

MEMO TO: Board of Education
TOPIC: Regular School Board Meeting
FROM: Steve D. Cairns, Superintendent
DATE: November 29, 2018

A Regular School Board Meeting of the Board of Education will be held December 3, 2018 at 7:30 PM in the High School Room 101.

Agenda

1. SCHOOL BOARD ACTION

2. CALL TO ORDER

A. Pledge

3. PREVIEW OF AGENDA

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

4. ADDITIONS TO THE AGENDA

5. CONSENT AGENDA

A. Minutes - November 19 4

B. Minutes - November 26 Work Session 7

6. COMMUNICATIONS

A. Enrollment - December 1 8

B. Meet and Confer Meeting ??? No Agenda Items

C. Region 1 Joint Powers Board Election Balloting

7. STUDENT INPUT AND RECOGNITION

A. KRJB Good Student Award - Kara Bowman

B. BES Student of the Month for October 2018

Emalee Ysen, Kegan Maruska, Trexen Olson, Hannah Dahl, Olivia Parks, Michael Roy, Libby Erickson, Emmi Skarison, Mayson Natrass, Mazie Hoie, Kaylynn Waldvogel, Aiden Rolfson, Aalisa Auginaush, Paige Hilliard, Dalton Walker, Marlow Larson, Lydia Waldvogel, Alexis Anderson, Domanick Thompson, Lela Netland, Hailey Martine, Alexia Baird, Nora Stout, Nataly Stout, and Gavin Bruers.

C. Senior of the Month - November

McKinzie Halverson

D. Student Council Update

8. PUBLIC AGENDA ITEM

9. COMMITTEE REPORTS

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

10. REPORTS AND PRESENTATIONS

- A. Fundraiser Approval for the BES - Hoops for Hearts, American Heart Association 10

11. SCHOOL BOARD ACTION

- A. Presentation of 2018-2019 Bagley School Budget 16
- B. Final Levy Limitation 2018 payable 2019 17
- C. Bagley Youth Hockey Association Lease Agreement
- D. Policy Second Reading & Adoption
 - 1) Policy 615 - Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students - Revised 57
 - 2) Policy 618 - Assessment of Student Achievement - Revised 62
- E. Request for Payment - Darin Halvorson Roofing in the amount of \$7,639.32 69
- F. Superintendent Search - Hire a Superintendent Search Firm
- G. Staffing
 - 1) Request for Personal Leave - Employee A is requesting 2 additional unpaid days off.
 - 2) Request for Personal Leave - Employee B is requesting January 2 - March 29 (12 weeks) off.
 - 3) Maternity Leave Request - Employee C is requesting up to 12 weeks of maternity leave beginning approximately January 16, 2019.

12. NEXT MEETINGS AGENDA ITEMS

13. FUTURE MEETINGS

School Board Meeting - December 17, 2018, at 7:30 p.m. in BHS Room 101.

14. **ADJOURNMENT**

15. **SCHOOL BOARD ACTION**

**BAGLEY PUBLIC SCHOOLS
REGULAR SCHOOL BOARD MEETING
NOVEMBER 19, 2018
MINUTES**

The regular meeting of the School Board, Independent School District #162 was held on November 19, 2018, at 7:30 p.m. in High School Room 101. Members present: Adam Broden, Wendy Fultz, Amy Fontaine, Renee Benson, Jeremy Davies, Jamie Grover and Superintendent Cairns. Members absent: LeAnn Agnes.

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

1. The first edition of the Bagley Elementary School newspaper was distributed to the Board. This is funding by Title I funds and was started to help motivate students who struggle with writing.
2. A motion was made by Amy Fontaine, seconded by Wendy Fultz to approve the following consent agenda items:
 - A. November 5 Minutes & November 9 Special Meeting Minutes
 - B. November 2018 Invoices - \$148,595.02 – Ck# 59519-59612
 - C. October 2018 Hand Payables - \$116,625.59 – Ck #32728-32795
 - D. October 2018 Statement of Cash Balances - \$4,789,956.23
 - E. October 2018 Budget Comparison
 - F. October 2018 Wires Payments - \$349,213.27
 - G. Elementary & High School Auxiliary AccountMotion passed 5-0.
3. Board members who are interested in filling for election to the Region 1 Joint Powers Board must see Superintendent Cairns before November 21.
4. MSBA Leadership Conference will be held on January 17 & 18, 2019, at the Minneapolis Convention Center. Board members who are interested in attending the conference should contact Jennifer Hecht by November 21.
5. Director Benson entered the meeting.
6. David Gerbracht and Bill Palmer, Bagley Youth Hockey Association, respectfully asked the Board to consider renegotiating the current contract for the use of the hockey building for the Varsity Hockey program. The Board was invited to the BGCG Youth Hockey Association grand opening of their new addition to the youth hockey arena on Saturday, November 24th.
7. A motion was made by Jeremy Davies, seconded by Jamie Grover to authorize the re-submission of the AIEA Application and budget. Motion passed 6-0.
8. A motion was made by Jamie Grover, seconded by Wendy Fultz to authorize the BHS Music Department Roma Kawa Coffee and Bagley Discount Card fundraisers. Motion passed 6-0.
9. First reading and comments of the following policies were held:
 - A. Policy 615 – Testing Accommodations, Modifications, and Exemption for IEPs, Section 504 Plans, and LEP Students
 - B. Policy 618 – Assessment of Student Achievement

10. A motion was made by Amy Fontaine, seconded by Renee Benson 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:

* \$494.99 from SFM-Slips and Falls Grant for Maintenance Department
Motion passed 6-0.

11. A motion was made by Jeremy Davies, seconded by Renee Benson to adopt the following resolution:

**RESOLUTION AUTHORIZING ISSUANCE OF CERTIFICATES
OF ELECTION AND DIRECTING SCHOOL DISTRICT CLERK
TO PERFORM OTHER ELECTION RELATED DUTIES**

WHEREAS, the board has canvassed the general election for school board members held on November 9, 2018.

NOW THEREFORE, BE IT RESOLVED by the School Board of Independent School District No. 162, State of Minnesota, as follows:

1. The chair and clerk are hereby authorized to execute certificates of election on behalf of the school board of Independent School District No. 162 to the following candidates:
 - A. Wendy Fultz
 - B. Donald Nordlund
 - C. Jamie Grover

who have received a sufficiently large number of votes to be elected to fill vacancies on the board caused by expiration of term on first Monday in January next following the election, based on the results of the canvass.

2. The certificate of election shall be in substantially the form attached hereto.
3. After the time for contesting the election has passed and the candidate has filed all campaign financial reports required by Minnesota Statutes, Chapter 211A, the clerk of the school board is hereby directed to deliver the certificates to the persons entitled thereto personally or by certified mail.
4. The clerk is hereby directed to enclose with the certificate a form of acceptance of office and oath of office in substantially the form attached hereto.

12. A motion was made by Jeremy Davies, seconded by Amy Fontaine to revise Policy 601 – School District Curriculum and Instruction Goals. Motion passed 6-0.

13. A motion was made by Jeremy Davies, seconded by Wendy Fultz to revise Policy 604 – Instructional Curriculum. Motion passed 6-0.

14. A motion was made by Jamie Grover, seconded by Renee Benson to revise Policy 613 – Graduation Requirements. Motion passed 6-0.

15. A motion was made by Jeremy Davies, seconded by Amy Fontaine, to revise Policy 709 – Student Transportation Safety. Motion passed 6-0.

16. A motion was made by Jamie Grover, seconded by Renee Benson to hire Casey Dahl as the Head Baseball Coach for Bagley High School. Motion passed 6-0.
17. A motion was made by Amy Fontaine, seconded by Renee Benson to hire Michael Macy as a highly qualified paraprofessional contingent upon a satisfactory background check and meeting the No Child Left Behind requirements. Motion passed 6-0.
18. Superintendent Cairns apprised the Board that we are still waiting for two proposals from companies who provide Superintendent Search services. The Board set a work session meeting for November 26, 2018, at 7:30 p.m. in BHS Room 101 to review the proposals.
19. A motion was made by Jeremy Davies, seconded by Jamie Grover to adopt the MOU on dues deductions pending approval by the BEA. Motion passed 6-0.
20. ITEMS FOR THE NEXT AGENDA:
 - A. Policy Second Reads and Adoption:
 1. Policy 615 – Testing Accommodations, Modifications, and Exemption for IEPs, Section 504 Plans, and LEP Students
 2. Policy 618 – Assessment of Student Achievement
 - B. Staffing
21. A School Board work session will be held on November 26, 2018, at 7:30 p.m. in High School Room 101.
22. The next School Board meeting will be held on December 3, 2018, at 7:30 p.m. in High School Room 101.
23. A motion was made by Amy Fontaine to adjourn the meeting at 9:06 p.m. Motion passed 6-0.

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

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

**BAGLEY PUBLIC SCHOOLS
SCHOOL BOARD WORKING SESSION
NOVEMBER 26, 2018
MINUTES**

The working session of Independent School District #162 was held on November 26, 2018, at 7:30 p.m. in High School Room 101. Members present: Adam Broden, Wendy Fultz, Amy Fontaine, Renee Benson, Jeremy Davies, Jamie Grover and Superintendent Cairns. Members absent: LeAnn Agnes.

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

1. Bagley Youth Hockey Association Contract discussion – no action taken.
2. Bruce Miles, Big River Group, LLC, presentation and Superintendent search discussion – no action taken.
3. The meeting was adjourned at 9:10 p.m.

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

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

Bagley School							
Enrollment K -12							
SY 2018-2019							
	12/3/18	11/1/18	10/1/18	9/18/18	5/31/18	9/19/17	
HK	15	15	15	15		11	10
K	62	59	64	64		61	64
1	61	61	62	62		83	84
2	84	84	82	83		74	71
3	70	70	70	70		91	87
4	91	90	89	89		74	75
5	75	73	73	73		95	98
6	94	93	93	93		78	82
Total K-6	552	545	548	549		567	571
7	78	79	79	78		82	80
8	84	85	85	85		71	75
9	68	69	69	69		73	74
10	74	76	74	74		55	63
11	51	52	53	53		68	81
12	65	67	67	66		67	74
Total 7-12	420	428	427	425		416	447
Total K-12	972	973	975	974		983	1,018

Bagley School														
Enrollment K -12														
Comparison 05/06 - 18/19 SY														
	12/3/18	12/1/17	12/1/16	12/1/15	12/1/14	12/2/13	12/3/12	12/1/11	12/1/10	12/1/09	12/1/08	12/3/07	12/1/06	12/1/05
HK	15	11	10	16	12	4	16	19	13	15	14	17	5	9
K	62	62	74	60	77	75	89	70	74	76	69	60	77	73
1	61	86	67	90	76	101	89	84	74	74	68	66	84	83
2	84	71	90	72	101	81	86	76	74	70	66	83	80	67
3	70	88	77	102	84	87	76	70	66	71	77	76	66	71
4	91	73	104	77	85	78	77	65	80	76	76	64	66	86
5	75	96	81	82	79	72	66	80	83	77	64	68	88	79
6	94	81	80	80	71	67	74	84	82	68	72	91	81	75
Total K-6	552	568	583	579	585	565	573	548	546	527	506	525	547	543
7	78	82	76	75	66	76	86	85	68	74	88	79	74	96
8	84	75	70	66	75	86	83	64	73	86	77	75	97	74
9	68	73	73	79	86	80	67	75	78	78	73	99	68	96
10	74	59	71	82	80	59	65	79	73	84	96	66	86	94
11	51	75	80	63	55	67	69	65	69	97	65	90	82	71
12	65	70	59	50	58	71	61	66	82	66	93	79	63	74
Total 7-12	420	434	429	415	420	439	431	434	443	485	492	488	470	505
Total K-12	972	1,002	1,012	994	1,005	1,004	1,004	982	989	1,012	998	1,013	1,017	1,048

Bagley Public Schools Fundraising Request Form

School Board Adopted:

Name of Fundraising Group: Bagley Elementary Physical Education Today's Date: 11-27-18

Advisor in Charge of Event: Thomas Higgins Student Rep: NA

Fundraising Activity: Hoops for Hearts - American Heart Association

First Day of Fundraiser: February 8, 2019 Last Day of Fundraiser: February 22, 2019

Describe the fundraising activity: (Please attach all flyers/advertisements for this event to this form).

Note: All food fundraisers must comply with the Smart Snacks guidelines.

Also called Kids Heart Challenge, this fundraiser raises money for the American Heart Association. Students can also earn small token gifts depending on monies raised. In addition ~~our~~ school can earn certificates to purchase equipment from US games. See attached info.

Purpose for which funds will be used: American Heart Association research, education + community services

Select One: Soliciting in school only Soliciting in school and community

Was this fundraiser done in the past? Yes No 2015 + 2017

Name of Vendor(s): sponsored by American Heart Association and SHAPE America

Is this fundraiser managed through the student activity account? Yes No

If yes, name of account: _____

If no, please explain: students turn in money on last day. All proceeds go to American Heart Association

Are school district facilities required? Yes No

If yes, a facility use permit must be completed. The fundraiser must be approved by the host and appear on the school calendar. Submit the Facility Use Permit Request along with a copy of the fundraiser request form.

IMPORTANT: This form must be signed by the Advisor and Principal and then sent to the School Board for approval. Once the fundraiser is approved, the form will be sent back to the Advisor for their records. The fundraiser cannot begin until this form has been signed and returned to the Advisor.

Upon completion of the Fundraiser, the Advisor is responsible for completing the "Fundraiser Accountability Form" and submitting to the Principal for review within 30 days. These forms should be retained with the student activity account records and a copy sent to the district office.

Advisor in Charge Signature: Thomas S Higgins Date: 11-27-18

OFFICE USE ONLY

Fundraiser Approved: Fundraiser Denied: More Information Needed:

Principal Signature: Kristi Mack Date: 11-27-18

Fundraiser Approved: Fundraiser Denied: More Information Needed:

Superintendent's Signature: _____ Date of School Board Approval: _____

Dear Bagley School Board Members:

In 2017, Bagley Elementary School students participated in a fundraiser to combat cardiovascular diseases, sponsored by the American Heart Association, called **Hoops for Hearts**. Through the generosity of district residents and extended families and friends, the students raised an incredible \$9769.48. In 2015 the students raised \$7248.97. This money went to the American Heart Association for research, public health education, professional education and training, and community services.

The Physical Education Department at Bagley Elementary School is asking for permission to participate in this fundraiser again. If approved, we would like to set February 8th, 2019, as the kick-off date. It will run for two weeks, with collection envelopes being turned in on February 21st and 22nd.

At this time we are seeking School Board approval to proceed with this fundraiser for cardiovascular diseases.

Thank you for your consideration.

Thomas Higgins
Darin Carstens
Lee Furuseth



American Heart Association.



Join the Kids Heart Challenge!

The **KIDS HEART CHALLENGE** is an all-new, your-kids-are-going-to-love-it program that prepares kids for success by supporting their **PHYSICAL AND EMOTIONAL** well-being.

For details, visit heart.org/kidsheartchallenge



WHAT IT MEANS FOR YOUR SCHOOL

CHOOSE YOUR ACTIVATIONS



JUMP



HOOPS



NEW! WARRIOR



NEW! DANCE

EARN GIVE-BACKS AND INCENTIVES

- **NEW** additions to the US Games catalog. You will receive an **EXTRA 10% off** when using your certificates **PLUS** free shipping.
- **NEW** Direct Contributions Back to Your Schools
- **NEW** Grant Program



Finn, Age 3

BUILD YOUR CURRICULUM

- New **OPEN** curriculum provides a series of classroom-based physical activity plans and resources that support social and emotional learning.
- PE-focused curriculum modules for physical, personal and social responsibility.
- More curriculum in development to support whole child.

SUPPORT YOUR COMMUNITY

- **FUN** interactive characters that reinforce emotional and physical well-being with augmented reality interface and easy online fundraising.
- **NEW** updates to our popular app and two **NEW** Heart Hero characters whose messages support the whole child.
- **NEW** Facebook community site for educators to share stories, best practices and successes.

"Thank you for supporting special hearts like mine!"



American Heart Association.



We are the largest nonprofit funder of lifesaving research. We proudly support you, your schools and America's youth.



A RELENTLESS FORCE FOR A WORLD OF LONGER, HEALTHIER LIVES.

Addressing what matters most to educators and parents – preparing children for success through *physical and emotional well-being.*



#kidsheartchallenge

PE IS A PRIORITY!

- We fight for physical education in schools.
- We advance policies prioritizing staff and student well-being.

HEALTHY FOOD = HEALTHY KIDS!

- We make sure dietary guidelines are met for 44 million school meals.
- We work with the Alliance for a Healthier Generation for healthier meals and physical activity for kids.
- We work to ensure all restaurant meals marketed to children meet nutrition guidelines.

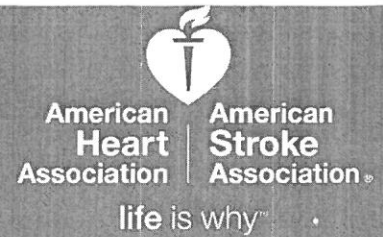
A GENERATION OF LIFESAVERS!

- CPR in Schools trains millions of students and teachers to save lives.
- We helped pass laws requiring CPR training for graduation in 38 states.

LET'S MOVE, PEOPLE!

- We help more than 4 million students get at least 60 minutes of daily physical activity through NFL Play 60.
- We help teachers buy more PE equipment through US Games give-backs.

LIFE is why...™
We DID That!



Do you recognize the American Heart Association in your community?



Leading the fight for clean indoor air in public areas such as workplaces, bowling alleys, restaurants, pubs, etc... *We did that!*

Research shows that heart attack rates drop immediately following implementation of a smoke-free law, reaching a 17% reduction after one year and about a 36% reduction after three years.



Advocating to ensure food labels include appropriate nutrition information to promote healthy choices... *We did that!*

A healthy diet is a key weapon in the fight against heart disease. Use our nutrition guidelines at americanheart.org to make smart choices to benefit your heart and overall health.



Reducing the calories your children consume at school... *We did that!*

According to a 2010 report from the Alliance for a Healthier Generation, there has been an **88% decline** in calories in soda and other beverages shipped to schools since a three-year agreement with the major beverage companies, such as the Coca-Cola Company, Dr Pepper Snapple Group and Pepsi-Co, Inc.



Establishing CPR guidelines and training people of all ages... *We did that!*

Effective bystander CPR, provided immediately after cardiac arrest, can double a victim's odds of survival. Our *CPR Anytime* products train people in this lifesaving skill in just 22 minutes!



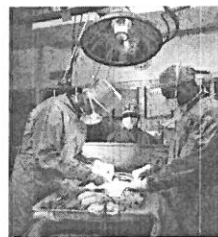
Advocating to place AEDs (automated external defibrillators) in public places such as airports, golf courses and malls... *We did that!*

Only an electric shock can restart a stopped heart. For each minute without defibrillation, a cardiac arrest victim's odds of survival decrease by 7-10%. AEDs save lives!



Helping hospitals provide better treatment for cardiac and stroke patients... *We did that!*

Our *Get with the Guidelines* quality improvement program has impacted the lives of 2 million patients – and counting – by helping hospitals treat patients according to evidenced-based guidelines proven to improve health outcomes.



Advancing surgical techniques, developing the artificial valve, pacemakers and cardiac stents... *We did that!*

The American Heart Association has funded research that led to many medical breakthroughs, including pacemakers, artificial heart valves, CPR, and blood pressure and cholesterol-lowering drugs.

©2015 American Heart Association. Also known as the Heart Fund. MWA rev 6/29/15

And if you've been a donor, volunteer or supporter of the American Heart Association in the last 60 years... *YOU did that, too!*

What more can we do together this year? JOIN US!
Call your local American Heart Association office or visit us at heart.org.



Kids Heart Challenge School Give-Backs and Incentives

School Raises	US Games Rewards		Direct Contribution to Schools		Total for School.
\$1,500 to \$2,999	\$100	+	\$60	=	\$160
\$3,000 to \$4,999	\$200	+	\$100	=	\$300
\$5,000 to \$7,499	\$300	+	\$200	=	\$500
\$7,500 to \$9,999	\$400	+	\$300	=	\$700
\$10,000 to \$14,999	\$500	+	\$350	=	\$850
\$15,000 to \$19,999	\$800	+	\$500	=	\$1,300
\$20,000 to \$24,999	\$1,000	+	\$700	=	\$1,700
\$25,000+	\$1,300+	+	\$800+	=	\$2,100+



If your school raises more than \$25,000 you will receive **EVEN MORE** gift certificates!



GRANTS FOR SCHOOLS!

WHAT IT IS	To celebrate the American Heart Association's 40th year in schools, educators can apply for \$400,000 in grants.
HOW IT WORKS	Have your kids participate in the Kids Heart Challenge and apply.
HOW WE GRANT	Peer-Reviewed by teachers like you!



