

Independent School District #361

Koochiching County

International Falls, MN

Mission Statement: In partnership with parents and the community, the International Falls School District will prepare every student to become a productive citizen by developing their maximum potential within a safe climate of mutual respect and trust.

AGENDA
SPECIAL MEETING OF THE BOARD OF EDUCATION
Monday, June 5, 2017
FHS Library - 6:00 PM

PRELIMINARIES:

1. CALL TO ORDER

2. ROLL CALL

Michelle Hebner ____	Terry Murray ____
Michael Holden ____	Ted Saxton ____
Toni Korpi ____	Roxanne Skogstad-Ditsch ____
Heather McBride ____	Kevin Grover ____

3. PLEDGE OF ALLEGIANCE

4. PREVIEW & APPROVAL OF AGENDA

Approve the agenda as presented. moved _____, second _____ carried/failed

NEW BUSINESS:

Consent Agenda:

Moved by _____, seconded by _____, to approve the consent agenda as presented. Motion carried/failed by a _____ vote.

1. Approve the hire of Leah DeLack as 1.0 FTE Secondary Art Teacher for the 2017-2018 school year. 2
2. Approve the hire of Tylyn Nault as 1.0 FTE Elementary Education Teacher for the 2017-2018 school year. 3

Information and Discussion:

1. Receive an update on Bronco Arena 4
2. Discussion regarding the upcoming November election to request voter approval to renew and increase the the current Operating Referendum. 6

ADJOURNMENT

CONTRACT FOR INDEPENDENT SCHOOL DISTRICT #361

The School Board of Independent School District No. 361 of the State of Minnesota, International Falls, Minnesota, enters into this agreement, pursuant to M.S.125.12 as amended, with Leah DeLack a legally qualified and licensed teacher who agrees to teach in the public schools of said district as a Secondary Art Teacher for the school year 2017 to 2018.

The following provisions shall apply and are part of this contract:

- 1. Basic Services: Said teacher shall faithfully perform the services of the above position as prescribed by the school board or its designated representative, whether or not such services are specifically described in this contract, abide by the rules and regulations as established by the school board and State Board of Education, and any additions or amendments thereto, for the annual salary indicated below, and agrees to teach in the schools of said district as assigned in such grades or subjects for which the teacher has the necessary license.
2. Duration: This contract is subject to the provisions of M.S.125.12 as amended and to all laws, rules and regulations of the State of Minnesota relevant to qualification, licensure, employment, termination and discharge for cause of teachers. Thereafter this contract shall remain in full force and effect except if modified by mutual consent of the school board and the teacher or unless terminated as provided by law, or by written resignation pursuant to M.S.125.12.
3. Duty Year: The teacher's duty year and vacation days shall be as adopted by the school board, and the teacher agrees to teach on those legal holidays on which the school is authorized to conduct school if the school board so determines. In the event a duty day is lost due to any emergency, the teacher agrees to perform duties on such other day in lieu thereof as determined by the school board.
4. Additional Services: The school board, or its designated representative, may assign the teacher to extracurricular, co-curricular, or other assignments, subject to established compensation for such services which exceed the services authorized in paragraph 1. Said extracurricular, cocurricular or other assignments may be described in paragraph 6 of this contract or by letter of assignment, together with a recitation of the compensation, if any, to be paid for said assignment. The school board, or its designated representative, may make any additions or amendments during the duty year as shall be necessary. Said extracurricular, cocurricular, or other assignments and compensation, if any, for such assignment shall not become a part of the teacher's Continuing Contract rights unless the words "continuing contract" are recorded immediately following the assignment.
5. Reference: This contract shall be subject to the agreement between the school district and the EM Local 331 and the provisions of the Public Employment Labor Relations Act as amended.
6. Special Provisions:
7. In consideration thereof, the school board agrees to pay said teacher the following annual salary:

\$38,931 1.0 FTE Secondary Art Teacher

Such salary shall be paid as authorized and in such installments during the term of the year as provided by the Master Agreement. This contract shall be effective only after it has been authorized by the school board in appropriate action, recorded in its minutes, and executed by the parties.

IN WITNESS THEREOF, I have subscribed my signature this 23rd day of May 2017

TEACHER

IN WITNESS THEREOF, we have subscribed our signatures this ___ day of May 2017

INDEPENDENT SCHOOL DISTRICT NO. 361

CHAIRMAN

CLERK

TEACHER CONTRACT FOR MINNESOTA PUBLIC SCHOOL DISTRICTS

The School Board of Independent School District No. 361 of the State of Minnesota, International Falls, Minnesota, enters into this Contract, pursuant to M.S. 122A.40, as amended, with Tylyn R. Nault, a legally qualified licensed teacher who agrees to teach in the public schools of said District as Elementary Education Teacher for the school year 2017 to 2018.

