

ISD 832 - MAHTOMEDI SCHOOLS
LEVY CERTIFICATION - LEVY 17 PAY 18 (REVENUE FY 2018-19)
ANALYSIS: PAY 18
DATA AS OF SEPTEMBER 18, 2017
RECOMMENDATION TO CERTIFY MAX

Category	16 PAY 17 CERTIFIED LEVY	17 PAY 18 LIMITATION	% CHANGE	FUND	COMMENT
GENERAL FUND (FUND 1)					
REFERENDUM	3,633,254.09	3,641,623.70		GENERAL	Voter approved operating referendum levy
EQUITY	411,296.27	454,857.80		GENERAL	Basic equity revenue, low referendum revenue, and supplemental formula
LOCAL OPTIONAL	1,546,565.44	1,526,747.68		GENERAL	\$424 multiplied by adjusted pupil units
TRANSITION	21,291.36	20,993.09		GENERAL	Hold harmless revenue due to 2003 legislative changes
CAPITAL PROJECT REFERENDUM	618,338.12	634,628.85		GENERAL	Voter approved capital project referendum
STUDENT ACHIEVEMENT	32,529.95	-		GENERAL	Breakout of general ed aid. Phased out after Pay 17 levy
OPERATING CAPITAL	234,367.74	211,355.42		GENERAL	Acquisition, operation, and maint of capital related items
QCOMP	301,034.54	292,895.84		GENERAL	Funding mechanism for alternate teacher professional pay system
ACHIEVEMENT & INTEGRATION	102,977.87	95,078.13		GENERAL	Mix of aid and levy for developing integration plans with area district
RE-EMPLOYMENT	17,954.08	14,215.77		GENERAL	Related to level of unemployment insurance paid in a given year
SAFE SCHOOLS	141,723.36	130,047.12		GENERAL	Costs for support staff (social workers, drug prevent programs)
SAFE SCHOOLS INTERMEDIATE	50,283.40	54,203.25		GENERAL	Costs for support staff (social workers, drug prevent programs) for Intermediate 916
CAREER TECHNICAL	47,097.07	39,153.82		GENERAL	Agricultural, business, technology and health occupations
HEALTH & SAFETY	35,661.70	-		GENERAL	Revenue for health & safety projects -- replaced by LTFM. Revenue is prior year adjustment
DEFERRED REVENUE	(48,496.28)	(371.78)		GENERAL	Revenue for deferred maint. -- replaced by LTFM. Revenue is prior year adjustment
OPEB	-	16,238.00		GENERAL	Difference between the total liability and balance in the trust of CV liability
LTFM REVENUE	631,691.08	853,235.89		GENERAL	New LTFM program starting in 2016-17 for deferred maintenance and health & safety
LEASE LEVY	271,654.99	345,823.74		GENERAL	Districts can levy for leased space when "economically advantageous"
OTHER GENERAL ADJUST	1,642.12	1,805.88		GENERAL	Generally for prior year actuals
SUBTOTAL - GENERAL FUND	8,050,866.90	8,332,532.20	3.50%		
COMMUNITY SERVICE FUND (FUND 4)					
BASIC COMMUNITY ED	107,976.50	107,976.50		COMM. ED	Revenue for basic community education programming
EARLY CHILDHOOD FAMILY ED	76,121.47	74,875.12		COMM. ED	Revenue for B-K, parents and expectant parents
HOME VISITING	735.91	794.11		COMM. ED	Education and social services through home visiting programs
SCHOOL AGE CARE	89,813.13	88,853.05		COMM. ED	Before and after school age care programs
ADULTS WITH DISABILITIES	1,345.00	1,345.00		COMM. ED	Outreach and classes for adults needing service
ABATEMENT ADJ.	96.09	1.43		COMM. ED	Generally for prior year actuals
SUBTOTAL - COMM. SERVICE	276,088.10	273,845.21	-0.81%		
DEBT SERVICE FUND (FUND 7)					
DEBT SERVICE	4,880,481.70	4,693,836.40		DEBT SERVICE	Dependent on size of the debt and size of the property tax base
ABATEMENT ADJUSTMENT	1,987.55	986.77		DEBT SERVICE	Adjustment to a previous year
SUBTOTAL - DEBT SERVICE	4,882,469.25	4,694,823.17	-3.84%		
OPEB DEBT SERVICE FUND (FUND 47)					
OPEB DEBT LEVY	328,443.82	320,715.94		DEBT SERVICE	Levy proceeds for payment of other postemployment benefits
ABATEMENT ADJUSTMENT	106.66	90.61		DEBT SERVICE	Adjustment to a previous year
SUBTOTAL - DEBT SERVICE	328,550.48	320,806.55	-2.36%		
GRAND TOTAL	13,537,974.73	13,622,007.13	0.62%		