

TNT ①

2017 pay 18  
12-18-17

JCC Fall Enrollment

12/6/2017

Does not include H/LP or Estherville, or ALC or tuitioned out kids. No ECSE either.

Grade	Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Estimate 2018/19
K	96	77	94	85	82	80	96	87	82	86	81	85
1	92	98	78	90	84	82	105	87	84	80	82	81
2	92	92	97	77	95	84	77	103	83	86	76	82
3	86	93	92	101	82	95	87	82	100	79	80	76
4	78	86	91	88	101	82	96	88	81	99	76	80
5	88	80	79	94	87	101	81	97	86	84	94	76
6	90	91	77	81	96	87	101	81	97	86	77	94
7	82	93	89	79	88	96	90	104	79	97	91	77
8	88	83	90	91	78	88	98	93	103	76	97	91
9	99	89	81	90	97	78	95	103	93	103	82	100
10	99	99	87	81	94	97	81	93	96	92	103	82
11	76	99	96	83	83	94	96	83	91	87	88	100
12	100	76	96	92	83	83	91	91	81	92	84	82
<b>Totals</b>	<b>1166</b>	<b>1156</b>	<b>1147</b>	<b>1132</b>	<b>1150</b>	<b>1147</b>	<b>1194</b>	<b>1192</b>	<b>1156</b>	<b>1147</b>	<b>1111</b>	<b>1106</b>

TNT ②

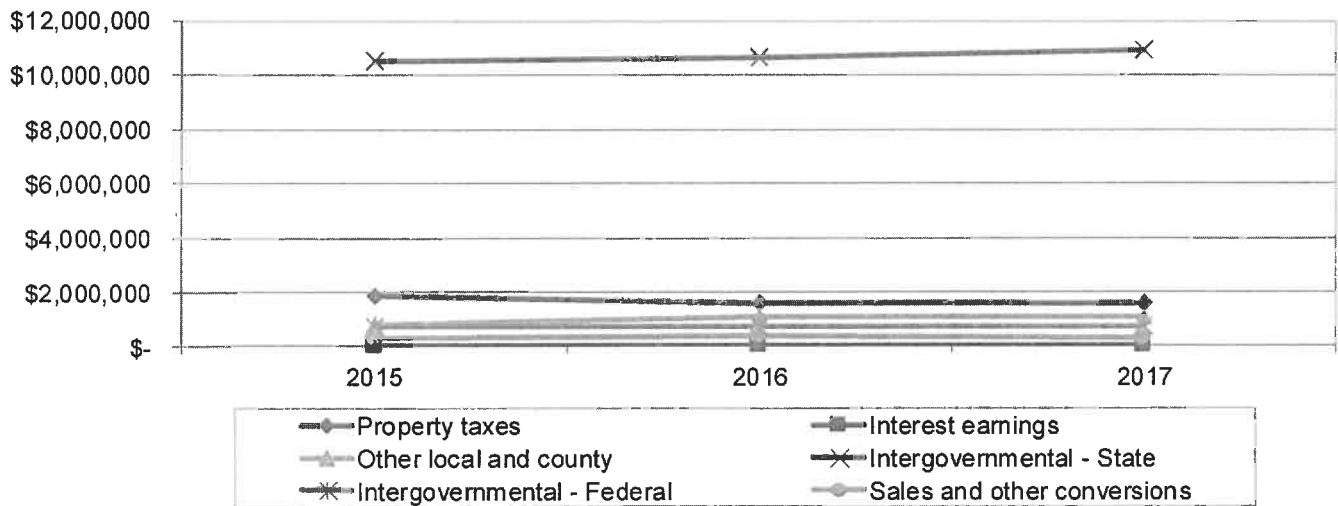
Jackson County Central Schools, ISD#2895  
 EMPLOYEE F.T.E. COMPARISON