The following provisions shall apply and are a part of this Contract:

- 1. Basic Services: Said teacher shall faithfully perform the services prescribed by the School Board, or its designated representative(s), whether or not such services are specifically described in this Contract, abide by the rules and regulations as established by the School Board and the State of Minnesota, and any additions or amendments thereto, for the annual salary indicated below, and agrees to teach for the School District as assigned in such grades or subjects for which the teacher has the necessary license.
2. Duration: This Contract is subject to the provisions of M.S. 122A.40, as amended, and to all laws, rules, and regulations of the State of Minnesota relevant to qualification, licensure, employment, termination, and discharge of teachers for cause.
3. Duty Year: The teacher's duty year and vacation days shall be as adopted by the School Board, and the teacher agrees to teach on those legal holidays on which the School Board is authorized to conduct school if the School Board so determines.
4. Additional Services: The School Board, or its designated representative(s), may assign the teacher to extra-curricular, co-curricular, or other assignments, subject to established compensation for such services which exceed the services authorized in paragraph 1.
5. Reference: This Contract shall be subject to the agreement between the School District and the exclusive representative, if any, and the provisions of the Public Employment Labor Relations Act, as amended.
6. Special Provisions: [insert any other contractual provisions].

In addition, said teacher agrees to perform the following additional services for the additional salary indicated.

Table with 2 columns: Additional Service, Additional Compensation. Rows 1, 2, 3 with blank lines for input.

- 7. In consideration thereof, the School Board agrees to pay said teacher the following annual salary:
\$ 38,931.00 For basic services
\$ For additional services as set forth in paragraph 6.
\$ 38,931.00 Total salary, exclusive of fringe benefits

Such salary shall be paid as authorized and in such installments during the term of the year as may be determined by appropriate School Board regulation. This Contract shall be effective only after it has been authorized by the School Board in appropriate action, recorded in its minutes, and executed by the parties.

IN WITNESS WHEREOF, I have subscribed my signature this 24 day of May, 2017.

Tylyn R. Nault
Teacher

IN WITNESS WHEREOF, we have subscribed our signatures this ___ day of ___, 20__.

School Board Chair

School Board Clerk



ACUREN

RADIOGRAPHIC EXAMINATION REPORT

Acuren Inspection, Inc.
 4566 Abrahamson Road
 Duluth, Minnesota 55811
 Phone: 218.722.5555

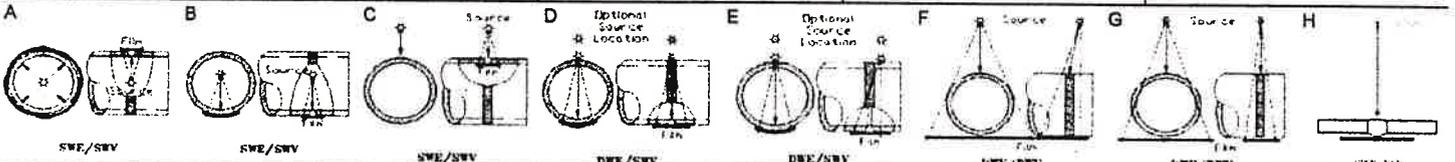
www.acuren.com
 NDT, Inspection and Engineering

DUL17602

Page 1 of 2

CUSTOMER: ISD 361		ACUREN SERVICE CALL #: 556348	DATE: 05/16/2017
LOCATION/ADDRESS: 1515 11th St. International Falls, MN		CUSTOMER CONTACT: Tom Holt	
PART # / DRAWING #: Cooling Lines		CUSTOMER PO #:	CUSTOMER WO #:
ITEM DESCRIPTION: 1/8" Thick Slab Cooling Lines		STAGE OF MANUFACTURE: Final	SURFACE CONDITION:

NDE PROCEDURE	REV.	SPECIFICATION/CODE	REV./EDITION	ACCEPTANCE PROCEDURE / STANDARD:	PARTS INSPECTED:	ACCEPTED:	REJECTED:
RT-5	5	Tangential RAD for Piping		Customer Information	47	NA	NA
Material and Thickness:		Carbon Steel .135 in. A		in. B	in. C		in. D
Diameter: (inches)		1.25 A		B	C		D
Rein. Thickness: (inches)		NA A		B	C		D
Distance: (inches)		SOD: 15 OFD: 1.25 A		SOD: OFD: B SOD: OFD: C SOD: OFD: D			
Exposure Time (H:M:S)		00:00:30 A		B	C		D
IQI Amount / Type / Material:		NA NA Mat: NA A		Mat: B Mat: C Mat: D			
IQI Size / Location:		Size: NA A		Size: B Size: C Size: D			
Shim Thickness & Material:		NA A		B	C		D
Number of Exposures:		1 A		B	C		D
Markers: Number or Spacing:		NA A		B	C		D
Focal Spot µg		0.124 in. 0.0103 µg A		in. µg B in. µg C in. µg D			
Screens: (inches)		Front: .001 Rear: .001 A		Front: Rear: B Front: Rear: C Front: Rear: D			
Film Loading / Brand / Type:		Single Fuji 80 A		B	C		D
Film Process: (Manual)		Time: 5 Temp: 66 °F A		Time: Temp: °F B Time: Temp: °F C Time: Temp: °F D			
Shot Configuration:		G - DWE/DWV A		B	C		D