Division of School Finance
1500 Highway 36 West
Roseville, MN 55113-4266

District Revenues and Expenditures Budget for Fiscal Year (FY) 2018 and FY 2019

ED-00110-41

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

District Name: Bagley

District Number: 0162

Fund	FY 2018 Beginning Fund Balances	FY 2018 Actual Revenues and Transfers In	FY 2018 Actual Expenditures and Transfers Out	June 30, 2018 Actual Fund Balances	FY 2019 Budget Revenues and Transfers In	FY 2019 Budget Expenditures and Transfers Out	June 30, 2019 Projected Fund Balances
General Fund/Restricted	\$ 951,434	\$ 767,138	\$ 1,120,337	\$ 598,235	\$ 1,002,317	\$ 1,398,738	\$ 201,814
General Fund/Other	\$ 2,347,022	\$ 12,056,534	\$ 11,619,168	\$ 2,784,387	\$ 11,833,667	\$ 11,945,933	\$ 2,672,121
Food Service Fund	\$ 155,713	\$ 589,128	\$ 603,510	\$ 141,331	\$ 567,850	\$ 588,310	\$ 120,871
Community Service Fund	\$ 197,530	\$ 271,960	\$ 202,642	\$ 266,848	\$ 255,705	\$ 228,876	\$ 293,677
Building Construction Fund	\$ 321,518	\$ 992	\$ 23,056	\$ 299,454	\$ -	\$ -	\$ 299,454
Debt Service Fund	\$ 93,324	\$ 452,135	\$ 444,515	\$ 100,944	\$ 403,689	\$ 444,215	\$ 60,418
Trust Fund	\$ 7,939	\$ 1,025	\$ 1,100	\$ 7,864	\$ 1,000	\$ 1,100	\$ 7,764
Internal Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
* OPEB Revocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB Irrevocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total - All Funds	\$ 4,074,480	\$ 14,138,911	\$ 14,014,328	\$ 4,199,064	\$ 14,064,228	\$ 14,607,172	\$ 3,656,120
Long-Term Debt			Current Statutory Operating Debt per Minnesota Statutes, section 123B.81				
Outstanding July 1, 2017	\$ 5,775,000		Amount of General Fund Deficit, if any, in excess of 2.5% of expenditures 06/30/2018			\$0	
Plus: New Issues	\$ -						
Less: Redemmed Issues	\$ 265,000		Cost per student - Average Daily Membership (ADM) 06/30/2018				
Outstanding June 30, 2018	\$ 5,510,000						
Short-Term Debt			Total Operating Expenditures			\$ 12,663,255.67	
Certificates of Indebtedness	\$ -		FY 2018 Total ADM Served + Tuitioned Out ADM + Adjusted Extended ADM				1,034.04
Other Short-Term Indebtedness	\$ -		FY 2018 Operating Cost per ADM			\$ 12,246.39	

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

Comments:

* Other Post-Employment Benefits (OPEB)

LEVY LIMITATION AND CERTIFICATION REPORT OUTLINE		PAGE
I. GENERAL INPUT DATA		
A. PROPERTY VALUATION		1
B. PUPIL DATA		1
II. INITIAL COMPUTATIONS BY FUND		
A. GENERAL		2
B. COMMUNITY SERVICE		12
C. GENERAL DEBT		13
D. OPEB/PENSION DEBT		16
III. ADJUSTMENTS BY FUND		
A. GENERAL		17
B. COMMUNITY SERVICE		24
C. GENERAL DEBT		24
D. OPEB/PENSION DEBT		25
IV. ABATEMENT ADJUSTMENTS		25
V. OFFSET ADJUSTMENTS		26
VI. TACONITE ADJUSTMENTS		28
VII. LEVY AND AID SUMMARY		30
VIII. TOTAL LEVY LIMITATION		31

PROPERTY VALUATION DATA	
MARKET VALUE	
1	2013 MARKET VALUE 431,491,000
2	2014 MARKET VALUE 435,160,535
3	2015 MARKET VALUE 442,785,000
4	2016 MARKET VALUE 462,977,200
5	2017 MARKET VALUE 494,904,200
REFERENDUM MARKET VALUE (RMV)	
6	2013 RMV 263,688,300
7	2014 RMV 260,263,200
8	2015 RMV 264,691,700
9	2016 RMV 276,058,600
10	2017 RMV 304,758,800
NET TAX CAPACITY (NTC)	
11	2013 NTC 4,471,808
12	2014 NTC 4,423,470
13	2015 NTC 4,497,089
14	2016 NTC 4,708,271
15	2017 NTC 5,121,353

PROPERTY VALUATIONS (CONT)	
ANTC FOR DEBT SERVICE ONLY	
34	2017 ANTC FOR JOBZ
35	2017 ANTC INCL JOBZ
	VALUE = (30)+(34) = 5,497,938

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

RESIDENT AVE DAILY MEMBERSHIP (ADM)	
36	2015-16 RES ADM (ACT) 991.98
37	2016-17 RES ADM (ACT) 1,044.70
38	2017-18 RES ADM (PRELIM) 1,019.59
39	2018-19 RES ADM (EST) 1,038.00
40	2019-20 RES ADM (EST) 1,041.20
41	2020-21 RES ADM (EST) 1,033.00

SALES RATIO	
16	2013 SALES RATIO 95.2%
17	2014 SALES RATIO 93.6%
18	2015 SALES RATIO 93.6%
19	2016 SALES RATIO 90.0%
20	2017 SALES RATIO 93.2%

RESIDENT PUPIL UNITS	
42	2015-16 RES PU (ACT) 1,077.16
43	2016-17 RES PU (ACT) 1,133.64
44	2017-18 RES PU (PRELIM) 1,109.12
45	2018-19 RES PU (EST) 1,127.60
46	2019-20 RES PU (EST) 1,135.20

UNLIMITED ADJUSTED NTC (UANTC)	
21	2013 UANTC=(11)/(16)= 4,698,193
22	2014 UANTC=(12)/(17)= 4,727,587
23	2015 UANTC=(13)/(18)= 4,806,128
24	2016 UANTC=(14)/(19)= 5,232,060
25	2017 UANTC=(15)/(20)= 5,497,938

ADJUSTED ADM	
47	2015-16 ADJ ADM (ACT) 995.69
48	2016-17 ADJ ADM (ACT) 1,037.02
49	2017-18 ADJ ADM (PRELIM) 1,017.81
50	2018-19 ADJ ADM (EST) 1,035.00
51	2019-20 ADJ ADM (EST) 1,037.20
52	2020-21 ADJ ADM (EST) 1,028.00

ADJUSTED NTC (ANTC)	
26	2013 ANTC 4,698,193
27	2014 ANTC 4,727,587
28	2015 ANTC 4,806,128
29	2016 ANTC 5,232,060
30	2017 ANTC 5,497,938

ADJUSTED PUPIL UNITS	
53	2015-16 ADJ PU (ACT) 1,078.67
54	2016-17 ADJ PU (ACT) 1,123.77
55	2017-18 ADJ PU (PRELIM) 1,103.87
56	2018-19 ADJ PU (EST) 1,124.60
57	2019-20 ADJ PU (EST) 1,131.20

AG MODIFIED ANTC FOR LTFM	
31	2015 AG MODIFIED ANTC 4,265,383
32	2016 AG MODIFIED ANTC 4,623,778
33	2017 AG MODIFIED ANTC 4,881,759

VOLUNTARY PRE-K ADJUSTED ADM	
58	2017-18 ADJ VPK ADM 15.99
59	2018-19 ADJ VPK ADM 18.00
60	2019-20 ADJ VPK ADM 19.20

SCHOOL YEAR	FORMULA ALLOWANCE	TAX RATE
2008-09	5,124	0.0000
2009-10	5,124	0.0000
2010-11	5,124	0.0000
2011-12	5,174	0.0000
2012-13	5,224	0.0000
2013-14	5,302	0.0000
2014-15	5,831	0.0035
2015-16	5,948	0.0033
2016-17	6,067	0.0030
2017-18	6,188	0.0014
2018-19	6,312	0.0000
2019-20	6,312	0.0000

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

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

17

no change yet. *

Estimated

PUPIL DATA (CONT)		GENERAL EDUCATION REVENUE (CONT)	COMPENSATORY REVENUE
VOLUNTARY PRE-K ADJUSTED PUPIL UNITS		DECLINING ENROLLMENT REV	114 FY 2019 COMPENSATORY REVENUE (FROM FY 2019 GEN ED REV REPORT, LINES 60 AND 61)
61	2017-18 ADJ VPK PU 15.99	56 2018-19 ADJ PU (EST) 1,124.60	841,911.59
62	2018-19 ADJ VPK PU 18.00	57 2019-20 ADJ PU (EST) 1,131.20	
63	2019-20 ADJ VPK PU 19.20	103 DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56) - (57)	115 EST FY 2020 COMPENSATORY REVENUE = (114) X (6,312-839)/(6,312-839) X [(50)/(49)] = 856,130.81
SCHOOL READINESS PLUS ADJUSTED ADM		104 DECLINING ENROLL ALLOW = 0.28 X (101) = 1,767.36	116 COMPENSATORY PILOT
64	2017-18 ADJ SRP ADM	105 DECLINING ENROLL REV = (103) X (104) =	117 TOTAL COMPENSATORY REV =(115)+(116) = 856,130.81
65	2018-19 ADJ SRP ADM		
66	2019-20 ADJ SRP ADM		
SCHOOL READINESS PLUS PUPIL UNITS		PENSION ADJUSTMENT REVENUE	ENGLISH LEARNER (EL)
67	2017-18 ADJ SRP PU	106 PENSION ADJUST ALLOWANCE (FY 2019 GEN ED REV REPORT, LINE 50)	118 2019-20 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)
68	2018-19 ADJ SRP PU	107 INITIAL PENSION ADJ REV = (57) X (106) =	119 IF (118)=0, ZERO; ELSE GTR OF 20, (118) =
69	2019-20 ADJ SRP PU	108 FY19 RETIRE SALARIES 4,515,775.17	120 EL REVENUE = (119) X \$704 =
(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (37-41), (43-46), (48-52), AND (54-57))		109 PENSION ADJUST RATE .0042	121 2019-20 ADM SRV (EST) 1,002.54
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		110 RETIRE PENSION ADJUST = (108) X (109) = 18,966.25	122 EL CONCENTRATION RATIO = (118)/(121) =
70	2015-16 EXT ADM (ACT) 2.06	111 TOTAL PENSION ADJ REV = (107) + (110) = 18,966.25	123 EL CONCENTRATION FACTOR = LSR OF 1 OR (122)/.115 =
71	2016-17 EXT ADM (ACT) 2.70		124 EL PUPIL UNITS = (118) X (123) =
72	2017-18 EXT ADM (PRELIM) 2.25		125 EL CONCENTRATION REV = (124) X \$250 =
73	2018-19 EXT ADM (EST) 3.00		126 DISTRICT EL REV + EL CONCENTRATION REV = (120)+(125) =
74	2019-20 EXT ADM (EST) 3.00		127 BASIC SKILLS REVENUE = (117)+(126) = 856,130.81
75	2020-21 EXT ADM (EST) 3.00		
EXTENDED TIME PU		GIFTED & TALENTED REVENUE	
76	2015-16 EXT TIME PU 2.47	112 GIFTED & TALENTED REV = (57) X \$13.00 = 14,705.60	
77	2016-17 EXT TIME PU 3.24		
78	2017-18 EXT TIME PU 2.70		
79	2018-19 EXT TIME PU 3.60		
80	2019-20 EXT TIME PU 3.60		
GENERAL EDUCATION REVENUE		80 2019-20 EXT PU (EST) 3.60	
BASIC REVENUE		113 EXTENDED TIME REVENUE = (80) X \$5,117 = 18,421.20	
101	FY 2020 FORMULA ALLOW 6,312.00		
57	2019-20 ADJ PU (EST) 1,131.20		
102	BASIC REVENUE = (57) X (101) = 7,140,134.40		

18

SPARSITY REVENUE	TRANSPORTATION SPARSITY	TRANSPORTATION SPARSITY (CONT)
128 ATTENDANCE AREA FOR SPARSITY	143 ATTENDANCE AREA	159 TRANSP EXCESS COST = GTR OF ZERO OR
129 DIST TO NEAREST HS	144 SQUARE MILES PER RES PU = (143)/(46) =	(153)-(158) = 703.84
130 ISOLATION INDEX = [SQ RT (.55 X (128))] + (129) =	145 SPARSITY INDEX = GTR OF (144) OR 0.2 =	160 PUPIL TRANSP ADJ IF (159)=0, THEN (160)=0 ELSE (159) * .182 =
131 ISOLATION INDEX RATIO = [(130)-23]/10, WITH MIN=0 AND MAX=1.5	146 DENSITY INDEX = LSR OF (144) OR 0.2 BUT AT LEAST .005 =	161 TOTAL TRANSPORTATION SPARSITY REVENUE = (149) + (160) =
132 2019-20 ADM SRV, 7-12	147 PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(145) RAISED TO .26 POWER] X [(146) RAISED TO .13 POWER] X .141 X (101) =	351,173.40
133 SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(132)]/[400+(132)] =	148 TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (147) -[.0466 X (101)] =	INITIAL GENERAL ED REVENUE
134 SECONDARY SPARSITY REVENUE = [(101) - \$530] X (131)X(132)X(133) OR MEMO:	149 INITIAL TRANSPORTATION SPARSITY REVENUE (57) X (148) =	102 BASIC 7,140,134.40
135 ELEM SPARSITY REVENUE (SEE WEBSITE)	150 FY 2019 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB18 FORECAST)	105 DECLINING ENROLL
136 PRELIM SPARSITY REVENUE = (134)+(135) =	151 FY 2018 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB18 FORECAST)	111 PENSION ADJUSTMENT 18,966.25
137 FY 2019 SPARSITY REV (FY 2019 GEN ED REV REPORT, LINE 92)	152 FY 2018 REG AND EXCESS TRANSP COST TIMES 105% = (151) X 1.05 =	112 GIFTED & TALENTED 14,705.60
138 ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	153 ADJUSTED TRANSP COST = LSR OF (150) OR (152) =	113 EXTENDED TIME 18,421.20
139 SPARSITY REVENUE IF (138)=YES, (139) = GTR OF (136) OR (137); ELSE (139) = (136)	154 FY 2019 BASIC REVENUE (2018-19 GEN ED REV REPORT LINE 46)	127 BASIC SKILLS 856,130.81
SMALL SCHOOLS REVENUE	155 TRANSPORTATION PORTION OF FY 2019 BASIC REVENUE = (154) X .0466 =	139 SPARSITY
57 2019-20 ADJ PU (EST) 1,131.20	156 FY 2019 TRANSP SPARSITY REV(2018-19 GEN ED REV REPORT, LINE 111)	142 SMALL SCHOOLS
140 SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	157 FY 2019 CHARTER TRANSP ADJ REV(2018-19 GEN ED REV REPORT, LINE 315)	161 TRANSPORT SPARSITY 351,173.40
141 SMALL SCHOOLS ALLOWANCE = (140) X \$544 =	158 FY 2019 TRANSP REV SUBTOTAL (155)+(156)+(157) =	162 INITIAL GENERAL ED REV = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(161) =
142 SMALL SCHOOLS REVENUE = (57) X (141) =		8,399,531.66
		OPERATING CAPITAL
		163 AVE BUILDING AGE (EST) (NOT > 50 YEARS) 31.48
		164 FACILITIES AGE INDEX = 1 + [.01 X (163)] = 1.3148
		165 OPERATING CAPITAL ALLOWANCE = \$79 + [\$109 X (164)] = 222.31
		166 YEAR ROUND PU SRV
		167 OPERATING CAP REVENUE = (57) X (165) + (166) X \$31 = 251,477.07
		LOCAL OPTIONAL REVENUE LOR
		168 MAXIMUM LOCAL OPTIONAL ALLOWANCE 424.00
		169 FY 2020 ACTUAL LOCAL OPTIONAL ALLOWANCE 424.00
		57 2019-20 ADJ PU (EST) 1,131.20
		170 LOCAL OPTIONAL REVENUE = (169) X (57) = 479,628.80

19

1. * 1 to 1 Student Devices
 • BES - iPads
 • BHS - Chrome books
 • Teachers: - SMART Boards/Laptops
 2. * Insurance Costs related to Obama Care

LOR

REFERENDUM ALLOWANCES	EXIST AUTH NOT SUBJECT TO LOR REDUCT (EXCLUDE BOARD INCREASE) FOR ELECTION SINCE CY 2014	BOARD APPROVED CONVERTED AND CREATED AUTHORITIES
EXIST AUTH SUBJECT TO LOR REDUCT FOR ELECTION BEFORE CY 2014	REF AUTH W/O INFLATION	194 BOARD APPROVED CONVERTED AUTHORITY, BEFORE CY 2018 INCLUDED IN (193) = (FY 2019 GEN ED REV REPORT, LINE 148)
REF AUTH W/O INFLATION	182 FY 2019 AUTHORITY SINCE CY 2014 (FY 2019 GEN ED REV REPORT, LINE 128)	NOTE: LINE (194) INCLUDES BOARD CONVERTED AUTHORITY AMOUNTS FROM LINES (179) AND (190) BASED ON VOTER APPRVD AUTH THAT HAS BEEN PHASED OUT
171 FY 2019 AUTHORITY FROM BEFORE CY 2014 (FY 2019 GEN ED REV REPORT, LINE 122)	183 PHASEOUT OF LINE (182)	195 BOARD INCREASE EFFECTIVE IN FY 2020 EXCLUDING CY 2018 BOARD ACTIONS (FY 2019 GEN ED REV REPORT, LINE 149) 300.00
172 PHASEOUT OF LINE (171) =	184 ADDED BY ELECTIONS HELD IN CY 2017 WITH DELAY	
173 FY 2020 RESULT (MAY INCL BRD CONV) = (171)-(172) =	185 FY 2020 RESULT = (182)-(183)+(184) =	
REF AUTH WITH INFLATION	REF AUTH WITH INFLATION	
174 FY 2019 AUTHORITY FROM BEFORE CY 2014 (FY 2019 GEN ED REV REPORT, LINE 125)	186 FY 2019 AUTHORITY SINCE CY 2014 (FY 2019 GEN ED REV REPORT, LINE 133)	196 RESCISSION/EXPIRE OF AUTH CONVERTED BY BOARD APPR BEFORE CY 2018
175 PHASEOUT OF LINE (174)	187 PHASEOUT OF LINE (186)	197 RESCISSION/EXPIRE OF AUTH CREATED BY BOARD APPR BEFORE CY 2018
176 FY 2020 RESULT BEFORE INFLATION ADJUSTMENT = (174)- (175) =	188 FY 2020 RESULT BEFORE INFLATION ADJUSTMENT = (186)-(187) =	198 BOARD AUTHORITY PREVIOUSLY APPROVED = (194)+(195) - (196)-(197) = 300.00
177 FY 2020 INFLATION FACTOR 1.0224	177 FY 2020 INFLATION FACTOR 1.0224	199 REMAINING POTENTIAL BOARD ACTION = GREATER OF ZERO OR [300 - (198)] =
178 FY 2020 RESULT AFTER INFLATION ADJUSTMENT (MAY INCL BRD CONV) = (176) X (177) =	189 FY 2020 RESULT AFTER INFLATION ADJUSTMENT = (188) X (177) =	200 BOARD APPR CONVERSION IN CY 2018? NO
179 BOARD CONVERTED ALLOWANCE CONTINUING AFTER PHASEOUT ON LINES (172) AND (175)	190 BOARD CONVERTED ALLOWANCE CONTINUING AFTER PHASEOUT ON LINES (183) AND (187)	201 AMOUNT REQUESTED
180 COMBINED AUTH SUBJECT TO LOR REDUCTION BEFORE REDUCTION (MAY INCL BRD CONV) = (173)+(178)+(179) =	191 ADDED BY ELECTIONS HELD IN CY 2017 WITH DELAY	202 AUTHORITY CONVERTED = LEAST OF (193), (199), OR (201) =
169 LOCAL OPTIONAL ALLOWANCE 424.00	192 COMBINED AUTH NOT SUBJ TO LOR REDUCT EXCLUDING BOARD INCREASE = (185)+(189) =	203 POTENTIAL ADDITIONAL CREATED AUTHORITY = (199)-(193) =
181 COMBINED AUTH SUBJECT TO LOR REDUCT AFTER REDUCTION = GTR OF ZERO OR [(180)-(169)] =	193 TOTAL AUTHORITY BEFORE ELECTIONS EXCLUDING BOARD INCREASE = (181)+(192) =	204 BOARD APPROVED CREATED AUTHORITY? NO
		205 REQUESTED PORTION OF POTENTIAL BOARD INCREASE

Board Approved

20

Board Approved

BOARD APPROVED AUTHORITY (CONT)	REFERENDUM CAPS	EQUITY REVENUE (CONT)
206 ADDED BOARD INCREASE = (203) X (205) =	216 INFLATION FACTOR (EST) FY 2015 TO FY 2020 1.0975	230 RURAL 5TH PERCENTILE 6,612.00 231 RURAL 95TH PERCENTILE 8,312.00 232 RURAL GAP =(231)-(230) = 1,700.00
207 BOARD INCREASES INCLUDING CY 2018 = (206)+(195)-(197) = 300.00	217 STANDARD CAP \$1,845 X (216) = 2,024.89	233 DISTRICT'S REGION: METRO=MET; RURAL=RUR
208 BOARD APPROVED TOTAL = (198)+(202)+(207) = 300.00	218 2015 ALTERNATE CAP OLD LAW REVENUE BASED (2015 GEN ED REV REPORT, LINE 134)	234 DIST'S REGION'S EQUITY GAP = (229) OR (232) = 1,700.00
NEW ELECTIONS WITHOUT INFLATION	219 ALTERNATE CAP, REV BASED = (216) X (218) =	235 DIST'S REGION'S 95TH PCT = (228) OR (231) = 8,312.00
209 FY 2020 AUTH SUBJECT TO LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2018	220 2015 ALTERNATE CAP OLD LAW ALLOWANCE BASED (2015 GEN ED REV REPORT, LINE 132)	236 DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(102)+(226)+ (251)]/(57) = 6,658.28
210 FY 2020 AUTH NOT SUBJ LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2018	221 FORMULA ALLOW GROWTH FACTOR = 1.0000 + [(6,312/5,831)-1]/4 1.0206	237 DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (235)-(236) = 1,653.72
211 FY 2020 \$/APU ADDED BY ELECTIONS HELD IN CY 2018	222 ALT CAP, ALLOWANCE BASED =(220)X(221)- 424 =	238 EQUITY INDEX = (237)/(234) = .97277647 239 = \$80 X (238) = 77.82
NEW ELECTIONS WITH INFLATION	223 ALTERNATE CAP = GREATER OF (219) OR (222) =	226 REFERENDUM REVENUE 339,360.00
212 FY 2020 AUTH SUBJECT TO LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2018	139 SPARSITY REVENUE	240 INITIAL EQUITY ALLOW IF (237)=0 THEN (240)=0 ELSE IF (226)=0 THEN (240)=\$14 ELSE (240)=\$14+(239) 91.82
213 FY 2020 AUTH NOT SUBJ LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2018	224 CAP ON AUTHORITY PER APU: IF (139)>0 THERE IS NO CAP; ELSE (224) = GTR OF (217) OR (223) 2,024.89	57 2019-20 ADJ PU (EST) 1,131.20 241 = (57) X (240) = 103,866.78
214 FY 2020 \$/APU ADDED BY ELECTIONS HELD IN CY 2018	225 FY 2020 \$/ADJ PU, CAPPED TOTAL = LSR OF (215) OR (224) = 300.00	242 FY 2020 STATE AVERAGE REF REV/ADJ PU (EST) 969.45 243 = .10 X (242) = 96.95
215 FY 2020 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES AFTER LOC EQUITY SUBTRACTION AND BOARD APPROVED NEW AUTHORITY = (193)-(209)-(210) + (211)-(212)-(213) + (214)+(206)+(195) + (184)+(191)-(197) = 300.00	57 2019-20 ADJ PU (EST) 1,131.20 226 FY 2020 REFER REVENUE = (57) X (225) = 339,360.00	225 FY 2020 DISTRICT REFERENDUM REV/ADJ PU 300.00 244 = GTR OF ZERO OR [(243)-(225)] =
	2014 A Bonds - Athletic Facilities	57 2019-20 ADJ PU (EST) 1,131.20 245 = LSR OF \$100,000 OR [(57) X (244)] =
	227 METRO 5TH PERCENTILE 6,612.00 228 METRO 95TH PERCENTILE 8,338.44 229 METRO GAP =(228)-(227) = 1,801.87	246 = (241)+(245) = 103,866.78 247 BOTH RUR AND MET = = 0.25 X (246) 25,966.69

21

22

EQUITY REVENUE (CONT)	
57 2019-20 ADJ PU (EST)	1,131.20
248 = \$50.00 X (57) =	56,560.00
249 EQUITY REVENUE	
= (246)+(247)+(248) =	186,393.47
TRANSITION REVENUE	
250 TRANSITION ALLOWANCE	
(FY 2015 GENERAL	
EDUC REVENUE REPORT,	
LINE 174)	46.28
251 TRANSITION REVENUE	
= (57) X (250) =	52,351.93
STUDENT ACHIEVEMENT LEVY	
NOTE: PHASED OUT IN FY 2018	
OPERATING CAPITAL AIDS & LEVIES	
167 OPERATING CAP REVENUE	251,477.07
30 2017 ANTC	5,497,938
57 2019-20 ADJ PU (EST)	1,131.20
252 FY 2020 ANTC/ADJ PU	
= (30)/(57) =	4,860.27
253 LEVY RATIO FOR OPER CAP	
= LESSER OF 1 OR	
(252)/\$22,912 =	.21212771
254 OPERATING CAP LIMIT	
= (167) X (253) =	53,345.25
255 OPERATING CAP AID	
= (167)-(254) =	198,131.82
LOCAL OPTIONAL AIDS & LEVIES LOR	
170 LOCAL OPTIONAL REV	479,628.80
10 2017 RMV	304,758,800
46 2019-20 RES PU (EST)	1,135.20
256 FY 2020 RMV/RES PU	
= (10)/(46) =	268,462.65
257 LEVY RATIO FOR	
LOCAL OPTIONAL, EQUITY,	
TRANSITION & REF TIER 2	
= LESSER OF 1 OR	
(256)/\$510,000 =	.52639735

