

MEMO TO: Board of Education
TOPIC: Regular School Board Meeting
FROM: Steve D. Cairns, Superintendent
DATE: December 9, 2015

A Regular School Board Meeting of the Board of Education will be held December 14, 2015 at 7:30 PM in the High School Room 101.

Agenda

1. CALL TO ORDER

A. Pledge - Chairman Broden

2. PREVIEW OF AGENDA

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

3. ADDITIONS TO THE AGENDA

4. CONSENT AGENDA

A. Minutes - Chairman Broden 4

5. COMMUNICATIONS

A. Enrollment 7

B. Thank you notes

C. MSBA Leadership Conference - January 14-15, 2016 9

D. Joint Powers Board Election Balloting

E. MREA Election Ballot

F. Meet and Confer Meeting

Tuesday, December 15 @ 7:30 p.m. in the High School Staff Lounge

Board Committee Members are Adam, Kathy and LeAnn

6. STUDENT INPUT AND RECOGNITION

A. October Senior the of the Month

Ben Anderson

B. October Elementary School Student of the Month

Gunner Nolan, Peyton Smith, Kamryn Thompson, Madison Mullan, Isabella Baumann, Kaitlin Pearce, Katrina Waukazo, Micah Tramm, Olyvia Christianson, Hailey Martine, Anthony Dickinson, Domanick Thompson, Benjamin Cymbaluk, Kaine Neeland, Abigail McDougal, Sadie Larson, Terrance Erickson, Emma Folscher, Hazel Bellanger, Breelee Neeland, Dominic Bellanger, Jasmine Harwood, Adrienne LaFerriere, Tiffany

Gerbracht, Hannah Johnshoy, Rodney Lafontaine and Allyn Johnson

C. Athletes of the Week

November 25

Shelbie Hanson (7th grade, GBB)

Kenly Gordon (7th grade, BBB)

Justus Brtek (8th grade, BBB)

December 2

Cassie Keough (Jr., Dance)

Gracie Highberg (7th grade, Girls Basketball)

Zachary Anderson (7th grade, Boys Basketball)

Ben Thoma (Jr, Hockey)

December 9

Kolten Schultz (7th, Boys Basketball)

Jaden Sunderland (8th, Boys Basketball)

Audrey Soderstrom (7th, Girls Basketball)

Bailey Engesether (10th, Girls Basketball)

7. PUBLIC PARTICIPATION

8. COMMITTEE REPORTS

A. Transportation

B. Policy

C. Facilities

D. Negotiations

E. Athletics

F. Security

G. Wellness

H. Other

9. REPORTS AND PRESENTATIONS

A. BHS Improvement Plan/WBWF - Helen Kennedy

17

B. Elementary School Fundraiser Pennies for Patients - Cassie Dahl

Pennies for Patients is a non-profit that supports Leukemia and Lymphoma Cancer Research. In the past two years we have raised over \$8,200. Campaign dates would be February 22-26, 2016.

C. Music Department Trip - Joshua Gunderson

10. SCHOOL BOARD ACTION

A. Presentation of 2015-2016 Bagley Schools Budget

25

B. Final Levy Limitation 2015 payable 2016

26

C. Public Hearing Comments	
D. Policy Revision - Policy 416 - Federally Mandated Drug & Alcohol Testing for School Bus Drivers and Forms	65
E. Delete Statement of Belief Already covered in the WBWF Plan	84
F. Reading of New Policy - Policy 209 Code of Ethics	85
G. Staffing	
1) Hire - Rosalea Rentz as a paraprofessional	
2) Resignation - Andrea Goldie - Food Service	
3) Hire - Andrea Goldie as a paraprofessional	

11. NEXT MEETING'S AGENDA ITEMS - *Chairman Broden*

- A. - Financial Reports/Bills
 - Policy 209 - Code of Ethics
 - Bid Awards - 1:1 Technology Initiative
 - Financial Solution/Lender Approval for 1:1 Technology Initiative
 - Technology Roll Out Plan

12. MEETING SCHEDULE- *Chairman Broden*

The regular school board meeting will be held on Monday, December 21, 2015, at 7:30 p.m. in High School Room 101.

13. ADJOURNMENT

**BAGLEY PUBLIC SCHOOLS
REGULAR SCHOOL BOARD MEETING
NOVEMBER 16, 2015
MINUTES**

The regular meeting of the School Board, Independent School District #162 was held on Monday, November 16, 2015, at 7:30 p.m. in High School Room 101. Members present: Adam Broden, Wendy Fultz, Amy Fontaine, Toby Anderson, LeAnn Agnes, Kathy Clark and Superintendent Cairns. Members absent: Darcie Kaiser.

Chairman Broden called the meeting to order and opened with the Pledge of Allegiance to the Flag.

1. A motion was made by Amy Fontaine, seconded by LeAnn Agnes and carried, to approve the following consent agenda items:
 - A. November 2 Minutes
 - B. November 2015 Invoices - \$118,021.80 – Ck# 56586-56662
 - C. October 2015 Hand Payables - \$526,087.60 – Ck# 30993-31062
 - D. October 2015 Statement of Cash Balances – \$3,881,684.64
 - E. October 2015 Budget Comparison
 - F. October 2015 Wires Payments – \$247,188
 - G. Elementary School and High School Auxiliary Account
2. A motion was made by LeAnn Agnes, seconded by Wendy Fultz and carried, to appoint Amy Fontaine to the Community Education Committee.
3. A motion was made by Toby Anderson, seconded by LeAnn Agnes and carried, to revised Policy 606 – Selection and Review of Resources.
4. Superintendent Cairns apprised the Board that the District has received a curriculum complaint. Adam Broden and Toby Anderson will serve as the two school board members on the review committee.
5. A motion was made by Toby Anderson, seconded by Kathy Clark and carried, to accept Garden Valley Telephone wireless network quote in the amount of \$17,765 and authorize the purchase of up to seven (7) port patch panels in the amount of \$210 each, if needed.
6. A motion was made by Amy Fontaine, seconded by Wendy Fultz and carried, to authorize the purchase of a maximum of forty (40) wireless access points in the amount of \$16,000.
7. A motion was made by LeAnn Agnes, seconded by Amy Fontaine and carried, to accept the 2014-2015 School Year Audit as presented by Brian Opsahl of Brady Martz & Associates, P.C.
8. A motion was made by Amy Fontaine, seconded by Toby Anderson and carried, 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:

\$50 from Lee Furuseth for DCD Program
\$2,797.86 from Mahube-Otwa for Pathways II/School Readiness
\$755.18 from SFM for Maintenance Dept./Safety Grant

9. A motion was made by Amy Fontaine, seconded by LeAnn Agnes and carried, to approve the 2014-2015 World's Best Work Force Report and Summary.
10. The music department music tour was postponed until the December 14 meeting.
11. A motion was made by Kathy Clark, seconded by Toby Anderson and carried, to authorize a music fundraiser contingent upon meeting the health snacks guidelines.
12. A motion was made by Amy Fontaine, seconded by Wendy Fultz and carried, to approve the overnight trip to the UND Honor Choir. The district will provide the transportation.
13. A motion was made by LeAnn Agnes, seconded by Toby Anderson and carried, to approve an interim pianist salary of \$25 per hour. More discussion will be held on this matter to find a more permanent solution.
14. A motion was made by LeAnn Agnes, seconded by Kathy Clark and carried, to accept the resignation of Edith Dickinson.
15. ITEMS FOR THE NEXT REGULAR SCHOOL BOARD MEETING:
 - A. Music Department Trip
16. A special school board meeting will be held on Monday, November 23, 2015, at 7:30 p.m. in High School Room 101.
17. There will be no school board meeting on Monday, December 7, 2015. The Truth in Taxation/school board meeting will be held on Monday, December 14, 2015, at 7:30 p.m. in High School Room 100.
18. A motion was made by Amy Fontaine to adjourn the meeting at 9:13 p.m.

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/PUBLIC HEARING
NOVEMBER 23, 2015
MINUTES**

The special meeting/public hearing of the School Board, Independent School District #162 was held on Monday, November 23, 2015, at 7:30 p.m. in High School Room 101. Members present: Adam Broden, Wendy Fultz, Amy Fontaine, LeAnn Agnes, Toby Anderson, Kathy Clark and Superintendent Cairns. Members absent: Darcie Kaiser.

Chairman Broden called the meeting/public hearing to order and opened with the Pledge of Allegiance to the Flag.

1. A motion was made by Kathy Clark, seconded by LeAnn Agnes and carried, to approve the draft of the 2015-2016 Elementary School Device Handbook.
2. A motion was made by Amy Fontaine, seconded by Toby Anderson and carried, to approve the draft of the 2015-2016 High School Device Handbook.
3. A motion was made LeAnn Agnes, seconded by Amy Fontaine, to moving forward with 1:1 Initiative and to release the RFP.

Roll call: Adam – yes; Wendy Fultz – yes; Toby Anderson – yes; Kathy Clark – yes; LeAnn Agnes – no; Amy Fontaine – yes. Motion carried.

4. Brenda Dukek and Casey Norden apprised the Board of the 1:1 Initiative proposed budget.
5. A motion was made by Amy Fontaine to adjourn the meeting at 9:14 p.m.

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

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

Bagley School						
Enrollment K -12						
SY 2015-2016						
	12/1/15	11/2/15	10/1/15	9/15/15	5/1/15	9/16/14
HK	16	16	16	14	11	13
K	60	61	59	60	79	78
1	90	90	91	91	75	79
2	72	72	75	75	99	100
3	102	102	102	102	81	84
4	77	78	77	77	84	87
5	82	83	83	84	76	80
6	80	80	80	80	71	71
Total K-6	579	582	583	583	576	592
7	75	73	75	74	66	68
8	66	68	68	68	74	77
9	79	78	77	77	82	90
10	82	83	86	86	77	86
11	63	64	67	70	59	62
12	50	53	56	56	58	63
Total 7-12	415	419	429	431	416	446
Total K-12	994	1,001	1,012	1,014	992	1,038

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

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UNLEASHING THE HEROES!

IN YOUR MIDST



95th Annual Leadership Conference

January 14–15, 2016

Minneapolis Convention Center

- Phase I Workshop - January 12, Hyatt Regency Minneapolis
- Phase II Workshop - January 13, Hyatt Regency Minneapolis
- Charter School Board Member Training - January 13, Hyatt Regency Minneapolis
- Evening Early Birds - January 13, Minneapolis Convention Center

CONFERENCE AT A GLANCE

Tuesday, January 12

6:30 p.m. – 9:30 p.m. Phase I Orientation (Hyatt Regency Minneapolis)

Wednesday, January 13

8:30 a.m. – 4 p.m. Charter School Board Member Training (Hyatt Regency Minneapolis)

8:45 a.m. – 4 p.m. Phase II Orientation (Hyatt Regency Minneapolis)

7:00 p.m. – 9:30 p.m. Early Bird Sessions (Minneapolis Convention Center)

- Designing an Effective Superintendent Evaluation
- The Easiest Catch: Don't Be Another Fish in the 'Net

Thursday, January 14

7:30 a.m. Registration

8:00 a.m. Exhibit Hall opens

8:15 a.m. Board Skills Sessions

8:15 a.m. Board Chair Q & A with MSBA

9:00 a.m. Doors Open for General Session – Jim Bearden: “Unleashing the Heroes in Your Midst”

11:00 a.m. Exhibit Hall time

11:00 a.m. Show and Tell

11:30 a.m. Recognition Luncheon

12:50 p.m. Director District Discussions

1:30 p.m. Round Tables

2:30 p.m. Workshops

3:45 p.m. Workshops

4:50 p.m. Tom Melcher, Minnesota Department of Education Finance Director: “School Finance Update”

Friday, January 15

7:30 a.m. Registration & Exhibit Hall opens

8:00 a.m. Round Tables

9:15 a.m. Workshops

10:15 a.m. Doors Open for Closing Session – Yong Zhao: “World Class Learners: Educating Creative and Entrepreneurial Students”

Noon Adjourn

Visit www.mnmsba.org/LeadershipConference for a complete agenda and workshop descriptions. Visit www.mnmsba.org/LeadershipConferenceHousing to register for housing online or call 888-947-2233 between 9:00 a.m. and 3:00 p.m.

**Thank you to Ratwik, Roszak and Maloney, P.A.,
for supporting the printing and mailing of this conference brochure.**

FEATURED SPEAKERS



Thursday, January 14

Jim Bearden

“Unleashing the Heroes in Your Midst”

Most people want to make a difference; they want to be contributing members of successful teams. Drawing on his 40-plus years in leadership positions and facilitating leadership development, Jim will spell out specific things that leaders can do to create and sustain what he calls “Hero-Friendly Cultures,” ones in which employees will become and remain more engaged in crucial district processes. With his upbeat, interactive keynote presentation and his aggressive follow-up process, Jim will provide a fresh and unique perspective on district leadership behavior for “Unleashing the Heroes in Your Midst.”

Biography

Jim Bearden’s many rich life experiences form the basis for his anecdotes, his humor and his insights. He is a decorated Vietnam veteran, where he served as a Marine combat unit commander; a top sales producer and sales manager; a corporate Vice President (most recently 2001–2004); founder of his own successful business, Bearden Resource Group; past President of the National Speakers Association Heart of Texas Chapter; author of over 300 feature articles; producer of a radio program, *The Competitive Edge*; and, his most valuable learning experience, the father of three children.



Friday, January 15

Yong Zhao

“World Class Learners: Educating Creative and Entrepreneurial Students”

“College and career readiness” is the mantra in the global education reform circle. But at a time when college degrees do not guarantee gainful employment or a meaningful life, what is the point of preparing someone to be ready for college? Zhao found five main factors to improve student success that include ending common, homogenous and standardized educational experiences; creating opportunities for mass entrepreneurship; ending test score-based education that stifles creativity; shifting from employee-oriented education to entrepreneur-oriented education; and pushing teaching of creativity and entrepreneur-oriented education.

Biography

Yong Zhao currently serves as the presidential chair and director of the Institute for Global and Online Education in the College of Education, University of Oregon, where he is also a professor in the Department of Educational Measurement, Policy, and Leadership. His works focus on the implications of globalization and technology on education. He has published over 100 articles and 20 books, including *Who’s Afraid of the Big Bad Dragon: Why China Has the Best (and Worst) Education System in the World*; and *Catching Up or Leading the Way*. Zhao was born in China’s Sichuan Province. He received his B.A. in English Language Education from Sichuan Institute of Foreign Languages in Chongqing, China in 1986. After teaching English in China for six years, he came to Linfield College as a visiting scholar in 1992. He then began his graduate studies at the University of Illinois at Urbana-Champaign in 1993. He received his A.M. in Education in 1994 and Ph.D. in 1996.



Registration begins 30 minutes before each workshop.

Phase I Orientation Workshop

6:30 p.m. – 9:30 p.m., Tuesday, January 12

Hyatt Regency Minneapolis

Tuition is \$95. Walk-ins add \$10.

Help new board members hit the ground running with this session. Phase I covers the role of the school board, the role of the superintendent, the leadership team relationship, and common scenarios facing new board members.

Visit www.mnmsba.org/Phase-I-Workshop for more information and to register.

Phase II Orientation Workshop

8:45 a.m. – 4:00 p.m., Wednesday, January 13

Hyatt Regency Minneapolis

Tuition is \$175. Walk-ins add \$20.

Presented by MSBA staff and state experts. Phase II includes the training school boards are required to have by state law. The session covers core topics such as the budget, school finance, local levies, policies, significant laws affecting school boards, collective bargaining, and personnel issues.

Visit www.mnmsba.org/Phase-II-Workshop for more information and to register.

Charter School Board Member Training

8:30 a.m. – 4:00 p.m., Wednesday, January 13

Hyatt Regency Minneapolis

Tuition is \$175. Walk-ins add \$20.

Presented by MSBA staff. This training covers the three state-mandated areas for charter school board members: governance, employment and finance. Charter school board members are required to start these trainings within six months of election to a charter school board and complete the trainings within one year.

Visit www.mnmsba.org/CharterSchoolBoardTraining to register.

PRE-CONFERENCE EXTRAS: EVENING EARLY BIRDS



Sandy Gundlach

Designing an Effective Superintendent Evaluation

7:00 p.m. – 9:30 p.m., Wednesday, January 13
Minneapolis Convention Center
Tuition: \$95. Walk-ins add \$10.

Presenters: Sandy Gundlach, Director of School Board Services, Minnesota School Boards Association; and Amy Fullenkamp-Taylor, Associate Director of Management Services, Minnesota School Boards Association

Note: School board-superintendent teams are encouraged to attend this training together, and participants should bring a copy of their school district's strategic plan.



Amy Fullenkamp-Taylor

Leadership is important, and evaluating the superintendent's performance and its own performance are two of the school board's most important duties. Whether the school board is evaluating its own performance or the performance of its superintendent, the evaluation can be a powerful tool for growth and professional development. In addition, having a positive working relationship, both among school board members and between the school board and its superintendent, is critical to accomplishing a school district's mission and priorities. One way to develop this relationship is by having effective, constructive evaluation processes and procedures that help drive school district improvement efforts.

Workshop participants will preview the principles of effective evaluation, become familiar with the MSBA/MASA "Superintendent Evaluation: A Resource for School Board Members and Superintendents," and work with team members to identify a focus area and draft both a superintendent evaluation and a school board evaluation goal and objective.

Easiest Catch: Don't Be Another Fish in the 'Net



Mark Lanterman

7:00 p.m. – 9:30 p.m., Wednesday, January 13
Minneapolis Convention Center
Tuition: \$95. Walk-ins add \$10.

Presenter: Mark Lanterman, Chief Technology Officer of Computer Forensic Services

You've read the headlines. Unfortunately, the question now is not if your information is going to be accessed or stolen, but when. Not surprisingly, institutions of learning are not immune to these attacks. In fact, educators may face an increased risk for personal security breaches.

In an effort to inform the attendees of current developments in the digital underground, as well as provide realistic advice for cyber protection, Mark Lanterman will be discussing recent high-profile cybercrime events, including website breaches impacting retailers, banks, Hollywood and government agencies. Mark will discuss particularly dangerous types of threats that might affect individuals, such as phishing, malware, and Wi-Fi attacks.

WORKSHOP TOPICS & SPECIAL FEATURES

Workshop topics: Visit www.mnmsba.org/LeadershipConference for a complete list of workshops with descriptions.

Some of the featured workshops include: Shifts in Referenda Voting and Implications for the Future; Responding to School Crisis; Getting Somali Girls Involved in Activities; Meeting Your World's Best Workforce Goal; Establishing Standards of Behavior for Rogue School Board Members; Teacher Development and Evaluation; The Developing Status of Transgender as a Protected Status; The Impact of Higher Learning Commission Faculty Qualifications on Dual-Enrollment Programs; Sports-Related Concussions; Drone Policies; and nearly 100 other sessions.

SPECIAL FEATURES

Skills Sessions

Join us Thursday morning for special sessions on the nitty-gritty aspects of school boarding: the Open Meeting Law, superintendent contracts, and legislative advocacy. Board chairs can attend a special session to talk to MSBA Executive Director Kirk Schneidawind about what districts need from MSBA.

Show and Tell

Visit with proud Minnesota students and staff, who are showcasing unique programs from their schools.

MSBA Recognition Luncheon

Celebrate the accomplishments of Minnesota's school leaders at Thursday's luncheon. Registration is required.

Round Tables

Join us for two 20-minute sessions 1:30 p.m. Thursday in the Exhibit Hall, and three rounds of 20-minute sessions 8 a.m. Friday in the Exhibit Hall. These informal sessions provide a great opportunity to converse with an expert in a small-group setting.

Topics this year include: Law Changes on How to Fill a Vacancy, The Superintendent Search Process, Broadband's Importance in the Schools, Paperless Board Meetings with BoardBook, Finding a Path for Schools Through the Haze Created by the Medical Marijuana Law, and much more.

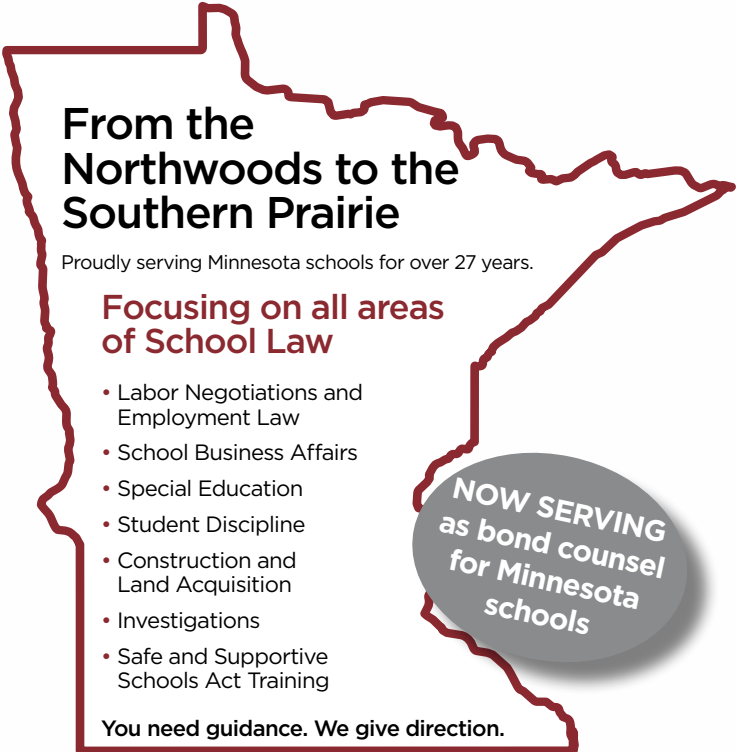
Director District Discussions and Elections

Your MSBA Director District representatives will be setting aside time to meet with board members from their region. Director Districts with openings on the MSBA Board of Directors will also have presentations from board members running for those positions. Bring your items of concern to add to the conversation.

RESERVE YOUR HOTEL ROOM TODAY

Housing is open for the 2016 MSBA Leadership Conference. MSBA encourages you to **make your hotel reservation early** at one of our long-time conference hotels (the Hilton Minneapolis, the Millennium Hotel and Hyatt Regency Minneapolis).

Please visit www.mnmsba.org/LeadershipConferenceHousing or click on the Leadership Conference icon at www.mnmsba.org to make your housing reservations as early as possible.



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UPDATE YOUR BOARD MEMBERS' INFORMATION AS SOON AS RESULTS IN YOUR DISTRICT ARE CANVASSED

District office staff should update board members' information with MSBA as soon as the results in the district are canvassed. Updates include contact information for newly elected board members – indicating who was re-elected or who will be leaving your board – and any other information changes.

Why?

Registration for all MSBA events is now online only. Because of this, the MSBA database must be updated before any event registration for new board member(s) can occur. When completed, it will be easy to register your newly elected board member(s) for MSBA's Phase I and II Orientation workshops coming up in December and January, and to register for the MSBA Leadership Conference, the Recognition Luncheon, and Early Bird sessions coming up in January.

How Do I Update Board Members' Information?

After Election Day, please visit www.mnmsba.org and click on the Election icon (located toward the top right of the screen) to let us know who the new board member(s) are and which board members have been re-elected or replaced. Information needed: the new board member(s) contact information (address, e-mail address, phone number, etc.).