SOURCE:	<input checked="" type="checkbox"/> Ir <input type="checkbox"/> Co <input type="checkbox"/> Se <input type="checkbox"/> X-Ray	CI 94	KV NA	ma NA	DENSITOMETER MODEL #: X-Rite 301	DENSITOMETER SERIAL #: 027104	CAL. DUE DATE: 08/01/2017
C - Crack	CP - Cluster Porosity	IP - Insufficient Penetration	EU - External Undercut	S - Surface	IFD - IF Due to Cold Lap		
SL - Slag	P - Porosity/Gas Pocket	IF - Insufficient Fusion	IU - Internal Undercut	IPD - IP Due to High/Low	FA - Film Artifact		
T - Tungsten	HB - Hollow Bead	EP - Excessive Penetration	IC - Internal Concavity	BT - Burn Through			

Weld/Component	View	Technique	Density		Accept / Reject	List Indications	Welder ID - Other ID Remarks
			IQI/Base	Weld			
Tube 1		A			Info. Only	28% remaining	
Tube 2		A			Info. Only	5%-25% , 50% remaining	
Tube 3		A			Info. Only	42% remaining	
Tube 4		A			Info. Only	28%, 42% remaining	
Tube 5		A			Info. Only	28% remaining	
Tube 6		A			Info. Only	57% remaining	
Tube 7		A			Info. Only	no corrosion measured	
Tube 8		A			Info. Only	57% remaining	
Tube 9		A			Info. Only	71% remaining	
Tube 10		A			Info. Only	35% remaining	
Tube 11		A			Info. Only	71% remaining	
Tube 12		A			Info. Only	no corrosion measured	

Additional Pages

Comments: _____ Per Diem: _____ Assistant Tech Name (Print): M. Drong

of Film & Size: 18: 7" X 17" Total # of Welds: 47 No. on Job: 2 Travel if Applicable: _____ Hours Worked: _____ Total Hours: _____

CLIENT REPRESENTATIVE _____ ACUREN INSPECTOR E. Trnka *E. Trnka* 05/16/2017 LVII

Print Name / Signature _____ Date _____ PEER REVIEW (IF APPLICABLE): _____

The Client Representative who receives this report is responsible for verifying that the acceptance standard listed in the report is correct, confirming that all radiographs listed in the report have been received by Client and promptly notifying Acuren of any issues with this report and/or the work summarized herein. The owner is responsible for the permanent custody of all radiographs and the final disposition of all items inspected.

This document and all services and/or products provided in connection with this document and all future sales are subject to and shall be governed by the 'Acuren Standard Service Terms' in effect when the services and/or products are ordered. THOSE TERMS ARE AVAILABLE AT WWW.ACUREN.COM/SERVICETERMS, ARE EXPRESSLY INCORPORATED BY REFERENCE INTO THIS DOCUMENT AND SHALL SUPERSEDE ANY CONFLICTING TERMS IN ANY OTHER DOCUMENT (EXCEPT WHERE EXPRESSLY AGREED OTHERWISE IN THAT OTHER DOCUMENT).



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RADIOGRAPHIC EXAMINATION CONTINUATION SHEET

Page 2 of 2

CUSTOMER: ISD 361		ACUREN SERVICE CALL #: 556348	DATE: 05/16/2017
LOCATION/ADDRESS: 1515 11th St. International Falls, MN		CUSTOMER CONTACT: Tom Holt	
PART # / DRAWING #: Cooling Lines		CUSTOMER PO #:	CUSTOMER WO #:
ITEM DESCRIPTION: 1/8" Thick Slab Cooling Lines		STAGE OF MANUFACTURE: Final	SURFACE CONDITION:

C - Crack	CP - Cluster Porosity	IP - Insufficient Penetration	EU - External Undercut	S - Surface	IFD - IF Due to Cold Lap
SL - Slag	P - Porosity/Gas Pocket	IF - Insufficient Fusion	IU - Internal Undercut	IPD - IP Due to High/Low	FA - Film Artifact
T - Tungsten	HB - Hollow Bead	EP - Excessive Penetration	IC - Internal Concavity	BT - Burn Through	

