764)-(439)-(440) = 11,152.95

GENERAL FUND PORTION OF LTFM REV

423 TOTAL LTFM REVENUE 985,671.66

442 TOTAL GENERAL FUND  
 LTFM REVENUE *TOTAL*  
 = (423) - (764) = (547,869.91)

443 LTFM GEN FUND EQUAL REV  
 = (424) - (437) =

444 LTFM GEN FUND EQUAL AID  
 = (433) - (439) =

445 GEN FUND LTFM EQUAL LIMIT  
 = GTR OF ZERO OR  
 (443) - (444) =

GEN FUND PORTION OF LTFM REV (CONT)

446 GEN FUND LTFM UNEQUAL LIMIT  
 = GTR OF ZERO OR  
 (442)-(444)-(445) = 547,869.91

447 TOTAL GEN FUND LTFM LEVY  
 = (445) + (446) = 547,869.91

DISABLED ACCESS LIMIT

448 FY 1992-FY 2019  
 APPROV DIS ACC COSTS 267,295.00

449 MAXIMUM = GTR OF (JUNE  
 1991 COMPONENT DIST X  
 150,000) OR 300,000 = 300,000.00

450 LSR OF (448) OR (449) 267,295.00

451 FIRST YEAR DISABLED  
 ACCESS LEVY CERTIFIED 1992

452 LAST YEAR TO CERTIFY  
 = (451) + 7 YEARS = 1999

453 TOTAL CUM CERT LEVY  
 (PAY 93 TO PAY 16) 267,295.00

454 CERT LEVY PAY 2017

455 TOTAL CERTIFIED LEVY  
 = (453)+(454) = 267,295.00

456 DISABLED ACCESS LIMIT  
 = GREATER OF ZERO  
 OR (450)-(455) =

LEASE LEVY LIMITATION

DIST'S SHARE OF JOINT  
 LEASE FOR INTERMED DIST  
 287, 288, 916 OR 917

APROV INTERMED OPERATING

ADMINISTRATIVE SPACE

457 FY 2018 JOINT

458 FY 2019 JOINT

INSTRUCTIONAL/STORAGE

459 FY 2018 JOINT

460 FY 2019 JOINT

461 TOT INTERMED OPERATING  
 = (457) TO (460) =

APROV INTERMED CAPITALIZED

ADMINISTRATIVE SPACE

462 FY 2018 JOINT

463 FY 2019 JOINT

LEASE LEVY LIMITATION (CONT)

INSTRUCTIONAL/STORAGE

464 FY 2018 JOINT

465 FY 2019 JOINT

EXCESS FUNDS CAP LEASE

466 FY 2018 JOINT

467 FY 2019 JOINT

468 TOT INTERMED CAPITALIZED  
 = SUM[(462) TO (465)]  
 - (466) - (467) =

469 TOT INTERMED LEASE COSTS  
 = (461) + (468) =

57 2018-19 ADJ PU (EST) 1,122.76

470 INTERMED PUPIL UNIT MAX  
 LIMIT = \$65 X (57) =

471 INTERMED LEASE LIMIT  
 =LSR (469) OR (470) =

472 INTERMED CARRYOVER (INCL  
 IN REGULAR LEASE LIMIT)  
 = (469) - (471) =

APPROVED REGULAR OPERATING LEASES

ADMINISTRATIVE SPACE

473 FY 2018 NONJOINT

474 FY 2019 NONJOINT

475 FY 2018 JOINT

476 FY 2019 JOINT

INSTRUCTIONAL/STORAGE

477 FY 2018 NONJOINT 3,050.00

478 FY 2019 NONJOINT

479 FY 2018 JOINT

480 FY 2019 JOINT

481 REG OPERATING LEASES  
 = (473) TO (480) = 3,050.00

APPROVED REGULAR CAPITALIZED LEASES

ADMINISTRATIVE SPACE

482 FY 2018 NONJOINT

483 FY 2019 NONJOINT

484 FY 2018 JOINT

485 FY 2019 JOINT

APPR REG CAP LEASES (CONT)

OTHER INITIAL GENERAL LEVIES

COMMUNITY SERVICE

INSTRUCTIONAL/STORAGE	
486 FY 2018 NONJOINT	
487 FY 2019 NONJOINT	163,978.75
488 FY 2018 JOINT	
489 FY 2019 JOINT	
490 FY 2019 TIES LEASE	
491 FY 2018 TRANSPORT HUB	
EXCESS FUNDS CAP LEASE	
492 FY 2018 NONJOINT	
493 FY 2019 NONJOINT	
494 FY 2018 JOINT	
495 FY 2019 JOINT	
496 REG CAPITALIZED LEASES	
= (482) TO (491) -	
(492) TO (495) =	163,978.75
497 TOTAL APPROVED REGULAR LEASE COST & CARRYOVER	
= (472)+(481)+(496)=	167,028.75
57 2018-19 ADJ PU (EST)	1,122.76
498 REG PUPIL UNIT MAXIMUM LIMIT = \$212 X (57) =	238,025.12
499 COMM APPROVED LIMIT	
500 REGULAR MAX LIMIT =GTR (498) OR (499)=	238,025.12
501 REGULAR LEASE LIMIT =LSR (497) OR (500)=	167,028.75
502 TOTAL LEASE LEVY LIMIT = (471) + (501) =	167,028.75
INITIAL CAPITAL RELATED LEVIES	
248 OPERATING CAPITAL	47,783.76
447 LT FAC MAINTENANCE	547,869.91
456 DISABLED ACCESS	
502 LEASE LEVY	167,028.75
503 COOP BLDG REPAIR	
504 OTHER CAPITAL (MEMO)	
505 CAP PROJECTS REFER	
506 CAPITAL RELATED LIMITS	
= (248)+(447)+(456)	
+ (502)+(503)+(504)	
+ (505) =	762,682.42

507 CONSOLIDATION/TRANSITION	
508 REORGANIZATION OPERATING DEBT	
509 HEALTH BENEFITS	
510 HEALTH INS (MPLS)	
511 ADDL RETIREMENT (MPLS AND STP)	
512 SEVERANCE	
513 ADMIN DISTRICT	
514 SWIMMING POOL	
515 TREE GROWTH	
516 CONSOLIDATION/RETIREMENT	
517 ECON DEVELOP ABATE	
518 OTHER GENERAL (MEMO)	
519 SUBTOTAL--OTHER INITIAL GENERAL LEVIES	
= (507) TO (518) =	
INITIAL GENERAL FUND LEVY	
520 GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (329)	
521 GENERAL RMV OTHER JOBZ EXEMPT = (254)+(256) + (252)+(324) =	430,861.19
522 GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (505)	
523 GENERAL NTC OTHER GENED JOBZ EXEMPT PHASED OUT IN 2018	
524 GENERAL NTC OTHER JOBZ = (347)+(367)+(371) + (373)+(376)+(379) + (381)+(393)+(397) + (506)-(505)+(519) =	918,772.73
525 TOTAL INITIAL GENERAL LEVY LIMITATION	
= (520)+(521)+(522)	
+ (523)+(524) =	1,349,633.92

BASIC COMMUNITY EDUCATION	
601 POPULATION (YR 2010)	5,943
602 GTR OF (601) OR 1,335	5,943
603 YOUTH SERVICE PROG?	YES
604 AFTER SCHOOL ENRICHMENT?	YES
605 FY 2019 GENERAL REVENUE = \$5.42 X (602) =	
	32,211.06
606 FY 2019 YOUTH SERVICE REV = \$1.00 X (602) =	
	5,943.00
607 FY 2019 AFTER SCHOOL REVENUE = \$1.85 X (602) NOT TO EXCEED 10,000 AND \$0.43 X POPULATION IN EXCESS OF 10,000	
	10,994.55
608 FY 2019 COMMUNITY EDUCATION REVENUE = (605)+(606)+(607) =	
	49,148.61
30 2016 ANTC	5,232,060
609 STANDARD COMM ED LEVY = .00940 X (30) =	
	49,181.36
610 COMM ED LEVY LIMIT LSR (608) OR (609) =	
	49,148.61
611 FY 2019 EST GROSS COMM ED AID = (608)-(610) =	
EARLY CHILD FAMILY EDUCATION	
FY 2017 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY 2019	
612 DIST PLANS TO LEVY FOR FY 2019 ECFE REVENUE?	YES
613 ECFE ANNUAL REPORT SUBMITTED?	YES
614 EST POPULATION UNDER FIVE YEARS OF AGE	465
615 GTR OF 150 OR (614) =	465
616 ECFE ALLOWANCE 0.023 X (101) =	145.18

BES Classroom Addition 2013 B Bonds

20



EARLY CHILD FAMILY ED (CONT)

617 FY 2019 EARLY CHILD FAMILY REVENUE  
 IF (612) = YES  
 = (615) X (616),  
 IF ANNUAL REPT = YES 67,508.70

30 2016 ANTC 5,232,060  
 618 ECFE TAX RATE .00312018  
 619 = (618) X (30) = 16,324.97

620 EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) = 16,324.97

621 EST FY 2019 EARLY CHILD AID = (617)-(620) = 51,183.73

HOME VISITING LIMIT

622 DIST PLANS TO LEVY FOR FY 2019 HOME VISIT? YES

623 HOME VISITING REVENUE  
 IF (622) = YES  
 AND (619) > \$0,  
 = \$3.00 X (614),  
 ELSE = \$0 1,395.00

246 FY 2019 ANTC/ADJ PU 4,660.00  
 624 HOME VISIT LEVY RATIO = LESSER OF 1 OR (246) / \$17,250 = .27014493

625 FY 2019 HOME VISIT LIMIT =(623) \* (624) 376.85

626 FY 2019 EST HOME VISIT AID =(623)-(625) 1,018.15

DISABLED ADULTS

627 DISABLED ADULTS LIMIT LSR \$30,000 OR 50% OF APPROVED EXPENDITURES

SCHOOL-AGE CARE

628 FY 2019 SCH-AGE CARE REV (FY 2019 EST COST)

30 2016 ANTC 5,232,060  
 46 2018-19 RES PU (EST) 1,125.76

SCHOOL-AGE CARE (CONT)

629 ANTC/RES PU  
 = (30)/(46) = 4,647.58

630 LEVY RATIO = LSR OF 1 OR (629)/\$2,318 = 1.00000000

631 FY 2019 SCH-AGE CARE LIM = (628) X (630) =

632 FY 2019 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) =

COMMUNITY SERVICE SUMMARY

633 OTHER COMM ED (MEMO)

634 TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(625) + (627)+(631)+(633) = 65,850.43

GENERAL DEBT SERVICE (FUND 7)

REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2019 PRINCIPAL AND INTEREST PAYMENTS)

REQUIRED DEBT ELIGIBLE FOR LONG TERM FACILITIES MAINTENANCE (LTFM) REV

701 ALT FAC REGULAR REQ DEBT SERV LEVY

702 ALT FAC/H&S REQ DEBT SERV LEVY 466,426.00

703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K

704 NEW LTFM REQ DEBT SERVICE FOR VPK

705 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS

706 TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (701)+(702)+(703) + (704)+(705) = 466,426.00

REQUIRED DEBT ELIGIBLE FOR NATURAL DISASTER EQUAL AID (MS 123B.535)

707 NATURAL DISASTER REQ DEBT SERV LEVY

REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53)

708 TACONITE BONDS REQ DEBT SERV LEVY

709 TAC FUNDING FOR BONDS (NOT IRRRB)

710 TAC ADJ TO REQ = (709) OR [(709) X 1.05] =

711 NET REQ DEBT SERV LEVY TACONITE=(708)-(710)=

712 VOTER APPR ELIG BONDS SOLD BY JULY 1, 2017

713 NON-VOTER ELIG BONDS SOLD BY JULY 1, 2017

714 VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2017

715 TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID =(711)+(712) + (713)+(714)=

REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID

716 VOTER APPR BONDS SOLD AFTER JULY 1, 2017 ELIG FOR FUTURE AID

717 NON-VOTER BONDS SOLD AFTER JULY 1, 2017 ELIG FOR FUTURE AID

718 SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716) + (717) =

OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID

719 VOTER APPR BONDS INELG FOR DEBT EQUAL AID

NON-VOTER APPR INELIG BONDS

720 FACIL BOND-MS 123B.62  
 721 EQUIP BOND-MS 123B.61  
 722 REORG OPER DEBT  
 723 ECON DEV ABATEMENT  
 724 JUDGMENT  
 725 OTHER NON-VOTER  
 726 INELG LEASE PURCHASE  
 727 SUBTOTAL, REQ DEBT FOR  
 NON-VOTER INELIG BONDS  
 =(720) THRU (726)=  
 728 REQ DEBT SERVICE LEVY  
 FOR BONDS INELGIBLE  
 FOR DEBT EQUAL AID  
 = (718)+(719)+(727) =  
 729 GDS REQ DEBT SERV LEVY  
 =(706)+(707)+(715)  
 +(718)+(719)+(728) = 466,426.00  
 730 GDS REQ DEBT SERV LEVY  
 VOTER APPR = (711)+(714)  
 +(712)+(716)+(719) =  
 35 2016 ANTC INCLUDING  
 JOBZ VALUATION 5,243,772  
 731 MAXIMUM EFFORT DEBT  
 SERVICE TAX RATE %  
 732 MAX EFFORT DEBT SERV  
 LEVY = (35) X (731) =  
 733 DS LOAN RECEIVABLE  
 734 DEBT EQUAL REVENUE BASE  
 GTR OF (732) OR  
 [(715) - (733)] =  
 735 BOARD AUTHORIZED  
 TRANSFER TO FUND 7  
 REDUCING REQUIRED  
 DEBT SERVICE LEVY  
 736 FEDERAL FUNDS  
 REDUCING REQUIRED  
 DEBT SERVICE LEVY  
 FUND 7 DEBT BALANCE  
 737 JUNE 2016 FUND 7-425  
 BAL FOR BOND REFUND  
 738 JUNE 2016 FUND 7-451  
 BAL FOR QZAB & QSCB  
 739 JUNE 2016 FUND 7-460  
 BALANCE NONSPENDABLE

FUND 7 DEBT BALANCE (CONT)

