

MEMO TO: Board of Education
TOPIC: Regular School Board Meeting
FROM: Steve D. Cairns, Superintendent
DATE: November 30, 2016

A Regular School Board Meeting of the Board of Education will be held December 5, 2016 at 7:30 PM in the High School Room 101.

Agenda

1. CALL TO ORDER

A. Pledge - Chairman Broden

2. PREVIEW OF AGENDA

During this time any board member may pull any item(s) from the Consent Agenda

3. ADDITIONS TO THE AGENDA

A. Bus Purchase

1) North Central Bus Sales - 1-Blue Bird propane bus, 2018, 77 passenger in the amount \$94,884.75 3

This bus would be purchased to accommodate a new bus route.

If this purchase is approved, the district would only purchase two buses in the summer instead of three.

B. Scheduling of the Superintendent's Evaluation

4. CONSENT AGENDA

A. Minutes - November 21 Public Hearing and Regular Meeting 4

5. COMMUNICATIONS

A. Enrollment - December 8

B. The Minnesota Council for the Social Studies has granted Carol Bliss Quinn \$150 towards expenses for the Bagley City Cemetery Project. The MN Council has asked Ms. Quinn to present her project at the 2018 Minnesota Council for the Social Studies annual conference at the Minnesota Historical Society.

C. Meet and Confer will be held on Thursday, December 8 @ 7:30 p.m. in the High School Lounge

6. STUDENT INPUT AND RECOGNITION

7. PUBLIC PARTICIPATION

8. COMMITTEE REPORTS

- A. Transportation
- B. Policy
- C. Facilities
- D. Negotiations
- E. Athletics
- F. Security
- G. Wellness
- H. Other

9. REPORTS AND PRESENTATIONS

A. Robotics Overnight Request - Sam Roepke

Requesting to attend the two competitions, the district to cover the cost for transportation and subs for Mr. Roepke and Mr. Willard.

Students will pay \$20 activity fee and cover the cost of food and hotel rooms that corporate sponsorship does not cover.

- 1) St. Cloud, MN for the MN State VEX Robotics Tournament on February 3-4, 2017
- 2) Duluth, MN for FIRST Robotics Lake Superior Regional on March 2-5, 2017

10. SCHOOL BOARD ACTION

- A. Presentation of 2016-2017 Bagley School Budget 10
- B. Final Levy Limitation 2016 payable 2017 14
- C. Staffing
 - 1) Hire - Patty Johns, Paraprofessional.
 - 2) Resignation - Jill Phillips, Paraprofessional. Effective December 22, 2016
 - 3) Hire - Robert Hanse, Custodian
- D. Board Committee Pay

11. NEXT MEETINGS AGENDA ITEMS - *Chairman Broden*

12. MEETING SCHEDULE - *Chairman Broden*

The next regular school board meeting will be held on Monday, December 19, 2016, at 7:30 p.m. in High School Room 101.

13. ADJOURNMENT

14. SCHOOL BOARD ACTION



DENNIS KNUTSON
BLUE BIRD BUS SALES

Date December 1, 2016
Quantity 1
Quote ID# F474871 - Body Number

Customer Bagley School Dist #162
Contact Aaron Edman
Address 202 Bagley Ave NW
City, State, Zip Bagley, MN 56621
Phone 218.694.6122
Fax _____
Sales Representative Denny Knutson
Estimated Delivery 2 weeks after approval

Model Year 2018 Make Blue Bird
Wheelbase 273" Model BBCV33105
Capacity 77 Body Length 33'10"

Bid Price 89,000⁰⁰
Less Trade _____ Trade Info: _____
Tax 5,785⁰⁰
Transfer & Doc Fee 99,75

Total Amount Due on Delivery \$94,884.75

X _____ Date _____
Customer's Authorized Representative
X Dennis Knutson December 1, 2016
North Central Bus Sales Authorized Representative Date

Comments & Notes

Includes all specs shown on specification sheets provided earlier

**BAGLEY PUBLIC SCHOOLS
PUBLIC HEARING
NOVEMBER 21, 2016
MINUTES**

The public hearing of the School Board, Independent School District #162 was held on Monday, November 21, 2015, at 7:00 p.m. in High School Room 101. Members present: Adam Broden, Wendy Fultz, Amy Fontaine, Toby Anderson, LeAnn Agnes, Jamie Grover, Kathy Clark and Superintendent Cairns. Members absent: None.

Chairman Broden called the public hearing to order and opened with the Pledge of Allegiance to the Flag.

1. Superintendent Cairns presented the 2015-2016 Bagley Area Schools World's Best Workforce Report.
2. Superintendent Cairns, Elementary Principal Furuseth and High School Principal Gooch presented the 2016-2017 WBWF Summary Plan.

The opportunity for questions and comments followed.

3. A motion was made by Amy Fontaine to adjourn the meeting at 8:03 p.m.

Adam Broden, Chairman
School Board
Ind. School District #162

Wendy Fultz, Clerk
School Board
Ind. School District #162

**BAGLEY PUBLIC SCHOOLS
REGULAR SCHOOL BOARD MEETING
NOVEMBER 21, 2016
MINUTES**

The regular meeting of the School Board, Independent School District #162 was held on Monday, November 21, 2016, at 7:30 p.m. in High School Room 101. Members present: Adam Broden, Wendy Fultz, Amy Fontaine, Toby Anderson, LeAnn Agnes, Jamie Grover, Kathy Clark and Superintendent Cairns. Members absent: None.

Chairman Broden called the meeting to order and opened with the Pledge of Allegiance to the Flag.

1. A motion was made by LeAnn Agnes, seconded by Jamie Grover to accept the resignation of paraprofessional Briana Goodwin. The resignation is effective December 1, 2016. Motion passed 7-0.
2. A motion was made by Amy Fontaine, seconded by Wendy Fultz to approve the following consent agenda items:
 - A. November 7 & 14 Minutes
 - B. November 2016 Invoices - \$172,855.23 – Ck# 57529-57629
 - C. October 2016 Hand Payables - \$173,924.23 – Ck# 31472-31534
 - D. October 2016 Statement of Cash Balances - \$4,486,387.98
 - E. October 2016 Budget Comparison
 - F. October 2016 Wires Payments - \$258,146.00
 - G. Elementary School and High School Auxiliary AccountsMotion passed 7-0.
3. Upcoming Events:

MSBA Phase I & II Board Training – January 10 & 11, 2017
Annual MSBA Leadership Conference – January 12-13, 2017
4. Superintendent Cairns distributed applications for candidates to the Region I Joint Powers Board.
5. Chairman Broden apprised the Board that the Title I Survey has been sent out on our school website and on Facebook and November is Native American Heritage Month. Dennis Rogers, Native American Hoop Dancer, will be presenting at both schools on November 23rd.
6. Chairman Broden announced that Khloe Knutson, Tanner Prestemon, Keegan Evans, Havin Salzer, Brenden Auginash, Brooke Martine, Makalyn Hoie, Gunner Nolan, Jayla Jones, Emme Ekre, Aubrey Riewer, Jaelyece Jones, Olyvia Christianson, Collin Higginbotham, Mariah Fox, Alesha Madson, Nataly Stout, Kira Thompson, LilyAnn English, Isabella Warmbold, Noah Strandberg, Emma Folscher, Brenden Rentz-Molde, Setasha Knutson, and Jaiden Youngwere the October Elementary Student of the Month.
7. Chairman Broden announced that Olivia Gerbracht was the October Senior of the Month.
8. A motion was made by Jamie Grover, seconded by Kathy Clark to accept the 2015-2016 School Year Audit as presented by Brian Opsahl of Brady Martz & Associates, P.C. Motion passed 7-0.
9. A motion was made by Amy Fontaine, seconded by LeAnn Agnes to adopt resolution accepting gifts/donations to Bagley Public Schools:

WHEREAS the following; therefore, **BE IT RESOLVED** by the School Board of Independent School District #162 – Bagley School Board does hereby accepts the following donations:

- * \$50 from Lee Furuseth for Elementary Art Program
- * \$4,166.64 from State of Minnesota for School Readiness

Motion passed 7-0.

10. A motion was made by Jamie Grover, seconded by Kathy Clark to establish a “Media Club” in the high school with Keith Larson as the advisor, set a stipend for the advisors at \$4,350 for the 2016-2017 school year and allow the media club to produce videos of organizations or businesses as a fundraiser. Motion passed 7-0.
11. A motion was made by LeAnn Agnes, seconded by Amy Fontaine to approve an additional two weeks of maternity leave for Employee A. She will return to work on January 3, 2017. Motion passed 7-0.
12. A motion was made by Kathy Clark, seconded by Toby Anderson to approve maternity leave for Employee B. Leave would begin approximately March 9, 2017, for eight weeks. Motion passed 7-0.
13. A motion was made by Jamie Grover, seconded by LeAnn Agnes to accept the resignation of paraprofessional Rosalea Rentz. The resignation is effective November 28, 2017. Motion passed 7-0.
14. A motion was made by LeAnn Agnes, seconded by Toby Anderson, to adopt the following resolution:

**RESOLUTION AUTHORIZING ISSUANCE OF CERTIFICATES
OF SPECIAL ELECTION AND DIRECTING SCHOOL DISTRICT CLERK
TO PERFORM OTHER ELECTION RELATED DUTIES**

WHEREAS, the board has canvassed the special election for school board members held on November 14, 2016.

NOW THEREFORE, BE IT RESOLVED by the School Board of Independent School District No. 162, State of Minnesota, as follows:

1. The chair and clerk are hereby authorized to execute certificates of election on behalf of the school board of Independent School District No. 162 to the following candidates:

A. Jamie Grover

who have received a sufficiently large number of votes to be elected to fill vacancies on the board caused by expiration of term on first Monday in January, 2019, based on the results of the canvass.

2. The certificate of election shall be in substantially the form attached hereto.
3. After the time for contesting the election has passed and the candidate has filed all campaign financial reports required by Minnesota Statutes, Chapter 211A, the clerk of the school board is hereby directed to deliver the certificates to the persons entitled thereto personally or by certified mail.
4. The clerk is hereby directed to enclose with the certificate a form of acceptance of office and oath of office in substantially the form attached hereto.

Motion passed 7-0.

15. A motion was made by Amy Fontaine, seconded by LeAnn Agnes to adopt the following resolution:

**RESOLUTION AUTHORIZING ISSUANCE OF CERTIFICATES
OF ELECTION AND DIRECTING SCHOOL DISTRICT CLERK
TO PERFORM OTHER ELECTION RELATED DUTIES**

WHEREAS, the board has canvassed the general election for school board members held on November 14, 2016.

NOW THEREFORE, BE IT RESOLVED by the School Board of Independent School District No. 162, State of Minnesota, as follows:

5. The chair and clerk are hereby authorized to execute certificates of election on behalf of the school board of Independent School District No. 162 to the following candidates:

- A. Amy Fontaine
- B. Adam Broden
- C. Renee Benson
- D. Jeremy Davies

who have received a sufficiently large number of votes to be elected to fill vacancies on the board caused by expiration of term on first Monday in January next following the election, based on the results of the canvass.

6. The certificate of election shall be in substantially the form attached hereto.
7. After the time for contesting the election has passed and the candidate has filed all campaign financial reports required by Minnesota Statutes, Chapter 211A, the clerk of the school board is hereby directed to deliver the certificates to the persons entitled thereto personally or by certified mail.
8. The clerk is hereby directed to enclose with the certificate a form of acceptance of office and oath of office in substantially the form attached hereto.

Motion passed 7-0.

16. A motion was made by Amy Fontaine, seconded Jamie Grover to approve the Curriculum Review Cycle. Motion passed 7-0.

17. A motion was made by LeAnn Agnes, seconded by Toby Anderson to approve the 2015-2016 WBWF Report. Motion passed 7-0.

18. A motion was made by Amy Fontaine, seconded by Jamie Grover to approve the 2016-2017 WBWF Summary Plan. Motion passed 7-0.

19. A motion was made by Jamie Grover, seconded by Kathy Clark to authorize the principals, athletic director and superintendent to make an independent decisions on events and extra-curricular practices when we have a late start or cancelation for cold weather. Motion passed 7-0.

20. ITEMS FOR THE NEXT AGENDA:

- A. Truth In Taxation
- B. Superintendent's Evaluation
- C. Staffing

21. The next School Board meeting will be held on Monday, December 5, 2016, at 7:30 p.m. in High School Room 101.

22. A motion was made by Amy Fontaine to adjourn the meeting at 9:02 p.m. Motion passed 7-0.

Adam Broden, Chairman
School Board
Ind. School District #162

Wendy Fultz, Clerk
School Board
Ind. School District #162

| Bagley School | | | | | | |
|-------------------------|----------------|----------------|----------------|----------------|---------------|----------------|
| Enrollment K -12 | | | | | | |
| SY 2016-2017 | | | | | | |
| | | | | | | |
| | 12/1/16 | 11/1/16 | 10/3/16 | 9/20/16 | 5/2/16 | 9/15/15 |
| HK | 10 | 10 | 7 | 6 | 16 | 14 |
| K | 74 | 73 | 76 | 77 | 57 | 60 |
| 1 | 67 | 67 | 67 | 67 | 89 | 91 |
| 2 | 90 | 90 | 92 | 92 | 71 | 75 |
| 3 | 77 | 75 | 74 | 74 | 98 | 102 |
| 4 | 104 | 103 | 103 | 104 | 79 | 77 |
| 5 | 81 | 80 | 79 | 80 | 82 | 84 |
| 6 | 80 | 80 | 80 | 80 | 77 | 80 |
| Total K-6 | 583 | 578 | 578 | 580 | 569 | 583 |
| 7 | 76 | 76 | 76 | 76 | 71 | 74 |
| 8 | 70 | 69 | 68 | 68 | 68 | 68 |
| 9 | 73 | 76 | 76 | 75 | 77 | 77 |
| 10 | 71 | 71 | 71 | 70 | 78 | 86 |
| 11 | 80 | 83 | 82 | 82 | 61 | 70 |
| 12 | 59 | 62 | 63 | 63 | 48 | 56 |
| Total 7-12 | 429 | 437 | 436 | 434 | 403 | 431 |
| Total K-12 | 1,012 | 1,015 | 1,014 | 1,014 | 972 | 1,014 |

| Bagley School | | | | | | | | | | | | |
|------------------------------------|--------------|------------|--------------|--------------|--------------|------------|------------|--------------|------------|--------------|--------------|--------------|
| Enrollment K -12 | | | | | | | | | | | | |
| Comparison 05/06 - 16/17 SY | | | | | | | | | | | | |
| | 12/1/16 | 12/1/15 | 12/1/14 | 12/2/13 | 12/3/12 | 12/1/11 | 12/1/10 | 12/1/09 | 12/1/08 | 12/3/07 | 12/1/06 | 12/1/05 |
| HK | 10 | 16 | 12 | 4 | 16 | 19 | 13 | 15 | 14 | 17 | 5 | 9 |
| K | 74 | 60 | 77 | 75 | 89 | 70 | 74 | 76 | 69 | 60 | 77 | 73 |
| 1 | 67 | 90 | 76 | 101 | 89 | 84 | 74 | 74 | 68 | 66 | 84 | 83 |
| 2 | 90 | 72 | 101 | 81 | 86 | 76 | 74 | 70 | 66 | 83 | 80 | 67 |
| 3 | 77 | 102 | 84 | 87 | 76 | 70 | 66 | 71 | 77 | 76 | 66 | 71 |
| 4 | 104 | 77 | 85 | 78 | 77 | 65 | 80 | 76 | 76 | 64 | 66 | 86 |
| 5 | 81 | 82 | 79 | 72 | 66 | 80 | 83 | 77 | 64 | 68 | 88 | 79 |
| 6 | 80 | 80 | 71 | 67 | 74 | 84 | 82 | 68 | 72 | 91 | 81 | 75 |
| Total K-6 | 583 | 579 | 585 | 565 | 573 | 548 | 546 | 527 | 506 | 525 | 547 | 543 |
| 7 | 76 | 75 | 66 | 76 | 86 | 85 | 68 | 74 | 88 | 79 | 74 | 96 |
| 8 | 70 | 66 | 75 | 86 | 83 | 64 | 73 | 86 | 77 | 75 | 97 | 74 |
| 9 | 73 | 79 | 86 | 80 | 67 | 75 | 78 | 78 | 73 | 99 | 68 | 96 |
| 10 | 71 | 82 | 80 | 59 | 65 | 79 | 73 | 84 | 96 | 66 | 86 | 94 |
| 11 | 80 | 63 | 55 | 67 | 69 | 65 | 69 | 97 | 65 | 90 | 82 | 71 |
| 12 | 59 | 50 | 58 | 71 | 61 | 66 | 82 | 66 | 93 | 79 | 63 | 74 |
| Total 7-12 | 429 | 415 | 420 | 439 | 431 | 434 | 443 | 485 | 492 | 488 | 470 | 505 |
| Total K-12 | 1,012 | 994 | 1,005 | 1,004 | 1,004 | 982 | 989 | 1,012 | 998 | 1,013 | 1,017 | 1,048 |

6

**DISTRICT REVENUES AND EXPENDITURES
BUDGET FOR FY 2016 AND FY 2017**

GENERAL INFORMATION: Minnesota Statutes, section 123B.10, requires that every school board shall publish the subject data of this report.

District Name: _____ District Number: 0162

| FUND | FY 2016 BEGINNING FUND BALANCES | FY 2016 ACTUAL REVENUES AND TRANSFERS IN | FY 2016 ACTUAL EXPENDITURES AND TRANSFERS OUT | JUNE 30, 2016 ACTUAL FUND BALANCES | FY 2017 BUDGET REVENUES AND TRANSFERS IN | FY 2017 BUDGET EXPENDITURES AND TRANSFERS OUT | JUNE 30, 2017 PROJECTED FUND BALANCES |
|-------------------------------|---------------------------------|--|---|------------------------------------|--|---|---------------------------------------|
| General Fund/Restricted | \$ 1,521,006 | \$ 584,886 | \$ 1,223,760 | \$ 882,132 | \$ 670,300 | \$ 982,689 | \$ 569,743 |
| General Fund/Other | \$ 1,151,669 | \$ 11,626,702 | \$ 10,753,030 | \$ 2,025,341 | \$ 11,841,936 | \$ 11,612,920 | \$ 2,254,357 |
| Food Service Fund | \$ 169,393 | \$ 598,339 | \$ 618,895 | \$ 148,838 | \$ 590,791 | \$ 590,791 | \$ 148,838 |
| Community Service Fund | \$ 113,015 | \$ 280,911 | \$ 261,098 | \$ 132,828 | \$ 293,213 | \$ 281,642 | \$ 144,399 |
| Building Construction Fund | \$ 358,458 | \$ 2,397 | \$ 38,718 | \$ 322,136 | \$ - | \$ 322,136 | \$ 0 |
| Debt Service Fund | \$ 314,096 | \$ 318,305 | \$ 449,915 | \$ 182,486 | \$ 351,158 | \$ 444,715 | \$ 88,929 |
| Trust Fund | \$ 1,093 | \$ 4 | \$ - | \$ 1,097 | \$ - | \$ - | \$ 1,097 |
| Internal Service Fund | \$ - | | | \$ - | | | \$ - |
| * OPEB Revocable Trust Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| OPEB Irrevocable Trust Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| OPEB Debt Service Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL - ALL FUNDS | \$ 3,628,730 | \$ 13,411,545 | \$ 13,345,416 | \$ 3,694,858 | \$ 13,747,398 | \$ 14,234,893 | \$ 3,207,363 |
| LONG-TERM DEBT | \$ - | | | | CURRENT STATUTORY OPERATING DEBT PER MINNESOTA STATUTES, SECTION 123B.81 | | |
| Outstanding July 1, 2015 | \$ 6,375,000 | | | | AMOUNT OF GENERAL FUND DEFICIT, IF ANY, IN EXCESS OF 2.5% OF EXPENDITURES 06/30/2016 | | \$ - |
| Plus: New Issues | \$ - | | | | COST PER STUDENT - AVERAGE DAILY MEMBERSHIP (ADM) 06/30/2016 | | |
| Less: Redeemed Issues | \$ 260,000 | | | | TOTAL OPERATING EXPENDITURES | | \$ 11,875,910.87 |
| Outstanding June 30, 2016 | \$ 6,115,000 | | | | FY 2016 TOTAL ADM SERVED + TUITIONED OUT ADM + ADJUSTED EXTENDED ADM | | 1,071.31 |
| SHORT-TERM DEBT | | | | | FY 2016 OPERATING COST PER ADM | | \$ 11,085.41 |
| Certificates of Indebtedness | \$ - | | | | | | |
| Other Short-Term Indebtedness | \$ - | | | | | | |

The complete budget may be inspected upon request to the superintendent.