Watch for the MSBA Leadership Conference App!

Minnesota School Boards Association

1900 West Jefferson Avenue
St. Peter, MN 56082

www.mnmsba.org

Phone: 507-934-2450
Fax: 507-931-1515





Bagley Secondary School Continuous Improvement Plan 12- 5-2015

Bagley Secondary Leadership Team

Kari Anderson, School Guidance Counselor

Dave Christensen, Special Ed. Teacher, AIW Coach

Billie Hanson, Special Ed. Teacher, AIW Coach

Helen Kennedy, Secondary Principal, AIW Coach

Mickey Newland, Math Teacher, AIW Coach, Parent

Carol Bliss Quinn, Social Studies Teacher, AIW Coach

Mia Reynolds, Language Arts Teacher, AIW Coach

Sam Roepke, Science Teacher, AIW Coach

Date: 11-19-2015

MN World's Best Workforce

In 2013 the Minnesota Legislature passed the World's Best Workforce legislation, which requires school to develop a plan that addresses five goals, the following three which are specific to secondary schools:

1. All racial and economic achievement gaps between students are closed..
2. All students are ready for career and college.
3. All students graduate from high school.

2015-16 School Improvement Smart Goals

All racial and economic achievement gaps between students are closed..

Mathematics Goals

1. Bagley Secondary will improve in proficiency on the MCA III Math test in 2016 in the all students group from 46.4 proficiency rate to 50.4 proficiency rate.
2. Bagley Secondary will improve in proficiency on the MCA III Math test in 2016 in the American Indian student group from 30.4 proficiency rate to 36.4 proficiency rate.
3. Bagley Secondary will improve in proficiency on the MCA III Math test in 2016 in the Free/Reduced student group from 32.4 proficiency rate to 38.4 proficiency rate.
4. Bagley Secondary will improve in proficiency on the MCA III Math test in 2016 in the Special Education student group from 20.6 proficiency rate to 24.6 proficiency rate.

All racial and economic achievement gaps between students are closed..

(Continued)

Reading Goals

1. Bagley Secondary will improve in proficiency on the MCA III Reading test in 2016 in the all students group from 41.6 proficiency rate to 50.6 proficiency rate.
2. Bagley Secondary will improve in proficiency on the MCA III Reading test in 2016 in the American Indian student group from 29.5 proficiency rate to 38.7 proficiency rate.
3. Bagley Secondary will improve in proficiency on the MCA III Reading test in 2016 in the Free/Reduced student group from 35.2 proficiency rate to 41.2 proficiency rate.
4. Bagley Secondary will improve in proficiency on the MCA III Reading test in 2016 in the Special Education student group from 26.2 proficiency rate to 30.2 proficiency rate.

MMR Goal

1. Bagley Secondary will increase it's MMR rating from 56.74% in 2015 to 63% in 2016.

STRATEGIES for Student Success

- All Bagley Secondary curriculum areas are aligned to the Minnesota State Standards or National State Standards (if there are no MN Standards for the subject area)
- All Bagley Secondary curricular areas are aligned to the MN Common Core Language Arts Standards.
- Read 180 and Math 180 interventions for students who are deficient in math and reading based on MCA & NWEA data, grades, and teacher recommendation.

STRATEGIES for Student Success (Continued)

- Looping in Mathematics for struggling students.
- Check and Connect mentors assigned to struggling students.

-
- Paraprofessional assistance in core classes with significant numbers of struggling American Indian students and students with IEPs.
 - After-school tutoring and transportation home for struggling students.
 - Indian Education staff to monitor grades and communicate with parents of American Indian students who are struggling in the classroom..
 - Utilizing Pearson's Perspective with struggling students.
 - Sharing Pearson's Perspective with parents.
 - College in the High School courses in mathematics and language arts, as well as electives and Project Lead the Way (STEM) courses to increase rigor.
 - School-wide strategy implemented by all teachers to teach students how to engage in Substantive Conversations.

STAFF Development Strategies for Student Achievement

- PLCs focusing on Authentic Intellectual Work with the purpose of increasing rigor and relevance at Bagley Secondary.
- Increase the capacity to sustain Authentic Intellectual Work by increasing the number of Coaches at Bagley Secondary.
- Collect and utilize data from AIW Walkthroughs, Scatterplot data and Innovation Configuration Maps to measure progress with AIW implementation.

All students College and Career Ready

College and Career Ready Goals

- 1) By grade 9, 95% of Bagley Secondary students will have on file in the guidance counselor's office or an e-file that demonstrates exploration of college and career interests.
- 2) By the end of 11th grade, 95% of Bagley Secondary students will have taken either the ASVAB or the ACT in preparation for post-secondary planning.

-
- 3) By the beginning of grade 12, 95% of Bagley secondary students will have a post-secondary plan on file in the guidance counselor's office or an e-file that documents their plan for post-secondary education or employment.

STRATEGIES for College and Career Readiness

- The ACT will be offered to all students in 11th grade, and in 12th grade if they did not take it in 11th grade during the school day at either the school or an off-school site (includes career interest inventory).
- The PLAN test will be offered to all 10th grade students, including the career interest inventory.
- The ASVAB will be offered to all students in 11th grade and any 12th grade students who have not already taken it (includes career interest inventory).
- Five to seven Student Development Days will be scheduled into the Secondary School schedule to implement career and college preparation utilizing Ramp Up to Readiness, MCIS, and other college and career ready activities which emphasize academic rigor and high expectations for college and career readiness.

STRATEGIES for College and Career Readiness (Continued)

- Advisors will meet with all students on Student Development Days to review their grades and document progress,
- Northern AdvantEdge Career Expo opportunity for all 10th grade students, held at Bemidji State University.
- College and Military visits by recruiters to meet with interested students.
- College visits sponsored by Indian Education for students who would not be able to visit colleges independently.
- College Fair at Bemidji State University for all seniors.
- Field trips to area business and colleges (TEAM Industries, Northland College -TRFalls, as examples).

-
- Bagley High School collaborates with Northland Community College and the University of Minnesota Crookston with the College in the High School program (rigor).
 - Math teacher collaborate with Bemidji State University to improve math instruction and curriculum.
 - Bagley High School and TEAM Industries are working collaboratively to give students opportunities for apprenticeships and possible careers at TEAM.
 - Parents are required to review and sign their students' Postsecondary Plan along with the pre-registration form for the next school year. Signed forms are reviewed by the Guidance Counselor and kept in the Guidance Office.
 - The Guidance Counselor meets with all students in grades 8-11 to assist with identification of appropriate courses for the following school year.
 - Parents and their students are invited to the school for Financial Aid and FAFSA presentation.

STRATEGIES for College and Career Readiness (Continued)

- Students in grades 7-12 have the opportunity to take part in College Knowledge Month activities in October.
- Seniors receive assistance and all are encouraged to apply for post-secondary during College Knowledge Month.
- Scholarship information is updated daily in the school bulletin and seniors get a monthly scholarship handout. Students are encouraged to apply for scholarships and the Guidance Office assists students with completing scholarship applications.

All Students will Graduate from High School

Graduation rates for MN schools are one year behind due to MARSS data collection. Thus, the graduation rate for students who graduated in 2015 has not

yet been reported by MDE. Goals for graduation rate will be two year goals as the most recent data for graduation rate is from the 2014 Graduation Year.

High School Graduation Goal

1. The 4-year graduation rate for all students will increase from 87.5% to 90% for the 2015 Graduation Year, and increase to 92.5% by the 2016 Graduation Year.
2. The 4-year graduation rate for American Indian students will maintain at 90% or better for the 2015 and 2016 Graduation Years. The 2014 Graduation rate for American Indian Bagley Secondary students was 93.5%.

STRATEGIES for High School Graduation

- The Guidance Counselor meets with all seniors and their parents during the 1st quarter to review graduation requirements and develop a plan for meeting graduation requirements and post-secondary planning.
- The Guidance Counselor meets quarterly with students who are behind in credits to monitor their progress toward graduation, looking at current grades and remediation efforts.
- Senior Ramp-Up advisors meet with seniors on Student Development Days to review career and college readiness and progress toward graduation.
- The Alternative Learning Program Director, in consultation with the Guidance Counselor, meet with students who are over 16 years old and behind in credits toward graduation to enroll students in credit recovery classes at the ALP.
- Credit recovery classes are available at the high school for students who are behind in credits beginning the second semester of 9th grade.
- Summer school is available for students who are behind in credits each June. Students can recover 1 credit in summer school beginning at age 16.

EVALUATION PROCESS

The process for assessing and evaluation student progress toward meeting academic standards includes MCA III, NWEA Map data, passing grades as reported on report cards, credits earned toward graduation and teacher observation. Student data is disaggregated by reviewing the following groups on the MDE website as soon as the data is available: All, American Indian, White, Free/Reduced, and Special Education.

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

District Name: _____ District Number: _____

FUND	FY 2015 BEGINNING FUND BALANCES	FY 2015 ACTUAL REVENUES AND TRANSFERS IN	FY 2015 ACTUAL EXPENDITURES AND TRANSFERS OUT	JUNE 30, 2015 ACTUAL FUND BALANCES	FY 2016 BUDGET REVENUES AND TRANSFERS IN	FY 2016 BUDGET EXPENDITURES AND TRANSFERS OUT	JUNE 30, 2016 PROJECTED FUND BALANCES
General Fund/Restricted	\$ 1,354,063	\$ 1,709,869	\$ 1,542,926	\$ 1,521,006	\$ 659,657	\$ 974,127	\$ 1,206,536
General Fund/Other	\$ 1,864,246	\$ 10,993,309	\$ 11,705,886	\$ 1,151,669	\$ 11,463,230	\$ 11,293,760	\$ 1,321,139
Food Service Fund	\$ 167,839	\$ 589,626	\$ 588,071	\$ 169,394	\$ 575,900	\$ 575,900	\$ 169,394
Community Service Fund	\$ 93,784	\$ 257,062	\$ 237,831	\$ 113,015	\$ 230,859	\$ 230,859	\$ 113,015
Building Construction Fund	\$ 7,906,966	\$ 138	\$ 7,548,646	\$ 358,458	\$ -	\$ 358,458	\$ -
Debt Service Fund	\$ 299,351	\$ 318,179	\$ 303,434	\$ 314,096	\$ 312,185	\$ 445,000	\$ 181,281
Trust Fund	\$ 583	\$ 1,005	\$ 500	\$ 1,088	\$ 500	\$ 500	\$ 1,088
Internal Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
* OPEB Revocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB Irrevocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL - ALL FUNDS	\$ 11,686,832	\$ 13,869,188	\$ 21,927,294	\$ 3,628,726	\$ 13,242,331	\$ 13,878,604	\$ 2,992,453
LONG-TERM DEBT	\$ -	CURRENT STATUTORY OPERATING DEBT PER MINNESOTA STATUTES, SECTION 123B.81					
Outstanding July 1, 2014	\$ 6,375,000	AMOUNT OF GENERAL FUND DEFICIT, IF ANY, IN EXCESS OF 2.5% OF EXPENDITURES 06/30/2015				\$ -	
Plus: New Issues	\$ -	COST PER STUDENT - AVERAGE DAILY MEMBERSHIP (ADM)					
Less: Redeemed Issues	\$ 80,000	06/30/2015					
Outstanding June 30, 2015	\$ 6,295,000	TOTAL OPERATING EXPENDITURES				\$ 11,814,910.17	
SHORT-TERM DEBT		FY 2015 TOTAL ADM SERVED + TUITIONED OUT ADM + ADJUSTED EXTENDED ADM					1,014.83
Certificates of Indebtedness	\$ -	FY 2015 OPERATING COST PER ADM				\$ 11,642.26	
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

* Other Post-Employment Benefits (OPEB)

LEVY LIMITATION AND CERTIFICATION REPORT OUTLINE			PROPERTY VALUATION DATA		PUPIL DATA		
	PAGE		MARKET VALUE				
I. GENERAL INPUT 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.	
A. PROPERTY VALUATION	1	1	2010 MARKET VALUE	412,200,072			
B. PUPIL COUNTS	1	2	2011 MARKET VALUE	420,817,900			
II. INITIAL COMPUTATIONS BY FUND		3	2012 MARKET VALUE	427,703,300			
A. GENERAL	2	4	2013 MARKET VALUE	431,491,000			
B. COMMUNITY SERVICE	12	5	2014 MARKET VALUE	435,160,535		RESIDENT AVE DAILY MEMBERSHIP (ADM)	
C. GENERAL DEBT	13		REFERENDUM MARKET VALUE (RMV)		34	2012-13 RES ADM (ACT) 1,019.63	
D. OPEB/PENSION DEBT	16	6	2010 RMV	255,978,950	35	2013-14 RES ADM (ACT) 998.73	
III. ADJUSTMENTS BY FUND		7	2011 RMV	260,011,000	36	2014-15 RES ADM (EST) 1,025.00	
A. GENERAL	16	8	2012 RMV	259,269,500	37	2015-16 RES ADM (EST) 977.00	
B. COMMUNITY SERVICE	23	9	2013 RMV	263,688,300	38	2016-17 RES ADM (EST) 974.00	
C. GENERAL DEBT	23	10	2014 RMV	260,263,200	39	2017-18 RES ADM (EST) 1,030.00	
D. OPEB/PENSION DEBT	23		NET TAX CAPACITY (NTC)			RESIDENT PUPIL UNITS	
IV. ABATEMENT ADJUSTMENTS	23	11	2010 NTC	4,251,216	40	2012-13 RES PU (ACT) 1,161.44	
V. OFFSET ADJUSTMENTS	25	12	2011 NTC	4,373,393	41	2013-14 RES PU (ACT) 1,150.42	
VI. TACONITE ADJUSTMENTS	26	13	2012 NTC	4,397,780	42	2014-15 RES PU (EST) 1,111.60	
VII. TOTAL LEVY LIMITATION	27	14	2013 NTC	4,471,808	43	2015-16 RES PU (EST) 1,057.80	
VIII. RECAP OF LEVY LIMITS	29	15	2014 NTC	4,423,470	44	2016-17 RES PU (EST) 1,054.80	
			SALES RATIO			ADJUSTED ADM	
SCHOOL YEAR	FORMULA ALLOWANCE	TAX RATE	16	2010 SALES RATIO	96.8%	45	2012-13 ADJ ADM (ACT) 1,010.25
2005-06	4,783	0.0000	17	2011 SALES RATIO	96.9%	46	2013-14 ADJ ADM (ACT) 1,007.38
2006-07	4,974	0.0000	18	2012 SALES RATIO	98.2%	47	2014-15 ADJ ADM (EST) 1,025.00
2007-08	5,074	0.0000	19	2013 SALES RATIO	95.2%	48	2015-16 ADJ ADM (EST) 977.00
2008-09	5,124	0.0000	20	2014 SALES RATIO	93.6%	49	2016-17 ADJ ADM (EST) 974.00
2009-10	5,124	0.0000		UNLIMITED ADJUSTED NTC (UANTC)		50	2017-18 ADJ ADM (EST) 1,028.00
2010-11	5,124	0.0000	21	2010 UANTC=(11)/(16)=	4,391,752	51	2012-13 ADJ PU (ACT) 1,150.15
2011-12	5,174	0.0000	22	2011 UANTC=(12)/(17)=	4,513,305	52	2013-14 ADJ PU (ACT) 1,154.29
2012-13	5,224	0.0000	23	2012 UANTC=(13)/(18)=	4,476,336	53	2014-15 ADJ PU (EST) 1,111.60
2013-14	5,302	0.0000	24	2013 UANTC=(14)/(19)=	4,698,193	54	2015-16 ADJ PU (EST) 1,057.80
2014-15	5,831	0.0035	25	2014 UANTC=(15)/(20)=	4,727,587	55	2016-17 ADJ PU (EST) 1,054.80
2015-16	5,948	0.0033		ADJUSTED NTC (ANTC)			ADJUSTED PUPIL UNITS (AT NEW LAW WEIGHTS)
2016-17	6,067	0.0030	26	2010 ANTC	4,391,752		
			27	2011 ANTC	4,513,305	56	2013-14 ADJ PU (NEW) 1,093.50
			28	2012 ANTC	4,476,336		
			29	2013 ANTC	4,698,193		
			30	2014 ANTC	4,727,587		ADJUSTED MARGINAL COST PU (AMCPU) (OLD LAW WEIGHTS)
			31	2014 AG MODIFIED ANTC FOR LT FAC MAINT REV	4,179,006	57	2013-14 AMCPU (ACT) = GTR OF (52) OR [.23X(51) + .77X(52)] 1,154.29
				ANTC FOR DEBT SERVICE ONLY			
			32	2014 ANTC FOR JOBZ	11,211		
			33	2014 ANTC INCL JOBZ VALUE = (30)+(32) =	4,738,798		

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

WEIGHTS FOR PUPIL UNITS	FY 2008-2014	FY 2015 & LATER
PRE-KGN:	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

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TRANSPORTATION SPARSITY		LOCAL OPTIONAL REVENUE		EXISTING AUTH NOT SUBJECT TO LOC REDUC EXCLUDING BOARD INC FOR ELECTION SINCE CY 2014	
137 ATTENDANCE AREA	573.26	150 MAXIMUM LOCAL			
138 SQUARE MILES PER RES PU = (137)/(44) =	.5435	OPTIONAL ALLOWANCE	424		
139 SPARSITY INDEX = GTR OF (138) OR 0.2 =	.5435	151 FY 2017 ACTUAL LOCAL OPTIONAL ALLOWANCE	424.00	REF AUTH W/O INFLATION	
140 DENSITY INDEX = LSR OF (138) OR 0.2 BUT AT LEAST .005 =	.2000	55 2016-17 ADJ PU (EST)	1,054.80	163 FY 2016 AUTHORITY SINCE CY 2014	
141 PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(139) RAISED TO .26 POWER] X [(140) RAISED TO .13 POWER] X .141 X (101) =	592.21	152 LOCAL OPTIONAL REVENUE = (151) X (55) =	447,235.20	164 PHASEOUT OF LINE (163)	
142 TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (141) - [.0466 X (101)] =	309.49	REFERENDUM ALLOWANCES		165 ADDED BY ELECTIONS HELD IN CY 2014 WITH DELAY	
143 TRANSPORTATION SPARSITY REV = (55) X (142) =	326,450.05	EXISTING AUTH SUBJECT TO LOR REDUCT FOR ELECTION BEFORE CY 2014		166 FY 2017 RESULT = (163)-(164)+(165)	
INITIAL GENERAL ED REVENUE		REF AUTH W/O INFLATION		REF AUTH WITH INFLATION	
102 BASIC	6,399,471.60	153 FY 2016 AUTHORITY FROM BEFORE CY 2014		167 FY 2016 AUTHORITY SINCE CY 2014	
105 DECLINING ENROLL	5,096.28	154 PHASEOUT OF LINE (153) =		168 PHASEOUT OF LINE (167)	
107 PENSION ADJUSTMENT		155 FY 2017 RESULT (MAY INCL BRD CONV) = (153)- (154) =		169 ADDED BY ELECTIONS HELD IN CY 2014 WITH DELAY	
108 GIFTED & TALENTED	13,712.40	REF AUTH WITH INFLATION		170 FY 2017 RESULT BEFORE INFLATION ADJUSTMENT = (167)-(168) + (169) =	
109 EXTENDED TIME	18,421.20	156 FY 2016 AUTHORITY FROM BEFORE CY 2014		159 FY 2017 INFLATION FACTOR	1.0210
121 BASIC SKILLS	902,303.78	157 PHASEOUT OF LINE (156)		171 FY 2017 RESULT AFTER INFLATION ADJUSTMENT = [(167)-(168)] x (159) + (170) =	
133 SPARSITY	8,348.73	158 FY 2017 RESULT BEFORE INFLATION ADJUSTMENT = (156)- (157) =		172 COMBINED AUTH NOT SUBJ TO LOR REDUCT EXCLUDING BOARD INCREASE = (166)+(171) =	
136 SMALL SCHOOLS		159 FY 2017 INFLATION FACTOR	1.0210	173 TOTAL AUTHORITY BEFORE ELECTIONS EXCLUDING BOARD INCREASE = (162)+(172) =	
143 TRANSPORT SPARSITY	326,450.05	160 FY 2017 RESULT AFTER INFLATION ADJUSTMENT (MAY INCL BRD CONV) = (158) X (159) =		BOARD APPROVED CONVERTED AND CREATED AUTHORITIES	
144 INITIAL GENERAL ED REV = (102)+(105)+(107) + (108)+(109)+(121) + (133)+(136)+(143) =	7,673,804.04	161 COMBINED AUTH SUBJECT TO LOR REDUCTION BEFORE REDUCTION (MAY INCL BRD CONV) = (155)+(160) =		174 BOARD APPROVED CONVERTED AUTHORITY, BEFORE CY 2015 INCLUDED IN (173) =	
OPERATING CAPITAL		151 LOCAL OPTIONAL ALLOWANCE	424.00	175 BOARD INCREASE EFFECTIVE IN FY 2017 EXCLUDING CY 2015 BOARD ACTIONS	300.00
145 AVE BUILDING AGE (EST) (NOT > 50 YEARS)	29.97	162 COMBINED AUTH SUBJECT TO LOR REDUCT AFTER REDUCTION = GTR OF ZERO OR [(161)-(151)]			
146 FACILITIES AGE INDEX = 1 + [.01 X (145)] =	1.2997				
147 OPERATING CAPITAL ALLOWANCE = \$79 + [\$109 X (146)] =	220.67				
148 YEAR ROUND PU SRV					
149 OPERATING CAP REVENUE = (55) X (147) + (148) X \$31 =	232,762.72				