740 JUNE 2016 FUND 7-463  
 BALANCE UNASSIGN NEG  
 741 JUNE 2016 FUND 7-464  
 BALANCE RESTRICTED  
 (FOR DEBT EXCESS) 182,486.27  
 742 PAY 16 DEBT EXCESS  
 LEVY REDUCTION 115,785.22  
 743 PAY 17 DEBT EXCESS  
 LEVY REDUCTION 14,755.50  
 744 5% OF PAY 18 REQ DEBT  
 SERV LEVY=(729) X 5%= 23,321.30  
 745 FUND 7 AVAIL BALANCE  
 GTR OF ZERO OR [(741)  
 -(742)-(743)-(744)] = 28,624.25  
 746 RETAIN FOR CAPITAL  
 LOAN REPAYMENT  
 747 APPROVED DEBT EXCESS  
 TO BE RETAINED  
 748 DISTRICT REQUESTED  
 ADDITIONAL EXCESS  
 749 CERTIFIED DEBT EXCESS  
 = GTR OF 0 OR [(745)  
 -(746)-(747)+(748)= 28,624.25  
 750 EXCESS USED TO RETIRE  
 FAC & EQUIP BONDS  
 751 ADJUSTED DEBT EXCESS  
 = (749)-(750) = 28,624.25  
 BREAKDOWN OF NET DEBT EXCESS  
 752 BASE FOR NET DEBT  
 EXCESS DISTRIBUTION  
 = IF (732)>0, THEN 0  
 ELSE (729)-(718)= 466,426.00  
 753 DEBT EXCESS RATIO =  
 LSR 1 OR (751)/(752)= .06136933  
 754 NET DEBT EXCESS FOR  
 ELG REQ DEBT SERVICE  
 = (715) X (753) =

BREAKDOWN OF NET DEBT EXCESS (CONT)

755 EXCESS FOR ELIGIBLE  
 ALT FAC REGULAR BONDS  
 = (701) X (753) =  
 756 EXCESS FOR ELIGIBLE  
 ALT FAC/H&S BONDS  
 = (702) X (753) = 28,624.25  
 757 GENERAL FUND LEVY ADJ  
 FOR FACILITY & EQUIP  
 BONDS =  
 -(720)-(721)-(750) =  
 758 UNALLOCATED DEBT  
 EXCESS = GTR OF ZERO  
 OR [(751)-(752)] =  
 NET DEBT EXCESS SUMMARY  
 759 DEBT EXCESS FOR VOTER  
 APPROVED BONDED DEBT =  
 [(730)-(716)]X(753) =  
 760 DEBT EXCESS FOR NON-  
 VOTER APPROVED DEBT  
 = (751)-(758)-(759) = 28,624.25  
 761 NET DEBT EXCESS FOR  
 DEBT SERV LEVY REDUCT  
 = (759)+(760) = 28,624.25  
 LONG TERM FACILITIES MAINTENANCE AID  
 762 NET ALT FAC REG DEBT  
 = (701)-(755) =  
 763 NET ALT FAC/H&S DEBT  
 = (702)-(756) = 437,801.75  
 764 NET DEBT LEVY FOR  
 LT FAC MAINT  
 = (762)+(763)  
 + (703)+(705)+(704) = 437,801.75  
 437 LTFM DEBT EQUAL REV 426,648.80  
 439 LTFM DEBT EQUAL AID 234,009.56

23

LTFM AID (CONT)  
 440 LTFM DEBT EQUAL LEVY 192,639.24  
 441 LTFM DEBT UNEQUAL LVY 11,152.95  
 765 LTFM DEBT LEVY LIMIT  
 = (440) + (441)  
 + (755) + (756) = 232,416.44

NATURAL DISASTER DEBT EQUALIZATION  
 35 2016 ANTC INCLUDING  
 JOBZ VALUATION 5,243,772  
 766 TEN PERCENT ANTC  
 = 0.10 \* (35) = 524,377  
 707 REQ DEBT LEVY FOR  
 NATURAL DISASTER DEBT  
 767 FY 2019 DISASTER DEBT EQ  
 REV = GTR OF ZERO OR  
 [(707) - (766)] =

54 2015-16 ADJ PU (ACT) 1,078.67  
 768 FY 2016 ANTC PER APU  
 = (35) / (54) = 4,861.33  
 769 STATEWIDE AVE ANTC  
 INCL JOBZ PER APU 8,311.05  
 770 DISASTER EQUAL FACTOR  
 = 300% OF (769) = 24,933.14  
 771 NATURAL DISASTER  
 LEVY RATIO = LSR OF  
 1 OR (768)/(770) = .19497464  
 772 DISASTER AID RATIO =  
 = 1 - (771) = .80502536

773 DISASTER DEBT EQUAL AID  
 = (767) X (772) =  
 774 DISASTER LEVY LIMIT  
 = (707) - (773) =

DEBT EQUALIZATION AID  
 734 DEBT EQUAL BASE  
 754 DEBT EXCESS FOR ELIG  
 REQUIRED DEBT

775 FY 2019 NET REV ADJ  
 TO DEBT EQUALIZATION  
 REVENUE (MEMO)

776 FY 2019 GROSS DEBT  
 EQUALIZATION REVENUE  
 = (734) - (754) + (775) =

DEBT EQUALIZATION AID (CONT)  
 35 2016 ANTC INCLUDING  
 JOBZ VALUATION 5,243,772  
 777 = .1050 X (35) = 550,596.06  
 778 MAX UNEQ LOCAL EFFORT  
 = .1574 X (35) = 825,369.71

779 FY 2019 NET DEBT EQ  
 REV = GTR OF 0 OR  
 [(776) - (778)] =  
 780 PRELIM TIER 1 EQU REV  
 =LSR (779) OR (777)=  
 781 PRELIM TIER 2 EQU REV  
 = (779)-(780) =  
 732 MAXIMUM EFFORT DEBT  
 SERVICE LEVY  
 782 MIN TIER 2 REV FOR MAX  
 EFF = GTR OF ZERO OR  
 [(732)-(777)-(778)] =

783 TIER 2 EQUAL REV = GTR  
 OF (781) OR (782) =  
 784 TIER 1 EQUAL REV  
 = (779)-(783) =  
 54 2015-16 ADJ PU (ACT) 1,078.67  
 785 2016 ANTC INCL JOBZ /  
 ADJ PU = (35)/(54) = 4,861.33  
 786 TIER 1 DEBT EQUAL  
 LEVY RATIO = LSR OF 1 OR  
 (785)/{GTR OF \$4,430  
 OR 55.33% OF (769)} = 1.00000000

787 TIER 2 DEBT EQUAL  
 LEVY RATIO = LSR OF 1 OR  
 (785)/{GTR OF \$8,000  
 OR 100% OF (769)} = .58492369

788 TIER 1 DEBT EQU AID  
 RATIO = 1-(786) =  
 789 TIER 2 DEBT EQU AID  
 RATIO = 1-(787) = .41507631

790 TIER 1 DEBT AID  
 = (784) X (788) =  
 791 TIER 2 DEBT AID  
 = (783) X (789) =  
 792 TOTAL DEBT EQ AID  
 = (790)+(791) =

793 NON VOTER DEBT AID  
 = (792)X(713)/(715) =  
 794 VOTER APPR DEBT AID  
 = (792)-(793) =

ADJUSTMENT TO GDS LIMIT  
 FOR MAXIMUM EFFORT DISTRICTS  
 795 NET ADJ DEBT SERV LEVY  
 DO IF (732)>0,  
 = GTR OF [(729)-(706)  
 -(720)-(721)-(719)-(792)]  
 OR [(732)-(926)-(927)  
 -(792)], ELSE 0

796 ADDL MAX EFF GDS LEVY =  
 GTR OF 0 OR [(732)  
 -(926)-(927)-(795)] =  
 797 TOTAL VTR APR GDS LEVY  
 LIMIT FOR MAX EFF DISTRICTS  
 = (795)+(796) =  
 798 AID ELIG GDS LEVY LIMIT  
 FOR MAX EFF DISTRICTS  
 = (797) - (716)  
 - (719) =

MINIMUM EST MAX EFFORT PAYMENT  
 732 MAX EFFORT DEBT LEVY  
 799 MAX EFFORT REQ LEVY  
 = GTR OF ZERO OR  
 [(729)+(926)+(927)-(706)  
 -(719)-(720)-(721)] =  
 800 MINIMUM EST MAX EFFORT  
 PAYMENT = GTR OF 0  
 OR (732)-(799) =

ADJUSTMENT TO GDS LIMIT  
 FOR IRRRB ALLOCATION

801 FY 2019 IRRRB FUNDING  
 FOR VOTER-APPR BONDS  
 802 PAY 18 IRRRB ADJUSTMENT  
 FOR VOTER-APPROV BONDS  
 = - ((801) X 1.05) =  
 803 FY 2019 IRRRB FUNDING  
 FOR NON-VOTER BONDS  
 804 PAY 18 IRRRB ADJUSTMENT  
 FOR NON-VOTER BONDS  
 = - ((803) X 1.05) =

GENERAL DEBT SERVICE LEVY SUMMARY

805 DEBT EQUAL AID ELIG,  
 VOTER APPROVED  
 IF (732)>0 THEN (798)  
 ELSE = (711)+(712)+(714)  
 -(794)-(802)OR ZERO =

806 DEBT EQUAL AID ELIG,  
 NON VOTER APPROVED  
 = GREATER OF  
 [(713)-(793)-(804)]  
 OR ZERO =

807 DEBT EQUAL AID INELIG,  
 VOTER APPROVED  
 = (716) + (719) =

808 DEBT EQUAL AID INELIG,  
 NON VOTER APPROVED  
 = (717) + (727) =

765 LTFM DEBT LEVY LIMIT  
 NON VOTER APPROVED 232,416.44

774 DISASTER LEVY LIMIT  
 VOTER APPROVED

809 INITIAL GDS LEVY LIM  
 VOTER APPROVED  
 (805)+(807)+(774) =

810 INITIAL GDS LEVY LIM  
 NON VOTER APPROVED  
 = (806)+(808)+(765) = 232,416.44

811 TOTAL INITIAL GDS LEVY  
 LIMIT = (809)+(810) = 232,416.44

OTHER POSTEMPLOYMENT BENEFITS (OPEB)  
 & PENSION DEBT SERVICE (FUND 47)

901 LEVY BONDS IRREV TRUST  
 VOTER APPROVED

902 LEVY BONDS REVOC TRUST  
 VOTER APPROVED

903 REQ DEBT SERV LEVY OPEB  
 BONDS VOTER APPROVED  
 = (901) + (902) =

904 LEVY BONDS IRREV TRUST  
 NON-VOTER APPROVED

905 LEVY BONDS REVOC TRUST  
 NON-VOTER APPROVED

OTHER OPEB AND PEN DEBT SERV (CONT)

906 REQUIRED DEBT SERVICE  
 LEVY FOR OPEB BONDS  
 NON-VOTER APPROVED  
 = (904) + (905) =

907 REQ DEBT SERV LEVY FOR  
 PENSION BONDS (MPLS)

908 REQ DEBT SERVICE LEVY  
 FOR OPEB/PENSION BONDS  
 NON-VOTER APPROVED  
 = (906) + (907) =

FUND 47 DEBT BALANCE

909 JUNE 2016 FUND 47-425  
 BAL FOR BOND REFUND

910 JUNE 2016 FUND 47-460  
 BALANCE NONSPENDABLE

911 JUNE 2016 FUND 47-463  
 BALANCE UNASSIGN NEG

912 JUNE 2016 FUND 47-464  
 BALANCE RESTRICTED

913 JUNE 2016 FUND 47-464  
 BALANCE VOTER APPROV

914 JUNE 2016 FUND 47-464  
 BAL NON-VOTER APPROV  
 = (912) - (913) =

915 PAY 16 OPEB DEBT EXC  
 REDUCTION NON-VOTER

916 PAY 17 OPEB DEBT EXC  
 REDUCTION NON-VOTER

917 5% OF REQUIRED OPEB  
 DEBT SERV LEVY VOTER  
 = (903) X 5% =

918 5% OF REQUIRED OPEB  
 DEBT SERV LEVY NONVOT  
 = (908) X 5% =

919 RETAIN FOR CAP LOAN  
 REPAYMENT NON-VOTER

920 APPROV DEBT EXCESS TO  
 BE RETAINED NON-VOTER

921 FUND 47 AVAILABLE  
 BALANCE VOTER APPROVED  
 = GREATER OF ZERO OR  
 [(913)-(917)] =

922 FUND 47 AVAILABLE  
 BALANCE NON-VOTER  
 = GTR ZERO OR [(914)-  
 SUM (915) TO (920)] =

FUND 47 DEBT BALANCE (CONT)

923 CLOSING FUND 47 TO  
 FUND 7 TRANSFER  
 IF (922) GTR ZERO AND  
 (908) EQ ZERO,ELSE 0

924 ADDITIONAL DEBT EXCESS  
 REQUESTED OPEB/PENSION  
 BONDS VOTER APPROVED

925 ADDITIONAL DEBT EXCESS  
 REQUESTED OPEB/PENSION  
 NON-VOTER APPROVED

926 NET DEBT SERVICE LEVY  
 FOR VOTER APPROVED  
 OPEB/PENSION BONDS  
 =(903)-(921)-(924) =

927 NET DEBT SERVICE LEVY  
 FOR OPEB/PENSION BONDS  
 NON-VOTER APPROVED  
 =(908)-(922)-(925) =

LEVY LIMITATION ADJUSTMENTS

IN GENERAL, IF WE HAVE:  
 A FINAL LEVY AUTHORITY  
 B PREVIOUSLY CALCULATED AUTHORITY  
 C CERTIFIED LEVY BASED ON (B)  
 D LEVY ADJUSTMENT, THEN:  
 IF A>B, D=A-B  
 IF A<C, D=A-C  
 OTHERWISE D=ZERO