Weld/Component	View	Technique	Density		Accept / Reject	List Indications	Welder ID - Other ID Remarks
			IQI/Base	Weld			
Tube 13		A			Info. Only	no corrosion measured	
Tube 14		A			Info. Only	no corrosion measured	
Tube 15		A			Info. Only	no corrosion measured	
Tube 16		A			Info. Only	no corrosion measured	
Tube 17		A			Info. Only	57% remaining	
Tube 18		A			Info. Only	no corrosion measured	
Tube 19		A			Info. Only	no corrosion measured	
Tube 20		A			Info. Only	no corrosion measured	
Tube 21		A			Info. Only	64% remaining	
Tube 22		A			Info. Only	57% remaining	
Tube 23		A			Info. Only	43%, 57% remaining	
Tube 24		A			Info. Only	no corrosion measured	
Tube 25		A			Info. Only	no corrosion measured	
Tube 26		A			Info. Only	no corrosion measured	
Tube 27		A			Info. Only	no corrosion measured	
Tube 28		A			Info. Only	57% remaining	
Tube 29		A			Info. Only	71% remaining	
Tube 30		A			Info. Only	71% remaining	
Tube 31		A			Info. Only	no corrosion measured	
Tube 32		A			Info. Only	no corrosion measured	
Tube 33		A			Info. Only	no corrosion measured	
Tube 34		A			Info. Only	57% remaining	
Tube 35		A			Info. Only	no corrosion measured	
Tube 36		A			Info. Only	57% remaining	
Tube 37		A			Info. Only	no corrosion measured	
Tube 38		A			Info. Only	57% remaining	
Tube 39		A			Info. Only	28%, 42% remaining	
Tube 40		A			Info. Only	42% remaining	
Tube 41		A			Info. Only	no corrosion measured	
Tube 42		A			Info. Only	no corrosion measured	
Tube 43		A			Info. Only	71% remaining	
Tube 44		A			Info. Only	no corrosion measured	
Tube 45		A			Info. Only	no corrosion measured	
Tube 46		A			Info. Only	71% remaining	
Tube 47		A			Info. Only	no corrosion measured	

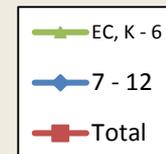
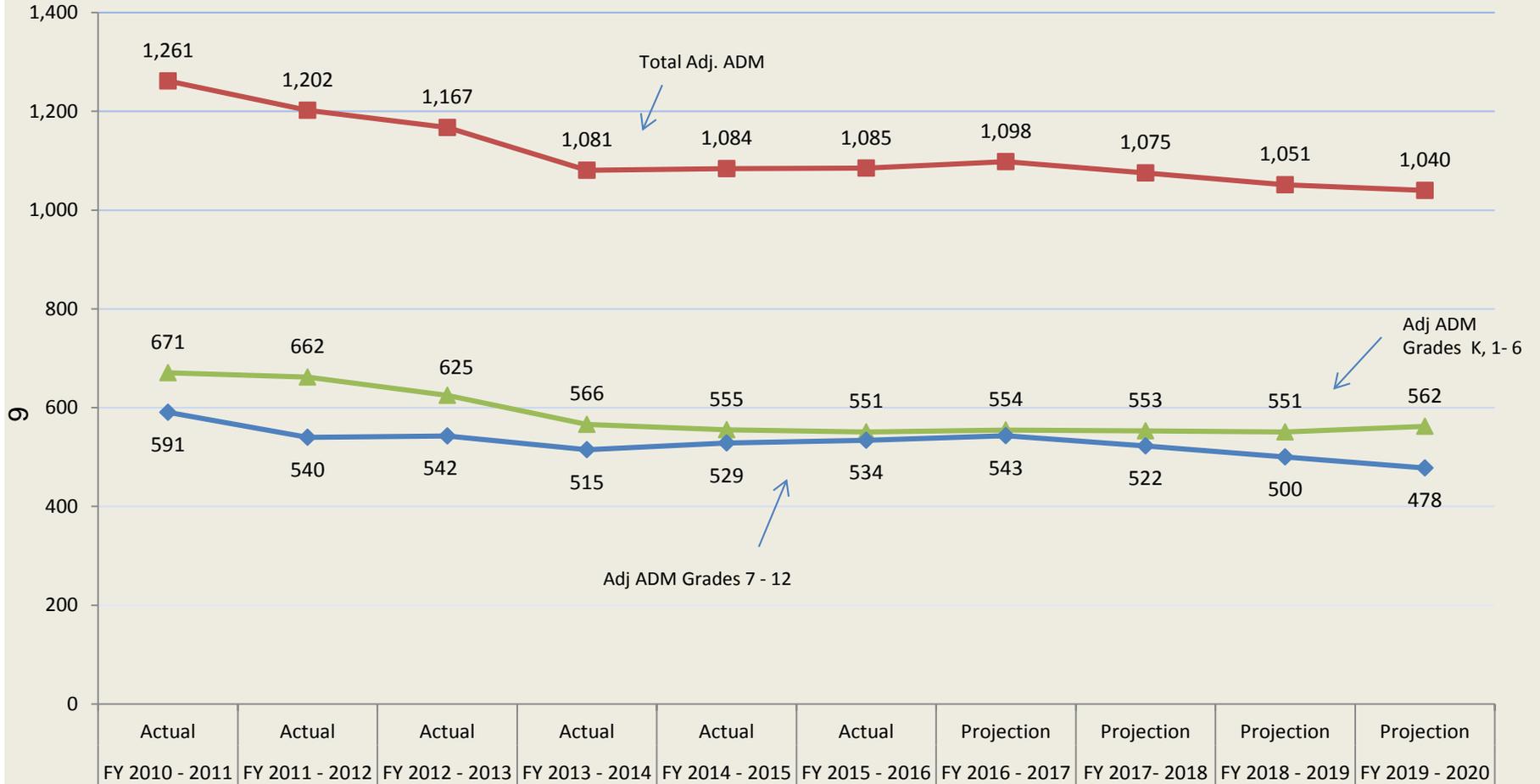
CLIENT REPRESENTATIVE	ACUREN INSPECTOR			
	E.Trnka	<i>E. Trnka</i>	05/16/2017	LVII
Print Name / Signature	Date	Print Name / Signature	Date	Inspection Level
The Client Representative who receives this report is responsible for verifying that the acceptance standard listed in the report is correct, confirming that all radiographs listed in the report have been received by Client and promptly notifying Acuren of any issues with this report and/or the work summarized herein. The owner is responsible for the permanent custody of all radiographs and the final disposition of all items inspected.				
PEER REVIEW (IF APPLICABLE):				
Print Name / Signature		Date		

