

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	2009 MARKET VALUE	8,221,235,400		
B. PUPIL COUNTS	1	2	2010 MARKET VALUE	7,749,009,270		
II. INITIAL COMPUTATIONS BY FUND		3	2011 MARKET VALUE	7,569,008,671		
A. GENERAL	2	4	2012 MARKET VALUE	7,356,122,868		
B. COMMUNITY SERVICE	10	5	2013 MARKET VALUE	7,450,596,533		
C. GENERAL DEBT	12		REFERENDUM MARKET VALUE (RMV)		35	2011-12 RES ADM (ACT) 7,315.72
D. OPEB/PENSION DEBT	14	6	2009 RMV	8,215,059,200	36	2012-13 RES ADM (ACT) 7,319.23
III. ADJUSTMENTS BY FUND		7	2010 RMV	7,822,483,100	37	2013-14 RES ADM (EST) 7,448.00
A. GENERAL	14	8	2011 RMV	7,644,189,408	38	2014-15 RES ADM (EST) 7,476.00
B. COMMUNITY SERVICE	21	9	2012 RMV	7,435,007,626	39	2015-16 RES ADM (EST) 7,470.00
C. GENERAL DEBT	21	10	2013 RMV	7,527,342,023	40	2016-17 RES ADM (EST) 7,487.00
D. OPEB/PENSION DEBT	21		NET TAX CAPACITY (NTC)			RESIDENT PUPIL UNITS
IV. ABATEMENT ADJUSTMENTS	22	11	2009 NTC	91,306,124	41	2011-12 RES PU (ACT) 8,460.40
V. OFFSET ADJUSTMENTS	23	12	2010 NTC	85,927,330	42	2012-13 RES PU (ACT) 8,475.64
VI. TACONITE ADJUSTMENTS	24	13	2011 NTC	84,191,363	43	2013-14 RES PU (EST) 8,614.98
VII. TOTAL LEVY LIMITATION	24	14	2012 NTC	81,955,185	44	2014-15 RES PU (EST) 8,178.80
VIII. RECAP OF LEVY LIMITS	25	15	2013 NTC	82,478,249	45	2015-16 RES PU (EST) 8,176.60
		16	2010 NTC, BEFORE MKT VLU CREDIT CHANGE	86,722,060		ADJUSTED ADM
SCHOOL YEAR	FORMULA ALLOWANCE	TAX RATE			46	2011-12 ADJ ADM (ACT) 8,317.73
2005-06	4,783	0.0000	17	2009 SALES RATIO 93.3%	47	2012-13 ADJ ADM (ACT) 8,368.75
2006-07	4,974	0.0000	18	2010 SALES RATIO 99.0%	48	2013-14 ADJ ADM (EST) 8,462.00
2007-08	5,074	0.0000	19	2011 SALES RATIO 100.2%	49	2014-15 ADJ ADM (EST) 8,496.00
2008-09	5,124	0.0000	20	2012 SALES RATIO 97.6%	50	2015-16 ADJ ADM (EST) 8,494.00
2009-10	5,124	0.0000	21	2013 SALES RATIO 95.9%	51	2016-17 ADJ ADM (EST) 8,508.00
2010-11	5,124	0.0000		UNLIMITED ADJUSTED NTC (UANTC)		ADJUSTED PUPIL UNITS
2011-12	5,174	0.0000	22	2009 UANTC=(11)/(17)= 97,862,941	52	2011-12 ADJ PU (ACT) 9,640.67
2012-13	5,224	0.0000	23	2010 UANTC=(12)/(18)= 86,795,283	53	2012-13 ADJ PU (ACT) 9,710.33
2013-14	5,302	0.0000	24	2011 UANTC=(13)/(19)= 84,023,316	54	2013-14 ADJ PU (EST) 9,807.81
2014-15	5,831	0.0035	25	2012 UANTC=(14)/(20)= 83,980,282	55	2014-15 ADJ PU (EST) 9,308.60
2015-16	5,831	0.0033	26	2013 UANTC=(15)/(21)= 85,979,079	56	2015-16 ADJ PU (EST) 9,311.00
				ADJUSTED NTC (ANTC)		ADJUSTED PUPIL UNITS (AT NEW LAW WEIGHTS)
NOTE: ABOVE NUMBERS ARE NOT ALWAYS COMPARABLE FROM YEAR TO YEAR.			27	2009 ANTC 97,862,941	57	2012-13 ADJ PU (NEW) 8,939.09
WEIGHTS FOR PUPIL UNITS	FY 2008-FY 2014	FY 2015 & LATER	28	2010 ANTC 86,795,283	58	2013-14 ADJ PU (NEW) 9,026.75
PRE-KGN:	1.250	1.000	29	2011 ANTC 84,023,316		ADJUSTED MARGINAL COST PU (AMCPU) (OLD LAW WEIGHTS)
HCP-KGN:	1.000	1.000	30	2012 ANTC 83,980,282		
REG-KGN PART:	0.612	0.550	31	2013 ANTC 85,979,079		
REG-KGN ALL:	0.612	1.000	32	2010 ANTC, BEFORE MKT VLU CREDIT CHANGE 87,598,040	60	2012-13 AMCPU (ACT) = GTR OF (53) OR [ .23X(52) + .77X(53) ] 9,710.33
GRADES 1-3:	1.115	1.000		ANTC FOR DEBT SERVICE ONLY	61	2013-14 AMCPU (EST) = GTR OF (54) OR [ .23X(53) + .77X(54) ] 9,807.81
GRADES 4-6:	1.060	1.000	33	2013 ANTC FOR JOBZ		
GRADES 7-12:	1.300	1.200	34	2013 ANTC INCL JOBZ VALUE = (31)+(33) = 85,979,079		



TRANSPORTATION SPARSITY		LOCAL OPTIONAL REVENUE	REFERENDUM REVENUE (CONT)
137 ATTENDANCE AREA	13.20	150 MAXIMUM LOCAL	162 FY 2016 \$/APU
138 SQUARE MILES PER		OPTIONAL ALLOWANCE	ADDED BY ELECTIONS
RES PU = (137)/(45) =	.0016	151 FY 2016 ACTUAL LOCAL	HELD BEFORE CY 2014
		OPTIONAL ALLOWANCE	
139 SPARSITY INDEX = GTR			163 FY 2016 \$/APU,
OF (138) OR 0.2 =	.2000	56 2015-16 ADJ PU (EST)	WITH INFLATION ADJUST
140 DENSITY INDEX			ON BALLOT =
= LSR OF (138) OR 0.2		152 LOCAL OPTIONAL REVENUE	= (161) + (162) =
BUT AT LEAST .005 =	.0050	= (151) X (56) =	3,947,864.00
141 PRELIMINARY TOTAL			164 FY 2016 \$/APU
TRANSPORT ALLOWANCE		REFERENDUM REVENUE	UNCAPPED AUTHORITY
= [(139) RAISED TO .26 POWER]		REF AUTH W/O INFLATION	SUBJECT TO LOCAL
X [(140) RAISED TO .13 POWER]		ADJUSTMENT ON BALLOT	OPTIONAL SUBTRACTION
X .141 X (101) =	271.70		= (156)+(163) =
142 TRANSPORTATION		153 FY 2015 AUTH \$/APU,	151 LOCAL OPTIONAL ALLOW
SPARSITY ALLOWANCE		EXCLUDING BOARD CREATED	424.00
= GTR OF ZERO OR (141)		NEW AUTHORITY	165 REF \$/APU AFTER LOCAL
-[.0466 X (101)] =		(FY 2015 GEN ED REV	OPTIONAL SUBTRACTION
143 TRANSPORTATION SPARSITY		REPORT, LINE 117)	= GREATER OF ZERO OR
REV = (56) X (142) =		372.40	(164)-(151) =
		154 FY 2016 PHASEOUT	1,404.04
INITIAL GENERAL ED REVENUE		OF LINE (153) (SEE	BOARD APPROVED CONVERTED
		REF PHASEOUT RPT)	AND CREATED AUTHORITIES
102 BASIC	54,292,441.00	155 FY 2016 \$/APU	166 BOARD APPROVED
105 DECLINING ENROLL		ADDED BY ELECTIONS	CONVERTED AUTHORITY,
107 PENSION ADJUSTMENT	11,359.42	HELD BEFORE CY 2014	BEFORE CY 2014
108 GIFTED & TALENTED	121,043.00	156 FY 2016 \$/APU,	167 BOARD APPROVED
109 EXTENDED TIME	181,615.40	W/O INFLATION ADJUST	CREATED NEW AUTHORITY,
121 BASIC SKILLS	354,193.12	ON BALLOT =	BEFORE CY 2014
133 SPARSITY		=(153)-(154)+(155) =	168 RECISSION OF AUTHORITY
136 SMALL SCHOOLS		372.40	CONVERTED BY BOARD APPR
143 TRANSPORT SPARSITY		REF AUTH WITH INFLATION	BEFORE CY 2014
144 INITIAL GENERAL ED REV		ADJUSTMENT ON BALLOT	169 RECISSION OF NEW AUTH
= (102)+(105)+(107)			CREATED BY BOARD APPR
+ (108)+(109)+(121)		157 FY 2015 AUTH \$/APU	BEFORE CY 2014
+ (133)+(136)+(143) =	54,960,651.94	(FY 2015 GEN ED REV	170 BOARD AUTHORITY
OPERATING CAPITAL		REPORT, LINE 121)	PREVIOUSLY APPROVED
145 AVE BUILDING AGE (EST)		1,436.25	= (166)+(167)
(NOT > 50 YEARS)	40.81	158 FY 2016 PHASEOUT	- (168)-(169) =
146 FACILITIES AGE INDEX =		OF LINE (157) (SEE	171 REMAINING POTENTIAL
1 + [.01 X (145)] =	1.4081	REF PHASEOUT RPT)	= GTR OF ZERO OR
147 OPERATING CAPITAL		159 FY 2016 AUTH \$/APU	\$300 - (170) =
ALLOWANCE = \$79		BEFORE INFLATION ADJ	300.00
+ [\$109 X (146)] =	232.48	=(157)-(158) =	172 BOARD APPR CONVERSION
148 YEAR ROUND PU SRV		160 FY 2016 ANNUAL INFLATION	IN CY 2014? (1=YES)
149 OPERATING CAP REVENUE		FACTOR (EST)	173 AMOUNT REQUESTED
= (56) X (147)		1.0135	174 AUTHORITY CONVERTED =
+ (148) X \$31 =	2,164,621.28	161 FY 2016 AUTH \$/APU	LEAST OF (165),(171),
		AFTER INFLATION ADJ	OR (177) =
		=(159) X (160) =	
		1,455.64	