GENERAL FUND ADJUSTMENTS

FY 2018 OPERATING  
 CAPITAL LEVY ADJUSTMENT

1001 FY 2018 OPER CAP LEVY AUTH  
 (FROM FY 2018 GENERAL  
 EDUC REVENUE REPORT,  
 LINE 193) 51,782.56

1002 16 PAY 17 LIMIT 53,073.86

1003 16 PAY 17 LEVY 53,073.86

1004 FY 2018 OPER CAPITAL  
 LEVY ADJUSTMENT  
 = ((1001)-(1003)) = 1,291.30-

FY 2018 LOCAL OPTIONAL LEVY ADJUSTMENT	FY 2018 1ST TIER VTR-APPR (CONT)	FY 2018 2ND TIER REF ADJ (CONT)
1005 FY 2018 LOC OPT LEVY AUTH (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 207) 220,057.42	1020 16 PAY 17 LIMIT 1021 16 PAY 17 LEVY  1022 PAY 17 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1018)+(1019)+(1020)	1036 16 PAY 17 LIMIT 1037 16 PAY 17 LEVY  1038 PAY 17 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1034)+(1035)+(1036)
1006 16 PAY 17 LIMIT 220,160.33 1007 16 PAY 17 LEVY 220,160.33 1008 FY 2018 LOCAL OPTIONAL LEVY ADJUSTMENT = ((1005)-(1007)) = 102.91-	1023 PAY 17 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1018)+(1019)+(1021)  1024 FY 2018 1ST TIER VTR REF LEVY ADJUSTMENT	1039 PAY 17 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1034)+(1035)+(1037)  1040 FY 2018 2ND TIER REF LEVY ADJUSTMENT
FY 2018 EQUITY LEVY ADJUSTMENT		
1009 FY 2018 EQUITY LEVY AUTH (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 210) 81,175.65	FY 2018 1ST TIER BOARD-APPROVED REFER LEVY ADJUST  1025 FY 2018 BRD-APPR REF LEVY AUTH (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 256) 90,235.81	FY 2018 3RD TIER REF LEVY ADJUST  1041 FY 2018 3RD TIER REF LEVY AUTH (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 261)
1010 16 PAY 17 LIMIT 81,334.08 1011 16 PAY 17 LEVY 81,334.08 1012 FY 2018 EQUITY LEVY ADJUSTMENT = ((1009)-(1011)) = 158.43-	1026 ALLOCATION OF TBRA (FROM PAY 17 LEVY REPORT, LINE 281) 1027 ALLOC OF REF HOLD HARM (FROM PAY 17 LEVY REPORT, LINE 311)	1042 ALLOCATION OF TBRA (FROM PAY 17 LEVY REPORT, LINE 284) 1043 ALLOC OF REF HOLD HARM (FROM PAY 17 LEVY REPORT, LINE 314)
FY 2018 TRANSITION LEVY ADJUSTMENT		
1013 FY 2018 TRANSITION LEVY AUTH (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 217) 24,019.47	1028 16 PAY 17 LIMIT 90,278.01 1029 16 PAY 17 LEVY 90,278.01  1030 PAY 17 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1026)+(1027)+(1028) 90,278.01	1044 16 PAY 17 LIMIT 1045 16 PAY 17 LEVY  1046 PAY 17 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1042)+(1043)+(1044)
1014 16 PAY 17 LIMIT 24,030.70 1015 16 PAY 17 LEVY 24,030.70 1016 FY 2018 TRANSITION LEVY ADJUSTMENT = ((1013)-(1015)) = 11.23-	1031 PAY 17 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1026)+(1027)+(1029) 90,278.01  1032 FY 2018 BOARD-APPR = ((1025)-(1030)) = 42.20-	1047 PAY 17 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1042)+(1043)+(1045)  1048 FY 2018 3RD TIER REF LEVY ADJUSTMENT
FY 2018 1ST TIER VOTER-APPROVED REFER LEVY ADJUST		
1017 FY 2018 1ST TIER REF LEVY AUTH (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 257)	FY 2018 2ND TIER REF LEVY ADJUST  1033 FY 2018 2ND TIER REF LEVY AUTH (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 259)	FY 2018 UNEQUAL REF LEVY ADJUST  1049 FY 2018 UNEQUAL REF LEVY AUTH (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 263)
1018 ALLOCATION OF TBRA (FROM PAY 17 LEVY REPORT, LINE 282) 1019 ALLOC OF REF HOLD HARM (FROM PAY 17 LEVY REPORT, LINE 312)	1034 ALLOCATION OF TBRA (FROM PAY 17 LEVY REPORT, LINE 283) 1035 ALLOC OF REF HOLD HARM (FROM PAY 17 LEVY REPORT, LINE 313)	1050 ALLOCATION OF TBRA (FROM PAY 17 LEVY REPORT, LINE 285)

FY 2018 UNEQUAL REF LEVY ADJ (CONT)	FY 2018 TBRA ALLOC ADJ (CONT)	FY 2016 OPERATING CAPITAL LEVY ADJ
1051 ALLOC OF REF HOLD HARM (FROM PAY 17 LEVY REPORT, LINE 315)	1026 FY 2018 TBRA ALLOC TO BOARD-APR REF LEVY FROM PAY 17 LEVY	1076 FY 2016 OPER CAP LEVY AUTH (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINE 181) 71,461.10
1052 16 PAY 17 LEVY	1065 FY 2018 TBRA ALLOCATION BRD-APPR ADJUSTMENT = (1026)-(1064) =	1077 14 PAY 15 LIMIT 71,211.57 1078 14 PAY 15 LEVY 71,211.57
1053 16 PAY 17 LEVY		1079 TOTAL ADJUST TO PAY 15 OPER CAP LEVY AUTH = ((1076)-(1077)) = 249.53
1054 PAY 17 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1050)+(1051)+(1052)	FY 2018 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES	1080 15 PAY 16 ADJ LIMIT 288.52 1081 15 PAY 16 ADJ LEVY 288.52
1055 PAY 17 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1050)+(1051)+(1053)	1066 FY 2018 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINES 300 TO 303)	1082 FY 2016 OPER CAPITAL LEVY ADJUSTMENT = ((1079)-(1081)) = 38.99-
1056 FY 2018 UNEQUALIZED REF LEVY ADJUSTMENT		
		FY 2016 LOC EQUITY LEVY ADJUST
FY 2018 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES	1067 TIER 1 LEVY-VTR APR 1068 TIER 2 LEVY 1069 TIER 3 LEVY 1070 UNEQL LEVY	1083 FY 2016 LOC EQT LEVY AUTH (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINE 195) 219,530.53
FY 2018 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINES 272 TO 275)	1071 TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1067) TO (1070) =	1084 14 PAY 15 LIMIT 220,994.63 1085 14 PAY 15 LEVY 220,994.63
1057 TIER 1 LEVY-VTR APR	1072 TOTAL FY 2018 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 17 LEVY = (1019)+(1035) + + (1043)+(1051) =	1086 TOTAL ADJUST TO PAY 15 LOC EQUITY LEVY AUTH = ((1083)-(1085)) = 1,464.10-
1058 TIER 2 LEVY		1087 15 PAY 16 ADJ LIMIT 1,771.41- 1088 15 PAY 16 ADJ LEVY 1,771.41-
1059 TIER 3 LEVY	1073 FY 2018 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1072)-(1071) =	1089 FY 2016 LOC EQUITY LEVY ADJUSTMENT = ((1086)-(1087)) = 307.31
1060 UNEQL LEVY		
1061 TOTAL FY 2018 TBRA ALLOC TO REF LEVY CATEGORIES = (1057) TO (1060) =		FY 2016 EQUITY LEVY ADJUSTMENT
1062 TOTAL FY 2018 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 17 LEVY = (1018)+(1034) + + (1042)+(1050) =	FY 2018 REFERENDUM HOLD HARMLESS ADJUSTMENT TO BOARD-APPROVED LEVIES	1090 FY 2016 EQUITY LEVY AUTH (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINE 198) 73,169.94
1063 FY 2018 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1062)-(1061) =	1074 FY 2018 ALLOC OF HOLD HARM TO BRD-APR REF LEVY (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 299)	1091 14 PAY 15 LIMIT 75,054.78 1092 14 PAY 15 LEVY 75,054.78
	1027 FY 2018 HOLD HARM ALLOC TO BOARD-APR REF LEVY FROM PAY 17 LEVY	1093 TOTAL ADJUST TO PAY 15 EQUITY LEVY AUTH = ((1090)-(1092)) = 1,884.84-
FY 2018 TBRA ALLOCATION ADJUSTMENT TO BOARD-APPROVED LEVIES		1094 15 PAY 16 ADJ LIMIT 632.64- 1095 15 PAY 16 ADJ LEVY 632.64-
1064 FY 2018 ALLOCATION OF TBRA TO BRD-APR REF LEVY (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 271)	1075 FY 2018 HOLD HARM ALLOC BRD-APPR ADJUSTMENT = (1027)-(1074) =	1096 FY 2016 EQUITY LEVY ADJUSTMENT = ((1093)-(1095)) = 1,252.20-



<p>FY 2016 TBRA ALLOCATION ADJUSTMENT  TO VOTER-APPROVED LEVIES (CONT)</p> <p>1140 PAY 15 ALLOC OF TBRA  TO VOTER-APR REF LEVY  (FROM PAY 15 LEVY RPT,  LINES 276 TO 280)</p> <p>1141 FY 2016 TBRA ALLOCATION  TOTAL ADJUSTMENT  = (1140)-(1139) =</p> <p>1142 15 PAY 16 ADJ LIMIT  1143 15 PAY 16 ADJ LEVY</p> <p>1144 FY 2016 TBRA ALLOC  LEVY ADJUSTMENT</p> <p>FY 2016 TBRA ALLOCATION ADJUSTMENT  TO BOARD-APPROVED LEVIES</p> <p>1145 FY 2016 ALLOC OF TBRA  TO BRD-APR REF LEVIES  (FROM GENERAL EDUC  REVENUE REPORT,  LINE 258)</p> <p>1146 PAY 15 ALLOC OF TBRA  TO BRD-APR REF LEVY  (FROM PAY 15 LEVY RPT,  LINE 268)</p> <p>1147 FY 2016 TBRA ALLOCATION  TOTAL ADJUSTMENT  = (1146)-(1145) =</p> <p>1148 15 PAY 16 ADJ LIMIT  1149 15 PAY 16 ADJ LEVY</p> <p>1150 FY 2016 TBRA ALLOC  LEVY ADJUSTMENT</p> <p>FY 2016 REFERENDUM HOLD HARMLESS  ADJUSTMENT TO VOTER-APPROVED LEVIES</p> <p>1151 FY 2016 ALLOC OF HOLD HARM  TO VTR-APR REF LEVIES  (FROM FY 2016 GENERAL  EDUC REVENUE REPORT,  LINES 287 TO 290)</p> <p>1152 PAY 15 HOLD HARM ALLOC  TO VOTER-APR REF LEVY  (FROM PAY 15 LEVY RPT,  LINES 298 TO 302)</p>	<p>FY 2016 REF HOLD HARMLESS ADJ  TO VOTER-APPROVED LEVIES (CONT)</p> <p>1153 FY 2016 HOLD HARM TOTAL  VTR-APPR ADJUSTMENT  = (1152)-(1151) =</p> <p>1154 15 PAY 16 ADJ LIMIT  1155 15 PAY 16 ADJ LEVY</p> <p>1156 FY 2016 HOLD HARM ALLOC  VTR-APPR ADJUSTMENT</p> <p>FY 2016 REFERENDUM HOLD HARMLESS  ADJUSTMENT TO BOARD-APPROVED LEVIES</p> <p>1157 FY 2016 ALLOC OF HOLD HARM  TO BRD-APR REF LEVY  (FROM FY 2016 GENERAL  EDUC REVENUE REPORT,  LINE 286)</p> <p>1158 PAY 15 HOLD HARM ALLOC  TO BOARD-APR REF LEVY  (FROM PAY 15 LEVY RPT,  REPORT, LINE 298)</p> <p>1159 FY 2016 HOLD HARM TOTAL  BRD-APPR ADJUSTMENT  = (1158)-(1157) =</p> <p>1160 15 PAY 16 ADJ LIMIT  1161 15 PAY 16 ADJ LEVY</p> <p>1162 FY 2016 HOLD HARM ALLOC</p> <p>FY 2018 ALT TEACHER COMP LEVY ADJUST</p> <p>1163 FY 2018 ALT COMP LEVY AUTH  (FROM FY 2018 GENERAL  EDUC REVENUE REPORT,  LINE 337)</p> <p>1164 16 PAY 17 LIMIT  1165 16 PAY 17 LEVY  1166 FY 2018 ALT TEACH COMP  LEVY ADJUSTMENT</p>	<p>FY 2016 ALT TEACHER COMP LEVY ADJUST</p> <p>1167 FY 2016 ALT COMP LEVY AUTH  (FROM FY 2016 GENERAL  EDUC REVENUE REPORT,  LINE 328)</p> <p>1168 14 PAY 15 LIMIT  1169 14 PAY 15 LEVY</p> <p>1170 TOTAL ADJUST TO PAY 15  ALT COMP LEVY AUTH</p> <p>1171 15 PAY 16 ADJ LIMIT  1172 15 PAY 16 ADJ LEVY  1173 FY 2016 ALT TEACH COMP  LEVY ADJUSTMENT</p> <p>FY 2018 INTEGRATION ADJUSTMENT</p> <p>1174 FY 2018 INTEG LEVY AUTH  (FROM INTEGRATION REVENUE  REPORT, LINE 20)</p> <p>1175 16 PAY 17 LIMIT  1176 16 PAY 17 LEVY  1177 FY 2018 INTEGRATION  ADJUSTMENT LIMIT</p> <p>FY 2016 INTEGRATION ADJUSTMENT</p> <p>1178 FY 2016 INTEG LEVY AUTH  (FROM INTEGRATION REVENUE  REPORT, LINE 20)</p> <p>1179 14 PAY 15 LIMIT  1180 14 PAY 15 LEVY  1181 TOTAL ADJUSTMENT</p> <p>1182 15 PAY 16 ADJ LIMIT  1183 15 PAY 16 ADJ LEVY  1184 FY 2016 INTEGRATION  ADJUSTMENT LIMIT</p>
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FY 2016 REEMPLOYMENT ADJUSTMENT  
 1185 FY 2016 EXPEND ACTUAL  
 1186 REEMPLOY LEVY AUTH  
 = 100% OF (1185) =  
 1187 15 PAY 16 LIMIT 500.00  
 1188 15 PAY 16 LEVY 500.00  
 1189 FY 2016 REEMPLOY ADJUST  
 = ((1186)-(1188)) = 500.00-

FY 2003 REEMPLOYMENT ADJUSTMENT  
 1190 REEMPLOYMENT BALANCE  
 (PAY 17 LEVY  
 LINE 1194)

1191 REEMPLOY ADJUST BASED  
 ON CURRENT YEAR LEVY  
 = LESSER OF [(371)  
 OR (1190)] X -1 =  
 1192 REEMPLOY ADJUST BASED  
 ON FY 2016 ADJUSTMENT,  
 IF (1189)<0, THEN ZERO;  
 ELSE LESSER OF {(1189)  
 OR [(1190)+(1191)]}  
 X -1 =

1193 FY 2003 REEMPLOY ADJUST  
 = (1191)+(1192) =

1194 REVISED REEMPLOYMENT  
 BALANCE  
 = (1190)+(1193) =

FY 2016 SAFE SCHOOLS ADJUST  
 1195 SAFE SCH Lvy REQUEST? YES  
 54 2015-16 ADJ PU  
 1197 FY 2016 SAFE SCHOOLS  
 AUTH \$36 X (54) = 38,832.12  
 1198 14 PAY 15 LIMIT 40,420.80  
 1199 14 PAY 15 LEVY 40,420.80  
 1200 FY 2016 SAFE SCH ADJUST  
 = ((1197)-(1199)) = 1,588.68-

FY 2016 SAFE SCHOOLS  
 INTERMEDIATE ADJUST  
 1201 SAFE SCH INTERMEDIATE  
 LEVY ALLOW 1,078.67  
 54 2015-16 ADJ PU  
 1202 FY 2016 SAFE SCHOOLS  
 INTERMEDIATE AUTHORITY  
 = (1201 )X (54) =  
 1203 14 PAY 15 LIMIT  
 1204 14 PAY 15 LEVY  
 1205 FY 2016 SAFE SCHOOLS  
 INTERMEDIATE ADJUST