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	
	NO.	F.T.E.	NO.	F.T.E.	NO.	F.T.E.	NO.	F.T.E.
Superintendent	1	1.0	1	1.0	1	1.0	1	1.0
Principals	3	3.0	3	3.0	4	4.0	4	4.0
Counselors	1	1.0	1	1.0	2	2.0	2	2.0
Business Manager	1	1.0	1	1.0	1	1.0	1	1.0
Social Worker	1	1.0	1	1.0	1	1.0	1	1.0
Bookkeeper	1	1.0	1	1.0	2	2.0	2	2.0
Teachers	85	82.852	88	87.5	95	94.0	96	92.9
District Nurse							1	1.0
Technology Coord & Asst	2	2.0	2	2.0	2	2.0	2	2.0
Dean of Students/A.D.	1	1.0	1	1.0	1	1.0	1	1.0
Swimming Pool Director	1	1.000	1	1.0	1	1.0	1	1.0
Food Service Director								
Community Ed Director	1	0.670	1	0.8	1	0.8	1	0.8
ECFE / Preschool Director								
Director of Buildings	1	1.000	1	1.0	1	1.0	1	1.0
Transportation Manager	1	1.000	1	1.0	1	1.0	1	1.0
Clerical/Secretarial	8	7.69	8	7.7	8	7.7	8	7.9
Dist.Aides (Sp.Ed., Title I, Libr)	37	34.96	40	38.3	40	37.6	40	38.2
Food Service	13	11.36	14	9.66	13	9.8	13	9.7
Custodial	9	9.0	9	8.5	9	10	10	10
Transportation	4	2.4	4	2.4	4	2.4	4	2.5
TOTALS	171	162.9	178	167.8	171	162.9	194	180.6
					198	185.6	195	182.3
							0	0.00

A further breakdown of revenues by source for the past three years in the General, Food Service and Community Service funds is as follows:

Revenue Source	2015	2016	2017	Per ADM
Property taxes	\$ 1,827,301	\$ 1,601,137	\$ 1,565,381	\$ 1,354
Interest earnings	2,019	6,491	12,916	11
Other local and county	773,047	1,100,819	1,086,475	940
Intergovernmental - State	10,491,993	10,668,758	10,904,379	9,433
Intergovernmental - Federal	719,932	713,484	748,222	647
Sales and other conversions	341,653	368,506	334,769	290
<b>Total revenues</b>	<b>\$ 14,155,945</b>	<b>\$ 14,459,195</b>	<b>\$ 14,652,142</b>	<b>\$ 12,675</b>