REFERENDUM REVENUE (CONT)	REFERENDUM REVENUE (CONT)	EQUITY REVENUE
175 POTENTIAL ADDITIONAL CREATED AUTHORITY = (171)-(165) =	187 FY 2015 ALTERNATE CAP OLD LAW REVENUE BASED (FY 2015 GEN ED REV REPORT, LINE 134) 1,697.18	196 METRO 5TH PERCENTILE 6,131.00 197 METRO 95TH PERCENTILE 7,429.19 198 METRO GAP =(197)-(196) = 1,298.19
176 BOARD APPROVED CREATED AUTHORITY? NO	188 ALTERNATE CAP, REV BASED = (185) X (187) = 1,720.09	199 RURAL 5TH PERCENTILE 6,035.68 200 RURAL 95TH PERCENTILE 7,493.23 201 RURAL GAP =(200)-(199) = 1,362.23
177 AMOUNT REQUESTED	189 FY 2015 ALTERNATE CAP OLD LAW ALLOWANCE BASED (FY 2015 GEN ED REV REPORT, LINE 132) 1,697.18	202 DISTRICT'S REGION: METRO=MET; RURAL=RUR MET
178 AUTHORITY ADDED = LESSER OF (175) OR (177) =	190 FORMULA ALLOW GROWTH FACTOR = 1.0000 + [(5,831/5,831)-1]/4 1.0000	203 DIST'S REGION'S EQUITY GAP = (198) OR (201)= 1,298.19 204 DIST'S REGION'S 95TH PCT = (197) OR (200)= 7,429.19
NEW ELECTIONS WITHOUT INFLATION	191 ALT CAP, ALLOWANCE BASED =(189)X(190)- 424 = 1,296.09	205 DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(102)+(195)]/(56)= 7,235.04
179 FY 2016 \$/ADJ PU ADDED BY ELECTIONS HELD IN CY 2014	192 ALTERNATE CAP = GREATER OF (188) OR (191) = 1,720.09	206 DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (204)-(205) = 194.15
180 FY 2016 \$/ADJ PU CANCELLED BY ELECTIONS HELD IN CY 2014	133 SPARSITY REVENUE	207 EQUITY INDEX = (206)/(203) = .14955438 208 = \$80 X (207) = 11.96
NEW ELECTIONS WITH INFLATION	193 CAP ON AUTHORITY PER APU: IF (133)>0 THERE IS NO CAP; ELSE (193) = GTR OF (186) OR (192) 1,869.91	195 REFERENDUM REVENUE 13,073,016.44 209 INITIAL EQUITY ALLOW IF (206)=0 THEN (209)=0 ELSE IF (195)=0 THEN (209)=\$14 ELSE (209)=\$14+(208) 25.96
181 FY 2016 \$/APU ADDED BY ELECTIONS HELD IN CY 2014	194 FY 2016 \$/ADJ PU, CAPPED TOTAL = LSR OF (183) OR (193) = 1,404.04	56 2015-16 ADJ PU (EST) 9,311.00 210 = (56) X (209) = 241,713.56
182 FY 2016 \$/APU CANCELED BY ELECTIONS HELD IN CY 2014	56 2015-16 ADJ PU (EST) 9,311.00	211 FY 2016 STATE AVERAGE REF REV/ADJ PU (EST) 770.00 212 = .10 X (211) = 77.00
183 FY 2016 \$/APU, UNCAPPED TOTAL, ALL AUTHORITIES AFTER LOC EQUITY SUBTRACTION AND BOARD APPROVED NEW AUTHORITY = (165)+(167)-(169) + (178)+(179)-(180) + (181)-(182) = 1,404.04	195 FY 2016 REFER REVENUE = (56) X (194) = 13,073,016.44	194 FY 2016 DISTRICT REFERENDUM REV/ADJ PU 1,404.04 213 = GTR OF ZERO OR [(212)-(194)] =
184 FY 2016 \$/APU, TOTAL BOARD APPROVED = (170)+(174)+(178) =	REFERENDUM CAPS	56 2015-16 ADJ PU (EST) 9,311.00 214 = LSR OF \$100,000 OR [(56) X (213)] =
185 INFLATION FACTOR (EST) FY 2015 TO FY 2016 1.0135	186 STANDARD CAP \$1,845 X (185) = 1,869.91	215 = (210)+(214) = 241,713.56

EQUITY REVENUE (CONT)	OPERATING CAPITAL AIDS & LEVIES	REFERENDUM AIDS & LEVIES
216 IF (202) = MET THEN (216) = 0.25 X (215) ELSE (216) = ZERO 60,428.39	149 OPERATING CAP REVENUE 2,164,621.28	194 REFER \$/APU ALL AUTHORITIES 1,404.04
56 2015-16 ADJ PU (EST) 9,311.00	31 2013 ANTC 85,979,079	237 TIER 1 CAP/APU 300.00
217 = \$50.00 X (56) = 465,550.00	56 2015-16 ADJ PU (EST) 9,311.00	238 TIER 2 CAP/APU 760.00
218 EQUITY REVENUE = (215)+(216)+(217) = 767,691.95	225 FY 2016 ANTC/ADJ PU = (31)/(56) = 9,234.14	239 TIER 3 STD CAP/APU = 0.25 X (101) = 1,457.75
TRANSITION REVENUE	226 LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (225)/\$14,500 = .63683724	133 SPARSITY REVENUE
219 TRANSITION ALLOWANCE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 174)	227 OPERATING CAP LIMIT = (149) X (226) = 1,378,511.44	240 TIER 3 CAP/APU IF (133) > ZERO THEN (240) = 9,999.99 ELSE (240) = (239) 1,457.75
220 TRANSITION REVENUE = (56) X (219) =	228 OPERATING CAP AID = (149)-(227) = 786,109.84	BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES
STUDENT ACHIEVEMENT LEVY & INITIAL GEN ED AID	LOCAL OPTIONAL AIDS & LEVIES	241 TIER 1 = LSR OF (194) OR (237) = 300.00
31 2013 ANTC 85,979,079	152 LOCAL OPTIONAL REV 3,947,864.00	242 TIER 2 = [LSR OF (194) OR (238)]-(241) = 460.00
221 STUDENT ACHIEVEMENT UNIFORM TAX RATE 0.0033	10 2013 RMV 7,527,342,023	243 TIER 3 = [LSR OF (194) OR (240)] - (241) - (242) = 644.04
222 INITIAL STUDENT ACHIEVE LEVY = (31)X(221) = 283,730.96	45 2015-16 RES PU (EST) 8,176.60	244 UNEQUALIZED = (194)-(241) - (242)-(243) =
144 INITIAL GENERAL EDUCATION REVENUE 54,960,651.94	229 FY 2016 RMV/RES PU = (10)/(45) = 920,595.60	BREAKDOWN OF REFERENDUM REVENUES
223 STUDENT ACHIEVEMENT LEVY = LESSER OF (222) OR (144) = 283,730.96	230 LEVY RATIO FOR LOCAL OPTIONAL, EQUITY, TRANSITION & REF TIER 2 = LESSER OF 1 OR (229)/\$510,000 = 1.00000000	195 REFERENDUM REVENUE ALL AUTHORITIES 13,073,016.44
224 INITIAL GENERAL ED EDUCATION AID = (144) - (223) = 54,676,920.98	231 LOCAL OPTIONAL LIMIT = (152) X (230) = 3,947,864.00	245 TOTAL, TIER 1 = (56) X (241) = 2,793,300.00
	232 LOCAL OPTIONAL AID = (152)-(231) =	246 TOTAL, TIER 2 = (56) X (242) = 4,283,060.00
	EQUITY AIDS & LEVIES	247 TOTAL, TIER 3 = (56) X (243) = 5,996,656.44
	218 EQUITY REVENUE 767,691.95	248 TOTAL, UNEQUALIZED = (195)-(245) - (246)-(247) =
	233 EQUITY LIMIT = (218) X (230) = 767,691.95	REFERENDUM LEVY PORTIONS
	234 EQUITY AID = (218)-(233) =	229 FY 2016 RMV/RES PU 920,595.60
	TRANSITION AIDS & LEVIES	249 TIER 1 = LSR OF 1 OR (229)/\$880,000 = 1.00000000
	220 TRANSITION REVENUE	230 TIER 2 = LSR OF 1 OR (229)/\$510,000 = 1.00000000
	235 TRANSITION LIMIT = (220) X (230) =	250 TIER 3 = LSR OF 1 OR (229)/\$290,000 = 1.00000000
	236 TRANSITION AID = (220)-(235) =	

