

MEMO TO: Board of Education
TOPIC: Regular School Board Meeting
FROM: Dr. Erich Heise, Superintendent
DATE: November 27, 2019

A Regular School Board Meeting of the Board of Education will be held December 2, 2019 at 7:30 PM in the High School Room 101.

Agenda

1. CALL TO ORDER

A. Pledge

2. PREVIEW OF AGENDA

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

3. ADDITIONS TO THE AGENDA

4. CONSENT AGENDA

A. Minutes - November 18

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5. COMMUNICATIONS

A. Region 1 Joint Powers Board Election Balloting

6. STUDENT INPUT AND RECOGNITION

A. R & J Broadcasting Good Student Award Winner - November 23, 2019
Izabell Gerbracht

7. PUBLIC AGENDA ITEM

A. PUBLIC HEARING

1) 2019-2020 District's World's Best Workforce Plan

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8. INFORMATION ITEMS

A. BES Principal Report

B. BHS Principal Report

C. Community Education Report

D. Superintendent Report

E. Committee Reports

1) Athletics

2) District Advisory

- 3) Meet and Confer
- 4) Negotiations
 - a. Fair Board Negotiations Update
- 5) Security
- 6) Transportation
- 7) Wellness
- 8) Other

9. SCHOOL BOARD ACTION ITEMS

- A. Presentation of 2019-2020 Bagley School Budget 32
- B. Final Levy Limitation 2019 Payable 2020 33
- C. Policy Second Reading & Adoption
 - 1) Policy 415 - Mandated Reporting of Maltreatment of Vulnerable Adults - NEW 73
 - 2) Policy 535 - Service Animals in Schools - NEW 78
 - Policy 535F - Approval Request Form for Use of A Service Animal - NEW

10. NEXT MEETING'S AGENDA ITEMS

11. FUTURE MEETINGS

School Board Meeting - December 16, 2019, at 7:30 p.m. in High School Room 101

12. ADJOURNMENT

**BAGLEY PUBLIC SCHOOLS
REGULAR SCHOOL BOARD MEETING
NOVEMBER 18, 2019
MINUTES**

The regular meeting of the School Board, Independent School District #162 was held on November 18, 2019, at 7:30 p.m. in High School Room 101. Members present: Adam Broden, Jamie Grover, Amy Fontaine, Renee Benson, Wendy Fultz, and Superintendent Heise. Members absent: Jeremy Davies, and Don Nordlund.

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

1. A motion was made by Amy Fontaine, seconded by Jamie Grover to approve the following consent agenda items:
 - A. Minutes – November 4
 - B. November 2019 Invoices - \$452,944.97 – Ck #60347-60529
 - C. October 2019 Hand Payables - \$223,529.21 – Ck #33221-33305
 - D. October 2019 Statement of Cash Balances – \$4,079,405.04
 - E. October 2019 Budget Comparison
 - F. October 2019 Wires Payments - \$371,893.14
 - G. Elementary Auxiliary AccountMotion Passed 5-0.
2. Board members who are interested in filling for election to the Region 1 Joint Powers Board must see Superintendent Heise before November 27.
3. A motion was made by Jamie Grover, seconded by Renee Benson to accept the 2018-2019 School Year Audit as presented by Brian Opsahl of Brady Martz & Associates, P.C. Motion passed 5-0.
4. A motion was made by Wendy Fultz, seconded by Amy Fontaine to authorize the Student Council Clearwater Christmas Project fundraiser as presented by Jane Merschman. Motion passed 5-0
5. Chairman Broden announced the following were the Unit 1 Positive Action Students:
Brylie Fraley, Aurianna Bushie, Easton Halverson, Maci Milton, Nevaeh Salzer, Gary Wind, Ava Evans, Antonio Auginaush, Olivia Kortan, Grady Schoenborn, Amaiya Fraley, Eli Phrankonkham, Mia Hagen, Emma Merschman, Karriann Auginaush, CharLee Benson, Khloe Barge, Emme Ekre, Trace Dahler, Elexis Soderstrom, Isabella Haukos, Genevieve Lundberg, Abby King, and Ethan Proux.
6. Chairman Broden announced that Samuel Scherzer was one of 15 Class AA football players selected as Academic All State.
7. Chairman Broden announced the Spotlight on Scholarship Recognition for fall:
-11 out of 12 Boys and Girls Cross Country Runners were recognized with 3.0 GPA or higher for 1st Quarter
-30 out of 34 Volleyball players in grades 9-12 were recognized with 3.0 GPA or higher for 1st Quarter
-24 out of 43 Football players in grades 9-12 were recognized with 3.0 GPA or higher for 1st Quarter
8. Chairman Broden announced that the Meet and Confer meeting scheduled for December 5th has been canceled since there was no agenda items.
9. First reading and comments of the following policy was held:
 - A. Policy 415 – Mandated Reporting of Maltreatment of Vulnerable Adults
 - B. Policy 535 – Service Animals in Schools
Policy 535F – Approval Request Form for Use of A Service Animal
10. A motion was made by Wendy Fultz, seconded by Jamie Grover to adopt resolution accepting gifts/donations to Bagley Public Schools:

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

* \$250.00 from Jacobson Auto Shop for the Angel Fund Donation
Motion passed 5-0.

11. A motion was made by Renee Benson, seconded by Amy Fontaine to revise Policy 524 – Internet Acceptable Use and Safety Policy. Motion passed 5-0.
12. A motion was made by Amy Fontaine, seconded by Jamie Grover to revise Policy 205 – Open Meeting and Closed Meeting. Motion passed 5-0.
13. A motion was made by Jamie Grover, seconded by Wendy Fultz to revise Policy 402 – Disability Nondiscrimination. Motion passed 5-0.
14. A motion was made by Renee Benson, seconded by Amy Fontaine to revise Policy 506 – Student Discipline. Motion passed 5-0.
15. A motion was made by Jamie Grover, seconded by Renee Benson to revise Policy 515 – Protection and Privacy of Pupil Records. Motion passed 5-0.
16. A motion was made by Amy Fontaine, seconded by Wendy Fultz to revise Policy 602 – Organization of School Calendar and School Day. Motion passed 5-0.
17. A motion was made by Renee Benson, seconded by Jamie Grover to revise Policy 806F – For Assistance in Drafting a Crisis Management Plan. Motion passed 5-0.
18. A motion was made by Wendy Fultz, seconded by Jamie Grover to revise Policy 904 – Distribution of Materials on School District Property by Nonschool Persons. Motion passed 5-0.
19. A motion was made by Renee Benson, seconded by Wendy Fultz to ratify the Principal 2019-2021 work agreement. Motion passed 5-0.
20. A motion was made by Amy Fontaine, seconded by Renee Benson to approve the MOU to the BEA Master Agreement concerning ECFE-SR. Motion passed 5-0.
21. Items for the Next Agenda:
 - A. Public Hearing – World’s Best Work Force
 - B. Presentation of 2019-2020 Bagley School Budget
 - C. Final Levy Limitation 2019 payable 2020
22. Future Meetings:
 - A. Negotiations with the Fair Board – November 22, 2019, at 7:00 p.m. in the Superintendent’s Office
 - B. School Board Meeting – November 4, 2019, at 7:30 p.m. in High School Room 101
23. A motion by Amy Fontaine to adjourn the meeting at 8:12 p.m. Motion passed 5-0.

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

Jamie Grover, Clerk
School Board
Ind. School District #162

Bagley Area Schools

2019-2020

World's Best Workforce Plan



Finalized

Bagley School District's Mission Statement

"Pursuing Educational Excellence for All -

Provide a learning environment which inspires and prepares each student to achieve his/her dreams, contribute to community, and engage in lifelong learning."

School District Advisory Committee for SY 2019-2020

eheise@bagley.k12.mn.us	Erich Heise, Superintendent	694-6184 ext. 3103
tkerr@bagley.k12.mn.us	Tony Kerr, High School Principal	694-3120 ext. 2123
kmoritz@bagley.k12.mn.us	Kristi Moritz, Elementary Principal	694-6528 ext. 3104
bschermerhorn@bagley.k12.mn.us	Belinda Schermerhorn, Support Staff	694-3120 ext. 2121
khalverson@bagley.k12.mn.us	Kim Halverson, Support Staff	694-3120 ext. 2128
bdukek@bagley.k12.mn.us	Brenda Dukek, Support Staff/Parent	694-6528 ext. 3252
kobeirne@bagley.k12.mn.us	Kristie O' Beirne, Teacher/Parent	694-3120 ext. 2211
akent@bagley.k12.mn.us	Amy Kent, Parent	694-3558
cuhlir@bagley.k12.mn.us	Corrie Uhlir, Parent	694-6218
bhalverson@bagley.k12.mn.us	Becca Halverson, Parent	694-3527
sanderson@bagley.k12.mn.us	Stephanie Anderson, Parent	694-3711
dboe@bagley.k12.mn.us	Dixie Boe, Parent	694-6528
cvik@bagley.k12.mn.us	Carol Vik, Support Staff	902-0085
bnatrass@bagley.k12.mn.us	Brittany Natrass, Parent	694-3631
igerbracht@student.bagley.k12.mn.us	Izabell Gerbracht, Student	358-0471
ttramm@student.bagley.k12.mn.us	Tessa Tramm, Student	556-7943
jdavies@bagley.k12.mn.us	Jeremy Davies, Community Member	657-2247
dnordlund@gvtel.com	Don Nordlund, Community Member	785-2494

The **2019-2020 World's Best Workforce Plan** is the Bagley School District's comprehensive strategic plan to improve teaching instruction and increase student academic performance for the current school year. The WBWF Plan contains five major goals including:

1. **All children are ready to start kindergarten.**
2. **All third graders can read at grade level.**
3. **All achievement gaps between students are closed.**
4. **All students are ready for career and/or postsecondary education.**
5. **All students graduate from high school.**

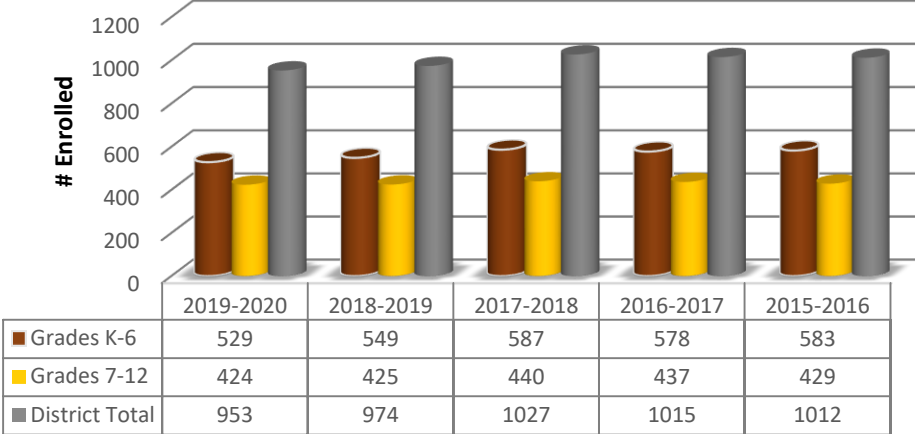
The 2019-2020 World's Best Workforce Report shows student achievement goals that were established in 2018 and the strategies and initiatives used by the School District to meet the goals. The report also describes the progress made on those goals by the end of the 2018-2019 school year. The Bagley Public Schools offers an excellent education for students, with modern facilities, diverse curriculums and one-to-one student device technology to enhance learning. The District has highly qualified teachers and staff, an exemplary School Board, and strong administrative leaders to support the educational programs.

Bagley Public School District Demographics

The Bagley School District has a K-6 Elementary School and a 7-12 High School and an Alternative Learning Program serving 992 students in school year 2019-2020. The demographic data is depicted in the chart below. The enrollment is taken from the October 1, 2019 enrollment count. The demographic data is taken from the Minnesota Department of Education’s annual report card for schools. The chart depicts: the percentage of minority students; poverty rates, which are calculated by the percentage of students eligible for free and reduced priced lunches; and the percentage of students receiving special education services.

School	# Enrolled	% Minority	% Poverty	% Special Education
Bagley District	992	28.6%	47.9%	18.1%
Bagley ALP	39	56%	67%	23%
Bagley Elementary	529	26.9%	50.2%	16.7%
Bagley High	424	31.1%	46%	16%

Bagley School District Enrollment - 5 year Data



The following chart shows trend data in the School District enrollment. The enrollment data is taken from the October 1st count from each school year. The data chart shows that enrollment fluctuates slightly up and down, the District enrollment has seen a dip from 2017-18 to 2018-19.



Bagley Public Schools

Strategic Plan | 2018-2023

BELIEF STATEMENTS

The Bagley Public Schools believe:

- All people work harder when they feel valued.
- It takes an engaged community to develop our students to their fullest potential.
- In the continuous improvement of our school district to increase the quality of learning.
- Students are unique individuals with distinct educational talents.
- Partnerships with parents and the community are keys to success.

MISSION STATEMENT

The mission of the Bagley Public Schools is to:

- Provide a learning environment which inspires and prepares each student to achieve his/her dreams, contribute to community, and engage in lifelong learning.

VISION STATEMENT

A community united as the cornerstone that inspires excellence in academics, athletics, and the arts.



Bagley School District 162
Pursuing Education Excellence for All

FOCUS AREA	GOALS	OBJECTIVES
STUDENT SUPPORT	Build a pre-K to Grade 12 program that promotes positive behavior on campus, at school events, and in the community.	<ol style="list-style-type: none"> 1. By May 2019, identify and implement plans to support and expand the SOARR and Flyer Pride programs. 2. By May 2019, implement a plan to increase the number of students engaged in school activities. 3. During the 2019-2020 school year, build awareness and determine the need for pre-K-12 mental health/social/emotional programs and support. 4. By May 2021, identify resources and implement programs that meet identified mental health/social/emotional needs of all students. 5. By May 2023, identify a process to consistently reinforce expectations of student behavior. 6. Annually track the progress of the plan and report the results to the school board in June of each year.
STUDENT ACHIEVEMENT	<ol style="list-style-type: none"> 1. Achieve the goals of the World's Best Workforce for all students in the school district. 2. All students set high academic goals that ensure student achievement at an increased level of performance as compared to current performance levels. 3. Increase academic achievement of all students through effective instruction. 4. Increase student opportunities through a challenging and engaging curriculum. 5. Reduce achievement gaps between identified student groups and all students across all subject areas. 	<ol style="list-style-type: none"> Annually set goals to ensure: <ol style="list-style-type: none"> 1A. Kindergarten readiness. 1B. Reading at grade level by third grade. 1C. Closing the achievement gap for all identified student groups. 1D. 100 percent graduation rate. 1E. Graduating career and college ready. 2. By May 2020, students, in collaboration with teachers and parents/guardians, will develop a personalized learning plan including goals for achievement and plans for their future. 3A. By May 2019, all curriculum/ instruction standards will be aligned to assessments. 3B. By May 2021, all instructional practices will be measured for quality of the instruction. 4A. By May 2020, teachers will challenge students to expected standards/levels. 4B. On an ongoing basis, analyze strengths and weaknesses in curriculum to augment areas of strength and eliminate and replace areas of deficiency. 5. Annually set and achieve targets to reduce achievement gaps for identified student groups.
WORKFORCE	Hire, support, and retain highly qualified staff for all positions in the school district.	<ol style="list-style-type: none"> 1. By June 2018, and regularly thereafter, create and implement a comprehensive plan to retain staff within the district. 2. Implement a staff mentoring/induction and orientation plan by May 2019. 3. By May 2020, work with staff to develop and implement a two-way communication plan that builds and enhances employee relationships. 4. By May 2020, identify and implement plans to increase the number of applicant for all open positions within the school district. Track the results of the plan on an annual basis. 5. Compose a staff development committee to focus professional development activities to the Strategic Plan by May 2021.

FOCUS AREA	GOALS	OBJECTIVES
BRANDING & MARKETING	Attract, develop, and retain students and families by highlighting our strong community partnerships, high quality facilities, and diverse education opportunities and options.	<ol style="list-style-type: none"> 1. During the 2020-2021 school year, publish stories in a variety of media formats of students who have had unique education opportunities in the Bagley Public Schools. 2. By May 2022, identify a plan to publish to the school community Bagley graduates who have used their Bagley experience to launch into success. 3. By May 2023, implement a plan where community partners are invited to have in-school brand placement. 4. By May 2023, design and put into action activities and events to showcase the facilities of the Bagley Public Schools.
COMMUNICATION & ENGAGEMENT	Create effective targeted communication that raise public awareness to engage them as partners in education.	<ol style="list-style-type: none"> 1. By May 2020, utilize electronic and social media to invite family and community to participate in school programs and activities. 2. By May 2021, identify and implement strategies for increasing staff, parent/guardian, and community involvement in our schools. 3. By May 2021, develop and offer a service learning class to promote student involvement in the community.
ACADEMIC PROGRAM	Establish a teaching and learning framework that includes 21st Century skills, a personalized plan of progress for each student, and rigorous and relevant curriculum at all levels.	<ol style="list-style-type: none"> 1. Continue with the curriculum review cycle and approach it with purpose to ensure that pre-K to 12th-grade standards, assessment, and alignment are guaranteed. 2. By May 2019, increase technology integration into classroom instructional practices by providing cutting edge training for staff and students. 3. By May 2020, enhance career and life skills opportunities. 4. By May 2021, develop and implement plans to partner with community to enhance career and life skills opportunities. 5. By May 2021, through a variety of delivery models, expand the number and variety of courses that offer college credit.



2019-2020 District Improvement Reading Goals & Results

Reading Goal #1: The percentage of students who meet the Academic Enrollment Criteria and earned achievement levels of Meets or Exceeds Standards on the 2019 Reading MCA, will increase proficiency by 3% from 49.7% to 52.7% in 2020.

2019 Reading Results: The MCA District Reading proficiency for all students enrolled on October 1 **decreased** by 1% from 50.4% in 2018 to 49.4% in 2019. The District **did not** accomplish its Reading goal, which was 55.44%. The District performed below the State average of 60.1% in 2019.

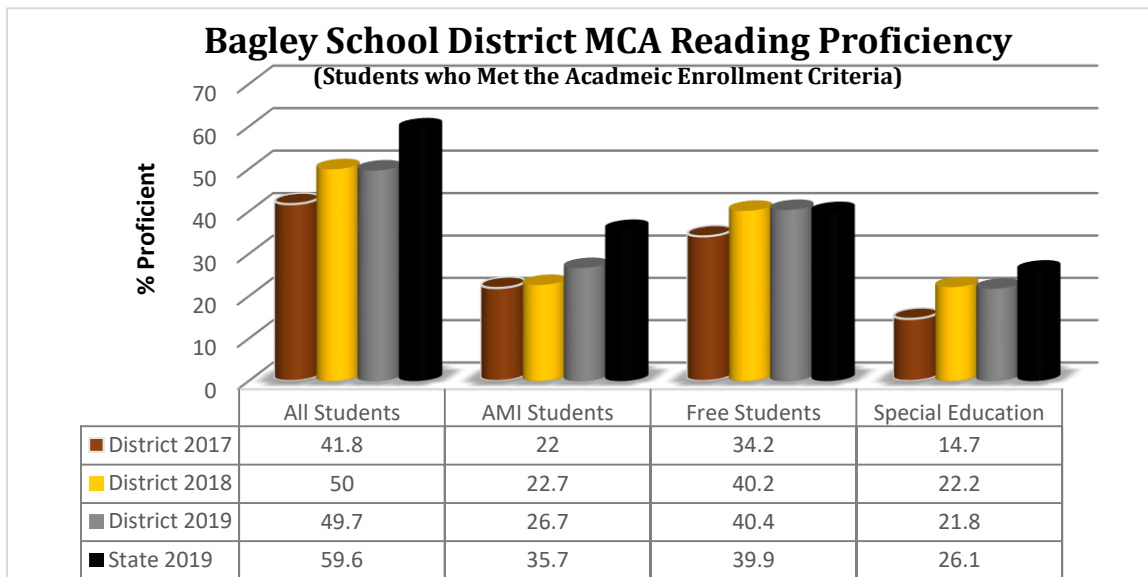
Reading Goal #2: The Bagley School District will close the achievement gap in Reading for the following subgroups as measured by the 2020 Reading MCA.

- To increase AMI student proficiency by 3% from 26.7% in 2019 to 29.7% in 2020.
- To increase Free/Reduced Lunch student proficiency by 3% from 40.4% in 2019 to 43.4% in 2020.
- To increase Sp Ed student proficiency by 3% from 21.8% in 2019 to 24.8% in 2020.

2019 Reading Results by Subgroups:

- AMI students MCA Reading proficiency **increased** from 23.5% in 2018 to 26.3% in 2019.
- Free/Reduced Lunch students MCA Reading proficiency **decreased** from 41.2% in 2018 to 39.6% in 2019.
- Sp Ed students MCA Reading proficiency **decreased** from 27% in 2018 to 22.1% in 2019.

**All 2019 results are based on the students that were enrolled with our school district as of October 1. The goals moving forward are based on the new Academic Enrollment Criteria that came into effect in the 2018-2019 school year.



2019-2020 Reading Achievement Gap Reduction Goals

- The achievement gap between White students and American Indian students in grades 3-8 & 10 on all State accountability tests for Reading will decrease from 29.4% in 2019 to 26.4% in 2020.

- The achievement gap between Non-Free & Reduced Lunch and Free & Reduced Lunch students in grades 3-8 & 10 on all State accountability tests for Reading will decrease from 19.2% in 2019 to 16.2% in 2020.
- The achievement gap between Non-Special Education and Special Education students in grades 3-8 & 10 on all State accountability tests for Reading will decrease from 33.4% in 2019 to 30.4% in 2020.

2019-2020 District Improvement Math Goals

Math Goal #1: The percentage of students who meet the Academic Enrollment Criteria and earned achievement levels of Meets or Exceeds Standards on the 2019 Math MCA, will increase proficiency by 3% from 46.6% to 49.6% in 2020.

2019 Math Results: The MCA District Math proficiency for all students enrolled on October 1 **increased** 3.2% from 42.8% in 2018 to 46% in 2019. The District **did not** accomplish its Math goal, which was 47.08%. The Bagley School District performed below the State average of 56.1% in 2019.

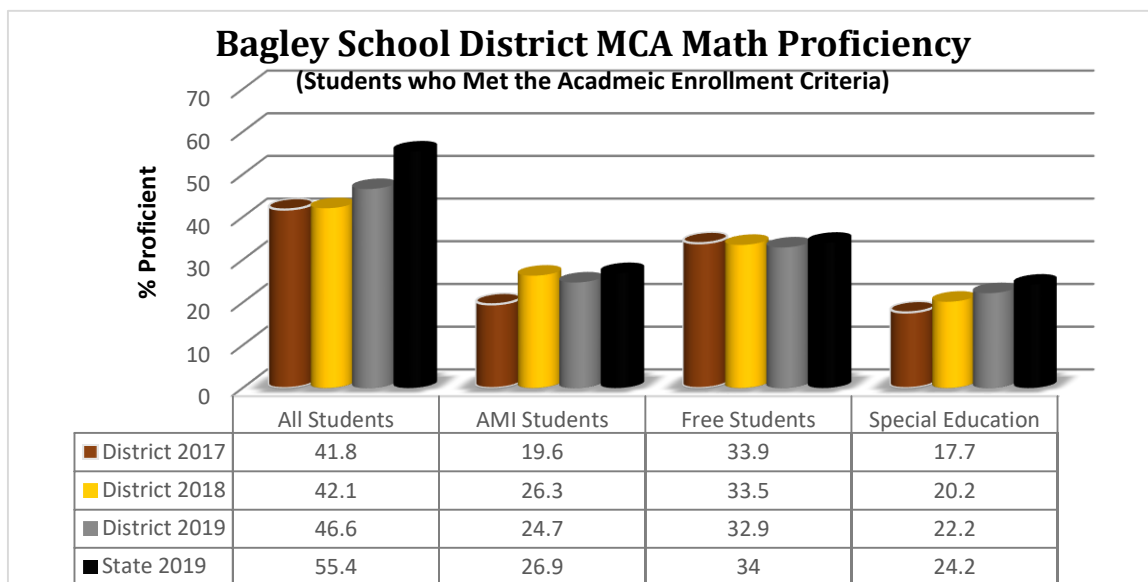
Math Goal #2: The Bagley School District will close the achievement gaps in Math for the following subgroups as measured by the 2020 Math MCA.

- To increase AMI student proficiency by 3% from 24.7% in 2019 to 27.7% in 2020.
- To increase Free/Reduced Lunch students' proficiency by 3% from 32.9% in 2019 to 35.9% in 2020.
- To increase Sp Ed student proficiency by 3% from 22.2% in 2019 to 25.2% in 2020.

2019 Math Results by Subgroups:

- AMI student MCA Math proficiency **decreased** from 26.3% in 2018 to 25% in 2019.
- Free/Reduced Lunch student MCA Math proficiency **decreased** from 34.8% in 2018 to 31.9% in 2019.
- Sp Ed student MCA Math proficiency **decreased** from 26.1% in 2018 to 21% in 2019.

**All 2019 results are based on the students that were enrolled with our school district as of October 1. The goals moving forward are based on the new Academic Enrollment Criteria that came into effect in the 2018-2019 school year.



2019-2020 Math Achievement Gap Reduction Goals

- The achievement gap between White students and American Indian students in grades 3-8 & 11 on all State accountability tests for Math will decrease from 29.4% in 2019 to 26.4% in 2020.
- The achievement gap between Free & Reduced Lunch and Non-Free & Reduced Lunch students in grades 3-8 & 11 on all State accountability tests for Math will decrease from 27.8% in 2019 to 24.8% in 2020.
- The achievement gap between Special Education and Non-Special Education students in grades 3-8 & 11 on all State accountability tests for Math will decrease from 29.1% in 2019 to 26.1% in 2020.

2017-2018 College Readiness

This chart reflects the achievement of the 11th grade students from the Bagley District on the ACT over a four-year period. The ACT is an indicator of the extent students are prepared for college-level coursework in English, Math, Reading, and Science.

Year Tested	# of Students Tested	English (18)	Math (22)	Reading (22)	Science (23)	Composite
2016	58	17.6	19.8	20.2	19.6	19.4
2017	67	17.7	19.1	18.8	18.4	18.7
2018	34	17.7	19.8	20.0	20.6	19.7
2019	32	19.3	21.0	21.5	20.7	20.7

Benchmark scores are considered the minimum score needed on a subject area to indicate a 50% chance of obtaining a “B” or higher or about a 75% chance of obtaining a “C” or higher in the corresponding college courses.