**Revenues by Source**

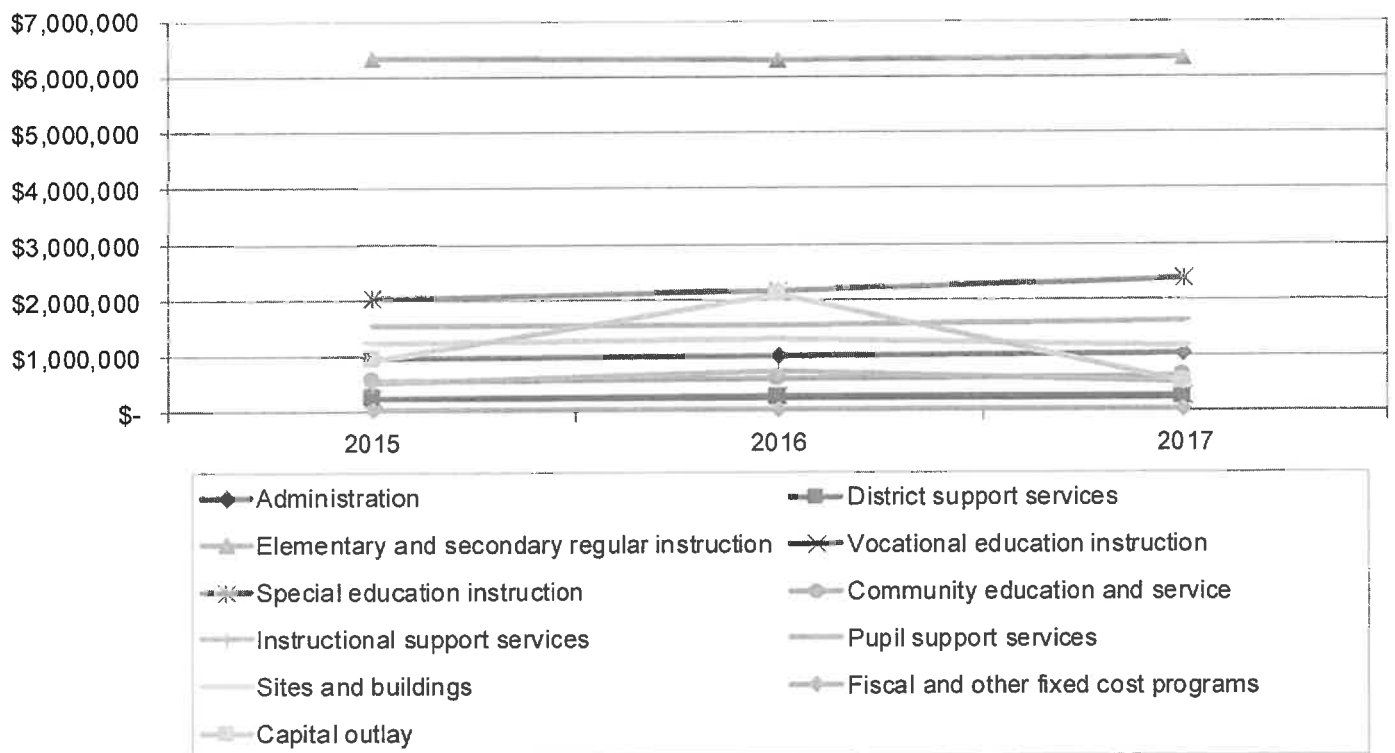


A further breakdown of expenditures by program for the past three years in the General, Food Service and Community Service is as follows:

Expenditures by Program	2015	2016	2017	2017 Per ADM	2016 Per ADM
Administration	\$ 980,537	\$ 1,020,005	\$ 1,041,052	\$ 901	\$ 853
District support services	238,798	255,278	267,060	231	213
Elementary and secondary regular instruction	6,352,508	6,295,996	6,326,628	5,473	5,264
Vocational education instruction	241,300	289,831	276,473	239	242
Special education instruction	2,044,959	2,168,026	2,361,712	2,043	1,813
Community education and service	556,789	588,739	631,901	547	492
Instructional support services	543,006	719,919	515,763	446	602
Pupil support services	1,548,733	1,563,288	1,617,811	1,399	1,307
Sites and buildings	1,236,715	1,303,781	1,190,926	1,030	1,090
Fiscal and other fixed cost programs	53,796	54,437	61,877	54	46
Capital outlay	928,306	2,109,575	528,207	457	1,764
<b>Total expenditures</b>	<b>\$ 14,725,447</b>	<b>\$ 16,368,875</b>	<b>\$ 14,819,410</b>	<b>\$ 12,820</b>	<b>\$ 13,686</b>

The above chart compares the amount the District spends per average daily membership (ADM) in comparison to the previous year's expenditures per ADM.

**Expenditures by Program**



**Fund Balances - Operating Funds**

The fund balances of the operating funds as of June 30 for the past three years were as follows:

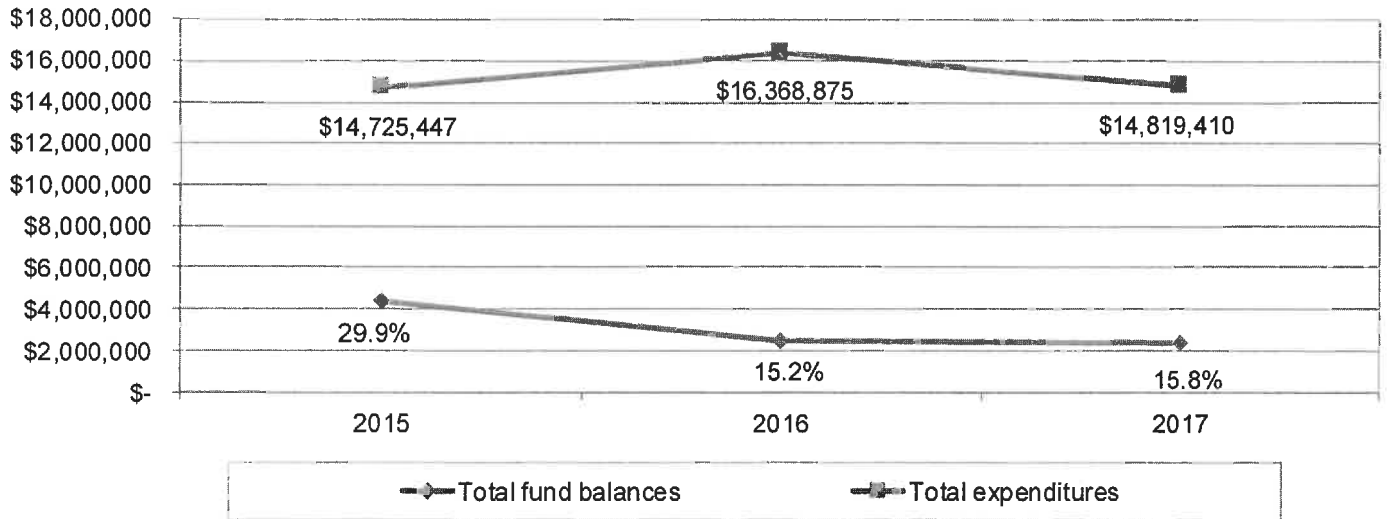
Fund	2015	2016	2017
General	\$ 4,284,791	\$ 2,289,380	\$ 2,111,689
Food Service	110,621	164,518	221,040
Community Service	2,827	34,661	6,240
<b>Total fund balances</b>	<b>\$ 4,398,239</b>	<b>\$ 2,488,559</b>	<b>\$ 2,338,969</b>