LOCAL OPTIONAL AIDS & LEVIES (CONT)	
258 LOCAL OPTIONAL LIMIT	53% Levy
= (170) X (257) =	252,475.33
259 LOCAL OPTIONAL AID	
= (170)-(258) =	227,153.47
	47% state Aid
EQUITY AIDS & LEVIES	
249 EQUITY REVENUE	186,393.47
260 EQUITY LIMIT	
= (249) X (257) =	98,117.03
261 EQUITY AID	
= (249)-(260) =	88,276.44
TRANSITION AIDS & LEVIES	
251 TRANSITION REVENUE	52,351.93
262 TRANSITION LIMIT	
= (251) X (257) =	27,557.92
263 TRANSITION AID	
= (251)-(262) =	24,794.01
REFERENDUM AIDS & LEVIES	
225 REFER \$/APU	
ALL AUTHORITIES	300.00
264 TIER 1 CAP/APU	300.00
265 TIER 2 CAP/APU	760.00
266 TIER 3 STD CAP/APU	
= 0.25 X (101) =	1,578.00
139 SPARSITY REVENUE	
267 TIER 3 CAP/APU	
IF (139) > ZERO	
THEN (267) = 9,999.99	
ELSE (267) = (266)	1,578.00
BREAKDOWN OF \$/APU	
BY TIER, ALL AUTHORITIES	
268 TIER 1 = LSR OF	
(225) OR (264) =	300.00
269 TIER 2 = [LSR OF (225)	
OR (265)]-(268) =	
270 TIER 3 = [LSR OF	
(225) OR (267)]	
- (268) - (269) =	
271 UNEQUALIZED	
= (225)-(268)	
- (269)-(270) =	

BREAKDOWN OF REFERENDUM REVENUES	
226 REFERENDUM REVENUE	Board Approved
ALL AUTHORITIES	339,360.00
272 TOTAL, TIER 1	
= (57) X (268) =	339,360.00
273 TOTAL, TIER 2	
= (57) X (269) =	
274 TOTAL, TIER 3	
= (57) X (270) =	
275 TOTAL, UNEQUALIZED	
= (226)-(272)	
- (273)-(274) =	
REFERENDUM LEVY PORTIONS	
256 FY 2020 RMV/RES PU	268,462.65
276 TIER 1 = LSR OF 1	
OR (256)/\$880,000 =	.30507119
277 TIER 2 = LSR OF 1	
OR (256)/\$510,000 =	.52639735
278 TIER 3 = LSR OF 1	
OR (256)/\$290,000 =	.92573328
REFERENDUM LEVY AUTHORITY	
279 TIER 1 LEVY	
= (272) X (276) =	103,528.96
280 TIER 2 LEVY	
= (273) X (277) =	
281 TIER 3 LEVY	
= (274) X (278) =	
275 UNEQUALIZED LEVY	
282 TOTAL = (279)	
+ (280)+(281)+(275) =	103,528.96
INITIAL TIER 1 LEVY,	
TRUTH IN TAXATION SPLIT	
283 TIER 1 BOARD APPROVED	
= (279)X(208)/(268) =	103,528.96
284 TIER 1 VOTER APPROVED	
= (279) - (283) =	
INITIAL REFERENDUM AID	
285 TIER 1 AID	
= (272)-(279) =	235,831.04
286 TIER 2 AID	
= (273)-(280) =	
287 TIER 3 AID	
= (274)-(281) =	
288 TOTAL AID	
= (285)+(286)+(287) =	235,831.04

Breakdown

TAX BASE REPLACEMENT AID (TBRA)	TAX BASE REPLACEMENT AID (CONT)	REFERENDUM AID GUARANTEE (CONT)
289 ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)	309 REFER EQUALIZATION AID BEFORE AID GUARANTEE = (301)+(302)+(303) = 235,831.04	321 FY 2020 COMBINED INITIAL AID = (259)+(309) = 462,984.51
290 CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)	310 REFERENDUM LEVY BEFORE AID GUARANTEE = (305) + (306) + (307) + (308) = 103,528.96	322 REVENUE RATIO = LESSER OF 1 OR [(320)/(316)] = 1.00000000
225 FY 2020 REF \$/APU, UNCAPPED TOTAL 300.00	TIER 1 LEVY TRUTH IN TAXATION SPLIT BEFORE AID GUARANTEE	2012 RMV 259,269,500 10 2017 RMV 304,758,800
291 PRORATED TBRA = LSR OF (289) OR (289)X(225)/(290) =	311 TIER 1 BOARD APPROVED =(304)X(208)/(268)= 103,528.96	323 RMV RATIO = LESSER OF 1 OR [2012 RMV/(10)] = .85073671
226 FY 2020 REFER REV 339,360.00	312 TIER 1 VOTER APPROVED = (305) - (311) =	324 FY 2020 MINIMUM COMBINED AID = (319)X(322)X(323) = 202,919.29
292 CAPPED TBRA = LSR OF (291) OR (226) =	REFERENDUM AID GUARANTEE	325 FY 2020 REFERENDUM HOLD HARMLESS AID INCREASE IF (313)=0 THEN 0, ELSE GREATER OF 0 OR [(324)-(321)] =
INITIAL REVENUES ARE REDUCED TO MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	313 FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)	INITIAL LEVIES ARE REDUCED TO MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:
293 TIER 3 AID	314 FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289) 329,004.00	326 TIER 1 LEVY-BRD APR
294 TIER 2 AID	315 FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198)	327 TIER 1 LEVY-VTR APR
295 TIER 1 AID	316 FY 2015 COMBINED REVENUE = (314)+(315) = 329,004.00	328 TIER 2 LEVY
296 TIER 1 LEVY-BRD APR	317 FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 238,521.85	329 TIER 3 LEVY
297 TIER 1 LEVY-VTR APR	318 FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)	330 UNEQL LEVY
298 TIER 2 LEVY	319 FY 2015 COMBINED AID FOR GUARANTEE = (317)+(318) = 238,521.85	REFERENDUM AID & LEVY SUMMARY AFTER REF AID GUARANTEE
299 TIER 3 LEVY	320 FY 2020 COMBINED REVENUE = (170)+(226) = 818,988.80	331 TIER 1 LEVY BRD APR = (311) - (326) = 103,528.96
300 UNEQL LEVY		332 TIER 1 LEVY VTR APR = (312) - (327) =
APPLYING THESE REDUCTIONS:		333 TIER 2 LEVY = (306) - (328) =
292 TAX BASE REPLACE AID		334 TIER 3 LEVY = (307) - (329) =
301 TIER 1 AID = (285)-(295) = 235,831.04		335 UNEQL LEVY = (308) - (330) =
302 TIER 2 AID = (286)-(294) =		336 VOTER-APPR REF LEVY = (332) + (333) + (334) + (335) =
303 TIER 3 AID = (287)-(293) =		337 TOTAL REFERENDUM LEVY = (331) + (336) = 103,528.96
304 TIER 1 LEVY-BRD APR = (283)-(296) = 103,528.96		
305 TIER 1 LEVY-VTR APR = (284)-(297) =		
306 TIER 2 LEVY = (280)-(298) =		
307 TIER 3 LEVY = (281)-(299) =		
308 UNEQL LEVY = (275)-(300) =		

REFERENDUM AID & LEVY SUMMARY (CONT)

338 TOTAL REFERENDUM
 EQUALIZATION AID
 = (292)+(301)+(302) =
 + (303)+(325) = 235,831.04

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

147 TRANSPORT ALLOWANCE 604.47

339 ADJ PU OF CHARTER
 SCHOOLS TRANSPORTED
 BY DISTRICT

340 EXT TME PU OF CHARTER
 SCHOOLS TRANSPORTED
 BY DISTRICT

341 CHARTER ALT ATTENDANCE
 ADJUST = (147) X (339)
 + \$223 X (340) =

342 2019-20 RES PU ATTENDING
 MN STATE ACADEMIES

343 MN STATE ACADEMIES
 ALT ATTENDANCE ADJ
 = - (101) X (342) =

344 ALT ATTEND ADJUST
 TO AID
 = (341)+(343) =

GENERAL EDUCATION REVENUE SUMMARY

102 BASIC 7,140,134.40

105 DECLINING ENROLL

111 PENSION ADJUSTMENT 18,966.25

112 GIFTED & TALENTED 14,705.60

113 EXTENDED TIME 18,421.20

127 BASIC SKILLS 856,130.81

139 SPARSITY

142 SMALL SCHOOLS

161 TRANSPORT SPARSITY 351,173.40

167 OPERATING CAPITAL 251,477.07

170 LOCAL OPTIONAL 479,628.80

226 REFERENDUM 339,360.00

249 EQUITY REVENUE 186,393.47

251 TRANSITION 52,351.93

344 ALT ATTENDANCE ADJ

345 TOTAL GENERAL REVENUE

= (102)+(105)+(111)

+ (112)+(113)+(127)

+ (139)+(142)+(161)

+ (167)+(170)+(226)

+ (249)+(251)+(344) = 9,708,742.93

Plus 126,417.
 over 2018

GENERAL AIDS & LEVIES

254 OPERATING CAP LEVY 53,345.25
 258 LOCAL OPTIONAL 252,475.33
 260 EQUITY LEVY 98,117.03
 262 TRANSITION LEVY 27,557.92
 337 TOTAL REFERENDUM LEVY 103,528.96

346 TOTAL GENERAL ED LEVY
 = (254)+(258)+(260)
 + (262)+(337) = 535,024.49
 347 TOTAL GENERAL ED AID
 = (345)-(346) = 9,173,718.44

ALTERNATIVE TEACHER COMPENSATION REV

348 ENROLLMENT AS OF OCT 1,
 2017 AT PARTICIPATING
 SITES (FY 2019 GENERAL
 EDUC RPT, LINE 331)
 349 EST ENROLLMENT AS OF
 OCTOBER 1, 2018 AT
 PARTICIPATING SITES
 = (348)X[(50)/(49)] =

350 ALTERNATIVE TEACHER
 COMPENSATION REVENUE
 = \$260.00 X (349) =

ALT TEACHER COMP AIDS & LEVIES

350 ALT COMP REVENUE

351 ALT COMP BASIC AID
 = 0.65 X (350) =

352 BASIC AID PRORATION .98806730

353 PRORATED BASIC AID
 = (351)X(352) =

354 PRO BASIC AID TO LEVY
 = (351) - (353) =

355 ALT COMP LEVY REVENUE
 = (350)-(353) =

252 FY 2020 ANTC/ADJ PU 4,860.27

356 ALT COMP LEVY RATIO
 = LESSER OF 1 OR
 [(252)/\$6,100] = .79676557

357 ALT TEACHER COMP LEVY
 = (355) X (356) =

358 ALT COMP EQUALIZATION AID
 = (350)-(353)-(357) =

SPECIAL EDUCATION AID

ESTIMATES OF FY 2020 SPECIAL EDUC
 AID SHOWN BELOW ARE BASED ON END OF
 SESSION 2018 ESTIMATES. PLEASE NOTE
 THAT THESE ARE ROUGH ESTIMATES AND
 MAY CHANGE SIGNIFICANTLY WHEN
 UPDATED DATA BECOME AVAILABLE.

359 SPEC ED REGULAR
 BEFORE TUITION ADJ 1,215,366.12
 360 NET TUITION ADJUST 79,349.76-
 361 EXCESS COST AID 249,371.55
 362 HOLD HARM/GROWTH LMT 152,781.02

363 TOTAL SPECIAL EDUC AID
 = (359) TO (362) = 1,538,168.93

ACHIEVEMENT AND
 INTEGRATION REVENUE

57 2019-20 ADJ PU (EST) 1,131.20

364 FY 2020 EST
 INITIAL BUDGET

365 FY 2020 EST
 INCENTIVE BUDGET

366 FY 2020 ADJ
 INITIAL BUDGET
 = (364) X 1.003 =

367 OCT 1, 2017 ENROLL OF
 PROTECTED STUDENTS 307.00

368 EST OCT 1, 2018 ENROLL
 OF PROTECTED STUDENTS
 = (367) = 307.00

369 OCT 1, 2017
 TOTAL ENROLLMENT 1,056.00

370 EST OCT 1, 2018
 TOTAL ENROLLMENT
 = (369) = 1,056.00

371 PROTECTED ENROLLMENT
 RATIO = (368)/(370) = .29071970

372 INITIAL ACHIEVE &
 INTEG REVENUE FORMULA
 IF (364) > 0
 = \$350 X (57)X(371) =

373 INTEG HOLD HARMLESS
 (FROM FY 2019 INTEG
 REV RPT, LINE 11)

374 INITIAL ACHIEVE & INTEG
 REVENUE = LSR OF (366)
 OR [(372)+(373)] =

ACHIEVEMENT AND INTEGRATION REVENUE (CONT)

375 INCENTIVE REV
 =LSR OF (365) OR
 [(57) X \$10] =

376 ACHIEVE & INTEG REVENUE
 = (374) + (375) =

377 ACHIEVE & INTEG LEVY
 = (376) X .30

378 TRANSFER TO MDE
 IF (374)=(366)
 THEN (378)=(366)-(364)
 ELSE (378)=(374)X.003

379 ACHIEVE & INTEG AID
 =(376)-(377)-(378)=

REEMPLOYMENT INSURANCE LEVY

380 EST FY 2019 EXPEND 350.00

381 INITIAL REEMPLOYMENT
 LEVY = 100% OF (380)= 350.00

SAFE SCHOOLS LEVY

382 SAFE SCH LVY REQUEST? YES
 57 2019-20 ADJ PU (EST) 1,131.20

383 SAFE SCH LEVY LIMIT
 = \$36 X (57) = 40,723.20

SAFE SCHOOLS INTERMEDIATE LEVY

384 SAFE SCH INTERMEDIATE
 LEVY REQUEST? NO

385 INTERMEDIATE LEVY
 ALLOWANCE <= \$15

386 SAFE SCH INTERMEDIATE
 LIMIT
 = (57) X (385) =

JUDGMENT LEVY

387 DISTRICT JUDGMENTS
 388 INTERMED JUDGMENTS
 389 JUDGMENT LIMIT
 =(387)+(388) =

ICE ARENA LEVY

390 FY 2018 NET OPR COSTS
 391 ICE ARENA LEVY LIMIT
 = 100% OF (390) =

FY 2019 CAREER & TECHNICAL

392 SHARE OF FY 2019 EST
 COOPERATIVE BUDGET
 393 FY 2019 ESTIMATED
 DISTRICT BUDGET 121,067.00

394 FY 2019 EST BUDGET
 = (392) + (393) = 121,067.00

395 PRELIMINARY REVENUE
 = .35 X (394) = 42,373.45

396 LAST YEAR REVENUE
 (FY 2018 CTE AID
 REPORT, LINE 16) 38,554.56

397 REVENUE GUARANTEE
 = LESSER OF (394)
 OR (396) = 38,554.56

398 PRELIMINARY REVENUE
 = GREATER OF (395)
 OR (397) = 42,373.45

399 REVENUE ALLOCATION FOR
 CAREER TECH PER
 MS 124D.4531, SUBD 5

400 CAREER TECH REVENUE
 = (398) + (399) = 42,373.45

29 2016 ANTC 5,232,060
 56 2018-19 ADJ PU (EST) 1,124.60

401 FY 2019 ANTC/ADJ PU
 = (29)/(56) = 4,652.37

402 LEVY RATIO FOR CTE
 = LESSER OF 1 OR
 (401)/\$7,612 = .61118891

403 CAREER TECH LEVY LIMIT
 = (400) X (402) = 25,898.18

404 EST CAREER TECH AID
 = (400) - (403) = 16,475.27

ANNUAL OTHER POSTEMPLOYMENT
 BENEFITS (OPEB)

405 AUTHORITY REQUESTED BY
 DISTRICT BASED UPON
 FY 2018 EXPENSES PAID 82,936.00

ANNUAL OTHER POSTEMPLOYMENT
 BENEFITS (CONT)

406 PRORATION FACTOR TO
 REFLECT STATEWIDE CAP 1.00000000

407 ANNUAL OPEB LEVY LIMIT
 = (405) X (406) = 82,936.00

NONPUBLIC TRANSPORTATION AID

408 ESTIMATED FY 2018
 REG/EXCESS COST 515,403.00

409 ACTUAL FY 2018
 BUS DEPRECIATION 152,077.85

410 FY 2018 REGULAR FTE 1,086.00

411 FY 2018 EXCESS FTE 6.00

412 ESTIMATED FY 2020
 NONPUBLIC FTE 44.00

413 FY 2020 NONPUBLIC
 TO AND FROM AID
 = [(408)+(409)]
 / [(410)+(411)] X(412)
 X \$6,312/\$6,188 = 27,433.77

414 ESTIMATED FY 2018
 NONPUBLIC
 NONREGULAR COST

415 ESTIMATED FY 2020
 NONPUBLIC
 NONREGULAR AID
 = (414) X
 [\$6,312/\$6,188]

416 FY 2020 ESTIMATED
 TRANSPORTATION AID
 = (413)+(415) = 27,433.77

CAPITAL RELATED LEVY LIMITATIONS

LONG TERM FACILITIES MAINTENANCE
 REVENUE (LTFM)

450 LTFM PLAN
 APPROVAL STATUS APPROVED

INITIAL LTFM REVENUE

57 2019-20 ADJ PU (EST) 1,131.20

451 AVE BLDG AGE (EST)
 (NO MAX AGE LIMIT) 35.89

452 BLDG AGE RATIO = LSR
 OF 1 OR (451)/35 = 1.00000000

453 INITIAL LTFM REVENUE =
 \$380 X (57) X (452) = 429,856.00

25

INITIAL LTFM REVENUE (CONT)	OLD LAW ALTER FACILITIES (CONT)	LTFM REVENUE (CONT)
ADDITIONAL LTFM REVENUE FOR QUALIFIED H&S PROJECTS > \$100,000	462 PAYGO REVENUE FOR ALT FAC AND AF/H&S = (460)+(461) =	470 DISTRICT LTFM REVENUE = (468) - (469) = 869,218.39
766 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B 439,362.39	765 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	471 DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS
454 NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ	766 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B 439,362.39	472 TOTAL LTFM REVENUE = (470) + (471) = 869,218.39
767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K	767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K	LTFM TOTAL AIDS & LEVIES
455 NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K	463 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (465)=NO THEN (769), ELSE 0	57 2019-20 ADJ PU (EST) 1,131.20
456 TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (766)+(454) - (767)+(455) = 439,362.39	768 NET LTFM REQ DEBT SERVICE FOR VPK	473 LTFM EQUALIZED REVENUE = LSR OF (468), (470) OR \$380 X (57) = 429,856.00
ADDITIONAL LTFM REVENUE FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN	457 NEW PAYGO LTFM LEVY FOR VPK	33 2017 AG MODIFIED ANTC FOR LTFM REVENUE 4,881,759
768 NET LTFM REQ DEBT SERVICE FOR VPK	464 TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (462)+(765)+(766) + (767) + (463)+(768) + (457) = 439,362.39	54 2016-17 ADJ PU (ACT) 1,123.77
457 NEW PAYGO LTFM LEVY FOR VPK	OLD LAW DEFERRED MAINTENANCE	474 FY 2017 ANTC PER APU = (33) / (54) = 4,344.09
458 TOTAL LTFM REVENUE UNDER NEW LAW = (453) + (456) + (768) + (457) = 869,218.39	465 ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	475 STATEWIDE ANTC/APU 8,124.44
OLD LAW HEALTH AND SAFETY (H&S)	466 OLD LAW DEFERRED MAINTENANCE REVENUE = (453) X \$64/\$380 = 72,396.80	476 LTFM EQUAL FACTOR = 123% OF (475) = 9,993.06
459 OLD LAW HEALTH & SAFETY REVENUE = FY 2020 ESTIMATED H&S COST =	467 TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (459)+(464)+(466) = 511,759.19	477 LTFM LEVY RATIO = LSR OF 1 OR (474)/(476) = .43471069
OLD LAW ALTERNATIVE FACILITIES (ALT FAC OR AF/H&S)	LTFM REVENUE	478 LTFM AID RATIO = 1 - (477) = .56528931
460 REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2020 1A	468 LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (458) OR (467) = 869,218.39	479 LTFM INITIAL EQUAL AID = (473) X (478) = 242,993.00
461 ALT FAC/H&S PAYGO REV FOR FY 2020 1B	469 DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	480 LTFM INITIAL EQUALIZED LEVY = (473) - (479) = 186,863.00
		481 2015 TOTAL ALT FAC GRANDFATHER AID
		482 TOTAL LTFM EQUAL AID = GREATER OF (479) OR (481) = 242,993.00
		483 TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (473) - (482) = 186,863.00
		484 TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (472)-(482)-(483) = 439,362.39
		485 TOTAL LTFM LEVY = (483) + (484) = 626,225.39

DEBT SERVICE PORTION OF LTFM REV	GEN FUND PORTION OF LTFM REV (CONT)	LEASE LEVY LIMITATION (CONT)
765 NET ALT FAC REG DEBT	495 GEN FUND LTFM UNEQUAL LIMIT	INSTRUCTIONAL/STORAGE
766 NET ALT FAC/H&S DEBT 439,362.39	= GTR OF ZERO OR	513 FY 2019 JOINT
	(491)-(493)-(494) = 429,856.00	514 FY 2020 JOINT
767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K	496 TOTAL GEN FUND LTFM LEVY	
	= (494) + (495) = 429,856.00	EXCESS FUNDS CAP LEASE
768 NET LTFM REQ DEBT SERVICE FOR VPK		515 FY 2019 JOINT
	DISABLED ACCESS LIMIT	516 FY 2020 JOINT
769 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS	497 FY 1992-FY 2020	517 TOT INTERMED CAPITALIZED
	APPROV DIS ACC COSTS 267,295.00	= SUM[(511) TO (514)]
770 TOTAL DEBT SERVICE LTFM REVENUE	498 MAXIMUM = GTR OF (JUNE 1991 COMPONENT DIST X 150,000) OR 300,000 = 300,000.00	- (515) - (516) =
= (765)+(766)+(767) + (768)+(769) = 439,362.39	499 LSR OF (497) OR (498) 267,295.00	518 TOT INTERMED LEASE COSTS
		= (510) + (517) =
486 LTFM DEBT SERV EQUAL REVENUE = LESSER OF (473) OR (770) = 429,856.00	500 FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1992	57 2019-20 ADJ PU (EST) 1,131.20
	501 LAST YEAR TO CERTIFY = (500) + 7 YEARS = 1999	519 INTERMED PUPIL UNIT MAX LIMIT = \$65 X (57) =
478 LTFM AID RATIO .56528931	502 TOTAL CUM CERT LEVY (PAY 93 TO PAY 17) 267,295.00	520 INTERMED LEASE LIMIT =LSR(518) OR (519) =
487 LTFM DEBT INITIAL EQUAL AID = (486)X(478) = 242,993.00	503 CERT LEVY PAY 2018	521 INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (518) - (520) =
488 LTFM DEBT EQUAL AID = GREATER OF (481) OR (487) BUT NOT MORE THAN (770) = 242,993.00	504 TOTAL CERTIFIED LEVY = (502)+(503) = 267,295.00	
	505 DISABLED ACCESS LIMIT = GREATER OF ZERO OR (499)-(504)=	APPROVED REGULAR OPERATING LEASES
489 LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (486) - (488) = 186,863.00		ADMINISTRATIVE SPACE
	LEASE LEVY LIMITATION	522 FY 2019 NONJOINT
490 LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (770)-(488)-(489) = 9,506.39	DIST'S SHARE OF JOINT LEASE FOR INTERMED DIST 287, 288, 916 AND 917	523 FY 2020 NONJOINT
	APROV INTERMED OPERATING	524 FY 2019 JOINT
GENERAL FUND PORTION OF LTFM REV	ADMINISTRATIVE SPACE	525 FY 2020 JOINT
472 TOTAL LTFM REVENUE 869,218.39	506 FY 2019 JOINT	INSTRUCTIONAL/STORAGE
491 TOTAL GENERAL FUND LTFM REVENUE = (472) - (770) = 429,856.00	507 FY 2020 JOINT	526 FY 2019 NONJOINT 3,950.00
	INSTRUCTIONAL/STORAGE	527 FY 2020 NONJOINT
492 LTFM GEN FUND EQUAL REV = (473) - (486) =	508 FY 2019 JOINT	528 FY 2019 JOINT
493 LTFM GEN FUND EQUAL AID = (482) - (488) =	509 FY 2020 JOINT	529 FY 2020 JOINT
494 GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (492) - (493) =	510 TOT INTERMED OPERATING = (506) TO (509) =	530 REG OPERATING LEASES = (522) TO (529) = 3,950.00
	APROV INTERMED CAPITALIZED	APPROVED REGULAR CAPITALIZED LEASES
	ADMINISTRATIVE SPACE	ADMINISTRATIVE SPACE
	511 FY 2019 JOINT	531 FY 2019 NONJOINT
	512 FY 2020 JOINT	532 FY 2020 NONJOINT
		533 FY 2019 JOINT
		534 FY 2020 JOINT