- **English Composition: 18 on the ACT English Test**
- **College Algebra: 22 on the ACT Math Test**
- **Social Science: 22 on the ACT Reading Test**
- **Biology: 23 on the ACT Science Test**

* Note: In 2015, the State Legislature of Minnesota enacted a law requiring that all juniors must take the ACT. This legislative change doubled the number of Bagley graduates taking the ACTs in 2016 and 2017. Due to this, the resulting test scores show a marked decrease in student performance in all ACT subject areas for those 2 years.



BAGLEY ELEMENTARY

2019-2020

WORLD'S BEST WORKFORCE PLAN



Bagley School District's Mission Statement

"Pursuing Educational Excellence for All -

Provide a learning environment which inspires and prepares each student to achieve his/her dreams, contribute to community, and engage in lifelong learning."

Ready for Kindergarten

All students will meet school readiness goals. The Bagley Area Schools preschool program continues to be a high-quality, Parent Aware, four-star rated program. A collaboration site team was developed, which included teachers in Head Start, Early Childhood Special Education, School Readiness, and administrative members. The team worked on continuity and collaboration among the programs, developed a PLC focusing on the five domains of preschool, and worked to create goals that assess whether preschoolers have the skills necessary for kindergarten readiness and beyond. The team uses the TS Gold assessment when measuring preschool students' progress. This data will show the growth of yearly progress and assess the skills needed to successfully transition into kindergarten. The PLC will focus on the five domains of preschool. This year is focusing on the Literacy Domain. The preschool was awarded Voluntary Preschool funding from the state again this year ensuring a quality preschool program that will support early learning benchmarks for our preschoolers

Systems, Strategies and Supports

Preschool/Kindergarten:

- Provide sufficient preschool opportunities (seats) to ensure that every student (preschooler) has a high-quality preschool education/classroom.
- KEP Assessment (Gold) administered multiple times during preschool education/class.
- All students attend Kindergarten Round-up and/or visit kindergarten classrooms.
- Implement thorough placement process providing sufficient communication between preschool teachers and kindergarten teachers and staff.

2019-2020 Bagley Elementary Improvement Reading Goals

Reading Goal #1: The percentage of students who meet the Academic Enrollment Criteria and earned achievement levels of Meets or Exceeds Standards on the 2019 Reading MCA, will increase proficiency by 3% from 50.5% to 53.5% in 2020.

2019 Reading Results: The MCA District Reading proficiency for all students enrolled on October 1 **increased** from 47.8% in 2018 to 50.2% in 2019. The School **did not** accomplish its Reading goal of 52.6%.

Reading Goal #2: The Bagley Elementary will close the achievement gap in Reading for the following subgroups as measured by the 2020 Reading MCA.

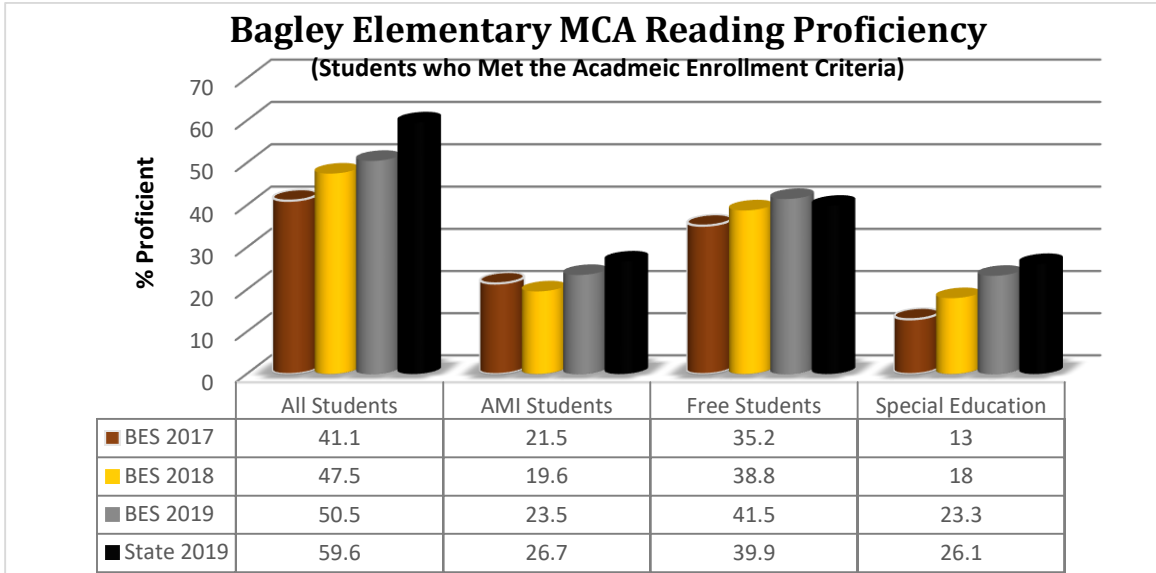
- To increase AMI student proficiency by 3% from 23.5% in 2019 to 26.5% in 2020.
- To increase Free/Reduced Lunch student proficiency by 3% from 41.5% in 2019 to 44.5% in 2020.
- To increase Sp Ed student proficiency by 3% from 23.3% in 2019 to 26.3% in 2020.

2019 Reading Results by Subgroups:

- AMI student MCA Reading proficiency **increased** from 20% in 2018 to 22.4% in 2019.
- Free/Reduced Lunch student MCA Reading proficiency **increased** from 39.3% in 2018 to 40.5% in 2019.

- SpEd Student MCA Reading proficiency **increased** from 22.2% in 2018 to 23.8% in 2019.

**All 2019 results are based on the students that were enrolled with our school district as of October 1. The goals moving forward are based on the new Academic Enrollment Criteria that came into effect in the 2018-2019 school year.



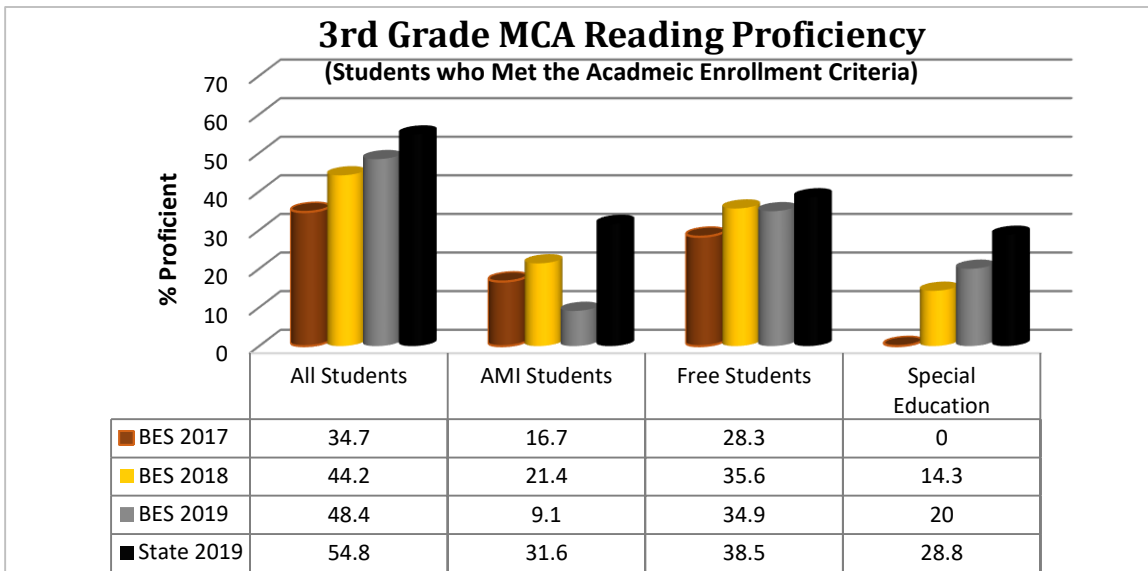
2019-2020 Reading Achievement Gap Goals

- The achievement gap between White students and American Indian students in grades 3-6 on all State accountability tests for Reading will decrease from 33.1% in 2019 to 30.1% in 2020.
- The achievement gap between Non-Free & Reduced Lunch and Free & Reduced Lunch students in grades 3-6 on all State accountability tests for Reading will decrease from 19.3% in 2019 to 16.3% in 2020.
- The achievement gap between Non-Special Education and Special Education students in grades 3-6 on all State accountability tests for Reading will decrease from 31.6% in 2019 to 28.6% in 2020.

2019-2020 3rd Grade Reading Proficiency

Smart Goal: The percentage of all Bagley Elementary School 3rd grade students in Reading achievement levels, based on MCA Reading Assessments, will improve from 48.4% in 2019 to 51.4% in 2020.

2019 3rd Grade Results: Bagley Elementary 3rd Grade students' who were enrolled on October 1 achievement levels, based on MCA Reading Assessments, scored 49.2% in 2019 and **increased** when compared to 44% in 2018.



Systems, Strategies and Supports

- In Professional Learning Communities, teachers will use data from MCA and NWEA tests to determine which reading standards need improvements. The teachers will use this data to plan their instruction in Plan book. This program will help track the standards taught and the frequency.
- Staff Development: Reading Small Group Instruction (Guided Reading)
The Bagley Elementary will be provided professional development in Guided Reading and small group instructional practices. Guided Reading is defined as: A teacher works with an individual student or convenes a small group of students to listen to them read and provide specific support that helps them use strategies to decode and comprehend text.
- Reading Intervention in all grade level provided by reading interventionists.
- Paraprofessional support in all grade levels to support small group instruction

2019-2020 Bagley Elementary Improvement Math Goals

Math Goal #1: The percentage of students who meet the Academic Enrollment Criteria and earned achievement levels of Meets or Exceeds Standards on the 2019 Math MCA, will increase proficiency by 3% of 48.0%, to 51.0%.

2019 Math Results: The MCA District Reading proficiency for all students enrolled on October 1 **increased** from 45.8% in 2018 to 47.4% in 2019. The School did not accomplish its Math goal of 50.4%.

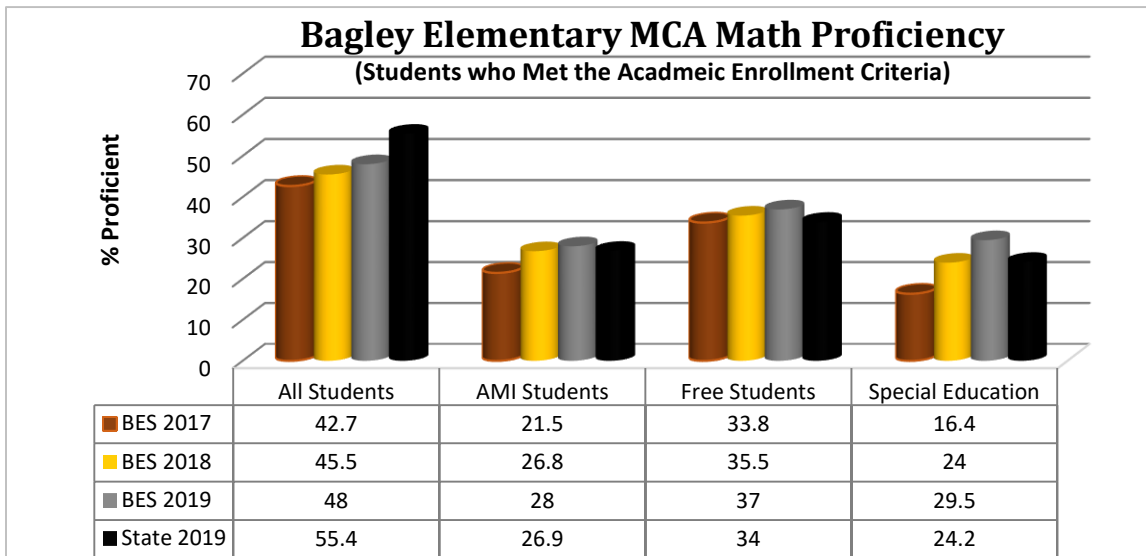
Math Goal #2: The Bagley Elementary School will close the achievement gaps in Math for the following subgroups as measured by the 2020 Math MCA.

- To increase AMI student proficiency by 3% from 28.0% in 2019 to 31.0% in 2020.
- To increase Free/Reduced Lunch students' proficiency by 3% from 37.0% in 2019 to 40.0% in 2020.
- To increase Sp Ed student proficiency by 3% from 29.5% in 2019 to 32.5% in 2020.

2019 Math Results by Subgroups:

- AMI student MCA Math proficiency **increased** from 27.3% in 2018 to 29.2% in 2019.
- Free/Reduced Lunch student MCA Math proficiency **decreased** from 36.1% in 2018 to 36% in 2019.
- Sp Ed student MCA Math proficiency **increased** from 27.8% in 2018 to 27.9% in 2019.

**All 2019 results are based on the students that were enrolled with our school district as of October 1. The goals moving forward are based on the new Academic Enrollment Criteria that came into effect in the 2018-2019 school year.



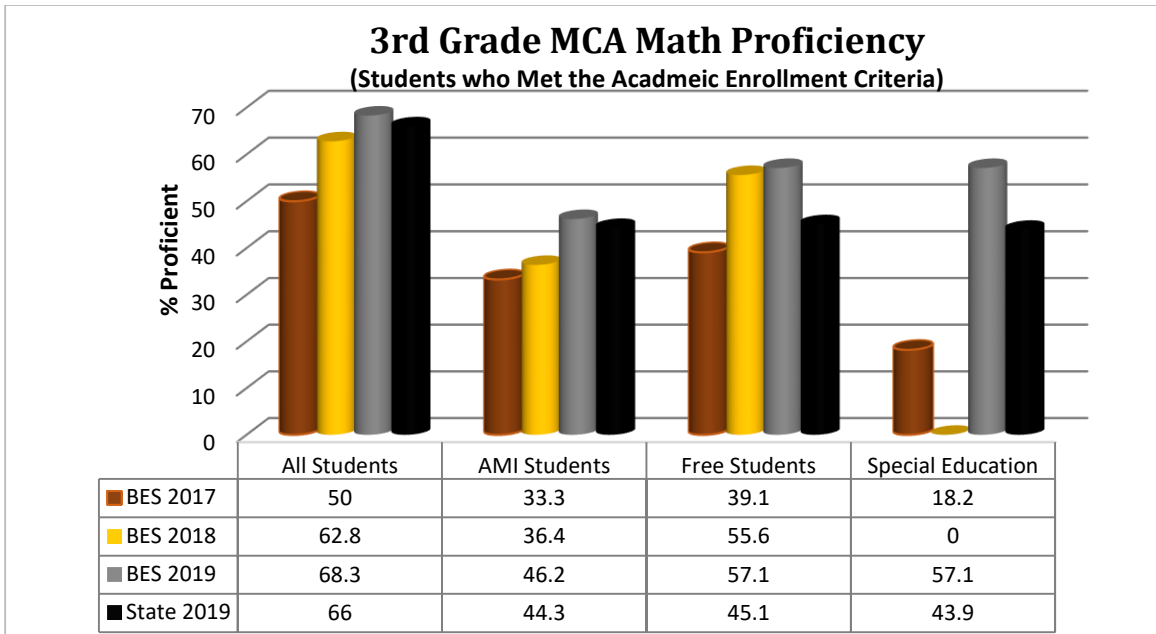
2019-2020 Math Achievement Gap Reduction Goals

- The achievement gap between White students and American Indian students in grades 3-6 on all State accountability tests for Math will decrease from 26.3% in 2019 to 23.3% in 2020.
- The achievement gap between Non-Free & Reduced Lunch and Free & Reduced Lunch students in grades 3-6 on all State accountability tests for Math will decrease from 23.4% in 2019 to 20.4% in 2020.
- The achievement gap between Non-Special Education and Special Education students in grades 3-6 on all State accountability tests for Math will decrease from 21.6% in 2019 to 18.6% in 2020.

2019-2020 3rd Grade Proficiency Math

Smart Goal: The percentage of all Bagley Elementary School 3rd grade students in Math achievement levels, based on MCA-III Math Assessments, will improve from 68.3% 2019 to 71.3% in 2020.

2019 3rd Grade Results: Bagley Elementary 3rd Grade students’ who were enrolled on October 1 achievement levels, based on MCA Math Assessments, scored 67.7% in 2019, an **increase** when compared to 63.1% in 2018.

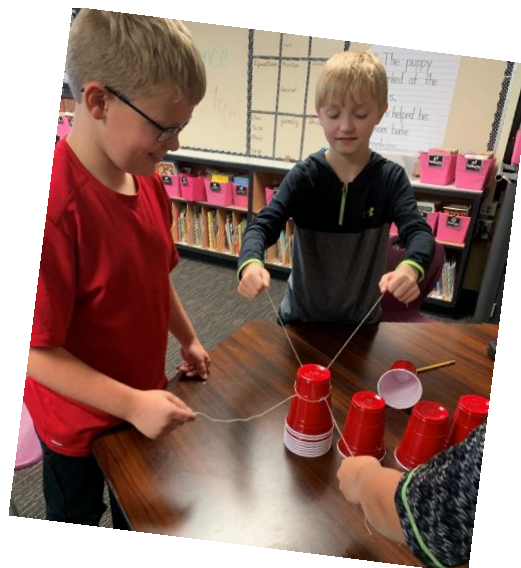


Systems, Strategies and Supports

- In Professional Learning Communities, teachers will use data from MCA and NWEA tests to determine which math standards need improvements. The teachers will use this data to plan their instruction in Plan book. This program will help track the standards taught and the frequency.
- Staff Development with the new math curriculum.
- Paraprofessional support in all grade levels to support small group instruction

2019-20 Bagley Elementary Professional Development Strategies

- Positive Action
- Data Driven Instruction
- Using Google
- Using Technology in the Classroom
- Planbook Training
- TS Gold



BAGLEY HIGH SCHOOL

2019-2020

WORLD'S BEST WORKFORCE PLAN



Bagley School District's Mission Statement

"Pursuing Educational Excellence for All –

Provide a learning environment which inspires and prepares each student to achieve his/her dreams, contribute to community, and engage in lifelong learning."

Data Analysis and Goal Setting

2019-2020 Bagley High School Improvement Reading Goals

Reading Goal #1: The percentage of students who meet the Academic Enrollment Criteria and earned achievement levels of Meets or Exceeds Standards on the 2019 Reading MCA, will increase proficiency by 3% from 48.6% to 51.6% in 2020.

2019 Reading Results The MCA District Reading proficiency for all students enrolled on October 1 **decreased** by 6.4% from 64.8% in 2018 to 48.4% in 2019. The School did not accomplish its Reading goal, which was 60.3%. The District performed below the State average of 60.1% in 2019.

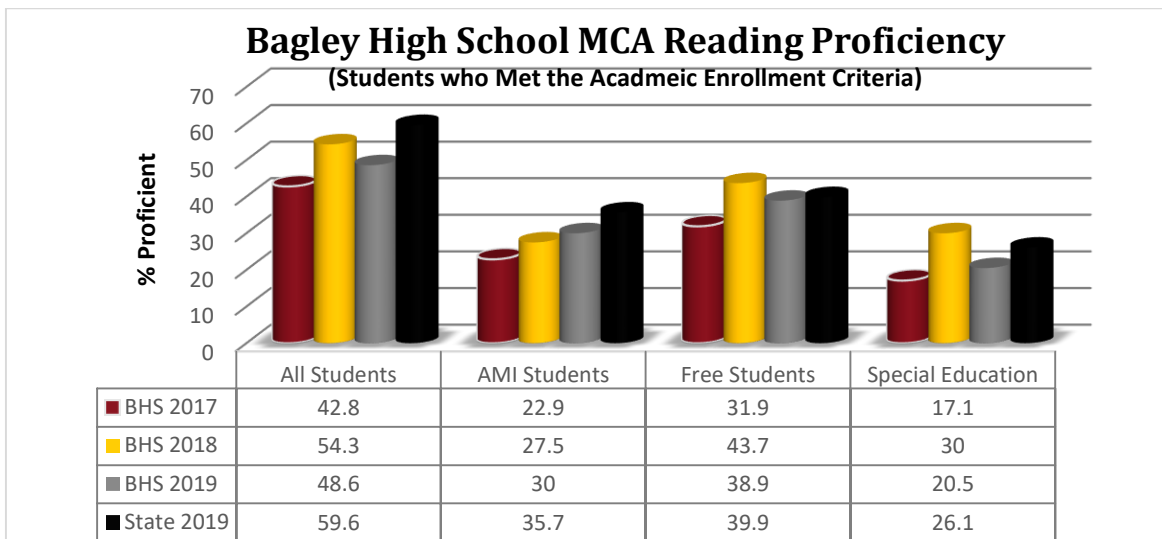
Reading Goal #2: The Bagley High School will close the achievement gap in Reading for the following subgroups as measured by the 2020 Reading MCA.

- To increase AMI student proficiency by 3% from 30% in 2019 to 33% in 2020.
- To increase Free Lunch student proficiency by 3% from 38.9% in 2019 to 41.9% in 2020.
- To increase Sp Ed student proficiency by 3% from 20.5% in 2019 to 23.5% in 2020.

2018 Reading Results by Subgroups:

- AMI students MCA Reading proficiency **increased** from 29.3% in 2018 to 30% in 2019.
- Free Lunch students MCA Reading proficiency **decreased** from 44.3% in 2018 to 38.3% in 2019.
- Sp Ed Students MCA Reading proficiency **decreased** from 36.4% in 2018 to 20.5% in 2019.

**All 2019 results are based on the students that were enrolled with our school district as of October 1. The goals moving forward are based on the new Academic Enrollment Criteria that came into effect in the 2018-2019 school year.



2019-2020 Reading Achievement Gap Goals

- The achievement gap between White students and American Indian students in grades 7-8 & 10 on all State accountability tests for Reading will decrease from 25.6% in 2019 to 22.6% in 2020.
- The achievement gap between Non-Free & Reduced Lunch and Free & Reduced Lunch students in grades 7-8 & 10 on all State accountability tests for Reading will decrease from 19.1% in 2019 to 16.1% in 2020.
- The achievement gap between Non-Special Education and Special Education students in grades 7-8 & 10 on all State accountability tests for Reading will decrease from 35.2% in 2019 to 32.2% in 2020.

2019-2020 Bagley High School Improvement Math Goals

Math Goal #1: The percentage of students who meet the Academic Enrollment Criteria and earned achievement levels of Meets or Exceeds Standards on the 2019 Math MCA, will increase proficiency by 3% from 44.6% to 47.6%.

2019 Math Results: The MCA District Reading proficiency for all students enrolled on October 1 **increased** 6.2% from 38.4% in 2018 to 44.6% in 2019. The School **did** accomplish its Math goal, which was 42.3%. The Bagley School District performed below the State average of 56.3% in 2019.

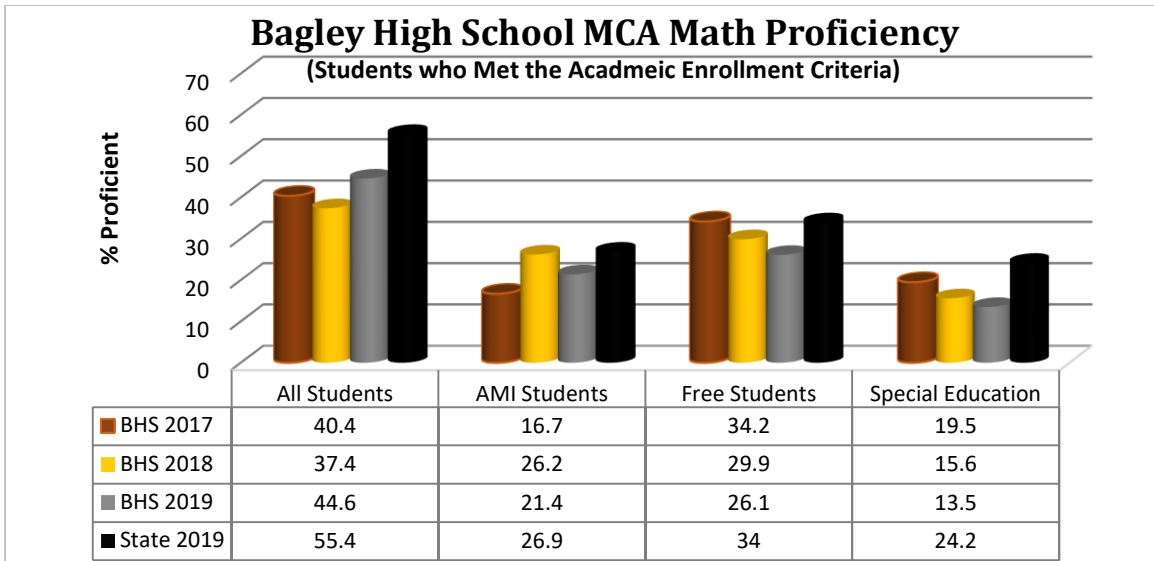
Math Goal #2: The Bagley High School will close the achievement gaps in Math for the following subgroups as measured by the 2019 Math MCA.

- To increase AMI student proficiency by 3% from 21.4% in 2019 to 24.4% in 2020.
- To increase Free Lunch student proficiency by 3% from 26.1% in 2019 to 29.1% in 2020.
- To increase Sp Ed student proficiency by 3% from 13.5% in 2019 to 16.5% in 2020.

2018 Math Results by Subgroups:

- AMI student MCA Math proficiency **decreased** from 26.8% in 2018 to 21.4% in 2019.
- Free Lunch student MCA Math Proficiency **decreased** from 31.6% in 2018 to 25.3% in 2019.
- Sp Ed student MCA Math proficiency **decreased** from 25% in 2018 to 13.5% in 2019.

**All 2019 results are based on the students that were enrolled with our school district as of October 1. The goals moving forward are based on the new Academic Enrollment Criteria that came into effect in the 2018-2019 school year.



2018-2019 Math Achievement Gap Reduction Goals

- The achievement gap between White students and American Indian students in grades 7-8 & 11 on all State accountability tests for Math will decrease from 32.3% in 2019 to 29.3% in 2020.
- The achievement gap between Non-Free & Reduced Lunch and Free & Reduced Lunch students in grades 7-8 & 11 on all State accountability tests for Math will decrease from 35.1% in 2019 to 32.1% in 2020.
- The achievement gap between Non-Special Education and Special Education students in grades 7-8 & 11 on all State accountability tests for Math will decrease from 38.4% in 2019 to 35.4% in 2020.

STRATEGIES for Math and Reading Student Success

- Math, English, and Science teachers will be required to have their students take a pre-test this fall and a post-test this spring using the NWEA test. The NWEA test will allow the teachers to track students on a yearly basis for progress instead of the one to three year gaps the MCA test provides.
- Staff will increase comprehension of new vocabulary within subject area for all students.
- Chromebooks and classroom materials are provided by the district to decrease economic disparities that affect student success.
- Math, English, and Science teachers will use NWEA data to drive instructional goals.
- All teachers will increase instruction on reading in their subject area.
- Students will be instructed in cross disciplinary usage for math.
- Promote student involvement in music and arts.
- Read 180 and Mathematics 180 interventions for students who are deficient in reading and mathematics based on MCA & NWEA data, grades, and teacher recommendations.
- Paraprofessionals and support staff assist with struggling American Indian students, students with IEP's, and at-risk students.