REFERENDUM LEVY AUTHORITY  
 251 TIER 1 LEVY  
 = (245) X (249) = 2,793,300.00  
 252 TIER 2 LEVY  
 = (246) X (230) = 4,283,060.00  
 253 TIER 3 LEVY  
 = (247) X (250) = 5,996,656.44  
 248 UNEQUALIZED LEVY  
 254 TOTAL = (251)  
 + (252)+(253)+(248) = 13,073,016.44

INITIAL TIER 1 LEVY,  
 TRUTH IN TAXATION SPLIT  
 255 TIER 1 BOARD APPROVED  
 =(251)X(184)/(241)=  
 256 TIER 1 VOTER APPROVED  
 = (251) - (255) = 2,793,300.00

INITIAL REFERENDUM AID  
 257 TIER 1 AID  
 = (245)-(251) =  
 258 TIER 2 AID  
 = (246)-(252) =  
 259 TIER 3 AID  
 = (247)-(253) =  
 260 TOTAL AID  
 = (257)+(258)+(259) =

TAX BASE REPLACEMENT AID (TBRA)  
 261 ADJ INITIAL TBRA  
 (FROM TBRA PHASEOUT  
 REPORT, LINE 11) 4,471.97  
 262 CONVERTED ADJ FY 2002  
 REF AUTHORITY  
 (FY 2015 GENERAL  
 EDUC REVENUE REPORT,  
 LINE 254) 970.69  
 183 FY 2016 REF \$/APU,  
 UNCAPPED TOTAL 1,404.04  
 263 PRORATED TBRA  
 = LSR OF (261) OR  
 (261)X(183)/(262)] = 4,471.97  
 195 FY 2016 REFER REV 13,073,016.44  
 264 CAPPED TBRA = LSR OF  
 (263) OR (195) = 4,471.97

INITIAL REVENUES ARE REDUCED TO  
 MAKE TAX BASE REPLACEMENT AID  
 REVENUE-NEUTRAL. REVENUE COMPONENTS  
 ARE REDUCED IN THE FOLLOWING ORDER:  
 265 TIER 3 AID  
 266 TIER 2 AID  
 267 TIER 1 AID  
 268 TIER 1 LEVY-BRD APR  
 269 TIER 1 LEVY-VTR APR 4,471.97  
 270 TIER 2 LEVY  
 271 TIER 3 LEVY  
 272 UNEQL LEVY

APPLYING THESE REDUCTIONS:  
 264 TAX BASE REPLACE AID 4,471.97  
 273 TIER 1 AID  
 = (257)-(267) =  
 274 TIER 2 AID  
 = (258)-(266) =  
 275 TIER 3 AID  
 = (259)-(265) =  
 276 TIER 1 LEVY-BRD APR  
 = (255)-(268) =  
 277 TIER 1 LEVY-VTR APR  
 = (256)-(269) = 2,788,828.03  
 278 TIER 2 LEVY  
 = (252)-(270) = 4,283,060.00  
 279 TIER 3 LEVY  
 = (253)-(271) = 5,996,656.44  
 280 UNEQL LEVY  
 = (248)-(272) =

281 REFER EQUALIZATION AID  
 BEFORE AID GUARANTEE  
 = (273)+(274)+(275) =  
 282 REFERENDUM LEVY  
 BEFORE AID GUARANTEE  
 = (276) + (278)  
 + (279) + (280) = 13,068,544.47  
 TIER 1 LEVY TRUTH IN  
 TAXATION SPLIT BEFORE  
 AID GUARANTEE  
 283 TIER 1 BOARD APPROVED  
 =(276)X(184)/(241)=  
 284 TIER 1 VOTER APPROVED  
 = (276) - (283) = 2,788,828.03

REFERENDUM AID GUARANTEE  
 285 FY 2015 REFERENDUM AID  
 INCREASE FROM GUARANTEE  
 (FY 2015 GENERAL  
 EDUC REVENUE REPORT,  
 LINE 276)  
 286 FY 2015 REFERENDUM  
 REVENUE  
 (FY 2015 GENERAL  
 EDUC REVENUE REPORT,  
 LINE 289) 12,889,152.99  
 287 FY 2015 LOCATION  
 EQUITY REVENUE  
 (FY 2015 GENERAL  
 EDUC REVENUE REPORT,  
 LINE 198) 3,946,846.40  
 288 FY 2015 COMBINED  
 REVENUE = (286)+(287) 16,835,999.39  
 289 FY 2015 REFERENDUM  
 EQUALIZATION PLUS  
 HOLD HARMLESS AID  
 (FY 2015 GENERAL  
 EDUC REVENUE REPORT,  
 LINES 276 & 287)  
 290 FY 2015 LOCATION  
 EQUITY AID  
 (FY 2015 GENERAL  
 EDUC REVENUE REPORT,  
 LINE 197)  
 291 FY 2015 COMBINED  
 AID = (289)+(290) =  
 292 FY 2016 COMBINED REVENUE  
 = (152)+(195) = 17,020,880.44  
 293 FY 2016 COMBINED  
 INITIAL AID  
 = (232)+(281) =  
 294 REVENUE RATIO =  
 LESSER OF 1 OR  
 [(292)/(288)] = 1.00000000  
 9 2012 RMV 7,435,007,626  
 10 2013 RMV 7,527,342,023  
 295 RMV RATIO =  
 LESSER OF 1 OR  
 [(9)/(10)] = .98773347  
 296 FY 2016 MINIMUM  
 COMBINED AID  
 = (291)X(294)X(295) =

REFERENDUM AID GUARANTEE (CONT)	ALTERNATIVE ATTENDANCE ADJUST (CONT)	ALTERNATIVE TEACHER COMPENSATION REV
297 FY 2016 REFERENDUM AID INCREASE IF (285)=ZERO THEN ZERO ELSE GREATER OF ZERO OR [(296)-(293)] =	312 EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT 313 CHARTER ALT ATTENDANCE ADJUST = (141) X (311) + \$223 X (312) =	NOTE: NO LONGER PART OF GENERAL EDUC REVENUE 320 ENROLLMENT AS OF OCT 1, 2013 AT PARTICIPATING SITES (FY 2015 GENERAL EDUC REPORT, LINE 308) 8,488.00
INITIAL LEVIES ARE REDUCED TO MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	314 2015-16 RES PU ATTENDING MN STATE ACADEMIES 315 MN STATE ACADEMIES ALT ATTENDANCE ADJ = - (101) X (314) =	321 EST ENROLLMENT AS OF OCTOBER 1, 2014 AT PARTICIPATING SITES = (320)X[(49)/(48)] = 8,522.10
298 TIER 1 LEVY-BRD APR 299 TIER 1 LEVY-VTR APR 300 TIER 2 LEVY 301 TIER 3 LEVY 302 UNEQL LEVY	316 ALT ATTEND ADJUST TO AID = (313)+(315) =	322 ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00 X (321) = 2,215,746.00
REFERENDUM AID & LEVY SUMMARY AFTER REF AID GUARANTEE	GENERAL EDUCATION REVENUE SUMMARY	ALT TEACHER COMP AIDS & LEVIES
303 TIER 1 LEVY BRD APR = (283) - (298) =	102 BASIC 54,292,441.00 105 DECLINING ENROLL 107 PENSION ADJUSTMENT 11,359.42 108 GIFTED & TALENTED 121,043.00 109 EXTENDED TIME 181,615.40 121 BASIC SKILLS 354,193.12 133 SPARSITY 136 SMALL SCHOOLS 143 TRANSPORT SPARSITY 149 OPERATING CAPITAL 2,164,621.28 218 EQUITY REVENUE 767,691.95 152 LOCAL OPTIONAL 3,947,864.00 220 TRANSITION 195 REFERENDUM 13,073,016.44 316 ALT ATTENDANCE ADJ 317 TOTAL GENERAL REVENUE = (102)+(105)+(107) + (108)+(109)+(121) + (133)+(136)+(143) + (149)+(218)+(152) + (220)+(195)+(316) = 74,913,845.61	322 ALT COMP REVENUE 2,215,746.00 323 ALT COMP BASIC AID = 0.65 X (322) = 1,440,234.90 324 ALT COMP LEVY REVENUE = (322)-(323) = 775,511.10 225 FY 2016 ANTC/ADJ PU 9,234.14 325 ALT COMP LEVY PORTION = LESSER OF 1 OR [(225)/\$6,100] = 1.00000000 326 ALT TEACHER COMP LEVY = (324) X (325) = 775,511.10 327 ALT COMP EQUALIZATION AID = (322)-(323)-(326) =
304 TIER 1 LEVY VTR APR = (284) - (299) = 2,788,828.03 305 TIER 2 LEVY = (278) - (300) = 4,283,060.00 306 TIER 3 LEVY = (279) - (301) = 5,996,656.44 307 UNEQL LEVY = (280) - (302) =	223 STUDENT ACHIEVE LEVY 283,730.96 227 OPERATING CAP LEVY 1,378,511.44 233 EQUITY LEVY 767,691.95 231 LOCAL OPTIONAL 3,947,864.00 235 TRANSITION LEVY 309 TOTAL REFERENDUM LEVY 13,068,544.47	SPECIAL EDUCATION AID  ESTIMATES OF FY 2016 SPECIAL EDUC AID SHOWN BELOW ARE BASED ON END OF SESSION 2014 ESTIMATES. PLEASE NOTE THAT THESE ARE ROUGH ESTIMATES AND MAY CHANGE SIGNIFICANTLY WHEN UPDATE DATA BECOME AVAILABLE. 328 SPEC ED REGULAR BEFORE TUITION ADJ 7,264,013.00 329 NET TUITION ADJUST 97,362.00 330 EXCESS COST AID 2,869,171.00 330A HOLD HARM/GROWTH LIM 331 TOTAL SPECIAL EDUC AID = (328) TO (330A) = 10,230,546.00
308 VOTER-APPR REF LEVY = (304) + (305) + (306) + (307) = 13,068,544.47 309 TOTAL REFERENDUM LEVY = (303) + (308) = 13,068,544.47 310 TOTAL REFERENDUM EQUALIZATION AID = (264)+(273)+(274) = + (275)+(297) = 4,471.97	GENERAL AIDS & LEVIES  318 TOTAL GENERAL ED LEVY = (223)+(227)+(233) + (231)+(235)+(309) = 19,446,342.82 319 TOTAL GENERAL ED AID = (317)-(318) = 55,467,502.79	
ALTERNATIVE ATTENDANCE ADJUSTMENT (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY)		
141 TRANSPORT ALLOWANCE 271.70 311 ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT		