27

LTFM Revenue

APPR REG CAP LEASES (CONT)	
INSTRUCTIONAL/STORAGE	
535 FY 2019 NONJOINT	
536 FY 2020 NONJOINT	165,978.75
537 FY 2019 JOINT	
538 FY 2020 JOINT	
539 FY 2020 TIES LEASE	
540 FY 2019 TRANSPORT HUB	
EXCESS FUNDS CAP LEASE	
541 FY 2019 NONJOINT	
542 FY 2020 NONJOINT	
543 FY 2019 JOINT	
544 FY 2020 JOINT	
545 REG CAPITALIZED LEASES = (531) TO (540) - (541) TO (544) =	165,978.75
546 TOTAL APPROVED REGULAR LEASE COST & CARRYOVER =(521)+(530)+(545)=	169,928.75
57 2019-20 ADJ PU (EST)	1,131.20
547 REG PUPIL UNIT MAXIMUM LIMIT = \$212 X (57) =	239,814.40
548 COMM APPROVED LIMIT	
549 REGULAR MAX LIMIT =GTR (547) OR (548) =	239,814.40
550 REGULAR LEASE LIMIT =LSR (546) OR (549) =	169,928.75
551 TOTAL LEASE LEVY LIMIT = (520) + (550) =	169,928.75
2013 Bonds - BES Classrooms	
INITIAL CAPITAL RELATED LEVIES	
254 OPERATING CAPITAL	53,345.25
496 LT FAC MAINTENANCE	429,856.00
505 DISABLED ACCESS	
551 LEASE LEVY	169,928.75
552 COOP BLDG REPAIR	
553 OTHER CAPITAL (MEMO)	
554 CAP PROJECTS REFER	
555 CAPITAL RELATED LIMITS = (254)+(496)+(505) + (551)+(552)+(553) + (554) =	653,130.00

OTHER INITIAL GENERAL LEVIES	
556 CONSOLIDATION/ TRANSITION	
557 REORGANIZATION OPERATING DEBT	
558 HEALTH BENEFITS	
559 HEALTH INS (MPLS)	
560 ADDL RETIREMENT (MPLS AND STP)	
561 SEVERANCE	
562 ADMIN DISTRICT	
563 SWIMMING POOL	
564 TREE GROWTH	
565 CONSOLIDATION/ RETIREMENT	
566 ECON DEVELOP ABATE	
567 OTHER GENERAL (MEMO)	
568 SUBTOTAL--OTHER INITIAL GENERAL LEVIES = (556) TO (567) =	
INITIAL GENERAL FUND LEVY	
569 GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (336)	
570 GENERAL RMV OTHER JOBZ EXEMPT = (258)+(260) + (262)+(331) =	481,679.24
571 GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (554)	
572 GENERAL NTC OTHER GENED JOBZ EXEMPT PHASED OUT IN 2018	
573 GENERAL NTC OTHER JOBZ = (357)+(377)+(381) +(383)+(386)+(389) +(391)+(403)+(407) +(555)-(554)+(568) =	803,037.38
574 TOTAL INITIAL GENERAL LEVY LIMITATION = (569)+(570)+(571) + (572)+(573) =	1,284,716.62

COMMUNITY SERVICE	
BASIC COMMUNITY EDUCATION	
601 POPULATION (YR 2010)	5,943
602 GTR OF (601) OR 1,335	5,943
603 YOUTH SERVICE PROG?	YES
604 AFTER SCHOOL ENRICHMENT?	YES
605 FY 2020 GENERAL REVENUE = \$5.42 X (602) =	32,211.06
606 FY 2020 YOUTH SERVICE REV = \$1.00 X (602) =	5,943.00
607 FY 2020 AFTER SCHOOL REVENUE = \$1.85 X (602) NOT TO EXCEED 10,000 AND \$0.43 X POPULATION IN EXCESS OF 10,000	10,994.55
608 FY 2020 COMMUNITY EDUCATION REVENUE = (605)+(606)+(607) =	49,148.61
30 2017 ANTC	5,497,938
609 STANDARD COMM ED LEVY = .00940 X (30) =	51,680.62
610 COMM ED LEVY LIMIT LSR (608) OR (609) =	49,148.61
611 FY 2020 EST GROSS COMM ED AID = (608)-(610) =	
EARLY CHILD FAMILY EDUCATION	
FY 2018 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY 2020	
612 DIST PLANS TO LEVY FOR FY 2020 ECFE REVENUE?	YES
613 ECFE ANNUAL REPORT SUBMITTED?	YES
614 EST POPULATION UNDER FIVE YEARS OF AGE	445
615 GTR OF 150 OR (614) =	445
616 ECFE ALLOWANCE 0.023 X (101) =	145.18

28

Lease Levy

EARLY CHILD FAMILY ED (CONT)

617 FY 2020 EARLY CHILD FAMILY REVENUE
IF (612) = YES
= (615) X (616),
IF ANNUAL REPT = YES 64,605.10

30 2017 ANTC 5,497,938
618 ECFE TAX RATE .00291619
619 = (618) X (30) = 16,033.03

620 EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) = 16,033.03

621 EST FY 2020 EARLY CHILD AID = (617)-(620) = 48,572.07

HOME VISITING LIMIT

622 DIST PLANS TO LEVY FOR FY 2020 HOME VISIT? YES

623 HOME VISITING REVENUE IF (622) = YES AND (619) > \$0, = \$3.00 X (614), ELSE = \$0 1,335.00

252 FY 2020 ANTC/ADJ PU 4,860.27
624 HOME VISIT LEVY RATIO = LESSER OF 1 OR (252) / \$17,250 = .28175478

625 FY 2020 HOME VISIT LIMIT =(623) * (624) 376.14

626 FY 2020 EST HOME VISIT AID =(623)-(625) 958.86

DISABLED ADULTS

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

SCHOOL-AGE CARE

628 FY 2020 SCH-AGE CARE REV (FY 2020 EST COST)

30 2017 ANTC 5,497,938
46 2019-20 RES PU (EST) 1,135.20

SCHOOL-AGE CARE (CONT)

629 ANTC/RES PU = (30)/(46) = 4,843.14

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

631 FY 2020 SCH-AGE CARE LIM = (628) X (630) =

632 FY 2020 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) =

COMMUNITY SERVICE SUMMARY

633 OTHER COMM ED (MEMO)

634 TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(625) + (627)+(631)+(633) = 65,557.78

GENERAL DEBT SERVICE (FUND 7)

REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2020 PRINCIPAL AND INTEREST PAYMENTS)

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

701 ALT FAC REGULAR REQ DEBT SERV LEVY

702 ALT FAC/H&S REQ DEBT SERV LEVY 466,006.00

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

704 NEW LTFM REQ DEBT SERVICE FOR VPK

705 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS

706 TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (701)+(702)+(703) + (704)+(705) = 466,006.00

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

707 NATURAL DISASTER REQ DEBT SERV LEVY

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

708 TACONITE BONDS REQ DEBT SERV LEVY

709 TAC FUNDING FOR BONDS (NOT IRRRB)

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

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

712 VOTER APPR ELIG BONDS SOLD BY JULY 1, 2018

713 NON-VOTER ELIG BONDS SOLD BY JULY 1, 2018

714 VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2018

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

REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID

716 VOTER APPR BONDS SOLD AFTER JULY 1, 2018 ELIG FOR FUTURE AID

717 NON-VOTER BONDS SOLD AFTER JULY 1, 2018 ELIG FOR FUTURE AID

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

OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID

719 VOTER APPR BONDS INELG FOR DEBT EQUAL AID

29

NON-VOTER APPR INELIG BONDS	FUND 7 DEBT BALANCE (CONT)	BREAKDOWN OF NET DEBT EXCESS (CONT)
720 FACIL BOND-MS 123B.62	740 JUNE 2017 FUND 7-463	755 EXCESS FOR ELIGIBLE
721 EQUIP BOND-MS 123B.61	BALANCE UNASSIGN NEG	ALT FAC REGULAR BONDS
722 REORG OPER DEBT		= (701) X (753) =
723 ECON DEV ABATEMENT	741 JUNE 2017 FUND 7-464	756 EXCESS FOR ELIGIBLE
724 JUDGMENT	BALANCE RESTRICTED	ALT FAC/H&S BONDS
725 OTHER NON-VOTER	(FOR DEBT EXCESS) 93,323.66	= (702) X (753) = 26,643.61
726 INELG LEASE PURCHASE	742 PAY 17 DEBT EXCESS	757 EXCESS FOR ELIGIBLE
	LEVY REDUCTION 14,755.50	LTFM IAQFAA BONDS
727 SUBTOTAL, REQ DEBT FOR	743 PAY 18 DEBT EXCESS	= (703) X (753) =
NON-VOTER INELIG BONDS	LEVY REDUCTION 28,624.25	758 EXCESS FOR ELIGIBLE
= (720) THRU (726) =	744 5% OF PAY 19 REQ DEBT	LTFM VPK BONDS
	SERV LEVY= (729) X 5%= 23,300.30	= (704) X (753) =
728 REQ DEBT SERVICE LEVY	745 FUND 7 AVAIL BALANCE	759 EXCESS FOR ELIGIBLE
FOR BONDS INELGIBLE	GTR OF ZERO OR [(741)	LTFM OTHER BONDS
FOR DEBT EQUAL AID	- (742) - (743) - (744)] = 26,643.61	= (705) X (753) =
= (718) + (719) + (727) =	746 RETAIN FOR CAPITAL	760 GENERAL FUND LEVY ADJ
	LOAN REPAYMENT	FOR FACILITY & EQUIP
729 GDS REQ DEBT SERV LEVY	747 APPROVED DEBT EXCESS	BONDS =
= (706) + (707) + (715)	TO BE RETAINED	- (720) - (721) - (750) =
+ (718) + (719) + (728) = 466,006.00	748 DISTRICT REQUESTED	761 UNALLOCATED DEBT
	ADDITIONAL EXCESS	EXCESS = GTR OF ZERO
730 GDS REQ DEBT SERV LEVY	749 CERTIFIED DEBT EXCESS	OR [(751) - (752)] =
VOTER APPR = (711) + (712)	= GTR OF 0 OR [(745)	NET DEBT EXCESS SUMMARY
+ (714) + (716) + (719) =	- (746) - (747) + (748) = 26,643.61	762 DEBT EXCESS FOR VOTER
	750 EXCESS USED TO RETIRE	APPROVED BONDED DEBT =
35 2017 ANTC INCLUDING	FAC & EQUIP BONDS	[(730) - (716)] X (753) =
JOBZ VALUATION 5,497,938	751 ADJUSTED DEBT EXCESS	763 DEBT EXCESS FOR NON-
731 MAXIMUM EFFORT DEBT	= (749) - (750) = 26,643.61	VOTER APPROVED DEBT
SERVICE TAX RATE %		= (751) - (761) - (762) = 26,643.61
732 MAX EFFORT DEBT SERV	BREAKDOWN OF NET DEBT EXCESS	764 NET DEBT EXCESS FOR
LEVY = (35) X (731) =	752 BASE FOR NET DEBT	DEBT SERV LEVY REDUCT
733 DS LOAN RECEIVABLE	EXCESS DISTRIBUTION	= (762) + (763) = 26,643.61
	= IF (732) > 0, THEN 0	LONG TERM FACILITIES MAINTENANCE AID
734 DEBT EQUAL REVENUE BASE	ELSE (729) - (718) = 466,006.00	765 NET ALT FAC REG DEBT
GTR OF (732) OR	753 DEBT EXCESS RATIO =	= (701) - (755) =
[(715) - (733)] =	LSR 1 OR (751) / (752) = .05717439	766 NET ALT FAC/H&S DEBT
735 BOARD AUTHORIZED	754 NET DEBT EXCESS FOR	= (702) - (756) = 439,362.39
TRANSFER TO FUND 7	ELG REQ DEBT SERVICE	767 NET LTFM REQ DEBT FOR
REDUCING REQUIRED	= (715) X (753) =	ELIG H&S > \$100K
DEBT SERVICE LEVY		= (703) - (757) =
736 FEDERAL FUNDS		768 NET LTFM REQ DEBT FOR
REDUCING REQUIRED		ELIG VPK
DEBT SERVICE LEVY		= (704) - (758) =
FUND 7 DEBT BALANCE		
737 JUNE 2017 FUND 7-425		
BAL FOR BOND REFUND		
738 JUNE 2017 FUND 7-451		
BAL FOR QZAB & QSCB		
739 JUNE 2017 FUND 7-460		
BALANCE NONSPENDABLE		

30

LTFM AID (CONT)

DEBT EQUALIZATION AID

DEBT EQUALIZATION AID (CONT)

769 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (705)-(759) =

734 DEBT EQUAL BASE 754 DEBT EXCESS FOR ELIG REQUIRED DEBT

796 TIER 1 DEBT AID = (790) X (794) =

770 NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769) = 439,362.39

781 FY 2020 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)

797 TIER 2 DEBT AID = (789) X (795) =

486 LTFM DEBT EQUAL REV 429,856.00 488 LTFM DEBT EQUAL AID 242,993.00

782 FY 2020 GROSS DEBT EQUALIZATION REVENUE =(734)-(754)+(781) =

798 TOTAL DEBT EQ AID = (796)+(797) =

489 LTFM DEBT EQUAL LEVY 186,863.00 490 LTFM DEBT UNEQUAL LVY 9,506.39

35 2017 ANTC INCLUDING JOBZ VALUATION 5,497,938 783 = .1050 X (35) = 577,283.49

799 NON VOTER DEBT AID = (798)X(713)/(715) =

771 LTFM DEBT LEVY LIMIT = (489) + (490) + (755) + (756) + (757)+(758)+(759) = 223,013.00

784 MAX UNEQ LOCAL EFFORT = .1574 X (35) = 865,375.44

800 VOTER APPR DEBT AID = (798)-(799) =

NATURAL DISASTER DEBT EQUALIZATION

785 FY 2020 NET DEBT EQ REV = GTR OF 0 OR [(782) - (784)] =

ADJUSTMENT TO GDS LIMIT FOR MAXIMUM EFFORT DISTRICTS

35 2017 ANTC INCLUDING JOBZ VALUATION 5,497,938 772 TEN PERCENT ANTC = 0.10 * (35) = 549,793

786 PRELIM TIER 1 EQU REV =LSR (785) OR (783)= 787 PRELIM TIER 2 EQU REV = (785)-(786) =

801 NET ADJ DEBT SERV LEVY DO IF (732)>0, = GTR OF [(729)-(706) -(719)-(720)-(721)-(798)] OR [(732)-(926)-(927) -(798)], ELSE 0

707 REQ DEBT LEVY FOR NATURAL DISASTER DEBT

732 MAXIMUM EFFORT DEBT SERVICE LEVY 788 MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR [(732)-(783)-(784)] =

802 ADDL MAX EFF GDS LEVY = GTR OF 0 OR [(732) -(926)-(927)-(801)] =

773 FY 2020 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707) - (772)] =

789 TIER 2 EQUAL REV = GTR OF (787) OR (788) =

803 TOTAL VTR APR GDS LEVY LIMIT FOR MAX EFF DISTRICTS = (801)+(802) =

54 2016-17 ADJ PU (ACT) 1,123.77 774 FY 2017 ANTC PER APU = (35) / (54) = 4,892.41

790 TIER 1 EQUAL REV = (785)-(789) =

804 AID ELIG GDS LEVY LIMIT FOR MAX EFF DISTRICTS = (803) - (716) - (719) =

775 STATEWIDE AVE ANTC INCL JOBZ PER APU 8,699.86

54 2016-17 ADJ PU (ACT) 1,123.77 791 2017 ANTC INCL JOBZ / ADJ PU = (35)/(54) = 4,892.41

MINIMUM EST MAX EFFORT PAYMENT

776 DISASTER EQUAL FACTOR = 300% OF (775) = 26,099.57

792 TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (791)/{GTR OF \$4,430 OR 55.33% OF (775)} = 1.00000000

732 MAX EFFORT DEBT LEVY

777 NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (774)/(776) = .18745175

793 TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (791)/{GTR OF \$8,000 OR 100% OF (775)} = .56235503

805 MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927)-(706) -(719)-(720)-(721) =

778 DISASTER AID RATIO = 1 - (777) = .81254825

806 MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(805) =

779 DISASTER DEBT EQUAL AID = (773) X (778) =

794 TIER 1 DEBT EQU AID RATIO = 1-(792) =

780 DISASTER LEVY LIMIT = (707) - (779) =

795 TIER 2 DEBT EQU AID RATIO = 1-(793) = .43764497

ADJUSTMENT TO GDS LIMIT FOR IRRRB ALLOCATION	OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE (FUND 47)	FUND 47 DEBT BALANCE (CONT)
807 FY 2020 IRRRB FUNDING FOR VOTER-APPR BONDS	901 LEVY BONDS IRREV TRUST VOTER APPROVED	919 RETAIN FOR CAP LOAN REPAYMENT NON-VOTER
808 PAY 19 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((807) X 1.05) =	902 LEVY BONDS REVOC TRUST VOTER APPROVED	920 APPROV DEBT EXCESS TO BE RETAINED NON-VOTER
809 FY 2020 IRRRB FUNDING FOR NON-VOTER BONDS	903 REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (901) + (902) =	921 FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] =
810 PAY 19 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((809) X 1.05) =	904 LEVY BONDS IRREV TRUST NON-VOTER APPROVED	922 FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(914)- SUM (915) TO (920)] =
810 PAY 19 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((809) X 1.05) =	905 LEVY BONDS REVOC TRUST NON-VOTER APPROVED	923 CLOSING FUND 47 TO FUND 7 TRANSFER IF (922) GTR ZERO AND (908) EQ ZERO, ELSE 0
GENERAL DEBT SERVICE LEVY SUMMARY	906 REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (904) + (905) =	924 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED
811 DEBT EQUAL AID ELIG, VOTER APPROVED IF (732)>0 THEN (804) ELSE = (711)+(712)+(714) -(800)-(808)OR ZERO =	907 REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)	925 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED
812 DEBT EQUAL AID ELIG, NON VOTER APPROVED = GREATER OF [(713)-(799)-(810)] OR ZERO =	908 REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) =	926 NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS =(903)-(921)-(924) =
813 DEBT EQUAL AID INELIG, VOTER APPROVED = (716) + (719) =	FUND 47 DEBT BALANCE	927 NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED =(908)-(922)-(925) =
814 DEBT EQUAL AID INELIG, NON VOTER APPROVED = (717) + (727) =	909 JUNE 2017 FUND 47-425 BAL FOR BOND REFUND	
771 LTFM DEBT LEVY LIMIT NON VOTER APPROVED 223,013.00	910 JUNE 2017 FUND 47-460 BALANCE NONSPENDABLE	
780 DISASTER LEVY LIMIT VOTER APPROVED	911 JUNE 2017 FUND 47-463 BALANCE UNASSIGN NEG	
815 INITIAL GDS LEVY LIM VOTER APPROVED =(811)+(813)+(780) =	912 JUNE 2017 FUND 47-464 BALANCE RESTRICTED	
816 INITIAL GDS LEVY LIM NON VOTER APPROVED = (812)+(814)+(771) = 223,013.00	913 JUNE 2017 FUND 47-464 BALANCE VOTER APPROV	
817 TOTAL INITIAL GDS LEVY LIMIT = (815)+(816) = 223,013.00	914 JUNE 2017 FUND 47-464 BAL NON-VOTER APPROV = (912) - (913) =	
	915 PAY 17 OPEB DEBT EXC REDUCTION NON-VOTER	
	916 PAY 18 OPEB DEBT EXC REDUCTION NON-VOTER	
	917 5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (903) X 5% =	
	918 5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (908) X 5% =	

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

32

GENERAL FUND ADJUSTMENTS		FY 2019 1ST TIER VOTER-APPROVED REFER LEVY ADJUST	FY 2019 2ND TIER REF LEVY ADJUST
FY 2019 OPERATING CAPITAL LEVY ADJUSTMENT			1033 FY 2019 2ND TIER REF LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 259)
1001	FY 2019 OPER CAP LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 193)	1017 FY 2019 1ST TIER REF LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 257)	1034 ALLOCATION OF TBRA (FROM PAY 18 LEVY REPORT, LINE 291)
	47,982.27	1018 ALLOCATION OF TBRA (FROM PAY 18 LEVY REPORT, LINE 290)	1035 ALLOC OF REF HOLD HARM (FROM PAY 18 LEVY REPORT, LINE 321)
1002	17 PAY 18 LIMIT	1019 ALLOC OF REF HOLD HARM (FROM PAY 18 LEVY REPORT, LINE 320)	1036 17 PAY 18 LIMIT
1003	17 PAY 18 LEVY	1020 17 PAY 18 LIMIT	1037 17 PAY 18 LEVY
1004	FY 2019 OPER CAPITAL LEVY ADJUSTMENT = ((1001)-(1002)) =	1021 17 PAY 18 LEVY	1038 PAY 18 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1034)+(1035)+(1036)
	198.51	1022 PAY 18 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1018)+(1019)+(1020)	1039 PAY 18 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1034)+(1035)+(1037)
FY 2019 LOCAL OPTIONAL LEVY ADJUSTMENT		1023 PAY 18 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1018)+(1019)+(1021)	1040 FY 2019 2ND TIER REF LEVY ADJUSTMENT
1005	FY 2019 LOC OPT LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 207)	1024 FY 2019 1ST TIER VTR REF LEVY ADJUSTMENT	
	228,896.94		
1006	17 PAY 18 LIMIT		
1007	17 PAY 18 LEVY		
1008	FY 2019 LOCAL OPTIONAL LEVY ADJUSTMENT = ((1005)-(1006)) =		
	1.01		
FY 2019 EQUITY LEVY ADJUSTMENT		FY 2019 1ST TIER BOARD-APPROVED REFER LEVY ADJUST	FY 2019 3RD TIER REF LEVY ADJUST
1009	FY 2019 EQUITY LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 210)	1025 FY 2019 BRD-APPR REF LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 256)	1041 FY 2019 3RD TIER REF LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 261)
	84,480.24	93,860.50	1042 ALLOCATION OF TBRA (FROM PAY 18 LEVY REPORT, LINE 292)
1010	17 PAY 18 LIMIT	1026 ALLOCATION OF TBRA (FROM PAY 18 LEVY REPORT, LINE 289)	1043 ALLOC OF REF HOLD HARM (FROM PAY 18 LEVY REPORT, LINE 322)
1011	17 PAY 18 LEVY	1027 ALLOC OF REF HOLD HARM (FROM PAY 18 LEVY REPORT, LINE 319)	1044 17 PAY 18 LIMIT
1012	FY 2019 EQUITY LEVY ADJUSTMENT = ((1009)-(1010)) =	1028 17 PAY 18 LIMIT	1045 17 PAY 18 LEVY
	1,359.28	93,860.09	1046 PAY 18 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1042)+(1043)+(1044)
FY 2019 TRANSITION LEVY ADJUSTMENT		1029 17 PAY 18 LEVY	1047 PAY 18 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1042)+(1043)+(1045)
1013	FY 2019 TRANSITION LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 217)	1030 PAY 18 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1026)+(1027)+(1028)	1048 FY 2019 3RD TIER REF LEVY ADJUSTMENT
	24,984.32	93,860.09	
1014	17 PAY 18 LIMIT	1031 PAY 18 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1026)+(1027)+(1029)	
1015	17 PAY 18 LEVY	1032 FY 2019 BOARD-APPR = ((1025)-(1030)) =	
1016	FY 2019 TRANSITION LEVY ADJUSTMENT = ((1013)-(1014)) =	.41	
	.11		

