

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 2011 MARKET VALUE	3,728,328,600			
B. PUPIL COUNTS	1	2 2012 MARKET VALUE	3,590,987,700			
		3 2013 MARKET VALUE	3,637,667,700			
II. INITIAL COMPUTATIONS BY FUND		4 2014 MARKET VALUE	3,763,409,632			
A. GENERAL	2	5 2015 MARKET VALUE	3,932,088,047			RESIDENT AVE DAILY MEMBERSHIP (ADM)
B. COMMUNITY SERVICE	12					
C. GENERAL DEBT	13	REFERENDUM MARKET VALUE (RMV)		34 2013-14 RES ADM (ACT)	4,011.32	
D. OPEB/PENSION DEBT	16	6 2011 RMV	2,743,720,300	35 2014-15 RES ADM (ACT)	4,037.72	
		7 2012 RMV	2,645,803,400	36 2015-16 RES ADM (EST)	4,062.00	
III. ADJUSTMENTS BY FUND		8 2013 RMV	2,655,492,300	37 2016-17 RES ADM (EST)	4,162.00	
A. GENERAL	16	9 2014 RMV	2,710,522,500	38 2017-18 RES ADM (EST)	4,181.00	
B. COMMUNITY SERVICE	24	10 2015 RMV	2,879,704,600	39 2018-19 RES ADM (EST)	4,180.00	
C. GENERAL DEBT	24					RESIDENT PUPIL UNITS
D. OPEB/PENSION DEBT	24	NET TAX CAPACITY (NTC)		40 2013-14 RES PU (ACT)	4,649.20	
IV. ABATEMENT ADJUSTMENTS	24	11 2011 NTC	39,905,911	41 2014-15 RES PU (ACT)	4,415.04	
V. OFFSET ADJUSTMENTS	26	12 2012 NTC	38,357,823	42 2015-16 RES PU (EST)	4,444.80	
VI. TACONITE ADJUSTMENTS	27	13 2013 NTC	38,769,004	43 2016-17 RES PU (EST)	4,554.20	
		14 2014 NTC	39,991,713	44 2017-18 RES PU (EST)	4,569.40	
VII. TOTAL LEVY LIMITATION	30	15 2015 NTC	42,001,137			ADJUSTED ADM
VIII. RECAP OF LEVY LIMITS	28	SALES RATIO		45 2013-14 ADJ ADM (ACT)	3,929.67	
SCHOOL YEAR	FORMULA ALLOWANCE	TAX RATE		46 2014-15 ADJ ADM (ACT)	3,964.30	
2006-07	4,974	0.0000	16 2011 SALES RATIO	98.8%	47 2015-16 ADJ ADM (EST)	4,013.00
2007-08	5,074	0.0000	17 2012 SALES RATIO	98.8%	48 2016-17 ADJ ADM (EST)	4,105.00
2008-09	5,124	0.0000	18 2013 SALES RATIO	94.3%	49 2017-18 ADJ ADM (EST)	4,128.00
2009-10	5,124	0.0000	19 2014 SALES RATIO	93.9%	50 2018-19 ADJ ADM (EST)	4,161.00
2010-11	5,124	0.0000	20 2015 SALES RATIO	96.7%		
2011-12	5,174	0.0000				ADJUSTED PUPIL UNITS
2012-13	5,224	0.0000	21 2011 UANTC=(11)/(16)=	40,388,381	51 2013-14 ADJ PU (ACT)	4,551.65
2013-14	5,302	0.0000	22 2012 UANTC=(12)/(17)=	38,819,398	52 2014-15 ADJ PU (ACT)	4,333.33
2014-15	5,831	0.0035	23 2013 UANTC=(13)/(18)=	41,090,639	53 2015-16 ADJ PU (EST)	4,390.20
2015-16	5,948	0.0033	24 2014 UANTC=(14)/(19)=	42,614,036	54 2016-17 ADJ PU (EST)	4,484.20
2016-17	6,067	0.0030	25 2015 UANTC=(15)/(20)=	43,439,430	55 2017-18 ADJ PU (EST)	4,509.80
2017-18	6,067	0.0014				
			ADJUSTED NTC (ANTC)			VOLUNTARY PRE-K ADJUSTED ADM
NOTE: ABOVE NUMBERS ARE NOT ALWAYS COMPARABLE FROM YEAR TO YEAR.			26 2011 ANTC	40,388,381	56 2016-17 ADJ VPK ADM	
			27 2012 ANTC	38,819,398	57 2017-18 ADJ VPK ADM	
			28 2013 ANTC	41,090,639		
			29 2014 ANTC	42,614,036		
			30 2015 ANTC	43,439,430		
WEIGHTS FOR PUPIL UNITS	FY 2008-FY 2014	FY 2015 & LATER	31 2015 AG MODIFIED ANTC FOR LT FAC MAINT REV	41,878,985		VOLUNTARY PRE-K ADJUSTED PUPIL UNITS
PRE-KGN HCP:	1.250	1.000			58 2016-17 ADJ VPK PU	
HCP-KGN:	1.000	1.000			59 2017-18 ADJ VPK PU	
REG-KGN PART:	0.612	0.550	ANTC FOR DEBT SERVICE ONLY			
REG-KGN ALL:	0.612	1.000				(NOTE: VPK ADM AND PUPIL UNITS INCLUDED IN LINES (48),(49),(50), AND LINES (54),(55))
GRADES 1-3:	1.115	1.000	32 2015 ANTC FOR JOBZ	245,517		
GRADES 4-6:	1.060	1.000	33 2015 ANTC INCL JOBZ			
GRADES 7-12:	1.300	1.200	VALUE = (30)+(32) =	43,684,947		

PUPIL DATA (CONT)		PENSION ADJUSTMENT REVENUE	ENGLISH LEARNER (CONT)
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		108 PENSION ADJUST ALLOWANCE (FY 2017 GEN ED REV REPORT, LINE 48) 1.00	121 EL CONCENTRATION REV = (120) X \$250 = 90.00
60 2013-14 EXT ADM (ACT)	70.67	109 PENSION ADJUSTMENT REV = (55) X (108) = 4,509.80	122 DISTRICT EL REV + EL CONCENTRATION REV = (116)+(121) = 14,170.00
61 2014-15 EXT ADM (ACT)	89.79		123 BASIC SKILLS REVENUE = (113)+(122) = 1,097,431.40
62 2015-16 EXT ADM (EST)	92.00	GIFTED & TALENTED REVENUE	
63 2016-17 EXT ADM (EST)	73.00	110 GIFTED & TALENTED REV = (55) X \$13.00 = 58,627.40	SPARSITY REVENUE
64 2017-18 EXT ADM (EST)	73.00		124 ATTENDANCE AREA FOR SPARSITY 344.03
65 2018-19 EXT ADM (EST)	73.00	EXTENDED TIME REVENUE	125 DIST TO NEAREST HS 13.0
EXTENDED TIME PU		70 2017-18 EXT PU (EST) 77.20	126 ISOLATION INDEX = [SQ RT (.55 X (124))] + (125) = 26.8
66 2013-14 EXT TIME PU	78.34	111 EXTENDED TIME REVENUE = (70) X \$5,117 = 395,032.40	127 ISOLATION INDEX RATIO = [(126)-23]/10, WITH MIN=0 AND MAX=1.5 .38
67 2014-15 EXT TIME PU	95.15	COMPENSATORY REVENUE	128 2017-18 ADM SRV, 7-12 1,840.31
68 2015-16 EXT TIME PU	97.60	112 FY 2017 COMPENSATORY REVENUE (FROM FY 2017 COMPENSATORY REVENUE REPORT) 1,058,983.68	129 SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(128)] /[400+(128)] =
69 2016-17 EXT TIME PU	77.20	113 EST FY 2018 COMPENSATORY REVENUE = (112) X (6,067-839)/(6,067-839) X [(48)/(47)] = 1,083,261.40	130 SECONDARY SPARSITY REVENUE = [(101) - \$530] X (127)X(128)X(129) OR MEMO:
70 2017-18 EXT TIME PU	77.20	ENGLISH LEARNER (EL)	131 ELEM SPARSITY REVENUE (SEE WEBSITE)
GENERAL EDUCATION REVENUE		114 2017-18 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) 13.00	132 PRELIM SPARSITY REVENUE = (130)+(131) =
BASIC REVENUE		115 IF(114)=0, ZERO; ELSE GTR OF 20, (114) = 20.00	133 FY 2017 SPARSITY REV (FY 2017 GEN ED REV REPORT, LINE 84)
101 FY 2018 FORMULA ALLOW	6,067.00	116 EL REVENUE = (115) X \$704 = 14,080.00	134 ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO
55 2017-18 ADJ PU (EST)	4,509.80	117 2017-18 ADM SRV (EST) 4,042.78	135 SPARSITY REVENUE IF (134)=YES, (135) = GTR OF (132) OR (133); ELSE (135) = (132)
102 BASIC REVENUE = (55) X (101) = 27,360,956.60		118 EL CONCENTRATION RATIO = (114)/(117) = .00321561	
DECLINING ENROLLMENT REV		119 EL CONCENTRATION FACTOR = LSR OF 1 OR (118)/.115 = .02796183	
54 2016-17 ADJ PU (EST)	4,484.20	120 EL PUPIL UNITS = (114) X (119) = .36	
55 2017-18 ADJ PU (EST)	4,509.80		
58 2016-17 ADJ VPK PU			
59 2017-18 ADJ VPK PU			
105 DECLINING PUPIL UNITS = GREATER OF ZERO OR [(54) - (58)] - [(55) - (59)] =			
106 DECLINING ENROLL ALLOW = 0.28 X (101) = 1,698.76			
107 DECLINING ENROLL REV = (105) X (106) =			

SMALL SCHOOLS REVENUE		OPERATING CAPITAL		REF AUTH WITH INFLATION (CONT)	
55	2017-18 ADJ PU (EST) 4,509.80	147	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 17.23	161	FY 2018 INFLATION FACTOR 1.0239
136	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(55)]/960 =	148	FACILITIES AGE INDEX = 1 + [.01 X (147)] = 1.1723	162	FY 2018 RESULT AFTER INFLATION ADJUSTMENT (MAY INCL BRD CONV) = (160) X (161) =
137	SMALL SCHOOLS ALLOWANCE = (136) X \$544 =	149	OPERATING CAPITAL ALLOWANCE = \$79 + [\$109 X (148)] = 206.78	163	COMBINED AUTH SUBJECT TO LOR REDUCTION BEFORE REDUCTION (MAY INCL BRD CONV) = (157)+(162) =
138	SMALL SCHOOLS REVENUE = (55) X (137) =	150	YEAR ROUND PU SRV		
		151	OPERATING CAP REVENUE = (55) X (149) + (150) X \$31 = 932,536.44	153	LOCAL OPTIONAL ALLOWANCE 424.00
TRANSPORTATION SPARSITY		LOCAL OPTIONAL REVENUE		164	COMBINED AUTH SUBJECT TO LOR REDUCT AFTER REDUCTION = GTR OF ZERO OR [(163)-(153)]
139	ATTENDANCE AREA 344.03	152	MAXIMUM LOCAL OPTIONAL ALLOWANCE 424		
140	SQUARE MILES PER RES PU = (139)/(44) = .0753	153	FY 2018 ACTUAL LOCAL OPTIONAL ALLOWANCE 424.00		
141	SPARSITY INDEX = GTR OF (140) OR 0.2 = .2000	55	2017-18 ADJ PU (EST) 4,509.80		
142	DENSITY INDEX = LSR OF (140) OR 0.2 BUT AT LEAST .005 = .0753	154	LOCAL OPTIONAL REVENUE = (153) X (55) = 1,912,155.20		EXIST AUTH NOT SUBJECT TO LOR REDUCT (EXCLUD BOARD INCREASE) FOR ELECTION SINCE CY 2014
143	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(141) RAISED TO .26 POWER] X [(142) RAISED TO .13 POWER] X .141 X (101) = 402.20	REFERENDUM ALLOWANCES			REF AUTH W/O INFLATION
144	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (143) - [.0466 X (101)] = 119.48	EXIST AUTH SUBJECT TO LOR REDUCT FOR ELECTION BEFORE CY 2014		165	FY 2017 AUTHORITY SINCE CY 2014 (FY 2017 GEN ED REV REPORT, LINE 113)
145	TRANSPORTATION SPARSITY REV = (55) X (144) = 538,830.90	REF AUTH W/O INFLATION		166	PHASEOUT OF LINE (165)
INITIAL GENERAL ED REVENUE		155	FY 2017 AUTHORITY FROM BEFORE CY 2014 (FY 2017 GEN ED REV REPORT, LINE 101)	167	ADDED BY ELECTIONS HELD IN CY 2015 WITH DELAY
102	BASIC 27,360,956.60	156	PHASEOUT OF LINE (155) =	168	FY 2018 RESULT = (165)-(166)+(167) =
107	DECLINING ENROLL	157	FY 2018 RESULT (MAY INCL BRD CONV) = (155)-(156) =		REF AUTH WITH INFLATION
109	PENSION ADJUSTMENT 4,509.80	REF AUTH WITH INFLATION		169	FY 2017 AUTHORITY SINCE CY 2014 (FY 2017 GEN ED REV REPORT, LINE 116)
110	GIFTED & TALENTED 58,627.40	158	FY 2017 AUTHORITY FROM BEFORE CY 2014 (FY 2017 GEN ED REV REPORT, LINE 110)	170	PHASEOUT OF LINE (169)
111	EXTENDED TIME 395,032.40	159	PHASEOUT OF LINE (158)	171	FY 2018 RESULT BEFORE INFLATION ADJUSTMENT = (169)-(170) =
123	BASIC SKILLS 1,097,431.40	160	FY 2018 RESULT BEFORE INFLATION ADJUSTMENT = (158)-(159) =	161	FY 2018 INFLATION FACTOR 1.0239
135	SPARSITY				
138	SMALL SCHOOLS				
145	TRANSPORT SPARSITY 538,830.90				
146	INITIAL GENERAL ED REV = (102)+(107)+(109) + (110)+(111)+(123) + (135)+(138)+(145) = 29,455,388.50				

REF AUTH WITH INFLATION (CONT)	BOARD APPROVED CONVERTED AND CREATED AUTHORITIES (CONT)	NEW ELECTIONS WITHOUT INFLATION (CONT)
172 FY 2018 RESULT AFTER INFLATION ADJUSTMENT = (171) x (161)	184 AUTHORITY CONVERTED = LEAST OF (175),(181), OR (183) =	195 FY 2018 AUTH NOT SUBJ LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2016
173 ADDED BY ELECTIONS HELD IN CY 2015 WITH DELAY	185 POTENTIAL ADDITIONAL CREATED AUTHORITY = (181)-(175) =	196 FY 2018 \$/APU ADDED BY ELECTIONS HELD IN CY 2016
174 COMBINED AUTH NOT SUBJ TO LOR REDUCT EXCLUDING BOARD INCREASE = (168)+(172)+(173) =	186 BOARD APPROVED CREATED AUTHORITY? NO	197 FY 2018 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES AFTER LOC EQUITY SUBTRACTION AND BOARD APPROVED NEW AUTHORITY = (175)-(191)-(192) + (193)-(194)-(195) + (196)+(188) = 300.00
175 TOTAL AUTHORITY BEFORE ELECTIONS EXCLUDING BOARD INCREASE = (164)+(174) =	187 REQUESTED PORTION OF POTENTIAL BOARD INCREASE	
BOARD APPROVED CONVERTED AND CREATED AUTHORITIES	188 ADDED BOARD INCREASE = (185) X (187) =	
176 BOARD APPROVED CONVERTED AUTHORITY, BEFORE CY 2016 INCLUDED IN (175) = (FY 2017 GEN ED REV REPORT, LINE 120)	189 BOARD INCREASES INCLUDING CY 2016 = (177)+(188) = 300.00	REFERENDUM CAPS
177 BOARD INCREASE EFFECTIVE IN FY 2018 EXCLUDING CY 2016 BOARD ACTIONS (FY 2017 GEN ED REV REPORT, LINE 121) 300.00	190 BOARD APPROVED TOTAL = (184)+(189) = 300.00	198 INFLATION FACTOR (EST) FY 2015 TO FY 2018 1.0497
	NEW ELECTIONS WITHOUT INFLATION	199 STANDARD CAP \$1,845 X (198) = 1,936.70
	191 FY 2018 AUTH SUBJECT TO LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2016	200 2015 ALTERNATE CAP OLD LAW REVENUE BASED (2015 GEN ED REV REPORT, LINE 134) 422.05
178 RECISSION OF AUTHORITY CONVERTED BY BOARD APPR BEFORE CY 2016	192 FY 2018 AUTH NOT SUBJ LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2016	201 ALTERNATE CAP, REV BASED = (198) X (200) = 443.03
179 RECISSION OF NEW AUTH CREATED BY BOARD APPR BEFORE CY 2016	193 FY 2018 \$/APU ADDED BY ELECTIONS HELD IN CY 2016	202 2015 ALTERNATE CAP OLD LAW ALLOWANCE BASED (2015 GEN ED REV REPORT, LINE 132) 422.05
180 BOARD AUTHORITY PREVIOUSLY APPROVED = (176)+(177) -(178)-(179) = 300.00	NEW ELECTIONS WITH INFLATION	203 FORMULA ALLOW GROWTH FACTOR = 1.0000 + [(6,067/5,831)-1]/4 1.0101
181 REMAINING POTENTIAL BOARD ACTION = GREATER OF ZERO OR [300 - (180)] =	194 FY 2018 AUTH SUBJECT TO LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2016	204 ALT CAP, ALLOWANCE BASED =(202)X(203)- 424 = 2.31
182 BOARD APPR CONVERSION IN CY 2016? NO		205 ALTERNATE CAP = GREATER OF (201) OR (204) = 443.03
183 AMOUNT REQUESTED		135 SPARSITY REVENUE

