Minnesota Career and Technical Education (CTE) Levy/Revenue

2013-2014 (FY14) and 2014-2015 (FY15)

***Example A – Small school*** – graduating class of 50 students.

2013-2014 Year

2013-2014 CTE Expenses reported –

1. AFNR = $ 18,760
2. FACS = $ 50,285
3. Business = $ 48,504
4. Transportation Occ.= $ 44,802

Total $162,351 x 25% = $ 40,587.75

2013-2014 CTE Levy – Lesser of:

1. Number of students grade 10 -12 = 150
2. 150 x $80 per ADM (Average Daily Member) = **$ 12,000**

2014-2015 Year

2014-2015 CTE Expenses reported –

1. AFNR = $18,760 Difference in funding
2. FACS = $ 50,285 FY 14 & FY 15
3. Business = $ 48,504
4. Construction Occ. = $ 44,802

Total $162,351

2014-2015 CTE Revenue -

1. Expenses Reported = $162,351
2. 162,351 X 35% = **$56,822.85**

***Example B – Medium size school*** – graduating 150 students

2013-2014 Year

2013-2014 CTE Expenses reported –

1. AFNR = $143,578
2. FACS = $ 60,713
3. Business = $ 0
4. Construction Occ. = $ 0

Total $204,291 x 25% = $ 51,072.75

2013-2014 CTE Levy – Lesser of:

1. Number of students grade 10-12 = 450
2. 450 x $80 per ADM (Average Daily Member) = **$ 36,000.00**

2014-2015 Year

2014-2015 CTE Expenses reported – Difference in funding

1. AFNR = $143,578 FY 14 & FY 15
2. FACS = $ 60,713
3. Business = $ 0
4. Transportation Occ. = $ 0

Total $204,291

2014-2015 CTE Revenue -

1. Expenses Reported = $204,291
2. 204,291 X 35% = **$ 71,501.85**

***Example C – Large School*** – graduating class size 500

2013-2014 Year

2013-2014 CTE Expenses reported –

1. AFNR = $ 127,473
2. FACS = $ 41,302
3. Business = $ 46,429
4. Communication Occ. = $ 62,117

Total $ 277,285 x 25% = **$ 69,321.25**

Communication Occ

* 1. Levy – Lesser of:
1. Number of students grade 10-12 = 1,500
2. 1,500 x $80 per ADM (Average Daily Member) = **$ 120,000.00**

2014-2015 Year

2014-2015 CTE Expenses reported – Difference in funding

1. AFNR = $127,473 FY 14 & FY 15
2. FACS = $ 41,302
3. Business = $ 46,429
4. Communication Occ. =$ 62,117

Total $277,285

2014-2015 CTE Revenue -

1. Expenses Reported = $277,285
2. 277,285 X 35% = **$ 97,050**

***Important considerations:***

* District should report ALL eligible expenses – Teacher Salary, Operational Budget, Professional Development, and Travel Expenses.
* Districts should report all Career and Technical Education programs that have completed Program Approval. AFNR, FACS, Business & Marketing, Health Sciences, Technology Education (includes Communications, Construction, Manufacturing, and Transportation Occupations).
* To be eligible for Program Approval teachers must hold the appropriate CTE license. Teachers holding a Variance, Waiver, Temporary Limited License, or considered a Community Expert are recognized as eligible for program approval.
* A teacher holding a standard license (Business 140000, FACS 090000, Technology Education 100000) are not eligible for CTE Program Approval and therefore not eligible to be reported as CTE program expenses.
* Contact your Minnesota Department of Education Program Specialist to answer questions related to eligibility of your CTE Programs.

***Staples Motley Example – Medium size school*** – graduating 116 students

2013-2014Year

2012-2013 Expenses reported –

1. AFNR = $ 70,361
2. FACS = $ 39,713
3. Health Sciences = $ 15,957
4. Early Childhood = $ 20,204

Total $146,236 x 25% = $ 36,559

* 1. Levy – Lesser of:
1. Number of students grade 10-12 = 350
2. 350 x $80 per ADM (Average Daily Member) = **$ 28,000.00**

2014-2015 Year

1. AFNR = $ 70,361
2. FACS = $ 39,713
3. Health Sciences = $ 15,957
4. Early Childhood = $ 20,204

Total $146,236 x 25% = $ 36,559

2014-2015 CTE Revenue -

1. Expenses Reported = $146,236
2. 146,236 X 35% = **$ 51,182.60**

**Net Gain $ 28,182.60**