Minnesota Department of Education

LEVY INFORMATION SYSTEM
Instructions
August 6, 2014

The Levy Information System is a web-based interactive data collection system. Data requested on this system are not available at the Minnesota Department of Education (MDE) and are required for MDE to compute the district's 2014 payable 2015 levy limitations under Minnesota Statutes, Chapters 122A, 123A, 123B, 124D, 125B and 126C, as amended by Minnesota Laws 2014, Chapters 150 and 312.

After logging into the Levy Information System, review and/or update the data on each of the following screens by using the menu on the left side:

- Announcements
- Contact Information
- Health Benefits & Annual Other Postemployment Benefits (OPEB)
- Pupil Transportation
- Elementary Sparsity
- Secondary Sparsity
- Building/Land Lease Payable 2015
- Building/Land Lease FY 2014 Actual Costs
- Building/Land Lease FY 2013/Payable 2013 Adjustment
- Building/Land Lease FY 2013/Payable 2012 Adjustment
- Building/Land Lease FY 2012/Payable 2012 Adjustment
- Debt Service
- General and Community Service
- Levy Information Status

Please make initial data changes to all sections by **August 29, 2014**. School Finance staff will load the data to the appropriate databases in early September for testing the calculation of school district levy limitations.

If you need to make data changes after August 29, 2014, the Levy Information System will remain available through September 30, 2014. School Finance staff will load the data again prior to issuing initial Levy Limitation and Certification Reports, and on a regular basis until September 30, 2014. Data changes that impact levy authority will automatically generate a revised Levy Limitation and Certification Report within a couple of days. ***Data changes for the Payable 2015 levy will not be accepted after September 30, 2014***.

The screens for Contact Information, Building/Land Lease FY 2014 Actual Costs, and Debt Service (for new bond issues only) will remain open until December 31, 2014.

Access the Levy Information System.

(https://w1.education.state.mn.us/SummerLevy/attemptLogin.do)

On the login screen, enter your district number (4 digits), your district type (2 digits), and the Levy Information System password. A revised password was included in an e-mail to School Business Managers and Superintendents sent out the week of August 4, 2014.

- Questions relating to system access and security should be addressed to David Lobejko at 651-582-8383 or david.lobejko@state.mn.us.

- If the link above does not work, go to the MDE website (education.state.mn.us) and select School Support>Data Submissions>Levy Information System.

Announcements

Any updates regarding the Levy Information System will be posted to the Announcements page. Please review this page before starting data entry.

Contact Information

The Contact Information screen must be completed prior to entering other data for the first time. The person listed here will serve as the primary contact in the event MDE has questions about the data collected via the Levy Information System. **New to Payable 2015, districts may enter a secondary email address.**

It is important to enter these e-mail addresses early in the levy process and to keep the addresses current. All district-specific levy notices will be sent to the e-mail addresses entered in this section. Only one contact person is required and allowed for all forms included in the Levy Information System. All fields should be completed, except the secondary email address field, which is optional.

Health Benefits and Annual Other Postemployment Benefits (OPEB)

Health Benefits

Pursuant to Minnesota Statutes, Section 126C.41, Subdivision 2(a), certain school districts may levy for the amount necessary to pay the district's obligations for retiree health insurance benefits as follows:

A. All districts may levy for health benefit costs required by a collective bargaining agreement in effect on March 30, 1992, for employees who retired prior to July 1, 1992. Enter estimated FY 2015 costs for eligible retirees on line A of the screen.

B. Districts with a sunset clause in their current collective bargaining agreement(s) may also levy for the health benefit costs required by the collective bargaining agreement in effect on March 30, 1992, for employees who retired from July 1,

1992, through June 30, 1998. Levy authority for these costs was effective for taxes Payable 2009 for FY 2009. See the section below for information on what qualifies as a sunset clause. Enter estimated FY 2015 costs for eligible retirees on line B of the screen.

Also, please provide MDE, School Finance with a copy of the current collective bargaining agreement(s) related to the eligible retiree(s). These agreements must each include a sunset clause relating to health insurance benefits for retirees.

If collective bargaining agreements were submitted last year, new copies are not needed this year unless the contract settlement occurred after the levy authority was requested. However, be sure to notify MDE, School Finance if the sunset language has been removed from any collective bargaining agreement. For eligible retirees, the levy authority may cover costs for single or dependent coverage and may cover costs past age 65, as required by the collective bargaining agreement in place on March 30, 1992. However, the levy authority does not cover employer-paid life insurance.

If the retiree elected health insurance benefits under Minnesota Statutes, Section 126C.41, Subdivision 1, the costs are not eligible for levy authority under Minnesota Statutes, Section 126C.41, Subdivision 2.

Initial levy authority for 2014 payable 2015 will be based on FY 2015 estimated costs as submitted this year via the Levy Information System. If total costs entered exceed $600,000, the levy authority for the year will be reduced to this limit.

