

LEVY LIMITATION AND CERTIFICATION REPORT OUTLINE			PROPERTY VALUATION DATA		PUPIL DATA	
	PAGE		MARKET VALUE			
I. GENERAL INPUT DATA						RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.
A. PROPERTY VALUATION	1	1	2010 MARKET VALUE	3,767,709,810		
B. PUPIL COUNTS	1	2	2011 MARKET VALUE	3,728,328,600		
		3	2012 MARKET VALUE	3,590,987,700		
II. INITIAL COMPUTATIONS BY FUND		4	2013 MARKET VALUE	3,637,667,700		
A. GENERAL	2	5	2014 MARKET VALUE	3,763,409,632		RESIDENT AVE DAILY MEMBERSHIP (ADM)
B. COMMUNITY SERVICE	12					
C. GENERAL DEBT	13		REFERENDUM MARKET VALUE (RMV)		34	2012-13 RES ADM (ACT) 4,016.31
D. OPEB/PENSION DEBT	16	6	2010 RMV	2,781,373,250	35	2013-14 RES ADM (ACT) 4,011.32
		7	2011 RMV	2,743,720,300	36	2014-15 RES ADM (EST) 4,117.00
III. ADJUSTMENTS BY FUND		8	2012 RMV	2,645,803,400	37	2015-16 RES ADM (EST) 4,062.00
A. GENERAL	16	9	2013 RMV	2,655,492,300	38	2016-17 RES ADM (EST) 4,089.00
B. COMMUNITY SERVICE	23	10	2014 RMV	2,710,522,500	39	2017-18 RES ADM (EST) 4,080.00
C. GENERAL DEBT	23					RESIDENT PUPIL UNITS
D. OPEB/PENSION DEBT	23		NET TAX CAPACITY (NTC)			
IV. ABATEMENT ADJUSTMENTS	23	11	2010 NTC	40,591,695	40	2012-13 RES PU (ACT) 4,652.68
V. OFFSET ADJUSTMENTS	25	12	2011 NTC	39,905,911	41	2013-14 RES PU (ACT) 4,649.20
VI. TACONITE ADJUSTMENTS	26	13	2012 NTC	38,357,823	42	2014-15 RES PU (EST) 4,495.80
		14	2013 NTC	38,769,004	43	2015-16 RES PU (EST) 4,444.80
VII. TOTAL LEVY LIMITATION	27	15	2014 NTC	39,991,713	44	2016-17 RES PU (EST) 4,474.40
VIII. RECAP OF LEVY LIMITS	29		SALES RATIO			ADJUSTED ADM
SCHOOL YEAR	FORMULA ALLOWANCE	TAX RATE	16	2010 SALES RATIO 98.8%	45	2012-13 ADJ ADM (ACT) 3,923.67
2005-06	4,783	0.0000	17	2011 SALES RATIO 98.8%	46	2013-14 ADJ ADM (ACT) 3,929.67
2006-07	4,974	0.0000	18	2012 SALES RATIO 98.8%	47	2014-15 ADJ ADM (EST) 3,971.00
2007-08	5,074	0.0000	19	2013 SALES RATIO 94.3%	48	2015-16 ADJ ADM (EST) 4,013.00
2008-09	5,124	0.0000	20	2014 SALES RATIO 93.9%	49	2016-17 ADJ ADM (EST) 4,031.00
2009-10	5,124	0.0000			50	2017-18 ADJ ADM (EST) 4,027.00
2010-11	5,124	0.0000				ADJUSTED PUPIL UNITS
2011-12	5,174	0.0000	21	2010 UANTC=(11)/(16)= 41,081,874	51	2012-13 ADJ PU (ACT) 4,536.69
2012-13	5,224	0.0000	22	2011 UANTC=(12)/(17)= 40,388,381	52	2013-14 ADJ PU (ACT) 4,551.65
2013-14	5,302	0.0000	23	2012 UANTC=(13)/(18)= 38,819,398	53	2014-15 ADJ PU (EST) 4,342.80
2014-15	5,831	0.0035	24	2013 UANTC=(14)/(19)= 41,090,639	54	2015-16 ADJ PU (EST) 4,390.20
2015-16	5,948	0.0033	25	2014 UANTC=(15)/(20)= 42,614,036	55	2016-17 ADJ PU (EST) 4,413.20
2016-17	6,067	0.0030				ADJUSTED PUPIL UNITS (AT NEW LAW WEIGHTS)
NOTE: ABOVE NUMBERS ARE NOT ALWAYS COMPARABLE FROM YEAR TO YEAR.			26	2010 ANTC 41,081,874	56	2013-14 ADJ PU (NEW) 4,298.70
			27	2011 ANTC 40,388,381		
			28	2012 ANTC 38,819,398		
			29	2013 ANTC 41,090,639		
			30	2014 ANTC 42,614,036		ADJUSTED MARGINAL COST PU (AMCPU) (OLD LAW WEIGHTS)
WEIGHTS FOR PUPIL UNITS	FY 2008-FY 2014	FY 2015 & LATER	31	2014 AG MODIFIED ANTC FOR LT FAC MAINT REV 40,950,172	57	2013-14 AMCPU (ACT) = GTR OF (52) OR [.23X(51) + .77X(52)] 4,551.65
PRE-KGN:	1.250	1.000				
HCP-KGN:	1.000	1.000				
REG-KGN PART:	0.612	0.550				
REG-KGN ALL:	0.612	1.000				
GRADES 1-3:	1.115	1.000	32	2014 ANTC FOR JOBZ 252,491		
GRADES 4-6:	1.060	1.000	33	2014 ANTC INCL JOBZ VALUE = (30)+(32) = 42,866,527		
GRADES 7-12:	1.300	1.200				

EXTENDED TIME ADM		GIFTED & TALENTED REVENUE		SPARSITY REVENUE	
ADM >1.0 CAPPED AT 0.2		108 GIFTED & TALENTED REV		122 ATTENDANCE AREA	
58 2012-13 EXT ADM (ACT)	63.44	= (55) X \$13.00 =	57,371.60	FOR SPARSITY 344.03	
59 2013-14 EXT ADM (ACT)	70.67			123 DIST TO NEAREST HS 13.0	
60 2014-15 EXT ADM (EST)	81.00			124 ISOLATION INDEX	
61 2015-16 EXT ADM (EST)	92.00	EXTENDED TIME REVENUE		= [SQ RT (.55 X (122))]	
62 2016-17 EXT ADM (EST)	99.00	67 2016-17 EXT PU (EST) 105.20		+ (123) = 26.8	
63 2017-18 EXT ADM (EST)	110.00	109 EXTENDED TIME REVENUE		125 ISOLATION INDEX RATIO	
		= (67) X \$5,117 = 538,308.40		= [(124)-23]/10, WITH	
EXTENDED TIME PU				MIN=0 AND MAX=1.5 .38	
64 2012-13 EXT TIME PU	70.37	COMPENSATORY REVENUE		126 2016-17 ADM SRV, 7-12 1,842.21	
65 2013-14 EXT TIME PU	78.34	110 FY 2016 COMPENSATORY		127 SECONDARY SPARSITY ADM RATIO	
66 2014-15 EXT TIME PU	84.60	REVENUE (FROM FY 2016		= GREATER OF ZERO OR	
67 2015-16 EXT TIME PU	97.60	COMPENSATORY REVENUE		[400-(126)]	
68 2016-17 EXT TIME PU	105.20	REPORT) 1,269,790.86		/[400+(126)] =	
GENERAL EDUCATION REVENUE		111 EST FY 2017 COMPENSATORY		128 SECONDARY SPARSITY REVENUE	
BASIC REVENUE		REVENUE = (110)		= [(101) - \$530]	
101 FY 2017 FORMULA ALLOW	6,067.00	X (6,067-839)/(5,948-839)		X (125)X(126)X(127)	
55 2016-17 ADJ PU (EST)	4,413.20	X [(48)/(47)] = 1,313,110.11		OR MEMO:	
102 BASIC REVENUE		ENGLISH LEARNER (EL)		129 ELEM SPARSITY REVENUE	
= (55) X (101) =	26,774,884.40	112 2016-17 ELIGIBLE		(SEE WEBSITE)	
DECLINING ENROLLMENT REV		EL ADM (EST)		130 PRELIM SPARSITY REVENUE	
54 2015-16 ADJ PU (EST)	4,390.20	(7 YEAR LIMIT) 13.00		= (128)+(129) =	
55 2016-17 ADJ PU (EST)	4,413.20	113 IF(112)=0, ZERO; ELSE		131 FY 2016 SPARSITY REV	
		GTR OF 20, (112) = 20.00		(FY 2016 GEN ED REV	
		114 EL REVENUE		REPORT, LINE 87)	
		= (113) X \$704 = 14,080.00		132 ELIGIBLE FOR CLOSED	
		115 2016-17 ADM SRV (EST) 3,949.65		BUILDING ADJUSTMENT? NO	
		116 EL CONCENTRATION		133 SPARSITY REVENUE	
		RATIO = (112)/(115) = .00329143		IF (132)=YES, (133) =	
		117 EL CONCENTRATION		GTR OF (130) OR (131);	
		FACTOR = LSR OF 1 OR		ELSE (133) = (130)	
		(116)/.115 = .02862113		SMALL SCHOOLS REVENUE	
		118 EL PUPIL UNITS		55 2016-17 ADJ PU (EST) 4,413.20	
		= (112) X (117) = .37		134 SMALL SCHOOLS RATIO =	
106 PENSION ADJUST ALLOWANCE		119 EL CONCENTRATION REV		GTR OF ZERO OR	
(FY 2016 GEN ED REV		= (118) X \$250 = 92.50		[960-(55)]/960 =	
REPORT, LINE 45)		120 DISTRICT EL REV +		135 SMALL SCHOOLS ALLOWANCE	
		EL CONCENTRATION REV		= (55) X \$544 =	
		= (114)+(119) = 14,172.50		136 SMALL SCHOOLS REVENUE	
107 PENSION ADJUSTMENT REV		121 BASIC SKILLS REVENUE		= (55) X (135) =	
= (55) X (106)=		= (111)+(120) = 1,327,282.61			

TRANSPORTATION SPARSITY		LOCAL OPTIONAL REVENUE	EXISTING AUTH NOT SUBJECT TO LOC REDUC EXCLUDING BOARD INC FOR ELECTION SINCE CY 2014
137 ATTENDANCE AREA	344.03	150 MAXIMUM LOCAL	
138 SQUARE MILES PER RES PU = (137)/(44) =	.0769	OPTIONAL ALLOWANCE	424
139 SPARSITY INDEX = GTR OF (138) OR 0.2 =	.2000	151 FY 2017 ACTUAL LOCAL OPTIONAL ALLOWANCE	424.00
140 DENSITY INDEX = LSR OF (138) OR 0.2 BUT AT LEAST .005 =	.0769	55 2016-17 ADJ PU (EST)	4,413.20
141 PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(139) RAISED TO .26 POWER] X [(140) RAISED TO .13 POWER] X .141 X (101) =	403.30	152 LOCAL OPTIONAL REVENUE = (151) X (55) =	1,871,196.80
142 TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (141) - [.0466 X (101)] =	120.58	REFERENDUM ALLOWANCES	
143 TRANSPORTATION SPARSITY REV = (55) X (142) =	532,143.66	EXISTING AUTH SUBJECT TO LOR REDUCT FOR ELECTION BEFORE CY 2014	
INITIAL GENERAL ED REVENUE		REF AUTH W/O INFLATION	
102 BASIC	26,774,884.40	153 FY 2016 AUTHORITY FROM BEFORE CY 2014	
105 DECLINING ENROLL		154 PHASEOUT OF LINE (153) =	
107 PENSION ADJUSTMENT		155 FY 2017 RESULT (MAY INCL BRD CONV) = (153) - (154) =	
108 GIFTED & TALENTED	57,371.60	REF AUTH WITH INFLATION	
109 EXTENDED TIME	538,308.40	156 FY 2016 AUTHORITY FROM BEFORE CY 2014	
121 BASIC SKILLS	1,327,282.61	157 PHASEOUT OF LINE (156)	
133 SPARSITY		158 FY 2017 RESULT BEFORE INFLATION ADJUSTMENT = (156) - (157) =	
136 SMALL SCHOOLS		159 FY 2017 INFLATION FACTOR	1.0210
143 TRANSPORT SPARSITY	532,143.66	160 FY 2017 RESULT AFTER INFLATION ADJUSTMENT (MAY INCL BRD CONV) = (158) X (159) =	
144 INITIAL GENERAL ED REV = (102)+(105)+(107) + (108)+(109)+(121) + (133)+(136)+(143) =	29,229,990.67	161 COMBINED AUTH SUBJECT TO LOR REDUCTION BEFORE REDUCTION (MAY INCL BRD CONV) = (155)+(160) =	
OPERATING CAPITAL		162 COMBINED AUTH SUBJECT TO LOR REDUCT AFTER REDUCTION = GTR OF ZERO OR [(161)-(151)]	
145 AVE BUILDING AGE (EST) (NOT > 50 YEARS)	16.32	151 LOCAL OPTIONAL ALLOWANCE	424.00
146 FACILITIES AGE INDEX = 1 + [.01 X (145)] =	1.1632	163 FY 2016 AUTHORITY SINCE CY 2014	
147 OPERATING CAPITAL ALLOWANCE = \$79 + [\$109 X (146)] =	205.79	164 PHASEOUT OF LINE (163)	
148 YEAR ROUND PU SRV		165 ADDED BY ELECTIONS HELD IN CY 2014 WITH DELAY	
149 OPERATING CAP REVENUE = (55) X (147) + (148) X \$31 =	908,192.43	166 FY 2017 RESULT = (163)-(164)+(165)	
		REF AUTH WITH INFLATION	
		167 FY 2016 AUTHORITY SINCE CY 2014	
		168 PHASEOUT OF LINE (167)	
		169 ADDED BY ELECTIONS HELD IN CY 2014 WITH DELAY	
		170 FY 2017 RESULT BEFORE INFLATION ADJUSTMENT = (167)-(168) + (169) =	
		159 FY 2017 INFLATION FACTOR	1.0210
		171 FY 2017 RESULT AFTER INFLATION ADJUSTMENT = [(167)-(168)] x (159) + (170) =	
		172 COMBINED AUTH NOT SUBJ TO LOR REDUCT EXCLUDING BOARD INCREASE = (166)+(171) =	
		173 TOTAL AUTHORITY BEFORE ELECTIONS EXCLUDING BOARD INCREASE = (162)+(172) =	
		BOARD APPROVED CONVERTED AND CREATED AUTHORITIES	
		174 BOARD APPROVED CONVERTED AUTHORITY, BEFORE CY 2015 INCLUDED IN (173) =	
		175 BOARD INCREASE EFFECTIVE IN FY 2017 EXCLUDING CY 2015 BOARD ACTIONS	300.00

REFERENDUM (CONT)	NEW ELECTIONS WITHOUT INFLATION (CONT)	REFERENDUM CAPS (CONT)
176 RECISSION OF AUTHORITY CONVERTED BY BOARD APPR BEFORE CY 2015	190 FY 2017 AUTH NOT SUBJ LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2015	200 FY 2015 ALTERNATE CAP OLD LAW ALLOWANCE BASED (FY 2015 GEN ED REV REPORT, LINE 132) 427.53
177 RECISSION OF NEW AUTH CREATED BY BOARD APPR BEFORE CY 2015	191 FY 2017 \$/APU ADDED BY ELECTIONS HELD IN CY 2015	201 FORMULA ALLOW GROWTH FACTOR = 1.0000 + [(6,067/5,831)-1]/4 1.0101
178 BOARD AUTHORITY PREVIOUSLY APPROVED = (174)+(175) -(176)-(177) = 300.00	NEW ELECTIONS WITH INFLATION	202 ALT CAP, ALLOWANCE BASED =(200)X(201)- 424 = 7.85
179 REMAINING POTENTIAL BOARD ACTION = GREATER OF ZERO OR [300 - (178)] =	192 FY 2017 AUTH SUBJECT TO LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2015	203 ALTERNATE CAP = GREATER OF (199) OR (202) = 440.87
180 BOARD APPR CONVERSION IN CY 2015? NO	193 FY 2017 AUTH NOT SUBJ LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2015	133 SPARSITY REVENUE
181 AMOUNT REQUESTED	194 FY 2017 \$/APU ADDED BY ELECTIONS HELD IN CY 2015	204 CAP ON AUTHORITY PER APU: IF (133)>0 THERE IS NO CAP; ELSE (204) = GTR OF (197) OR (203) 1,902.56
182 AUTHORITY CONVERTED = LEAST OF (173),(179), OR (181) =	195 FY 2017 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES AFTER LOC EQUITY SUBTRACTION AND BOARD APPROVED NEW AUTHORITY = (173)-(189)-(190) + (191)-(192)-(193) + (194)+(186) = 300.00	205 FY 2017 \$/ADJ PU, CAPPED TOTAL = LSR OF (195) OR (204) = 300.00
183 POTENTIAL ADDITIONAL CREATED AUTHORITY = (179)-(173) =	REFERENDUM CAPS	55 2016-17 ADJ PU (EST) 4,413.20
184 BOARD APPROVED CREATED AUTHORITY? 000	196 INFLATION FACTOR (EST) FY 2015 TO FY 2017 1.0312	206 FY 2017 REFER REVENUE = (55) X (205) = 1,323,960.00
185 REQUESTED PORTION OF POTENTIAL BOARD INCREASE	197 STANDARD CAP \$1,845 X (196) = 1,902.56	EQUITY REVENUE
186 ADDED BOARD INCREASE = (183) X (185) =	198 FY 2015 ALTERNATE CAP OLD LAW REVENUE BASED (FY 2015 GEN ED REV REPORT, LINE 134) 427.53	207 METRO 5TH PERCENTILE 6,367.00
187 BOARD INCREASES INCLUDING CY 2015 = (175)+(186) = 300.00	199 ALTERNATE CAP, REV BASED = (196) X (198) = 440.87	208 METRO 95TH PERCENTILE 7,969.56
188 BOARD APPROVED TOTAL = (182)+(187) = 300.00		209 METRO GAP =(208)-(207) = 1,602.56
NEW ELECTIONS WITHOUT INFLATION		210 RURAL 5TH PERCENTILE 6,209.40
189 FY 2017 AUTH SUBJECT TO LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2015		211 RURAL 95TH PERCENTILE 7,898.78
		212 RURAL GAP =(211)-(210) = 1,531.78
		213 DISTRICT'S REGION: METRO=MET; RURAL=RUR RUR
		214 DIST'S REGION'S EQUITY GAP = (209) OR (212)= 1,531.78
		215 DIST'S REGION'S 95TH PCT = (208) OR (211)= 7,898.78