ACHIEVEMENT AND INTEGRATION REVENUE		ACHIEVE & INTEG REVENUE (CONT)		FY 2015 CAREER & TECHNICAL		
56	2015-16 ADJ PU (EST)	9,311.00	347 ACHIEVE & INTEG LEVY = (346) X .30	259,537.52	362 SHARE OF FY 2015 EST COOPERATIVE BUDGET	35,826.72
332	FY 2016 EST INITIAL BUDGET	985,000.00	348 TRANSFER TO MDE IF (344)=(334) THEN (348)=(334)-(332) ELSE (348)=(344)X.003	2,595.38	363 FY 2015 ESTIMATED DISTRICT BUDGET	160,000.00
333	FY 2016 EST INCENTIVE BUDGET				364 FY 2015 EST BUDGET	195,826.72
334	FY 2016 ADJ INITIAL BUDGET = (332) X 1.003 =	987,955.00	349 ACHIEVE & INTEG AID =(346)-(347)-(348)=	602,992.17	365 PRELIMINARY REVENUE .35 X (364) =	68,539.35
335	OCT 1, 2013 ENROLL OF PROTECTED STUDENTS	1,700.00	REEMPLOYMENT INSURANCE LEVY		366 LAST YEAR REVENUE BEFORE PAY 14 ADJUST (PAY 13 LVY RPT LINE 413	44,764.85
336	EST OCT 1, 2014 ENROLL OF PROTECTED STUDENTS = (335) =	1,700.00	350 EST FY 2015 EXPEND	70,000.00	367 REVENUE GUARANTEE = LESSER OF (364) OR (366) =	44,764.85
337	OCT 1, 2013 TOTAL ENROLLMENT	8,488.00	351 INITIAL REEMPLOYMENT LEVY = 100% OF (350)=	70,000.00	368 PRELIMINARY REVENUE = GREATER OF (365) OR (367) =	68,539.35
338	EST OCT 1, 2014 TOTAL ENROLLMENT = (337) =	8,488.00	SAFE SCHOOLS LEVY		369 REVENUE ALLOCATION FOR CAREER TECH PER M.S. 124D.4531	
339	PROTECTED ENROLLMENT RATIO =(336)/(338)=	.20028275	352 SAFE SCH LVY REQUEST? 56 2015-16 ADJ PU (EST)	9,311.00	370 CAREER TECH REVENUE = (368) + (369) =	68,539.35
340	INITIAL ACHIEVE & INTEG REVENUE FORMULA IF (332) > 0 = \$350 X (56)X(339) =	652,691.44	353 SAFE SCH LEVY LIMIT = \$36 X (56) =	335,196.00	30 2012 ANTC	83,980,282
341	FY 2013 INTEG REV (FROM FY 2013 INTEG REV RPT, LINES 27&33)	966,321.38	SAFE SCHOOLS INTERMEDIATE LEVY		55 2014-15 ADJ PU (EST)	9,308.60
342	MAX FY 2014 ACHIEVE & INTEG REVENUE (SEE AUG 29, 2014 SPREADSHEET)	644,452.25	354 SAFE SCH INTERMEDIATE LEVY REQUEST?	YES	371 FY 2015 ANTC/ADJ PU = (30)/(55) =	9,021.80
343	INTEG HOLD HARMLESS = GREATER OF 0 OR [(341)-(342)] X 0.66	212,433.63	355 INTERMEDIATE LEVY ALLOWANCE <= \$15	15.00	372 LEVY RATIO FOR CTE = LESSER OF 1 OR = (371)/\$7,612 =	1.00000000
344	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (334) OR [(340)+(342)] =	865,125.07	356 SAFE SCH INTERMEDIATE LIMIT = (56) X (355) =	139,665.00	373 CAREER TECH LEVY LIMIT = LESSER OF (364) = (370) X (372) =	68,539.35
345	INCENTIVE REV =LSR OF (333) OR [(56) X \$10] =		JUDGMENT LEVY		374 EST CAREER TECH AID = (370) - (373) =	
346	ACHIEVE & INTEG REVENUE = (344) + (345) =	865,125.07	357 DISTRICT JUDGMENTS 358 INTERMED JUDGMENTS 359 JUDGMENT LIMIT =(357)+(358) =		ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)	
			ICE ARENA LEVY		375 AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2014 EXPENSES PAID	756,562.00
			360 FY 2014 NET OPR COSTS 361 ICE ARENA LEVY LIMIT = 100% OF (360) =		376 PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000
					377 ANNUAL OPEB LEVY LIMIT = (375) X (376) =	756,562.00

NONPUBLIC TRANSPORTATION AID

378 ESTIMATED FY 2014  
 REG/EXCESS COST 2,104,500.00

379 ACTUAL FY 2014  
 BUS DEPRECIATION

380 FY 2014 REGULAR FTE 4,790.00

381 FY 2014 EXCESS FTE 2,107.00

382 ESTIMATED FY 2016  
 NONPUBLIC FTE 1,141.00

383 FY 2016 NONPUBLIC  
 TO AND FROM AID  
 = [(378)+(379)]  
 / [(380)+(381)] X(382)  
 X(5,831-\$414)/5,302 = 355,707.86

384 ESTIMATED FY 2014  
 NONPUBLIC  
 NONREGULAR COST 28,158.00

385 ESTIMATED FY 2016  
 NONPUBLIC  
 NONREGULAR AID  
 (384) X  
 [(5,831-\$414)/5,302] 28,768.75

386 FY 2016 ESTIMATED  
 TRANSPORTATION AID  
 = (383)+(385) = 384,476.61

CAPITAL RELATED LEVY LIMITATIONS

HEALTH AND SAFETY (H&S)

CUMULATIVE COST:

387 FY 1985-FY 2012 ACT  
 CUMULATIVE H&S COSTS 18,378,628.12

388 FY 2013 ACT H&S COST 209,844.18

389 FY 2014 EST H&S COST 190,399.30

390 FY 2015 EST H&S COST 269,963.20

391 FY 2016 EST H&S COST 340,941.00

392 DISTRICT'S SHARE OF  
 INTERMEDIATE DIST H&S  
 COSTS INCLUDED ON  
 LINES (390) OR (391) 4,113.20

393 CUMULATIVE H&S COST  
 = (387) TO (391) = 19,389,775.80

CUMULATIVE REVENUE:

394 FY 1985-FY 2011 ACT  
 CUMULATIVE H&S REV 17,252,271.57

395 FY 2012 ACT H&S REV 807,895.64

396 FY 2013 ACT H&S REV 475,808.25

397 FY 2014 EST H&S REV 185,557.95

398 FY 2015 EST H&S REV 251,467.43

399 FY 1985-FY 2015 OTHER  
 CUMULATIVE REVENUE 44,399.56

400 CUMULATIVE REVENUE  
 = (394) TO (399) = 19,017,400.40

401 MAX H&S ADDL REV = GTR  
 ZERO OR (393)-(400) = 372,375.40

ALTERNATIVE FACILITIES

(ALT FAC OR AF/H&S)