The health benefits levy authority will be adjusted in two years based on the actual UFARS expenditures reported for finance code 796. The Payable 2017 levy will include an adjustment to reflect the difference between FY 2015 expenditures reported on UFARS and the estimated costs used to compute the Payable 2015 levy.

UFARS expenditures reported under finance code 796 for FY 2008 and earlier should be costs for eligible employees who retired prior to July 1, 1992. UFARS expenditures reported under finance code 796 for FY 2009 and later should be costs for eligible employees who retired on or before June 30, 1998.

Annual Costs for Other Postemployment Benefits (OPEB)

Under Minnesota Statutes, Section 126C.41, Subdivision 2(b), districts may levy for the annual costs associated with Other Postemployment Benefits (OPEB) expenses under Statement No. 45 of the Government Accounting Standards Board (GASB 45). To qualify for this levy, the district must create or have created an actuarial liability to pay postemployment benefits to employees or officers after their termination of service, and have a sunset clause in effect for the current collective bargaining agreement(s).

In addition to requesting the OPEB levy authority on the Levy Information System, districts must also provide the following documentation to School Finance:

- Current actuarial study or a statement from the district's auditor certifying the acceptance of an alternative measurement method used to calculate the Unfunded Actuarial

Accrued Liability (UAAL) and a copy of the UAAL calculation that will be used for the FY 2014 audit.

- Copy of the collective bargaining agreement(s) related to the eligible retiree(s). These agreements must each include a sunset clause relating to health insurance benefits for retirees. If collective bargaining agreements were submitted last year, new copies are not needed this year unless the contract settlement occurred after the levy authority was requested. However, be sure to notify MDE, School Finance if the sunset language has been removed from any collective bargaining agreement. See the section below for information on what qualifies as a sunset clause. If copies of collective bargaining agreements were submitted in support of a Health Benefits levy request, duplicate copies do not need to be submitted.

Eligible costs include other postemployment benefits giving rise to a liability under GASB 45 paid by the district or on behalf of the retiree (direct benefit) and the implicit rate subsidy. If the district has no contract obligation to make direct benefit payments on behalf of retirees, the district may still be eligible to levy for the implicit rate subsidy. In this case, a sunset clause is not relevant since there is no direct benefit to sunset. Levy authority under this provision may be requested for any amount up to the amount of expenses actually paid from operating funds on behalf of retirees during FY 2014. Enter the requested levy authority on line C of the Levy Information System screen.

Districts that have issued OPEB bonds should also submit the following:

- A current copy of the market value of assets, source of assets (revocable, irrevocable trust or internal service agreement), valuation date and UAAL, all from the latest actuarial report or most recent update if provided by your consulting actuary.
- The district's share of net expenses actually paid on behalf of retirees in FY 2014, including implicit rate subsidies. This should include the amount requested for annual OPEB (pay as you go) levy authority for Payable 2015, expenses paid from OPEB bonding proceeds and from any other funding sources. Please specify the funding sources and the amounts from each source. This information will be used to determine the proportion of the district's annual costs that may be funded by the annual OPEB levy authority based on the proportion of UAAL as recalculated by MDE to include assets in revocable trust and/or internal service agreement accounts.

OPEB costs may qualify for levy authority under Health Benefits levy, Annual OPEB levy, Severance levies, or OPEB Bonding authority. The district can receive levy revenue only once for any specific cost. See Section A "*Health Benefits*" or Section 21 "*BONDING FOR OTHER ACTUARILY DETERMINED OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITES*" of the July 17, 2014 memo to school district superintendents titled, "2014 Payable 2015 Levy Forms and Information" for further information.

Download the memo from the MDE website.

(http://education.state.mn.us/MDE/SchSup/SchFin/LevyCertProc/index.html).

Sunset Clause

A sunset clause in a collective bargaining agreement eliminates provisions providing benefits leading to OPEB obligations for new employees or new retirees. Provisions such as "employees hired (or employees retiring) after a certain date are not eligible for benefits" qualify as a sunset clause. Neither a cap on the number of eligible participants nor a cap on the dollar amount of OPEB benefits qualifies as a sunset. A cap on the numbers of years or age to which an employee may receive benefits is also not considered a sunset.

If the district's only OPEB liability is for implicit rate subsidy, the current collective bargaining agreement should indicate employees are allowed to participate in the district's insurance plan after retirement by paying the full premium amount.

If the district has not completed negotiations for the upcoming bargaining period, a copy of the most current collective bargaining agreement should be provided. If the current collective bargaining agreement does not include a sunset clause, but the district has a Memorandum of Understanding for the upcoming agreement that includes a sunset clause, which has been voted on by all affected parties and is binding in a contractual sense, the Memorandum of Understanding should also be submitted.

Review/Editing of Data

- Enter amounts in dollars and cents. Do not include commas or dollar signs.
- Select "Save" after entering amounts.