EQUITY REVENUE (CONT)		TRANSITION REVENUE		LOCAL OPTIONAL AIDS & LEVIES				
216	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(102)+(206)]/(55)=	6,367.00	230	TRANSITION ALLOWANCE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 174)	15.08	152	LOCAL OPTIONAL REV	1,871,196.80
217	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (215)-(216) =	1,531.78	231	TRANSITION REVENUE = (55) X (230) =	66,551.05	10	2014 RMV	2,710,522.500
218	EQUITY INDEX = (217)/(214) =	1.00000000		STUDENT ACHIEVEMENT LEVY & INITIAL GEN ED AID		44	2016-17 RES PU (EST)	4,474.40
219	= \$80 X (218) =	80.00				240	FY 2017 RMV/RES PU = (10)/(44) =	605,784.57
206	REFERENDUM REVENUE	1,323,960.00	30	2014 ANTC	42,614,036	241	LEVY RATIO FOR LOCAL OPTIONAL, EQUITY, TRANSITION & REF TIER 2 = LESSER OF 1 OR (240)/\$510,000 =	1.00000000
220	INITIAL EQUITY ALLOW IF (217)=0 THEN (220)=0 ELSE IF (206)=0 THEN (220)=\$14 ELSE (220)=\$14+(219)	94.00	232	STUDENT ACHIEVEMENT UNIFORM TAX RATE	0.0030	242	LOCAL OPTIONAL LIMIT = (152) X (241) =	1,871,196.80
55	2016-17 ADJ PU (EST)	4,413.20	233	INITIAL STUDENT ACHIEVE LEVY = (30)X(232) =	127,842.11	243	LOCAL OPTIONAL AID = (152)-(242) =	
221	= (55) X (220) =	414,840.80	144	INITIAL GENERAL EDUCATION REVENUE	29,229,990.67		EQUITY AIDS & LEVIES	
222	FY 2017 STATE AVERAGE REF REV/ADJ PU (EST)	776.62	234	STUDENT ACHIEVEMENT LEVY = LESSER OF (233) OR (144) =	127,842.11	229	EQUITY REVENUE	635,500.80
223	= .10 X (222) =	77.66	235	INITIAL GENERAL ED EDUCATION AID = (144) - (234) =	29,102,148.56	244	EQUITY LIMIT = (229) X (241) =	635,500.80
205	FY 2017 DISTRICT REFERENDUM REV/ADJ PU	300.00				245	EQUITY AID = (229)-(244) =	
224	= GTR OF ZERO OR [(223)-(205)] =			OPERATING CAPITAL AIDS & LEVIES			TRANSITION AIDS & LEVIES	
55	2016-17 ADJ PU (EST)	4,413.20	149	OPERATING CAP REVENUE	908,192.43	231	TRANSITION REVENUE	66,551.05
225	= LSR OF \$100,000 OR [(55) X (224)] =		30	2014 ANTC	42,614,036	246	TRANSITION LIMIT = (231) X (241) =	66,551.05
226	= (221)+(225) =	414,840.80	55	2016-17 ADJ PU (EST)	4,413.20	247	TRANSITION AID = (231)-(246) =	
227	IF (213) = MET THEN (227) = 0.25 X (226) ELSE (227) = ZERO		236	FY 2017 ANTC/ADJ PU = (30)/(55) =	9,656.04		REFERENDUM AIDS & LEVIES	
55	2016-17 ADJ PU (EST)	4,413.20	237	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (236)/\$14,740 =	.65509091	205	REFER \$/APU ALL AUTHORITIES	300.00
228	= \$50.00 X (55) =	220,660.00	238	OPERATING CAP LIMIT = (149) X (237) =	594,948.61	248	TIER 1 CAP/APU	300.00
229	EQUITY REVENUE = (226)+(227)+(228) =	635,500.80	239	OPERATING CAP AID = (149)-(238) =	313,243.82	249	TIER 2 CAP/APU	760.00
						250	TIER 3 STD CAP/APU = 0.25 X (101) =	1,516.75
						133	SPARSITY REVENUE	
						251	TIER 3 CAP/APU IF (133) > ZERO THEN (251) = 9,999.99 ELSE (251) = (250)	1,516.75

BREAKDOWN OF \$/APU
 BY TIER, ALL AUTHORITIES

252 TIER 1 = LSR OF
 (205) OR (248) = 300.00
 253 TIER 2 = [LSR OF (205)
 OR (249)]-(252) =
 254 TIER 3 = [LSR OF
 (205) OR (251)]
 - (252) - (253) =
 255 UNEQUALIZED
 = (205)-(252)
 - (253)-(254) =

BREAKDOWN OF REFERENDUM REVENUES

206 REFERENDUM REVENUE
 ALL AUTHORITIES 1,323,960.00

256 TOTAL, TIER 1
 = (55) X (252) = 1,323,960.00
 257 TOTAL, TIER 2
 = (55) X (253) =
 258 TOTAL, TIER 3
 = (55) X (254) =
 259 TOTAL, UNEQUALIZED
 = (206)-(256)
 - (257)-(258) =

REFERENDUM LEVY PORTIONS

240 FY 2017 RMV/RES PU 605,784.57

260 TIER 1 = LSR OF 1
 OR (240)/\$880,000 = .68839156
 241 TIER 2 = LSR OF 1
 OR (240)/\$510,000 = 1.00000000
 261 TIER 3 = LSR OF 1
 OR (240)/\$290,000 = 1.00000000

REFERENDUM LEVY AUTHORITY

262 TIER 1 LEVY
 = (256) X (260) = 911,402.89
 263 TIER 2 LEVY
 = (257) X (241) =
 264 TIER 3 LEVY
 = (258) X (261) =
 259 UNEQUALIZED LEVY
 265 TOTAL = (262)
 + (263)+(264)+(259) = 911,402.89

INITIAL TIER 1 LEVY,
 TRUTH IN TAXATION SPLIT

266 TIER 1 BOARD APPROVED
 =(262)X(188)/(252)= 911,402.89
 267 TIER 1 VOTER APPROVED
 = (262) - (266) =

INITIAL REFERENDUM AID

268 TIER 1 AID
 = (256)-(262) = 412,557.11
 269 TIER 2 AID
 = (257)-(263) =
 270 TIER 3 AID
 = (258)-(264) =
 271 TOTAL AID
 = (268)+(269)+(270) = 412,557.11

TAX BASE REPLACEMENT AID (TBRA)

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

273 CONVERTED ADJ FY 2002
 REF AUTHORITY
 (FY 2015 GENERAL
 EDUC REVENUE REPORT,
 LINE 254) 3.59

205 FY 2017 REF \$/APU,
 UNCAPPED TOTAL 300.00

274 PRORATED TBRA
 = LSR OF (272) OR
 (272)X(205)/(273) =

206 FY 2017 REFER REV 1,323,960.00

275 CAPPED TBRA = LSR OF
 (274) OR (206) =

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

276 TIER 3 AID
 277 TIER 2 AID
 278 TIER 1 AID
 279 TIER 1 LEVY-BRD APR
 280 TIER 1 LEVY-VTR APR
 281 TIER 2 LEVY
 282 TIER 3 LEVY
 283 UNEQL LEVY

TAX BASE REPLACEMENT AID (CONT)

APPLYING THESE REDUCTIONS:

275 TAX BASE REPLACE AID
 284 TIER 1 AID
 = (268)-(278) = 412,557.11
 285 TIER 2 AID
 = (269)-(277) =
 286 TIER 3 AID
 = (270)-(276) =
 287 TIER 1 LEVY-BRD APR
 = (266)-(279) = 911,402.89
 288 TIER 1 LEVY-VTR APR
 = (267)-(280) =
 289 TIER 2 LEVY
 = (263)-(281) =
 290 TIER 3 LEVY
 = (264)-(282) =
 291 UNEQL LEVY
 = (259)-(283) =

292 REFER EQUALIZATION AID
 BEFORE AID GUARANTEE
 = (284)+(285)+(286) = 412,557.11

293 REFERENDUM LEVY
 BEFORE AID GUARANTEE
 = (287) + (289)
 + (290) + (291) = 911,402.89

TIER 1 LEVY TRUTH IN
 TAXATION SPLIT BEFORE
 AID GUARANTEE

294 TIER 1 BOARD APPROVED
 =(287)X(188)/(252)= 911,402.89
 295 TIER 1 VOTER APPROVED
 = (288) - (294) =

REFERENDUM AID GUARANTEE

296 FY 2015 REFERENDUM AID
 INCREASE FROM GUARANTEE
 (FY 2015 GENERAL
 EDUC REVENUE REPORT,
 LINE 276)

297 FY 2015 REFERENDUM
 REVENUE
 (FY 2015 GENERAL
 EDUC REVENUE REPORT,
 LINE 289) 1,302,840.00

REFERENDUM AID GUARANTEE (CONT)

298 FY 2015 LOCATION
 EQUITY REVENUE
 (FY 2015 GENERAL
 EDUC REVENUE REPORT,
 LINE 198) 920,673.60

299 FY 2015 COMBINED
 REVENUE = (297)+(298) 2,223,513.60

300 FY 2015 REFERENDUM
 EQUALIZATION PLUS
 HOLD HARMLESS AID
 (FY 2015 GENERAL
 EDUC REVENUE REPORT,
 LINES 275 & 286) 431,557.49

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

302 FY 2015 COMBINED
 AID = (300)+(301) = 431,557.49

303 FY 2017 COMBINED REVENUE
 = (152)+(206) = 3,195,156.80

304 FY 2017 COMBINED
 INITIAL AID
 = (243)+(292) = 412,557.11

305 REVENUE RATIO =
 LESSER OF 1 OR
 [(303)/(299)] = 1.00000000

8 2012 RMV 2,645,803,400
 10 2014 RMV 2,710,522,500

306 RMV RATIO =
 LESSER OF 1 OR
 [(8)/(10)] = .97612302

307 FY 2017 MINIMUM
 COMBINED AID
 = (302)X(305)X(306) = 421,253.20

308 FY 2017 REFERENDUM
 AID INCREASE
 IF (296)=ZERO THEN ZERO
 ELSE GREATER OF ZERO
 OR [(307)-(304)] =

REFERENDUM AID GUARANTEE (CONT)

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

309 TIER 1 LEVY-BRD APR
 310 TIER 1 LEVY-VTR APR
 311 TIER 2 LEVY
 312 TIER 3 LEVY
 313 UNEQL LEVY

REFERENDUM AID & LEVY SUMMARY
 AFTER REF AID GUARANTEE

314 TIER 1 LEVY BRD APR
 = (294) - (309) = 911,402.89

315 TIER 1 LEVY VTR APR
 = (295) - (310) =

316 TIER 2 LEVY
 = (289) - (311) =

317 TIER 3 LEVY
 = (290) - (312) =

318 UNEQL LEVY
 = (291) - (313) =

319 VOTER-APPR REF LEVY
 = (315) + (316)
 + (317) + (318) =

320 TOTAL REFERENDUM LEVY
 = (314) + (319) = 911,402.89

321 TOTAL REFERENDUM
 EQUALIZATION AID
 = (275)+(284)+(285) =
 + (286)+(308) = 412,557.11

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

141 TRANSPORT ALLOWANCE 403.30
 322 ADJ PU OF CHARTER
 SCHOOLS TRANSPORTED
 BY DISTRICT

323 EXT TME PU OF CHARTER
 SCHOOLS TRANSPORTED
 BY DISTRICT

324 CHARTER ALT ATTENDANCE
 ADJUST = (141) X (322)
 + \$223 X (323) =

ALTERNATIVE ATTENDANCE ADJUST (CONT)

325 2016-17 RES PU ATTENDING
 MN STATE ACADEMIES
 326 MN STATE ACADEMIES
 ALT ATTENDANCE ADJ
 = - (101) X (325) =

327 ALT ATTEND ADJUST
 TO AID
 = (324)+(326) =

GENERAL EDUCATION REVENUE SUMMARY

102 BASIC 26,774,884.40
 105 DECLINING ENROLL
 107 PENSION ADJUSTMENT
 108 GIFTED & TALENTED 57,371.60
 109 EXTENDED TIME 538,308.40
 121 BASIC SKILLS 1,327,282.61
 133 SPARSITY
 136 SMALL SCHOOLS
 143 TRANSPORT SPARSITY 532,143.66
 149 OPERATING CAPITAL 908,192.43
 229 EQUITY REVENUE 635,500.80
 152 LOCAL OPTIONAL 1,871,196.80
 231 TRANSITION 66,551.05
 206 REFERENDUM 1,323,960.00
 327 ALT ATTENDANCE ADJ
 328 TOTAL GENERAL REVENUE
 = (102)+(105)+(107)
 + (108)+(109)+(121)
 + (133)+(136)+(143)
 + (149)+(229)+(152)
 + (231)+(206)+(327) = 34,035,391.75

GENERAL AIDS & LEVIES

234 STUDENT ACHIEVE LEVY 127,842.11
 238 OPERATING CAP LEVY 594,948.61
 244 EQUITY LEVY 635,500.80
 242 LOCAL OPTIONAL 1,871,196.80
 246 TRANSITION LEVY 66,551.05
 320 TOTAL REFERENDUM LEVY 911,402.89

