LEVY LIMITATION AND CERTIFICATION REPORT OUTLINE

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SCHOOL YEAR	FORMULA ALLOWANCE	TAX RATE
2006-07	4,974	0.0000
2007-08	5,074	0.0000
2008-09	5,124	0.0000
2009-10	5,124	0.0000
2010-11	5,124	0.0000
2011-12	5,174	0.0000
2012-13	5,224	0.0000
2013-14	5,302	0.0000
2014-15	5,831	0.0035
2015-16	5,948	0.0033
2016-17	6,067	0.0030
2017-18	6,067	0.0014

NOTE: ABOVE NUMBERS ARE NOT ALWAYS COMPARABLE FROM YEAR TO YEAR.

WEIGHTS FOR PUPIL UNITS	FY 2008- FY 2014	FY 2015 & LATER
PRE-KGN HCP:	1.250	1.000
HCP-KGN:	1.000	1.000
REG-KGN PART:	0.612	0.550
REG-KGN ALL:	0.612	1.000
GRADES 1-3:	1.115	1.000
GRADES 4-6:	1.060	1.000
GRADES 7-12:	1.300	1.200

PROPERTY VALUATION DATA

	MARKET VALUE	
1	2011 MARKET VALUE	7,569,008,671
2	2012 MARKET VALUE	7,356,122,868
3	2013 MARKET VALUE	7,450,596,533
4	2014 MARKET VALUE	8,138,840,251
5	2015 MARKET VALUE	8,603,300,863
	REFERENDUM MARKET VALUE (RMV)	
6	2011 RMV	7,644,189,408
7	2012 RMV	7,435,007,626
8	2013 RMV	7,527,342,023
9	2014 RMV	8,197,930,469
10	2015 RMV	8,655,567,325
	NET TAX CAPACITY (NTC)	
11	2011 NTC	84,191,363
12	2012 NTC	81,955,185
13	2013 NTC	82,478,249
14	2014 NTC	91,003,016
15	2015 NTC	96,086,686
	SALES RATIO	
16	2011 SALES RATIO	100.2%
17	2012 SALES RATIO	97.6%
18	2013 SALES RATIO	95.9%
19	2014 SALES RATIO	90.6%
20	2015 SALES RATIO	91.4%
	UNLIMITED ADJUSTED NTC (UANTC)	
21	2011 UANTC=(11)/(16)=	84,023,316
22	2012 UANTC=(12)/(17)=	83,980,282
23	2013 UANTC=(13)/(18)=	85,979,079
24	2014 UANTC=(14)/(19)=	100,451,283
25	2015 UANTC=(15)/(20)=	105,158,377
	ADJUSTED NTC (ANTC)	
26	2011 ANTC	84,023,316
27	2012 ANTC	83,980,282
28	2013 ANTC	85,979,079
29	2014 ANTC	100,451,283
30	2015 ANTC	105,158,377
31	2015 AG MODIFIED ANTC FOR LT FAC MAINT REV	105,158,377
	ANTC FOR DEBT SERVICE ONLY	
32	2015 ANTC FOR JOBZ	
33	2015 ANTC INCL JOBZ VALUE = (30)+(32) =	105,158,377

PUPIL 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.

	RESIDENT AVE DAILY MEMBERSHIP (ADM)	
34	2013-14 RES ADM (ACT)	7,374.61
35	2014-15 RES ADM (ACT)	7,348.85
36	2015-16 RES ADM (EST)	7,444.00
37	2016-17 RES ADM (EST)	7,476.00
38	2017-18 RES ADM (EST)	7,509.00
39	2018-19 RES ADM (EST)	7,521.00
	RESIDENT PUPIL UNITS	
40	2013-14 RES PU (ACT)	8,511.85
41	2014-15 RES PU (ACT)	8,028.37
42	2015-16 RES PU (EST)	8,145.80
43	2016-17 RES PU (EST)	8,178.80
44	2017-18 RES PU (EST)	8,220.60
	ADJUSTED ADM	
45	2013-14 ADJ ADM (ACT)	8,430.60
46	2014-15 ADJ ADM (ACT)	8,456.00
47	2015-16 ADJ ADM (EST)	8,477.00
48	2016-17 ADJ ADM (EST)	8,515.00
49	2017-18 ADJ ADM (EST)	8,548.00
50	2018-19 ADJ ADM (EST)	8,559.00
	ADJUSTED PUPIL UNITS	
51	2013-14 ADJ PU (ACT)	9,770.48
52	2014-15 ADJ PU (ACT)	9,261.99
53	2015-16 ADJ PU (EST)	9,290.60
54	2016-17 ADJ PU (EST)	9,330.00
55	2017-18 ADJ PU (EST)	9,372.00
	VOLUNTARY PRE-K ADJUSTED ADM	
56	2016-17 ADJ VPK ADM	
57	2017-18 ADJ VPK ADM	
	VOLUNTARY PRE-K ADJUSTED PUPIL UNITS	
58	2016-17 ADJ VPK PU	
59	2017-18 ADJ VPK PU	

(NOTE: VPK ADM AND PUPIL UNITS INCLUDED IN LINES (48),(49),(50), AND LINES (54),(55))

PUPIL DATA (CONT)

EXTENDED TIME ADM
ADM >1.0 CAPPED AT 0.2

60	2013-14 EXT ADM (ACT)	35.36
61	2014-15 EXT ADM (ACT)	37.29
62	2015-16 EXT ADM (EST)	36.00
63	2016-17 EXT ADM (EST)	36.00
64	2017-18 EXT ADM (EST)	36.00
65	2018-19 EXT ADM (EST)	36.00

EXTENDED TIME PU

66	2013-14 EXT TIME PU	41.32
67	2014-15 EXT TIME PU	40.27
68	2015-16 EXT TIME PU	38.40
69	2016-17 EXT TIME PU	38.40
70	2017-18 EXT TIME PU	38.40

GENERAL EDUCATION REVENUE

BASIC REVENUE

101	FY 2018 FORMULA ALLOW	6,067.00
55	2017-18 ADJ PU (EST)	9,372.00
102	BASIC REVENUE = (55) X (101) =	56,859,924.00

DECLINING ENROLLMENT REV

54	2016-17 ADJ PU (EST)	9,330.00
55	2017-18 ADJ PU (EST)	9,372.00
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) =	

PENSION ADJUSTMENT REVENUE

108	PENSION ADJUST ALLOWANCE (FY 2017 GEN ED REV REPORT, LINE 48)	2.86
109	PENSION ADJUSTMENT REV = (55) X (108)=	26,803.92

GIFTED & TALENTED REVENUE

110	GIFTED & TALENTED REV = (55) X $13.00 =	121,836.00

EXTENDED TIME REVENUE

70	2017-18 EXT PU (EST)	38.40
111	EXTENDED TIME REVENUE = (70) X $5,117 =	196,492.80

COMPENSATORY REVENUE

112	FY 2017 COMPENSATORY REVENUE (FROM FY 2017 COMPENSATORY REVENUE REPORT)	241,272.20
113	EST FY 2018 COMPENSATORY REVENUE = (112) X (6,067-839)/(6,067-839) X [(48)/(47)] =	242,353.76

ENGLISH LEARNER (EL)

114	2017-18 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)	255.00
115	IF(114)=0, ZERO; ELSE GTR OF 20, (114) =	255.00
116	EL REVENUE = (115) X $704 =	179,520.00
117	2017-18 ADM SRV (EST)	8,499.35
118	EL CONCENTRATION RATIO = (114)/(117) =	.03000229
119	EL CONCENTRATION FACTOR = LSR OF 1 OR (118)/.115 =	.26088948
120	EL PUPIL UNITS = (114) X (119) =	66.53

ENGLISH LEARNER (CONT)

121	EL CONCENTRATION REV = (120) X $250 =	16,632.50
122	DISTRICT EL REV + EL CONCENTRATION REV = (116)+(121) =	196,152.50
123	BASIC SKILLS REVENUE = (113)+(122) =	438,506.26

SPARSITY REVENUE

124	ATTENDANCE AREA FOR SPARSITY	13.20
125	DIST TO NEAREST HS	7.5
126	ISOLATION INDEX = [SQ RT (.55 X (124))] + (125) =	10.2
127	ISOLATION INDEX RATIO = [(126)-23]/10, WITH MIN=0 AND MAX=1.5	
128	2017-18 ADM SRV, 7-12	4,041.15
129	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(128)] /[400+(128)] =	
130	SECONDARY SPARSITY REVENUE = [(101) - $530] X (127)X(128)X(129) OR MEMO:	
131	ELEM SPARSITY REVENUE (SEE WEBSITE)	
132	PRELIM SPARSITY REVENUE = (130)+(131) =	
133	FY 2017 SPARSITY REV (FY 2017 GEN ED REV REPORT, LINE 84)	
134	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT?	NO
135	SPARSITY REVENUE IF (134)=YES, (135) = GTR OF (132) OR (133); ELSE (135) = (132)	

SMALL SCHOOLS REVENUE

55 2017-18 ADJ PU (EST) 9,372.00
136 SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(55)]/960 =
137 SMALL SCHOOLS ALLOWANCE = (136) X $544 =

138 SMALL SCHOOLS REVENUE = (55) X (137) =

TRANSPORTATION SPARSITY

139 ATTENDANCE AREA 13.20
140 SQUARE MILES PER RES PU = (139)/(44) = .0016
141 SPARSITY INDEX = GTR OF (140) OR 0.2 = .2000
142 DENSITY INDEX = LSR OF (140) OR 0.2 BUT AT LEAST .005 = .0050

143 PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(141) RAISED TO .26 POWER] X [(142) RAISED TO .13 POWER] X .141 X (101) = 282.70
144 TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (143) -[.0466 X (101)]=

145 TRANSPORTATION SPARSITY REV = (55) X (144) =

INITIAL GENERAL ED REVENUE

102	BASIC	56,859,924.00
107	DECLINING ENROLL	
109	PENSION ADJUSTMENT	26,803.92
110	GIFTED & TALENTED	121,836.00
111	EXTENDED TIME	196,492.80
123	BASIC SKILLS	438,506.26
135	SPARSITY	
138	SMALL SCHOOLS	
145	TRANSPORT SPARSITY	
146	INITIAL GENERAL ED REV = (102)+(107)+(109) + (110)+(111)+(123) + (135)+(138)+(145) =	57,643,562.98

OPERATING CAPITAL

147 AVE BUILDING AGE (EST) (NOT > 50 YEARS) 41.55
148 FACILITIES AGE INDEX = 1 + [.01 X (147)] = 1.4155
149 OPERATING CAPITAL ALLOWANCE = $79 + [$109 X (148)] = 233.29

150 YEAR ROUND PU SRV
151 OPERATING CAP REVENUE = (55) X (149) + (150) X $31 = 2,186,393.88

LOCAL OPTIONAL REVENUE

152 MAXIMUM LOCAL OPTIONAL ALLOWANCE 424
153 FY 2018 ACTUAL LOCAL OPTIONAL ALLOWANCE 424.00

55 2017-18 ADJ PU (EST) 9,372.00

154 LOCAL OPTIONAL REVENUE = (153) X (55) = 3,973,728.00

REFERENDUM ALLOWANCES

EXIST AUTH SUBJECT TO LOR REDUCT FOR ELECTION BEFORE CY 2014

REF AUTH W/O INFLATION

155 FY 2017 AUTHORITY FROM BEFORE CY 2014 (FY 2017 GEN ED REV REPORT, LINE 101) 367.40
156 PHASEOUT OF LINE (155) =
157 FY 2018 RESULT (MAY INCL BRD CONV) = (155)- (156) = 367.40

REF AUTH WITH INFLATION

158 FY 2017 AUTHORITY FROM BEFORE CY 2014 (FY 2017 GEN ED REV REPORT, LINE 110) 1,434.77
159 PHASEOUT OF LINE (158)
160 FY 2018 RESULT BEFORE INFLATION ADJUSTMENT = (158)- (159) = 1,434.77

REF AUTH WITH INFLATION (CONT)

161 FY 2018 INFLATION FACTOR 1.0239
162 FY 2018 RESULT AFTER INFLATION ADJUSTMENT (MAY INCL BRD CONV) = (160) X (161) = 1,469.06

163 COMBINED AUTH SUBJECT TO LOR REDUCTION BEFORE REDUCTION (MAY INCL BRD CONV) = (157)+(162) = 1,836.46

153 LOCAL OPTIONAL ALLOWANCE 424.00

164 COMBINED AUTH SUBJECT TO LOR REDUCT AFTER REDUCTION = GTR OF ZERO OR [(163)-(153)] 1,412.46

EXIST AUTH NOT SUBJECT TO LOR REDUCT (EXCLUD BOARD INCREASE) FOR ELECTION SINCE CY 2014

REF AUTH W/O INFLATION

165 FY 2017 AUTHORITY SINCE CY 2014 (FY 2017 GEN ED REV REPORT, LINE 113)
166 PHASEOUT OF LINE (165)
167 ADDED BY ELECTIONS HELD IN CY 2015 WITH DELAY
168 FY 2018 RESULT = (165)-(166)+(167) =

REF AUTH WITH INFLATION

169 FY 2017 AUTHORITY SINCE CY 2014 (FY 2017 GEN ED REV REPORT, LINE 116)
170 PHASEOUT OF LINE (169)

171 FY 2018 RESULT BEFORE INFLATION ADJUSTMENT = (169)-(170) =

161 FY 2018 INFLATION FACTOR 1.0239

REF AUTH WITH INFLATION (CONT)

172 FY 2018 RESULT AFTER INFLATION ADJUSTMENT = (171) x (161)

173 ADDED BY ELECTIONS HELD IN CY 2015 WITH DELAY

174 COMBINED AUTH NOT SUBJ TO LOR REDUCT EXCLUDING BOARD INCREASE = (168)+(172)+(173) =

175 TOTAL AUTHORITY BEFORE ELECTIONS EXCLUDING BOARD INCREASE = (164)+(174) = 1,412.46

BOARD APPROVED CONVERTED AND CREATED AUTHORITIES

176 BOARD APPROVED CONVERTED AUTHORITY, BEFORE CY 2016 INCLUDED IN (175) = (FY 2017 GEN ED REV REPORT, LINE 120)

177 BOARD INCREASE EFFECTIVE IN FY 2018 EXCLUDING CY 2016 BOARD ACTIONS (FY 2017 GEN ED REV REPORT, LINE 121)

178 RECISSION OF AUTHORITY CONVERTED BY BOARD APPR BEFORE CY 2016

179 RECISSION OF NEW AUTH CREATED BY BOARD APPR BEFORE CY 2016

180 BOARD AUTHORITY PREVIOUSLY APPROVED = (176)+(177) -(178)-(179) =

181 REMAINING POTENTIAL BOARD ACTION = GREATER OF ZERO OR [300 - (180)] = 300.00

182 BOARD APPR CONVERSION IN CY 2016? NO

183 AMOUNT REQUESTED

BOARD APPROVED CONVERTED AND CREATED AUTHORITIES (CONT)

184 AUTHORITY CONVERTED = LEAST OF (175),(181), OR (183) =

185 POTENTIAL ADDITIONAL CREATED AUTHORITY = (181)-(175) =

186 BOARD APPROVED CREATED AUTHORITY? NO

187 REQUESTED PORTION OF POTENTIAL BOARD INCREASE

188 ADDED BOARD INCREASE = (185) X (187) =

189 BOARD INCREASES INCLUDING CY 2016 = (177)+(188) =

190 BOARD APPROVED TOTAL = (184)+(189) =

NEW ELECTIONS WITHOUT INFLATION

191 FY 2018 AUTH SUBJECT TO LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2016

192 FY 2018 AUTH NOT SUBJ LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2016

193 FY 2018 $/APU ADDED BY ELECTIONS HELD IN CY 2016

NEW ELECTIONS WITH INFLATION

194 FY 2018 AUTH SUBJECT TO LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2016

NEW ELECTIONS WITHOUT INFLATION (CONT)

195 FY 2018 AUTH NOT SUBJ LOR REDUCTION CANCELLED BY ELECTIONS HELD IN CY 2016

196 FY 2018 $/APU ADDED BY ELECTIONS HELD IN CY 2016

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) = 1,412.46

REFERENDUM CAPS

198 INFLATION FACTOR (EST) FY 2015 TO FY 2018 1.0497

199 STANDARD CAP $1,845 X (198) = 1,936.70

200 2015 ALTERNATE CAP OLD LAW REVENUE BASED (2015 GEN ED REV REPORT, LINE 134) 1,674.39

201 ALTERNATE CAP, REV BASED = (198) X (200) = 1,757.61

202 2015 ALTERNATE CAP OLD LAW ALLOWANCE BASED (2015 GEN ED REV REPORT, LINE 132) 1,767.01

203 FORMULA ALLOW GROWTH FACTOR = 1.0000 + [(6,067/5,831)-1]/4 1.0101

204 ALT CAP, ALLOWANCE BASED =(202)X(203)- 424 = 1,360.86

205 ALTERNATE CAP = GREATER OF (201) OR (204) = 1,757.61

135 SPARSITY REVENUE

REFERENDUM CAPS (CONT)