Copies of collective bargaining agreements and questions on the OPEB levy or Health Benefits Levy should be directed to David Lobejko at 651-582-8383 or david.lobejko@state.mn.us.

Pupil Transportation

General Information

Data in this section is required for calculating the district's 2014 payable 2015 levy limitations, estimating nonpublic transportation aid entitlements pursuant to Minnesota Statutes, Section 123B.92, and computing special education base revenue under Minnesota Statutes, Section 125A.76. Estimated FY 2014 interdistrict integration transportation expenditures will be used to reimburse districts pursuant to Minnesota Statutes, Section 124D.87 in the August 30 payment period. Estimated FY 2015 interdistrict integration transportation expenditures will aid in establishing budget projections for FY 2015.

Data seeded for regular, excess, disabled, selected non-special education and nonpublic transportation reflect data reported for FY 2013, with an applied growth factor for FY 2014 through FY 2016. Data seeded for interdistrict integration transportation reflect data reported for FY 2013. Interdistrict integration transportation data for FY 2014 and FY 2015 have not been seeded.

Review/Editing of Data

- Please review the seeded data and make any necessary changes.
- For the projected number of regular and excess students transported, use the sum of the public and nonpublic students transported in these categories.

- Enter interdistrict integration transportation data for FY 2014 and FY 2015, if applicable.
- Enter amounts as whole numbers. Do not include commas, decimal points, cents or dollar signs.
- Select on “Save” to submit your data.

Questions should be directed to Greg Sogaard at 651-582-8858 or greg.sogaard@state.mn.us.

Elementary Sparsity

General Information

Data in this section is required for estimating the district's elementary sparsity revenue for purposes of calculating the district's 2014 payable 2015 levy limitations and estimated general education aid entitlements for FY 2015 pursuant to Minnesota Statutes, Section 126C.10.

A qualifying elementary school is an elementary school that is located 19 miles or more from the nearest elementary school and has an elementary average daily membership (ADM) of 20 or fewer per grade. The nearest elementary school may be in your district or another district. Charter schools should not be considered in determining the nearest elementary school.

You are only required to provide information for elementary schools that may qualify for sparsity revenue. However, districts are encouraged to provide this information for all elementary schools if it is readily available. Elementary sparsity revenue will be calculated only for those schools that meet the current distance and ADM requirements.

This screen has been populated with data currently being used to calculate elementary sparsity revenue for FY2014. Update the data to reflect schools that will be in operation for the 2014-15 school year. Generally, this data would not change from year to year unless your district or a neighboring district opened or closed an elementary building. If the “Reason for Change” option chosen is “Other – provide explanation to MDE” please email David Lobejko at david.lobejko@state.mn.us explaining the reason for the change.

Pursuant to Minnesota Statutes, Section 126C.10, Subdivision 8a, a district that closes a school facility is authorized to receive the greater of the sparsity revenue under current law or the sparsity revenue it received for the prior year, if the district files a board resolution with the commissioner before the beginning of the fiscal year stating that it intends to close a school facility but cannot proceed with closure without the sparsity revenue adjustment. Sparsity data should be entered to reflect schools that will be in operation for the 2014-15 school year. Any sparsity revenue adjustment will be computed by School Finance staff based upon resolutions submitted.

A spreadsheet showing schools receiving sparsity revenue for FY 2013 (with estimates for FY 2015) is on the MDE Website at MDE > Data Center > Data Reports and Analytics > School Finance Spreadsheets > General Education > Category: General Education > Subcategory: Sparsity Revenue.

Review/Editing of Data

- Select "Add New" to add a school to the list. On the subsequent screen, use the drop-down list to select the school in your district, type in the distance to the nearest

elementary school in miles to the nearest tenths, and use the next two drop down lists to select the reason for the new record and to select the district where the nearest school is located. Once you do this an additional drop down list will appear, allowing you to select the nearest school. Select "Save" when data has been updated.

- Select "Edit" to update information for a listed school. Select "Save" when data has been updated. You will be required to select a reason for the change.
- Select "Delete" to remove a school from the list.

Questions and copies of board resolutions should be directed to Bob Porter at 651-582-8851 or bob.porter@state.mn.us.

Secondary Sparsity

General Information

Data in this section is required for estimating the district's secondary sparsity revenue for purposes of calculating the district's 2014 payable 2015 levy limitations and estimated general education aid entitlements for FY 2015 pursuant to Minnesota Statutes, Section 126C.10.

Secondary sparsity revenue is computed for each qualifying high school site. A high school is defined as a secondary school that has pupils enrolled in at least the 10th, 11th and 12th grades. The nearest high school may be in your district or another district. Charter schools should not be considered in determining the nearest high school. A high school must have secondary average daily membership of less than 400 to qualify for secondary sparsity revenue.