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ADJUSTED ADM CHART

With Projections Through FY 2017 - 2020

As of 1/25/2017



International Falls School District No. 361

OPTION 1

April 11, 2017

Proposed Revoke and Replace of Referendum Revenue

	Pay 17 / FY 2018	Pay 2018 / FY 2019	Pay 2018 / FY 2019	Pay 2018 / FY 2019
	Current Allowance	Revoked Allowance	Proposed Question 1 Allowance	Proposed Question 2 Allowance
Resident Pupil Units*	1,363.20	1,346.60	1,346.60	1,346.60
Adjusted Pupil Units*	1,170.40	1,151.00	1,151.00	1,151.00
Sparsity Revenue (1=yes, 0=no)	0.00	0.00	0.00	0.00
Prior Year RMV (used for aid)**	513,241,723	533,123,618	533,123,618	533,123,618
Current Year RMV (used for tax rate)**	533,123,618	538,454,854	538,454,854	538,454,854
RMV / RPU	376,497.74	395,903.47	395,903.47	395,903.47
LOR Allowance	424.00	424.00	424.00	0.00
Voter Approved Allowance	347.55	-347.55	690.00	70.00
Board Approved Allowance	0.00	0.00	0.00	0.00
Total Referendum Allowance	347.55	-347.55	690.00	70.00
Referendum + LOR per RPU	771.55	424.00	1,114.00	70.00
Tier 1 Allowance	300.00	-300.00	300.00	0.00
Tier 2 Allowance	47.55	-47.55	390.00	70.00
Tier 3 Allowance	0.00	0.00	0.00	0.00
Tier 1 Levy %	42.8%	45.0%	45.0%	45.0%
Tier 1 Aid %	57.2%	55.0%	55.0%	55.0%
Tier 2 Levy %	73.8%	77.6%	77.6%	77.6%
Tier 2 Aid %	26.2%	22.4%	22.4%	22.4%
Tier 3 Levy %	100.0%	100.0%	100.0%	100.0%
Tier 3 Aid %	0.0%	0.0%	0.0%	0.0%
Tier 1 Referendum Revenue	351,120	-345,300	345,300	0
Tier 1 Referendum Levy	150,223	-155,347	155,347	0
Tier 1 Referendum Aid	200,897	-189,953	189,953	0
Tier 2 Referendum Revenue	55,653	-54,730	448,890	80,570
Tier 2 Referendum Levy	41,084	-42,486	348,465	62,545
Tier 2 Referendum Aid	14,568	-12,244	100,425	18,025
Tier 3 Referendum Revenue	0	0	0	0
Tier 3 Referendum Levy	0	0	0	0
Tier 3 Referendum Aid	0	0	0	0
LOR Revenue	496,250	488,024	488,024	0
LOR Levy	366,347	378,844	378,844	0
LOR Aid	129,903	109,180	109,180	0
Grand Total Revenue	903,022	488,024	1,282,214	80,570
Grand Total Levy	557,654	378,844	378,844	62,545
Grand Total Aid	345,368	109,180	109,180	18,025
Voter Approved Revenue	406,773	-400,030	794,190	80,570
Voter Approved Levy	191,307	-197,833	503,812	62,545
Voter Approved Aid	215,466	-202,197	290,378	18,025
Estimated Total Tax Rate (inc. LOR)	0.10460%	0.07036%	0.07036%	0.01162%
Estimated Total Tax Rate (excl. LOR)	0.03588%	-0.03674%	0.09357%	0.01162%
Annual Tax on \$100,000 RMV	\$36	-\$37	\$94	\$12

* Pupil unit estimates used for Pay 17/FY18 are the figures used to calculate levy limits payable in 2017.