All Students College and Career Ready College and Career Ready Goals

- College in the High School, AP courses, Advanced Placement, Project Lead the Way, and electives courses to increase career awareness and readiness.
- By grade 9, 100% of Bagley Secondary students will have a file in the guidance office or an online portfolio through MCIS that demonstrates exploration of college and career interests.
- By the end of 10th, 100% of Bagley Secondary students will have the opportunity to take the Pre-ACT in preparation for post-secondary planning.
- By the end of 11th grade, 100% of Bagley Secondary students will have the opportunity to take the ASVAB and ACT in preparation for post-secondary planning.
- By the middle of grade 12, 100% of Bagley secondary students will have a post-secondary transition meeting with the school counselor.

Percentages of BHS Students Who Met ACT College Readiness Benchmarks in 2019

	# of students	English	Mathematics	Reading	Science	All Four
All Students	32	56%	47%	50%	34%	28%
American Indian	2	0%	0%	0%	0%	0%
White	29	59%	48%	52%	34%	28%
Hispanic	1	100%	100%	100%	100%	100%

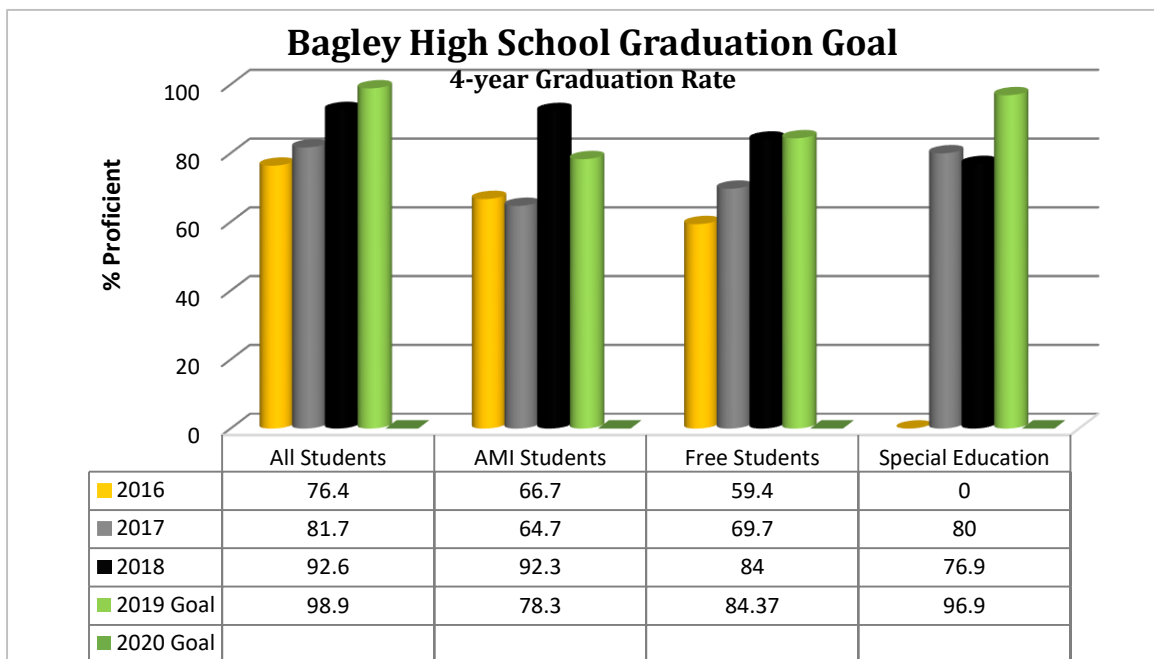
Bagley High School will improve ACT College Readiness Benchmark Proficiency Percentages in 2020 by 3%.

STRATEGIES for College and Career Readiness

- The Pre-ACT test will be offered to all 10th grade students, with the career interest inventory. The ACT will be offered to all students in 11th grade and in 12th grade students.
- The ASVAB will be offered to all students in 11th grade and any 12th grade students who have not already taken it (includes career interest inventory).
- Minnesota Career Information System (MCIS) is used with students in grades 8-12 during designated classroom time, under the instruction of classroom teachers and with the guidance of the school counselor, to prepare an online personal learning plan and complete tasks related to college and career ready activities.
- School Counselor meets with all seniors to review personal learning plans, college/career goals, and scholarship opportunities
- College and Military visits by recruiters to meet with interested students.

- Opportunities for college visits available to all students to Universities, Tribal and Communities Colleges, and Vocational Programs.
- Online college in the High School and PSEO for eligible 10-12th grade students offered each semester through Distance Minnesota and area Universities.
- Bagley High School and TEAM Industries are working collaboratively to give students opportunities for apprenticeships and possible careers at TEAM.
- Students will have the opportunity to work with the Mechatronics program through at Northwest Technical College and to earn vocational certifications.
- The School Counselor meets with all students in grades 8-11 to assist with identification of appropriate courses for the following school year.
- Parents and their students are invited to the school for Financial Aid and FAFSA presentation.
- Scholarship information is updated daily in the school bulletin, available on the guidance office website and seniors get a monthly scholarship handout. Students are encouraged to apply for scholarships and the Guidance Office assists students with completing scholarship applications.
- Eligible students will be able to participate in Upward Bound for assistance in college prep and enrollment.

All Students Will Graduate from High School



STRATEGIES for High School Graduation

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

Bagley Secondary Staff Development Report & Goals

Content Area: Reading

Build teacher understanding and effective utilization of NWEA/MAP and MCA reading testing data. Increase teaching strategies and collaboration. Provide time for curriculum review and standard placement.

Standards based instruction, best practices, differentiated instruction, common strategies and student engagement will be the focus of PLC time. This will construct knowledge of curriculum gaps, instructional weaknesses, and learning styles, while providing needed support to increase student engagement and achievement.

Content Area: Math

Build teacher understanding and effective utilization of NWEA/MAP and MCA math testing data. Increase teaching strategies and collaboration. Provide time for curriculum review and standard placement.

Standards based instruction, best practices, differentiated instruction, common strategies and student engagement will be the focus of PLC time. This will construct knowledge of curriculum gaps, instructional weaknesses, and learning styles, while providing needed support to increase student engagement and achievement.

How does the school site goal align with district staff development goal(s)?

Bagley Secondary staff development goals aligned with the district staff development goals very well in the areas of student achievement, engagement, and standards based instructional practices. We are growing our capacity with technology using programs to track how and when specific content standards are being taught, and using these reports to discover gaps and deficiencies in the curriculums enabling opportunities for supplemental instruction and back

filling curriculum. We are also utilizing PLC time to analyze learning style indicator test administered to students so we can better understand our learners and adjust the delivery of instruction to engage more learners more effectively.

Findings of each goal: The impact on student learning. BHS Reading Proficiency

Bagley Secondary staff development goals for teachers is to gain understanding and begin to use MCA reading data to help improve student's achievement by making changes in their instruction. The goal has not been met by attaining a decrease of 6.4% proficiency for all students.

Teaching staff began using Planbook.com to restructure and analyze instruction. The program drives a standards based instructional model. The Planbook program when aligned with NWEA, MCA benchmark assessment and student classroom work offer triangulation of data to make instructional decisions based on that standards have been missed, where instructional strengths and deficits are, backfilling gaps in curriculum, and differentiation of instruction.

BHS Mathematics Proficiency

Bagley Secondary staff development goals for teachers is to gain understanding and begin to use MCA reading data to help improve student achievement by making changes in their instruction. The goal has been met by increasing proficiency by 6.2% for all students.

To help meet our goal in reading and math proficiency, the Math, English, and Science teachers will be required to have their students take a pre-test this fall and a post-test this spring using the NWEA test. The NWEA test will allow the teachers to track students on a yearly basis for progress instead of the one to three year gaps the MCA test provides.

Teaching staff began using Planbook.com to restructure and analyze instruction. The program drives a standards based instructional model. The Planbook program when aligned with NWEA, MCA benchmark assessment and student classroom work offer triangulation of data to make instructional decisions based on that standards have been missed, where instructional strengths and deficits are, backfilling gaps in curriculum, and differentiation of instruction.

Findings of each goal: The impact on teacher practice.

To meet the goals set by the district and Bagley Secondary. Thirty-two Bagley Secondary teachers became aware of the importance of teacher practice, data mining, professional development in high performance mind set, school climate change, standards based instruction, lesson planning, relationship studies, and learning style indicator studies.

All Bagley High School teaching staff have been extensively trained in the Planbook lesson planning and standards reporting program. We are utilizing PLC time to collaborate and uncover gaps and strengths in the curriculum and instruction. We then formulate structures of support to

close the gaps through back filling, instructional and curricular review, as well as exploring social and emotional learning needs of the students.

We are taking all data sets and analyzing trends, weaknesses, and strengths. We will find commonalities in areas of focus. Then to implement a best practice strategy to remedy the deficiencies. We will continue with this cycle until we see improvement in classroom performance and benchmark testing.

2019-20 Bagley Secondary Staff Development Strategies and Goals for Student Achievement.

The district will provide training for the following areas of concern:

- ❖ Reading Strategies in the Content Area
 - Read 180
 - Math 180
 - SPED
 - Accommodation vs Interventions
 - Classroom Management/Behavior Management
- ❖ Student Retention and Absenteeism
 - Social Emotional Learning (Student)
 - Trauma Sensitive Schools (Teacher)
 - MEIRS 2.0
 - Learn you way earn your way 7-8th grade core class strategy
 - Alternatives to suspension programming
- ❖ Culturally Relevant Pedagogy
 - Expanding the Circle
 - High School Indian Education and Education Cultural Specialist classroom and student academic support
- ❖ Expand Interdisciplinary Opportunities
 - Team teaching opportunities
 - Lesson topic sharing via planbook.com and google classroom
 - Common rubrics for grammar, writing
 - Common postings for word origins
 - Recognition of interdisciplinary work on lessons, and communicating this to students
 - Implementation of best practice school wide strategies with fidelity checks
- ❖ Positive Climate Change
 - Three positive phone calls home per week per staff.
 - Celebrating positive actions
 - High performance mind set
 - Automatic negative responses
 - First interaction
 - Dominate your controllables
- ❖ Standards Based Instruction and Lesson Planning
 - Planbook.com linked to the MCA benchmark assessment standards and NWEA predictions
 - Lesson plans are based off of reported standards gaps, overflow, frequency

- Cross examine standards reports to Pearson access bench mark reports and NWEA predictors
- ❖ Professional Learning Communities
 - Academic and Behavioral Intervention based
 - Goal driven
 - Solution focused
 - Embedded weekly
 - School wide strategies with fidelity checks for points of instructional and learning concern.
- ❖ Differentiated Instruction
 - Learning style indicator tool
 - Reflection on classroom common practice, best practice, skillsets, and capacity
 - Classroom observation opportunities for teachers to see other teachers teach.
 - Researching data with Pearson Access benchmark reports and cross analyzing high and low performing standards with standards reports from planbook.com.



School Support Notice

Comprehensive Support and Improvement

Dear parent or guardian,

Our school is committed to ensuring every child has access to the opportunities and academic experiences needed to be successful. We want to share with you some information about our school's recent identification for support from the Minnesota Department of Education (MDE).

The federal Every Student Succeeds Act (ESSA) provides Minnesota with a limited amount of funding for school support and improvement work. MDE worked with students, families, educators, experts, and community members to create the North Star accountability system. This system helps the state prioritize schools and districts for support. The North Star system uses several measurements organized into three stages to identify schools for different levels of support. Using this system, MDE has identified our school as eligible for support.

Our school in 2018 was been identified for comprehensive support and improvement because [we are in the 5 percent of Title I schools most likely to benefit from support] OR [our four-year graduation rate is lower than 67 percent for at least one student group of 20 or more students]. Our school district will work with the school's leadership team, staff and families to examine the data related to student performance. We will then identify evidence-based practices to improve student success. Specialists from Minnesota's Regional Centers of Excellence will support our work for the next three years. This is an opportunity to build upon the strengths of our school community and address our challenges. Bringing together a variety of perspectives and voices is very important to the success of our efforts to improve our school. Through our needs assessment and data analysis, we have chosen the MEIRS 2.0 program to help intervene with students who are slipping with academic, behavioral and credits earned issues. We are also tightening our credit recovery system by placing students into credit recovery positions very early on. This is to keep the student on track for graduation, or as close to on track to graduation as possible.

We are very interested in including students' families as part of this process. If you would like to be involved in this effort, please contact Bagley High School Principal Tony Kerr at Tkerr@bagley.k12.mn.us or call at 218-694-6184.

Bagley High School has been identified as we scored 66.7% for free and reduced graduation rate. The state requirement is 67%. Our goal to meet the extra .3% will be easily met. We strive for success for all of our learners, and we will do all we can to meet those needs.

To compare our school to other schools and to see data about other areas such as student engagement, you will find more information online at <https://rc.education.state.mn.us/#>.

To learn more about the North Star system, including how these measurements are calculated, you can visit <https://rc.education.state.mn.us/#>.

Thank you,

Tony Kerr
Bagley High School Principal



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

District Revenues and Expenditures Budget for Fiscal Year (FY) 2019 and FY 2020

ED-00110-42

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

District Name:							District Number:	
Fund	FY 2019 Beginning Fund Balances	FY 2019 Actual Revenues and Transfers In	FY 2019 Actual Expenditures and Transfers Out	June 30, 2019 Actual Fund Balances	FY 2020 Budget Revenues and Transfers In	FY 2020 Budget Expenditures and Transfers Out	June 30, 2020 Projected Fund Balances	
General Fund/Restricted	\$ 598,236	\$ 1,001,440	\$ 1,354,105	\$ 245,571	\$ 1,078,499	\$ 1,271,609	\$ 52,461	
General Fund/Other	\$ 2,610,300	\$ 12,259,672	\$ 12,177,176	\$ 2,692,796	\$ 12,140,100	\$ 12,174,524	\$ 2,658,372	
Food Service Fund	\$ 133,622	\$ 550,109	\$ 564,754	\$ 118,977	\$ 552,250	\$ 574,215	\$ 97,012	
Community Service Fund	\$ 266,847	\$ 265,048	\$ 218,661	\$ 313,234	\$ 252,641	\$ 241,436	\$ 324,439	
Building Construction Fund	\$ 299,455	\$ -	\$ -	\$ 299,455	\$ -	\$ -	\$ 299,455	
Debt Service Fund	\$ 100,943	\$ 442,835	\$ 444,215	\$ 99,563	\$ 427,663	\$ 443,815	\$ 83,411	
Trust Fund	\$ 7,863	\$ 1,000	\$ 1,500	\$ 7,363	\$ 1,009	\$ 1,600	\$ 6,772	
Internal Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
* OPEB Revocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
OPEB Irrevocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
OPEB Debt Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total - All Funds	\$ 4,017,266	\$ 14,520,104	\$ 14,760,410	\$ 3,776,960	\$ 14,452,162	\$ 14,707,199	\$ 3,521,922	
Long-Term Debt				Current Statutory Operating Debt per Minnesota Statutes, section 123B.81				
Outstanding July 1, 2018	\$ -			Amount of General Fund Deficit, if any, in excess of 2.5% of expenditures 06/30/2019			\$0	
Plus: New Issues	\$ -			Cost per student - Average Daily Membership (ADM) 06/30/2019				
Less: Redeemed Issues	\$ -			Total Operating Expenditures			\$ 13,179,858.77	
Outstanding June 30, 2019	\$ -			FY 2019 Total ADM Served + Tuitioned Out ADM + Adjusted Extended ADM			1,000.25	
Short-Term Debt				FY 2019 Operating Cost per ADM			\$ 13,176.56	
Certificates of Indebtedness	\$ -							
Other Short-Term Indebtedness	\$ -							

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

Comments:

* Other Post-Employment Benefits (OPEB)

34

PUPIL DATA (CONT)		GENERAL EDUCATION REVENUE (CONT)		COMPENSATORY REVENUE (CONT)	
VOLUNTARY PRE-K ADJUSTED PUPIL UNITS		DECLINING ENROLLMENT REV		115 EST FY 2021 COMPENSATORY REVENUE = (114) X (6,567-839)/(6,438-839) X [(50)/(49)] = 782,138.04	
62	2017-18 ADJ VPK PU 15.99	56	2019-20 ADJ PU (EST) 1,087.20		
63	2018-19 ADJ VPK PU 17.12	57	2020-21 ADJ PU (EST) 1,136.80		
64	2019-20 ADJ VPK PU 19.20			116 COMPENSATORY PILOT	
65	2020-21 ADJ VPK PU 19.20	103 DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56) - (57)		117 TOTAL COMPENSATORY REV =(115)+(116) = 782,138.04	
SCHOOL READINESS PLUS ADJUSTED ADM		104 DECLINING ENROLL ALLOW = 0.28 X (101) = 1,838.76		ENGLISH LEARNER (EL)	
66	2017-18 ADJ SRP ADM	105 DECLINING ENROLL REV = (103) X (104) =		118 2020-21 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)	
67	2018-19 ADJ SRP ADM	PENSION ADJUSTMENT REVENUE		119 IF(118)=0, ZERO; ELSE GTR OF 20, (118) =	
68	2019-20 ADJ SRP ADM	106 PENSION ADJUST ALLOWANCE (FY 2020 GEN ED REV REPORT, LINE 50)		120 EL REVENUE = (119) X \$704 =	
69	2020-21 ADJ SRP ADM	107 INITIAL PENSION ADJ REV = (57) X (106)=		121 2020-21 ADM SRV (EST) 1,007.85	
SCHOOL READINESS PLUS PUPIL UNITS		108 FY20 RETIRE SALARIES 4,869,487.72		122 EL CONCENTRATION RATIO = (118)/(121) =	
70	2017-18 ADJ SRP PU	109 PENSION ADJUST RATE .0063		123 EL CONCENTRATION FACTOR = LSR OF 1 OR (122)/.115 =	
71	2018-19 ADJ SRP PU	110 RETIRE PENSION ADJUST = (108) X (109) = 30,677.77		124 EL PUPIL UNITS = (118) X (123) =	
72	2019-20 ADJ SRP PU	111 TOTAL PENSION ADJ REV = (107) + (110) = 30,677.77		125 EL CONCENTRATION REV = (124) X \$250 =	
73	2020-21 ADJ SRP PU	GIFTED & TALENTED REVENUE		126 DISTRICT EL REV + EL CONCENTRATION REV = (120)+(125) =	
(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (37-41), (43-46) (48-52), AND (54-57))		112 GIFTED & TALENTED REV = (57) X \$13.00 = 14,778.40		127 BASIC SKILLS REVENUE = (117)+(126) = 782,138.04	
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		EXTENDED TIME REVENUE		SPARSITY REVENUE	
74	2016-17 EXT ADM (ACT) 2.70	84 2020-21 EXT PU (EST) 3.60		128 ATTENDANCE AREA FOR SPARSITY 573.26	
75	2017-18 EXT ADM (ACT) 2.25	113 EXTENDED TIME REVENUE = (84) X \$5,117 = 18,421.20		129 DIST TO NEAREST HS 13.5	
76	2018-19 EXT ADM (PREL) 3.04	COMPENSATORY REVENUE		130 ISOLATION INDEX = [SQ RT (.55 X (128))] + (129) = 31.3	
77	2019-20 EXT ADM (EST) 3.00				
78	2020-21 EXT ADM (EST) 3.00				
79	2021-22 EXT ADM (EST) 3.00				
EXTENDED TIME PU					
80	2016-17 EXT TIME PU 3.24				
81	2017-18 EXT TIME PU 2.70				
82	2018-19 EXT TIME PU 3.65				
83	2019-20 EXT TIME PU 3.60				
84	2020-21 EXT TIME PU 3.60				
GENERAL EDUCATION REVENUE					
BASIC REVENUE					
101	FY 2021 FORMULA ALLOW 6,567.00				
57	2020-21 ADJ PU (EST) 1,136.80				
102	BASIC REVENUE = (57) X (101) = 7,465,365.60				

SPARSITY REVENUE (CONT)		TRANSPORTATION SPARSITY (CONT)		TRANSPORTATION SPARSITY (CONT)		
131	ISOLATION INDEX RATIO = [(130)-23]/10, WITH MIN=0 AND MAX=1.5	.83		145	SPARSITY INDEX = GTR OF (144) OR 0.2 =	.5189
132	2020-21 ADM SRV, 7-12	481.12		146	DENSITY INDEX = LSR OF (144) OR 0.2 BUT AT LEAST .005 =	.2000
133	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(132)] /[400+(132)] =			147	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(145) RAISED TO .26 POWER] X [(146) RAISED TO .13 POWER] X .141 X (101) =	633.35
134	SECONDARY SPARSITY REVENUE = [(101) - \$530] X (131)X(132)X(133) OR MEMO:			148	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (147) - [.0466 X (101)] =	327.33
135	ELEM SPARSITY REVENUE (SEE WEBSITE)			149	INITIAL TRANSPORTATION SPARSITY REVENUE (57) X (148) =	372,108.74
136	PRELIM SPARSITY REVENUE = (134)+(135) =			150	FY 2020 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB19 FORECAST)	716,674.83
137	FY 2020 SPARSITY REV (FY 2020 GEN ED REV REPORT, LINE 92)			151	FY 2019 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB19 FORECAST)	679,455.45
138	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT?	NO		152	FY 2019 REG AND EXCESS TRANSP COST TIMES 105% = (151) X 1.05 =	713,428.22
139	SPARSITY REVENUE IF (138)=YES, (139) = GTR OF (136) OR (137); ELSE (139) = (136)			153	ADJUSTED TRANSP COST = LSR OF (150) OR (152) =	713,428.22
	SMALL SCHOOLS REVENUE			154	FY 2020 BASIC REVENUE (2019-20 GEN ED REV REPORT LINE 46)	6,999,393.60
57	2020-21 ADJ PU (EST)	1,136.80		155	TRANSPORTATION PORTION OF FY 2020 BASIC REVENUE = (154) X .0466 =	326,171.74
140	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =			156	FY 2020 TRANSP SPARSITY REV(2019-20 GEN ED REV REPORT, LINE 111)	354,567.45
141	SMALL SCHOOLS ALLOWANCE = (140) X \$544 =			157	FY 2020 CHARTER TRANSP ADJ REV(2019-20 GEN ED REV REPORT, LINE 315)	
142	SMALL SCHOOLS REVENUE = (57) X (141) =					
	TRANSPORTATION SPARSITY					
143	ATTENDANCE AREA	573.26				
144	SQUARE MILES PER RES PU = (143)/(46) =	.5189				
				158	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	
				159	FY 2020 TRANSP REV SUBTOTAL =(155)+(156)+ +(157)-(158) =	680,739.19
				160	TRANSP EXCESS COST = GTR OF ZERO OR (153)-(159) =	32,689.03
				161	PUPIL TRANSP ADJ IF (160)=0, THEN (161)=0 ELSE (160) * .182 =	5,949.40
				162	TOTAL TRANSPORTATION SPARSITY REVENUE = (149) + (161) =	378,058.14
					INITIAL GENERAL ED REVENUE	
				102	BASIC	7,465,365.60
				105	DECLINING ENROLL	
				111	PENSION ADJUSTMENT	30,677.77
				112	GIFTED & TALENTED	14,778.40
				113	EXTENDED TIME	18,421.20
				127	BASIC SKILLS	782,138.04
				139	SPARSITY	
				142	SMALL SCHOOLS	
				162	TRANSPORT SPARSITY	378,058.14
				163	INITIAL GENERAL ED REV = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) =	8,689,439.15
					OPERATING CAPITAL	
				164	AVE BUILDING AGE (EST) (NOT > 50 YEARS)	32.25
				165	FACILITIES AGE INDEX = 1 + [.01 X (164)] =	1.3225
				166	OPERATING CAPITAL ALLOWANCE = \$79 + [\$109 X (165)] =	223.15
				167	YEAR ROUND PU SRV	
				168	OPERATING CAP REVENUE = (57) X (166) + (167) X \$31 =	253,676.92

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LOCAL OPTIONAL REVENUE	REFERENDUM AUTHORITY (CONT)	REFERENDUM AUTHORITY (CONT)
169 MAXIMUM LOCAL OPTIONAL ALLOWANCE 724.00	183 FY 2021 RESULT BEFORE INFLATION ADJUSTMENT = (181)-(182) =	195 PHASEOUT OF LINE (194)
170 FY 2021 ACTUAL LOCAL OPTIONAL ALLOWANCE 724.00	184 FY 2021 INFLATION FACTOR 1.0185	196 FY 2021 RESULT BEFORE INFLATION ADJUSTMENT = (194)-(195) =
57 2020-21 ADJ PU (EST) 1,136.80	185 FY 2021 RESULT AFTER INFLATION ADJUSTMENT (MAY INCL BRD CONV) = (183) X (184) =	184 FY 2021 INFLATION FACTOR 1.0185
171 LOCAL OPTIONAL REVENUE = (170) X (57) = 823,043.20	186 BOARD CONVERTED ALLOWANCE CONTINUING AFTER PHASEOUT ON LINES (179) AND (182)	197 FY 2021 RESULT AFTER INFLATION ADJUSTMENT (MAY INCL BRD CONV) = (196) X (184) =
172 TIER 1 LOR CAP/APU 300.00	187 COMBINED AUTH SUBJECT TO LOR SUBTRACTION BEFORE REDUCTION = (180)+(185)+(186) =	198 ADDED BY ELECTIONS HELD IN CY 2018 WITH DELAY
173 TIER 2 LOR CAP/APU 724.00	188 LOR SUBTRACTION 424.00	199 BOARD CONVERTED ALLOWANCE CONTINUING AFTER PHASEOUT ON LINES (191) AND (195)
174 TIER 1 LOR = LSR OF = (170) OR (172) 300.00	189 COMBINED AUTH SUBJECT TO LOR REDUCT AFTER REDUCTION = GTR OF ZERO OR[(187)-(188)]=	200 BOARD APPROVED CREATED AUTHORITY 300.00
175 TIER 2 LOR = [LSR OF (170) OR (173)]-(174) 424.00	201 COMBINED AUTH SUBJ TO \$300 SUBTRACTION = (189)+(193)+(197) + (198) + (200) = 300.00	202 \$300 SUBTRACTION 300.00
176 TOTAL, TIER 1 = (57) X (174) = 341,040.00	203 TOTAL AUTH AFTER SUBTRACT AND BEFORE ELECTIONS = (201)-(202) =	NEW ELECTIONS WITHOUT INFLATION
177 TOTAL, TIER 2 = (57) X (175) = 482,003.20	204 FY 2021 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2019	205 FY 2021 \$/APU ADDED BY ELECTIONS HELD IN CY 2019
REFERENDUM ALLOWANCES	206 FY 2021 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2019	
EXIST AUTH FOR ELECTIONS BEFORE CY 2014	EXIST AUTH FOR ELECTIONS SINCE CY 2014	
REF AUTH W/O INFLATION	REF AUTH W/O INFLATION	
178 FY 2020 AUTHORITY FROM BEFORE CY 2014 (FY 2020 GEN ED REV REPORT, LINE 122)	190 FY 2020 AUTHORITY SINCE CY 2014 (FY 2020 GEN ED REV REPORT, LINE 128)	
179 PHASEOUT OF LINE (178) =	191 PHASEOUT OF LINE (190)	
180 FY 2021 RESULT (MAY INCL BRD CONV) =(178)-(179) =	192 ADDED BY ELECTIONS HELD IN CY 2018 WITH DELAY	
REF AUTH WITH INFLATION	193 FY 2021 RESULT (MAY INCL BRD CONV) = (190)-(191)+(192) =	
181 FY 2020 AUTHORITY FROM BEFORE CY 2014 (FY 2020 GEN ED REV REPORT, LINE 125)	REF AUTH WITH INFLATION	
182 PHASEOUT OF LINE (181)	194 FY 2020 AUTHORITY SINCE CY 2014 (FY 2020 GEN ED REV REPORT, LINE 133)	