REFERENDUM CAPS (CONT)	EQUITY REVENUE (CONT)	STUDENT ACHIEVEMENT LEVY & INITIAL GEN ED AID (CONT)
206 CAP ON AUTHORITY PER APU: IF (135)>0 THERE IS NO CAP; ELSE (206) = GTR OF (199) OR (205) 1,936.70	55 2017-18 ADJ PU (EST) 4,509.80 223 = (55) X (222) = 414,585.91 224 FY 2018 STATE AVERAGE REF REV/ADJ PU (EST) 776.62 225 = .10 X (224) = 77.66	236 STUDENT ACHIEVEMENT LEVY = LESSER OF (235) OR (146) = 60,815.20 237 INITIAL GENERAL ED EDUCATION AID = (146) - (236) = 29,394,573.30
207 FY 2018 \$/ADJ PU, CAPPED TOTAL = LSR OF (197) OR (206) = 300.00	207 FY 2018 DISTRICT REFERENDUM REV/ADJ PU 300.00 226 = GTR OF ZERO OR [(225)-(207)] =	OPERATING CAPITAL AIDS & LEVIES
55 2017-18 ADJ PU (EST) 4,509.80	55 2017-18 ADJ PU (EST) 4,509.80	151 OPERATING CAP REVENUE 932,536.44
208 FY 2018 REFER REVENUE = (55) X (207) = 1,352,940.00	227 = LSR OF \$100,000 OR [(55) X (226)] = 228 = (223)+(227) = 414,585.91	30 2015 ANTC 43,439,430 55 2017-18 ADJ PU (EST) 4,509.80 238 FY 2018 ANTC/ADJ PU = (30)/(55) = 9,632.23 239 LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (238)/\$19,972 = .48228670
EQUITY REVENUE	229 IF (215) = MET THEN (229) = 0.25 X (228) IF (215) = RUR THEN (229) = 0.16 X (228) ELSE (229) = ZERO 66,333.74	240 OPERATING CAP LIMIT = (151) X (239) = 449,749.92 241 OPERATING CAP AID = (151)-(240) = 482,786.52
209 METRO 5TH PERCENTILE 6,367.00 210 METRO 95TH PERCENTILE 7,867.70 211 METRO GAP =(210)-(209) = 1,500.70	55 2017-18 ADJ PU (EST) 4,509.80 230 = \$50.00 X (55) = 225,490.00	242 LOCAL OPTIONAL AIDS & LEVIES
212 RURAL 5TH PERCENTILE 6,323.43 213 RURAL 95TH PERCENTILE 8,003.70 214 RURAL GAP =(213)-(212) = 1,680.27	231 EQUITY REVENUE = (228)+(229)+(230) = 706,409.65	154 LOCAL OPTIONAL REV 1,912,155.20
215 DISTRICT'S REGION: METRO=MET; RURAL=RUR RUR	TRANSITION REVENUE	10 2015 RMV 2,879,704,600 44 2017-18 RES PU (EST) 4,569.40 242 FY 2018 RMV/RES PU = (10)/(44) = 630,215.04 243 LEVY RATIO FOR LOCAL OPTIONAL, EQUITY, TRANSITION & REF TIER 2 = LESSER OF 1 OR (242)/\$510,000 = 1.00000000
216 DIST'S REGION'S EQUITY GAP = (211) OR (214)= 1,680.27	232 TRANSITION ALLOWANCE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 174) 15.12	244 LOCAL OPTIONAL LIMIT = (154) X (243) = 1,912,155.20 245 LOCAL OPTIONAL AID = (154)-(244) =
217 DIST'S REGION'S 95TH PCT = (210) OR (213)= 8,003.70	233 TRANSITION REVENUE = (55) X (232) = 68,188.17	EQUITY AIDS & LEVIES
218 DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(102)+(208)]/(55)= 6,367.00	STUDENT ACHIEVEMENT LEVY & INITIAL GEN ED AID	231 EQUITY REVENUE 706,409.65
219 DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (217)-(218) = 1,636.70	30 2015 ANTC 43,439,430 234 STUDENT ACHIEVEMENT UNIFORM TAX RATE 0.0014	246 EQUITY LIMIT = (231) X (243) = 706,409.65 247 EQUITY AID = (231)-(246) =
220 EQUITY INDEX = (219)/(216) = .97406964 221 = \$80 X (220) = 77.93	235 INITIAL STUDENT ACHIEVE LEVY = (30)X(234) = 60,815.20	
208 REFERENDUM REVENUE 1,352,940.00	146 INITIAL GENERAL EDUCATION REVENUE 29,455,388.50	
222 INITIAL EQUITY ALLOW IF (219)=0 THEN (222)=0 ELSE IF (208)=0 THEN (222)=\$14 ELSE (222)=\$14+(221) 91.93		

TRANSITION AIDS & LEVIES		REFERENDUM LEVY PORTIONS		TAX BASE REPLACEMENT AID (CONT)				
233	TRANSITION REVENUE	68,188.17	242	FY 2018 RMV/RES PU	630,215.04	276	PRORATED TBRA = LSR OF (274) OR [(274)X(207)/(275)] =	
248	TRANSITION LIMIT = (233) X (243) =	68,188.17	262	TIER 1 = LSR OF 1 OR (242)/\$880,000 =	.71615345	208	FY 2018 REFER REV	1,352,940.00
249	TRANSITION AID = (233)-(248) =		243A	TIER 2 = LSR OF 1 OR (242)/\$510,000 =	1.00000000	277	CAPPED TBRA = LSR OF (276) OR (208) =	
	REFERENDUM AIDS & LEVIES		263	TIER 3 = LSR OF 1 OR (242)/\$290,000 =	1.00000000		INITIAL REVENUES ARE REDUCED TO MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	
207	REFER \$/APU ALL AUTHORITIES	300.00		REFERENDUM LEVY AUTHORITY		278	TIER 3 AID	
250	TIER 1 CAP/APU	300.00	264	TIER 1 LEVY = (258) X (262) =	968,912.65	279	TIER 2 AID	
251	TIER 2 CAP/APU	760.00	265	TIER 2 LEVY = (259) X (243A)=		280	TIER 1 AID	
252	TIER 3 STD CAP/APU = 0.25 X (101) =	1516.75	266	TIER 3 LEVY = (260) X (263) =		281	TIER 1 LEVY-BRD APR	
135	SPARSITY REVENUE		261	UNEQUALIZED LEVY		282	TIER 1 LEVY-VTR APR	
253	TIER 3 CAP/APU IF (135) > ZERO THEN (253) = 9,999.99 ELSE (253) = (252)	1,516.75	267	TOTAL = (264) + (265)+(266)+(261) =	968,912.65	283	TIER 2 LEVY	
	BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES			INITIAL TIER 1 LEVY, TRUTH IN TAXATION SPLIT		284	TIER 3 LEVY	
254	TIER 1 = LSR OF (207) OR (250) =	300.00	268	TIER 1 BOARD APPROVED =(264)X(190)/(254)=	968,912.65	285	UNEQL LEVY	
255	TIER 2 = [LSR OF (207) OR (251)]-(254) =		269	TIER 1 VOTER APPROVED = (264) - (268) =			APPLYING THESE REDUCTIONS:	
256	TIER 3 = [LSR OF (207) OR (253)] - (254) - (255) =			INITIAL REFERENDUM AID		277	TAX BASE REPLACE AID	
257	UNEQUALIZED = (207)-(254) - (255)-(256) =		270	TIER 1 AID = (258)-(264) =	384,027.35	286	TIER 1 AID = (270)-(280) =	384,027.35
	BREAKDOWN OF REFERENDUM REVENUES		271	TIER 2 AID = (259)-(265) =		287	TIER 2 AID = (271)-(279) =	
208	REFERENDUM REVENUE ALL AUTHORITIES	1,352,940.00	272	TIER 3 AID = (260)-(266) =		288	TIER 3 AID = (272)-(278) =	
258	TOTAL, TIER 1 = (55) X (254) =	1,352,940.00	273	TOTAL AID = (270)+(271)+(272) =	384,027.35	289	TIER 1 LEVY-BRD APR = (268)-(281) =	968,912.65
259	TOTAL, TIER 2 = (55) X (255) =			TAX BASE REPLACEMENT AID (TBRA)		290	TIER 1 LEVY-VTR APR = (269)-(282) =	
260	TOTAL, TIER 3 = (55) X (256) =		274	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)		291	TIER 2 LEVY = (265)-(283) =	
261	TOTAL, UNEQUALIZED = (208)-(258) - (259)-(260) =		275	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)	3.54	292	TIER 3 LEVY = (266)-(284) =	
			207	FY 2018 REF \$/APU, UNCAPPED TOTAL	300.00	293	UNEQL LEVY = (261)-(285) =	
						294	REFER EQUALIZATION AID BEFORE AID GUARANTEE (277)+(286 THRU 288)=	384,027.35
						295	REFERENDUM LEVY BEFORE AID GUARANTEE = (290) + (291) + (292) + (293) =	968,912.65

TAX BASE REPLACEMENT AID (CONT)	REFERENDUM AID GUARANTEE (CONT)	ALTERNATIVE ATTENDANCE ADJUSTMENT (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY)
TIER 1 LEVY TRUTH IN TAXATION SPLIT BEFORE AID GUARANTEE	7 2013 RMV 2,645,803,400 10 2015 RMV 2,879,704,600 308 RMV RATIO = LESSER OF 1 OR [(8)/(10)] = .91877597	143 TRANSPORT ALLOWANCE 402.20 324 ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT
296 TIER 1 BOARD APPROVED = (289)X(190)/(254) = 968,912.65	309 FY 2018 MINIMUM COMBINED AID = (304)X(307)X(308) = 381,028.95	325 EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT
297 TIER 1 VOTER APPROVED = (290) - (296) =	310 FY 2018 REFERENDUM HOLD HARMLESS AID INCREASE IF (298)=0 THEN 0, ELSE GREATER OF 0 OR [(309)-(306)] =	326 CHARTER ALT ATTENDANCE ADJUST = (143) X (324) + \$223 X (325) =
REFERENDUM AID GUARANTEE	INITIAL LEVIES ARE REDUCED TO MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	327 2017-18 RES PU ATTENDING MN STATE ACADEMIES 328 MN STATE ACADEMIES ALT ATTENDANCE ADJ = - (101) X (327) =
298 FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)	311 TIER 1 LEVY-BRD APR 312 TIER 1 LEVY-VTR APR 313 TIER 2 LEVY 314 TIER 3 LEVY 315 UNEQL LEVY	329 ALT ATTEND ADJUST TO AID = (326)+(328) =
299 FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289) 1,299,999.00		
300 FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198) 918,665.96		
301 FY 2015 COMBINED REVENUE = (299)+(300) = 2,218,664.96		
302 FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 414,713.66	REFERENDUM AID & LEVY SUMMARY AFTER REF AID GUARANTEE	GENERAL EDUCATION REVENUE SUMMARY
303 FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)	316 TIER 1 LEVY BRD APR = (296) - (311) = 968,912.65 317 TIER 1 LEVY VTR APR = (297) - (312) = 318 TIER 2 LEVY = (291) - (313) = 319 TIER 3 LEVY = (292) - (314) = 320 UNEQL LEVY = (293) - (315) =	102 BASIC 27,360,956.60 107 DECLINING ENROLL 109 PENSION ADJUSTMENT 4,509.80 110 GIFTED & TALENTED 58,627.40 111 EXTENDED TIME 395,032.40 123 BASIC SKILLS 1,097,431.40 135 SPARSITY 138 SMALL SCHOOLS 145 TRANSPORT SPARSITY 538,830.90 151 OPERATING CAPITAL 932,536.44 231 EQUITY REVENUE 706,409.65 154 LOCAL OPTIONAL 1,912,155.20 233 TRANSITION 68,188.17 208 REFERENDUM 1,352,940.00 329 ALT ATTENDANCE ADJ 330 TOTAL GENERAL REVENUE = (102)+(107)+(109) + (110)+(111)+(123) + (135)+(138)+(145) + (151)+(231)+(154) + (233)+(208)+(329) = 34,427,617.96
304 FY 2015 COMBINED AID FOR GUARANTEE = (302)+(303) = 414,713.66	321 VOTER-APPR REF LEVY = (317) + (318) + (319) + (320) =	
305 FY 2018 COMBINED REVENUE = (154)+(208) = 3,265,095.20	322 TOTAL REFERENDUM LEVY = (316) + (321) = 968,912.65	
306 FY 2018 COMBINED INITIAL AID = (245)+(294) = 384,027.35	323 TOTAL REFERENDUM EQUALIZATION AID = (277)+(286)+(287) + (288)+(310) = 384,027.35	
307 REVENUE RATIO = LESSER OF 1 OR [(305)/(301)] = 1.00000000		

GENERAL AIDS & LEVIES

236 STUDENT ACHIEVE LEVY 60,815.20  
 240 OPERATING CAP LEVY 449,749.92  
 246 EQUITY LEVY 706,409.65  
 244 LOCAL OPTIONAL 1,912,155.20  
 248 TRANSITION LEVY 68,188.17  
 322 TOTAL REFERENDUM LEVY 968,912.65  
  
 331 TOTAL GENERAL ED LEVY  
 = (236)+(240)+(246)  
 + (244)+(248)+(322) = 4,166,230.79  
 332 TOTAL GENERAL ED AID  
 = (330)-(331)= 30,261,387.17

ALTERNATIVE TEACHER COMPENSATION REV

333 ENROLLMENT AS OF OCT 1,  
 2015 AT PARTICIPATING  
 SITES (FY 2017 GENERAL  
 EDUC RPT, LINE 322) 3,989.00  
 334 EST ENROLLMENT AS OF  
 OCTOBER 1, 2016 AT  
 PARTICIPATING SITES  
 = (333)X[(48)/(47)] = 4,080.44  
 335 ALTERNATIVE TEACHER  
 COMPENSATION REVENUE  
 = \$260.00 X (334) = 1,060,914.40

ALT TEACHER COMP AIDS & LEVIES

335 ALT COMP REVENUE 1,060,914.40  
 336 ALT COMP BASIC AID  
 = 0.65 X (335) = 689,594.36  
 337 ALT COMP LEVY REVENUE  
 = (335)-(336) = 371,320.04  
 238 FY 2018 ANTC/ADJ PU 9,632.23  
 338 ALT COMP LEVY RATIO  
 = LESSER OF 1 OR  
 [(238)/\$6,100] = 1.00000000  
 339 ALT TEACHER COMP LEVY  
 = (337) X (338) = 371,320.04  
 340 ALT COMP EQUALIZATION AID  
 = (335)-(336)-(339) =

SPECIAL EDUCATION AID

ESTIMATES OF FY 2018 SPECIAL EDUC  
 AID SHOWN BELOW ARE BASED ON END OF  
 SESSION 2016 ESTIMATES. PLEASE NOTE  
 THAT THESE ARE ROUGH ESTIMATES AND  
 MAY CHANGE SIGNIFICANTLY WHEN UPDATE  
 DATA BECOME AVAILABLE.  
 341 SPEC ED REGULAR  
 BEFORE TUITION ADJ 5,345,369.55  
 342 NET TUITION ADJUST 445,782.68-  
 343 EXCESS COST AID 1,313,554.00  
 344 HOLD HARM/GROWTH LMT  
 345 TOTAL SPECIAL EDUC AID  
 = (341) TO (344) = 6,213,140.87