** The current year RMV for Pay 18 assumes a 1% increase over the prior year's final RMV.

International Falls School District No. 361
Analysis of Tax Impact for Referendum Levy
April 11, 2017

OPTION 1

Year Taxes are Payable	Question 1			Question 2	Question 1 & 2
	2018	2018		2018	
	Revoked Authority	Proposed Authority	Net Change	Proposed Authority	Net Change
Revenue per Pupil Unit	-\$347.55	\$690.00	\$342.45	\$70.00	\$412.45
Total Revenue	-\$400,030	\$794,190	\$394,160	\$80,570	\$474,730
Est. Market Value Tax Rate	-0.03674%	0.09357%	0.05683%	0.01162%	0.06844%

Type of Property	Estimated Market Value	Estimated Taxes for Referendum Levy Only				
	\$50,000	-\$18	\$47	\$28	\$6	\$34
	75,000	-28	70	43	9	51
	100,000	-37	94	57	12	68
	150,000	-55	140	85	17	103
	175,000	-64	164	99	20	120
	200,000	-73	187	114	23	137
	225,000	-83	211	128	26	154
Residential	250,000	-92	234	142	29	171
Homesteads,	275,000	-101	257	156	32	188
Apartments,	300,000	-110	281	170	35	205
and Commercial-	350,000	-129	327	199	41	240
Industrial Property	400,000	-147	374	227	46	274
	450,000	-165	421	256	52	308
	500,000	-184	468	284	58	342
	550,000	-202	515	313	64	376
	600,000	-220	561	341	70	411
	700,000	-257	655	398	81	479
	800,000	-294	749	455	93	548
	900,000	-331	842	511	105	616
	1,000,000	-367	936	568	116	684

* The figures in the table are based on school district taxes for the Operating Referendum levy only, and do not include tax levies for other purposes. Tax increases shown above are gross increases, not including the impact of the Minnesota Homestead Credit Refund ("Circuit Breaker") program. Many owners of homestead property will qualify for a refund, based on their income and total property taxes. This will decrease the net effect of the referendum levy for many property owners.

NOTE: Agricultural property will pay taxes for the proposed referendum based only on the value of the house, garage and one acre. Seasonal recreational residential property (i.e., cabins) will pay no taxes for the proposed referendum.

International Falls School District No. 361

OPTION 2

April 11, 2017

Proposed Revoke and Replace of Referendum Revenue

	Pay 17 / FY 2018	Pay 2018 / FY 2019	Pay 2018 / FY 2019	Pay 2018 / FY 2019
	Current Allowance	Revoked Allowance	Proposed Question 1 Allowance	Proposed Question 2 Allowance
Resident Pupil Units*	1,363.20	1,346.60	1,346.60	1,346.60
Adjusted Pupil Units*	1,170.40	1,151.00	1,151.00	1,151.00
Sparsity Revenue (1=yes, 0=no)	0.00	0.00	0.00	0.00
Prior Year RMV (used for aid)**	513,241,723	533,123,618	533,123,618	533,123,618
Current Year RMV (used for tax rate)**	533,123,618	538,454,854	538,454,854	538,454,854
RMV / RPU	376,497.74	395,903.47	395,903.47	395,903.47
LOR Allowance	424.00	424.00	424.00	0.00
Voter Approved Allowance	347.55	-347.55	760.00	70.00
Board Approved Allowance	0.00	0.00	0.00	0.00
Total Referefundum Allowance	347.55	-347.55	760.00	70.00
Referendum + LOR per RPU	771.55	424.00	1,184.00	70.00
Tier 1 Allowance	300.00	-300.00	300.00	0.00
Tier 2 Allowance	47.55	-47.55	460.00	0.00
Tier 3 Allowance	0.00	0.00	0.00	70.00
Tier 1 Levy %	42.8%	45.0%	45.0%	45.0%
Tier 1 Aid %	57.2%	55.0%	55.0%	55.0%
Tier 2 Levy %	73.8%	77.6%	77.6%	77.6%
Tier 2 Aid %	26.2%	22.4%	22.4%	22.4%
Tier 3 Levy %	100.0%	100.0%	100.0%	100.0%
Tier 3 Aid %	0.0%	0.0%	0.0%	0.0%
Tier 1 Referendum Revenue	351,120	-345,300	345,300	0
Tier 1 Referendum Levy	150,223	-155,347	155,347	0
Tier 1 Referendum Aid	200,897	-189,953	189,953	0
Tier 2 Referendum Revenue	55,653	-54,730	529,460	0
Tier 2 Referendum Levy	41,084	-42,486	411,010	0
Tier 2 Referendum Aid	14,568	-12,244	118,450	0
Tier 3 Referendum Revenue	0	0	0	80,570
Tier 3 Referendum Levy	0	0	0	80,570
Tier 3 Referendum Aid	0	0	0	0
LOR Revenue	496,250	488,024	488,024	0
LOR Levy	366,347	378,844	378,844	0
LOR Aid	129,903	109,180	109,180	0
Grand Total Revenue	903,022	488,024	1,362,784	80,570
Grand Total Levy	557,654	378,844	378,844	80,570
Grand Total Aid	345,368	109,180	109,180	0
Voter Approved Revenue	406,773	-400,030	874,760	80,570
Voter Approved Levy	191,307	-197,833	566,357	80,570
Voter Approved Aid	215,466	-202,197	308,403	0
Estimated Total Tax Rate (inc. LOR)	0.10460%	0.07036%	0.07036%	0.01496%
Estimated Total Tax Rate (excl. LOR)	0.03588%	-0.03674%	0.10518%	0.01496%
Annual Tax on \$100,000 RMV	\$36	-\$37	\$105	\$15