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REFERENDUM AUTHORITY (CONT)	EQUITY REVENUE	EQUITY REVENUE (CONT)
207 FY 2021 \$/APU ADDED BY ELECTIONS HELD IN CY 2019	217 METRO 5TH PERCENTILE 6,871.32 218 METRO 95TH PERCENTILE 8,707.35 219 METRO GAP =(218)-(217) = 1,836.03	174 TIER 1 LOR ALLOWANCE REVENUE 300.00 234 = GTR OF ZERO OR [(233)-(213)-(174)] =
208 FY 2021 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES AFTER LOC EQUITY SUBTRACTION AND BOARD APPROVED NEW AUTHORITY = (203)-(204)+(205) - (206)+(207) =	220 RURAL 5TH PERCENTILE 6,867.00 221 RURAL 95TH PERCENTILE 8,614.10 222 RURAL GAP =(221)-(220) = 1,747.10 223 DISTRICT'S REGION: METRO=MET; RURAL=RUR	57 2020-21 ADJ PU (EST) 1,136.80 235 = LSR OF \$100,000 OR [(57) X (234)] = 236 = (231)+(235) = 104,449.18 237 BOTH RUR AND MET = = 0.25 X (236) 26,112.29
REFERENDUM CAPS	224 DIST'S REGION'S EQUITY GAP = (219) OR (222)= 1,747.10	57 2020-21 ADJ PU (EST) 1,136.80 238 = \$50.00 X (57) = 56,840.00 239 EQUITY REVENUE = (236)+(237)+(238) = 187,401.47
209 INFLATION FACTOR AS SET IN STATUTE 1.0000	225 DIST'S REGION'S 95TH PCT = (218) OR (221)= 8,614.10	OPERATING CAPITAL AIDS & LEVIES
210 STANDARD CAP =[2079.50X(209)]-300= 1,779.50	226 DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(102)+(214)+ (216)+(176)]/(57) = 6,913.28	168 OPERATING CAP REVENUE 253,676.92
211 FY21 ALTERNATE CAP	227 DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (225)-(226) = 1,700.82	30 2018 ANTC 5,825,105 57 2020-21 ADJ PU (EST) 1,136.80 240 FY 2021 ANTC/ADJ PU = (30)/(57) = 5,124.12
139 SPARSITY REVENUE	228 EQUITY INDEX = (227)/(224) = .97351039 229 = \$80 X (228) = 77.88	241 LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (240)/\$23,885 = .21453297
212 CAP ON AUTHORITY PER APU: IF (139)>0 THERE IS NO CAP; ELSE (212) = GTR OF (210) OR (211) 1,779.50	230 INITIAL EQUITY ALLOW IF (227)=0 THEN (230)=0 ELSE (230)=\$14+(229) 91.88	242 OPERATING CAP LIMIT = (168) X (241) = 54,422.06
213 FY 2021 \$/ADJ PU, CAPPED TOTAL = LSR OF (208) OR (212) =	57 2020-21 ADJ PU (EST) 1,136.80 231 = (57) X (230) = 104,449.18	243 OPERATING CAP AID = (168)-(242) = 199,254.86
57 2020-21 ADJ PU (EST) 1,136.80	232 FY 2021 STATE AVERAGE REF REV & TIER 1 LOR 1,135.87	LOCAL OPTIONAL AIDS & LEVIES
214 FY 2021 REFER REVENUE = (57) X (213) =	233 =.10 X[(232)] = 113.59	176 TOTAL, TIER 1 = (57) X (174) = 341,040.00
TRANSITION REVENUE	213 FY 2021 DISTRICT REFERENDUM REV/ADJ PU	177 TOTAL, TIER 2 = (57) X (175) = 482,003.20
215 TRANSITION ALLOWANCE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 174) 46.28		10 2018 RMV 324,065,300 46 2020-21 RES PU (EST) 1,104.80 244 FY 2021 RMV/RES PU = (10)/(46) = 293,324.86
216 TRANSITION REVENUE = (57) X (215) = 52,611.10		

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LOCAL OPT AIDS & LEVIES (CONT)

245 LEVY RATIO FOR LOCAL OPTIONAL TIER 1
= LESSER OF 1 OR (244)/\$880,000 = .33332370

246 LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION
= LESSER OF 1 OR (244)/\$510,000 = .57514678

247 TIER 1 LOR LEVY = (176) X (245) = 113,676.71

248 TIER 2 LOR LEVY = (177) X (246) = 277,222.59

249 TIER 1 LOR AID = (176) - (247) = 227,363.29

250 TIER 2 LOR AID = (177) - (248) = 204,780.61

EQUITY AIDS & LEVIES

239 EQUITY REVENUE 187,401.47

251 EQUITY LIMIT = (239) X (246) = 107,783.35

252 EQUITY AID = (239)-(251) = 79,618.12

TRANSITION AIDS & LEVIES

216 TRANSITION REVENUE 52,611.10

253 TRANSITION LIMIT = (216) X (246) = 30,259.10

254 TRANSITION AID = (216)-(253) = 22,352.00

REFERENDUM AIDS & LEVIES

213 REFER \$/APU ALL AUTHORITIES

255 TIER 1 CAP/APU 460.00

256 TIER 2 CAP/APU = 0.25 X (101)-\$300 = 1,341.75

139 SPARSITY REVENUE

REFERENDUM AIDS & LEVIES (CONT)

257 TIER 2 CAP/APU IF (139) > ZERO THEN (257) = 9,999.99 ELSE (257) = (256) 1,341.75

BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES

258 TIER 1 = LSR OF (213) OR (255) =

259 TIER 2 = [LSR OF (213) OR (257)]-(258) =

260 UNEQUALIZED = (213)-(258) - (259) =

BREAKDOWN OF REFERENDUM REVENUES

214 REFERENDUM REVENUE ALL AUTHORITIES

261 TOTAL, TIER 1 = (57) X (258) =

262 TOTAL, TIER 2 = (57) X (259) =

263 TOTAL, UNEQUALIZED = (214)-(261) - (262) =

REFERENDUM LEVY PORTIONS

244 FY 2021 RMV/RES PU 293,324.86

264 TIER 1 = LSR OF 1 OR (244)/\$567,000 = .51732780

265 TIER 2 = LSR OF 1 OR (244)/\$290,000 = 1.00000000

INITIAL REFERENDUM LEVY

266 TIER 1 LEVY = (261) X (264) =

267 TIER 2 LEVY = (262) X (265) =

263 UNEQUALIZED LEVY

268 TOTAL = (266) + (267)+(263) =

REFERENDUM AIDS & LEVIES (CONT)

INITIAL REFERENDUM AID

269 TIER 1 AID = (261)-(266) =

270 TIER 2 AID = (262)-(267) =

271 TOTAL AID = (269)+(270) =

EQUALIZATION AID LIMIT

101 FY 2021 FORMULA ALLOW 6,567.00

57 ADJ PU (EST) 1,136.80

272 REFERENDUM EQUALIZATION AID LIMIT = [(0.25 X (101)) - \$300]X(57) 1,525,301.40

273 REFERENDUM EQUALIZATION AID CAP = GRT OF (271)-(272) OR 0 = (SEE (1326))

REFERENDUM LEVY WITH AID LIMIT

274 TIER 1 LEVY = (266)+(273)-(1326)=

267 TIER 2 LEVY = (267) =

263 UNEQUALIZED LEVY

275 TOTAL = (274) + (267)+(263) =

REFERENDUM AID WITH AID LIMIT

276 TIER 1 AID = (269)-(273) =

270 TIER 2 AID = (270) =

277 TOTAL AID = (276)+(270) =

TAX BASE REPLACEMENT AID (TBRA)

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

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

TAX BASE REPLACEMENT AID (CONT)

REFERENDUM AID GUARANTEE

REFERENDUM AID GUARANTEE (CONT)

213 FY 2021 REF \$/APU,
 AND 1ST TIER LOR 300.00

280 PRORATED TBRA
 = LSR OF (278) OR
 (278)X(213)/(279) =

214 REFER REV + LOR REV 341,040.00

281 CAPPED TBRA = LSR OF
 (280) OR (214) =

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

- 282 TIER 2 REF AID
- 283 TIER 1 REF AID
- 284 TIER 1 LOR AID
- 285 TIER 1 LOR LEVY
- 286 TIER 1 REF LEVY
- 287 TIER 2 REF LEVY
- 288 UNEQL REF LEVY

APPLYING THESE REDUCTIONS:

281 TAX BASE REPLACE AID
 289 TIER 1 REF AID
 = (276)-(283) =

290 TIER 2 REF AID
 = (270)-(282) =

291 TIER 1 LOR AID
 = (249) - (284) 227,363.29

292 TIER 1 LOR LEVY
 = (247) - (285) 113,676.71

293 TIER 1 REF LEVY
 = (274)-(286) =

294 TIER 2 REF LEVY
 = (267)-(287) =

295 UNEQL REF LEVY
 = (263)-(288) =

296 REFER AND LOR TIER 1 EQUALIZATION
 AID BEFORE AID GUARANTEE
 = (289)+(290)+(291) = 227,363.29

297 REFERENDUM AND LOR TIER 1 LEVY
 BEFORE AID GUARANTEE
 = (292) + (293)
 + (294) + (295) = 113,676.71

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

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

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

301 FY 2015 COMBINED REVENUE
 = (299)+(300) = 329,004.00

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

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

304 FY 2015 COMBINED AID
 FOR GUARANTEE
 = (302)+(303) = 238,521.85

305 FY 2021 COMBINED REVENUE
 = (171)+(214) = 823,043.20

306 FY 2021 COMBINED
 INITIAL AID
 = (296)+(250) = 432,143.90

307 REVENUE RATIO =
 LESSER OF 1 OR
 [(305)/(301)] = 1.00000000

308 2012 RMV 259,269,500
 10 2018 RMV 324,065,300

309 RMV RATIO =
 LESSER OF 1 OR
 [2012 RMV /(10)] = .80005326

310 FY 2021 MINIMUM
 COMBINED AID
 = (304)X(307)X(309) = 190,830.18

311 FY 2021 REFERENDUM HOLD
 HARMLESS AID INCREASE
 IF (298)=0 THEN 0,
 ELSE GREATER OF 0
 OR [(310)-(306)] =

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

- 312 TIER 1 LOR LEVY
- 313 TIER 1 REF LEVY
- 314 TIER 2 REF LEVY
- 315 UNEQL REF LEVY

LOCAL OPTIONAL AID & LEVY SUMMARY
 AFTER REF AID GUARANTEE

316 TIER 1 LOR LEVY
 = (292) - (312) = 113,676.71

248 TIER 2 LOR LEVY
 = (248) 277,222.59

317 LOCAL OPTIONAL LEVY LIMIT
 = (316) + (248) = 390,899.30

318 LOCAL OPTIONAL AID
 =(291)+ (250)+ (312)=
 =(284)+ (285)= 432,143.90

REFERENDUM AID & LEVY SUMMARY
 AFTER REF AID GUARANTEE

319 TIER 1 REF LEVY
 = (293) - (313) =

320 TIER 2 REF LEVY
 = (294) - (314) =

321 UNEQL LEVY
 = (295) - (315) =

322 TOTAL REFERENDUM LEVY
 =(319)+ (320) +(321)=

323 TOTAL REFERENDUM
 EQUALIZATION AID
 =(281) + (289) + (290) +
 (313) + (314) + (315)
 (284) - (285) =

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

147 TRANSPORT ALLOWANCE 633.35
 324 ADJ PU OF CHARTER
 SCHOOLS TRANSPORTED
 BY DISTRICT
 325 EXT TME PU OF CHARTER
 SCHOOLS TRANSPORTED
 BY DISTRICT
 326 CHARTER ALT ATTENDANCE
 ADJUST = (147) X (324)
 + \$223 X (325) =
 327 2020-21 RES PU ATTENDING
 MN STATE ACADEMIES
 328 MN STATE ACADEMIES
 ALT ATTENDANCE ADJ
 = - (101) X (327) =
 329 ALT ATTEND ADJUST
 TO AID
 = (326)+(328) =

GENERAL EDUCATION REVENUE SUMMARY

102 BASIC 7,465,365.60
 105 DECLINING ENROLL
 111 PENSION ADJUSTMENT 30,677.77
 112 GIFTED & TALENTED 14,778.40
 113 EXTENDED TIME 18,421.20
 127 BASIC SKILLS 782,138.04
 139 SPARSITY
 142 SMALL SCHOOLS
 162 TRANSPORT SPARSITY 378,058.14
 168 OPERATING CAPITAL 253,676.92
 171 LOCAL OPTIONAL 823,043.20
 214 REFERENDUM
 216 TRANSITION 52,611.10
 239 EQUITY REVENUE 187,401.47
 329 ALT ATTENDANCE ADJ
 330 TOTAL GENERAL REVENUE
 = (102)+(105)+(111)
 + (112)+(113)+(127)
 + (139)+(142)+(162)
 + (168)+(171)+(214)
 +(216)+(239)+(329) = 10,006,171.84

GENERAL AIDS & LEVIES

242 OPERATING CAP LEVY 54,422.06
 251 EQUITY LEVY 107,783.35
 253 TRANSITION LEVY 30,259.10
 317 LOCAL OPTIONAL 390,899.30

GENERAL AIDS & LEVIES (CONT)

322 TOTAL REFERENDUM LEVY
 331 TOTAL GENERAL ED LEVY
 = (242)+(251)+(253)
 +(317)+(322) = 583,363.81
 332 TOTAL GENERAL ED AID
 = (330)-(331)-(273)= 9,422,808.03

ALTERNATIVE TEACHER COMPENSATION REV

333 ENROLLMENT AS OF OCT 1,
 2018 AT PARTICIPATING
 SITES (FY 2020 GENERAL
 EDUC RPT, LINE 331)
 334 EST ENROLLMENT AS OF
 OCTOBER 1, 2019 AT
 PARTICIPATING SITES
 = (333)X[(50)/(49)] =
 335 ALTERNATIVE TEACHER
 COMPENSATION REVENUE
 = \$260.00 X (334) =

ALT TEACHER COMP AIDS & LEVIES

335 ALT COMP REVENUE
 336 ALT COMP BASIC AID
 = 0.65 X (335) =
 337 BASIC AID PRORATION .97651417
 338 PRORATED BASIC AID
 = (336)X(337) =
 339 PRO BASIC AID TO LEVY
 = (336) - (338) =
 340 ALT COMP LEVY REVENUE
 =(335)-(336) + (339)=
 240 FY 2021 ANTC/ADJ PU 5,124.12
 341 ALT COMP LEVY RATIO
 = LESSER OF 1 OR
 [(240)/\$6,100] = .84001967
 342 ALT TEACHER COMP LEVY
 = (340) X (341) =
 343 ALT COMP EQUALIZATION AID
 = (335)-(338)-(342) =

SPECIAL EDUCATION AID

ESTIMATES OF FY 2021 SPECIAL EDUC
 AID SHOWN BELOW ARE BASED ON END OF
 SESSION 2019 ESTIMATES. PLEASE NOTE
 THAT THESE ARE ROUGH ESTIMATES AND
 MAY CHANGE SIGNIFICANTLY WHEN
 UPDATED DATA BECOME AVAILABLE.
 344 SPEC ED REGULAR
 BEFORE TUITION ADJ 1,323,340.37
 345 NET TUITION ADJUST 87,774.18-
 346 EXCESS COST AID 307,268.51
 347 HOLD HARM/GROWTH LMT 45,686.80
 348 CROSS SUB REDUC AID 56,946.50
 349 TOTAL SPECIAL EDUC AID
 = (344) TO (348) = 1,645,468.00

ACHIEVEMENT AND
 INTEGRATION REVENUE

57 2020-21 ADJ PU (EST) 1,136.80
 350 FY 2021 EST
 INITIAL BUDGET 113,846.52
 351 FY 2021 EST
 INCENTIVE BUDGET
 352 FY 2021 ADJ
 INITIAL BUDGET
 = (350) X 1.003 = 114,188.06
 353 OCT 1, 2018 ENROLL OF
 PROTECTED STUDENTS 293.00
 354 EST OCT 1, 2019 ENROLL
 OF PROTECTED STUDENTS
 = (353) = 293.00
 355 OCT 1, 2018
 TOTAL ENROLLMENT 1,024.00
 356 EST OCT 1, 2019
 TOTAL ENROLLMENT
 = (355) = 1,024.00
 357 PROTECTED ENROLLMENT
 RATIO =(354)/(356)= .28613281
 358 INITIAL ACHIEVE &
 INTEG REVENUE FORMULA
 IF (350) > 0
 = \$350 X (57)X(357) = 113,846.52
 359 INTEG HOLD HARMLESS
 (FROM FY 2020 INTEG
 REV RPT, LINE 11)

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ACHIEVEMENT AND INTEGRATION AID (CONT)		JUDGMENT LEVY	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)
360	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (352) OR [(358)+(359)] =	113,846.52	373 DISTRICT JUDGMENTS 374 INTERMED JUDGMENTS 375 JUDGMENT LIMIT = (373)+(374) =
361	INCENTIVE REV =LSR OF (351) OR [(57) X \$10] =		391 AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2019 EXPENSES PAID 75,313.00
362	ACHIEVE & INTEG REVENUE = (360) + (361) =	113,846.52	392 PRORATION FACTOR TO REFLECT STATEWIDE CAP 1.00000000
363	ACHIEVE & INTEG LEVY = (362) X .30	34,153.96	393 ANNUAL OPEB LEVY LIMIT = (391) X (392) = 75,313.00
364	TRANSFER TO MDE IF (360)=(352) THEN (364)=(352)-(350) ELSE (364)=(360)X.003	341.54	NONPUBLIC TRANSPORTATION AID
365	ACHIEVE & INTEG AID =(362)-(363)-(364)=	79,351.02	400 ESTIMATED FY 2019 REG/EXCESS COST 530,865.00
	REEMPLOYMENT INSURANCE LEVY		401 ACTUAL FY 2019 BUS DEPRECIATION 152,077.85
366	EST FY 2020 EXPEND		402 FY 2019 REGULAR FTE 1,089.00
367	INITIAL REEMPLOYMENT LEVY = 100% OF (366)=		403 FY 2019 EXCESS FTE 6.00
	SAFE SCHOOLS LEVY		404 ESTIMATED FY 2021 NONPUBLIC FTE 30.00
368	SAFE SCH LVY REQUEST? YES 57 2020-21 ADJ PU (EST) 1,136.80	381 PRELIMINARY REVENUE = .35 X (380) = 41,882.40	405 FY 2021 NONPUBLIC TO AND FROM AID = [(400)+(401)] / [(402)+(403)] X(404) X \$6,567/\$6,312 = 19,466.66
369	SAFE SCH LEVY LIMIT = \$36 X (57) = 40,924.80	382 LAST YEAR REVENUE (FY 2019 CTE AID REPORT, LINE 16) 42,373.45	406 ESTIMATED FY 2019 NONPUBLIC NONREGULAR COST
	SAFE SCHOOLS INTERMEDIATE LEVY	383 REVENUE GUARANTEE = LESSER OF (380) OR (382) = 42,373.45	407 ESTIMATED FY 2021 NONPUBLIC NONREGULAR AID = (406) X [\$6,567/\$6,312]
370	SAFE SCH INTERMEDIATE LEVY REQUEST? NO	384 PRELIMINARY REVENUE = GREATER OF (381) OR (383) = 42,373.45	408 FY 2021 ESTIMATED TRANSPORTATION AID = (405)+(407) = 19,466.66
371	INTERMEDIATE LEVY ALLOWANCE <= \$15	385 REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5	CAPITAL RELATED LEVY LIMITATIONS
372	SAFE SCH INTERMEDIATE LIMIT = (57) X (371) =	386 CAREER TECH REVENUE = (384) + (385) = 42,373.45	LONG TERM FACILITIES MAINTENANCE REVENUE (LTFM)
		29 2017 ANTC 5,497,938	450 LTFM PLAN APPROVAL STATUS APPROVED
		56 2019-20 ADJ PU (EST) 1,087.20	
		387 FY 2020 ANTC/ADJ PU = (29)/(56) = 5,056.97	
		388 LEVY RATIO FOR CTE = LESSER OF 1 OR (387)/\$7,612 = .66434183	
		389 CAREER TECH LEVY LIMIT = (386) X (388) = 28,150.46	
		390 EST CAREER TECH AID = (386) - (389) = 14,222.99	

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INITIAL LTFM REVENUE	OLD LAW ALTERNATIVE FACILITIES (ALT FAC OR AF/H&S) (CONT)	LTFM REVENUE
57 2020-21 ADJ PU (EST) 1,136.80	460 REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2021	468 LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (458) OR (467) = 880,575.73
451 AVE BLDG AGE (EST) (NO MAX AGE LIMIT) 36.89	461 ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	469 DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)
452 BLDG AGE RATIO = LSR OF 1 OR (451)/35 = 1.00000000	462 PAYGO REVENUE FOR ALT FAC AND AF/H&S = (460)+(461) =	470 DISTRICT LTFM REVENUE = (468) - (469) = 880,575.73
453 INITIAL LTFM REVENUE = \$380 X (57) X (452) = 431,984.00	765 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	471 DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS
ADDITIONAL LTFM REVENUE FOR QUALIFIED H&S PROJECTS > \$100,000	766 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B 448,591.73	472 TOTAL LTFM REVENUE = (470) + (471) = 880,575.73
766 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B 448,591.73	767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K	LTFM TOTAL AIDS & LEVIES
454 NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ	463 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (465)=NO THEN (769), ELSE 0	57 2020-21 ADJ PU (EST) 1,136.80
767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K	768 NET LTFM REQ DEBT SERVICE FOR VPK	473 LTFM EQUALIZED REVENUE = LSR OF (468), (470) OR \$380 X (57) = 431,984.00
455 NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K	457 NEW PAYGO LTFM LEVY FOR VPK	33 2018 AG MODIFIED ANTC FOR LTFM REVENUE 5,235,648
456 TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (766)+(454) - (767)+(455) = 448,591.73	464 TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (462)+(765)+(766) + (767)+ (463)+(768) +(457) = 448,591.73	54 2017-18 ADJ PU (ACT) 1,104.08
ADDITIONAL LTFM REVENUE FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN	OLD LAW DEFERRED MAINTENANCE	474 FY 2018 ANTC PER APU = (33) / (54) = 4,742.09
768 NET LTFM REQ DEBT SERVICE FOR VPK	465 ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	475 STATEWIDE ANTC/APU 8,569.90
457 NEW PAYGO LTFM LEVY FOR VPK	466 OLD LAW DEFERRED MAINTENANCE REVENUE = (453) X \$64/\$380 = 72,755.20	476 LTFM EQUAL FACTOR = 123% OF (475) = 10,540.98
458 TOTAL LTFM REVENUE UNDER NEW LAW = (453) + (456) + (768) + (457) = 880,575.73	467 TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (459)+(464)+(466) = 555,711.93	477 LTFM LEVY RATIO = LSR OF 1 OR (474)/(476) = .44987183
OLD LAW HEALTH AND SAFETY (H&S)		478 LTFM AID RATIO = 1 - (477) = .55012817
459 OLD LAW HEALTH & SAFETY REVENUE = FY 2021 ESTIMATED H&S COST = 34,365.00		479 LTFM INITIAL EQUAL AID = (473) X (478) = 237,646.57
		480 LTFM INITIAL EQUALIZED LEVY = (473) - (479) = 194,337.43
		481 2015 TOTAL ALT FAC GRANDFATHER AID
		482 TOTAL LTFM EQUAL AID = GREATER OF (479) OR (481) = 237,646.57

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LTFM TOTAL AIDS & LEVIES (CONT)		GEN FUND PORTION OF LTFM REV (CONT)		APROV INTERMED OPERATING	
483	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (473) - (482) = 194,337.43	491	TOTAL GENERAL FUND LTFM REVENUE = (472) - (770) = 431,984.00	506	ADMINISTRATIVE SPACE FY 2020 JOINT
484	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (472)-(482)-(483) = 448,591.73	492	LTFM GEN FUND EQUAL REV = (473) - (486) =	508	INSTRUCTIONAL/STORAGE FY 2020 JOINT
485	TOTAL LTFM LEVY = (483) + (484) = 642,929.16	493	LTFM GEN FUND EQUAL AID = (482) - (488) =	509	FY 2021 JOINT
DEBT SERVICE PORTION OF LTFM REV		494	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (492) - (493) =	510	TOT INTERMED OPERATING = (506) TO (509) =
765	NET ALT FAC REG DEBT	495	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (491)-(493)-(494) = 431,984.00	511	APROV INTERMED CAPITALIZED ADMINISTRATIVE SPACE FY 2020 JOINT
766	NET ALT FAC/H&S DEBT 448,591.73	496	TOTAL GEN FUND LTFM LEVY = (494) + (495) = 431,984.00	512	FY 2021 JOINT
767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	497	DISABLED ACCESS LIMIT FY 1992-FY 2021 APPROV DIS ACC COSTS 267,295.00	513	INSTRUCTIONAL/STORAGE FY 2020 JOINT
768	NET LTFM REQ DEBT SERVICE FOR VPK	498	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX X 150,000) OR 300,000 = 300,000.00	514	FY 2021 JOINT
769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS	499	LSR OF (497) OR (498) 267,295.00	515	EXCESS FUNDS CAP LEASE FY 2020 JOINT
770	TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) +(768)+(769) = 448,591.73	500	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1992	516	FY 2021 JOINT
486	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (473) OR (770) = 431,984.00	501	LAST YEAR TO CERTIFY = (500) + 7 YEARS = 1999	517	TOT INTERMED CAPITALIZED = SUM[(511) TO (514)] - (515) - (516) =
478	LTFM AID RATIO .55012817	502	TOTAL CUM CERT LEVY (PAY 93 TO PAY 18) 267,295.00	518	TOT INTERMED LEASE COSTS = (510) + (517) =
487	LTFM DEBT INITIAL EQUAL AID = (486)X(478) = 237,646.57	503	CERT LEVY PAY 2019	519	2020-21 ADJ PU (EST) 1,136.80
488	LTFM DEBT EQUAL AID = GREATER OF (481) OR (487) BUT NOT MORE THAN (770) = 237,646.57	504	TOTAL CERTIFIED LEVY = (502)+(503) = 267,295.00	520	INTERMED PUPIL UNIT MAX LIMIT = \$65 X (57) =
489	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (486) - (488) = 194,337.43	505	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (499)-(504)=	521	INTERMED LEASE LIMIT =LSR (518) OR (519) =
490	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (770)-(488)-(489) = 16,607.73	LEASE LEVY LIMITATION		522	INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (518) - (520) =
GENERAL FUND PORTION OF LTFM REV		DIST'S SHARE OF JOINT LEASE FOR INTERMED DISTX 287, 288, 916 AND 917		APPROVED REGULAR OPERATING LEASES	
472	TOTAL LTFM REVENUE 880,575.73			ADMINISTRATIVE SPACE	
				523	FY 2020 NONJOINT
				524	FY 2021 NONJOINT
				525	FY 2020 JOINT
				525	FY 2021 JOINT