ACHIEVEMENT AND  
 INTEGRATION REVENUE

55 2017-18 ADJ PU (EST) 4,509.80  
 346 FY 2018 EST  
 INITIAL BUDGET  
 347 FY 2018 EST  
 INCENTIVE BUDGET  
 348 FY 2018 ADJ  
 INITIAL BUDGET  
 = (346) X 1.003 =  
 349 OCT 1, 2015 ENROLL OF  
 PROTECTED STUDENTS  
 350 EST OCT 1, 2016 ENROLL  
 OF PROTECTED STUDENTS  
 = (349) =  
 351 OCT 1, 2015  
 TOTAL ENROLLMENT  
 352 EST OCT 1, 2016  
 TOTAL ENROLLMENT  
 = (351) =  
 353 PROTECTED ENROLLMENT  
 RATIO =(350)/(352)=  
 354 INITIAL ACHIEVE &  
 INTEG REVENUE FORMULA  
 IF (346) > 0  
 = \$350 X (55)X(353) =  
 355 INTEG HOLD HARMLESS  
 (FROM FY 2017 INTEG  
 REV RPT, LINE 11)  
 356 INITIAL ACHIEVE & INTEG  
 REVENUE = LSR OF (348)  
 OR [(354)+(355)] =

ACHIEVE & INTEGRATION REV (CONT)

357 INCENTIVE REV  
 =LSR OF (347) OR  
 [(55) X \$10] =  
 358 ACHIEVE & INTEG REVENUE  
 = (356) + (357) =  
 359 ACHIEVE & INTEG LEVY  
 = (358) X .30  
 360 TRANSFER TO MDE  
 IF (356)=(348)  
 THEN (360)=(348)-(346)  
 ELSE (360)=(356)X.003  
 361 ACHIEVE & INTEG AID  
 =(358)-(359)-(360)=  
 REEMPLOYMENT INSURANCE LEVY  
 362 EST FY 2017 EXPEND 10,609.28  
 363 INITIAL REEMPLOYMENT  
 LEVY = 100% OF (362)= 10,609.28  
 SAFE SCHOOLS LEVY  
 364 SAFE SCH LVY REQUEST? YES  
 55 2017-18 ADJ PU (EST) 4,509.80  
 365 SAFE SCH LEVY LIMIT  
 = \$36 X (55) = 162,352.80  
 SAFE SCHOOLS INTERMEDIATE LEVY  
 366 SAFE SCH INTERMEDIATE  
 LEVY REQUEST? NO  
 367 INTERMEDIATE LEVY  
 ALLOWANCE <= \$15  
 368 SAFE SCH INTERMEDIATE  
 LIMIT  
 = (55) X (367) =  
 JUDGMENT LEVY  
 369 DISTRICT JUDGMENTS  
 370 INTERMED JUDGMENTS  
 371 JUDGMENT LIMIT  
 =(369)+(370) =



ICE ARENA LEVY		ANNUAL OTHER POSTEMPLOYMENT BENEFITS (CONT)		LTFM REVENUE (CONT)	
372 FY 2016 NET OPR COSTS				403 BLDG AGE RATIO = LSR	
373 ICE ARENA LEVY LIMIT = 100% OF (372) =		388 PRORATION FACTOR TO REFLECT STATEWIDE CAP		OF 1 OR (402)/35 =	.57771429
		389 ANNUAL OPEB LEVY LIMIT = (387) X (388) =		404 INITIAL LTFM REVENUE = \$292 X (55) X (403) =	760,769.76
FY 2017 CAREER & TECHNICAL				ADDITIONAL LTFM REVENUE FOR QUALIFIED H&S PROJECTS > \$100,000	
374 SHARE OF FY 2017 EST COOPERATIVE BUDGET		NONPUBLIC TRANSPORTATION AID			
375 FY 2017 ESTIMATED DISTRICT BUDGET	483,809.89	390 ESTIMATED FY 2016 REG/EXCESS COST	1,191,580.00	766 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B	568,261.99
376 FY 2017 EST BUDGET = (374) + (375) =	483,809.89	391 ACTUAL FY 2016 BUS DEPRECIATION	203,684.09	405 NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ	
377 PRELIMINARY REVENUE .35 X (376) =	169,333.46	392 FY 2016 REGULAR FTE	2,289.00		
		393 FY 2016 EXCESS FTE	723.00		
378 LAST YEAR REVENUE (FY 2016 CTE AID REPORT, LINE 16)	134,987.75	394 ESTIMATED FY 2018 NONPUBLIC FTE	200.00		
379 REVENUE GUARANTEE = LESSER OF (376) OR (378) =	134,987.75	395 FY 2018 NONPUBLIC TO AND FROM AID = [(390)+(391)] / [(392)+(393)] X(394) X \$6,067/\$5,948 =	94,500.58	406 ALT FAC/H&S PAYGO REV FOR PROJECTS APPROVED BEFORE PAY16	
380 PRELIMINARY REVENUE = GREATER OF (377) OR (379) =	169,333.46	396 ESTIMATED FY 2016 NONPUBLIC NONREGULAR COST	19,136.00	407 NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K	
381 REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5		397 ESTIMATED FY 2018 NONPUBLIC NONREGULAR AID (396) X [\$6,067/\$5,948]	19,518.85	408 TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (766)+(405)+(406) - (703)+(407) =	568,261.99
382 CAREER TECH REVENUE = (380) + (381) =	169,333.46	398 FY 2018 ESTIMATED TRANSPORTATION AID = (395)+(397) =	114,019.43	ADDITIONAL LTFM REVENUE FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN	
29 2014 ANTC	42,614,036			704 NEW LTFM REQ DEBT SERVICE FOR VPK	
54 2016-17 ADJ PU (EST)	4,484.20			409 NEW PAYGO LTFM LEVY FOR VPK	
383 FY 2017 ANTC/ADJ PU = (29)/(54) =	9,503.15	CAPITAL RELATED LEVY LIMITATIONS		410 TOTAL LTFM REVENUE UNDER NEW LAW = (404) + (408) + (704) + (409) =	1,329,031.75
384 LEVY RATIO FOR CTE = LESSER OF 1 OR (383)/\$7,612 =	1.00000000	LONG TERM FACILITIES MAINTENANCE REVENUE (LTFM)			
385 CAREER TECH LEVY LIMIT = (382) X (384) =	169,333.46	401 LTFM TEN-YEAR PLAN APPROVAL STATUS	APPROVED		
386 EST CAREER TECH AID = (382) - (385) =		INITIAL LTFM REVENUE			
		55 2017-18 ADJ PU (EST)	4,509.80		
ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)		402 AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	20.22	OLD LAW HEALTH AND SAFETY (H&S)	
387 AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2016 EXPENSES PAID				411 OLD LAW HEALTH & SAFETY REVENUE = FY 2018 ESTIMATED H&S COST =	

OLD LAW ALTERNATIVE FACILITIES (ALT FAC OR AF/H&S)	OLD LAW DEFERRED MAINTENANCE	LTFM TOTAL AIDS & LEVIES (CONT)
412 REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2018	421 ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	435 LTFM INITIAL EQUAL AID = (429) X (434) =
413 PAY 16 REG ALT FAC PAYGO REV ADJ (MEMO)	422 OLD LAW DEFERRED MAINTENANCE REVENUE = (404) X \$64/\$292 = 166,744.06	436 LTFM INITIAL EQUALIZED LEVY = (429) - (435) = 1,316,861.60
414 NET REG ALT FACILITIES PAYGO REVENUE = (412) + (413) =	423 TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (411)+(420)+(422) = 735,006.05	437 FY 2016 TOTAL ALT FAC GRANDFATHER AID
406 ALT FAC/H&S PAYGO REV FOR PROJECTS APPROVED BEFORE PAY16	LTFM REVENUE	438 TOTAL LTFM EQUAL AID = GREATER OF (435) OR (437) =
415 ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	424 LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (410) OR (423) = 1,329,031.75	439 TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (429) - (438) = 1,316,861.60
416 PAY 16 AF/H&S PAYGO REVENUE ADJUST (MEMO)	425 DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	440 TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (428)-(438)-(439) = 12,170.15
417 AF/H&S PAYGO REVENUE = (406)+(415)+(416) =	426 DISTRICT LTFM REVENUE = (424) - (425) = 1,329,031.75	441 TOTAL LTFM LEVY = (439) + (440) = 1,329,031.75
418 PAYGO REVENUE FOR ALT FAC AND AF/H&S = (414) + (417) =	427 DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS	DEBT SERVICE PORTION OF LTFM REV
765 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	428 TOTAL LTFM REVENUE = (426) + (427) = 1,329,031.75	765 NET ALT FAC REG DEBT
766 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B 568,261.99	LTFM TOTAL AIDS & LEVIES	766 NET ALT FAC/H&S DEBT 568,261.99
703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	55 2017-18 ADJ PU (EST) 4,509.80	703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K
704 NEW LTFM REQ DEBT SERVICE FOR VPK	429 LT FAC MAINT EQUALIZED REV = LSR OF (424),(426) OR \$292 X (55) = 1,316,861.60	704 NEW LTFM REQ DEBT SERVICE FOR VPK
409 NEW PAYGO LTFM LEVY FOR VPK	31 2015 AG MODIFIED ANTC FOR LT FAC MAINT REV 41,878,985	705 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS
419 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (421)=NO THEN (705), ELSE 0	52 2014-15 ADJ PU (ACT) 4,333.33	767 TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766) + (703)+(705)+(704) = 568,261.99
420 TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (418)+(765)+(766) + (703)+(704)+(409) + (419) = 568,261.99	430 FY 2015 ANTC PER APU = (31) / (52) = 9,664.39	442 LTFM DEBT SERV EQUAL REVENUE = LESSER OF (429) OR (767) = 568,261.99
	431 STATEWIDE ANTC/APU 7,373.50	434 LTFM AID RATIO
	432 LTFM EQUAL FACTOR = 123% OF (431) = 9,069.41	443 LTFM DEBT INITIAL EQUAL AID = (442)X(434) =
	433 LT FAC MAINT LEVY RATIO = LSR OF 1 OR (430)/(432) = 1.00000000	444 LTFM DEBT EQUAL AID = GREATER OF (437) OR (443) BUT NOT MORE THAN (767) =
	434 LTFM AID RATIO = 1 - (433) =	

DEBT SERV PORTION OF LTFM REV (CONT)	LEASE LEVY LIMITATION	ADMINISTRATIVE SPACE (CONT)
445 LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (442) - (444) = 568,261.99	DIST'S SHARE OF JOINT LEASE FOR INTERMED DIST 287, 288, 916 OR 917	480 FY 2017 JOINT 481 FY 2018 JOINT
446 LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (767)-(444)-(445) =	APROV INTERMED OPERATING  ADMINISTRATIVE SPACE 462 FY 2017 JOINT 463 FY 2018 JOINT	INSTRUCTIONAL/STORAGE 482 FY 2017 NONJOINT 80,063.00 483 FY 2018 NONJOINT 484 FY 2017 JOINT 485 FY 2018 JOINT
GENERAL FUND PORTION OF LTFM REV		
428 TOTAL LTFM REVENUE 1,329,031.75	INSTRUCTIONAL/STORAGE 464 FY 2017 JOINT 465 FY 2018 JOINT	486 REG OPERATING LEASES = (478) TO (485) = 80,063.00
447 TOTAL GENERAL FUND LTFM REVENUE = (428) - (767) = 760,769.76	466 TOT INTERMED OPERATING = (462) TO (465) =	APPROVED REGULAR CAPITALIZED LEASES
448 LTFM GEN FUND EQUAL REV = (429) - (442) = 748,599.61	APROV INTERMED CAPITALIZED  ADMINISTRATIVE SPACE 467 FY 2017 JOINT 468 FY 2018 JOINT	ADMINISTRATIVE SPACE 487 FY 2017 NONJOINT 488 FY 2018 NONJOINT 489 FY 2017 JOINT 490 FY 2018 JOINT
449 LTFM GEN FUND EQUAL AID = (438) - (444) =		
450 GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (448) - (449) = 748,599.61	INSTRUCTIONAL/STORAGE 469 FY 2017 JOINT 470 FY 2018 JOINT	INSTRUCTIONAL/STORAGE 491 FY 2017 NONJOINT 492 FY 2018 NONJOINT 493 FY 2017 JOINT 494 FY 2018 JOINT 495 FY 2018 TIES LEASE 496 FY 2017 TRANSPORT HUB
451 GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (447)-(449)-(450) = 12,170.15	EXCESS FUNDS CAP LEASE 471 FY 2017 JOINT 472 FY 2018 JOINT	
452 TOTAL GEN FUND LTFM LEVY = (450) + (451) = 760,769.76	473 TOT INTERMED CAPITALIZED = SUM[(467) TO (470)] - (471) - (472) =	EXCESS FUNDS CAP LEASE 497 FY 2017 NONJOINT 498 FY 2018 NONJOINT 499 FY 2017 JOINT 500 FY 2018 JOINT
DISABLED ACCESS LIMIT		
453 FY 1992-FY 2018 APPROV DIS ACC COSTS 300,000.00	474 TOT INTERMED LEASE COSTS = (466) + (473) =	
454 MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX X 150,000) OR 300,000 = 300,000.00	55 2017-18 ADJ PU (EST) 4,509.80 475 INTERMED PUPIL UNIT MAX LIMIT = \$65 X (55) =	
455 LSR OF (453) OR (454) 300,000.00	476 INTERMED LEASE LIMIT =LSR (474) OR (475) =	501 REG CAPITALIZED LEASES = (487) TO (496) - (497) TO (500) =
456 FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1992		
457 LAST YEAR TO CERTIFY = (456) + 7 YEARS = 1999	477 INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (474) - (476) =	502 TOTAL APPROVED REGULAR LEASE COST & CARRYOVER =(477)+(486)+(501)= 80,063.00
458 TOTAL CUM CERT LEVY (PAY 93 TO PAY 15) 300,000.00		
459 CERT LEVY PAY 2016	APPROVED REGULAR OPERATING LEASES	55 2017-18 ADJ PU (EST) 4,509.80 503 REG PUPIL UNIT MAXIMUM LIMIT = \$212 X (55) = 956,077.60
460 TOTAL CERTIFIED LEVY = (458)+(459) = 300,000.00	ADMINISTRATIVE SPACE	
461 DISABLED ACCESS LIMIT = GREATER OF ZERO OR (455)-(460)=	478 FY 2017 NONJOINT 479 FY 2018 NONJOINT	504 COMM APPROVED LIMIT 505 REGULAR MAX LIMIT =GTR (503) OR (504)= 956,077.60



HOME VISITING LIMIT (CONT)	REQUIRED DEBT ELIGIBLE FOR LTFM REV	REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID
626 FY 2018 EST HOME VISIT AID = (623)-(625) 1,917.03	703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	716 VOTER APPR BONDS SOLD AFTER JULY 1, 2016 ELIG FOR FUTURE AID
DISABLED ADULTS	704 NEW LTFM REQ DEBT SERVICE FOR VPK	717 NON-VOTER BONDS SOLD AFTER JULY 1, 2016 ELIG FOR FUTURE AID
627 DISABLED ADULTS LIMIT LSR \$30,000 OR 50% OF APPROVED EXPENDITURES	REQUIRED DEBT ELIG FOR LTFM (CONT)	718 SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716) + (717) =
SCHOOL-AGE CARE	705 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID
628 FY 2018 SCH-AGE CARE REV (FY 2018 EST COST) 75,000.00	706 TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (701)+(702)+(703) + (704)+(705) = 819,224.00	719 VOTER APPR BONDS INELG FOR DEBT EQUAL AID
30 2015 ANTC 43,439,430	REQUIRED DEBT ELIGIBLE FOR NATURAL DISASTER EQUAL AID (MS 123B.535)	NON-VOTER APPR INELIG BONDS
44 2017-18 RES PU (EST) 4,569.40	707 NATURAL DISASTER REQ DEBT SERV LEVY	720 FACIL BOND-MS 123B.62 482,404.00
629 ANTC/RES PU = (30)/(44) = 9,506.59	REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53)	721 EQUIP BOND-MS 123B.61
630 LEVY RATIO = LSR OF 1 OR (629)/\$2,318 = 1.00000000	708 TACONITE BONDS REQ DEBT SERV LEVY	722 REORG OPER DEBT
631 FY 2018 SCH-AGE CARE LIM = (628) X (630) = 75,000.00	709 TAC FUNDING FOR BONDS (NOT IRRRB)	723 ECON DEV ABATEMENT
632 FY 2018 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) =	710 TAC ADJ TO REQ = (709) OR [(709) X 1.05] =	724 JUDGMENT
COMMUNITY SERVICE SUMMARY	711 NET REQ DEBT SERV LEVY TACONITE=(708)-(710)=	725 OTHER NON-VOTER
633 OTHER COMM ED (MEMO)	712 VOTER APPR ELIG BONDS SOLD BY JULY 1, 2016 5,785,187.00	726 INELG LEASE PURCHASE
634 TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(625) + (627)+(631)+(633) = 439,290.30	713 NON-VOTER ELIG BONDS SOLD BY JULY 1, 2016	727 SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726) = 482,404.00
GENERAL DEBT SERVICE (FUND 7)	714 VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2016	728 REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) = 482,404.00
REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2018 PRINCIPAL AND INTEREST PAYMENTS)	715 TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) + (713)+(714) = 5,785,187.00	729 GDS REQ DEBT SERV LEVY = (706)+(707)+(715) + (718)+(719)+(728) = 7,086,815.00
REQUIRED DEBT ELIGIBLE FOR LONG TERM FACILITIES MAINTENANCE (LTFM) REV		730 GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) + (714)+(716)+(719) = 5,785,187.00
701 ALT FAC REGULAR REQ DEBT SERV LEVY		33 2015 ANTC INCLUDING JOBZ VALUATION 43,684,947
702 ALT FAC/H&S REQ DEBT SERV LEVY 819,224.00		731 MAXIMUM EFFORT DEBT SERVICE TAX RATE %
		732 MAX EFFORT DEBT SERV LEVY = (33) X (731) =
		733 DS LOAN RECEIVABLE