329 TOTAL GENERAL ED LEVY
 = (234)+(238)+(244)
 + (242)+(246)+(320) = 4,207,442.26

330 TOTAL GENERAL ED AID
 = (328)-(329)= 29,827,949.49

ALTERNATIVE TEACHER COMPENSATION REV	ACHIEVEMENT AND INTEGRATION REVENUE	REEMPLOYMENT INSURANCE LEVY
NOTE: NO LONGER PART OF GENERAL EDUC REVENUE	55 2016-17 ADJ PU (EST) 4,413.20	359 EST FY 2016 EXPEND 27,246.72
331 ENROLLMENT AS OF OCT 1, 2014 AT PARTICIPATING SITES (FY 2016 GENERAL EDUC REPORT, LINE 318)	343 FY 2017 EST INITIAL BUDGET	360 INITIAL REEMPLOYMENT LEVY = 100% OF (359)= 27,246.72
332 EST ENROLLMENT AS OF OCTOBER 1, 2015 AT PARTICIPATING SITES = (331)X[(48)/(47)] =	344 FY 2017 EST INCENTIVE BUDGET	SAFE SCHOOLS LEVY
333 ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00 X (332) =	345 FY 2017 ADJ INITIAL BUDGET = (343) X 1.003 =	361 SAFE SCH LVY REQUEST? YES 55 2016-17 ADJ PU (EST) 4,413.20
	346 OCT 1, 2014 ENROLL OF PROTECTED STUDENTS 232.00	362 SAFE SCH LEVY LIMIT = \$36 X (55) = 158,875.20
ALT TEACHER COMP AIDS & LEVIES	347 EST OCT 1, 2015 ENROLL OF PROTECTED STUDENTS = (346) = 232.00	SAFE SCHOOLS INTERMEDIATE LEVY
333 ALT COMP REVENUE	348 OCT 1, 2014 TOTAL ENROLLMENT 3,924.00	363 SAFE SCH INTERMEDIATE LEVY REQUEST? NO
334 ALT COMP BASIC AID = 0.65 X (333) =	349 EST OCT 1, 2015 TOTAL ENROLLMENT = (348) = 3,924.00	364 INTERMEDIATE LEVY ALLOWANCE <= \$15
335 ALT COMP LEVY REVENUE = (333)-(334) =	350 PROTECTED ENROLLMENT RATIO =(347)/(349)= .05912334	365 SAFE SCH INTERMEDIATE LIMIT = (55) X (364) =
236 FY 2017 ANTC/ADJ PU 9,656.04	351 INITIAL ACHIEVE & INTEG REVENUE FORMULA IF (343) > 0 = \$350 X (55)X(350) =	JUDGMENT LEVY
336 ALT COMP LEVY PORTION = LESSER OF 1 OR [(236)/\$6,100] = 1.00000000	352 INTEG HOLD HARMLESS (FROM FY 2014 INTEG REV RPT, LINE 13)	366 DISTRICT JUDGMENTS 367 INTERMED JUDGMENTS 368 JUDGMENT LIMIT =(366)+(367) =
337 ALT TEACHER COMP LEVY = (335) X (336) =	353 INITIAL ACHIEVE & INTEG REVENUE = LSR OF (345) OR [(351)+(352)] =	ICE ARENA LEVY
338 ALT COMP EQUALIZATION AID = (333)-(334)-(337) =	354 INCENTIVE REV =LSR OF (344) OR [(55) X \$10] =	369 FY 2015 NET OPR COSTS 370 ICE ARENA LEVY LIMIT = 100% OF (369) =
SPECIAL EDUCATION AID	355 ACHIEVE & INTEG REVENUE = (353) + (354) =	FY 2016 CAREER & TECHNICAL
ESTIMATES OF FY 2017 SPECIAL EDUC AID SHOWN BELOW ARE BASED ON END OF SESSION 2015 ESTIMATES. PLEASE NOTE THAT THESE ARE ROUGH ESTIMATES AND MAY CHANGE SIGNIFICANTLY WHEN UPDATE DATA BECOME AVAILABLE.	356 ACHIEVE & INTEG LEVY = (355) X .30	371 SHARE OF FY 2016 EST COOPERATIVE BUDGET 372 FY 2016 ESTIMATED DISTRICT BUDGET 385,679.28
339 SPEC ED REGULAR BEFORE TUITION ADJ 4,621,181.96	357 TRANSFER TO MDE IF (353)=(345) THEN (357)=(345)-(343) ELSE (357)=(353)X.003	373 FY 2016 EST BUDGET = (371) + (372) = 385,679.28
340 NET TUITION ADJUST 196,577.31-		374 PRELIMINARY REVENUE .35 X (373) = 134,987.75
341 EXCESS COST AID 820,075.62		
330a HOLD HARM/GROWTH LMT		
342 TOTAL SPECIAL EDUC AID = (339) TO (330a) = 5,244,680.27	358 ACHIEVE & INTEG AID =(355)-(356)-(357)=	

FY 2016 CAREER & TECH (CONT)		NONPUBLIC TRANSPORT AID (CONT)		LTFM REVENUE (CONT)			
375	LAST YEAR REVENUE (PAY 15 LVY RPT LINE 370)	149,924.43		392	FY 2017 NONPUBLIC TO AND FROM AID = [(387)+(388)] / [(389)+(390)] X(391) X \$6,067/\$5,831 = 125,465.24	703	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K
376	REVENUE GUARANTEE = LESSER OF (373) OR (375) =	149,924.43		393	ESTIMATED FY 2015 NONPUBLIC NONREGULAR COST 15,410.00	406	NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K
377	PRELIMINARY REVENUE = GREATER OF (374) OR (376) =	149,924.43		394	ESTIMATED FY 2017 NONPUBLIC NONREGULAR AID (393) X [\$6,067/\$5,831] 16,033.69	407	TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (764)+(404)+(405) - (703)+(406) = 1,115,328.99
378	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5			395	FY 2017 ESTIMATED TRANSPORTATION AID = (392)+(394) = 141,498.93	408	TOTAL LTFM REVENUE UNDER NEW LAW = (403) + (407) = 1,583,060.10
379	CAREER TECH REVENUE = (377) + (378) =	149,924.43					
29	2013 ANTC	41,090,639					
54	2015-16 ADJ PU (EST)	4,390.20					OLD LAW HEALTH AND SAFETY (H&S)
380	FY 2016 ANTC/ADJ PU = (29)/(54) =	9,359.63				409	OLD LAW HEALTH & SAFETY REVENUE = FY 2017 ESTIMATED H&S COST = 145,700.00
381	LEVY RATIO FOR CTE = LESSER OF 1 OR = (380)/\$7,612 =	1.00000000					
382	CAREER TECH LEVY LIMIT = (379) X (381) =	149,924.43					OLD LAW ALTERNATIVE FACILITIES (ALT FAC OR AF/H&S)
383	EST CAREER TECH AID = (379) - (382) =			400	LTFM TEN-YEAR PLAN APPROVAL STATUS APPROVED	410	REG ALT FAC PAYGO REVENUE APPROVED
	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)					411	PAY 15 REG ALT FAC PAYGO REV ADJ (MEMO)
384	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2015 EXPENSES PAID			55	2016-17 ADJ PU (EST) 4,413.20	412	NET REG ALT FACILITIES PAYGO REVENUE = (410) + (411) =
385	PRORATION FACTOR TO REFLECT STATEWIDE CAP			401	AVE BLDG AGE (EST) (NO MAX AGE LIMIT) 19.22	405	ALT FAC/H&S PAYGO REV FOR PROJECTS APPROVED BEFORE PAY16
386	ANNUAL OPEB LEVY LIMIT = (384) X (385) =			402	BLDG AGE RATIO = LSR OF 1 OR (401)/35 = .54914286	413	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS
	NONPUBLIC TRANSPORTATION AID			403	INITIAL LTFM REVENUE = \$193 X (55) X (402) = 467,731.11	414	PAY 15 AF/H&S PAYGO REVENUE ADJUST (MEMO)
387	ESTIMATED FY 2015 REG/EXCESS COST	1,335,402.00				415	AF/H&S PAYGO REVENUE = (405)+(413)+(414) =
388	ACTUAL FY 2015 BUS DEPRECIATION	181,072.11		764	NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B 1,115,328.99	416	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (412) + (415) =
389	FY 2015 REGULAR FTE	2,518.00		404	NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ		
390	FY 2015 EXCESS FTE	626.00		405	ALT FAC/H&S PAYGO REV FOR PROJECTS APPROVED BEFORE PAY16		
391	ESTIMATED FY 2017 NONPUBLIC FTE	250.00					

OLD LAW ALT FACILITIES (CONT)	LTFM TOTAL AIDS & LEVIES	DEBT PORTION OF LTFM REV (CONT)
763 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	55 2016-17 ADJ PU (EST) 4,413.20	704 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS
764 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B 1,115,328.99	427 LT FAC MAINT EQUALIZED REV = LSR OF (422),(424), OR \$193 X (55) = 851,747.60	765 TOTAL DEBT SERVICE LTFM REVENUE = (763)+(764) + (703)+(704) = 1,115,328.99
703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	31 2014 AG MODIFIED ANTC FOR LT FAC MAINT REV FY 2014 ADJ PU (ACT), AT NEW LAW WEIGHTS 4,298.70	440 LTFM DEBT SERV EQUAL REVENUE = LESSER OF (427) OR (765) = 851,747.60
417 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (419)=NO THEN (704), ELSE 0	428 FY 2014 ANTC PER APU = (31) / (56) = 9,526.18	432 LTFM AID RATIO
418 TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (416)+(763)+(764) = (703)+(417) = 1,115,328.99	429 STATEWIDE ANTC/APU 430 LTFM EQUAL FACTOR = 123% OF (429) = 8,799.15	441 LTFM DEBT INITIAL EQUAL AID = (440)X(432) =
OLD LAW DEFERRED MAINTENANCE	431 LT FAC MAINT LEVY RATIO = LSR OF 1 OR (428)/(430) = 1.00000000	442 LTFM DEBT EQUAL AID = GREATER OF (435) OR (441) BUT NOT MORE THAN (765) =
419 ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	432 LTFM AID RATIO = = 1 - (431) =	443 LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (440) - (442) = 851,747.60
420 OLD LAW DEFERRED MAINTENANCE REVENUE = (403) X \$64/\$193 = 155,102.54	433 LTFM INITIAL EQUAL AID = (427) X (432) =	444 LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (765)-(442)-(443) = 263,581.39
421 TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(418)+(420) = 1,416,131.53	434 LTFM INITIAL EQUALIZED LEVY = (427) - (433) = 851,747.60	GENERAL FUND PORTION OF LTFM REV
LTFM REVENUE	435 FY 2015 TOTAL ALT FAC GRANDFATHER AID	426 TOTAL LTFM REVENUE 1,583,060.10
422 LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (421) = 1,583,060.10	436 TOTAL LTFM EQUAL AID = GREATER OF (433) OR (435) =	445 TOTAL GENERAL FUND LTFM REVENUE = (426) - (765) = 467,731.11
423 DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	437 TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (427) - (436) = 851,747.60	446 LTFM GEN FUND EQUAL REV = (427) - (440) =
424 DISTRICT LTFM REVENUE = (422) - (423) = 1,583,060.10	438 TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (426)-(436)-(437) = 731,312.50	447 LTFM GEN FUND EQUAL AID = (436) - (442) =
425 DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS	439 TOTAL LTFM LEVY = (437) + (438) = 1,583,060.10	448 GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (446) - (447) =
426 TOTAL LTFM REVENUE = (424) + (425) = 1,583,060.10	DEBT SERVICE PORTION OF LTFM REV	449 GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (445)-(447)-(448) = 467,731.11
	763 NET ALT FAC REG DEBT	450 TOTAL GEN FUND LTFM LEVY = (448) + (449) = 467,731.11
	764 NET ALT FAC/H&S DEBT 1,115,328.99	
	703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	

DISABLED ACCESS LIMIT		APPROV INTERMED CAPITALIZED (CONT)		APPR REG CAPITALIZED LEASES (CONT)	
451 FY 1992-FY 2017		EXCESS FUNDS CAP LEASE		INSTRUCTIONAL/STORAGE	
APPROV DIS ACC COSTS	300,000.00	469 FY 2016 JOINT		489 FY 2016 NONJOINT	
452 MAXIMUM = GTR OF (JUNE		470 FY 2017 JOINT		490 FY 2017 NONJOINT	
1991 COMPONENT DISTX X		471 TOT INTERMED CAPITALIZED		491 FY 2016 JOINT	
150,000) OR 300,000 =	300,000.00	= SUM[(465) TO (468)]		492 FY 2017 JOINT	
453 LSR OF (451) OR (452)	300,000.00	- (469) - (470) =		493 FY 2017 TIES LEASE	
454 FIRST YEAR DISABLED		472 TOT INTERMED LEASE COSTS		494 FY 2017 TRANSPORT HUB	
ACCESS LEVY CERTIFIED	1992	= (464) + (471) =		EXCESS FUNDS CAP LEASE	
455 LAST YEAR TO CERTIFY		55 2016-17 ADJ PU (EST)	4,413.20	495 FY 2016 NONJOINT	
= (454) + 7 YEARS =	1999	473 INTERMED PUPIL UNIT MAX		496 FY 2017 NONJOINT	
456 TOTAL CUM CERT LEVY		LIMIT = \$65 X (55) =		497 FY 2016 JOINT	
(PAY 93 TO PAY 14)	300,000.00	474 INTERMED LEASE LIMIT		498 FY 2017 JOINT	
457 CERT LEVY PAY 2015		=LSR (472) OR (473) =		499 REG CAPITALIZED LEASES	
458 TOTAL CERTIFIED LEVY		475 INTERMED CARRYOVER (INCL		= (485) TO (494) -	
= (456)+(457) =	300,000.00	IN REGULAR LEASE LIMIT)		(495) TO (498) =	
459 DISABLED ACCESS LIMIT		= (472) - (474) =		500 TOTAL APPROVED REGULAR	
= GREATER OF ZERO				LEASE COST & CARRYOVER	
OR (453)-(458)=				= (475)+(484)+(499)=	85,000.00
LEASE LEVY LIMITATION		APPROVED REGULAR OPERATING LEASES		55 2016-17 ADJ PU (EST)	4,413.20
DIST'S SHARE OF JOINT		ADMINISTRATIVE SPACE		501 REG PUPIL UNIT MAXIMUM	
LEASE FOR INTERMEDIATE		476 FY 2016 NONJOINT		LIMIT = \$212 X (55) =	935,598.40
DISTS 287, 916 OR 917		477 FY 2017 NONJOINT		502 COMM APPROVED LIMIT	
APPROV INTERMED OPERATING		478 FY 2016 JOINT		503 REGULAR MAX LIMIT	
ADMINISTRATIVE SPACE		479 FY 2017 JOINT		=GTR (501) OR (502)=	935,598.40
460 FY 2016 JOINT		INSTRUCTIONAL/STORAGE		504 REGULAR LEASE LIMIT	
461 FY 2017 JOINT		480 FY 2016 NONJOINT	85,000.00	=LSR (500) OR (503)=	85,000.00
INSTRUCTIONAL/STORAGE		481 FY 2017 NONJOINT		505 TOTAL LEASE LEVY LIMIT	
462 FY 2016 JOINT		482 FY 2016 JOINT		= (474) + (504) =	85,000.00
463 FY 2017 JOINT		483 FY 2017 JOINT		INITIAL CAPITAL RELATED LEVIES	
464 TOT INTERMED OPERATING		484 REG OPERATING LEASES		238 OPERATING CAPITAL	594,948.61
= (460) TO (463) =		= (476) TO (483) =	85,000.00	450 LT FAC MAINTENANCE	467,731.11
APPROV INTERMED CAPITALIZED		APPROVED REGULAR CAPITALIZED LEASES		459 DISABLED ACCESS	
ADMINISTRATIVE SPACE		ADMINISTRATIVE SPACE		505 LEASE LEVY	85,000.00
465 FY 2016 JOINT		485 FY 2016 NONJOINT		506 COOP BLDG REPAIR	
466 FY 2017 JOINT		486 FY 2017 NONJOINT		507 OTHER CAPITAL (MEMO)	
INSTRUCTIONAL/STORAGE		487 FY 2016 JOINT		508 CAP PROJECTS REFER	
467 FY 2016 JOINT		488 FY 2017 JOINT		509 CAPITAL RELATED LIMITS	
468 FY 2017 JOINT				= (238)+(450)+(459)	
				+ (505)+(506)+(507)	
				+ (508) =	1,147,679.72

OTHER INITIAL GENERAL LEVIES	COMMUNITY SERVICE	EARLY CHILD FAMILY EDUC (CONT)
510 CONSOLIDATION/ TRANSITION	BASIC COMMUNITY EDUCATION	616 ECFE ALLOWANCE 0.023 X (101) = 139.54
511 REORGANIZATION OPERATING DEBT	601 POPULATION (YR 2013) 29,979 602 GTR OF (601) OR 1,335 29,979	617 FY 2017 EARLY CHILD FAMILY REVENUE IF ANNUAL REPT = YES IF (612) = YES = (615) X (616), ELSE = \$0 203,728.40
512 HEALTH BENEFITS	603 YOUTH SERVICE PROG? YES	30 2014 ANTC 42,614,036
513 HEALTH INS (MPLS)	604 AFTER SCHOOL ENRICHMENT? YES	618 ECFE TAX RATE .00339930 619 = (618) X (30) = 144,857.89
514 ADDL RETIREMENT (MPLS AND STP)	605 FY 2017 GENERAL REVENUE = \$5.42 X (602) = 162,486.18	620 EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) = 144,857.89
515 SEVERANCE	606 FY 2017 YOUTH SERVICE REV = \$1.00 X (602) = 29,979.00	621 EST FY 2017 EARLY CHILD AID = (617)-(620) = 58,870.51
516 ADMIN DISTRICT	607 FY 2017 AFTER SCHOOL REVENUE = \$1.85 X (602) NOT TO EXCEED 10,000 AND \$0.43 X POPULATION IN EXCESS OF 10,000 27,090.97	HOME VISITING LIMIT
517 SWIMMING POOL	608 FY 2017 COMMUNITY EDUCATION REVENUE = (605)+(606)+(607) = 219,556.15	622 DIST PLANS TO LEVY FOR FY 2017 HOME VISIT? YES
518 TREE GROWTH	30 2014 ANTC 42,614,036	623 HOME VISITING LIMIT IF (622) = YES AND (619) > \$0, = \$1.60 X (614), ELSE = \$0 2,336.00
519 CONSOLIDATION/ RETIREMENT	609 STANDARD COMM ED LEVY = .00940 X (30) = 400,571.94	DISABLED ADULTS
520 ECON DEVELOP ABATE	610 COMM ED LEVY LIMIT LSR (608) OR (609) = 219,556.15	624 DISABLED ADULTS LIMIT LSR \$30,000 OR 50% OF APPROVED EXPENDITURES
521 OTHER GENERAL (MEMO)	611 FY 2017 EST GROSS COMM ED AID = (608)-(610) =	SCHOOL-AGE CARE
522 SUBTOTAL--OTHER INITIAL GENERAL LEVIES = (510) TO (521) =	EARLY CHILD FAMILY EDUCATION	625 FY 2017 SCH-AGE CARE REV (FY 2017 EST COST) 75,000.00
INITIAL GENERAL FUND LEVY	FY 2015 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY 2017	30 2014 ANTC 42,614,036 44 2016-17 RES PU (EST) 4,474.40
523 GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (319)	612 DIST PLANS TO LEVY FOR FY 2017 ECFE REVENUE? YES	626 ANTC/RES PU = (30)/(44) = 9,523.97
524 GENERAL RMV OTHER JOBZ EXEMPT = (244)+(246) = = (242)+(314) = 3,484,651.54	613 ECFE ANNUAL REPORT SUBMITTED? YES	627 LEVY RATIO = LSR OF 1 OR (626)/\$2,318 = 1.00000000
525 GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (508)	614 EST POPULATION UNDER FIVE YEARS OF AGE 1,460	628 FY 2017 SCH-AGE CARE LIM = (625) X (627) = 75,000.00
526 GENERAL NTC OTHER GENED JOBZ EXEMPT = (234) 127,842.11	615 GTR OF 150 OR (614) = 1,460	
527 GENERAL NTC OTHER JOBZ EXEMPT = (234)+(238) +(337)+(356)+(360) +(362)+(365)+(368) +(370)+(382)+(386) +(509)-(508)+(522) = 1,483,726.07		
528 TOTAL INITIAL GENERAL LEVY LIMITATION = (523)+(524)+(525) + (526)+(527) = 5,096,219.72		