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EARLY CHILD FAMILY EDUCATION		HOME VISITING (CONT)		GENERAL DEBT SERVICE (CONT)	
FY 2019 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY 2021		626	FY 2021 EST HOME VISIT AID =(623)-(625)	875.17	702 ALT FAC/H&S REQ DEBT SERV LEVY 470,730.75
612 DIST PLANS TO LEVY FOR FY 2021 ECFE REVENUE?	YES		DISABLED ADULTS		703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K
613 ECFE ANNUAL REPORT SUBMITTED?	YES	627	DISABLED ADULTS LIMIT LSR \$30,000 OR 50% OF APPROVED EXPENDITURES		704 NEW LTFM REQ DEBT SERVICE FOR VPK
614 EST POPULATION UNDER FIVE YEARS OF AGE	415		SCHOOL-AGE CARE		705 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS
615 GTR OF 150 OR (614) =	415	628	FY 2021 SCH-AGE CARE REV (FY 2021 EST COST)		706 TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (701)+(702)+(703) + (704)+(705) = 470,730.75
616 ECFE ALLOWANCE 0.023 X (101) =	151.04	30	2018 ANTC	5,825,105	
617 FY 2021 EARLY CHILD FAMILY REVENUE IF (612) = YES = (615) X (616), IF ANNUAL REPT = YES	62,681.60	46	2020-21 RES PU (EST)	1,104.80	REQUIRED DEBT ELIGIBLE FOR NATURAL DISASTER EQUAL AID (MS 123B.535)
30 2018 ANTC	5,825,105	629	ANTC/RES PU = (30)/(46) =	5,272.54	707 NATURAL DISASTER REQ DEBT SERV LEVY
618 ECFE TAX RATE	.00276411	630	LEVY RATIO = LSR OF 1 OR (629)/\$2,318 =	1.00000000	
619 = (618) X (30) =	16,101.23	631	FY 2021 SCH-AGE CARE LIM = (628) X (630) =		REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53)
620 EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) =	16,101.23	632	FY 2021 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) =		708 TACONITE BONDS REQ DEBT SERV LEVY
621 EST FY 2021 EARLY CHILD AID = (617)-(620) =	46,580.37		COMMUNITY SERVICE SUMMARY		709 TAC FUNDING FOR BONDS (NOT IRRRB)
HOME VISITING LIMIT		633	OTHER COMM ED (MEMO)		710 TAC ADJ TO REQ = (709) OR [(709) X 1.05] =
622 DIST PLANS TO LEVY FOR FY 2021 HOME VISIT?	YES	634	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(625) + (627)+(631)+(633) =	65,619.67	711 NET REQ DEBT SERV LEVY TACONITE=(708)-(710)=
623 HOME VISITING REVENUE IF (622) = YES AND (619) > \$0, = \$3.00 X (614), ELSE = \$0	1,245.00		GENERAL DEBT SERVICE (FUND 7)		712 VOTER APPR ELIG BONDS SOLD BY JULY 1, 2019
240 FY 2021 ANTC/ADJ PU	5,124.12		REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2021 PRINCIPAL AND INTEREST PAYMENTS)		713 NON-VOTER ELIG BONDS SOLD BY JULY 1, 2019
624 HOME VISIT LEVY RATIO = LESSER OF 1 OR (240) / \$17,250 =	.29705043		REQUIRED DEBT ELIGIBLE FOR LONG TERM FACILITIES MAINTENANCE (LTFM) REV		714 VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2019
625 FY 2021 HOME VISIT LIMIT =(623) * (624)	369.83	701	ALT FAC REGULAR REQ DEBT SERV LEVY		715 TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID =(711)+(712) +(713)+(714)=

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REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID	GENERAL DEBT SERVICE (CONT)	DEBT EXCESS (CONT)
716 VOTER APPR BONDS SOLD AFTER JULY 1, 2019 ELIG FOR FUTURE AID	734 DEBT EQUAL REVENUE BASE GTR OF (732) OR [(715) - (733)] =	750 EXCESS USED TO RETIRE FAC & EQUIP BONDS
717 NON-VOTER BONDS SOLD AFTER JULY 1, 2019 ELIG FOR FUTURE AID	735 BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	751 ADJUSTED DEBT EXCESS = (749)-(750) = 22,139.02
718 SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716) + (717) =	736 FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY	BREAKDOWN OF NET DEBT EXCESS
OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID	FUND 7 DEBT BALANCE	752 BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718)= 470,730.75
719 VOTER APPR BONDS INELG FOR DEBT EQUAL AID	737 JUNE 2018 FUND 7-425 BAL FOR BOND REFUND	753 DEBT EXCESS RATIO = LSR 1 OR (751)/(752)= .04703117
NON-VOTER APPR INELIG BONDS	738 JUNE 2018 FUND 7-451 BAL FOR QZAB & QSCB	754 NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715) X (753) =
720 FACIL BOND-MS 123B.62	739 JUNE 2018 FUND 7-460 BALANCE NONSPENDABLE	755 EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (701) X (753) =
721 EQUIP BOND-MS 123B.61	740 JUNE 2018 FUND 7-463 BALANCE UNASSIGN NEG	756 EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (702) X (753) = 22,139.02
722 REORG OPER DEBT	741 JUNE 2018 FUND 7-464 BALANCE RESTRICTED	757 EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (703) X (753) =
723 ECON DEV ABATEMENT	(FOR DEBT EXCESS) 100,943.42	758 EXCESS FOR ELIGIBLE LTFM VPK BONDS = (704) X (753) =
724 JUDGMENT	742 PAY 18 DEBT EXCESS LEVY REDUCTION 28,624.25	759 EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (705) X (753) =
725 OTHER NON-VOTER	743 PAY 19 DEBT EXCESS LEVY REDUCTION 26,643.61	760 GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = -(720)-(721)-(750) =
726 INELG LEASE PURCHASE	744 5% OF PAY 20 REQ DEBT SERV LEVY=(729) X 5%= 23,536.54	761 UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(751)-(752)] =
727 SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS =(720) THRU (726)=	745 FUND 7 AVAIL BALANCE GTR OF ZERO OR [(741) -(742)-(743)-(744)] = 22,139.02	NET DEBT EXCESS SUMMARY
728 REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) =	746 RETAIN FOR CAPITAL LOAN REPAYMENT	762 DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(753) =
729 GDS REQ DEBT SERV LEVY =(706)+(707)+(715) +(718)+(719)+(728) = 470,730.75	747 APPROVED DEBT EXCESS TO BE RETAINED	
730 GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) +(714)+(716)+(719) =	748 DISTRICT REQUESTED ADDITIONAL EXCESS	
35 2018 ANTC INCLUDING JOBZ VALUATION 5,825,105	749 CERTIFIED DEBT EXCESS = GTR OF 0 OR [(745) -(746)-(747)+(748)= 22,139.02	
731 MAXIMUM EFFORT DEBT SERVICE TAX RATE %		
732 MAX EFFORT DEBT SERV LEVY = (35) X (731) =		
733 DS LOAN RECEIVABLE		

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NET DEBT EXCESS (CONT)	NATURAL DIS DEBT EQUAL AID (CONT)	DEBT EQUALIZATION AID (CONT)
763 DEBT EXCESS FOR NON-VOTER APPROVED DEBT = (751)-(761)-(762) = 22,139.02	773 FY 2021 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707) - (772)] =	732 MAXIMUM EFFORT DEBT SERVICE LEVY
764 NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) = 22,139.02	54 2017-18 ADJ PU (ACT) 1,104.08 774 FY 2018 ANTC PER APU = (35) / (54) = 5,275.98	788 MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR [(732)-(783)-(784)] =
LONG TERM FACILITIES MAINTENANCE AID	775 STATEWIDE AVE ANTC INCL JOBZ PER APU 9,145.82	789 TIER 2 EQUAL REV = GTR OF (787) OR (788) =
765 NET ALT FAC REG DEBT = (701)-(755) =	776 DISASTER EQUAL FACTOR = 300% OF (775) = 27,437.45	790 TIER 1 EQUAL REV = (785)-(789) =
766 NET ALT FAC/H&S DEBT = (702)-(756) = 448,591.73	777 NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (774)/(776) = .19229119	54 2017-18 ADJ PU (ACT) 1,104.08 791 2018 ANTC INCL JOBZ / ADJ PU = (35)/(54) = 5,275.98
767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (703)-(757) =	778 DISASTER AID RATIO = = 1 - (777) = .80770881	792 TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (791)/{GTR OF \$4,430 OR 55.33% OF (775)} = 1.00000000
768 NET LTFM REQ DEBT FOR ELIG VPK = (704)-(758) =	779 DISASTER DEBT EQUAL AID = (773) X (778) =	793 TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (791)/{GTR OF \$8,000 OR 100% OF (775)} = .57687337
769 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (705)-(759) =	780 DISASTER LEVY LIMIT = (707) - (779) =	794 TIER 1 DEBT EQU AID RATIO = 1-(792) =
770 NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769) = 448,591.73	DEBT EQUALIZATION AID	795 TIER 2 DEBT EQU AID RATIO = 1-(793) = .42312663
486 LTFM DEBT EQUAL REV 431,984.00	734 DEBT EQUAL BASE	796 TIER 1 DEBT AID = (790) X (794) =
488 LTFM DEBT EQUAL AID 237,646.57	754 DEBT EXCESS FOR ELIG REQUIRED DEBT	797 TIER 2 DEBT AID = (789) X (795) =
489 LTFM DEBT EQUAL LEVY 194,337.43	781 FY 2021 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)	798 TOTAL DEBT EQ AID = (796)+(797) =
490 LTFM DEBT UNEQUAL LVY 16,607.73	782 FY 2021 GROSS DEBT EQUALIZATION REVENUE =(734)-(754)+(781) =	799 NON VOTER DEBT AID = (798)X(713)/(715) =
771 LTFM DEBT LEVY LIMIT = (489) + (490) + (755) + (756) + (757)+(758)+(759) = 233,084.18	35 2018 ANTC INCLUDING JOBZ VALUATION 5,825,105 783 = .1050 X (35) = 611,636.03 784 MAX UNEQ LOCAL EFFORT = .1574 X (35) = 916,871.53	800 VOTER APPR DEBT AID = (798)-(799) =
NATURAL DISASTER DEBT EQUALIZATION		ADJUSTMENT TO GDS LIMIT FOR MAXIMUM EFFORT DISTRICTS
35 2018 ANTC INCLUDING JOBZ VALUATION 5,825,105	785 FY 2021 NET DEBT EQ REV = GTR OF 0 OR [(782) - (784)] =	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
772 TEN PERCENT ANTC = 0.10 * (35) = 582,510	786 PRELIM TIER 1 EQU REV =LSR (785) OR (783)=	
707 REQ DEBT LEVY FOR NATURAL DISASTER DEBT	787 PRELIM TIER 2 EQU REV = (785)-(786) =	

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MAX EFFORT (CONTI)	GEN DEBT SERVICE LEVY SUMMARY (CONT)	FUND 47 DEBT BALANCE
802 ADDL MAX EFF GDS LEVY = GTR OF 0 OR [(732) -(926)-(927)-(801)] =	812 DEBT EQUAL AID ELIG, NON VOTER APPROVED = GREATER OF [(713)-(799)-(810)] OR ZERO =	907 REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)
803 TOTAL VTR APR GDS LEVY LIMIT FOR MAX EFF DISTRICTS = (801)+(802) =	813 DEBT EQUAL AID INELIG, VOTER APPROVED = (716) + (719) =	908 REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) =
804 AID ELIG GDS LEVY LIMIT FOR MAX EFF DISTRICTS = (803) - (716) - (719) =	814 DEBT EQUAL AID INELIG, NON VOTER APPROVED = (717) + (727) =	FUND 47 DEBT BALANCE
MINIMUM EST MAX EFFORT PAYMENT	771 LTFM DEBT LEVY LIMIT NON VOTER APPROVED 233,084.18	909 JUNE 2018 FUND 47-425 BAL FOR BOND REFUND
732 MAX EFFORT DEBT LEVY	780 DISASTER LEVY LIMIT VOTER APPROVED	910 JUNE 2018 FUND 47-460 BALANCE NONSPENDABLE
805 MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927)-(706) -(719)-(720)-(721)] =	815 INITIAL GDS LEVY LIM VOTER APPROVED =(811)+(813)+(780) =	911 JUNE 2018 FUND 47-463 BALANCE UNASSIGN NEG
806 MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(805) =	816 INITIAL GDS LEVY LIM NON VOTER APPROVED = (812)+(814)+(771) = 233,084.18	912 JUNE 2018 FUND 47-464 BALANCE RESTRICTED
ADJUSTMENT TO GDS LIMIT FOR IRRRB ALLOCATION	817 TOTAL INITIAL GDS LEVY LIMIT = (815)+(816) = 233,084.18	913 JUNE 2018 FUND 47-464 BALANCE VOTER APPROV
807 FY 2021 IRRRB FUNDING FOR VOTER-APPR BONDS	OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE (FUND 47)	914 JUNE 2018 FUND 47-464 BAL NON-VOTER APPROV = (912) - (913) =
808 PAY 20 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((807) X 1.05) =	901 LEVY BONDS IRREV TRUST VOTER APPROVED	915 PAY 18 OPEB DEBT EXC REDUCTION NON-VOTER
809 FY 2021 IRRRB FUNDING FOR NON-VOTER BONDS	902 LEVY BONDS REVOC TRUST VOTER APPROVED	916 PAY 19 OPEB DEBT EXC REDUCTION NON-VOTER
810 PAY 20 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((809) X 1.05) =	903 REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (901) + (902) =	917 5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (903) X 5% =
GENERAL DEBT SERVICE LEVY SUMMARY	904 LEVY BONDS IRREV TRUST NON-VOTER APPROVED	918 5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (908) X 5% =
811 DEBT EQUAL AID ELIG, VOTER APPROVED IF (732)>0 THEN (804) ELSE = (711)+(712)+(714) -(800)-(808)OR ZERO =	905 LEVY BONDS REVOC TRUST NON-VOTER APPROVED	919 RETAIN FOR CAP LOAN REPAYMENT NON-VOTER
	906 REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (904) + (905)=	920 APPROV DEBT EXCESS TO BE RETAINED NON-VOTER
		921 FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] =
		922 FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(914)- SUM (915) TO (920)] =

FUND 47 BALANCE (CONT)	FY 2020 LOCAL OPTIONAL LEVY ADJUSTMENT	REFERENDUM ADJUST (CONT)
923 CLOSING FUND 47 TO FUND 7 TRANSFER IF (922) GTR ZERO AND (908) EQ ZERO, ELSE 0	1005 FY 2020 LOC OPT LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 207) 252,485.61	1020 18 PAY 19 LIMIT 1021 18 PAY 19 LEVY 1022 PAY 19 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1018)+(1019)+(1020)
924 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1006 18 PAY 19 LIMIT 252,475.33 1007 18 PAY 19 LEVY 252,475.33 1008 FY 2020 LOCAL OPTIONAL LEVY ADJUSTMENT = ((1005)-(1006)) = 10.28	1023 PAY 19 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1018)+(1019)+(1021)
925 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED		1024 FY 2020 1ST TIER VTR REF LEVY ADJUSTMENT
926 NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS =(903)-(921)-(924) =	FY 2020 EQUITY LEVY ADJUSTMENT 1009 FY 2020 EQUITY LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 210) 98,121.03	FY 2020 1ST TIER BOARD-APPROVED REFER LEVY ADJUST
927 NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED =(908)-(922)-(925) =	1010 18 PAY 19 LIMIT 98,117.03 1011 18 PAY 19 LEVY 98,117.03 1012 FY 2020 EQUITY LEVY ADJUSTMENT = ((1009)-(1010)) = 4.00	1025 FY 2020 BRD-APPR REF LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 256) 103,533.18
LEVY LIMITATION ADJUSTMENTS		1026 ALLOCATION OF TBRA (FROM PAY 19 LEVY REPORT, LINE 296)
IN GENERAL, IF WE HAVE:		1027 ALLOC OF REF HOLD HARM (FROM PAY 19 LEVY REPORT, LINE 326)
A FINAL LEVY AUTHORITY	FY 2020 TRANSITION LEVY ADJUSTMENT	
B PREVIOUSLY CALCULATED AUTHORITY		
C CERTIFIED LEVY BASED ON (B)	1013 FY 2020 TRANSITION LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 217) 27,559.04	1028 18 PAY 19 LIMIT 103,528.96 1029 18 PAY 19 LEVY 103,528.96
D LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO	1014 18 PAY 19 LIMIT 27,557.92 1015 18 PAY 19 LEVY 27,557.92 1016 FY 2020 TRANSITION LEVY ADJUSTMENT = ((1013)-(1014)) = 1.12	1030 PAY 19 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1026)+(1027)+(1028) 103,528.96 1031 PAY 19 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1026)+(1027)+(1029) 103,528.96
GENERAL FUND ADJUSTMENTS		1032 FY 2020 BOARD-APPR = ((1025)-(1030)) = 4.22
FY 2020 OPERATING CAPITAL LEVY ADJUSTMENT		1033 FY 2020 2ND TIER REF LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 259)
1001 FY 2020 OPER CAP LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 193) 51,328.96	FY 2020 1ST TIER VOTER-APPROVED REFER LEVY ADJUST	1034 ALLOCATION OF TBRA (FROM PAY 19 LEVY REPORT, LINE 298)
1002 18 PAY 19 LIMIT 53,345.25	1017 FY 2020 1ST TIER REF LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 257)	
1003 18 PAY 19 LEVY 53,345.25		
1004 FY 2020 OPER CAPITAL LEVY ADJUSTMENT = ((1001)-(1003)) = 2,016.29-	1018 ALLOCATION OF TBRA (FROM PAY 19 LEVY REPORT, LINE 297)	
	1019 ALLOC OF REF HOLD HARM (FROM PAY 19 LEVY REPORT, LINE 327)	

REFERENDUM ADJUST (CONT)

1035 ALLOC OF REF HOLD HARM
 (FROM PAY 19 LEVY
 REPORT, LINE 328)

1036 18 PAY 19 LIMIT
 1037 18 PAY 19 LEVY

1038 PAY 19 LIMIT BEFORE
 TBRA AND HOLD HARM ADJ
 =(1034)+(1035)+(1036)

1039 PAY 19 LEVY BEFORE
 TBRA AND HOLD HARM ADJ
 =(1034)+(1035)+(1037)

1040 FY 2020 2ND TIER REF
 LEVY ADJUSTMENT

FY 2020 3RD TIER REF LEVY ADJUST

1041 FY 2020 3RD TIER REF LEVY AUTH
 (FROM FY 2020 GENERAL
 EDUC REVENUE REPORT,
 LINE 261)

1042 ALLOCATION OF TBRA
 (FROM PAY 19 LEVY
 REPORT, LINE 299)

1043 ALLOC OF REF HOLD HARM
 (FROM PAY 19 LEVY
 REPORT, LINE 329)

1044 18 PAY 19 LIMIT
 1045 18 PAY 19 LEVY

1046 PAY 19 LIMIT BEFORE
 TBRA AND HOLD HARM ADJ
 =(1042)+(1043)+(1044)

1047 PAY 19 LEVY BEFORE
 TBRA AND HOLD HARM ADJ
 =(1042)+(1043)+(1045)

1048 FY 2020 3RD TIER REF
 LEVY ADJUSTMENT

FY 2020 UNEQUAL REF LEVY ADJUST

1049 FY 2020 UNEQUAL REF LEVY AUTH
 (FROM FY 2020 GENERAL
 EDUC REVENUE REPORT,
 LINE 263)

REFERENDUM ADJUST (CONT)

1050 ALLOCATION OF TBRA
 (FROM PAY 19 LEVY
 REPORT, LINE 300)

1051 ALLOC OF REF HOLD HARM
 (FROM PAY 19 LEVY
 REPORT, LINE 330)

1052 18 PAY 19 LEVY
 1053 18 PAY 19 LEVY

1054 PAY 19 LIMIT BEFORE
 TBRA AND HOLD HARM ADJ
 =(1050)+(1051)+(1052)

1055 PAY 19 LEVY BEFORE
 TBRA AND HOLD HARM ADJ
 =(1050)+(1051)+(1053)

1056 FY 2020 UNEQUALIZED REF
 LEVY ADJUSTMENT

FY 2020 TBRA ALLOCATION ADJUSTMENT
 TO VOTER-APPROVED LEVIES

FY 2020 ALLOCATION OF TBRA
 TO REF LEVY CATEGORIES
 (FROM FY 2020 GENERAL
 EDUC REVENUE REPORT,
 LINES 272 TO 275)

1057 TIER 1 LEVY-VTR APR
 1058 TIER 2 LEVY
 1059 TIER 3 LEVY
 1060 UNEQL LEVY

1061 TOTAL FY 2020 TBRA ALLOC
 TO REF LEVY CATEGORIES
 = (1057) TO (1060) =

1062 TOTAL FY 2020 TBRA ALLOC
 TO REF LEVY CATEGORIES
 FROM PAY 19 LEVY
 = (1018)+(1034) +
 + (1042)+(1050) =

1063 FY 2020 TBRA ALLOCATION
 VTR-APPR ADJUSTMENT
 = (1062)-(1061) =

FY 2020 TBRA ALLOCATION ADJUSTMENT
 TO BOARD-APPROVED LEVIES

1064 FY 2020 ALLOCATION OF TBRA
 TO BRD-APR REF LEVY
 (FROM FY 2020 GENERAL
 EDUC REVENUE REPORT,
 LINE 271)

1026 FY 2020 TBRA ALLOC TO
 BOARD-APR REF LEVY
 FROM PAY 19 LEVY

1065 FY 2020 TBRA ALLOCATION
 BRD-APPR ADJUSTMENT
 = (1026)-(1064) =

FY 2020 REFERENDUM
 HOLD HARMLESS ADJUSTMENT
 TO VOTER-APPROVED LEVIES

1066 FY 2020 ALLOC OF HOLD HARM
 TO REF LEVY CATEGORIES
 (FROM FY 2020 GENERAL
 EDUC REVENUE REPORT,
 LINES 300 TO 303)

1067 TIER 1 LEVY-VTR APR
 1068 TIER 2 LEVY
 1069 TIER 3 LEVY
 1070 UNEQL LEVY

1071 TOTAL HOLD HARM ALLOC
 TO REF LEVY CATEGORIES
 = (1067) TO (1070) =

1072 TOTAL FY 2020 HOLD HARM ALLOC
 TO REF LEVY CATEGORIES
 FROM PAY 19 LEVY
 = (1019)+(1035) +
 + (1043)+(1051) =

1073 FY 2020 HOLD HARM ALLOC
 VTR-APPR ADJUSTMENT
 = (1072)-(1071) =

FY 2020 REFERENDUM
 HOLD HARMLESS ADJUSTMENT
 TO BOARD-APPROVED LEVIES

1074 FY 2020 ALLOC OF HOLD HARM
 TO BRD-APR REF LEVY
 (FROM FY 2020 GENERAL
 EDUC REVENUE REPORT,
 LINE 299)

FY 2020 REFERENDUM HOLD HARMLESS ADJ (CONT)		EQUITY LEVY ADJUSTMENT (CONT)		FY 2018 1ST TIER VOTER-APPROVED REFER LEVY ADJUST	
1027	FY 2020 HOLD HARM ALLOC TO BOARD-APR REF LEVY FROM PAY 19 LEVY	1091	16 PAY 17 LIMIT 81,334.08	1107	TOTAL ADJUST TO PAY 17 1ST TIER REF LEVY AUTH
		1092	16 PAY 17 LEVY 81,334.08		
		1093	TOTAL ADJUST TO PAY 17 EQUITY LEVY AUTH = ((1090)-(1092)) = 527.30-	1108	17 PAY 18 ADJ LIMIT
1075	FY 2020 HOLD HARM ALLOC BRD-APPR ADJUSTMENT = (1027)-(1074) =	1094	17 PAY 18 ADJ LIMIT 158.43-	1109	17 PAY 18 ADJ LEVY
		1095	17 PAY 18 ADJ LEVY 158.43-	1110	FY 2018 1ST TIER REF LEVY ADJUSTMENT
		1096	FY 2018 EQUITY LEVY ADJUSTMENT = ((1093)-(1095)) = 368.87-		
	FY 2018 OPERATING CAPITAL LEVY ADJ				FY 2018 1ST TIER BOARD-APPROVED REFER LEVY ADJUST
1076	FY 2018 OPER CAP LEVY AUTH (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 193) 51,997.76		FY 2018 TRANSITION LEVY ADJUSTMENT	1111	FY 2018 BRD-APPR REF LEVY AUTH (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 256) 89,825.76
1077	16 PAY 17 LIMIT 53,073.86	1097	FY 2018 TRANSITION LEVY AUTH (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 217) 23,910.33		
1078	16 PAY 17 LEVY 53,073.86	1098	16 PAY 17 LIMIT 24,030.70	1112	PAY 17 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 18 LEVY REPORT, LINE 1030) 90,278.01
1079	TOTAL ADJUST TO PAY 17 OPER CAP LEVY AUTH = ((1076)-(1078)) = 1,076.10-	1099	16 PAY 17 LEVY 24,030.70		
1080	17 PAY 18 ADJ LIMIT 1,291.30-	1100	TOTAL ADJUST TO PAY 17 TRANSITION LEVY AUTH = ((1097)-(1099)) = 120.37-	1113	PAY 17 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 18 LEVY REPORT, LINE 1031) 90,278.01
1081	17 PAY 18 ADJ LEVY 1,291.30-	1101	17 PAY 18 ADJ LIMIT 11.23-		
1082	FY 2018 OPER CAPITAL LEVY ADJUSTMENT = ((1079)-(1080)) = 215.20	1102	17 PAY 18 ADJ LEVY 11.23-	1114	TOTAL ADJUST TO PAY 17 BRD-APPR REF LEVY AUTH = ((1111)-(1113)) = 452.25-
		1103	FY 2018 TRANSITION LEVY ADJUSTMENT = ((1100)-(1102)) = 109.14-	1115	17 PAY 18 ADJ LIMIT 42.20-
	FY 2018 LOC EQUITY LEVY ADJUST			1116	17 PAY 18 ADJ LEVY 42.20-
1083	FY 2018 LOC EQT LEVY AUTH (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 207) 219,057.44		FY 2018 1ST TIER VOTER-APPROVED REFER LEVY ADJUST	1117	FY 2018 BRD-APPR REF LEVY ADJUSTMENT = ((1114)-(1116)) = 410.05-
1084	16 PAY 17 LIMIT 220,160.33	1104	FY 2018 1ST TIER REF LEVY AUTH (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 257)		
1085	16 PAY 17 LEVY 220,160.33				FY 2018 2ND TIER REF LEVY ADJUST
1086	TOTAL ADJUST TO PAY 17 LOC EQUITY LEVY AUTH = ((1083)-(1085)) = 1,102.89-	1105	PAY 17 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 18 LEVY REPORT, LINE 1022)	1118	FY 2018 2ND TIER REF LEVY AUTH (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 259)
1087	17 PAY 18 ADJ LIMIT 102.91-	1106	PAY 17 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 18 LEVY REPORT, LINE 1023)	1119	PAY 17 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 18 LEVY REPORT, LINE 1038)
1088	17 PAY 18 ADJ LEVY 102.91-			1120	PAY 17 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 18 LEVY REPORT, LINE 1039)
1089	FY 2018 LOC EQUITY LEVY ADJUSTMENT = ((1086)-(1088)) = 999.98-				
	FY 2018 EQUITY LEVY ADJUSTMENT				
1090	FY 2018 EQUITY LEVY AUTH (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 210) 80,806.78				