402 REG ALT FAC PAYGO  
 REVENUE APPROVED 6,921,785.00

403 PAY 98 REG ALT FAC  
 PAYGO GRANDFATHER AID

404 PAY 14 REG ALT FAC  
 PAYGO REV ADJ (MEMO)

405 NET REG ALT FACILITIES  
 PAYGO REVENUE = (402)  
 - (403) + (404) = 6,921,785.00

406 AF/H&S PAYGO REV APPR

407 PAY 14 AF/H&S PAYGO  
 REVENUE ADJUST (MEMO)

408 AF/H&S PAYGO REVENUE  
 = (406) + (407) =

409 PAYGO REVENUE FOR  
 ALT FAC AND AF/H&S  
 = (405) + (408) = 6,921,785.00

HEALTH & SAFETY AND ALT  
 FACILITIES LEVY RATIO

225 ANTC/ADJ PU 9,234.14

410 H&S/AF LEVY RATIO = LSR  
 1 OR (225)/\$3,165 = 1.00000000

HEALTH & SAFETY AIDS & LEVIES

411 INITIAL H&S LIMIT  
 (MIN FOR MAX AID)  
 = (401) X (410) = 372,375.40

412 INITIAL H&S AID  
 = (401)-(411) =

413 H&S/AF AID PRORATION 1.00000000

414 PRORATED H&S AID  
 = (412) X (413) =

415 H&S LEVY LIMITATION  
 = (401)-(414) = 372,375.40

ALTERNATIVE FACILITIES AIDS & LEVIES

416 INITIAL ALT FAC LIMIT  
 (MIN FOR MAX AID)  
 = (409) X (410) = 6,921,785.00

417 INITIAL ALT FAC AID  
 = (409) - (416) =

413 H&S/AF AID PRORATION 1.00000000

418 PRORATED ALT FAC AID  
 = (417) X (413) =

419 ALT FAC LEVY LIMIT  
 = (409)-(418) = 6,921,785.00

DEFERRED MAINTENANCE REVENUE

56 2015-16 ADJ PU (EST) 9,311.00

420 AVE BLDG AGE (EST)  
 (NO MAX AGE LIMIT) 46.73

421 ELIGIBLE FOR DEFERRED  
 MAINTENANCE REVENUE? NO

422 BLDG AGE RATIO = LSR  
 OF 1 OR (420)/35 =

423 MAX DEF MAINT REV =  
 \$64 X (56) X (422) =

225 ANTC/ADJ PU 9,234.14

424 DEF MAINT LEVY RATIO =  
 LSR 1 OR (225)/\$5,965 1.00000000

425 DEF MAINT LEVY LIMIT  
 = (423) X (424) =

426 INITIAL DEF MAINT AID  
 = (423) - (425) =

DISABLED ACCESS LIMIT		APROV INTERMED CAPITALIZED (CONT)	APPROVED REGULAR CAPITALIZED LEASES (CONT)
427	FY 1992-FY 2016	EXCESS FUNDS CAP LEASE	INSTRUCTIONAL/STORAGE
	APPROV DIS ACC COSTS 300,000.00	445 FY 2015 JOINT	465 FY 2015 NONJOINT
428	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX X 150,000) OR 300,000 = 300,000.00	446 FY 2016 JOINT	466 FY 2016 NONJOINT
429	LSR OF (427) OR (428) 300,000.00	447 TOT INTERMED CAPITALIZED = SUM[(441) TO (444)] - (445) - (446) = 393,797.56	467 FY 2015 JOINT
430	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1992	448 TOT INTERMED LEASE COSTS = (440) + (447) = 408,122.13	468 FY 2016 JOINT
431	LAST YEAR TO CERTIFY = (430) + 7 YEARS = 1999	56 2015-16 ADJ PU (EST) 9,311.00	469 FY 2016 TIES LEASE 15,987.35
432	TOTAL CUM CERT LEVY (PAY 93 TO PAY 12) 300,000.00	449 INTERMED PUPIL UNIT MAX LIMIT = \$65 X (56) = 605,215.00	EXCESS FUNDS CAP LEASE
433	CERT LEVY PAY 2014	450 INTERMED LEASE LIMIT =LSR (448) OR (449) = 408,122.13	470 FY 2015 NONJOINT
434	TOTAL CERTIFIED LEVY = (432)+(433) = 300,000.00	451 INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (448) - (450) =	471 FY 2016 NONJOINT
435	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (429)-(434)=		472 FY 2015 JOINT
			473 FY 2016 JOINT
	LEASE LEVY LIMITATION	APPROVED REGULAR OPERATING LEASES	474 REG CAPITALIZED LEASES = (461) TO (469) - (470) TO (473) = 15,987.35
	DIST'S SHARE OF JOINT LEASE FOR INTERMEDIATE DISTX 287, 916 OR 917	ADMINISTRATIVE SPACE	475 TOTAL APPROVED REGULAR LEASE COST & CARRYOVER = (451)+(460)+(474)= 441,131.35
	APROV INTERMED OPERATING	452 FY 2015 NONJOINT	56 2015-16 ADJ PU (EST) 9,311.00
	ADMINISTRATIVE SPACE	453 FY 2016 NONJOINT	476 REG PUPIL UNIT MAXIMUM LIMIT = \$212 X (56) = 1,973,932.00
436	FY 2015 JOINT	454 FY 2015 JOINT	477 COMM APPROVED LIMIT
437	FY 2016 JOINT	455 FY 2016 JOINT	478 REGULAR MAX LIMIT =GTR (476) OR (477)= 1,973,932.00
	INSTRUCTIONAL/STORAGE	INSTRUCTIONAL/STORAGE	479 REGULAR LEASE LIMIT =LSR (475) OR (478)= 441,131.35
438	FY 2015 JOINT 14,324.57	456 FY 2015 NONJOINT 235,583.00	480 TOTAL LEASE LEVY LIMIT = (450) + (479) = 849,253.48
439	FY 2016 JOINT	457 FY 2016 NONJOINT 170,462.00	INITIAL CAPITAL RELATED LEVIES
440	TOT INTERMED OPERATING = (436) TO (439) = 14,324.57	458 FY 2015 JOINT 19,099.00	227 OPERATING CAPITAL 1,378,511.44
		459 FY 2016 JOINT	415 HEALTH & SAFETY 372,375.40
	APROV INTERMED CAPITALIZED	460 REG OPERATING LEASES = (452) TO (459) = 425,144.00	419 PAYGO ALTERNATIVE FAC 6,921,785.00
	ADMINISTRATIVE SPACE	APPROVED REGULAR CAPITALIZED LEASES	425 DEFERRED MAINTENANCE
441	FY 2015 JOINT	ADMINISTRATIVE SPACE	435 DISABLED ACCESS
442	FY 2016 JOINT	461 FY 2015 NONJOINT	480 LEASE LEVY 849,253.48
	INSTRUCTIONAL/STORAGE	462 FY 2016 NONJOINT	481 COOP BLDG REPAIR
443	FY 2015 JOINT 393,797.56	463 FY 2015 JOINT	482 OTHER CAPITAL (MEMO)
444	FY 2016 JOINT	464 FY 2016 JOINT	483 CAP PROJECTS REFER 4,587,811.88
			484 CAPITAL RELATED LIMITS = (227)+(415)+(419) + (425)+(435)+(480) + (481)+(482)+(483) = 14,109,737.20

OTHER INITIAL GENERAL LEVIES	COMMUNITY SERVICE	EARLY CHILD FAMILY EDUCATION (CONT)
485 CONSOLIDATION/ TRANSITION	BASIC COMMUNITY EDUCATION	617 FY 2016 EARLY CHILD FAMILY REVENUE
486 REORGANIZATION OPERATING DEBT	601 POPULATION (YR 2010 ) 39,232	IF ANNUAL REPT = YES
487 HEALTH BENEFITS	602 GTR OF (601) OR 1,335 39,232	IF (612) = YES
488 HEALTH INS (MPLS)	603 YOUTH SERVICE PROG? YES	= (615) X (616),
489 ADDL RETIREMENT (MPLS AND STP)	604 AFTER SCHOOL ENRICHMENT? YES	ELSE = \$0 397,636.15
490 SEVERANCE	605 FY 2016 GENERAL REVENUE = \$5.42 X (602) = 212,637.44	31 2013 ANTC 85,979,079
491 ADMIN DISTRICT	606 FY 2016 YOUTH SERVICE REV = \$1.00 X (602) = 39,232.00	618 ECFE TAX RATE .00376865
492 SWIMMING POOL	607 FY 2016 AFTER SCHOOL REVENUE = \$1.85 X (602) NOT TO EXCEED 10,000 AND \$0.43 X POPULATION IN EXCESS OF 10,000 31,069.76	619 = (618) X (31) = 324,025.06
493 TREE GROWTH	608 FY 2016 COMMUNITY EDUCATION REVENUE = (605)+(606)+(607) = 282,939.20	620 EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) = 324,025.06
494 CONSOLIDATION/ RETIREMENT	31 2013 ANTC 85,979,079	621 EST FY 2016 EARLY CHILD AID = (617)-(620) = 73,611.09
495 ECON DEVELOP ABATE	609 STANDARD COMM ED LEVY = .00940 X (31) = 808,203.34	HOME VISITING LIMIT
496 OTHER GENERAL (MEMO)	610 COMM ED LEVY LIMIT LSR (608) OR (609) = 282,939.20	622 DIST PLANS TO LEVY FOR FY 2016 HOME VISIT? YES
497 SUBTOTAL--OTHER INITIAL GENERAL LEVIES = (485) TO (496) =	611 FY 2016 EST GROSS COMM ED AID = (608)-(610) =	623 HOME VISITING LIMIT IF (622) = YES AND (619) > \$0, = \$1.60 X (614), ELSE = \$0 4,744.00
INITIAL GENERAL FUND LEVY	EARLY CHILD FAMILY EDUCATION	DISABLED ADULTS
498 GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (308) 13,068,544.47	FY 2014 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY 2016	624 DISABLED ADULTS LIMIT LSR \$30,000 OR 50% OF APPROVED EXPENDITURES 5,202.00
499 GENERAL RMV OTHER JOBZ EXEMPT = (233)+(235) = = (231)+(303) = 4,715,555.95	625 FY 2016 SCH-AGE CARE REV (FY 2016 EST COST) 475,000.00	SCHOOL-AGE CARE
500 GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (483) 4,587,811.88	626 ANTC/RES PU = (31)/(45) = 10,515.26	627 LEVY RATIO = LSR OF 1 OR (626)/\$2,318 = 1.00000000
501 GENERAL NTC OTHER GENED JOBZ EXEMPT = (223) 283,730.96	628 FY 2016 SCH-AGE CARE LIM = (625) X (627) = 475,000.00	629 FY 2016 EST GROSS SCHOOL-AGE CARE AID = (625)-(628) =
502 GENERAL NTC OTHER JOBZ EXEMPT = (223)+(326) +(347)+(351)+(353) +(356)+(359)+(361) +(373)+(377)+(484) -(483)+(497) = 11,926,936.29	612 DIST PLANS TO LEVY FOR FY 2016 ECFE REVENUE? YES	
503 TOTAL INITIAL GENERAL LEVY LIMITATION = (498)+(499)+(500) + (501)+(502) = 34,582,579.55	613 ECFE ANNUAL REPORT SUBMITTED? YES	
	614 EST POPULATION UNDER FIVE YEARS OF AGE 2,965	
	615 GTR OF 150 OR (614) = 2,965	
	616 ECFE ALLOWANCE 0.023 X (101) = 134.11	