SCHOOL-AGE CARE (CONT)	REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53)	NON-VOTER APPR INELIG BONDS
629 FY 2017 EST GROSS SCHOOL-AGE CARE AID = (625)-(628) =	707 TACONITE BONDS REQ DEBT SERV LEVY	718 FACIL BOND-MS 123B.62 130,068.75 719 EQUIP BOND-MS 123B.61
COMMUNITY SERVICE SUMMARY	708 FY 2017 TAC FUNDING FOR BONDS (NOT IRRRB)	720 REORG OPER DEBT 721 ECON DEV ABATEMENT 722 JUDGMENT 723 OTHER NON-VOTER 724 INELG LEASE PURCHASE
630 OTHER COMM ED (MEMO)	709 TAC ADJ TO REQ = (708) OR [(708) X 1.05] =	
631 TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(623) + (624)+(628)+(630) = 441,750.04	710 NET REQ DEBT SERV LEVY TACONITE=(707)-(709)=	725 SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS =(718) THRU (724)= 130,068.75
GENERAL DEBT SERVICE (FUND 7)	711 VOTER APPR ELIG BONDS SOLD BY JULY 1, 2015 5,761,140.80	726 REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (716)+(717)+(725) = 130,068.75
REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2017 PRINCIPAL AND INTEREST PAYMENTS)	712 NON-VOTER ELIG BONDS SOLD BY JULY 1, 2015	727 GDS REQ DEBT SERV LEVY =(705)+(706)+(713) +(716)+(717)+(725) = 7,054,682.27
REQUIRED DEBT ELIGIBLE FOR LONG TERM FACILITIES MAINTENANCE (LTFM) REV	713 TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID =(710)+(711)+(712) = 5,761,140.80	728 GDS REQ DEBT SERV LEVY VOTER APPR = (710) +(711)+(714)+(717) = 5,761,140.80
701 ALT FAC REGULAR REQ DEBT SERV LEVY	714 VOTER APPR BONDS SOLD AFTER JULY 1, 2015 ELIG FOR FUTURE AID	33 2014 ANTC INCLUDING JOBZ VALUATION 42,866,527
702 ALT FAC/H&S REQ DEBT SERV LEVY 1,163,472.72	715 NON-VOTER BONDS SOLD AFTER JULY 1, 2015 ELIG FOR FUTURE AID	729 MAXIMUM EFFORT DEBT SERVICE TAX RATE %
703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	716 SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (714) + (715) =	730 MAX EFFORT DEBT SERV LEVY = (33) X (729) = 731 DS LOAN RECEIVABLE
704 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS		732 DEBT EQUAL REVENUE BASE GTR OF (730) OR [(713) - (731)] = 5,761,140.80
705 TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (701)+(702) + (703)+(704) = 1,163,472.72	OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID	733 BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY
REQUIRED DEBT ELIGIBLE FOR NATURAL DISASTER EQUAL AID (MS 123B.535)	717 VOTER APPR BONDS INELG FOR DEBT EQUAL AID	734 FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY
706 NATURAL DISASTER REQ DEBT SERV LEVY		

FUND 7 DEBT BALANCE		GENERAL DEBT SERVICE (FUND 7 CONT)		LONG TERM FACILITIES MAINT AID (CONT)	
735	JUNE 2014 FUND 7-425 BAL FOR BOND REFUND	754	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (713) X (753) = 238,392.20	440	LTFM DEBT EQUAL REV 851,747.60
736	JUNE 2014 FUND 7-451 BAL FOR QZAB & QSCB	755	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (701) X (753) =	442	LTFM DEBT EQUAL AID
737	JUNE 2014 FUND 7-460 BALANCE NONSPENDABLE	756	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (702) X (753) = 48,143.73	443	LTFM DEBT EQUAL LEVY 851,747.60
738	JUNE 2014 FUND 7-463 BALANCE UNASSIGN NEG	757	EXCESS FOR FAC & EQUIP BONDS = [(718)+(719)- (750)-(751)]X(753) = 1,658.02	444	LTFM DEBT UNEQUAL LVY 263,581.39
739	JUNE 2014 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 943,978.91	758	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = (757)- (718)-(719)-(748) = 128,410.73-	766	LTFM DEBT LEVY LIMIT=(443) +(444)+(755)+(756) = 1,163,472.72
740	PAY 14 DEBT EXCESS LEVY REDUCTION 117,546.73	759	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(749)-(752)] =	NATURAL DISASTER DEBT EQUALIZATION	
741	PAY 15 DEBT EXCESS LEVY REDUCTION 185,504.10	760	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(728)-(714)]X(753) = 238,392.20	33	2014 ANTC INCLUDING JOBZ VALUATION 42,866,527
742	5% OF PAY 16 REQ DEBT SERV LEVY=(727) X 5%= 352,734.11	761	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (749)-(759)-(760) = 49,801.77	767	TEN PERCENT ANTC = 0.10 * (33) = 4,286,652
743	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(739) -(740)-(741)-(742)] = 288,193.97	762	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (760) + (761) = 288,193.97	706	REQ DEBT LEVY FOR NATURAL DISASTER DEBT
744	RETAIN FOR CAPITAL LOAN REPAYMENT	NET DEBT EXCESS SUMMARY		768	FY 2017 DISASTER DEBT EQ REV = GTR OF ZERO OR [(706) - (767)] =
745	APPROVED DEBT EXCESS TO BE RETAINED	763	NET ALT FAC REG DEBT = (701)-(755) =	56	FY 2014 ADJ PU (ACT), AT NEW LAW WEIGHTS 4,298.70
746	DISTRICT REQUESTED ADDITIONAL EXCESS	764	NET ALT FAC/H&S DEBT = (702)-(756) = 1,115,328.99	769	FY 2014 ANTC PER APU = (33) / (56) = 9,971.97
747	CERTIFIED DEBT EXCESS = GTR OF 0 OR [(743) -(744)-(745)+(746)] = 288,193.97	765	NET DEBT LEVY FOR LT FAC MAINT = (763)+(764) + (703)+(704) = 1,115,328.99	770	STATEWIDE AVE ANTC INCL JOBZ PER APU 7,867.22
748	EXCESS USED TO RETIRE FAC & EQUIP BONDS	766	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (760) + (761) = 288,193.97	771	DISASTER EQUAL FACTOR = 300% OF (770) = 23,601.67
749	ADJUSTED DEBT EXCESS = (747)-(748) = 288,193.97	LONG TERM FACILITIES MAINTENANCE AID		772	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (769)/(771) = .42251120
BREAKDOWN OF NET DEBT EXCESS		773	DISASTER AID RATIO = = 1 - (772) = .57748880	777	DISASTER LEVY LIMIT = (706) - (774) =
750	PRINCIPAL PORTION OF FACIL REQ DEBT (718) 90,000.00	774	DISASTER DEBT EQUAL AID = (768) X (773) =	775	DISASTER LEVY LIMIT = (706) - (774) =
751	PRINCIPAL PORTION OF EQUIP REQ DEBT (719)	775	DISASTER LEVY LIMIT = (706) - (774) =		
752	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (730)>0, THEN 0 ELSE (727)-(716)- (750)-(751)] = 6,964,682.27				
753	DEBT EXCESS RATIO = LSR 1 OR (749)/(752)= .04137934				

DEBT EQUALIZATION AID

732 DEBT EQUAL BASE 5,761,140.80
754 DEBT EXCESS FOR ELIG REQUIRED DEBT 238,392.20

776 FY 2017 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)
777 FY 2017 GROSS DEBT EQUALIZATION REVENUE = (732)-(754)+(776) = 5,522,748.60

33 2014 ANTC INCLUDING JOBZ VALUATION 42,866,527
778 = .1050 X (33) = 4,500,985.34
779 MAX UNEQ LOCAL EFFORT = .1574 X (33) = 6,747,191.35

780 FY 2017 NET DEBT EQ REV = GTR OF 0 OR [(777) - (779)] =

781 PRELIM TIER 1 EQU REV = LSR (780) OR (778) =
782 PRELIM TIER 2 EQU REV = (780)-(781) =

730 MAXIMUM EFFORT DEBT SERVICE LEVY
783 MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR [(730)-(778)-(779)] =

784 TIER 2 EQUAL REV = GTR OF (782) OR (783) =

785 TIER 1 EQUAL REV = (780)-(784) =

56 2013-14 ADJ PU (ACT), AT NEW LAW WEIGHTS 4,298.70
786 2014 ANTC INCL JOBZ / ADJ PU = (33)/(56) = 9,971.97

787 TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (786)/\$4,430 = 1.00000000
788 TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (786)/\$8,000 = 1.00000000

DEBT EQUALIZATION AID (CONT)

789 TIER 1 DEBT EQU AID RATIO = 1-(787) =
790 TIER 2 DEBT EQU AID RATIO = 1-(788) =
791 TIER 1 DEBT AID = (785) X (789) =
792 TIER 2 DEBT AID = (784) X (790) =
793 TOTAL DEBT EQ AID = (791)+(792) =
794 NON VOTER DEBT AID = (793)X(712)/(713) =
795 VOTER APPR DEBT AID = (793)-(794) =

ADJUSTMENT TO GDS LIMIT FOR MAXIMUM EFFORT DISTRICTS

796 NET ADJ DEBT SERV LEVY DO IF (730)>0, = GTR OF [(727)-(705) - (718)-(719)-(793)] OR [(730)-(925)-(926) - (793)], ELSE 0

797 ADDL MAX EFF GDS LEVY = GTR OF 0 OR [(730) - (925)-(926)-(796)] =

798 TOTAL VTR APR GDS LEVY LIMIT FOR MAX EFF DISTRICTS = (796)+(797) =

799 AID ELIG GDS LEVY LIMIT FOR MAX EFF DISTRICTS = (798) - (714) - (717) =

MINIMUM EST MAX EFFORT PAYMENT

730 MAX EFFORT DEBT LEVY
800 MAX EFFORT REQ LEVY = GTR OF 0 OR [(727)+(925)+(926) - (705)-(718)-(719)] =
801 MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (730)-(800) =

ADJUSTMENT TO GDS LIMIT FOR TACONITE DISTRICTS

802 FY 2017 IRRRB FUNDING FOR VOTER-APPROV BOND
803 PAY 15 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((802) X 1.05) =
804 FY 2017 IRRRB FUNDING FOR NON-VOTER BONDS
805 PAY 15 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((804) X 1.05) =

GENERAL DEBT SERVICE LEVY SUMMARY

806 DEBT EQUAL AID ELIG, VOTER APPROVED IF (730)>0 THEN (799) ELSE = (710)+(711) - (795)-(803) = 5,761,140.80

807 DEBT EQUAL AID ELIG, NON VOTER APPROVED = (712)-(794)-(805) =
808 DEBT EQUAL AID INELIG, VOTER APPROVED = (714) + (717) =
809 DEBT EQUAL AID INELIG, NON VOTER APPROVED = (715) + (725) = 130,068.75

766 LTFM DEBT LEVY LIMIT NON VOTER APPROVED 1,163,472.72

775 DISASTER LEVY LIMIT VOTER APPROVED
810 INITIAL GDS LEVY LIM VOTER APPROVED (806)+(808)+(775) = 5,761,140.80
811 INITIAL GDS LEVY LIM NON VOTER APPROVED = (807)+(809)+(766) 1,293,541.47
812 TOTAL INITIAL GDS LEVY LIMIT = (810)+(811) = 7,054,682.27

OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE (FUND 47)	FUND 47 DEBT BALANCE (CONT)	FY 2016 OPERATING CAPITAL LEVY ADJUSTMENT (CONT)
901 LEVY BONDS IRREV TRUST VOTER APPROVED	919 RETAIN FOR CAP LOAN REPAYMENT NON-VOTER	1002 14 PAY 15 LIMIT 621,092.10
902 LEVY BONDS REVOC TRUST VOTER APPROVED	920 APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1003 14 PAY 15 LEVY 621,092.10
903 REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (901) + (902) =	921 FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] =	1004 FY 2016 OPER CAPITAL LEVY ADJUSTMENT = ((1001)-(1003)) = 37,916.63-
904 LEVY BONDS IRREV TRUST NON-VOTER APPROVED 786,095.63	922 FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(914)- SUM (915) TO (920)] =	FY 2016 LOCAL OPTIONAL LEVY ADJUSTMENT
905 LEVY BONDS REVOC TRUST NON-VOTER APPROVED	923 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005 FY 2016 LOC OPT LEVY AUTH (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINE 191) 1,861,444.80
906 REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (904) + (905) = 786,095.63	924 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006 14 PAY 15 LIMIT 1,824,048.00
907 REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)	925 NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS =(903)-(921)-(923) =	1007 14 PAY 15 LEVY 1,824,048.00
908 REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) = 786,095.63	926 NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED =(908)-(922)-(924) = 786,095.63	1008 FY 2016 LOCAL OPTIONAL LEVY ADJUSTMENT = ((1005)-(1006)) = 37,396.80
FUND 47 DEBT BALANCE	LEVY LIMITATION ADJUSTMENTS	FY 2016 EQUITY LEVY ADJUSTMENT
909 JUNE 2014 FUND 47-425 BAL FOR BOND REFUND 6,365,000.00	A FINAL LEVY AUTHORITY	1009 FY 2016 EQUITY LEVY AUTH (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINE 198) 631,925.39
910 JUNE 2014 FUND 47-460 BALANCE NONSPENDABLE	B PREVIOUSLY CALCULATED AUTHORITY	1010 14 PAY 15 LIMIT 619,488.00
911 JUNE 2014 FUND 47-463 BALANCE UNASSIGN NEG 127,559.61-	C CERTIFIED LEVY BASED ON (B)	1011 14 PAY 15 LEVY 619,488.00
912 JUNE 2014 FUND 47-464 BALANCE RESTRICTED	D LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO	1012 FY 2016 EQUITY LEVY ADJUSTMENT 12,437.39 = ((1009)-(1010)) =
913 JUNE 2014 FUND 47-464 BALANCE VOTER APPROV	IN GENERAL, IF WE HAVE:	FY 2016 TRANSITION LEVY ADJUSTMENT
914 JUNE 2014 FUND 47-464 BAL NON-VOTER APPROV = (912) - (913) =		1013 FY 2016 TRANSITION LEVY AUTH (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINE 205) 66,204.21
915 PAY 14 OPEB DEBT EXC REDUCTION NON-VOTER 8,206.94	GENERAL FUND ADJUSTMENTS	1014 14 PAY 15 LIMIT 64,874.16
916 PAY 15 OPEB DEBT EXC REDUCTION NON-VOTER	FY 2016 OPERATING CAPITAL LEVY ADJUSTMENT	1015 14 PAY 15 LEVY 64,874.16
917 5% OF REQUIRED OPED DEBT SERV LEVY VOTER = (903) X 5% =	1001 FY 2016 OPER CAP LEVY AUTH (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINE 181) 583,175.47	1016 FY 2016 TRANSITION LEVY ADJUSTMENT = ((1013)-(1014)) = 1,330.05
918 5% OF REQUIRED OPED DEBT SERV LEVY NONVOT = (908) X 5% = 39,304.78		