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REFERENDUM (CONT)	NEW ELECTIONS WITHOUT INFLATION (CONT)	REFERENDUM CAPS (CONT)
176 RECISSION OF AUTHORITY CONVERTED BY BOARD APPR BEFORE CY 2015	190 FY 2017 AUTH NOT SUBJ LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2015	200 FY 2015 ALTERNATE CAP OLD LAW ALLOWANCE BASED (FY 2015 GEN ED REV REPORT, LINE 132)
177 RECISSION OF NEW AUTH CREATED BY BOARD APPR BEFORE CY 2015	191 FY 2017 \$/APU ADDED BY ELECTIONS HELD IN CY 2015	201 FORMULA ALLOW GROWTH FACTOR = 1.0000 + [(6,067/5,831)-1]/4 1.0101
178 BOARD AUTHORITY PREVIOUSLY APPROVED = (174)+(175) -(176)-(177) = 300.00	NEW ELECTIONS WITH INFLATION	202 ALT CAP, ALLOWANCE BASED =(200)X(201)- 424 =
179 REMAINING POTENTIAL BOARD ACTION = GREATER OF ZERO OR [300 - (178)] =	192 FY 2017 AUTH SUBJECT TO LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2015	203 ALTERNATE CAP = GREATER OF (199) OR (202) =
180 BOARD APPR CONVERSION IN CY 2015? NO	193 FY 2017 AUTH NOT SUBJ LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2015	133 SPARSITY REVENUE 8,348.73
181 AMOUNT REQUESTED	194 FY 2017 \$/APU ADDED BY ELECTIONS HELD IN CY 2015	204 CAP ON AUTHORITY PER APU: IF (133)>0 THERE IS NO CAP; ELSE (204) = GTR OF (197) OR (203) 9,999.99
182 AUTHORITY CONVERTED = LEAST OF (173),(179), OR (181) =	195 FY 2017 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES AFTER LOC EQUITY SUBTRACTION AND BOARD APPROVED NEW AUTHORITY = (173)-(189)-(190) + (191)-(192)-(193) + (194)+(186) = 300.00	205 FY 2017 \$/ADJ PU, CAPPED TOTAL = LSR OF (195) OR (204) = 300.00
183 POTENTIAL ADDITIONAL CREATED AUTHORITY = (179)-(173) =	REFERENDUM CAPS	55 2016-17 ADJ PU (EST) 1,054.80
184 BOARD APPROVED CREATED AUTHORITY? 000	196 INFLATION FACTOR (EST) FY 2015 TO FY 2017 1.0312	206 FY 2017 REFER REVENUE = (55) X (205) = 316,440.00
185 REQUESTED PORTION OF POTENTIAL BOARD INCREASE	197 STANDARD CAP \$1,845 X (196) = 1,902.56	EQUITY REVENUE
186 ADDED BOARD INCREASE = (183) X (185) =	198 FY 2015 ALTERNATE CAP OLD LAW REVENUE BASED (FY 2015 GEN ED REV REPORT, LINE 134)	207 METRO 5TH PERCENTILE 6,367.00
187 BOARD INCREASES INCLUDING CY 2015 = (175)+(186) = 300.00	199 ALTERNATE CAP, REV BASED = (196) X (198) =	208 METRO 95TH PERCENTILE 7,969.56
188 BOARD APPROVED TOTAL = (182)+(187) = 300.00		209 METRO GAP =(208)-(207) = 1,602.56
NEW ELECTIONS WITHOUT INFLATION		210 RURAL 5TH PERCENTILE 6,367.00
189 FY 2017 AUTH SUBJECT TO LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2015		211 RURAL 95TH PERCENTILE 7,898.78
		212 RURAL GAP =(211)-(210) = 1,531.78
		213 DISTRICT'S REGION: METRO=MET; RURAL=RUR RUR
		214 DIST'S REGION'S EQUITY GAP = (209) OR (212)= 1,531.78
		215 DIST'S REGION'S 95TH PCT = (208) OR (211)= 7,898.78

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EQUITY REVENUE (CONT)		TRANSITION REVENUE		LOCAL OPTIONAL AIDS & LEVIES				
216	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(102)+(206)]/(55)=	6,367.00	230	TRANSITION ALLOWANCE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 174)	46.33	152	LOCAL OPTIONAL REV	447,235.20
217	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (215)-(216) =	1,531.78	231	TRANSITION REVENUE = (55) X (230) =	48,868.88	10	2014 RMV	260,263.200
218	EQUITY INDEX = (217)/(214) =	1.00000000		STUDENT ACHIEVEMENT LEVY & INITIAL GEN ED AID		44	2016-17 RES PU (EST)	1,054.80
219	= \$80 X (218) =	80.00				240	FY 2017 RMV/RES PU = (10)/(44) =	246,741.75
206	REFERENDUM REVENUE	316,440.00	30	2014 ANTC	4,727,587	241	LEVY RATIO FOR LOCAL OPTIONAL, EQUITY, TRANSITION & REF TIER 2 = LESSER OF 1 OR (240)/\$510,000 =	.48380735
220	INITIAL EQUITY ALLOW IF (217)=0 THEN (220)=0 ELSE IF (206)=0 THEN (220)=\$14 ELSE (220)=\$14+(219)	94.00	232	STUDENT ACHIEVEMENT UNIFORM TAX RATE	0.0030	242	LOCAL OPTIONAL LIMIT = (152) X (241) =	216,375.68
55	2016-17 ADJ PU (EST)	1,054.80	233	INITIAL STUDENT ACHIEVE LEVY = (30)X(232) =	14,182.76	243	LOCAL OPTIONAL AID = (152)-(242) =	230,859.52
221	= (55) X (220) =	99,151.20	144	INITIAL GENERAL EDUCATION REVENUE	7,673,804.04	EQUITY AIDS & LEVIES		
222	FY 2017 STATE AVERAGE REF REV/ADJ PU (EST)	776.62	234	STUDENT ACHIEVEMENT LEVY = LESSER OF (233) OR (144) =	14,182.76	229	EQUITY REVENUE	151,891.20
223	= .10 X (222) =	77.66	235	INITIAL GENERAL ED EDUCATION AID = (144) - (234) =	7,659,621.28	244	EQUITY LIMIT = (229) X (241) =	73,486.08
205	FY 2017 DISTRICT REFERENDUM REV/ADJ PU	300.00				245	EQUITY AID = (229)-(244) =	78,405.12
224	= GTR OF ZERO OR [(223)-(205)] =		OPERATING CAPITAL AIDS & LEVIES			TRANSITION AIDS & LEVIES		
55	2016-17 ADJ PU (EST)	1,054.80	149	OPERATING CAP REVENUE	232,762.72	231	TRANSITION REVENUE	48,868.88
225	= LSR OF \$100,000 OR [(55) X (224)] =		30	2014 ANTC	4,727,587	246	TRANSITION LIMIT = (231) X (241) =	23,643.12
226	= (221)+(225) =	99,151.20	55	2016-17 ADJ PU (EST)	1,054.80	247	TRANSITION AID = (231)-(246) =	25,225.76
227	IF (213) = MET THEN (227) = 0.25 X (226) ELSE (227) = ZERO		236	FY 2017 ANTC/ADJ PU = (30)/(55) =	4,481.97	REFERENDUM AIDS & LEVIES		
55	2016-17 ADJ PU (EST)	1,054.80	237	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (236)/\$14,740 =	.30406852	205	REFER \$/APU ALL AUTHORITIES	300.00
228	= \$50.00 X (55) =	52,740.00	238	OPERATING CAP LIMIT = (149) X (237) =	70,775.82	248	TIER 1 CAP/APU	300.00
229	EQUITY REVENUE = (226)+(227)+(228) =	151,891.20	239	OPERATING CAP AID = (149)-(238) =	161,986.90	249	TIER 2 CAP/APU	760.00
						250	TIER 3 STD CAP/APU = 0.25 X (101) =	1,516.75
						133	SPARSITY REVENUE	8,348.73
						251	TIER 3 CAP/APU IF (133) > ZERO THEN (251) = 9,999.99 ELSE (251) = (250)	9,999.99

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BREAKDOWN OF \$/APU
 BY TIER, ALL AUTHORITIES

252 TIER 1 = LSR OF
 (205) OR (248) = 300.00
 253 TIER 2 = [LSR OF (205)
 OR (249)]-(252) =
 254 TIER 3 = [LSR OF
 (205) OR (251)]
 - (252) - (253) =
 255 UNEQUALIZED
 = (205)-(252)
 - (253)-(254) =

BREAKDOWN OF REFERENDUM REVENUES

206 REFERENDUM REVENUE
 ALL AUTHORITIES 316,440.00

256 TOTAL, TIER 1
 = (55) X (252) = 316,440.00
 257 TOTAL, TIER 2
 = (55) X (253) =
 258 TOTAL, TIER 3
 = (55) X (254) =
 259 TOTAL, UNEQUALIZED
 = (206)-(256)
 - (257)-(258) =

REFERENDUM LEVY PORTIONS

240 FY 2017 RMV/RES PU 246,741.75

260 TIER 1 = LSR OF 1
 OR (240)/\$880,000 = .28038835
 241 TIER 2 = LSR OF 1
 OR (240)/\$510,000 = .48380735
 261 TIER 3 = LSR OF 1
 OR (240)/\$290,000 = .85083362

REFERENDUM LEVY AUTHORITY

262 TIER 1 LEVY
 = (256) X (260) = 88,726.09
 263 TIER 2 LEVY
 = (257) X (241) =
 264 TIER 3 LEVY
 = (258) X (261) =
 259 UNEQUALIZED LEVY
 265 TOTAL = (262)
 + (263)+(264)+(259) = 88,726.09

INITIAL TIER 1 LEVY,
 TRUTH IN TAXATION SPLIT

266 TIER 1 BOARD APPROVED
 =(262)X(188)/(252)= 88,726.09
 267 TIER 1 VOTER APPROVED
 = (262) - (266) =

INITIAL REFERENDUM AID

268 TIER 1 AID
 = (256)-(262) = 227,713.91
 269 TIER 2 AID
 = (257)-(263) =
 270 TIER 3 AID
 = (258)-(264) =
 271 TOTAL AID
 = (268)+(269)+(270) = 227,713.91

TAX BASE REPLACEMENT AID (TBRA)

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

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

205 FY 2017 REF \$/APU,
 UNCAPPED TOTAL 300.00

274 PRORATED TBRA
 = LSR OF (272) OR
 (272)X(205)/(273)] =

206 FY 2017 REFER REV 316,440.00

275 CAPPED TBRA = LSR OF
 (274) OR (206) =

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

276 TIER 3 AID
 277 TIER 2 AID
 278 TIER 1 AID
 279 TIER 1 LEVY-BRD APR
 280 TIER 1 LEVY-VTR APR
 281 TIER 2 LEVY
 282 TIER 3 LEVY
 283 UNEQL LEVY

TAX BASE REPLACEMENT AID (CONT)

APPLYING THESE REDUCTIONS:

275 TAX BASE REPLACE AID
 284 TIER 1 AID
 = (268)-(278) = 227,713.91
 285 TIER 2 AID
 = (269)-(277) =
 286 TIER 3 AID
 = (270)-(276) =
 287 TIER 1 LEVY-BRD APR
 = (266)-(279) = 88,726.09
 288 TIER 1 LEVY-VTR APR
 = (267)-(280) =
 289 TIER 2 LEVY
 = (263)-(281) =
 290 TIER 3 LEVY
 = (264)-(282) =
 291 UNEQL LEVY
 = (259)-(283) =

292 REFER EQUALIZATION AID
 BEFORE AID GUARANTEE
 = (284)+(285)+(286) = 227,713.91

293 REFERENDUM LEVY
 BEFORE AID GUARANTEE
 = (287) + (289)
 + (290) + (291) = 88,726.09

TIER 1 LEVY TRUTH IN
 TAXATION SPLIT BEFORE
 AID GUARANTEE

294 TIER 1 BOARD APPROVED
 =(287)X(188)/(252)= 88,726.09
 295 TIER 1 VOTER APPROVED
 = (288) - (294) =

REFERENDUM AID GUARANTEE

296 FY 2015 REFERENDUM AID
 INCREASE FROM GUARANTEE
 (FY 2015 GENERAL
 EDUC REVENUE REPORT,
 LINE 276)

297 FY 2015 REFERENDUM
 REVENUE
 (FY 2015 GENERAL
 EDUC REVENUE REPORT,
 LINE 289) 333,480.00

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REFERENDUM AID GUARANTEE (CONT)

298 FY 2015 LOCATION EQUITY REVENUE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 198)

299 FY 2015 COMBINED REVENUE = (297)+(298) = 333,480.00

300 FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 275 & 286) = 245,092.67

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

302 FY 2015 COMBINED AID = (300)+(301) = 245,092.67

303 FY 2017 COMBINED REVENUE = (152)+(206) = 763,675.20

304 FY 2017 COMBINED INITIAL AID = (243)+(292) = 458,573.43

305 REVENUE RATIO = LESSER OF 1 OR [(303)/(299)] = 1.00000000

8 2012 RMV 259,269,500
 10 2014 RMV 260,263,200

306 RMV RATIO = LESSER OF 1 OR [(8)/(10)] = .99618194

307 FY 2017 MINIMUM COMBINED AID = (302)X(305)X(306) = 244,156.89

308 FY 2017 REFERENDUM AID INCREASE IF (296)=ZERO THEN ZERO ELSE GREATER OF ZERO OR [(307)-(304)] =

REFERENDUM AID GUARANTEE (CONT)

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

309 TIER 1 LEVY-BRD APR
 310 TIER 1 LEVY-VTR APR
 311 TIER 2 LEVY
 312 TIER 3 LEVY
 313 UNEQL LEVY

REFERENDUM AID & LEVY SUMMARY AFTER REF AID GUARANTEE

314 TIER 1 LEVY BRD APR = (294) - (309) = 88,726.09
 315 TIER 1 LEVY VTR APR = (295) - (310) =
 316 TIER 2 LEVY = (289) - (311) =
 317 TIER 3 LEVY = (290) - (312) =
 318 UNEQL LEVY = (291) - (313) =

319 VOTER-APPR REF LEVY = (315) + (316) + (317) + (318) =

320 TOTAL REFERENDUM LEVY = (314) + (319) = 88,726.09

321 TOTAL REFERENDUM EQUALIZATION AID = (275)+(284)+(285) + (286)+(308) = 227,713.91

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

141 TRANSPORT ALLOWANCE 592.21
 322 ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT
 323 EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT
 324 CHARTER ALT ATTENDANCE ADJUST = (141) X (322) + \$223 X (323) =

ALTERNATIVE ATTENDANCE ADJUST (CONT)

325 2016-17 RES PU ATTENDING MN STATE ACADEMIES
 326 MN STATE ACADEMIES ALT ATTENDANCE ADJ = - (101) X (325) =

327 ALT ATTEND ADJUST TO AID = (324)+(326) =

GENERAL EDUCATION REVENUE SUMMARY

102 BASIC 6,399,471.60
 105 DECLINING ENROLL 5,096.28
 107 PENSION ADJUSTMENT
 108 GIFTED & TALENTED 13,712.40
 109 EXTENDED TIME 18,421.20
 121 BASIC SKILLS 902,303.78
 133 SPARSITY 8,348.73
 136 SMALL SCHOOLS
 143 TRANSPORT SPARSITY 326,450.05
 149 OPERATING CAPITAL 232,762.72
 229 EQUITY REVENUE 151,891.20
 152 LOCAL OPTIONAL 447,235.20
 231 TRANSITION 48,868.88
 206 REFERENDUM 316,440.00
 327 ALT ATTENDANCE ADJ
 328 TOTAL GENERAL REVENUE = (102)+(105)+(107) + (108)+(109)+(121) + (133)+(136)+(143) + (149)+(229)+(152) + (231)+(206)+(327) = 8,871,002.04

GENERAL AIDS & LEVIES

234 STUDENT ACHIEVE LEVY 14,182.76
 238 OPERATING CAP LEVY 70,775.82
 244 EQUITY LEVY 73,486.08
 242 LOCAL OPTIONAL 216,375.68
 246 TRANSITION LEVY 23,643.12
 320 TOTAL REFERENDUM LEVY 88,726.09

329 TOTAL GENERAL ED LEVY = (234)+(238)+(244) + (242)+(246)+(320) = 487,189.55
 330 TOTAL GENERAL ED AID = (328)-(329)= 8,383,812.49

ALTERNATIVE TEACHER COMPENSATION REV	ACHIEVEMENT AND INTEGRATION REVENUE	REEMPLOYMENT INSURANCE LEVY
NOTE: NO LONGER PART OF GENERAL EDUC REVENUE	55 2016-17 ADJ PU (EST) 1,054.80	359 EST FY 2016 EXPEND 500.00
331 ENROLLMENT AS OF OCT 1, 2014 AT PARTICIPATING SITES (FY 2016 GENERAL EDUC REPORT, LINE 318)	343 FY 2017 EST INITIAL BUDGET	360 INITIAL REEMPLOYMENT LEVY = 100% OF (359)= 500.00
332 EST ENROLLMENT AS OF OCTOBER 1, 2015 AT PARTICIPATING SITES = (331)X[(48)/(47)] =	344 FY 2017 EST INCENTIVE BUDGET	SAFE SCHOOLS LEVY
333 ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00 X (332) =	345 FY 2017 ADJ INITIAL BUDGET = (343) X 1.003 =	361 SAFE SCH LVY REQUEST? YES 55 2016-17 ADJ PU (EST) 1,054.80
ALT TEACHER COMP AIDS & LEVIES	346 OCT 1, 2014 ENROLL OF PROTECTED STUDENTS 302.00	362 SAFE SCH LEVY LIMIT = \$36 X (55) = 37,972.80
333 ALT COMP REVENUE	347 EST OCT 1, 2015 ENROLL OF PROTECTED STUDENTS = (346) = 302.00	SAFE SCHOOLS INTERMEDIATE LEVY
334 ALT COMP BASIC AID = 0.65 X (333) =	348 OCT 1, 2014 TOTAL ENROLLMENT 1,037.00	363 SAFE SCH INTERMEDIATE LEVY REQUEST? NO
335 ALT COMP LEVY REVENUE = (333)-(334) =	349 EST OCT 1, 2015 TOTAL ENROLLMENT = (348) = 1,037.00	364 INTERMEDIATE LEVY ALLOWANCE <= \$15
236 FY 2017 ANTC/ADJ PU 4,481.97	350 PROTECTED ENROLLMENT RATIO =(347)/(349)= .29122469	365 SAFE SCH INTERMEDIATE LIMIT = (55) X (364) =
336 ALT COMP LEVY PORTION = LESSER OF 1 OR [(236)/\$6,100] = .73474918	351 INITIAL ACHIEVE & INTEG REVENUE FORMULA IF (343) > 0 = \$350 X (55)X(350) =	JUDGMENT LEVY
337 ALT TEACHER COMP LEVY = (335) X (336) =	352 INTEG HOLD HARMLESS (FROM FY 2014 INTEG REV RPT, LINE 13)	366 DISTRICT JUDGMENTS 367 INTERMED JUDGMENTS 368 JUDGMENT LIMIT =(366)+(367) =
338 ALT COMP EQUALIZATION AID = (333)-(334)-(337) =	353 INITIAL ACHIEVE & INTEG REVENUE = LSR OF (345) OR [(351)+(352)] =	ICE ARENA LEVY
SPECIAL EDUCATION AID	354 INCENTIVE REV =LSR OF (344) OR [(55) X \$10] =	369 FY 2015 NET OPR COSTS 370 ICE ARENA LEVY LIMIT = 100% OF (369) =
ESTIMATES OF FY 2017 SPECIAL EDUC AID SHOWN BELOW ARE BASED ON END OF SESSION 2015 ESTIMATES. PLEASE NOTE THAT THESE ARE ROUGH ESTIMATES AND MAY CHANGE SIGNIFICANTLY WHEN UPDATE DATA BECOME AVAILABLE.	355 ACHIEVE & INTEG REVENUE = (353) + (354) =	FY 2016 CAREER & TECHNICAL
339 SPEC ED REGULAR BEFORE TUITION ADJ 1,186,798.92	356 ACHIEVE & INTEG LEVY = (355) X .30	371 SHARE OF FY 2016 EST COOPERATIVE BUDGET
340 NET TUITION ADJUST 8,192.85	357 TRANSFER TO MDE IF (353)=(345) THEN (357)=(345)-(343) ELSE (357)=(353)X.003	372 FY 2016 ESTIMATED DISTRICT BUDGET 91,000.00
341 EXCESS COST AID 340,265.86	358 ACHIEVE & INTEG AID =(355)-(356)-(357)=	373 FY 2016 EST BUDGET = (371) + (372) = 91,000.00
330a HOLD HARM/GROWTH LMT 3,773.45-		374 PRELIMINARY REVENUE .35 X (373) = 31,850.00
342 TOTAL SPECIAL EDUC AID = (339) TO (330a) = 1,531,484.18		

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OLD LAW ALT FACILITIES (CONT)	LTFM TOTAL AIDS & LEVIES	DEBT PORTION OF LTFM REV (CONT)
763 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	55 2016-17 ADJ PU (EST) 1,054.80	704 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS
764 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B 351,165.53	427 LT FAC MAINT EQUALIZED REV = LSR OF (422),(424), OR \$193 X (55) = 203,576.40	765 TOTAL DEBT SERVICE LTFM REVENUE = (763)+(764) + (703)+(704) = 351,165.53
703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	31 2014 AG MODIFIED ANTC FOR LT FAC MAINT REV FY 2014 ADJ PU (ACT), AT NEW LAW WEIGHTS 1,093.50	440 LTFM DEBT SERV EQUAL REVENUE = LESSER OF (427) OR (765) = 203,576.40
417 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (419)=NO THEN (704), ELSE 0	428 FY 2014 ANTC PER APU = (31) / (56) = 3,821.68	432 LTFM AID RATIO .56567623
418 TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (416)+(763)+(764) = (703)+(417) = 351,165.53	429 STATEWIDE ANTC/APU 7,153.78	441 LTFM DEBT INITIAL EQUAL AID = (440)X(432) = 115,158.33
OLD LAW DEFERRED MAINTENANCE	430 LTFM EQUAL FACTOR = 123% OF (429) = 8,799.15	442 LTFM DEBT EQUAL AID = GREATER OF (435) OR (441) BUT NOT MORE THAN (765) = 115,158.33
419 ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	431 LT FAC MAINT LEVY RATIO = LSR OF 1 OR (428)/(430) = .43432377	443 LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (440) - (442) = 88,418.07
420 OLD LAW DEFERRED MAINTENANCE REVENUE = (403) X \$64/\$193 = 65,790.59	432 LTFM AID RATIO = 1 - (431) = .56567623	444 LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (765)-(442)-(443) = 147,589.13
421 TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(418)+(420) = 416,956.12	433 LTFM INITIAL EQUAL AID = (427) X (432) = 115,158.33	GENERAL FUND PORTION OF LTFM REV
LTFM REVENUE	434 LTFM INITIAL EQUALIZED LEVY = (427) - (433) = 88,418.07	426 TOTAL LTFM REVENUE 549,565.27
422 LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (421) = 549,565.27	435 FY 2015 TOTAL ALT FAC GRANDFATHER AID	445 TOTAL GENERAL FUND LTFM REVENUE = (426) - (765) = 198,399.74
423 DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	436 TOTAL LTFM EQUAL AID = GREATER OF (433) OR (435) = 115,158.33	446 LTFM GEN FUND EQUAL REV = (427) - (440) =
424 DISTRICT LTFM REVENUE = (422) - (423) = 549,565.27	437 TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (427) - (436) = 88,418.07	447 LTFM GEN FUND EQUAL AID = (436) - (442) =
425 DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS	438 TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (426)-(436)-(437) = 345,988.87	448 GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (446) - (447) =
426 TOTAL LTFM REVENUE = (424) + (425) = 549,565.27	439 TOTAL LTFM LEVY = (437) + (438) = 434,406.94	449 GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (445)-(447)-(448) = 198,399.74
	DEBT SERVICE PORTION OF LTFM REV	450 TOTAL GEN FUND LTFM LEVY = (448) + (449) = 198,399.74
	763 NET ALT FAC REG DEBT	
	764 NET ALT FAC/H&S DEBT 351,165.53	
	703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	