COMMUNITY SERVICE SUMMARY	GENERAL DEBT SERVICE (FUND 7 CONT)	GENERAL DEBT SERVICE (FUND 7 CONT)
630 OTHER COMM ED (MEMO)	714 REQ DEBT SERV LEVY ELG SOLD BY JULY 1, 2014 = (712) + (713) = 6,058,657.50	729 REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (723) + (728) =
631 TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(623) + (624)+(628)+(630) = 1,091,910.26	715 PAY 14 SHARE INTERMED DIST DEBT SERV (ELG)	730 GDS REQ DEBT SERV LEVY = (708)+(710)+(716) +(717)+(720)+(721) +(722)+(729) = 6,917,213.63
GENERAL DEBT SERVICE (FUND 7)	716 CUR ELG REQUIRED DEBT SERVICE LEVY = (704) +(711)+(714)+(715) = 6,917,213.63	731 GDS REQ DEBT SERV LEVY VOTER APPR = (704) +(712)+(718)+(723) = 6,058,657.50
REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2016 PRINCIPAL AND INTEREST PAYMENTS)	717 PAY 14 SHARE INTERMED DIST DEBT SERV(INELG)	34 2013 ANTC INCLUDING JOBZ VALUATION 85,979,079
701 PAY 14 REQ DEBT SERV LEVY FOR TAC BONDS	718 REQ DEBT SERV LEVY FOR VOTER APPR BONDS SOLD AFTER JULY 1, 2014 AND ELIGIBLE FOR FUTURE EQUAL AID	732 MAXIMUM EFFORT DEBT SERVICE TAX RATE %
702 FY 2016 TACONITE FUNDING FOR BONDS	719 REQ DEBT SERV LEVY FOR NON-VOTER BONDS SOLD AFTER JULY 1, 2014 AND ELIGIBLE FOR FUTURE EQUAL AID	733 MAX EFFORT DEBT SERV LEVY = (34) X (732) =
703 TAC ADJ TO REQ = (702) OR ((702) X 1.05) =	720 REQ DEBT SERV LEVY FOR BONDS SOLD AFTER JULY 1, 2014 AND ELIGIBLE FOR FUTURE EQUAL AID = (718) + (719) =	734 DS LOAN RECEIVABLE
704 NET REQ DEBT SERV LEVY TACONITE=(701)-(703)=	721 REQ DEBT SERV LEVY FOR FACIL BOND-MS 123B.62	735 DEBT EQL BASE = GTR OF (733)OR((716)-(734))= 6,917,213.63
705 PAY 97 LEVY FOR ALT FACILITY BONDS (MAX ALT FAC BONDED AID)	722 REQ DEBT SERV LEVY FOR EQUIP BOND-MS 123B.61	736 INELG LEASE PURCHASE
706 ALT FAC AID ADJUST 1.05 X (705) ROUNDED=	723 REQ DEBT SERV LEVY FOR VOTER APPR BONDS INELG FOR DEBT EQUAL AID	737 BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY
707 ALT FAC REQ REG DEBT SERV LEVY (SOLD BY JULY 1ST AND AID ELG) 858,556.13	724 REQ DEBT SERVICE LEVY FOR REORG OPER DEBT	738 FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY  FUND 7 DEBT BALANCE
708 PAY 14 ALT FAC REQ REG DEBT SERV LEVY (NOT AID ELIGIBLE)	725 REQ DEBT SERVICE LEVY FOR ECON DEVELOPMENT FOR ABATEMENT BONDS	739 JUNE 2013 FUND 7-425 BAL FOR BOND REFUND
709 ALT FAC/H&S REQ DEBT SERV LEVY (SOLD BY JULY 1ST AND AID ELG)	726 REQ DEBT SERVICE LEVY FOR JUDGMENT BONDS	740 JUNE 2013 FUND 7-451 BAL FOR QZAB & QSCB
710 ALT FAC/H&S REQUIRED DEBT SERVICE LEVY (NOT AID ELIGIBLE)	727 REQ DEBT SERVICE LEVY OTHER NON-VOTER BONDS	741 JUNE 2013 FUND 7-460 BALANCE NONSPENDABLE
711 ALT FAC NET ELIGIBLE REQ DEBT SERVICE LEVY = (707)+(709)-(706) = 858,556.13	728 REQ DEBT SERV LEVY FOR NON-VOTER BONDS INELG FOR DEBT EQUAL AID =(724) THRU (727)=	742 JUNE 2013 FUND 7-463 BALANCE UNASSIGN NEG
712 REQ DEBT SERV LEVY FOR VOTER APPR ELIG BONDS SOLD BY JULY 1, 2014 6,058,657.50		743 JUNE 2013 FUND 7-464 BALANCE RESTRICTED 775,734.07
713 REQ DEBT SERV LEVY FOR NON-VOTER ELIG BONDS SOLD BY JULY 1, 2014		744 PAY 13 DEBT EXCESS LEVY REDUCTION
		745 PAY 14 DEBT EXCESS LEVY REDUCTION
		746 5% OF PAY 15 REQ DEBT SERV LEVY=(730) X 5%= 345,860.68

GENERAL DEBT SERVICE (FUND 7 CONT)	GENERAL DEBT SERVICE (FUND 7 CONT)	DEBT EQUALIZATION AID (CONT)
747 FUND 7 AVAIL BALANCE GTR OF ZERO OR [(743) -(744)-(745)-(746)] = 429,873.39	761 NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (716) X (760) = 429,873.39	733 MAXIMUM EFFORT DEBT SERVICE LEVY
748 RETAIN FOR CAPITAL LOAN REPAYMENT	762 EXCESS FOR ELIGIBLE ALT FACILITIES BONDS = (711) X (760) = 53,355.36	776 MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR [(733)-(770)-(771)] =
749 APPROVED DEBT EXCESS TO BE RETAINED	763 EXCESS FOR INELIGIBLE FACILITY & EQUIP BONDS IF IN (759), THEN [(721)+(722)]X(760) =	777 TIER 2 EQUAL REV = GTR OF (775) OR (776) =
750 DISTRICT REQUESTED ADDITIONAL EXCESS	764 GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = (763)- (721)-(722)-(752) =	778 TIER 1 EQUAL REV = (772)-(777) =
751 CERTIFIED DEBT EXCESS = GTR OF 0 OR [(747) -(748)-(749)+(750)] = 429,873.39	765 UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(753)-(759)] =	57 2012-13 ADJ PU (ACT), AT NEW LAW WEIGHTS 8,939.09
752 EXCESS USED TO RETIRE FAC & EQUIP BONDS	766 DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(731)-(718)]X(760) = 376,518.03	779 2013 ANTC INCL JOBZ / ADJ PU = (34)/(57) = 9,618.33
753 ADJUSTED DEBT EXCESS = (751)-(752) = 429,873.39	767 DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (753)-(765)-(766) = 53,355.36	780 TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (779)/\$3,400 = 1.00000000
754 DISTRICT REQUESTED DEBT EXCESS FOR REORG DEBT	768 NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (766) + (767) = 429,873.39	781 TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (779)/\$8,000 = 1.00000000
755 TOTAL DEBT EXCESS = (753)+(754) = 429,873.39	769 FY 2016 GROSS DEBT EQ REVENUE = (735) +(756)-(761) = 6,487,340.24	782 TIER 1 DEBT EQU AID RATIO = 1-(780) =
BOND SCHEDULE ADJ FOR DEBT SERVICE AID ADJ	770 = .1050 X (34) = 9,027,803.30	783 TIER 2 DEBT EQU AID RATIO = 1-(781) =
756 FY 2016 NET REV ADJ TO DEBT EQL REVENUE (MEMO)	771 MAX UNEQ LOCAL EFFORT = .1574 X (34) = 13,533,107.03	784 TIER 1 DEBT AID = (778) X (782) =
BREAKDOWN OF NET DEBT EXCESS	772 FY 2016 NET DEBT EQ REV = GTR OF ZERO OR [(769) - (771)] =	785 TIER 2 DEBT AID = (777) X (783) =
757 PAY 14 REQ DEBT SERV LEVY FOR FACIL BONDS	773 MAX TIER 1 EQU REV = (711)+(770)-(762) = 9,833,004.07	786 FY 2016 DEBT EQ AID = (784)+(785) =
758 PAY 14 REQ DEBT SERV LEVY ON EQUIP BONDS	774 PRELIM TIER 1 EQU REV =LSR (772) OR (773)=	787 ELG ALT FAC BOND LESS ALT FAC DEBT EXCESS = (711) - (762) = 805,200.77
IF [(757)+(758)] > 0 THEN (721) AND (722) ARE INCLUDED IN (759)	775 PRELIM TIER 2 EQU REV = (772)-(774) =	788 TIER 1 ALT FAC REV IF (733) = 0 THEN LSR OF (778) OR (787) =
759 BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (733) = 0, THEN [(730)+(736)-(708)- (710)-(720)] ELSE 0 = 6,917,213.63		789 NON VOTER DEBT AID = (782) X (788) =
760 DEBT EXCESS RATIO = LSR 1 OR (753)/(759)= .06214546		790 VOTER APPR DEBT AID = (786)-(789) =
		791 NET ADJ DEBT SERV LEVY = IF (733)>0 THEN {GTR OF [(730)-(721)-(722)] OR (733)-(925)+(926) -(786) ELSE 0