FY 2016 ALT TEACHER COMP LEVY ADJUST	FY 2016 1ST TIER BOARD-APPROVED REFER LEVY ADJUST (CONT)	FY 2016 3RD TIER REF LEVY ADJ (CONT)
1017 FY 2016 ALT COMP LEVY AUTH (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINE 324)	1032 14 PAY 15 LIMIT 875,251.91 1033 14 PAY 15 LEVY 875,251.91	1048 14 PAY 15 LIMIT 1049 14 PAY 15 LEVY
1018 14 PAY 15 LIMIT	1034 PAY 15 LIMIT ADJ FOR TBRA =(1030)+(1031)+(1032) 875,251.91	1050 PAY 15 LIMIT ADJ FOR TBRA =(1046)+(1047)+(1048)
1019 14 PAY 15 LEVY	1035 PAY 15 LEVY ADJ FOR TBRA =(1030)+(1031)+(1033) 875,251.91	1051 PAY 15 LEVY ADJ FOR TBRA =(1046)+(1047)+(1049)
1020 FY 2016 ALT TEACH COMP LEVY ADJUSTMENT	1036 FY 2016 BOARD-APPR REF LEVY ADJUSTMENT 18,909.05 = ((1029)-(1034)) =	1052 FY 2016 3RD TIER REF LEVY ADJUSTMENT
FY 2016 1ST TIER VOTER-APPROVED REFER LEVY ADJUST	FY 2016 2ND TIER REF LEVY ADJUST	FY 2016 UNEQUAL REF LEVY ADJUST
1021 FY 2016 1ST TIER REF LEVY AUTH (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINE 231)	1037 FY 2016 2ND TIER REF LEVY AUTH (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINE 227)	1053 FY 2016 UNEQUAL REF LEVY AUTH (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINE 229)
1022 ALLOCATION OF TBRA (FROM PAY 15 LEVY REPORT, LINE 269)	1038 ALLOCATION OF TBRA (FROM PAY 15 LEVY REPORT, LINE 270)	1054 ALLOCATION OF TBRA (FROM PAY 15 LEVY REPORT, LINE 272)
1023 ALLOC OF REF HOLD HARM (FROM PAY 15 LEVY REPORT, LINE 299)	1039 ALLOC OF REF HOLD HARM (FROM PAY 15 LEVY REPORT, LINE 300)	1055 ALLOC OF REF HOLD HARM (FROM PAY 15 LEVY REPORT, LINE 302)
1024 14 PAY 15 LIMIT	1040 14 PAY 15 LIMIT	1056 14 PAY 15 LEVY
1025 14 PAY 15 LEVY	1041 14 PAY 15 LEVY	1057 14 PAY 15 LEVY
1026 PAY 15 LIMIT ADJ FOR TBRA =(1022)+(1023)+(1024)	1042 PAY 15 LIMIT ADJ FOR TBRA =(1038)+(1039)+(1040)	1058 PAY 15 LIMIT ADJ FOR TBRA =(1054)+(1055)+(1056)
1027 PAY 15 LEVY ADJ FOR TBRA =(1022)+(1023)+(1025)	1043 PAY 15 LEVY ADJ FOR TBRA =(1038)+(1039)+(1041)	1059 PAY 15 LEVY ADJ FOR TBRA =(1054)+(1055)+(1057)
1028 FY 2016 1ST TIER VTR REF LEVY ADJUSTMENT	1044 FY 2016 2ND TIER REF LEVY ADJUSTMENT	1060 FY 2016 UNEQUALIZED REF LEVY ADJUSTMENT
FY 2016 1ST TIER BOARD-APPROVED REFER LEVY ADJUST	FY 2016 3RD TIER REF LEVY ADJUST	FY 2016 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES
1029 FY 2016 BRD-APPR REF LEVY AUTH (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINE 230) 894,160.96	1045 FY 2016 3RD TIER REF LEVY AUTH (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINE 228)	FY 2016 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINES 259 TO 262)
1030 ALLOCATION OF TBRA (FROM PAY 15 LEVY REPORT, LINE 268)	1046 ALLOCATION OF TBRA (FROM PAY 15 LEVY REPORT, LINE 271)	1061 TIER 1 LEVY-VTR APR
1031 ALLOC OF REF HOLD HARM (FROM PAY 15 LEVY REPORT, LINE 298)	1047 ALLOC OF REF HOLD HARM (FROM PAY 15 LEVY REPORT, LINE 301)	1062 TIER 2 LEVY
		1063 TIER 3 LEVY
		1064 UNEQL LEVY

FY 2016 TBRA ALLOCATION ADJ (CONT)	FY 2016 REFERENDUM (CONT)	FY 2014 EQUITY LEVY ADJUSTMENT
1065 TOTAL FY 2016 TBRA ALLOC TO REF LEVY CATEGORIES = (1061) TO (1064) =	1075 TOTAL FY 2016 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 15 LEVY = (1023)+(1039) + + (1047)+(1054) =	1086 FY 2014 EQUITY LEVY AUTH (FROM FY 2014 GENERAL EDUC REVENUE REPORT, LINE 170) 535,774.72
1066 TOTAL FY 2016 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 15 LEVY = (1022)+(1038) + + (1046)+(1054) =	1076 FY 2016 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1075)-(1074) =	1087 12 PAY 13 LIMIT 536,582.62 1088 12 PAY 13 LEVY 536,582.62 1089 TOTAL ADJUST TO PAY 13 EQUITY LEVY AUTH = ((1086)-(1088)) = 807.90-
1067 FY 2016 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1066)-(1065) =	FY 2016 REFERENDUM HOLD HARMLESS ADJUSTMENT TO BOARD-APPROVED LEVY	FY 2013 EQUITY LEVY ADJUSTMENT (CONT)
FY 2016 TBRA ALLOCATION ADJUSTMENT TO BOARD-APPROVED LEVIES	1077 FY 2016 ALLOC OF HOLD HARM TO BRD-APR REF LEVY (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINE 285)	1090 13 PAY 14 ADJ LIMIT 1,693.99 1091 13 PAY 14 ADJ LEVY 1,693.99 1092 FY 2014 EQUITY LEVY ADJUSTMENT = ((1089)-(1091)) = 2,501.89-
1068 FY 2016 ALLOCATION OF TBRA TO BRD-APR REF LEVY (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINE 258)	1031 FY 2016 HOLD HARM ALLOC TO BOARD-APR REF LEVY FROM PAY 15 LEVY	FY 2014 TRANSITION LEVY ADJUSTMENT
1030 FY 2016 TBRA ALLOC TO BOARD-APR REF LEVY FROM PAY 15 LEVY	1078 FY 2016 HOLD HARM ALLOC BRD-APPR ADJUSTMENT = (1031)-(1077) =	1093 FY 2014 TRANSITION LEVY AUTH (FROM FY 2014 GENERAL EDUC REVENUE REPORT, LINE 177) 64,815.50
1069 FY 2016 TBRA ALLOCATION BRD-APPR ADJUSTMENT = (1030)-(1068) =	FY 2014 OPERATING CAPITAL LEVY ADJ	1094 12 PAY 13 LIMIT 65,195.70 1095 12 PAY 13 LEVY 65,195.70 1096 TOTAL ADJUST TO PAY 13 TRANSITION LEVY AUTH = ((1093)-(1095)) = 380.20-
FY 2016 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES	1079 FY 2014 OPER CAP LEVY AUTH (FROM FY 2014 GENERAL EDUC REVENUE REPORT, LINE 160) 798,734.36	1097 13 PAY 14 ADJ LIMIT 1098 13 PAY 14 ADJ LEVY 1099 FY 2014 TRANSITION LEVY ADJUSTMENT = ((1096)-(1098)) = 380.20-
FY 2016 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2016 GENERAL EDUC REVENUE REPORT, LINES 287 TO 290)	1080 12 PAY 13 LIMIT 793,227.00 1081 12 PAY 13 LEVY 793,227.00 1082 TOTAL ADJUST TO PAY 13 OPER CAP LEVY AUTH = ((1079)-(1080)) = 5,507.36	FY 2014 ALT TEACHER COMP LEVY ADJUST
1070 TIER 1 LEVY-VTR APR 1071 TIER 2 LEVY 1072 TIER 3 LEVY 1073 UNEQL LEVY	1083 13 PAY 14 ADJ LIMIT 2,614.90 1084 13 PAY 14 ADJ LEVY 2,614.90 1085 FY 2014 OPER CAPITAL LEVY ADJUSTMENT = ((1082)-(1083)) = 2,892.46	1100 FY 2014 ALT COMP LEVY AUTH (FROM FY 2014 GENERAL EDUC REVENUE REPORT, LINE 187)
1074 TOTAL TBRA ALLOC TO REF LEVY CATEGORIES = (1070) TO (1073) =		1101 12 PAY 13 LIMIT 1102 12 PAY 13 LEVY 1103 TOTAL ADJUST TO PAY 13 ALT COMP LEVY AUTH

FY 2014 ALT TCHR COMP LEVY ADJ (CONT)	FY 2014 2ND TIER REF LEVY ADJ (CONT)	FY 2014 TBRA ALLOCATION ADJ (CONT)	
1104 13 PAY 14 ADJ LIMIT	1123 TOTAL ADJUST TO PAY 13	1140 TOTAL FY 2014 TBRA ALLOC	
1105 13 PAY 14 ADJ LEVY	2ND TIER REF LEVY AUTH	TO REF LEVY CATEGORIES	
1106 FY 2014 ALT TEACH COMP		= (1137) TO (1139) =	
LEVY ADJUSTMENT			
	1124 13 PAY 14 ADJ LIMIT	1141 TOTAL FY 2014 TBRA ALLOC	
	1125 13 PAY 14 ADJ LEVY	TO REF LEVY CATEGORIES	
	1126 FY 2014 2ND TIER REF	FROM PAY 13 LEVY	
	LEVY ADJUSTMENT	= (1108)+(1118)	
		+ (1128) =	
FY 2014 1ST TIER REF LEVY ADJUST			
1107 FY 2014 1ST TIER REF LEVY AUTH		1142 FY 2014 TBRA ALLOCATION	
(FROM FY 2014 GENERAL	FY 2014 UNEQUALIZED REF LEVY ADJUST	TOTAL ADJUSTMENT	
EDUC REVENUE REPORT,		= (1141)-(1140) =	
LINE 202) 1,813,484.40			
1108 ALLOCATION OF TBRA	1127 FY 2014 UNEQUAL REF LEVY AUTH	1143 13 PAY 14 ADJ LIMIT	
(FROM PAY 13 LEVY	(FROM FY 2014 GENERAL	1144 13 PAY 14 ADJ LEVY	
REPORT, LINE 239)	EDUC REVENUE REPORT,		
	LINE 206)		
1109 12 PAY 13 LIMIT 1,818,402.30	FY 2012 UNEQUAL REF LEVY ADJ (CONT)	1145 FY 2014 TBRA ALLOC	
1110 12 PAY 13 LEVY 1,818,402.30		LEVY ADJUSTMENT	
	1128 ALLOCATION OF TBRA		
1111 PAY 13 LIMIT ADJ FOR TBRA	(FROM PAY 13 LEVY		
= (1108)+(1109) = 1,818,402.30	REPORT, LINE 241)	FY 2016 INTEGRATION ADJUSTMENT	
1112 PAY 13 LEVY ADJ FOR TBRA			
= (1108)+(1110) = 1,818,402.30	1129 12 PAY 13 LIMIT	1146 FY 2016 INTEG LEVY AUTH	
	1130 12 PAY 13 LEVY	(FROM INTEGRATION REVENUE	
1113 TOTAL ADJUST TO PAY 13		REPORT, LINE 20)	
1ST TIER REF LEVY AUTH	1131 PAY 13 LIMIT ADJ FOR TBRA		
= ((1107)-(1112)) = 4,917.90-	= (1128)+(1129) =	1147 14 PAY 15 LIMIT	
		1148 14 PAY 15 LEVY	
1114 13 PAY 14 ADJ LIMIT 29,312.40	1132 PAY 13 LEVY ADJ FOR TBRA	1149 FY 2016 INTEGRATION	
1115 13 PAY 14 ADJ LEVY 29,312.40	= (1128)+(1130) =	ADJUSTMENT LIMIT	
1116 FY 2014 1ST TIER REF			
LEVY ADJUSTMENT	1133 TOTAL ADJUST TO PAY 13		
= ((1113)-(1115)) = 34,230.30-	UNEQUAL REF LEVY AUTH		
		FY 2014 INTEGRATION ADJUSTMENT	
	1134 13 PAY 14 ADJ LIMIT		
FY 2014 2ND TIER REF LEVY ADJUST	1135 13 PAY 14 ADJ LEVY	1150 NO ADJUSTMENT FOR FY 2014	
1117 FY 2014 2ND TIER REF LEVY AUTH	1136 FY 2014 UNEQUAL REF	PER LAWS 2013, CH 116,	
(FROM FY 2014 GENERAL	LEVY ADJUSTMENT	ART3, SEC 35 UNLESS NO	
EDUC REVENUE REPORT,		BUDGET FOR FY 2014	
LINE 204)			
	FY 2014 TBRA ALLOCATION ADJUSTMENT	FY 2014 REEMPLOYMENT ADJUSTMENT	
1118 ALLOCATION OF TBRA			
(FROM PAY 13 LEVY	FY 2014 ALLOCATION OF TBRA	1151 FY 2014 EXPEND ACTUAL 3,352.17	
REPORT, LINE 240)	TO REF LEVY CATEGORIES	1152 REEMPLOY LEVY AUTH	
	(FROM FY 2014 GENERAL	= 100% OF (1151) = 3,352.17	
1119 12 PAY 13 LIMIT	EDUC REVENUE REPORT,		
1120 12 PAY 13 LEVY	LINES 223 TO 225)	1153 13 PAY 14 LIMIT 17,718.75	
		1154 13 PAY 14 LEVY 17,718.75	
1121 PAY 13 LIMIT ADJ FOR TBRA	1137 TIER 1 LEVY	1155 FY 2014 REEMPLOY ADJUST	
= (1118)+(1119) =	1138 TIER 2 LEVY	= ((1154)-(1156[A3])) 14,366.58-	
1122 PAY 13 LEVY ADJ FOR TBRA	1139 UNEQL LEVY		
= (1118)+(1120) =			

FY 2015 HEALTH & SAFETY ADJ (CONT)	FY 2014 HEALTH & SAFETY ADJ (CONT)	LEASE LEVY ADJUSTMENT (CONT)
1197 13 PAY 14 H&S LIMIT 250,855.07	1214 FY 2014 H&S LIMIT ADJUST = (1210)+(1212) =	1229 PAY 13 OPER INTERMED
1198 13 PAY 14 H&S LEVY 250,855.07	1215 FY 2014 H&S LEVY ADJUST = (1211)+(1213) =	1230 PAY 13 CAP INTERMED
1199 PRELIM ADJUST LIMIT	1216 FY 2014 H&S LEVY ADJUST (NO ADJUSTMENT)	1231 PAY 13 OPER JOINT
1200 14 PAY 15 ADJ LIMIT FOR FY 2015 H&S	1217 FY 2014 MIN H&S ADJUST TO LEVY FOR AID = LSR OF (1216) OR [(1204)-(1208)-(1215)] BUT NOT LESS THAN 0	1232 PAY 13 OPER NON-J ADM
1201 14 PAY 15 ADJ LEVY FOR FY 2015 H&S		1233 PAY 13 OPER NON-J OTH 105,301.06
1202 FY 2015 H&S LEVY ADJUST (NO ADJUSTMENT)		1234 PAY 13 CAPITAL JOINT
1203 MIN H&S ADJUST LIMIT = LSR OF (1202) OR [(1194)-(1198)-(1201)] BUT NOT LESS THAN 0		1235 PAY 13 CAP NON-J ADM
		1236 PAY 13 CAP NON-J OTH
		1237 FY 2013 COSTS (PAY 13) SUM (1229) TO (1236)= 105,301.06
		FY 2014 NET LEASE COSTS
FY 2014 HEALTH & SAFETY ADJUSTMENT	FY 2014 DEFERRED MAINT ADJUSTMENT	1238 PAY 13 OPER INTERMED
1204 FY 2014 ACT HEALTH & SAFETY LEVY AUTHORITY PRIOR TO AID PRORATION (FROM FY 2014 H&S AID REPORT, LINE 24) 61,000.00	1218 FY 2014 ACTUAL DEFERRED MAINTENANCE LEVY AUTHORITY (FROM FY 2014 DEFERRED MAINTENANCE AID REPORT, LINE 9) 237,830.21	1239 PAY 13 CAP INTERMED
1205 FY 2014 LEVY ADJUSTMENT FOR AID PRORATION (FROM FY 2014 H&S AID REPORT, LINE 35)	1219 12 PAY 13 LIMIT 257,512.57	1240 PAY 13 TIES CAPITAL
1206 FY 2014 HEALTH & SAFETY TOTAL LEVY AUTHORITY = (1204) + (1205) = 61,000.00	1220 12 PAY 13 LEVY 257,512.57	1241 PAY 13 OPER JOINT
1207 12 PAY 13 H&S LIMIT 61,000.00	1221 FY 2014 DEFERRED MAINT ADJUSTMENT = (1218)-(1220) = 19,682.36-	1242 PAY 13 OPER NON-J ADM
1208 12 PAY 13 H&S LEVY 61,000.00		1243 PAY 13 OPER NON-J OTH
1209 PRELIM ADJUST LIMIT		1244 PAY 13 CAPITAL JOINT
1210 13 PAY 14 ADJ LIMIT FOR FY 2014 H&S	LEASE LEVY ADJUSTMENT	1245 PAY 13 CAP NON-J ADM
1211 13 PAY 14 ADJ LEVY FOR FY 2014 H&S	FY 2013 AND FY 2014 LEASE COSTS WITH A PAY 13 LEVY (PAY 14 LEASE LEVY FOR FY 2014 & 2015 LEASE COSTS WILL BE ADJUST NEXT YEAR)	1246 PAY 13 CAP NON-J OTH
1212 14 PAY 15 ADJ LIMIT FOR FY 2014 H&S	FY 2013 NET LEASE COSTS	1247 FY 2014 COSTS (PAY 13) SUM (1238) TO (1246)=
1213 14 PAY 15 ADJ LEVY FOR FY 2014 H&S	1222 PAY 12 INTERMEDIATE	1248 PAY 14 OPER INTERMED
	1223 PAY 12 TIES CAPITAL	1249 PAY 14 CAP INTERMED
	1224 PAY 12 OPER JOINT	1250 PAY 14 OPER JOINT
	1225 PAY 12 OPER NON-J	1251 PAY 14 OPER NON-J ADM
	1226 PAY 12 CAPITAL JOINT	1252 PAY 14 OPER NON-J OTH 108,511.04
	1227 PAY 12 CAPITAL NON-J	1253 PAY 14 CAPITAL JOINT
	1228 FY 2013 COSTS (PAY 12) SUM (1222) TO (1227)=	1254 PAY 14 CAP NON-J ADM
		1255 PAY 14 CAP NON-J OTH
		1256 FY 2014 COSTS (PAY 14) SUM (1248) TO (1255)= 108,511.04
		1257 TOTAL FY 2013 OPER NON-J NET LEASE COSTS =(1225)+(1232)+(1233) 105,301.06
		1258 ACTUAL FY 2013 UFARS LEASE COSTS (FUND 1, OBJECT 370) 627,317.89
		1259 PAY 12 OPER NON-J LEASE COST LIMITED BY FY 2013 UFARS LSR (1225) OR (1258)=
		1260 REMAIN FY 2013 UFARS = GREATER OF ZERO OR [(1258) - (1259)] = 627,317.89