Comments: This information can also be viewed on the district website which is www.bagley.k12.mn.us

* Other Post-Employment Benefits (OPEB)

INSTRUCTIONS FOR FY 2016 AND FY 2017 BUDGET PUBLICATION

BY MINNESOTA SCHOOL DISTRICTS

I. Publication Requirements

The DISTRICT REVENUES AND EXPENDITURES BUDGET FOR FY 2016 AND FY 2017 (Form ED-00110) shall be published by each school district "within one week of the acceptance of the final audit by the board, or November 30, whichever is earlier." "The board must post the materials in a conspicuous place on the district's official website, including a link to the district's school report card on the Minnesota Department of Education's website (MDE > Data Center, select "Minnesota Report Card"), and publish a summary of the information and the address of the district's official website where the information can be found in a qualified newspaper of general circulation in the district." (Minn. Stat. § 123B.10, Subd.1.)

DO NOT furnish a copy of the publication or the publication form to the Minnesota Department of Education.

II. General Comments

This form can serve as a camera-ready or electronic copy for publication in the district's official newspaper and on the district official website. Explanatory comments may be added for clarification of the district's financial condition. Examples of comments include: "Data is unaudited at the time of publication and is subject to change." "Part of the Debt Service Fund Balance is required to pay off refunded bonds." "Costs include transportation for district resident students who attend a charter or nonpublic school."

III. General Instructions

For FY 2016 and FY 2017, individual fund descriptions are listed below and an **EXCEL INSTRUCTION TAB IS PROVIDED FOR RECORDING ACTUAL/BUDGETED REVENUES, EXPENDITURES AND FUND BALANCES.**

A. Funds

1. General Fund/Restricted (01)

Includes Restricted (464) and Restricted/Reserved (various) balance sheet accounts.

2. General Fund/Other (01)

Includes Nonspendable (460), Committed (461), Assigned (462) and Unassigned (422) balance sheet accounts.

3. Food Service Fund (02)

Includes Nonspendable (460), Restricted (464) and Restricted/Reserved (452) balance sheet accounts or Unassigned (463) if reporting a deficit fund balance.

4. Community Service Fund (04)

Includes Nonspendable (460), Restricted (464) and Restricted/Reserved (426, 431, 432, 444, 447, 452) balance sheet accounts or Unassigned (463) if reporting a deficit fund balance.

5. Building Construction Fund (06)

Includes Nonspendable (460), Restricted (464), Restricted/Reserved (407, 409, 413) balance sheet accounts or Unassigned (463) if reporting a deficit fund balance.

6. Debt Service Fund (07)

Includes Nonspendable (460), Restricted (464), Restricted/Reserved (425, 451) balance sheet accounts. Includes Unassigned (463) balance sheet account if reporting a deficit fund balance.

7. Trust Fund (08)

Includes the Unassigned (422) fund balance (Net Assets).

8. Internal Service Fund (20)

The internal service fund is most frequently used for self-insurance programs. Includes the Unassigned (422) fund balance (Net Assets).

9. OPEB Revocable Trust (25)

Includes the Unassigned (422) fund balance (Net Assets).

INSTRUCTIONS FOR FY 2016 AND FY 2017 BUDGET PUBLICATION

BY MINNESOTA SCHOOL DISTRICTS

10. OPEB Irrevocable Trust (45)

Includes the Unassigned (422) fund balance (Net Assets).

11. OPEB Debt Service Fund (47)

Includes Nonspendable (460), Restricted (464) balance sheet accounts or Unassigned (463) if reporting a deficit fund balance.

B. Long-Term Debt

If the district has outstanding long-term debt e.g., general obligation bonds, building bonds, capital notes, energy loans, capital loans, debt service loans, construction loans, or other state loans, enter the total amount in the lines provided in the "Long Term Debt" column. Districts without outstanding long-term debts enter "None" on all lines in this section.

C. Short-Term Debt

1. Certificates of Indebtedness

As of 6/30/15, if the district has aid/tax certificates of indebtedness (Minn. Stat. § 126C.52), enter the total

2. Other Short-Term Indebtedness

As of 6/30/16, if the district has short-term indebtedness such as Warrants, Lines of Credit (Minnesota Statutes, section 123B.12) and/or Repurchase Agreements (Minn. Stat. § 118A.05), enter the total amount in the line provided. If the district has no short-term indebtedness as of 6/30/16, enter "None."

The sum of the Certificates of Indebtedness and Other Short-Term Indebtedness should equal the amount reported on UFARS in balance sheet account 202.

D. Current Statutory Operating Debt (SOD) Calculation

To complete this portion of the form, view the district's final FY 16 UFARS Compliance Turnaround Report on the MDE website: <http://education.state.mn.us/MDEAnalytics/Data.jsp> - Scroll down to Minnesota Funding Reports (MFR). The Statutory Operating Debt (SOD) Calculation appears on three lines at the bottom of the Compliance Report. Districts that have a positive fund balance reported on line 1) of the SOD Calculation section or that report a negative fund balance not exceeding 2.5% of the expenditures reported on line 2) should report "\$0." Districts that have a deficit fund balance exceeding 2.5% of expenditures, which is the limit that defines SOD under Minnesota Statutes, section 123B.81, should report the amount of the deficit exceeding this limit. To calculate this, multiply the expenditure amount on line 2) by 0.025 and add the product to the fund balance amount reported on line 1).

E. Cost Per Average Daily Membership (ADM)

1. To calculate total operating expenditures in the General, Food Service and Community Service Funds, exclude the following restricted/reserved expenditures: Operating Capital – Fund 1 (Finance 302), Capital Projects Levy – Fund 1 (Finance 795), Disabled Accessibility – Fund 1 (Finance 794), Deferred Maintenance – Fund 1 (Finance 385), Alternative Facilities Program – Fund 1 (Finance 386), Health and Safety – Fund 1 (Finance 347, 349, 352, 358, 363, 366).

2. In an effort to provide greater uniformity between School District Profiles, the District Report Card and Consolidated Financial Statements, the Average Daily Membership is derived from the District/School ADM Report available from the Program Finance web page under Minnesota Funding Reports/Student. The student number equals the sum of:

- District ADM Served page – total ADM, Column O (Total Served)
- General Education Revenue page – total ADM, columns 7 and 8 (Tuitioned Out)
- Categorical or No Revenue page – total ADM, column 17 (Adjusted Extended)

3. The operating cost per ADM is calculated by dividing the FY 2015 operating expenditures calculated in item 2 by the FY 2016 ADM calculated in item 1.

EXCEL INSTRUCTIONS FOR FY 2016 AND FY 2017 BUDGET PUBLICATION

BY MINNESOTA SCHOOL DISTRICTS

The FY 2016 and FY 2017 Budget Publication Form ED-00110-39 is provided in an Excel format to include formulas for budget calculations. The following steps reference cell entries and formulas for both manual and automatic budget section calculations. **FY 2016 BEGINNING FUND BALANCES MAY INCLUDE NEGATIVE NUMBERS. POSITIVE NUMBERS MUST BE ENTERED IN ALL OTHER CELLS WITHOUT FORMULAS OR THE EXCEL ENTRIES WILL BE INCORRECT.** Cells with formulas have been highlighted in yellow:

FY 16 AND FY 17 ACTUAL/BUDGET COLUMNS AND APPLICABLE FUND CATEGORY ENTRIES

1. In cells C8-C18, enter FY 2016 Beginning Fund Balances.
2. In cells D8-D14 and D16-D18, enter FY 2016 Actual Revenues and Transfers In.
3. In cells E8-E14 and E16-E18, enter FY 2016 Actual Expenditures and Transfers Out.
4. In cell F15, enter the Internal Service Fund June 30, 2016 Actual Fund Balance.
5. In cells G8-G14 and G16-G18, enter estimated FY 2017 Budgeted Revenues and Transfers In.
6. In cells H8-H14 and H16-H18, enter estimated FY 2017 Budgeted Expenditures and Transfers Out.
7. In cell I15, enter the Internal Service Fund June 30, 2017 Projected Fund Balance.

Formulas have been provided in the following cells to automatically calculate entries in items 1 - 7 above:

8. June 30, 2016 Actual Fund Balances: Cells F8-F14; F16-F18
9. June 30, 2017 Projected Fund Balances: Cells I8-I14; I16-I18
10. Total - All Funds: Cells C19-I19

LONG-TERM DEBT ENTRIES

1. In cell C21, enter the Long-Term Debt Outstanding Beginning Balance as of July 1, 2015.
2. In cell C22, enter the New Issues added to the Long-Term Debt (positive amount).
3. In cell C23, enter the Redeemed Issues to the Long-Term Debt (positive amount).
4. A formula has been entered in cell C24 to automatically calculate item 1, plus item 2, minus item 3 to display the Outstanding June 30, 2016 Long-Term Debt balance.

SHORT-TERM DEBT ENTRIES

1. In cell C26, enter Short-Term Certificates of Indebtedness according to the General Instructions, Section C1.
2. In cell C27, enter Other Short-Term Indebtedness according to the General Instructions, Section C2.

CURRENT STATUTORY OPERATING DEBT PER MINNESOTA STATUTES, SECTION 123B.81

1. In cell H22, enter the amount of General Fund Deficit, if any, in excess of 2.5% for General Fund expenditures 06/30/2016.

COST PER STUDENT - AVERAGE DAILY MEMBERSHIP (ADM) 06/30/16 ENTRIES

1. In cell H25, enter Total Operating Expenditures according to the General Instructions, Section E1.
2. In cell H26, enter ADMS calculated according to the General Instructions, Section E2.
3. A formula has been entered in cell H27 to automatically calculate item 1, divided by item 2 to display the total FY 2016 Operating Cost Per ADM.

| LEVY LIMITATION AND CERTIFICATION REPORT OUTLINE | | | PROPERTY VALUATION DATA | | PUPIL DATA | | | |
|--|-------------------|-----------------|-------------------------------|--|----------------------|---|-----------------------|----------|
| | PAGE | | MARKET VALUE | | | | | |
| 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) | | | | | | | | |
| I. GENERAL INPUT DATA | | | | | | | | |
| A. PROPERTY VALUATION | 1 | 1 | 2011 MARKET VALUE | 420,817,900 | 34 | 2013-14 RES ADM (ACT) | 998.73 | |
| B. PUPIL COUNTS | 1 | 2 | 2012 MARKET VALUE | 427,703,300 | 35 | 2014-15 RES ADM (ACT) | 987.90 | |
| II. INITIAL COMPUTATIONS BY FUND | | 3 | 2013 MARKET VALUE | 431,491,000 | 36 | 2015-16 RES ADM (EST) | 977.00 | |
| A. GENERAL | 2 | 4 | 2014 MARKET VALUE | 435,160,535 | 37 | 2016-17 RES ADM (EST) | 1,002.25 | |
| B. COMMUNITY SERVICE | 12 | 5 | 2015 MARKET VALUE | 442,785,000 | 38 | 2017-18 RES ADM (EST) | 1,003.25 | |
| C. GENERAL DEBT | 13 | | REFERENDUM MARKET VALUE (RMV) | | 39 | 2018-19 RES ADM (EST) | 1,037.25 | |
| D. OPEB/PENSION DEBT | 16 | 6 | 2011 RMV | 260,011,000 | RESIDENT PUPIL UNITS | | | |
| III. ADJUSTMENTS BY FUND | | 7 | 2012 RMV | 259,269,500 | 40 | 2013-14 RES PU (ACT) | 1,150.42 | |
| A. GENERAL | 16 | 8 | 2013 RMV | 263,688,300 | 41 | 2014-15 RES PU (ACT) | 1,071.29 | |
| B. COMMUNITY SERVICE | 24 | 9 | 2014 RMV | 260,263,200 | 42 | 2015-16 RES PU (EST) | 1,057.80 | |
| C. GENERAL DEBT | 24 | 10 | 2015 RMV | 264,691,700 | 43 | 2016-17 RES PU (EST) | 1,086.25 | |
| D. OPEB/PENSION DEBT | 24 | | NET TAX CAPACITY (NTC) | | 44 | 2017-18 RES PU (EST) | 1,090.45 | |
| IV. ABATEMENT ADJUSTMENTS | 24 | 11 | 2011 NTC | 4,373,393 | ADJUSTED ADM | | | |
| V. OFFSET ADJUSTMENTS | 26 | 12 | 2012 NTC | 4,397,780 | 45 | 2013-14 ADJ ADM (ACT) | 1,007.38 | |
| VI. TACONITE ADJUSTMENTS | 27 | 13 | 2013 NTC | 4,471,808 | 46 | 2014-15 ADJ ADM (ACT) | 1,011.79 | |
| VII. TOTAL LEVY LIMITATION | 30 | 14 | 2014 NTC | 4,423,470 | 47 | 2015-16 ADJ ADM (EST) | 977.00 | |
| VIII. RECAP OF LEVY LIMITS | 28 | 15 | 2015 NTC | 4,497,089 | 48 | 2016-17 ADJ ADM (EST) | 1,002.76 | |
| | | | SALES RATIO | | 49 | 2017-18 ADJ ADM (EST) | 1,003.76 | |
| SCHOOL YEAR | FORMULA ALLOWANCE | TAX RATE | 16 | 2011 SALES RATIO | 96.9% | 50 | 2018-19 ADJ ADM (EST) | 1,034.76 |
| 2006-07 | 4,974 | 0.0000 | 17 | 2012 SALES RATIO | 98.2% | ADJUSTED PUPIL UNITS | | |
| 2007-08 | 5,074 | 0.0000 | 18 | 2013 SALES RATIO | 95.2% | 51 | 2013-14 ADJ PU (ACT) | 1,154.29 |
| 2008-09 | 5,124 | 0.0000 | 19 | 2014 SALES RATIO | 93.6% | 52 | 2014-15 ADJ PU (ACT) | 1,096.68 |
| 2009-10 | 5,124 | 0.0000 | 20 | 2015 SALES RATIO | 93.6% | 53 | 2015-16 ADJ PU (EST) | 1,057.80 |
| 2010-11 | 5,124 | 0.0000 | | UNLIMITED ADJUSTED NTC (UANTC) | | 54 | 2016-17 ADJ PU (EST) | 1,086.76 |
| 2011-12 | 5,174 | 0.0000 | 21 | 2011 UANTC=(11)/(16)= | 4,513,305 | 55 | 2017-18 ADJ PU (EST) | 1,090.96 |
| 2012-13 | 5,224 | 0.0000 | 22 | 2012 UANTC=(12)/(17)= | 4,476,336 | VOLUNTARY PRE-K ADJUSTED ADM | | |
| 2013-14 | 5,302 | 0.0000 | 23 | 2013 UANTC=(13)/(18)= | 4,698,193 | 56 | 2016-17 ADJ VPK ADM | 17.76 |
| 2014-15 | 5,831 | 0.0035 | 24 | 2014 UANTC=(14)/(19)= | 4,727,587 | 57 | 2017-18 ADJ VPK ADM | 17.76 |
| 2015-16 | 5,948 | 0.0033 | 25 | 2015 UANTC=(15)/(20)= | 4,806,128 | VOLUNTARY PRE-K ADJUSTED PUPIL UNITS | | |
| 2016-17 | 6,067 | 0.0030 | | ADJUSTED NTC (ANTC) | | 58 | 2016-17 ADJ VPK PU | 17.76 |
| 2017-18 | 6,067 | 0.0014 | 26 | 2011 ANTC | 4,513,305 | 59 | 2017-18 ADJ VPK PU | 17.76 |
| NOTE: ABOVE NUMBERS ARE NOT ALWAYS COMPARABLE FROM YEAR TO YEAR. | | | 27 | 2012 ANTC | 4,476,336 | (NOTE: VPK ADM AND PUPIL UNITS INCLUDED IN LINES (48),(49),(50), AND LINES (54),(55)) | | |
| WEIGHTS FOR PUPIL UNITS | FY 2008-FY 2014 | FY 2015 & LATER | 28 | 2013 ANTC | 4,698,193 | | | |
| PRE-KGN HCP: | 1.250 | 1.000 | 29 | 2014 ANTC | 4,727,587 | | | |
| HCP-KGN: | 1.000 | 1.000 | 30 | 2015 ANTC | 4,806,128 | | | |
| REG-KGN PART: | 0.612 | 0.550 | 31 | 2015 AG MODIFIED ANTC FOR LT FAC MAINT REV | 4,265,383 | | | |
| REG-KGN ALL: | 0.612 | 1.000 | | ANTC FOR DEBT SERVICE ONLY | | | | |
| GRADES 1-3: | 1.115 | 1.000 | 32 | 2015 ANTC FOR JOBZ | 11,712 | | | |
| GRADES 4-6: | 1.060 | 1.000 | 33 | 2015 ANTC INCL JOBZ VALUE = (30)+(32) = | 4,817,840 | | | |
| GRADES 7-12: | 1.300 | 1.200 | | | | | | |