DEBT EQUALIZATION AID (CONT)	FUND 47 DEBT BALANCE	LEVY LIMITATION ADJUSTMENTS
792 ADDL MAX EFF GDS LEVY = IF (733)>0 THEN GTR [(733) -(926)-(791)] OR 0 =	909 JUNE 2013 FUND 47-425 BAL FOR BOND REFUND	IN GENERAL, IF WE HAVE: A FINAL LEVY AUTHORITY
793 GDS LEVY LIMIT VOTER APPROVED = [GTR OF ((731)+(926)) OR (733)] -(790)+(792)-(926) = 6,058,657.50	910 JUNE 2013 FUND 47-460 BALANCE NONSPENDABLE	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
794 GDS LEVY LIMIT FOR NON VOTER = (730)-(731) + (736)-(789) = 858,556.13	911 JUNE 2013 FUND 47-463 BALANCE UNASSIGN NEG 912 JUNE 2013 FUND 47-464 BALANCE RESTRICTED 913 JUNE 2013 FUND 47-464 BALANCE VOTER APPROV 914 JUNE 2013 FUND 47-464 BAL NON-VOTER APPROV = (912) - (913) =	GENERAL FUND ADJUSTMENTS  FY 2015 OPERATING CAPITAL LEVY ADJUSTMENT
795 TOTAL INITIAL GDS LEVY LIMIT = (793)+(794) = 6,917,213.63	915 PAY 13 OPEB DEBT EXC REDUCTION NON-VOTER 916 PAY 14 OPEB DEBT EXC REDUCTION NON-VOTER	1001 FY 2015 OPER CAP LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 182) 1,346,465.27
OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE (FUND 47)	917 5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (903) X 5% = 918 5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (908) X 5% = 919 RETAIN FOR CAP LOAN REPAYMENT NON-VOTER 920 APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1002 13 PAY 14 LIMIT 1,342,468.40 1003 13 PAY 14 LEVY 1,342,468.40 1004 FY 2015 OPER CAPITAL LEVY ADJUSTMENT = ((1001)-(1002)) = 3,996.87
901 LEVY BONDS IRREV TRUST VOTER APPROVED	921 FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] =	FY 2015 LOCATION EQUITY LEVY ADJUSTMENT
902 LEVY BONDS REVOC TRUST VOTER APPROVED	922 FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(914)- SUM (915) TO (920)] =	1005 FY 2015 LOC EQUITY LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 192) 3,946,846.40
903 REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (901) + (902) =	923 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1006 13 PAY 14 LIMIT 3,939,129.60 1007 13 PAY 14 LEVY 3,939,129.60 1008 FY 2015 LOC EQUITY LEVY ADJUSTMENT = ((1005)-(1006)) = 7,716.80
904 LEVY BONDS IRREV TRUST NON-VOTER APPROVED	924 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	FY 2015 EQUITY LEVY ADJUSTMENT
905 LEVY BONDS REVOC TRUST NON-VOTER APPROVED	925 NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS =(903)-(921)-(923) =	1009 FY 2015 EQUITY LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 199) 902,119.70
906 REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (904) + (905)=	926 NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED =(908)-(922)-(924) =	1010 13 PAY 14 LIMIT 633,489.15 1011 13 PAY 14 LEVY 633,489.15 1012 FY 2015 EQUITY LEVY ADJUSTMENT = ((1009)-(1010)) =
907 REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)		
908 REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) =		

FY 2015 TRANSITION LEVY ADJUSTMENT		FY 2015 1ST TIER BOARD-APPROVED REFER LEVY ADJUST	3RD TIER REF LEVY ADJUST
1013	FY 2015 TRANSITION LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 206)	1029 FY 2015 BRD-APPR REF LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 231)	1045 FY 2015 3RD TIER REF LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 229) 5,814,616.99
1014	13 PAY 14 LIMIT		1046 ALLOCATION OF TBRA (FROM PAY 14 LEVY REPORT, LINE 274)
1015	13 PAY 14 LEVY	1030 ALLOCATION OF TBRA (FROM PAY 14 LEVY REPORT, LINE 272)	
1016	FY 2015 TRANSITION LEVY ADJUSTMENT	1031 ALLOC OF REF HOLD HARM (FROM PAY 14 LEVY REPORT, LINE 341)	1047 ALLOC OF REF HOLD HARM (FROM PAY 14 LEVY REPORT, LINE 343)
FY 2015 ALT TEACHER COMP LEVY ADJUST			
1017	FY 2015 ALT COMP LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 314) 772,408.00	1032 13 PAY 14 LIMIT	1048 13 PAY 14 LIMIT 5,705,884.97
		1033 13 PAY 14 LEVY	1049 13 PAY 14 LEVY 5,705,884.97
1018	13 PAY 14 LIMIT 770,512.47	1034 PAY 14 LIMIT ADJ FOR TBRA =(1030)+(1031)+(1032)	1050 PAY 14 LIMIT ADJ FOR TBRA =(1046)+(1047)+(1048) 5,705,884.97
1019	13 PAY 14 LEVY 770,512.47	1035 PAY 14 LEVY ADJ FOR TBRA =(1030)+(1031)+(1033)	1051 PAY 14 LEVY ADJ FOR TBRA =(1046)+(1047)+(1049) 5,705,884.97
1020	FY 2015 ALT TEACH COMP LEVY ADJUSTMENT = ((1017)-(1018)) = 1,895.53	1036 FY 2015 BOARD-APPR REF LEVY ADJUSTMENT	1052 FY 2015 3RD TIER REF LEVY ADJUSTMENT = ((1045)-(1050)) = 108,732.02
FY 2015 1ST TIER VOTER-APPROVED REFER LEVY ADJUST		FY 2015 2ND TIER REF LEVY ADJUST	FY 2015 UNEQUAL REF LEVY ADJUST
1021	FY 2015 1ST TIER REF LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 232) 2,792,580.00	1037 FY 2015 2ND TIER REF LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 228) 4,281,956.00	1053 FY 2015 UNEQUAL REF LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 230)
1022	ALLOCATION OF TBRA (FROM PAY 14 LEVY REPORT, LINE 272) 4,471.97	1038 ALLOCATION OF TBRA (FROM PAY 14 LEVY REPORT, LINE 273)	1054 ALLOCATION OF TBRA (FROM PAY 14 LEVY REPORT, LINE 275)
1023	ALLOC OF REF HOLD HARM (FROM PAY 14 LEVY REPORT, LINE 340)	1039 ALLOC OF REF HOLD HARM (FROM PAY 14 LEVY REPORT, LINE 342)	1055 ALLOC OF REF HOLD HARM (FROM PAY 14 LEVY REPORT, LINE 344)
1024	13 PAY 14 LIMIT 2,782,648.03	1040 13 PAY 14 LIMIT 4,273,584.00	1056 13 PAY 14 LEVY
1025	13 PAY 14 LEVY 2,782,648.03	1041 13 PAY 14 LEVY 4,273,584.00	1057 13 PAY 14 LEVY
1026	PAY 14 LIMIT ADJ FOR TBRA =(1022)+(1023)+(1024) 2,787,120.00	1042 PAY 14 LIMIT ADJ FOR TBRA =(1038)+(1039)+(1040) 4,273,584.00	1058 PAY 14 LIMIT ADJ FOR TBRA =(1054)+(1055)+(1056)
1027	PAY 14 LEVY ADJ FOR TBRA =(1022)+(1023)+(1025) 2,787,120.00	1043 PAY 14 LEVY ADJ FOR TBRA =(1038)+(1039)+(1041) 4,273,584.00	1059 PAY 14 LEVY ADJ FOR TBRA =(1054)+(1055)+(1057)
1028	FY 2015 1ST TIER REF LEVY ADJUSTMENT = ((1021)-(1026)) = 5,460.00	1044 FY 2015 2ND TIER REF LEVY ADJUSTMENT = ((1037)-(1042)) = 8,372.00	1060 FY 2015 UNEQUALIZED REF LEVY ADJUSTMENT