FY 2014 NET LEASE COSTS (CONT)		FY 2014 NET LEASE COSTS (CONT)		OTHER GENERAL LIMITATION ADJUSTMENTS	
1261	PAY 13 OPER NON-J LEASE COST LIMITED BY FY 2013 UFARS = LSR [(1232) + (1233)] OR (1260) = 105,301.06	41	2013-14 RES PU (ACT) 4,649.20	758	GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS 128,410.73-
1262	FY 2013 ADJUSTED COSTS (PAY 13) = (1237) - (1232)-(1233)+(1261)= 105,301.06	1273	PAY 13 PUPIL UNIT MAX AUTH = \$150 X (41) = 697,380.00	1285	MAINT PU VAR (MEMO)
1263	TOTAL FY 2014 OPER NON-J NET LEASE COSTS FOR (PAY 13) = (1242) + (1243) =	1274	PAY 13 COMMISSIONER APPROVED LIMIT	1286	ECON DEV ABATE ADJUST (MEMO)
1264	ACTUAL FY 2014 UFARS LEASE COSTS (FUND 1, OBJECT 370) 640,547.01	1275	REGULAR MAX AUTHORITY = GTR OF (1273) OR (1274) = 697,380.00	1287	DEBT SURPLUS TRANSFER (MEMO)
1265	PAY 13 OPER NON-J LEASE COST LIMITED BY FY 2014 UFARS =LSR (1263) OR (1264)	1276	TOTAL PAY 13 REGULAR LEASE LEVY AUTHORITY = LSR OF (1272) OR (1275) = 105,301.06	1288	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)
1266	FY 2014 ADJUSTED COSTS (PAY 13) = (1247) - (1242)-(1243)+(1265)=	1277	TOTAL PAY 13 REGULAR & INTERM LEASE LEVY AUTH = (1270) + (1276) = 105,301.06	1289	OTHER ADJUST, GEN RMV VOTER APPROVED JOBZ EXEMPT (MEMO)
1267	PAY 13 ADJUSTED NET LEASE COSTS = (1262) + (1266) = 105,301.06	1278	12 PAY 13 LIMIT 99,944.00	1290	TOTAL OTHER ADJUST GEN RMV VOTER APPR JOBZ EXEMPT = (1288)+(1289)=
1268	DIST'S SHARE OF PAY 13 LEASE COSTS FOR THE INTERMEDIATE DISTRICTS = (1229) + (1230) + (1238) + (1239) =	1279	12 PAY 13 LEVY 99,944.00	1291	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)
57	2013-14 AMCPU (ACT) 4,551.65	1280	PAY 13 LEASE LEVY LIMITATION ADJUSTMENT = (1278) - (1279) = 5,357.06	1292	OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO)
1269	INTERM PUPIL UNIT AUTH = \$43 X (56) = 195,720.95	CAPITAL RELATED ADJUSTMENTS SUMMARY		1293	TOTAL OTHER ADJUST GEN RMV OTHER JOBZ EXEMPT=(1291)+(1292)=
1270	INTERMEDIATE LEASE AUTHORITY = LSR OF (1268) OR (1269) =	1004	FY 2016 OPER CAP ADJ 37,916.63-	1294	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)
1271	INTERM DIST CARRYOVER TO REGULAR LEASE AUTH = (1268) - (1270) =	1085	FY 2014 OPER CAP ADJ 2,892.46	1295	OTHER ADJUST, GEN NTC VOTER APPROVED JOBZ EXEMPT (MEMO)
1272	PAY 13 LEASE COST UNDER REGULAR AUTH = (1267) + (1271) = 105,301.06	1193	FY 2016 H&S ADJUST 102,742.40	1296	TOTAL OTHER ADJUST GEN NTC VOTER APPR JOBZ EXEMPT = (1294)+(1295)=
		1202	FY 2015 H&S ADJUST	1297	TIF ADJUST (MEMO)
		1216	FY 2014 H&S ADJUST	1298	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)
		1221	FY 2014 DEF MAINT ADJ 19,682.36-	1299	FY 2013 CAREER TECH ADJUST (SEE WEBSITE) 880.73
		1280	PAY 13 LEASE LEVY ADJ 5,357.06	1300	OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO)
		1281	LEASE LEVY ADJ (MEMO)	1301	TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT=(1297)+(1298) + (1299)+(1300) = 880.73
		1282	ALT FAC ADJUST (MEMO)		
		1283	OTHER CEX ADJ (MEMO)		
		1284	TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT = (1004)+(1085)+(1193) + (1202)+(1216)+(1221) + (1280)+(1281) + (1282)+(1283) = 53,392.93		

GENERAL FUND ADJUSTMENT SUMMARY		FY 2016 HOME VISIT ADJUSTMENT	GENERAL DEBT SERVICE ADJUST (CONT)
1302 GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(1028)+(1036)+(1044) +(1052)+(1060)+(1067) +(1069)+(1116) +(1126)+(1136) +(1145)+(1290) =	34,230.30-	1405 FY 2016 HOME VISIT REVISED LEVY AUTH (FROM FY 2016 ECFE AID REPORT, LINE 1.15) 2,336.00	1704 REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (761) X -1 = 49,801.77-
1303 GENERAL RMV OTHER JOBZ EXEMPT =(1008) +(1012)+(1016)+(1092) +(1099)+(1293) =	67,191.20	1406 14 PAY 15 LIMIT 2,209.60 1407 14 PAY 15 LEVY 2,209.60 1408 FY 2016 HOME VISIT ADJUSTMENT = ((1405)-(1406)) = 126.40	1705 OTHER ADJUST (MEMO) NON-VOTER APPROVED 1706 TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1704)+(1705) = 49,801.77-
1304 GENERAL NTC VOTER APPROVED JOBZ EXEMPT =(1296) =		FY 2014 SCHOOL-AGE CARE 1409 FY 2014 AUTHORITY (FROM UFARS EXPENDITURES) 82,725.34	OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS 1901 REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(921)OR(923)] X -1 =
1305 GENERAL NTC OTHER JOBZ EXEMPT = (758)+(1020)+(1106) +(1149)+(1150)+(1155) +(1159)+(1165)+(1170) +(1174)+(1178)+(1184) +(1284)+(1285)+(1286) +(1287)+(1301)=	89,149.00-	1410 12 PAY 13 LIMIT 75,000.00 1411 12 PAY 13 LEVY 75,000.00 1412 FY 2014 SCH-AGE CARE ADJUSTMENT = ((1409)-(1410)) = 7,725.34 1413 ADULTS W/DISABILITIES ADJUST (MEMO)	1902 OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED 1903 TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1901)+(1902) =
1306 TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1302)+(1303) + (1304)+(1305) =	56,188.10-	1414 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33) 1415 OTHER ADJUST (MEMO) 1416 TOTAL OTHER ADJUST =(1414)+(1415)=	1904 REDUCTION DEBT EXCESS, NON-VOTER = GTR OF [(922)OR(924)] X -1 = 1905 OTHER OPEB DS ADJUST (MEMO) NON-VOTER APPR
COMMUNITY SERV FUND ADJUSTMENTS		1417 TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1404)+(1408)+(1412) + (1413)+(1416) = 7,582.59	1906 TOTAL ADJUSTMENT NON-VOTER APPROVED = (1904)+(1905) =
FY 2016 EARLY CHILD FAMILY ADJUST		ABATEMENT ADJUSTMENTS	
1401 FY 2016 REVISED ECFE LEVY AUTH (FROM FY 2016 ECFE AID REPORT, LINE 1.7) 154,587.09		INITIAL ABATEMENT LEVY ADJUSTMENT	
1402 14 PAY 15 LIMIT 154,856.24 1403 14 PAY 15 LEVY 154,856.24 1404 FY 2016 EARLY CHILD FAMILY ADJUST = ((1401)-(1403)) = 269.15-		1701 REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (760) X -1 = 238,392.20-	2001 SCHOOL TAXES ABATED IN 2014 584.95-
		1702 OTHER ADJUST (MEMO) VOTER APPROVED 1703 TOTAL DEBT SERV ADJUST VOTER APPROVED = (1701)+(1702) = 238,392.20-	2002 SCHOOL TAXES ADDED IN 2014 971.14 2003 NET CHANGE IN SCHOOL TAXES = (2001)+(2002) = 386.19 2004 ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)]

INITIAL ABATEMENT LEVY ADJ (CONT)

2024 FY 2016 ABATEMENT AID
 2005 INITIAL ABATEMENT LEVY
 ADJUSTMENT
 = (2004)-(2024) =

PAY 13 CERTIFIED LEVY PLUS
 AUDITOR ADJUSTMENT BY FUND

2006 GENERAL 3,746,570.84
 2007 COMMUNITY SERVICE 455,115.19
 2008 GENERAL DEBT SERVICE 6,270,610.14
 2009 OPEB DEBT SERVICE 743,066.45
 2010 TOTAL 11,215,362.62

CERTIFIED LEVY RATIO BY FUND

2011 GENERAL (2006)/(2010) .46656572
 2012 COM SER (2007)/(2010) .04057962
 2013 GEN DBT (2008)/(2010) .55910900
 2014 PEB DBT (2009)/(2010) .06625434
 2015 TOTAL 1.00000000

ABATEMENT AID BY FUND (FROM PART
 III OF FY 2016 ABATEMENT AID REPORT)

2016 GENERAL
 2017 COMMUNITY SERVICE
 2018 GENERAL DEBT SERVICE
 2019 TOTAL

2020 EST FY 2016 ABATEMENT
 AID PRORATION FACTOR 1.00000000

PRORATED ABATEMENT AID BY FUND

2021 GENERAL (2020)X(2016)
 2022 COM SER (2020)X(2017)
 2023 GEN DBT (2020)X(2018)
 2024 TOTAL

INITIAL ABATE LEVY ADJUST BY FUND
 (ZERO IF NO LEVY AUTHORITY IN FUND)

2025 GENERAL=(2004)-(2024)-
 (2026)-(2027)-(2028)=

2026 COM SER [(2004)X
 (2012)]-(2022) =

2027 GDS DBT [(2004)X
 (2013)]-(2023) =

2028 PEB DBT [(2004)X
 (2014)] =

2005 TOTAL = (2004)-(2024)

ABATEMENT INTEREST ADJUSTMENT

2029 ABATEMENT INTEREST
 DEDUCTED FROM TAX
 SETTLEMENTS IN 2014

ABATEMENT INTEREST ADJUST BY FUND
 (ZERO IF NO LEVY AUTHORITY IN FUND)

2030 GENERAL = (2029) -(2031)
 -(2032)-(2033) =

2031 COM SER (2029)X(2012)
 2032 GEN DBT (2029)X(2013)
 2033 PEB DBT (2029)X(2014)
 2029 TOTAL

FY 2014 ABATEMENT AID ADJUSTMENT
 (ZERO IF NO LEVY AUTHORITY IN FUND)

2034 GENERAL
 2035 COMMUNITY SERVICE
 2036 GEN DEBT
 2037 PEB DEBT
 2038 TOTAL

TOTAL REGULAR ABATEMENT LEVY ADJUST

2039 GENERAL =
 (2025)+(2030)+(2034)=

2040 COMMUNITY SERVICE =
 (2026)+(2031)+(2035)=

2041 GEN DEBT SERVICE =
 (2027)+(2032)+(2036)=

2042 OPEB DEBT SERVICE =
 (2028)+(2033)+(2037)=

2043 TOTAL

CARRY-OVER ABATEMENT LEVY AUTHORITY

PAY 15 REGULAR ABATEMENT LIMIT

2044 GENERAL 548.73
 2045 COMMUNITY SERVICE 46.95
 2046 GENERAL DEBT SERVICE 1,165.71
 2047 OPEB DEBT SERVICE 141.63

PAY 15 REGULAR ABATEMENT LEVY

2048 GENERAL 548.73
 2049 COMMUNITY SERVICE 46.95
 2050 GENERAL DEBT SERVICE 1,165.71
 2051 OPEB DEBT SERVICE 141.63

CARRY-OVER ABATEMENT LEVY LIMIT
 (ZERO IF NO LEVY AUTHORITY IN FUND)

2052 GENERAL=(2044)-(2048)
 OR MEMO

2053 COM SER=(2045)-(2049)
 OR MEMO

2054 GEN DBT=(2046)-(2050)
 OR MEMO

2055 PEB DBT=(2047)-(2051)
 OR MEMO

2056 TOTAL

ADVANCE ABATEMENT LEVY ADJUSTMENT

2057 SCHOOL TAXES ABATED
 IN 1ST 6 MO OF 2015 384.77-

2058 SCHOOL TAXES ADDED
 IN 1ST 6 MO OF 2015 1,051.44

2059 NET CHANGE IN SCHOOL
 TAXES (2057)+(2058) 666.67

2060 TOTAL ADVANCE ABATE
 LEVY AUTHORITY [GTR OF
 ZERO OR -1 X (2059)]

ADVANCE ABATEMENT AUTHORITY BY FUND

2061 GENERAL = (2060)
 -(2062)-(2063)-(2064)

2062 COM SER (2060)X(2012)
 2063 GEN DBT (2060)X(2013)
 2064 PEB DBT (2060)X(2014)
 2060 TOTAL

PREVIOUS ADVANCE ABATE LEVY
 (PAY 14 PREVIOUS ADVANCE PLUS
 PAY 14 ADVANCE LEVY)

2065 GENERAL
 2066 COMMUNITY SERVICE
 2067 GENERAL DEBT SERVICE
 2068 OPEB DEBT SERVICE
 2069 TOTAL

ADVANCE ABATEMENT ADJUSTMENT BY FUND
 (ZERO IF NO LEVY AUTHORITY IN FUND)