All districts must answer the two yes/no questions. Remaining seeded data reflects data currently being used to compute secondary sparsity revenue for FY 2014. Update the data to reflect schools that will be in operation for the 2014-15 school year. Generally, this data would not change from year to year unless your district or a neighboring district opened or closed a secondary building. If the "Reason for Change" option chosen is "Other – provide explanation to MDE" please email David Lobejko at david.lobejko@state.mn.us explaining the reason for the change.

If your district has only one high school, review and/or update the information shown for your high school. If your district has not qualified for secondary sparsity revenue in past years, enter any missing data.

If your district has multiple high schools and any of your high schools may qualify for secondary sparsity revenue, provide the requested information for all high school sites. If none of the high schools in your district will qualify for secondary sparsity revenue, you are not required to provide any further information. However, districts are encouraged to provide this information for all high schools if the data is readily available.

Under Minnesota Statutes, Section 126C.10, Subdivision 6(d) certain districts (with land set aside for preservation purposes) qualify for an alternative distance computation. All distances entered on the Levy Information System should be the actual distance to the next high school, not the alternative distance. The sparsity revenue computation will automatically use the alternative distance if your district qualifies under this provision.

Pursuant to Minnesota Statutes, Section 126C.10, Subdivision 8a, a district that closes a school facility is authorized to receive the greater of the sparsity revenue under current law or the sparsity revenue it received for the prior year, if the district files a board resolution with the commissioner before the beginning of the fiscal year stating that it intends to close a school facility but cannot proceed with closure without the sparsity revenue adjustment. Sparsity data should be entered to reflect schools that will be in operation for the 2014-15 school year. Any sparsity revenue adjustment will be computed by School Finance staff based upon resolutions submitted.

A spreadsheet showing schools receiving sparsity revenue in FY 2013 (with estimates for FY 2013) is on the MDE Website at MDE > Data Center> Data Reports and Analytics > School Finance Spreadsheets > Category: General Education > Subcategory: Sparsity Revenue.

Review/Editing of Data

- All districts must answer the two yes/no questions. Select "Save" to submit this data.
- Select "Add New" to add a school to the list. On the subsequent screen, use the drop down list to select the school in your district, type in the distance to the nearest high school in miles to the nearest tenths, and use the next two drop down lists to select the reason for the new record and select the district where the nearest school is located. Once you do this an additional drop-down list will appear, allowing you to select the nearest school. Select "Save" when data has been updated.
- Select "Edit" to update information for a listed school. Select "Save" when data has been updated. You will be required to select a reason for the change.
- Select "Delete" to remove a school from the list.

Questions and copies of board resolutions should be directed to Bob Porter at 651-582-8851 or bob.porter@state.mn.us.

Building/Land Lease Payable 2015

General Information

The data submitted in this section serves as the district's request for Building/Land Lease levy authority under Minnesota Statutes, Section 126C.40. District's wishing to apply for this levy authority must provide the requested information for each lease agreement.

Districts are encouraged to update/enter this data early to allow adequate time for School Finance staff to review and approve levy authority for each lease agreement. Levy authority will be approved as data is submitted. Levy authority approved as of September 5, 2014, will be included on the district’s initial Levy Limitation and Certification report issued by September 8, 2014. Revisions and additional data can be entered through September 30, 2014.

In addition to the above, districts wishing to levy for administrative space under Minnesota Statutes, Section 126C.40, Subdivision 1, Paragraph (j) must provide additional information as outlined in the May 31, 2012 memo to school district superintendents titled “Levy for Leasing Administrative Space.”

Download the memo from the MDE website.

(http://education.state.mn.us/MDE/SchSup/SchFin/LevyCertProc/index.html).

Data has been seeded based upon lease agreements approved for Payable 2014 levy authority. Review and update existing data for Payable 2015. Enter any missing data including annual gross cost and operating costs paid by landlord. The net lease cost will be computed by the system.

If the district is acquiring ownership of the property through this lease agreement, you must also answer the question regarding the status of expenditures for this capitalized lease. If expenditures are complete as of June 30, 2014, you must also provide information regarding any excess balance of funding proceeds. Any remaining balance will be used to reduce the current year's levy authority.

Add any new lease agreements for which levy authority is being requested by clicking the "Add New" button at the bottom of the screen, and send a copy of the lease agreement to MDE, School Finance.

An option has been added to the "Purpose of Space (up to 5) and Percentage (must total 100)" drop down menu:

> "(a) New Regular Instruction Kindergarten (additional classroom space)".

Please choose this option when entering lease information for instructional classroom space needed to expand all-day kindergarten as a result of 2013 legislation. For kindergarten instructional space not related to expanding all-day kindergarten, please continue to use:

> "(b) Regular Instruction K-12 (excluding sports, extracurricular and non-classroom physical education)".

Delete any lease agreements no longer in effect. Identify any portion of the lease that is ineligible for levy authority using the Purpose of Space drop-down list.