* Pupil unit estimates used for Pay 17/FY18 are the figures used to calculate levy limits payable in 2017.

** The current year RMV for Pay 18 assumes a 1% increase over the prior year's final RMV.

International Falls School District No. 361

OPTION 2

Analysis of Tax Impact for Referendum Levy

April 11, 2017

Year Taxes are Payable	Question 1			Question 2	Question 1 & 2
	2018	2018		2018	
	Revoked Authority	Proposed Authority	Net Change	Proposed Authority	Net Change
Revenue per Pupil Unit	-\$347.55	\$760.00	\$412.45	\$70.00	\$482.45
Total Revenue	-\$400,030	\$874,760	\$474,730	\$80,570	\$555,300
Est. Market Value Tax Rate	-0.03674%	0.10518%	0.06844%	0.01496%	0.08340%

Type of Property	Estimated Market Value	Estimated Taxes for Referendum Levy Only				
	\$50,000	-\$18	\$53	\$34	\$7	\$42
	75,000	-28	79	51	11	63
	100,000	-37	105	68	15	83
	150,000	-55	158	103	22	125
	175,000	-64	184	120	26	146
	200,000	-73	210	137	30	167
	225,000	-83	237	154	34	188
Residential	250,000	-92	263	171	37	209
Homesteads,	275,000	-101	289	188	41	229
Apartments,	300,000	-110	316	205	45	250
and Commercial-	350,000	-129	368	240	52	292
Industrial Property	400,000	-147	421	274	60	334
	450,000	-165	473	308	67	375
	500,000	-184	526	342	75	417
	550,000	-202	579	376	82	459
	600,000	-220	631	411	90	500
	700,000	-257	736	479	105	584
	800,000	-294	841	548	120	667
	900,000	-331	947	616	135	751
	1,000,000	-367	1,052	684	150	834

* The figures in the table are based on school district taxes for the Operating Referendum levy only, and do not include tax levies for other purposes. Tax increases shown above are gross increases, not including the impact of the Minnesota Homestead Credit Refund ("Circuit Breaker") program. Many owners of homestead property will qualify for a refund, based on their income and total property taxes. This will decrease the net effect of the referendum levy for many property owners.

NOTE: Agricultural property will pay taxes for the proposed referendum based only on the value of the house, garage and one acre. Seasonal recreational residential property (i.e., cabins) will pay no taxes for the proposed referendum.

Topic	Value	Revenue from Voter approved Levy			
			District	District	Recreation Commission
Current Budget shortfall	\$140,000		Question #1	Question #2	Question #2
		14-15	\$916,149		\$77,841
Loss of Revenue from students differences in exiting and entering grades		15-16	\$897,990	\$27,630	\$71,049
18-19: \$150,000		16-17	\$920,250	\$28,294	\$72,755
19-20: \$75,000					
		Proposed Revenue from new Levy			
Computer-Tech replacements - 3 year lease to own (\$381,000)	\$130,000		District	District (28%)	Recreation Commission (72%)
		Option 1	\$387,417	\$22,560	\$58,010
Other ideas:		Option 2	\$467,987	\$22,560	\$58,010
additional offerings		Option 3			
one to one initiative		Other			
Tech Integrationist increase					
facilities		* Are we going to have an inflationary increase as part of the question?			
increase in curriculum					
Arena - annual amount set aside for improvements	\$150,000				
Total	\$420,000				