33

FY 2019 UNEQUAL REF LEVY ADJUST	FY 2019 TBRA ALLOCATION ADJUSTMENT TO BOARD-APPROVED LEVIES	FY 2019 REFERENDUM HOLD HARMLESS ADJ
1049 FY 2019 UNEQUAL REF LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 263)	1064 FY 2019 ALLOCATION OF TBRA TO BRD-APR REF LEVY (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 271)	1027 FY 2019 HOLD HARM ALLOC TO BOARD-APR REF LEVY FROM PAY 18 LEVY
1050 ALLOCATION OF TBRA (FROM PAY 18 LEVY REPORT, LINE 293)	1026 FY 2019 TBRA ALLOC TO BOARD-APR REF LEVY FROM PAY 18 LEVY	1075 FY 2019 HOLD HARM ALLOC BRD-APPR ADJUSTMENT = (1027)-(1074) =
1051 ALLOC OF REF HOLD HARM (FROM PAY 18 LEVY REPORT, LINE 323)	1065 FY 2019 TBRA ALLOCATION BRD-APPR ADJUSTMENT = (1026)-(1064) =	FY 2017 OPERATING CAPITAL LEVY ADJ
1052 17 PAY 18 LEVY		1076 FY 2017 OPER CAP LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 182) 66,495.60
1053 17 PAY 18 LEVY		
1054 PAY 18 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1050)+(1051)+(1052)	FY 2019 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES	1077 15 PAY 16 LIMIT 70,775.82 1078 15 PAY 16 LEVY 70,775.82
1055 PAY 18 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1050)+(1051)+(1053)	1066 FY 2019 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINES 300 TO 303)	1079 TOTAL ADJUST TO PAY 16 OPER CAP LEVY AUTH = ((1076)-(1078)) = 4,280.22-
1056 FY 2019 UNEQUALIZED REF LEVY ADJUSTMENT	1067 TIER 1 LEVY-VTR APR 1068 TIER 2 LEVY 1069 TIER 3 LEVY 1070 UNEQL LEVY	1080 16 PAY 17 ADJ LIMIT 4,532.48- 1081 16 PAY 17 ADJ LEVY 4,532.48- 1082 FY 2017 OPER CAPITAL LEVY ADJUSTMENT = ((1079)-(1080)) = 252.26
FY 2019 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES	1071 TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1067) TO (1070) =	FY 2017 LOC EQUITY LEVY ADJUST
FY 2019 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINES 272 TO 275)	1072 TOTAL FY 2019 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 18 LEVY = (1019)+(1035) + + (1043)+(1051) =	1083 FY 2017 LOC EQT LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 196) 214,491.81
1057 TIER 1 LEVY-VTR APR		1084 15 PAY 16 LIMIT 216,375.68 1085 15 PAY 16 LEVY 216,375.68
1058 TIER 2 LEVY		1086 TOTAL ADJUST TO PAY 16 LOC EQUITY LEVY AUTH = ((1083)-(1085)) = 1,883.87-
1059 TIER 3 LEVY	1073 FY 2019 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1072)-(1071) =	1087 16 PAY 17 ADJ LIMIT 101.58 1088 16 PAY 17 ADJ LEVY 101.58
1060 UNEQL LEVY		1089 FY 2017 LOC EQUITY LEVY ADJUSTMENT = ((1086)-(1088)) = 1,985.45-
1061 TOTAL FY 2019 TBRA ALLOC TO REF LEVY CATEGORIES = (1057) TO (1060) =	FY 2019 REFERENDUM HOLD HARMLESS ADJUSTMENT TO BOARD-APPROVED LEVIES	
1062 TOTAL FY 2019 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 18 LEVY = (1018)+(1034) + + (1042)+(1050) =	1074 FY 2019 ALLOC OF HOLD HARM TO BRD-APR REF LEVY (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 299)	
1063 FY 2019 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1062)-(1061) =		

35

FY 2017 EQUITY LEVY ADJUSTMENT		FY 2017 1ST TIER VOTER-APPROVED REFER LEVY ADJUST (CONT)		FY 2017 2ND TIER REF LEVY ADJUST (CO		
1090	FY 2017 EQUITY LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 200)	71,667.59	1107	TOTAL ADJUST TO PAY 16 1ST TIER REF LEVY AUTH	1121	TOTAL ADJUST TO PAY 16 2ND TIER REF LEVY AUTH
1091	15 PAY 16 LIMIT	73,486.08	1108	16 PAY 17 ADJ LIMIT	1122	16 PAY 17 ADJ LIMIT
1092	15 PAY 16 LEVY	73,486.08	1109	16 PAY 17 ADJ LEVY	1123	16 PAY 17 ADJ LEVY
1093	TOTAL ADJUST TO PAY 16 EQUITY LEVY AUTH = ((1090)-(1092)) =	1,818.49-	1110	FY 2017 1ST TIER REF LEVY ADJUSTMENT	1124	FY 2017 2ND TIER REF LEVY ADJUSTMENT
1094	16 PAY 17 ADJ LIMIT	1,155.10-	FY 2017 1ST TIER BOARD-APPROVED REFER LEVY ADJUST		FY 2017 3RD TIER REF LEVY ADJUST	
1095	16 PAY 17 ADJ LEVY	1,155.10-				
1096	FY 2017 EQUITY LEVY ADJUSTMENT = ((1093)-(1095)) =	663.39-	1111	FY 2017 BRD-APPR REF LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 246)	1125	FY 2017 3RD TIER REF LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 251)
FY 2017 TRANSITION LEVY ADJUSTMENT				87,953.60	1126	PAY 16 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 17 LEVY REPORT, LINE 1046)
1097	FY 2017 TRANSITION LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 211)	23,411.99	1112	PAY 16 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 17 LEVY REPORT, LINE 1030)	1127	PAY 16 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 17 LEVY REPORT, LINE 1047)
1098	15 PAY 16 LIMIT	23,643.12	1113	PAY 16 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 17 LEVY REPORT, LINE 1031)	1128	TOTAL ADJUST TO PAY 16 3RD TIER REF LEVY AUTH
1099	15 PAY 16 LEVY	23,643.12		88,726.09		
1100	TOTAL ADJUST TO PAY 16 TRANSITION LEVY AUTH = ((1097)-(1099)) =	231.13-	1114	TOTAL ADJUST TO PAY 16 BRD-APPR REF LEVY AUTH = ((1111)-(1113)) =	1129	16 PAY 17 ADJ LIMIT
1101	16 PAY 17 ADJ LIMIT	14.42-		772.49-	1130	16 PAY 17 ADJ LEVY
1102	16 PAY 17 ADJ LEVY	14.42-	1115	16 PAY 17 ADJ LIMIT	1131	FY 2017 3RD TIER REF LEVY ADJUSTMENT
1103	FY 2017 TRANSITION LEVY ADJUSTMENT = ((1100)-(1102)) =	216.71-	1116	16 PAY 17 ADJ LEVY		
FY 2017 1ST TIER VOTER-APPROVED REFER LEVY ADJUST			1117	FY 2017 BRD-APPR REF LEVY ADJUSTMENT = ((1114)-(1116)) =		
				814.15-		
FY 2017 1ST TIER VOTER-APPROVED REFER LEVY ADJUST			FY 2017 2ND TIER REF LEVY ADJUST		FY 2017 UNEQUALIZED REF LEVY ADJUST	
1104	FY 2017 1ST TIER REF LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 247)		1118	FY 2017 2ND TIER REF LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 249)	1132	FY 2017 UNEQUAL REF LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 253)
1105	PAY 16 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 17 LEVY REPORT, LINE 1022)		1119	PAY 16 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 17 LEVY REPORT, LINE 1038)	1133	PAY 16 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 17 LEVY REPORT, LINE 1054)
1106	PAY 16 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 17 LEVY REPORT, LINE 1023)		1120	PAY 16 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 17 LEVY REPORT, LINE 1039)	1134	PAY 16 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 17 LEVY REPORT, LINE 1055)

FY 2017 UNEQUALIZED REF LEVY ADJUST (CONT)	FY 2017 TBRA ALLOCATION ADJUSTMENT TO BOARD-APPROVED LEVIES (CONT)	FY 2017 REFERENDUM HOLD HARMLESS ADJUSTMENT TO BOARD-APPROVED LEVIES
1135 TOTAL ADJUST TO PAY 16 UNEQUAL REF LEVY AUTH	1148 16 PAY 17 ADJ LIMIT 1149 16 PAY 17 ADJ LEVY	1160 16 PAY 17 ADJ LIMIT 1161 16 PAY 17 ADJ LEVY
1136 16 PAY 17 ADJ LIMIT 1137 16 PAY 17 ADJ LEVY 1138 FY 2017 UNEQUAL REF LEVY ADJUSTMENT	1150 FY 2017 TBRA ALLOC LEVY ADJUSTMENT	1162 FY 2017 HOLD HARM ALLOC
	FY 2017 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES	FY 2019 ALT TEACHER COMP LEVY ADJUST
FY 2017 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES	1151 FY 2017 ALLOC OF HOLD HARM TO VTR-APR REF LEVIES (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINES 290 TO 293)	1163 FY 2019 ALT COMP LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 340)
1139 FY 2017 ALLOC OF TBRA TO VTR-APR REF LEVIES (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINES 262 TO 265)	1152 PAY 16 HOLD HARM ALLOC TO VOTER-APR REF LEVY (FROM PAY 16 LEVY RPT, LINES 310 TO 313)	1164 17 PAY 18 LIMIT 1165 17 PAY 18 LEVY 1166 FY 2019 ALT TEACH COMP LEVY ADJUSTMENT
1140 PAY 16 ALLOC OF TBRA TO VOTER-APR REF LEVY (FROM PAY 16 LEVY RPT, LINES 280 TO 283)	1153 FY 2017 HOLD HARM TOTAL VTR-APPR ADJUSTMENT = (1152)-(1151) =	FY 2017 ALT TEACHER COMP LEVY ADJUST
1141 FY 2017 TBRA ALLOCATION TOTAL ADJUSTMENT = (1140)-(1139) =	1154 16 PAY 17 ADJ LIMIT 1155 16 PAY 17 ADJ LEVY	1167 FY 2017 ALT COMP LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 328)
1142 16 PAY 17 ADJ LIMIT 1143 16 PAY 17 ADJ LEVY	1156 FY 2017 HOLD HARM ALLOC VTR-APPR ADJUSTMENT	1168 15 PAY 16 LIMIT 1169 15 PAY 16 LEVY
1144 FY 2017 TBRA ALLOC LEVY ADJUSTMENT		1170 TOTAL ADJUST TO PAY 16 ALT COMP LEVY AUTH
	FY 2017 REFERENDUM HOLD HARMLESS ADJUSTMENT TO BOARD-APPROVED LEVIES	
FY 2017 TBRA ALLOCATION ADJUSTMENT TO BOARD-APPROVED LEVIES	1157 FY 2017 ALLOC OF HOLD HARM TO BRD-APR REF LEVY (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 289)	1171 16 PAY 17 ADJ LIMIT 1172 16 PAY 17 ADJ LEVY
1145 FY 2017 ALLOC OF TBRA TO BRD-APR REF LEVIES (FROM FY 2017 GENERAL REVENUE REPORT, LINE 261)	1158 PAY 16 HOLD HARM ALLOC TO BOARD-APR REF LEVY (FROM PAY 16 LEVY RPT, REPORT, LINE 309)	1173 FY 2017 ALT TEACH COMP LEVY ADJUSTMENT
1146 PAY 16 ALLOC OF TBRA TO BRD-APR REF LEVY (FROM PAY 16 LEVY RPT, LINE 279)	1159 FY 2017 HOLD HARM TOTAL BRD-APPR ADJUSTMENT = (1158)-(1157) =	FY 2019 INTEGRATION ADJUSTMENT
1147 FY 2017 TBRA ALLOCATION TOTAL ADJUSTMENT = (1146)-(1145) =		1174 FY 2019 INTEG LEVY AUTH (FROM FY19 INTEGRATION REV REPORT, LINE 20)
		1175 17 PAY 18 LIMIT 1176 17 PAY 18 LEVY
		1177 FY 2019 INTEGRATION ADJUSTMENT LIMIT

FY 2017 INTEGRATION ADJUSTMENT	FY 2017 SAFE SCHOOLS ADJUST	FY 2017 ANNUAL OPEB LEVY ADJUST
1178 FY 2017 INTEG LEVY AUTH (FROM FY17 INTEGRATION REV REPORT, LINE 20)	1195 SAFE SCH LVY REQUEST? YES 54 2016-17 ADJ PU (ACT) 1,123.77	1213 FY 2017 ACTUAL COST (FIN 797 + OBJ 291) 89,548.68
1179 15 PAY 16 LIMIT	1196 FY 2017 SAFE SCHOOLS AUTH \$36 X (54) = 40,455.72	1214 PRORATION FACTOR TO REFLECT STATEWIDE CAP 1.00000000
1180 15 PAY 16 LEVY	1197 15 PAY 16 LIMIT 37,972.80	1215 PRORATED ANNUAL OPEB LEVY AUTH 89,548.68
1181 TOTAL ADJUSTMENT	1198 15 PAY 16 LEVY 37,972.80	1216 17 PAY 18 LIMIT 97,172.00
1182 16 PAY 17 ADJ LIMIT	1199 FY 2017 SAFE SCH ADJUST = ((1196)-(1197)) = 2,482.92	1217 17 PAY 18 LEVY 97,172.00
1183 16 PAY 17 ADJ LEVY		1218 FY 2017 ANNUAL OPEB ADJUSTMENT = (1215)-(1217) = 7,623.32-
1184 FY 2017 INTEGRATION ADJUSTMENT LIMIT	FY 2017 SAFE SCHOOLS INTERMEDIATE ADJUST	
	1200 SAFE SCH INTERMEDIATE LEVY ALLOW	CAPITAL RELATED ADJUSTMENTS
FY 2017 REEMPLOYMENT ADJUSTMENT	54 2016-17 ADJ PU (ACT) 1,123.77	FY 2019 LTFM EQUALIZED LEVY ADJUST
1185 FY 2017 EXPEND ACTUAL 1,237.23	1201 FY 2017 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1200) X (54) =	1219 FY 2019 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2019 WEBSITE REPORT, LINE 60)
1186 REEMPLOY LEVY AUTH = 100% OF (1185) = 1,237.23	1202 15 PAY 16 LIMIT	1220 17 PAY 18 LIMIT
1187 16 PAY 17 LIMIT 500.00	1203 15 PAY 16 LEVY	1221 17 PAY 18 LEVY
1188 16 PAY 17 LEVY 500.00	1204 FY 2017 SAFE SCHOOLS INTERMEDIATE ADJUST	1222 FY 2019 LTFM EQUALIZED LEVY ADJUST
1189 FY 2017 REEMPLOY ADJUST = ((1186)-(1187)) = 737.23		
	CAREER TECHNICAL ADJUSTMENT	
FY 2003 REEMPLOYMENT ADJUSTMENT	1205 FY 2017 CAREER TECH LEVY AUTHORITY (FY 2017 CTE AID Report LINE 21) 21,307.83	FY 2019 LTFM UNEQUALIZED LEVY ADJUST
1190 REEMPLOYMENT BALANCE (PAY 18 LEVY LINE 1194)	1206 16 PAY 17 LIMIT 18,240.20	1223 FY 2019 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2019 WEBSITE REPORT, LINE 61) 550,307.90
1191 REEMPLOY ADJUST BASED ON CURRENT YEAR LEVY = LESSER OF [(381) OR (1190)] X -1 =	1207 16 PAY 17 LEVY 18,240.20	1224 17 PAY 18 LIMIT 547,869.91
1192 REEMPLOY ADJUST BASED ON FY 2017 ADJUSTMENT, IF (1189)<0, THEN ZERO; ELSE LESSER OF {(1189) OR [(1190)+(1191)]} X -1 =	1208 FY 2017 CAREER TECH ADJUSTMENT = ((1205)-(1206)) 3,067.63	1225 17 PAY 18 LEVY 547,869.91
1193 FY 2003 REEMPLOY ADJUST = (1191)+(1192) =	FY 2017 HEALTH BENEFITS LEVY ADJUST	1226 FY 2019 LTFM UNEQUALIZED LEVY ADJUST = (1223)-(1224) = 2,437.99
1194 REVISED REEMPLOYMENT BALANCE = (1190)+(1193) =	1209 FY 2017 ACTUAL COST (LIMITED TO \$600,000)	
	1210 16 PAY 17 LIMIT	FY 2018 LTFM EQUALIZED LEVY ADJUST
	1211 16 PAY 17 LEVY	1227 FY 2018 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2018 WEBSITE REPORT, LINE 60)
	1212 FY 2017 HEALTH BENEFITS ADJUST	

FY 2018 LTFM EQUALIZED LEVY ADJUST (CONT)	FY 2017 LTFM EQUALIZED LEVY ADJUST	FY 2016 NET LEASE COSTS (CONT)
1228 16 PAY 17 LIMIT	1250 FY 2017 EQUAL LEVY ADJUST	1272 FY 2016 COSTS (PAY 15)
1229 16 PAY 17 LEVY	= (1246)+(1248) =	SUM (1263) TO (1271)= 164,829.00
1230 TOTAL ADJUSTMENT		
	1251 FY 2017 LTFM EQUALIZED LEVY ADJUST	1273 PAY 16 OPER INTERMED
1231 17 PAY 18 ADJ LIMIT		1274 PAY 16 CAP INTERMED
1232 17 PAY 18 ADJ LEVY		1275 PAY 16 OPER JOINT
		1276 PAY 16 OPER NON-J ADM
1233 FY 2018 LTFM EQUALIZED LEVY ADJUST	FY 2017 LTFM UNEQUALIZED LEVY ADJUST	1277 PAY 16 OPER NON-J OTH
		1278 PAY 16 CAPITAL JOINT
		1279 PAY 16 CAP NON-J ADM
		1280 PAY 16 CAP NON-J OTH
	1252 FY 2017 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2017 WEBSITE REPORT, LINE 61) 202,572.31	1281 FY 2016 COSTS (PAY 16) SUM (1273) TO (1280)=
FY 2018 LTFM UNEQUALIZED LEVY ADJUST		
1234 FY 2018 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2018 WEBSITE REPORT, LINE 61) 312,110.40	1253 15 PAY 16 LIMIT 198,399.74	
	1254 15 PAY 16 LEVY 198,399.74	FY 2017 NET LEASE COSTS
	1255 TOTAL ADJUSTMENT = (1252)-(1253) = 4,172.57	1282 PAY 16 OPER INTERMED
1235 16 PAY 17 LIMIT 306,910.11	1256 16 PAY 17 ADJ LIMIT 3,383.08	1283 PAY 16 CAP INTERMED
1236 16 PAY 17 LEVY 306,910.11	1257 16 PAY 17 ADJ LEVY 3,383.08	1284 PAY 16 TIES CAPITAL
1237 TOTAL ADJUSTMENT = (1234)-(1235) = 5,200.29	1258 17 PAY 18 ADJ LIMIT 303.50	1285 PAY 16 OPER JOINT
	1259 17 PAY 18 ADJ LEVY 303.50	1286 PAY 16 OPER NON-J ADM
1238 17 PAY 18 ADJ LIMIT 722.76-	1260 FY 2017 UNEQUAL LIMIT ADJUST = (1256)+(1258) = 3,686.58	1287 PAY 16 OPER NON-J OTH
1239 17 PAY 18 ADJ LEVY 722.76-	1261 FY 2017 UNEQUAL LEVY ADJUST = (1257)+(1259) = 3,686.58	1288 PAY 16 CAPITAL JOINT
1240 FY 2018 LTFM UNEQUALIZED LEVY ADJUST = (1237)-(1238) = 5,923.05	1262 FY 2017 LTFM UNEQUALIZED LEVY ADJUST = (1255)-(1260) = 485.99	1289 PAY 16 CAP NON-J ADM
		1290 PAY 16 CAP NON-J OTH 163,978.75
		1291 FY 2017 COSTS (PAY 16) SUM (1282) TO (1290)= 163,978.75
FY 2017 LTFM EQUALIZED LEVY ADJUST		1292 PAY 17 OPER INTERMED
1241 FY 2017 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2017 WEBSITE REPORT, LINE 60)	PAY 16 LEASE LEVY ADJUSTMENTS	1293 PAY 17 CAP INTERMED
	FY 2016 AND FY 2017 LEASE COST WITH A PAY 16 LEVY (PAY 17 LEASE LEVY FOR FY 2017 & 2018 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)	1294 PAY 17 OPER JOINT
1242 15 PAY 16 LIMIT		1295 PAY 17 OPER NON-J ADM
1243 15 PAY 16 LEVY		1296 PAY 17 OPER NON-J OTH
1244 TOTAL ADJUSTMENT	FY 2016 NET LEASE COSTS	1297 PAY 17 CAPITAL JOINT
		1298 PAY 17 CAP NON-J ADM
		1299 PAY 17 CAP NON-J OTH
1245 16 PAY 17 ADJ LIMIT	1263 PAY 15 OPER INTERMED	1300 FY 2017 COSTS (PAY 17) SUM (1292) TO (1299)=
1246 16 PAY 17 ADJ LEVY	1264 PAY 15 CAP INTERMED	1301 TOTAL FY 2016 OPER NON-J NET LEASE COSTS =(1268)+(1276)+(1277)
1247 17 PAY 18 ADJ LIMIT	1265 PAY 15 TIES CAPITAL	1302 ACTUAL FY 2016 UFARS LEASE COSTS (FUND 1, OBJECT 370) 65,624.06
1248 17 PAY 18 ADJ LEVY	1266 PAY 15 OPER JOINT	
	1267 PAY 15 OPER NON-J ADM	
1249 FY 2017 EQUAL LIMIT ADJUST = (1245)+(1247) =	1268 PAY 15 OPER NON-J	1303 PAY 15 OPER NON-J LEASE COST LIMITED BY FY 2016 UFARS LSR (1268) OR (1302)=
	1269 PAY 15 CAPITAL JOINT	
	1270 PAY 15 CAP NON-J ADM	
	1271 PAY 15 CAPITAL NON-J 164,829.00	