Lease agreements for joint districts should be entered by the fiscal host for the joint district as one agreement. Data has been seeded based upon lease agreements approved for Payable 2014 levy authority. As part of the data entry, the fiscal host will need to allocate the net lease costs to individual member districts. Any portion of the lease that is ineligible for levy authority can be allocated to one member or among a variety of members, as no levy authority will be reflected for this portion. The fiscal host should notify MDE, School Finance of any changes in member districts from the previous year. For any new leases, send a copy of the lease agreement to MDE, School Finance.

- If the lease is signed by the cooperative, allocate 100 percent of the net lease costs to member districts. Include an official list of member districts when sending the lease agreement to MDE, School Finance.
- If individual districts acting as a group sign the lease, allocate 100 percent of the net lease costs among this group of districts. If the lease is not signed by a representative of

each individual district, provide documentation of each district's assumption of responsibility for the lease costs.

Once lease agreements for joint districts have been entered and allocated, the total net lease cost will show on the fiscal host record for information purposes only. On the member district's record, only the levy authority allocated to the member district will be displayed.

Lease levy authorities shown on the Levy Information System are prior to any per pupil unit allowance limitations.

Levy adjustments for the Payable 2015 leases will be included on the Payable 2018 levy when final FY 2016 pupil units are available.

Review/Editing of Data

- The main building/land lease screen may be easier to review if you change the zoom level on your web browser from 100 percent to 75 percent.
- Select "Edit" to update information for a lease that was entered previously. Select "Save" when data has been updated.
- Select "Add New" to enter information on a lease. On the subsequent screen, use the drop-down lists or type in required data. Select "Save" when all fields have been completed.
- Use up to five categories to enter purpose of space. The percentage in the five categories must total 100 percent.
- Under "Landlord" enter the person or company from whom you are leasing the building. This would generally be the owner of the building.
- Number of classrooms is required if the facility is modular construction. Otherwise, number of classrooms is optional.
- Square footage of building should not be entered if 50 percent or more of the lease is for categories: (k) ice sheet or hockey arena, (l) swimming or diving pool, and/or (o) outdoor sports or physical education. Otherwise, square footage of building is required.
- Select "Delete" to remove a lease from the list.

Questions and copies of new or modified lease agreements should be directed to Bill Kiesow at 651-582-8801 or bill.kiesow@state.mn.us.

Building/Land Lease FY 2014 Actual Costs

General Information

FY 2014 leases previously approved for levy authority are listed. These leases may have been approved for levy authority for either taxes Payable 2013 or 2014. Estimated annual gross cost, operating costs paid by landlord, and net lease costs used to compute the original levy authority are shown.

Provide actual data for annual gross costs and operating costs paid by landlord. Net lease costs and preliminary levy adjustments will be computed. Final levy adjustments shown on the district's Levy Limitation and Certification Report will also take into consideration per pupil limitations and any district under levy of the original levy authority.

Levy adjustments for the Payable 2013 leases will be included on the Payable 2016 levy when final FY 2014 pupil data is available. Levy adjustments for the Payable 2014 leases will be included on the Payable 2017 levy when final FY 2015 pupil data is available. ***Note: If actual data is not entered, there will be a negative adjustment for Payable 2016 or 2017 for the full amount of the original levy.***

FY 2014 joint leases previously approved for levy authority are shown under the fiscal host district and the fiscal host district should enter actual annual gross costs and operating costs paid by landlord. Net lease costs and levy adjustments will be computed. The fiscal host district must also allocate actual net lease costs among member districts. The adjustment field on the member district record will reflect a negative adjustment for the full amount of the district's original levy authority until actual costs are entered by the fiscal host. Once actual costs are entered and allocated, the member district's record will reflect their share of the adjustment, either positive or negative.

This screen will remain open until December 31, 2014, to allow districts time to enter final audited data.

Review/Editing of Data

- The main building/land lease screen may be easier to review if you change the zoom level on your web browser from 100 percent to 75 percent.
- Select "Edit" to enter actual gross lease cost and operating cost. Select "Save" when data has been updated.

Questions should also be directed to Bill Kiesow at 651-582-8801 or bill.kiesow@state.mn.us.

Building/Land Lease FY 2013/Payable 2013

General Information

FY 2013 leases previously approved for levy authority for taxes Payable 2013 are listed on this screen. Districts were requested to enter actual lease costs and operating costs by December 31,2013.

Preliminary levy adjustments for individual leases are shown. Final levy adjustments shown on the district's Levy Limitation and Certification Report will also take into consideration costs for FY 2014/Payable 2013 leases, per pupil limitations and any district under levy of the original levy authority. Levy adjustments for the Payable 2013 leases will be included on the Payable 2016 levy, when final FY 2014 pupil unit data is available.

> ***Note: If actual data was not entered last year, provide the data this year via email or mail to MDE, School Finance. If actual cost data is not provided, there will be a negative adjustment on taxes Payable 2016 for the full amount of the original levy.***

FY 2013 joint leases previously approved for Payable 2013 levy authority are shown on the fiscal host record. Fiscal hosts were requested to enter actual costs and actual allocations by December 31, 2013.