REQUIRED DEBT ELIG FOR AID (CONT)	BREAKDOWN OF NET DEBT EXCESS	LONG TERM FACILITIES MAINTENANCE AID
734 DEBT EQUAL REVENUE BASE GTR OF (732) OR [(715) - (733)] = 5,785,187.00	752 PRINCIPAL PORTION OF FACIL REQ DEBT (720) 325,000.00	765 NET ALT FAC REG DEBT = (701)-(757) =
735 BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	753 PRINCIPAL PORTION OF EQUIP REQ DEBT (721)	766 NET ALT FAC/H&S DEBT = (702)-(758) = 568,261.99
736 FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY	754 BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718)- (752)-(753)] = 6,761,815.00	703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K
FUND 7 DEBT BALANCE	755 DEBT EXCESS RATIO = LSR 1 OR (751)/(754)= .30634114	705 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS
737 JUNE 2015 FUND 7-425 BAL FOR BOND REFUND 16,895,000.00	756 NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715) X (755) = 1,772,240.78	767 NET DEBT LEVY FOR LT FAC MAINT = (765)+(766) + (703)+(705)+(704) = 568,261.99
738 JUNE 2015 FUND 7-451 BAL FOR QZAB & QSCB	757 EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (701) X (755) =	442 LTFM DEBT EQUAL REV 568,261.99
739 JUNE 2015 FUND 7-460 BALANCE NONSPENDABLE	758 EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (702) X (755) = 250,962.01	444 LTFM DEBT EQUAL AID
740 JUNE 2015 FUND 7-463 BALANCE UNASSIGN NEG	759 EXCESS FOR FAC & EQUIP BONDS = [(720)+(721)- (752)-(753)]X(755) = 48,219.32	445 LTFM DEBT EQUAL LEVY 568,261.99
741 JUNE 2015 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 2,899,460.95	760 GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = (759)- (720)-(721)-(750) = 434,184.68-	446 LTFM DEBT UNEQUAL LVY
742 PAY 15 DEBT EXCESS LEVY REDUCTION 185,504.10	761 UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(751)-(754)] =	768 GROSS LTFM DEBT LEVY LIMIT = (445) + (446) = (757) + (758) = 819,224.00
743 PAY 16 DEBT EXCESS LEVY REDUCTION 288,193.97	NET DEBT EXCESS SUMMARY	NATURAL DISASTER DEBT EQUALIZATION
744 5% OF PAY 17 REQ DEBT SERV LEVY=(729) X 5%= 354,340.75	762 DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(755) = 1,772,240.78	33 2015 ANTC INCLUDING JOBZ VALUATION 43,684,947
745 FUND 7 AVAIL BALANCE GTR OF ZERO OR [(741) -(742)-(743)-(744)] = 2,071,422.13	763 DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (751)-(761)-(762) = 299,181.35	769 TEN PERCENT ANTC = 0.10 * (33) = 4,368,494
746 RETAIN FOR CAPITAL LOAN REPAYMENT	923 EXCESS TRANSFERED FROM FUND 47 ACCOUNT	707 REQ DEBT LEVY FOR NATURAL DISASTER DEBT
747 APPROVED DEBT EXCESS TO BE RETAINED	764 NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763)+(923) = 2,071,422.13	770 FY 2018 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707) - (769)] =
748 DISTRICT REQUESTED ADDITIONAL EXCESS		52 ADJ PU (ACT) 4,333.33
749 CERTIFIED DEBT EXCESS = GTR OF 0 OR [(745) -(746)-(747)+(748)] = 2,071,422.13		771 FY 2015 ANTC PER APU = (33) / (52) = 10,081.15
750 EXCESS USED TO RETIRE FAC & EQUIP BONDS		772 STATEWIDE AVE ANTC INCL JOBZ PER APU 8,003.31
751 ADJUSTED DEBT EXCESS = (749)-(750) = 2,071,422.13		773 DISASTER EQUAL FACTOR = 300% OF (772) = 24,009.93
		774 NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (771)/(773) = .41987419
		775 DISASTER AID RATIO = = 1 - (774) = .58012581
		776 DISASTER DEBT EQUAL AID = (770) X (775) =
		777 DISASTER LEVY LIMIT = (707) - (776) =

DEBT EQUALIZATION AID	DEBT EQUALIZATION AID (CONT)	ADJUSTMENT TO GDS LIMIT FOR IRRRB ALLOCATION
734 DEBT EQUAL BASE 5,785,187.00	791 TIER 1 DEBT EQU AID	804 FY 2018 IRRRB FUNDING
756 DEBT EXCESS FOR ELIG REQUIRED DEBT 1,772,240.78	RATIO = 1-(789) =	FOR VOTER-APPROV BOND
	792 TIER 2 DEBT EQU AID	805 PAY 17 IRRRB ADJUSTMENT
	RATIO = 1-(790) =	FOR VOTER-APPROV BONDS
778 FY 2018 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)	793 TIER 1 DEBT AID = (787) X (791) =	= - ((804) X 1.05) =
	794 TIER 2 DEBT AID = (786) X (792) =	806 FY 2018 IRRRB FUNDING FOR NON-VOTER BONDS
779 FY 2018 GROSS DEBT EQUALIZATION REVENUE =(734)-(756)+(778) = 4,012,946.22	795 TOTAL DEBT EQ AID = (793)+(794) =	807 PAY 17 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((806) X 1.05) =
33 2015 ANTC INCLUDING JOBZ VALUATION 43,684,947	796 NON VOTER DEBT AID = (795)X(713)/(715) =	GENERAL DEBT SERVICE LEVY SUMMARY
780 = .1050 X (33) = 4,586,919.44	797 VOTER APPR DEBT AID = (795)-(796) =	808 DEBT EQUAL AID ELIG, VOTER APPROVED IF (732)>0 THEN (801) ELSE = (711)+(712)+(714) - (797)-(805) OR ZERO 5,785,187.00
781 MAX UNEQ LOCAL EFFORT = .1574 X (33) = 6,876,010.66	ADJUSTMENT TO GDS LIMIT FOR MAXIMUM EFFORT DISTRICTS	
782 FY 2018 NET DEBT EQ REV = GTR OF 0 OR [(779) - (781)] =	798 NET ADJ DEBT SERV LEVY DO IF (732)>0, = GTR OF [(729)-(706) - (720)-(721)-(795)] OR [(732)-(926)-(927) -(795)], ELSE 0	809 DEBT EQUAL AID ELIG, NON VOTER APPROVED = GREATER OF [(713)-(796)-(807)] OR ZERO =
783 PRELIM TIER 1 EQU REV =LSR (782) OR (780)=	799 ADDL MAX EFF GDS LEVY = GTR OF 0 OR [(732) -(926)-(927)-(798)] =	810 DEBT EQUAL AID INELIG, VOTER APPROVED = (716) + (719) =
784 PRELIM TIER 2 EQU REV = (782)-(783) =	800 TOTAL VTR APR GDS LEVY LIMIT FOR MAX EFF DISTRICTS = (798)+(799) =	811 DEBT EQUAL AID INELIG, NON VOTER APPROVED = (717) + (727) = 482,404.00
786 TIER 2 EQUAL REV = GTR OF (784) OR (785) =	801 AID ELIG GDS LEVY LIMIT FOR MAX EFF DISTRICTS = (800) - (716) - (719) =	768 LTFM DEBT LEVY LIMIT NON VOTER APPROVED 819,224.00
787 TIER 1 EQUAL REV = (782)-(786) =	MINIMUM EST MAX EFFORT PAYMENT	777 DISASTER LEVY LIMIT VOTER APPROVED
52 2014-15 ADJ PU (ACT) 4,333.33	732 MAX EFFORT DEBT LEVY	812 INITIAL GDS LEVY LIM VOTER APPROVED (808)+(810)+(777) = 5,785,187.00
788 2015 ANTC INCL JOBZ / ADJ PU = (33)/(52) = 10,081.15	802 MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927) -(706)-(720)-(721) =	813 INITIAL GDS LEVY LIM NON VOTER APPROVED = (809)+(811)+(768) = 1,301,628.00
789 TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (788)/{GTR OF \$4,430 OR 55.33% OF STATE AV 1.00000000	803 MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	814 TOTAL INITIAL GDS LEVY LIMIT = (812)+(813) = 7,086,815.00
790 TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (788)/{GTR OF \$8,000 OR 100% OF STATE AVE} 1.00000000		

OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE (FUND 47)	FUND 47 DEBT BALANCE (CONT)	GENERAL FUND ADJUSTMENTS
901 LEVY BONDS IRREV TRUST VOTER APPROVED	919 RETAIN FOR CAP LOAN REPAYMENT NON-VOTER	FY 2017 OPERATING CAPITAL LEVY ADJUSTMENT
902 LEVY BONDS REVOC TRUST VOTER APPROVED	920 APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1001 FY 2017 OPER CAP LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 185)
903 REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (901) + (902) =	921 FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] =	559,830.39
904 LEVY BONDS IRREV TRUST NON-VOTER APPROVED 749,653.00	922 FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(914)- SUM (915) TO (920)] =	1002 15 PAY 16 LIMIT 594,948.61 1003 15 PAY 16 LEVY 594,948.61 1004 FY 2017 OPER CAPITAL LEVY ADJUSTMENT = ((1001)-(1003)) = 35,118.22-
905 LEVY BONDS REVOC TRUST NON-VOTER APPROVED	923 CLOSING FUND 47 TO FUND 7 TRANSFER IF (922) GTR ZERO AND (908) EQ ZERO, ELSE 0	FY 2017 LOCAL OPTIONAL LEVY ADJUSTMENT
906 REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (904) + (905) = 749,653.00	924 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005 FY 2017 LOC OPT LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 196) 1,871,196.80
907 REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)	925 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006 15 PAY 16 LIMIT 1,871,196.80 1007 15 PAY 16 LEVY 1,871,196.80 1008 FY 2017 LOCAL OPTIONAL LEVY ADJUSTMENT
908 REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) = 749,653.00	926 NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS =(903)-(921)-(924) =	FY 2017 EQUITY LEVY ADJUSTMENT
FUND 47 DEBT BALANCE	927 NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED =(908)-(922)-(925) = 749,653.00	1009 FY 2017 EQUITY LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 200) 632,146.77
909 JUNE 2015 FUND 47-425 BAL FOR BOND REFUND 6,365,000.00	LEVY LIMITATION ADJUSTMENTS	1010 15 PAY 16 LIMIT 635,500.80 1011 15 PAY 16 LEVY 635,500.80 1012 FY 2017 EQUITY LEVY ADJUSTMENT 3,354.03-
910 JUNE 2015 FUND 47-460 BALANCE NONSPENDABLE	IN GENERAL, IF WE HAVE:	FY 2017 TRANSITION LEVY ADJUSTMENT
911 JUNE 2015 FUND 47-463 BALANCE UNASSIGN NEG 523,855.51-	A FINAL LEVY AUTHORITY	1013 FY 2017 TRANSITION LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 211) 66,727.58
912 JUNE 2015 FUND 47-464 BALANCE RESTRICTED	B PREVIOUSLY CALCULATED AUTHORITY	
913 JUNE 2015 FUND 47-464 BALANCE VOTER APPROV	C CERTIFIED LEVY BASED ON (B)	
914 JUNE 2015 FUND 47-464 BAL NON-VOTER APPROV = (912) - (913) =	D LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO	1014 15 PAY 16 LIMIT 66,551.05 1015 15 PAY 16 LEVY 66,551.05 1016 FY 2017 TRANSITION LEVY ADJUSTMENT = ((1013)-(1014)) = 176.53
915 PAY 15 OPEB DEBT EXC REDUCTION NON-VOTER		
916 PAY 16 OPEB DEBT EXC REDUCTION NON-VOTER		
917 5% OF REQUIRED OPED DEBT SERV LEVY VOTER = (903) X 5% =		
918 5% OF REQUIRED OPED DEBT SERV LEVY NONVOT = (908) X 5% = 37,482.65		



FY 2017 1ST TIER VOTER-APPROVED REFER LEVY ADJUST		FY 2017 1ST TIER BOARD-APPROVED REFER LEVY ADJUST (CONT)		FY 2017 3RD TIER REF LEVY ADJ (CONT)	
1017	FY 2017 1ST TIER REF LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 236)	1031	PAY 16 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1026)+(1027)+(1029) 911,402.89	1044	15 PAY 16 LIMIT
1018	ALLOCATION OF TBRA (FROM PAY 16 LEVY REPORT, LINE 280)	1032	FY 2017 BOARD-APPR REF LEVY ADJUSTMENT	1045	15 PAY 16 LEVY
1019	ALLOC OF REF HOLD HARM (FROM PAY 16 LEVY REPORT, LINE 310)		FY 2017 2ND TIER REF LEVY ADJUST	1046	PAY 16 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1042)+(1043)+(1044)
1020	15 PAY 16 LIMIT	1033	FY 2017 2ND TIER REF LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 232)	1047	PAY 16 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1042)+(1043)+(1045)
1021	15 PAY 16 LEVY			1048	FY 2017 3RD TIER REF LEVY ADJUSTMENT
1022	PAY 16 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1018)+(1019)+(1020)	1034	ALLOCATION OF TBRA (FROM PAY 16 LEVY REPORT, LINE 281)		FY 2017 UNEQUAL REF LEVY ADJUST
1023	PAY 16 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1018)+(1019)+(1021)	1035	ALLOC OF REF HOLD HARM (FROM PAY 16 LEVY REPORT, LINE 311)	1049	FY 2017 UNEQUAL REF LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 234)
1024	FY 2017 1ST TIER VTR REF LEVY ADJUSTMENT	1036	15 PAY 16 LIMIT	1050	ALLOCATION OF TBRA (FROM PAY 16 LEVY REPORT, LINE 283)
	FY 2017 1ST TIER BOARD-APPROVED REFER LEVY ADJUST	1037	15 PAY 16 LEVY	1051	ALLOC OF REF HOLD HARM (FROM PAY 16 LEVY REPORT, LINE 313)
1025	FY 2017 BRD-APPR REF LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 235) 911,402.89	1038	PAY 16 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1034)+(1035)+(1036)	1052	15 PAY 16 LEVY
1026	ALLOCATION OF TBRA (FROM PAY 16 LEVY REPORT, LINE 279)	1039	PAY 16 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1034)+(1035)+(1037)	1053	15 PAY 16 LEVY
1027	ALLOC OF REF HOLD HARM (FROM PAY 16 LEVY REPORT, LINE 309)	1040	FY 2017 2ND TIER REF LEVY ADJUSTMENT	1054	PAY 16 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1050)+(1051)+(1052)
1028	15 PAY 16 LIMIT 911,402.89		FY 2017 3RD TIER REF LEVY ADJUST	1055	PAY 16 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1050)+(1051)+(1053)
1029	15 PAY 16 LEVY 911,402.89	1041	FY 2017 3RD TIER REF LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 233)	1056	FY 2017 UNEQUALIZED REF LEVY ADJUSTMENT
1030	PAY 16 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1026)+(1027)+(1028) 911,402.89	1042	ALLOCATION OF TBRA (FROM PAY 16 LEVY REPORT, LINE 282)		
		1043	ALLOC OF REF HOLD HARM (FROM PAY 16 LEVY REPORT, LINE 312)		