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DISABLED ACCESS LIMIT		APROV INTERMED CAPITALIZED (CONT)		APPR REG CAPITALIZED LEASES (CONT)			
451	FY 1992-FY 2017		EXCESS FUNDS CAP LEASE		INSTRUCTIONAL/STORAGE		
	APPROV DIS ACC COSTS	267,295.00	469	FY 2016 JOINT			
452	MAXIMUM = GTR OF (JUNE		470	FY 2017 JOINT			
	1991 COMPONENT DISTX X				489	FY 2016 NONJOINT	
	150,000) OR 300,000 =	300,000.00	471	TOT INTERMED CAPITALIZED	490	FY 2017 NONJOINT	166,394.00
453	LSR OF (451) OR (452)	267,295.00		= SUM[(465) TO (468)]	491	FY 2016 JOINT	
454	FIRST YEAR DISABLED			- (469) - (470) =	492	FY 2017 JOINT	
	ACCESS LEVY CERTIFIED	1992			493	FY 2017 TIES LEASE	
455	LAST YEAR TO CERTIFY		472	TOT INTERMED LEASE COSTS	494	FY 2017 TRANSPORT HUB	
	= (454) + 7 YEARS =	1999		= (464) + (471) =		EXCESS FUNDS CAP LEASE	
456	TOTAL CUM CERT LEVY		55	2016-17 ADJ PU (EST)	495	FY 2016 NONJOINT	
	(PAY 93 TO PAY 14)	267,295.00		1,054.80	496	FY 2017 NONJOINT	
457	CERT LEVY PAY 2015		473	INTERMED PUPIL UNIT MAX	497	FY 2016 JOINT	
458	TOTAL CERTIFIED LEVY			LIMIT = \$65 X (55) =	498	FY 2017 JOINT	
	= (456)+(457) =	267,295.00	474	INTERMED LEASE LIMIT		REG CAPITALIZED LEASES	
				=LSR (472) OR (473) =		= (485) TO (494) -	
459	DISABLED ACCESS LIMIT		475	INTERMED CARRYOVER (INCL		(495) TO (498) =	166,394.00
	= GREATER OF ZERO			IN REGULAR LEASE LIMIT)			
	OR (453)-(458)=			= (472) - (474) =	500	TOTAL APPROVED REGULAR	
						LEASE COST & CARRYOVER	
						= (475)+(484)+(499)=	166,394.00
	LEASE LEVY LIMITATION			APPROVED REGULAR OPERATING LEASES			
	DIST'S SHARE OF JOINT			ADMINISTRATIVE SPACE	55	2016-17 ADJ PU (EST)	1,054.80
	LEASE FOR INTERMEDIATE				501	REG PUPIL UNIT MAXIMUM	
	DISTS 287, 916 OR 917		476	FY 2016 NONJOINT		LIMIT = \$212 X (55) =	223,617.60
			477	FY 2017 NONJOINT			
	APROV INTERMED OPERATING		478	FY 2016 JOINT	502	COMM APPROVED LIMIT	
	ADMINISTRATIVE SPACE		479	FY 2017 JOINT			
460	FY 2016 JOINT			INSTRUCTIONAL/STORAGE	503	REGULAR MAX LIMIT	
461	FY 2017 JOINT					=GTR (501) OR (502)=	223,617.60
			480	FY 2016 NONJOINT	504	REGULAR LEASE LIMIT	
	INSTRUCTIONAL/STORAGE			481	FY 2017 NONJOINT	=LSR (500) OR (503)=	166,394.00
462	FY 2016 JOINT		482	FY 2016 JOINT	505	TOTAL LEASE LEVY LIMIT	
463	FY 2017 JOINT		483	FY 2017 JOINT		= (474) + (504) =	166,394.00
464	TOT INTERMED OPERATING		484	REG OPERATING LEASES		INITIAL CAPITAL RELATED LEVIES	
	= (460) TO (463) =			= (476) TO (483) =	238	OPERATING CAPITAL	70,775.82
					450	LT FAC MAINTENANCE	198,399.74
	APROV INTERMED CAPITALIZED			APPROVED REGULAR CAPITALIZED LEASES	459	DISABLED ACCESS	
	ADMINISTRATIVE SPACE			ADMINISTRATIVE SPACE	505	LEASE LEVY	166,394.00
465	FY 2016 JOINT		485	FY 2016 NONJOINT	506	COOP BLDG REPAIR	
466	FY 2017 JOINT		486	FY 2017 NONJOINT	507	OTHER CAPITAL (MEMO)	
			487	FY 2016 JOINT	508	CAP PROJECTS REFER	
	INSTRUCTIONAL/STORAGE		488	FY 2017 JOINT	509	CAPITAL RELATED LIMITS	
467	FY 2016 JOINT					= (238)+(450)+(459)	
468	FY 2017 JOINT					+ (505)+(506)+(507)	
						+ (508) =	435,569.56

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OTHER INITIAL GENERAL LEVIES	COMMUNITY SERVICE	EARLY CHILD FAMILY EDUC (CONT)
510 CONSOLIDATION/ TRANSITION	BASIC COMMUNITY EDUCATION	616 ECFE ALLOWANCE 0.023 X (101) = 139.54
511 REORGANIZATION OPERATING DEBT	601 POPULATION (YR 2010) 5,943 602 GTR OF (601) OR 1,335 5,943	617 FY 2017 EARLY CHILD FAMILY REVENUE IF ANNUAL REPT = YES IF (612) = YES = (615) X (616), ELSE = \$0 68,374.60
512 HEALTH BENEFITS	603 YOUTH SERVICE PROG? YES	30 2014 ANTC 4,727,587
513 HEALTH INS (MPLS)	604 AFTER SCHOOL ENRICHMENT? YES	618 ECFE TAX RATE .00339930 619 = (618) X (30) = 16,070.49
514 ADDL RETIREMENT (MPLS AND STP)	605 FY 2017 GENERAL REVENUE = \$5.42 X (602) = 32,211.06	620 EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) = 16,070.49
515 SEVERANCE	606 FY 2017 YOUTH SERVICE REV = \$1.00 X (602) = 5,943.00	621 EST FY 2017 EARLY CHILD AID = (617)-(620) = 52,304.11
516 ADMIN DISTRICT	607 FY 2017 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	HOME VISITING LIMIT
517 SWIMMING POOL	608 FY 2017 COMMUNITY EDUCATION REVENUE = (605)+(606)+(607) = 49,148.61	622 DIST PLANS TO LEVY FOR FY 2017 HOME VISIT? YES
518 TREE GROWTH	30 2014 ANTC 4,727,587	623 HOME VISITING LIMIT IF (622) = YES AND (619) > \$0, = \$1.60 X (614), ELSE = \$0 784.00
519 CONSOLIDATION/ RETIREMENT	609 STANDARD COMM ED LEVY = .00940 X (30) = 44,439.32	DISABLED ADULTS
520 ECON DEVELOP ABATE	610 COMM ED LEVY LIMIT LSR (608) OR (609) = 44,439.32	624 DISABLED ADULTS LIMIT LSR \$30,000 OR 50% OF APPROVED EXPENDITURES
521 OTHER GENERAL (MEMO)	611 FY 2017 EST GROSS COMM ED AID = (608)-(610) = 4,709.29	SCHOOL-AGE CARE
522 SUBTOTAL--OTHER INITIAL GENERAL LEVIES = (510) TO (521) =	EARLY CHILD FAMILY EDUCATION	625 FY 2017 SCH-AGE CARE REV (FY 2017 EST COST)
INITIAL GENERAL FUND LEVY	FY 2015 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY 2017	30 2014 ANTC 4,727,587 44 2016-17 RES PU (EST) 1,054.80
523 GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (319)	612 DIST PLANS TO LEVY FOR FY 2017 ECFE REVENUE? YES	626 ANTC/RES PU = (30)/(44) = 4,481.97
524 GENERAL RMV OTHER JOBZ EXEMPT = (244)+(246) = = (242)+(314) = 402,230.97	613 ECFE ANNUAL REPORT SUBMITTED? YES	627 LEVY RATIO = LSR OF 1 OR (626)/\$2,318 = 1.00000000
525 GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (508)	614 EST POPULATION UNDER FIVE YEARS OF AGE 490	628 FY 2017 SCH-AGE CARE LIM = (625) X (627) =
526 GENERAL NTC OTHER GENED JOBZ EXEMPT = (234) 14,182.76	615 GTR OF 150 OR (614) = 490	
527 GENERAL NTC OTHER JOBZ EXEMPT = (234)+(238) +(337)+(356)+(360) +(362)+(365)+(368) +(370)+(382)+(386) +(509)-(508)+(522) = 577,885.20		
528 TOTAL INITIAL GENERAL LEVY LIMITATION = (523)+(524)+(525) + (526)+(527) = 994,298.93		

SCHOOL-AGE CARE (CONT)	REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53)	NON-VOTER APPR INELIG BONDS
629 FY 2017 EST GROSS SCHOOL-AGE CARE AID = (625)-(628) =	707 TACONITE BONDS REQ DEBT SERV LEVY	718 FACIL BOND-MS 123B.62 719 EQUIP BOND-MS 123B.61
COMMUNITY SERVICE SUMMARY	708 FY 2017 TAC FUNDING FOR BONDS (NOT IRRRB)	720 REORG OPER DEBT 721 ECON DEV ABATEMENT 722 JUDGMENT 723 OTHER NON-VOTER 724 INELG LEASE PURCHASE
630 OTHER COMM ED (MEMO)	709 TAC ADJ TO REQ = (708) OR [(708) X 1.05] =	
631 TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(623) + (624)+(628)+(630) = 61,293.81	710 NET REQ DEBT SERV LEVY TACONITE=(707)-(709)=	725 SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS =(718) THRU (724)=
GENERAL DEBT SERVICE (FUND 7)	711 VOTER APPR ELIG BONDS SOLD BY JULY 1, 2015	726 REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (716)+(717)+(725) =
REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2017 PRINCIPAL AND INTEREST PAYMENTS)	712 NON-VOTER ELIG BONDS SOLD BY JULY 1, 2015	727 GDS REQ DEBT SERV LEVY =(705)+(706)+(713) +(716)+(717)+(725) = 466,950.75
REQUIRED DEBT ELIGIBLE FOR LONG TERM FACILITIES MAINTENANCE (LTFM) REV	713 TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID =(710)+(711)+(712) =	728 GDS REQ DEBT SERV LEVY VOTER APPR = (710) +(711)+(714)+(717) =
701 ALT FAC REGULAR REQ DEBT SERV LEVY	714 VOTER APPR BONDS SOLD AFTER JULY 1, 2015 ELIG FOR FUTURE AID	33 2014 ANTC INCLUDING JOBZ VALUATION 4,738,798
702 ALT FAC/H&S REQ DEBT SERV LEVY 466,950.75	715 NON-VOTER BONDS SOLD AFTER JULY 1, 2015 ELIG FOR FUTURE AID	729 MAXIMUM EFFORT DEBT SERVICE TAX RATE %
703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	716 SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (714) + (715) =	730 MAX EFFORT DEBT SERV LEVY = (33) X (729) = 731 DS LOAN RECEIVABLE
704 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID	732 DEBT EQUAL REVENUE BASE GTR OF (730) OR [(713) - (731)] =
705 TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (701)+(702) + (703)+(704) = 466,950.75	717 VOTER APPR BONDS INELG FOR DEBT EQUAL AID	733 BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY
REQUIRED DEBT ELIGIBLE FOR NATURAL DISASTER EQUAL AID (MS 123B.535)		734 FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY
706 NATURAL DISASTER REQ DEBT SERV LEVY		

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FUND 7 DEBT BALANCE		GENERAL DEBT SERVICE (FUND 7 CONT)	LONG TERM FACILITIES MAINT AID (CONT)
735	JUNE 2014 FUND 7-425 BAL FOR BOND REFUND	754 NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (713) X (753) =	440 LTFM DEBT EQUAL REV 203,576.40 442 LTFM DEBT EQUAL AID 115,158.33
736	JUNE 2014 FUND 7-451 BAL FOR QZAB & QSCB	755 EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (701) X (753) =	443 LTFM DEBT EQUAL LEVY 88,418.07 444 LTFM DEBT UNEQUAL LVY 147,589.13
737	JUNE 2014 FUND 7-460 BALANCE NONSPENDABLE	756 EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (702) X (753) = 115,785.22	766 LTFM DEBT LEVY LIMIT=(443) +(444)+(755)+(756) = 351,792.42
738	JUNE 2014 FUND 7-463 BALANCE UNASSIGN NEG	757 EXCESS FOR FAC & EQUIP BONDS = [(718)+(719)- (750)-(751)]X(753) =	33 2014 ANTC INCLUDING JOBZ VALUATION 4,738,798
739	JUNE 2014 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 299,351.10	758 GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = (757)- (718)-(719)-(748) =	767 TEN PERCENT ANTC = 0.10 * (33) = 473,879
740	PAY 14 DEBT EXCESS LEVY REDUCTION	759 UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(749)-(752)] =	706 REQ DEBT LEVY FOR NATURAL DISASTER DEBT
741	PAY 15 DEBT EXCESS LEVY REDUCTION 160,218.34	NET DEBT EXCESS SUMMARY	768 FY 2017 DISASTER DEBT EQ REV = GTR OF ZERO OR [(706) - (767)] =
742	5% OF PAY 16 REQ DEBT SERV LEVY=(727) X 5%= 23,347.54	760 DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(728)-(714)]X(753) =	56 FY 2014 ADJ PU (ACT), AT NEW LAW WEIGHTS 1,093.50
743	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(739) -(740)-(741)-(742)] = 115,785.22	761 DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (749)-(759)-(760) = 115,785.22	769 FY 2014 ANTC PER APU = (33) / (56) = 4,333.61
744	RETAIN FOR CAPITAL LOAN REPAYMENT	762 NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (760) + (761) = 115,785.22	770 STATEWIDE AVE ANTC INCL JOBZ PER APU 7,867.22
745	APPROVED DEBT EXCESS TO BE RETAINED	LONG TERM FACILITIES MAINTENANCE AID	771 DISASTER EQUAL FACTOR = 300% OF (770) = 23,601.67
746	DISTRICT REQUESTED ADDITIONAL EXCESS	763 NET ALT FAC REG DEBT = (701)-(755) =	772 NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (769)/(771) = .18361455
747	CERTIFIED DEBT EXCESS = GTR OF 0 OR [(743) -(744)-(745)+(746)] = 115,785.22	764 NET ALT FAC/H&S DEBT = (702)-(756) = 351,165.53	773 DISASTER AID RATIO = = 1 - (772) = .81638545
748	EXCESS USED TO RETIRE FAC & EQUIP BONDS	765 NET DEBT LEVY FOR LT FAC MAINT = (763)+(764) + (703)+(704) = 351,165.53	774 DISASTER DEBT EQUAL AID = (768) X (773) =
749	ADJUSTED DEBT EXCESS = (747)-(748) = 115,785.22		775 DISASTER LEVY LIMIT = (706) - (774) =
BREAKDOWN OF NET DEBT EXCESS			
750	PRINCIPAL PORTION OF FACIL REQ DEBT (718)		
751	PRINCIPAL PORTION OF EQUIP REQ DEBT (719)		
752	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (730)>0, THEN 0 ELSE (727)-(716)- (750)-(751)] = 466,950.75		
753	DEBT EXCESS RATIO = LSR 1 OR (749)/(752)= .24796024		

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DEBT EQUALIZATION AID		DEBT EQUALIZATION AID (CONT)		ADJUSTMENT TO GDS LIMIT FOR TACONITE DISTRICTS	
732	DEBT EQUAL BASE	789	TIER 1 DEBT EQU AID	802	FY 2017 IRRRB FUNDING FOR VOTER-APPROV BOND
754	DEBT EXCESS FOR ELIG REQUIRED DEBT		RATIO = 1-(787) = .02175847	803	PAY 15 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((802) X 1.05) =
776	FY 2017 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)	790	TIER 2 DEBT EQU AID RATIO = 1-(788) = .45829875	804	FY 2017 IRRRB FUNDING FOR NON-VOTER BONDS
777	FY 2017 GROSS DEBT EQUALIZATION REVENUE =(732)-(754)+(776) =	791	TIER 1 DEBT AID = (785) X (789) =	805	PAY 15 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((804) X 1.05) =
33	2014 ANTC INCLUDING JOBZ VALUATION 4,738,798	792	TIER 2 DEBT AID = (784) X (790) =		
778	= .1050 X (33) = 497,573.79	793	TOTAL DEBT EQ AID = (791)+(792) =		
779	MAX UNEQ LOCAL EFFORT = .1574 X (33) = 745,886.81	794	NON VOTER DEBT AID = (793)X(712)/(713) =	GENERAL DEBT SERVICE LEVY SUMMARY	
780	FY 2017 NET DEBT EQ REV = GTR OF 0 OR [(777) - (779)] =	795	VOTER APPR DEBT AID = (793)-(794) =	806	DEBT EQUAL AID ELIG, VOTER APPROVED IF (730)>0 THEN (799) ELSE = (710)+(711) - (795)-(803) =
781	PRELIM TIER 1 EQU REV =LSR (780) OR (778)=		ADJUSTMENT TO GDS LIMIT FOR MAXIMUM EFFORT DISTRICTS	807	DEBT EQUAL AID ELIG, NON VOTER APPROVED = (712)-(794)-(805) =
782	PRELIM TIER 2 EQU REV = (780)-(781) =	796	NET ADJ DEBT SERV LEVY DO IF (730)>0, = GTR OF [(727)-(705) - (718)-(719)-(793)] OR [(730)-(925)-(926) -(793)], ELSE 0	808	DEBT EQUAL AID INELIG, VOTER APPROVED = (714) + (717) =
730	MAXIMUM EFFORT DEBT SERVICE LEVY	797	ADDL MAX EFF GDS LEVY = GTR OF 0 OR [(730) -(925)-(926)-(796)] =	809	DEBT EQUAL AID INELIG, NON VOTER APPROVED = (715) + (725) =
783	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR [(730)-(778)-(779)] =	798	TOTAL VTR APR GDS LEVY LIMIT FOR MAX EFF DISTRICTS = (796)+(797) =	766	LTFM DEBT LEVY LIMIT NON VOTER APPROVED 351,792.42
784	TIER 2 EQUAL REV = GTR OF (782) OR (783) =	799	AID ELIG GDS LEVY LIMIT FOR MAX EFF DISTRICTS = (798) - (714) - (717) =	775	DISASTER LEVY LIMIT VOTER APPROVED
785	TIER 1 EQUAL REV = (780)-(784) =		MINIMUM EST MAX EFFORT PAYMENT	810	INITIAL GDS LEVY LIM VOTER APPROVED (806)+(808)+(775) =
56	2013-14 ADJ PU (ACT), AT NEW LAW WEIGHTS 1,093.50	730	MAX EFFORT DEBT LEVY	811	INITIAL GDS LEVY LIM NON VOTER APPROVED = (807)+(809)+(766) 351,792.42
786	2014 ANTC INCL JOBZ / ADJ PU = (33)/(56) = 4,333.61	800	MAX EFFORT REQ LEVY = GTR OF 0 OR [(727)+(925)+(926) -(705)-(718)-(719)]=	812	TOTAL INITIAL GDS LEVY LIMIT = (810)+(811) = 351,792.42
787	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (786)/\$4,430 = .97824153	801	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (730)-(800) =		
788	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (786)/\$8,000 = .54170125				

OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE (FUND 47)	FUND 47 DEBT BALANCE (CONT)	FY 2016 OPERATING CAPITAL LEVY ADJUSTMENT (CONT)	
901 LEVY BONDS IRREV TRUST VOTER APPROVED	919 RETAIN FOR CAP LOAN REPAYMENT NON-VOTER	1002 14 PAY 15 LIMIT	71,211.57
902 LEVY BONDS REVOC TRUST VOTER APPROVED	920 APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1003 14 PAY 15 LEVY	71,211.57
903 REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (901) + (902) =	921 FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] =	1004 FY 2016 OPER CAPITAL LEVY ADJUSTMENT = ((1001)-(1002)) =	288.52
904 LEVY BONDS IRREV TRUST NON-VOTER APPROVED	922 FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(914)- SUM (915) TO (920)] =	FY 2016 LOCAL OPTIONAL LEVY ADJUSTMENT	
905 LEVY BONDS REVOC TRUST NON-VOTER APPROVED	923 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005 FY 2016 LOC OPT LEVY AUTH (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINE 191)	219,223.22
906 REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (904) + (905) =	924 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006 14 PAY 15 LIMIT	220,994.63
907 REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)	925 NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS =(903)-(921)-(923) =	1007 14 PAY 15 LEVY	220,994.63
908 REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) =	926 NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED =(908)-(922)-(924) =	1008 FY 2016 LOCAL OPTIONAL LEVY ADJUSTMENT = ((1005)-(1007)) =	1,771.41-
FUND 47 DEBT BALANCE		FY 2016 EQUITY LEVY ADJUSTMENT	
909 JUNE 2014 FUND 47-425 BAL FOR BOND REFUND		1009 FY 2016 EQUITY LEVY AUTH (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINE 198)	74,422.14
910 JUNE 2014 FUND 47-460 BALANCE NONSPENDABLE		1010 14 PAY 15 LIMIT	75,054.78
911 JUNE 2014 FUND 47-463 BALANCE UNASSIGN NEG	LEVY LIMITATION ADJUSTMENTS	1011 14 PAY 15 LEVY	75,054.78
912 JUNE 2014 FUND 47-464 BALANCE RESTRICTED	IN GENERAL, IF WE HAVE:	1012 FY 2016 EQUITY LEVY ADJUSTMENT = ((1009)-(1011)) =	632.64-
913 JUNE 2014 FUND 47-464 BALANCE VOTER APPROV	A FINAL LEVY AUTHORITY	FY 2016 TRANSITION LEVY ADJUSTMENT	
914 JUNE 2014 FUND 47-464 BAL NON-VOTER APPROV = (912) - (913) =	B PREVIOUSLY CALCULATED AUTHORITY	1013 FY 2016 TRANSITION LEVY AUTH (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINE 205)	23,954.27
915 PAY 14 OPEB DEBT EXC REDUCTION NON-VOTER	C CERTIFIED LEVY BASED ON (B)	1014 14 PAY 15 LIMIT	24,147.83
916 PAY 15 OPEB DEBT EXC REDUCTION NON-VOTER	D LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO	1015 14 PAY 15 LEVY	24,147.83
917 5% OF REQUIRED OPED DEBT SERV LEVY VOTER = (903) X 5% =	GENERAL FUND ADJUSTMENTS	1016 FY 2016 TRANSITION LEVY ADJUSTMENT = ((1013)-(1015)) =	193.56-
918 5% OF REQUIRED OPED DEBT SERV LEVY NONVOT = (908) X 5% =	FY 2016 OPERATING CAPITAL LEVY ADJUSTMENT		
	1001 FY 2016 OPER CAP LEVY AUTH (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINE 181)		71,500.09