International Falls School District No. 361

OPTION 3

June 1, 2017

Proposed Revoke and Replace of Referendum Revenue

	Pay 17 / FY 2018	Pay 2018 / FY 2019	Pay 2018 / FY 2019	Pay 2018 / FY 2019
	Current Allowance	Revoked Allowance	Proposed Question 1 Allowance	Proposed Question 2 Allowance
Resident Pupil Units*	1,363.20	1,346.60	1,346.60	1,346.60
Adjusted Pupil Units*	1,170.40	1,151.00	1,151.00	1,151.00
Sparsity Revenue (1=yes, 0=no)	0.00	0.00	0.00	0.00
Prior Year RMV (used for aid)**	513,241,723	533,123,618	533,123,618	533,123,618
Current Year RMV (used for tax rate)**	533,123,618	538,454,854	538,454,854	538,454,854
RMV / RPU	376,497.74	395,903.47	395,903.47	395,903.47
LOR Allowance	424.00	424.00	424.00	0.00
Voter Approved Allowance	347.55	-347.55	760.00	103.00
Board Approved Allowance	0.00	0.00	0.00	0.00
Total Referendum Allowance	347.55	-347.55	760.00	103.00
Referendum + LOR per RPU	771.55	424.00	1,184.00	103.00
Tier 1 Allowance	300.00	-300.00	300.00	0.00
Tier 2 Allowance	47.55	-47.55	460.00	0.00
Tier 3 Allowance	0.00	0.00	0.00	103.00
Tier 1 Levy %	42.8%	45.0%	45.0%	45.0%
Tier 1 Aid %	57.2%	55.0%	55.0%	55.0%
Tier 2 Levy %	73.8%	77.6%	77.6%	77.6%
Tier 2 Aid %	26.2%	22.4%	22.4%	22.4%
Tier 3 Levy %	100.0%	100.0%	100.0%	100.0%
Tier 3 Aid %	0.0%	0.0%	0.0%	0.0%
Tier 1 Referendum Revenue	351,120	-345,300	345,300	0
Tier 1 Referendum Levy	150,223	-155,347	155,347	0
Tier 1 Referendum Aid	200,897	-189,953	189,953	0
Tier 2 Referendum Revenue	55,653	-54,730	529,460	0
Tier 2 Referendum Levy	41,084	-42,486	411,010	0
Tier 2 Referendum Aid	14,568	-12,244	118,450	0
Tier 3 Referendum Revenue	0	0	0	118,553
Tier 3 Referendum Levy	0	0	0	118,553
Tier 3 Referendum Aid	0	0	0	0
LOR Revenue	496,250	488,024	488,024	0
LOR Levy	366,347	378,844	378,844	0
LOR Aid	129,903	109,180	109,180	0
Grand Total Revenue	903,022	488,024	1,362,784	118,553
Grand Total Levy	557,654	378,844	378,844	118,553
Grand Total Aid	345,368	109,180	109,180	0
Voter Approved Revenue	406,773	-400,030	874,760	118,553
Voter Approved Levy	191,307	-197,833	566,357	118,553
Voter Approved Aid	215,466	-202,197	308,403	0
Estimated Total Tax Rate (inc. LOR)	0.10460%	0.07036%	0.07036%	0.02202%
Estimated Total Tax Rate (excl. LOR)	0.03588%	-0.03674%	0.10518%	0.02202%
Annual Tax on \$100,000 RMV	\$36	-\$37	\$105	\$22

* Pupil unit estimates used for Pay 17/FY18 are the figures used to calculate levy limits payable in 2017.

** The current year RMV for Pay 18 assumes a 1% increase over the prior year's final RMV.

International Falls School District No. 361

OPTION 3

Analysis of Tax Impact for Referendum Levy

June 1, 2017

Year Taxes are Payable	Question 1			Question 2	Question 1 & 2
	2018	2018		2018	
	Revoked Authority	Proposed Authority	Net Change	Proposed Authority	Net Change
Revenue per Pupil Unit	-\$347.55	\$760.00	\$412.45	\$103.00	\$515.45
Total Revenue	-\$400,030	\$874,760	\$474,730	\$118,553	\$593,283
Est. Market Value Tax Rate	-0.03674%	0.10518%	0.06844%	0.02202%	0.09046%

Type of Property	Estimated Market Value	Estimated Taxes for Referendum Levy Only				
	\$50,000	-\$18	\$53	\$34	\$11	\$45
	75,000	-28	79	51	17	68
	100,000	-37	105	68	22	90
	150,000	-55	158	103	33	136
	175,000	-64	184	120	39	158
	200,000	-73	210	137	44	181
	225,000	-83	237	154	50	204
Residential	250,000	-92	263	171	55	226
Homesteads,	275,000	-101	289	188	61	249
Apartments,	300,000	-110	316	205	66	271
and Commercial-	350,000	-129	368	240	77	317
Industrial Property	400,000	-147	421	274	88	362
	450,000	-165	473	308	99	407
	500,000	-184	526	342	110	452
	550,000	-202	579	376	121	498
	600,000	-220	631	411	132	543
	700,000	-257	736	479	154	633
	800,000	-294	841	548	176	724
	900,000	-331	947	616	198	814
	1,000,000	-367	1,052	684	220	905

* The figures in the table are based on school district taxes for the Operating Referendum levy only, and do not include tax levies for other purposes. Tax increases shown above are gross increases, not including the impact of the Minnesota Homestead Credit Refund ("Circuit Breaker") program. Many owners of homestead property will qualify for a refund, based on their income and total property taxes. This will decrease the net effect of the referendum levy for many property owners.

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