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| PUPIL DATA (CONT) | | PENSION ADJUSTMENT REVENUE | | ENGLISH LEARNER (CONT) | |
|---|--------------|---|------------|---|------------|
| EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2 | | 108 PENSION ADJUST ALLOWANCE (FY 2017 GEN ED REV REPORT, LINE 48) | | 121 EL CONCENTRATION REV = (120) X \$250 = | |
| 60 2013-14 EXT ADM (ACT) | 3.17 | 109 PENSION ADJUSTMENT REV = (55) X (108) = | | 122 DISTRICT EL REV + EL CONCENTRATION REV = (116)+(121) = | |
| 61 2014-15 EXT ADM (ACT) | 2.96 | | | 123 BASIC SKILLS REVENUE = (113)+(122) = | 869,749.60 |
| 62 2015-16 EXT ADM (EST) | 3.00 | GIFTED & TALENTED REVENUE | | | |
| 63 2016-17 EXT ADM (EST) | 3.00 | 110 GIFTED & TALENTED REV = (55) X \$13.00 = | 14,182.48 | SPARSITY REVENUE | |
| 64 2017-18 EXT ADM (EST) | 3.00 | EXTENDED TIME REVENUE | | 124 ATTENDANCE AREA FOR SPARSITY | 573.26 |
| 65 2018-19 EXT ADM (EST) | 3.00 | 70 2017-18 EXT PU (EST) | 3.60 | 125 DIST TO NEAREST HS | 13.5 |
| EXTENDED TIME PU | | 111 EXTENDED TIME REVENUE = (70) X \$5,117 = | 18,421.20 | 126 ISOLATION INDEX = [SQ RT (.55 X (124))] + (125) = | 31.3 |
| 66 2013-14 EXT TIME PU | 4.12 | COMPENSATORY REVENUE | | 127 ISOLATION INDEX RATIO = [(126)-23]/10, WITH MIN=0 AND MAX=1.5 | .83 |
| 67 2014-15 EXT TIME PU | 3.55 | 112 FY 2017 COMPENSATORY REVENUE (FROM FY 2017 COMPENSATORY REVENUE REPORT) | 847,406.52 | 128 2017-18 ADM SRV, 7-12 | 428.20 |
| 68 2015-16 EXT TIME PU | 3.60 | 113 EST FY 2018 COMPENSATORY REVENUE = (112) X (6,067-839)/(6,067-839) X [(48)/(47)] = | 869,749.60 | 129 SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(128)] /[400+(128)] = | |
| 69 2016-17 EXT TIME PU | 3.60 | ENGLISH LEARNER (EL) | | 130 SECONDARY SPARSITY REVENUE = [(101) - \$530] X (127)X(128)X(129) OR MEMO: | |
| 70 2017-18 EXT TIME PU | 3.60 | 114 2017-18 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) | | 131 ELEM SPARSITY REVENUE (SEE WEBSITE) | |
| GENERAL EDUCATION REVENUE | | 115 IF(114)=0, ZERO; ELSE GTR OF 20, (114) = | | 132 PRELIM SPARSITY REVENUE = (130)+(131) = | |
| BASIC REVENUE | | 116 EL REVENUE = (115) X \$704 = | | 133 FY 2017 SPARSITY REV (FY 2017 GEN ED REV REPORT, LINE 84) | |
| 101 FY 2018 FORMULA ALLOW | 6,067.00 | 117 2017-18 ADM SRV (EST) | 989.25 | 134 ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? | NO |
| 55 2017-18 ADJ PU (EST) | 1,090.96 | 118 EL CONCENTRATION RATIO = (114)/(117) = | | 135 SPARSITY REVENUE IF (134)=YES, (135) = GTR OF (132) OR (133); ELSE (135) = (132) | |
| 102 BASIC REVENUE = (55) X (101) = | 6,618,854.32 | 119 EL CONCENTRATION FACTOR = LSR OF 1 OR (118)/.115 = | | | |
| DECLINING ENROLLMENT REV | | 120 EL PUPIL UNITS = (114) X (119) = | | | |
| 54 2016-17 ADJ PU (EST) | 1,086.76 | | | | |
| 55 2017-18 ADJ PU (EST) | 1,090.96 | | | | |
| 58 2016-17 ADJ VPK PU | 17.76 | | | | |
| 59 2017-18 ADJ VPK PU | 17.76 | | | | |
| 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) = | | | | | |

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| SMALL SCHOOLS REVENUE | | OPERATING CAPITAL | | REF AUTH WITH INFLATION (CONT) | |
|----------------------------|---|---|--|--------------------------------|---|
| 55 | 2017-18 ADJ PU (EST) 1,090.96 | 147 | AVE BUILDING AGE (EST) (NOT > 50 YEARS) 29.86 | 161 | FY 2018 INFLATION FACTOR 1.0239 |
| 136 | SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(55)]/960 = | 148 | FACILITIES AGE INDEX = 1 + [.01 X (147)] = 1.2986 | 162 | FY 2018 RESULT AFTER INFLATION ADJUSTMENT (MAY INCL BRD CONV) = (160) X (161) = |
| 137 | SMALL SCHOOLS ALLOWANCE = (136) X \$544 = | 149 | OPERATING CAPITAL ALLOWANCE = \$79 + [\$109 X (148)] = 220.55 | 163 | COMBINED AUTH SUBJECT TO LOR REDUCTION BEFORE REDUCTION (MAY INCL BRD CONV) = (157)+(162) = |
| 138 | SMALL SCHOOLS REVENUE = (55) X (137) = | 150 | YEAR ROUND PU SRV | | |
| | | 151 | OPERATING CAP REVENUE = (55) X (149) + (150) X \$31 = 240,611.23 | 153 | LOCAL OPTIONAL ALLOWANCE 424.00 |
| TRANSPORTATION SPARSITY | | LOCAL OPTIONAL REVENUE | | 164 | COMBINED AUTH SUBJECT TO LOR REDUCT AFTER REDUCTION = GTR OF ZERO OR [(163)-(153)] |
| 139 | ATTENDANCE AREA 573.26 | 152 | MAXIMUM LOCAL OPTIONAL ALLOWANCE 424 | | |
| 140 | SQUARE MILES PER RES PU = (139)/(44) = .5257 | 153 | FY 2018 ACTUAL LOCAL OPTIONAL ALLOWANCE 424.00 | | |
| 141 | SPARSITY INDEX = GTR OF (140) OR 0.2 = .5257 | 55 | 2017-18 ADJ PU (EST) 1,090.96 | | |
| 142 | DENSITY INDEX = LSR OF (140) OR 0.2 BUT AT LEAST .005 = .2000 | 154 | LOCAL OPTIONAL REVENUE = (153) X (55) = 462,567.04 | | EXIST AUTH NOT SUBJECT TO LOR REDUCT (EXCLUD BOARD INCREASE) FOR ELECTION SINCE CY 2014 |
| 143 | PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(141) RAISED TO .26 POWER] X [(142) RAISED TO .13 POWER] X .141 X (101) = 587.11 | REFERENDUM ALLOWANCES | | | REF AUTH W/O INFLATION |
| 144 | TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (143) - [.0466 X (101)] = 304.39 | EXIST AUTH SUBJECT TO LOR REDUCT FOR ELECTION BEFORE CY 2014 | | 165 | FY 2017 AUTHORITY SINCE CY 2014 (FY 2017 GEN ED REV REPORT, LINE 113) |
| 145 | TRANSPORTATION SPARSITY REV = (55) X (144) = 332,077.31 | REF AUTH W/O INFLATION | | 166 | PHASEOUT OF LINE (165) |
| INITIAL GENERAL ED REVENUE | | 155 | FY 2017 AUTHORITY FROM BEFORE CY 2014 (FY 2017 GEN ED REV REPORT, LINE 101) | 167 | ADDED BY ELECTIONS HELD IN CY 2015 WITH DELAY |
| 102 | BASIC 6,618,854.32 | 156 | PHASEOUT OF LINE (155) = | 168 | FY 2018 RESULT = (165)-(166)+(167) = |
| 107 | DECLINING ENROLL | 157 | FY 2018 RESULT (MAY INCL BRD CONV) = (155)-(156) = | | REF AUTH WITH INFLATION |
| 109 | PENSION ADJUSTMENT | REF AUTH WITH INFLATION | | 169 | FY 2017 AUTHORITY SINCE CY 2014 (FY 2017 GEN ED REV REPORT, LINE 116) |
| 110 | GIFTED & TALENTED 14,182.48 | 158 | FY 2017 AUTHORITY FROM BEFORE CY 2014 (FY 2017 GEN ED REV REPORT, LINE 110) | 170 | PHASEOUT OF LINE (169) |
| 111 | EXTENDED TIME 18,421.20 | 159 | PHASEOUT OF LINE (158) | 171 | FY 2018 RESULT BEFORE INFLATION ADJUSTMENT = (169)-(170) = |
| 123 | BASIC SKILLS 869,749.60 | 160 | FY 2018 RESULT BEFORE INFLATION ADJUSTMENT = (158)-(159) = | 161 | FY 2018 INFLATION FACTOR 1.0239 |
| 135 | SPARSITY | | | | |
| 138 | SMALL SCHOOLS | | | | |
| 145 | TRANSPORT SPARSITY 332,077.31 | | | | |
| 146 | INITIAL GENERAL ED REV = (102)+(107)+(109) + (110)+(111)+(123) + (135)+(138)+(145) = 7,853,284.91 | | | | |

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

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| REFERENDUM CAPS (CONT) | EQUITY REVENUE (CONT) | STUDENT ACHIEVEMENT LEVY & INITIAL GEN ED AID (CONT) |
|--|---|---|
| 206 CAP ON AUTHORITY PER APU: IF (135)>0 THERE IS NO CAP; ELSE (206) = GTR OF (199) OR (205) 1,936.70 | 55 2017-18 ADJ PU (EST) 1,090.96 223 = (55) X (222) = 100,291.95 224 FY 2018 STATE AVERAGE REF REV/ADJ PU (EST) 776.62 225 = .10 X (224) = 77.66 | 236 STUDENT ACHIEVEMENT LEVY = LESSER OF (235) OR (146) = 6,728.58 237 INITIAL GENERAL ED EDUCATION AID = (146) - (236) = 7,846,556.33 |
| 207 FY 2018 \$/ADJ PU, CAPPED TOTAL = LSR OF (197) OR (206) = 300.00 | 207 FY 2018 DISTRICT REFERENDUM REV/ADJ PU 300.00 226 = GTR OF ZERO OR [(225)-(207)] = | OPERATING CAPITAL AIDS & LEVIES |
| 55 2017-18 ADJ PU (EST) 1,090.96 | 55 2017-18 ADJ PU (EST) 1,090.96 | 151 OPERATING CAP REVENUE 240,611.23 |
| 208 FY 2018 REFER REVENUE = (55) X (207) = 327,288.00 | 227 = LSR OF \$100,000 OR [(55) X (226)] = 228 = (223)+(227) = 100,291.95 | 30 2015 ANTC 4,806,128 55 2017-18 ADJ PU (EST) 1,090.96 238 FY 2018 ANTC/ADJ PU = (30)/(55) = 4,405.41 239 LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (238)/\$19,972 = .22057931 |
| EQUITY REVENUE | 229 IF (215) = MET THEN (229) = 0.25 X (228) IF (215) = RUR THEN (229) = 0.16 X (228) ELSE (229) = ZERO 16,046.71 | 240 OPERATING CAP LIMIT = (151) X (239) = 53,073.86 241 OPERATING CAP AID = (151)-(240) = 187,537.37 |
| 209 METRO 5TH PERCENTILE 6,367.00 210 METRO 95TH PERCENTILE 7,867.70 211 METRO GAP =(210)-(209) = 1,500.70 | 55 2017-18 ADJ PU (EST) 1,090.96 230 = \$50.00 X (55) = 54,548.00 | LOCAL OPTIONAL AIDS & LEVIES |
| 212 RURAL 5TH PERCENTILE 6,323.43 213 RURAL 95TH PERCENTILE 8,003.70 214 RURAL GAP =(213)-(212) = 1,680.27 | 231 EQUITY REVENUE = (228)+(229)+(230) = 170,886.66 | 154 LOCAL OPTIONAL REV 462,567.04 |
| 215 DISTRICT'S REGION: METRO=MET; RURAL=RUR RUR | TRANSITION REVENUE | 10 2015 RMV 264,691,700 44 2017-18 RES PU (EST) 1,090.45 242 FY 2018 RMV/RES PU = (10)/(44) = 242,736.21 243 LEVY RATIO FOR LOCAL OPTIONAL, EQUITY, TRANSITION & REF TIER 2 = LESSER OF 1 OR (242)/\$510,000 = .47595335 |
| 216 DIST'S REGION'S EQUITY GAP = (211) OR (214)= 1,680.27 | 232 TRANSITION ALLOWANCE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 174) 46.28 | 244 LOCAL OPTIONAL LIMIT = (154) X (243) = 220,160.33 245 LOCAL OPTIONAL AID = (154)-(244) = 242,406.71 |
| 217 DIST'S REGION'S 95TH PCT = (210) OR (213)= 8,003.70 | 233 TRANSITION REVENUE = (55) X (232) = 50,489.62 | EQUITY AIDS & LEVIES |
| 218 DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(102)+(208)]/(55)= 6,367.00 | STUDENT ACHIEVEMENT LEVY & INITIAL GEN ED AID | 231 EQUITY REVENUE 170,886.66 |
| 219 DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (217)-(218) = 1,636.70 | 30 2015 ANTC 4,806,128 234 STUDENT ACHIEVEMENT UNIFORM TAX RATE 0.0014 | 246 EQUITY LIMIT = (231) X (243) = 81,334.08 247 EQUITY AID = (231)-(246) = 89,552.58 |
| 220 EQUITY INDEX = (219)/(216) = .97406964 221 = \$80 X (220) = 77.93 | 235 INITIAL STUDENT ACHIEVE LEVY = (30)X(234) = 6,728.58 | |
| 208 REFERENDUM REVENUE 327,288.00 | 146 INITIAL GENERAL EDUCATION REVENUE 7,853,284.91 | |
| 222 INITIAL EQUITY ALLOW IF (219)=0 THEN (222)=0 ELSE IF (208)=0 THEN (222)=\$14 ELSE (222)=\$14+(221) 91.93 | | |

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TRANSITION AIDS & LEVIES
 233 TRANSITION REVENUE 50,489.62
 248 TRANSITION LIMIT
 = (233) X (243) = 24,030.70
 249 TRANSITION AID
 = (233)-(248) = 26,458.92

REFERENDUM AIDS & LEVIES
 207 REFER \$/APU
 ALL AUTHORITIES 300.00
 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) =
 256 TIER 3 = [LSR OF
 (207) OR (253)]
 - (254) - (255) =
 257 UNEQUALIZED
 = (207)-(254)
 - (255)-(256) =

BREAKDOWN OF REFERENDUM REVENUES
 208 REFERENDUM REVENUE
 ALL AUTHORITIES 327,288.00
 258 TOTAL, TIER 1
 = (55) X (254) = 327,288.00
 259 TOTAL, TIER 2
 = (55) X (255) =
 260 TOTAL, TIER 3
 = (55) X (256) =
 261 TOTAL, UNEQUALIZED
 = (208)-(258)
 - (259)-(260) =

REFERENDUM LEVY PORTIONS
 242 FY 2018 RMV/RES PU 242,736.21
 262 TIER 1 = LSR OF 1
 OR (242)/\$880,000 = .27583660
 243A TIER 2 = LSR OF 1
 OR (242)/\$510,000 = .47595335
 263 TIER 3 = LSR OF 1
 OR (242)/\$290,000 = .83702141

REFERENDUM LEVY AUTHORITY
 264 TIER 1 LEVY
 = (258) X (262) = 90,278.01
 265 TIER 2 LEVY
 = (259) X (243A)=
 266 TIER 3 LEVY
 = (260) X (263) =
 261 UNEQUALIZED LEVY
 267 TOTAL = (264)
 + (265)+(266)+(261) = 90,278.01

INITIAL TIER 1 LEVY,
 TRUTH IN TAXATION SPLIT
 268 TIER 1 BOARD APPROVED
 =(264)X(190)/(254)= 90,278.01
 269 TIER 1 VOTER APPROVED
 = (264) - (268) =
 INITIAL REFERENDUM AID
 270 TIER 1 AID
 = (258)-(264) = 237,009.99
 271 TIER 2 AID
 = (259)-(265) =
 272 TIER 3 AID
 = (260)-(266) =
 273 TOTAL AID
 = (270)+(271)+(272) = 237,009.99

TAX BASE REPLACEMENT AID (TBRA)
 274 ADJ INITIAL TBRA
 (FROM TBRA PHASEOUT
 REPORT, LINE 11)
 275 CONVERTED ADJ FY 2002
 REF AUTHORITY
 (FY 2015 GENERAL
 EDUC REVENUE REPORT,
 LINE 254)
 207 FY 2018 REF \$/APU,
 UNCAPPED TOTAL 300.00

TAX BASE REPLACEMENT AID (CONT)
 276 PRORATED TBRA
 = LSR OF (274) OR
 (274)X(207)/(275)] =
 208 FY 2018 REFER REV 327,288.00
 277 CAPPED TBRA = LSR OF
 (276) OR (208) =

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
 283 TIER 2 LEVY
 284 TIER 3 LEVY
 285 UNEQL LEVY

APPLYING THESE REDUCTIONS:
 277 TAX BASE REPLACE AID
 286 TIER 1 AID
 = (270)-(280) = 237,009.99
 287 TIER 2 AID
 = (271)-(279) =
 288 TIER 3 AID
 = (272)-(278) =
 289 TIER 1 LEVY-BRD APR
 = (268)-(281) = 90,278.01
 290 TIER 1 LEVY-VTR APR
 = (269)-(282) =
 291 TIER 2 LEVY
 = (265)-(283) =
 292 TIER 3 LEVY
 = (266)-(284) =
 293 UNEQL LEVY
 = (261)-(285) =