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FY 2016 ALT TEACHER COMP LEVY ADJUST	FY 2016 1ST TIER BOARD-APPROVED REFER LEVY ADJUST (CONT)	FY 2016 3RD TIER REF LEVY ADJ (CONT)
1017 FY 2016 ALT COMP LEVY AUTH (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINE 324)	1032 14 PAY 15 LIMIT 90,620.12 1033 14 PAY 15 LEVY 90,620.12	1048 14 PAY 15 LIMIT 1049 14 PAY 15 LEVY
1018 14 PAY 15 LIMIT	1034 PAY 15 LIMIT ADJ FOR TBRA =(1030)+(1031)+(1032) 90,620.12	1050 PAY 15 LIMIT ADJ FOR TBRA =(1046)+(1047)+(1048)
1019 14 PAY 15 LEVY	1035 PAY 15 LEVY ADJ FOR TBRA =(1030)+(1031)+(1033) 90,620.12	1051 PAY 15 LEVY ADJ FOR TBRA =(1046)+(1047)+(1049)
1020 FY 2016 ALT TEACH COMP LEVY ADJUSTMENT	1036 FY 2016 BOARD-APPR REF LEVY ADJUSTMENT 726.38- = ((1029)-(1035)) =	1052 FY 2016 3RD TIER REF LEVY ADJUSTMENT
FY 2016 1ST TIER VOTER-APPROVED REFER LEVY ADJUST	FY 2016 2ND TIER REF LEVY ADJUST	FY 2016 UNEQUAL REF LEVY ADJUST
1021 FY 2016 1ST TIER REF LEVY AUTH (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINE 231)	1037 FY 2016 2ND TIER REF LEVY AUTH (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINE 227)	1053 FY 2016 UNEQUAL REF LEVY AUTH (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINE 229)
1022 ALLOCATION OF TBRA (FROM PAY 15 LEVY REPORT, LINE 269)	1038 ALLOCATION OF TBRA (FROM PAY 15 LEVY REPORT, LINE 270)	1054 ALLOCATION OF TBRA (FROM PAY 15 LEVY REPORT, LINE 272)
1023 ALLOC OF REF HOLD HARM (FROM PAY 15 LEVY REPORT, LINE 299)	1039 ALLOC OF REF HOLD HARM (FROM PAY 15 LEVY REPORT, LINE 300)	1055 ALLOC OF REF HOLD HARM (FROM PAY 15 LEVY REPORT, LINE 302)
1024 14 PAY 15 LIMIT	1040 14 PAY 15 LIMIT	1056 14 PAY 15 LEVY
1025 14 PAY 15 LEVY	1041 14 PAY 15 LEVY	1057 14 PAY 15 LEVY
1026 PAY 15 LIMIT ADJ FOR TBRA =(1022)+(1023)+(1024)	1042 PAY 15 LIMIT ADJ FOR TBRA =(1038)+(1039)+(1040)	1058 PAY 15 LIMIT ADJ FOR TBRA =(1054)+(1055)+(1056)
1027 PAY 15 LEVY ADJ FOR TBRA =(1022)+(1023)+(1025)	1043 PAY 15 LEVY ADJ FOR TBRA =(1038)+(1039)+(1041)	1059 PAY 15 LEVY ADJ FOR TBRA =(1054)+(1055)+(1057)
1028 FY 2016 1ST TIER VTR REF LEVY ADJUSTMENT	1044 FY 2016 2ND TIER REF LEVY ADJUSTMENT	1060 FY 2016 UNEQUALIZED REF LEVY ADJUSTMENT
FY 2016 1ST TIER BOARD-APPROVED REFER LEVY ADJUST	FY 2016 3RD TIER REF LEVY ADJUST	FY 2016 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES
1029 FY 2016 BRD-APPR REF LEVY AUTH (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINE 230) 89,893.74	1045 FY 2016 3RD TIER REF LEVY AUTH (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINE 228)	FY 2016 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINES 259 TO 262)
1030 ALLOCATION OF TBRA (FROM PAY 15 LEVY REPORT, LINE 268)	1046 ALLOCATION OF TBRA (FROM PAY 15 LEVY REPORT, LINE 271)	1061 TIER 1 LEVY-VTR APR
1031 ALLOC OF REF HOLD HARM (FROM PAY 15 LEVY REPORT, LINE 298)	1047 ALLOC OF REF HOLD HARM (FROM PAY 15 LEVY REPORT, LINE 301)	1062 TIER 2 LEVY
		1063 TIER 3 LEVY
		1064 UNEQL LEVY

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FY 2016 TBRA ALLOCATION ADJ (CONT)	FY 2016 REFERENDUM (CONT)	FY 2014 EQUITY LEVY ADJUSTMENT
1065 TOTAL FY 2016 TBRA ALLOC TO REF LEVY CATEGORIES = (1061) TO (1064) =	1075 TOTAL FY 2016 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 15 LEVY = (1023)+(1039) + + (1047)+(1054) =	1086 FY 2014 EQUITY LEVY AUTH (FROM FY 2014 GENERAL EDUC REVENUE REPORT, LINE 170) 79,641.37
1066 TOTAL FY 2016 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 15 LEVY = (1022)+(1038) + + (1046)+(1054) =	1076 FY 2016 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1075)-(1074) =	1087 12 PAY 13 LIMIT 83,565.21 1088 12 PAY 13 LEVY 83,565.21 1089 TOTAL ADJUST TO PAY 13 EQUITY LEVY AUTH = ((1086)-(1088)) = 3,923.84-
1067 FY 2016 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1066)-(1065) =	FY 2016 REFERENDUM HOLD HARMLESS ADJUSTMENT TO BOARD-APPROVED LEVY	FY 2013 EQUITY LEVY ADJUSTMENT (CONT)
FY 2016 TBRA ALLOCATION ADJUSTMENT TO BOARD-APPROVED LEVIES	1077 FY 2016 ALLOC OF HOLD HARM TO BRD-APR REF LEVY (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINE 285)	1090 13 PAY 14 ADJ LIMIT 1091 13 PAY 14 ADJ LEVY 1092 FY 2014 EQUITY LEVY ADJUSTMENT = ((1089)-(1091)) = 3,923.84-
1068 FY 2016 ALLOCATION OF TBRA TO BRD-APR REF LEVY (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINE 258)	1031 FY 2016 HOLD HARM ALLOC TO BOARD-APR REF LEVY FROM PAY 15 LEVY	FY 2014 TRANSITION LEVY ADJUSTMENT
1030 FY 2016 TBRA ALLOC TO BOARD-APR REF LEVY FROM PAY 15 LEVY	1078 FY 2016 HOLD HARM ALLOC BRD-APPR ADJUSTMENT = (1031)-(1077) =	1093 FY 2014 TRANSITION LEVY AUTH (FROM FY 2014 GENERAL EDUC REVENUE REPORT, LINE 177) 24,034.60
1069 FY 2016 TBRA ALLOCATION BRD-APPR ADJUSTMENT = (1030)-(1068) =	FY 2014 OPERATING CAPITAL LEVY ADJ	1094 12 PAY 13 LIMIT 24,962.51 1095 12 PAY 13 LEVY 24,962.51 1096 TOTAL ADJUST TO PAY 13 TRANSITION LEVY AUTH = ((1093)-(1095)) = 927.91-
FY 2016 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES	1079 FY 2014 OPER CAP LEVY AUTH (FROM FY 2014 GENERAL EDUC REVENUE REPORT, LINE 160) 89,504.66	1097 13 PAY 14 ADJ LIMIT 1098 13 PAY 14 ADJ LEVY 1099 FY 2014 TRANSITION LEVY ADJUSTMENT = ((1096)-(1098)) = 927.91-
FY 2016 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINES 287 TO 290)	1080 12 PAY 13 LIMIT 88,783.00 1081 12 PAY 13 LEVY 88,783.00 1082 TOTAL ADJUST TO PAY 13 OPER CAP LEVY AUTH = ((1079)-(1080)) = 721.66	FY 2014 ALT TEACHER COMP LEVY ADJUST
1070 TIER 1 LEVY-VTR APR 1071 TIER 2 LEVY 1072 TIER 3 LEVY 1073 UNEQL LEVY	1083 13 PAY 14 ADJ LIMIT 358.62 1084 13 PAY 14 ADJ LEVY 358.62 1085 FY 2014 OPER CAPITAL LEVY ADJUSTMENT = ((1082)-(1083)) = 363.04	1100 FY 2014 ALT COMP LEVY AUTH (FROM FY 2014 GENERAL EDUC REVENUE REPORT, LINE 187)
1074 TOTAL TBRA ALLOC TO REF LEVY CATEGORIES = (1070) TO (1073) =		1101 12 PAY 13 LIMIT 1102 12 PAY 13 LEVY 1103 TOTAL ADJUST TO PAY 13 ALT COMP LEVY AUTH

FY 2014 ALT TCHR COMP LEVY ADJ (CONT)	FY 2014 2ND TIER REF LEVY ADJ (CONT)	FY 2014 TBRA ALLOCATION ADJ (CONT)	
1104 13 PAY 14 ADJ LIMIT	1123 TOTAL ADJUST TO PAY 13	1140 TOTAL FY 2014 TBRA ALLOC	
1105 13 PAY 14 ADJ LEVY	2ND TIER REF LEVY AUTH	TO REF LEVY CATEGORIES	
1106 FY 2014 ALT TEACH COMP		= (1137) TO (1139) =	
LEVY ADJUSTMENT			
	1124 13 PAY 14 ADJ LIMIT	1141 TOTAL FY 2014 TBRA ALLOC	
	1125 13 PAY 14 ADJ LEVY	TO REF LEVY CATEGORIES	
	1126 FY 2014 2ND TIER REF	FROM PAY 13 LEVY	
	LEVY ADJUSTMENT	= (1108)+(1118)	
		+ (1128) =	
FY 2014 1ST TIER REF LEVY ADJUST			
1107 FY 2014 1ST TIER REF LEVY AUTH		1142 FY 2014 TBRA ALLOCATION	
(FROM FY 2014 GENERAL	FY 2014 UNEQUALIZED REF LEVY ADJUST	TOTAL ADJUSTMENT	
EDUC REVENUE REPORT,		= (1141)-(1140) =	
LINE 202)			
1108 ALLOCATION OF TBRA	1127 FY 2014 UNEQUAL REF LEVY AUTH	1143 13 PAY 14 ADJ LIMIT	
(FROM PAY 13 LEVY	(FROM FY 2014 GENERAL	1144 13 PAY 14 ADJ LEVY	
REPORT, LINE 239)	EDUC REVENUE REPORT,		
	LINE 206)		
1109 12 PAY 13 LIMIT		1145 FY 2014 TBRA ALLOC	
1110 12 PAY 13 LEVY	FY 2012 UNEQUAL REF LEVY ADJ (CONT)	LEVY ADJUSTMENT	
1111 PAY 13 LIMIT ADJ FOR TBRA	1128 ALLOCATION OF TBRA		
= (1108)+(1109) =	(FROM PAY 13 LEVY		
1112 PAY 13 LEVY ADJ FOR TBRA	REPORT, LINE 241)	FY 2016 INTEGRATION ADJUSTMENT	
= (1108)+(1110) =			
1113 TOTAL ADJUST TO PAY 13	1129 12 PAY 13 LIMIT	1146 FY 2016 INTEG LEVY AUTH	
1ST TIER REF LEVY AUTH	1130 12 PAY 13 LEVY	(FROM INTEGRATION REVENUE	
		REPORT, LINE 20)	
	1131 PAY 13 LIMIT ADJ FOR TBRA	1147 14 PAY 15 LIMIT	
	= (1128)+(1129) =	1148 14 PAY 15 LEVY	
1114 13 PAY 14 ADJ LIMIT	1132 PAY 13 LEVY ADJ FOR TBRA	1149 FY 2016 INTEGRATION	
1115 13 PAY 14 ADJ LEVY	= (1128)+(1130) =	ADJUSTMENT LIMIT	
1116 FY 2014 1ST TIER REF	1133 TOTAL ADJUST TO PAY 13		
LEVY ADJUSTMENT	UNEQUAL REF LEVY AUTH		
	1134 13 PAY 14 ADJ LIMIT	FY 2014 INTEGRATION ADJUSTMENT	
	1135 13 PAY 14 ADJ LEVY		
FY 2014 2ND TIER REF LEVY ADJUST	1136 FY 2014 UNEQUAL REF	1150 NO ADJUSTMENT FOR FY 2014	
1117 FY 2014 2ND TIER REF LEVY AUTH	LEVY ADJUSTMENT	PER LAWS 2013, CH 116,	
(FROM FY 2014 GENERAL		ART3, SEC 35 UNLESS NO	
EDUC REVENUE REPORT,		BUDGET FOR FY 2014	
LINE 204)			
1118 ALLOCATION OF TBRA	FY 2014 TBRA ALLOCATION ADJUSTMENT	FY 2014 REEMPLOYMENT ADJUSTMENT	
(FROM PAY 13 LEVY			
REPORT, LINE 240)	FY 2014 ALLOCATION OF TBRA	1151 FY 2014 EXPEND ACTUAL	2,683.25
	TO REF LEVY CATEGORIES	1152 REEMPLOY LEVY AUTH	
1119 12 PAY 13 LIMIT	(FROM FY 2014 GENERAL	= 100% OF (1151) =	2,683.25
1120 12 PAY 13 LEVY	EDUC REVENUE REPORT,		
	LINES 223 TO 225)	1153 13 PAY 14 LIMIT	8,358.35
1121 PAY 13 LIMIT ADJ FOR TBRA	1137 TIER 1 LEVY	1154 13 PAY 14 LEVY	8,358.35
= (1118)+(1119) =	1138 TIER 2 LEVY	1155 FY 2014 REEMPLOY ADJUST	
1122 PAY 13 LEVY ADJ FOR TBRA	1139 UNEQL LEVY	= ((1154)-(1156[A3]))	5,675.10-
= (1118)+(1120) =			

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FY 2003 REEMPLOYMENT ADJUSTMENT		CAREER TECHNICAL ADJUSTMENT		CAPITAL RELATED ADJUSTMENTS		
1156	REEMPLOYMENT BALANCE (PAY 15 LEVY LINE 1162)	1171	FY 2014 CAREER TECH LEVY AUTHORITY (SEE FY 2014 CTE SPREADSHEET)		FY 2016 HEALTH & SAFETY ADJUSTMENT	
			15,275.58	1185	FY 2016 EST HEALTH & SAFETY LEVY AUTHORITY PRIOR TO AID PRORATION (FROM FY 2016 H&S AID REPORT, LINE 24)	
1157	REEMPLOY ADJUST BASED ON CURRENT YEAR LEVY = LESSER OF [(360) OR (1156)] X -1 =	1172	13 PAY 14 LIMIT	16,056.17	347,702.00	
		1173	13 PAY 14 LEVY	16,056.17		
1158	REEMPLOY ADJUST BASED ON FY 2014 ADJUSTMENT, IF (1126)<0, THEN ZERO; ELSE LESSER OF {(1126) OR [(1156)+(1157)]} X -1 =	1174	FY 2014 CAREER TECH ADJUSTMENT = ((1171)-(1173))=	780.59-	1186	FY 2016 LEVY ADJUSTMENT FOR AID PRORATION (FROM FY 2016 H&S AID REPORT, LINE 35)
					1187	FY 2016 HEALTH & SAFETY TOTAL LEVY AUTHORITY = (1185)+(1186) =
1159	FY 2003 REEMPLOY ADJUST = (1157)+(1158) =	1175	FY 2014 ACTUAL COST (LIMITED TO \$600,000)		347,702.00	
1160	REVISED REEMPLOYMENT BALANCE = (1156)+(1159) =	1176	13 PAY 14 LIMIT		1188	14 PAY 15 INITIAL H&S LIMIT PRIOR TO AID PRORATION
		1177	13 PAY 14 LEVY		147,095.66	
		1178	FY 2014 HEALTH BENEFITS ADJUST		1189	14 PAY 15 H&S LIMIT
					147,095.66	
					1190	14 PAY 15 H&S LEVY
					147,095.66	
					1191	15 PAY 16 INITIAL H&S ADJUSTMENT PRIOR TO AID PRORATION (1185)-(1190)-(1192)=
1161	SAFE SCH LVY REQUEST? YES	1179	FY 2014 ACTUAL COST (FIN 797 + OBJ 291)	166,351.96	200,606.34	
57	2013-14 AMCPU (ACT)	1,154.29			1192	DISTRICT REQUESTED AMOUNT OF H&S ADJUST TO CARRY FORWARD =
1162	FY 2014 SAFE SCHOOLS AUTHORITY \$30 X (57)=	34,628.70	1180	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000	
1163	12 PAY 13 LIMIT	34,041.30	1181	PRORATED ANNUAL OPEB LEVY AUTH	166,351.96	
1164	12 PAY 13 LEVY	34,041.30	1182	14 PAY 15 LIMIT	94,500.00	
1165	FY 2014 SAFE SCH ADJUST = ((1162)-(1161)) =	587.40	1183	14 PAY 15 LEVY	94,500.00	
			1184	FY 2014 ANNUAL OPEB ADJUSTMENT = (1181)-(1182) =	71,851.96	
					1194	FY 2015 HEALTH & SAFETY ADJUSTMENT
					1195	FY 2015 EST HEALTH & SAFETY LEVY AUTHORITY PRIOR TO AID PRORATION (FROM FY 2015 H&S AID REPORT, LINE 24)
1166	SAFE SCH INTERMEDIATE LEVY ALLOW				145,107.59	
57	2013-14 AMCPU (ACT)	1,154.29			1196	FY 2015 LEVY ADJUSTMENT FOR AID PRORATION (FROM FY 2015 H&S AID REPORT, LINE 35)
1167	FY 2014 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1166)X (56) =				145,107.59	
1168	12 PAY 13 LIMIT					
1169	12 PAY 13 LEVY					
1170	FY 2014 SAFE SCHOOLS INTERMEDIATE ADJUST					

FY 2014 NET LEASE COSTS (CONT)		FY 2014 NET LEASE COSTS (CONT)		OTHER GENERAL LIMITATION ADJUSTMENTS		
1261	PAY 13 OPER NON-J LEASE COST LIMITED BY FY 2013 UFARS = LSR [(1232) + (1233)] OR (1260)=	41	2013-14 RES PU (ACT)	1,150.42	758	GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS
1262	FY 2013 ADJUSTED COSTS (PAY 13) = (1237) - (1232)-(1233)+(1261)=	1273	PAY 13 PUPIL UNIT MAX AUTH = \$150 X (41) =	172,563.00	1285	MAINT PU VAR (MEMO)
1263	TOTAL FY 2014 OPER NON-J NET LEASE COSTS FOR (PAY 13) = (1242) + (1243) =	1274	PAY 13 COMMISSIONER APPROVED LIMIT		1286	ECON DEV ABATE ADJUST (MEMO)
1264	ACTUAL FY 2014 UFARS LEASE COSTS (FUND 1, OBJECT 370) 64,505.61	1275	REGULAR MAX AUTHORITY = GTR OF (1273) OR (1274) =	172,563.00	1287	DEBT SURPLUS TRANSFER (MEMO)
1265	PAY 13 OPER NON-J LEASE COST LIMITED BY FY 2014 UFARS =LSR (1263) OR (1264)	1276	TOTAL PAY 13 REGULAR LEASE LEVY AUTHORITY = LSR OF (1272) OR (1275) =		1288	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)
1266	FY 2014 ADJUSTED COSTS (PAY 13) = (1247) - (1242)-(1243)+(1265)=	1277	TOTAL PAY 13 REGULAR & INTERM LEASE LEVY AUTH = (1270) + (1276) =		1289	OTHER ADJUST, GEN RMV VOTER APPROVED JOBZ EXEMPT (MEMO)
1267	PAY 13 ADJUSTED NET LEASE COSTS = (1262) + (1266) =	1278	12 PAY 13 LIMIT		1290	TOTAL OTHER ADJUST GEN RMV VOTER APPR JOBZ EXEMPT = (1288)+(1289)=
1268	DIST'S SHARE OF PAY 13 LEASE COSTS FOR THE INTERMEDIATE DISTRICTS = (1229) + (1230) + (1238) + (1239) =	1279	12 PAY 13 LEVY		1291	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)
57	2013-14 AMCPU (ACT) 1,154.29	1280	PAY 13 LEASE LEVY LIMITATION ADJUSTMENT (NO ADJUSTMENT)		1292	OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO)
1269	INTERM PUPIL UNIT AUTH = \$43 X (56) = 49,634.47	CAPITAL RELATED ADJUSTMENTS SUMMARY			1293	TOTAL OTHER ADJUST GEN RMV OTHER JOBZ EXEMPT=(1291)+(1292)=
1270	INTERMEDIATE LEASE AUTHORITY = LSR OF (1268) OR (1269) =	1004	FY 2016 OPER CAP ADJ	288.52	1294	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)
1271	INTERM DIST CARRYOVER TO REGULAR LEASE AUTH = (1268) - (1270) =	1085	FY 2014 OPER CAP ADJ	363.04	1295	OTHER ADJUST, GEN NTC VOTER APPROVED JOBZ EXEMPT (MEMO)
1272	PAY 13 LEASE COST UNDER REGULAR AUTH = (1267) + (1271) =	1193	FY 2016 H&S ADJUST	200,606.34	1296	TOTAL OTHER ADJUST GEN NTC VOTER APPR JOBZ EXEMPT = (1294)+(1295)=
		1202	FY 2015 H&S ADJUST	93,213.03-	1297	TIF ADJUST (MEMO)
		1216	FY 2014 H&S ADJUST		1298	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)
		1221	FY 2014 DEF MAINT ADJ	27.52	1299	FY 2013 CAREER TECH ADJUST (SEE WEBSITE) 1,313.19
		1280	PAY 13 LEASE LEVY ADJ		1300	OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO)
		1281	LEASE LEVY ADJ (MEMO)		1301	TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT=(1297)+(1298) + (1299)+(1300) = 1,313.19
		1282	ALT FAC ADJUST (MEMO)			
		1283	OTHER CEX ADJ (MEMO)			
		1284	TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT = (1004)+(1085)+(1193) + (1202)+(1216)+(1221) + (1280)+(1281) + (1282)+(1283) = 108,072.39			