FY 2017 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES	FY 2017 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES (CONT)	FY 2015 OPERAT CAP LEVY ADJ (CONT)
FY 2017 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINES 265 TO 268)	1067 TIER 1 LEVY-VTR APR 1068 TIER 2 LEVY 1069 TIER 3 LEVY 1070 UNEQL LEVY	1080 14 PAY 15 ADJ LIMIT 2,114.91 1081 14 PAY 15 ADJ LEVY 2,114.91 1082 FY 2015 OPER CAPITAL LEVY ADJUSTMENT = ((1079)-(1081)) = 35,820.60-
1057 TIER 1 LEVY-VTR APR 1058 TIER 2 LEVY 1059 TIER 3 LEVY 1060 UNEQL LEVY	1071 TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1067) TO (1070) =	FY 2015 LOC EQUITY LEVY ADJUST
1061 TOTAL FY 2017 TBRA ALLOC TO REF LEVY CATEGORIES = (1057) TO (1060) =	1072 TOTAL FY 2017 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 16 LEVY = (1019)+(1035) + + (1043)+(1050) =	1083 FY 2015 LOC EQT LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 192) 918,665.96
1062 TOTAL FY 2017 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 16 LEVY = (1018)+(1034) + + (1042)+(1050) =	1073 FY 2017 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1072)-(1071) =	1084 13 PAY 14 LIMIT 897,300.60 1085 13 PAY 14 LEVY 897,300.60 1086 TOTAL ADJUST TO PAY 14 LOC EQUITY LEVY AUTH = ((1083)-(1084)) = 21,365.36
1063 FY 2017 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1062)-(1061) =	FY 2017 REFERENDUM HOLD HARMLESS ADJUSTMENT TO BOARD-APPROVED LEVIES	1087 14 PAY 15 ADJ LIMIT 23,373.00 1088 14 PAY 15 ADJ LEVY 23,373.00 1089 FY 2015 LOC EQUITY LEVY ADJUSTMENT = ((1086)-(1088)) = 2,007.64-
FY 2017 TBRA ALLOCATION ADJUSTMENT TO BOARD-APPROVED LEVIES	1074 FY 2017 ALLOC OF HOLD HARM TO BRD-APR REF LEVY (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 292)	FY 2015 EQUITY LEVY ADJUSTMENT
1064 FY 2017 ALLOCATION OF TBRA TO BRD-APR REF LEVY (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 264)	1027 FY 2017 HOLD HARM ALLOC TO BOARD-APR REF LEVY FROM PAY 16 LEVY	1090 FY 2015 EQUITY LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 199) 620,966.19
1026 FY 2017 TBRA ALLOC TO BOARD-APR REF LEVY FROM PAY 16 LEVY	1075 FY 2017 HOLD HARM ALLOC BRD-APPR ADJUSTMENT = (1027)-(1074) =	1091 13 PAY 14 LIMIT 555,945.44 1092 13 PAY 14 LEVY 555,945.44 1093 TOTAL ADJUST TO PAY 14 EQUITY LEVY AUTH = ((1090)-(1091)) = 65,020.75
1065 FY 2017 TBRA ALLOCATION BRD-APPR ADJUSTMENT = (1026)-(1064) =	FY 2015 OPERATING CAPITAL LEVY ADJ	1094 14 PAY 15 ADJ LIMIT 69,417.76 1095 14 PAY 15 ADJ LEVY 69,417.76 1096 FY 2015 EQUITY LEVY ADJUSTMENT = ((1093)-(1095)) = 4,397.01-
FY 2017 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES	1076 FY 2015 OPER CAP LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 182) 550,940.99	FY 2015 TRANSITION LEVY ADJUSTMENT
1066 FY 2017 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINES 293 TO 296)	1077 13 PAY 14 LIMIT 584,646.68 1078 13 PAY 14 LEVY 584,646.68 1079 TOTAL ADJUST TO PAY 14 OPER CAP LEVY AUTH = ((1076)-(1078)) = 33,705.69-	1097 FY 2015 TRANSITION LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 206) 65,511.40

FY 2015 TRANS LEVY ADJUST (CONT)		FY 2015 1ST TIER BOARD-APPROVED REFER LEVY ADJUST (CONT)	FY 2015 3RD TIER REF LEVY ADJUST (CONT)
1098	13 PAY 14 LIMIT	65,505.85	
1099	13 PAY 14 LEVY	65,505.85	
1100	TOTAL ADJUST TO PAY 14 TRANSITION LEVY AUTH = ((1097)-(1098)) =	5.55	
1101	14 PAY 15 ADJ LIMIT		
1102	14 PAY 15 ADJ LEVY		
1103	FY 2015 TRANSITION LEVY ADJUSTMENT = ((1100)-(1101)) =	5.55	
	FY 2015 1ST TIER VOTER-APPROVED REFER LEVY ADJUST		
1104	FY 2015 1ST TIER REF LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 232)	619,847.29	
1105	PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1026)	658,713.81	
1106	PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1027)	658,713.81	
1107	TOTAL ADJUST TO PAY 14 1ST TIER REF LEVY AUTH = ((1104)-(1106)) =	38,866.52-	
1108	14 PAY 15 ADJ LIMIT	32,755.41-	
1109	14 PAY 15 ADJ LEVY	32,755.41-	
1110	FY 2015 1ST TIER REF LEVY ADJUSTMENT = ((1107)-(1109)) =	6,111.11-	
	FY 2015 1ST TIER BOARD-APPROVED REFER LEVY ADJUST		
1111	FY 2015 BRD-APPR REF LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 231)	265,438.05	
1112	PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1034)	213,138.94	
1113	PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1035)	213,138.94	
1114	TOTAL ADJUST TO PAY 14 BRD-APPR REF LEVY AUTH = ((1111)-(1112)) =	52,299.11	
1115	14 PAY 15 ADJ LIMIT	32,185.17	
1116	14 PAY 15 ADJ LEVY	32,185.17	
1117	FY 2015 BRD-APPR REF LEVY ADJUSTMENT = ((1114)-(1115)) =	20,113.94	
	FY 2015 2ND TIER REF LEVY ADJUST		
1118	FY 2015 2ND TIER REF LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 228)		
1119	PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1042)		
1120	PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1043)		
1121	TOTAL ADJUST TO PAY 14 2ND TIER REF LEVY AUTH		
1122	14 PAY 15 ADJ LIMIT		
1123	14 PAY 15 ADJ LEVY		
1124	FY 2015 2ND TIER REF LEVY ADJUSTMENT		
	FY 2015 3RD TIER REF LEVY ADJUST		
1125	FY 2015 3RD TIER REF LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 229)		
1126	PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1050)		
1127	PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1051)		
1128	TOTAL ADJUST TO PAY 14 3RD TIER REF LEVY AUTH		
1129	14 PAY 15 ADJ LIMIT		
1130	14 PAY 15 ADJ LEVY		
1131	FY 2015 3RD TIER REF LEVY ADJUSTMENT		
	FY 2015 UNEQUALIZED REF LEVY ADJUST		
1132	FY 2015 UNEQUAL REF LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 230)		
1133	PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1058)		
1134	PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1059)		
1135	TOTAL ADJUST TO PAY 14 UNEQUAL REF LEVY AUTH		
1136	14 PAY 15 ADJ LIMIT		
1137	14 PAY 15 ADJ LEVY		
1138	FY 2015 UNEQUAL REF LEVY ADJUSTMENT		
	FY 2015 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES		
1139	FY 2015 ALLOC OF TBRA TO VTR-APR REF LEVIES (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINES 261 TO 264)		

FY 2015 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES (CONT)	FY 2015 REFER HOLD HARMLESS ADJUST TO VOTER-APPR LEVIES (CONT)	FY 2015 ALT TEACHER COMP LEVY ADJUST
1140 PAY 14 ALLOC OF TBRA TO VOTER-APR REF LEVY (FROM PAY 14 LEVY RPT, LINES 322 TO 324)	1152 PAY 14 HOLD HARM ALLOC TO VOTER-APR REF LEVY (FROM PAY 14 LEVY RPT, LINES 340 TO 344)	1167 FY 2015 ALT COMP LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 314)
1141 FY 2015 TBRA ALLOCATION TOTAL ADJUSTMENT = (1140)-(1139) =	1153 FY 2015 HOLD HARM TOTAL VTR-APPR ADJUSTMENT = (1152)-(1151) =	1168 13 PAY 14 LIMIT 1169 13 PAY 14 LEVY
1142 14 PAY 15 ADJ LIMIT 1143 14 PAY 15 ADJ LEVY	1154 14 PAY 15 ADJ LIMIT 1155 14 PAY 15 ADJ LEVY	1170 TOTAL ADJUST TO PAY 14 ALT COMP LEVY AUTH
1144 FY 2015 TBRA ALLOC LEVY ADJUSTMENT	1156 FY 2015 HOLD HARM ALLOC VTR-APPR ADJUSTMENT	1171 14 PAY 15 ADJ LIMIT 1172 14 PAY 15 ADJ LEVY 1173 FY 2015 ALT TEACH COMP LEVY ADJUSTMENT
FY 2015 TBRA ALLOCATION ADJUSTMENT TO BOARD-APPROVED LEVIES	FY 2015 REFERENDUM HOLD HARMLESS ADJUSTMENT TO BOARD-APPROVED LEVIES	FY 2017 INTEGRATION ADJUSTMENT
1145 FY 2015 ALLOC OF TBRA TO BRD-APR REF LEVIES (FROM GENERAL EDUC REVENUE REPORT, LINE 260)	1157 FY 2015 ALLOC OF HOLD HARM TO BRD-APR REF LEVY (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 277)	1174 FY 2017 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)
1146 PAY 14 ALLOC OF TBRA TO BOARD-APR REF LEVY (FROM PAY 14 LEVY RPT, LINE 322)	1158 PAY 14 HOLD HARM ALLOC TO BOARD-APR REF LEVY (FROM PAY 14 LEVY RPT, REPORT, LINE 341)	1175 15 PAY 16 LIMIT 1176 15 PAY 16 LEVY 1177 FY 2017 INTEGRATION ADJUSTMENT LIMIT
1147 FY 2015 TBRA ALLOCATION TOTAL ADJUSTMENT = (1146)-(1145) =	1159 FY 2015 HOLD HARM TOTAL BRD-APPR ADJUSTMENT = (1158)-(1157) =	FY 2015 INTEGRATION ADJUSTMENT
1148 14 PAY 15 ADJ LIMIT 1149 14 PAY 15 ADJ LEVY	1160 14 PAY 15 ADJ LIMIT 1161 14 PAY 15 ADJ LEVY	1178 FY 2015 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)
1150 FY 2015 TBRA ALLOC LEVY ADJUSTMENT	1162 FY 2015 HOLD HARM ALLOC BRD-APPR ADJUSTMENT	1179 13 PAY 14 LIMIT 1180 13 PAY 14 LEVY 1181 TOTAL ADJUSTMENT
FY 2015 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES	FY 2017 ALT TEACHER COMP LEVY ADJUST	1182 14 PAY 15 ADJ LIMIT 1183 14 PAY 15 ADJ LEVY 1184 FY 2015 INTEGRATION ADJUSTMENT LIMIT
1151 FY 2015 ALLOC OF HOLD HARM TO VTR-APR REF LEVIES (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINES 278 TO 281)	1163 FY 2017 ALT COMP LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 328) 362,999.00	FY 2015 REEMPLOYMENT ADJUSTMENT
	1164 15 PAY 16 LIMIT 1165 15 PAY 16 LEVY 1166 FY 2017 ALT TEACH COMP LEVY ADJUSTMENT = ((1163)-(1164)) = 362,999.00	1185 FY 2015 EXPEND ACTUAL 27,246.72 1186 REEMPLOY LEVY AUTH = 100% OF (1185) = 27,246.72

FY 2015 REEMPLOYMENT ADJUST (CONT)		FY 2015 SAFE SCHOOLS INTERMED ADJUST (CONT)	CAPITAL RELATED ADJUSTMENTS
1187	14 PAY 15 LIMIT	3,352.17	LTFM EQUALIZED LEVY ADJUST
1188	14 PAY 15 LEVY	3,352.17	
1189	FY 2015 REEMPLOY ADJUST = ((1186)-(1187[A2]))	23,894.55	1220 FY 2017 EST LTFM EQUALIZED LEVY AUTHORITY (FROM WEBSITE REPORT, LINE 60) 90,695.18
FY 2003 REEMPLOYMENT ADJUSTMENT			
1190	REEMPLOYMENT BALANCE (PAY 16 LEVY LINE 1160)		1221 15 PAY 16 LIMIT 1222 15 PAY 16 LEVY 1223 FY 2017 LTFM EQUALIZED LEVY ADJUST = (1220)-(1221) = 90,695.18
1191	REEMPLOY ADJUST BASED ON CURRENT YEAR LEVY = LESSER OF [(363) OR (1190)] X -1 =	1206 FY 2015 CAREER TECH LEVY AUTHORITY FY 2015 CTE AID Report LINE 21) 120,692.36	
1192	REEMPLOY ADJUST BASED ON FY 2015 ADJUSTMENT, IF (1126)<0, THEN ZERO; ELSE LESSER OF {(1126) OR [(1190)+(1191)]} X -1 =	1207 14 PAY 15 LIMIT 149,924.43 1208 14 PAY 15 LEVY 149,924.43 1209 FY 2015 CAREER TECH ADJUSTMENT = ((1206)-(1208)) = 29,232.07-	LTFM UNEQUALIZED LEVY ADJUST
1193	FY 2003 REEMPLOY ADJUST = (1191)+(1192) =	FY 2015 HEALTH BENEFITS LEVY ADJUST	1224 FY 2017 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM WEBSITE REPORT, LINE 61) 377,035.93
1194	REVISED REEMPLOYMENT BALANCE = (1190)+(1193) ] =	1210 FY 2015 ACTUAL COST (LIMITED TO \$600,000)	1225 15 PAY 16 LIMIT 467,731.11 1226 15 PAY 16 LEVY 467,731.11 1227 FY 2017 LTFM UNEQUAL LEVY ADJUST = (1224)-(1226) = 90,695.18-
FY 2015 SAFE SCHOOLS ADJUST		1211 14 PAY 15 LIMIT 1212 14 PAY 15 LEVY 1213 FY 2015 HEALTH BENEFITS ADJUST	FY 2016 HEALTH & SAFETY ADJUSTMENT
1195	SAFE SCH L VY REQUEST? YES	FY 2015 ANNUAL OPEB LEVY ADJUST	1228 FY 2016 EST HEALTH & SAFETY LEVY AUTHORITY PRIOR TO AID PRORATION (FROM FY 2016 H&S AID REPORT, LINE 24) 321,331.68
1196	2014-15 AMCPU (ACT) 4,600.14	1214 FY 2015 ACTUAL COST (FIN 797 + OBJ 291)	1229 FY 2016 LEVY ADJUSTMENT FOR AID PRORATION (FROM FY 2016 H&S AID REPORT, LINE 35)
1197	FY 2015 SAFE SCHOOLS AUTH \$36 X (1196)= 165,605.04	1215 PRORATION FACTOR TO REFLECT STATEWIDE CAP	1230 FY 2016 HEALTH & SAFETY TOTAL LEVY AUTHORITY = (1228) + (1229) = 321,331.68
1198	13 PAY 14 LIMIT 152,371.80	1216 PRORATED ANNUAL OPEB LEVY AUTH	1231 14 PAY 15 H&S LIMIT 206,847.14 1232 14 PAY 15 H&S LEVY 206,847.14
1199	13 PAY 14 LEVY 152,371.80	1217 15 PAY 16 LIMIT	1233 PRELIM ADJUST LIMIT = (1230)-(1232) = 114,484.54
1200	FY 2015 SAFE SCH ADJUST = ((1197)-(1198)) = 13,233.24	1218 15 PAY 16 LEVY	1234 15 PAY 16 ADJ LIMIT FOR FY 2016 H&S 102,742.40 1235 15 PAY 16 ADJ LEVY FOR FY 2016 H&S 102,742.40
FY 2015 SAFE SCHOOLS INTERMEDIATE ADJUST		1219 FY 2015 ANNUAL OPEB ADJUSTMENT	
1201	SAFE SCH INTERMEDIATE LEVY ALLOW		
1196	2014-15 AMCPU (ACT) 4,600.14		
1202	FY 2015 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1201 )X (1196) =		