294 REFER EQUALIZATION AID
 BEFORE AID GUARANTEE
 (277)+(286 THRU 288)= 237,009.99
 295 REFERENDUM LEVY
 BEFORE AID GUARANTEE
 = (290) + (291)
 + (292) + (293) = 90,278.01

| TAX BASE REPLACEMENT AID (CONT) | REFERENDUM AID GUARANTEE (CONT) | ALTERNATIVE ATTENDANCE ADJUSTMENT (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY) |
|--|--|--|
| TIER 1 LEVY TRUTH IN TAXATION SPLIT BEFORE AID GUARANTEE | 7 2013 RMV 259,269,500 10 2015 RMV 264,691,700 308 RMV RATIO = LESSER OF 1 OR [(8)/(10)] = .97951504 | 143 TRANSPORT ALLOWANCE 587.11 324 ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT |
| 296 TIER 1 BOARD APPROVED = (289)X(190)/(254) = 90,278.01 | 309 FY 2018 MINIMUM COMBINED AID = (304)X(307)X(308) = 233,635.74 | 325 EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT |
| 297 TIER 1 VOTER APPROVED = (290) - (296) = | 310 FY 2018 REFERENDUM HOLD HARMLESS AID INCREASE IF (298)=0 THEN 0, ELSE GREATER OF 0 OR [(309)-(306)] = | 326 CHARTER ALT ATTENDANCE ADJUST = (143) X (324) + \$223 X (325) = |
| REFERENDUM AID GUARANTEE | INITIAL LEVIES ARE REDUCED TO MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER: | 327 2017-18 RES PU ATTENDING MN STATE ACADEMIES |
| 298 FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276) | 311 TIER 1 LEVY-BRD APR 312 TIER 1 LEVY-VTR APR 313 TIER 2 LEVY 314 TIER 3 LEVY 315 UNEQL LEVY | 328 MN STATE ACADEMIES ALT ATTENDANCE ADJ = - (101) X (327) = |
| 299 FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289) 329,004.00 | | 329 ALT ATTEND ADJUST TO AID = (326)+(328) = |
| 300 FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198) | | |
| 301 FY 2015 COMBINED REVENUE = (299)+(300) = 329,004.00 | | |
| 302 FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 238,521.85 | REFERENDUM AID & LEVY SUMMARY AFTER REF AID GUARANTEE | GENERAL EDUCATION REVENUE SUMMARY |
| 303 FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197) | 316 TIER 1 LEVY BRD APR = (296) - (311) = 90,278.01 317 TIER 1 LEVY VTR APR = (297) - (312) = 318 TIER 2 LEVY = (291) - (313) = 319 TIER 3 LEVY = (292) - (314) = 320 UNEQL LEVY = (293) - (315) = | 102 BASIC 6,618,854.32 107 DECLINING ENROLL 109 PENSION ADJUSTMENT 110 GIFTED & TALENTED 14,182.48 111 EXTENDED TIME 18,421.20 123 BASIC SKILLS 869,749.60 135 SPARSITY 138 SMALL SCHOOLS 145 TRANSPORT SPARSITY 332,077.31 151 OPERATING CAPITAL 240,611.23 231 EQUITY REVENUE 170,886.66 154 LOCAL OPTIONAL 462,567.04 233 TRANSITION 50,489.62 208 REFERENDUM 327,288.00 329 ALT ATTENDANCE ADJ 330 TOTAL GENERAL REVENUE = (102)+(107)+(109) + (110)+(111)+(123) + (135)+(138)+(145) + (151)+(231)+(154) + (233)+(208)+(329) = 9,105,127.46 |
| 304 FY 2015 COMBINED AID FOR GUARANTEE = (302)+(303) = 238,521.85 | 321 VOTER-APPR REF LEVY = (317) + (318) + (319) + (320) = | |
| 305 FY 2018 COMBINED REVENUE = (154)+(208) = 789,855.04 | 322 TOTAL REFERENDUM LEVY = (316) + (321) = 90,278.01 | |
| 306 FY 2018 COMBINED INITIAL AID = (245)+(294) = 479,416.70 | 323 TOTAL REFERENDUM EQUALIZATION AID = (277)+(286)+(287) + (288)+(310) = 237,009.99 | |
| 307 REVENUE RATIO = LESSER OF 1 OR [(305)/(301)] = 1.00000000 | | |

GENERAL AIDS & LEVIES

236 STUDENT ACHIEVE LEVY 6,728.58
 240 OPERATING CAP LEVY 53,073.86
 246 EQUITY LEVY 81,334.08
 244 LOCAL OPTIONAL 220,160.33
 248 TRANSITION LEVY 24,030.70
 322 TOTAL REFERENDUM LEVY 90,278.01

 331 TOTAL GENERAL ED LEVY
 = (236)+(240)+(246)
 + (244)+(248)+(322) = 475,605.56
 332 TOTAL GENERAL ED AID
 = (330)-(331)= 8,629,521.90

ALTERNATIVE TEACHER COMPENSATION REV

333 ENROLLMENT AS OF OCT 1,
 2015 AT PARTICIPATING
 SITES (FY 2017 GENERAL
 EDUC RPT, LINE 322)
 334 EST ENROLLMENT AS OF
 OCTOBER 1, 2016 AT
 PARTICIPATING SITES
 = (333)X[(48)/(47)] =

 335 ALTERNATIVE TEACHER
 COMPENSATION REVENUE
 = \$260.00 X (334) =

ALT TEACHER COMP AIDS & LEVIES

335 ALT COMP REVENUE

 336 ALT COMP BASIC AID
 = 0.65 X (335) =
 337 ALT COMP LEVY REVENUE
 = (335)-(336) =

 238 FY 2018 ANTC/ADJ PU 4,405.41
 338 ALT COMP LEVY RATIO
 = LESSER OF 1 OR
 [(238)/\$6,100] = .72219836

 339 ALT TEACHER COMP LEVY
 = (337) X (338) =
 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 1,188,982.80
 342 NET TUITION ADJUST 14,836.20
 343 EXCESS COST AID 307,701.78
 344 HOLD HARM/GROWTH LMT 1,796.16

 345 TOTAL SPECIAL EDUC AID
 = (341) TO (344) = 1,513,316.94

ACHIEVEMENT AND
 INTEGRATION REVENUE

55 2017-18 ADJ PU (EST) 1,090.96

 346 FY 2018 EST
 INITIAL BUDGET
 347 FY 2018 EST
 INCENTIVE BUDGET
 348 FY 2018 ADJ
 INITIAL BUDGET
 = (346) X 1.003 =

 349 OCT 1, 2015 ENROLL OF
 PROTECTED STUDENTS
 350 EST OCT 1, 2016 ENROLL
 OF PROTECTED STUDENTS
 = (349) =

 351 OCT 1, 2015
 TOTAL ENROLLMENT
 352 EST OCT 1, 2016
 TOTAL ENROLLMENT
 = (351) =

 353 PROTECTED ENROLLMENT
 RATIO =(350)/(352)=
 354 INITIAL ACHIEVE &
 INTEG REVENUE FORMULA
 IF (346) > 0
 = \$350 X (55)X(353) =

 355 INTEG HOLD HARMLESS
 (FROM FY 2017 INTEG
 REV RPT, LINE 11)

 356 INITIAL ACHIEVE & INTEG
 REVENUE = LSR OF (348)
 OR [(354)+(355)] =

ACHIEVE & INTEGRATION REV (CONT)

357 INCENTIVE REV
 =LSR OF (347) OR
 [(55) X \$10] =

 358 ACHIEVE & INTEG REVENUE
 = (356) + (357) =

 359 ACHIEVE & INTEG LEVY
 = (358) X .30

 360 TRANSFER TO MDE
 IF (356)=(348)
 THEN (360)=(348)-(346)
 ELSE (360)=(356)X.003

 361 ACHIEVE & INTEG AID
 =(358)-(359)-(360)=

 REEMPLOYMENT INSURANCE LEVY

 362 EST FY 2017 EXPEND 500.00

 363 INITIAL REEMPLOYMENT
 LEVY = 100% OF (362)= 500.00

 SAFE SCHOOLS LEVY

 364 SAFE SCH LVY REQUEST? YES
 55 2017-18 ADJ PU (EST) 1,090.96

 365 SAFE SCH LEVY LIMIT
 = \$36 X (55) = 39,274.56

 SAFE SCHOOLS INTERMEDIATE LEVY

 366 SAFE SCH INTERMEDIATE
 LEVY REQUEST? NO
 367 INTERMEDIATE LEVY
 ALLOWANCE <= \$15

 368 SAFE SCH INTERMEDIATE
 LIMIT
 = (55) X (367) =

 JUDGMENT LEVY

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

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| OLD LAW ALTERNATIVE FACILITIES (ALT FAC OR AF/H&S) | OLD LAW DEFERRED MAINTENANCE | LTFM TOTAL AIDS & LEVIES (CONT) |
|---|---|---|
| 412 REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2018 | 421 ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES | 435 LTFM INITIAL EQUAL AID = (429) X (434) = 181,947.71 |
| 413 PAY 16 REG ALT FAC PAYGO REV ADJ (MEMO) | 422 OLD LAW DEFERRED MAINTENANCE REVENUE = (404) X \$64/\$292 = 67,267.97 | 436 LTFM INITIAL EQUALIZED LEVY = (429) - (435) = 136,612.61 |
| 414 NET REG ALT FACILITIES PAYGO REVENUE = (412) + (413) = | 423 TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (411)+(420)+(422) = 622,416.47 | 437 FY 2016 TOTAL ALT FAC GRANDFATHER AID |
| 406 ALT FAC/H&S PAYGO REV FOR PROJECTS APPROVED BEFORE PAY16 | LTFM REVENUE | 438 TOTAL LTFM EQUAL AID = GREATER OF (435) OR (437) = 181,947.71 |
| 415 ALT FAC/H&S PAYGO REV FOR NEW APPROVALS | 424 LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (410) OR (423) = 758,895.61 | 439 TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (429) - (438) = 136,612.61 |
| 416 PAY 16 AF/H&S PAYGO REVENUE ADJUST (MEMO) | 425 DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM) | 440 TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (428)-(438)-(439) = 440,335.29 |
| 417 AF/H&S PAYGO REVENUE = (406)+(415)+(416) = | 426 DISTRICT LTFM REVENUE = (424) - (425) = 758,895.61 | 441 TOTAL LTFM LEVY = (439) + (440) = 576,947.90 |
| 418 PAYGO REVENUE FOR ALT FAC AND AF/H&S = (414) + (417) = | 427 DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS | DEBT SERVICE PORTION OF LTFM REV |
| 765 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A | 428 TOTAL LTFM REVENUE = (426) + (427) = 758,895.61 | 765 NET ALT FAC REG DEBT 766 NET ALT FAC/H&S DEBT 451,985.50 |
| 766 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B 451,985.50 | LTFM TOTAL AIDS & LEVIES | 703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K |
| 703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K | 55 2017-18 ADJ PU (EST) 1,090.96 | 704 NEW LTFM REQ DEBT SERVICE FOR VPK |
| 704 NEW LTFM REQ DEBT SERVICE FOR VPK | 429 LT FAC MAINT EQUALIZED REV = LSR OF (424),(426) OR \$292 X (55) = 318,560.32 | 705 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS |
| 409 NEW PAYGO LTFM LEVY FOR VPK | 31 2015 AG MODIFIED ANTC FOR LT FAC MAINT REV 4,265,383 | 767 TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766) + (703)+(705)+(704) = 451,985.50 |
| 419 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (421)=NO THEN (705), ELSE 0 | 52 2014-15 ADJ PU (ACT) 1,096.68 | 442 LTFM DEBT SERV EQUAL REVENUE = LESSER OF (429) OR (767) = 318,560.32 |
| 420 TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (418)+(765)+(766) + (703)+(704)+(409) + (419) = 451,985.50 | 430 FY 2015 ANTC PER APU = (31) / (52) = 3,889.36 | 434 LTFM AID RATIO .57115623 |
| | 431 STATEWIDE ANTC/APU 7,373.50 | 443 LTFM DEBT INITIAL EQUAL AID = (442)X(434) = 181,947.71 |
| | 432 LTFM EQUAL FACTOR = 123% OF (431) = 9,069.41 | 444 LTFM DEBT EQUAL AID = GREATER OF (437) OR (443) BUT NOT MORE THAN (767) = 181,947.71 |
| | 433 LT FAC MAINT LEVY RATIO = LSR OF 1 OR (430)/(432) = .42884377 | |
| | 434 LTFM AID RATIO = = 1 - (433) = .57115623 | |

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| DEBT SERV PORTION OF LTFM REV (CONT) | LEASE LEVY LIMITATION | ADMINISTRATIVE SPACE (CONT) |
|--|--|--|
| 445 LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (442) - (444) = 136,612.61 | DIST'S SHARE OF JOINT LEASE FOR INTERMED DIST 287, 288, 916 OR 917 | 480 FY 2017 JOINT 481 FY 2018 JOINT |
| 446 LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (767)-(444)-(445) = 133,425.18 | APROV INTERMED OPERATING ADMINISTRATIVE SPACE 462 FY 2017 JOINT 463 FY 2018 JOINT | INSTRUCTIONAL/STORAGE 482 FY 2017 NONJOINT 483 FY 2018 NONJOINT 484 FY 2017 JOINT 485 FY 2018 JOINT |
| GENERAL FUND PORTION OF LTFM REV | | |
| 428 TOTAL LTFM REVENUE 758,895.61 | INSTRUCTIONAL/STORAGE 464 FY 2017 JOINT 465 FY 2018 JOINT | 486 REG OPERATING LEASES = (478) TO (485) = |
| 447 TOTAL GENERAL FUND LTFM REVENUE = (428) - (767) = 306,910.11 | 466 TOT INTERMED OPERATING = (462) TO (465) = | APPROVED REGULAR CAPITALIZED LEASES |
| 448 LTFM GEN FUND EQUAL REV = (429) - (442) = | APROV INTERMED CAPITALIZED | ADMINISTRATIVE SPACE |
| 449 LTFM GEN FUND EQUAL AID = (438) - (444) = | ADMINISTRATIVE SPACE 467 FY 2017 JOINT 468 FY 2018 JOINT | 487 FY 2017 NONJOINT 488 FY 2018 NONJOINT 489 FY 2017 JOINT 490 FY 2018 JOINT |
| 450 GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (448) - (449) = | INSTRUCTIONAL/STORAGE 469 FY 2017 JOINT 470 FY 2018 JOINT | INSTRUCTIONAL/STORAGE |
| 451 GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (447)-(449)-(450) = 306,910.11 | EXCESS FUNDS CAP LEASE 471 FY 2017 JOINT 472 FY 2018 JOINT | 491 FY 2017 NONJOINT 492 FY 2018 NONJOINT 166,978.75 493 FY 2017 JOINT 494 FY 2018 JOINT 495 FY 2018 TIES LEASE 496 FY 2017 TRANSPORT HUB |
| 452 TOTAL GEN FUND LTFM LEVY = (450) + (451) = 306,910.11 | 473 TOT INTERMED CAPITALIZED = SUM[(467) TO (470)] - (471) - (472) = | EXCESS FUNDS CAP LEASE |
| DISABLED ACCESS LIMIT | | |
| 453 FY 1992-FY 2018 APPROV DIS ACC COSTS 267,295.00 | 474 TOT INTERMED LEASE COSTS = (466) + (473) = | 497 FY 2017 NONJOINT 498 FY 2018 NONJOINT 499 FY 2017 JOINT 500 FY 2018 JOINT |
| 454 MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX X 150,000) OR 300,000 = 300,000.00 | 55 2017-18 ADJ PU (EST) 1,090.96 475 INTERMED PUPIL UNIT MAX LIMIT = \$65 X (55) = | 501 REG CAPITALIZED LEASES = (487) TO (496) - (497) TO (500) = 166,978.75 |
| 455 LSR OF (453) OR (454) 267,295.00 | 476 INTERMED LEASE LIMIT =LSR (474) OR (475) = | |
| 456 FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1992 | 477 INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (474) - (476) = | 502 TOTAL APPROVED REGULAR LEASE COST & CARRYOVER =(477)+(486)+(501)= 166,978.75 |
| 457 LAST YEAR TO CERTIFY = (456) + 7 YEARS = 1999 | | 55 2017-18 ADJ PU (EST) 1,090.96 |
| 458 TOTAL CUM CERT LEVY (PAY 93 TO PAY 15) 267,295.00 | APPROVED REGULAR OPERATING LEASES | 503 REG PUPIL UNIT MAXIMUM LIMIT = \$212 X (55) = 231,283.52 |
| 459 CERT LEVY PAY 2016 | ADMINISTRATIVE SPACE | 504 COMM APPROVED LIMIT |
| 460 TOTAL CERTIFIED LEVY = (458)+(459) = 267,295.00 | 478 FY 2017 NONJOINT 479 FY 2018 NONJOINT | 505 REGULAR MAX LIMIT =GTR (503) OR (504)= 231,283.52 |
| 461 DISABLED ACCESS LIMIT = GREATER OF ZERO OR (455)-(460)= | | |

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| LEASE LEVY LIMIT (CONT) | | INITIAL GENERAL FUND LEVY (CONT) | | EARLY CHILD FAMILY EDUCATION | |
|-------------------------|--|----------------------------------|------------|------------------------------|--|
| 506 | REGULAR LEASE LIMIT =LSR (502) OR (505)= | 166,978.75 | | 527 | GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (510) |
| 507 | TOTAL LEASE LEVY LIMIT = (476) + (506) = | 166,978.75 | | 528 | GENERAL NTC OTHER GENED JOBZ EXEMPT = (236) |
| | | | 6,728.58 | 612 | DIST PLANS TO LEVY FOR FY 2018 ECFE REVENUE? |
| | | | | | YES |
| | INITIAL CAPITAL RELATED LEVIES | | | 613 | ECFE ANNUAL REPORT SUBMITTED? |
| 240 | OPERATING CAPITAL | 53,073.86 | | 614 | EST POPULATION UNDER FIVE YEARS OF AGE |
| 452 | LT FAC MAINTENANCE | 306,910.11 | | | 475 |
| 461 | DISABLED ACCESS | | | 615 | GTR OF 150 OR (614) = |
| 507 | LEASE LEVY | 166,978.75 | | | 475 |
| 508 | COOP BLDG REPAIR | | | 616 | ECFE ALLOWANCE 0.023 X (101) = |
| 509 | OTHER CAPITAL (MEMO) | | | | 139.54 |
| 510 | CAP PROJECTS REFER | | | 617 | FY 2018 EARLY CHILD FAMILY REVENUE |
| 511 | CAPITAL RELATED LIMITS = (240)+(452)+(461)+(507) + (508)+(509)+(510) = | 526,962.72 | | | |
| | | | 711,684.64 | | IF (612) = YES = (615) X (616), ELSE = \$0 |
| | OTHER INITIAL GENERAL LEVIES | | | | 66,281.50 |
| 512 | CONSOLIDATION/ TRANSITION | | | 30 | 2015 ANTC |
| 513 | REORGANIZATION OPERATING DEBT | | | 618 | ECFE TAX RATE |
| 514 | HEALTH BENEFITS | | | 619 | = (618) X (30) = |
| 515 | HEALTH INS (MPLS) | | | | 15,745.16 |
| 516 | ADDL RETIREMENT (MPLS AND STP) | | | 620 | EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) = |
| 517 | SEVERANCE | | | | 15,745.16 |
| 518 | ADMIN DISTRICT | | | 621 | EST FY 2018 EARLY CHILD AID = (617)-(620) = |
| 519 | SWIMMING POOL | | | | 50,536.34 |
| 520 | TREE GROWTH | | | | HOME VISITING LIMIT |
| 521 | CONSOLIDATION/ RETIREMENT | | | 622 | DIST PLANS TO LEVY FOR FY 2018 HOME VISIT? |
| 522 | ECON DEVELOP ABATE | | | | YES |
| 523 | OTHER GENERAL (MEMO) | | | 623 | HOME VISITING REVENUE IF (622) = YES AND (619) > \$0, = \$3.00 X (614), ELSE = \$0 |
| 524 | SUBTOTAL--OTHER INITIAL GENERAL LEVIES = (512) TO (523) = | | | | 1,425.00 |
| | INITIAL GENERAL FUND LEVY | | | 238 | FY 2018 ANTC/ADJ PU |
| 525 | GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (321) | | | 624 | HOME VISIT LEVY RATIO = LESSER OF 1 OR (238) / \$17,250 = |
| 526 | GENERAL RMV OTHER JOBZ EXEMPT = (246)+(248) = = (244)+(316) = | 415,803.12 | | | .25538609 |
| | | | 49,148.61 | 625 | FY 2017 HOME VISIT LIMIT =(623) * (624) |
| | | | 4,806,128 | | 363.93 |
| | | | 45,177.60 | | |
| | | | 45,177.60 | | |
| | | | 3,971.01 | | |
| | | | | | |