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GENERAL FUND ADJUSTMENT SUMMARY		FY 2016 HOME VISIT ADJUSTMENT	GENERAL DEBT SERVICE ADJUST (CONT)
1302 GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(1028)+(1036)+(1044) +(1052)+(1060)+(1067) +(1069)+(1116) +(1126)+(1136) +(1145)+(1290) =		1405 FY 2016 HOME VISIT REVISED LEVY AUTH (FROM FY 2016 ECFE AID REPORT, LINE 1.15) 784.00	1704 REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (761) X -1 = 115,785.22-
1303 GENERAL RMV OTHER JOBZ EXEMPT =(1008) +(1012)+(1016)+(1092) +(1099)+(1293) =	8,175.74-	1406 14 PAY 15 LIMIT 724.80 1407 14 PAY 15 LEVY 724.80 1408 FY 2016 HOME VISIT ADJUSTMENT = ((1405)-(1406)) = 59.20	1705 OTHER ADJUST (MEMO) NON-VOTER APPROVED 1706 TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1704)+(1705) = 115,785.22-
1304 GENERAL NTC VOTER APPROVED JOBZ EXEMPT =(1296) =		FY 2014 SCHOOL-AGE CARE 1409 FY 2014 AUTHORITY (FROM UFARS EXPENDITURES)	OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS 1901 REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(921)OR(923)] X -1 =
1305 GENERAL NTC OTHER JOBZ EXEMPT = (758)+(1020)+(1106) +(1149)+(1150)+(1155) +(1159)+(1165)+(1170) +(1174)+(1178)+(1184) +(1284)+(1285)+(1286) +(1287)+(1301)=	175,369.25	1410 12 PAY 13 LIMIT 1411 12 PAY 13 LEVY 1412 FY 2014 SCH-AGE CARE ADJUSTMENT 1413 ADULTS W/DISABILITIES ADJUST (MEMO)	1902 OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED 1903 TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1901)+(1902) =
1306 TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1302)+(1303) + (1304)+(1305) =	167,193.51	1414 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33) 1415 OTHER ADJUST (MEMO) 1416 TOTAL OTHER ADJUST =(1414)+(1415)= 1417 TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1404)+(1408)+(1412) + (1413)+(1416) = 28.42	1904 REDUCTION DEBT EXCESS, NON-VOTER = GTR OF [(922)OR(924)] X -1 = 1905 OTHER OPEB DS ADJUST (MEMO) NON-VOTER APPR 1906 TOTAL ADJUSTMENT NON-VOTER APPROVED = (1904)+(1905) =
COMMUNITY SERV FUND ADJUSTMENTS		ABATEMENT ADJUSTMENTS	
FY 2016 EARLY CHILD FAMILY ADJUST		INITIAL ABATEMENT LEVY ADJUSTMENT	
1401 FY 2016 REVISED ECFE LEVY AUTH (FROM FY 2016 ECFE AID REPORT, LINE 1.7) 17,675.07		1701 REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (760) X -1 = 1702 OTHER ADJUST (MEMO) VOTER APPROVED 1703 TOTAL DEBT SERV ADJUST VOTER APPROVED = (1701)+(1702) =	2001 SCHOOL TAXES ABATED IN 2014 1,899.72- 2002 SCHOOL TAXES ADDED IN 2014 7,861.63 2003 NET CHANGE IN SCHOOL TAXES = (2001)+(2002) = 5,961.91 2004 ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)]
1402 14 PAY 15 LIMIT 17,705.85 1403 14 PAY 15 LEVY 17,705.85 1404 FY 2016 EARLY CHILD FAMILY ADJUST = ((1401)-(1403)) = 30.78-			

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INITIAL ABATEMENT LEVY ADJ (CONT)

2024 FY 2016 ABATEMENT AID
 2005 INITIAL ABATEMENT LEVY
 ADJUSTMENT
 = (2004)-(2024) =

PAY 13 CERTIFIED LEVY PLUS
 AUDITOR ADJUSTMENT BY FUND

2006 GENERAL 484,642.82
 2007 COMMUNITY SERVICE 57,871.77
 2008 GENERAL DEBT SERVICE 1,051,700.53
 2009 OPEB DEBT SERVICE
 2010 TOTAL 1,594,215.12

CERTIFIED LEVY RATIO BY FUND

2011 GENERAL (2006)/(2010) .30400090
 2012 COM SER (2007)/(2010) .03630110
 2013 GEN DBT (2008)/(2010) .65969800
 2014 PEB DBT (2009)/(2010)
 2015 TOTAL 1.00000000

ABATEMENT AID BY FUND (FROM PART
 III OF FY 2016 ABATEMENT AID REPORT)

2016 GENERAL
 2017 COMMUNITY SERVICE
 2018 GENERAL DEBT SERVICE
 2019 TOTAL

2020 EST FY 2016 ABATEMENT
 AID PRORATION FACTOR 1.00000000

PRORATED ABATEMENT AID BY FUND

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

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)

ABATEMENT INTEREST ADJUSTMENT

2029 ABATEMENT INTEREST
 DEDUCTED FROM TAX
 SETTLEMENTS IN 2014

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

FY 2014 ABATEMENT AID ADJUSTMENT
 (ZERO IF NO LEVY AUTHORITY IN FUND)

2034 GENERAL
 2035 COMMUNITY SERVICE
 2036 GEN DEBT
 2037 PEB DEBT
 2038 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

CARRY-OVER ABATEMENT LEVY AUTHORITY

PAY 15 REGULAR ABATEMENT LIMIT

2044 GENERAL 51.74
 2045 COMMUNITY SERVICE
 2046 GENERAL DEBT SERVICE 166.92
 2047 OPEB DEBT SERVICE

PAY 15 REGULAR ABATEMENT LEVY

2048 GENERAL 51.74
 2049 COMMUNITY SERVICE
 2050 GENERAL DEBT SERVICE 166.92
 2051 OPEB DEBT SERVICE

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

ADVANCE ABATEMENT LEVY ADJUSTMENT

2057 SCHOOL TAXES ABATED
 IN 1ST 6 MO OF 2015
 2058 SCHOOL TAXES ADDED
 IN 1ST 6 MO OF 2015
 2059 NET CHANGE IN SCHOOL
 TAXES (2057)+(2058)

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

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

PREVIOUS ADVANCE ABATE LEVY
 (PAY 14 PREVIOUS ADVANCE PLUS
 PAY 14 ADVANCE LEVY)

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

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

TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST	OPEB/PENSION DEBT SERVICE INITIAL LEVY SUMMARY	COLLECT NEGATIVE ADJUSTMENTS IN GENERAL AND COMM ED FUNDS
GENERAL FUND INITIAL LEVY SUMMARY	3010 OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (903)+(1901)+(2042) + (2055)+(2073) =	3021 GEN RMV VOTER JOBZ EXEMPT NEGATIVE OFFSET
3001 GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (523)+(1302) =		3022 GEN RMV OTHER JOBZ EXEMPT NEGATIVE OFFSET
3002 GENERAL RMV OTHER JOBZ EXEMPT = (524)+(1303) = 394,055.23	3011 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT = (908)+(1904)+(2042) + (2055)+(2073) =	3023 GEN NTC VOTER JOB EXEMPT NEGATIVE OFFSET
3003 GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (525)+(1304) =		3024 GEN NTC OTHER JOBZ EXEMPT NEGATIVE OFFSET
3004 GENERAL NTC OTHER JOBZ EXEMPT +(1305)+(2039)+(2052) +(2070) = 753,254.45	3012 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3010)+(3011) =	3025 COM SERV NEGATIVE OFFSET
3005 TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (527)+(3001)+(3002) + (3003)+(3004) = 1,161,492.44	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 29 MUST BE ZERO OR GREATER.	COLLECT NEGATIVE ADJUSTMENTS IN GENERAL AND COMM ED FUNDS (CONT) NET OFFSETTING ADJUSTMENTS IN GEN AND COM SERV
COMMUNITY SERV INITIAL LEVY SUMMARY	OFFSET CARRIED FORWARD	3026 GEN RMV VOTER JOBZ EXEMPT NET OFFSET ADJ = (3016)+(3021) =
3006 TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (631)+(1417)+(2040) + (2053)+(2071) = 61,322.23	3013 GENERAL 3014 GENERAL DEBT SERVICE 3015 OPEB/PENSION DEBT SERVICE	3027 GEN RMV OTHER JOBZ EXEMPT NET OFFSET ADJ = (3017)+(3022) =
GEN DEBT SERV INITIAL LEVY SUMMARY	POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS	3028 GEN NTC VOTER JOB EXEMPT NET OFFSET ADJ = (3018)+(3023) =
3007 GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (810)+(1703)+(2041) + (2054)+(2072) =	3016 GEN RMV VOTER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3001)]	3029 GEN NTC OTHER JOBZ EXEMPT NET OFFSET ADJ = (3019)+(3024) =
3008 GEN DEBT SERVICE OTHER JOBZ NONEXEMPT = (811)+(1706)+(2041) + (2054)+(2072) = 236,007.20	3017 GEN RMV OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3002)]	3030 COM SERV NET OFFSET ADJ = (3020)+(3025) =
3009 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3007)+(3008) = 236,007.20	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)]	

POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL DEBT SERV FUND		COLLECT NEGATIVE ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		TACONITE REFERENDUM DATA INFORMATION ONLY (CONT)	
3031	GDS VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3007)]	3039	OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NEGATIVE OFFSET	12	2011 NET TAX CAPACITY 4,373,393
3032	GDS OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3008)]	3040	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NEGATIVE OFFSET	4003	NTC TAC REF REVENUE REDUCT =(12) X 1.8% OR PAY 15 LL&C LINE 4003
COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND		NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		4004	FY 2017 TAC REG REF REV (PAY 01 REF LEVY REQ)
3033	GDS VOTER JOBZ NONEXEMPT NEGATIVE OFFSET	3041	OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3037)+(3039) =	4005	REG FRONT END FORMULA = (4002) X \$175 =
3034	GDS OTH JOBZ NONEXEMPT NEGATIVE OFFSET	3042	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NET OFFSET ADJ = (3038)+(3040) =	4006	TAC REG REF REV = GTR 0 OR [(4004)-(4003)]=
NET OFFSETTING ADJUSTMENTS IN GENERAL DEBT SERV FUND		NET NEGATIVE ADJUSTMENT BALANCE TO BE CARRIED FORWARD		4007	FY 2017 TAC ADD REF REV
3035	GDS VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3031)+(3033) =	3037	GENERAL ADJUST BALANCE FORWARD = (3013)-(3026) -(3027)-(3028)-(3029) -(3030) =	4008	FY 13 REF REV ALLOW PAY 15 LL&C LINE 4006
3036	GDS OTH JOBZ NONEXEMPT NET OFFSET ADJ = (3032)+(3034) =	3038	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3014)-(3035) -(3036)=	4009	TAC REF ADD ALLOWANCE = (4006) + \$415 =
POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		3039	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3015)-(3041) -(3042)=	4010	ADD FRONT END FORMULA = (4002) X (4007) =
3037	OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3010)]	3040	TOTAL ADJUST BALANCE FORWARD =(3037) +(3038)+(3039)=	4011	TAC ADD BASE = GTR 0 OR [(4008)-(4003)] =
POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		TACONITE REFERENDUM DATA INFORMATION ONLY		4012	TAC ADD REF REVENUE = (4009) X 22.5% =
3038	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3011)]	4001	1983-84 RESIDENT PU	4013	TAC TOTAL REF REV = (4005) + (4010) =
		4002	2011-12 RESIDENT PU	4014	MAXIMUM EC RESERVE = (55) X \$25 =
		42	2014-15 RES PU (EST) 1,111.60	4015	RSVD EARLY CHILDHOOD =LSR(4011) OR (4012)=
		55	2016-17 ADJ PU (EST) 1,054.80	4016	FY 2015 TACONITE RECEIPTS (FEB 2015 & AUG 2015 PYMT) USED TO CALCULATE PAY 16 LEVY LIMITATION REDUCTION
		4002A	TACONITE REG REF PU =GTR (4001) OR (42)=	4017	TAC POT 13.72 CENTS PER TON (INITIAL AMT) [C/T ALLOC AMT (4017) ALSO INCL IN (4014)]
				4018	PAY 14 CITY/TWP REPLC
				4019	TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST
				4020	TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (AUGUST 2015 PAYMENT) SEE ALLOC SPREADSHEET

FY 2015 TACONITE RECEIPTS	LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT (CONT)	TAC LEVY LIMIT ADJUST (CONT)
4018 TAC POT RECEIPTS BASE NO (4017) REDUCTION = (4014)-(4015)-(4016)=	4038 NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS	4057 REMAINING REDUCTION = (4055)+(4056) =
4019 MINING 3.43 CENTS/TON	4039 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS	4058 OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4040) OR (4057))=
4020 TAC RAILR GRANDFATHER	4040 = 50% OF (4039) =	4059 REMAINING REDUCTION = (4057)+(4058) =
4021 DEER RVR GRANDFATHER	4041 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS	4060 GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4043) OR (4059))=
4022 FY 2015 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM(4018) TO (4021)=	4042 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS	4061 TOTAL TACONITE LEVY LIMITATION ADJUST = (4044)+(4046)+(4048)+ (4050)+(4052)+(4054)+ (4056)+(4058)+(4060)=
4023 MAX PAY 16 TAC REDUCT = 95% OF (4022) =	4043 = 50% OF (4042) =	
4024 TOTAL PAY 14 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION	TAC LEVY LIMIT ADJUST	
4025 FY 2015 ELIG DIST TAC REPL AMT PLUS PAY 14 TAC LEVY ADJUSTMENT = (4022)+(4024)-(4017	4044 COM SERV = -1 X (LSR OF (4023) OR (4030))=	FY 2017 LEVY, AID & REVENUE SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)
4026 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 14 LEVY REPLACEMENT [NOT INCL IN (4022)]	4045 REMAINING REDUCTION = (4023)+(4044) =	GENERAL FUND
4027 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 14 LEVY REPLACEMENT [NOT INCL IN (4022)]	4046 GEN OTH NTC = -1 X (LSR OF (4032) OR (4045))=	5001 GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4054) =
4028 FY 2015 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4022)]	4047 REMAINING REDUCTION = (4045)+(4046) =	5002 GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4052) = 394,055.23
4029 FY 2015 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4022)]	4048 OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4038) OR (4047))=	5003 GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003) +(3028)+(4056) =
LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT	4049 REMAINING REDUCTION = (4047)+(4048) =	5004 GENERAL NTC OTHER GENED LEVY (234) = 14,182.76
4030 COMMUNITY SERVICE	4050 GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4041) OR (4049))=	5005 GENERAL NTC OTHER JOBZ EXEMPT = (3004) +(3029)+(4046) = 753,254.45
4031 OTHER GENERAL NTC	4051 REMAINING REDUCTION = (4047)+(4050) =	5006 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004)+(5005) = 1,161,492.44
4032 REDUCED OTHER NTC FOR LIMITED H&S LEVY	4052 GEN OTH RMV = -1 X (LSR OF (4033) OR (4051))=	5007 TOTAL GENERAL FUND AID = (330)+(334)+(338) + (342)+(358)+(383) + (395)+(436)+(447) + (2021) = 9,929,145.83
4033 OTHER GENERAL RMV	4053 REMAINING REDUCTION = (4051)+(4052) =	5008 TACONITE RECEIPTS = - (4046)-(4052) - (4054)-(4056) =
4034 OP REFERENDUM (VOTER)	4054 OPER REF = -1 X (LSR OF (4035) OR (4053))=	
4035 = 50% OF (4034) =	4055 REMAINING REDUCTION = (4053)+(4054) =	
4036 CAP PROJ LIMIT(VOTER)	4056 CAP PROJ = -1 X (LSR OF (4037) OR (4055))=	
4037 = 50% OF (4036) =		

GENERAL FUND (CONT)
5009 TOTAL GENERAL FUND
REVENUE = (5006)
+(5007)+(5008) = 11,090,638.27

COMMUNITY SERVICE FUND
5010 TOTAL COMMUNITY
SERVICE FUND LEVY
LIMITATION = (3006)
+(3030)+(4044) = 61,322.23

5011 TOTAL COMMUNITY
SERVICE FUND AID
= (611)+(621)
+ (629)+(2022) = 57,013.40

5012 TACONITE RECEIPTS =
= - (4044) =

5013 TOTAL COMMUNITY SERVICE
FUND REVENUE = (5010)
+(5011)+(5012) = 118,335.63

GENERAL DEBT SERVICE FUND

5014 GEN DEBT SERVICE
VOTER APPROVED JOBZ
NONEXEMPT = (3007)
+(3035)+(4060) =

5015 GEN DEBT SERV OTHER
JOBZ NONEXEMPT = (3008)
+(3036)+(4050) = 236,007.20

5016 TOTAL DEBT SERVICE
FUND LEVY LIMITATION
= (5014)+(5015) = 236,007.20

5017 TOTAL DEBT SERVICE
FUND AID = (442)
+(774)+(793)+(2023) = 115,158.33

5018 TACONITE RECEIPTS =
-(4050)-(4060) =

5019 TOTAL DEBT SERVICE
FUND REVENUE = (5016)
+(5017)+(5018) = 351,165.53

GENERAL DEBT SERVICE FUND (CONT)

OPEB/PENSION DEBT SERVICE FUND

5020 OPEB/PENSION DEBT
SERVICE VOTER APPROVED
JOBZ NONEXEMPT
= (3010)+(4058) =
5021 OPEB/PENSION DEBT
SERVICE OTHER
JOBZ NONEXEMPT
= (3011)+(4048) =

5022 TOTAL OPEB/PENSION DEBT
SERVICE FUND LEVY
LIMITATION
= (5020)+(5021) =

5023 TACONITE RECEIPTS =
-(4048)-(4058) =

5024 TOTAL OPEB/PENSION DEBT
SERVICE FUND REVENUE
= (5022)+(5023) =

TOTAL, ALL FUNDS ABOVE

5025 TOTAL LEVY LIMIT
= (5006)+(5010)
+ (5016)+(5022) = 1,458,821.87

5026 TOTAL AID
= (5007)+(5011)
+ (5017) = 10,101,317.56

5027 TOTAL TACONITE RECEIPTS
= (5008)+(5012)
+ (5018)+(5023) =

5028 TOTAL REVENUE
= (5009)+(5013)
+ (5019)+(5024) = 11,560,139.43

I. COMPUTATION OF 2015 PAYABLE 2016 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TACONITE ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP			N/A			
GEN-RMV OTHER-EXEMP	402,230.97	8,175.74-	N/A			394,055.23
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	14,182.76	N/A	N/A	N/A	N/A	14,182.76
GEN-NTC OTHER-EXEMP	577,885.20	175,369.25				753,254.45
TOTAL GENERAL	994,298.93	167,193.51				1,161,492.44
COM SERV-EXEMP	61,293.81	28.42				61,322.23
DEBT-VOTER-NONEXEMP						
DEBT-OTHER-NONEXEMP	351,792.42	115,785.22-				236,007.20
TOTAL DEBT SERV	351,792.42	115,785.22-				236,007.20
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	1,407,385.16	51,436.71				1,458,821.87

II. COMPARISON OF 2014 PAYABLE 2015 LEVY LIMITATION WITH 2015 PAYABLE 2016 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2014 PAY 2015 LIMITATION	2015 PAY 2016 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,006,375.77	1,161,492.44	155,116.67	15.41
COMMUNITY SERVICE	62,350.46	61,322.23	1,028.23-	1.65-
GENERAL DEBT SERVICE	312,184.58	236,007.20	76,177.38-	24.40-
OPEB DEBT SERVICE				
TOTAL	1,380,910.81	1,458,821.87	77,911.06	5.64

III. COMPARISON OF 2014 PAYABLE 2015 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2015 PAYABLE 2016 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2014 PAY 2015 CERTIFIED LEVY + ADJUSTMENTS	2015 PAY 2016 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,006,375.77			
COMMUNITY SERVICE	62,350.46			
GENERAL DEBT SERVICE	312,184.58			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	1,380,910.81			

LINE #	LIMITATION COMPONENTS	2014 PAY 2015 LIMITATION	2014 PAY 2015 CERTIFIED LEVY	2015 PAY 2016 LIMITATION	2015 PAY 2016 PROPOSED LEVY	2015 PAY 2016 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT					
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	405,712.62	405,712.62	394,055.23	394,055.23	
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT					
(5004)	GENERAL-NTC OTHER-GENED-EXEMPT	15,504.04	15,504.04	14,182.76	14,182.76	
(5005)	GENERAL-NTC OTHER-JOBZ EXEMPT	585,159.11	585,159.11	753,254.45	753,254.45	
(5010)	COMMUNITY SERV-NTC OTHER-EXEMPT	62,350.46	62,350.46	61,322.23	61,322.23	
(5014)	GENL DEBT-NTC VOTER-NONEXEMPT					
(5015)	GENL DEBT-NTC OTHER-NONEXEMPT	312,184.58	312,184.58	236,007.20	236,007.20	
(5020)	OPEB DEBT-NTC VOTER-NONEXEMPT					
(5021)	OPEB DEBT-NTC OTHER-NONEXEMPT					
SUBTOTALS BY FUND						
(5006)	GENERAL FUND	1,006,375.77	1,006,375.77	1,161,492.44	1,161,492.44	
(5010)	COMMUNITY SERVICES FUND	62,350.46	62,350.46	61,322.23	61,322.23	
(5016)	GENERAL DEBT SERVICE FUND	312,184.58	312,184.58	236,007.20	236,007.20	
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	405,712.62	405,712.62	394,055.23	394,055.23	
	NET TAX CAPACITY	975,198.19	975,198.19	1,064,766.64	1,064,766.64	
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	1,380,910.81	1,380,910.81	1,458,821.87	1,458,821.87	
	OTHER					
TOTAL LEVY						
	TOTAL LEVY	1,380,910.81	1,380,910.81	1,458,821.87	1,458,821.87	

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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.