206 CAP ON AUTHORITY PER
APU: IF (135)>0
THERE IS NO CAP;
ELSE (206) = GTR
OF (199) OR (205) 1,936.70

207 FY 2018 $/ADJ PU,
CAPPED TOTAL = LSR
OF (197) OR (206) = 1,412.46

55 2017-18 ADJ PU (EST) 9,372.00

208 FY 2018 REFER REVENUE
= (55) X (207) = 13,237,575.12

EQUITY REVENUE

209 METRO 5TH PERCENTILE 6,367.00
210 METRO 95TH PERCENTILE 7,867.70
211 METRO GAP
=(210)-(209) = 1,500.70

212 RURAL 5TH PERCENTILE 6,323.43
213 RURAL 95TH PERCENTILE 8,003.70
214 RURAL GAP
=(213)-(212) = 1,680.27

215 DISTRICT'S REGION:
METRO=MET; RURAL=RUR MET

216 DIST'S REGION'S EQUITY
GAP = (211) OR (214)= 1,500.70
217 DIST'S REGION'S 95TH
PCT = (210) OR (213)= 7,867.70

218 DISTRICT'S REVENUE/PU
FOR EQUITY PURPOSES
= [(102)+(208)]/(55)= 7,479.46

219 DISTRICT'S EQUITY GAP
= GREATER OF ZERO
OR (217)-(218) = 388.24

220 EQUITY INDEX
= (219)/(216) = .25870594
221 = $80 X (220) = 20.70

208 REFERENDUM REVENUE 13,237,575.12

222 INITIAL EQUITY ALLOW
IF (219)=0 THEN (222)=0
ELSE IF (208)=0
THEN (222)=$14
ELSE (222)=$14+(221) 34.70

EQUITY REVENUE (CONT)

55 2017-18 ADJ PU (EST) 9,372.00
223 = (55) X (222) = 325,208.40

224 FY 2018 STATE AVERAGE
REF REV/ADJ PU (EST) 776.62
225 = .10 X (224) = 77.66

207 FY 2018 DISTRICT
REFERENDUM REV/ADJ PU 1,412.46
226 = GTR OF ZERO OR
[(225)-(207)] =

55 2017-18 ADJ PU (EST) 9,372.00
227 = LSR OF
$100,000 OR
[(55) X (226)] =

228 = (223)+(227) = 325,208.40

229 IF (215) = MET
THEN (229) = 0.25 X (228)
IF (215) = RUR
THEN (229) = 0.16 X (228)
ELSE (229) = ZERO 81,302.10

55 2017-18 ADJ PU (EST) 9,372.00
230 = $50.00 X (55) = 468,600.00

231 EQUITY REVENUE
= (228)+(229)+(230) = 875,110.50

TRANSITION REVENUE

232 TRANSITION ALLOWANCE
(FY 2015 GENERAL
EDUC REVENUE REPORT,
LINE 174)

233 TRANSITION REVENUE
= (55) X (232) =

STUDENT ACHIEVEMENT LEVY
& INITIAL GEN ED AID

30 2015 ANTC 105,158,377
234 STUDENT ACHIEVEMENT
UNIFORM TAX RATE 0.0014

235 INITIAL STUDENT ACHIEVE
LEVY = (30)X(234) = 147,221.73

146 INITIAL GENERAL
EDUCATION REVENUE 57,643,562.98

STUDENT ACHIEVEMENT LEVY
& INITIAL GEN ED AID (CONT)

236 STUDENT ACHIEVEMENT
LEVY = LESSER OF
(235) OR (146) = 147,221.73

237 INITIAL GENERAL ED
EDUCATION AID
= (146) - (236) = 57,496,341.25

OPERATING CAPITAL AIDS & LEVIES

151 OPERATING CAP REVENUE 2,186,393.88

30 2015 ANTC 105,158,377
55 2017-18 ADJ PU (EST) 9,372.00
238 FY 2018 ANTC/ADJ PU
= (30)/(55) = 11,220.48
239 LEVY RATIO FOR OPER CAP
= LESSER OF 1 OR
(238)/$19,972 = .56181053

240 OPERATING CAP LIMIT
= (151) X (239) = 1,228,339.10
241 OPERATING CAP AID
= (151)-(240) = 958,054.78

LOCAL OPTIONAL AIDS & LEVIES

154 LOCAL OPTIONAL REV 3,973,728.00

10 2015 RMV 8,655,567,325
44 2017-18 RES PU (EST) 8,220.60
242 FY 2018 RMV/RES PU
= (10)/(44) = 1,052,911.87
243 LEVY RATIO FOR
LOCAL OPTIONAL, EQUITY,
TRANSITION & REF TIER 2
= LESSER OF 1 OR
(242)/$510,000 = 1.00000000

244 LOCAL OPTIONAL LIMIT
= (154) X (243) = 3,973,728.00
245 LOCAL OPTIONAL AID
= (154)-(244) =

EQUITY AIDS & LEVIES

231 EQUITY REVENUE 875,110.50

246 EQUITY LIMIT
= (231) X (243) = 875,110.50
247 EQUITY AID
= (231)-(246) =

TRANSITION AIDS & LEVIES

233 TRANSITION REVENUE

248 TRANSITION LIMIT
= (233) X (243) =
249 TRANSITION AID
= (233)-(248) =

REFERENDUM AIDS & LEVIES

207 REFER $/APU
ALL AUTHORITIES 1,412.46

250 TIER 1 CAP/APU 300.00
251 TIER 2 CAP/APU 760.00
252 TIER 3 STD CAP/APU
= 0.25 X (101) = 1516.75

135 SPARSITY REVENUE

253 TIER 3 CAP/APU
IF (135) > ZERO
THEN (253) = 9,999.99
ELSE (253) = (252) 1,516.75

BREAKDOWN OF $/APU
BY TIER, ALL AUTHORITIES

254 TIER 1 = LSR OF
(207) OR (250) = 300.00
255 TIER 2 = [LSR OF (207)
OR (251)]-(254) = 460.00
256 TIER 3 = [LSR OF
(207) OR (253)]
- (254) - (255) = 652.46
257 UNEQUALIZED
= (207)-(254)
- (255)-(256) =

BREAKDOWN OF REFERENDUM REVENUES

208 REFERENDUM REVENUE
ALL AUTHORITIES 13,237,575.12

258 TOTAL, TIER 1
= (55) X (254) = 2,811,600.00
259 TOTAL, TIER 2
= (55) X (255) = 4,311,120.00
260 TOTAL, TIER 3
= (55) X (256) = 6,114,855.12
261 TOTAL, UNEQUALIZED
= (208)-(258)
- (259)-(260) =

REFERENDUM LEVY PORTIONS

242 FY 2018 RMV/RES PU 1,052,911.87

262 TIER 1 = LSR OF 1
OR (242)/$880,000 = 1.00000000
243A TIER 2 = LSR OF 1
OR (242)/$510,000 = 1.00000000
263 TIER 3 = LSR OF 1
OR (242)/$290,000 = 1.00000000

REFERENDUM LEVY AUTHORITY

264 TIER 1 LEVY
= (258) X (262) = 2,811,600.00
265 TIER 2 LEVY
= (259) X (243A)= 4,311,120.00
266 TIER 3 LEVY
= (260) X (263) = 6,114,855.12
261 UNEQUALIZED LEVY
267 TOTAL = (264)
+ (265)+(266)+(261) = 13,237,575.12

INITIAL TIER 1 LEVY,
TRUTH IN TAXATION SPLIT

268 TIER 1 BOARD APPROVED
=(264)X(190)/(254)=
269 TIER 1 VOTER APPROVED
= (264) - (268) = 2,811,600.00

INITIAL REFERENDUM AID

270 TIER 1 AID
= (258)-(264) =
271 TIER 2 AID
= (259)-(265) =
272 TIER 3 AID
= (260)-(266) =
273 TOTAL AID
= (270)+(271)+(272) =

TAX BASE REPLACEMENT AID (TBRA)

274 ADJ INITIAL TBRA
(FROM TBRA PHASEOUT
REPORT, LINE 11) 4,471.97

275 CONVERTED ADJ FY 2002
REF AUTHORITY
(FY 2015 GENERAL
EDUC REVENUE REPORT,
LINE 254) 957.63

207 FY 2018 REF $/APU,
UNCAPPED TOTAL 1,412.46

TAX BASE REPLACEMENT AID (CONT)

276 PRORATED TBRA
= LSR OF (274) OR
(274)X(207)/(275)] = 4,471.97

208 FY 2018 REFER REV 13,237,575.12

277 CAPPED TBRA = LSR OF
(276) OR (208) = 4,471.97

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

278 TIER 3 AID
279 TIER 2 AID
280 TIER 1 AID
281 TIER 1 LEVY-BRD APR
282 TIER 1 LEVY-VTR APR 4,471.97
283 TIER 2 LEVY
284 TIER 3 LEVY
285 UNEQL LEVY

APPLYING THESE REDUCTIONS:

277 TAX BASE REPLACE AID 4,471.97
286 TIER 1 AID
= (270)-(280) =
287 TIER 2 AID
= (271)-(279) =
288 TIER 3 AID
= (272)-(278) =
289 TIER 1 LEVY-BRD APR
= (268)-(281) =
290 TIER 1 LEVY-VTR APR
= (269)-(282) = 2,807,128.03
291 TIER 2 LEVY
= (265)-(283) = 4,311,120.00
292 TIER 3 LEVY
= (266)-(284) = 6,114,855.12
293 UNEQL LEVY
= (261)-(285) =

294 REFER EQUALIZATION AID
BEFORE AID GUARANTEE
(277)+(286 THRU 288)= 4,471.97

295 REFERENDUM LEVY
BEFORE AID GUARANTEE
= (290) + (291)
+ (292) + (293) = 13,233,103.15

TAX BASE REPLACEMENT AID (CONT)

TIER 1 LEVY TRUTH IN TAXATION SPLIT BEFORE AID GUARANTEE

296	TIER 1 BOARD APPROVED =(289)X(190)/(254)=	
297	TIER 1 VOTER APPROVED = (290) - (296) =	2,807,128.03

REFERENDUM AID GUARANTEE

298	FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)	
299	FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289)	12,438,945.19
300	FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198)	3,927,083.76
301	FY 2015 COMBINED REVENUE = (299)+(300) =	16,366,028.95
302	FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287)	
303	FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)	
304	FY 2015 COMBINED AID FOR GUARANTEE = (302)+(303) =	
305	FY 2018 COMBINED REVENUE = (154)+(208) =	17,211,303.12
306	FY 2018 COMBINED INITIAL AID = (245)+(294) =	4,471.97
307	REVENUE RATIO = LESSER OF 1 OR [(305)/(301)] =	1.00000000

REFERENDUM AID GUARANTEE (CONT)

7	2013 RMV	7,435,007,626
10	2015 RMV	8,655,567,325
308	RMV RATIO = LESSER OF 1 OR [(8)/(10)] =	.85898559
309	FY 2018 MINIMUM COMBINED AID = (304)X(307)X(308) =	
310	FY 2018 REFERENDUM HOLD HARMLESS AID INCREASE IF (298)=0 THEN 0, ELSE GREATER OF 0 OR [(309)-(306)] =	

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

311	TIER 1 LEVY-BRD APR	
312	TIER 1 LEVY-VTR APR	
313	TIER 2 LEVY	
314	TIER 3 LEVY	
315	UNEQL LEVY	

REFERENDUM AID & LEVY SUMMARY AFTER REF AID GUARANTEE

316	TIER 1 LEVY BRD APR = (296) - (311) =	
317	TIER 1 LEVY VTR APR = (297) - (312) =	2,807,128.03
318	TIER 2 LEVY = (291) - (313) =	4,311,120.00
319	TIER 3 LEVY = (292) - (314) =	6,114,855.12
320	UNEQL LEVY = (293) - (315) =	
321	VOTER-APPR REF LEVY = (317) + (318) + (319) + (320) =	13,233,103.15
322	TOTAL REFERENDUM LEVY = (316) + (321) =	13,233,103.15
323	TOTAL REFERENDUM EQUALIZATION AID = (277)+(286)+(287) = + (288)+(310) =	4,471.97

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

143	TRANSPORT ALLOWANCE	282.70
324	ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	
325	EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	
326	CHARTER ALT ATTENDANCE ADJUST = (143) X (324) + $223 X (325) =	
327	2017-18 RES PU ATTENDING MN STATE ACADEMIES	
328	MN STATE ACADEMIES ALT ATTENDANCE ADJ = - (101) X (327) =	
329	ALT ATTEND ADJUST TO AID = (326)+(328) =	

GENERAL EDUCATION REVENUE SUMMARY

102	BASIC	56,859,924.00
107	DECLINING ENROLL	
109	PENSION ADJUSTMENT	26,803.92
110	GIFTED & TALENTED	121,836.00
111	EXTENDED TIME	196,492.80
123	BASIC SKILLS	438,506.26
135	SPARSITY	
138	SMALL SCHOOLS	
145	TRANSPORT SPARSITY	
151	OPERATING CAPITAL	2,186,393.88
231	EQUITY REVENUE	875,110.50
154	LOCAL OPTIONAL	3,973,728.00
233	TRANSITION	
208	REFERENDUM	13,237,575.12
329	ALT ATTENDANCE ADJ	
330	TOTAL GENERAL REVENUE = (102)+(107)+(109) + (110)+(111)+(123) + (135)+(138)+(145) + (151)+(231)+(154) + (233)+(208)+(329) =	77,916,370.48

GENERAL AIDS & LEVIES

236	STUDENT ACHIEVE LEVY	147,221.73
240	OPERATING CAP LEVY	1,228,339.10
246	EQUITY LEVY	875,110.50
244	LOCAL OPTIONAL	3,973,728.00
248	TRANSITION LEVY	
322	TOTAL REFERENDUM LEVY	13,233,103.15
331	TOTAL GENERAL ED LEVY = (236)+(240)+(246) + (244)+(248)+(322) =	19,457,502.48
332	TOTAL GENERAL ED AID = (330)-(331)=	58,458,868.00

ALTERNATIVE TEACHER COMPENSATION REV

333	ENROLLMENT AS OF OCT 1, 2015 AT PARTICIPATING SITES (FY 2017 GENERAL EDUC RPT, LINE 322)	8,533.00
334	EST ENROLLMENT AS OF OCTOBER 1, 2016 AT PARTICIPATING SITES = (333)X[(48)/(47)] =	8,571.25
335	ALTERNATIVE TEACHER COMPENSATION REVENUE = $260.00 X (334) =	2,228,525.00

ALT TEACHER COMP AIDS & LEVIES

335	ALT COMP REVENUE	2,228,525.00
336	ALT COMP BASIC AID = 0.65 X (335) =	1,448,541.25
337	ALT COMP LEVY REVENUE = (335)-(336) =	779,983.75
238	FY 2018 ANTC/ADJ PU	11,220.48
338	ALT COMP LEVY RATIO = LESSER OF 1 OR [(238)/$6,100] =	1.00000000
339	ALT TEACHER COMP LEVY = (337) X (338) =	779,983.75
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	8,029,771.82
342	NET TUITION ADJUST	340,671.58-
343	EXCESS COST AID	2,822,104.88
344	HOLD HARM/GROWTH LMT	
345	TOTAL SPECIAL EDUC AID = (341) TO (344) =	10,511,205.12

ACHIEVEMENT AND INTEGRATION REVENUE

55	2017-18 ADJ PU (EST)	9,372.00
346	FY 2018 EST INITIAL BUDGET	975,000.00
347	FY 2018 EST INCENTIVE BUDGET	94,000.00
348	FY 2018 ADJ INITIAL BUDGET = (346) X 1.003 =	977,925.00
349	OCT 1, 2015 ENROLL OF PROTECTED STUDENTS	1,981.00
350	EST OCT 1, 2016 ENROLL OF PROTECTED STUDENTS = (349) =	1,981.00
351	OCT 1, 2015 TOTAL ENROLLMENT	8,533.00
352	EST OCT 1, 2016 TOTAL ENROLLMENT = (351) =	8,533.00
353	PROTECTED ENROLLMENT RATIO =(350)/(352)=	.23215751
354	INITIAL ACHIEVE & INTEG REVENUE FORMULA IF (346) > 0 = $350 X (55)X(353) =	761,523.06
355	INTEG HOLD HARMLESS (FROM FY 2017 INTEG REV RPT, LINE 11)	212,598.12
356	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (348) OR [(354)+(355)] =	974,121.18

ACHIEVE & INTEGRATION REV (CONT)

357	INCENTIVE REV =LSR OF (347) OR [(55) X $10] =	93,720.00
358	ACHIEVE & INTEG REVENUE = (356) + (357) =	1,067,841.18
359	ACHIEVE & INTEG LEVY = (358) X .30	320,352.35
360	TRANSFER TO MDE IF (356)=(348) THEN (360)=(348)-(346) ELSE (360)=(356)X.003	2,922.36
361	ACHIEVE & INTEG AID =(358)-(359)-(360)=	744,566.47

REEMPLOYMENT INSURANCE LEVY

362	EST FY 2017 EXPEND	60,000.00
363	INITIAL REEMPLOYMENT LEVY = 100% OF (362)=	60,000.00

SAFE SCHOOLS LEVY

364	SAFE SCH LVY REQUEST?	YES
55	2017-18 ADJ PU (EST)	9,372.00
365	SAFE SCH LEVY LIMIT = $36 X (55) =	337,392.00

SAFE SCHOOLS INTERMEDIATE LEVY

366	SAFE SCH INTERMEDIATE LEVY REQUEST?	YES
367	INTERMEDIATE LEVY ALLOWANCE <= $15	15.00
368	SAFE SCH INTERMEDIATE LIMIT = (55) X (367) =	140,580.00