2070 GENERAL=(2060)-(2069)-
 (2071)-(2072)-(2073)=

2071 COM SER (2062)-(2066)
 2072 GEN DBT (2063)-(2067)
 2073 PEB DBT (2064)-(2068)
 2074 TOTAL

TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST	OPEB/PENSION DEBT SERVICE INITIAL LEVY SUMMARY	COLLECT NEGATIVE ADJUSTMENTS IN GENERAL AND COMM ED FUNDS
GENERAL FUND INITIAL LEVY SUMMARY	3010 OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (903)+(1901)+(2042) + (2055)+(2073) =	3021 GEN RMV VOTER JOBZ EXEMPT NEGATIVE OFFSET
3001 GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (523)+(1302) = 34,230.30-		3022 GEN RMV OTHER JOBZ EXEMPT NEGATIVE OFFSET 34,230.30-
3002 GENERAL RMV OTHER JOBZ EXEMPT = (524)+(1303) = 3,551,842.74	3011 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT = (908)+(1904)+(2042) + (2055)+(2073) = 786,095.63	3023 GEN NTC VOTER JOB EXEMPT NEGATIVE OFFSET
3003 GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (525)+(1304) =		3024 GEN NTC OTHER JOBZ EXEMPT NEGATIVE OFFSET
3004 GENERAL NTC OTHER JOBZ EXEMPT +(1305)+(2039)+(2052) +(2070) = 1,394,577.07	3012 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3010)+(3011) = 786,095.63	3025 COM SERV NEGATIVE OFFSET
3005 TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (527)+(3001)+(3002) + (3003)+(3004) = 5,040,031.62	OFFSETTING ADJUSTMENTS (COUNTY AUDITORS CANNOT SPREAD LEVIES BASED ON A NEGATIVE TAX RATE. TOTAL LEVY LIMITATIONS BY TRUTH IN TAXATION LEVY/FUND CATEGORY SHOWN ON PAGE 29 MUST BE ZERO OR GREATER.	COLLECT NEGATIVE ADJUSTMENTS IN GENERAL AND COMM ED FUNDS (CONT) NET OFFSETTING ADJUSTMENTS IN GEN AND COM SERV
COMMUNITY SERV INITIAL LEVY SUMMARY	OFFSET CARRIED FORWARD	3026 GEN RMV VOTER JOBZ EXEMPT NET OFFSET ADJ = (3016)+(3021) = 34,230.30
3006 TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (631)+(1417)+(2040) + (2053)+(2071) = 449,332.63	3013 GENERAL 3014 GENERAL DEBT SERVICE 3015 OPEB/PENSION DEBT SERVICE	3027 GEN RMV OTHER JOBZ EXEMPT NET OFFSET ADJ = (3017)+(3022) = 34,230.30-
GEN DEBT SERV INITIAL LEVY SUMMARY	POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS	3028 GEN NTC VOTER JOB EXEMPT NET OFFSET ADJ = (3018)+(3023) =
3007 GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (810)+(1703)+(2041) + (2054)+(2072) = 5,522,748.60	3016 GEN RMV VOTER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3001)] 34,230.30	3029 GEN NTC OTHER JOBZ EXEMPT NET OFFSET ADJ = (3019)+(3024) =
3008 GEN DEBT SERVICE OTHER JOBZ NONEXEMPT = (811)+(1706)+(2041) + (2054)+(2072) = 1,243,739.70	3017 GEN RMV OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3002)]	3030 COM SERV NET OFFSET ADJ = (3020)+(3025) =
3009 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3007)+(3008) = 6,766,488.30	3018 GEN NTC VOTER JOB EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3003)]	
	3019 GEN NTC OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3004)]	
	3020 COM SERV POSITIVE OFFSET GTR 0 OR [0-(3006)]	

POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL DEBT SERV FUND	COLLECT NEGATIVE ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	TACONITE REFERENDUM DATA INFORMATION ONLY (CONT)
3031 GDS VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3007)]	3039 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NEGATIVE OFFSET	12 2011 NET TAX CAPACITY 39,905,911 4003 NTC TAC REF REVENUE REDUCT =(12) X 1.8% OR PAY 15 LL&C LINE 4003
3032 GDS OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3008)]	3040 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NEGATIVE OFFSET	FY 2017 TAC REG REF REV (PAY 01 REF LEVY REQ)
COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND	NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	4004 REG FRONT END FORMULA = (4002) X \$175 =
3033 GDS VOTER JOBZ NONEXEMPT NEGATIVE OFFSET	3041 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3037)+(3039) =	4005 TAC REG REF REV = GTR 0 OR [(4004)-(4003)]= FY 2017 TAC ADD REF REV
3034 GDS OTH JOBZ NONEXEMPT NEGATIVE OFFSET	3042 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NET OFFSET ADJ = (3038)+(3040) =	4006 FY 13 REF REV ALLOW PAY 15 LL&C LINE 4006 4007 TAC REF ADD ALLOWANCE = (4006) + \$415 = 4008 ADD FRONT END FORMULA = (4002) X (4007) = 4009 TAC ADD BASE = GTR 0 OR [(4008)-(4003)] = 4010 TAC ADD REF REVENUE = (4009) X 22.5% =
NET OFFSETTING ADJUSTMENTS IN GENERAL DEBT SERV FUND	NET NEGATIVE ADJUSTMENT BALANCE TO BE CARRIED FORWARD	FY 2017 TAC TOTAL REF REV (JULY 2015 PAYMENT)
3035 GDS VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3031)+(3033) =	3037 GENERAL ADJUST BALANCE FORWARD = (3013)-(3026) -(3027)-(3028)-(3029) -(3030) =	4011 TAC TOTAL REF REV = (4005) + (4010) = 4012 MAXIMUM EC RESERVE = (55) X \$25 = 4013 RSVD EARLY CHILDHOOD =LSR(4011) OR (4012)=
3036 GDS OTH JOBZ NONEXEMPT NET OFFSET ADJ = (3032)+(3034) =	3038 GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3014)-(3035) -(3036)= 3039 OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3015)-(3041) -(3042)=	FY 2015 TACONITE RECEIPTS (FEB 2015 & AUG 2015 PYMT) USED TO CALCULATE PAY 16 LEVY LIMITATION REDUCTION
POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	3040 TOTAL ADJUST BALANCE FORWARD =(3037) +(3038)+(3039)=	4014 TAC POT 13.72 CENTS PER TON (INITIAL AMT) [C/T ALLOC AMT (4017) ALSO INCL IN (4014)]
3037 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3010)]	TACONITE REFERENDUM DATA INFORMATION ONLY	4015 PAY 14 CITY/TWP REPLC 4016 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST 4017 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (AUGUST 2015 PAYMENT) SEE ALLOC SPREADSHEET
POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	4001 1983-84 RESIDENT PU 4002 2011-12 RESIDENT PU 42 2014-15 RES PU (EST) 4,495.80 55 2016-17 ADJ PU (EST) 4,413.20	
3038 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3011)]	4002A TACONITE REG REF PU =GTR (4001) OR (42)=	

FY 2015 TACONITE RECEIPTS	LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT (CONT)	TAC LEVY LIMIT ADJUST (CONT)
4018 TAC POT RECEIPTS BASE NO (4017) REDUCTION = (4014)-(4015)-(4016)=	4038 NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS	4057 REMAINING REDUCTION = (4055)+(4056) =
4019 MINING 3.43 CENTS/TON	4039 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS	4058 OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4040) OR (4057))=
4020 TAC RAILR GRANDFATHER	4040 = 50% OF (4039) =	4059 REMAINING REDUCTION = (4057)+(4058) =
4021 DEER RVR GRANDFATHER	4041 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS	4060 GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4043) OR (4059))=
4022 FY 2015 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM(4018) TO (4021)=	4042 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS	4061 TOTAL TACONITE LEVY LIMITATION ADJUST = (4044)+(4046)+(4048)+ (4050)+(4052)+(4054)+ (4056)+(4058)+(4060)=
4023 MAX PAY 16 TAC REDUCT = 95% OF (4022) =	4043 = 50% OF (4042) =	
4024 TOTAL PAY 14 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION	TAC LEVY LIMIT ADJUST	
4025 FY 2015 ELIG DIST TAC REPL AMT PLUS PAY 14 TAC LEVY ADJUSTMENT = (4022)+(4024)-(4017	4044 COM SERV = -1 X (LSR OF (4023) OR (4030))=	FY 2017 LEVY, AID & REVENUE SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)
4026 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 14 LEVY REPLACEMENT [NOT INCL IN (4022)]	4045 REMAINING REDUCTION = (4023)+(4044) =	GENERAL FUND
4027 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 14 LEVY REPLACEMENT [NOT INCL IN (4022)]	4046 GEN OTH NTC = -1 X (LSR OF (4032) OR (4045))=	5001 GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4054) =
4028 FY 2015 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4022)]	4047 REMAINING REDUCTION = (4045)+(4046) =	5002 GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4052) = 3,517,612.44
4029 FY 2015 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4022)]	4048 OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4038) OR (4047))=	5003 GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003) +(3028)+(4056) =
LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT	4049 REMAINING REDUCTION = (4047)+(4048) =	5004 GENERAL NTC OTHER GENED LEVY (234) = 127,842.11
4030 COMMUNITY SERVICE	4050 GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4041) OR (4049))=	5005 GENERAL NTC OTHER JOBZ EXEMPT = (3004) +(3029)+(4046) = 1,394,577.07
4031 OTHER GENERAL NTC	4051 REMAINING REDUCTION = (4047)+(4050) =	5006 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004)+(5005) = 5,040,031.62
4032 REDUCED OTHER NTC FOR LIMITED H&S LEVY	4052 GEN OTH RMV = -1 X (LSR OF (4033) OR (4051))=	5007 TOTAL GENERAL FUND AID = (330)+(334)+(338) + (342)+(358)+(383) + (395)+(436)+(447) + (2021) = 35,214,128.69
4033 OTHER GENERAL RMV	4053 REMAINING REDUCTION = (4051)+(4052) =	5008 TACONITE RECEIPTS = - (4046)-(4052) - (4054)-(4056) =
4034 OP REFERENDUM (VOTER)	4054 OPER REF = -1 X (LSR OF (4035) OR (4053))=	
4035 = 50% OF (4034) =	4055 REMAINING REDUCTION = (4053)+(4054) =	
4036 CAP PROJ LIMIT(VOTER)	4056 CAP PROJ = -1 X (LSR OF (4037) OR (4055))=	
4037 = 50% OF (4036) =		

GENERAL FUND (CONT)
5009 TOTAL GENERAL FUND
REVENUE = (5006)
+(5007)+(5008) = 40,254,160.31

COMMUNITY SERVICE FUND
5010 TOTAL COMMUNITY
SERVICE FUND LEVY
LIMITATION = (3006)
+(3030)+(4044) = 449,332.63

5011 TOTAL COMMUNITY
SERVICE FUND AID
= (611)+(621)
+ (629)+(2022) = 58,870.51

5012 TACONITE RECEIPTS =
= - (4044) =

5013 TOTAL COMMUNITY SERVICE
FUND REVENUE = (5010)
+(5011)+(5012) = 508,203.14

GENERAL DEBT SERVICE FUND
5014 GEN DEBT SERVICE
VOTER APPROVED JOBZ
NONEXEMPT = (3007)
+(3035)+(4060) = 5,522,748.60

5015 GEN DEBT SERV OTHER
JOBZ NONEXEMPT = (3008)
+(3036)+(4050) = 1,243,739.70

5016 TOTAL DEBT SERVICE
FUND LEVY LIMITATION
= (5014)+(5015) = 6,766,488.30

5017 TOTAL DEBT SERVICE
FUND AID = (442)
+(774)+(793)+(2023) =

5018 TACONITE RECEIPTS =
-(4050)-(4060) =

5019 TOTAL DEBT SERVICE
FUND REVENUE = (5016)
+(5017)+(5018) = 6,766,488.30

GENERAL DEBT SERVICE FUND (CONT)
OPEB/PENSION DEBT SERVICE FUND

5020 OPEB/PENSION DEBT
SERVICE VOTER APPROVED
JOBZ NONEXEMPT
= (3010)+(4058) =
5021 OPEB/PENSION DEBT
SERVICE OTHER
JOBZ NONEXEMPT
= (3011)+(4048) = 786,095.63

5022 TOTAL OPEB/PENSION DEBT
SERVICE FUND LEVY
LIMITATION
= (5020)+(5021) = 786,095.63

5023 TACONITE RECEIPTS =
-(4048)-(4058) =

5024 TOTAL OPEB/PENSION DEBT
SERVICE FUND REVENUE
= (5022)+(5023) = 786,095.63

TOTAL, ALL FUNDS ABOVE

5025 TOTAL LEVY LIMIT
= (5006)+(5010)
+ (5016)+(5022) = 13,041,948.18

5026 TOTAL AID
= (5007)+(5011)
+ (5017) = 35,272,999.20

5027 TOTAL TACONITE RECEIPTS
= (5008)+(5012)
+ (5018)+(5023) =

5028 TOTAL REVENUE
= (5009)+(5013)
+ (5019)+(5024) = 48,314,947.38

I. COMPUTATION OF 2015 PAYABLE 2016 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TACONITE ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP		34,230.30-	N/A	34,230.30		
GEN-RMV OTHER-EXEMP	3,484,651.54	67,191.20	N/A	34,230.30-		3,517,612.44
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	127,842.11	N/A	N/A	N/A	N/A	127,842.11
GEN-NTC OTHER-EXEMP	1,483,726.07	89,149.00-				1,394,577.07
TOTAL GENERAL	5,096,219.72	56,188.10-				5,040,031.62
COM SERV-EXEMP	441,750.04	7,582.59				449,332.63
DEBT-VOTER-NONEXEMP	5,761,140.80	238,392.20-				5,522,748.60
DEBT-OTHER-NONEXEMP	1,293,541.47	49,801.77-				1,243,739.70
TOTAL DEBT SERV	7,054,682.27	288,193.97-				6,766,488.30
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP	786,095.63					786,095.63
TOTAL OPEB/PENSION	786,095.63					786,095.63
TOTAL	13,378,747.66	336,799.48-				13,041,948.18

II. COMPARISON OF 2014 PAYABLE 2015 LEVY LIMITATION WITH 2015 PAYABLE 2016 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2014 PAY 2015 LIMITATION	2015 PAY 2016 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	4,858,379.61	5,040,031.62	181,652.01	3.74
COMMUNITY SERVICE	491,685.71	449,332.63	42,353.08-	8.61-
GENERAL DEBT SERVICE	6,399,939.11	6,766,488.30	366,549.19	5.73
OPEB DEBT SERVICE	384,278.10	786,095.63	401,817.53	104.56
TOTAL	12,134,282.53	13,041,948.18	907,665.65	7.48

III. COMPARISON OF 2014 PAYABLE 2015 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2015 PAYABLE 2016 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2014 PAY 2015 CERTIFIED LEVY + ADJUSTMENTS	2015 PAY 2016 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	4,858,379.61	5,040,031.62	181,652.01	3.74
COMMUNITY SERVICE	491,685.71	449,332.63	42,353.08-	8.61-
GENERAL DEBT SERVICE	6,399,939.11	6,766,488.30	366,549.19	5.73
OPEB DEBT SERVICE	384,278.10	786,095.63	401,817.53	104.56
TOTAL AFTER ADJUSTMENTS	12,134,282.53	13,041,948.18	907,665.65	7.48

LINE #	LIMITATION COMPONENTS	2014 PAY 2015 LIMITATION	2014 PAY 2015 CERTIFIED LEVY	2015 PAY 2016 LIMITATION	2015 PAY 2016 PROPOSED LEVY	2015 PAY 2016 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT					
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	3,461,857.27	3,461,857.27	3,517,612.44	3,517,612.44	3,517,612.44
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT					
(5004)	GENERAL-NTC OTHER-GENED-EXEMPT	135,599.11	135,599.11	127,842.11	127,842.11	127,842.11
(5005)	GENERAL-NTC OTHER-JOBZ EXEMPT	1,260,923.23	1,260,923.23	1,394,577.07	1,394,577.07	1,394,577.07
(5010)	COMMUNITY SERV-NTC OTHER-EXEMPT	491,685.71	491,685.71	449,332.63	449,332.63	449,332.63
(5014)	GENL DEBT-NTC VOTER-NONEXEMPT	5,585,382.49	5,585,382.49	5,522,748.60	5,522,748.60	5,522,748.60
(5015)	GENL DEBT-NTC OTHER-NONEXEMPT	814,556.62	814,556.62	1,243,739.70	1,243,739.70	1,243,739.70
(5020)	OPEB DEBT-NTC VOTER-NONEXEMPT					
(5021)	OPEB DEBT-NTC OTHER-NONEXEMPT	384,278.10	384,278.10	786,095.63	786,095.63	786,095.63
SUBTOTALS BY FUND						
(5006)	GENERAL FUND	4,858,379.61	4,858,379.61	5,040,031.62	5,040,031.62	5,040,031.62
(5010)	COMMUNITY SERVICES FUND	491,685.71	491,685.71	449,332.63	449,332.63	449,332.63
(5016)	GENERAL DEBT SERVICE FUND	6,399,939.11	6,399,939.11	6,766,488.30	6,766,488.30	6,766,488.30
(5022)	OPEB/PENSION DEBT SERVICE FUND	384,278.10	384,278.10	786,095.63	786,095.63	786,095.63
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	3,461,857.27	3,461,857.27	3,517,612.44	3,517,612.44	3,517,612.44
	NET TAX CAPACITY	8,672,425.26	8,672,425.26	9,524,335.74	9,524,335.74	9,524,335.74
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	5,585,382.49	5,585,382.49	5,522,748.60	5,522,748.60	5,522,748.60
	OTHER	6,548,900.04	6,548,900.04	7,519,199.58	7,519,199.58	7,519,199.58
TOTAL LEVY						
	TOTAL LEVY	12,134,282.53	12,134,282.53	13,041,948.18	13,041,948.18	13,041,948.18