Fund	2015	2016	2017
General	\$ 13,477,518	\$ 15,082,058	\$ 13,460,182
Food Service	681,174	685,146	719,920
Community Service	566,755	601,671	639,308
<b>Total expenditures</b>	<b>\$ 14,725,447</b>	<b>\$ 16,368,875</b>	<b>\$ 14,819,410</b>

Net operating fund balances as a percent of operating fund expenditures	29.9%	15.2%	15.8%
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Average daily membership	1,220	1,196	1,156
Expenditure per pupil unit - all funds	\$ 12,070	\$ 13,686	\$ 12,820
Expenditure per pupil unit - General fund	11,047	12,610	11,644

**Net Operating Fund Balance/Operating Fund Expenditures**



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**UFARS Fund Balance Analysis**

	Balance June 30, 2016	Revenues	Expenditures	Transfers/ Other Sources (Uses)	Balance June 30, 2017
<b>General fund</b>					
Nonspendable	\$ 23,383	\$ -	\$ 6,099	\$ -	\$ 17,284
Restricted for staff development	1,493	159,077	154,494	-	6,076
Restricted for deferred maintenance	135	-	-	(135)	-
Restricted for health and safety	247,476	8,677	-	-	256,153
Restricted for operating capital	9,400	434,555	392,830	-	51,125
Restricted for learning and development	-	265,407	266,354	947	-
Restricted for gifted and talented	-	17,043	37,898	20,855	-
Restricted for basic skills	-	482,613	622,282	139,669	-
Restricted for career and technical program	-	69,580	271,645	202,065	-
Restricted for achievement and integrati	-	109,409	107,353	-	2,056
Restricted for safe schools	(162,757)	49,798	16,635	-	(129,594)
Restricted for long term facility maintena	-	260,647	238,077	135	22,705
Restricted for medical assistance	-	71,369	39,337	-	32,032
Unassigned	2,170,250	11,336,638	11,307,178	(345,858.00)	1,853,852
<b>Total fund balance</b>	<b>\$ 2,289,380</b>	<b>\$ 13,264,813</b>	<b>\$ 13,460,182</b>	<b>\$ 17,678</b>	<b>\$ 2,111,689</b>
<b>Food service fund</b>					
Nonspendable	\$ 13,613	\$ 1,068	\$ -	\$ -	\$ 14,681
Restricted for food service	150,905	775,374	719,920	-	206,359
<b>Total fund balance</b>	<b>\$ 164,518</b>	<b>\$ 776,442</b>	<b>\$ 719,920</b>	<b>\$ -</b>	<b>\$ 221,040</b>
<b>Community service fund</b>					
Restricted for community education	\$ (10,110)	\$ 187,447	\$ 209,514	\$ -	\$ (32,177)
Restricted for early childhood family education	24,493	62,158	64,915	-	21,736
Restricted for school readiness	20,934	176,599	187,569	-	9,964
Restricted for community service	5,235	20,206	18,812	-	6,629
Restricted for adult basic education	-	-	-	-	-
Restricted for pool	-	164,477	158,498	(5,891)	88
Unassigned	(5,891)	-	-	5,891	-
<b>Total fund balance</b>	<b>\$ 34,661</b>	<b>\$ 610,887</b>	<b>\$ 639,308</b>	<b>\$ -</b>	<b>\$ 6,240</b>
<b>Debt service fund</b>					
Restricted for debt service	\$ 269,795	\$ 1,387,888	\$ 1,396,225		\$ 261,458
<b>Private purpose trust fund</b>					
Held in trust for scholarships	\$ 2,461	\$ 5	\$ 100	\$ -	\$ 2,366