JUDGMENT LEVY

369	DISTRICT JUDGMENTS	
370	INTERMED JUDGMENTS	
371	JUDGMENT LIMIT =(369)+(370) =	

ICE ARENA LEVY

372 FY 2016 NET OPR COSTS
373 ICE ARENA LEVY LIMIT
= 100% OF (372) =

FY 2017 CAREER & TECHNICAL

374	SHARE OF FY 2017 EST COOPERATIVE BUDGET	20,743.90
375	FY 2017 ESTIMATED DISTRICT BUDGET	263,117.00
376	FY 2017 EST BUDGET = (374) + (375) =	283,860.90
377	PRELIMINARY REVENUE .35 X (376) =	99,351.32
378	LAST YEAR REVENUE (FY 2016 CTE AID REPORT, LINE 16)	37,671.06
379	REVENUE GUARANTEE = LESSER OF (376) OR (378) =	37,671.06
380	PRELIMINARY REVENUE = GREATER OF (377) OR (379) =	99,351.32
381	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5	
382	CAREER TECH REVENUE = (380) + (381) =	99,351.32
29	2014 ANTC	100,451,283
54	2016-17 ADJ PU (EST)	9,330.00
383	FY 2017 ANTC/ADJ PU = (29)/(54) =	10,766.48
384	LEVY RATIO FOR CTE = LESSER OF 1 OR (383)/$7,612 =	1.00000000
385	CAREER TECH LEVY LIMIT = (382) X (384) =	99,351.32
386	EST CAREER TECH AID = (382) - (385) =	

ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)

387	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2016 EXPENSES PAID	780,607.00

ANNUAL OTHER POSTEMPLOYMENT BENEFITS (CONT)

388	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000
389	ANNUAL OPEB LEVY LIMIT = (387) X (388) =	780,607.00

NONPUBLIC TRANSPORTATION AID

390	ESTIMATED FY 2016 REG/EXCESS COST	2,386,800.00
391	ACTUAL FY 2016 BUS DEPRECIATION	281,485.81
392	FY 2016 REGULAR FTE	5,924.00
393	FY 2016 EXCESS FTE	2,110.00
394	ESTIMATED FY 2018 NONPUBLIC FTE	1,190.00
395	FY 2018 NONPUBLIC TO AND FROM AID = [(390)+(391)] / [(392)+(393)] X(394) X $6,067/$5,948 =	403,135.01
396	ESTIMATED FY 2016 NONPUBLIC NONREGULAR COST	8,100.00
397	ESTIMATED FY 2018 NONPUBLIC NONREGULAR AID (396) X [$6,067/$5,948]	8,262.05
398	FY 2018 ESTIMATED TRANSPORTATION AID = (395)+(397) =	411,397.06

CAPITAL RELATED LEVY LIMITATIONS

LONG TERM FACILITIES MAINTENANCE REVENUE (LTFM)

401	LTFM TEN-YEAR PLAN APPROVAL STATUS	APPROVED

INITIAL LTFM REVENUE

55	2017-18 ADJ PU (EST)	9,372.00
402	AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	48.57

LTFM REVENUE (CONT)

403	BLDG AGE RATIO = LSR OF 1 OR (402)/35 =	1.00000000
404	INITIAL LTFM REVENUE = $292 X (55) X (403) =	2,736,624.00

ADDITIONAL LTFM REVENUE FOR QUALIFIED H&S PROJECTS > $100,OOO

766	NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B	
405	NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ	
406	ALT FAC/H&S PAYGO REV FOR PROJECTS APPROVED BEFORE PAY16	
703	NEW LTFM REQ DEBT FOR ELIG H&S>$100K	
407	NEW PAYGO LTFM LEVY FOR ELIG H&S>$100K	
408	TOTAL ADDL LTFM REV FOR PROJECTS >$100K = (766)+(405)+(406) - (703)+(407) =	

ADDITIONAL LTFM REVENUE FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN

704	NEW LTFM REQ DEBT SERVICE FOR VPK	
409	NEW PAYGO LTFM LEVY FOR VPK	
410	TOTAL LTFM REVENUE UNDER NEW LAW = (404) + (408) + (704) + (409) =	2,736,624.00

OLD LAW HEALTH AND SAFETY (H&S)

411	OLD LAW HEALTH & SAFETY REVENUE = FY 2018 ESTIMATED H&S COST =	

OLD LAW ALTERNATIVE FACILITIES
(ALT FAC OR AF/H&S)

412 REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2018 8,697,238.00

413 PAY 16 REG ALT FAC PAYGO REV ADJ (MEMO)

414 NET REG ALT FACILITIES PAYGO REVENUE = (412) + (413) = 8,697,238.00

406 ALT FAC/H&S PAYGO REV FOR PROJECTS APPROVED BEFORE PAY16

415 ALT FAC/H&S PAYGO REV FOR NEW APPROVALS

416 PAY 16 AF/H&S PAYGO REVENUE ADJUST (MEMO)

417 AF/H&S PAYGO REVENUE = (406)+(415)+(416) =

418 PAYGO REVENUE FOR ALT FAC AND AF/H&S = (414) + (417) = 8,697,238.00

765 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A 1,065,851.00

766 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B

703 NEW LTFM REQ DEBT FOR ELIG H&S>$100K

704 NEW LTFM REQ DEBT SERVICE FOR VPK

409 NEW PAYGO LTFM LEVY FOR VPK

419 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (421)=NO THEN (705), ELSE 0 363,825.00

420 TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (418)+(765)+(766) + (703)+(704)+(409) + (419) = 10,126,914.00

OLD LAW DEFERRED MAINTENANCE

421 ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? NO

422 OLD LAW DEFERRED MAINTENANCE REVENUE = (404) X $64/$292 =

423 TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (411)+(420)+(422) = 10,126,914.00

LTFM REVENUE

424 LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (410) OR (423) = 10,126,914.00

425 DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)

426 DISTRICT LTFM REVENUE = (424) - (425) = 10,126,914.00

427 DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS 41,811.84

428 TOTAL LTFM REVENUE = (426) + (427) = 10,168,725.84

LTFM TOTAL AIDS & LEVIES

55 2017-18 ADJ PU (EST) 9,372.00

429 LT FAC MAINT EQUALIZED REV = LSR OF (424),(426) OR $292 X (55) = 2,736,624.00

31 2015 AG MODIFIED ANTC FOR LT FAC MAINT REV 105,158,377

52 2014-15 ADJ PU (ACT) 9,261.99

430 FY 2015 ANTC PER APU = (31) / (52) = 11,353.76

431 STATEWIDE ANTC/APU 7,373.50

432 LTFM EQUAL FACTOR = 123% OF (431) = 9,069.41

433 LT FAC MAINT LEVY RATIO = LSR OF 1 OR (430)/(432) = 1.00000000

434 LTFM AID RATIO = = 1 - (433) =

LTFM TOTAL AIDS & LEVIES (CONT)

435 LTFM INITIAL EQUAL AID = (429) X (434) =

436 LTFM INITIAL EQUALIZED LEVY = (429) - (435) = 2,736,624.00

437 FY 2016 TOTAL ALT FAC GRANDFATHER AID

438 TOTAL LTFM EQUAL AID = GREATER OF (435) OR (437) =

439 TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (429) - (438) = 2,736,624.00

440 TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (428)-(438)-(439) = 7,432,101.84

441 TOTAL LTFM LEVY = (439) + (440) = 10,168,725.84

DEBT SERVICE PORTION OF LTFM REV

765 NET ALT FAC REG DEBT 1,065,851.00

766 NET ALT FAC/H&S DEBT

703 NEW LTFM REQ DEBT FOR ELIG H&S>$100K

704 NEW LTFM REQ DEBT SERVICE FOR VPK

705 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS 363,825.00

767 TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766) + (703)+(705)+(704) = 1,429,676.00

442 LTFM DEBT SERV EQUAL REVENUE = LESSER OF (429) OR (767) = 1,429,676.00

434 LTFM AID RATIO

443 LTFM DEBT INITIAL EQUAL AID = (442)X(434) =

444 LTFM DEBT EQUAL AID = GREATER OF (437) OR (443) BUT NOT MORE THAN (767) =

DEBT SERV PORTION OF LTFM REV (CONT)

445 LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (442) - (444) = 1,429,676.00

446 LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (767)-(444)-(445) =

GENERAL FUND PORTION OF LTFM REV

428 TOTAL LTFM REVENUE 10,168,725.84

447 TOTAL GENERAL FUND LTFM REVENUE = (428) - (767) = 8,739,049.84

448 LTFM GEN FUND EQUAL REV = (429) - (442) = 1,306,948.00

449 LTFM GEN FUND EQUAL AID = (438) - (444) =

450 GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (448) - (449) = 1,306,948.00

451 GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (447)-(449)-(450) = 7,432,101.84

452 TOTAL GEN FUND LTFM LEVY = (450) + (451) = 8,739,049.84

DISABLED ACCESS LIMIT

453 FY 1992-FY 2018 APPROV DIS ACC COSTS 300,000.00

454 MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTS X 150,000) OR 300,000 = 300,000.00

455 LSR OF (453) OR (454) 300,000.00

456 FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1992

457 LAST YEAR TO CERTIFY = (456) + 7 YEARS = 1999

458 TOTAL CUM CERT LEVY (PAY 93 TO PAY 15) 300,000.00

459 CERT LEVY PAY 2016

460 TOTAL CERTIFIED LEVY = (458)+(459) = 300,000.00

461 DISABLED ACCESS LIMIT = GREATER OF ZERO OR (455)-(460)=

LEASE LEVY LIMITATION

DIST'S SHARE OF JOINT LEASE FOR INTERMED DISTS 287, 288, 916 OR 917

APROV INTERMED OPERATING

ADMINISTRATIVE SPACE

462 FY 2017 JOINT

463 FY 2018 JOINT

INSTRUCTIONAL/STORAGE

464 FY 2017 JOINT 19,633.71

465 FY 2018 JOINT

466 TOT INTERMED OPERATING = (462) TO (465) = 19,633.71

APROV INTERMED CAPITALIZED

ADMINISTRATIVE SPACE

467 FY 2017 JOINT

468 FY 2018 JOINT

INSTRUCTIONAL/STORAGE

469 FY 2017 JOINT 310,799.12

470 FY 2018 JOINT

EXCESS FUNDS CAP LEASE

471 FY 2017 JOINT

472 FY 2018 JOINT

473 TOT INTERMED CAPITALIZED = SUM[(467) TO (470)] - (471) - (472) = 310,799.12

474 TOT INTERMED LEASE COSTS = (466) + (473) = 330,432.83

55 2017-18 ADJ PU (EST) 9,372.00

475 INTERMED PUPIL UNIT MAX LIMIT = $65 X (55) = 609,180.00

476 INTERMED LEASE LIMIT =LSR (474) OR (475) = 330,432.83

477 INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (474) - (476) =

APPROVED REGULAR OPERATING LEASES

ADMINISTRATIVE SPACE

478 FY 2017 NONJOINT

479 FY 2018 NONJOINT

ADMINISTRATIVE SPACE (CONT)

480 FY 2017 JOINT

481 FY 2018 JOINT

INSTRUCTIONAL/STORAGE

482 FY 2017 NONJOINT 125,100.00

483 FY 2018 NONJOINT

484 FY 2017 JOINT 25,769.00

485 FY 2018 JOINT

486 REG OPERATING LEASES = (478) TO (485) = 150,869.00

APPROVED REGULAR CAPITALIZED LEASES

ADMINISTRATIVE SPACE

487 FY 2017 NONJOINT

488 FY 2018 NONJOINT

489 FY 2017 JOINT

490 FY 2018 JOINT

INSTRUCTIONAL/STORAGE

491 FY 2017 NONJOINT 333,278.00

492 FY 2018 NONJOINT

493 FY 2017 JOINT

494 FY 2018 JOINT

495 FY 2018 TIES LEASE 15,732.92

496 FY 2017 TRANSPORT HUB

EXCESS FUNDS CAP LEASE

497 FY 2017 NONJOINT

498 FY 2018 NONJOINT

499 FY 2017 JOINT

500 FY 2018 JOINT

501 REG CAPITALIZED LEASES = (487) TO (496) - (497) TO (500) = 349,010.92

502 TOTAL APPROVED REGULAR LEASE COST & CARRYOVER =(477)+(486)+(501)= 499,879.92

55 2017-18 ADJ PU (EST) 9,372.00

503 REG PUPIL UNIT MAXIMUM LIMIT = $212 X (55) = 1,986,864.00

504 COMM APPROVED LIMIT

505 REGULAR MAX LIMIT =GTR (503) OR (504)= 1,986,864.00

LEASE LEVY LIMIT (CONT)

506 REGULAR LEASE LIMIT
=LSR (502) OR (505)= 499,879.92

507 TOTAL LEASE LEVY LIMIT
= (476) + (506) = 830,312.75

INITIAL CAPITAL RELATED LEVIES

240 OPERATING CAPITAL 1,228,339.10
452 LT FAC MAINTENANCE 8,739,049.84
461 DISABLED ACCESS
507 LEASE LEVY 830,312.75
508 COOP BLDG REPAIR
509 OTHER CAPITAL (MEMO)
510 CAP PROJECTS REFER 5,344,774.47
511 CAPITAL RELATED LIMITS
= (240)+(452)+(461)+(507)
+ (508)+(509)+(510) = 16,142,476.16

OTHER INITIAL GENERAL LEVIES

512 CONSOLIDATION/
TRANSITION
513 REORGANIZATION
OPERATING DEBT
514 HEALTH BENEFITS
515 HEALTH INS (MPLS)
516 ADDL RETIREMENT
(MPLS AND STP)
517 SEVERANCE
518 ADMIN DISTRICT
519 SWIMMING POOL
520 TREE GROWTH
521 CONSOLIDATION/
RETIREMENT
522 ECON DEVELOP ABATE
523 OTHER GENERAL (MEMO)

524 SUBTOTAL--OTHER INITIAL
GENERAL LEVIES
= (512) T0 (523) =

INITIAL GENERAL FUND LEVY

525 GENERAL RMV VOTER
APPROVED JOBZ EXEMPT
= (321) 13,233,103.15

526 GENERAL RMV OTHER
JOBZ EXEMPT
= (246)+(248) =
= (244)+(316) = 4,848,838.50

INITIAL GENERAL FUND LEVY (CONT)

527 GENERAL NTC
VOTER APPROVED
JOBZ EXEMPT
= (510) 5,344,774.47
528 GENERAL NTC OTHER
GENED JOBZ EXEMPT
= (236) 147,221.73

529 GENERAL NTC OTHER JOBZ
EXEMPT = (236)
+(339)+(359)+(363)
+(365)+(368)+(371)
+(373)+(385)+(389)
+(511)-(510)+(524) = 13,315,968.11

530 TOTAL INITIAL GENERAL
LEVY LIMITATION
= (525)+(526)+(527)
+ (528)+(529) = 36,889,905.96

COMMUNITY SERVICE

BASIC COMMUNITY EDUCATION

601 POPULATION (YR 2010) 39,232
602 GTR OF (601) OR 1,335 39,232

603 YOUTH SERVICE PROG? YES
604 AFTER SCHOOL
ENRICHMENT? YES

605 FY 2018 GENERAL REVENUE
= $5.42 X (602) = 212,637.44

606 FY 2018 YOUTH SERVICE
REV = $1.00 X (602) = 39,232.00
607 FY 2018 AFTER SCHOOL
REVENUE = $1.85 X (602)
NOT TO EXCEED 10,000
AND $0.43 X POPULATION
IN EXCESS OF 10,000 31,069.76

608 FY 2018 COMMUNITY
EDUCATION REVENUE
= (605)+(606)+(607) = 282,939.20

30 2015 ANTC 105,158,377
609 STANDARD COMM ED LEVY
= .00940 X (30) = 988,488.74

610 COMM ED LEVY LIMIT
LSR (608) OR (609) = 282,939.20

611 FY 2018 EST GROSS COMM ED
AID = (608)-(610) =

EARLY CHILD FAMILY EDUCATION

FY 2016 ECFE ANNUAL REPORT
MUST BE SUBMITTED TO CERTIFY
EARLY CHILDHOOD FAMILY ED &
HOME VISIT LEVIES FOR FY 2018

612 DIST PLANS TO LEVY FOR
FY 2018 ECFE REVENUE? YES
613 ECFE ANNUAL REPORT
SUBMITTED? YES
614 EST POPULATION UNDER
FIVE YEARS OF AGE 2,910

615 GTR OF 150 OR (614) = 2,910

616 ECFE ALLOWANCE
0.023 X (101) = 139.54

617 FY 2018 EARLY CHILD
FAMILY REVENUE

IF (612) = YES
= (615) X (616),
ELSE = $0 406,061.40

30 2015 ANTC 105,158,377
618 ECFE TAX RATE .00327606
619 = (618) X (30) = 344,505.15

620 EARLY CHILD LEVY LIMIT
= LESSER OF (617)
OR (619) = 344,505.15

621 EST FY 2018 EARLY CHILD
AID = (617)-(620) = 61,556.25

HOME VISITING LIMIT

622 DIST PLANS TO LEVY FOR
FY 2018 HOME VISIT? YES

623 HOME VISITING REVENUE
IF (622) = YES
AND (619) > $0,
= $3.00 X (614),
ELSE = $0 8,730.00

238 FY 2018 ANTC/ADJ PU 11,220.48
624 HOME VISIT LEVY RATIO
= LESSER OF 1 OR
(238) / $17,250 = .65046261

625 FY 2017 HOME VISIT LIMIT
=(623) * (624) 5,678.54

HOME VISITING LIMIT (CONT)