38

FY 2017 NET LEASE COSTS (CONT)		FY 2017 NET LEASE COSTS (CONT)		OTHER GENERAL LIMITATION ADJUSTMENTS
1304	REMAIN FY 2016 UFARS = GREATER OF ZERO OR [(1302) - (1303)] =	65,624.06		
1305	PAY 16 OPER NON-J LEASE COST LIMITED BY FY 2016 UFARS = LSR [(1276) + (1277)] OR (1304)=			
1306	FY 2016 ADJUSTED COSTS (PAY 16) = (1281) - (1276)-(1277)+(1305)=			
1307	TOTAL FY 2017 OPER NON-J NET LEASE COSTS FOR (PAY 16) = (1286) + (1287) =			
1308	ACTUAL FY 2017 UFARS LEASE COSTS (FUND 1, OBJECT 370)	2,064.00		
1309	PAY 16 OPER NON-J LEASE COST LIMITED BY FY 2017 UFARS =LSR(1307)OR(1308)=			
1310	FY 2017 ADJUSTED COSTS (PAY 16) = (1291) - (1286)-(1287)+(1309)=	163,978.75		
1311	PAY 16 ADJUSTED NET LEASE COSTS = (1306) + (1310) =	163,978.75		
1312	DIST'S SHARE OF PAY 16 LEASE COSTS FOR THE INTERMEDIATE DISTRICTS = (1273) + (1274) + (1282) + (1283) =			
54	2016-17 ADJ PU (ACT)	1,123.77		
1313	INTERM PUPIL UNIT AUTH = \$65 X (54) =	73,045.05		
1314	INTERMEDIATE LEASE AUTHORITY = LSR OF (1312) OR (1313) =			
1315	INTERM DIST CARRYOVER TO REGULAR LEASE AUTH = (1312) - (1314) =			
1316	PAY 16 LEASE COST UNDER REGULAR AUTH = (1311) - (1314) =	163,978.75		
			54 2016-17 ADJ PU (ACT)	1,123.77
			1317 PAY 16 PUPIL UNIT MAX AUTH = \$212 X (54) =	238,239.24
			1318 PAY 16 COMMISSIONER APPROVED LIMIT	
			1319 REGULAR MAX AUTHORITY = GTR OF (1317) OR (1318) =	238,239.24
			1320 TOTAL PAY 16 REGULAR LEASE LEVY AUTHORITY = LSR OF (1316) OR (1319) =	163,978.75
			1321 TOTAL PAY 16 REGULAR & INTERM LEASE LEVY AUTH = (1314) + (1320) =	163,978.75
			1322 15 PAY 16 LIMIT	166,394.00
			1323 15 PAY 16 LEVY	166,394.00
			1324 PAY 16 LEASE LEVY LIMITATION ADJUSTMENT = (1321)-(1323) =	2,415.25-
			CAPITAL RELATED ADJUSTMENTS SUMMARY	
			1004 FY 2019 OPER CAP ADJ	198.51
			1082 FY 2017 OPER CAP ADJ	252.26
			1222 FY 2019 LTFM EQ ADJ	
			1226 FY 2019 LTFM UEQ ADJ	2,437.99
			1233 FY 2018 LTFM EQ ADJ	
			1240 FY 2018 LTFM UEQ ADJ	5,923.05
			1251 FY 2017 LTFM EQ ADJ	
			1262 FY 2017 LTFM UEQ ADJ	485.99
			1324 PAY 16 LEASE LEVY ADJ	2,415.25-
			1325 LEASE LEVY ADJ (MEMO)	
			1326 OTHER CEX ADJ (MEMO)	
			1327 TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT =(1004)+(1082)+(1222) +(1226)+(1233)+(1240) +(1251)+(1262)+(1324) +(1325)+(1326) =	6,882.55
			760 GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS	
			1328 MAINT PU VAR (MEMO)	
			1329 ECON DEV ABATE ADJUST (MEMO)	
			1330 DEBT SURPLUS TRANSFER (MEMO)	
			1331 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)	
			1332 OTHER ADJUST, GEN RMV VOTER APPROVED JOBZ EXEMPT (MEMO)	
			1333 TOTAL OTHER ADJUST GEN RMV VOTER APPR JOBZ EXEMPT = (1331)+(1332)=	
			1334 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)	
			1335 OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO)	
			1336 TOTAL OTHER ADJUST GEN RMV OTHER JOBZ EXEMPT=(1334)+(1335)=	
			1337 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)	
			1338 OTHER ADJUST, GEN NTC VOTER APPROVED JOBZ EXEMPT (MEMO)	
			1339 TOTAL OTHER ADJUST GEN NTC VOTER APPR JOBZ EXEMPT =(1337)+(1338)=	
			1340 TIF ADJUST (MEMO)	
			1341 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)	
			1342 FY 2016 CAREER TECH ADJUST (SEE WEBSITE)	

OTHER GENERAL LIMITATION ADJUSTMENTS (CONT)	COMMUNITY SERV FUND ADJUSTMENTS (CONT)	GENERAL DEBT SERVICE ADJUSTMENTS (CONT)
1343 OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO)	1402 17 PAY 18 LIMIT 16,324.97 1403 17 PAY 18 LEVY 16,324.97 1404 FY 2019 EARLY CHILD FAMILY ADJUST = ((1401)-(1403)) = 29.36-	1704 REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763) X -1 = 26,643.61-
1344 TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT=(1340)+(1341) + (1342)+(1343) =	1405 FY 18 & FY 19 HOME VISIT FINAL ADJUSTMENT TO BEGIN ON FY20 LEVY	1705 OTHER ADJUST (MEMO) NON-VOTER APPROVED
GENERAL FUND ADJUSTMENT SUMMARY	FY 2017 SCHOOL-AGE CARE	1706 TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1704)+(1705)+(1710) + (1717)+(1728) = 29,359.81-
1345 GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(1024)+(1040)+(1048) +(1056)+(1063)+(1073) +(1110)+(1124)+(1131) +(1333)+(1138)+(1144)	1406 FY 2017 AUTHORITY (FROM UFARS EXPENDITURES)	FY 2019 LTFM DEBT LEVY ADJUST
1346 GENERAL RMV OTHER JOBZ EXEMPT =(1008)+ +(1012)+(1016)+(1032) +(1065)+(1075)+(1089) +(1096)+(1103)+(1150) +(1117)+(1162)+(1336) 2,318.89-	1407 15 PAY 16 LIMIT 1408 15 PAY 16 LEVY 1409 FY 2017 SCH-AGE CARE ADJUSTMENT	1707 FY 2019 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 19 RPT, LINE 55A) 232,416.19
1347 GENERAL NTC VOTER APPROVED JOBZ EXEMPT =(1339) =	1410 ADULTS W/DISABILITIES ADJUST	1708 17 PAY 18 LIMIT 232,416.44 1709 17 PAY 18 LEVY 232,416.44
1348 GENERAL NTC OTHER JOBZ EXEMPT = (760)+(1166)+(1173) +(1177)+(1184)+(1189) +(1193)+(1199)+(1204) +(1208)+(1212)+(1218) +(1327)+(1328)+(1329) +(1330)+(1344)= 5,547.01	1411 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)	1710 FY 2019 LTFM DEBT LEVY ADJ =(1707)-(1708)= .25-
1349 TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1345)+(1346) + (1347)+(1348) = 3,228.12	1412 OTHER ADJUST (MEMO)	FY 2018 LTFM DEBT LEVY ADJUST
COMMUNITY SERV FUND ADJUSTMENTS	1413 TOTAL OTHER ADJUST =(1411)+(1412)=	1711 FY 2018 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 18 RPT, LINE 55A) 282,638.27
FY 2019 EARLY CHILD FAMILY ADJUST	1414 TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1404)+(1405)+(1409) + (1410)+(1413) = 29.36-	1712 16 PAY 17 LIMIT 284,793.29 1713 16 PAY 17 LEVY 284,793.29 1714 TOTAL ADJUSTMENT ADJ =(1711)-(1712)= 2,155.02-
1401 FY 2019 REVISED ECFE LEVY AUTH (FROM FY 2019 ECFE AID REPORT, LINE 1.7) 16,295.61	GENERAL DEBT SERVICE ADJUSTMENTS	1715 17 PAY 18 ADJ LIMIT 266.59 1716 17 PAY 18 ADJ LEVY 266.59
	1701 REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762) X -1 =	1717 FY 2018 LTFM DEBT LEVY ADJ =(1714)-(1715)= 2,421.61-
	1702 OTHER ADJUST (MEMO) VOTER APPROVED	
	1703 TOTAL DEBT SERV ADJUST VOTER APPROVED = (1701)+(1702) =	

FY 2017 LTFM DEBT LEVY ADJUST		ABATEMENT ADJUSTMENTS		INITIAL ABATE LEVY ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)				
1718	FY 2017 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 17 RPT, LINE 55A)	344,263.02		2001	SCHOOL TAXES ABATED IN 2017	1,889.48-	2025	GENERAL=(2004)-(2024)-(2026)-(2027)-(2028)=
1719	15 PAY 16 LIMIT	351,792.42		2002	SCHOOL TAXES ADDED IN 2017	2,166.60	2026	COM SER [(2004)X(2012)]-(2022) =
1720	15 PAY 16 LEVY	351,792.42		2003	NET CHANGE IN SCHOOL TAXES		2027	GDS DBT [(2004)X(2013)]-(2023) =
1721	TOTAL ADJUSTMENT ADJ =(1718)-(1719)=	7,529.40-			= (2001)+(2002) =	277.12	2028	PEB DBT [(2004)X(2014)] =
1722	16 PAY 17 ADJ LIMIT	6,939.20-		2004	ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)]		2005	TOTAL = (2004)-(2024)
1723	16 PAY 17 ADJ LEVY	6,939.20-						
1724	17 PAY 18 ADJ LIMIT	295.86-		2024	FY 2019 ABATEMENT AID			ABATEMENT INTEREST ADJUSTMENT
1725	17 PAY 18 ADJ LEVY	295.86-					2029	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2017
1726	FY 2017 DEBT LIMIT ADJUST = (1722)+(1724) =	7,235.06-		2005	INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) =			ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)
1727	FY 2017 DEBT LEVY ADJUST = (1723)+(1725) =	7,235.06-			PAY 16 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND		2030	GENERAL = (2029) - (2031) - (2032) - (2033) =
1728	FY 2017 LTFM DEBT LEVY ADJ =(1721)-(1726)=	294.34-		2006	GENERAL	1,161,492.44	2031	COM SER (2029)X(2012)
	OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS			2007	COMMUNITY SERVICE	61,322.23	2032	GEN DBT (2029)X(2013)
				2008	GENERAL DEBT SERVICE	236,007.20	2033	PEB DBT (2029)X(2014)
				2009	OPEB DEBT SERVICE		2029	TOTAL
				2010	TOTAL	1,458,821.87		
1901	REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(921)OR(924)] X -1 =				CERTIFIED LEVY RATIO BY FUND			FY 2017 ABATEMENT AID ADJUSTMENT (ZERO IF NO LEVY AUTHORITY IN FUND)
1902	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED			2011	GENERAL (2006)/(2010)	.79618524	2034	GENERAL
				2012	COM SER (2007)/(2010)	.04203545	2035	COMMUNITY SERVICE
				2013	GEN DBT (2008)/(2010)	.16177931	2036	GEN DEBT
				2014	PEB DBT (2009)/(2010)		2037	PEB DEBT
				2015	TOTAL	1.00000000	2038	TOTAL
1903	TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1901)+(1902) =				ABATEMENT AID BY FUND (FROM PART III OF FY 2019 ABATEMENT AID REPORT)			TOTAL REGULAR ABATEMENT LEVY ADJUST
1904	REDUCTION DEBT EXCESS, NON-VOTER = GTR OF [(922)OR(925)] X -1 =			2016	GENERAL		2039	GENERAL = (2025)+(2030)+(2034)=
1905	OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR			2017	COMMUNITY SERVICE		2040	COMMUNITY SERVICE = (2026)+(2031)+(2035)=
				2018	GENERAL DEBT SERVICE		2041	GEN DEBT SERVICE = (2027)+(2032)+(2036)=
				2019	TOTAL		2042	OPEB DEBT SERVICE = (2028)+(2033)+(2037)=
1906	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1904)+(1905) =			2020	EST FY 2019 ABATEMENT AID PRORATION FACTOR	.78071042	2043	TOTAL
					PRORATED ABATEMENT AID BY FUND			
				2021	GENERAL (2020)X(2016)			
				2022	COM SER (2020)X(2017)			
				2023	GEN DBT (2020)X(2018)			
				2024	TOTAL			

41

CARRY-OVER ABATEMENT LEVY AUTHORITY	PREVIOUS ADVANCE ABATE LEVY	GEN DEBT SERV INITIAL LEVY SUMMARY
PAY 18 REGULAR ABATEMENT LIMIT	(PAY 17 PREVIOUS ADVANCE PLUS PAY 17 ADVANCE LEVY)	
2044 GENERAL	2065 GENERAL	3007 GEN DEBT SERVICE
2045 COMMUNITY SERVICE	2066 COMMUNITY SERVICE	VOTER APPROVED
2046 GENERAL DEBT SERVICE	2067 GENERAL DEBT SERVICE	JOBZ NONEXEMPT
2047 OPEB DEBT SERVICE	2068 OPEB DEBT SERVICE	= (815)+(1703)+(2041)
	2069 TOTAL	+ (2054)+(2072) =
PAY 18 REGULAR ABATEMENT LEVY		3008 GEN DEBT SERVICE
2048 GENERAL	ADVANCE ABATEMENT ADJUSTMENT BY FUND	OTHER
2049 COMMUNITY SERVICE	(ZERO IF NO LEVY AUTHORITY IN FUND)	JOBZ NONEXEMPT
2050 GENERAL DEBT SERVICE		= (816)+(1706)+(2041)
2051 OPEB DEBT SERVICE		+ (2054)+(2072) = 193,653.19
	2070 GENERAL=(2060)-(2069)-	3009 TOTAL DEBT SERVICE FUND
	(2071)-(2072)-(2073)=	INITIAL LEVY LIMITATION
	2071 COM SER (2062)-(2066)	= (3007)+(3008) = 193,653.19
	2072 GEN DBT (2063)-(2067)	
	2073 PEB DBT (2064)-(2068)	
	2074 TOTAL	OPEB/PENSION DEBT SERVICE INITIAL
CARRY-OVER ABATEMENT LEVY LIMIT		LEVY SUMMARY
(ZERO IF NO LEVY AUTHORITY IN FUND)		3010 OPEB/PENSION DEBT
2052 GENERAL=(2044)-(2048)	TOTAL INITIAL LEVY LIMITATION	SERVICE VOTER APPROVED
OR MEMO	SUMMARY BEFORE OFFSETTING ADJUST	JOBZ NONEXEMPT
2053 COM SER=(2045)-(2049)	GENERAL FUND INITIAL LEVY SUMMARY	= (903)+(1901)+(2042)
OR MEMO		+ (2055)+(2073) =
2054 GEN DBT=(2046)-(2050)	3001 GENERAL RMV	3011 OPEB/PENSION DEBT
OR MEMO	VOTER APPROVED	SERVICE OTHER
2055 PEB DBT=(2047)-(2051)	JOBZ EXEMPT	JOBZ NONEXEMPT
OR MEMO	= (569)+(1345) =	= (908)+(1904)+(2042)
2056 TOTAL	3002 GENERAL RMV OTHER	+ (2055)+(2073) =
	JOBZ EXEMPT	3012 TOTAL OPEB/PENSION DEBT
ADVANCE ABATEMENT LEVY ADJUSTMENT	= (570)+(1346) = 479,360.35	SERVICE FUND INITIAL
2057 SCHOOL TAXES ABATED	3003 GENERAL NTC	LEVY LIMITATION
IN 1ST 6 MO OF 2018 1,540.97-	VOTER APPROVED	= (3010)+(3011) =
2058 SCHOOL TAXES ADDED	JOBZ EXEMPT	
IN 1ST 6 MO OF 2018 2,367.85	= (571)+(1347) =	OFFSETTING ADJUSTMENTS
2059 NET CHANGE IN SCHOOL	3004 GENERAL NTC OTHER	(COUNTY AUDITORS CANNOT SPREAD
TAXES (2057)+(2058) 826.88	JOBZ EXEMPT	LEVIES BASED ON A NEGATIVE TAX RATE.
	+ (573)+(1348)+(2039)	TOTAL LEVY LIMITATIONS BY TRUTH IN
2060 TOTAL ADVANCE ABATE	+ (2052)+(2070) = 808,584.39	TAXATION LEVY/FUND CATEGORY SHOWN ON
LEVY AUTHORITY [GTR OF	3005 TOTAL GENERAL FUND	PAGE 30 MUST BE ZERO OR GREATER.
ZERO OR -1 X (2059)]	INITIAL LEVY LIMITATION	OFFSET CARRIED FORWARD
	= (572)+(3001)+(3002)	3013 GENERAL
ADVANCE ABATEMENT AUTHORITY BY FUND	+ (3003)+(3004) = 1,287,944.74	3014 GENERAL DEBT SERVICE
2061 GENERAL = (2060)	COMMUNITY SERV INITIAL LEVY SUMMARY	3015 OPEB/PENSION DEBT
- (2062)-(2063)-(2064)		SERVICE
2062 COM SER (2060)X(2012)	3006 TOTAL COMMUNITY SERVICE	
2063 GEN DBT (2060)X(2013)	FUND INITIAL LEVY LIMITATION	
2064 PEB DBT (2060)X(2014)	= (634)+(1414)+(2040)	
2060 TOTAL	+ (2053)+(2071) = 65,528.42	

42

43

POSITIVE OFFSETTING ADJUSTMENTS
 IN GENERAL AND COM SERV FUNDS

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

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

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

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

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

NET OFFSETTING ADJUSTMENTS
 IN GEN AND COM SERV

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

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

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

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

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

NET OFFSETTING ADJUSTMENTS
 IN GENERAL DEBT SERV FUND

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

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

POSITIVE OFFSETTING ADJUSTMENTS
 IN OPEB/PENSION DEBT SERV FUND

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

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

POSITIVE OFFSETTING ADJUSTMENTS
 IN OPEB/PENSION DEBT SERV FUND

3039 OPEB/PENSION DEBT SERVICE
 VOTER JOBZ NONEXEMPT
 NEGATIVE OFFSET

3040 OPEB/PENSION DEBT SERVICE
 OTHER JOBZ NONEXEMPT
 NEGATIVE OFFSET

NET OFFSETTING ADJUSTMENTS
 IN OPEB/PENSION DEBT SERV FUND

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

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

COLLECT NEGATIVE ADJUSTMENTS IN
 GENERAL AND COMM ED FUNDS

3021 GEN RMV VOTER
 JOBZ EXEMPT
 NEGATIVE OFFSET

3022 GEN RMV OTHER
 JOBZ EXEMPT
 NEGATIVE OFFSET

3023 GEN NTC VOTER
 JOB EXEMPT
 NEGATIVE OFFSET

3024 GEN NTC OTHER
 JOBZ EXEMPT
 NEGATIVE OFFSET

3025 COM SERV
 NEGATIVE OFFSET

POSITIVE OFFSETTING ADJUSTMENTS
 IN GENERAL DEBT SERV FUND

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

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

COLLECT NEGATIVE ADJUSTMENTS
 IN GENERAL DEBT SERV FUND

3033 GDS VOTER
 JOBZ NONEXEMPT
 NEGATIVE OFFSET

3034 GDS OTH
 JOBZ NONEXEMPT
 NEGATIVE OFFSET

NET NEGATIVE ADJUSTMENT BALANCE TO BE CARRIED FORWARD	LEVY LIMITS ARE REDUCED IN THE FOLLOWING ORDER	FY 2020 TAC TOTAL REF REV (JULY 2019 PAYMENT)
3043 GENERAL ADJUST BALANCE FORWARD = (3013)-(3026) -(3027)-(3028)-(3029) -(3030) =	3514 GEN DEBT VOTER = 3515 GEN DEBT OTHER = 3516 OPEB DEBT VOTER = 3517 OPEB DEBT OTHER = 3518 GENERAL NTC VOTER = 3519 GENERAL NTC OTHER = 3520 COMMUNITY SERVICE =	4013 TAC TOTAL REF REV = (4007) + (4012) = 4014 MAXIMUM EC RESERVE = (57) X \$25 = 4015 RSVD EARLY CHILDHOOD = LSR(4013)OR(4014)=
3044 GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3014)-(3035) -(3036)=	3521 MAX EFF LEVY LIMIT ADJ = SUM (3514) TO (3520)=	FY 2018 TACONITE RECEIPTS (FEB 2018 & AUG 2018 PYMT) USED TO CALCULATE PAY 19 LEVY LIMITATION REDUCTION
3045 OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3015)-(3041) -(3042)=	3522 MAX EFFORT LOAN EST AID THRU FY2020 RETAINED FOR FUTURE USE =(3512)+(3521) =	4016 TAC POT 13.72 CENTS PER TON (INITIAL AMT) NO C/T ALLOC AMT (4019) FOR AUG 18 TO INCLUDE 4017 PAY 17 CITY/TWP REPLC (APPLIES TO DIST 712)
3046 TOTAL ADJUST BALANCE FORWARD =(3043) +(3044)+(3045)=	TACONITE REFERENDUM DATA INFORMATION ONLY	4018 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4028) 4019 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (AUGUST 2018 PAYMENT) NO AUG 18 PYMTS MADE
LEVY AFTER OFFSETS STARTING POINT FOR MAX EFFORT ADJUSTMENTS	4001 1983-84 RESIDENT PU 4002 2011-12 RESIDENT PU 44 2017-18 RES PU (PRELIM) 1,109.12 57 2019-20 ADJ PU (EST) 1,131.20	
3500 GEN DEBT VOTER APPR	4003 TACONITE REG REF PU =GTR (4001) OR (44) =	
3501 GEN DEBT OTHER 193,653.19	4004 2011 NET TAX CAPACITY	FY 2018 TACONITE RECEIPTS
3502 OPEB DEBT VOTER APPR	4005 TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4004) X 1.8% =	4020 TAC POT RECEIPTS BASE NO (4019) REDUCTION = (4016)-(4017)-(4018)=
3503 OPEB DEBT OTHER		4021 MINING 3.43 CENTS/TON 4022 TAC RAILR GRANDFATHER 4023 DEER RVR GRANDFATHER
3504 GENERAL NTC VOTER		4024 FY 2018 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM(4020) TO (4023)=
3505 GENERAL NTC OTHER 808,584.39		4025 MAX TAC REDUCT = 95% OF [(4024) + (4017)]
3506 COMMUNITY SERVICE 65,528.42		4026 TOTAL PAY 17 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION
MAXIMUM EFFORT LOAN AID		4027 FY 2018 ELIG DIST TAC REPL AMT PLUS PAY 17 TAC LEVY ADJUSTMENT =(4024)+(4026)-(4019)
3507 ACT MAX EFF LOAN AID FOR FY 2018 (FUND 7)	FY 2020 TAC REG REF REV (PAY 01 REF LEVY REQ)	
3508 ACT MAX EFF LOAN AID FOR FY 19 (ALL FUNDS)	4006 REG FRONT END FORMULA = (4003) X \$175 =	
3509 EST/ACT MAX EFF LOAN AID FY 20 (ALL FUNDS)	4007 TAC REG REF REV = GTR 0 OR [(4006)-(4005)] =	
3510 PAY 18 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	FY 2020 TAC ADD REF REV	
3511 REQUESTED DEBT DEFEASANCE AMOUNT AT END OF FY 2020	4008 FY 13 REF REV ALLOW 4009 TAC REF ADD ALLOWANCE = (4008) + \$415 =	
3512 BALANCE AVAILABLE END FY 2020 =(3507)+(3508)+ (3509)+(3510)-(3511)=	4010 ADD FRONT END FORMULA = (4002) X (4009) =	
3513 PLANNED LEVY REDUCTION ALL FUNDS FOR PAY 19	4011 TAC ADD BASE = GTR 0 OR [(4010)-(4005)] = 4012 TAC ADD REF REVENUE = (4011) X 22.5% =	