FY 2018 2ND TIER REF ADJUST (CONT)	FY 2018 UNEQ REF ADJUST (CONT)	FY 2018 TBRA ALLOCATION ADJUSTMENT TO BOARD-APPROVED LEVIES (CONT)
1121 TOTAL ADJUST TO PAY 17 2ND TIER REF LEVY AUTH	1135 TOTAL ADJUST TO PAY 17 UNEQUAL REF LEVY AUTH	1148 17 PAY 18 ADJ LIMIT 1149 17 PAY 18 ADJ LEVY
1122 17 PAY 18 ADJ LIMIT	1136 17 PAY 18 ADJ LIMIT	1150 FY 2018 TBRA ALLOC LEVY ADJUSTMENT
1123 17 PAY 18 ADJ LEVY	1137 17 PAY 18 ADJ LEVY	
1124 FY 2018 2ND TIER REF LEVY ADJUSTMENT	1138 FY 2018 UNEQUAL REF LEVY ADJUSTMENT	
		FY 2018 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES
FY 2018 3RD TIER REF LEVY ADJUST	FY 2018 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES	
1125 FY 2018 3RD TIER REF LEVY AUTH (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 261)	1139 FY 2018 ALLOC OF TBRA TO VTR-APR REF LEVIES (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINES 272 TO 275)	1151 FY 2018 ALLOC OF HOLD HARM TO VTR-APR REF LEVIES (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINES 300 TO 303)
1126 PAY 17 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 18 LEVY REPORT, LINE 1046)	1140 PAY 17 ALLOC OF TBRA TO VOTER-APR REF LEVY (FROM PAY 17 LEVY RPT, LINES 282 TO 285)	1152 PAY 17 HOLD HARM ALLOC TO VOTER-APR REF LEVY (FROM PAY 17 LEVY RPT, LINES 312 TO 315)
1127 PAY 17 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 18 LEVY REPORT, LINE 1047)	1141 FY 2018 TBRA ALLOCATION TOTAL ADJUSTMENT = (1140)-(1139) =	1153 FY 2018 HOLD HARM TOTAL VTR-APPR ADJUSTMENT = (1152)-(1151) =
1128 TOTAL ADJUST TO PAY 17 3RD TIER REF LEVY AUTH	1142 17 PAY 18 ADJ LIMIT 1143 17 PAY 18 ADJ LEVY	1154 17 PAY 18 ADJ LIMIT 1155 17 PAY 18 ADJ LEVY
1129 17 PAY 18 ADJ LIMIT	1144 FY 2018 TBRA ALLOC LEVY ADJUSTMENT	1156 FY 2018 HOLD HARM ALLOC VTR-APPR ADJUSTMENT
1130 17 PAY 18 ADJ LEVY		
1131 FY 2018 3RD TIER REF LEVY ADJUSTMENT		FY 2018 REFERENDUM HOLD HARMLESS ADJUSTMENT TO BOARD-APPROVED LEVIES
FY 2018 UNEQUALIZED REF LEVY ADJUST	FY 2018 TBRA ALLOCATION ADJUSTMENT TO BOARD-APPROVED LEVIES	
1132 FY 2018 UNEQUAL REF LEVY AUTH (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 263)	1145 FY 2018 ALLOC OF TBRA TO BRD-APR REF LEVIES (FROM FY 2018 GENERAL REVENUE REPORT, LINE 271)	1157 FY 2018 ALLOC OF HOLD HARM TO BRD-APR REF LEVY (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 299)
1133 PAY 17 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 18 LEVY REPORT, LINE 1054)	1146 PAY 17 ALLOC OF TBRA TO BRD-APR REF LEVY (FROM PAY 17 LEVY RPT, LINE 281)	1158 PAY 17 HOLD HARM ALLOC TO BOARD-APR REF LEVY (FROM PAY 17 LEVY RPT, REPORT, LINE 311)
1134 PAY 17 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 18 LEVY REPORT, LINE 1055)	1147 FY 2018 TBRA ALLOCATION TOTAL ADJUSTMENT = (1146)-(1145) =	1159 FY 2018 HOLD HARM TOTAL BRD-APPR ADJUSTMENT = (1158)-(1157) =

FY 2018 REFERENDUM HOLD HARMLESS ADJUST TO BOARD-APPROVED (CONT)		FY 2018 INTEGRATION ADJUSTMENT	FY 2018 SAFE SCHOOLS ADJ (CONT)
1160 17 PAY 18 ADJ LIMIT		1178 FY 2018 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	1199 FY 2018 SAFE SCHOOLS INTERMEDIATE ADJUST
1161 17 PAY 18 ADJ LEVY			
1162 FY 2018 HOLD HARM ALLOC		1179 16 PAY 17 LIMIT 1180 16 PAY 17 LEVY 1181 TOTAL ADJUSTMENT	CAREER TECHNICAL ADJUSTMENT
FY 2020 ALT TEACHER COMP LEVY ADJUST			1200 FY 2018 CAREER TECH LEVY AUTHORITY (FY 2018 CTE AID Report LINE 21) 22,048.12
1163 FY 2020 ALT COMP LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 340)		1182 17 PAY 18 ADJ LIMIT 1183 17 PAY 18 ADJ LEVY 1184 FY 2018 INTEGRATION ADJUSTMENT LIMIT	1201 17 PAY 18 LIMIT 18,498.95 1202 17 PAY 18 LEVY 18,498.95
1164 18 PAY 19 LIMIT			1203 FY 2018 CAREER TECH ADJUSTMENT = ((1200)-(1201)) 3,549.17
1165 18 PAY 19 LEVY		FY 2018 REEMPLOYMENT ADJUSTMENT	
1166 FY 2020 ALT TEACH COMP LEVY ADJUSTMENT		1185 FY 2018 EXPEND ACTUAL 2,459.69 1186 REEMPLOY LEVY AUTH = 100% OF (1185) = 2,459.69	FY 2018 HEALTH BENEFITS LEVY ADJUST
FY 2018 ALT TEACHER COMP LEVY ADJUST			1204 FY 2018 ACTUAL COST (LIMITED TO \$600,000)
1167 FY 2018 ALT COMP LEVY AUTH (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 341)		1187 17 PAY 18 LIMIT 1188 17 PAY 18 LEVY 1189 FY 2018 REEMPLOY ADJUST = ((1186)-(1187)) = 2,459.69	1205 17 PAY 18 LIMIT 1206 17 PAY 18 LEVY
1168 16 PAY 17 LIMIT			1207 FY 2018 HEALTH BENEFITS ADJUST
1169 16 PAY 17 LEVY		FY 2018 SAFE SCHOOLS ADJUST	
1170 TOTAL ADJUST TO PAY 17 ALT COMP LEVY AUTH		1190 SAFE SCH LVY REQUEST? YES 54 2017-18 ADJ PU (ACT) 1,104.08 1191 FY 2018 SAFE SCHOOLS AUTH \$36 X (54) = 39,746.88	FY 2018 ANNUAL OPEB LEVY ADJUST
1171 17 PAY 18 ADJ LIMIT		1192 16 PAY 17 LIMIT 39,274.56 1193 16 PAY 17 LEVY 39,274.56	1208 FY 2018 ACTUAL COST (FIN 797 + OBJ 291) 87,058.65
1172 17 PAY 18 ADJ LEVY			1209 PRORATION FACTOR TO REFLECT STATEWIDE CAP 1.00000000
1173 FY 2018 ALT TEACH COMP LEVY ADJUSTMENT		1194 FY 2018 SAFE SCH ADJUST = ((1191)-(1192)) = 472.32	1210 PRORATED ANNUAL OPEB LEVY AUTH 87,058.65
FY 2020 INTEGRATION ADJUSTMENT		FY 2018 SAFE SCHOOLS INTERMEDIATE ADJUST	1211 18 PAY 19 LIMIT 82,936.00 1212 18 PAY 19 LEVY 82,936.00
1174 FY 2020 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 32,663.78		1195 SAFE SCH INTERMEDIATE LEVY ALLOW 54 2017-18 ADJ PU (ACT) 1,104.08 1196 FY 2018 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1195) X (54) =	1213 FY 2018 ANNUAL OPEB ADJUSTMENT = (1210)-(1211) = 4,122.65
1175 18 PAY 19 LIMIT			
1176 18 PAY 19 LEVY			
1177 FY 2020 INTEGRATION ADJUSTMENT LIMIT = (1174)-(1175) = 32,663.78		1197 16 PAY 17 LIMIT 1198 16 PAY 17 LEVY	

CAPITAL RELATED ADJUSTMENTS		FY 2019 LTFM UNEQUALIZED LEVY ADJUST	FY 2018 LTFM UNEQ LEVY ADJUST (CONT)
FY 2020 LTFM EQUALIZED LEVY ADJUST		1229 FY 2019 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2019 WEBSITE REPORT, LINE 64)	1248 16 PAY 17 LIMIT 306,910.11 1249 16 PAY 17 LEVY 306,910.11 1250 TOTAL ADJUSTMENT = (1247)-(1248) = 5,256.82
1214 FY 2020 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2020 WEBSITE REPORT, LINE 63)		1230 17 PAY 18 LIMIT 547,869.91 1231 17 PAY 18 LEVY 547,869.91 1232 TOTAL ADJUSTMENT = (1229)-(1230) = 3,134.99	1251 17 PAY 18 ADJ LIMIT 722.76- 1252 17 PAY 18 ADJ LEVY 722.76-
1215 18 PAY 19 LIMIT		1233 18 PAY 19 ADJ LIMIT 2,437.99	1253 18 PAY 19 ADJ LIMIT 5,923.05
1216 18 PAY 19 LEVY		1234 18 PAY 19 ADJ LEVY 2,437.99	1254 18 PAY 19 ADJ LEVY 5,923.05
1217 FY 2020 LTFM EQUALIZED LEVY ADJUST		1235 FY 2019 LTFM UNEQUALIZED LEVY ADJUST = (1232)-(1233) = 697.00	1255 FY 2018 UNEQUAL LIMIT ADJUST = (1251)+(1253) = 5,200.29 1256 FY 2018 UNEQUAL LEVY ADJUST = (1252)+(1254) = 5,200.29
FY 2020 LTFM UNEQUALIZED LEVY ADJUST			1257 FY 2018 LTFM UNEQUALIZED LEVY ADJUST = (1250)-(1255) = 56.53
1218 FY 2020 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2020 WEBSITE REPORT, LINE 64)	413,136.00	FY 2018 LTFM EQUALIZED LEVY ADJUST	
1219 18 PAY 19 LIMIT	429,856.00	1236 FY 2018 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2018 WEBSITE REPORT, LINE 63)	PAY 17 LEASE LEVY ADJUSTMENTS
1220 18 PAY 19 LEVY	429,856.00	1237 16 PAY 17 LIMIT	FY 2017 AND FY 2018 LEASE COST WITH A PAY 17 LEVY(PAY 18 LEASE LEVY FOR FY 2018 & 2019 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)
1221 FY 2020 LTFM UNEQUALIZED LEVY ADJUST = (1218)-(1220) =	16,720.00-	1238 16 PAY 17 LEVY	FY 2017 NET LEASE COSTS
		1239 TOTAL ADJUSTMENT	1258 PAY 16 OPER INTERMED
FY 2019 LTFM EQUALIZED LEVY ADJUST		1240 17 PAY 18 ADJ LIMIT	1259 PAY 16 CAP INTERMED
1222 FY 2019 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2019 WEBSITE REPORT, LINE 63)		1241 17 PAY 18 ADJ LEVY	1260 PAY 16 TIES CAPITAL
		1242 18 PAY 19 ADJ LIMIT	1261 PAY 16 OPER JOINT
		1243 18 PAY 19 ADJ LEVY	1262 PAY 16 OPER NON-J ADM
		1244 FY 2018 EQUAL LIMIT ADJUST = (1240)+(1242) =	1263 PAY 16 OPER NON-J
			1264 PAY 16 CAPITAL JOINT
1223 17 PAY 18 LIMIT		1245 FY 2018 EQUAL LEVY ADJUST = (1241)+(1243) =	1265 PAY 16 CAP NON-J ADM
1224 17 PAY 18 LEVY			1266 PAY 16 CAPITAL NON-J 163,978.75
1225 TOTAL ADJUSTMENT		1246 FY 2018 LTFM EQUALIZED LEVY ADJUST	1267 FY 2017 COSTS (PAY 16) SUM (1258) TO (1266)= 163,978.75
			1268 PAY 17 OPER INTERMED
1226 18 PAY 19 ADJ LIMIT			1269 PAY 17 CAP INTERMED
1227 18 PAY 19 ADJ LEVY			1270 PAY 17 OPER JOINT
			1271 PAY 17 OPER NON-J ADM
1228 FY 2019 LTFM EQUALIZED LEVY ADJUST			1272 PAY 17 OPER NON-J OTH
			1273 PAY 17 CAPITAL JOINT
			1274 PAY 17 CAP NON-J ADM
			1275 PAY 17 CAP NON-J OTH
		FY 2018 LTFM UNEQUALIZED LEVY ADJUST	
		1247 FY 2018 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2018 WEBSITE REPORT, LINE 64)	1276 FY 2017 COSTS (PAY 17) SUM (1268) TO (1275)=
		312,166.93	

FY 2018 NET LEASE COSTS	NET LEASE COSTS (CONT)	NET LEASE COSTS (CONT)
1277 PAY 17 OPER INTERMED	1303 ACTUAL FY 2018 UFARS	1316 TOTAL PAY 17 REGULAR &
1278 PAY 17 CAP INTERMED	LEASE COSTS	INTERM LEASE LEVY AUTH
1279 PAY 17 TIES CAPITAL	(FUND 1, OBJECT 370) 1,868.00	= (1309) + (1315) = 166,978.10
1280 PAY 17 OPER JOINT	1304 PAY 17 OPER NON-J	1317 16 PAY 17 LIMIT 166,978.75
1281 PAY 17 OPER NON-J ADM	LEASE COST LIMITED	1318 16 PAY 17 LEVY 166,978.75
1282 PAY 17 OPER NON-J OTH	BY FY 2018 UFARS	
1283 PAY 17 CAPITAL JOINT	=LSR(1302)OR(1303)=	
1284 PAY 17 CAP NON-J ADM	1305 FY 2018 ADJUSTED COSTS	1319 PAY 17 LEASE LEVY
1285 PAY 17 CAP NON-J OTH 166,978.10	(PAY 17) = (1286) -	LIMITATION ADJUSTMENT
	(1281)-(1282)+(1304)= 166,978.10	= (1316)-(1318) = .65-
1286 FY 2018 COSTS (PAY 17)		
SUM (1277) TO (1285)= 166,978.10		
		CAPITAL RELATED ADJUSTMENTS SUMMARY
1287 PAY 18 OPER INTERMED	1306 PAY 17 ADJUSTED NET	1004 FY 2020 OPER CAP ADJ 2,016.29-
1288 PAY 18 CAP INTERMED	LEASE COSTS	1082 FY 2018 OPER CAP ADJ 215.20
1289 PAY 18 OPER JOINT	= (1301) + (1305) = 166,978.10	1217 FY 2020 LTFM EQ ADJ
1290 PAY 18 OPER NON-J ADM		1221 FY 2020 LTFM UEQ ADJ 16,720.00-
1291 PAY 18 OPER NON-J OTH 3,050.00	1307 DIST'S SHARE OF PAY 17	1228 FY 2019 LTFM EQ ADJ
1292 PAY 18 CAPITAL JOINT	LEASE COSTS FOR THE	1235 FY 2019 LTFM UEQ ADJ 697.00
1293 PAY 18 CAP NON-J ADM	INTERMEDIATE DISTRICTS	1246 FY 2018 LTFM EQ ADJ
1294 PAY 18 CAP NON-J OTH	= (1268) + (1269)	1257 FY 2018 LTFM UEQ ADJ 56.53
	+ (1277) + (1278) =	1319 PAY 17 LEASE LEVY ADJ .65-
1295 FY 2018 COSTS (PAY 18)	54 2017-18 ADJ PU (ACT) 1,104.08	1320 LEASE LEVY ADJ (MEMO)
SUM (1287) TO (1294)= 3,050.00	1308 INTERM PUPIL UNIT	1321 OTHER CEX ADJ (MEMO)
	AUTH = \$65 X (54) = 71,765.20	1322 TOTAL CAPITAL RELATED
1296 TOTAL FY 2017 OPER	1309 INTERMEDIATE LEASE	LEVY LIMIT ADJUSTMENT
NON-J NET LEASE COSTS	AUTHORITY = LSR OF	= (1004)+(1082)+(1217)
=(1263)+(1271)+(1272)	(1307) OR (1308) =	+(1221)+(1228)+(1235)
		+(1246)+(1257)+(1319)
1297 ACTUAL FY 2017 UFARS	1310 INTERM DIST CARRYOVER	+(1320)+(1321) = 17,768.21-
LEASE COSTS	TO REGULAR LEASE AUTH	
(FUND 1, OBJECT 370) 2,064.00	= (1307) - (1309) =	OTHER GENERAL LIMITATION ADJUSTMENTS
1298 PAY 16 OPER NON-J	1311 PAY 17 LEASE COST	760 GENERAL FUND LEVY ADJ
LEASE COST LIMITED	UNDER REGULAR AUTH	FOR FAC & EQUIP BONDS
BY FY 2017 UFARS	= (1306) - (1309) = 166,978.10	
LSR (1263) OR (1297)=		1323 ECON DEV ABATE ADJUST
		(MEMO)
1299 REMAIN FY 2017 UFARS	54 2017-18 ADJ PU (ACT) 1,104.08	1324 DEBT SURPLUS TRANSFER
= GREATER OF ZERO OR	1312 PAY 17 PUPIL UNIT MAX	(MEMO)
[(1297) - (1298)] = 2,064.00	AUTH = \$212 X (54) = 234,064.96	
		1325 SCH TAX ADJUSTMENT
1300 PAY 17 OPER NON-J	1313 PAY 17 COMMISSIONER	(FROM STR ADJUST
LEASE COST LIMITED	APPROVED LIMIT	REPORT, LINE 9)
BY FY 2017 UFARS		1326 OTHER ADJUST, GEN RMV
= LSR [(1271) + (1272)]	1314 REGULAR MAX AUTHORITY	VOTER APPROVED
OR (1299)=	= GTR OF (1312)	JOBZ EXEMPT (MEMO)
	OR (1313) = 234,064.96	
1301 FY 2017 ADJUSTED COSTS	1315 TOTAL PAY 17 REGULAR	1327 TOTAL OTHER ADJUST
(PAY 17) = (1276) -	LEASE LEVY AUTHORITY	GEN RMV VOTER APPR
(1271)-(1272)+(1300)=	= LSR OF (1311)	JOBZ EXEMPT
	OR (1314) = 166,978.10	= (1325)+(1326)=
1302 TOTAL FY 2018 OPER		
NON-J NET LEASE COSTS		
FOR (PAY 17)		
= (1281) + (1282) =		

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OTHER GEN LIMITATION ADJUST (CONT)	GENERAL FUND ADJUST SUMMARY (CONT)	FY 2018 SCHOOL-AGE CARE (CONT)
1328 MAINT PU VAR (MEMO)	1341 GENERAL RMV OTHER JOBZ EXEMPT =(1008)+ +(1012)+(1016)+(1032) +(1065)+(1075)+(1089) +(1096)+(1103)+(1117) +(1150)+(1162)+(1331)	1410 16 PAY 17 LIMIT 1411 16 PAY 17 LEVY 1412 FY 2018 SCH-AGE CARE ADJUSTMENT
1329 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)	1,868.42-	
1330 OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO)	1342 GENERAL NTC VOTER APPROVED JOBZ EXEMPT =(1334) =	1413 ADULTS W/DISABILITIES ADJUST
1331 TOTAL OTHER ADJUST GEN RMV OTHER JOBZ EXEMPT= =(1329)+(1330)+(1328)	1343 GENERAL NTC OTHER JOBZ EXEMPT = (760)+(1166)+(1173) +(1177)+(1184)+(1189) +(1194)+(1199)+(1203) +(1207)+(1213)+(1322) +(1323)+(1324)+(1339)	1414 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)
1332 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)	25,499.40	1415 OTHER ADJUST (MEMO)
1333 OTHER ADJUST, GEN NTC VOTER APPROVED JOBZ EXEMPT (MEMO)	1344 TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1340)+(1341) + (1342)+(1343) =	1416 TOTAL OTHER ADJUST =(1414)+(1415)=
1334 TOTAL OTHER ADJUST GEN NTC VOTER APPR JOBZ EXEMPT =(1332)+(1333)=	23,630.98	1417 TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1404)+(1405)+(1412) + (1413)+(1416) = 104.63
1335 TIF ADJUST (MEMO)	COMMUNITY SERV FUND ADJUSTMENTS	GENERAL DEBT SERVICE ADJUSTMENTS
1336 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)	FY 2020 EARLY CHILD FAMILY ADJUST	1701 REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762) X -1 =
1337 FY 2017 CAREER TECH ADJUST (SEE WEBSITE)	1401 FY 2020 REVISED ECFE LEVY AUTH (FROM FY 2020 ECFE AID REPORT, LINE 1.7)	1702 OTHER ADJUST (MEMO) VOTER APPROVED
1338 OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO)	1402 18 PAY 19 LIMIT 16,033.03 1403 18 PAY 19 LEVY 16,033.03 1404 FY 2020 EARLY CHILD FAMILY ADJUST = ((1401)-(1402)) = 116.53	1703 TOTAL DEBT SERV ADJUST VOTER APPROVED = (1701)+(1702) =
1339 TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT=(1335)+(1336) + (1337)+(1338) =	1405 FY 2018 HOME VISITING FINAL ADJUSTMENT (FROM FY 2018 HOME VISITING AID REPORT, LINE 8)	1704 REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763) X -1 = 22,139.02-
GENERAL FUND ADJUSTMENT SUMMARY	1406 16 PAY 17 LIMIT 363.93 1407 16 PAY 17 LEVY 363.93 1408 FY 2018 HOME VISIT ADJUSTMENT = ((1405)-(1407)) = 11.90-	1705 OTHER ADJUST (MEMO) NON-VOTER APPROVED
1340 GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(1024)+(1040)+(1048) +(1056)+(1063)+(1073) +(1110)+(1124)+(1131) +(1138)+(1144)+(1327)	FY 2018 SCHOOL-AGE CARE	1706 TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1704)+(1705) + (1710)+(1717)+(1728)= 13,104.43-
	1409 FY 2018 AUTHORITY (FROM UFARS EXPENDITURES)	FY 2020 LTFM DEBT LEVY ADJUST
		1707 FY 2020 EST LTFM DEBT LEVY AUTHORITY (FROM WEB SITE FY 19 RPT, LINE 59) 232,464.64