626 FY 2018 EST HOME VISIT AID =(623)-(625) 3,051.46

DISABLED ADULTS

627 DISABLED ADULTS LIMIT LSR $30,000 OR 50% OF APPROVED EXPENDITURES 5,202.00

SCHOOL-AGE CARE

628 FY 2018 SCH-AGE CARE REV (FY 2018 EST COST) 475,000.00

30 2015 ANTC 105,158,377
44 2017-18 RES PU (EST) 8,220.60

629 ANTC/RES PU = (30)/(44) = 12,792.06
630 LEVY RATIO = LSR OF 1 OR (629)/$2,318 = 1.00000000
631 FY 2018 SCH-AGE CARE LIM = (628) X (630) = 475,000.00

632 FY 2018 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) =

COMMUNITY SERVICE SUMMARY

633 OTHER COMM ED (MEMO)

634 TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(625) + (627)+(631)+(633) = 1,113,324.89

GENERAL DEBT SERVICE (FUND 7)

REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2018 PRINCIPAL AND INTEREST PAYMENTS)

REQUIRED DEBT ELIGIBLE FOR LONG TERM FACILITIES MAINTENANCE (LTFM) REV

701 ALT FAC REGULAR REQ DEBT SERV LEVY 1,065,851.00

702 ALT FAC/H&S REQ DEBT SERV LEVY

REQUIRED DEBT ELIGIBLE FOR LTFM REV

703 NEW LTFM REQ DEBT FOR ELIG H&S>$100K

704 NEW LTFM REQ DEBT SERVICE FOR VPK

REQUIRED DEBT ELIG FOR LTFM (CONT)

705 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS 363,825.00

706 TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (701)+(702)+(703) + (704)+(705) = 1,429,676.00

REQUIRED DEBT ELIGIBLE FOR NATURAL DISASTER EQUAL AID (MS 123B.535)

707 NATURAL DISASTER REQ DEBT SERV LEVY

REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53)

708 TACONITE BONDS REQ DEBT SERV LEVY
709 TAC FUNDING FOR BONDS (NOT IRRRB)
710 TAC ADJ TO REQ = (709) OR [(709) X 1.05] =

711 NET REQ DEBT SERV LEVY TACONITE=(708)-(710)=

712 VOTER APPR ELIG BONDS SOLD BY JULY 1, 2016 13,931,190.00

713 NON-VOTER ELIG BONDS SOLD BY JULY 1, 2016

714 VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2016

715 TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) +(713)+(714) = 13,931,190.00

REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID

716 VOTER APPR BONDS SOLD AFTER JULY 1, 2016 ELIG FOR FUTURE AID

717 NON-VOTER BONDS SOLD AFTER JULY 1, 2016 ELIG FOR FUTURE AID

718 SUBTOTAL,FUTURE DEBT AID ELIGIBLE = (716) + (717) =

OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID

719 VOTER APPR BONDS INELG FOR DEBT EQUAL AID

NON-VOTER APPR INELIG BONDS

720 FACIL BOND-MS 123B.62
721 EQUIP BOND-MS 123B.61

722 REORG OPER DEBT
723 ECON DEV ABATEMENT
724 JUDGMENT
725 OTHER NON-VOTER
726 INELG LEASE PURCHASE

727 SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS =(720) THRU (726)=

728 REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) =

729 GDS REQ DEBT SERV LEVY =(706)+(707)+(715) +(718)+(719)+(728) = 15,360,866.00

730 GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) +(714)+(716)+(719) = 13,931,190.00

33 2015 ANTC INCLUDING JOBZ VALUATION 105,158,377
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)

734	DEBT EQUAL REVENUE BASE GTR OF (732) OR [(715) - (733)] =	13,931,190.00
735	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	
736	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY	

FUND 7 DEBT BALANCE

737	JUNE 2015 FUND 7-425 BAL FOR BOND REFUND	
738	JUNE 2015 FUND 7-451 BAL FOR QZAB & QSCB	
739	JUNE 2015 FUND 7-460 BALANCE NONSPENDABLE	
740	JUNE 2015 FUND 7-463 BALANCE UNASSIGN NEG	
741	JUNE 2015 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS)	1,428,413.83
742	PAY 15 DEBT EXCESS LEVY REDUCTION	429,873.39
743	PAY 16 DEBT EXCESS LEVY REDUCTION	300,000.00
744	5% OF PAY 17 REQ DEBT SERV LEVY=(729) X 5%=	768,043.30
745	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(741) -(742)-(743)-(744)] =	
746	RETAIN FOR CAPITAL LOAN REPAYMENT	
747	APPROVED DEBT EXCESS TO BE RETAINED	
748	DISTRICT REQUESTED ADDITIONAL EXCESS	
749	CERTIFIED DEBT EXCESS = GTR OF 0 OR [(745) -(746)-(747)+(748)] =	
750	EXCESS USED TO RETIRE FAC & EQUIP BONDS	
751	ADJUSTED DEBT EXCESS = (749)-(750) =	

BREAKDOWN OF NET DEBT EXCESS

752	PRINCIPAL PORTION OF FACIL REQ DEBT (720)	
753	PRINCIPAL PORTION OF EQUIP REQ DEBT (721)	
754	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718)- (752)-(753)] =	15,360,866.00
755	DEBT EXCESS RATIO = LSR 1 OR (751)/(754)=	
756	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715) X (755) =	
757	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (701) X (755) =	
758	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (702) X (755) =	
759	EXCESS FOR FAC & EQUIP BONDS = [(720)+(721)- (752)-(753)]X(755) =	
760	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = (759)- (720)-(721)-(750) =	
761	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(751)-(754)] =	

NET DEBT EXCESS SUMMARY

762	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(755) =	
763	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (751)-(761)-(762) =	
923	EXCESS TRANSFERED FROM FUND 47 ACCOUNT	
764	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763)+(923) =	

LONG TERM FACILITIES MAINTENANCE AID

765	NET ALT FAC REG DEBT = (701)-(757) =	1,065,851.00
766	NET ALT FAC/H&S DEBT = (702)-(758) =	
703	NEW LTFM REQ DEBT FOR ELIG H&S>$100K	
705	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	363,825.00
767	NET DEBT LEVY FOR LT FAC MAINT = (765)+(766) + (703)+(705)+(704) =	1,429,676.00
442	LTFM DEBT EQUAL REV	1,429,676.00
444	LTFM DEBT EQUAL AID	
445	LTFM DEBT EQUAL LEVY	1,429,676.00
446	LTFM DEBT UNEQUAL LVY	
768	GROSS LTFM DEBT LEVY LIMIT = (445) + (446) = (757) + (758) =	1,429,676.00

NATURAL DISASTER DEBT EQUALIZATION

33	2015 ANTC INCLUDING JOBZ VALUATION	105,158,377
769	TEN PERCENT ANTC = 0.10 * (33) =	10,515,837
707	REQ DEBT LEVY FOR NATURAL DISASTER DEBT	
770	FY 2018 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707) - (769)] =	
52	ADJ PU (ACT)	9,261.99
771	FY 2015 ANTC PER APU = (33) / (52) =	11,353.76
772	STATEWIDE AVE ANTC INCL JOBZ PER APU	8,003.31
773	DISASTER EQUAL FACTOR = 300% OF (772) =	24,009.93
774	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (771)/(773) =	.47287768
775	DISASTER AID RATIO = = 1 - (774) =	.52712232
776	DISASTER DEBT EQUAL AID = (770) X (775) =	
777	DISASTER LEVY LIMIT = (707) - (776) =	

DEBT EQUALIZATION AID

734 DEBT EQUAL BASE 13,931,190.00
756 DEBT EXCESS FOR ELIG
REQUIRED DEBT

778 FY 2018 NET REV ADJ
TO DEBT EQUALIZATION
REVENUE (MEMO)

779 FY 2018 GROSS DEBT
EQUALIZATION REVENUE
=(734)-(756)+(778) = 13,931,190.00

33 2015 ANTC INCLUDING
JOBZ VALUATION 105,158,377
780 = .1050 X (33) = 11,041,629.59
781 MAX UNEQ LOCAL EFFORT
= .1574 X (33) = 16,551,928.54

782 FY 2018 NET DEBT EQ
REV = GTR OF 0 OR
[(779) - (781)] =

783 PRELIM TIER 1 EQU REV
=LSR (782) OR (780)=
784 PRELIM TIER 2 EQU REV
= (782)-(783) =

732 MAXIMUM EFFORT DEBT
SERVICE LEVY
785 MIN TIER 2 REV FOR MAX
EFF = GTR OF ZERO OR
[(732)-(780)-(781)] =

786 TIER 2 EQUAL REV = GTR
OF (784) OR (785) =

787 TIER 1 EQUAL REV
= (782)-(786) =

52 2014-15 ADJ PU (ACT) 9,261.99
788 2015 ANTC INCL JOBZ /
ADJ PU = (33)/(52) = 11,353.76

789 TIER 1 DEBT EQUAL
LEVY RATIO = LSR OF 1 OR
(788)/{GTR OF $4,430
OR 55.33% OF STATE AV 1.00000000

790 TIER 2 DEBT EQUAL
LEVY RATIO = LSR OF 1 OR
(788)/{GTR OF $8,000
OR 100% OF STATE AVE} 1.00000000

DEBT EQUALIZATION AID (CONT)

791 TIER 1 DEBT EQU AID
RATIO = 1-(789) =
792 TIER 2 DEBT EQU AID
RATIO = 1-(790) =

793 TIER 1 DEBT AID
= (787) X (791) =
794 TIER 2 DEBT AID
= (786) X (792) =

795 TOTAL DEBT EQ AID
= (793)+(794) =

796 NON VOTER DEBT AID
= (795)X(713)/(715) =
797 VOTER APPR DEBT AID
= (795)-(796) =

ADJUSTMENT TO GDS LIMIT
FOR MAXIMUM EFFORT DISTRICTS

798 NET ADJ DEBT SERV LEVY
DO IF (732)>0,
= GTR OF [(729)-(706)
- (720)-(721)-(795)]
OR [(732)-(926)-(927)
-(795)], ELSE 0

799 ADDL MAX EFF GDS LEVY =
GTR OF 0 OR [(732)
-(926)-(927)-(798)] =

800 TOTAL VTR APR GDS LEVY
LIMIT FOR MAX EFF DISTRICTS
= (798)+(799) =

801 AID ELIG GDS LEVY LIMIT
FOR MAX EFF DISTRICTS
= (800) - (716)
- (719) =

MINIMUM EST MAX EFFORT PAYMENT

732 MAX EFFORT DEBT LEVY
802 MAX EFFORT REQ LEVY
= GTR OF ZERO OR
[(729)+(926)+(927)
-(706)-(720)-(721) =

803 MINIMUM EST MAX EFFORT
PAYMENT = GTR OF 0
OR (732)-(802) =

ADJUSTMENT TO GDS LIMIT
FOR IRRRB ALLOCATION

804 FY 2018 IRRRB FUNDING
FOR VOTER-APPROV BOND
805 PAY 17 IRRRB ADJUSTMENT
FOR VOTER-APPROV BONDS
= - ((804) X 1.05) =

806 FY 2018 IRRRB FUNDING
FOR NON-VOTER BONDS

807 PAY 17 IRRRB ADJUSTMENT
FOR NON-VOTER BONDS
= - ((806) X 1.05) =

GENERAL DEBT SERVICE LEVY SUMMARY

808 DEBT EQUAL AID ELIG,
VOTER APPROVED
IF (732)>0 THEN (801)
ELSE = (711)+(712)+(714)
- (797)-(805) OR ZERO 13,931,190.00

809 DEBT EQUAL AID ELIG,
NON VOTER APPROVED
= GREATER OF
[(713)-(796)-(807)]
OR ZERO =

810 DEBT EQUAL AID INELIG,
VOTER APPROVED
= (716) + (719) =

811 DEBT EQUAL AID INELIG,
NON VOTER APPROVED
= (717) + (727) =

768 LTFM DEBT LEVY LIMIT
NON VOTER APPROVED 1,429,676.00

777 DISASTER LEVY LIMIT
VOTER APPROVED

812 INITIAL GDS LEVY LIM
VOTER APPROVED
(808)+(810)+(777) = 13,931,190.00

813 INITIAL GDS LEVY LIM
NON VOTER APPROVED
= (809)+(811)+(768) = 1,429,676.00

814 TOTAL INITIAL GDS LEVY
LIMIT = (812)+(813) = 15,360,866.00

OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE (FUND 47)

901 LEVY BONDS IRREV TRUST VOTER APPROVED
902 LEVY BONDS REVOC TRUST VOTER APPROVED

903 REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (901) + (902) =

904 LEVY BONDS IRREV TRUST NON-VOTER APPROVED
905 LEVY BONDS REVOC TRUST NON-VOTER APPROVED

906 REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (904) + (905)=

907 REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)

908 REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) =

FUND 47 DEBT BALANCE

909 JUNE 2015 FUND 47-425 BAL FOR BOND REFUND
910 JUNE 2015 FUND 47-460 BALANCE NONSPENDABLE
911 JUNE 2015 FUND 47-463 BALANCE UNASSIGN NEG
912 JUNE 2015 FUND 47-464 BALANCE RESTRICTED
913 JUNE 2015 FUND 47-464 BALANCE VOTER APPROV
914 JUNE 2015 FUND 47-464 BAL NON-VOTER APPROV = (912) - (913) =

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% =

FUND 47 DEBT BALANCE (CONT)

919 RETAIN FOR CAP LOAN REPAYMENT NON-VOTER
920 APPROV DEBT EXCESS TO BE RETAINED NON-VOTER

921 FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] =

922 FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(914)- SUM (915) TO (920)] =

923 CLOSING FUND 47 TO FUND 7 TRANSFER IF (922) GTR ZERO AND (908) EQ ZERO, ELSE 0

924 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED

925 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED

926 NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS =(903)-(921)-(924) =

927 NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED =(908)-(922)-(925) =

LEVY LIMITATION ADJUSTMENTS

IN GENERAL, IF WE HAVE:
A FINAL LEVY AUTHORITY
B PREVIOUSLY CALCULATED AUTHORITY
C CERTIFIED LEVY BASED ON (B)
D LEVY ADJUSTMENT, THEN:
IF A>B, D=A-B
IF A<C, D=A-C
OTHERWISE D=ZERO

GENERAL FUND ADJUSTMENTS

FY 2017 OPERATING CAPITAL LEVY ADJUSTMENT

1001	FY 2017 OPER CAP LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 185)	1,488,835.71
1002	15 PAY 16 LIMIT	1,586,639.83
1003	15 PAY 16 LEVY	1,586,639.83
1004	FY 2017 OPER CAPITAL LEVY ADJUSTMENT = ((1001)-(1003)) =	97,804.12-

FY 2017 LOCAL OPTIONAL LEVY ADJUSTMENT

1005	FY 2017 LOC OPT LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 196)	3,955,920.00
1006	15 PAY 16 LIMIT	3,952,104.00
1007	15 PAY 16 LEVY	3,952,104.00
1008	FY 2017 LOCAL OPTIONAL LEVY ADJUSTMENT = ((1005)-(1006)) =	3,816.00

FY 2017 EQUITY LEVY ADJUSTMENT

1009	FY 2017 EQUITY LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 200)	886,583.25
1010	15 PAY 16 LIMIT	916,137.78
1011	15 PAY 16 LEVY	916,137.78
1012	FY 2017 EQUITY LEVY ADJUSTMENT	29,554.53-

FY 2017 TRANSITION LEVY ADJUSTMENT

1013	FY 2017 TRANSITION LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 211)	
1014	15 PAY 16 LIMIT	
1015	15 PAY 16 LEVY	
1016	FY 2017 TRANSITION LEVY ADJUSTMENT	

FY 2017 1ST TIER VOTER-APPROVED REFER LEVY ADJUST

1017 FY 2017 1ST TIER REF LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 236) 2,799,000.00

1018 ALLOCATION OF TBRA (FROM PAY 16 LEVY REPORT, LINE 280) 4,471.97

1019 ALLOC OF REF HOLD HARM (FROM PAY 16 LEVY REPORT, LINE 310)

1020 15 PAY 16 LIMIT 2,791,828.03
1021 15 PAY 16 LEVY 2,791,828.03

1022 PAY 16 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1018)+(1019)+(1020) 2,796,300.00
1023 PAY 16 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1018)+(1019)+(1021) 2,796,300.00

1024 FY 2017 1ST TIER VTR REF LEVY ADJUSTMENT = ((1017)-(1022)) = 2,700.00

FY 2017 1ST TIER BOARD-APPROVED REFER LEVY ADJUST

1025 FY 2017 BRD-APPR REF LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 235)

1026 ALLOCATION OF TBRA (FROM PAY 16 LEVY REPORT, LINE 279)

1027 ALLOC OF REF HOLD HARM (FROM PAY 16 LEVY REPORT, LINE 309)

1028 15 PAY 16 LIMIT
1029 15 PAY 16 LEVY

1030 PAY 16 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1026)+(1027)+(1028)

FY 2017 1ST TIER BOARD-APPROVED REFER LEVY ADJUST (CONT)