LINE #	LIMITATION COMPONENTS	2014 PAY 2015 LIMITATION	2014 PAY 2015 CERTIFIED LEVY	2015 PAY 2016 LIMITATION	2015 PAY 2016 PROPOSED LEVY	2015 PAY 2016 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:						
(315)	FY 2017 1ST TIER RMV REF					*1
(316)	FY 2017 2ND TIER RMV REF					*1
(317)	FY 2017 3RD TIER RMV REF					*1
(318)	FY 2017 UNEQUALIZED RMV REF					
(1028)	FY 2016 1ST TIER REF ADJUST					*1
(1044)	FY 2016 2ND TIER REF ADJUST					*1
(1052)	FY 2016 3RD TIER REF ADJUST					
(1060)	FY 2016 UNEQUAL REF ADJUST					
(1067)	FY 2016 TBRA ALLOC ADJUST					*1
(1076)	FY 2016 REF HOLD HARMLESS ADJ					
(1116)	FY 2014 1ST TIER REF ADJUST					
(1126)	FY 2014 2ND TIER REF ADJUST					
(1136)	FY 2014 UNEQUAL REF ADJUST					
(1145)	FY 2014 TBRA ALLOC ADJUST					
(1290)	OTHER RMV REF ADJUST (MEMO)					
(3026)	RMV REF NET OFFSET ADJUST					
(4054)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT					
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:						
(242)	LOCAL OPTIONAL	220,994.63	220,994.63	216,375.68	216,375.68	*2
(244)	EQUITY	75,054.78	75,054.78	73,486.08	73,486.08	*2
(246)	TRANSITION	24,147.83	24,147.83	23,643.12	23,643.12	*2
(314)	1ST TIER BOARD-APPR REFER	90,620.12	90,620.12	88,726.09	88,726.09	*2
(1008)	FY 2016 LOCAL OPTIONAL ADJUST			1,771.41-	1,771.41-	*2
(1012)	FY 2016 EQUITY ADJUST	4,088.75	4,088.75	632.64-	632.64-	*2
(1016)	FY 2016 TRANSITION ADJUST	1,604.44-	1,604.44-	193.56-	193.56-	*2
(1036)	FY 2016 1ST TR BRD-APR REF ADJ	3,100.24-	3,100.24-	726.38-	726.38-	*2
(1069)	FY 2016 TBRA ALLOC ADJUST					
(1078)	FY 2016 REF HOLD HARMLESS ADJ					
(1092)	FY 2014 EQUITY ADJUST	3,369.14-	3,369.14-	3,923.84-	3,923.84-	
(1099)	FY 2014 TRANSITION ADJUST	1,119.67-	1,119.67-	927.91-	927.91-	
(1293)	OTHER ADJ, GEN OTHER RMV (MEMO)					
(3027)	GENERAL OTH RMV NET OFFSET ADJ					
(4052)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER JOBZ EXEMPT	405,712.62	405,712.62	394,055.23	394,055.23	

FOOTNOTES:

- *1 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING REFERENDUM EQUALIZATION AID (PRIOR TO TAX BASE REPLACEMENT AID).
- *2 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 2016. FOR PAYABLE 2015 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

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LINE #	LIMITATION COMPONENTS	2014 PAY 2015 LIMITATION	2014 PAY 2015 CERTIFIED LEVY	2015 PAY 2016 LIMITATION	2015 PAY 2016 PROPOSED LEVY	2015 PAY 2016 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED JOBZ EXEMPT:						
(508)	CAPITAL PROJECT REFERENDUM					
(1296)	OTHER NTC VOTER ADJ (MEMO)					
(3028)	NTC VOTER NET OFFSET ADJ					
(4056)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED JOBZ EXEMPT					
GENERAL NET TAX CAPACITY OTHER GENED JOBZ EXEMPT:						
(234)	STUDENT ACHIEVEMENT (GENED)	15,504.04	15,504.04	14,182.76	14,182.76	
(5004)	TOTAL GENERAL-NTC OTHER GENED JOBZ EXEMPT	15,504.04	15,504.04	14,182.76	14,182.76	

LINE #	LIMITATION COMPONENTS	2014 PAY 2015 LIMITATION	2014 PAY 2015 CERTIFIED LEVY	2015 PAY 2016 LIMITATION	2015 PAY 2016 PROPOSED LEVY	2015 PAY 2016 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:						
INITIAL LEVIES:						
(238)	OPERATING CAPITAL	71,211.57	71,211.57	70,775.82	70,775.82	*2
(337)	ALT TEACHER COMP (Q COMP)					*3
(356)	ACHIEVEMENT & INTEGRATION					*4
(360)	REEMPLOYMENT INS	5,000.00	5,000.00	500.00	500.00	
(362)	SAFE SCHOOLS	40,420.80	40,420.80	37,972.80	37,972.80	
(365)	SAFE SCHOOLS INTERMEDIATE					
(368)	JUDGMENT					*5
(370)	ICE ARENA					
(382)	FY 2016 CAREER TECHNICAL	17,590.05	17,590.05	19,400.84	19,400.84	
(386)	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)	94,500.00	94,500.00	84,442.00	84,442.00	
(1189)	HEALTH & SAFETY	147,095.66	147,095.66	N/A	N/A	N/A
	ALTERNATIVE FACILITIES			N/A	N/A	N/A
	DEFERRED MAINTENANCE	47,686.02	47,686.02	N/A	N/A	N/A
(448)	LT FACILITIES EQUAL	N/A	N/A			
(449)	LT FACILITIES UNEQUAL	N/A	N/A	198,399.74	198,399.74	
(459)	DISABLED ACCESS					
(505)	BUILDING/LAND LEASE	166,394.00	166,394.00	166,394.00	166,394.00	
(506)	COOP BUILDING REPAIR					
(507)	OTHER CAPITAL (MEMO)					
(510)	CONSOL/TRANSITION					
(511)	REORG OPERATING DEBT					
(512)	HEALTH BENEFITS					
(513)	HEALTH INS (MPLS)					
(514)	ADDITIONAL RETIREMENT					
(515)	SEVERANCE					
(516)	ADMINISTRATIVE DISTRICT					
(517)	SWIMMING POOL					
(518)	TREE GROWTH					
(519)	CONSOL/RETIREMENT					
(520)	ECON DEV ABATEMENT					
(521)	OTHER GENERAL (MEMO)					
	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER JOBZ EXEMPT	589,898.10	589,898.10	577,885.20	577,885.20	

FOOTNOTES:

- *2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
 - *3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION AID SHOWN ON LINE 338.
 - *4 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. NO FY 2014 ADJ, PER LAWS 2013 CH 116.
 - *5 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 2016. FOR PAYABLE 2015 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2014 PAY 2015 LIMITATION	2014 PAY 2015 CERTIFIED LEVY	2015 PAY 2016 LIMITATION	2015 PAY 2016 PROPOSED LEVY	2015 PAY 2016 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1004)	FY 2016 OPER CAPITAL ADJUST	274.75	274.75	288.52	288.52	*2
(1020)	FY 2016 ALT TEACHER COMP ADJUST					*6
(1085)	FY 2014 OPER CAPITAL ADJUST	349.05	349.05	363.04	363.04	
(1106)	FY 2014 ALT TEACHER COMP ADJUST					
(1149)	FY 2016 ACHIEVE & INTEG ADJUST					*4
(1150)	FY 2014 INTEG ADJ (N/A PAY 16)					*4
(1155)	FY 2014 REEMPLOYMENT ADJUST	6,641.65-	6,641.65-	5,675.10-	5,675.10-	
(1159)	FY 2003 REEMPLOYMENT ADJUST					
(1165)	FY 2014 SAFE SCHOOLS ADJUST	1,306.50	1,306.50	587.40	587.40	
(1170)	FY 2014 SAFE SCHOOLS INTERM ADJ					
(1174)	FY 2014 CAREER TECHNICAL ADJUST			780.59-	780.59-	
(1178)	FY 2014 HEALTH BENEFITS ADJUST					
(1184)	FY 2014 ANNUAL OPEB ADJUST	.08-	.08-	71,851.96	71,851.96	
(1193)	FY 2016 HEALTH & SAFETY ADJUST			200,606.34	200,606.34	*7
(1202)	FY 2015 HEALTH & SAFETY ADJUST			93,213.03-	93,213.03-	*8
(1216)	FY 2014 HEALTH & SAFETY ADJUST					
(1221)	FY 2014 DEFERRED MAINT ADJUST	.03	.03	27.52	27.52	
(1280)	PAY 13 LEASE ADJUST					
(1281)	LEASE LEVY ADJ (MEMO)					
(1282)	ALT FAC ADJUST (MEMO)					
(1283)	OTHER CAPITAL ADJUST (MEMO)					
(758)	FY 2017 FAC & EQUIP BOND ADJUST					
(1285)	MAINT PU VARIANCE ADJUST					
(1286)	ECON DEV ABATE ADJUST					
(1287)	DEBT SURPLUS ADJUST					
(1301)	OTHER GENERAL ADJUST			1,313.19	1,313.19	
(2039)	ABATEMENT ADJUSTMENT	51.74	51.74			*9
(2052)	CARRY-OVER ABATEMENT ADJUST					*10
(2070)	ADVANCE ABATEMENT ADJUST	79.33-	79.33-			*11
(3029)	GENERAL OTH NTC NET OFFSET ADJ					
(4046)	GENERAL OTH NTC TACONITE ADJUST					
	SUBTOTAL - ADJUSTMENTS -					
	GENERAL NTC OTHER JOBZ EXEMPT	4,738.99-	4,738.99-	175,369.25	175,369.25	
(5005)	TOTAL GENERAL - NTC					
	OTHER JOBZ EXEMPT	585,159.11	585,159.11	753,254.45	753,254.45	

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FOOTNOTES:

- *2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
 - *4 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. NO FY 2014 ADJ, PER LAWS 2013 CH 116.
 - *6 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION AID SHOWN ON LINE 315 OF FY 2016 GENERAL EDUCATION AID REPORT.
 - *7 DIST UNDERLEVY BELOW THE AMOUNT SHOWN ON LINE 1187 WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
 - *8 DIST UNDERLEVY BELOW THE AMOUNT SHOWN ON LINE 1196 WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
 - *9 PAY 2017 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).
 - *10 PAY 2017 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 - *11 PAY 2017 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 2016. FOR PAYABLE 2015 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2014 PAY 2015 LIMITATION	2014 PAY 2015 CERTIFIED LEVY	2015 PAY 2016 LIMITATION	2015 PAY 2016 PROPOSED LEVY	2015 PAY 2016 CERTIFIED LEVY NOTES
COMMUNITY SERVICE JOBZ EXEMPT:						
(610)	BASIC COMMUNITY EDUC	44,163.01	44,163.01	44,439.32	44,439.32	*12
(620)	EARLY CHILD FAMILY	17,705.85	17,705.85	16,070.49	16,070.49	*13
(623)	HOME VISITING	724.80	724.80	784.00	784.00	
(624)	ADULTS W/ DISABILITIES					
(628)	SCHOOL-AGE CARE					*13
(630)	OTHER COMM ED (MEMO)					
(1404)	FY 2016 EARLY CHILD FAMILY ADJ	204.74-	204.74-	30.78-	30.78-	
(1408)	FY 2016 HOME VISITING ADJUST	27.20-	27.20-	59.20	59.20	
(1412)	FY 2014 SCHOOL-AGE CARE ADJUST					
(1413)	ADULTS W/ DISABILITIES ADJUST					
(1416)	OTHER ADJUST					
(2040)	ABATEMENT ADJUSTMENT					*9
(2053)	CARRY-OVER ABATEMENT ADJUST					*10
(2071)	ADVANCE ABATEMENT ADJUST	11.26-	11.26-			*11
(3030)	COM SERV NET OFFSET ADJUST					
(4044)	COM SERV TACONITE ADJUST					
(5010)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	62,350.46	62,350.46	61,322.23	61,322.23	

FOOTNOTES:

- *9 PAY 2017 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).
 - *10 PAY 2017 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 - *11 PAY 2017 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
 - *12 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
 - *13 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 2016. FOR PAYABLE 2015 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2014 PAY 2015 LIMITATION	2014 PAY 2015 CERTIFIED LEVY	2015 PAY 2016 LIMITATION	2015 PAY 2016 PROPOSED LEVY	2015 PAY 2016 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(806)	DEBT SERVICE-AID ELIG					*14
(808)	DEBT SERVICE-AID INELIG					*14
(775)	NATURAL DISASTER DEBT	N/A	N/A			*14
(1701)	REDUCTION FOR DEBT EXCESS					
(1702)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*9,15
(2054)	CARRY OVER ABATEMENT					*10,15
(2072)	ADVANCE ABATE ADJUST					*11,15
(3035)	GDS VTR NET OFFSET ADJUST					
(4060)	GDS VTR TACONITE ADJUST					
(5014)	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT					
DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(807)	DEBT SERVICE-AID ELIG	472,410.75	472,410.75			*14
(809)	DEBT SERVICE-AID INELIG					*14
(766)	LT FACILITIES DEBT SERVICE	N/A	N/A	351,792.42	351,792.42	*14
(1704)	REDUCTION FOR DEBT EXCESS	160,218.34-	160,218.34-	115,785.22-	115,785.22-	
(1705)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT	166.92	166.92			*9,15
(2054)	CARRY OVER ABATEMENT					*10,15
(2072)	ADVANCE ABATE ADJUST	174.75-	174.75-			*11,15
(3036)	GDS OTH NET OFFSET ADJUST					
(4050)	GDS OTH TACONITE ADJUST					
(5015)	TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT	312,184.58	312,184.58	236,007.20	236,007.20	

FOOTNOTES:

- *9 PAY 2017 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).
- *10 PAY 2017 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *11 PAY 2017 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *14 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *15 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 808 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2016. FOR PAYABLE 2015 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2014 PAY 2015 LIMITATION	2014 PAY 2015 CERTIFIED LEVY	2015 PAY 2016 LIMITATION	2015 PAY 2016 PROPOSED LEVY	2015 PAY 2016 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(903)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*14
(1901)	REDUCTION FOR DEBT EXCESS					
(1902)	OTHER ADJUST (MEMO)					
(2042)	ABATEMENT ADJUSTMENT					*9,16
(2055)	CARRY OVER ABATEMENT					*10,16
(2073)	ADVANCE ABATE ADJUST					*11,16
(3041)	OPEB DEBT VTR NET OFFSET ADJUST					
(4058)	OPEB/PENSION DEBT TACONITE ADJUST					
(5020)	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					*14
(1904)	REDUCTION FOR DEBT EXCESS					
(1905)	OTHER ADJUST (MEMO)					
(2042)	ABATEMENT ADJUSTMENT					*9,16
(2055)	CARRY OVER ABATEMENT					*10,16
(2073)	ADVANCE ABATE ADJUST					*11,16
(3042)	OPEB DEBT OTH NET OFFSET ADJUST					
(4048)	OPEB/PENSION DEBT TACONITE ADJUST					
(5021)	TOTAL OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT					

FOOTNOTES:

- *9 PAY 2017 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).
- *10 PAY 2017 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *11 PAY 2017 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *14 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *16 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 2016. FOR PAYABLE 2015 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

416 FEDERALLY MANDATED DRUG AND ALCOHOL TESTING FOR SCHOOL BUS DRIVERS

Board Adopted: ~~January 5, 2015~~

Board Revised: December 14, 2015

A. General Statement of Policy

All persons subject to commercial driver's license requirements shall be tested for alcohol, marijuana, cocaine, amphetamines, opiates (including heroin), and phencyclidine (PCP), pursuant to federal law. Drivers who test positive for alcohol or drugs shall be subject to disciplinary action, which may include termination of employment.

B. Definitions

1. "Actual Knowledge" means actual knowledge by the school district that a driver has used alcohol or controlled substances based on: (a) direct observation of the employee's use (not observation of behavior sufficient to warrant reasonable suspicion testing); (b) information provided by a previous employer; (c) a traffic citation; or (d) an employee's admission, except when made in connection with a qualified employee self-admission program.
2. "Alcohol Screening Device" (ASD) means a breath or saliva device, other than an Evidential Breath Testing Device (EBT), that is approved by the National Highway Traffic Safety Administration and placed on its Conforming Products List for such devices.
3. "Breath Alcohol Technician" (BAT) means an individual who instructs and assists individuals in the alcohol testing process and who operates the EBT.
4. "Commercial Motor Vehicle" (CMV) includes a vehicle which is designed to transport 16 or more passengers, including the driver.
5. "Designated Employer Representative" (DER) means a designated school district representative authorized to take immediate action to remove employees from safety-sensitive duties, to make required decisions in the testing and evaluation process, and to receive test results and other communications for the school district.
6. "Department of Transportation" (DOT) means United States Department of Transportation.
7. "Driver" is any person who operates a CMV, including full-time, regularly employed drivers, casual, intermittent or occasional drivers, leased drivers, and independent owner-operator contractors.

8. “Evidential Breath Testing Device” (EBT) means a device approved by the National Highway Traffic Safety Administration for the evidentiary testing of breath for alcohol concentration and placed on its Conforming Products List for such devices.
9. “Medical Review Officer” (MRO) means a licensed physician responsible for receiving and reviewing laboratory results generated by the school district’s drug testing program and for evaluating medical explanations for certain drug tests.
10. “Refusal to Submit” (to an alcohol or controlled substances test) means that a driver: (a) fails to appear for any test within a reasonable time, as determined by the school district, consistent with applicable DOT regulations, after being directed to do so; (b) fails to remain at the testing site until the testing process is complete; (c) fails to provide a urine specimen or an adequate amount of saliva or breath for any DOT drug or alcohol test; (d) fails to permit the observation or monitoring of the driver’s provision of a specimen in the case of a directly observed or monitored collection in a drug test; (e) fails to provide a sufficient breath specimen or sufficient amount of urine when directed and a determination has been made that no adequate medical explanation for the failure exists; (f) fails or declines to take an additional test as directed; (g) fails to undergo a medical examination or evaluation, as directed by the MRO or the DER; (h) fails to cooperate with any part of the testing process (e.g., refuses to empty pockets when so directed by the collector, behaves in a confrontational way that disrupts the collection process, fails to wash hands after being directed to do so by the collector, fails to sign the certification on the forms); (i) fails to follow the observer’s instructions, in an observed collection, to raise the driver’s clothing above the waist, lower clothing and underpants, and to turn around to permit the observer to determine if the driver has any type of prosthetic or other device that could be used to interfere with the collection process; (j) possesses or wears a prosthetic or other device that could be used to interfere with the collection process; (k) admits to the collector or MRO that the driver adulterated or substituted the specimen; or (l) is reported by the MRO as having a verified adulterated or substituted test result. An applicant who fails to appear for a pre-employment test, who leaves the testing site before the pre-employment testing process commences, or who does not provide a urine specimen because he or she has left before it commences is not deemed to have refused to submit to testing.
11. “Safety-sensitive functions” are on-duty functions from the time the driver begins work or is required to be in readiness to work until relieved from work, and include such functions as driving, loading and unloading vehicles, or supervising or assisting in the loading or unloading of vehicles, servicing,

repairing, obtaining assistance to repair, or remaining in attendance during the repair of a disabled vehicle.

12. "Screening Test Technician" (STT) means anyone who instructs and assists individuals in the alcohol testing process and operates an ASD.
13. "Stand Down" means to temporarily remove an employee from performing safety-sensitive functions after a laboratory reports a confirmed positive, an adulterated, or a substituted test result but before the MRO completes the verification process.
14. "Substance Abuse Professional" (SAP) means a qualified person who evaluates employees who have violated a DOT drug and alcohol regulation and makes recommendations concerning education, treatment, follow-up testing, and aftercare.

C. Policy and Educational Materials

1. The school district shall provide a copy of this policy and procedures to each driver prior to the start of its alcohol and drug testing program and to each driver subsequently hired or transferred into a position requiring driving of a CMV.
2. The school district shall provide to each driver information concerning the effects of alcohol and controlled substances use on an individual's health, work, and personal life; signs and symptoms of an alcohol or drug problem; and available methods of intervening when an alcohol or drug problem is suspected, including confrontation, referral to an employee assistance program, and/or referral to management.
3. The school district shall provide written notice to representatives of employee organizations that the information described above is available.
4. The school district shall require each driver to sign a statement certifying that he or she has received a copy of the policy and materials. This statement should be in the form of Attachment A to this policy. The school district will maintain the original signed certificate and will provide a copy to the driver if the driver so requests.

D. Alcohol and Controlled Substances Testing Program Manager

1. The program manager will coordinate the implementation, direction, and administration of the alcohol and controlled substances testing policy for bus drivers. The program manager is the principal contact for the collection site,

the testing laboratory, the MRO, the BAT, the SAP, and the person submitting to the test. Employee questions concerning this policy shall be directed to the program manager.

2. The school district shall designate a program manager and provide written notice of the designation to each driver along with this policy.

E. Specific Prohibitions for Drivers

1. Alcohol Concentration. No driver shall report for duty or remain on duty requiring the performance of safety-sensitive functions while having an alcohol concentration of 0.04 or greater. Drivers who test greater than 0.04 will be taken out of service and will be subject to evaluation by a professional and retesting at the driver's expense.
2. Alcohol Possession. No driver shall be on duty or operate a CMV while the driver possesses alcohol.
3. On-Duty Use. No driver shall use alcohol while performing safety-sensitive functions.
4. Pre-Duty Use. No driver shall perform safety-sensitive functions within four (4) hours after using alcohol.
5. Use Following an Accident. No driver required to take a post-accident test shall use alcohol for eight (8) hours following the accident, or until he or she undergoes a post-accident alcohol test, whichever occurs first.
6. Refusal to Submit to a Required Test. No driver shall refuse to submit to an alcohol or controlled substances test required by post-accident, random, reasonable suspicion, return-to-duty, or follow-up testing requirements. A verified adulterated or substituted drug test shall be considered a refusal to test.
7. Use of Controlled Substances. No driver shall report for duty or remain on duty requiring the performance of safety-sensitive functions when the driver uses any controlled substance, except when the use is pursuant to instructions (which have been presented to the school district) from a licensed physician who has advised the driver that the substance does not adversely affect the driver's ability to safely operate a CMV.
8. Positive, Adulterated, or Substituted Test for Controlled Substance. No driver shall report for duty, remain on duty, or perform a safety-sensitive function if the driver tests positive for controlled substances or has adulterated or

substituted a test specimen for controlled substances.

9. General Prohibition. Drivers are also subject to the general policies and procedures of the school district which prohibit the possession, transfer, sale, exchange, reporting to work under the influence of drugs or alcohol, and consumption of drugs or alcohol while at work or while on school district premises or operating any school district vehicle, machinery, or equipment.

F. Other Alcohol-Related Conduct

No driver found to have an alcohol concentration of 0.02 or greater but less than 0.04 shall perform safety-sensitive functions for at least twenty-four (24) hours following administration of the test. The school district will not take any action under this policy other than removal from safety-sensitive functions based solely on test results showing an alcohol concentration of less than 0.04 but may take action otherwise consistent with law and policy of the school district.

G. Prescription Drugs

A driver shall inform his or her supervisor if at any time the driver is using a controlled substance pursuant to a physician's prescription. The physician's instructions shall be presented to the school district upon request. Use of a prescription drug shall be allowed if the physician has advised the driver that the prescribed drug will not adversely affect the driver's ability to safely operate a CMV.

H. Testing Requirements

1. Pre-Employment Testing

- a. A driver applicant shall undergo testing for [alcohol and] controlled substances before the first time the driver performs safety-sensitive functions for the school district.
- b. Tests shall be conducted only after the applicant has received a conditional offer of employment.
- c. In order to be hired, the applicant must test negative and must sign an agreement in the form of Attachment B to this policy, authorizing former employers to release to the school district all information on the applicant's alcohol tests with results of blood alcohol concentration of 0.04 or higher, or verified positive results for controlled substances, or refusals to be tested (including verified adulterated or substituted drug test results), or any other violations of DOT agency drug and alcohol testing regulations, or, if the applicant

violated the testing regulations, documentation of the applicant's successful completion of DOT return-to-duty requirements (including follow-up tests), within the preceding two (2) years.

- d. The applicant also must be asked whether he or she has tested positive, or refused to test, on any pre-employment drug or alcohol test administered by an employer to which the employee, during the last two (2) years, applied for, but did not obtain, safety-sensitive transportation work covered by DOT testing rules.

2. Post-Accident Testing

- a. As soon as practicable following an accident involving a CMV, the school district shall test the driver for alcohol and controlled substances if the accident involved the loss of human life or if the driver receives a citation for a moving traffic violation arising from an accident which results in bodily injury or disabling damage to a motor vehicle.
- b. Drivers should be tested for alcohol use within two (2) hours and no later than eight (8) hours after the accident.
- c. Drivers should be tested for controlled substances no later than thirty-two (32) hours after the accident.
- d. A driver subject to post-accident testing must remain available for testing, or shall be considered to have refused to submit to the test.
- e. If a post-accident alcohol test is not administered within two (2) hours following the accident, the school district shall prepare and maintain on file a record stating the reasons the test was not promptly administered and continue to attempt to administer the alcohol test within eight (8) hours.
- f. If a post-accident alcohol test is not administered within eight (8) hours following the accident or a post-accident controlled substances test is not administered within thirty-two (32) hours following the accident, the school district shall cease attempts to administer the test, and prepare and maintain on file a record stating the reasons for not administering the test.

3. Random Testing

- a. The school district shall conduct tests on a random basis at

unannounced times throughout the year, as required by the federal regulations.

- b. The school district shall test for alcohol at a minimum annual percentage rate of 10% of the average number of driver positions, and for controlled substances, at a minimum annual percentage of 50%.
- c. The school district shall adopt a scientifically valid method for selecting drivers for testing, such as random number table or a computer-based random number generator that is matched with identifying numbers of the drivers. Each driver shall have an equal chance of being tested each time selections are made.
- d. Random tests shall be unannounced. Dates for administering random tests shall be spread reasonably throughout the calendar year.
- e. Drivers shall proceed immediately to the collection site upon notification of selection; provided, however, that if the driver is performing a safety-sensitive function, other than driving, at the time of notification, the driver shall cease to perform the function and proceed to the collection site as soon as possible.