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FY 2020 LTFM DEBT LEVY ADJUST (CONT)		OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS	CERTIFIED LEVY RATIO BY FUND
1708	18 PAY 19 LIMIT	223,013.00	2011 GENERAL (2006)/(2010) .78887596
1709	18 PAY 19 LEVY	223,013.00	2012 COM SER (2007)/(2010) .03987537
1710	FY 2020 LTFM DEBT LEVY ADJ =(1707)-(1708)=	9,451.64	2013 GEN DBT (2008)/(2010) .17124867
			2014 PEB DBT (2009)/(2010)
			2015 TOTAL 1.00000000
FY 2019 LTFM DEBT LEVY ADJUST			ABATEMENT AID BY FUND (FROM PART III OF FY 2020 ABATEMENT AID REPORT)
1711	FY 2019 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 18 RPT, LINE 59)	232,032.69	2016 GENERAL
1712	17 PAY 18 LIMIT	232,416.44	2017 COMMUNITY SERVICE
1713	17 PAY 18 LEVY	232,416.44	2018 GENERAL DEBT SERVICE
1714	TOTAL ADJUSTMENT ADJ =(1711)-(1712)=	383.75-	2019 TOTAL
1715	18 PAY 19 ADJ LIMIT	.25-	2020 EST FY 2020 ABATEMENT AID PRORATION FACTOR 1.00000000
1716	18 PAY 19 ADJ LEVY	.25-	PRORATED ABATEMENT AID BY FUND
1717	FY 2019 LTFM DEBT LEVY ADJ =(1714)-(1715)=	383.50-	2021 GENERAL (2020)X(2016)
			2022 COM SER (2020)X(2017)
			2023 GEN DBT (2020)X(2018)
			2024 TOTAL
FY 2018 LTFM DEBT LEVY ADJUST		INITIAL ABATEMENT LEVY ADJUSTMENT	INITIAL ABATE LEVY ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)
1718	FY 2018 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 17 RPT, LINE 59)	282,604.72	2025 GENERAL=(2004)-(2024)- (2026)-(2027)-(2028)=
1719	16 PAY 17 LIMIT	284,793.29	2026 COM SER [(2004)X (2012)]-(2022) =
1720	16 PAY 17 LEVY	284,793.29	INITIAL ABATE ADJUST BY FUND (CONT) (ZERO IF NO LEVY AUTHORITY IN FUND)
1721	TOTAL ADJUSTMENT ADJ =(1718)-(1719)=	2,188.57-	2027 GDS DBT [(2004)X (2013)]-(2023) =
1722	17 PAY 18 ADJ LIMIT	266.59	2028 PEB DBT [(2004)X (2014)] =
1723	17 PAY 18 ADJ LEVY	266.59	2005 TOTAL = (2004)-(2024)
1724	18 PAY 19 ADJ LIMIT	2,421.61-	ABATEMENT INTEREST ADJUSTMENT
1725	18 PAY 19 ADJ LEVY	2,421.61-	2029 ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2018
1726	FY 2018 DEBT LIMIT ADJUST = (1722)+(1724) =	2,155.02-	
1727	FY 2018 DEBT LEVY ADJUST = (1723)+(1725) =	2,155.02-	
1728	FY 2018 LTFM DEBT LEVY ADJ =(1721)-(1726)=	33.55-	
			2006 GENERAL 1,211,992.74
			2007 COMMUNITY SERVICE 61,262.69
			2008 GENERAL DEBT SERVICE 263,098.59
			2009 OPEB DEBT SERVICE
			2010 TOTAL 1,536,354.02

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ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)	CARRY-OVER ABATEMENT LIMIT (CONT)	TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST
2030 GENERAL = (2029) -(2031) -(2032)-(2033) =	2053 COM SER=(2045)-(2049) OR MEMO	GENERAL FUND INITIAL LEVY SUMMARY
2031 COM SER (2029)X(2012)	2054 GEN DBT=(2046)-(2050) OR MEMO	3001 GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (566)+(1340) =
2032 GEN DBT (2029)X(2013)	2055 PEB DBT=(2047)-(2051) OR MEMO	
2033 PEB DBT (2029)X(2014)	2056 TOTAL	
2029 TOTAL		
	ADVANCE ABATEMENT LEVY ADJUSTMENT	3002 GENERAL RMV OTHER JOBZ EXEMPT = (567)+(1341) = 527,073.33
FY 2018 ABATEMENT AID ADJUSTMENT (ZERO IF NO LEVY AUTHORITY IN FUND)	2057 SCHOOL TAXES ABATED IN 1ST 6 MO OF 2019 688,474.69-	3003 GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (568)+(1342) =
2034 GENERAL	2058 SCHOOL TAXES ADDED IN 1ST 6 MO OF 2019 660,307.82	3004 GENERAL NTC OTHER JOBZ EXEMPT +(570)+(1343)+(2039) +(2052)+(2070) = 887,446.60
2035 COMMUNITY SERVICE	2059 NET CHANGE IN SCHOOL TAXES (2057)+(2058) 28,166.87-	
2036 GEN DEBT	2060 TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1 X (2059)] 28,166.87	3005 TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (569)+(3001)+(3002) + (3003)+(3004) = 1,414,519.93
2037 PEB DEBT		COMMUNITY SERV INITIAL LEVY SUMMARY
2038 TOTAL		3006 TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (634)+(1417)+(2040) + (2053)+(2071) = 66,847.46
TOTAL REGULAR ABATEMENT LEVY ADJUST		
2039 GENERAL = (2025)+(2030)+(2034)=	ADVANCE ABATEMENT AUTHORITY BY FUND	
2040 COMMUNITY SERVICE = (2026)+(2031)+(2035)=	2061 GENERAL = (2060) -(2062)-(2063)-(2064) 22,220.17	
2041 GEN DEBT SERVICE = (2027)+(2032)+(2036)=	2062 COM SER (2060)X(2012) 1,123.16	
2042 OPEB DEBT SERVICE = (2028)+(2033)+(2037)=	2063 GEN DBT (2060)X(2013) 4,823.54	
2043 TOTAL	2064 PEB DBT (2060)X(2014) 2060 TOTAL 28,166.87	
CARRY-OVER ABATEMENT LEVY AUTHORITY	PREVIOUS ADVANCE ABATE LEVY (PAY 18 PREVIOUS ADVANCE PLUS PAY 18 ADVANCE LEVY)	GEN DEBT SERV INITIAL LEVY SUMMARY
PAY 19 REGULAR ABATEMENT LIMIT		3007 GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (815)+(1703)+(2041) + (2054)+(2072) =
2044 GENERAL	2065 GENERAL	
2045 COMMUNITY SERVICE	2066 COMMUNITY SERVICE	
2046 GENERAL DEBT SERVICE	2067 GENERAL DEBT SERVICE	
2047 OPEB DEBT SERVICE	2068 OPEB DEBT SERVICE 2069 TOTAL	
PAY 19 REGULAR ABATEMENT LEVY	ADVANCE ABATEMENT ADJUSTMENT BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)	3008 GEN DEBT SERVICE OTHER JOBZ NONEXEMPT = (816)+(1706)+(2041) + (2054)+(2072) = 224,803.29
2048 GENERAL	2070 GENERAL=(2060)-(2069)- (2071)-(2072)-(2073)= 22,220.17	
2049 COMMUNITY SERVICE	2071 COM SER (2062)-(2066) 1,123.16	
2050 GENERAL DEBT SERVICE	2072 GEN DBT (2063)-(2067) 4,823.54	
2051 OPEB DEBT SERVICE	2073 PEB DBT (2064)-(2068) 2074 TOTAL 28,166.87	3009 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3007)+(3008) = 224,803.29
CARRY-OVER ABATEMENT LEVY LIMIT (ZERO IF NO LEVY AUTHORITY IN FUND)		
2052 GENERAL=(2044)-(2048) OR MEMO		

OPEB/PENSION DEBT SERVICE INITIAL LEVY SUMMARY	POSITIVE OFFSETTING ADJUST (CONT)	NET OFFSETTING ADJUST (CONT)
3010 OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (903)+(1901)+(2042) + (2055)+(2073) =	3019 GEN NTC OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3004)]	3030 COM SERV NET OFFSET ADJ = (3020)+(3025) =
3011 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT =(908)+(1904)+(2042) + (2055)+(2073) =	3020 COM SERV POSITIVE OFFSET GTR 0 OR [0-(3006)]	POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL DEBT SERV FUND
3012 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3010)+(3011) =	3021 GEN RMV VOTER JOBZ EXEMPT NEGATIVE OFFSET	3031 GDS VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3007)]
OFFSETTING ADJUSTMENTS (COUNTY AUDITORS CANNOT SPREAD LEVIES BASED ON A NEGATIVE TAX RATE. TOTAL LEVY LIMITATIONS BY TRUTH IN TAXATION LEVY/FUND CATEGORY SHOWN ON PAGE 31 MUST BE ZERO OR GREATER.	3022 GEN RMV OTHER JOBZ EXEMPT NEGATIVE OFFSET	3032 GDS OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3008)]
OFFSET CARRIED FORWARD	3023 GEN NTC VOTER JOBZ EXEMPT NEGATIVE OFFSET	COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND
3013 GENERAL	3024 GEN NTC OTHER JOBZ EXEMPT NEGATIVE OFFSET	3033 GDS VOTER JOBZ NONEXEMPT NEGATIVE OFFSET
3014 GENERAL DEBT SERVICE	3025 COM SERV NEGATIVE OFFSET	3034 GDS OTH JOBZ NONEXEMPT NEGATIVE OFFSET
3015 OPEB/PENSION DEBT SERVICE		NET OFFSETTING ADJUSTMENTS IN GENERAL DEBT SERV FUND
POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS	NET OFFSETTING ADJUSTMENTS IN GEN AND COM SERV	3035 GDS VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3031)+(3033) =
3016 GEN RMV VOTER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3001)]	3026 GEN RMV VOTER JOBZ EXEMPT NET OFFSET ADJ = (3016)+(3021) =	3036 GDS OTH JOBZ NONEXEMPT NET OFFSET ADJ = (3032)+(3034) =
POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS (CONT)	3027 GEN RMV OTHER JOBZ EXEMPT NET OFFSET ADJ = (3017)+(3022) =	POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FND (CONT)
3017 GEN RMV OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3002)]	3028 GEN NTC VOTER JOBZ EXEMPT NET OFFSET ADJ = (3018)+(3023) =	3037 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3010)]
3018 GEN NTC VOTER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3003)]	3029 GEN NTC OTHER JOBZ EXEMPT NET OFFSET ADJ = (3019)+(3024) =	

POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	LEVY AFTER OFFSETS STARTING POINT FOR MAX EFFORT ADJUSTMENTS	TACONITE REFERENDUM DATA INFORMATION ONLY
3038 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3011)]	3500 GEN DEBT VOTER APPR 3501 GEN DEBT OTHER 224,803.29 3502 OPEB DEBT VOTER APPR 3503 OPEB DEBT OTHER 3504 GENERAL NTC VOTER 3505 GENERAL NTC OTHER 887,446.60 3506 COMMUNITY SERVICE 66,847.46	4001 1983-84 RESIDENT PU 4002 2011-12 RESIDENT PU 44 2018-19 RES PU (PRELI 1,086.25 57 2020-21 ADJ PU (EST) 1,136.80 4003 TACONITE REG REF PU =GTR (4001) OR (44)= 4004 2011 NET TAX CAPACITY 4005 TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4004) X 1.8% = FY 2021 TAC REG REF REV (PAY 01 REF LEVY REQ) 4006 REG FRONT END FORMULA = (4003) X \$175 = 4007 TAC REG REF REV = GTR 0 OR [(4006)-(4005)]= FY 2021 TAC ADD REF REV 4008 FY 13 REF REV ALLOW 4009 TAC REF ADD ALLOWANCE = (4008) + \$415 = 4010 ADD FRONT END FORMULA = (4002) X (4009) = 4011 TAC ADD BASE = GTR 0 OR [(4010)-(4005)] = 4012 TAC ADD REF REVENUE = (4011) X 22.5% = FY 2021 TAC TOTAL REF REV (JULY 2020 PAYMENT) 4013 TAC TOTAL REF REV = (4007) + (4012) = 4014 MAXIMUM EC RESERVE = (57) X \$25 = 4015 RSVD EARLY CHILDHOOD = LSR(4013)OR(4014)= FY 2019 TACONITE RECEIPTS (FEB 2019 & AUG 2019 PYMT) USED TO CALCULATE PAY 20 LEVY LIMITATION REDUCTION 4016 TAC POT 13.72 CENTS PER TON (INITIAL AMT) 4017 CITY/TWP REPLACEMENT NOT USED THIS YEAR
COLLECT NEGATIVE ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	MAXIMUM EFFORT LOAN AID	
3039 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NEGATIVE OFFSET	3507 ACT MAX EFF LOAN AID FOR FY 2018 (FUND 7) 3508 ACT MAX EFF LOAN AID FOR FY 19 (ALL FUNDS) 3509 ACT MAX EFF LOAN AID FOR FY 20 (ALL FUNDS) 3510 EST/ACT MAX EFF LOAN AID FY 21 (ALL FUNDS) 3511 PAY 18 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) = 3512 PAY 19 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) = 3513 REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2021 3514 BAL AVAIL END FY 2021 =(3507) + (3508) + (3509) + (3510) + (3511) + (3512) - (3513) = 3515 PLANNED LEVY REDUCTION ALL FUNDS FOR PAY 20 NOT GTR THAN BAL AVAI LEVY LIMITS ARE REDUCED IN THE FOLLOWING ORDER	
3040 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NEGATIVE OFFSET		
NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		
3041 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3037)+(3039) =		
3042 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NET OFFSET ADJ = (3038)+(3040) =		
NET NEGATIVE ADJUSTMENT BALANCE TO BE CARRIED FORWARD		
3043 GENERAL ADJUST BALANCE FORWARD = (3013)-(3026) -(3027)-(3028)-(3029) -(3030) =		
3044 GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3014)-(3035) -(3036)=		
3045 OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =ZERO-(3041) -(3042)=		
3046 TOTAL ADJUST BALANCE FORWARD =(3043) +(3044)+(3045)=		

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TAC RCPTS LVY REDUCT (CONT)	LEVY TACONTE ADJUST (CONT)	LEVY TACONTE ADJUST (CONT)
4018 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4028)	4034 REDUCED OTHER NTC FOR LIMITED LTFM LEVY	4058 CAP PROJ = -1 X (LSR OF (4039) OR (4057))=
4019 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET) AUG 2019 PYMTS MADE	4035 OTHER GENERAL RMV	4059 REMAINING REDUCTION = (4057)+(4058) =
4020 TAC POT RECEIPTS BASE = (4016) - (4017) - (4018) - (4019) =	4036 OP REFERENDUM (VOTER) 4037 = 50% OF (4036) =	4060 OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4042) OR (4059))=
4021 MINING 3.43 CENTS/TON	4038 CAP PROJ LIMIT(VOTER) 4039 = 50% OF (4038) =	4061 REMAINING REDUCTION = (4059)+(4060) =
4022 TAC RAILR GRANDFATHER	4040 NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS	4062 GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4045) OR (4061))=
4023 DEER RVR GRANDFATHER	4041 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS 4042 = 50% OF (4041) =	4063 TOTAL TACONITE LEVY LIMITATION ADJUST = (4046)+(4048)+(4050)+(4052)+(4054)+(4056)+(4058)+(4060)+(4062)=
4024 FY 2019 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM(4020) TO (4023)=	4043 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS	4064 CITY/TOWNSHIP DISTRIBUTION = (4025)+(4063) =
4025 MAX TAC REDUCT = 95% OF [(4024) + (4019)]	4044 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS 4045 = 50% OF (4044) =	FY 2021 LEVY, AID & REVENUE SUMMARY BY FUND CONTINUES ON PAGE 30
4026 TOTAL PAY 18 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION	4046 COM SERV = -1 X (LSR OF (4025) OR (4032))=	
4027 FY 2019 ELIG DIST TAC REPL AMT PLUS PAY 18 TAC LEVY ADJUSTMENT =(4024)+(4026)-(4019)	4047 REMAINING REDUCTION = (4025)+(4046) =	
4028 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 18 LEVY REPLACEMENT [NOT INCL IN (4024)]	4048 GEN OTH NTC = -1 X (LSR OF (4034) OR (4047))=	
4029 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 18 LEVY REPLACEMENT [NOT INCL IN (4024)]	4049 REMAINING REDUCTION = (4047)+(4048) =	
4030 FY 2019 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4024)]	4050 OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4040) OR (4049))=	
4031 FY 2019 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4024)]	4051 REMAINING REDUCTION = (4049)+(4050) =	
LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT	4052 GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4043) OR (4051))=	
4032 COMMUNITY SERVICE	4053 REMAINING REDUCTION = (4049)+(4052) =	
4033 OTHER GENERAL NTC	4054 GEN OTH RMV = -1 X (LSR OF (4035) OR (4053))=	
	4055 REMAINING REDUCTION = (4053)+(4054) =	
	4056 OPER REF = -1 X (LSR OF (4037) OR (4055))=	
	4057 REMAINING REDUCTION = (4055)+(4056) =	

FY 2021 LEVY, AID & REVENUE SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)		COMMUNITY SERVICE FUND	OPEB/PENSION DEBT SERVICE FUND (CONT
GENERAL FUND		5013 MAX EFFORT LOAN AID USED = -(3522) =	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 = -(3518)-(3519) =
5002 GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4054) = 527,073.33		5015 TOTAL COMM SERV FUND REVENUE = (5011) +(5012)+(5013)+(5014) 114,303.00	5027 TACONITE RECEIPTS = -(4050)-(4060) =
5003 GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003)+ (3028)+(3520)+(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)+(3516)+(4062)=	TOTAL, ALL FUNDS
5005 GENERAL NTC OTHER JOBZ EXEMPT = (3004)+ (3029)+(3521)+(4048)= 887,446.60		5017 GEN DEBT SERV OTHER JOBZ NONEXEMPT = (3008) (3036)+(3517)+(4052)= 224,803.29	5029 TOTAL LEVY LIMIT = (5006)+(5011) + (5018)+(5025) = 1,706,170.68
5006 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004)+(5005) = 1,414,519.93		5018 TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5016)+(5017) = 224,803.29	5030 TOTAL AID = (5007)+(5012) + (5019) = 11,466,418.81
5007 TOTAL GENERAL FUND AID = (332)+(338)+(343) + (349)+(365)+(390) +(408)+(493)+(2021)= 11,181,316.70		5019 TOTAL DEBT SERVICE FUND AID = (488)+ (779)+(798)+(2023) = 237,646.57	5031 TOTAL MAX EFFORT AID USED = (5008)+(5013) + (5020)+(5026) =
5008 MAX EFFORT LOAN AID USED = -(3520)-(3521) =		5020 MAX EFFORT LOAN AID USED =(3513)-(3516)-(3517)	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) = 13,172,589.49
5010 TOTAL GENERAL FUND REVENUE = (5006)+ (5007)+(5008)+(5009)= 12,595,836.63		5022 TOTAL DEBT SERVICE FUND REVENUE = (5018) +(5019)+(5020)+(5021) 462,449.86	
COMMUNITY SERVICE FUND		OPEB/PENSION DEBT SERVICE FUND	
5011 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006)+ (3030)+(3522)+(4046)= 66,847.46		5023 OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT =(3010)+ (3041)+(3518)+(4060)=	
5012 TOTAL COMMUNITY SERVICE FUND AID = (611)+(621)+(626) + (632)+(2022) = 47,455.54		5024 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT=(3011)+ (3042)+(3519)+(4050)=	

I. COMPUTATION OF 2019 PAYABLE 2020 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	528,941.75	1,868.42-	N/A			527,073.33
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	839,727.03	25,499.40	22,220.17			887,446.60
TOTAL GENERAL	1,368,668.78	23,630.98	22,220.17			1,414,519.93
COM SERV-EXEMP	65,619.67	104.63	1,123.16			66,847.46
DEBT-VOTER-NONEXEMP						
DEBT-OTHER-NONEXEMP	233,084.18	13,104.43-	4,823.54			224,803.29
TOTAL DEBT SERV	233,084.18	13,104.43-	4,823.54			224,803.29
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	1,667,372.63	10,631.18	28,166.87			1,706,170.68

II. COMPARISON OF 2018 PAYABLE 2019 LEVY LIMITATION WITH 2019 PAYABLE 2020 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2018 PAY 2019 LIMITATION	2019 PAY 2020 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,287,944.74	1,414,519.93	126,575.19	9.83
COMMUNITY SERVICE	65,528.42	66,847.46	1,319.04	2.01
GENERAL DEBT SERVICE	193,653.19	224,803.29	31,150.10	16.09
OPEB DEBT SERVICE				
TOTAL	1,547,126.35	1,706,170.68	159,044.33	10.28

III. COMPARISON OF 2018 PAYABLE 2019 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2019 PAYABLE 2020 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2018 PAY 2019 CERTIFIED LEVY + ADJUSTMENTS	2019 PAY 2020 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,287,944.74			
COMMUNITY SERVICE	65,528.42			
GENERAL DEBT SERVICE	193,653.19			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	1,547,126.35			

LINE #	LIMITATION COMPONENTS	2018 PAY 2019 LIMITATION	2018 PAY 2019 CERTIFIED LEVY	2019 PAY 2020 LIMITATION	2019 PAY 2020 PROPOSED LEVY	2019 PAY 2020 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT					
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	479,360.35	479,360.35	527,073.33	527,073.33	
(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	808,584.39	808,584.39	887,446.60	887,446.60	
(5011)	COMMUNITY SERV-NTC OTHER-EXEMPT	65,528.42	65,528.42	66,847.46	66,847.46	
(5016)	GENL DEBT-NTC VOTER-NONEXEMPT					*2
(5017)	GENL DEBT-NTC OTHER-NONEXEMPT	193,653.19	193,653.19	224,803.29	224,803.29	*2
(5023)	OPEB DEBT-NTC VOTER-NONEXEMPT					
(5024)	OPEB DEBT-NTC OTHER-NONEXEMPT					
SUBTOTALS BY FUND						
(5006)	GENERAL FUND	1,287,944.74	1,287,944.74	1,414,519.93	1,414,519.93	
(5011)	COMMUNITY SERVICES FUND	65,528.42	65,528.42	66,847.46	66,847.46	
(5018)	GENERAL DEBT SERVICE FUND	193,653.19	193,653.19	224,803.29	224,803.29	
(5025)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	479,360.35	479,360.35	527,073.33	527,073.33	
	NET TAX CAPACITY	1,067,766.00	1,067,766.00	1,179,097.35	1,179,097.35	
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED					
	OTHER	1,547,126.35	1,547,126.35	1,706,170.68	1,706,170.68	
TOTAL LEVY						
	TOTAL LEVY	1,547,126.35	1,547,126.35	1,706,170.68	1,706,170.68	
ALLOWABLE INCREASE						
	ALLOWABLE INCREASE AMOUNT					
	MAXIMUM ALLOWABLE CERTIFIED LEVY				1,706,170.68	

FOOTNOTES:

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

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

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

LINE #	LIMITATION COMPONENTS	2018 PAY 2019 LIMITATION	2018 PAY 2019 CERTIFIED LEVY	2019 PAY 2020 LIMITATION	2019 PAY 2020 PROPOSED LEVY	2019 PAY 2020 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:						
(319)	1ST TIER RMV REFER					*3
(320)	2ND TIER RMV REFER					*3
	3RD TIER RMV REFER			N/A	N/A	N/A
(321)	UNEQUALIZED RMV REFER					
(1024)	FY 2020 1ST TIER REF ADJUST					*3
(1040)	FY 2020 2ND TIER REF ADJUST					*3
(1048)	FY 2020 3RD TIER REF ADJUST					
(1056)	FY 2020 UNEQUAL REF ADJUST					
(1063)	FY 2020 TBRA ALLOC ADJUST					*3
(1073)	FY 2020 REF HOLD HARMLESS ADJ					
(1110)	FY 2018 1ST TIER REF ADJUST					
(1124)	FY 2018 2ND TIER REF ADJUST					
(1131)	FY 2018 3RD TIER REF ADJUST					
(1138)	FY 2018 UNEQUAL REF ADJUST					
(1144)	FY 2018 TBRA ALLOC ADJUST					
(1156)	FY 2018 REF HOLD HARMLESS ADJ					
(1327)	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:						
(316)	1ST TIER LOCAL OPTIONAL	N/A	N/A	113,676.71	113,676.71	*4
(248)	2ND TIER LOCAL OPTIONAL	252,475.33	252,475.33	277,222.59	277,222.59	*4
(251)	EQUITY	98,117.03	98,117.03	107,783.35	107,783.35	*4
(253)	TRANSITION	27,557.92	27,557.92	30,259.10	30,259.10	*4
	1ST TIER BOARD-APPR REFER	103,528.96	103,528.96	N/A	N/A	N/A
(1008)	FY 2020 LOCAL OPTIONAL ADJUST	1.01	1.01	10.28	10.28	*4
(1012)	FY 2020 EQUITY ADJUST	1,359.28	1,359.28	4.00	4.00	*4
(1016)	FY 2020 TRANSITION ADJUST	.11	.11	1.12	1.12	*4
(1032)	FY 2020 1ST TR BRD-APR REF ADJ	.41	.41	4.22	4.22	*4
(1065)	FY 2020 TBRA ALLOC ADJUST					
(1075)	FY 2020 REF HOLD HARMLESS ADJ					
(1089)	FY 2018 LOCATION EQUITY ADJ	1,985.45-	1,985.45-	999.98-	999.98-	
(1096)	FY 2018 EQUITY ADJUST	663.39-	663.39-	368.87-	368.87-	
(1103)	FY 2018 TRANSITION ADJUST	216.71-	216.71-	109.14-	109.14-	
(1117)	FY 2018 1ST TR BRD-APR REF ADJ	814.15-	814.15-	410.05-	410.05-	
(1150)	FY 2018 TBRA ALLOC ADJUST					
(1162)	FY 2018 REF HOLD HARMLESS ADJ					
(1331)	OTHER ADJ, GEN OTHER RMV					
(3027)	GENERAL OTH RMV NET OFFSET ADJ					
(4054)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER JOBZ EXEMPT	479,360.35	479,360.35	527,073.33	527,073.33	

*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING REFER EQUALIZATION AID.
*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 2020. FOR PAYABLE 2019 COLUMNS,
THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

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LINE #	LIMITATION COMPONENTS	2018 PAY 2019 LIMITATION	2018 PAY 2019 CERTIFIED LEVY	2019 PAY 2020 LIMITATION	2019 PAY 2020 PROPOSED LEVY	2019 PAY 2020 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED JOBZ EXEMPT:						
(552)	CAPITAL PROJECT REFERENDUM					
(1334)	OTHER NTC VOTER ADJ (MEMO)					
(3028)	NTC VOTER NET OFFSET ADJ					
(3520)	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	2018 PAY 2019 LIMITATION	2018 PAY 2019 CERTIFIED LEVY	2019 PAY 2020 LIMITATION	2019 PAY 2020 PROPOSED LEVY	2019 PAY 2020 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:						
INITIAL LEVIES:						
(242)	OPERATING CAPITAL	53,345.25	53,345.25	54,422.06	54,422.06	*4
(342)	ALT TEACHER COMP (Q COMP)					*5
(363)	ACHIEVEMENT & INTEGRATION			34,153.96	34,153.96	*6
(367)	FY 2020 REEMPLOYMENT INS	350.00	350.00			
(369)	SAFE SCHOOLS	40,723.20	40,723.20	40,924.80	40,924.80	
(372)	SAFE SCHOOLS INTERMEDIATE					
(375)	JUDGMENT					*7
(377)	ICE ARENA					
(389)	FY 2020 CAREER TECHNICAL	25,898.18	25,898.18	28,150.46	28,150.46	
(393)	FY 2019 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	82,936.00	82,936.00	75,313.00	75,313.00	
(494)	LT FACILITIES EQUAL					*5
(495)	LT FACILITIES UNEQUAL	429,856.00	429,856.00	431,984.00	431,984.00	
(505)	DISABLED ACCESS					
(549)	BUILDING/LAND LEASE	169,928.75	169,928.75	174,778.75	174,778.75	
(550)	COOP BUILDING REPAIR					
(551)	OTHER CAPITAL (MEMO)					
(554)	CONSOL/TRANSITION					
(555)	REORG OPERATING DEBT					
(556)	FY 2020 HEALTH BENEFITS					
(557)	ADDITIONAL RETIREMENT					
(558)	SEVERANCE					
(559)	ADMINISTRATIVE DISTRICT					
(560)	SWIMMING POOL					
(561)	TREE GROWTH					
(562)	CONSOL/RETIREMENT					
(563)	ECON DEV ABATEMENT					
(564)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER JOBZ EXEMPT	803,037.38	803,037.38	839,727.03	839,727.03	