FY 2016 HEALTH & SAFE ADJUST (CONT)	FY 2015 HEALTH & SAFE ADJUST (CONT)	FY 2014 NET LEASE COSTS (CONT)
1236 FY 2016 H&S LEVY ADJUST = (1233)-(1235) = 11,742.14	1252 FY 2015 H&S LEVY ADJUST (NO ADJUSTMENT)	1276 FY 2014 COSTS (PAY 14) SUM (1268) TO (1275)= 108,511.04
1237 DISTRICT REQUESTED AMOUNT OF H&S ADJUST TO CARRY FORWARD TO PAY 18 (MEMO)	1253 FY 2015 MIN H&S ADJUST TO LEVY FOR AID = LSR OF (1252) OR [(1240)-(1244)-(1251)] BUT NOT LESS THAN 0	FY 2015 NET LEASE COSTS
1238 FY 2016 H&S LEVY ADJUST AFTER CARRY FORWARD = (1236) - (1237) = 11,742.14	FY 2015 DEFERRED MAINT ADJUSTMENT	1277 PAY 14 OPER INTERMED 1278 PAY 14 CAP INTERMED 1279 PAY 14 TIES CAPITAL 1280 PAY 14 OPER JOINT 1281 PAY 14 OPER NON-J ADM 1282 PAY 14 OPER NON-J OTH 1283 PAY 14 CAPITAL JOINT 1284 PAY 14 CAP NON-J ADM 1285 PAY 14 CAP NON-J OTH
1239 MIN H&S ADJUST LIMIT = LSR OF (1236) OR [(1228)-(1232)-(1235) -(1237)] BUT NOT LESS THAN 0 11,742.14	1254 FY 2015 ACTUAL DEFERRED MAINTENANCE LEVY AUTHORITY (FROM FY 2015 DEFERRED MAINTENANCE AID REPORT, LINE 9) 136,447.90	1286 FY 2015 COSTS (PAY 14) SUM (1277) TO (1285)=
FY 2015 HEALTH & SAFETY ADJUSTMENT	1255 13 PAY 14 LIMIT 261,673.17 1256 13 PAY 14 LEVY 261,673.17	1287 PAY 15 OPER INTERMED 1288 PAY 15 CAP INTERMED 1289 PAY 15 OPER JOINT 1290 PAY 15 OPER NON-J ADM 1291 PAY 15 OPER NON-J OTH 87,060.00 1292 PAY 15 CAPITAL JOINT 1293 PAY 15 CAP NON-J ADM 1294 PAY 15 CAP NON-J OTH
1240 FY 2015 ACT HEALTH & SAFETY LEVY AUTHORITY PRIOR TO AID PRORATION (FROM FY 2015 H&S AID REPORT, LINE 24) 250,855.07	1257 FY 2015 DEFERRED MAINT ADJUSTMENT = (1254)-(1256) = 125,225.27- LEASE LEVY ADJUSTMENT	1295 FY 2015 COSTS (PAY 15) SUM (1287) TO (1294)= 87,060.00
1241 FY 2015 LEVY ADJUSTMENT FOR AID PRORATION (FROM FY 2015 H&S AID REPORT, LINE 35)	FY 2014 AND FY 2015 LEASE COSTS WITH A PAY 14 LEVY (PAY 15 LEASE LEVY FOR FY 2015 & 2016 LEASE COSTS WILL BE ADJUST NEXT YEAR)	1296 TOTAL FY 2014 OPER NON-J NET LEASE COSTS =(1263)+(1271)+(1272) 108,511.04 1297 ACTUAL FY 2014 UFARS LEASE COSTS (FUND 1, OBJECT 370) 640,547.01
1242 FY 2015 HEALTH & SAFETY TOTAL LEVY AUTHORITY = (1240) + (1241) = 250,855.07	FY 2014 NET LEASE COSTS	1298 PAY 13 OPER NON-J LEASE COST LIMITED BY FY 2014 UFARS LSR (1263) OR (1297)=
1243 13 PAY 14 H&S LIMIT 250,855.07 1244 13 PAY 14 H&S LEVY 250,855.07	1258 PAY 13 OPER INTERMED 1259 PAY 13 CAP INTERMED 1260 PAY 13 TIES CAPITAL 1261 PAY 13 OPER JOINT 1262 PAY 13 OPER NON-J ADM 1263 PAY 13 OPER NON-J 1264 PAY 13 CAPITAL JOINT 1265 PAY 13 CAP NON-J ADM 1266 PAY 13 CAPITAL NON-J	1299 REMAIN FY 2014 UFARS = GREATER OF ZERO OR [(1297) - (1298)] = 640,547.01
1245 PRELIM ADJUST LIMIT	1267 FY 2014 COSTS (PAY 13) SUM (1258) TO (1266)=	1300 PAY 14 OPER NON-J LEASE COST LIMITED BY FY 2014 UFARS = LSR [(1271) + (1272)] OR (1299)= 108,511.04
1246 14 PAY 15 ADJ LIMIT FOR FY 2015 H&S	1268 PAY 14 OPER INTERMED 1269 PAY 14 CAP INTERMED 1270 PAY 14 OPER JOINT 1271 PAY 14 OPER NON-J ADM 1272 PAY 14 OPER NON-J OTH 108,511.04 1273 PAY 14 CAPITAL JOINT 1274 PAY 14 CAP NON-J ADM 1275 PAY 14 CAP NON-J OTH	1301 FY 2014 ADJUSTED COSTS (PAY 14) = (1276) - (1271)-(1272)+(1300)= 108,511.04
1247 14 PAY 15 ADJ LEVY FOR FY 2015 H&S		
1248 15 PAY 16 ADJ LIMIT FOR FY 2015 H&S		
1249 15 PAY 16 ADJ LEVY FOR FY 2015 H&S		
1250 FY 2015 H&S LIMIT ADJUST = (1246)+(1248) =		
1251 FY 2015 H&S LEVY ADJUST = (1247)+(1249) =		

FY 2015 NET LEASE COSTS (CONT)		FY 2015 NET LEASE COSTS (CONT)		OTHER GENERAL LIMIT ADJUST (CONT)	
1302	TOTAL FY 2015 OPER NON-J NET LEASE COSTS FOR (PAY 14) = (1281) + (1282) =	1316	TOTAL PAY 14 REGULAR & INTERM LEASE LEVY AUTH = (1309) + (1315) =	108,511.04	
1303	ACTUAL FY 2015 UFARS LEASE COSTS (FUND 1, OBJECT 370) 665,731.97	1317	13 PAY 14 LIMIT	104,944.00	
		1318	13 PAY 14 LEVY	104,944.00	
1304	PAY 14 OPER NON-J LEASE COST LIMITED BY FY 2015 UFARS =LSR (1302) OR (1303)	1319	PAY 14 LEASE LEVY LIMITATION ADJUSTMENT = (1316) - (1317) =	3,567.04	
1305	FY 2015 ADJUSTED COSTS (PAY 14) = (1286) - (1281)-(1282)+(1304)=	CAPITAL RELATED ADJUSTMENTS SUMMARY			
1306	PAY 14 ADJUSTED NET LEASE COSTS = (1301) + (1305) =	1004	FY 2017 OPER CAP ADJ	35,118.22-	
		1082	FY 2015 OPER CAP ADJ	35,820.60-	
1307	DIST'S SHARE OF PAY 14 LEASE COSTS FOR THE INTERMEDIATE DISTRICTS = (1268) + (1269) + (1277) + (1278) =	1223	FY 2017 LTFM EQ ADJ	90,695.18	
		1227	FY 2017 LTFM UEQ ADJ	90,695.18-	
52	2014-15 ADJ PU (ACT) 4,333.33	1236	FY 2016 H&S ADJUST	11,742.14	
1308	INTERM PUPIL UNIT AUTH = \$46 X (52) =	1252	FY 2015 H&S ADJUST		
	199,333.18	1257	FY 2015 DEF MAINT ADJ	125,225.27-	
1309	INTERMEDIATE LEASE AUTHORITY = LSR OF (1307) OR (1308) =	1319	PAY 14 LEASE LEVY ADJ	3,567.04	
1310	INTERM DIST CARRYOVER TO REGULAR LEASE AUTH = (1307) - (1309) =	1320	LEASE LEVY ADJ (MEMO)		
1311	PAY 14 LEASE COST UNDER REGULAR AUTH = (1306) + (1310) =	1322	OTHER CEX ADJ (MEMO)		
		1323	TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT =(1004)+(1082)+(1223) +(1227)+(1236)+(1252) +(1257)+(1319) +(1320)+(1322) =	180,854.91-	
52	2014-15 ADJ PU (ACT) 4,333.33	OTHER GENERAL LIMITATION ADJUSTMENTS			
1312	PAY 14 PUPIL UNIT MAX AUTH = \$162 X (52) =	760	GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS	434,184.68-	
	701,999.46	1324	MAINT PU VAR (MEMO)		
1313	PAY 14 COMMISSIONER APPROVED LIMIT	1325	ECON DEV ABATE ADJUST (MEMO)		
1314	REGULAR MAX AUTHORITY = GTR OF (1312) OR (1313) =	1326	DEBT SURPLUS TRANSFER (MEMO)		
	701,999.46	1327	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)		
1315	TOTAL PAY 14 REGULAR LEASE LEVY AUTHORITY = LSR OF (1311) OR (1314) =	1328	OTHER ADJUST, GEN RMV VOTER APPROVED JOBZ EXEMPT (MEMO)		
	108,511.04	1329	TOTAL OTHER ADJUST GEN RMV VOTER APPR JOBZ EXEMPT = (1327)+(1328)=		
		1330	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)	522.67-	
		1331	OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO)		
		1332	TOTAL OTHER ADJUST GEN RMV OTHER JOBZ EXEMPT=(1330)+(1331)=	522.67-	
		1333	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)		
		1334	OTHER ADJUST, GEN NTC VOTER APPROVED JOBZ EXEMPT (MEMO)		
		1335	TOTAL OTHER ADJUST GEN NTC VOTER APPR JOBZ EXEMPT =(1333)+(1334)=		
		1336	TIF ADJUST (MEMO)		
		1337	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)	700.70-	
		1338	FY 2014 CAREER TECH ADJUST (SEE WEBSITE)	55.96-	
		1339	OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO)		
		1340	TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT=(1336)+(1337) + (1338)+(1339) =	756.66-	
		GENERAL FUND ADJUSTMENT SUMMARY			
		1341	GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(1024)+(1032)+(1040) +(1048)+(1056)+(1063) +(1065)+(1110)+(1131) +(1124)+(1138) +(1144)+(1329) =	6,111.11-	
		1342	GENERAL RMV OTHER JOBZ EXEMPT =(1008) +(1012)+(1016)+(1096) +(1103)+(1332) =	10,014.67	
		1343	GENERAL NTC VOTER APPROVED JOBZ EXEMPT =(1335) =		
		1344	GENERAL NTC OTHER JOBZ EXEMPT = (760)+(1166)+(1173) +(1177)+(1184)+(1189) +(1193)+(1200)+(1205) +(1209)+(1213)+(1219) +(1323)+(1324)+(1325) +(1326)+(1340)=	244,901.53-	

GEN FUND ADJUST SUMMARY (CONT)		FY 2015 SCHOOL-AGE CARE	OPEB & PENSION DEBT SERVICE ADJUSTMENTS (CONT)
1345	TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1341)+(1342) + (1343)+(1344) =	240,997.97-	1416 TOTAL OTHER ADJUST = (1414)+(1415) =
	COMMUNITY SERV FUND ADJUSTMENTS	1417 TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1404)+(1408)+(1412) + (1413)+(1416) =	55,018.31
	FY 2017 EARLY CHILD FAMILY ADJUST	GENERAL DEBT SERVICE ADJUSTMENTS	
1401	FY 2017 REVISED ECFE LEVY AUTH (FROM FY 2017 ECFE AID REPORT, LINE 1.7)	144,857.89	1701 REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762) X -1 =
			1,772,240.78-
1402	15 PAY 16 LIMIT	144,857.89	1702 OTHER ADJUST (MEMO) VOTER APPROVED
1403	15 PAY 16 LEVY	144,857.89	1703 TOTAL DEBT SERV ADJUST VOTER APPROVED = (1701)+(1702) =
1404	FY 2017 EARLY CHILD FAMILY ADJUST		1,772,240.78-
	FY 2017 HOME VISIT ADJUSTMENT	LTFM DEBT LEVY ADJUST	
1405	FY 2017 HOME VISIT REVISED LEVY AUTH (FROM FY 2017 ECFE AID REPORT, LINE 1.15)	2,315.20	1704 FY 2017 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE RPT,LINES 54-55)
			809,196.15
1406	15 PAY 16 LIMIT	2,336.00	1705 15 PAY 16 LIMIT
1407	15 PAY 16 LEVY	2,336.00	1,163,472.72
1408	FY 2017 HOME VISIT ADJUSTMENT = ((1405)-(1407)) =	20.80-	1706 15 PAY 16 LEVY
			1,163,472.72
	FY 2015 SCHOOL-AGE CARE		1707 FY 2017 LTFM DEBT LEVY ADJUST
1409	FY 2015 AUTHORITY (FROM UFARS EXPENDITURES)	130,039.11	354,276.57-
			1708 REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763) X -1 =
1410	13 PAY 14 LIMIT	75,000.00	299,181.35-
1411	13 PAY 14 LEVY	75,000.00	1709 OTHER ADJUST (MEMO) NON-VOTER APPROVED
1412	FY 2015 SCH-AGE CARE ADJUSTMENT = ((1409)-(1410)) =	55,039.11	1710 TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1707 THRU 1709) =
			653,457.92-
1413	ADULTS W/DISABILITIES ADJUST		OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS
1414	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)		1901 REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(921)OR(924)] X -1 =
1415	OTHER ADJUST (MEMO)		
			ABATEMENT ADJUSTMENTS
			INITIAL ABATEMENT LEVY ADJUSTMENT
			2001 SCHOOL TAXES ABATED IN 2015
			733.52-
			2002 SCHOOL TAXES ADDED IN 2015
			1,051.44
			2003 NET CHANGE IN SCHOOL TAXES = (2001)+(2002) =
			317.92
			2004 ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)]
			2024 FY 2017 ABATEMENT AID
			2005 INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) =
			PAY 14 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND
			2006 GENERAL
			3,978,558.97
			2007 COMMUNITY SERVICE
			461,081.47
			2008 GENERAL DEBT SERVICE
			6,349,217.02
			2009 OPEB DEBT SERVICE
			508,571.88
			2010 TOTAL
			11,297,429.34
			CERTIFIED LEVY RATIO BY FUND
			2011 GENERAL (2006)/(2010)
			.44219819
			2012 COM SER (2007)/(2010)
			.04081295
			2013 GEN DBT (2008)/(2010)
			.56200546
			2014 PEB DBT (2009)/(2010)
			.04501660
			2015 TOTAL
			1.00000000



ABATEMENT AID BY FUND (FROM PART III OF FY 2017 ABATEMENT AID REPORT)	TOTAL REGULAR ABATEMENT LEVY ADJUST	ADVANCE ABATEMENT AUTHORITY BY FUND
2016 GENERAL	2039 GENERAL =	2061 GENERAL = (2060)
2017 COMMUNITY SERVICE	(2025)+(2030)+(2034)=	-(2062)-(2063)-(2064) 527.99
2018 GENERAL DEBT SERVICE	2040 COMMUNITY SERVICE =	2062 COM SER (2060)X(2012) 61.19
2019 TOTAL	(2026)+(2031)+(2035)=	2063 GEN DBT (2060)X(2013) 842.59
	2041 GEN DEBT SERVICE =	2064 PEB DBT (2060)X(2014) 67.49
2020 EST FY 2017 ABATEMENT	(2027)+(2032)+(2036)=	2060 TOTAL 1,499.26
AID PRORATION FACTOR 1.00000000	2042 OPEB DEBT SERVICE =	
	(2028)+(2033)+(2037)=	
PRORATED ABATEMENT AID BY FUND	2043 TOTAL	PREVIOUS ADVANCE ABATE LEVY (PAY 15 PREVIOUS ADVANCE PLUS PAY 15 ADVANCE LEVY)
2021 GENERAL (2020)X(2016)	CARRY-OVER ABATEMENT LEVY AUTHORITY	2065 GENERAL
2022 COM SER (2020)X(2017)	PAY 16 REGULAR ABATEMENT LIMIT	2066 COMMUNITY SERVICE
2023 GEN DBT (2020)X(2018)		2067 GENERAL DEBT SERVICE
2024 TOTAL	2044 GENERAL	2068 OPEB DEBT SERVICE
	2045 COMMUNITY SERVICE	2069 TOTAL
	2046 GENERAL DEBT SERVICE	
	2047 OPEB DEBT SERVICE	
INITIAL ABATE LEVY ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)	PAY 16 REGULAR ABATEMENT LEVY	ADVANCE ABATEMENT ADJUSTMENT BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)
2025 GENERAL=(2004)-(2024)- (2026)-(2027)-(2028)=	2048 GENERAL	2070 GENERAL=(2060)-(2069)- (2071)-(2072)-(2073)= 595.48
2026 COM SER [(2004)X (2012)]-(2022) =	2049 COMMUNITY SERVICE	2071 COM SER (2062)-(2066) 61.19
2027 GDS DBT [(2004)X (2013)]-(2023) =	2050 GENERAL DEBT SERVICE	2072 GEN DBT (2063)-(2067) 842.59
2028 PEB DBT [(2004)X (2014)] =	2051 OPEB DEBT SERVICE	2073 PEB DBT (2064)-(2068)
2005 TOTAL = (2004)-(2024)	CARRY-OVER ABATEMENT LEVY LIMIT (ZERO IF NO LEVY AUTHORITY IN FUND)	2074 TOTAL 1,499.26
ABATEMENT INTEREST ADJUSTMENT	2052 GENERAL=(2044)-(2048) OR MEMO	TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST
2029 ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2015	2053 COM SER=(2045)-(2049) OR MEMO	GENERAL FUND INITIAL LEVY SUMMARY
ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)	2054 GEN DBT=(2046)-(2050) OR MEMO	3001 GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (525)+(1341) = 6,111.11-
	2055 PEB DBT=(2047)-(2051) OR MEMO	3002 GENERAL RMV OTHER JOBZ EXEMPT = (526)+(1342) = 3,665,680.34
2030 GENERAL = (2029) -(2031) -(2032)-(2033) =	2056 TOTAL	3003 GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (527)+(1343) =
2031 COM SER (2029)X(2012)	ADVANCE ABATEMENT LEVY ADJUSTMENT	3004 GENERAL NTC OTHER JOBZ EXEMPT +(529)+(1344)+(2039) +(2070) = 1,759,892.21
2032 GEN DBT (2029)X(2013)	2057 SCHOOL TAXES ABATED IN 1ST 6 MO OF 2016 1,499.26-	
2033 PEB DBT (2029)X(2014)	2058 SCHOOL TAXES ADDED IN 1ST 6 MO OF 2016	
2029 TOTAL	2059 NET CHANGE IN SCHOOL TAXES (2057)+(2058) 1,499.26-	
FY 2015 ABATEMENT AID ADJUSTMENT (ZERO IF NO LEVY AUTHORITY IN FUND)	2060 TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1 X (2059)] 1,499.26	
2034 GENERAL		
2035 COMMUNITY SERVICE		
2036 GEN DEBT		
2037 PEB DEBT		
2038 TOTAL		