1031 PAY 16 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1026)+(1027)+(1029)

1032 FY 2017 BOARD-APPR REF LEVY ADJUSTMENT

FY 2017 2ND TIER REF LEVY ADJUST

1033 FY 2017 2ND TIER REF LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 232) 4,291,800.00

1034 ALLOCATION OF TBRA (FROM PAY 16 LEVY REPORT, LINE 281)

1035 ALLOC OF REF HOLD HARM (FROM PAY 16 LEVY REPORT, LINE 311)

1036 15 PAY 16 LIMIT 4,287,660.00
1037 15 PAY 16 LEVY 4,287,660.00

1038 PAY 16 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1034)+(1035)+(1036) 4,287,660.00
1039 PAY 16 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1034)+(1035)+(1037) 4,287,660.00

1040 FY 2017 2ND TIER REF LEVY ADJUSTMENT = ((1033)-(1038)) = 4,140.00

FY 2017 3RD TIER REF LEVY ADJUST

1041 FY 2017 3RD TIER REF LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 233) 5,767,526.10

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 3RD TIER REF LEVY ADJ (CONT)

1044 15 PAY 16 LIMIT 6,051,566.04
1045 15 PAY 16 LEVY 6,051,566.04

1046 PAY 16 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1042)+(1043)+(1044) 6,051,566.04
1047 PAY 16 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1042)+(1043)+(1045) 6,051,566.04

1048 FY 2017 3RD TIER REF LEVY ADJUSTMENT = ((1041)-(1047)) = 284,039.94-

FY 2017 UNEQUAL REF LEVY ADJUST

1049 FY 2017 UNEQUAL REF LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 234)

1050 ALLOCATION OF TBRA (FROM PAY 16 LEVY REPORT, LINE 283)

1051 ALLOC OF REF HOLD HARM (FROM PAY 16 LEVY REPORT, LINE 313)

1052 15 PAY 16 LEVY
1053 15 PAY 16 LEVY

1054 PAY 16 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1050)+(1051)+(1052)
1055 PAY 16 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1050)+(1051)+(1053)

1056 FY 2017 UNEQUALIZED REF LEVY ADJUSTMENT

FY 2017 TBRA ALLOCATION ADJUSTMENT
TO VOTER-APPROVED LEVIES

FY 2017 ALLOCATION OF TBRA
TO REF LEVY CATEGORIES
(FROM FY 2017 GENERAL
EDUC REVENUE REPORT,
LINES 265 TO 268)

1057 TIER 1 LEVY-VTR APR 4,471.97
1058 TIER 2 LEVY
1059 TIER 3 LEVY
1060 UNEQL LEVY

1061 TOTAL FY 2017 TBRA ALLOC
TO REF LEVY CATEGORIES
= (1057) TO (1060) = 4,471.97

1062 TOTAL FY 2017 TBRA ALLOC
TO REF LEVY CATEGORIES
FROM PAY 16 LEVY
= (1018)+(1034) +
+ (1042)+(1050) = 4,471.97

1063 FY 2017 TBRA ALLOCATION
VTR-APPR ADJUSTMENT
= (1062)-(1061) =

FY 2017 TBRA ALLOCATION ADJUSTMENT
TO BOARD-APPROVED LEVIES

1064 FY 2017 ALLOCATION OF TBRA
TO BRD-APR REF LEVY
(FROM FY 2017 GENERAL
EDUC REVENUE REPORT,
LINE 264)

1026 FY 2017 TBRA ALLOC TO
BOARD-APR REF LEVY
FROM PAY 16 LEVY

1065 FY 2017 TBRA ALLOCATION
BRD-APPR ADJUSTMENT
= (1026)-(1064) =

FY 2017 REFERENDUM
HOLD HARMLESS ADJUSTMENT
TO VOTER-APPROVED LEVIES

1066 FY 2017 ALLOC OF HOLD HARM
TO REF LEVY CATEGORIES
(FROM FY 2017 GENERAL
EDUC REVENUE REPORT,
LINES 293 TO 296)

FY 2017 REFERENDUM
HOLD HARMLESS ADJUSTMENT
TO VOTER-APPROVED LEVIES (CONT)

1067 TIER 1 LEVY-VTR APR
1068 TIER 2 LEVY
1069 TIER 3 LEVY
1070 UNEQL LEVY

1071 TOTAL HOLD HARM ALLOC
TO REF LEVY CATEGORIES
= (1067) TO (1070) =

1072 TOTAL FY 2017 HOLD HARM ALLOC
TO REF LEVY CATEGORIES
FROM PAY 16 LEVY
= (1019)+(1035) +
+ (1043)+(1050) =

1073 FY 2017 HOLD HARM ALLOC
VTR-APPR ADJUSTMENT
= (1072)-(1071) =

FY 2017 REFERENDUM
HOLD HARMLESS 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)

1027 FY 2017 HOLD HARM ALLOC TO
BOARD-APR REF LEVY
FROM PAY 16 LEVY

1075 FY 2017 HOLD HARM ALLOC
BRD-APPR ADJUSTMENT
= (1027)-(1074) =

FY 2015 OPERATING CAPITAL LEVY ADJ

1076 FY 2015 OPER CAP LEVY AUTH
(FROM FY 2015 GENERAL
EDUC REVENUE REPORT,
LINE 182) 1,348,434.29

1077 13 PAY 14 LIMIT 1,342,468.40
1078 13 PAY 14 LEVY 1,342,468.40
1079 TOTAL ADJUST TO PAY 14
OPER CAP LEVY AUTH
= ((1076)-(1077)) = 5,965.89

FY 2015 OPERAT CAP LEVY ADJ (CONT)

1080 14 PAY 15 ADJ LIMIT 3,996.87
1081 14 PAY 15 ADJ LEVY 3,996.87
1082 FY 2015 OPER CAPITAL
LEVY ADJUSTMENT
= ((1079)-(1080)) = 1,969.02

FY 2015 LOC EQUITY LEVY ADJUST

1083 FY 2015 LOC EQT LEVY AUTH
(FROM FY 2015 GENERAL
EDUC REVENUE REPORT,
LINE 192) 3,927,083.76

1084 13 PAY 14 LIMIT 3,939,129.60
1085 13 PAY 14 LEVY 3,939,129.60
1086 TOTAL ADJUST TO PAY 14
LOC EQUITY LEVY AUTH
= ((1083)-(1085)) = 12,045.84-

1087 14 PAY 15 ADJ LIMIT 7,716.80
1088 14 PAY 15 ADJ LEVY 7,716.80
1089 FY 2015 LOC EQUITY
LEVY ADJUSTMENT
= ((1086)-(1088)) = 19,762.64-

FY 2015 EQUITY LEVY ADJUSTMENT

1090 FY 2015 EQUITY LEVY AUTH
(FROM FY 2015 GENERAL
EDUC REVENUE REPORT,
LINE 199) 923,883.50

1091 13 PAY 14 LIMIT 633,489.15
1092 13 PAY 14 LEVY 633,489.15
1093 TOTAL ADJUST TO PAY 14
EQUITY LEVY AUTH
= ((1090)-(1091)) = 290,394.35

1094 14 PAY 15 ADJ LIMIT 268,630.55
1095 14 PAY 15 ADJ LEVY 268,630.55
1096 FY 2015 EQUITY
LEVY ADJUSTMENT
= ((1093)-(1094)) = 21,763.80

FY 2015 TRANSITION LEVY ADJUSTMENT

1097 FY 2015 TRANSITION LEVY AUTH
(FROM FY 2015 GENERAL
EDUC REVENUE REPORT,
LINE 206)

FY 2015 TRANS LEVY ADJUST (CONT)

1098 13 PAY 14 LIMIT
1099 13 PAY 14 LEVY
1100 TOTAL ADJUST TO PAY 14 TRANSITION LEVY AUTH

1101 14 PAY 15 ADJ LIMIT
1102 14 PAY 15 ADJ LEVY
1103 FY 2015 TRANSITION LEVY ADJUSTMENT

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) 2,778,597.00

1105 PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1026) 2,787,120.00
1106 PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1027) 2,787,120.00

1107 TOTAL ADJUST TO PAY 14 1ST TIER REF LEVY AUTH = ((1104)-(1106)) = 8,523.00-

1108 14 PAY 15 ADJ LIMIT 5,460.00
1109 14 PAY 15 ADJ LEVY 5,460.00
1110 FY 2015 1ST TIER REF LEVY ADJUSTMENT = ((1107)-(1109)) = 13,983.00-

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)

1112 PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1034)

FY 2015 1ST TIER BOARD-APPROVED REFER LEVY ADJUST (CONT)

1113 PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1035)

1114 TOTAL ADJUST TO PAY 14 BRD-APPR REF LEVY AUTH

1115 14 PAY 15 ADJ LIMIT
1116 14 PAY 15 ADJ LEVY
1117 FY 2015 BRD-APPR REF LEVY ADJUSTMENT

FY 2015 2ND TIER REF LEVY ADJUST

1118 FY 2015 2ND TIER REF LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 228) 4,260,515.40

1119 PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1042) 4,273,584.00
1120 PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1043) 4,273,584.00

1121 TOTAL ADJUST TO PAY 14 2ND TIER REF LEVY AUTH = ((1118)-(1120)) = 13,068.60-

1122 14 PAY 15 ADJ LIMIT 8,372.00
1123 14 PAY 15 ADJ LEVY 8,372.00
1124 FY 2015 2ND TIER REF LEVY ADJUSTMENT = ((1121)-(1123)) = 21,440.60-

FY 2015 3RD TIER REF LEVY ADJUST

1125 FY 2015 3RD TIER REF LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 229) 5,399,832.79

1126 PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1050) 5,705,884.97

FY 2015 3RD TIER REF LEVY ADJUST (CONT)

1127 PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1051) 5,705,884.97

1128 TOTAL ADJUST TO PAY 14 3RD TIER REF LEVY AUTH = ((1125)-(1127)) = 306,052.18-

1129 14 PAY 15 ADJ LIMIT 108,732.02
1130 14 PAY 15 ADJ LEVY 108,732.02
1131 FY 2015 3RD TIER REF LEVY ADJUSTMENT = ((1128)-(1130)) = 414,784.20-

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) 4,471.97

FY 2015 TBRA ALLOCATION ADJUSTMENT
TO VOTER-APPROVED LEVIES (CONT)

1140 PAY 14 ALLOC OF TBRA TO VOTER-APR REF LEVY (FROM PAY 14 LEVY RPT, LINES 322 TO 324) 4,471.97

1141 FY 2015 TBRA ALLOCATION TOTAL ADJUSTMENT = (1140)-(1139) =

1142 14 PAY 15 ADJ LIMIT
1143 14 PAY 15 ADJ LEVY

1144 FY 2015 TBRA ALLOC LEVY ADJUSTMENT

FY 2015 TBRA ALLOCATION ADJUSTMENT
TO BOARD-APPROVED LEVIES

1145 FY 2015 ALLOC OF TBRA TO BRD-APR REF LEVIES (FROM GENERAL EDUC REVENUE REPORT, LINE 260)

1146 PAY 14 ALLOC OF TBRA TO BOARD-APR REF LEVY (FROM PAY 14 LEVY RPT, LINE 322)

1147 FY 2015 TBRA ALLOCATION TOTAL ADJUSTMENT = (1146)-(1145) =

1148 14 PAY 15 ADJ LIMIT
1149 14 PAY 15 ADJ LEVY

1150 FY 2015 TBRA ALLOC LEVY ADJUSTMENT

FY 2015 REFERENDUM HOLD HARMLESS
ADJUSTMENT TO VOTER-APPROVED LEVIES

1151 FY 2015 ALLOC OF HOLD HARM TO VTR-APR REF LEVIES (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINES 278 TO 281)

FY 2015 REFER HOLD HARMLESS
ADJUST TO VOTER-APPR LEVIES (CONT)

1152 PAY 14 HOLD HARM ALLOC TO VOTER-APR REF LEVY (FROM PAY 14 LEVY RPT, LINES 340 TO 344)

1153 FY 2015 HOLD HARM TOTAL VTR-APPR ADJUSTMENT = (1152)-(1151) =

1154 14 PAY 15 ADJ LIMIT
1155 14 PAY 15 ADJ LEVY

1156 FY 2015 HOLD HARM ALLOC VTR-APPR ADJUSTMENT

FY 2015 REFERENDUM HOLD HARMLESS
ADJUSTMENT TO BOARD-APPROVED LEVIES

1157 FY 2015 ALLOC OF HOLD HARM TO BRD-APR REF LEVY (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 277)

1158 PAY 14 HOLD HARM ALLOC TO BOARD-APR REF LEVY (FROM PAY 14 LEVY RPT, REPORT, LINE 341)

1159 FY 2015 HOLD HARM TOTAL BRD-APPR ADJUSTMENT = (1158)-(1157) =

1160 14 PAY 15 ADJ LIMIT
1161 14 PAY 15 ADJ LEVY

1162 FY 2015 HOLD HARM ALLOC BRD-APPR ADJUSTMENT

FY 2017 ALT TEACHER COMP LEVY ADJUST

1163 FY 2017 ALT COMP LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 328) 776,503.00

1164 15 PAY 16 LIMIT 772,222.36
1165 15 PAY 16 LEVY 772,222.36
1166 FY 2017 ALT TEACH COMP LEVY ADJUSTMENT = ((1163)-(1164)) = 4,280.64

FY 2015 ALT TEACHER COMP LEVY ADJUST

1167 FY 2015 ALT COMP LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 314) 772,408.00

1168 13 PAY 14 LIMIT 770,512.47
1169 13 PAY 14 LEVY 770,512.47

1170 TOTAL ADJUST TO PAY 14 ALT COMP LEVY AUTH = ((1167)-(1168)) = 1,895.53

1171 14 PAY 15 ADJ LIMIT 1,895.53
1172 14 PAY 15 ADJ LEVY 1,895.53
1173 FY 2015 ALT TEACH COMP LEVY ADJUSTMENT

FY 2017 INTEGRATION ADJUSTMENT

1174 FY 2017 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 291,129.66

1175 15 PAY 16 LIMIT 298,511.10
1176 15 PAY 16 LEVY 298,511.10
1177 FY 2017 INTEGRATION ADJUSTMENT LIMIT = (1174)-(1176) = 7,381.44-

FY 2015 INTEGRATION ADJUSTMENT

1178 FY 2015 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 277,978.41

1179 13 PAY 14 LIMIT 247,236.04
1180 13 PAY 14 LEVY 247,236.04
1181 TOTAL ADJUSTMENT = (1178)-(1179) = 30,742.37

1182 14 PAY 15 ADJ LIMIT 38,906.80
1183 14 PAY 15 ADJ LEVY 38,906.80
1184 FY 2015 INTEGRATION ADJUSTMENT LIMIT = (1181)-(1183) = 8,164.43-

FY 2015 REEMPLOYMENT ADJUSTMENT

1185 FY 2015 EXPEND ACTUAL 32,237.10
1186 REEMPLOY LEVY AUTH = 100% OF (1185) = 32,237.10

FY 2015 REEMPLOYMENT ADJUST (CONT)

1187	14 PAY 15 LIMIT	70,000.00
1188	14 PAY 15 LEVY	70,000.00
1189	FY 2015 REEMPLOY ADJUST = ((1186)-(1188[A3]))	37,762.90-

FY 2003 REEMPLOYMENT ADJUSTMENT

1190	REEMPLOYMENT BALANCE (PAY 16 LEVY LINE 1160)	
1191	REEMPLOY ADJUST BASED ON CURRENT YEAR LEVY = LESSER OF [(363) OR (1190)] X -1 =	
1192	REEMPLOY ADJUST BASED ON FY 2015 ADJUSTMENT, IF (1126)<0, THEN ZERO; ELSE LESSER OF {(1126) OR [(1190)+(1191)]} X -1 =	
1193	FY 2003 REEMPLOY ADJUST = (1191)+(1192) =	
1194	REVISED REEMPLOYMENT BALANCE = (1190)+(1193)] =	

FY 2015 SAFE SCHOOLS ADJUST

1195	SAFE SCH LVY REQUEST?	YES
1196	2014-15 AMCPU (ACT)	9,843.55
1197	FY 2015 SAFE SCHOOLS AUTH $36 X (1196)=	354,367.80
1198	13 PAY 14 LIMIT	334,454.40
1199	13 PAY 14 LEVY	334,454.40
1200	FY 2015 SAFE SCH ADJUST = ((1197)-(1198)) =	19,913.40

FY 2015 SAFE SCHOOLS INTERMEDIATE ADJUST

1201	SAFE SCH INTERMEDIATE LEVY ALLOW	10.00
1196	2014-15 AMCPU (ACT)	9,843.55
1202	FY 2015 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1201)X (1196) =	98,435.50

FY 2015 SAFE SCHOOLS INTERMED ADJUST (CONT)

1203	13 PAY 14 LIMIT	92,904.00
1204	13 PAY 14 LEVY	92,904.00
1205	FY 2015 SAFE SCHOOLS INTERMEDIATE ADJUST = ((1202)-(1203)) =	5,531.50