| HOME VISITING LIMIT (CONT) | REQUIRED DEBT ELIGIBLE FOR LTFM REV | REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID |
|--|--|--|
| 626 FY 2018 EST HOME VISIT AID = (623)-(625) 1,061.07 | 703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K | 716 VOTER APPR BONDS SOLD AFTER JULY 1, 2016 ELIG FOR FUTURE AID |
| DISABLED ADULTS | 704 NEW LTFM REQ DEBT SERVICE FOR VPK | 717 NON-VOTER BONDS SOLD AFTER JULY 1, 2016 ELIG FOR FUTURE AID |
| 627 DISABLED ADULTS LIMIT LSR \$30,000 OR 50% OF APPROVED EXPENDITURES | REQUIRED DEBT ELIG FOR LTFM (CONT) | 718 SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716) + (717) = |
| SCHOOL-AGE CARE | 705 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS | OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID |
| 628 FY 2018 SCH-AGE CARE REV (FY 2018 EST COST) | 706 TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (701)+(702)+(703) + (704)+(705) = 466,741.00 | 719 VOTER APPR BONDS INELG FOR DEBT EQUAL AID |
| 30 2015 ANTC 4,806,128 | REQUIRED DEBT ELIGIBLE FOR NATURAL DISASTER EQUAL AID (MS 123B.535) | NON-VOTER APPR INELIG BONDS |
| 44 2017-18 RES PU (EST) 1,090.45 | 707 NATURAL DISASTER REQ DEBT SERV LEVY | 720 FACIL BOND-MS 123B.62 |
| 629 ANTC/RES PU = (30)/(44) = 4,407.47 | REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53) | 721 EQUIP BOND-MS 123B.61 |
| 630 LEVY RATIO = LSR OF 1 OR (629)/\$2,318 = 1.00000000 | 708 TACONITE BONDS REQ DEBT SERV LEVY | 722 REORG OPER DEBT |
| 631 FY 2018 SCH-AGE CARE LIM = (628) X (630) = | 709 TAC FUNDING FOR BONDS (NOT IRRRB) | 723 ECON DEV ABATEMENT |
| 632 FY 2018 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) = | 710 TAC ADJ TO REQ = (709) OR [(709) X 1.05] = | 724 JUDGMENT |
| COMMUNITY SERVICE SUMMARY | 711 NET REQ DEBT SERV LEVY TACONITE=(708)-(710)= | 725 OTHER NON-VOTER |
| 633 OTHER COMM ED (MEMO) | 712 VOTER APPR ELIG BONDS SOLD BY JULY 1, 2016 | 726 INELG LEASE PURCHASE |
| 634 TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(625) + (627)+(631)+(633) = 61,286.69 | 713 NON-VOTER ELIG BONDS SOLD BY JULY 1, 2016 | 727 SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726) = |
| GENERAL DEBT SERVICE (FUND 7) | 714 VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2016 | 728 REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) = |
| REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2018 PRINCIPAL AND INTEREST PAYMENTS) | 715 TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) + (713)+(714) = | 729 GDS REQ DEBT SERV LEVY = (706)+(707)+(715) + (718)+(719)+(728) = 466,741.00 |
| REQUIRED DEBT ELIGIBLE FOR LONG TERM FACILITIES MAINTENANCE (LTFM) REV | 701 ALT FAC REGULAR REQ DEBT SERV LEVY | 730 GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) + (714)+(716)+(719) = |
| 702 ALT FAC/H&S REQ DEBT SERV LEVY 466,741.00 | 731 MAXIMUM EFFORT DEBT SERVICE TAX RATE % | 33 2015 ANTC INCLUDING JOBZ VALUATION 4,817,840 |
| | 732 MAX EFFORT DEBT SERV LEVY = (33) X (731) = | 733 DS LOAN RECEIVABLE |

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| REQUIRED DEBT ELIG FOR AID (CONT) | BREAKDOWN OF NET DEBT EXCESS | LONG TERM FACILITIES MAINTENANCE AID |
|--|--|--|
| 734 DEBT EQUAL REVENUE BASE GTR OF (732) OR [(715) - (733)] = | 752 PRINCIPAL PORTION OF FACIL REQ DEBT (720) | 765 NET ALT FAC REG DEBT = (701)-(757) = |
| 735 BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY | 753 PRINCIPAL PORTION OF EQUIP REQ DEBT (721) | 766 NET ALT FAC/H&S DEBT = (702)-(758) = 451,985.50 |
| 736 FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY | 754 BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718)- (752)-(753)] = 466,741.00 | 703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K |
| FUND 7 DEBT BALANCE | 755 DEBT EXCESS RATIO = LSR 1 OR (751)/(754)= .03161389 | 705 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS |
| 737 JUNE 2015 FUND 7-425 BAL FOR BOND REFUND | 756 NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715) X (755) = | 767 NET DEBT LEVY FOR LT FAC MAINT = (765)+(766) + (703)+(705)+(704) = 451,985.50 |
| 738 JUNE 2015 FUND 7-451 BAL FOR QZAB & QSCB | 757 EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (701) X (755) = | 442 LTFM DEBT EQUAL REV 318,560.32 |
| 739 JUNE 2015 FUND 7-460 BALANCE NONSPENDABLE | 758 EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (702) X (755) = 14,755.50 | 444 LTFM DEBT EQUAL AID 181,947.71 |
| 740 JUNE 2015 FUND 7-463 BALANCE UNASSIGN NEG | 759 EXCESS FOR FAC & EQUIP BONDS = [(720)+(721)- (752)-(753)]X(755) = | 445 LTFM DEBT EQUAL LEVY 136,612.61 |
| 741 JUNE 2015 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 314,096.11 | 760 GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = (759)- (720)-(721)-(750) = | 446 LTFM DEBT UNEQUAL LVY 133,425.18 |
| 742 PAY 15 DEBT EXCESS LEVY REDUCTION 160,218.34 | 761 UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(751)-(754)] = | 768 GROSS LTFM DEBT LEVY LIMIT = (445) + (446) = (757) + (758) = 284,793.29 |
| 743 PAY 16 DEBT EXCESS LEVY REDUCTION 115,785.22 | NET DEBT EXCESS SUMMARY | NATURAL DISASTER DEBT EQUALIZATION |
| 744 5% OF PAY 17 REQ DEBT SERV LEVY=(729) X 5%= 23,337.05 | 762 DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(755) = | 33 2015 ANTC INCLUDING JOBZ VALUATION 4,817,840 |
| 745 FUND 7 AVAIL BALANCE GTR OF ZERO OR [(741) -(742)-(743)-(744)] = 14,755.50 | 763 DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (751)-(761)-(762) = 14,755.50 | 769 TEN PERCENT ANTC = 0.10 * (33) = 481,784 |
| 746 RETAIN FOR CAPITAL LOAN REPAYMENT | 923 EXCESS TRANSFERED FROM FUND 47 ACCOUNT | 707 REQ DEBT LEVY FOR NATURAL DISASTER DEBT |
| 747 APPROVED DEBT EXCESS TO BE RETAINED | 764 NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763)+(923) = 14,755.50 | 770 FY 2018 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707) - (769)] = |
| 748 DISTRICT REQUESTED ADDITIONAL EXCESS | | 52 ADJ PU (ACT) 1,096.68 |
| 749 CERTIFIED DEBT EXCESS = GTR OF 0 OR [(745) -(746)-(747)+(748)] = 14,755.50 | | 771 FY 2015 ANTC PER APU = (33) / (52) = 4,393.11 |
| 750 EXCESS USED TO RETIRE FAC & EQUIP BONDS | | 772 STATEWIDE AVE ANTC INCL JOBZ PER APU 8,003.31 |
| 751 ADJUSTED DEBT EXCESS = (749)-(750) = 14,755.50 | | 773 DISASTER EQUAL FACTOR = 300% OF (772) = 24,009.93 |
| | | 774 NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (771)/(773) = .18297055 |
| | | 775 DISASTER AID RATIO = = 1 - (774) = .81702945 |
| | | 776 DISASTER DEBT EQUAL AID = (770) X (775) = |
| | | 777 DISASTER LEVY LIMIT = (707) - (776) = |

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| DEBT EQUALIZATION AID | | DEBT EQUALIZATION AID (CONT) | | ADJUSTMENT TO GDS LIMIT FOR IRRRB ALLOCATION | |
|-----------------------|--|--|---|--|--|
| 734 | DEBT EQUAL BASE | 791 | TIER 1 DEBT EQU AID | 804 | FY 2018 IRRRB FUNDING FOR VOTER-APPROV BOND |
| 756 | DEBT EXCESS FOR ELIG REQUIRED DEBT | | RATIO = 1-(789) = .00832731 | 805 | PAY 17 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS |
| 778 | FY 2018 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO) | 792 | TIER 2 DEBT EQU AID RATIO = 1-(790) = .45108836 | | = - ((804) X 1.05) = |
| 779 | FY 2018 GROSS DEBT EQUALIZATION REVENUE = (734)-(756)+(778) = | 793 | TIER 1 DEBT AID = (787) X (791) = | 806 | FY 2018 IRRRB FUNDING FOR NON-VOTER BONDS |
| 33 | 2015 ANTC INCLUDING JOBZ VALUATION 4,817,840 | 794 | TIER 2 DEBT AID = (786) X (792) = | 807 | PAY 17 IRRRB ADJUSTMENT FOR NON-VOTER BONDS |
| 780 | = .1050 X (33) = 505,873.20 | 795 | TOTAL DEBT EQ AID = (793)+(794) = | | = - ((806) X 1.05) = |
| 781 | MAX UNEQ LOCAL EFFORT = .1574 X (33) = 758,328.02 | 796 | NON VOTER DEBT AID = (795)X(713)/(715) = | GENERAL DEBT SERVICE LEVY SUMMARY | |
| 782 | FY 2018 NET DEBT EQ REV = GTR OF 0 OR [(779) - (781)] = | 797 | VOTER APPR DEBT AID = (795)-(796) = | 808 | DEBT EQUAL AID ELIG, VOTER APPROVED IF (732)>0 THEN (801) ELSE = (711)+(712)+(714) - (797)-(805) OR ZERO |
| 783 | PRELIM TIER 1 EQU REV =LSR (782) OR (780)= | ADJUSTMENT TO GDS LIMIT FOR MAXIMUM EFFORT DISTRICTS | | 809 | DEBT EQUAL AID ELIG, NON VOTER APPROVED = GREATER OF [(713)-(796)-(807)] OR ZERO = |
| 784 | PRELIM TIER 2 EQU REV = (782)-(783) = | 798 | NET ADJ DEBT SERV LEVY DO IF (732)>0, = GTR OF [(729)-(706) - (720)-(721)-(795)] OR [(732)-(926)-(927) - (795)], ELSE 0 | 810 | DEBT EQUAL AID INELIG, VOTER APPROVED = (716) + (719) = |
| 786 | TIER 2 EQUAL REV = GTR OF (784) OR (785) = | 799 | ADDL MAX EFF GDS LEVY = GTR OF 0 OR [(732) - (926)-(927)-(798)] = | 811 | DEBT EQUAL AID INELIG, NON VOTER APPROVED = (717) + (727) = |
| 787 | TIER 1 EQUAL REV = (782)-(786) = | 800 | TOTAL VTR APR GDS LEVY LIMIT FOR MAX EFF DISTRICTS = (798)+(799) = | 768 | LTFM DEBT LEVY LIMIT NON VOTER APPROVED 284,793.29 |
| 52 | 2014-15 ADJ PU (ACT) 1,096.68 | 801 | AID ELIG GDS LEVY LIMIT FOR MAX EFF DISTRICTS = (800) - (716) - (719) = | 777 | DISASTER LEVY LIMIT VOTER APPROVED |
| 788 | 2015 ANTC INCL JOBZ / ADJ PU = (33)/(52) = 4,393.11 | MINIMUM EST MAX EFFORT PAYMENT | | 812 | INITIAL GDS LEVY LIM VOTER APPROVED (808)+(810)+(777) = |
| 789 | TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (788)/{GTR OF \$4,430 OR 55.33% OF STATE AV .99167269 | 732 | MAX EFFORT DEBT LEVY | 813 | INITIAL GDS LEVY LIM NON VOTER APPROVED = (809)+(811)+(768) = 284,793.29 |
| 790 | TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (788)/{GTR OF \$8,000 OR 100% OF STATE AVE} .54891164 | 802 | MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927) - (706)-(720)-(721) = | 814 | TOTAL INITIAL GDS LEVY LIMIT = (812)+(813) = 284,793.29 |
| | | 803 | MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) = | | |

| OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE (FUND 47) | FUND 47 DEBT BALANCE (CONT) | GENERAL FUND ADJUSTMENTS |
|---|---|---|
| 901 LEVY BONDS IRREV TRUST VOTER APPROVED | 919 RETAIN FOR CAP LOAN REPAYMENT NON-VOTER | FY 2017 OPERATING CAPITAL LEVY ADJUSTMENT |
| 902 LEVY BONDS REVOC TRUST VOTER APPROVED | 920 APPROV DEBT EXCESS TO BE RETAINED NON-VOTER | 1001 FY 2017 OPER CAP LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 185) 66,243.34 |
| 903 REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (901) + (902) = | 921 FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] = | 1002 15 PAY 16 LIMIT 70,775.82 1003 15 PAY 16 LEVY 70,775.82 |
| 904 LEVY BONDS IRREV TRUST NON-VOTER APPROVED | 922 FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(914)-SUM (915) TO (920)] = | 1004 FY 2017 OPER CAPITAL LEVY ADJUSTMENT = ((1001)-(1003)) = 4,532.48- |
| 905 LEVY BONDS REVOC TRUST NON-VOTER APPROVED | | |
| 906 REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (904) + (905) = | 923 CLOSING FUND 47 TO FUND 7 TRANSFER IF (922) GTR ZERO AND (908) EQ ZERO, ELSE 0 | FY 2017 LOCAL OPTIONAL LEVY ADJUSTMENT |
| 907 REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS) | 924 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED | 1005 FY 2017 LOC OPT LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 196) 216,477.26 |
| 908 REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) = | 925 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED | 1006 15 PAY 16 LIMIT 216,375.68 1007 15 PAY 16 LEVY 216,375.68 1008 FY 2017 LOCAL OPTIONAL LEVY ADJUSTMENT = ((1005)-(1006)) = 101.58 |
| FUND 47 DEBT BALANCE | 926 NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (903)-(921)-(924) = | FY 2017 EQUITY LEVY ADJUSTMENT |
| 909 JUNE 2015 FUND 47-425 BAL FOR BOND REFUND | 927 NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (908)-(922)-(925) = | 1009 FY 2017 EQUITY LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 200) 72,330.98 |
| 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 | LEVY LIMITATION ADJUSTMENTS | 1010 15 PAY 16 LIMIT 73,486.08 1011 15 PAY 16 LEVY 73,486.08 1012 FY 2017 EQUITY LEVY ADJUSTMENT 1,155.10- |
| 914 JUNE 2015 FUND 47-464 BAL NON-VOTER APPROV = (912) - (913) = | 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 | FY 2017 TRANSITION LEVY ADJUSTMENT |
| 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% = | | 1013 FY 2017 TRANSITION LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 211) 23,628.70 |
| 918 5% OF REQUIRED OPED DEBT SERV LEVY NONVOT = (908) X 5% = | | 1014 15 PAY 16 LIMIT 23,643.12 1015 15 PAY 16 LEVY 23,643.12 1016 FY 2017 TRANSITION LEVY ADJUSTMENT = ((1013)-(1015)) = 14.42- |

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|---|--|--|------------------------------------|
| FY 2017 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES | FY 2017 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES (CONT) | FY 2015 OPERAT CAP LEVY ADJ (CONT) | |
| FY 2017 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINES 265 TO 268) | 1067 TIER 1 LEVY-VTR APR 1068 TIER 2 LEVY 1069 TIER 3 LEVY 1070 UNEQL LEVY | 1080 14 PAY 15 ADJ LIMIT 1081 14 PAY 15 ADJ LEVY 1082 FY 2015 OPER CAPITAL LEVY ADJUSTMENT = ((1079)-(1080)) = | 274.75 274.75 274.83 |
| 1057 TIER 1 LEVY-VTR APR 1058 TIER 2 LEVY 1059 TIER 3 LEVY 1060 UNEQL LEVY | 1071 TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1067) TO (1070) = | FY 2015 LOC EQUITY LEVY ADJUST | |
| 1061 TOTAL FY 2017 TBRA ALLOC TO REF LEVY CATEGORIES = (1057) TO (1060) = | 1072 TOTAL FY 2017 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 16 LEVY = (1019)+(1035) + + (1043)+(1050) = | 1083 FY 2015 LOC EQT LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 192) | |
| 1062 TOTAL FY 2017 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 16 LEVY = (1018)+(1034) + + (1042)+(1050) = | 1073 FY 2017 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1072)-(1071) = | 1084 13 PAY 14 LIMIT 1085 13 PAY 14 LEVY 1086 TOTAL ADJUST TO PAY 14 LOC EQUITY LEVY AUTH | |
| 1063 FY 2017 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1062)-(1061) = | FY 2017 REFERENDUM HOLD HARMLESS ADJUSTMENT TO BOARD-APPROVED LEVIES | 1087 14 PAY 15 ADJ LIMIT 1088 14 PAY 15 ADJ LEVY 1089 FY 2015 LOC EQUITY LEVY ADJUSTMENT | |
| FY 2017 TBRA ALLOCATION ADJUSTMENT TO BOARD-APPROVED LEVIES | 1074 FY 2017 ALLOC OF HOLD HARM TO BRD-APR REF LEVY (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 292) | FY 2015 EQUITY LEVY ADJUSTMENT | |
| 1064 FY 2017 ALLOCATION OF TBRA TO BRD-APR REF LEVY (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 264) | 1027 FY 2017 HOLD HARM ALLOC TO BOARD-APR REF LEVY FROM PAY 16 LEVY | 1090 FY 2015 EQUITY LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 199) | 73,826.80 |
| 1026 FY 2017 TBRA ALLOC TO BOARD-APR REF LEVY FROM PAY 16 LEVY | 1075 FY 2017 HOLD HARM ALLOC BRD-APPR ADJUSTMENT = (1027)-(1074) = | 1091 13 PAY 14 LIMIT 1092 13 PAY 14 LEVY 1093 TOTAL ADJUST TO PAY 14 EQUITY LEVY AUTH = ((1090)-(1091)) = | 69,116.76 69,116.76 4,710.04 |
| 1065 FY 2017 TBRA ALLOCATION BRD-APPR ADJUSTMENT = (1026)-(1064) = | FY 2015 OPERATING CAPITAL LEVY ADJ | 1094 14 PAY 15 ADJ LIMIT 1095 14 PAY 15 ADJ LEVY 1096 FY 2015 EQUITY LEVY ADJUSTMENT = ((1093)-(1094)) = | 4,088.75 4,088.75 621.29 |
| FY 2017 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES | 1076 FY 2015 OPER CAP LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 182) | | 68,123.73 |
| 1066 FY 2017 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINES 293 TO 296) | 1077 13 PAY 14 LIMIT 1078 13 PAY 14 LEVY 1079 TOTAL ADJUST TO PAY 14 OPER CAP LEVY AUTH = ((1076)-(1077)) = | FY 2015 TRANSITION LEVY ADJUSTMENT | 67,574.15 67,574.15 549.58 |
| | | 1097 FY 2015 TRANSITION LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 206) | 24,086.50 |