CAREER TECHNICAL ADJUSTMENT  
 1206 FY 2016 CAREER TECH  
 LEVY AUTHORITY  
 FY 2016 CTE AID Report  
 LINE 21) 22,060.68  
 1207 15 PAY 16 LIMIT 19,400.84  
 1208 15 PAY 16 LEVY 19,400.84  
 1209 FY 2016 CAREER TECH  
 ADJUSTMENT  
 = ((1206)-(1207)) 2,659.84

FY 2016 HEALTH BENEFITS LEVY ADJUST  
 1210 FY 2016 ACTUAL COST  
 (LIMITED TO \$600,000)  
 1211 15 PAY 16 LIMIT  
 1212 15 PAY 16 LEVY  
 1213 FY 2016 HEALTH  
 BENEFITS ADJUST

FY 2016 ANNUAL OPEB LEVY ADJUST  
 1214 FY 2016 ACTUAL COST  
 (FIN 797 + OBJ 291) 126,707.16  
 1215 PRORATION FACTOR TO  
 REFLECT STATEWIDE CAP 1.00000000  
 1216 PRORATED ANNUAL  
 OPEB LEVY AUTH 126,707.16  
 1217 16 PAY 17 LIMIT 126,707.16  
 1218 16 PAY 17 LEVY 126,707.16

1219 FY 2016 ANNUAL  
 OPEB ADJUSTMENT  
 (NO ADJUSTMENT)

CAPITAL RELATED ADJUSTMENTS  
 FY 2018 LTFM EQUALIZED LEVY ADJUST  
 1220 FY 2018 EST LTFM  
 EQUALIZED LEVY AUTHORITY  
 (FROM WEBSITE  
 REPORT, LINE 60)  
 1221 16 PAY 17 LIMIT  
 1222 16 PAY 17 LEVY  
 1223 FY 2018 LTFM EQUALIZED  
 LEVY ADJUST

FY 2018 LTFM UNEQUALIZED LEVY ADJUST  
 1224 FY 2018 EST LTFM  
 UNEQUALIZED LEVY  
 AUTHORITY  
 (FROM WEBSITE  
 REPORT, LINE 61) 306,187.35  
 1225 16 PAY 17 LIMIT 306,910.11  
 1226 16 PAY 17 LEVY 306,910.11  
 1227 FY 2018 LTFM UNEQUALIZED  
 LEVY ADJUST  
 = (1224)-(1226) = 722.76-

FY 2017 LTFM EQUALIZED LEVY ADJUST  
 1228 FY 2017 EST LTFM  
 EQUALIZED LEVY AUTHORITY  
 (FROM FY 2017 WEBSITE  
 REPORT, LINE 60)  
 1229 15 PAY 16 LIMIT  
 1230 15 PAY 16 LEVY  
 1231 TOTAL ADJUSTMENT

1232 16 PAY 17 ADJ LIMIT  
 1233 16 PAY 17 ADJ LEVY  
 1234 FY 2017 LTFM EQUALIZED  
 LEVY ADJUST

FY 2017 LTFM UNEQUALIZED LEVY ADJUST	FY 2016 DEFERRED MAINT ADJ (CONT)	FY 2016 NET LEASE COSTS (CONT)
1235 FY 2017 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2017 WEBSITE REPORT, LINE 61) 202,086.32	1254 14 PAY 15 LIMIT 47,686.02 1255 14 PAY 15 LEVY 47,686.02	1285 FY 2016 COSTS (PAY 15) SUM (1276) TO (1284)= 164,829.00
1236 15 PAY 16 LIMIT 198,399.74 1237 15 PAY 16 LEVY 198,399.74 1238 TOTAL ADJUSTMENT = (1235)-(1236) = 3,686.58	1256 FY 2016 DEFERRED = (1254)-(1256) = 2,001.90-	1286 PAY 16 OPER INTERMED 1287 PAY 16 CAP INTERMED 1288 PAY 16 OPER JOINT 1289 PAY 16 OPER NON-J ADM 1290 PAY 16 OPER NON-J OTH 1291 PAY 16 CAPITAL JOINT 1292 PAY 16 CAP NON-J ADM 1293 PAY 16 CAP NON-J OTH
1239 16 PAY 17 ADJ LIMIT 3,383.08 1240 16 PAY 17 ADJ LEVY 3,383.08	PAY 15 LEASE LEVY ADJUSTMENTS FY 2015 AND FY 2016 LEASE COST WITH A PAY 15 LEVY (PAY 16 LEASE LEVY FOR FY 2016 & 2017 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)	1294 FY 2016 COSTS (PAY 16) SUM (1286) TO (1293)=
1241 FY 2017 LTFM UNEQUALIZED LEVY ADJUST = (1231)-(1232) = 303.50	FY 2015 NET LEASE COSTS	1295 TOTAL FY 2015 OPER NON-J NET LEASE COSTS = (1262)+(1270)+(1271)
FY 2016 HEALTH & SAFETY ADJUSTMENT	1257 PAY 14 OPER INTERMED 1258 PAY 14 CAP INTERMED 1259 PAY 14 TIES CAPITAL 1260 PAY 14 OPER JOINT 1261 PAY 14 OPER NON-J ADM 1262 PAY 14 OPER NON-J 1263 PAY 14 CAPITAL JOINT 1264 PAY 14 CAP NON-J ADM 1265 PAY 14 CAPITAL NON-J 162,241.88	1296 ACTUAL FY 2015 UFARS LEASE COSTS (FUND 1, OBJECT 370) 68,339.42 1297 PAY 14 OPER NON-J LEASE COST LIMITED BY FY 2015 UFARS LSR (1262) OR (1296)=
1242 FY 2016 EST HEALTH & SAFETY LEVY AUTHORITY (FROM FY 2016 H&S AID REPORT, LINE 24) 347,646.08	1266 FY 2015 COSTS (PAY 14) SUM (1257) TO (1265)= 162,241.88	1298 REMAIN FY 2015 UFARS = GREATER OF ZERO OR [(1296) - (1297)] = 68,339.42
1243 14 PAY 15 H&S LIMIT 147,095.66 1244 14 PAY 15 H&S LEVY 147,095.66	1267 PAY 15 OPER INTERMED 1268 PAY 15 CAP INTERMED 1269 PAY 15 OPER JOINT 1270 PAY 15 OPER NON-J ADM 1271 PAY 15 OPER NON-J OTH 1272 PAY 15 CAPITAL JOINT 1273 PAY 15 CAP NON-J ADM 1274 PAY 15 CAP NON-J OTH	1299 PAY 15 OPER NON-J LEASE COST LIMITED BY FY 2015 UFARS = LSR [(1270) + (1271)] OR (1298)=
1245 TOTAL ADJUSTMENT = (1242)-(1244) = 200,550.42	1275 FY 2015 COSTS (PAY 15) SUM (1267) TO (1274)=	1300 FY 2015 ADJUSTED COSTS (PAY 15) = (1275) - (1270)-(1271)+(1299)=
1246 15 PAY 16 ADJ LIMIT 200,606.34 1247 15 PAY 16 ADJ LEVY 200,606.34	FY 2016 NET LEASE COSTS	1301 TOTAL FY 2016 OPER NON-J NET LEASE COSTS FOR (PAY 15) = (1280) + (1281) =
1248 16 PAY 17 ADJ LIMIT 55.92- 1249 16 PAY 17 ADJ LEVY 55.92-	1276 PAY 15 OPER INTERMED 1277 PAY 15 CAP INTERMED 1278 PAY 15 TIES CAPITAL 1279 PAY 15 OPER JOINT 1280 PAY 15 OPER NON-J ADM 1281 PAY 15 OPER NON-J OTH 1282 PAY 15 CAPITAL JOINT 1283 PAY 15 CAP NON-J ADM 1284 PAY 15 CAP NON-J OTH 164,829.00	1302 ACTUAL FY 2016 UFARS LEASE COSTS (FUND 1, OBJECT 370) 65,624.06 1303 PAY 15 OPER NON-J LEASE COST LIMITED BY FY 2016 UFARS = LSR(1301)OR(1302)=
1250 FY 2016 H&S LIMIT ADJUST = (1246)+(1248) = 200,550.42		1304 FY 2016 ADJUSTED COSTS (PAY 15) = (1285) - (1280)-(1281)+(1303) = 164,829.00
1251 FY 2016 H&S LEVY ADJUST = (1247)+(1249) = 200,550.42		
1252 FY 2016 H&S LEVY ADJUST = (1245)-(1251) =		
FY 2016 DEFERRED MAINT ADJUSTMENT		
1253 FY 2016 ACTUAL DEFERRED MAINTENANCE LEVY AUTHORITY (FROM FY 2016 DEFERRED MAINTENANCE AID REPORT, LINE 9) 45,684.12		

FY 2016 NET LEASE COSTS (CONT)

1305 PAY 15 ADJUSTED NET LEASE COSTS  
 = (1300) + (1304) = 164,829.00

1306 DIST'S SHARE OF PAY 15 LEASE COSTS FOR THE INTERMEDIATE DISTRICTS  
 = (1267) + (1268) + (1276) + (1277) =

54 2015-16 ADJ PU (ACT) 1,078.67

1307 INTERM PUPIL UNIT AUTH = \$65 X (54) = 70,113.55

1308 INTERMEDIATE LEASE AUTHORITY = LSR OF (1306) OR (1307) =

1309 INTERM DIST CARRYOVER TO REGULAR LEASE AUTH = (1306) - (1308) =

1310 PAY 15 LEASE COST UNDER REGULAR AUTH = (1305) - (1308) = 164,829.00

54 2015-16 ADJ PU (ACT) 1,078.67

1311 PAY 15 PUPIL UNIT MAX AUTH = \$212 X (54) = 228,678.04

1312 PAY 15 COMMISSIONER APPROVED LIMIT

1313 REGULAR MAX AUTHORITY = GTR OF (1311) OR (1312) = 228,678.04

1314 TOTAL PAY 15 REGULAR LEASE LEVY AUTHORITY = LSR OF (1310) OR (1313) = 164,829.00

1315 TOTAL PAY 15 REGULAR & INTERM LEASE LEVY AUTH = (1308) + (1314) = 164,829.00

1316 14 PAY 15 LIMIT 166,394.00

1317 14 PAY 15 LEVY 166,394.00

1318 PAY 15 LEASE LEVY LIMITATION ADJUSTMENT = (1315)-(1317) = 1,565.00-

CAPITAL RELATED ADJUSTMENTS SUMMARY

1004 FY 2018 OPER CAP ADJ 1,291.30-

1082 FY 2016 OPER CAP ADJ 38.99-

1223 FY 2018 LTFM EQ ADJ

1227 FY 2018 LTFM UEQ ADJ 722.76-

1234 FY 2017 LTFM EQ ADJ

1241 FY 2017 LTFM UEQ ADJ 303.50

1252 FY 2016 H&S ADJUST

1318 PAY 15 LEASE LEVY ADJ 1,565.00-

1319 LEASE LEVY ADJ (MEMO)

1320 OTHER CEX ADJ (MEMO)

1321 TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT = (1004)+(1082)+(1223)+(1227)+(1234)+(1241)+(1252)+(1256)+(1318)+(1319)+(1320) = 5,316.45-

OTHER GENERAL LIMITATION ADJUSTMENTS

757 GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS

1322 MAINT PU VAR (MEMO)

1323 ECON DEV ABATE ADJUST (MEMO)

1324 DEBT SURPLUS TRANSFER (MEMO)

1325 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)

1326 OTHER ADJUST, GEN RMV VOTER APPROVED JOBZ EXEMPT (MEMO)

1327 TOTAL OTHER ADJUST GEN RMV VOTER APPR JOBZ EXEMPT = (1325)+(1326) =

1328 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)

1329 OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO)

1330 TOTAL OTHER ADJUST GEN RMV OTHER JOBZ EXEMPT=(1328)+(1329)=

1331 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)

1332 OTHER ADJUST, GEN NTC VOTER APPROVED JOBZ EXEMPT (MEMO)

OTHER GENERAL LIMITATION ADJ (CONT)

1333 TOTAL OTHER ADJUST GEN NTC VOTER APPR JOBZ EXEMPT = (1331)+(1332) =

1334 TIF ADJUST (MEMO)

1335 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)

1336 FY 2015 CAREER TECH ADJUST (SEE WEBSITE)

1337 OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO)

1338 TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT=(1334)+(1335) + (1336)+(1337) =

GENERAL FUND ADJUSTMENT SUMMARY

1339 GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (1024)+(1040) + (1048)+(1056)+(1073) + (1063)+(1110)+(1131) + (1124)+(1138) + (1144)+(1327) =

1340 GENERAL RMV OTHER JOBZ EXEMPT = (1008)+(1012)+(1016)+(1096)+(1032)+(1103)+(1330)+(1065)+(1075)+(1089)+(1117)+(1150)+(1162) = 1,125.94-

1341 GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (1333) =

1342 GENERAL NTC OTHER JOBZ EXEMPT = (757)+(1166)+(1173) + (1177)+(1184)+(1189) + (1193)+(1200)+(1205) + (1209)+(1213)+(1219) + (1321)+(1322)+(1323) + (1324)+(1338) = 4,745.29-