CAREER TECHNICAL ADJUSTMENT

1206	FY 2015 CAREER TECH LEVY AUTHORITY FY 2015 CTE AID Report LINE 21)	31,497.01
1207	14 PAY 15 LIMIT	68,539.35
1208	14 PAY 15 LEVY	68,539.35
1209	FY 2015 CAREER TECH ADJUSTMENT = ((1206)-(1208)) =	37,042.34-

FY 2015 HEALTH BENEFITS LEVY ADJUST

1210	FY 2015 ACTUAL COST (LIMITED TO $600,000)	
1211	14 PAY 15 LIMIT	
1212	14 PAY 15 LEVY	
1213	FY 2015 HEALTH BENEFITS ADJUST	

FY 2015 ANNUAL OPEB LEVY ADJUST

1214	FY 2015 ACTUAL COST (FIN 797 + OBJ 291)	663,183.90
1215	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000
1216	PRORATED ANNUAL OPEB LEVY AUTH	663,183.90
1217	15 PAY 16 LIMIT	647,684.00
1218	15 PAY 16 LEVY	647,684.00
1219	FY 2015 ANNUAL OPEB ADJUSTMENT = (1216)-(1217) =	15,499.90

CAPITAL RELATED ADJUSTMENTS

LTFM EQUALIZED LEVY ADJUST

1220	FY 2017 EST LTFM EQUALIZED LEVY AUTHORITY (FROM WEBSITE REPORT, LINE 60)	760,324.13
1221	15 PAY 16 LIMIT	759,243.32
1222	15 PAY 16 LEVY	759,243.32
1223	FY 2017 LTFM EQUALIZED LEVY ADJUST = (1220)-(1221) =	1,080.81

LTFM UNEQUALIZED LEVY ADJUST

1224	FY 2017 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM WEBSITE REPORT, LINE 61)	6,939,554.22
1225	15 PAY 16 LIMIT	6,914,108.11
1226	15 PAY 16 LEVY	6,914,108.11
1227	FY 2017 LTFM UNEQUAL LEVY ADJUST = (1224)-(1225) =	25,446.11

FY 2016 HEALTH & SAFETY ADJUSTMENT

1228	FY 2016 EST HEALTH & SAFETY LEVY AUTHORITY PRIOR TO AID PRORATION (FROM FY 2016 H&S AID REPORT, LINE 24)	318,371.62
1229	FY 2016 LEVY ADJUSTMENT FOR AID PRORATION (FROM FY 2016 H&S AID REPORT, LINE 35)	
1230	FY 2016 HEALTH & SAFETY TOTAL LEVY AUTHORITY = (1228) + (1229) =	318,371.62
1231	14 PAY 15 H&S LIMIT	372,375.40
1232	14 PAY 15 H&S LEVY	372,375.40
1233	PRELIM ADJUST LIMIT = (1230)-(1232) =	54,003.78-
1234	15 PAY 16 ADJ LIMIT FOR FY 2016 H&S	14,157.90-
1235	15 PAY 16 ADJ LEVY FOR FY 2016 H&S	14,157.90-

FY 2016 HEALTH & SAFE ADJUST (CONT)

1236 FY 2016 H&S LEVY ADJUST
= (1233)-(1235) = 39,845.88-

1237 DISTRICT REQUESTED
AMOUNT OF H&S ADJUST
TO CARRY FORWARD TO
PAY 18 (MEMO)

1238 FY 2016 H&S LEVY ADJUST
AFTER CARRY FORWARD
= (1236) - (1237) = 39,845.88-

1239 MIN H&S ADJUST LIMIT
= LSR OF (1236) OR
[(1228)-(1232)-(1235)
-(1237)]
BUT NOT LESS THAN 0

FY 2015 HEALTH & SAFETY ADJUSTMENT

1240 FY 2015 ACT HEALTH &
SAFETY LEVY AUTHORITY
PRIOR TO AID PRORATION
(FROM FY 2015 H&S AID
REPORT, LINE 24) 251,467.43

1241 FY 2015 LEVY ADJUSTMENT
FOR AID PRORATION
(FROM FY 2015 H&S
AID REPORT, LINE 35)

1242 FY 2015 HEALTH & SAFETY
TOTAL LEVY AUTHORITY
= (1240) + (1241) = 251,467.43

1243 13 PAY 14 H&S LIMIT 251,467.43
1244 13 PAY 14 H&S LEVY 251,467.43

1245 PRELIM ADJUST LIMIT

1246 14 PAY 15 ADJ LIMIT
FOR FY 2015 H&S
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 HEALTH & SAFE ADJUST (CONT)

1252 FY 2015 H&S LEVY ADJUST
(NO ADJUSTMENT)

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 DEFERRED MAINT ADJUSTMENT

1254 FY 2015 ACTUAL DEFERRED
MAINTENANCE LEVY
AUTHORITY (FROM FY 2015
DEFERRED MAINTENANCE
AID REPORT, LINE 9)

1255 13 PAY 14 LIMIT
1256 13 PAY 14 LEVY

1257 FY 2015 DEFERRED
MAINT ADJUSTMENT
(NO ADJUSTMENT)

LEASE LEVY ADJUSTMENT

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)

FY 2014 NET LEASE COSTS

1258 PAY 13 OPER INTERMED
1259 PAY 13 CAP INTERMED
1260 PAY 13 TIES CAPITAL 17,306.53
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

1267 FY 2014 COSTS (PAY 13)
SUM (1258) TO (1266)= 17,306.53

1268 PAY 14 OPER INTERMED 18,391.55
1269 PAY 14 CAP INTERMED 286,020.94
1270 PAY 14 OPER JOINT 22,945.00
1271 PAY 14 OPER NON-J ADM
1272 PAY 14 OPER NON-J OTH 210,589.16
1273 PAY 14 CAPITAL JOINT
1274 PAY 14 CAP NON-J ADM
1275 PAY 14 CAP NON-J OTH

FY 2014 NET LEASE COSTS (CONT)

1276 FY 2014 COSTS (PAY 14)
SUM (1268) TO (1275)= 537,946.65

FY 2015 NET LEASE COSTS

1277 PAY 14 OPER INTERMED
1278 PAY 14 CAP INTERMED
1279 PAY 14 TIES CAPITAL 16,450.75
1280 PAY 14 OPER JOINT
1281 PAY 14 OPER NON-J ADM
1282 PAY 14 OPER NON-J OTH 170,462.00
1283 PAY 14 CAPITAL JOINT
1284 PAY 14 CAP NON-J ADM
1285 PAY 14 CAP NON-J OTH

1286 FY 2015 COSTS (PAY 14)
SUM (1277) TO (1285)= 186,912.75

1287 PAY 15 OPER INTERMED 14,313.08
1288 PAY 15 CAP INTERMED 414,607.94
1289 PAY 15 OPER JOINT 18,845.00
1290 PAY 15 OPER NON-J ADM
1291 PAY 15 OPER NON-J OTH 239,756.50
1292 PAY 15 CAPITAL JOINT
1293 PAY 15 CAP NON-J ADM
1294 PAY 15 CAP NON-J OTH

1295 FY 2015 COSTS (PAY 15)
SUM (1287) TO (1294)= 687,522.52

1296 TOTAL FY 2014 OPER
NON-J NET LEASE COSTS
=(1263)+(1271)+(1272) 210,589.16
1297 ACTUAL FY 2014 UFARS
LEASE COSTS
(FUND 1, OBJECT 370) 105,412.58
1298 PAY 13 OPER NON-J
LEASE COST LIMITED
BY FY 2014 UFARS
LSR (1263) OR (1297)=

1299 REMAIN FY 2014 UFARS
= GREATER OF ZERO OR
[(1297) - (1298)] = 105,412.58

1300 PAY 14 OPER NON-J
LEASE COST LIMITED
BY FY 2014 UFARS
= LSR [(1271) + (1272)]
OR (1299)= 105,412.58
1301 FY 2014 ADJUSTED COSTS
(PAY 14) = (1276) -
(1271)-(1272)+(1300)= 432,770.07

FY 2015 NET LEASE COSTS (CONT)

1302 TOTAL FY 2015 OPER NON-J NET LEASE COSTS FOR (PAY 14) = (1281) + (1282) = 170,462.00
1303 ACTUAL FY 2015 UFARS LEASE COSTS (FUND 1, OBJECT 370) 134,791.44
1304 PAY 14 OPER NON-J LEASE COST LIMITED BY FY 2015 UFARS =LSR (1302) OR (1303) 134,791.44
1305 FY 2015 ADJUSTED COSTS (PAY 14) = (1286) - (1281)-(1282)+(1304)= 151,242.19
1306 PAY 14 ADJUSTED NET LEASE COSTS = (1301) + (1305) = 584,012.26
1307 DIST'S SHARE OF PAY 14 LEASE COSTS FOR THE INTERMEDIATE DISTRICTS = (1268) + (1269) + (1277) + (1278) = 304,412.49
52 2014-15 ADJ PU (ACT) 9,261.99
1308 INTERM PUPIL UNIT AUTH = $46 X (52) = 426,051.54
1309 INTERMEDIATE LEASE AUTHORITY = LSR OF (1307) OR (1308) = 304,412.49
1310 INTERM DIST CARRYOVER TO REGULAR LEASE AUTH = (1307) - (1309) =
1311 PAY 14 LEASE COST UNDER REGULAR AUTH = (1306) + (1310) = 279,599.77
52 2014-15 ADJ PU (ACT) 9,261.99
1312 PAY 14 PUPIL UNIT MAX AUTH = $162 X (52) = 1,500,442.38
1313 PAY 14 COMMISSIONER APPROVED LIMIT
1314 REGULAR MAX AUTHORITY = GTR OF (1312) OR (1313) = 1,500,442.38
1315 TOTAL PAY 14 REGULAR LEASE LEVY AUTHORITY = LSR OF (1311) OR (1314) = 279,599.77

FY 2015 NET LEASE COSTS (CONT)

1316 TOTAL PAY 14 REGULAR & INTERM LEASE LEVY AUTH = (1309) + (1315) = 584,012.26
1317 13 PAY 14 LIMIT 805,277.23
1318 13 PAY 14 LEVY 805,277.23
1319 PAY 14 LEASE LEVY LIMITATION ADJUSTMENT = (1316)-(1318) = 221,264.97-

CAPITAL RELATED ADJUSTMENTS SUMMARY

1004 FY 2017 OPER CAP ADJ 97,804.12-
1082 FY 2015 OPER CAP ADJ 1,969.02
1223 FY 2017 LTFM EQ ADJ 1,080.81
1227 FY 2017 LTFM UEQ ADJ 25,446.11
1236 FY 2016 H&S ADJUST 39,845.88-
1252 FY 2015 H&S ADJUST
1257 FY 2015 DEF MAINT ADJ
1319 PAY 14 LEASE LEVY ADJ 221,264.97-
1320 LEASE LEVY ADJ (MEMO)
1322 OTHER CEX ADJ (MEMO)
1323 TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT =(1004)+(1082)+(1223) +(1227)+(1236)+(1252) +(1257)+(1319) +(1320)+(1322) = 330,419.03-

OTHER GENERAL LIMITATION ADJUSTMENTS

760 GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS
1324 MAINT PU VAR (MEMO)
1325 ECON DEV ABATE ADJUST (MEMO)
1326 DEBT SURPLUS TRANSFER (MEMO)
1327 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)
1328 OTHER ADJUST, GEN RMV VOTER APPROVED JOBZ EXEMPT (MEMO)
1329 TOTAL OTHER ADJUST GEN RMV VOTER APPR JOBZ EXEMPT = (1327)+(1328)=
1330 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)
1331 OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO)

OTHER GENERAL LIMIT ADJUST (CONT)

1332 TOTAL OTHER ADJUST GEN RMV OTHER JOBZ EXEMPT=(1330)+(1331)=
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) 444,035.20-
1337 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)
1338 FY 2014 CAREER TECH ADJUST (SEE WEBSITE) 21.39-
1339 OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO)
1340 TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT=(1336)+(1337) + (1338)+(1339) = 444,056.59-

GENERAL FUND ADJUSTMENT SUMMARY

1341 GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(1024)+(1032)+(1040) +(1048)+(1056)+(1063) +(1065)+(1110)+(1131) +(1124)+(1138) +(1144)+(1329) = 727,407.74-
1342 GENERAL RMV OTHER JOBZ EXEMPT =(1008) +(1012)+(1016)+(1096) +(1103)+(1332) = 23,737.37-
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)= 819,601.29-

GEN FUND ADJUST SUMMARY (CONT)

1345 TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1341)+(1342) + (1343)+(1344) = 1,570,746.40-

COMMUNITY SERV FUND ADJUSTMENTS

FY 2017 EARLY CHILD FAMILY ADJUST

1401 FY 2017 REVISED ECFE LEVY AUTH (FROM FY 2017 ECFE AID REPORT, LINE 1.7) 341,464.05

1402 15 PAY 16 LIMIT 341,464.05
1403 15 PAY 16 LEVY 341,464.05
1404 FY 2017 EARLY CHILD FAMILY ADJUST

FY 2017 HOME VISIT ADJUSTMENT

1405 FY 2017 HOME VISIT REVISED LEVY AUTH (FROM FY 2017 ECFE AID REPORT, LINE 1.15) 4,656.00

1406 15 PAY 16 LIMIT 4,776.00
1407 15 PAY 16 LEVY 4,776.00
1408 FY 2017 HOME VISIT ADJUSTMENT = ((1405)-(1407)) = 120.00-

FY 2015 SCHOOL-AGE CARE

1409 FY 2015 AUTHORITY (FROM UFARS EXPENDITURES) 462,366.45

1410 13 PAY 14 LIMIT 460,000.00
1411 13 PAY 14 LEVY 460,000.00
1412 FY 2015 SCH-AGE CARE ADJUSTMENT = ((1409)-(1410)) = 2,366.45

1413 ADULTS W/DISABILITIES ADJUST

1414 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)
1415 OTHER ADJUST (MEMO)

FY 2015 SCHOOL-AGE CARE

1416 TOTAL OTHER ADJUST =(1414)+(1415)=

1417 TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1404)+(1408)+(1412) + (1413)+(1416) = 2,246.45

GENERAL DEBT SERVICE ADJUSTMENTS

1701 REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762) X -1 =

1702 OTHER ADJUST (MEMO) VOTER APPROVED

1703 TOTAL DEBT SERV ADJUST VOTER APPROVED = (1701)+(1702) =

LTFM DEBT LEVY ADJUST

1704 FY 2017 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE RPT,LINES 54-55) 1,062,164.25

1705 15 PAY 16 LIMIT 1,062,164.26
1706 15 PAY 16 LEVY 1,062,164.26

1707 FY 2017 LTFM DEBT LEVY ADJUST .01-

1708 REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763) X -1 =

1709 OTHER ADJUST (MEMO) NON-VOTER APPROVED

1710 TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1707 THRU 1709) = .01-

OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS

1901 REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(921)OR(924)] X -1 =

OPEB & PENSION DEBT SERVICE ADJUSTMENTS (CONT)

1902 OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED

1903 TOTAL OPED DEBT SERV ADJ VOTER APPROVED = (1901)+(1902) =

1904 REDUCTION DEBT EXCESS, NON-VOTER = GTR OF [(922)OR(925)] X -1 =

1905 OTHER OPEB DS ADJUST (MEMO) NON-VOTER APPR

1906 TOTAL ADJUSTMENT NON-VOTER APPROVED = (1904)+(1905) =

ABATEMENT ADJUSTMENTS

INITIAL ABATEMENT LEVY ADJUSTMENT

2001 SCHOOL TAXES ABATED IN 2015 216,225.24-
2002 SCHOOL TAXES ADDED IN 2015
2003 NET CHANGE IN SCHOOL TAXES = (2001)+(2002) = 216,225.24-
2004 ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)] 216,225.24

2024 FY 2017 ABATEMENT AID 9,112.99
2005 INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) = 207,112.25

PAY 14 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND

2006 GENERAL 31,722,723.92
2007 COMMUNITY SERVICE 1,142,249.21
2008 GENERAL DEBT SERVICE 7,093,181.27
2009 OPEB DEBT SERVICE
2010 TOTAL 39,958,154.40

CERTIFIED LEVY RATIO BY FUND

2011 GENERAL (2006)/(2010) .79389862
2012 COM SER (2007)/(2010) .02858614
2013 GEN DBT (2008)/(2010) .17751524
2014 PEB DBT (2009)/(2010)
2015 TOTAL 1.00000000

ABATEMENT AID BY FUND (FROM PART III OF FY 2017 ABATEMENT AID REPORT)

2016	GENERAL	7,264.49
2017	COMMUNITY SERVICE	1,848.50
2018	GENERAL DEBT SERVICE	
2019	TOTAL	9,112.99
2020	EST FY 2017 ABATEMENT AID PRORATION FACTOR	1.00000000

PRORATED ABATEMENT AID BY FUND

2021	GENERAL (2020)X(2016)	7,264.49
2022	COM SER (2020)X(2017)	1,848.50
2023	GEN DBT (2020)X(2018)	
2024	TOTAL	9,112.99

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

2025	GENERAL=(2004)-(2024)-(2026)-(2027)-(2028)=	164,396.43
2026	COM SER [(2004)X(2012)]-(2022) =	4,332.54
2027	GDS DBT [(2004)X(2013)]-(2023) =	38,383.28
2028	PEB DBT [(2004)X(2014)] =	
2005	TOTAL = (2004)-(2024)	207,112.25