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

LINE #	LIMITATION COMPONENTS	2014 PAY 2015 LIMITATION	2014 PAY 2015 CERTIFIED LEVY	2015 PAY 2016 LIMITATION	2015 PAY 2016 PROPOSED LEVY	2015 PAY 2016 CERTIFIED LEVY	NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:							
(315)	FY 2017 1ST TIER RMV REF						*1
(316)	FY 2017 2ND TIER RMV REF						*1
(317)	FY 2017 3RD TIER RMV REF						*1
(318)	FY 2017 UNEQUALIZED RMV REF						
(1028)	FY 2016 1ST TIER REF ADJUST	32,755.41-	32,755.41-				*1
(1044)	FY 2016 2ND TIER REF ADJUST						*1
(1052)	FY 2016 3RD TIER REF ADJUST						
(1060)	FY 2016 UNEQUAL REF ADJUST						
(1067)	FY 2016 TBRA ALLOC ADJUST						*1
(1076)	FY 2016 REF HOLD HARMLESS ADJ						
(1116)	FY 2014 1ST TIER REF ADJUST	10,023.00-	10,023.00-	34,230.30-	34,230.30-	34,230.30-	
(1126)	FY 2014 2ND TIER REF ADJUST						
(1136)	FY 2014 UNEQUAL REF ADJUST						
(1145)	FY 2014 TBRA ALLOC ADJUST						
(1290)	OTHER RMV REF ADJUST (MEMO)						
(3026)	RMV REF NET OFFSET ADJUST	42,778.41	42,778.41	34,230.30	34,230.30	34,230.30	
(4054)	REFERENDUM TACONITE ADJUST						
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT						
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:							
(242)	LOCAL OPTIONAL	1,824,048.00	1,824,048.00	1,871,196.80	1,871,196.80	1,871,196.80	*2
(244)	EQUITY	619,488.00	619,488.00	635,500.80	635,500.80	635,500.80	*2
(246)	TRANSITION	64,874.16	64,874.16	66,551.05	66,551.05	66,551.05	*2
(314)	1ST TIER BOARD-APPR REFER	875,251.91	875,251.91	911,402.89	911,402.89	911,402.89	*2
(1008)	FY 2016 LOCAL OPTIONAL ADJUST	23,373.00	23,373.00	37,396.80	37,396.80	37,396.80	*2
(1012)	FY 2016 EQUITY ADJUST	69,417.76	69,417.76	12,437.39	12,437.39	12,437.39	*2
(1016)	FY 2016 TRANSITION ADJUST			1,330.05	1,330.05	1,330.05	*2
(1036)	FY 2016 1ST TR BRD-APR REF ADJ	32,185.17	32,185.17	18,909.05	18,909.05	18,909.05	*2
(1069)	FY 2016 TBRA ALLOC ADJUST						
(1078)	FY 2016 REF HOLD HARMLESS ADJ						
(1092)	FY 2014 EQUITY ADJUST	3,634.78-	3,634.78-	2,501.89-	2,501.89-	2,501.89-	
(1099)	FY 2014 TRANSITION ADJUST	367.54-	367.54-	380.20-	380.20-	380.20-	
(1293)	OTHER ADJ, GEN OTHER RMV (MEMO)						
(3027)	GENERAL OTH RMV NET OFFSET ADJ	42,778.41-	42,778.41-	34,230.30-	34,230.30-	34,230.30-	
(4052)	GENERAL OTH RMV TACONITE ADJUST						
(5002)	TOTAL GENERAL - RMV OTHER JOBZ EXEMPT	3,461,857.27	3,461,857.27	3,517,612.44	3,517,612.44	3,517,612.44	

FOOTNOTES:

- *1 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING REFERENDUM EQUALIZATION AID (PRIOR TO TAX BASE REPLACEMENT AID).
- *2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID. FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2016. FOR PAYABLE 2015 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2014 PAY 2015 LIMITATION	2014 PAY 2015 CERTIFIED LEVY	2015 PAY 2016 LIMITATION	2015 PAY 2016 PROPOSED LEVY	2015 PAY 2016 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED JOBZ EXEMPT:						
(508)	CAPITAL PROJECT REFERENDUM					
(1296)	OTHER NTC VOTER ADJ (MEMO)					
(3028)	NTC VOTER NET OFFSET ADJ					
(4056)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED JOBZ EXEMPT					
GENERAL NET TAX CAPACITY OTHER GENED JOBZ EXEMPT:						
(234)	STUDENT ACHIEVEMENT (GENED)	135,599.11	135,599.11	127,842.11	127,842.11	127,842.11
(5004)	TOTAL GENERAL-NTC OTHER GENED JOBZ EXEMPT	135,599.11	135,599.11	127,842.11	127,842.11	127,842.11

LINE #	LIMITATION COMPONENTS	2014 PAY 2015 LIMITATION	2014 PAY 2015 CERTIFIED LEVY	2015 PAY 2016 LIMITATION	2015 PAY 2016 PROPOSED LEVY	2015 PAY 2016 CERTIFIED LEVY	NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:							
INITIAL LEVIES:							
(238)	OPERATING CAPITAL	621,092.10	621,092.10	594,948.61	594,948.61	594,948.61	*2
(337)	ALT TEACHER COMP (Q COMP)						*3
(356)	ACHIEVEMENT & INTEGRATION						*4
(360)	REEMPLOYMENT INS	3,352.17	3,352.17	27,246.72	27,246.72	27,246.72	
(362)	SAFE SCHOOLS	154,872.00	154,872.00	158,875.20	158,875.20	158,875.20	
(365)	SAFE SCHOOLS INTERMEDIATE						
(368)	JUDGMENT						*5
(370)	ICE ARENA						
(382)	FY 2016 CAREER TECHNICAL	149,924.43	149,924.43	149,924.43	149,924.43	149,924.43	
(386)	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)						
(1189)	HEALTH & SAFETY ALTERNATIVE FACILITIES	206,847.14	206,847.14	N/A	N/A	N/A	
	DEFERRED MAINTENANCE	255,504.38	255,504.38	N/A	N/A	N/A	
(448)	LT FACILITIES EQUAL	N/A	N/A				
(449)	LT FACILITIES UNEQUAL	N/A	N/A	467,731.11	467,731.11	467,731.11	
(459)	DISABLED ACCESS						
(505)	BUILDING/LAND LEASE	95,320.00	95,320.00	85,000.00	85,000.00	85,000.00	
(506)	COOP BUILDING REPAIR						
(507)	OTHER CAPITAL (MEMO)						
(510)	CONSOL/TRANSITION						
(511)	REORG OPERATING DEBT						
(512)	HEALTH BENEFITS						
(513)	HEALTH INS (MPLS)						
(514)	ADDITIONAL RETIREMENT						
(515)	SEVERANCE						
(516)	ADMINISTRATIVE DISTRICT						
(517)	SWIMMING POOL						
(518)	TREE GROWTH						
(519)	CONSOL/RETIREMENT						
(520)	ECON DEV ABATEMENT						
(521)	OTHER GENERAL (MEMO)						
	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER JOBZ EXEMPT	1,486,912.22	1,486,912.22	1,483,726.07	1,483,726.07	1,015,994.96	

FOOTNOTES:

- *2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
 - *3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION AID SHOWN ON LINE 338.
 - *4 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS. NO FY 2014 ADJ, PER LAWS 2013 CH 116.
 - *5 WITH COMMISSIONER APPROVAL, DISTRICTS MAY SPREAD THIS LEVY OVER UP TO THREE YEARS.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2016. FOR PAYABLE 2015 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2014 PAY 2015 LIMITATION	2014 PAY 2015 CERTIFIED LEVY	2015 PAY 2016 LIMITATION	2015 PAY 2016 PROPOSED LEVY	2015 PAY 2016 CERTIFIED LEVY	NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):							
LEVY ADJUSTMENTS:							
(1004)	FY 2016 OPER CAPITAL ADJUST	2,114.91	2,114.91	37,916.63-	37,916.63-	37,916.63-	*2
(1020)	FY 2016 ALT TEACHER COMP ADJUST						*6
(1085)	FY 2014 OPER CAPITAL ADJUST	2,659.69	2,659.69	2,892.46	2,892.46	2,892.46	
(1106)	FY 2014 ALT TEACHER COMP ADJUST						
(1149)	FY 2016 ACHIEVE & INTEG ADJUST						*4
(1150)	FY 2014 INTEG ADJ (N/A PAY 16)						*4
(1155)	FY 2014 REEMPLOYMENT ADJUST	7,718.75	7,718.75	14,366.58-	14,366.58-	14,366.58-	
(1159)	FY 2003 REEMPLOYMENT ADJUST						
(1165)	FY 2014 SAFE SCHOOLS ADJUST	518.40	518.40	801.00-	801.00-	801.00-	
(1170)	FY 2014 SAFE SCHOOLS INTERM ADJ						
(1174)	FY 2014 CAREER TECHNICAL ADJUST			155.65	155.65	155.65	
(1178)	FY 2014 HEALTH BENEFITS ADJUST						
(1184)	FY 2014 ANNUAL OPEB ADJUST						
(1193)	FY 2016 HEALTH & SAFETY ADJUST			102,742.40	102,742.40	102,742.40	*7
(1202)	FY 2015 HEALTH & SAFETY ADJUST						*8
(1216)	FY 2014 HEALTH & SAFETY ADJUST						
(1221)	FY 2014 DEFERRED MAINT ADJUST	41,908.11-	41,908.11-	19,682.36-	19,682.36-	19,682.36-	
(1280)	PAY 13 LEASE ADJUST	68,000.00-	68,000.00-	5,357.06	5,357.06	5,357.06	
(1281)	LEASE LEVY ADJ (MEMO)						
(1282)	ALT FAC ADJUST (MEMO)						
(1283)	OTHER CAPITAL ADJUST (MEMO)						
(758)	FY 2017 FAC & EQUIP BOND ADJUST	128,356.08-	128,356.08-	128,410.73-	128,410.73-	128,410.73-	
(1285)	MAINT PU VARIANCE ADJUST						
(1286)	ECON DEV ABATE ADJUST						
(1287)	DEBT SURPLUS ADJUST						
(1301)	OTHER GENERAL ADJUST	579.81-	579.81-	880.73	880.73	880.73	
(2039)	ABATEMENT ADJUSTMENT	548.73	548.73				*9
(2052)	CARRY-OVER ABATEMENT ADJUST						*10
(2070)	ADVANCE ABATEMENT ADJUST	705.47-	705.47-				*11
(3029)	GENERAL OTH NTC NET OFFSET ADJ						
(4046)	GENERAL OTH NTC TACONITE ADJUST						
	SUBTOTAL - ADJUSTMENTS -						
	GENERAL NTC OTHER JOBZ EXEMPT	225,988.99-	225,988.99-	89,149.00-	89,149.00-	89,149.00-	
(5005)	TOTAL GENERAL - NTC						
	OTHER JOBZ EXEMPT	1,260,923.23	1,260,923.23	1,394,577.07	1,394,577.07	1,394,577.07	

FOOTNOTES:

- *2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
 - *4 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS. NO FY 2014 ADJ, PER LAWS 2013 CH 116.
 - *6 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION AID SHOWN ON LINE 315 OF FY 2016 GENERAL EDUCATION AID REPORT.
 - *7 DIST UNDERLEVY BELOW THE AMOUNT SHOWN ON LINE 1187 WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
 - *8 DIST UNDERLEVY BELOW THE AMOUNT SHOWN ON LINE 1196 WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
 - *9 PAY 2017 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
 - *10 PAY 2017 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 - *11 PAY 2017 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2016. FOR PAYABLE 2015 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2014 PAY 2015 LIMITATION	2014 PAY 2015 CERTIFIED LEVY	2015 PAY 2016 LIMITATION	2015 PAY 2016 PROPOSED LEVY	2015 PAY 2016 CERTIFIED LEVY	NOTES
COMMUNITY SERVICE JOBZ EXEMPT:							
(610)	BASIC COMMUNITY EDUC	219,556.15	219,556.15	219,556.15	219,556.15	219,556.15	*12
(620)	EARLY CHILD FAMILY	154,856.24	154,856.24	144,857.89	144,857.89	144,857.89	*13
(623)	HOME VISITING	2,209.60	2,209.60	2,336.00	2,336.00	2,336.00	
(624)	ADULTS W/ DISABILITIES						
(628)	SCHOOL-AGE CARE	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	*13
(630)	OTHER COMM ED (MEMO)						
(1404)	FY 2016 EARLY CHILD FAMILY ADJ	1,775.60-	1,775.60-	269.15-	269.15-	269.15-	
(1408)	FY 2016 HOME VISITING ADJUST	54.40-	54.40-	126.40	126.40	126.40	
(1412)	FY 2014 SCHOOL-AGE CARE ADJUST	41,921.35	41,921.35	7,725.34	7,725.34	7,725.34	
(1413)	ADULTS W/ DISABILITIES ADJUST						
(1416)	OTHER ADJUST						
(2040)	ABATEMENT ADJUSTMENT	46.95	46.95				*9
(2053)	CARRY-OVER ABATEMENT ADJUST						*10
(2071)	ADVANCE ABATEMENT ADJUST	74.58-	74.58-				*11
(3030)	COM SERV NET OFFSET ADJUST						
(4044)	COM SERV TACONITE ADJUST						
(5010)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	491,685.71	491,685.71	449,332.63	449,332.63	449,332.63	

FOOTNOTES:

- *9 PAY 2017 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
 - *10 PAY 2017 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 - *11 PAY 2017 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
 - *12 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
 - *13 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID. DISTRICT MUST PROVIDE A COMMUNITY EDUCATION PROGRAM TO QUALIFY FOR THIS LEVY.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2016. FOR PAYABLE 2015 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2014 PAY 2015 LIMITATION	2014 PAY 2015 CERTIFIED LEVY	2015 PAY 2016 LIMITATION	2015 PAY 2016 PROPOSED LEVY	2015 PAY 2016 CERTIFIED LEVY	NOTES
DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:							
(806)	DEBT SERVICE-AID ELIG	5,746,650.02	5,746,650.02	5,761,140.80	5,761,140.80	5,761,140.80	*14
(808)	DEBT SERVICE-AID INELIG						*14
(775)	NATURAL DISASTER DEBT	N/A	N/A				*14
(1701)	REDUCTION FOR DEBT EXCESS	161,891.64-	161,891.64-	238,392.20-	238,392.20-	238,392.20-	
(1702)	OTHER ADJUST (MEMO)						
(2041)	ABATEMENT ADJUSTMENT	1,165.71	1,165.71				*9,15
(2054)	CARRY OVER ABATEMENT						*10,15
(2072)	ADVANCE ABATE ADJUST	541.60-	541.60-				*11,15
(3035)	GDS VTR NET OFFSET ADJUST						
(4060)	GDS VTR TACONITE ADJUST						
(5014)	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT	5,585,382.49	5,585,382.49	5,522,748.60	5,522,748.60	5,522,748.60	
DEBT SERVICE OTHER JOBZ NONEXEMPT:							
(807)	DEBT SERVICE-AID ELIG	838,169.08	838,169.08				*14
(809)	DEBT SERVICE-AID INELIG			130,068.75	130,068.75	130,068.75	*14
(766)	LT FACILITIES DEBT SERVICE	N/A	N/A	1,163,472.72	1,163,472.72	1,163,472.72	*14
(1704)	REDUCTION FOR DEBT EXCESS	23,612.46-	23,612.46-	49,801.77-	49,801.77-	49,801.77-	
(1705)	OTHER ADJUST (MEMO)						
(2041)	ABATEMENT ADJUSTMENT						*9,15
(2054)	CARRY OVER ABATEMENT						*10,15
(2072)	ADVANCE ABATE ADJUST						*11,15
(3036)	GDS OTH NET OFFSET ADJUST						
(4050)	GDS OTH TACONITE ADJUST						
(5015)	TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT	814,556.62	814,556.62	1,243,739.70	1,243,739.70	1,243,739.70	

FOOTNOTES:

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- *10 PAY 2017 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *11 PAY 2017 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *14 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *15 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 808 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2016. FOR PAYABLE 2015 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2014 PAY 2015 LIMITATION	2014 PAY 2015 CERTIFIED LEVY	2015 PAY 2016 LIMITATION	2015 PAY 2016 PROPOSED LEVY	2015 PAY 2016 CERTIFIED LEVY	NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:							
(903)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS						*14
(1901)	REDUCTION FOR DEBT EXCESS						
(1902)	OTHER ADJUST (MEMO)						
(2042)	ABATEMENT ADJUSTMENT						*9,16
(2055)	CARRY OVER ABATEMENT						*10,16
(2073)	ADVANCE ABATE ADJUST						*11,16
(3041)	OPEB DEBT VTR NET OFFSET ADJUST						
(4058)	OPEB/PENSION DEBT TACONITE ADJUST						
(5020)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT						
OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT:							
(908)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS	384,272.18	384,272.18	786,095.63	786,095.63	786,095.63	*14
(1904)	REDUCTION FOR DEBT EXCESS						
(1905)	OTHER ADJUST (MEMO)						
(2042)	ABATEMENT ADJUSTMENT	141.63	141.63				*9,16
(2055)	CARRY OVER ABATEMENT						*10,16
(2073)	ADVANCE ABATE ADJUST	135.71-	135.71-				*11,16
(3042)	OPEB DEBT OTH NET OFFSET ADJUST						
(4048)	OPEB/PENSION DEBT TACONITE ADJUST						
(5021)	TOTAL OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT	384,278.10	384,278.10	786,095.63	786,095.63	786,095.63	

FOOTNOTES:

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- *10 PAY 2017 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *11 PAY 2017 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *14 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *16 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2042, 2055 AND 2073 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 903 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2016. FOR PAYABLE 2015 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