GENERAL FUND INIT LEVY SUMM (CONT)	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)
3005 TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (528)+(3001)+(3002) + (3003)+(3004) = 5,480,276.64	OFFSET CARRIED FORWARD	3024 GEN NTC OTHER JOBZ EXEMPT NEGATIVE OFFSET
COMMUNITY SERV INITIAL LEVY SUMMARY		3025 COM SERV NEGATIVE OFFSET
3006 TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (634)+(1417)+(2040) + (2053)+(2071) = 494,369.80	3013 GENERAL 3014 GENERAL DEBT SERVICE 3015 OPEB/PENSION DEBT SERVICE	COLLECT NEGATIVE ADJUSTMENTS IN GENERAL AND COMM ED FUNDS (CONT)  NET OFFSETTING ADJUSTMENTS IN GEN AND COM SERV
GEN DEBT SERV INITIAL LEVY SUMMARY	POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS	3026 GEN RMV VOTER JOBZ EXEMPT NET OFFSET ADJ = (3016)+(3021) = 6,111.11
3007 GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (812)+(1703)+(2041) + (2054)+(2072) = 4,013,788.81	3016 GEN RMV VOTER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3001)] 6,111.11	3027 GEN RMV OTHER JOBZ EXEMPT NET OFFSET ADJ = (3017)+(3022) = 6,111.11-
3008 GEN DEBT SERVICE OTHER JOBZ NONEXEMPT = (813)+(1710)+(2041) + (2054)+(2072) = 648,170.08	POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS (CONT)	3028 GEN NTC VOTER JOB EXEMPT NET OFFSET ADJ = (3018)+(3023) =
3009 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3007)+(3008) = 4,661,958.89	3017 GEN RMV OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3002)]	NET OFFSETTING ADJUSTMENTS IN GEN AND COM SERV
OPEB/PENSION DEBT SERVICE INITIAL LEVY SUMMARY	3018 GEN NTC VOTER JOB EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3003)]	3029 GEN NTC OTHER JOBZ EXEMPT NET OFFSET ADJ = (3019)+(3024) =
3010 OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (903)+(1901)+(2042) + (2055)+(2073) =	3019 GEN NTC OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3004)]	3030 COM SERV NET OFFSET ADJ = (3020)+(3025) =
3011 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT = (908)+(1904)+(2042) + (2055)+(2073) = 749,653.00	3020 COM SERV POSITIVE OFFSET GTR 0 OR [0-(3006)]	POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL DEBT SERV FUND
3012 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3010)+(3011) = 749,653.00	COLLECT NEGATIVE ADJUSTMENTS IN GENERAL AND COMM ED FUNDS	3031 GDS VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3007)]
	3021 GEN RMV VOTER JOBZ EXEMPT NEGATIVE OFFSET	3032 GDS OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3008)]
	3022 GEN RMV OTHER JOBZ EXEMPT NEGATIVE OFFSET 6,111.11-	
	3023 GEN NTC VOTER JOB EXEMPT NEGATIVE OFFSET	

COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND		NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		FY 2018 TAC ADD REF REV	
3033	GDS VOTER JOBZ NONEXEMPT NEGATIVE OFFSET	3041	OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3037)+(3039) =	4007	FY 13 REF REV ALLOW
3034	GDS OTH JOBZ NONEXEMPT NEGATIVE OFFSET	3042	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NET OFFSET ADJ = (3038)+(3040) =	4008	TAC REF ADD ALLOWANCE = (4007) + \$415 =
	NET OFFSETTING ADJUSTMENTS IN GENERAL DEBT SERV FUND			4009	ADD FRONT END FORMULA = (4002) X (4008) =
3035	GDS VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3031)+(3033) =		NET NEGATIVE ADJUSTMENT BALANCE TO BE CARRIED FORWARD	4010	TAC ADD BASE = GTR 0 OR [(4009)-(4004)] =
3036	GDS OTH JOBZ NONEXEMPT NET OFFSET ADJ = (3032)+(3034) =	3037	GENERAL ADJUST BALANCE FORWARD = (3013)-(3026) -(3027)-(3028)-(3029) -(3030) =	4011	TAC ADD REF REVENUE = (4010) X 22.5% =
	POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	3038	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3014)-(3035) -(3036)=		FY 2018 TAC TOTAL REF REV (JULY 2017 PAYMENT)
3037	OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3010)]	3039	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3015)-(3041) -(3042)=	4012	TAC TOTAL REF REV = (4006) + (4011) =
	POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	3040	TOTAL ADJUST BALANCE FORWARD =(3037) +(3038)+(3039)=	4013	MAXIMUM EC RESERVE = (55) X \$25 =
3038	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3011)]		TACONITE REFERENDUM DATA INFORMATION ONLY	4014	RSVD EARLY CHILDHOOD =LSR(4012) OR (4013)=
	COLLECT NEGATIVE ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	4001	1983-84 RESIDENT PU		FY 2016 TACONITE RECEIPTS (FEB 2016 & AUG 2016 PYMT) USED TO CALCULATE PAY 17 LEVY LIMITATION REDUCTION
3039	OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NEGATIVE OFFSET	4002	2011-12 RESIDENT PU	4015	TAC POT 13.72 CENTS PER TON (INITIAL AMT) [C/T ALLOC AMT (4018) ALSO INCL IN (4015)]
3040	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NEGATIVE OFFSET	42	2015-16 RES PU (EST)	4016	PAY 15 CITY/TWP REPLC (APPLIES TO DIST 712)
		55	2017-18 ADJ PU (EST)		FY 2016 TACONITE RECEIPTS (CONT)
				4017	TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4027)
				4018	TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (AUGUST 2016 PAYMENT) SEE ALLOC SPREADSHEET
					FY 2016 TACONITE RECEIPTS
				4019	TAC POT RECEIPTS BASE NO (4018) REDUCTION = (4015)-(4016)-(4017)=
				4020	MINING 3.43 CENTS/TON
				4021	TAC RAILR GRANDFATHER
				4022	DEER RVR GRANDFATHER

FY 2016 TACONITE RECEIPTS (CONT)	LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT (CONT)	TAC LEVY LIMIT ADJUST (CONT)
4023 FY 2016 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM(4019) TO (4022)=	4042 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS	4061 GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4044) OR (4060))=
4024 MAX PAY 17 TAC REDUCT = 95% OF (4023) =	4043 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS 4044 = 50% OF (4043) =	4062 TOTAL TACONITE LEVY LIMITATION ADJUST = (4045)+(4047)+(4049)+ (4051)+(4053)+(4055)+ (4057)+(4059)+(4061)=
4025 TOTAL PAY 15 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION	TAC LEVY LIMIT ADJUST 4045 COM SERV = -1 X (LSR OF (4024) OR (4031))=	4063 CITY/TOWNSHIP DISTRIBUTION = (4024)+(4062) =
4026 FY 2016 ELIG DIST TAC REPL AMT PLUS PAY 15 TAC LEVY ADJUSTMENT = (4023)+(4025)-(4018	4046 REMAINING REDUCTION = (4024)+(4045) = 4047 GEN OTH NTC = -1 X (LSR OF (4033) OR (4046))=	FY 2018 LEVY, AID & REVENUE SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)
4027 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 15 LEVY REPLACEMENT [NOT INCL IN (4023)]	4048 REMAINING REDUCTION = (4046)+(4047) =	GENERAL FUND
4028 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 15 LEVY REPLACEMENT [NOT INCL IN (4023)]	4049 OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4039) OR (4048))=	5001 GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4055) =
4029 FY 2016 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)]	4050 REMAINING REDUCTION = (4048)+(4049) =	5002 GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4053) = 3,659,569.23
4030 FY 2016 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4023)]	4051 GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4042) OR (4050))=	5003 GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003) +(3028)+(4057) =
LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT	4052 REMAINING REDUCTION = (4048)+(4051) =	5004 GENERAL NTC OTHER GENED LEVY (236) = 60,815.20
4031 COMMUNITY SERVICE	4053 GEN OTH RMV = -1 X (LSR OF (4034) OR (4052))=	5005 GENERAL NTC OTHER JOBZ EXEMPT = (3004) +(3029)+(4047) = 1,759,892.21
4032 OTHER GENERAL NTC	4054 REMAINING REDUCTION = (4052)+(4053) =	5006 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004)+(5005) = 5,480,276.64
4033 REDUCED OTHER NTC FOR LIMITED H&S LEVY	4055 OPER REF = -1 X (LSR OF (4036) OR (4054))=	5007 TOTAL GENERAL FUND AID = (332)+(336)+(340) + (345)+(361)+(386) + (398)+(438)+(449) + (2021) = 37,278,141.83
4034 OTHER GENERAL RMV	4056 REMAINING REDUCTION = (4054)+(4055) =	5008 TACONITE RECEIPTS = - (4047)-(4053) - (4055)-(4057) =
4035 OP REFERENDUM (VOTER) 4036 = 50% OF (4035) =	4057 CAP PROJ = -1 X (LSR OF (4038) OR (4056))=	5009 TOTAL GENERAL FUND REVENUE = (5006) +(5007)+(5008) = 42,758,418.47
4037 CAP PROJ LIMIT(VOTER) 4038 = 50% OF (4037) =	4058 REMAINING REDUCTION = (4056)+(4057) =	
4039 NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS	4059 OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4041) OR (4058))=	
4040 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS 4041 = 50% OF (4040) =	4060 REMAINING REDUCTION = (4058)+(4059) =	

COMMUNITY SERVICE FUND		OPEB/PENSION DEBT SERVFUND (CONT)
5010 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006) + (3030) + (4045) =	494,369.80	5022 TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020) + (5021) =
		749,653.00
5011 TOTAL COMMUNITY SERVICE FUND AID = (611) + (621) + (626) + (632) + (2022) =	61,521.23	5023 TACONITE RECEIPTS = - (4049) - (4059) =
5012 TACONITE RECEIPTS = - (4045) =		5024 TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE = (5022) + (5023) =
		749,653.00
5013 TOTAL COMMUNITY SERVICE FUND REVENUE = (5010) + (5011) + (5012) =	555,891.03	TOTAL, ALL FUNDS ABOVE
GENERAL DEBT SERVICE FUND		5025 TOTAL LEVY LIMIT = (5006) + (5010) + (5016) + (5022) =
		11,386,258.33
5014 GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3007) + (3035) + (4061) =	4,013,788.81	5026 TOTAL AID = (5007) + (5011) + (5017) =
		37,339,663.06
5015 GEN DEBT SERV OTHER JOBZ NONEXEMPT = (3008) + (3036) + (4051) =	648,170.08	5027 TOTAL TACONITE RECEIPTS = (5008) + (5012) + (5018) + (5023) =
5016 TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5014) + (5015) =	4,661,958.89	5028 TOTAL REVENUE = (5009) + (5013) + (5019) + (5024) =
		48,725,921.39
5017 TOTAL DEBT SERVICE FUND AID = (444) + (776) + (795) + (2023) =		
5018 TACONITE RECEIPTS = - (4051) - (4061) =		
5019 TOTAL DEBT SERVICE FUND REVENUE = (5016) + (5017) + (5018) =	4,661,958.89	
OPEB/PENSION DEBT SERVICE FUND		
5020 OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3010) + (4059) =		
5021 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT = (3011) + (4049) =	749,653.00	

I. COMPUTATION OF 2016 PAYABLE 2017 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		6,111.11-	N/A	6,111.11		
GEN-RMV OTHER-EXEMP	3,655,665.67	10,014.67	N/A	6,111.11-		3,659,569.23
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	60,815.20	N/A	N/A	N/A	N/A	60,815.20
GEN-NTC OTHER-EXEMP	2,004,198.26	244,901.53-	595.48			1,759,892.21
TOTAL GENERAL	5,720,679.13	240,997.97-	595.48			5,480,276.64
COM SERV-EXEMP	439,290.30	55,018.31	61.19			494,369.80
DEBT-VOTER-NONEXEMP	5,785,187.00	1,772,240.78-	842.59			4,013,788.81
DEBT-OTHER-NONEXEMP	1,301,628.00	653,457.92-				648,170.08
TOTAL DEBT SERV	7,086,815.00	2,425,698.70-	842.59			4,661,958.89
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP	749,653.00					749,653.00
TOTAL OPEB/PENSION	749,653.00					749,653.00
TOTAL	13,996,437.43	2,611,678.36-	1,499.26			11,386,258.33

II. COMPARISON OF 2015 PAYABLE 2016 LEVY LIMITATION WITH 2016 PAYABLE 2017 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2015 PAY 2016 LIMITATION	2016 PAY 2017 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	5,040,031.62	5,480,276.64	440,245.02	8.73
COMMUNITY SERVICE	449,332.63	494,369.80	45,037.17	10.02
GENERAL DEBT SERVICE	6,766,488.30	4,661,958.89	2,104,529.41-	31.10-
OPEB DEBT SERVICE	786,095.63	749,653.00	36,442.63-	4.64-
TOTAL	13,041,948.18	11,386,258.33	1,655,689.85-	12.70-

III. COMPARISON OF 2015 PAYABLE 2016 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2016 PAYABLE 2017 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2015 PAY 2016 CERTIFIED LEVY + ADJUSTMENTS	2016 PAY 2017 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	5,040,031.62	5,480,276.64	440,245.02	8.73
COMMUNITY SERVICE	449,332.63	494,369.80	45,037.17	10.02
GENERAL DEBT SERVICE	6,766,488.30	4,661,958.89	2,104,529.41-	31.10-
OPEB DEBT SERVICE	786,095.63	749,653.00	36,442.63-	4.64-
TOTAL AFTER ADJUSTMENTS	13,041,948.18	11,386,258.33	1,655,689.85-	12.70-

LINE #	LIMITATION COMPONENTS	2015 PAY 2016 LIMITATION	2015 PAY 2016 CERTIFIED LEVY	2016 PAY 2017 LIMITATION	2016 PAY 2017 PROPOSED LEVY	2016 PAY 2017 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT					
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	3,517,612.44	3,517,612.44	3,659,569.23	3,659,569.23	3,659,569.23
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT					
(5004)	GENERAL-NTC OTHER-GENED-EXEMPT	127,842.11	127,842.11	60,815.20	60,815.20	60,815.20
(5005)	GENERAL-NTC OTHER-JOBZ EXEMPT	1,394,577.07	1,394,577.07	1,759,892.21	1,759,892.21	1,759,892.21
(5010)	COMMUNITY SERV-NTC OTHER-EXEMPT	449,332.63	449,332.63	494,369.80	496,286.83	494,369.80
(5014)	GENL DEBT-NTC VOTER-NONEXEMPT	5,522,748.60	5,522,748.60	4,013,788.81	4,013,788.81	4,013,788.81
(5015)	GENL DEBT-NTC OTHER-NONEXEMPT	1,243,739.70	1,243,739.70	648,170.08	648,170.08	648,170.08
(5020)	OPEB DEBT-NTC VOTER-NONEXEMPT					
(5021)	OPEB DEBT-NTC OTHER-NONEXEMPT	786,095.63	786,095.63	749,653.00	749,653.00	749,653.00
SUBTOTALS BY FUND						
(5006)	GENERAL FUND	5,040,031.62	5,040,031.62	5,480,276.64	5,480,276.64	5,480,276.64
(5010)	COMMUNITY SERVICES FUND	449,332.63	449,332.63	494,369.80	496,286.83	494,369.80
(5016)	GENERAL DEBT SERVICE FUND	6,766,488.30	6,766,488.30	4,661,958.89	4,661,958.89	4,661,958.89
(5022)	OPEB/PENSION DEBT SERVICE FUND	786,095.63	786,095.63	749,653.00	749,653.00	749,653.00
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	3,517,612.44	3,517,612.44	3,659,569.23	3,659,569.23	3,659,569.23
	NET TAX CAPACITY	9,524,335.74	9,524,335.74	7,726,689.10	7,728,606.13	7,726,689.10
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	5,522,748.60	5,522,748.60	4,013,788.81	4,013,788.81	4,013,788.81
	OTHER	7,519,199.58	7,519,199.58	7,372,469.52	7,374,386.55	7,372,469.52
TOTAL LEVY						
	TOTAL LEVY	13,041,948.18	13,041,948.18	11,386,258.33	11,388,175.36	11,386,258.33