| FY 2015 TRANS LEVY ADJUST (CONT) | | FY 2015 1ST TIER BOARD-APPROVED REFER LEVY ADJUST (CONT) | FY 2015 3RD TIER REF LEVY ADJUST (CONT) |
|----------------------------------|--|---|---|
| 1098 | 13 PAY 14 LIMIT 25,159.79 | | |
| 1099 | 13 PAY 14 LEVY 25,159.79 | | |
| 1100 | TOTAL ADJUST TO PAY 14 TRANSITION LEVY AUTH = ((1097)-(1099)) = 1,073.29- | 1113 PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1035) 91,487.57 | 1127 PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1051) |
| 1101 | 14 PAY 15 ADJ LIMIT 1,604.44- | 1114 TOTAL ADJUST TO PAY 14 BRD-APPR REF LEVY AUTH = ((1111)-(1113)) = 1,005.42- | 1128 TOTAL ADJUST TO PAY 14 3RD TIER REF LEVY AUTH |
| 1102 | 14 PAY 15 ADJ LEVY 1,604.44- | | |
| 1103 | FY 2015 TRANSITION LEVY ADJUSTMENT = ((1100)-(1101)) = 531.15 | 1115 14 PAY 15 ADJ LIMIT 3,100.24- 1116 14 PAY 15 ADJ LEVY 3,100.24- 1117 FY 2015 BRD-APPR REF LEVY ADJUSTMENT = ((1114)-(1115)) = 2,094.82 | 1129 14 PAY 15 ADJ LIMIT 1130 14 PAY 15 ADJ LEVY 1131 FY 2015 3RD TIER REF 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) | FY 2015 2ND TIER REF LEVY ADJUST | FY 2015 UNEQUALIZED REF LEVY ADJUST |
| 1105 | PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1026) | 1118 FY 2015 2ND TIER REF LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 228) | 1132 FY 2015 UNEQUAL REF LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 230) |
| 1106 | PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1027) | 1119 PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1042) | 1133 PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1058) |
| 1107 | TOTAL ADJUST TO PAY 14 1ST TIER REF LEVY AUTH | 1120 PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1043) | 1134 PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1059) |
| 1108 | 14 PAY 15 ADJ LIMIT | 1121 TOTAL ADJUST TO PAY 14 2ND TIER REF LEVY AUTH | 1135 TOTAL ADJUST TO PAY 14 UNEQUAL REF LEVY AUTH |
| 1109 | 14 PAY 15 ADJ LEVY | | |
| 1110 | FY 2015 1ST TIER REF LEVY ADJUSTMENT | 1122 14 PAY 15 ADJ LIMIT 1123 14 PAY 15 ADJ LEVY 1124 FY 2015 2ND TIER REF LEVY ADJUSTMENT | 1136 14 PAY 15 ADJ LIMIT 1137 14 PAY 15 ADJ LEVY 1138 FY 2015 UNEQUAL REF LEVY ADJUSTMENT |
| | 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) 90,482.15 | FY 2015 3RD TIER REF LEVY ADJUST | FY 2015 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES |
| 1112 | PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1034) 91,487.57 | 1125 FY 2015 3RD TIER REF LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 229) | 1139 FY 2015 ALLOC OF TBRA TO VTR-APR REF LEVIES (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINES 261 TO 264) |
| | | 1126 PAY 14 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 15 LEVY REPORT, LINE 1050) | |

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|--|--|---|
| FY 2015 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES (CONT) | FY 2015 REFER HOLD HARMLESS ADJUST TO VOTER-APPR LEVIES (CONT) | FY 2015 ALT TEACHER COMP LEVY ADJUST |
| 1140 PAY 14 ALLOC OF TBRA TO VOTER-APR REF LEVY (FROM PAY 14 LEVY RPT, LINES 322 TO 324) | 1152 PAY 14 HOLD HARM ALLOC TO VOTER-APR REF LEVY (FROM PAY 14 LEVY RPT, LINES 340 TO 344) | 1167 FY 2015 ALT COMP LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 314) |
| 1141 FY 2015 TBRA ALLOCATION TOTAL ADJUSTMENT = (1140)-(1139) = | 1153 FY 2015 HOLD HARM TOTAL VTR-APPR ADJUSTMENT = (1152)-(1151) = | 1168 13 PAY 14 LIMIT 1169 13 PAY 14 LEVY |
| 1142 14 PAY 15 ADJ LIMIT 1143 14 PAY 15 ADJ LEVY | 1154 14 PAY 15 ADJ LIMIT 1155 14 PAY 15 ADJ LEVY | 1170 TOTAL ADJUST TO PAY 14 ALT COMP LEVY AUTH |
| 1144 FY 2015 TBRA ALLOC LEVY ADJUSTMENT | 1156 FY 2015 HOLD HARM ALLOC VTR-APPR ADJUSTMENT | 1171 14 PAY 15 ADJ LIMIT 1172 14 PAY 15 ADJ LEVY 1173 FY 2015 ALT TEACH COMP LEVY ADJUSTMENT |
| FY 2015 TBRA ALLOCATION ADJUSTMENT TO BOARD-APPROVED LEVIES | FY 2015 REFERENDUM HOLD HARMLESS ADJUSTMENT TO BOARD-APPROVED LEVIES | FY 2017 INTEGRATION ADJUSTMENT |
| 1145 FY 2015 ALLOC OF TBRA TO BRD-APR REF LEVIES (FROM GENERAL EDUC REVENUE REPORT, LINE 260) | 1157 FY 2015 ALLOC OF HOLD HARM TO BRD-APR REF LEVY (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 277) | 1174 FY 2017 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) |
| 1146 PAY 14 ALLOC OF TBRA TO BOARD-APR REF LEVY (FROM PAY 14 LEVY RPT, LINE 322) | 1158 PAY 14 HOLD HARM ALLOC TO BOARD-APR REF LEVY (FROM PAY 14 LEVY RPT, REPORT, LINE 341) | 1175 15 PAY 16 LIMIT 1176 15 PAY 16 LEVY 1177 FY 2017 INTEGRATION ADJUSTMENT LIMIT |
| 1147 FY 2015 TBRA ALLOCATION TOTAL ADJUSTMENT = (1146)-(1145) = | 1159 FY 2015 HOLD HARM TOTAL BRD-APPR ADJUSTMENT = (1158)-(1157) = | FY 2015 INTEGRATION ADJUSTMENT |
| 1148 14 PAY 15 ADJ LIMIT 1149 14 PAY 15 ADJ LEVY | 1160 14 PAY 15 ADJ LIMIT 1161 14 PAY 15 ADJ LEVY | 1178 FY 2015 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) |
| 1150 FY 2015 TBRA ALLOC LEVY ADJUSTMENT | 1162 FY 2015 HOLD HARM ALLOC BRD-APPR ADJUSTMENT | 1179 13 PAY 14 LIMIT 1180 13 PAY 14 LEVY 1181 TOTAL ADJUSTMENT |
| FY 2015 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES | FY 2017 ALT TEACHER COMP LEVY ADJUST | 1182 14 PAY 15 ADJ LIMIT 1183 14 PAY 15 ADJ LEVY 1184 FY 2015 INTEGRATION ADJUSTMENT LIMIT |
| 1151 FY 2015 ALLOC OF HOLD HARM TO VTR-APR REF LEVIES (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINES 278 TO 281) | 1163 FY 2017 ALT COMP LEVY AUTH (FROM FY 2017 GENERAL EDUC REVENUE REPORT, LINE 328) | FY 2015 REEMPLOYMENT ADJUSTMENT |
| | 1164 15 PAY 16 LIMIT 1165 15 PAY 16 LEVY 1166 FY 2017 ALT TEACH COMP LEVY ADJUSTMENT | 1185 FY 2015 EXPEND ACTUAL 48.19 1186 REEMPLOY LEVY AUTH = 100% OF (1185) = 48.19 |

| FY 2015 REEMPLOYMENT ADJUST (CONT) | | FY 2015 SAFE SCHOOLS INTERMED ADJUST (CONT) | | CAPITAL RELATED ADJUSTMENTS | |
|--|---|---|-----------|--|--|
| 1187 | 14 PAY 15 LIMIT | 5,000.00 | | | LTFM EQUALIZED LEVY ADJUST |
| 1188 | 14 PAY 15 LEVY | 5,000.00 | | | |
| 1189 | FY 2015 REEMPLOY ADJUST = ((1186)-(1188[A3])) | 4,951.81- | | 1203 13 PAY 14 LIMIT 1204 13 PAY 14 LEVY 1205 FY 2015 SAFE SCHOOLS INTERMEDIATE ADJUST | 1220 FY 2017 EST LTFM EQUALIZED LEVY AUTHORITY (FROM WEBSITE REPORT, LINE 60) |
| FY 2003 REEMPLOYMENT ADJUSTMENT | | | | | |
| 1190 | REEMPLOYMENT BALANCE (PAY 16 LEVY LINE 1160) | | | 1206 FY 2015 CAREER TECH LEVY AUTHORITY FY 2015 CTE AID Report LINE 21) | 1221 15 PAY 16 LIMIT 1222 15 PAY 16 LEVY 1223 FY 2017 LTFM EQUALIZED LEVY ADJUST |
| 1191 | REEMPLOY ADJUST BASED ON CURRENT YEAR LEVY = LESSER OF [(363) OR (1190)] X -1 = | | 20,673.79 | | LTFM UNEQUALIZED LEVY ADJUST |
| 1192 | REEMPLOY ADJUST BASED ON FY 2015 ADJUSTMENT, IF (1126)<0, THEN ZERO; ELSE LESSER OF {(1126) OR [(1190)+(1191)]} X -1 = | | | 1207 14 PAY 15 LIMIT 17,590.05 1208 14 PAY 15 LEVY 17,590.05 1209 FY 2015 CAREER TECH ADJUSTMENT = ((1206)-(1207)) | 1224 FY 2017 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM WEBSITE REPORT, LINE 61) |
| 1193 | FY 2003 REEMPLOY ADJUST = (1191)+(1192) = | | 3,083.74 | | 201,782.82 |
| 1194 | REVISED REEMPLOYMENT BALANCE = (1190)+(1193)] = | | | FY 2015 HEALTH BENEFITS LEVY ADJUST | 1225 15 PAY 16 LIMIT 198,399.74 1226 15 PAY 16 LEVY 198,399.74 1227 FY 2017 LTFM UNEQUAL LEVY ADJUST = (1224)-(1225) = |
| 1195 | SAFE SCH L VY REQUEST? YES | | | 1210 FY 2015 ACTUAL COST (LIMITED TO \$600,000) | 3,383.08 |
| 1196 | 2014-15 AMCPU (ACT) | 1,136.49 | | 1211 14 PAY 15 LIMIT 1212 14 PAY 15 LEVY 1213 FY 2015 HEALTH BENEFITS ADJUST | |
| 1197 | FY 2015 SAFE SCHOOLS AUTH \$36 X (1196)= | 40,913.64 | | | FY 2016 HEALTH & SAFETY ADJUSTMENT |
| 1198 | 13 PAY 14 LIMIT | 37,607.40 | | FY 2015 ANNUAL OPEB LEVY ADJUST | 1228 FY 2016 EST HEALTH & SAFETY LEVY AUTHORITY PRIOR TO AID PRORATION (FROM FY 2016 H&S AID REPORT, LINE 24) |
| 1199 | 13 PAY 14 LEVY | 37,607.40 | | 1214 FY 2015 ACTUAL COST (FIN 797 + OBJ 291) | 347,646.08 |
| 1200 | FY 2015 SAFE SCH ADJUST = ((1197)-(1198)) = | 3,306.24 | | 1215 PRORATION FACTOR TO REFLECT STATEWIDE CAP | 1.00000000 |
| FY 2015 SAFE SCHOOLS INTERMEDIATE ADJUST | | | | | |
| 1201 | SAFE SCH INTERMEDIATE LEVY ALLOW | | | 1216 PRORATED ANNUAL OPEB LEVY AUTH | 165,514.47 |
| 1196 | 2014-15 AMCPU (ACT) | 1,136.49 | | 1217 15 PAY 16 LIMIT 84,442.00 1218 15 PAY 16 LEVY 84,442.00 | |
| 1202 | FY 2015 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1201)X (1196) = | | 81,072.47 | 1219 FY 2015 ANNUAL OPEB ADJUSTMENT = (1216)-(1217) = | |
| FY 2016 HEALTH & SAFETY ADJUSTMENT | | | | | |
| 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) = | | | | | |
| 1231 14 PAY 15 H&S LIMIT 147,095.66 1232 14 PAY 15 H&S LEVY 147,095.66 | | | | | |
| 1233 PRELIM ADJUST LIMIT = (1230)-(1232) = | | | | | |
| 1234 15 PAY 16 ADJ LIMIT FOR FY 2016 H&S | | | | | |
| 1235 15 PAY 16 ADJ LEVY FOR FY 2016 H&S | | | | | |

| FY 2016 HEALTH & SAFE ADJUST (CONT) | FY 2015 HEALTH & SAFE ADJUST (CONT) | FY 2014 NET LEASE COSTS (CONT) |
|--|--|---|
| 1236 FY 2016 H&S LEVY ADJUST = (1233)-(1235) = 55.92- | 1252 FY 2015 H&S LEVY ADJUST = (1245)-(1251) = 2,186.76- | 1276 FY 2014 COSTS (PAY 14) SUM (1268) TO (1275)= |
| 1237 DISTRICT REQUESTED AMOUNT OF H&S ADJUST TO CARRY FORWARD TO PAY 18 (MEMO) | 1253 FY 2015 MIN H&S ADJUST TO LEVY FOR AID = LSR OF (1252) OR [(1240)-(1244)-(1251)] BUT NOT LESS THAN 0 | FY 2015 NET LEASE COSTS |
| 1238 FY 2016 H&S LEVY ADJUST AFTER CARRY FORWARD = (1236) - (1237) = 55.92- | FY 2015 DEFERRED MAINT ADJUSTMENT | 1277 PAY 14 OPER INTERMED 1278 PAY 14 CAP INTERMED 1279 PAY 14 TIES CAPITAL 1280 PAY 14 OPER JOINT 1281 PAY 14 OPER NON-J ADM 1282 PAY 14 OPER NON-J OTH 1283 PAY 14 CAPITAL JOINT 1284 PAY 14 CAP NON-J ADM 1285 PAY 14 CAP NON-J OTH 162,241.88 |
| 1239 MIN H&S ADJUST LIMIT = LSR OF (1236) OR [(1228)-(1232)-(1235) -(1237)] BUT NOT LESS THAN 0 | 1254 FY 2015 ACTUAL DEFERRED MAINTENANCE LEVY AUTHORITY (FROM FY 2015 DEFERRED MAINTENANCE AID REPORT, LINE 9) 44,062.08 | 1286 FY 2015 COSTS (PAY 14) SUM (1277) TO (1285)= 162,241.88 |
| FY 2015 HEALTH & SAFETY ADJUSTMENT | 1255 13 PAY 14 LIMIT 44,034.58 1256 13 PAY 14 LEVY 44,034.58 | 1287 PAY 15 OPER INTERMED 1288 PAY 15 CAP INTERMED 1289 PAY 15 OPER JOINT 1290 PAY 15 OPER NON-J ADM 1291 PAY 15 OPER NON-J OTH 1292 PAY 15 CAPITAL JOINT 1293 PAY 15 CAP NON-J ADM 1294 PAY 15 CAP NON-J OTH |
| 1240 FY 2015 ACT HEALTH & SAFETY LEVY AUTHORITY PRIOR TO AID PRORATION (FROM FY 2015 H&S AID REPORT, LINE 24) 142,920.83 | 1257 FY 2015 DEFERRED MAINT ADJUSTMENT = (1254)-(1255) = 27.50 | 1295 FY 2015 COSTS (PAY 15) SUM (1287) TO (1294)= |
| 1241 FY 2015 LEVY ADJUSTMENT FOR AID PRORATION (FROM FY 2015 H&S AID REPORT, LINE 35) | LEASE LEVY ADJUSTMENT | 1296 TOTAL FY 2014 OPER NON-J NET LEASE COSTS =(1263)+(1271)+(1272) |
| 1242 FY 2015 HEALTH & SAFETY TOTAL LEVY AUTHORITY = (1240) + (1241) = 142,920.83 | 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) | 1297 ACTUAL FY 2014 UFARS LEASE COSTS (FUND 1, OBJECT 370) 64,505.61 |
| 1243 13 PAY 14 H&S LIMIT 238,320.62 1244 13 PAY 14 H&S LEVY 238,320.62 | FY 2014 NET LEASE COSTS | 1298 PAY 13 OPER NON-J LEASE COST LIMITED BY FY 2014 UFARS LSR (1263) OR (1297)= |
| 1245 PRELIM ADJUST LIMIT = (1242)-(1244) = 95,399.79- | 1258 PAY 13 OPER INTERMED 1259 PAY 13 CAP INTERMED 1260 PAY 13 TIES CAPITAL 1261 PAY 13 OPER JOINT 1262 PAY 13 OPER NON-J ADM 1263 PAY 13 OPER NON-J 1264 PAY 13 CAPITAL JOINT 1265 PAY 13 CAP NON-J ADM 1266 PAY 13 CAPITAL NON-J | 1299 REMAIN FY 2014 UFARS = GREATER OF ZERO OR [(1297) - (1298)] = 64,505.61 |
| 1246 14 PAY 15 ADJ LIMIT FOR FY 2015 H&S | 1267 FY 2014 COSTS (PAY 13) SUM (1258) TO (1266)= | 1300 PAY 14 OPER NON-J LEASE COST LIMITED BY FY 2014 UFARS = LSR [(1271) + (1272)] OR (1299)= |
| 1247 14 PAY 15 ADJ LEVY FOR FY 2015 H&S | 1268 PAY 14 OPER INTERMED 1269 PAY 14 CAP INTERMED 1270 PAY 14 OPER JOINT 1271 PAY 14 OPER NON-J ADM 1272 PAY 14 OPER NON-J OTH 1273 PAY 14 CAPITAL JOINT 1274 PAY 14 CAP NON-J ADM 1275 PAY 14 CAP NON-J OTH | 1301 FY 2014 ADJUSTED COSTS (PAY 14) = (1276) - (1271)-(1272)+(1300)= |
| 1248 15 PAY 16 ADJ LIMIT FOR FY 2015 H&S 93,213.03- | | |
| 1249 15 PAY 16 ADJ LEVY FOR FY 2015 H&S 93,213.03- | | |
| 1250 FY 2015 H&S LIMIT ADJUST = (1246)+(1248) = 93,213.03- | | |
| 1251 FY 2015 H&S LEVY ADJUST = (1247)+(1249) = 93,213.03- | | |