ABATEMENT INTEREST ADJUSTMENT

2029	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2015	6,742.33

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

2030	GENERAL = (2029) -(2031) -(2032)-(2033) =	5,352.72
2031	COM SER (2029)X(2012)	192.74
2032	GEN DBT (2029)X(2013)	1,196.87
2033	PEB DBT (2029)X(2014)	
2029	TOTAL	6,742.33

FY 2015 ABATEMENT AID ADJUSTMENT (ZERO IF NO LEVY AUTHORITY IN FUND)

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

TOTAL REGULAR ABATEMENT LEVY ADJUST

2039	GENERAL = (2025)+(2030)+(2034)=	169,749.15
2040	COMMUNITY SERVICE = (2026)+(2031)+(2035)=	4,525.28
2041	GEN DEBT SERVICE = (2027)+(2032)+(2036)=	39,580.15
2042	OPEB DEBT SERVICE = (2028)+(2033)+(2037)=	
2043	TOTAL	213,854.58

CARRY-OVER ABATEMENT LEVY AUTHORITY

PAY 16 REGULAR ABATEMENT LIMIT

2044	GENERAL	901,164.22
2045	COMMUNITY SERVICE	23,613.98
2046	GENERAL DEBT SERVICE	220,912.94
2047	OPEB DEBT SERVICE	

PAY 16 REGULAR ABATEMENT LEVY

2048	GENERAL	901,164.22
2049	COMMUNITY SERVICE	23,613.98
2050	GENERAL DEBT SERVICE	220,912.94
2051	OPEB DEBT SERVICE	

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

2052	GENERAL=(2044)-(2048) OR MEMO	
2053	COM SER=(2045)-(2049) OR MEMO	
2054	GEN DBT=(2046)-(2050) OR MEMO	
2055	PEB DBT=(2047)-(2051) OR MEMO	
2056	TOTAL	

ADVANCE ABATEMENT LEVY ADJUSTMENT

2057	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2016	78,530.70-
2058	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2016	
2059	NET CHANGE IN SCHOOL TAXES (2057)+(2058)	78,530.70-
2060	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1 X (2059)]	78,530.70

ADVANCE ABATEMENT AUTHORITY BY FUND

2061	GENERAL = (2060) -(2062)-(2063)-(2064)	62,345.41
2062	COM SER (2060)X(2012)	2,244.89
2063	GEN DBT (2060)X(2013)	13,940.40
2064	PEB DBT (2060)X(2014)	
2060	TOTAL	78,530.70

PREVIOUS ADVANCE ABATE LEVY (PAY 15 PREVIOUS ADVANCE PLUS PAY 15 ADVANCE LEVY)

2065	GENERAL	76,227.15
2066	COMMUNITY SERVICE	2,685.23
2067	GENERAL DEBT SERVICE	17,673.36
2068	OPEB DEBT SERVICE	
2069	TOTAL	96,585.74

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

2070	GENERAL=(2060)-(2069)-(2071)-(2072)-(2073)=	13,881.74-
2071	COM SER (2062)-(2066)	440.34-
2072	GEN DBT (2063)-(2067)	3,732.96-
2073	PEB DBT (2064)-(2068)	
2074	TOTAL	18,055.04-

TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST

GENERAL FUND INITIAL LEVY SUMMARY

3001	GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (525)+(1341) =	12,505,695.41
3002	GENERAL RMV OTHER JOBZ EXEMPT = (526)+(1342) =	4,825,101.13
3003	GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (527)+(1343) =	5,344,774.47
3004	GENERAL NTC OTHER JOBZ EXEMPT +(529)+(1344)+(2039) +(2070) =	12,652,234.23

GENERAL FUND INIT LEVY SUMM (CONT)

3005 TOTAL GENERAL FUND
INITIAL LEVY LIMITATION
= (528)+(3001)+(3002)
+ (3003)+(3004) = 35,475,026.97

COMMUNITY SERV INITIAL LEVY SUMMARY

3006 TOTAL COMMUNITY SERVICE
FUND INITIAL LEVY LIMITATION
= (634)+(1417)+(2040)
+ (2053)+(2071) = 1,119,656.28

GEN DEBT SERV INITIAL LEVY SUMMARY

3007 GEN DEBT SERVICE
VOTER APPROVED
JOBZ NONEXEMPT
= (812)+(1703)+(2041)
+ (2054)+(2072) = 13,967,037.19

3008 GEN DEBT SERVICE
OTHER
JOBZ NONEXEMPT
= (813)+(1710)+(2041)
+ (2054)+(2072) = 1,429,675.99

3009 TOTAL DEBT SERVICE FUND
INITIAL LEVY LIMITATION
= (3007)+(3008) = 15,396,713.18

OPEB/PENSION DEBT SERVICE INITIAL
LEVY SUMMARY

3010 OPEB/PENSION DEBT
SERVICE VOTER APPROVED
JOBZ NONEXEMPT
= (903)+(1901)+(2042)
+ (2055)+(2073) =

3011 OPEB/PENSION DEBT
SERVICE OTHER
JOBZ NONEXEMPT
=(908)+(1904)+(2042)
+ (2055)+(2073) =

3012 TOTAL OPEB/PENSION DEBT
SERVICE FUND INITIAL
LEVY LIMITATION
= (3010)+(3011) =

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.

OFFSET CARRIED FORWARD

3013 GENERAL
3014 GENERAL DEBT SERVICE
3015 OPEB/PENSION DEBT
SERVICE

POSITIVE OFFSETTING ADJUSTMENTS
IN GENERAL AND COM SERV FUNDS

3016 GEN RMV VOTER
JOBZ EXEMPT
POSITIVE OFFSET
GTR 0 OR [0-(3001)]

POSITIVE OFFSETTING ADJUSTMENTS
IN GENERAL AND COM SERV FUNDS (CONT)

3017 GEN RMV OTHER
JOBZ EXEMPT
POSITIVE OFFSET
GTR 0 OR [0-(3002)]
3018 GEN NTC VOTER
JOB EXEMPT
POSITIVE OFFSET
GTR 0 OR [0-(3003)]
3019 GEN NTC OTHER
JOBZ EXEMPT
POSITIVE OFFSET
GTR 0 OR [0-(3004)]
3020 COM SERV
POSITIVE OFFSET
GTR 0 OR [0-(3006)]

COLLECT NEGATIVE ADJUSTMENTS IN
GENERAL AND COMM ED FUNDS

3021 GEN RMV VOTER
JOBZ EXEMPT
NEGATIVE OFFSET
3022 GEN RMV OTHER
JOBZ EXEMPT
NEGATIVE OFFSET
3023 GEN NTC VOTER
JOB EXEMPT
NEGATIVE OFFSET

COLLECT NEGATIVE ADJUSTMENTS IN
GENERAL AND COMM ED FUNDS (CONT)

3024 GEN NTC OTHER
JOBZ EXEMPT
NEGATIVE OFFSET
3025 COM SERV
NEGATIVE OFFSET

COLLECT NEGATIVE ADJUSTMENTS IN
GENERAL AND COMM ED FUNDS (CONT)

NET OFFSETTING ADJUSTMENTS
IN GEN AND COM SERV

3026 GEN RMV VOTER
JOBZ EXEMPT
NET OFFSET ADJ
= (3016)+(3021) =

3027 GEN RMV OTHER
JOBZ EXEMPT
NET OFFSET ADJ
= (3017)+(3022) =

3028 GEN NTC VOTER
JOB EXEMPT
NET OFFSET ADJ
= (3018)+(3023) =

NET OFFSETTING ADJUSTMENTS
IN GEN AND COM SERV

3029 GEN NTC OTHER
JOBZ EXEMPT
NET OFFSET ADJ
= (3019)+(3024) =

3030 COM SERV
NET OFFSET ADJ
= (3020)+(3025) =

POSITIVE OFFSETTING ADJUSTMENTS
IN GENERAL DEBT SERV FUND

3031 GDS VOTER
JOBZ NONEXEMPT
POSITIVE OFFSET
GTR OF 0 OR [-(3007)]
3032 GDS OTHER
JOBZ NONEXEMPT
POSITIVE OFFSET
GTR OF 0 OR [-(3008)]

COLLECT NEGATIVE ADJUSTMENTS
IN GENERAL DEBT SERV FUND

3033 GDS VOTER
JOBZ NONEXEMPT
NEGATIVE OFFSET
3034 GDS OTH
JOBZ NONEXEMPT
NEGATIVE OFFSET

NET OFFSETTING ADJUSTMENTS
IN GENERAL DEBT SERV FUND

3035 GDS VOTER
JOBZ NONEXEMPT
NET OFFSET ADJ
= (3031)+(3033) =

3036 GDS OTH
JOBZ NONEXEMPT
NET OFFSET ADJ
= (3032)+(3034) =

POSITIVE OFFSETTING ADJUSTMENTS
IN OPEB/PENSION DEBT SERV FUND

3037 OPEB/PENSION DEBT SERVICE
VOTER JOBZ NONEXEMPT
POSITIVE OFFSET
GTR OF 0 OR [-(3010)]

POSITIVE OFFSETTING ADJUSTMENTS
IN OPEB/PENSION DEBT SERV FUND

3038 OPEB/PENSION DEBT SERVICE
OTHER JOBZ NONEXEMPT
POSITIVE OFFSET
GTR OF 0 OR [-(3011)]

COLLECT NEGATIVE ADJUSTMENTS
IN OPEB/PENSION DEBT SERV FUND

3039 OPEB/PENSION DEBT SERVICE
VOTER JOBZ NONEXEMPT
NEGATIVE OFFSET

3040 OPEB/PENSION DEBT SERVICE
OTHER JOBZ NONEXEMPT
NEGATIVE OFFSET

NET OFFSETTING ADJUSTMENTS
IN OPEB/PENSION DEBT SERV FUND

3041 OPEB/PENSION DEBT SERVICE
VOTER JOBZ NONEXEMPT
NET OFFSET ADJ
= (3037)+(3039) =

3042 OPEB/PENSION DEBT SERVICE
OTHER JOBZ NONEXEMPT
NET OFFSET ADJ
= (3038)+(3040) =

NET NEGATIVE ADJUSTMENT BALANCE
TO BE CARRIED FORWARD

3037 GENERAL ADJUST BALANCE
FORWARD = (3013)-(3026)
-(3027)-(3028)-(3029)
-(3030) =
3038 GENERAL DEBT SERVICE
ADJUST BALANCE FORWARD
=(3014)-(3035)
-(3036)=
3039 OPEB/PENSION DEBT SERVICE
ADJUST BALANCE FORWARD
=(3015)-(3041)
-(3042)=
3040 TOTAL ADJUST BALANCE
FORWARD =(3037)
+(3038)+(3039)=

TACONITE REFERENDUM DATA
INFORMATION ONLY

4001	1983-84 RESIDENT PU	
4002	2011-12 RESIDENT PU	
42	2015-16 RES PU (EST)	8,145.80
55	2017-18 ADJ PU (EST)	9,372.00

4003 TACONITE REG REF PU
=GTR (4001) OR (42)=

11 2011 NET TAX CAPACITY
4004 NTC TAC REF REVENUE
REDUCT =(11) X 1.8%

FY 2018 TAC REG REF REV
(PAY 01 REF LEVY REQ)

4005 REG FRONT END FORMULA
= (4003) X $175 =
4006 TAC REG REF REV = GTR
0 OR [(4005)-(4004)]=

FY 2018 TAC ADD REF REV

4007 FY 13 REF REV ALLOW
4008 TAC REF ADD ALLOWANCE
= (4007) + $415 =
4009 ADD FRONT END FORMULA
= (4002) X (4008) =
4010 TAC ADD BASE = GTR 0
OR [(4009)-(4004)] =
4011 TAC ADD REF REVENUE
= (4010) X 22.5% =

FY 2018 TAC TOTAL REF REV
(JULY 2017 PAYMENT)

4012 TAC TOTAL REF REV
= (4006) + (4011) =
4013 MAXIMUM EC RESERVE
= (55) X $25 =
4014 RSVD EARLY CHILDHOOD
=LSR(4012) OR (4013)=

FY 2016 TACONITE RECEIPTS
(FEB 2016 & AUG 2016 PYMT)
USED TO CALCULATE PAY 17
LEVY LIMITATION REDUCTION

4015 TAC POT 13.72 CENTS
PER TON (INITIAL AMT)
[C/T ALLOC AMT (4018)
ALSO INCL IN (4015)]
4016 PAY 15 CITY/TWP REPLC
(APPLIES TO DIST 712)

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)

4023 FY 2016 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM(4019) TO (4022)=

4024 MAX PAY 17 TAC REDUCT = 95% OF (4023) =

4025 TOTAL PAY 15 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION

4026 FY 2016 ELIG DIST TAC REPL AMT PLUS PAY 15 TAC LEVY ADJUSTMENT = (4023)+(4025)-(4018

4027 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 15 LEVY REPLACMENT [NOT INCL IN (4023)]

4028 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 15 LEVY REPLACMENT [NOT INCL IN (4023)]

4029 FY 2016 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)]
4030 FY 2016 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4023)]

LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT

4031 COMMUNITY SERVICE
4032 OTHER GENERAL NTC
4033 REDUCED OTHER NTC FOR LIMITED H&S LEVY
4034 OTHER GENERAL RMV

4035 OP REFERENDUM (VOTER)
4036 = 50% OF (4035) =

4037 CAP PROJ LIMIT(VOTER)
4038 = 50% OF (4037) =

4039 NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS

4040 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS
4041 = 50% OF (4040) =

LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT (CONT)

4042 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS

4043 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS
4044 = 50% OF (4043) =

TAC LEVY LIMIT ADJUST

4045 COM SERV = -1 X (LSR OF (4024) OR (4031))=

4046 REMAINING REDUCTION = (4024)+(4045) =
4047 GEN OTH NTC = -1 X (LSR OF (4033) OR (4046))=

4048 REMAINING REDUCTION = (4046)+(4047) =

4049 OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4039) OR (4048))=

4050 REMAINING REDUCTION = (4048)+(4049) =
4051 GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4042) OR (4050))=

4052 REMAINING REDUCTION = (4048)+(4051) =

4053 GEN OTH RMV = -1 X (LSR OF (4034) OR (4052))=

4054 REMAINING REDUCTION = (4052)+(4053) =
4055 OPER REF = -1 X (LSR OF (4036) OR (4054))=

4056 REMAINING REDUCTION = (4054)+(4055) =
4057 CAP PROJ = -1 X (LSR OF (4038) OR (4056))=

4058 REMAINING REDUCTION = (4056)+(4057) =
4059 OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4041) OR (4058))=

4060 REMAINING REDUCTION = (4058)+(4059) =

TAC LEVY LIMIT ADJUST (CONT)

4061 GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4044) OR (4060))=

4062 TOTAL TACONITE LEVY LIMITATION ADJUST = (4045)+(4047)+(4049)+ (4051)+(4053)+(4055)+ (4057)+(4059)+(4061)=

4063 CITY/TOWNSHIP DISTRIBUTION = (4024)+(4062) =

FY 2018 LEVY, AID & REVENUE SUMMARY BY FUND
(ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)

GENERAL FUND

5001	GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4055) =	12,505,695.41
5002	GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4053) =	4,825,101.13
5003	GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003) +(3028)+(4057) =	5,344,774.47
5004	GENERAL NTC OTHER GENED LEVY (236) =	147,221.73
5005	GENERAL NTC OTHER JOBZ EXEMPT = (3004) +(3029)+(4047) =	12,652,234.23
5006	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004)+(5005) =	35,475,026.97
5007	TOTAL GENERAL FUND AID = (332)+(336)+(340) + (345)+(361)+(386) + (398)+(438)+(449) + (2021) =	71,581,842.39
5008	TACONITE RECEIPTS = - (4047)-(4053) - (4055)-(4057) =	
5009	TOTAL GENERAL FUND REVENUE = (5006) +(5007)+(5008) =	107,056,869.36

COMMUNITY SERVICE FUND

5010 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006) +(3030)+(4045) = 1,119,656.28

5011 TOTAL COMMUNITY SERVICE FUND AID = (611)+(621)+(626) + (632)+(2022) = 66,456.21

5012 TACONITE RECEIPTS = = - (4045) =

5013 TOTAL COMMUNITY SERVICE FUND REVENUE = (5010) +(5011)+(5012) = 1,186,112.49

GENERAL DEBT SERVICE FUND

5014 GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3007) +(3035)+(4061) = 13,967,037.19

5015 GEN DEBT SERV OTHER JOBZ NONEXEMPT = (3008) +(3036)+(4051) = 1,429,675.99

5016 TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5014)+(5015) = 15,396,713.18

5017 TOTAL DEBT SERVICE FUND AID = (444)+ (776)+(795)+(2023) =

5018 TACONITE RECEIPTS = -(4051)-(4061) =

5019 TOTAL DEBT SERVICE FUND REVENUE = (5016) +(5017)+(5018) = 15,396,713.18

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) =

OPEB/PENSION DEBT SERVFUND (CONT)