4. Reasonable Suspicion Testing

- a. The school district shall require a driver to submit to an alcohol test and/or controlled substances test when a supervisor or school district official, who has been trained in accordance with the regulations, has reasonable suspicion to believe that the driver has used alcohol and/or controlled substances on duty or within four (4) hours before coming on duty. The test shall be done as soon as practicable following the observation of the behavior indicative of the use of controlled substances or alcohol.
- b. The reasonable suspicion determination must be based on specific, contemporaneous, articulable observations concerning the driver's appearance, behavior, speech, or body odors. The required observations for reasonable suspicion of a controlled substances violation may include indications of the chronic and withdrawal effects of controlled substances.
- c. Alcohol testing shall be administered within two (2) hours following a determination of reasonable suspicion. If it is not done within two (2) hours, the school district shall prepare and maintain a record explaining why it was not promptly administered and continue to

attempt to administer the alcohol test within eight (8) hours. If an alcohol test is not administered within eight (8) hours following the determination of reasonable suspicion, the school district shall cease attempts to administer the test and state in the record the reasons for not administering the test.

d. The supervisor or school district official who makes observations leading to a controlled substances reasonable suspicion test shall make and sign a written record of the observations within twenty-four (24) hours of the observed behavior or before the results of the drug test are released, whichever is earlier.

5. Return-To-Duty Testing. A driver found to have violated this policy shall not return to work until an SAP has determined the employee has successfully complied with prescribed education and/or treatment and until undergoing return-to-duty tests indicating an alcohol concentration of less than 0.02 and a confirmed negative result for the use of controlled substances.

6. Follow-Up Testing. When an SAP has determined that a driver is in need of assistance in resolving problems with alcohol and/or controlled substances, the driver shall be subject to unannounced follow-up testing as directed by the SAP for up to sixty (60) months after completing a treatment program.

7. Refusal to Submit and Attendant Consequences

a. A driver or driver applicant may refuse to submit to drug and alcohol testing.

b. Refusal to submit to a required drug or alcohol test subjects the driver or driver applicant to the consequences specified in federal regulations as well as the civil and/or criminal penalty provisions of 49 U.S.C. § 521(b). In addition, a refusal to submit to testing establishes a presumption that the driver or driver applicant would test positive if a test were conducted and makes the driver or driver applicant subject to discipline or disqualification under this policy.

c. A driver applicant who refuses to submit to testing shall be disqualified from further consideration for the conditionally offered position.

d. An employee who refuses to submit to testing shall not be permitted to perform safety-sensitive functions and will be considered insubordinate and subject to disciplinary action, up to and including dismissal. If an employee is offered an opportunity to return to a DOT

safety-sensitive duty, the employee will be evaluated by an SAP and must submit to a return-to-duty test prior to being considered for reassignment to safety-sensitive functions.

- e. Drivers or driver applicants who refuse to submit to required testing will be required to sign Attachment C to this policy.

I. Testing Procedures

1. Drug Testing

- a. Drug testing is conducted by analyzing a donor's urine specimen. Split urine samples will be collected in accordance with federal regulations. The donor will provide a urine sample at a designated collection site. The collection site personnel will then pour the sample into two sample bottles, labeled "primary" and "split," seal the specimen bottles, complete the chain of custody form, and prepare the specimen bottles for shipment to the testing laboratory for analysis. The specimen preparation shall be conducted in sight of the donor.
- b. If the donor is unable to provide the appropriate quantity of urine, the collection site person shall instruct the individual to drink up to forty (40) ounces of fluid distributed reasonably through a period of up to three (3) hours to attempt to provide a sample. If the individual is still unable to provide a complete sample, the test shall be discontinued and the school district notified. The DER shall refer the donor for a medical evaluation to determine if the donor's inability to provide a specimen is genuine or constitutes a refusal to test. For pre-employment testing, the school district may elect to not have a referral made, and revoke the employment offer.
- c. Drug test results are reported directly to the MRO by the testing laboratory. The MRO reports the results to the DER. If the results are negative, the school district is informed and no further action is necessary. If the test result is confirmed positive, adulterated, substituted, or invalid, the MRO shall give the donor an opportunity to discuss the test result. The MRO will contact the donor directly, on a confidential basis, to determine whether the donor wishes to discuss the test result. The MRO shall notify each donor that the donor has seventy-two (72) hours from the time of notification in which to request a test of the split specimen at the donor's expense. No split specimen testing is done for an invalid result.
- d. If the donor requests an analysis of the split specimen within seventy-

two (72) hours of having been informed of a confirmed positive test, the MRO shall direct, in writing, the laboratory to provide the split specimen to another Department of Health and Human Services – SAMHSA certified laboratory for analysis. If the donor has not contacted the MRO within seventy-two (72) hours, the donor may present the MRO information documenting that serious illness, injury, inability to contact the MRO, lack of actual notice of the confirmed positive test, or other circumstances unavoidably prevented the donor from timely making contact. If the MRO concludes that a legitimate explanation for the donor’s failure to contact him/her within seventy-two (72) hours exists, the MRO shall direct the analysis of the split specimen. The MRO will review the confirmed positive test result to determine whether an acceptable medical reason for the positive result exists. The MRO shall confirm and report a positive test result to the DER and the employee when no legitimate medical reason for a positive test result as received from the testing laboratory exists.

- e. If, after making reasonable efforts and documenting those efforts, the MRO is unable to reach the donor directly, the MRO must contact the DER who will direct the donor to contact the MRO. If the DER is unable to contact the donor, the donor will be suspended from performing safety-sensitive functions.
- f. The MRO may confirm the test as a positive without having communicated directly with the donor about the test results under the following circumstances:
 - (1) The donor expressly declines the opportunity to discuss the test results;
 - (2) The donor has not contacted the MRO within seventy-two (72) hours of being instructed to do so by the DER; or
 - (3) The MRO and the DER, after making and documenting all reasonable efforts, have not been able to contact the donor within ten (10) days of the date the confirmed test result was received from the laboratory.

2. Alcohol Testing

- a. The federal alcohol testing regulations require testing to be administered by a BAT using an EBT or an STT using an ASD. EBTs and ASDs can be used for screening tests but only EBTs can be used for confirmation tests.

- b. Any test result less than 0.02 alcohol concentration is considered a “negative” test.
- c. If the donor is unable to provide sufficient saliva for an ASD, the DER will immediately arrange to use an EBT. If the donor attempts and fails to provide an adequate amount of breath, the school district will direct the donor to obtain a written evaluation from a licensed physician to determine if the donor’s inability to provide a breath sample is genuine or constitutes a refusal to test.
- d. If the screening test results show alcohol concentration of 0.02 or higher, a confirmatory test conducted on an EBT will be required to be performed between fifteen (15) and thirty (30) minutes after the completion of the screening test.
- e. Alcohol tests are reported directly to the DER.

J. Driver/Driver Applicant Rights

- 1. All drivers and driver applicants subject to the controlled substances testing provisions of this policy who receive a confirmed positive test result for the use of controlled substances have the right to request, at the driver’s or driver applicant’s expense, a confirming retest of the split urine sample. If the confirming retest is negative, no adverse action will be taken against the driver, and a driver applicant will be considered for employment.
- 2. The school district will not discharge a driver who, for the first time, receives a confirmed positive drug or alcohol test UNLESS:
 - a. The school district has first given the employee an opportunity to participate in, at the employee’s own expense or pursuant to coverage under an employee benefit plan, either a drug or alcohol counseling or rehabilitation program, whichever is more appropriate, as determined by the school district after consultation with the SAP; and
 - b. The employee refuses to participate in the recommended program, or fails to successfully complete the program as evidenced by withdrawal before its completion or by a positive test result on a confirmatory test after completion of the program.
 - c. This limitation on employee discharge does not bar discharge of an employee for reasons independent of the first confirmed positive test result.

K. Testing Laboratory

The testing laboratory for controlled substances will be MEDTOX Laboratory, 402 Co. Road D, New Brighton, MN 55112, 855-415-1987, which is a laboratory certified by the Department of Health and Human Services – SAMHSA to perform controlled substances testing pursuant to federal regulations.

L. Confidentiality of Test Results

All alcohol and controlled substances test results and required records of the drug and alcohol testing program are considered confidential information under federal law and private data on individuals as that phrase is defined in Minn. Stat. Ch. 13. Any information concerning the individual's test results and records shall not be released without written permission of the individual, except as provided for by regulation or law.

M. Recordkeeping Requirements and Retention of Records

1. The school district shall keep and maintain records in accordance with the federal regulations in a secure location with controlled access.
2. The required records shall be retained for the following minimum periods:

Basic records	5 years
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“Basic records” includes records of: (a) alcohol test results with concentration of 0.02 or greater; (b) verified positive drug test results; (c) refusals to submit to required tests (including substituted or adulterated drug test results); (d) SAP reports; (e) all follow-up tests and schedules for follow-up tests; (f) calibration documentation; (g) administration of the testing programs; and (h) each annual calendar year summary.

Information obtained from previous employers	3 years
Collection records	2 years
Negative and cancelled drug tests	1 year
Alcohol tests with less than 0.02 concentration	1 year
Education and training records	indefinite

“Education and training records” must be maintained while the individuals perform the functions which require training and for the two (2) years after ceasing to perform those functions.

N. Training

The school district shall ensure all persons designated to supervise drivers receive training. The designated employees shall receive at least sixty (60) minutes of training on alcohol misuse and at least sixty (60) minutes of training on controlled substances use. The training shall include physical, behavioral, speech, and performance indicators of probable misuse of alcohol and use of controlled substances. The training will be used by the supervisors to make determinations of reasonable suspicion.

O. Consequences of Prohibited Conduct and Enforcement

1. Removal. The school district shall remove a driver who has engaged in prohibited conduct from safety-sensitive functions. A driver shall not be permitted to return to safety-sensitive functions until and unless the return-to-duty requirements of federal DOT regulations have been completed.

2. Referral, Evaluation, and Treatment

- a. A driver or driver applicant who has engaged in prohibited conduct shall be provided a listing of SAPs readily available to the driver or applicant and acceptable to the school district.
- b. If the school district offers a driver an opportunity to return to a DOT safety-sensitive duty following a violation, the driver must be evaluated by an SAP and the driver is required to successfully comply with the SAP's evaluation recommendations (education, treatment, follow-up evaluation(s), and/or ongoing services). The school district is not required to provide an SAP evaluation or any subsequent recommended education or treatment.
- c. Drivers are responsible for payment for SAP evaluations and services unless a collective bargaining agreement or employee benefit plan provides otherwise.
- d. Drivers who engage in prohibited conduct also are required to comply with follow-up testing requirements.

3. Disciplinary Action

- a. Any driver who refuses to submit to post-accident, random, reasonable suspicion, or follow-up testing not only shall not perform or continue to perform safety-sensitive functions, but also may be subject to disciplinary action, which may include immediate

suspension without pay and/or immediate discharge.

- b. Drivers who test positive with verification of a confirmatory test or are otherwise found to be in violation of this policy or the federal regulations shall be subject to disciplinary action, which may include immediate suspension without pay and/or immediate discharge.
- c. Nothing in this policy limits or restricts the right of the school district to discipline or discharge a driver for conduct which not only constitutes prohibited conduct under this policy but also violates the school district's other rules or policies.

BOARD OF EDUCATION
Adam Broden, Chairman
Wendy Fultz, Clerk
Amy Fontaine, Treasurer

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Toby Anderson, Director
Kathy Clark, Director
Darcie Kaiser, Director

— DRIVER ACKNOWLEDGMENT —
DRUG AND ALCOHOL TESTING POLICY AND MATERIALS
Attachment A

I have received a copy of the Drug and Alcohol Testing Policy of Independent School District No. 162, Bagley, Minnesota and have read it in its entirety. I understand that I am subject to the provisions of Article III of the policy, entitled Drug and Alcohol Testing for Bus Drivers, because the position involves operating a commercial motor vehicle and requires a commercial driver’s license.

The District’s policy was provided to me:

1. Upon adoption of the policy. (employee).
2. Upon my hire. (job applicant/new employee).
3. After receipt of my conditional job offer, before any testing if my job offer is contingent upon my passing of drug and alcohol testing. (job applicant).

I also received materials concerning the effects of alcohol and controlled substances use on an individual’s health, work, and personal life; signs and symptoms of an alcohol or drug problem; and available methods of intervening when an alcohol or drug problem is suspected.

I have been advised that the Alcohol and Controlled Substances Testing Program Manager is the Transportation Director and that any questions I may have concerning the Policy should be directed to the Program Manager.

Date _____

Signature of Employee/Applicant

Typed or printed name

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– BUS DRIVER OR DIRVER APPLICANT –
AUTHORIZATION TO RELEASE INFORMATION
Attachment B

Section I. To be completed by the school district, signed by the bus driver, or driver applicant, and transmitted to the previous employer:

Employee Printed or Typed Name: _____

Employee SS or ID Number: _____

I hereby authorize release of information from my Department of Transportation regulated drug and alcohol testing records by my previous employer, listed in Section I-B, to the employer listed in Section I-A. This release is in accordance with DOT Regulation 49 CFR Part 40, Section 40.25. I understand that information to be released in Section II-A by my previous employer, is limited to the following DOT-regulated testing items:

1. Alcohol tests with a result of 0.04 or higher;
2. Verified positive drug tests;
3. Refusals to be tested;
4. Other violations of DOT agency drug and alcohol testing regulation;
5. Information obtained from previous employers of a drug and alcohol rule violation;
6. Documentation, if any, of completion of the return-to-duty process following a rule violation.

Employee Signature: _____ Date: _____

Section I-A

School District Name: _____

Address: _____

Phone #: _____ Fax#: _____

Designated Employee Representative: _____

Section I-B

Previous Employer Name: _____

Address: _____

Phone #: _____

Designated Employer Representative (if known): _____

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Section II. To be completed by the previous employer and transmitted by mail or fax to the new employer:

Section II-A. In the two years prior to the date of the employee’s signature (in Section I), for DOT-regulated testing:

1. Did the employee have alcohol tests with a result of 0.04 or higher? YES___ NO___
2. Did the employee have verified positive drug tests? YES___ NO___
3. Did the employee refuse to be tested? YES___ NO___
4. Did the employee have other violations of DOT agency drug and alcohol testing regulations? YES___ NO___
5. Did a previous employer report a drug and alcohol rule violation to you? YES___ NO___
6. If you answered “yes” to any of the above items, did the employee complete the return-to-duty process? N/A___ YES___ NO___

NOTE: If you answered “yes” to item 5, you must provide the previous employer’s report. If you answered “yes” to item 6, you must also transmit the appropriate return-to-duty documentation (e.g., SAP report(s), follow-up testing record).

Section II-B

Name of person providing information in Section II-A: _____

Title: _____

Phone #: _____

Date: _____

— BUS DRIVER OR DRIVER APPLICANT —
REFUSAL TO SUBMIT TO TESTING
Attachment C

I hereby refuse to submit to drug/alcohol testing by doing the following:

- Failing to appear for any test within a reasonable time, as determined by the school district, consistent with applicable DOT regulations, after being directed to do so;
- Failing to remain at the testing site until the testing process is complete;
- Failing to provide a urine specimen or an adequate amount of saliva or breath for any DOT drug or alcohol test;
- Failing to permit the observation or monitoring of any provision of a specimen in the case of a directly observed or monitored collection in a drug test;
- Failing to provide a sufficient breath specimen or sufficient amount of urine when directed and it has been determined that there was no adequate medical explanation for the failure;
- Failing or declining to take a second test as directed;
- Failing to undergo a medical examination or evaluation, as directed by the Medical Review Officer (MRO) or the Designation Employer Representative (DER);
- Failing to cooperate with any part of the testing process (e.g., refusing to empty pockets when so directed by the collector, behaving in a confrontational way that disrupts the collection process, failing to wash hands after being directed to do so by the collector, failing to sign the certification on the form);
- Failing to follow the observer's instructions, in an observed collection, to raise the driver's clothing above the waist, lower clothing and underpants, and to turn around to permit the observer to determine if the driver has any type of prosthetic or other device that could be used to interfere with the collection process;
- Possessing or wearing a prosthetic or other device that could be used to interfere with the collection process;
- Admitting to the collector or MRO that the driver adulterated or substituted the specimen; or
- Having a verified adulterated or substituted test as reported by the MRO.

[An applicant who fails to appear for a preemployment test, who leaves the testing site before the preemployment testing process commences, or who does not provide a urine specimen because he or she left before it commences, is not deemed to have refused to submit to testing.]

I recognize that my refusal subjects me to the consequences specified in federal law and regulations. It also constitutes a presumption of a positive result. I further recognize that if I am an applicant, I will be disqualified from consideration for the conditionally-offered position. If I an employee, I will not be permitted to perform safety-

sensitive functions, and will be considered insubordinate and subject to disciplinary action, up to and including dismissal. If the school district offers me an opportunity to return to a DOT safety-sensitive function, I understand I will be evaluated by a substance abuse professional, and will be required to submit to a return-to-duty test prior to being considered for reassignment to safety-sensitive functions.

Date _____

Time _____

Signature of Employee/Applicant

Supervisor: _____

Supervisor's Signature

Comments: _____

Employee refusal to sign

Supervisor's Initials: _____

STATEMENT OF BELIEF
(ADOPTED FEBRUARY 14, 1981)

The Board of Education of Independent School District No. 162 believes that individuals be accepted “as is” into the educational program. In addition, all individuals will be provided with a stimulating environment and with opportunities for continuous progress. (K-12)

In the practical application of this philosophy, opportunities shall be provided all individuals to the limits of their mental and physical ability to:

1. Develop good physical, mental and emotional health.
2. Develop positive moral and ethical values.
3. Develop an appreciation for their role in the family and community groups.
4. Develop understanding and skills for effective participation in the democratic process.
5. Develop the ability to communicate with others.
6. Develop knowledge, understanding and appreciation of the total environment.
7. Develop skills necessary to become a productive member of society.
8. Develop an appreciation of cultures.
9. Develop alternative uses for leisure time.
10. Develop zeal and desire for life long learning and self-improvement.
11. Develop a positive self-concept.
12. Develop an understanding and appreciation of the world of work.

209 CODE OF ETHICS
Board Adopted:

I. PURPOSE

The purpose of this policy is to assist the individual school board member in understanding his or her role as part of a school board and in recognizing the contribution that each member must make to develop an effective and responsible school board.

II. GENERAL STATEMENT OF POLICY

Each school board member shall follow the code of ethics stated in this policy.

A. AS A MEMBER OF THE SCHOOL BOARD, I WILL:

1. Attend school board meetings.
2. Come to the meetings prepared for discussion of the agenda items.
3. Listen to the opinions and views of others (including, but not limited to, other school board members, administration, staff, students, and community members).
4. Vote my conscience after informed discussion, unless I abstain because a conflict of interest exists.
5. Support the decision of the school board, even if my position concerning the issue was different.
6. Recognize the integrity of my predecessors and associates and appreciate their work.
7. Be primarily motivated by a desire to provide the best possible education for the students of my school district.
8. Inform myself about the proper duties and functions of a school board member.

B. IN PERFORMING THE PROPER FUNCTIONS OF A SCHOOL BOARD MEMBER, I WILL:

1. Focus on education policy as much as possible.
2. Remember my responsibility is to set policy – not to implement policy.
3. Consider myself a trustee of public education and do my best to protect, conserve, and advance its progress.
4. Recognize that my responsibility, exercised through the actions of the school board as a whole, is to see that the schools are properly run – not to run them myself.
5. Work through the superintendent – not over or around the superintendent.
6. Delegate the implementation of school board decisions to the superintendent.

C. TO MAINTAIN RELATIONS WITH OTHER MEMBERS OF THE SCHOOL BOARD, I WILL:

1. Respect the rights of others to have and express opinions.
2. Recognize that authority rests with the school board in legal session – not with the individual members of the school board except as authorized by law.
3. Make no disparaging remarks, in or out of school board meetings, about other members of the school board or their opinions.
4. Keep an open mind about how I will vote on any proposition until the board has met and fully discussed the issue.
5. Make decisions by voting in school board meetings after all sides of debatable questions have been presented.
6. Insist that committees be appointed to serve only in an advisory capacity to the school board.

D. IN MEETING MY RESPONSIBILITIES TO MY COMMUNITY, I WILL:

1. Attempt to appraise and plan for both the present and future educational needs of the school district and community.
2. Attempt to obtain adequate financial support for the school district's programs.
3. Insist that business transactions of the school district be ethical and open.
4. Strive to uphold my responsibilities and accountability to the taxpayers in my school district.

E. IN WORKING WITH THE SUPERINTENDENT OF SCHOOLS AND STAFF, I WILL:

1. Hold the superintendent responsible for the administration of the school district.
2. Give the superintendent authority commensurate with his or her responsibilities.
3. Assure that the school district will be administered by the best professional personnel available.
4. Consider the recommendation of the superintendent in hiring all employees.
5. Participate in school board action after considering the recommendation of the superintendent and only after the superintendent has furnished adequate information supporting the recommendation.
6. Insist the superintendent keep the school board adequately informed at all times.
7. Offer the superintendent counsel and advice.

8. Recognize the status of the superintendent as the chief executive officer and a non-voting, ex officio member of the school board.
9. Refer all complaints to the proper administrative officer or insist that they be presented in writing to the whole school board for proper referral according to the chain of command.
10. Present any personal criticisms of employees to the superintendent.
11. Provide support for the superintendent and employees of the school district so they may perform their proper functions on a professional level.

F. IN FULFILLING MY LEGAL OBLIGATIONS AS A SCHOOL BOARD MEMBER, I WILL:

1. Comply with all federal, state, and local laws relating to my work as a school board member.
2. Comply with all school district policies as adopted by the school board.
3. Abide by all rules and regulations as promulgated by the Minnesota Department of Education and other state and federal agencies with jurisdiction over school districts.
4. Recognize that school district business may be legally transacted only in an open meeting of the school board.
5. Avoid conflicts of interest and refrain from using my school board position for personal gain.
6. Take no private action that will compromise the school board or administration.
7. Guard the confidentiality of information that is protected under applicable law.

**ACCEPTANCE OF OFFICE
AND OATH OF OFFICE**

I hereby accept the office of school board member of Independent School District No. 162 for a term beginning the first Monday in January, 2015 and expires the first Monday in January, 2019.

Date: _____
Signature _____

STATE OF MINNESOTA)
)
COUNTY OF CLEARWATER)

The foregoing instrument was acknowledged before me this _____ day of _____, 20____ by _____.
(Name of Candidate)

Notary Public

OATH OF OFFICE

I swear/affirm that I will support the Constitution of the United States and of this state, and that I will discharge faithfully the duties of the office of school board member of Independent School District No. 162 to the best of my judgment and ability.

Date: _____
Signature _____

STATE OF MINNESOTA)
)
COUNTY OF CLEARWATER)

The foregoing instrument was acknowledged before me this _____ day of _____, 20____ by _____.
(Name of Candidate)

Notary Public