| FY 2015 NET LEASE COSTS (CONT) | | FY 2015 NET LEASE COSTS (CONT) | | OTHER GENERAL LIMIT ADJUST (CONT) | |
|--------------------------------|---|--------------------------------------|--|-----------------------------------|--|
| 1302 | TOTAL FY 2015 OPER NON-J NET LEASE COSTS FOR (PAY 14) = (1281) + (1282) = | 1316 | TOTAL PAY 14 REGULAR & INTERM LEASE LEVY AUTH = (1309) + (1315) = | 162,241.88 | |
| 1303 | ACTUAL FY 2015 UFARS LEASE COSTS (FUND 1, OBJECT 370) 68,339.42 | 1317 | 13 PAY 14 LIMIT | 166,100.00 | |
| | | 1318 | 13 PAY 14 LEVY | 166,100.00 | |
| 1304 | PAY 14 OPER NON-J LEASE COST LIMITED BY FY 2015 UFARS =LSR (1302) OR (1303) | 1319 | PAY 14 LEASE LEVY LIMITATION ADJUSTMENT = (1316)-(1318) = | 3,858.12- | |
| 1305 | FY 2015 ADJUSTED COSTS (PAY 14) = (1286) - (1281)-(1282)+(1304)= 162,241.88 | CAPITAL RELATED ADJUSTMENTS SUMMARY | | | |
| 1306 | PAY 14 ADJUSTED NET LEASE COSTS = (1301) + (1305) = 162,241.88 | 1004 | FY 2017 OPER CAP ADJ | 4,532.48- | |
| 1307 | DIST'S SHARE OF PAY 14 LEASE COSTS FOR THE INTERMEDIATE DISTRICTS = (1268) + (1269) + (1277) + (1278) = | 1082 | FY 2015 OPER CAP ADJ | 274.83 | |
| 52 | 2014-15 ADJ PU (ACT) 1,096.68 | 1223 | FY 2017 LTFM EQ ADJ | | |
| 1308 | INTERM PUPIL UNIT AUTH = \$46 X (52) = 50,447.28 | 1227 | FY 2017 LTFM UEQ ADJ | 3,383.08 | |
| 1309 | INTERMEDIATE LEASE AUTHORITY = LSR OF (1307) OR (1308) = | 1236 | FY 2016 H&S ADJUST | 55.92- | |
| 1310 | INTERM DIST CARRYOVER TO REGULAR LEASE AUTH = (1307) - (1309) = | 1252 | FY 2015 H&S ADJUST | 2,186.76- | |
| 1311 | PAY 14 LEASE COST UNDER REGULAR AUTH = (1306) + (1310) = 162,241.88 | 1257 | FY 2015 DEF MAINT ADJ | 27.50 | |
| 52 | 2014-15 ADJ PU (ACT) 1,096.68 | 1319 | PAY 14 LEASE LEVY ADJ | 3,858.12- | |
| 1312 | PAY 14 PUPIL UNIT MAX AUTH = \$162 X (52) = 177,662.16 | 1320 | LEASE LEVY ADJ (MEMO) | | |
| 1313 | PAY 14 COMMISSIONER APPROVED LIMIT | 1322 | OTHER CEX ADJ (MEMO) | | |
| 1314 | REGULAR MAX AUTHORITY = GTR OF (1312) OR (1313) = 177,662.16 | 1323 | TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT =(1004)+(1082)+(1223) +(1227)+(1236)+(1252) +(1257)+(1319) +(1320)+(1322) = 6,947.87- | | |
| 1315 | TOTAL PAY 14 REGULAR LEASE LEVY AUTHORITY = LSR OF (1311) OR (1314) = 162,241.88 | 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) | | |
| | | 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) | | |
| | | 1337 | SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28) | | |
| | | 1338 | FY 2014 CAREER TECH ADJUST (SEE WEBSITE) | 7.35- | |
| | | 1339 | OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO) | | |
| | | 1340 | TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT=(1336)+(1337) + (1338)+(1339) = 7.35- | | |
| | | GENERAL FUND ADJUSTMENT SUMMARY | | | |
| | | 1341 | GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(1024)+(1032)+(1040) +(1048)+(1056)+(1063) +(1065)+(1110) +(1124)+(1138) +(1144)+(1329) = | | |
| | | 1342 | GENERAL RMV OTHER JOBZ EXEMPT =(1008) +(1012)+(1016)+(1096) +(1103)+(1332) = 2,220.98 | | |
| | | 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)= 75,555.42 | | |

| GEN FUND ADJUST SUMMARY (CONT) | | FY 2015 SCHOOL-AGE CARE | OPEB & PENSION DEBT SERVICE ADJUSTMENTS (CONT) |
|--------------------------------|--|-------------------------|--|
| 1345 | TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1341)+(1342) + (1343)+(1344) = | 77,776.40 | |
| | 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) | 16,070.49 | |
| 1402 | 15 PAY 16 LIMIT | 16,070.49 | |
| 1403 | 15 PAY 16 LEVY | 16,070.49 | |
| 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) | 760.00 | |
| 1406 | 15 PAY 16 LIMIT | 784.00 | |
| 1407 | 15 PAY 16 LEVY | 784.00 | |
| 1408 | FY 2017 HOME VISIT ADJUSTMENT = ((1405)-(1407)) = | 24.00- | |
| | FY 2015 SCHOOL-AGE CARE | | |
| 1409 | FY 2015 AUTHORITY (FROM UFARS EXPENDITURES) | | |
| 1410 | 13 PAY 14 LIMIT | | |
| 1411 | 13 PAY 14 LEVY | | |
| 1412 | FY 2015 SCH-AGE CARE ADJUSTMENT | | |
| 1413 | ADULTS W/DISABILITIES ADJUST | | |
| 1414 | SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33) | | |
| 1415 | OTHER ADJUST (MEMO) | | |
| 1416 | TOTAL OTHER ADJUST = (1414)+(1415) = | | |
| 1417 | TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1404)+(1408)+(1412) + (1413)+(1416) = | 24.00- | |
| | 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) | 344,853.22 | |
| 1705 | 15 PAY 16 LIMIT | 351,792.42 | |
| 1706 | 15 PAY 16 LEVY | 351,792.42 | |
| 1707 | FY 2017 LTFM DEBT LEVY ADJUST | 6,939.20- | |
| 1708 | REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763) X -1 = | 14,755.50- | |
| 1709 | OTHER ADJUST (MEMO) NON-VOTER APPROVED | | |
| 1710 | TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1707 THRU 1709) = | 21,694.70- | |
| | OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS | | |
| 1901 | REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(921)OR(924)] X -1 = | | |
| 1902 | OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED | | |
| 1903 | TOTAL OPEB 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 | | 107.94- |
| 2002 | SCHOOL TAXES ADDED IN 2015 | | 2,157.07 |
| 2003 | NET CHANGE IN SCHOOL TAXES = (2001)+(2002) = | | 2,049.13 |
| 2004 | ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)] | | |
| 2024 | FY 2017 ABATEMENT AID | | |
| 2005 | INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) = | | |
| | PAY 14 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND | | |
| 2006 | GENERAL | | 852,066.83 |
| 2007 | COMMUNITY SERVICE | | 59,824.65 |
| 2008 | GENERAL DEBT SERVICE | | 309,191.09 |
| 2009 | OPEB DEBT SERVICE | | |
| 2010 | TOTAL | | 1,221,082.57 |
| | CERTIFIED LEVY RATIO BY FUND | | |
| 2011 | GENERAL (2006)/(2010) | | .69779625 |
| 2012 | COM SER (2007)/(2010) | | .04899312 |
| 2013 | GEN DBT (2008)/(2010) | | .25321063 |
| 2014 | PEB DBT (2009)/(2010) | | |
| 2015 | TOTAL | | 1.00000000 |

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| ABATEMENT AID BY FUND (FROM PART III OF FY 2017 ABATEMENT AID REPORT) | TOTAL REGULAR ABATEMENT LEVY ADJUST | ADVANCE ABATEMENT AUTHORITY BY FUND |
|--|--|---|
| 2016 GENERAL | 2039 GENERAL = | 2061 GENERAL = (2060) |
| 2017 COMMUNITY SERVICE | (2025)+(2030)+(2034)= | -(2062)-(2063)-(2064) |
| 2018 GENERAL DEBT SERVICE | 2040 COMMUNITY SERVICE = | 2062 COM SER (2060)X(2012) |
| 2019 TOTAL | (2026)+(2031)+(2035)= | 2063 GEN DBT (2060)X(2013) |
| | 2041 GEN DEBT SERVICE = | 2064 PEB DBT (2060)X(2014) |
| | (2027)+(2032)+(2036)= | 2060 TOTAL |
| 2020 EST FY 2017 ABATEMENT | 2042 OPEB DEBT SERVICE = | |
| AID PRORATION FACTOR 1.00000000 | (2028)+(2033)+(2037)= | |
| PRORATED ABATEMENT AID BY FUND | 2043 TOTAL | PREVIOUS ADVANCE ABATE LEVY (PAY 15 PREVIOUS ADVANCE PLUS PAY 15 ADVANCE LEVY) |
| | | |
| 2021 GENERAL (2020)X(2016) | CARRY-OVER ABATEMENT LEVY AUTHORITY | 2065 GENERAL |
| 2022 COM SER (2020)X(2017) | PAY 16 REGULAR ABATEMENT LIMIT | 2066 COMMUNITY SERVICE |
| 2023 GEN DBT (2020)X(2018) | | 2067 GENERAL DEBT SERVICE |
| 2024 TOTAL | | 2068 OPEB DEBT SERVICE |
| | 2044 GENERAL | 2069 TOTAL |
| | 2045 COMMUNITY SERVICE | |
| | 2046 GENERAL DEBT SERVICE | |
| | 2047 OPEB DEBT SERVICE | |
| INITIAL ABATE LEVY ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND) | PAY 16 REGULAR ABATEMENT LEVY | |
| | | ADVANCE ABATEMENT ADJUSTMENT BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND) |
| 2025 GENERAL=(2004)-(2024)- (2026)-(2027)-(2028)= | 2048 GENERAL | |
| 2026 COM SER [(2004)X (2012)]-(2022) = | 2049 COMMUNITY SERVICE | |
| 2027 GDS DBT [(2004)X (2013)]-(2023) = | 2050 GENERAL DEBT SERVICE | |
| 2028 PEB DBT [(2004)X (2014)] = | 2051 OPEB DEBT SERVICE | 2070 GENERAL=(2060)-(2069)- (2071)-(2072)-(2073)= |
| 2005 TOTAL = (2004)-(2024) | | 2071 COM SER (2062)-(2066) |
| | CARRY-OVER ABATEMENT LEVY LIMIT (ZERO IF NO LEVY AUTHORITY IN FUND) | 2072 GEN DBT (2063)-(2067) |
| | | 2073 PEB DBT (2064)-(2068) |
| | | 2074 TOTAL |
| ABATEMENT INTEREST ADJUSTMENT | 2052 GENERAL=(2044)-(2048) OR MEMO | |
| 2029 ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2015 | 2053 COM SER=(2045)-(2049) OR MEMO | TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST |
| | 2054 GEN DBT=(2046)-(2050) OR MEMO | GENERAL FUND INITIAL LEVY SUMMARY |
| ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND) | 2055 PEB DBT=(2047)-(2051) OR MEMO | |
| | 2056 TOTAL | 3001 GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (525)+(1341) = |
| 2030 GENERAL = (2029) -(2031) -(2032)-(2033) = | ADVANCE ABATEMENT LEVY ADJUSTMENT | 3002 GENERAL RMV OTHER JOBZ EXEMPT = (526)+(1342) = 418,024.10 |
| 2031 COM SER (2029)X(2012) | 2057 SCHOOL TAXES ABATED IN 1ST 6 MO OF 2016 379.66- | |
| 2032 GEN DBT (2029)X(2013) | 2058 SCHOOL TAXES ADDED IN 1ST 6 MO OF 2016 2,697.15 | 3003 GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (527)+(1343) = |
| 2033 PEB DBT (2029)X(2014) | 2059 NET CHANGE IN SCHOOL TAXES (2057)+(2058) 2,317.49 | 3004 GENERAL NTC OTHER JOBZ EXEMPT +(529)+(1344)+(2039) +(2070) = 787,240.06 |
| 2029 TOTAL | | |
| FY 2015 ABATEMENT AID ADJUSTMENT (ZERO IF NO LEVY AUTHORITY IN FUND) | | |
| 2034 GENERAL | 2060 TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1 X (2059)] | |
| 2035 COMMUNITY SERVICE | | |
| 2036 GEN DEBT | | |
| 2037 PEB DEBT | | |
| 2038 TOTAL | | |

| | | |
|--|--|--|
| GENERAL FUND INIT LEVY SUMM (CONT) | OFFSETTING ADJUSTMENTS (COUNTY AUDITORS CANNOT SPREAD LEVIES BASED ON A NEGATIVE TAX RATE. TOTAL LEVY LIMITATIONS BY TRUTH IN TAXATION LEVY/FUND CATEGORY SHOWN ON PAGE 29 MUST BE ZERO OR GREATER. | COLLECT NEGATIVE ADJUSTMENTS IN GENERAL AND COMM ED FUNDS (CONT) |
| 3005 TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (528)+(3001)+(3002) + (3003)+(3004) = 1,211,992.74 | 3024 GEN NTC OTHER JOBZ EXEMPT NEGATIVE OFFSET | |
| COMMUNITY SERV INITIAL LEVY SUMMARY | 3025 COM SERV NEGATIVE OFFSET | |
| 3006 TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (634)+(1417)+(2040) + (2053)+(2071) = 61,262.69 | 3013 GENERAL 3014 GENERAL DEBT SERVICE 3015 OPEB/PENSION DEBT SERVICE | COLLECT NEGATIVE ADJUSTMENTS IN GENERAL AND COMM ED FUNDS (CONT) NET OFFSETTING ADJUSTMENTS IN GEN AND COM SERV |
| GEN DEBT SERV INITIAL LEVY SUMMARY | POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS | 3026 GEN RMV VOTER JOBZ EXEMPT NET OFFSET ADJ = (3016)+(3021) = |
| 3007 GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (812)+(1703)+(2041) + (2054)+(2072) = | 3016 GEN RMV VOTER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3001)] | 3027 GEN RMV OTHER JOBZ EXEMPT NET OFFSET ADJ = (3017)+(3022) = |
| 3008 GEN DEBT SERVICE OTHER JOBZ NONEXEMPT = (813)+(1710)+(2041) + (2054)+(2072) = 263,098.59 | POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS (CONT) | 3028 GEN NTC VOTER JOB EXEMPT NET OFFSET ADJ = (3018)+(3023) = |
| 3009 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3007)+(3008) = 263,098.59 | 3017 GEN RMV OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3002)] | NET OFFSETTING ADJUSTMENTS IN GEN AND COM SERV |
| OPEB/PENSION DEBT SERVICE INITIAL LEVY SUMMARY | 3018 GEN NTC VOTER JOB EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3003)] | 3029 GEN NTC OTHER JOBZ EXEMPT NET OFFSET ADJ = (3019)+(3024) = |
| 3010 OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (903)+(1901)+(2042) + (2055)+(2073) = | 3019 GEN NTC OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3004)] | 3030 COM SERV NET OFFSET ADJ = (3020)+(3025) = |
| 3011 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT = (908)+(1904)+(2042) + (2055)+(2073) = | 3020 COM SERV POSITIVE OFFSET GTR 0 OR [0-(3006)] | POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL DEBT SERV FUND |
| 3012 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3010)+(3011) = | COLLECT NEGATIVE ADJUSTMENTS IN GENERAL AND COMM ED FUNDS | 3031 GDS VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3007)] |
| | 3021 GEN RMV VOTER JOBZ EXEMPT NEGATIVE OFFSET | 3032 GDS OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3008)] |
| | 3022 GEN RMV OTHER JOBZ EXEMPT NEGATIVE OFFSET | |
| | 3023 GEN NTC VOTER JOB EXEMPT NEGATIVE OFFSET | |

| FY 2016 TACONITE RECEIPTS (CONT) | LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT (CONT) | TAC LEVY LIMIT ADJUST (CONT) |
|---|--|--|
| 4023 FY 2016 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM(4019) TO (4022)= | 4042 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS | 4061 GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4044) OR (4060))= |
| 4024 MAX PAY 17 TAC REDUCT = 95% OF (4023) = | 4043 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS 4044 = 50% OF (4043) = | 4062 TOTAL TACONITE LEVY LIMITATION ADJUST = (4045)+(4047)+(4049)+(4051)+(4053)+(4055)+(4057)+(4059)+(4061)= |
| 4025 TOTAL PAY 15 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION | TAC LEVY LIMIT ADJUST 4045 COM SERV = -1 X (LSR OF (4024) OR (4031))= | 4063 CITY/TOWNSHIP DISTRIBUTION = (4024)+(4062) = |
| 4026 FY 2016 ELIG DIST TAC REPL AMT PLUS PAY 15 TAC LEVY ADJUSTMENT = (4023)+(4025)-(4018 | 4046 REMAINING REDUCTION = (4024)+(4045) = 4047 GEN OTH NTC = -1 X (LSR OF (4033) OR (4046))= | FY 2018 LEVY, AID & REVENUE SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION) |
| 4027 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 15 LEVY REPLACEMENT [NOT INCL IN (4023)] | 4048 REMAINING REDUCTION = (4046)+(4047) = | GENERAL FUND |
| 4028 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 15 LEVY REPLACEMENT [NOT INCL IN (4023)] | 4049 OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4039) OR (4048))= | 5001 GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4055) = |
| 4029 FY 2016 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)] | 4050 REMAINING REDUCTION = (4048)+(4049) = | 5002 GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4053) = 418,024.10 |
| 4030 FY 2016 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4023)] | 4051 GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4042) OR (4050))= | 5003 GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003) +(3028)+(4057) = |
| LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT | 4052 REMAINING REDUCTION = (4048)+(4051) = | 5004 GENERAL NTC OTHER GENED LEVY (236) = 6,728.58 |
| 4031 COMMUNITY SERVICE | 4053 GEN OTH RMV = -1 X (LSR OF (4034) OR (4052))= | 5005 GENERAL NTC OTHER JOBZ EXEMPT = (3004) +(3029)+(4047) = 787,240.06 |
| 4032 OTHER GENERAL NTC | 4054 REMAINING REDUCTION = (4052)+(4053) = | 5006 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004)+(5005) = 1,211,992.74 |
| 4033 REDUCED OTHER NTC FOR LIMITED H&S LEVY | 4055 OPER REF = -1 X (LSR OF (4036) OR (4054))= | 5007 TOTAL GENERAL FUND AID = (332)+(336)+(340) + (345)+(361)+(386) + (398)+(438)+(449) + (2021) = 10,342,202.20 |
| 4034 OTHER GENERAL RMV | 4056 REMAINING REDUCTION = (4054)+(4055) = | 5008 TACONITE RECEIPTS = - (4047)-(4053) - (4055)-(4057) = |
| 4035 OP REFERENDUM (VOTER) | 4057 CAP PROJ = -1 X (LSR OF (4038) OR (4056))= | 5009 TOTAL GENERAL FUND REVENUE = (5006) +(5007)+(5008) = 11,554,194.94 |
| 4036 = 50% OF (4035) = | 4058 REMAINING REDUCTION = (4056)+(4057) = | |
| 4037 CAP PROJ LIMIT(VOTER) | 4059 OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4041) OR (4058))= | |
| 4038 = 50% OF (4037) = | 4060 REMAINING REDUCTION = (4058)+(4059) = | |
| 4039 NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS | | |
| 4040 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS | | |
| 4041 = 50% OF (4040) = | | |