1343 TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1339)+(1340) + (1341)+(1342) = 5,871.23-

31

COMMUNITY SERV FUND ADJUSTMENTS	GENERAL DEBT SERVICE ADJUSTMENTS	OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS
FY 2018 EARLY CHILD FAMILY ADJUST	1701 REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (759) X -1 =	1901 REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(921)OR(924)] X -1 =
1401 FY 2018 REVISED ECFE LEVY AUTH (FROM FY 2018 ECFE AID REPORT, LINE 1.7) 15,730.46	1702 OTHER ADJUST (MEMO) VOTER APPROVED	1902 OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED
1402 16 PAY 17 LIMIT 15,745.16	1703 TOTAL DEBT SERV ADJUST VOTER APPROVED = (1701)+(1702) =	1903 TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1901)+(1902) =
1403 16 PAY 17 LEVY 15,745.16	1704 REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (760) X -1 = 28,624.25-	1904 REDUCTION DEBT EXCESS, NON-VOTER = GTR OF [(922)OR(925)] X -1 =
1404 FY 2018 EARLY CHILD FAMILY ADJUST = ((1401)-(1403)) = 14.70-	1705 OTHER ADJUST (MEMO) NON-VOTER APPROVED	1905 OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR
FY 2018 HOME VISIT ADJUSTMENT	1706 TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1704)+(1705) + (1710)+(1717) = 28,653.52-	1906 TOTAL ADJUSTMENT NON-VOTER APPROVED = (1904)+(1905) =
1405 FY 2018 HOME VISIT AID REPORT, LINE 2.4)	FY 2018 LTFM DEBT LEVY ADJUST	ABATEMENT ADJUSTMENTS
1406 16 PAY 17 LIMIT 363.93	1707 FY 2018 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 18 RPT, LINE 55A) 285,059.88	INITIAL ABATEMENT LEVY ADJUSTMENT
1407 16 PAY 17 LEVY 363.93	1708 16 PAY 17 LIMIT 284,793.29	2001 SCHOOL TAXES ABATED IN 2016 379.66-
1408 FY 2018 HOME VISIT FINAL ADJUSTMENT TO BE MADE ON PAY 2020 LEVY	1709 16 PAY 17 LEVY 284,793.29	2002 SCHOOL TAXES ADDED IN 2016 2,697.15
FY 2016 SCHOOL-AGE CARE	1710 FY 2018 LTFM DEBT LEVY ADJ =(1707)-(1708)= 266.59	2003 NET CHANGE IN SCHOOL TAXES = (2001)+(2002) = 2,317.49
1409 FY 2016 AUTHORITY (FROM UFARS EXPENDITURES)	FY 2017 LTFM DEBT LEVY ADJUST	2004 ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)]
1410 14 PAY 15 LIMIT	1711 FY 2017 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 17 RPT, LINE 55A) 344,557.36	2024 FY 2018 ABATEMENT AID
1411 14 PAY 15 LEVY	1712 15 PAY 16 LIMIT 351,792.42	2005 INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) =
1412 FY 2016 SCH-AGE CARE ADJUSTMENT	1713 15 PAY 16 LEVY 351,792.42	PAY 15 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND
1413 ADULTS W/DISABILITIES ADJUST	1714 TOTAL ADJUSTMENT ADJ =(1711)-(1712)= 7,235.06-	2006 GENERAL 1,006,375.77
1414 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)	1715 16 PAY 17 ADJ LIMIT 6,939.20-	2007 COMMUNITY SERVICE 62,350.46
1415 OTHER ADJUST (MEMO)	1716 16 PAY 17 ADJ LEVY 6,939.20-	2008 GENERAL DEBT SERVICE 312,184.58
1416 TOTAL OTHER ADJUST =(1414)+(1415)=	1717 FY 2017 LTFM DEBT LEVY ADJ =(1714)-(1715)= 295.86-	2009 OPEB DEBT SERVICE
1417 TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1404)+(1408)+(1412) + (1413)+(1416) = 14.70-		2010 TOTAL 1,380,910.81

CERTIFIED LEVY RATIO BY FUND  
 2011 GENERAL (2006)/(2010) .72877681  
 2012 COM SER (2007)/(2010) .04515169  
 2013 GEN DBT (2008)/(2010) .22607150  
 2014 PEB DBT (2009)/(2010)  
 2015 TOTAL 1.00000000

FY 2016 ABATEMENT AID ADJUSTMENT  
 (ZERO IF NO LEVY AUTHORITY IN FUND)  
 2034 GENERAL  
 2035 COMMUNITY SERVICE  
 2036 GEN DEBT  
 2037 PEB DEBT  
 2038 TOTAL

ADVANCE ABATEMENT LEVY ADJUSTMENT  
 2057 SCHOOL TAXES ABATED  
 IN 1ST 6 MO OF 2017 1,482.21-  
 2058 SCHOOL TAXES ADDED  
 IN 1ST 6 MO OF 2017 2,859.53  
 2059 NET CHANGE IN SCHOOL  
 TAXES (2057)+(2058) 1,377.32

ABATEMENT AID BY FUND (FROM PART  
 III OF FY 2018 ABATEMENT AID REPORT)  
 2016 GENERAL  
 2017 COMMUNITY SERVICE  
 2018 GENERAL DEBT SERVICE  
 2019 TOTAL

TOTAL REGULAR ABATEMENT LEVY ADJUST  
 2039 GENERAL =  
 (2025)+(2030)+(2034) =  
 2040 COMMUNITY SERVICE =  
 (2026)+(2031)+(2035) =  
 2041 GEN DEBT SERVICE =  
 (2027)+(2032)+(2036) =  
 2042 OPEB DEBT SERVICE =  
 (2028)+(2033)+(2037) =  
 2043 TOTAL

2060 TOTAL ADVANCE ABATE  
 LEVY AUTHORITY [GTR OF  
 ZERO OR -1 X (2059)]

2020 EST FY 2018 ABATEMENT  
 AID PRORATION FACTOR .90937770  
 PRORATED ABATEMENT AID BY FUND

ADVANCE ABATEMENT AUTHORITY BY FUND

2061 GENERAL = (2060)  
 -(2062)-(2063)-(2064)  
 2062 COM SER (2060)X(2012)  
 2063 GEN DBT (2060)X(2013)  
 2064 PEB DBT (2060)X(2014)  
 2060 TOTAL

2021 GENERAL (2020)X(2016)  
 2022 COM SER (2020)X(2017)  
 2023 GEN DBT (2020)X(2018)  
 2024 TOTAL

CARRY-OVER ABATEMENT LEVY AUTHORITY  
 PAY 17 REGULAR ABATEMENT LIMIT

PREVIOUS ADVANCE ABATE LEVY  
 (PAY 16 PREVIOUS ADVANCE PLUS  
 PAY 16 ADVANCE LEVY)

INITIAL ABATE LEVY ADJUST BY FUND  
 (ZERO IF NO LEVY AUTHORITY IN FUND)  
 2025 GENERAL=(2004)-(2024)-  
 (2026)-(2027)-(2028)=  
 2026 COM SER [(2004)X  
 (2012)]-(2022) =  
 2027 GDS DBT [(2004)X  
 (2013)]-(2023) =  
 2028 PEB DBT [(2004)X  
 (2014)] =  
 2005 TOTAL = (2004)-(2024)

2044 GENERAL  
 2045 COMMUNITY SERVICE  
 2046 GENERAL DEBT SERVICE  
 2047 OPEB DEBT SERVICE

2065 GENERAL  
 2066 COMMUNITY SERVICE  
 2067 GENERAL DEBT SERVICE  
 2068 OPEB DEBT SERVICE  
 2069 TOTAL

PAY 17 REGULAR ABATEMENT LEVY

2048 GENERAL  
 2049 COMMUNITY SERVICE  
 2050 GENERAL DEBT SERVICE  
 2051 OPEB DEBT SERVICE

ADVANCE ABATEMENT ADJUSTMENT BY FUND  
 (ZERO IF NO LEVY AUTHORITY IN FUND)

2070 GENERAL=(2060)-(2069)-  
 (2071)-(2072)-(2073)=  
 2071 COM SER (2062)-(2066)  
 2072 GEN DBT (2063)-(2067)  
 2073 PEB DBT (2064)-(2068)  
 2074 TOTAL

ABATEMENT INTEREST ADJUSTMENT

2029 ABATEMENT INTEREST  
 DEDUCTED FROM TAX  
 SETTLEMENTS IN 2016

CARRY-OVER ABATEMENT LEVY LIMIT  
 (ZERO IF NO LEVY AUTHORITY IN FUND)

2052 GENERAL=(2044)-(2048)  
 OR MEMO  
 2053 COM SER=(2045)-(2049)  
 OR MEMO  
 2054 GEN DBT=(2046)-(2050)  
 OR MEMO  
 2055 PEB DBT=(2047)-(2051)  
 OR MEMO  
 2056 TOTAL

TOTAL INITIAL LEVY LIMITATION  
 SUMMARY BEFORE OFFSETTING ADJUST

GENERAL FUND INITIAL LEVY SUMMARY

ABATEMENT INTEREST ADJUST BY FUND  
 (ZERO IF NO LEVY AUTHORITY IN FUND)

2030 GENERAL = (2029) -(2031)  
 -(2032)-(2033) =  
 2031 COM SER (2029)X(2012)  
 2032 GEN DBT (2029)X(2013)  
 2033 PEB DBT (2029)X(2014)  
 2029 TOTAL

3001 GENERAL RMV  
 VOTER APPROVED  
 JOBZ EXEMPT  
 = (520)+(1339) =

3002 GENERAL RMV OTHER  
 JOBZ EXEMPT  
 = (521)+(1340) = 429,735.25

GENERAL FUND INI LEVY SUMMARY (CONT)

3003 GENERAL NTC  
VOTER APPROVED  
JOBZ EXEMPT  
= (522)+(1341) =

3004 GENERAL NTC OTHER  
JOBZ EXEMPT  
+(524)+(1342)+(2039)  
+(2052)+(2070) = 914,027.44

3005 TOTAL GENERAL FUND  
INITIAL LEVY LIMITATION  
= (523)+(3001)+(3002)  
+ (3003)+(3004) = 1,343,762.69

COMMUNITY SERV INITIAL LEVY SUMMARY

3006 TOTAL COMMUNITY SERVICE  
FUND INITIAL LEVY LIMITATION  
= (634)+(1417)+(2040)  
+ (2053)+(2071) = 65,835.73

GEN DEBT SERV INITIAL LEVY SUMMARY

3007 GEN DEBT SERVICE  
VOTER APPROVED  
JOBZ NONEXEMPT  
= (809)+(1703)+(2041)  
+ (2054)+(2072) =

3008 GEN DEBT SERVICE  
OTHER  
JOBZ NONEXEMPT  
= (810)+(1706)+(2041)  
+ (2054)+(2072) = 203,762.92

3009 TOTAL DEBT SERVICE FUND  
INITIAL LEVY LIMITATION  
= (3007)+(3008) = 203,762.92

OPEB/PENSION DEBT SERVICE INITIAL  
LEVY SUMMARY

3010 OPEB/PENSION DEBT  
SERVICE VOTER APPROVED  
JOBZ NONEXEMPT  
= (903)+(1901)+(2042)  
+ (2055)+(2073) =

3011 OPEB/PENSION DEBT  
SERVICE OTHER  
JOBZ NONEXEMPT  
= (908)+(1904)+(2042)  
+ (2055)+(2073) =

OPEB INITIAL LEVY SUMMARY (CONT)

3012 TOTAL OPEB/PENSION DEBT  
SERVICE FUND INITIAL  
LEVY LIMITATION  
= (3010)+(3011) =

OFFSETTING ADJUSTMENTS  
(COUNTY AUDITORS CANNOT SPREAD  
LEVIES BASED ON A NEGATIVE TAX RATE.  
TOTAL LEVY LIMITATIONS BY TRUTH IN  
TAXATION LEVY/FUND CATEGORY SHOWN ON  
PAGE 30 MUST BE ZERO OR GREATER.

OFFSET CARRIED FORWARD

3013 GENERAL

3014 GENERAL DEBT SERVICE

3015 OPEB/PENSION DEBT  
SERVICE

POSITIVE OFFSETTING ADJUSTMENTS  
IN GENERAL AND COM SERV FUNDS

3016 GEN RMV VOTER  
JOBZ EXEMPT  
POSITIVE OFFSET  
GTR 0 OR [0-(3001)]

3017 GEN RMV OTHER  
JOBZ EXEMPT  
POSITIVE OFFSET  
GTR 0 OR [0-(3002)]

3018 GEN NTC VOTER  
JOB EXEMPT  
POSITIVE OFFSET  
GTR 0 OR [0-(3003)]

3019 GEN NTC OTHER  
JOBZ EXEMPT  
POSITIVE OFFSET  
GTR 0 OR [0-(3004)]

3020 COM SERV  
POSITIVE OFFSET  
GTR 0 OR [0-(3006)]

COLLECT NEGATIVE ADJUSTMENTS IN  
GENERAL AND COMM ED FUNDS

3021 GEN RMV VOTER  
JOBZ EXEMPT  
NEGATIVE OFFSET

3022 GEN RMV OTHER  
JOBZ EXEMPT  
NEGATIVE OFFSET

3023 GEN NTC VOTER  
JOB EXEMPT  
NEGATIVE OFFSET

COLLECT NEGATIVE ADJUSTMENTS IN  
GENERAL AND COMM ED FUNDS (CONT)

3024 GEN NTC OTHER  
JOBZ EXEMPT  
NEGATIVE OFFSET

3025 COM SERV  
NEGATIVE OFFSET

NET OFFSETTING ADJUSTMENTS  
IN GEN AND COM SERV

3026 GEN RMV VOTER  
JOBZ EXEMPT  
NET OFFSET ADJ  
= (3016)+(3021) =

3027 GEN RMV OTHER  
JOBZ EXEMPT  
NET OFFSET ADJ  
= (3017)+(3022) =

3028 GEN NTC VOTER  
JOB EXEMPT  
NET OFFSET ADJ  
= (3018)+(3023) =

3029 GEN NTC OTHER  
JOBZ EXEMPT  
NET OFFSET ADJ  
= (3019)+(3024) =

3030 COM SERV  
NET OFFSET ADJ  
= (3020)+(3025) =

POSITIVE OFFSETTING ADJUSTMENTS  
IN GENERAL DEBT SERV FUND

3031 GDS VOTER  
JOBZ NONEXEMPT  
POSITIVE OFFSET  
GTR OF 0 OR [-(3007)]

3032 GDS OTHER  
JOBZ NONEXEMPT  
POSITIVE OFFSET  
GTR OF 0 OR [-(3008)]

COLLECT NEGATIVE ADJUSTMENTS  
IN GENERAL DEBT SERV FUND

3033 GDS VOTER  
JOBZ NONEXEMPT  
NEGATIVE OFFSET

3034 GDS OTH  
JOBZ NONEXEMPT  
NEGATIVE OFFSET

NET OFFSETTING ADJUSTMENTS  
IN GENERAL DEBT SERV FUND

3035 GDS VOTER  
JOBZ NONEXEMPT  
NET OFFSET ADJ  
= (3031)+(3033) =

3036 GDS OTH  
JOBZ NONEXEMPT  
NET OFFSET ADJ  
= (3032)+(3034) =

POSITIVE OFFSETTING ADJUSTMENTS  
IN OPEB/PENSION DEBT SERV FUND

3037 OPEB/PENSION DEBT SERVICE  
VOTER JOBZ NONEXEMPT  
POSITIVE OFFSET  
GTR OF 0 OR [-(3010)]

POSITIVE OFFSETTING ADJUSTMENTS  
IN OPEB/PENSION DEBT SERV FUND

3038 OPEB/PENSION DEBT SERVICE  
OTHER JOBZ NONEXEMPT  
POSITIVE OFFSET  
GTR OF 0 OR [-(3011)]

COLLECT NEGATIVE ADJUSTMENTS  
IN OPEB/PENSION DEBT SERV FUND

3039 OPEB/PENSION DEBT SERVICE  
VOTER JOBZ NONEXEMPT  
NEGATIVE OFFSET

3040 OPEB/PENSION DEBT SERVICE  
OTHER JOBZ NONEXEMPT  
NEGATIVE OFFSET

NET OFFSETTING ADJUSTMENTS  
IN OPEB/PENSION DEBT SERV FUND

3041 OPEB/PENSION DEBT SERVICE  
VOTER JOBZ NONEXEMPT  
NET OFFSET ADJ  
= (3037)+(3039) =

3042 OPEB/PENSION DEBT SERVICE  
OTHER JOBZ NONEXEMPT  
NET OFFSET ADJ  
= (3038)+(3040) =

NET NEGATIVE ADJUSTMENT BALANCE  
TO BE CARRIED FORWARD

3043 GENERAL ADJUST BALANCE  
FORWARD = (3013)-(3026)  
-(3027)-(3028)-(3029)  
-(3030) =

3044 GENERAL DEBT SERVICE  
ADJUST BALANCE FORWARD  
= (3014)-(3035)  
-(3036) =

3045 OPEB/PENSION DEBT SERVICE  
ADJUST BALANCE FORWARD  
= (3015)-(3041)  
-(3042) =

3046 TOTAL ADJUST BALANCE  
FORWARD = (3043)  
+(3044)+(3045) =

LEVY AFTER OFFSETS  
STARTING POINT FOR MAX  
EFFORT ADJUSTMENTS

3500 GEN DEBT VOTER APPR  
3501 GEN DEBT OTHER 203,762.92  
3502 OPEB DEBT VOTER APPR  
3503 OPEB DEBT OTHER  
3504 GEN NTC VOTER APPR  
3505 GEN NTC OTHER 914,027.44  
3506 COMM SERV 65,835.73