TNT ⑦

**JACKSON COUNTY CENTRAL  
FUND BALANCE PROJECTIONS**

June 26, 2017

5/17/2017	Actual		Actual		Orig. Budget		Orig. Budget		FUND BALANCE
	FUND BALANCE	Revs & Transfers	Exp. & Transfers	FUND BALANCE	Revs & Transfers	Exp. & Transfers	FUND BALANCE		
<b>FUND</b>	<b>7/1/2016</b>	<b>2016-17</b>	<b>2016-17</b>	<b>6/30/2017</b>	<b>2017-18</b>	<b>2017-18</b>	<b>2017-18</b>	<b>6/30/2018</b>	
<b>GENERAL UNAPPR.</b>	\$2,193,633.97	\$12,188,964.37	\$12,511,461.40	\$1,871,136.94	\$12,301,022.00	\$12,364,510.00	\$1,807,648.94		
Safe Schools	(\$162,757.05)	\$49,798.20	\$16,635.40	(\$129,594.25)	\$48,870.00	\$5,000.00	(\$85,724.25)		
Staff Development	\$1,493.33	\$159,077.00	\$154,493.71	\$6,076.62	\$155,000.00	\$150,000.00	\$11,076.62		
Long Term Facilities	\$134.92	\$260,647.40	\$238,076.66	\$22,705.66	\$365,890.00	\$370,000.00	\$18,595.66		
Integration	\$0.00	\$109,408.55	\$107,353.49	\$2,055.06	\$0.00	\$0.00	\$2,055.06		
Third Party Pay	\$0.00	\$71,368.73	\$39,336.95	\$32,031.78	\$0.00	\$0.00	\$32,031.78		
Capital Outlay	\$9,399.55	\$434,554.96	\$392,829.65	\$51,124.86	\$308,060.00	\$300,000.00	\$59,184.86		
Health and Safety	<u>\$247,475.46</u>	<u>\$8,676.75</u>	<u>\$0.00</u>	<u>\$256,152.21</u>	<u>\$8,480.00</u>	<u>\$0.00</u>	<u>\$264,632.21</u>		
<b>GENERAL FUND BAL.</b>	<b>\$2,289,380.18</b>	<b>\$13,282,495.96</b>	<b>\$13,460,187.26</b>	<b>\$2,111,688.88</b>	<b>\$13,187,322.00</b>	<b>\$13,189,510.00</b>	<b>\$2,109,500.88</b>		
<b>Food Service Fund</b>	<b>\$164,518.19</b>	<b>\$776,441.06</b>	<b>\$719,920.49</b>	<b>\$221,038.76</b>	<b>\$743,000.00</b>	<b>\$735,000.00</b>	<b>\$229,038.76</b>		
Comm. Ed. Unappr.	\$5,235.39	\$20,205.54	\$18,812.32	\$6,628.61	\$19,000.00	\$19,300.00	\$6,328.61		
Comm. Ed. Appr.	(\$10,110.06)	\$187,444.69	\$209,510.97	(\$32,176.34)	\$197,300.00	\$203,700.00	(\$38,576.34)		
ECFE	\$24,492.54	\$62,158.05	\$64,915.24	\$21,735.35	\$53,000.00	\$64,000.00	\$10,735.35		
Learning Readiness	\$20,934.26	\$176,598.62	\$187,569.35	\$9,963.53	\$185,000.00	\$178,000.00	\$16,963.53		
Swimming Pool	<u>(\$5,890.27)</u>	<u>\$164,477.37</u>	<u>\$158,498.47</u>	<u>\$88.63</u>	<u>\$155,000.00</u>	<u>\$159,000.00</u>	<u>(\$3,911.37)</u>		
<b>Community Ed Fund</b>	<b>\$34,661.86</b>	<b>\$610,884.27</b>	<b>\$639,306.35</b>	<b>\$6,239.78</b>	<b>\$609,300.00</b>	<b>\$624,000.00</b>	<b>(\$8,460.22)</b>		
<b>Debt Redemption</b>	<b>\$269,795.13</b>	<b>\$1,387,887.45</b>	<b>\$1,396,225.00</b>	<b>\$261,457.58</b>	<b>\$1,400,000.00</b>	<b>\$1,398,000.00</b>	<b>\$263,457.58</b>		
<b>TOTALS</b>	<b>\$2,758,355.36</b>	<b>\$16,057,708.74</b>	<b>\$16,215,639.10</b>	<b>\$2,600,425.00</b>	<b>\$15,939,622.00</b>	<b>\$15,946,510.00</b>	<b>\$2,593,537.00</b>		