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	2015 PAY 2016 LIMITATION	2015 PAY 2016 CERTIFIED LEVY	2016 PAY 2017 LIMITATION	2016 PAY 2017 PROPOSED LEVY	2016 PAY 2017 CERTIFIED LEVY	NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:							
(317)	FY 2018 1ST TIER RMV REF						*1
(318)	FY 2018 2ND TIER RMV REF						*1
(319)	FY 2018 3RD TIER RMV REF						*1
(320)	FY 2018 UNEQUALIZED RMV REF						
(1024)	FY 2017 1ST TIER REF ADJUST						*1
(1040)	FY 2017 2ND TIER REF ADJUST						*1
(1048)	FY 2017 3RD TIER REF ADJUST						
(1056)	FY 2017 UNEQUAL REF ADJUST						
(1063)	FY 2017 TBRA ALLOC ADJUST						*1
(1073)	FY 2017 REF HOLD HARMLESS ADJ						
(1110)	FY 2015 1ST TIER REF ADJUST	34,230.30-	34,230.30-	6,111.11-	6,111.11-	6,111.11-	
(1124)	FY 2015 2ND TIER REF ADJUST						
(1131)	FY 2015 3RD TIER REF ADJUST	N/A	N/A				
(1138)	FY 2015 UNEQUAL REF ADJUST						
(1144)	FY 2015 TBRA ALLOC ADJUST						
(1156)	FY 2015 REF HOLD HARMLESS ADJ	N/A	N/A				
(1329)	OTHER RMV REF ADJUST (MEMO)						
(3026)	RMV REF NET OFFSET ADJUST	34,230.30	34,230.30	6,111.11	6,111.11	6,111.11	
(4062)	REFERENDUM TACONITE ADJUST						
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT						
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:							
(244)	LOCAL OPTIONAL	1,871,196.80	1,871,196.80	1,912,155.20	1,912,155.20	1,912,155.20	*2
(246)	EQUITY	635,500.80	635,500.80	706,409.65	706,409.65	706,409.65	*2
(248)	TRANSITION	66,551.05	66,551.05	68,188.17	68,188.17	68,188.17	*2
(316)	1ST TIER BOARD-APPR REFER	911,402.89	911,402.89	968,912.65	968,912.65	968,912.65	*2
(1008)	FY 2017 LOCAL OPTIONAL ADJUST	37,396.80	37,396.80				*2
(1012)	FY 2017 EQUITY ADJUST	12,437.39	12,437.39	3,354.03-	3,354.03-	3,354.03-	*2
(1016)	FY 2017 TRANSITION ADJUST	1,330.05	1,330.05	176.53	176.53	176.53	*2
(1032)	FY 2017 1ST TR BRD-APR REF ADJ	18,909.05	18,909.05				*2
(1065)	FY 2017 TBRA ALLOC ADJUST						
(1075)	FY 2017 REF HOLD HARMLESS ADJ						
(1089)	FY 2015 LOCATION EQUITY ADJ	N/A	N/A	2,007.64-	2,007.64-	2,007.64-	
(1096)	FY 2015 EQUITY ADJUST	2,501.89-	2,501.89-	4,397.01-	4,397.01-	4,397.01-	
(1103)	FY 2015 TRANSITION ADJUST	380.20-	380.20-	5.55	5.55	5.55	
(1117)	FY 2015 1ST TR BRD-APR REF ADJ	N/A	N/A	20,113.94	20,113.94	20,113.94	
(1150)	FY 2015 TBRA ALLOC ADJUST	N/A	N/A				
(1162)	FY 2015 REF HOLD HARMLESS ADJ	N/A	N/A				
(1332)	OTHER ADJ, GEN OTHER RMV (MEMO)			522.67-	522.67-	522.67-	
(3027)	GENERAL OTH RMV NET OFFSET ADJ	34,230.30-	34,230.30-	6,111.11-	6,111.11-	6,111.11-	
(4053)	GENERAL OTH RMV TACONITE ADJUST						
(5002)	TOTAL GENERAL - RMV OTHER JOBZ EXEMPT	3,517,612.44	3,517,612.44	3,659,569.23	3,659,569.23	3,659,569.23	

\*1 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING REFERENDUM EQUALIZATION AID (PRIOR TO TAX BASE REPLACEMENT AID AND REFERENDUM HOLD HARMLESS).

\*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 2017. FOR PAYABLE 2016 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.



LINE #	LIMITATION COMPONENTS	2015 PAY 2016 LIMITATION	2015 PAY 2016 CERTIFIED LEVY	2016 PAY 2017 LIMITATION	2016 PAY 2017 PROPOSED LEVY	2016 PAY 2017 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED JOBZ EXEMPT:						
(510)	CAPITAL PROJECT REFERENDUM					
(1335)	OTHER NTC VOTER ADJ (MEMO)					
(3028)	NTC VOTER NET OFFSET ADJ					
(4057)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED JOBZ EXEMPT					
GENERAL NET TAX CAPACITY OTHER GENED JOBZ EXEMPT:						
(236)	STUDENT ACHIEVEMENT (GENED)	127,842.11	127,842.11	60,815.20	60,815.20	60,815.20 *1
(5004)	TOTAL GENERAL-NTC OTHER GENED JOBZ EXEMPT	127,842.11	127,842.11	60,815.20	60,815.20	60,815.20

FOOTNOTES:

\*1 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.

LINE #	LIMITATION COMPONENTS	2015 PAY 2016 LIMITATION	2015 PAY 2016 CERTIFIED LEVY	2016 PAY 2017 LIMITATION	2016 PAY 2017 PROPOSED LEVY	2016 PAY 2017 CERTIFIED LEVY	NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:							
INITIAL LEVIES:							
(240)	OPERATING CAPITAL	594,948.61	594,948.61	449,749.92	449,749.92	449,749.92	*2
(339)	ALT TEACHER COMP (Q COMP)			371,320.04	371,320.04	371,320.04	*3
(359)	ACHIEVEMENT & INTEGRATION						*4
(363)	REEMPLOYMENT INS	27,246.72	27,246.72	10,609.28	10,609.28	10,609.28	
(365)	SAFE SCHOOLS	158,875.20	158,875.20	162,352.80	162,352.80	162,352.80	
(368)	SAFE SCHOOLS INTERMEDIATE						
(371)	JUDGMENT						*5
(373)	ICE ARENA						
(385)	FY 2017 CAREER TECHNICAL	149,924.43	149,924.43	169,333.46	169,333.46	169,333.46	
(389)	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)						
(450)	LT FACILITIES EQUAL			748,599.61	748,599.61	748,599.61	*3
(451)	LT FACILITIES UNEQUAL	467,731.11	467,731.11	12,170.15	12,170.15	12,170.15	
(461)	DISABLED ACCESS						
(507)	BUILDING/LAND LEASE	85,000.00	85,000.00	80,063.00	80,063.00	80,063.00	
(508)	COOP BUILDING REPAIR						
(509)	OTHER CAPITAL (MEMO)						
(512)	CONSOL/TRANSITION						
(513)	REORG OPERATING DEBT						
(514)	HEALTH BENEFITS						
(515)	HEALTH INS (MPLS)						
(516)	ADDITIONAL RETIREMENT						
(517)	SEVERANCE						
(518)	ADMINISTRATIVE DISTRICT						
(519)	SWIMMING POOL						
(520)	TREE GROWTH						
(521)	CONSOL/RETIREMENT						
(522)	ECON DEV ABATEMENT						
(523)	OTHER GENERAL (MEMO)						
	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER JOBZ EXEMPT	1,483,726.07	1,483,726.07	2,004,198.26	2,004,198.26	2,004,198.26	

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 EQUALIZATION 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.
  - \*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 2017. FOR PAYABLE 2016 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2015 PAY 2016 LIMITATION	2015 PAY 2016 CERTIFIED LEVY	2016 PAY 2017 LIMITATION	2016 PAY 2017 PROPOSED LEVY	2016 PAY 2017 CERTIFIED LEVY	NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):							
LEVY ADJUSTMENTS:							
(1004)	FY 2017 OPER CAPITAL ADJUST	37,916.63-	37,916.63-	35,118.22-	35,118.22-	35,118.22-	*2
(1166)	FY 2017 ALT TEACHER COMP ADJUST			362,999.00	362,999.00	362,999.00	*6
(1082)	FY 2015 OPER CAPITAL ADJUST	2,892.46	2,892.46	35,820.60-	35,820.60-	35,820.60-	
(1173)	FY 2015 ALT TEACHER COMP ADJUST						
(1177)	FY 2017 ACHIEVE & INTEG ADJUST						*4
(1184)	FY 2015 INTEG ADJ (N/A PAY 16)						*4
(1189)	FY 2015 REEMPLOYMENT ADJUST	14,366.58-	14,366.58-	23,894.55	23,894.55	23,894.55	
(1193)	FY 2003 REEMPLOYMENT ADJUST						
(1200)	FY 2015 SAFE SCHOOLS ADJUST	801.00-	801.00-	13,233.24	13,233.24	13,233.24	
(1205)	FY 2015 SAFE SCHOOLS INTERM ADJ						
(1209)	FY 2015 CAREER TECHNICAL ADJUST	155.65	155.65	29,232.07-	29,232.07-	29,232.07-	
(1213)	FY 2015 HEALTH BENEFITS ADJUST						
(1219)	FY 2015 ANNUAL OPEB ADJUST						
(1223)	FY 2017 LTFM EQUAL AJUST	N/A	N/A	90,695.18	90,695.18	90,695.18	
(1227)	FY 2017 LTFM UNEQUAL AJUST	N/A	N/A	90,695.18-	90,695.18-	90,695.18-	
	FY 16 ADJ FOR PAY 16 H&S	102,742.40	102,742.40	N/A	N/A	N/A	
(1236)	FY 2016 HEALTH & SAFETY ADJUST			11,742.14	11,742.14	11,742.14	*8
(1252)	FY 2015 HEALTH & SAFETY ADJUST						
(1257)	FY 2015 DEFERRED MAINT ADJUST	19,682.36-	19,682.36-	125,225.27-	125,225.27-	125,225.27-	
(1319)	PAY 14 LEASE ADJUST	5,357.06	5,357.06	3,567.04	3,567.04	3,567.04	
(1320)	LEASE LEVY ADJ (MEMO)						
(1321)	ALT FAC ADJUST (MEMO)						
(1322)	OTHER CAPITAL ADJUST (MEMO)						
(760)	FY 2018 FAC & EQUIP BOND ADJUST	128,410.73-	128,410.73-	434,184.68-	434,184.68-	434,184.68-	
(1324)	MAINT PU VARIANCE ADJUST						
(1325)	ECON DEV ABATE ADJUST						
(1326)	DEBT SURPLUS ADJUST						
(1340)	OTHER GENERAL ADJUST	880.73	880.73	756.66-	756.66-	756.66-	
(2039)	ABATEMENT ADJUSTMENT						*9
(2052)	CARRY-OVER ABATEMENT ADJUST						*10
(2070)	ADVANCE ABATEMENT ADJUST			595.48	595.48	595.48	*11
(3029)	GENERAL OTH NTC NET OFFSET ADJ						
(4047)	GENERAL OTH NTC TACONITE ADJUST						
SUBTOTAL - ADJUSTMENTS -							
	GENERAL NTC OTHER JOBZ EXEMPT	89,149.00-	89,149.00-	244,306.05-	244,306.05-	244,306.05-	
(5005)	TOTAL GENERAL - NTC OTHER JOBZ EXEMPT	1,394,577.07	1,394,577.07	1,759,892.21	1,759,892.21	1,759,892.21	

\*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.  
 \*6 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION AID SHOWN ON LINE 324 OF FY 2017 GENERAL EDUCATION AID REPORT.  
 \*8 DIST UNDERLEVY BELOW THE AMOUNT SHOWN ON LINE 1236 WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.  
 \*9 PAY 2018 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 2018 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.  
 \*11 PAY 2018 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 2017. FOR PAYABLE 2016 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2015 PAY 2016 LIMITATION	2015 PAY 2016 CERTIFIED LEVY	2016 PAY 2017 LIMITATION	2016 PAY 2017 PROPOSED LEVY	2016 PAY 2017 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	144,857.89	144,857.89	142,310.18	142,310.18	142,310.18	*13
(623)	HOME VISITING	2,336.00	2,336.00	2,423.97	4,341.00	2,423.97	
(627)	ADULTS W/ DISABILITIES						
(631)	SCHOOL-AGE CARE	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	*13
(633)	OTHER COMM ED (MEMO)						
(1404)	FY 2017 EARLY CHILD FAMILY ADJ	269.15-	269.15-				
(1408)	FY 2017 HOME VISITING ADJUST	126.40	126.40	20.80-	20.80-	20.80-	
(1412)	FY 2015 SCHOOL-AGE CARE ADJUST	7,725.34	7,725.34	55,039.11	55,039.11	55,039.11	
(1413)	ADULTS W/ DISABILITIES ADJUST						
(1416)	OTHER ADJUST						
(2040)	ABATEMENT ADJUSTMENT						*9
(2053)	CARRY-OVER ABATEMENT ADJUST						*10
(2071)	ADVANCE ABATEMENT ADJUST			61.19	61.19	61.19	*11
(3030)	COM SERV NET OFFSET ADJUST						
(4045)	COM SERV TACONITE ADJUST						
(5010)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	449,332.63	449,332.63	494,369.80	496,286.83	494,369.80	

FOOTNOTES:

- \*9 PAY 2018 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 2018 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
  - \*11 PAY 2018 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 2017. FOR PAYABLE 2016 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2015 PAY 2016 LIMITATION	2015 PAY 2016 CERTIFIED LEVY	2016 PAY 2017 LIMITATION	2016 PAY 2017 PROPOSED LEVY	2016 PAY 2017 CERTIFIED LEVY	NOTES
DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:							
(808)	DEBT SERVICE-AID ELIG	5,761,140.80	5,761,140.80	5,785,187.00	5,785,187.00	5,785,187.00	*14
(810)	DEBT SERVICE-AID INELIG						*14
(777)	NATURAL DISASTER DEBT						*14
(1701)	REDUCTION FOR DEBT EXCESS	238,392.20-	238,392.20-	1,772,240.78-	1,772,240.78-	1,772,240.78-	
(1702)	OTHER ADJUST (MEMO)						
(2041)	ABATEMENT ADJUSTMENT						*9,15
(2054)	CARRY OVER ABATEMENT						*10,15
(2072)	ADVANCE ABATE ADJUST			842.59	842.59	842.59	*11,15
(3035)	GDS VTR NET OFFSET ADJUST						
(4061)	GDS VTR TACONITE ADJUST						
(5014)	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT	5,522,748.60	5,522,748.60	4,013,788.81	4,013,788.81	4,013,788.81	
DEBT SERVICE OTHER JOBZ NONEXEMPT:							
(809)	DEBT SERVICE-AID ELIG						*14
(811)	DEBT SERVICE-AID INELIG	130,068.75	130,068.75	482,404.00	482,404.00	482,404.00	*14
(768)	LT FACILITIES DEBT SERVICE	1,163,472.72	1,163,472.72	819,224.00	819,224.00	819,224.00	*14
(1707)	LTFM DEBT SERVICE ADJUST	N/A	N/A	354,276.57-	354,276.57-	354,276.57-	
(1708)	REDUCTION FOR DEBT EXCESS	49,801.77-	49,801.77-	299,181.35-	299,181.35-	299,181.35-	
(1709)	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						
(4051)	GDS OTH TACONITE ADJUST						
(5015)	TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT	1,243,739.70	1,243,739.70	648,170.08	648,170.08	648,170.08	

FOOTNOTES:

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- \*10 PAY 2018 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*11 PAY 2018 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 812 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2017. FOR PAYABLE 2016 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2015 PAY 2016 LIMITATION	2015 PAY 2016 CERTIFIED LEVY	2016 PAY 2017 LIMITATION	2016 PAY 2017 PROPOSED LEVY	2016 PAY 2017 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						
(4059)	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	786,095.63	786,095.63	749,653.00	749,653.00	749,653.00	*14
(1904)	REDUCTION FOR DEBT EXCESS						
(1905)	OTHER ADJUST (MEMO)						
(2042)	ABATEMENT ADJUSTMENT						*9,16
(2055)	CARRY OVER ABATEMENT						*10,16
(2073)	ADVANCE ABATE ADJUST						*11,16
(3042)	OPEB DEBT OTH NET OFFSET ADJUST						
(4049)	OPEB/PENSION DEBT TACONITE ADJUST						
(5021)	TOTAL OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT	786,095.63	786,095.63	749,653.00	749,653.00	749,653.00	

FOOTNOTES:

- \*9 PAY 2018 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 2018 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*11 PAY 2018 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 2017. FOR PAYABLE 2016 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.