MAXIMUM EFFORT LOAN AID

3507 MAX EFF LOAN AID FOR  
FY 2018 AND FY 2019 =

3508 PAY 18 REQUESTED DEBT  
DEFEASANCE SCHEDULE =

3509 PLANNED LEVY REDUCTION  
ALL FUNDS FOR PAY 18 =

LEVY LIMITS ARE REDUCED  
IN THE FOLLOWING ORDER:

3510 GEN DEBT VOTER =  
3511 GEN DEBT OTHER =  
3512 OPEB DEBT VOTER =  
3513 OPEB DEBT OTHER =  
3514 GENERAL NTC VOTER =  
3515 GENERAL NTC OTHER =  
3516 COMMUNITY SERVICE =

MAXIMUM EFFORT LOAN AID (CONT)

3517 MAX EFF LEVY LIMIT ADJ =  
SUM (3510) TO (3516) =

3518 MAX EFFORT LOAN AID  
RETAINAGE FOR FUTURE USE  
= (3507)-(3508)-(3517)

TACONITE REFERENDUM DATA  
INFORMATION ONLY

4001 1983-84 RESIDENT PU  
4002 2011-12 RESIDENT PU  
44 2016-17 RES PU (PRELIM) 1,134.15  
57 2018-19 ADJ PU (EST) 1,122.76

4003 TACONITE REG REF PU  
=GTR (4001) OR (44) =

4004 2011 NET TAX CAPACITY  
4005 TAC REF REV REDUCT FOR  
BOTH REG AND ADD REF  
= (4004) X 1.8% =

FY 2019 TAC REG REF REV  
(PAY 01 REF LEVY REQ)

4006 REG FRONT END FORMULA  
= (4003) X \$175 =

4007 TAC REG REF REV = GTR  
0 OR [(4006)-(4005)] =

FY 2019 TAC ADD REF REV

4008 FY 13 REF REV ALLOW  
4009 TAC REF ADD ALLOWANCE  
= (4008) + \$415 =

4010 ADD FRONT END FORMULA  
= (4002) X (4009) =

4011 TAC ADD BASE = GTR 0  
OR [(4010)-(4005)] =

4012 TAC ADD REF REVENUE  
= (4011) X 22.5% =

FY 2019 TAC TOTAL REF REV  
(JULY 2018 PAYMENT)

4013 TAC TOTAL REF REV  
= (4007) + (4012) =

4014 MAXIMUM EC RESERVE  
= (57) X \$25 =

4015 RSVD EARLY CHILDHOOD  
= LSR(4013) OR (4014) =

35

36

FY 2017 TACONITE RECEIPTS  
 (FEB 2017 & AUG 2017 PYMT)  
 USED TO CALCULATE PAY 18  
 LEVY LIMITATION REDUCTION

4016 TAC POT 13.72 CENTS  
 PER TON (INITIAL AMT)  
 NO C/T ALLOC AMT (4019)  
 FOR AUG 17 TO INCLUDE

4017 PAY 16 CITY/TWP REPLC  
 (APPLIES TO DIST 712)

4018 TAC POT ALLOCATED TO  
 OTHER TAC SCHOOL DIST  
 TO FUND LINE (4028)

4019 TAC POT ALLOCATED TO  
 CITIES AND TOWNSHIPS  
 (AUGUST 2017 PAYMENT)  
 NO AUG 17 PYMTS MADE

FY 2017 TACONITE RECEIPTS

4020 TAC POT RECEIPTS BASE  
 NO (4019) REDUCTION =  
 (4016)-(4017)-(4018) =

4021 MINING 3.43 CENTS/TON  
 4022 TAC RAILR GRANDFATHER  
 4023 DEER RVR GRANDFATHER

4024 FY 2017 ELIGIBLE TAC  
 RECEIPTS BASE AMOUNT  
 =SUM(4020) TO (4023) =

4025 MAX TAC REDUCT = 95%  
 OF [(4024) + (4017)] =

4026 TOTAL PAY 16 TAC LEVY  
 LIMIT ADJUST ON LEVY  
 LIMIT & CERTIFICATION

4027 FY 2017 ELIG DIST TAC  
 REPL AMT PLUS PAY 16  
 TAC LEVY ADJUSTMENT  
 =(4024)+(4026)-(4019)

4028 TAC POT ALLOCATED FROM  
 OTHER TAC SCH DIST FOR  
 PAY 16 LEVY REPLACEMENT  
 [NOT INCL IN (4024)]

4029 TAC PROP TAX RELIEF  
 ACCOUNT TRANSFER FOR  
 PAY 16 LEVY REPLACEMENT  
 [NOT INCL IN (4024)]

FY 2017 TACONITE RECEIPTS (CONT)

4030 FY 2017 ADDITIONAL TAC  
 POT 11 CENTS/TON  
 [NOT INCL IN (4024)]

4031 FY 2017 TAC BLDG MAINT  
 & REPAIR 4 CENTS/TON  
 [NOT INCL IN (4024)]

LEVY LIMIT SUBJECT TO  
 TACONITE ADJUSTMENT

4032 COMMUNITY SERVICE  
 4033 OTHER GENERAL NTC  
 4034 REDUCED OTHER NTC  
 FOR LIMITED H&S LEVY  
 4035 OTHER GENERAL RMV

4036 OP REFERENDUM (VOTER)  
 4037 = 50% OF (4036) =

4038 CAP PROJ LIMIT (VOTER)  
 4039 = 50% OF (4038) =

4040 NET OPEB DEBT SERV LEVY  
 NON-VOTER APPR BONDS

4041 NET OPEB DEBT SERV LEVY  
 FOR VOTER APPR BONDS  
 4042 = 50% OF (4041) =

4043 NET GEN DEBT SERV LEVY  
 NON-VOTER APPR BONDS

4044 NET GEN DEBT SERV LEVY  
 FOR VOTER APPR BONDS  
 4045 = 50% OF (4044) =

TAC LEVY LIMIT ADJUST

4046 COM SERV = -1 X (LSR  
 OF (4025) OR (4032)) =

4047 REMAINING REDUCTION  
 = (4025)+(4046) =

4048 GEN OTH NTC = -1 X (LSR  
 OF (4034) OR (4047)) =

4049 REMAINING REDUCTION  
 = (4047)+(4048) =

4050 OPEB TACONITE ADJUST  
 NON-VOTER = -1 X (LSR  
 OF (4040) OR (4049)) =

4051 REMAINING REDUCTION  
 = (4049)+(4050) =

TAC LEVY LIMIT ADJUST (CONT)

4052 GDS TACONITE ADJUST  
 NON-VOTER = -1 X (LSR  
 OF (4043) OR (4051)) =

4053 REMAINING REDUCTION  
 = (4049)+(4052) =

4054 GEN OTH RMV = -1 X (LSR  
 OF (4035) OR (4053)) =

4055 REMAINING REDUCTION  
 = (4053)+(4054) =

4056 OPER REF = -1 X (LSR  
 OF (4037) OR (4055)) =

4057 REMAINING REDUCTION  
 = (4055)+(4056) =

4058 CAP PROJ = -1 X (LSR  
 OF (4039) OR (4057)) =

4059 REMAINING REDUCTION  
 = (4057)+(4058) =

4060 OPEB DEBT TAC ADJUST  
 VOTER APPR= -1 X (LSR  
 OF (4042) OR (4059)) =

4061 REMAINING REDUCTION  
 = (4059)+(4060) =

4062 GDS TACONITE ADJUST  
 VOTER APPR= -1 X (LSR  
 OF (4045) OR (4061)) =

4063 TOTAL TACONITE LEVY  
 LIMITATION ADJUST =  
 (4046)+(4048)+(4050)+  
 (4052)+(4054)+(4056)+  
 (4058)+(4060)+(4062) =

4064 CITY/TOWNSHIP DISTRIBUTION  
 = (4025)+(4063) =

*Handwritten note:*  
 11/21/17  
 11/21/17

FY 2019 LEVY, AID & REVENUE SUMMARY  
BY FUND  
(ESTIMATE AT TIME OF PROPOSED  
LEVY CERTIFICATION)

COMMUNITY SERVICE FUND (CONT)

OPEB/PEN DEBT SERVICE FUND (CONT)

GENERAL FUND

5001 GEN RMV VOTER APPROVED  
JOBZ EXEMPT = (3001)  
+ (3026)+(4056) =  
5002 GENERAL RMV OTHER  
JOBZ EXEMPT = (3002)  
+ (3027)+(4054) = 429,735.25  
5003 GEN NTC VOTER APPROVED  
JOBZ EXEMPT = (3003)+  
(3028)+(3514)+(4058)=  
5004 GENERAL NTC OTHER  
PHASED OUT IN FY18  
5005 GENERAL NTC OTHER  
JOBZ EXEMPT = (3004)+  
(3029)+(3515)+(4048)= 914,027.44  
5006 TOTAL GENERAL FUND  
LEVY LIMITATION  
= (5001)+(5002)+(5003)  
+ (5004)+(5005) = 1,343,762.69  
5007 TOTAL GENERAL FUND AID  
= (340)+(344)+(348)  
+ (353)+(369)+(394)  
+ (406F)+(444)+(2021)= 10,663,112.47  
5008 MAX EFFORT LOAN AID USED  
= -(3514)-(3515) =  
5009 TACONITE RECEIPTS =  
- (4048)-(4054)  
- (4056)-(4058) =  
5010 TOTAL GENERAL FUND  
REVENUE = (5006)+  
(5007)+(5008)+(5009)= 12,006,875.16

5013 MAX EFFORT LOAN AID USED  
= -(3516) =  
5014 TACONITE RECEIPTS =  
-(4046) =  
5015 TOTAL COMM SERV  
FUND REVENUE = (5011)  
+ (5012)+(5013)+(5014) 118,037.61  
GENERAL DEBT SERVICE FUND  
5016 GEN DEBT SERVICE  
VOTER APPROVED JOBZ  
NONEXEMPT = (3007)+  
(3035)+(3510)+(4062)=  
5017 GEN DEBT SERV OTHER  
JOBZ NONEXEMPT = (3008)  
(3036)+(3511)+(4052)= 203,762.92  
5018 TOTAL DEBT SERVICE  
FUND LEVY LIMITATION  
= (5016)+(5017) = 203,762.92  
5019 TOTAL DEBT SERVICE  
FUND AID = (439)+  
(773)+(792)+(2023) = 234,009.56  
5020 MAX EFFORT LOAN AID USED  
= (3508)-(3510)-(3511)  
5021 TACONITE RECEIPTS =  
-(4052)-(4062) =  
5022 TOTAL DEBT SERVICE  
FUND REVENUE = (5018)  
+ (5019)+(5020)+(5021) 437,772.48

5025 TOTAL OPEB/PENSION DEBT  
SERVICE FUND LEVY  
LIMITATION  
= (5023)+(5024) =  
5026 MAX EFFORT LOAN AID USED  
= -(3512)-(3513) =  
5027 TACONITE RECEIPTS =  
-(4050)-(4060) =  
5028 TOTAL OPEB/PENSION DEBT  
SERVICE FUND REVENUE  
= (5025)+(5026)+(5027)  
TOTAL, ALL FUNDS  
5029 TOTAL LEVY LIMIT  
= (5006)+(5011)  
+ (5018)+(5025) = 1,613,361.34  
5030 TOTAL AID  
= (5007)+(5012)  
+ (5019) = 10,949,323.91  
5031 TOTAL MAX EFFORT AID USED  
= (5008)+(5013)  
+ (5020)+(5026) =  
5032 TOTAL TACONITE RECEIPTS  
= (5009)+(5014)  
+ (5021)+(5027) =  
5033 TOTAL REVENUE  
= (5010)+(5015)  
+ (5022)+(5028) = 12,562,685.25

COMMUNITY SERVICE FUND

5011 TOTAL COMMUNITY  
SERVICE FUND LEVY  
LIMITATION = (3006)+  
(3030)+(3516)+(4046)= 65,835.73  
5012 TOTAL COMMUNITY  
SERVICE FUND AID  
= (611)+(621)+(626)  
+ (632)+(2022) = 52,201.88

OPEB/PENSION DEBT SERVICE FUND

5023 OPEB/PENSION DEBT  
SERVICE VOTER APPROVED  
JOBZ NONEXEMPT = (3010)+  
(3041)+(3512)+(4060)=  
5024 OPEB/PENSION DEBT  
SERVICE OTHER  
JOBZ NONEXEMPT= (3011)+  
(3042)+(3513)+(4050)=

I. COMPUTATION OF 2017 PAYABLE 2018 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP			N/A			
GEN-RMV OTHER-EXEMP	430,861.19	1,125.94-	N/A			429,735.25
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	918,772.73	4,745.29-				914,027.44
TOTAL GENERAL	1,349,633.92	5,871.23-				1,343,762.69
COM SERV-EXEMP	65,850.43	14.70-				65,835.73
DEBT-VOTER-NONEXEMP						
DEBT-OTHER-NONEXEMP	232,416.44	28,653.52-				203,762.92
TOTAL DEBT SERV	232,416.44	28,653.52-				203,762.92
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	1,647,900.79	34,539.45-				1,613,361.34

II. COMPARISON OF 2016 PAYABLE 2017 LEVY LIMITATION WITH 2017 PAYABLE 2018 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2016 PAY 2017 LIMITATION	2017 PAY 2018 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,211,992.74	1,343,762.69	131,769.95	10.87
COMMUNITY SERVICE	61,262.69	65,835.73	4,573.04	7.46
GENERAL DEBT SERVICE	263,098.59	203,762.92	59,335.67-	22.55-
OPEB DEBT SERVICE				
TOTAL	1,536,354.02	1,613,361.34	77,007.32	5.01