FY 2018 TACONITE RECEIPTS (CONT)

TAC LEVY LIMIT ADJUST

FY 2020 LEVY, AID & REVENUE SUMMARY
 BY FUND CONTINUES ON PAGE 30

4028 TAC POT ALLOCATED FROM
 OTHER TAC SCH DIST FOR
 PAY 17 LEVY REPLACEMENT
 [NOT INCL IN (4024)]

4046 COM SERV = -1 X (LSR
 OF (4025) OR (4032))=
 4047 REMAINING REDUCTION
 = (4025)+(4046) =

4029 TAC PROP TAX RELIEF
 ACCOUNT TRANSFER FOR
 PAY 17 LEVY REPLACEMENT
 [NOT INCL IN (4024)]

4048 GEN OTH NTC = -1 X (LSR
 OF (4034) OR (4047))=
 4049 REMAINING REDUCTION
 = (4047)+(4048) =

4030 FY 2018 ADDITIONAL TAC
 POT 11 CENTS/TON
 [NOT INCL IN (4024)]

4050 OPEB TACONITE ADJUST
 NON-VOTER = -1 X (LSR
 OF (4040) OR (4049))=
 4051 REMAINING REDUCTION
 = (4049)+(4050) =

4031 FY 2018 TAC BLDG MAINT
 & REPAIR 4 CENTS/TON
 [NOT INCL IN (4024)]

4052 GDS TACONITE ADJUST
 NON-VOTER = -1 X (LSR
 OF (4043) OR (4051))=
 4053 REMAINING REDUCTION
 = (4049)+(4052) =

LEVY LIMIT SUBJECT TO
 TACONITE ADJUSTMENT

4032 COMMUNITY SERVICE
 4033 OTHER GENERAL NTC
 4034 REDUCED OTHER NTC FOR
 LIMITED LTFM LEVY
 4035 OTHER GENERAL RMV

4054 GEN OTH RMV = -1 X (LSR
 OF (4035) OR (4053))=
 4055 REMAINING REDUCTION
 = (4053)+(4054) =

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

4056 OPER REF = -1 X (LSR
 OF (4037) OR (4055))=
 4057 REMAINING REDUCTION
 = (4055)+(4056) =

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

4058 CAP PROJ = -1 X (LSR
 OF (4039) OR (4057))=
 4059 REMAINING REDUCTION
 = (4057)+(4058) =

4040 NET OPEB DEBT SERV LEVY
 NON-VOTER APPR BONDS

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

4060 OPEB DEBT TAC ADJUST
 VOTER APPR= -1 X (LSR
 OF (4042) OR (4059))=
 4061 REMAINING REDUCTION
 = (4059)+(4060) =

4043 NET GEN DEBT SERV LEVY
 NON-VOTER APPR BONDS

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

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

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

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

45

FY 2020 LEVY, AID & REVENUE SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)	COMMUNITY SERVICE FUND (CONT)	OPEB/PEN DEBT SERVICE FUND (CONT)
GENERAL FUND	5013 MAX EFFORT LOAN AID USED = -(3520) =	5025 TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5023)+(5024) =
5001 GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4056) =	5014 TACONITE RECEIPTS = -(4046) =	5026 MAX EFFORT LOAN AID USED = -(3516)-(3517) =
5002 GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4054) = 479,360.35	5015 TOTAL COMM SERV FUND REVENUE = (5011) +(5012)+(5013)+(5014) 115,059.35	5027 TACONITE RECEIPTS = -(4050)-(4060) =
5003 GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003)+ (3028)+(3518)+(4058) =	GENERAL DEBT SERVICE FUND	5028 TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE = (5025)+(5026)+(5027)
5004 GENERAL NTC OTHER PHASED OUT IN FY18	5016 GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3007)+ (3035)+(3514)+(4062) =	TOTAL, ALL FUNDS
5005 GENERAL NTC OTHER JOBZ EXEMPT = (3004)+ (3029)+(3519)+(4048) = 808,584.39	5017 GEN DEBT SERV OTHER JOBZ NONEXEMPT = (3008) (3036)+(3515)+(4052) = 193,653.19	5029 TOTAL LEVY LIMIT = (5006)+(5011) + (5018)+(5025) = 1,547,126.35
5006 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004)+(5005) = 1,287,944.74	5018 TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5016)+(5017) = 193,653.19	5030 TOTAL AID = (5007)+(5012) + (5019) = 11,048,320.34
5007 TOTAL GENERAL FUND AID = (347)+(353)+(358) + (363)+(379)+(404) +(416)+(493)+(2021) = 10,755,796.41	5019 TOTAL DEBT SERVICE FUND AID = (488)+ (779)+(798)+(2023) = 242,993.00	5031 TOTAL MAX EFFORT AID USED = (5008)+(5013) + (5020)+(5026) =
5008 MAX EFFORT LOAN AID USED = -(3518)-(3519) =	5020 MAX EFFORT LOAN AID USED = (3511)-(3514)-(3515)	5032 TOTAL TACONITE RECEIPTS = (5009)+(5014) + (5021)+(5027) =
5009 TACONITE RECEIPTS = -(4048)-(4054) - (4056)-(4058) =	5021 TACONITE RECEIPTS = -(4052)-(4062) =	5033 TOTAL REVENUE = (5010)+(5015) + (5022)+(5028) = 12,595,446.69
5010 TOTAL GENERAL FUND REVENUE = (5006)+ (5007)+(5008)+(5009) = 12,043,741.15	5022 TOTAL DEBT SERVICE FUND REVENUE = (5018) +(5019)+(5020)+(5021) 436,646.19	
COMMUNITY SERVICE FUND	OPEB/PENSION DEBT SERVICE FUND	
5011 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006)+ (3030)+(3520)+(4046) = 65,528.42	5023 OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3010)+ (3041)+(3516)+(4060) =	
5012 TOTAL COMMUNITY SERVICE FUND AID = (611)+(621)+(626) + (632)+(2022) = 49,530.93	5024 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT=(3011)+ (3042)+(3517)+(4050) =	

176 of Decrease

I. COMPUTATION OF 2018 PAYABLE 2019 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP			N/A			
GEN-RMV OTHER-EXEMP	481,679.24	2,318.89-	N/A			479,360.35
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	803,037.38	5,547.01				808,584.39
TOTAL GENERAL	1,284,716.62	3,228.12				1,287,944.74
COM SERV-EXEMP	65,557.78	29.36-				65,528.42
DEBT-VOTER-NONEXEMP						
DEBT-OTHER-NONEXEMP	223,013.00	29,359.81-				193,653.19
TOTAL DEBT SERV	223,013.00	29,359.81-				193,653.19
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	1,573,287.40	26,161.05-				1,547,126.35

II. COMPARISON OF 2017 PAYABLE 2018 LEVY LIMITATION WITH 2018 PAYABLE 2019 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2017 PAY 2018 LIMITATION	2018 PAY 2019 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,343,762.69	1,287,944.74	55,817.95-	4.15-
COMMUNITY SERVICE	65,835.73	65,528.42	307.31-	.47-
GENERAL DEBT SERVICE	203,762.92	193,653.19	10,109.73-	4.96-
OPEB DEBT SERVICE				
TOTAL	1,613,361.34	1,547,126.35	66,234.99-	4.11-

TAX Decrease

III. COMPARISON OF 2017 PAYABLE 2018 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2018 PAYABLE 2019 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2017 PAY 2018 CERTIFIED LEVY + ADJUSTMENTS	2018 PAY 2019 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,343,762.69			
COMMUNITY SERVICE	65,835.73			
GENERAL DEBT SERVICE	203,762.92			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	1,613,361.34			

47

LINE #	LIMITATION COMPONENTS	2017 PAY 2018 LIMITATION	2017 PAY 2018 CERTIFIED LEVY	2018 PAY 2019 LIMITATION	2018 PAY 2019 PROPOSED LEVY	2018 PAY 2019 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT					
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	429,735.25	429,735.25	479,360.35	479,360.35	
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT					
(5004)	GENERAL-NTC OTHER-GENED-EXEMPT	N/A	N/A	N/A	N/A	N/A *1
(5005)	GENERAL-NTC OTHER-JOBZ EXEMPT	914,027.44	914,027.44	808,584.39	808,584.39	
(5011)	COMMUNITY SERV-NTC OTHER-EXEMPT	65,835.73	65,835.73	65,528.42	65,528.42	
(5016)	GENL DEBT-NTC VOTER-NONEXEMPT					*2
(5017)	GENL DEBT-NTC OTHER-NONEXEMPT	203,762.92	203,762.92	193,653.19	193,653.19	*2
(5023)	OPEB DEBT-NTC VOTER-NONEXEMPT					
(5024)	OPEB DEBT-NTC OTHER-NONEXEMPT					
SUBTOTALS BY FUND						
(5006)	GENERAL FUND	1,343,762.69	1,343,762.69	1,287,944.74	1,287,944.74	
(5011)	COMMUNITY SERVICES FUND	65,835.73	65,835.73	65,528.42	65,528.42	
(5018)	GENERAL DEBT SERVICE FUND	203,762.92	203,762.92	193,653.19	193,653.19	
(5025)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	429,735.25	429,735.25	479,360.35	479,360.35	
	NET TAX CAPACITY	1,183,626.09	1,183,626.09	1,067,766.00	1,067,766.00	
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED					
	OTHER	1,613,361.34	1,613,361.34	1,547,126.35	1,547,126.35	
TOTAL LEVY						
	TOTAL LEVY	1,613,361.34	1,613,361.34	1,547,126.35	1,547,126.35	
ALLOWABLE INCREASE						
	ALLOWABLE INCREASE AMOUNT					
	MAXIMUM ALLOWABLE CERTIFIED LEVY				1,547,126.35	

FOOTNOTES:

- *1 STUDENT ACHIEVEMENT (GENED) LEVY PHASED OUT AFTER PAY 2017
- *2 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES

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

LINE #	LIMITATION COMPONENTS	2017 PAY 2018 LIMITATION	2017 PAY 2018 CERTIFIED LEVY	2018 PAY 2019 LIMITATION	2018 PAY 2019 PROPOSED LEVY	2018 PAY 2019 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:						
(332)	1ST TIER RMV REFER					*3
(333)	2ND TIER RMV REFER					*3
(334)	3RD TIER RMV REFER					*3
(335)	UNEQUALIZED RMV REFER					
(1024)	FY 2019 1ST TIER REF ADJUST					*3
(1040)	FY 2019 2ND TIER REF ADJUST					*3
(1048)	FY 2019 3RD TIER REF ADJUST					
(1056)	FY 2019 UNEQUAL REF ADJUST					
(1063)	FY 2019 TBRA ALLOC ADJUST					*3
(1073)	FY 2019 REF HOLD HARMLESS ADJ					
(1110)	FY 2017 1ST TIER REF ADJUST					
(1124)	FY 2017 2ND TIER REF ADJUST					
(1131)	FY 2017 3RD TIER REF ADJUST					
(1138)	FY 2017 UNEQUAL REF ADJUST					
(1144)	FY 2017 TBRA ALLOC ADJUST					
(1156)	FY 2017 REF HOLD HARMLESS ADJ					
(1335)	OTHER RMV REF ADJUST (MEMO)					
(3026)	RMV REF NET OFFSET ADJUST					
(4056)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT					
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:						
(258)	LOCAL OPTIONAL	228,895.93	228,895.93	252,475.33	252,475.33	*4
(260)	EQUITY	83,120.96	83,120.96	98,117.03	98,117.03	*4
(262)	TRANSITION	24,984.21	24,984.21	27,557.92	27,557.92	*4
(331)	1ST TIER BOARD-APPR REFER	93,860.09	93,860.09	103,528.96	103,528.96	*4
(1008)	FY 2019 LOCAL OPTIONAL ADJUST	102.91-	102.91-	1.01	1.01	*4
(1012)	FY 2019 EQUITY ADJUST	158.43-	158.43-	1,359.28	1,359.28	*4
(1016)	FY 2019 TRANSITION ADJUST	11.23-	11.23-	.11	.11	*4
(1032)	FY 2019 1ST TR BRD-APR REF ADJ	42.20-	42.20-	.41	.41	*4
(1065)	FY 2019 TBRA ALLOC ADJUST					
(1075)	FY 2019 REF HOLD HARMLESS ADJ					
(1089)	FY 2017 LOCATION EQUITY ADJ	307.31	307.31	1,985.45-	1,985.45-	
(1096)	FY 2017 EQUITY ADJUST	1,252.20-	1,252.20-	663.39-	663.39-	
(1103)	FY 2017 TRANSITION ADJUST	7.70	7.70	216.71-	216.71-	
(1117)	FY 2017 1ST TR BRD-APR REF ADJ	126.02	126.02	814.15-	814.15-	
(1150)	FY 2017 TBRA ALLOC ADJUST					
(1162)	FY 2017 REF HOLD HARMLESS ADJ					
(1338)	OTHER ADJ, GEN OTHER RMV (MEMO)					
(3027)	GENERAL OTH RMV NET OFFSET ADJ					
(4054)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER JOBZ EXEMPT	429,735.25	429,735.25	479,360.35	479,360.35	

49

FOOTNOTES:

*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING REFERENDUM EQUALIZATION AID (PRIOR TO TAX BASE REPLACEMENT AID AND REFERENDUM HOLD HARMLESS).
 *4 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
 FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2019. FOR PAYABLE 2018 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2017 PAY 2018 LIMITATION	2017 PAY 2018 CERTIFIED LEVY	2018 PAY 2019 LIMITATION	2018 PAY 2019 PROPOSED LEVY	2018 PAY 2019 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED JOBZ EXEMPT:						
(554)	CAPITAL PROJECT REFERENDUM					
(1339)	OTHER NTC VOTER ADJ (MEMO)					
(3028)	NTC VOTER NET OFFSET ADJ					
(3518)	NTC VOTER MAX EFFORT ADJ					
(4058)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED JOBZ EXEMPT					
GENERAL NET TAX CAPACITY OTHER GENED JOBZ EXEMPT:						
	STUDENT ACHIEVEMENT (GENED)	N/A	N/A	N/A	N/A	N/A *1
(5004)	TOTAL GENERAL-NTC OTHER GENED JOBZ EXEMPT	N/A	N/A	N/A	N/A	N/A

FOOTNOTES:

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

LINE #	LIMITATION COMPONENTS	2017 PAY 2018 LIMITATION	2017 PAY 2018 CERTIFIED LEVY	2018 PAY 2019 LIMITATION	2018 PAY 2019 PROPOSED LEVY	2018 PAY 2019 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:						
INITIAL LEVIES:						
(254)	OPERATING CAPITAL	47,783.76	47,783.76	53,345.25	53,345.25	*4
(357)	ALT TEACHER COMP (Q COMP)					*5
(377)	ACHIEVEMENT & INTEGRATION					*6
(381)	FY 2019 REEMPLOYMENT INS			350.00	350.00	
(383)	SAFE SCHOOLS	40,419.36	40,419.36	40,723.20	40,723.20	
(386)	SAFE SCHOOLS INTERMEDIATE					
(389)	JUDGMENT					*7
(391)	ICE ARENA					
(403)	FY 2019 CAREER TECHNICAL	18,498.95	18,498.95	25,898.18	25,898.18	
(407)	FY 2018 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	97,172.00	97,172.00	82,936.00	82,936.00	
(494)	LT FACILITIES EQUAL					*5
(495)	LT FACILITIES UNEQUAL	547,869.91	547,869.91	429,856.00	429,856.00	
(505)	DISABLED ACCESS					
(551)	BUILDING/LAND LEASE	167,028.75	167,028.75	169,928.75	169,928.75	
(552)	COOP BUILDING REPAIR					
(553)	OTHER CAPITAL (MEMO)					
(556)	CONSOL/TRANSITION					
(557)	REORG OPERATING DEBT					
(558)	FY 2019 HEALTH BENEFITS					
(559)	HEALTH INS (MPLS)					
(560)	ADDITIONAL RETIREMENT					
(561)	SEVERANCE					
(562)	ADMINISTRATIVE DISTRICT					
(563)	SWIMMING POOL					
(564)	TREE GROWTH					
(565)	CONSOL/RETIREMENT					
(566)	ECON DEV ABATEMENT					
(567)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER JOBZ EXEMPT	918,772.73	918,772.73	803,037.38	803,037.38	

51

FOOTNOTES:

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

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2019. FOR PAYABLE 2018 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2017 PAY 2018 LIMITATION	2017 PAY 2018 CERTIFIED LEVY	2018 PAY 2019 LIMITATION	2018 PAY 2019 PROPOSED LEVY	2018 PAY 2019 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1004)	FY 2019 OPER CAPITAL ADJUST	1,291.30-	1,291.30-	198.51	198.51	*4
(1082)	FY 2017 OPER CAPITAL ADJUST	38.99-	38.99-	252.26	252.26	
(1166)	FY 2019 ALT TEACHER COMP ADJUST					*8
(1173)	FY 2017 ALT TEACHER COMP ADJUST					
(1177)	FY 2019 ACHIEVE & INTEG ADJUST					*6
(1184)	FY 2017 ACHIEVE & INTEG ADJUST					*6
(1189)	FY 2017 REEMPLOYMENT ADJUST	500.00-	500.00-	737.23	737.23	
(1193)	FY 2003 REEMPLOYMENT ADJUST					
(1199)	FY 2017 SAFE SCHOOLS ADJUST	1,588.68-	1,588.68-	2,482.92	2,482.92	
(1204)	FY 2017 SAFE SCHOOLS INTERM ADJ					
(1208)	FY 2017 CAREER TECHNICAL ADJUST	2,659.84	2,659.84	3,067.63	3,067.63	
(1212)	FY 2017 HEALTH BENEFITS ADJUST					
(1218)	FY 2017 ANNUAL OPEB ADJUST			7,623.32-	7,623.32-	
(1222)	FY 2019 LTFM EQUAL ADJUST					
(1226)	FY 2019 LTFM UNEQUAL ADJUST	722.76-	722.76-	2,437.99	2,437.99	
(1233)	FY 2018 LTFM EQUAL ADJUST					
(1240)	FY 2018 LTFM UNEQUAL ADJUST	303.50	303.50	5,923.05	5,923.05	
(1251)	FY 2017 LTFM EQUAL ADJUST	N/A	N/A			
(1262)	FY 2017 LTFM UNEQUAL ADJUST	N/A	N/A	485.99	485.99	
	FY 2017 HEALTH & SAFETY ADJUST			N/A	N/A	N/A
	FY 2017 DEFERRED MAINT ADJUST	2,001.90-	2,001.90-	N/A	N/A	N/A
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER JOBZ EXEMPT	3,180.29-	3,180.29-	7,962.26	7,962.26	

FOOTNOTES:

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

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2019. FOR PAYABLE 2018 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2017 PAY 2018 LIMITATION	2017 PAY 2018 CERTIFIED LEVY	2018 PAY 2019 LIMITATION	2018 PAY 2019 PROPOSED LEVY	2018 PAY 2019 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1324)	PAY 16 LEASE ADJUST	1,565.00-	1,565.00-	2,415.25-	2,415.25-	
(1325)	LEASE LEVY ADJ (MEMO)					
(1326)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY 2020 FAC & EQUIP BOND ADJUST					
(1328)	MAINT PU VARIANCE ADJUST					
(1329)	ECON DEV ABATE ADJUST					
(1330)	DEBT SURPLUS ADJUST					
(1344)	OTHER GENERAL ADJUST					
(2039)	ABATEMENT ADJUSTMENT					*11
(2052)	CARRY-OVER ABATEMENT ADJUST					*12
(2070)	ADVANCE ABATEMENT ADJUST					*13
(3029)	GENERAL OTH NTC NET OFFSET ADJ					
(3519)	GEN OTH NTC MAX EFFORT ADJ					
(4048)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER JOBZ EXEMPT	1,565.00-	1,565.00-	2,415.25-	2,415.25-	
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 35 GENERAL NTC OTHER JOBZ EXEMPT	918,772.73	918,772.73	803,037.38	803,037.38	
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 36 GENERAL NTC OTHER JOBZ EXEMPT	3,180.29-	3,180.29-	7,962.26	7,962.26	
(5005)	TOTAL GENERAL - NTC OTHER JOBZ EXEMPT	914,027.44	914,027.44	808,584.39	808,584.39	

53

FOOTNOTES:

*11 PAY 2020 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THE COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
 *12 PAY 2020 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 *13 PAY 2020 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 2019. FOR PAYABLE 2018 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2017 PAY 2018 LIMITATION	2017 PAY 2018 CERTIFIED LEVY	2018 PAY 2019 LIMITATION	2018 PAY 2019 PROPOSED LEVY	2018 PAY 2019 CERTIFIED LEVY NOTES
COMMUNITY SERVICE JOBZ EXEMPT:						
(610)	BASIC COMMUNITY EDUC	49,148.61	49,148.61	49,148.61	49,148.61	*14
(620)	EARLY CHILD FAMILY	16,324.97	16,324.97	16,033.03	16,033.03	*15
(625)	HOME VISITING	376.85	376.85	376.14	376.14	
(627)	ADULTS W/ DISABILITIES					
(631)	SCHOOL-AGE CARE					*15
(633)	OTHER COMM ED (MEMO)					
(1404)	FY 2019 EARLY CHILD FAMILY ADJ	14.70-	14.70-	29.36-	29.36-	
(1405)	FY 2018 HOME VISITING ADJUST					
(1409)	FY 2017 SCHOOL-AGE CARE ADJUST					
(1410)	ADULTS W/ DISABILITIES ADJUST					
(1413)	OTHER ADJUST					
(2040)	ABATEMENT ADJUSTMENT					*11
(2053)	CARRY-OVER ABATEMENT ADJUST					*12
(2071)	ADVANCE ABATEMENT ADJUST					*13
(3030)	COM SERV NET OFFSET ADJUST					
(3520)	COM SERV MAX EFFORT ADJUST					
(4046)	COM SERV TACONITE ADJUST					
(5011)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	65,835.73	65,835.73	65,528.42	65,528.42	



*#307.31
 Very close*

FOOTNOTES:

- *11 PAY 2020 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THE COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- *12 PAY 2020 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *13 PAY 2020 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *14 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
- *15 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID. DISTRICT MUST PROVIDE A COMMUNITY EDUCATION PROGRAM TO QUALIFY FOR THIS LEVY.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2019. FOR PAYABLE 2018 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