COMMUNITY SERVICE FUND

5010 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006) + (3030) + (4045) = 61,262.69

5011 TOTAL COMMUNITY SERVICE FUND AID = (611) + (621) + (626) + (632) + (2022) = 55,568.42

5012 TACONITE RECEIPTS = - (4045) =

5013 TOTAL COMMUNITY SERVICE FUND REVENUE = (5010) + (5011) + (5012) = 116,831.11

GENERAL DEBT SERVICE FUND

5014 GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3007) + (3035) + (4061) =

5015 GEN DEBT SERV OTHER JOBZ NONEXEMPT = (3008) + (3036) + (4051) = 263,098.59

5016 TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5014) + (5015) = 263,098.59

5017 TOTAL DEBT SERVICE FUND AID = (444) + (776) + (795) + (2023) = 181,947.71

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

5019 TOTAL DEBT SERVICE FUND REVENUE = (5016) + (5017) + (5018) = 445,046.30

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) = 1,536,354.02

5026 TOTAL AID = (5007) + (5011) + (5017) = 10,579,718.33

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

5028 TOTAL REVENUE = (5009) + (5013) + (5019) + (5024) = 12,116,072.35

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) =

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 | | | N/A | | | |
| GEN-RMV OTHER-EXEMP | 415,803.12 | 2,220.98 | N/A | | | 418,024.10 |
| GEN-NTC VOTER-EXEMP | | | N/A | | | |
| GEN-NTC OTHER-GENED | 6,728.58 | N/A | N/A | N/A | N/A | 6,728.58 |
| GEN-NTC OTHER-EXEMP | 711,684.64 | 75,555.42 | | | | 787,240.06 |
| TOTAL GENERAL | 1,134,216.34 | 77,776.40 | | | | 1,211,992.74 |
| COM SERV-EXEMP | 61,286.69 | 24.00- | | | | 61,262.69 |
| DEBT-VOTER-NONEXEMP | | | | | | |
| DEBT-OTHER-NONEXEMP | 284,793.29 | 21,694.70- | | | | 263,098.59 |
| TOTAL DEBT SERV | 284,793.29 | 21,694.70- | | | | 263,098.59 |
| OPEB-VOTER-NONEXEMP | | | | | | |
| OPEB-OTHER-NONEXEMP | | | | | | |
| TOTAL OPEB/PENSION | | | | | | |
| TOTAL | 1,480,296.32 | 56,057.70 | | | | 1,536,354.02 |

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 | 1,161,492.44 | 1,211,992.74 | 50,500.30 | 4.35 |
| COMMUNITY SERVICE | 61,322.23 | 61,262.69 | 59.54- | .10- |
| GENERAL DEBT SERVICE | 236,007.20 | 263,098.59 | 27,091.39 | 11.48 |
| OPEB DEBT SERVICE | | | | |
| TOTAL | 1,458,821.87 | 1,536,354.02 | 77,532.15 | 5.31 |

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 | 1,161,492.44 | | | |
| COMMUNITY SERVICE | 61,322.23 | | | |
| GENERAL DEBT SERVICE | 236,007.20 | | | |
| OPEB DEBT SERVICE | | | | |
| TOTAL AFTER ADJUSTMENTS | 1,458,821.87 | | | |

| LINE # | LIMITATION COMPONENTS | 2015 PAY 2016 LIMITATION | 2015 PAY 2016 CERTIFIED LEVY | 2016 PAY 2017 LIMITATION | 2016 PAY 2017 PROPOSED LEVY | 2016 PAY 2017 CERTIFIED LEVY NOTES |
|---|---------------------------------|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------------|
| SUBTOTALS BY LEVY CATEGORY | | | | | | |
| (5001) | GENERAL-RMV VOTER-JOBZ EXEMPT | | | | | |
| (5002) | GENERAL-RMV OTHER-JOBZ EXEMPT | 394,055.23 | 394,055.23 | 418,024.10 | 418,024.10 | |
| (5003) | GENERAL-NTC VOTER-JOBZ EXEMPT | | | | | |
| (5004) | GENERAL-NTC OTHER-GENED-EXEMPT | 14,182.76 | 14,182.76 | 6,728.58 | 6,728.58 | |
| (5005) | GENERAL-NTC OTHER-JOBZ EXEMPT | 753,254.45 | 753,254.45 | 787,240.06 | 787,240.06 | |
| (5010) | COMMUNITY SERV-NTC OTHER-EXEMPT | 61,322.23 | 61,322.23 | 61,262.69 | 61,723.47 | |
| (5014) | GENL DEBT-NTC VOTER-NONEXEMPT | | | | | |
| (5015) | GENL DEBT-NTC OTHER-NONEXEMPT | 236,007.20 | 236,007.20 | 263,098.59 | 263,098.59 | |
| (5020) | OPEB DEBT-NTC VOTER-NONEXEMPT | | | | | |
| (5021) | OPEB DEBT-NTC OTHER-NONEXEMPT | | | | | |
| SUBTOTALS BY FUND | | | | | | |
| (5006) | GENERAL FUND | 1,161,492.44 | 1,161,492.44 | 1,211,992.74 | 1,211,992.74 | |
| (5010) | COMMUNITY SERVICES FUND | 61,322.23 | 61,322.23 | 61,262.69 | 61,723.47 | |
| (5016) | GENERAL DEBT SERVICE FUND | 236,007.20 | 236,007.20 | 263,098.59 | 263,098.59 | |
| (5022) | OPEB/PENSION DEBT SERVICE FUND | | | | | |
| SUBTOTALS BY TAX BASE | | | | | | |
| | REFERENDUM MARKET VALUE | 394,055.23 | 394,055.23 | 418,024.10 | 418,024.10 | |
| | NET TAX CAPACITY | 1,064,766.64 | 1,064,766.64 | 1,118,329.92 | 1,118,790.70 | |
| SUBTOTALS BY TRUTH IN TAXATION CATEGORY | | | | | | |
| | VOTER APPROVED | | | | | |
| | OTHER | 1,458,821.87 | 1,458,821.87 | 1,536,354.02 | 1,536,814.80 | |
| TOTAL LEVY | | | | | | |
| | TOTAL LEVY | 1,458,821.87 | 1,458,821.87 | 1,536,354.02 | 1,536,814.80 | |

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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 | | | | | *1 |
| (318) | FY 2018 2ND TIER RMV REF | | | | | *1 |
| (319) | FY 2018 3RD TIER RMV REF | | | | | *1 |
| (320) | FY 2018 UNEQUALIZED RMV REF | | | | | |
| (1024) | FY 2017 1ST TIER REF ADJUST | | | | | *1 |
| (1040) | FY 2017 2ND TIER REF ADJUST | | | | | *1 |
| (1048) | FY 2017 3RD TIER REF ADJUST | | | | | |
| (1056) | FY 2017 UNEQUAL REF ADJUST | | | | | |
| (1063) | FY 2017 TBRA ALLOC ADJUST | | | | | *1 |
| (1073) | FY 2017 REF HOLD HARMLESS ADJ | | | | | |
| (1110) | FY 2015 1ST TIER REF ADJUST | | | | | |
| (1124) | FY 2015 2ND TIER REF ADJUST | | | | | |
| (1131) | FY 2015 3RD TIER REF ADJUST | N/A | N/A | | | |
| (1138) | FY 2015 UNEQUAL REF ADJUST | | | | | |
| (1144) | FY 2015 TBRA ALLOC ADJUST | | | | | |
| (1156) | FY 2015 REF HOLD HARMLESS ADJ | N/A | N/A | | | |
| (1329) | OTHER RMV REF ADJUST (MEMO) | | | | | |
| (3026) | RMV REF NET OFFSET ADJUST | | | | | |
| (4062) | REFERENDUM TACONITE ADJUST | | | | | |
| (5001) | TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT | | | | | |
| GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT: | | | | | | |
| (244) | LOCAL OPTIONAL | 216,375.68 | 216,375.68 | 220,160.33 | 220,160.33 | *2 |
| (246) | EQUITY | 73,486.08 | 73,486.08 | 81,334.08 | 81,334.08 | *2 |
| (248) | TRANSITION | 23,643.12 | 23,643.12 | 24,030.70 | 24,030.70 | *2 |
| (316) | 1ST TIER BOARD-APPR REFER | 88,726.09 | 88,726.09 | 90,278.01 | 90,278.01 | *2 |
| (1008) | FY 2017 LOCAL OPTIONAL ADJUST | 1,771.41- | 1,771.41- | 101.58 | 101.58 | *2 |
| (1012) | FY 2017 EQUITY ADJUST | 632.64- | 632.64- | 1,155.10- | 1,155.10- | *2 |
| (1016) | FY 2017 TRANSITION ADJUST | 193.56- | 193.56- | 14.42- | 14.42- | *2 |
| (1032) | FY 2017 1ST TR BRD-APR REF ADJ | 726.38- | 726.38- | 41.66 | 41.66 | *2 |
| (1065) | FY 2017 TBRA ALLOC ADJUST | | | | | |
| (1075) | FY 2017 REF HOLD HARMLESS ADJ | | | | | |
| (1089) | FY 2015 LOCATION EQUITY ADJ | N/A | N/A | | | |
| (1096) | FY 2015 EQUITY ADJUST | 3,923.84- | 3,923.84- | 621.29 | 621.29 | |
| (1103) | FY 2015 TRANSITION ADJUST | 927.91- | 927.91- | 531.15 | 531.15 | |
| (1117) | FY 2015 1ST TR BRD-APR REF ADJ | N/A | N/A | 2,094.82 | 2,094.82 | |
| (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 | 394,055.23 | 394,055.23 | 418,024.10 | 418,024.10 | |

*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.

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| LINE # | LIMITATION COMPONENTS | 2015 PAY 2016 LIMITATION | 2015 PAY 2016 CERTIFIED LEVY | 2016 PAY 2017 LIMITATION | 2016 PAY 2017 PROPOSED LEVY | 2016 PAY 2017 CERTIFIED LEVY NOTES |
|--|---|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------------|
| GENERAL NET TAX CAPACITY VOTER APPROVED JOBZ EXEMPT: | | | | | | |
| (510) | CAPITAL PROJECT REFERENDUM | | | | | |
| (1335) | OTHER NTC VOTER ADJ (MEMO) | | | | | |
| (3028) | NTC VOTER NET OFFSET ADJ | | | | | |
| (4057) | CAPITAL PROJ TACONITE ADJ | | | | | |
| (5003) | TOTAL GENERAL - NTC VOTER APPROVED JOBZ EXEMPT | | | | | |
| GENERAL NET TAX CAPACITY OTHER GENED JOBZ EXEMPT: | | | | | | |
| (236) | STUDENT ACHIEVEMENT (GENED) | 14,182.76 | 14,182.76 | 6,728.58 | 6,728.58 | |
| (5004) | TOTAL GENERAL-NTC OTHER GENED JOBZ EXEMPT | 14,182.76 | 14,182.76 | 6,728.58 | 6,728.58 | |

| 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 | 70,775.82 | 70,775.82 | 53,073.86 | 53,073.86 | *2 |
| (339) | ALT TEACHER COMP (Q COMP) | | | | | *3 |
| (359) | ACHIEVEMENT & INTEGRATION | | | | | *4 |
| (363) | REEMPLOYMENT INS | 500.00 | 500.00 | 500.00 | 500.00 | |
| (365) | SAFE SCHOOLS | 37,972.80 | 37,972.80 | 39,274.56 | 39,274.56 | |
| (368) | SAFE SCHOOLS INTERMEDIATE | | | | | |
| (371) | JUDGMENT | | | | | *5 |
| (373) | ICE ARENA | | | | | |
| (385) | FY 2017 CAREER TECHNICAL | 19,400.84 | 19,400.84 | 18,240.20 | 18,240.20 | |
| (389) | ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB) | 84,442.00 | 84,442.00 | 126,707.16 | 126,707.16 | |
| (450) | LT FACILITIES EQUAL | | | | | |
| (451) | LT FACILITIES UNEQUAL | 198,399.74 | 198,399.74 | 306,910.11 | 306,910.11 | |
| (461) | DISABLED ACCESS | | | | | |
| (507) | BUILDING/LAND LEASE | 166,394.00 | 166,394.00 | 166,978.75 | 166,978.75 | |
| (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 | 577,885.20 | 379,485.46 | 711,684.64 | 711,684.64 | |

FOOTNOTES:

- *2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
 - *3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION AID SHOWN ON LINE 340.
 - *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.

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| 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 | 288.52 | 288.52 | 4,532.48- | 4,532.48- | *2 |
| (1166) | FY 2017 ALT TEACHER COMP ADJUST | | | | | *6 |
| (1082) | FY 2015 OPER CAPITAL ADJUST | 363.04 | 363.04 | 274.83 | 274.83 | |
| (1173) | FY 2015 ALT TEACHER COMP ADJUST | | | | | |
| (1177) | FY 2017 ACHIEVE & INTEG ADJUST | | | | | *4 |
| (1184) | FY 2015 INTEG ADJ (N/A PAY 16) | | | | | *4 |
| (1189) | FY 2015 REEMPLOYMENT ADJUST | 5,675.10- | 5,675.10- | 4,951.81- | 4,951.81- | |
| (1193) | FY 2003 REEMPLOYMENT ADJUST | | | | | |
| (1200) | FY 2015 SAFE SCHOOLS ADJUST | 587.40 | 587.40 | 3,306.24 | 3,306.24 | |
| (1205) | FY 2015 SAFE SCHOOLS INTERM ADJ | | | | | |
| (1209) | FY 2015 CAREER TECHNICAL ADJUST | 780.59- | 780.59- | 3,083.74 | 3,083.74 | |
| (1213) | FY 2015 HEALTH BENEFITS ADJUST | | | | | |
| (1219) | FY 2015 ANNUAL OPEB ADJUST | 71,851.96 | 71,851.96 | 81,072.47 | 81,072.47 | |
| (1223) | FY 2017 LTFM EQUAL AJUST | N/A | N/A | | | |
| (1227) | FY 2017 LTFM UNEQUAL AJUST | N/A | N/A | 3,383.08 | 3,383.08 | |
| | FY 16 ADJ FOR PAY 16 H&S | 200,606.34 | 200,606.34 | N/A | N/A | N/A |
| (1236) | FY 2016 HEALTH & SAFETY ADJUST | 93,213.03- | 93,213.03- | 55.92- | 55.92- | *8 |
| (1252) | FY 2015 HEALTH & SAFETY ADJUST | | | 2,186.76- | 2,186.76- | |
| (1257) | FY 2015 DEFERRED MAINT ADJUST | 27.52 | 27.52 | 27.50 | 27.50 | |
| (1319) | PAY 14 LEASE ADJUST | | | 3,858.12- | 3,858.12- | |
| (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 | 1,313.19 | 1,313.19 | 7.35- | 7.35- | |
| (2039) | ABATEMENT ADJUSTMENT | | | | | *9 |
| (2052) | CARRY-OVER ABATEMENT ADJUST | | | | | *10 |
| (2070) | ADVANCE ABATEMENT ADJUST | | | | | *11 |
| (3029) | GENERAL OTH NTC NET OFFSET ADJ | | | | | |
| (4047) | GENERAL OTH NTC TACONITE ADJUST | | | | | |
| SUBTOTAL - ADJUSTMENTS - | | | | | | |
| | GENERAL NTC OTHER JOBZ EXEMPT | 175,369.25 | 175,369.25 | 75,555.42 | 72,172.34 | 3,383.08 |
| (5005) | TOTAL GENERAL - NTC | | | | | |
| | OTHER JOBZ EXEMPT | 753,254.45 | 753,254.45 | 787,240.06 | 787,240.06 | |

*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.

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| LINE # | LIMITATION COMPONENTS | 2015 PAY LIMITATION | 2016 CERTIFIED LEVY | 2016 PAY LIMITATION | 2017 PROPOSED LEVY | 2016 PAY CERTIFIED LEVY | 2017 NOTES |
|--------------------------------|--|------------------------|------------------------|------------------------|-----------------------|----------------------------|---------------|
| COMMUNITY SERVICE JOBZ EXEMPT: | | | | | | | |
| (610) | BASIC COMMUNITY EDUC | 44,439.32 | 44,439.32 | 45,177.60 | 45,177.60 | | *12 |
| (620) | EARLY CHILD FAMILY | 16,070.49 | 16,070.49 | 15,745.16 | 15,745.16 | | *13 |
| (623) | HOME VISITING | 784.00 | 784.00 | 363.93 | 824.71 | | |
| (627) | ADULTS W/ DISABILITIES | | | | | | |
| (631) | SCHOOL-AGE CARE | | | | | | *13 |
| (633) | OTHER COMM ED (MEMO) | | | | | | |
| (1404) | FY 2017 EARLY CHILD FAMILY ADJ | 30.78- | 30.78- | | | | |
| (1408) | FY 2017 HOME VISITING ADJUST | 59.20 | 59.20 | 24.00- | 24.00- | | |
| (1412) | FY 2015 SCHOOL-AGE CARE ADJUST | | | | | | |
| (1413) | ADULTS W/ DISABILITIES ADJUST | | | | | | |
| (1416) | OTHER ADJUST | | | | | | |
| (2040) | ABATEMENT ADJUSTMENT | | | | | | *9 |
| (2053) | CARRY-OVER ABATEMENT ADJUST | | | | | | *10 |
| (2071) | ADVANCE ABATEMENT ADJUST | | | | | | *11 |
| (3030) | COM SERV NET OFFSET ADJUST | | | | | | |
| (4045) | COM SERV TACONITE ADJUST | | | | | | |
| (5010) | TOTAL COMMUNITY SERVICE JOBZ EXEMPT | 61,322.23 | 61,322.23 | 61,262.69 | 61,723.47 | | |

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 | | | | | *14 |
| (810) | DEBT SERVICE-AID INELIG | | | | | *14 |
| (777) | NATURAL DISASTER DEBT | | | | | *14 |
| (1701) | REDUCTION FOR DEBT EXCESS | | | | | |
| (1702) | OTHER ADJUST (MEMO) | | | | | |
| (2041) | ABATEMENT ADJUSTMENT | | | | | *9,15 |
| (2054) | CARRY OVER ABATEMENT | | | | | *10,15 |
| (2072) | ADVANCE ABATE ADJUST | | | | | *11,15 |
| (3035) | GDS VTR NET OFFSET ADJUST | | | | | |
| (4061) | GDS VTR TACONITE ADJUST | | | | | |
| (5014) | TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT | | | | | |
| DEBT SERVICE OTHER JOBZ NONEXEMPT: | | | | | | |
| (809) | DEBT SERVICE-AID ELIG | | | | | *14 |
| (811) | DEBT SERVICE-AID INELIG | | | | | *14 |
| (768) | LT FACILITIES DEBT SERVICE | 351,792.42 | 351,792.42 | 284,793.29 | 284,793.29 | *14 |
| (1707) | LTFM DEBT SERVICE ADJUST | N/A | N/A | 6,939.20- | 6,939.20- | |
| (1708) | REDUCTION FOR DEBT EXCESS | 115,785.22- | 115,785.22- | 14,755.50- | 14,755.50- | |
| (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 | 236,007.20 | 236,007.20 | 263,098.59 | 263,098.59 | |

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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.