Note: If actual data was not provided last year, provide the data this year via email or mail to MDE, School Finance. Once we have this data entered, the member district's share of any adjustment will show on the member district's record.

Review/Editing of Data

- Districts are not permitted to update this data via the Levy Information System.
- Use the navigation bar to move from this screen to the Building/Land Lease FY 2013/Payable 2012screen.

Questions or additional information should also be directed to Bill Kiesow at 651-582-8801 or bill.kiesow@state.mn.us.

Building/Land Lease FY 2013/Payable 2012

General Information

FY 2013 leases previously approved for levy authority for taxes Payable 2012 are listed on this screen. Districts were requested to enter actual lease costs and operating costs by December 31,2013.

Preliminary levy adjustments for individual leases are shown. Final levy adjustments shown on the district's Levy Limitation and Certification Report will also take into consideration costs for FY 2012/Payable 2012 leases, per pupil limitations and any district under levy of the original levy authority. Levy adjustments for the Payable 2011 leases will be included on the Payable 2015 levy, using final FY 2013 pupil unit data now available.

Note: If actual data was not entered last year, provide the data this year via email or mail to MDE, School Finance. If actual cost data is not provided, there will be a negative adjustment on taxes Payable 2015 for the full amount of the original levy.

FY 2013 joint leases previously approved for Payable 2011 levy authority are shown on the fiscal host record. Fiscal hosts were requested to enter actual costs and actual allocations by December 31, 2013.

Note: If actual data was not provided last year, provide the data this year via email or mail to MDE, School Finance. Once we have this data entered, the member district's share of any adjustment will show on the member district's record.

Review/Editing of Data

- Districts are not permitted to update this data via the Levy Information System.
- Use the navigation bar to move from this screen to the Building/Land Lease FY 2012/Payable 2012 screen.

Questions or additional information should also be directed to Bill Kiesow at 651-582-8801 or bill.kiesow@state.mn.us.

Building/Land Lease FY 2012/Payable 2012

General Information

FY 2012 leases previously approved for levy authority for taxes Payable 2012 are listed on this screen. Districts were requested to enter actual lease costs and operating costs in fall 2011 and review the data last year.

Preliminary levy adjustments for individual leases are shown. Final levy adjustments shown on the district's Levy Limitation and Certification Report will also take into consideration costs for FY 2013/Payable 2012 leases, per pupil limitations and any district under levy of the original levy authority. Levy adjustments for the Payable 2012 leases will be included on the Payable 2015 levy, using final FY 2013 pupil unit data now available.

> ***Note: If actual data was not entered in the past, provide the data this year via email or mail to MDE, School Finance. If actual cost data is not provided, there will be a negative adjustment on taxes Payable 2014 for the full amount of the original levy.***

FY 2012 joint leases previously approved for Payable 2012 levy authority are shown on the fiscal host record. Fiscal hosts were requested to enter actual costs in fall 2012 and provide actual allocation data separately to MDE, School Finance.

> ***Note: If actual data was not provided in the past, provide the data this year via email or mail to MDE, School Finance. Once we have this data entered, the member district's share of any adjustment will show on the member district's record.***

Review/Editing of Data

- Districts are not permitted to update this data via the Levy Information System.

Questions or additional information should also be directed to Bill Kiesow at 651-582-8801 or bill.kiesow@state.mn.us.

Debt Service

The Payable 2015 required debt service levy has been listed for each outstanding debt issue of the district. The levy amount represents principal and interest payments due in FY 2016 (July 1, 2015, through June 30, 2016) plus a five percent delinquency allowance. The data is based upon the bond issues currently on file with MDE. Please review/update the list of outstanding bond issues for your district.

If you have issued a new bond, refunded a bond issue, or a bond payment is listed incorrectly, you need to update this data in order for the debt service levy to be correct. (Bond payments being made from escrow accounts should not be included).

Enter corrected amounts in the revised column for any principal or interest information that is not correct. Select "Save" and the required debt service levy will automatically update to reflect

the new data. Contact Lonn Moe at lonn.moe@state.mn.us if other fields are not correct. Send documentation for each change to Lonn Moe at MDE, School Finance by August 29, 2014.

To add a new or missing bond issue, select Add New and enter the descriptive information for the bond issue as requested. Select Save and a second table will appear. Enter the principal and interest payments due each year for this bond issue. Select Save and you will be returned to the main debt screen. Send documentation supporting additions/changes to MDE, School Finance.

Also add any bonds issued to fund OPEB liabilities and identify these bonds with the OPEB bond type from the drop down list. The required debt levy for these bonds will be shown on the Levy Limitation and Certification Report as a separate levy category for fund 47.

In the upper section of the screen, enter the amount of any debt excess used in FY 2014 to retire Equipment on Facilities Bonds issued after April 1, 1997. Note: This only applies to districts with outstanding capital facilities bonds.