54

Community Ed

LINE #	LIMITATION COMPONENTS	2017 PAY 2018 LIMITATION	2017 PAY 2018 CERTIFIED LEVY	2018 PAY 2019 LIMITATION	2018 PAY 2019 PROPOSED LEVY	2018 PAY 2019 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(811)	DEBT SERVICE-AID ELIG					*16
(813)	DEBT SERVICE-AID INELIG					*16
(780)	NATURAL DISASTER DEBT					*16
(1701)	REDUCTION FOR DEBT EXCESS					
(1702)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*11,17
(2054)	CARRY OVER ABATEMENT					*12,17
(2072)	ADVANCE ABATE ADJUST					*13,17
(3035)	GDS VTR NET OFFSET ADJUST					
(3514)	GDS VTR MAX EFFORT ADJ					
(4062)	GDS VTR TACONITE ADJUST					
(5016)	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT					*2
DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(812)	DEBT SERVICE-AID ELIG					*16
(814)	DEBT SERVICE-AID INELIG					*16
(771)	LT FACILITIES DEBT SERVICE	232,416.44	232,416.44	223,013.00	223,013.00	*16
(1710)	FY 2019 LTFM DEBT SERV ADJ	266.59	266.59	.25-	.25-	
(1717)	FY 2018 LTFM DEBT SERV ADJ	295.86-	295.86-	2,421.61-	2,421.61-	
(1728)	FY 2017 LTFM DEBT SERV ADJ	N/A	N/A	294.34-	294.34-	
(1704)	REDUCTION FOR DEBT EXCESS	28,624.25-	28,624.25-	26,643.61-	26,643.61-	
(1705)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*11,17
(2054)	CARRY OVER ABATEMENT					*12,17
(2072)	ADVANCE ABATE ADJUST					*13,17
(3036)	GDS OTH NET OFFSET ADJUST					
(3515)	GDS OTH MAX EFFORT ADJ					
(4052)	GDS OTH TACONITE ADJUST					
(5017)	TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT	203,762.92	203,762.92	193,653.19	193,653.19	*2

\$10,109 Decrease

FOOTNOTES:

- *2 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES.
- *11 PAY 2020 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THE COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- *12 PAY 2020 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *13 PAY 2020 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *16 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *17 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 815 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2019. FOR PAYABLE 2018 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

55

Debt Service

LINE #	LIMITATION COMPONENTS	2017 PAY 2018 LIMITATION	2017 PAY 2018 CERTIFIED LEVY	2018 PAY 2019 LIMITATION	2018 PAY 2019 PROPOSED LEVY	2018 PAY 2019 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(903)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*16
(1901)	REDUCTION FOR DEBT EXCESS					
(1902)	OTHER ADJUST (MEMO)					
(2042)	ABATEMENT ADJUSTMENT					*11,18
(2055)	CARRY OVER ABATEMENT					*12,18
(2073)	ADVANCE ABATE ADJUST					*13,18
(3041)	OPEB DEBT VTR NET OFFSET ADJUST					
(3516)	OPEB VTR MAX EFFORT ADJ					
(4060)	OPEB/PENSION DEBT TACONITE ADJUST					
(5023)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT					
OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(908)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*16
(1904)	REDUCTION FOR DEBT EXCESS					
(1905)	OTHER ADJUST (MEMO)					
(2042)	ABATEMENT ADJUSTMENT					*11,18
(2055)	CARRY OVER ABATEMENT					*12,18
(2073)	ADVANCE ABATE ADJUST					*13,18
(3042)	OPEB DEBT OTH NET OFFSET ADJUST					
(3517)	OPEB OTH MAX EFFORT ADJ					
(4050)	OPEB/PENSION DEBT TACONITE ADJUST					
(5024)	TOTAL OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT					

FOOTNOTES:

- *11 PAY 2020 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THE COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- *12 PAY 2020 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *13 PAY 2020 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *16 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *18 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2042, 2055 AND 2073 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 903 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2019. FOR PAYABLE 2018 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

56

615 TESTING ACCOMMODATIONS, MODIFICATIONS, AND EXEMPTIONS FOR IEPs, SECTION 504 PLANS, AND LEP STUDENTS

School Board Adopted: January 21, 2014

School Board Revised: 2018

[Note: In 2013, the Minnesota legislature modified state graduation requirements by making the Graduation Required Assessments for Diploma (GRAD) tests optional for school districts. A district may decide whether individual students will meet graduation assessment requirements by meeting the GRAD requirements in reading, mathematics, and written composition; by taking the WorkKeys job skills assessment, the Compass college placement test, the ACT assessment for college admission, or a nationally recognized Armed Services Vocational Aptitude Battery test (ASVAB); or by receiving a score on an equivalent assessment. Refer to Table 1b of the Minnesota Assessment System and Requirements Overview 2013-2016 documents, which is posted to the Test Administration page of the Minnesota Department of Education (MDE) website. While a district may choose not to include GRAD retests on the testing calendar, an individual student who requests a GRAD retest must be provided the opportunity to retest.]

I. PURPOSE

The purpose of the policy is to provide adequate opportunity for students identified as having individualized education program (IEP), Rehabilitation Act of 1973, § 504 (504) accommodation plan (504 plan), or limited English proficiency (LEP) English Learner (EL) needs to meet the graduation requirements of basic skills testings and graduation-required assessments for diploma (GRAD) tests participate in statewide assessment systems designed to hold schools accountable for the academic performance of all students.

II. GENERAL STATEMENT OF POLICY

A. The school district will utilize the existing annual review of IEPs or 504 accommodation plans to review, on a case-by-case basis, the extent of student participation in basic skills testing and GRAD testing. For students subject to GRAD testing, the student's IEP or 504 accommodation plan must identify one of the following decisions for each subject area of GRAD:

1. the student is expected to achieve the statewide standard with or without testing accommodations resulting in a "pass" or "p" notation on the record when achieving a passing score; or
2. the student is expected to achieve the statewide standard at an individually modified level of difficulty, resulting in a "pass" or "p" notation on the record when achieving the modified level. A Minnesota alternative assessment must be used when an IEP team chooses to replace the GRAD. Adoption of modifications for a student must occur concurrently with the adoption of transition goals and objectives as required by Minn. Stat. § 125A.08(a)(1). The IEP or 504 accommodation plan must define an appropriate assessment of the statewide standard at a modified level of difficulty. Achievement of the individually modified standard shall be certified only through documented student performance of the defined assessment.

~~Students subject to GRAD testing also must be tested under standard conditions as specified by the developer of the test except those students whose IEP or 504 accommodation plan specifies other decisions consistent with the above stated requirements.~~

~~B. Students with LEP needs must be identified and accommodations made for students subject to basic skills testing. Students subject to GRAD testing are required to pass the GRAD if they have been enrolled in any Minnesota school for at least four consecutive years. An English language learner (ELL) student who first enrolls in a Minnesota school in grade 9 or above who completes the coursework and any other state and district requirements to graduate within a four-year period is not required to pass the GRAD.~~

A. Minnesota Test of Academic Skills (MTAS)

1. The school district will utilize the existing annual review of IEPs or 504 plans to review, on a case-by-case basis, and determine how a student with a disability will participate in statewide testing.
2. Participation decisions will be made separately for mathematics, reading, and science. The assessment options are the Minnesota Comprehensive Assessment (MCA) and the MTAS.
3. Eligibility Requirements
 - a. The following requirements must be met for a student with a significant cognitive disability to be eligible for the MTAS:
 - (1) The IEP team must consider the student's ability to access the MCA, with or without accommodations;
 - (2) The IEP must review the student's instructional program to ensure that the student is receiving instruction linked to the general education curriculum to the extent appropriate. If instruction is not linked to the general education curriculum, the IEP team must review the student's goals and determine how access to the general curriculum will be provided;
 - (3) The IEP team determined the student's cognitive functioning to be significantly below age expectations. The team also determined that the student's disability has a significant impact on his or her ability to function in

multiple environments, including home, school, and community;

- (4) The IEP team determined that the student needs explicit and intensive instruction and/or extensive supports in multiple settings to acquire, maintain, and generalize academic and life skills in order to actively participate in school, work, home, and community environments;
- (5) The IEP team must document, in the IEP, reasons the MCA is or is not an appropriate measure of the student's academic progress and how the student would participate in statewide testing.

b. MTAS participation decisions must not be made on the following factors:

- (1) Student's disability category;
- (2) Placement;
- (3) Participation in a separate, specialized curriculum;
- (4) An expectation that the student will receive a low score on the MCA;
- (5) Language, social, cultural, or economic differences;
- (6) Concern for accountability calculations.

B. Alternate ACCESS for ELs

1. The school district will utilize the existing annual review of IEPs or 504 plans to review, on a case-by-case basis, and determine how an identified EL student with a disability will participate in statewide testing.

2. Eligibility Requirements

- a. The student must be identified as EL in MARSS in order to take an English language proficiency assessment.
- b. The student must have a significant cognitive disability. If the student has been identified as eligible to take the MTAS in mathematics, reading, or science, the student meets this criterion.

- c. For students in grades that the MTAS is not administered:
 - (1) the student must have cognitive functioning significantly below age level;
 - (2) the student’s disability must have a significant impact on his or her ability to function in multiple environments, including home, school, and community; and
 - (3) the student needs explicit and intensive instruction and/or extensive supports in multiple settings to acquire, maintain, and generalize academic and life skills in order to actively participate in school, work, home, and community environments.
 - d. The IEP team must consider the student’s ability to access the ACCESS, with or without accommodations.
 - e. The IEP team must document, in the IEP, reasons the MCA is or is not an appropriate English language proficiency assessment for the student.
3. Alternate ACCESS participation decisions must not be made on the following factors:
- a. Student’s disability category;
 - b. Participation in a separate, specialized curriculum;
 - c. Current level of English language proficiency;
 - d. The expectation that the student will receive a low score on the ACCESS for ELs;
 - e. Language, social, cultural, or economic differences;
 - f. Concern for accountability calculations.

C. EL Students New to the United States

EL students new to the United States will take all assessments, including all academic assessments (math, reading, and science), as well as the English Language Proficiency Assessment (ACCESS).

III. DEFINITION OF TERMS

See the current “Procedures Manual for the Minnesota Assessments” which ~~can be found on~~ is produced by the Minnesota Department of Education’s (MDE’s) ~~Minnesota Assessments, General Resources, website at: http://www.mnstateassessments.org/wp-content/uploads/2013/07/2012-13_Procedures_Manual.pdf~~ and available through [pearsonaccess.com](http://www.pearsonaccess.com).

IV. GRANTING AND DOCUMENTING ACCOMMODATIONS, MODIFICATIONS, OR EXEMPTIONS FOR ~~BASIC SKILLS AND GRAD~~ TESTING

See Chapter 5 of the current “Procedures Manual for the Minnesota Assessments:” and ~~2017-18 Guidelines for Administration of Accommodations and Linguistic Supports~~ (http://minnesota.pearsonaccessnext.com/resources/resources-training/manuals/GuidelinesforAccommandLS_2018.pdf).

V. RECORDS

All test accommodations, modifications, or exemptions shall be reported to the School District Test Administrator. The School District Test Administrator shall be responsible for keeping a list of all such test accommodations, modifications, and exemptions for school district audit purposes. Testing results will be documented and reported.

Legal References:

Minn. Stat. § 120B.11 (School District Process)
Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)
Minn. Stat. § 125A.08(a)(1) (Individualized Education Programs)
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Parts 3501.0800-3501.0815 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)
Minn. Rules Parts 3501.1000-3501.1190 (Graduation-Required Assessment for Diploma) (repealed Minn. L. 2013, Ch. 116, Art. 2, § 22)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
Eligibility Requirements for the Minnesota Test of Academic Skills (MTAS), <https://education.mn.gov/mdeprod/groups/educ/documents/hiddencontent/mdaw/mda2/~edisp/006087.pdf>
Alternate ACCESS for ELLs Participation Guidelines, <https://education.mn.gov/mdeprod/groups/educ/documents/hiddencontent/mdaw/mdq5/~edisp/049763.pdf>

Cross References:

MSBA/MASA Model Policy 104 (School District Mission Statement)
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 616 (School District System Accountability)

618 ASSESSMENT OF STUDENT ACHIEVEMENT

Board Adopted: February 3, 2014

Board Revised: 2018

I. PURPOSE

The purpose of this policy is to institute a process for the establishment and revision of assessments to ~~be used to determine how well students have achieved the Graduation Standards~~ measure achievement toward meeting the Minnesota Academic Standards, track academic progress over time, and provide Minnesota graduates information related to career and college readiness.

II. GENERAL STATEMENT OF POLICY

The school district has established a procedure by which students shall complete the Graduation ~~Standards Requirements~~. This procedure includes the adoption of performance assessment methods to be used in measuring student performance. The school district strives to continually enhance student achievement of the Graduation ~~Standards Requirements~~.

III. DEFINITIONS

- A. "Above-grade level" test items contain subject area content that is above the grade level of the student taking the assessment and is considered aligned with state academic standards to the extent it is aligned with content represented in state academic standards above the grade level of the student taking the assessment. Notwithstanding the student's grade level, administering above-grade level test items to a student does not violate the requirement that state assessments must be aligned with state standards.
- B. "Academic standard" means a summary description of student learning in a required content area or elective content area.
- C. "Below-grade level" test items contain subject area content that is below the grade level of the student taking the test and is considered aligned with state academic standards to the extent it is aligned with content represented in state academic standards below the student's current grade level. Notwithstanding the student's grade level, administering below-grade level test items to a student does not violate the requirement that state assessments must be aligned with state standards.
- D. "Benchmark" means the specific knowledge or skills that a student must master to complete part of an academic standard by the end of the grade level or grade band.
- E. "Computer-adaptive assessments" means fully adaptive assessments.

- F. “Elective standards” means a locally adopted expectation for student learning in career and technical education and world languages.
- G. “Exemplar” means an actual example of student work on a performance assessment determined to represent student performance that earns a score of “3” or “4” in accordance with the rubric as defined in item “F.” ***[Note: School districts that have eliminated the Profile of Learning content standards as part of their curriculum should delete this definition.]***
- H. “Fully adaptive assessments” include on-grade level test items and items that may be above or below a student’s grade level. ***[Note: Fully adaptive mathematics and reading assessments must be used for grades 3 through 7 beginning in the 2015-2016 school year and later.]***
- I. “On-grade level” test items contain subject area content that is aligned to state academic standards for the grade level of the student taking the assessment.
- J. “Performance assessment” means any assessment method that will measure demonstrated student performance of the specifications of a content standard. ***[Note: School districts that have eliminated the Profile of Learning content standards as part of their curriculum should delete this definition.]***
- K. “Profile of Learning” refers to the graduation content standards previously required by state law which the school district has retained as part of its locally established graduation requirements. ***[Note: School districts that have eliminated the Profile of Learning content standards as part of their curriculum should delete this definition.]***
- L. “Required standard” means a statewide adopted expectation for student learning in the content areas of language arts, mathematics, science, social studies, physical education, and the arts, or a locally adopted expectation for student learning in health or the arts.
- M. “Rubric” means the criteria set by the Commissioner of the Minnesota Department of Education (MDE) that must be used by a district to score student work that meets the specifications of a content standard.
- N. “Specifications” means what a student must know and be able to do to complete a Profile of Learning content standard. ***[Note: School districts that have eliminated the Profile of Learning content standards as part of their curriculum should delete this definition.]***

IV. ESTABLISHMENT OF CRITERIA FOR ASSESSMENT

- A. The ***[school board/superintendent/director of instruction]*** shall establish criteria by which student performance of the Profile of Learning or other locally adopted Graduation Standards and elective standards are to be evaluated and approved. The criteria will be submitted to the school board for approval. Upon approval by the school board, the criteria shall be deemed part of this policy. ***[Note: School districts that have eliminated the Profile of Learning content standards as part of their curriculum should delete the reference to the Profile of Learning.]***
- B. The superintendent shall ensure that students and parents or guardians are provided with notice of the process by which program Graduation Standards will be assessed.
- C. Staff members will be expected to utilize staff development opportunities to the extent necessary to ensure effective implementation and continued improvement of the implementation of the Profile of Learning Graduation Standards at all levels and/or transition to assessments under the Minnesota Academic Standards. ***[Note: School districts that have eliminated the Profile of Learning content standards as part of their curriculum should delete the reference to the Profile of Learning.]***

V. STANDARDS FOR PERFORMANCE ASSESSMENTS

- A. Performance assessments are expected to provide opportunities for students to demonstrate their achievement of the Profile of Learning Graduation Standards. ***[Note: School districts that have eliminated the Profile of Learning content standards as part of their curriculum should delete the reference to the Profile of Learning.]***

Scoring criteria for performance assessment include:

1. A score of “4,” that signifies student work that meets or exceeds the rubric for the score of “4”;
2. A score of “3,” that signifies student work that meets the rubric for the score of “3”;
3. A score of “2,” that signifies student work that meets the rubric for the score of “2”;
4. A score of “1,” that signifies student work that meets the rubric for the score of “1”;
5. A score of “0,” that signifies incomplete work on the specifications of a content standard;

6. Incomplete student work receiving a score of “0” does not complete a content standard.
 7. When a student, under provisions of an individualized education program (IEP) or Section 504 accommodation plan, completes the specifications of a modified content standard as determined in the student’s plan, the school district shall record the score as “pass-individual”;
 8. When a student’s IEP or Section 504 accommodation plan exempts the student from a content standard, the school district shall record “exempt” for that content standard;
 9. When an LEP student, under the provisions of an LEP individual graduation plan completes the specifications of a modified content standard, the school district shall record the score as “pass-LEP”; and
 10. When an LEP student, under the provisions of an individual graduation plan, completes all specifications of a content standard solely in a language other than English, except for work in learning area ten, the school district shall record the score as “pass-LEP.”
- B. The school district may use one or more assessment methods to measure student performance on one or more content standards.
 - C. The grade level of a student shall not prohibit a student from receiving the highest state exemplar score upon completion of a content standard. A student may receive a score of “0” that signifies incomplete student work on a standard. The assessment of the content standard must be included as part of the students grade for a subject or course.
 - D. The school district will convene an annual meeting of selected teachers and administrators to review performance assessments used to measure student performance. Recommendations and comments regarding the procedures for assessment of student achievement will be submitted to the District Curriculum Coordinator for review.

VI. STANDARDS FOR MINNESOTA ACADEMIC STANDARDS PERFORMANCE ASSESSMENTS

A. Benchmarks

The school district will and students must achieve all benchmarks for an academic standard to satisfactorily complete that state standard. These benchmarks will be used by the school district and its staff in developing tests to measure student academic knowledge and skills.

[School districts are required to formally establish a periodic review cycle for academic standards and related benchmarks in health, world languages, and career and technical education.]

B. Statewide Academic Standards Testing

1. The school district will utilize statewide assessments developed from and aligned with the state's required academic standards as these tests become available to evaluate student progress toward career and college readiness in the context of the state's academic standards.
2. The school district will administer annually, in accordance with the process determined by MDE, the state-constructed tests to all students in grades 3 through 8 and at the high school level as follows:
 - a. annual reading and mathematics assessments in grades 3 through 7;
 - b. state-developed grade 8 and high school reading and mathematics tests aligned with state academic standards; and
 - c. annual science assessments in one grade in the grades 3 through 5 span, the grades 6 through 8 span, and a life science assessment in the grades 9 through 12 span (a passing score on high school science assessments is not a condition of receiving a diploma).
3. The school district will develop and administer locally constructed tests in social studies, health and physical education, and the arts to determine if a student has met the required academic standards in these areas.
4. The school district may use a student's performance on a statewide assessment as one of the multiple criteria to determine grade promotion or retention. The school district also may use a high school student's performance on a statewide assessment as a percentage of the student's final grade in a course, or place a student's assessment score on the student's transcript.
5. For students in grade 8 in the 2012-2013 school year and later, the school district must record on the high school transcript a student's progress toward career and college readiness. For other students, this record of progress must be made as soon as practicable. In addition, the school district may include a notation of high achievement on the high school diplomas of those graduating seniors who, according to established school board criteria, demonstrate exemplary academic achievement

during high school.

C. Rigorous Course of Study Waiver

1. Upon receiving a student's application signed by the student's parent or guardian, the school district must declare that a student meets or exceeds a specific academic standard required for graduation if the school board determines that the student:
 - a. is participating in a course of study, including an advanced placement or international baccalaureate course or program; a learning opportunity outside the curriculum of the school district; or an approved preparatory program for employment or post-secondary education that is equally or more rigorous than the corresponding state or local academic standard required by the school district;
 - b. would be precluded from participating in the rigorous course of study, learning opportunity, or preparatory employment or post-secondary education program if the student were required to achieve the academic standard to be waived; and
 - c. satisfactorily completes the requirements for the rigorous course of study, learning opportunity, or preparatory employment or post-secondary education program.
2. The school board also may formally determine other circumstances in which to declare that a student meets or exceeds a specific academic standard that the site requires for graduation under this section.
3. A student who satisfactorily completes a post-secondary enrollment options course or program or an advanced placement or international baccalaureate course or program is not required to complete other requirements of the academic standards corresponding to that specific rigorous course of study.

VII. CAREER EXPLORATION ASSESSMENT

- A. Commencing with the 2014-2015 school year, student assessments, in alignment with state academic standards, shall include career and college readiness benchmarks. Mathematics, reading, and writing assessments for students in grades 8 and 10 must be predictive of a nationally normed assessment for career and college readiness. This nationally recognized assessment must be a college entrance exam and given to students in grade 11. This series of assessments must include a college placement diagnostic exam and contain career

exploration elements.

- B. On an annual basis, the school district must use the career exploration elements in these assessments, beginning no later than grade 9, to help students and their families explore and plan for postsecondary education or careers based on the students' interests, aptitudes, and aspirations. The school district must use timely regional labor market information and partnerships, among other resources, to help students and their families successfully develop, pursue, review, and revise an individualized plan for postsecondary education or a career. This process must help increase students' engagement in and connection to school, improve students' knowledge and skills, and deepen students' understanding of career pathways as a sequence of academic and career courses that lead to an industry-recognized credential, an associate's degree, or a bachelor's degree and are available to all students, whatever their interests and career goals.
- C. Students in grade 10 or 11 not yet academically ready for a career or college based on their growth in academic achievement between grades 8 and 10 must take the college placement diagnostic exam before taking the college entrance exam under Section VII.D. Students, their families, the school, and the district can then use the results of the college placement diagnostic exam for targeted instruction, intervention, or remediation and improve students' knowledge and skills in core subjects sufficient for a student to graduate and have a reasonable chance to succeed in a career or college without remediation.
- D. All students, except those eligible for alternative assessments, must be given the college entrance part of these assessments in grade 11. A student under this paragraph who demonstrates attainment of required state academic standards on these assessments, which include career and college readiness benchmarks, is academically ready for a career or college and is encouraged to participate in courses awarding college credit to high school students. Such courses and programs may include sequential courses of study within broad career areas and technical skill assessments that extend beyond course grades.
- E. As appropriate, students through grade 12 must continue to participate in targeted instruction, intervention, or remediation and be encouraged to participate in courses awarding college credit to high school students.
- F. In developing, supporting, and improving students' academic readiness for a career or college, the school district must have a continuum of empirically derived, clearly defined benchmarks focused on students' attainment of knowledge and skills so that students, their parents, and teachers know how well students must perform to have a reasonable chance to succeed in a career or college without need for postsecondary remediation.

Darin Halvorson Roofing

Replacement of damaged insulation on the high school roofing project from summer 2018.
1,664 board feet at \$1.40 per ft. \$2,329.60

Other high school roof repair work from 2017-18 school year. "Worked on leaks on F wing, cleaned and patched, then worked on D wing, cleaned and patched them. Worked on B wing seams and boxes and patched them. Worked on C wing. Put on some metal and cleaned and patched leaks where needed. Labor and materials - \$5,309.72."

Total - \$7,639.32