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**2017 PAYABLE 2018  
LEVY LIMITATION CERTIFICATION  
September 28, 2017**

<b>Original</b>	<b>16 Pay 17</b>	<b>17 Pay 18</b>	<b>\$ INC.</b>	<b>% INC.</b>
1st Tier RMV Ref.	163,031.94	173,981.58	10,949.64	
2nd Tier RMV Ref.	267,122.61	460,312.03	193,189.42	
Local Option	397,584.82	424,287.61	26,702.79	
Referendum Adjustments	(7,663.69)	(5,436.79)	2,226.90	
Local Option Adjustments	283.57	(9,504.29)	(9,787.86)	
Student Achievement	30,380.02	0.00	(30,380.02)	
REEMPLOYMENT INS.	5,000.00	3,000.00	(2,000.00)	
REEMPLOYMENT adj.	(4,188.42)	(2,792.57)	1,395.85	
Safe Schools	46,137.60	45,244.80	(892.80)	
Safe Schools adj.	2,742.12	(1,335.60)	(4,077.72)	
Operating Capital	247,553.12	203,255.45	(44,297.67)	
Operating Capital adjustment	(11,930.02)	(10,643.59)	1,286.43	
CAREER TECHNICAL	85,750.00	85,750.00	0.00	
Career Tech Adjustment	2,361.43	13,179.72	10,818.29	
Integration & Achievement	35,132.62	35,247.40	114.78	
Integration adjustment	10,296.79	(3,251.84)	(13,548.63)	
Equity	132,119.68	130,186.24	(1,933.44)	
Equity adjustment	3,249.04	2,801.25	(447.79)	
Deferred Maint. Adjust.	(300.16)	(2,374.40)	(2,074.24)	
Long Term Facilities	374,227.20	477,584.00	103,356.80	
Long Term Facilities Adj.	(8,028.80)	5,735.95	13,764.75	
Health and Safety Adjustment	8,483.20	0.00	(8,483.20)	
General Adjustment	(14.28)	0.00	14.28	
ABATEMENT ADJ.	<u>50.42</u>	<u>869.14</u>	<u>818.72</u>	
<b>TOTAL GEN. FUND</b>	<b>1,779,380.81</b>	<b>2,026,096.09</b>	<b>246,715.28</b>	<b>13.87%</b>
COMMUNITY ED. BASIC	64,481.19	64,481.19	0.00	
EARLY CHILDHOOD	55,536.92	51,538.90	(3,998.02)	
ECFE Fund Bal. adj.	(3,348.96)	(5,013.32)	(1,664.36)	
ABATEMENT ADJ.	<u>11.37</u>	<u>71.78</u>	<u>60.41</u>	
<b>TOTAL COMM. SVC.</b>	<b>116,680.52</b>	<b>111,078.55</b>	<b>(5,601.97)</b>	<b>-4.80%</b>
INITIAL DEBT SERVICE	1,461,443.00	1,465,643.00	4,200.00	
Debt Excess Reduction	(63,935.35)	(67,062.43)	(3,127.08)	
ABATEMENT ADJ.	<u>131.41</u>	<u>852.55</u>	<u>721.14</u>	
<b>TOTAL DEBT SVC.</b>	<b>1,397,639.06</b>	<b>1,399,433.12</b>	<b>1,794.06</b>	<b>0.13%</b>
<b>TOTAL LEVY</b>	<b>3,293,700.39</b>	<b>3,536,607.76</b>	<b>242,907.37</b>	<b>7.37%</b>