Review/Editing of Data

- All descriptive information must be completed. Bond series is generally the year of issue. If you have more than one issue in a year, assign A, B, C ... to distinguish between issues.

Questions should be directed to Lonn Moe at 651-582-8569 or lonn.moe@state.mn.us.

General and Community Service

General Information

This data is required for calculating various components of the district's 2014 payable 2015 levy limitations. Specific statutory references are cited for each component or type of levy below. Be sure to answer each question by entering a dollar amount or by selecting yes or no. Enter amounts in dollars and cents. Do not include commas or dollar signs.

GENERAL FUND - K-12 REEMPLOYMENT INSURANCE (Minn. Stat. § 126C.43, Subdivision 2) Line 1: Enter estimated FY 2014 expenditures for reemployment compensation (UFARS Object Code 280). Reemployment levy authority is 100 percent of costs.

GENERAL FUND - JUDGMENT (Minn. Stat. § 126C.43, Subdivision 3) Line 2: Enter amount of any judgment made against the district since the district certified its proposed levy in the previous year and mail or email a copy of the court order or other settlement to MDE, School Finance. If the judgment is to be paid from any fund other than the General Fund or the Food Service Fund, please attach a note listing the fund. Do not include on this line any amounts shown on line 3 below. Judgment levy authority is 100 percent of costs. The amount entered should be the amount paid by the district, net of any amount covered by district insurance.

GENERAL FUND - JUDGMENT INTERMEDIATE DISTRICT (Minn. Stat. § 126C.43, Subdivision 3) Line 3: Upon approval through the adoption of a resolution by each of an intermediate district's member school district boards, a member school district may include its proportionate share of the costs of a judgment against the intermediate school district that

became final since the district certified its proposed levy in the previous year. Member districts should indicate their share of the judgment on line 3. Do not include this amount in line 2 above. The intermediate district must mail or email a copy of the judgment settlement, the allocation of costs among member districts, and a copy of each school district's board resolution to MDE, School Finance. Judgment levy authority is 100 percent of costs. The amount entered should be the amount allocated to the member district, net of any amount covered by district or intermediate district insurance.

GENERAL FUND – ACHIEVEMENT AND INTEGRATION LEVY (Minn. Stat. § 124D.862) Line 4: Enter estimated FY 2016 initial achievement and integration budget. Do not include the estimated budget for incentive revenue. See Line 5 below.

GENERAL FUND – ACHIEVEMENT AND INTEGRATION INCENTIVE (Minn. Stat. § 124D.862) Line 5: Enter estimated FY 2016 incentive revenue budget separately on this line.

GENERAL FUND – LOCAL OPTIONAL ALLOWANCE (Minn. Stat. § 126C.10, Subdivision 2e, as amened by Laws 2014, Chapter 150, Chapter 4, Section 2e) Line 6: Districts planning to levy less than the maximum local optional revenue for 2015-16 should edit the amount showing enter an amount between zero and a maximum of $424. This amount of will be converted from the district's existing referendum authority for that year.

GENERAL FUND - SAFE SCHOOLS LEVY (Minn. Stat. § 126C.44) Line 7: A "YES" response will result in a levy limitation for safety-related services of $36 per adjusted pupil unit.

Safe schools levy revenue may only be used to directly fund the following purposes or to reimburse cities and counties that contract with the district for the following purposes:

1) to pay the costs incurred for the salaries, benefits, and transportation costs of peace officers and sheriffs for liaison in services in the district's schools;

2) to pay the costs for a drug abuse prevention program as defined in Minnesota Statutes, Section 609.101, Subdivision 3, paragraph (e), in the elementary schools;

3) to pay the costs for a gang resistance education training curriculum in the district's schools;
4) to pay the costs for security in the district's schools and on school property;

5) to pay the costs for other crime prevention, drug abuse, student and staff safety, voluntary opt-in suicide prevention tools, and violence prevention measures taken by the school district;

6) to pay costs for licensed school counselors, licensed school nurses, licensed school social workers, licensed school psychologists, and licensed alcohol and chemical dependency counselors to help provide early responses to problems;

7) to pay for facility security enhancements including laminated glass, public announcement systems, emergency communications devices, and equipment and facility modifications related to violence prevention and facility security;

8) to pay for costs associated with improving the school climate; or

9) to pay costs for collocating and collaborating with mental health professionals who are not district employees or contractors.

This levy limitation will also include an additional allowance (up to $15) per adjusted pupil unit for any district that is a member of an intermediate school district. Revenue raised under this provision must be transferred to the intermediate school district and may only be used for safe schools activities identified above for intermediate school district programs.