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 2020. FOR PAYABLE 2019 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2018 PAY 2019 LIMITATION	2018 PAY 2019 CERTIFIED LEVY	2019 PAY 2020 LIMITATION	2019 PAY 2020 PROPOSED LEVY	2019 PAY 2020 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1004)	FY 2020 OPER CAPITAL ADJUST	198.51	198.51	2,016.29-	2,016.29-	*4
(1082)	FY 2018 OPER CAPITAL ADJUST	252.26	252.26	215.20	215.20	
(1166)	FY 2020 ALT TEACHER COMP ADJUST					*8
(1173)	FY 2018 ALT TEACHER COMP ADJUST					
(1177)	FY 2020 ACHIEVE & INTEG ADJUST			32,663.78	32,663.78	*6
(1184)	FY 2018 ACHIEVE & INTEG ADJUST					*6
(1189)	FY 2018 REEMPLOYMENT ADJUST	737.23	737.23	2,459.69	2,459.69	
(1194)	FY 2018 SAFE SCHOOLS ADJUST	2,482.92	2,482.92	472.32	472.32	
(1199)	FY 2018 SAFE SCHOOLS INTERM ADJ					
(1203)	FY 2018 CAREER TECHNICAL ADJUST	3,067.63	3,067.63	3,549.17	3,549.17	
(1207)	FY 2018 HEALTH BENEFITS ADJUST					
(1213)	FY 2018 ANNUAL OPEB ADJUST	7,623.32-	7,623.32-	4,122.65	4,122.65	
(1217)	FY 2020 LTFM EQUAL ADJUST					
(1221)	FY 2020 LTFM UNEQUAL ADJUST	2,437.99	2,437.99	16,720.00-	16,720.00-	
(1228)	FY 2019 LTFM EQUAL ADJUST					
(1235)	FY 2019 LTFM UNEQUAL ADJUST	5,923.05	5,923.05	697.00	697.00	
(1246)	FY 2018 LTFM EQUAL ADJUST					
(1257)	FY 2018 LTFM UNEQUAL ADJUST	485.99	485.99	56.53	56.53	
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER JOBZ EXEMPT	7,962.26	7,962.26	25,500.05	25,500.05	

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 2020. FOR PAYABLE 2019 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2018 PAY 2019 LIMITATION	2018 PAY 2019 CERTIFIED LEVY	2019 PAY 2020 LIMITATION	2019 PAY 2020 PROPOSED LEVY	2019 PAY 2020 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1319)	PAY 17 LEASE ADJUST	2,415.25-	2,415.25-	.65-	.65-	
(1320)	LEASE LEVY ADJ (MEMO)					
(1321)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY 2021 FAC & EQUIP BOND ADJUST					
(1323)	ECON DEV ABATE ADJUST					
(1324)	DEBT SURPLUS ADJUST					
(1339)	OTHER GENERAL ADJUST					
(2039)	ABATEMENT ADJUSTMENT					*11
(2052)	CARRY-OVER ABATEMENT ADJUST					*12
(2070)	ADVANCE ABATEMENT ADJUST			22,220.17	22,220.17	*13
(3029)	GENERAL OTH NTC NET OFFSET ADJ					
(3521)	GEN OTH NTC MAX EFFORT ADJ					
(4048)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER JOBZ EXEMPT	2,415.25-	2,415.25-	22,219.52	22,219.52	
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 35 GENERAL NTC OTHER JOBZ EXEMPT	803,037.38	803,037.38	839,727.03	839,727.03	
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 36 GENERAL NTC OTHER JOBZ EXEMPT	7,962.26	7,962.26	25,500.05	25,500.05	
(5005)	TOTAL GENERAL - NTC OTHER JOBZ EXEMPT	808,584.39	808,584.39	887,446.60	887,446.60	

FOOTNOTES:

- *11 PAY 2021 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
 - *12 PAY 2021 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 - *13 PAY 2021 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 2020. FOR PAYABLE 2019 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2018 PAY 2019 LIMITATION	2018 PAY 2019 CERTIFIED LEVY	2019 PAY 2020 LIMITATION	2019 PAY 2020 PROPOSED LEVY	2019 PAY 2020 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	16,033.03	16,033.03	16,101.23	16,101.23	*15
(625)	HOME VISITING	376.14	376.14	369.83	369.83	
(627)	ADULTS W/ DISABILITIES					
(631)	SCHOOL-AGE CARE					*15
(633)	OTHER COMM ED (MEMO)					
(1404)	FY 2020 EARLY CHILD FAMILY ADJ	29.36-	29.36-	116.53	116.53	
(1405)	FY 2018 HOME VISITING ADJUST	N/A	N/A	11.90-	11.90-	
(1412)	FY 2018 SCHOOL-AGE CARE ADJUST					
(1413)	ADULTS W/ DISABILITIES ADJUST					
(1416)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT					*11
(2053)	CARRY-OVER ABATEMENT ADJUST					*12
(2071)	ADVANCE ABATEMENT ADJUST			1,123.16	1,123.16	*13
(3030)	COM SERV NET OFFSET ADJUST					
(3522)	COM SERV MAX EFFORT ADJUST					
(4046)	COM SERV TACONITE ADJUST					
(5011)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	65,528.42	65,528.42	66,847.46	66,847.46	

FOOTNOTES:

- *11 PAY 2021 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- *12 PAY 2021 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *13 PAY 2021 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 2020. FOR PAYABLE 2019 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2018 PAY 2019 LIMITATION	2018 PAY 2019 CERTIFIED LEVY	2019 PAY 2020 LIMITATION	2019 PAY 2020 PROPOSED LEVY	2019 PAY 2020 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					
(3516)	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	223,013.00	223,013.00	233,084.18	233,084.18	*16
(1710)	FY 2020 LTFM DEBT SERV ADJ	.25-	.25-	9,451.64	9,451.64	
(1717)	FY 2019 LTFM DEBT SERV ADJ	2,421.61-	2,421.61-	383.50-	383.50-	
(1728)	FY 2018 LTFM DEBT SERV ADJ	294.34-	294.34-	33.55-	33.55-	
(1704)	REDUCTION FOR DEBT EXCESS	26,643.61-	26,643.61-	22,139.02-	22,139.02-	
(1705)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*11,17
(2054)	CARRY OVER ABATEMENT					*12,17
(2072)	ADVANCE ABATE ADJUST			4,823.54	4,823.54	*13,17
(3036)	GDS OTH NET OFFSET ADJUST					
(3517)	GDS OTH MAX EFFORT ADJ					
(4052)	GDS OTH TACONITE ADJUST					
(5017)	TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT	193,653.19	193,653.19	224,803.29	224,803.29	*2

FOOTNOTES:

- *2 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- *11 PAY 2021 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 2021 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *13 PAY 2021 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 2020. FOR PAYABLE 2019 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2018 PAY 2019 LIMITATION	2018 PAY 2019 CERTIFIED LEVY	2019 PAY 2020 LIMITATION	2019 PAY 2020 PROPOSED LEVY	2019 PAY 2020 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					
(3518)	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					
(3519)	OPEB OTH MAX EFFORT ADJ					
(4050)	OPEB/PENSION DEBT TACONITE ADJUST					
(5024)	TOTAL OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT					

FOOTNOTES:

- *11 PAY 2021 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- *12 PAY 2021 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *13 PAY 2021 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 2020. FOR PAYABLE 2019 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

415 MANDATED REPORTING OF MALTREATMENT OF VULNERABLE ADULTS

Board Adopted: December 2019

[Note: This policy reflects the mandatory law regarding reporting maltreatment of vulnerable adults and is not discretionary in nature.]

I. PURPOSE

The purpose of this policy is to make clear the statutory requirements of school personnel to report suspected maltreatment of vulnerable adults.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to fully comply with Minn. Stat. § 626.557 requiring school personnel to report suspected maltreatment of vulnerable adults.
- B. A violation of this policy occurs when any school personnel fails to report suspected maltreatment of vulnerable adults when the school personnel has reason to believe that a vulnerable adult is being or has been maltreated, or has knowledge that a vulnerable adult has sustained a physical injury which is not reasonably explained.

III. DEFINITIONS

- A. “Mandated Reporters” means any school personnel who has reason to believe that a vulnerable adult is being or has been maltreated.
- B. “Maltreatment” means the neglect, abuse, or financial exploitation of a vulnerable adult.
- C. “Neglect” means the failure or omission by a caregiver to supply a vulnerable adult with care or services, including but not limited to, food, clothing, shelter, health care, or supervision which is: (1) reasonable and necessary to obtain or maintain the vulnerable adult’s physical or mental health or safety, considering the physical and mental capacity or dysfunction of the vulnerable adult; and (2) which is not the result of an accident or therapeutic conduct. Neglect also includes the absence or likelihood of absence of care or services, including but not limited to, food, clothing, shelter, health care, or supervision necessary to maintain the physical and mental health of the vulnerable adult which a reasonable person would deem essential to obtain or maintain the vulnerable adult’s health, safety, or comfort considering the physical or mental capacity or dysfunction of the vulnerable adult. Neglect does not include actions specifically excluded by Minn. Stat. § 626.5572, Subd. 17.
- D. “Abuse” means: (a) An act against a vulnerable adult that constitutes a violation

of, an attempt to violate, or aiding and abetting a violation of: (1) assault in the first through fifth degrees as defined in sections 609.221 to 609.224; (2) the use of drugs to injure or facilitate crime as defined in section 609.235; (3) the solicitation, inducement, and promotion of prostitution as defined in section 609.322; and (4) criminal sexual conduct in the first through fifth degrees as defined in sections 609.342 to 609.3451. A violation includes any action that meets the elements of the crime, regardless of whether there is a criminal proceeding or conviction. (b) Conduct which is not an accident or therapeutic conduct as defined in this section, which produces or could reasonably be expected to produce physical pain or injury or emotional distress including, but not limited to, the following: (1) hitting, slapping, kicking, pinching, biting, or corporal punishment of a vulnerable adult; (2) use of repeated or malicious oral, written, or gestured language toward a vulnerable adult or the treatment of a vulnerable adult which would be considered by a reasonable person to be disparaging, derogatory, humiliating, harassing, or threatening; (3) use of any aversive or deprivation procedure, unreasonable confinement, or involuntary seclusion, including the forced separation of the vulnerable adult from other persons against the will of the vulnerable adult or the legal representative of the vulnerable adult; and (4) use of any aversive or deprivation procedures for persons with developmental disabilities or related conditions not authorized under section 245.825. (c) Any sexual contact or penetration as defined in section 609.341, between a facility staff person or a person providing services in the facility and a resident, patient, or client of that facility. (d) The act of forcing, compelling, coercing, or enticing a vulnerable adult against the vulnerable adult's will to perform services for the advantage of another. Abuse does not include actions specifically excluded by Minn. Stat. § 626.5572, Subd. 2.

- E. "Financial Exploitation" means a breach of a fiduciary duty by an actor's unauthorized expenditure of funds entrusted to the actor for the benefit of the vulnerable adult or by an actor's failure to provide food, clothing, shelter, health care, therapeutic conduct or supervision, the failure of which results or is likely to result in detriment to the vulnerable adult. Financial exploitation also includes: the willful use, withholding or disposal of funds or property of a vulnerable adult; the obtaining of services for wrongful profit or advantage which results in detriment to the vulnerable adult; the acquisition of a vulnerable adult's funds or property through undue influence, harassment, duress, deception or fraud; and the use of force, coercion, or enticement to cause a vulnerable adult to perform services against the vulnerable adult's will for the profit or advantage of another.

- F. "Vulnerable Adult" means any person 18 years of age or older who: (1) is a resident or inpatient of a facility; (2) receives services required to be licensed under Minn. Stat. Ch. 245A, except as excluded under Minn. Stat. § 626.5572, Subd. 21(a)(2); (3) receives services from a licensed home care provider or person or organization that offers, provides, or arranges for personal care

assistance services under the medical assistance program; or (4) regardless of residence or type of service received possesses a physical or mental infirmity or other physical, mental, or emotional dysfunction that impairs the individual's ability to adequately provide the person's own care without assistance or supervision and, because of the dysfunction or infirmity and need for care or services, has an impaired ability to protect the individual's self from maltreatment.

- G. "Caregiver" means an individual or facility who has responsibility for the care of a vulnerable adult as a result of a family relationship, or who has assumed responsibility for all or a portion of the care of a vulnerable adult voluntarily, by contract, or by agreement.
- H. "School Personnel" means professional employees or their delegates of the school district engaged in providing health, educational, social, psychological, law enforcement, or other caretaking services of vulnerable adults.
- I. "Immediately" means as soon as possible, but no longer than 24 hours from the time initial knowledge that the incident occurred has been received.

IV. REPORTING PROCEDURES

- A. A mandated reporter as defined herein shall immediately report the suspected maltreatment to the common entry point responsible for receiving reports.
- B. Whenever a mandated reporter, as defined herein, knows or has reason to believe that an individual made an error in the provision of therapeutic conduct to a vulnerable adult which results in injury or harm, which reasonably requires the care of a physician, such information shall be reported immediately to the designated county agency. The mandated reporter also may report a belief that the error did not constitute neglect and why the error does not constitute neglect.
- C. The reporter shall to the extent possible identify the vulnerable adult, the caregiver, the nature and extent of the suspected maltreatment, any evidence of previous maltreatment, the name and address of the reporter, the time, date, and location of the incident, and any other information that the reporter believes might be helpful in investigating the suspected abuse or neglect. A mandated reporter may disclose *not public data* as defined under Minn. Stat. § 13.02 to the extent necessary to comply with the above reporting requirements.
- D. A person mandated to report suspected maltreatment of a vulnerable adult who negligently or intentionally fails to report is liable for damages caused by the failure. A negligent or intentional failure to report may result in discipline. A mandatory reporter who intentionally fails to make a report, who knowingly

provides false or misleading information in reporting, or who intentionally fails to provide all the material circumstances surrounding the reported incident may be guilty of a misdemeanor.

- E. Retaliation against a person who makes a good faith report under Minnesota law and this policy, or against vulnerable adult who is named in a report is prohibited.
- F. Any person who intentionally makes a false report under the provisions of applicable Minnesota law or this policy shall be liable in a civil suit for any actual damages suffered by the person or persons so reported and for any punitive damages set by the court or jury. The intentional making of a false report may result in discipline.

V. INVESTIGATION

The responsibility for investigating reports of suspected maltreatment of a vulnerable adult rests with the entity designated by the county for receiving reports.

VI. DISEMINATION OF POLICY AND TRAINING

- A. This policy shall appear in school personnel handbooks where appropriate.
- B. The school district will develop a method of discussing this policy with employees where appropriate.
- C. This policy shall be reviewed at least annually for compliance with state law.

Legal References: Minn. Stat. § 13.02 (Collection, Security, and Dissemination of Records; Definitions)
Minn. Stat. § 245.825 (Aversive and Deprivation Procedures; Licensed Facilities and Services)
Minn. Stat. §§ 609.221-609.224 (Assault)
Minn. Stat. § 609.234 (Crimes Against the Person)
Minn. Stat. § 609.235 (Use of Drugs to Injure or Facilitate Crime)
Minn. Stat. § 609.322 (Solicitation, Inducement, and Promotion of Prostitution; Sex Trafficking)
Minn. Stat. § 609.341 (Definitions)
Minn. Stat. §§ 609.342-609.3451 (Criminal Sexual Conduct)
Minn. Stat. § 626.557 (Reporting of Maltreatment of Vulnerable Adults)
Minn. Stat. § 626.5572 (Definitions)
In re Kleven, 736 N.W.2d 707 (Minn. App. 2007)

Cross References: MSBA/MASA Model Policy 103 (Complaints – Students, Employees, Parents, Other Persons)
MSBA/MASA Model Policy 211 (Criminal or Civil Action Against School District, School Board Member, Employee, or Student)
MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)

MSBA/MASA Model Policy 406 (Public and Private Personnel Data)
MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)

535 SERVICE ANIMALS IN SCHOOLS
Board Adopted: December 2019

I. PURPOSE

The purpose of this policy is to establish parameters for the use of service animals by students, employees, and visitors within school buildings and on school grounds.

II. GENERAL STATEMENT OF POLICY

Individuals with disabilities shall be permitted to bring their service animals into school buildings or on school grounds in accordance with, and subject to, this policy.

III. DEFINITIONS

A. Service Animal

A “service animal” is a dog (regardless of breed or size) or miniature horse that is individually trained to perform “work or tasks” for the benefit of an individual with a disability, including an individual with a physical, sensory, psychiatric, intellectual, or mental disability. Other species of animals, whether wild or domestic, trained or untrained, are not service animals. Service animals are working animals that perform valuable functions; they are not pets. The work or tasks performed by the service animal must be directly related to the individual’s disability. An animal accompanying an individual for the sole purpose of providing emotional support, therapy, comfort, or companionship is not a service animal.

B. Handler

A “handler” is an individual with a disability who uses a service animal. In the case of an individual who is unable to care for and supervise the service animal for reasons such as age or disability, “handler” means the person who cares for and supervises the animal on that individual’s behalf. School district personnel are not responsible for the care, supervision, or handling responsibilities of a service animal.

C. Work or Tasks

1. “Work or tasks” are those functions performed by a service animal.
2. Examples of “work or tasks” include, but are not limited to, assisting individuals who are blind or have low vision with navigation and other tasks, alerting individuals who are deaf or hard of hearing to the presence of people or sounds, providing non-violent protection or rescue work, pulling a wheelchair, assisting an individual during a seizure, alerting individuals to the presence of allergens, retrieving items such as medicine or the telephone, providing physical support and assistance with balance and stability to individuals with

mobility disabilities, and helping persons with psychiatric and neurological disabilities by preventing or interrupting impulsive or destructive behaviors.

3. The crime deterrent effects of an animal's presence and the provision of emotional support, well-being, comfort, or companionship are not "work or tasks" for the purposes of this policy.

D. Trainer

A "trainer" is a person who is training a service animal and is affiliated with a recognized training program for service animals.

IV. ACCESS TO PROGRAMS AND ACTIVITIES; PERMITTED INQUIRIES

- A. In general, handlers (i.e., individuals with disabilities or trainers) are permitted to be accompanied by their service animals in all areas of school district properties where members of the public, students, and employees are allowed to go. A handler has the right to be accompanied by a service animal whenever and to the same extent that the handler has the right: (a) to be present on school district property or in school district facilities; (b) to attend or participate in a school- sponsored event, activity, or program; or (c) to be transported in a vehicle that is operated by or on behalf of the school district.
- B. When an individual with a disability brings a service animal to a school district property, school district employees shall not ask about the nature or extent of a person's disability, but may make the following two inquiries to determine whether the animal qualifies as a service animal:
 1. Is the service animal required because of a disability; and
 2. What work or tasks is the service animal trained to perform.
- C. School district employees shall not make these inquiries of an individual with a disability bringing a service animal to school district property when it is readily apparent that an animal is trained to do work or perform tasks for an individual with a disability. However, school district employees may inquire whether the individual with a disability has completed and submitted the request form described in Part VI., below.
- D. An individual with a disability may not be required to provide documentation such as proof that the animal has been certified, trained, or licensed as a service animal.

V. REQUIREMENTS FOR ALL SERVICE ANIMALS

- A. The service animal must be required for the individual with a disability.

- B. The service animal must be individually trained to do work or tasks for the benefit of the individual with a disability.
- C. A service animal must have a harness, leash, or other tether, unless either the handler is unable, because of a disability, to use a harness, leash, or other tether, or the use of a harness, leash, or other tether would interfere with the service animal's safe, effective performance of work or tasks, in which case, the service animal must be otherwise under the handler's control (e.g., voice control, signals, or other effective means).
- D. The service animal must be housebroken.
- E. The service animal must be under the control of its handler at all times. The handler is responsible for the care and supervision of a service animal, including walking the service animal, feeding the service animal, grooming the service animal, providing veterinary care to the service animal, and responding to the service animal's need to relieve itself, including the proper disposal of the service animal's waste.
- F. The school district is not responsible for providing a staff member to walk the service animal or to provide any other care or assistance to the animal.
- G. In the case of a student who is unable to care for and/or supervise his or her service animal, the student's parent/guardian is responsible for arranging for such care and supervision. In the case of an employee or other individual who is unable to care for and/or supervise his or her service animal, the employee or other individual's authorized representative is responsible for arranging for a service animal's care and supervision.
- H. The service animal must be properly licensed and vaccinated in accordance with applicable state laws and local ordinances.

VI. REQUESTING THE USE OF A SERVICE ANIMAL AT SCHOOL

- A. Students with a disability seeking to be accompanied by a service animal are requested to submit the Approval Request Form to the building principal of the school the student attends. The principal will notify the superintendent or the administrator designated with responsibility to address such requests. School district employees seeking to be accompanied by a service animal are requested to submit the Approval Request Form to the superintendent or the administrator designated with responsibility to address such requests.
- B. Students or employees seeking to bring a service animal onto district premises are requested to identify whether the need for the service animal is required because of a disability and to describe the work or tasks that the service animal is trained to perform.

- C. The owner of the service animal shall provide written evidence that the service animal has received all vaccinations required by state law or local ordinance.

VII. REMOVAL OR EXCLUSION OF A SERVICE ANIMAL

- A. A school official may require a handler to remove a service animal from school district property, a school building, or a school-sponsored program or activity, if:
 - 1. Any of the requirements described in Part V., above, are not met.
 - 2. The service animal is out of control and/or the handler does not effectively control the animal's behavior;
 - 3. The presence of the service animal would fundamentally alter the nature of a service, program or activity; or
 - 4. The service animal behaves in a way that poses a direct threat to the health or safety of others, has a history of such behavior, or otherwise poses a significant health or safety risk to others that cannot be eliminated by reasonable accommodations.
- B. If the service animal is properly excluded, the school district shall give the individual with a disability the opportunity to participate in the service, program, or activity without the service animal, unless such individual has violated a law or school rule or regulation that would warrant the removal of the individual.

VIII. ADDITIONAL LIMITATIONS FOR MINIATURE HORSES

In assessing whether a miniature horse may be permitted in a school building or on school grounds as a service animal, the following factors shall be considered:

- A. The type, size, and weight of the miniature horse and whether the facility can accommodate these features;
- B. Whether the handler has sufficient control of the miniature horse;
- C. Whether the miniature horse is housebroken; and
- D. Whether the miniature horse's presence in a specific building or on school grounds compromises legitimate health and safety requirements.

IX. ALLERGIES; FEAR OF ANIMALS

If a student or employee notifies the school district that he or she is allergic to a service animal, the school district will balance the rights of the individuals involved. In general, allergies that are not life threatening are not a valid reason for prohibiting the presence of a

service animal. Fear of animals is generally not a valid reason for prohibiting the presence of a service animal.

X. NON-SERVICE ANIMALS FOR STUDENTS WITH INDIVIDUALIZED EDUCATION PROGRAMS (IEPS) OR SECTION 504 PLANS

If a special education student or a student with a Section 504 plan seeks to bring an animal onto school property that is not a service animal, the request shall be referred to the student’s IEP team or Section 504 team, as appropriate, to determine whether the animal is necessary for the student to receive a free appropriate public education (FAPE) or, in the case of a Section 504 student, to reasonably accommodate the student’s access to the school district’s programs and activities.

XI. NON-SERVICE ANIMAL AS AN ACCOMMODATION FOR EMPLOYEES

If an employee seeks to bring an animal onto school property that is not a service animal, the request shall be referred to the superintendent or the administrator designated to handle such requests. A school district employee who is a qualified individual with a disability will be allowed to bring such animal onto school property when it is determined that such use is required to enable the employee to perform the essential functions of his or her position or to enjoy the benefits of employment in a manner comparable to those similarly situated non-disabled employees.

XII. LIABILITY

- A. The owner of the service animal is responsible for any harm or injury to an individual and for any property damage caused by the service animal while on school district property.
- B. An individual who, directly or indirectly through statements or conduct, intentionally misrepresents an animal in that person’s possession as a service animal may be subject to criminal liability.

Legal References: Section 504 of the Rehabilitation Act of 1973
28 C.F.R. § 35.104, 28 C.F.R. § 35.130(b)(7), and 28 C.F.R. § 35.136 (ADA Regulations)
20 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education Act)
Minn. Stat. § 256C.02 (Public Accommodations for Persons with Disabilities)
Minn. Stat. § 363A.19 (Discrimination Against Blind, Deaf, or Other Persons with Physical or Sensory Disabilities Prohibited)
Minn. Stat. § 609.226 (Harm Caused by Dog)
Minn. Stat. § 609.833 (Misrepresentation of Service Animal)

Cross References: MSBA/MASA Policy 402 (Disability Nondiscrimination Policy)
MSBA/MASA Policy 521 (Student Disability Nondiscrimination)

APPROVAL REQUEST FORM FOR USE OF A SERVICE ANIMAL

Please turn in your request to the Building Principal

Student/Employee Name: _____ Date: _____

Parent or authorized representative name(s) and contact information (*please include email, phone number, and address*): _____

Building: _____

Type of service animal: _____

Name of service animal: _____ Name of handler: _____

Is the service animal required because of a disability?: _____

What work or tasks is the service animal trained to perform: _____

Checklist for Completion of Form

Attached is documentation that the service animal is:

____ Properly licensed

____ Properly and currently vaccinated

I have read and understand the School District's policy regarding service animals and will abide by the terms of the policy.

I understand that if my service animal: is out of control and/or the animal's handler does not effectively control the animal's behavior; is not housebroken or the animal's presence or behavior fundamentally interferes in the functions of the School District; or behaves in a way that poses a direct threat to the health or safety of others, has a history of such behavior, or otherwise poses a direct threat to the health and safety of others that cannot be eliminated by reasonable modifications, the School District has the discretion to exclude or remove my service animal from its property.

I agree to be responsible for any and all damage to School District property, personal property, and any injuries to individuals caused by my service animal. I agree to indemnify, defend, and hold harmless the School District, its school board members, administrators, employees, and agents, from and against any and all claims, actions, suits, judgments, and demands brought by any party arising on account of, or in connection with, any activity of or damage caused by my service animal.

Parent/Guardian Signature: _____ Date: _____

Employee Signature: _____ Date: _____

Approved: Denied: Principal Signature: _____ Date: _____

Approved: Denied: Superintendent Signature: _____ Date: _____

Note: This Registration/Agreement is valid until the end of the current school year. It must be renewed prior to the start of each subsequent school year or whenever a different service animal will be used.