## History of Levy changes

December 18, 2017

Year	Levy	Increase	% Increase
09 Payable 10	\$ 3,159,324.70		
10 Payable 11	\$ 3,198,848.34	\$ 39,523.64	1.25%
11 Payable 12	\$ 3,275,473.61	\$ 76,625.27	2.40%
12 Payable 13	\$ 3,128,213.48	\$ (147,260.13)	-4.50%
13 Payable 14	\$ 3,142,987.12	\$ 14,773.64	0.47%
14 Payable 15	\$ 3,096,669.14	\$ (46,317.98)	-1.47%
15 Payable 16	\$ 3,207,327.58	\$ 110,658.44	3.57%
16 Payable 17	\$ 3,293,700.39	\$ 86,372.81	2.69%
17 Payable 18	\$ 3,536,607.76	\$ 242,907.37	7.37%

Minnesota Department of Education  
Levy Limitation and Certification Report  
2017 Payable 2018

District Number-Type: 2895-01  
District Name: JACKSON COUNTY CENTRAL SCHOOL DIST.  
Home County: JACKSON

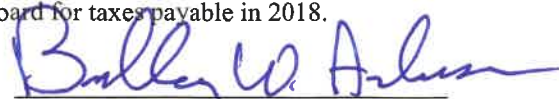
Date Printed: 12/18/17  
Limits Updated: 12/4/17  
Certified Submitted: 12/18/17

	LIMIT	PROPOSED	CERTIFIED
<b>SUBTOTALS BY LEVY CATEGORY</b>			
GENERAL - RMV VOTER - JOBZ EXEMPT	454,875.24	454,875.24	454,875.24
GENERAL - RMV OTHER - JOBZ EXEMPT	721,752.39	721,752.39	721,752.39
GENERAL - NTC VOTER - JOBZ EXEMPT	0.00	0.00	0.00
GENERAL - NTC OTHER GENED - EXEMPT	0.00	0.00	0.00
GENERAL - NTC OTHER - JOBZ EXEMPT	849,468.46	849,468.46	849,468.46
COMMUNITY SERVICE - NTC OTHER - JOBZ EXEMPT	111,078.55	111,078.55	111,078.55
GENERAL DEBT - NTC VOTER - JOBZ NONEXEMPT	1,399,433.12	1,399,433.12	1,399,433.12
GENERAL DEBT - NTC OTHER - JOBZ NONEXEMPT	0.00	0.00	0.00
OPEB DEBT - NTC VOTER - JOBZ NONEXEMPT	0.00	0.00	0.00
OPEB DEBT - NTC OTHER - JOBZ NONEXEMPT	0.00	0.00	0.00
<b>SUBTOTALS BY FUND</b>			
GENERAL FUND	2,026,096.09	2,026,096.09	2,026,096.09
COMMUNITY SERVICES FUND	111,078.55	111,078.55	111,078.55
GENERAL DEBT SERVICE FUND	1,399,433.12	1,399,433.12	1,399,433.12
OPEB/PENSION DEBT SERVICE FUND	0.00	0.00	0.00
<b>SUBTOTALS BY TAX BASE</b>			
REFERENDUM MARKET VALUE	1,176,627.63	1,176,627.63	1,176,627.63
NET TAX CAPACITY	2,359,980.13	2,359,980.13	2,359,980.13
<b>SUBTOTALS BY TRUTH IN TAXATION CATEGORY</b>			
VOTER APPROVED	1,854,308.36	1,854,308.36	1,854,308.36
OTHER	1,682,299.40	1,682,299.40	1,682,299.40
<b>TOTAL LEVY</b>			
TOTAL LEVY	3,536,607.76	3,536,607.76	3,536,607.76

The school district must submit the completed original of this form to the home county auditor by December 28, 2017. A duplicate form must be submitted to Minnesota Department of Education, School Finance Division, 1500 Highway 36 West, Roseville, MN 55113, by January 7, 2018.

The certified levy listed above is the levy voted by the school board for taxes payable in 2018.

Signature of School Board Clerk



Date of Certification

12-18-17