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

5023 TACONITE RECEIPTS = -(4049)-(4059) =

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

TOTAL, ALL FUNDS ABOVE

5025 TOTAL LEVY LIMIT = (5006)+(5010) + (5016)+(5022) = 51,991,396.43

5026 TOTAL AID = (5007)+(5011) + (5017) = 71,648,298.60

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

5028 TOTAL REVENUE = (5009)+(5013) + (5019)+(5024) = 123,639,695.03

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	13,233,103.15	727,407.74-	N/A			12,505,695.41
GEN-RMV OTHER-EXEMP	4,848,838.50	23,737.37-	N/A			4,825,101.13
GEN-NTC VOTER-EXEMP	5,344,774.47		N/A			5,344,774.47
GEN-NTC OTHER-GENED	147,221.73	N/A	N/A	N/A	N/A	147,221.73
GEN-NTC OTHER-EXEMP	13,315,968.11	819,601.29-	155,867.41			12,652,234.23
TOTAL GENERAL	36,889,905.96	1,570,746.40-	155,867.41			35,475,026.97
COM SERV-EXEMP	1,113,324.89	2,246.45	4,084.94			1,119,656.28
DEBT-VOTER-NONEXEMP	13,931,190.00		35,847.19			13,967,037.19
DEBT-OTHER-NONEXEMP	1,429,676.00	.01-				1,429,675.99
TOTAL DEBT SERV	15,360,866.00	.01-	35,847.19			15,396,713.18
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	53,364,096.85	1,568,499.96-	195,799.54			51,991,396.43

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	35,835,900.26	35,475,026.97	360,873.29-	1.01-
COMMUNITY SERVICE	1,189,443.77	1,119,656.28	69,787.49-	5.87-
GENERAL DEBT SERVICE	14,162,926.53	15,396,713.18	1,233,786.65	8.71
OPEB DEBT SERVICE				
TOTAL	51,188,270.56	51,991,396.43	803,125.87	1.57

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	35,835,900.26	35,475,026.97	360,873.29-	1.01-
COMMUNITY SERVICE	1,189,443.77	1,119,656.28	69,787.49-	5.87-
GENERAL DEBT SERVICE	14,162,926.53	15,396,713.18	1,233,786.65	8.71
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	51,188,270.56	51,991,396.43	803,125.87	1.57

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	12,760,234.05	12,760,234.05	12,505,695.41	12,505,695.41	12,505,695.41	
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	4,994,094.91	4,994,094.91	4,825,101.13	4,825,101.13	4,825,101.13	
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT	5,061,997.84	5,061,997.84	5,344,774.47	5,344,774.47	5,344,774.47	
(5004)	GENERAL-NTC OTHER-GENED-EXEMPT	301,353.85	301,353.85	147,221.73	147,221.73	147,221.73	
(5005)	GENERAL-NTC OTHER-JOBZ EXEMPT	12,718,219.61	12,718,219.61	12,652,234.23	12,652,234.23	12,652,234.23	
(5010)	COMMUNITY SERV-NTC OTHER-EXEMPT	1,189,443.77	1,189,443.77	1,119,656.28	1,122,707.74	1,119,656.28	
(5014)	GENL DEBT-NTC VOTER-NONEXEMPT	13,123,216.83	13,123,216.83	13,967,037.19	13,967,037.19	13,967,037.19	
(5015)	GENL DEBT-NTC OTHER-NONEXEMPT	1,039,709.70	1,039,709.70	1,429,675.99	1,429,675.99	1,429,675.99	
(5020)	OPEB DEBT-NTC VOTER-NONEXEMPT						
(5021)	OPEB DEBT-NTC OTHER-NONEXEMPT						
SUBTOTALS BY FUND							
(5006)	GENERAL FUND	35,835,900.26	35,835,900.26	35,475,026.97	35,475,026.97	35,475,026.97	
(5010)	COMMUNITY SERVICES FUND	1,189,443.77	1,189,443.77	1,119,656.28	1,122,707.74	1,119,656.28	
(5016)	GENERAL DEBT SERVICE FUND	14,162,926.53	14,162,926.53	15,396,713.18	15,396,713.18	15,396,713.18	
(5022)	OPEB/PENSION DEBT SERVICE FUND						
SUBTOTALS BY TAX BASE							
	REFERENDUM MARKET VALUE	17,754,328.96	17,754,328.96	17,330,796.54	17,330,796.54	17,330,796.54	
	NET TAX CAPACITY	33,433,941.60	33,433,941.60	34,660,599.89	34,663,651.35	34,660,599.89	
SUBTOTALS BY TRUTH IN TAXATION CATEGORY							
	VOTER APPROVED	30,945,448.72	30,945,448.72	31,817,507.07	31,817,507.07	31,817,507.07	
	OTHER	20,242,821.84	20,242,821.84	20,173,889.36	20,176,940.82	20,173,889.36	
TOTAL LEVY							
	TOTAL LEVY	51,188,270.56	51,188,270.56	51,991,396.43	51,994,447.89	51,991,396.43	

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.

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	2,791,828.03	2,791,828.03	2,807,128.03	2,807,128.03	2,807,128.03	*1
(318)	FY 2018 2ND TIER RMV REF	4,287,660.00	4,287,660.00	4,311,120.00	4,311,120.00	4,311,120.00	*1
(319)	FY 2018 3RD TIER RMV REF	6,051,566.04	6,051,566.04	6,114,855.12	6,114,855.12	6,114,855.12	*1
(320)	FY 2018 UNEQUALIZED RMV REF						
(1024)	FY 2017 1ST TIER REF ADJUST	6,120.00-	6,120.00-	2,700.00	2,700.00	2,700.00	*1
(1040)	FY 2017 2ND TIER REF ADJUST	9,384.00-	9,384.00-	4,140.00	4,140.00	4,140.00	*1
(1048)	FY 2017 3RD TIER REF ADJUST	244,102.73-	244,102.73-	284,039.94-	284,039.94-	284,039.94-	
(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	42,532.00-	42,532.00-	13,983.00-	13,983.00-	13,983.00-	
(1124)	FY 2015 2ND TIER REF ADJUST	41,226.88-	41,226.88-	21,440.60-	21,440.60-	21,440.60-	
(1131)	FY 2015 3RD TIER REF ADJUST	N/A	N/A	414,784.20-	414,784.20-	414,784.20-	
(1138)	FY 2015 UNEQUAL REF ADJUST	27,454.41-	27,454.41-				
(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						
(4062)	REFERENDUM TACONITE ADJUST						
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT	12,760,234.05	12,760,234.05	12,505,695.41	12,505,695.41	12,505,695.41	
	GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:						
(244)	LOCAL OPTIONAL	3,952,104.00	3,952,104.00	3,973,728.00	3,973,728.00	3,973,728.00	*2
(246)	EQUITY	916,137.78	916,137.78	875,110.50	875,110.50	875,110.50	*2
(248)	TRANSITION						*2
(316)	1ST TIER BOARD-APPR REFER						*2
(1008)	FY 2017 LOCAL OPTIONAL ADJUST	8,649.60-	8,649.60-	3,816.00	3,816.00	3,816.00	*2
(1012)	FY 2017 EQUITY ADJUST	91,920.81	91,920.81	29,554.53-	29,554.53-	29,554.53-	*2
(1016)	FY 2017 TRANSITION ADJUST						*2
(1032)	FY 2017 1ST TR BRD-APR REF ADJ						*2
(1065)	FY 2017 TBRA ALLOC ADJUST						
(1075)	FY 2017 REF HOLD HARMLESS ADJ						
(1089)	FY 2015 LOCATION EQUITY ADJ	N/A	N/A	19,762.64-	19,762.64-	19,762.64-	
(1096)	FY 2015 EQUITY ADJUST	42,581.92	42,581.92	21,763.80	21,763.80	21,763.80	
(1103)	FY 2015 TRANSITION ADJUST						
(1117)	FY 2015 1ST TR BRD-APR REF ADJ	N/A	N/A				
(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)						
(3027)	GENERAL OTH RMV NET OFFSET ADJ						
(4053)	GENERAL OTH RMV TACONITE ADJUST						
(5002)	TOTAL GENERAL - RMV OTHER JOBZ EXEMPT	4,994,094.91	4,994,094.91	4,825,101.13	4,825,101.13	4,825,101.13	

*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	5,061,997.84	5,061,997.84	5,344,774.47	5,344,774.47	5,344,774.47	
(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	5,061,997.84	5,061,997.84	5,344,774.47	5,344,774.47	5,344,774.47	
GENERAL NET TAX CAPACITY OTHER GENED JOBZ EXEMPT:							
(236)	STUDENT ACHIEVEMENT (GENED)	301,353.85	301,353.85	147,221.73	147,221.73	147,221.73	*1
(5004)	TOTAL GENERAL-NTC OTHER GENED JOBZ EXEMPT	301,353.85	301,353.85	147,221.73	147,221.73	147,221.73	

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	1,586,639.83	1,586,639.83	1,228,339.10	1,228,339.10	1,228,339.10	*2
(339)	ALT TEACHER COMP (Q COMP)	772,222.36	772,222.36	779,983.75	779,983.75	779,983.75	*3
(359)	ACHIEVEMENT & INTEGRATION	298,511.10	298,511.10	320,352.35	320,352.35	320,352.35	*4
(363)	REEMPLOYMENT INS	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	
(365)	SAFE SCHOOLS	335,556.00	335,556.00	337,392.00	337,392.00	337,392.00	
(368)	SAFE SCHOOLS INTERMEDIATE	139,815.00	139,815.00	140,580.00	140,580.00	140,580.00	
(371)	JUDGMENT						*5
(373)	ICE ARENA						
(385)	FY 2017 CAREER TECHNICAL	68,539.35	68,539.35	99,351.32	99,351.32	99,351.32	
(389)	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)	647,684.00	647,684.00	780,607.00	780,607.00	780,607.00	
(450)	LT FACILITIES EQUAL	759,243.32	759,243.32	1,306,948.00	1,306,948.00	1,306,948.00	*3
(451)	LT FACILITIES UNEQUAL	6,914,108.11	6,914,108.11	7,432,101.84	7,432,101.84	7,432,101.84	
(461)	DISABLED ACCESS						
(507)	BUILDING/LAND LEASE	863,482.36	863,482.36	830,312.75	830,312.75	830,312.75	
(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	12,445,801.43	12,445,801.43	13,315,968.11	13,315,968.11	13,315,968.11	

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	2,016.65	2,016.65	97,804.12-	97,804.12-	97,804.12-	*2
(1166)	FY 2017 ALT TEACHER COMP ADJUST	282.10-	282.10-	4,280.64	4,280.64	4,280.64	*6
(1082)	FY 2015 OPER CAPITAL ADJUST	5,273.74	5,273.74	1,969.02	1,969.02	1,969.02	
(1173)	FY 2015 ALT TEACHER COMP ADJUST						
(1177)	FY 2017 ACHIEVE & INTEG ADJUST	38,208.02	38,208.02	7,381.44-	7,381.44-	7,381.44-	*4
(1184)	FY 2015 INTEG ADJ (N/A PAY 16)			8,164.43-	8,164.43-	8,164.43-	*4
(1189)	FY 2015 REEMPLOYMENT ADJUST	50,426.38-	50,426.38-	37,762.90-	37,762.90-	37,762.90-	
(1193)	FY 2003 REEMPLOYMENT ADJUST						
(1200)	FY 2015 SAFE SCHOOLS ADJUST	994.50-	994.50-	19,913.40	19,913.40	19,913.40	
(1205)	FY 2015 SAFE SCHOOLS INTERM ADJ	331.50-	331.50-	5,531.50	5,531.50	5,531.50	
(1209)	FY 2015 CAREER TECHNICAL ADJUST	15,549.13-	15,549.13-	37,042.34-	37,042.34-	37,042.34-	
(1213)	FY 2015 HEALTH BENEFITS ADJUST						
(1219)	FY 2015 ANNUAL OPEB ADJUST	17,394.77	17,394.77	15,499.90	15,499.90	15,499.90	
(1223)	FY 2017 LTFM EQUAL AJUST	N/A	N/A	1,080.81	1,080.81	1,080.81	
(1227)	FY 2017 LTFM UNEQUAL AJUST	N/A	N/A	25,446.11	25,446.11	25,446.11	
	FY 16 ADJ FOR PAY 16 H&S	14,157.90-	14,157.90-	N/A	N/A	N/A	
(1236)	FY 2016 HEALTH & SAFETY ADJUST			39,845.88-	39,845.88-	39,845.88-	*8
(1252)	FY 2015 HEALTH & SAFETY ADJUST	2.10-	2.10-				
(1257)	FY 2015 DEFERRED MAINT ADJUST						
(1319)	PAY 14 LEASE ADJUST	74,342.65-	74,342.65-	221,264.97-	221,264.97-	221,264.97-	
(1320)	LEASE LEVY ADJ (MEMO)						
(1321)	ALT FAC ADJUST (MEMO)						
(1322)	OTHER CAPITAL ADJUST (MEMO)						
(760)	FY 2018 FAC & EQUIP BOND ADJUST						
(1324)	MAINT PU VARIANCE ADJUST						
(1325)	ECON DEV ABATE ADJUST						
(1326)	DEBT SURPLUS ADJUST						
(1340)	OTHER GENERAL ADJUST	110,351.31-	110,351.31-	444,056.59-	444,056.59-	444,056.59-	
(2039)	ABATEMENT ADJUSTMENT	901,164.22	901,164.22	169,749.15	169,749.15	169,749.15	*9
(2052)	CARRY-OVER ABATEMENT ADJUST	255,736.54	255,736.54				*10
(2070)	ADVANCE ABATEMENT ADJUST	680,938.19-	680,938.19-	13,881.74-	13,881.74-	13,881.74-	*11
(3029)	GENERAL OTH NTC NET OFFSET ADJ						
(4047)	GENERAL OTH NTC TACONITE ADJUST						
	SUBTOTAL - ADJUSTMENTS - GENERAL NTC OTHER JOBZ EXEMPT	272,418.18	272,418.18	663,733.88-	663,733.88-	663,733.88-	
(5005)	TOTAL GENERAL - NTC OTHER JOBZ EXEMPT	12,718,219.61	12,718,219.61	12,652,234.23	12,652,234.23	12,652,234.23	

*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	282,939.20	282,939.20	282,939.20	282,939.20	282,939.20	*12
(620)	EARLY CHILD FAMILY	341,464.05	341,464.05	344,505.15	344,505.15	344,505.15	*13
(623)	HOME VISITING	4,776.00	4,776.00	5,678.54	8,730.00	5,678.54	
(627)	ADULTS W/ DISABILITIES	5,202.00	5,202.00	5,202.00	5,202.00	5,202.00	
(631)	SCHOOL-AGE CARE	475,000.00	475,000.00	475,000.00	475,000.00	475,000.00	*13
(633)	OTHER COMM ED (MEMO)						
(1404)	FY 2017 EARLY CHILD FAMILY ADJ	563.17-	563.17-				
(1408)	FY 2017 HOME VISITING ADJUST	32.00	32.00	120.00-	120.00-	120.00-	
(1412)	FY 2015 SCHOOL-AGE CARE ADJUST	60,068.91	60,068.91	2,366.45	2,366.45	2,366.45	
(1413)	ADULTS W/ DISABILITIES ADJUST						
(1416)	OTHER ADJUST						
(2040)	ABATEMENT ADJUSTMENT	23,613.98	23,613.98	4,525.28	4,525.28	4,525.28	*9
(2053)	CARRY-OVER ABATEMENT ADJUST						*10
(2071)	ADVANCE ABATEMENT ADJUST	3,089.20-	3,089.20-	440.34-	440.34-	440.34-	*11
(3030)	COM SERV NET OFFSET ADJUST						
(4045)	COM SERV TACONITE ADJUST						
(5010)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	1,189,443.77	1,189,443.77	1,119,656.28	1,122,707.74	1,119,656.28	

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	13,128,675.00	13,128,675.00	13,931,190.00	13,931,190.00	13,931,190.00	*14
(810)	DEBT SERVICE-AID INELIG						*14
(777)	NATURAL DISASTER DEBT						*14
(1701)	REDUCTION FOR DEBT EXCESS	277,545.44-	277,545.44-				
(1702)	OTHER ADJUST (MEMO)						
(2041)	ABATEMENT ADJUSTMENT	220,912.94	220,912.94	39,580.15	39,580.15	39,580.15	*9,15
(2054)	CARRY OVER ABATEMENT	95,545.38	95,545.38				*10,15
(2072)	ADVANCE ABATE ADJUST	44,371.05-	44,371.05-	3,732.96-	3,732.96-	3,732.96-	*11,15
(3035)	GDS VTR NET OFFSET ADJUST						
(4061)	GDS VTR TACONITE ADJUST						
(5014)	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT	13,123,216.83	13,123,216.83	13,967,037.19	13,967,037.19	13,967,037.19	
DEBT SERVICE OTHER JOBZ NONEXEMPT:							
(809)	DEBT SERVICE-AID ELIG						*14
(811)	DEBT SERVICE-AID INELIG						*14
(768)	LT FACILITIES DEBT SERVICE	1,062,164.26	1,062,164.26	1,429,676.00	1,429,676.00	1,429,676.00	*14
(1707)	LTFM DEBT SERVICE ADJUST	N/A	N/A	.01-	.01-	.01-	
(1708)	REDUCTION FOR DEBT EXCESS	22,454.56-	22,454.56-				
(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	1,039,709.70	1,039,709.70	1,429,675.99	1,429,675.99	1,429,675.99	

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.
*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						*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						

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.