GENERAL FUND - OTHER HEALTH AND SAFETY REVENUE (Minn. Stat. § 123B.57) Line 8: Enter FY 2014 revenue from Health and Safety insurance lawsuits recoveries, federal and state grants and utilities rebates relating to Health and Safety projects. These receipts should be reported on UFARS (source code 629 as revised for the 2014 UFARS manual) as revenues and assigned the same finance code as the related project. Do not include Health and Safety Levy and Aid revenue, or Petrofund reimbursements.

COMMUNITY SERVICE - YOUTH SERVICE (Minn. Stat. 124D.20, Subdivision 4) Line 9: A "YES" response will result in Youth Service revenue equal to $1 times the greater of 1,335 or the district's population. Youth Service revenue is available to a district that has implemented a youth development plan and provides a youth service program under Minnesota Statutes, Section 124D.19, Subdivision 10.

COMMUNITY SERVICE – AFTER-SCHOOL ENRICHMENT (Minn. Stat. § 124D.20, Subdivision 4a) Line 10: A "Yes" response will result in Youth After-School Enrichment revenue equal to $1.85 times the greater of 1,335 or the district's population up to 10,000 and $0.43 times the district's population in excess of 10,000. This revenue must be reserved for After-School Enrichment programs providing supervised activities for school-age youth under Minnesota Statutes, Section 124D.19, Subdivisions 12 and 13.

COMMUNITY SERVICE - ADDITIONAL COSTS TO INCLUDE DISABLED CHILDREN IN SCHOOL AGE CARE PROGRAMS (Minn. Stat. § 124D.22) Line 11: School districts that will provide a School Age Child Care program (Minn. Stat. § 124D.19, Subdivision 11) in fiscal year 2015 may levy for the additional cost of providing services to children with disabilities or children experiencing family or related problems of a temporary nature. Enter the amount of estimated additional costs the SACC program is expected to incur above and beyond the basic program costs; do not include the cost of any services written in a student's IEP/IIIP/IFSP.

COMMUNITY SERVICE - EARLY CHILDHOOD FAMILY EDUCATION (Minn. Stat. § 124D.135) Line 12: A "YES" response will result in Early Childhood Family Education estimated revenue equal to $134.11 times the greater of 150 or the district's second prior-year's 0-4 count. To calculate the ECFE levy tax rate, MDE must know which districts intend to levy for this program. A 'YES' response must be entered by no later than August 29, 2014 to ensure the levy tax rate can be set timely and accurately.

A district may not certify a levy for Early Childhood Family Education (ECFE) revenue unless it has submitted its FY 2013 ECFE Annual Report due July 15 (Minn. Stat. § 124D.135, Subdivision 2). Information on the ECFE Annual Report (ED-01843), an electronic data submission separate from the Levy Information System, is posted on the MDE Website

under School Support > Data Submissions. If the district has not submitted its Annual Report to the department by November 5, 2014, the levy authority for ECFE will be removed from the final Levy Limitation and Certification report issued in mid-November.

COMMUNITY SERVICE - EARLY CHILDHOOD FAMILY EDUCATION HOME VISITING (Minn. Stat. § 124D.135, Subdivision 6) Line 13: School districts that are eligible to levy for Early Childhood Family Education revenue and enter into a collaborative agreement to provide education services and social services to families with young children may levy an amount equal to $1.60 times the number of people under five years of age residing in the district on September 1 of the preceding school year. The revenue shall only be used for home visiting programs under Minnesota Statutes, Section 124D.13, Subdivision 4. A "Yes" response will result in Home Visiting program revenue equal to $1.60 times the district's second prior-year's 0-4 count. A district that has not submitted its FY 2014 ECFE Annual Report is not eligible to levy for ECFE and may not certify a Home Visiting levy.

Review/Editing of Data

- Answer each question by entering a dollar amount or by selecting yes or no. If any question is not answered, the data will not be updated and a message will be displayed prompting you to answer all questions.
- Enter amounts in dollars and cents. Do not include commas or dollar signs.
- Select "Save" to submit your data.

Questions relating to lines 1, 2, 3, and 7 should be directed to David Lobejko at 651-582-8383 or david.lobejko@state.mn.us. Questions relating to lines 4, 5, and lines 9 through 13 should be directed to Jan Carlson at 651-582-8342 or janice.carlson@state.mn.us. Questions relating to line 6 should be directed to Jon Van Oeveren at 651-582-8375 or jon.vanoeveren@state.mn.us. Questions relating to line 8 should be directed to Lonn Moe at 651-582-8569 or lonn.moe@state.mn.us.

Levy Information Status

Dates shown here indicate the date and time that each of the previously discussed screens was last updated. If you have updated a screen and the date did not update, go into the screen, verify the data and select the "Save" button again.

All districts are required to complete the Contact Information and the General and Community Services screens and also answer the two questions on the Secondary Sparsity screen. Districts should, however, review all screens and the instructions for each screen.

If a screen does not relate to your district or the data does not require modification, you are not required (and may not even be allowed) to select "Save" on that particular screen. In these cases, the Date of Modification will remain blank on the Levy Information Status screen.