*.05% tax increase*

III. COMPARISON OF 2016 PAYABLE 2017 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2017 PAYABLE 2018 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2016 PAY 2017 CERTIFIED LEVY + ADJUSTMENTS	2017 PAY 2018 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,211,992.74			
COMMUNITY SERVICE	61,262.69			
GENERAL DEBT SERVICE	263,098.59			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	1,536,354.02			

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*Handwritten note on yellow sticky paper*

LINE #	LIMITATION COMPONENTS	2016 PAY 2017 LIMITATION	2016 PAY 2017 CERTIFIED LEVY	2017 PAY 2018 LIMITATION	2017 PAY 2018 PROPOSED LEVY	2017 PAY 2018 CERTIFIED LEVY	NOTES
SUBTOTALS BY LEVY CATEGORY							
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT						
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	418,024.10	418,024.10	429,735.25	429,735.25		
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT						
(5004)	GENERAL-NTC OTHER-GENED-EXEMPT	6,728.58	6,728.58	N/A	N/A	N/A	*1
(5005)	GENERAL-NTC OTHER-JOBZ EXEMPT	787,240.06	787,240.06	914,027.44	914,027.44		
(5011)	COMMUNITY SERV-NTC OTHER-EXEMPT	61,262.69	61,262.69	65,835.73	65,835.73		
(5016)	GENL DEBT-NTC VOTER-NONEXEMPT						*2
(5017)	GENL DEBT-NTC OTHER-NONEXEMPT	263,098.59	263,098.59	203,762.92	203,762.92		*2
(5023)	OPEB DEBT-NTC VOTER-NONEXEMPT						
(5024)	OPEB DEBT-NTC OTHER-NONEXEMPT						
SUBTOTALS BY FUND							
(5006)	GENERAL FUND	1,211,992.74	1,211,992.74	1,343,762.69	1,343,762.69		
(5011)	COMMUNITY SERVICES FUND	61,262.69	61,262.69	65,835.73	65,835.73		
(5018)	GENERAL DEBT SERVICE FUND	263,098.59	263,098.59	203,762.92	203,762.92		
(5025)	OPEB/PENSION DEBT SERVICE FUND						
SUBTOTALS BY TAX BASE							
	REFERENDUM MARKET VALUE	418,024.10	418,024.10	429,735.25	429,735.25		
	NET TAX CAPACITY	1,118,329.92	1,118,329.92	1,183,626.09	1,183,626.09		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY							
	VOTER APPROVED						
	OTHER	1,536,354.02	1,536,354.02	1,613,361.34	1,613,361.34		
TOTAL LEVY							
	TOTAL LEVY	1,536,354.02	1,536,354.02	1,613,361.34	1,613,361.34		
ALLOWABLE INCREASE							
ALLOWABLE INCREASE AMOUNT							
MAXIMUM ALLOWABLE CERTIFIED LEVY							
					1,613,361.34		

FOOTNOTES:

\*1 STUDENT ACHIEVEMENT (GENED) LEVY PHASED OUT AFTER PAY 2017

\*2 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES

NOTE TO SCHOOL DISTRICTS: MUST CERTIFY PROPOSED AND FINAL LEVIES VIA THE WEB-BASED LEVY CERTIFICATION SYSTEM AVAILABLE ON THE MDE WEBSITE, [HTTP://EDUCATION.STATE.MN.US](http://EDUCATION.STATE.MN.US).

LINE #	LIMITATION COMPONENTS	2016 PAY 2017 LIMITATION	2016 PAY 2017 CERTIFIED LEVY	2017 PAY 2018 LIMITATION	2017 PAY 2018 PROPOSED LEVY	2017 PAY 2018 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:						
(325)	1ST TIER RMV REFER					*3
(326)	2ND TIER RMV REFER					*3
(327)	3RD TIER RMV REFER					*3
(328)	UNEQUALIZED RMV REFER					
(1024)	FY 2018 1ST TIER REF ADJUST					*3
(1040)	FY 2018 2ND TIER REF ADJUST					*3
(1048)	FY 2018 3RD TIER REF ADJUST					
(1056)	FY 2018 UNEQUAL REF ADJUST					
(1063)	FY 2018 TBRA ALLOC ADJUST					*3
(1073)	FY 2018 REF HOLD HARMLESS ADJ					
(1110)	FY 2016 1ST TIER REF ADJUST					
(1124)	FY 2016 2ND TIER REF ADJUST					
(1131)	FY 2016 3RD TIER REF ADJUST					
(1138)	FY 2016 UNEQUAL REF ADJUST					
(1144)	FY 2016 TBRA ALLOC ADJUST					
(1156)	FY 2016 REF HOLD HARMLESS ADJ					
(1329)	OTHER RMV REF ADJUST (MEMO)					
(3026)	RMV REF NET OFFSET ADJUST					
(4063)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT					
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:						
(252)	LOCAL OPTIONAL	220,160.33	220,160.33	228,895.93	228,895.93	*4
(254)	EQUITY	81,334.08	81,334.08	83,120.96	83,120.96	*4
(256)	TRANSITION	24,030.70	24,030.70	24,984.21	24,984.21	*4
(324)	1ST TIER BOARD-APPR REFER	90,278.01	90,278.01	93,860.09	93,860.09	*4
(1008)	FY 2018 LOCAL OPTIONAL ADJUST	101.58	101.58	102.91-	102.91-	*4
(1012)	FY 2018 EQUITY ADJUST	1,155.10-	1,155.10-	158.43-	158.43-	*4
(1016)	FY 2018 TRANSITION ADJUST	14.42-	14.42-	11.23-	11.23-	*4
(1032)	FY 2018 1ST TR BRD-APR REF ADJ	41.66	41.66	42.20-	42.20-	*4
(1065)	FY 2018 TBRA ALLOC ADJUST					
(1075)	FY 2018 REF HOLD HARMLESS ADJ					
(1089)	FY 2016 LOCATION EQUITY ADJ			307.31	307.31	
(1096)	FY 2016 EQUITY ADJUST	621.29	621.29	1,252.20-	1,252.20-	
(1103)	FY 2016 TRANSITION ADJUST	531.15	531.15	7.70	7.70	
(1117)	FY 2016 1ST TR BRD-APR REF ADJ	2,094.82	2,094.82	126.02	126.02	
(1150)	FY 2016 TBRA ALLOC ADJUST					
(1162)	FY 2016 REF HOLD HARMLESS ADJ					
(1332)	OTHER ADJ, GEN OTHER RMV (MEMO)					
(3027)	GENERAL OTH RMV NET OFFSET ADJ					
(4054)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER JOBZ EXEMPT	418,024.10	418,024.10	429,735.25	429,735.25	

FOOTNOTES:

\*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING REFERENDUM EQUALIZATION AID (PRIOR TO TAX BASE REPLACEMENT AID AND REFERENDUM HOLD HARMLESS).

\*4 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID. FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2018. FOR PAYABLE 2017 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2016 PAY 2017 LIMITATION	2016 PAY 2017 CERTIFIED LEVY	2017 PAY 2018 LIMITATION	2017 PAY 2018 PROPOSED LEVY	2017 PAY 2018 CERTIFIED LEVY	2017 PAY 2018 NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED JOBZ EXEMPT:							
(505)	CAPITAL PROJECT REFERENDUM						
(1333)	OTHER NTC VOTER ADJ (MEMO)						
(3028)	NTC VOTER NET OFFSET ADJ						
(3514)	NTC VOTER MAX EFFORT ADJ	N/A	N/A				
(4058)	CAPITAL PROJ TACONITE ADJ						
(5003)	TOTAL GENERAL - NTC VOTER APPROVED JOBZ EXEMPT						
GENERAL NET TAX CAPACITY OTHER GENED JOBZ EXEMPT:							
	STUDENT ACHIEVEMENT (GENED)	6,728.58	6,728.58	N/A	N/A	N/A	*1
(5004)	TOTAL GENERAL-NTC OTHER GENED JOBZ EXEMPT	6,728.58	6,728.58	N/A	N/A	N/A	

FOOTNOTES:

\*1 STUDENT ACHIEVEMENT (GENED) LEVY PHASED OUT AFTER PAY 2017

LINE #	LIMITATION COMPONENTS	2016 PAY 2017 LIMITATION	2016 PAY 2017 CERTIFIED LEVY	2017 PAY 2018 LIMITATION	2017 PAY 2018 PROPOSED LEVY	2017 PAY 2018 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:						
INITIAL LEVIES:						
(248)	OPERATING CAPITAL	53,073.86	53,073.86	47,783.76	47,783.76	*4
(347)	ALT TEACHER COMP (Q COMP)					*5
(367)	ACHIEVEMENT & INTEGRATION					*6
(371)	FY 2018 REEMPLOYMENT INS	500.00	500.00			
(373)	SAFE SCHOOLS	39,274.56	39,274.56	40,419.36	40,419.36	
(376)	SAFE SCHOOLS INTERMEDIATE					
(379)	JUDGMENT					*7
(381)	ICE ARENA					
(393)	FY 2018 CAREER TECHNICAL	18,240.20	18,240.20	18,498.95	18,498.95	
(397)	FY 2017 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	126,707.16	126,707.16	97,172.00	97,172.00	
(445)	LT FACILITIES EQUAL					*5
(446)	LT FACILITIES UNEQUAL	306,910.11	306,910.11	547,869.91	547,869.91	
(456)	DISABLED ACCESS					
(502)	BUILDING/LAND LEASE	166,978.75	166,978.75	167,028.75	167,028.75	
(503)	COOP BUILDING REPAIR					
(504)	OTHER CAPITAL (MEMO)					
(507)	CONSOL/TRANSITION					
(508)	REORG OPERATING DEBT					
(509)	FY 2018 HEALTH BENEFITS					
(510)	HEALTH INS (MPLS)					
(511)	ADDITIONAL RETIREMENT					
(512)	SEVERANCE					
(513)	ADMINISTRATIVE DISTRICT					
(514)	SWIMMING POOL					
(515)	TREE GROWTH					
(516)	CONSOL/RETIREMENT					
(517)	ECON DEV ABATEMENT					
(518)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER JOBZ EXEMPT	711,684.64	711,684.64	918,772.73	918,772.73	

FOOTNOTES:

- \*4 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
- \*5 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN EQUALIZATION AID.
- \*6 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS.
- \*7 WITH COMMISSIONER APPROVAL, DISTRICTS MAY SPREAD THIS LEVY OVER UP TO THREE YEARS.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2018. FOR PAYABLE 2017 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2016 PAY 2017 LIMITATION	2016 PAY 2017 CERTIFIED LEVY	2017 PAY 2018 LIMITATION	2017 PAY 2018 PROPOSED LEVY	2017 PAY 2018 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1004)	FY 2018 OPER CAPITAL ADJUST	4,532.48-	4,532.48-	1,291.30-	1,291.30-	*4
(1082)	FY 2016 OPER CAPITAL ADJUST	274.83	274.83	38.99-	38.99-	
(1166)	FY 2018 ALT TEACHER COMP ADJUST					*8
(1173)	FY 2016 ALT TEACHER COMP ADJUST					
(1177)	FY 2018 ACHIEVE & INTEG ADJUST					*6
(1184)	FY 2016 ACHIEVE & INTEG ADJUST					*6
(1189)	FY 2016 REEMPLOYMENT ADJUST	4,951.81-	4,951.81-	500.00-	500.00-	
(1193)	FY 2003 REEMPLOYMENT ADJUST					
(1200)	FY 2016 SAFE SCHOOLS ADJUST	3,306.24	3,306.24	1,588.68-	1,588.68-	
(1205)	FY 2016 SAFE SCHOOLS INTERM ADJ					
(1209)	FY 2016 CAREER TECHNICAL ADJUST	3,083.74	3,083.74	2,659.84	2,659.84	
(1213)	FY 2016 HEALTH BENEFITS ADJUST					
(1219)	FY 2016 ANNUAL OPEB ADJUST	81,072.47	81,072.47			
(1223)	FY 2018 LTFM EQUAL AJUST					
(1227)	FY 2018 LTFM UNEQUAL AJUST	3,383.08	3,383.08	722.76-	722.76-	
(1234)	FY 2017 LTFM EQUAL AJUST	N/A	N/A			
(1241)	FY 2017 LTFM UNEQUAL AJUST	N/A	N/A	303.50	303.50	
	FY 2016 ADJ FOR PAY 17 H&S	55.92-	55.92-	N/A	N/A	N/A
(1252)	FY 2016 HEALTH & SAFETY ADJUST	2,186.76-	2,186.76-			
(1256)	FY 2016 DEFERRED MAINT ADJUST	27.50	27.50	2,001.90-	2,001.90-	
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER JOBZ EXEMPT	79,420.89	79,420.89	3,180.29-	3,180.29-	

FOOTNOTES:

- \*4 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
- \*6 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS.
- \*8 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2018. FOR PAYABLE 2017 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2016 PAY 2017 LIMITATION	2016 PAY 2017 CERTIFIED LEVY	2017 PAY 2018 LIMITATION	2017 PAY 2018 PROPOSED LEVY	2017 PAY 2018 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1318)	PAY 15 LEASE ADJUST	3,858.12-	3,858.12-	1,565.00-	1,565.00-	
(1319)	LEASE LEVY ADJ (MEMO)					
(1320)	OTHER CAPITAL ADJUST (MEMO)					
(757)	FY 2019 FAC & EQUIP BOND ADJUST					
(1322)	MAINT PU VARIANCE ADJUST					
(1323)	ECON DEV ABATE ADJUST					
(1324)	DEBT SURPLUS ADJUST					
(1338)	OTHER GENERAL ADJUST	7.35-	7.35-			
(2039)	ABATEMENT ADJUSTMENT					*11
(2052)	CARRY-OVER ABATEMENT ADJUST					*12
(2070)	ADVANCE ABATEMENT ADJUST					*13
(3029)	GENERAL OTH NTC NET OFFSET ADJ					
(3515)	GEN OTH NTC MAX EFFORT ADJ	N/A	N/A			
(4048)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER JOBZ EXEMPT	3,865.47-	3,865.47-	1,565.00-	1,565.00-	
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER JOBZ EXEMPT	711,684.64	711,684.64	918,772.73	918,772.73	
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER JOBZ EXEMPT	79,420.89	79,420.89	3,180.29-	3,180.29-	
(5005)	TOTAL GENERAL - NTC OTHER JOBZ EXEMPT	787,240.06	787,240.06	914,027.44	914,027.44	

FOOTNOTES:

- \*11 PAY 2019 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
  - \*12 PAY 2019 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
  - \*13 PAY 2019 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2018. FOR PAYABLE 2017 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2016 PAY 2017 LIMITATION	2016 PAY 2017 CERTIFIED LEVY	2017 PAY 2018 LIMITATION	2017 PAY 2018 PROPOSED LEVY	2017 PAY 2018 CERTIFIED LEVY NOTES
COMMUNITY SERVICE JOBZ EXEMPT:						
(610)	BASIC COMMUNITY EDUC	45,177.60	45,177.60	49,148.61	49,148.61	*14
(620)	EARLY CHILD FAMILY	15,745.16	15,745.16	16,324.97	16,324.97	*15
(625)	HOME VISITING	363.93	363.93	376.85	376.85	
(627)	ADULTS W/ DISABILITIES					
(631)	SCHOOL-AGE CARE					*15
(633)	OTHER COMM ED (MEMO)					
(1404)	FY 2018 EARLY CHILD FAMILY ADJ			14.70-	14.70-	
(1408)	FY 2018 HOME VISITING ADJUST	24.00-	24.00-			
(1412)	FY 2016 SCHOOL-AGE CARE ADJUST					
(1413)	ADULTS W/ DISABILITIES ADJUST					
(1416)	OTHER ADJUST					
(2040)	ABATEMENT ADJUSTMENT					*11
(2053)	CARRY-OVER ABATEMENT ADJUST					*12
(2071)	ADVANCE ABATEMENT ADJUST					*13
(3030)	COM SERV NET OFFSET ADJUST					
(3516)	COM SERV MAX EFFORT ADJUST	N/A	N/A			
(4046)	COM SERV TACONITE ADJUST					
(5011)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	61,262.69	61,262.69	65,835.73	65,835.73	

FOOTNOTES:

- \*11 PAY 2019 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THE COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
  - \*12 PAY 2019 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
  - \*13 PAY 2019 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
  - \*14 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
  - \*15 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID. DISTRICT MUST PROVIDE A COMMUNITY EDUCATION PROGRAM TO QUALIFY FOR THIS LEVY.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2018. FOR PAYABLE 2017 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

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Service

LINE #	LIMITATION COMPONENTS	2016 PAY 2017 LIMITATION	2016 PAY 2017 CERTIFIED LEVY	2017 PAY 2018 LIMITATION	2017 PAY 2018 PROPOSED LEVY	2017 PAY 2018 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(805)	DEBT SERVICE-AID ELIG					*16
(807)	DEBT SERVICE-AID INELIG					*16
(774)	NATURAL DISASTER DEBT					*16
(1701)	REDUCTION FOR DEBT EXCESS					
(1702)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*11,17
(2054)	CARRY OVER ABATEMENT					*12,17
(2072)	ADVANCE ABATE ADJUST					*13,17
(3035)	GDS VTR NET OFFSET ADJUST					
(3510)	GDS VTR MAX EFFORT ADJ	N/A	N/A			
(4062)	GDS VTR TACONITE ADJUST					
(5016)	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT					*2
DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(806)	DEBT SERVICE-AID ELIG					*16
(808)	DEBT SERVICE-AID INELIG					*16
(765)	LT FACILITIES DEBT SERVICE	284,793.29	284,793.29	232,416.44	232,416.44	*16
(1710)	FY 2018 LTFM DEBT SERV ADJ	6,939.20-	6,939.20-	266.59	266.59	
(1717)	FY 2017 LTFM DEBT SERV ADJ	N/A	N/A	295.86-	295.86-	
(1704)	REDUCTION FOR DEBT EXCESS	14,755.50-	14,755.50-	28,624.25-	28,624.25-	
(1705)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*11,17
(2054)	CARRY OVER ABATEMENT					*12,17
(2072)	ADVANCE ABATE ADJUST					*13,17
(3036)	GDS OTH NET OFFSET ADJUST					
(3511)	GDS OTH MAX EFFORT ADJ	N/A	N/A			
(4052)	GDS OTH TACONITE ADJUST					
(5017)	TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT	263,098.59	263,098.59	203,762.92	203,762.92	*2

FOOTNOTES:

- \*2 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- \*11 PAY 2019 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THE COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- \*12 PAY 2019 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*13 PAY 2019 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*16 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- \*17 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 809 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2018. FOR PAYABLE 2017 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.



LINE #	LIMITATION COMPONENTS	2016 PAY 2017 LIMITATION	2016 PAY 2017 CERTIFIED LEVY	2017 PAY 2018 LIMITATION	2017 PAY 2018 PROPOSED LEVY	2017 PAY 2018 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(903)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*16
(1901)	REDUCTION FOR DEBT EXCESS					
(1902)	OTHER ADJUST (MEMO)					
(2042)	ABATEMENT ADJUSTMENT					*11,18
(2055)	CARRY OVER ABATEMENT					*12,18
(2073)	ADVANCE ABATE ADJUST					*13,18
(3041)	OPEB DEBT VTR NET OFFSET ADJUST					
(3512)	OPEB VTR MAX EFFORT ADJ	N/A	N/A			
(4060)	OPEB/PENSION DEBT TACONITE ADJUST					
(5023)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT					
OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(908)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*16
(1904)	REDUCTION FOR DEBT EXCESS					
(1905)	OTHER ADJUST (MEMO)					
(2042)	ABATEMENT ADJUSTMENT					*11,18
(2055)	CARRY OVER ABATEMENT					*12,18
(2073)	ADVANCE ABATE ADJUST					*13,18
(3042)	OPEB DEBT OTH NET OFFSET ADJUST					
(3513)	OPEB OTH MAX EFFORT ADJ	N/A	N/A			
(4050)	OPEB/PENSION DEBT TACONITE ADJUST					
(5024)	TOTAL OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT					

FOOTNOTES:

- \*11 PAY 2019 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
  - \*12 PAY 2019 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
  - \*13 PAY 2019 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
  - \*16 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
  - \*18 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2042, 2055 AND 2073 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 903 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2018. FOR PAYABLE 2017 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

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**620 CREDIT FOR LEARNING**  
**School Board Adopted: ?**

**I. PURPOSE**

The purpose of this policy is to recognize student achievement which occurs in Post-Secondary Enrollment Options and other advanced enrichment programs. The purpose of this policy also is to recognize student achievement which occurs in other schools, in alternative learning sites, and in out-of-school experiences such as community organizations, work-based learning, and other educational activities and opportunities. The purpose of this policy also is to address the transfer of student credit from out-of-state, private, or home schools and online learning programs and to address how the school district will recognize student achievement obtained outside of the school district.

**II. GENERAL STATEMENT OF POLICY**

The policy of the school district is to provide a process for awarding students credit toward graduation requirements for credits and grades students complete in other schools, post-secondary or higher education institutions, other learning environments, and online courses and programs.

**III. DEFINITIONS**

- A. "Accredited school" means a school that is accredited by an accrediting agency, recognized according to Minn. Stat. § 123B.445 or recognized by the Commissioner of the Minnesota Department of Education (MDE).
- B. "Blended learning" is a form of digital learning that occurs when a student learns part time in a supervised physical setting and part time through digital delivery of instruction, or a student learns in a supervised physical setting where technology is used as a primary method to deliver instruction.
- C. "Commissioner" means the Commissioner of MDE.
- D. "Digital learning" is learning facilitated by technology that offers students an element of control over the time, place, path, or pace of their learning and includes blended and online learning.
- E. "Eligible institution" means a Minnesota public post-secondary institution, a private, nonprofit two-year trade and technical school granting associate degrees, an opportunities industrialization center accredited by the North Central Association of Colleges and Schools, or a private, residential, two-year or four-year, liberal arts, degree-granting college or university located in Minnesota.
- F. "Nonpublic school" is a private school or home school in which a child is provided instruction in compliance with the Minnesota compulsory attendance laws.
- G. "Online learning" is a form of digital learning delivered by an approved online learning provider.
- H. "Online learning provider" is a school district, an intermediate school district, an organization of two or more school districts operating under a joint powers agreement, or a charter school located in Minnesota that provides online learning to students and is approved by MDE to

provide online learning courses.

- I. “Weighted grade” is a letter or numerical grade that is assigned a numerical advantage when calculating the grade point average.

#### IV. TRANSFER OF CREDIT FROM OTHER SCHOOLS

##### A. Transfer of Academic Requirements from Other Minnesota Public Secondary Schools

1. The school district will accept and transfer secondary credits and grades awarded to a student from another Minnesota public secondary school upon presentation of a certified transcript from the transferring public secondary school evidencing the course taken and the grade and credit awarded.
2. Credits and grades awarded from another Minnesota public secondary school, including PSEO, CIHS, and MN online schools, may be used to compute honor roll and/or class rank if a student has earned at least ~~[insert number]~~ credits from the school district. 1 credit from one of the institutions listed above.
3. Please note: PSEO credits and grades earned will be awarded upon presentation of a certified transcript, but WILL NOT be used to compute honor roll and/or class rank.

##### B. Transfer of Academic Requirements from Other Schools

1. The school district will accept secondary credits and grades awarded to a student for courses successfully completed at a public school outside of Minnesota or an accredited nonpublic school upon presentation of a certified transcript from the transferring public school in another state or nonpublic school evidencing the course taken and the grade and credit awarded.
  - a. When a determination is made that the content of the course aligns directly with school district graduation requirements, the student will be awarded commensurate credits and grades.
  - b. Commensurate credits and grades awarded from an accredited nonpublic school or public school in another state, including; PSEO, CIHS, and online schools, may be used to compute honor roll and/or class rank if a student has earned at least ~~[insert number]~~ credits from the school district. 6 credits from one of the institutions listed above.
  - c. In the event the content of a course taken at an accredited nonpublic school or public school in another state does not fully align with the content of the school district’s high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements. Credit that does not fully align with the school district’s high school graduation requirements will not be used to compute honor roll and/or class rank.
  - d. If no comparable course is offered by the school district for which high school graduation credit would be provided, no credit will be provided to the student.

2. Students transferring from a non-accredited, nonpublic school shall receive credit from the school district upon presentation of a transcript or other documentation evidencing the course taken and grade and credit awarded.
  - a. Students will be required to provide copies of course descriptions, syllabi, or work samples for determination of appropriate credit. In addition, students also may be asked to provide interviews/conferences with the student and/or student's parent and/or former administrator or teacher; review of a record of the student's entire curriculum at the nonpublic school; and review of the student's complete record of academic achievement.
  - b. Where the school district determines that a course completed by a student at a non-accredited, nonpublic school is commensurate with school district graduation requirements, credit shall be awarded, but the grade shall be "P" (pass).
  - c. In the event the content of a course taken at an non-accredited, nonpublic school does not fully align with the content of the school district's high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements.
  - d. If no comparable course is offered by the school district for which local high school graduation credit would be provided, no credit will be provided to the student.
  - e. Credit and grades earned from a non-accredited nonpublic school shall not be used to compute honor roll and/or class rank.

#### **V. POST-SECONDARY ENROLLMENT CREDIT**

- A. A student who satisfactorily completes a post-secondary enrollment options course or program under Minn. Stat. § 124D.09 that has been approved as meeting the necessary requirements is not required to complete other requirements of the Minnesota Academic Standards content standards corresponding to that specific rigorous course of study.
- B. Secondary credits granted to a student through a post-secondary enrollment options course or program that meets or exceeds a graduation standard or requirement shall be counted toward the graduation and credit requirements of a student completing the Minnesota Academic Standards.
  1. Course credit will be considered by the school district only upon presentation of a certified transcript from an eligible institution evidencing the course taken and the grade and credit awarded.
  2. Seven quarter or four semester post-secondary credits shall equal at least one full year of high school credit. Fewer post-secondary credits may be prorated.
  3. When a determination is made that the content of the post-secondary course aligns

directly with a required course for high school graduation, the commensurate credit and grade will be recorded on the student's transcript as a course credit applied toward graduation requirements.

4. In the event the content of the post-secondary course does not fully align with the content of a high school course required for graduation but is comparable to elective credits offered by the school district for graduation, the school district may provide elective credit and the grade will be recorded on the student's transcript as an elective course credit applied toward graduation requirements.
5. If no comparable course is offered by the school district for which high school graduation credit would be provided, the school district will notify the Commissioner, who shall determine the number of credits that shall be granted to a student.
6. When secondary credit is granted for post-secondary credits taken by a student, the school district will record those credits on the student's transcript as credits earned at a post-secondary institution.

C. A list of the courses or programs meeting the necessary requirements may be obtained from the school district.

#### **VI. CREDIT FROM ONLINE LEARNING COURSES**

- A. Secondary credits granted to a student through an online learning course or program that meets or exceeds a graduation standard or requirement shall be counted toward the graduation and credit requirements of a student completing the Minnesota Academic Standards.
- B. Course credit will be considered only upon official documentation from the online learning provider evidencing the course taken and the grade and credit awarded to the student.
- C. When a student provides documentation from an online learning provider, the course credit and course grade shall be recorded and counted toward graduation credit requirements for all courses or programs that meet or exceed the school district's graduation requirements in the same manner as credits are awarded for students transferring from another Minnesota public school as set forth in Section IV.A. above.

#### **VII. ADVANCED ACADEMIC CREDIT**

- A. The school district will grant academic credit to a student attending an accelerated or advanced academic course offered by a higher education institution or a nonprofit public agency, other than the school district.
- B. Course credit will be considered only upon official documentation from the higher education institution or nonprofit public agency that the student successfully completed the course attended and passed an examination approved by the school district.
- C. When a determination is made that the content of the advanced academic course aligns directly with a required course for high school graduation, the commensurate credit and grade will be recorded on the student's transcript as a course credit applied toward graduation

requirements.

- D. In the event the content of the advanced academic course does not fully align with the content of a high school course required for graduation but is comparable to elective credits offered by the school district for graduation, the school district may provide elective credit and the grade will be recorded on the student's transcript as an elective course credit applied toward graduation requirements.
- E. If no comparable course is offered by the school district for which high school graduation credit would be provided, the school district will notify the Commissioner and request a determination of the number of credits that shall be granted to a student.

#### **VIII. WEIGHTED GRADES**

- A. The school district does not offer weighted grades.

#### **IX. PROCESS FOR AWARDING CREDIT**

- A. The building principal will be responsible for carrying out the process to award credits and grades pursuant to this policy. The building principal will notify students in writing of the decision as to how credits and grades will be awarded.
- B. A student or the student's parent or guardian may seek reconsideration of the decision by the building principal as to credits and/or grades awarded upon request of a student or the student's parent or guardian if the request is made in writing to the superintendent within five school days of the date of the building principal's decision. The request should set forth the credit and/or grade requested and the reason(s) why credit(s)/grade(s) should be provided as requested. Any pertinent documentation in support of the request should be submitted.
- C. The decision of the superintendent as to the award of credits or grades shall be a final decision by the school district and shall not be appealable by the student or student's parent or guardian except as set forth in Section IX.D. below.
- D. If a student disputes the number of credits granted by the school district for a particular post-secondary enrollment course, online learning course, or advanced academic credit course, the student may appeal the school district's decision to the Commissioner. The decision of the Commissioner shall be final.
- E. At any time during the process, the building principal or superintendent may ask for course descriptions, syllabi, or work samples from a course where content of the course is in question for purposes of determining alignment with graduation requirements or the number of credits to be granted. Students will not be provided credit until requested documentation is available for review, if requested.