FY 2003 REEMPLOYMENT ADJUSTMENT		FY 2013 CAREER TECHNICAL ADJUSTMENT	FY 2013 CAREER TECHNICAL ADJUST (CON
1158	REEMPLOYMENT BALANCE (PAY 13 LEVY LINE 1165)	1173 FY 2013 APPROVED COOPERATIVE EXPENDITURES FROM CTE BUDGET SYSTEM	1192 CAREER TECH LEVY LIMIT BEFORE PAY 13 ADJUST = (1190)+(1191) =
1159	REEMPLOY ADJUST BASED ON CURRENT YEAR LEVY = LESSER OF [(351) OR (1158)] X -1 =	1174 FY 2013 ACTUAL COOPERATIVE EXPENDITURES FROM UFARS	1193 ADJ. FACTOR FOR STATEWIDE TARGET 1.10000000
1160	REEMPLOY ADJUST BASED ON FY 2013 ADJUSTMENT, IF (1126)<0, THEN ZERO; ELSE LESSER OF {(1126) OR [(1158)+(1159)]} X -1 =	1175 LESSER OF (1173) OR (1174) =	1194 FY 2013 LEVY AUTHORITY BEFORE PAY 13 ADJUST = LESSER OF (1182) OR (1192) X (1193) =
1161	FY 2003 REEMPLOY ADJUST = (1159)+(1160) =	1176 COOP ALLOCATION	1195 12 PAY 13 LIMIT 44,781.66
1162	REVISED REEMPLOYMENT BALANCE = (1158)+(1161) =	1177 ACTUAL COOPERATIVE EXPENDITURES = (1175) X (1176) =	1196 12 PAY 13 LEVY 44,781.66
	FY 2013 SAFE SCHOOLS ADJUST	1178 ADDITIONAL COOP EXPENDITURES	1197 FY 2013 CAREER TECHNICAL ADJUSTMENT = ((1194)-(1196))=
1163	SAFE SCH LVY REQUEST? YES	1179 FY 2013 APPROVED DISTRICT EXPENDITURES FROM CTE BUDGET SYSTEM	1180 FY 2013 ACTUAL DISTRICT EXPENDITURES FROM UFARS
60	2012-13 AMCPU (ACT) 9,710.33	1181 ACTUAL DISTRICT EXPENDITURES = LESSER OF (1179) OR (1180) =	1182 TOTAL FY 2013 ACTUAL EXPENDITURES = (1177) +(1178)+(1181)=
1164	FY 2013 SAFE SCHOOLS AUTHORITY \$30 X (60)= 291,309.90	1182	1183 25% OF TOTAL ACTUAL EXPENDITURES = (1182) X .25 =
1165	11 PAY 12 LIMIT 294,940.50	1184	1184 FY 2013 ACTUAL ADM SERVED GRADES 10-12 1,920.47
1166	11 PAY 12 LEVY 294,940.50	1185	1185 ALLOWANCE PER ADM 80.00
1167	FY 2013 SAFE SCH ADJUST = ((1164)-(1166)) = 3,630.60-	1186	1186 MAXIMUM REVENUE = (1184) X (1185) = 153,637.60
	FY 2013 SAFE SCHOOLS INTERMEDIATE ADJUST	1187	1187 PRELIMINARY REVENUE = LESSER OF (1183) OR (1186) =
1168	SAFE SCH INTERMEDIATE LEVY ALLOW 10.00	1188	1188 FY 2013 CAREER TECH FINAL LEVY AUTHORITY 31,497.01
60	2012-13 AMCPU (ACT) 9,710.33	1189	1189 REVENUE GUARANTEE = LESSER OF (1182) OR (1188) =
1169	FY 2013 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1168) X (60) = 97,103.30	1190	1190 FY 2013 LEVY AUTHORITY = GREATER OF (1187) OR (1189) =
1170	11 PAY 12 LIMIT 98,313.50	1191	1191 FY 2013 LEVY ALLOCATION FOR SECONDARY EDUCATION PER M.S. 124D.4531
1171	11 PAY 12 LEVY 98,313.50		
1172	FY 2013 SAFE SCHOOLS INTERMEDIATE ADJUST = ((1169)-(1171)) = 1,210.20-		
			1200 12 PAY 13 LEVY
			1201 FY 2013 HEALTH BENEFITS ADJUST
			FY 2013 ANNUAL OPEB LEVY ADJUST
			1202 FY 2013 ACTUAL COST (FIN 797 + OBJ 291) 722,155.33
			1203 PRORATION FACTOR TO REFLECT STATEWIDE CAP 1.00000000
			1204 PRORATED ANNUAL OPEB LEVY AUTH 722,155.33
			1205 13 PAY 14 LIMIT 696,430.00
			1206 13 PAY 14 LEVY 696,430.00
			1207 FY 2013 ANNUAL OPEB ADJUSTMENT = (1204)-(1205) = 25,725.33

CAPITAL RELATED ADJUSTMENTS		FY 2014 HEALTH & SAFETY ADJUST (CONT)		FY 2013 HEALTH & SAFETY ADJUST (CONT)		
FY 2015 HEALTH & SAFETY ADJUSTMENT		1220	12 PAY 13 H&S LIMIT	306,812.88	1237	FY 2013 H&S LIMIT ADJUST
		1221	12 PAY 13 H&S LEVY	306,812.88		= (1233)+(1235) = 8,675.11-
1208	FY 2015 EST HEALTH & SAFETY LEVY AUTHORITY PRIOR TO AID PRORATION (FROM FY 2015 H&S AID REPORT, LINE 24) 251,467.43	1222	PRELIM ADJUST LIMIT = (1219)-(1221) =	121,254.93-	1238	FY 2013 H&S LEVY ADJUST = (1234)+(1236) = 8,675.11-
1209	FY 2015 LEVY ADJUSTMENT FOR AID PRORATION (FROM FY 2015 H&S AID REPORT, LINE 35)	1223	13 PAY 14 ADJ LIMIT FOR FY 2014 H&S		1239	FY 2013 H&S LEVY ADJUST = (1232)-(1238) = 12,956.10-
1210	FY 2015 HEALTH & SAFETY TOTAL LEVY AUTHORITY = (1208)+(1209) = 251,467.43	1224	13 PAY 14 ADJ LEVY FOR FY 2014 H&S		1240	FY 2013 MIN H&S ADJUST TO LEVY FOR AID = LSR OF (1239) OR [(1227)-(1231)-(1238)] BUT NOT LESS THAN 0
1211	13 PAY 14 INITIAL H&S LIMIT PRIOR TO AID PRORATION 251,467.43	1225	FY 2014 H&S LEVY ADJUST = (1222)-(1224) =	121,254.93-		FY 2013 DEFERRED MAINT ADJUSTMENT
1212	13 PAY 14 H&S LIMIT 251,467.43	1226	MIN H&S ADJUST LIMIT = LSR OF (1225) OR [(1217)-(1221)-(1224)] BUT NOT LESS THAN 0		1241	FY 2013 ACTUAL DEFERRED MAINTENANCE LEVY AUTHORITY (FROM FY 2013 DEFERRED MAINTENANCE AID REPORT, LINE 9)
1213	13 PAY 14 H&S LEVY 251,467.43		FY 2013 HEALTH & SAFETY ADJUSTMENT		1242	11 PAY 12 LIMIT
1214	14 PAY 15 INITIAL H&S ADJUSTMENT PRIOR TO AID PRORATION = (1208)-(1211) =	1227	FY 2013 ACT HEALTH & SAFETY LEVY AUTHORITY PRIOR TO AID PRORATION (FROM FY 2013 H&S AID REPORT, LINE 24) 475,808.25		1243	11 PAY 12 LEVY
1215	14 PAY 15 MINIMUM TO AVOID AID REDUCTION = GTR 0 OR (1214) =	1228	FY 2013 LEVY ADJUSTMENT FOR AID PRORATION (FROM FY 2013 H&S AID REPORT, LINE 35)		1244	FY 2013 DEFERRED MAINT ADJUSTMENT (NO ADJUSTMENT)
1216	FY 2015 H&S LEVY ADJUST (NO ADJUSTMENT)	1229	FY 2013 HEALTH & SAFETY TOTAL LEVY AUTHORITY = (1227) + (1228) = 475,808.25			LEASE LEVY ADJUSTMENT
	FY 2014 HEALTH & SAFETY ADJUSTMENT					FY 2012 AND FY 2013 LEASE COSTS WITH A PAY 12 LEVY (PAY 13 LEASE LEVY FOR FY 2013 & 2014 LEASE COSTS WILL BE ADJUST NEXT YEAR)
1217	FY 2014 EST HEALTH & SAFETY LEVY AUTHORITY PRIOR TO AID PRORATION (FROM FY 2014 H&S AID REPORT, LINE 24) 185,557.95	1230	11 PAY 12 H&S LIMIT	497,439.46		FY 2012 NET LEASE COSTS
1218	FY 2014 LEVY ADJUSTMENT FOR AID PRORATION (FROM FY 2014 H&S AID REPORT, LINE 35)	1231	11 PAY 12 H&S LEVY	497,439.46		
1219	FY 2014 HEALTH & SAFETY TOTAL LEVY AUTHORITY = (1217) + (1218) = 185,557.95	1232	PRELIM ADJUST LIMIT = (1229)-(1231) =	21,631.21-	1245	PAY 11 INTERMEDIATE
		1233	12 PAY 13 ADJ LIMIT FOR FY 2013 H&S		1246	PAY 11 TIES CAPITAL
		1234	12 PAY 13 ADJ LEVY FOR FY 2013 H&S		1247	PAY 11 OPER JOINT
		1235	13 PAY 14 ADJ LIMIT FOR FY 2013 H&S	8,675.11-	1248	PAY 11 OPER NON-J
		1236	13 PAY 14 ADJ LEVY FOR FY 2013 H&S	8,675.11-	1249	PAY 11 CAPITAL JOINT
					1250	PAY 11 CAPITAL NON-J 80,715.00
					1251	FY 2012 COSTS (PAY 11) SUM (1245) TO (1250)= 80,715.00

FY 2012 NET LEASE COSTS (CONT)		FY 2013 NET LEASE COSTS (CONT)		FY 2013 NET LEASE COSTS (CONT)			
1252	PAY 12 INTERMEDIATE	397,323.59	1277	TOTAL FY 2013 OPER	1292	PAY 12 INITIAL LEASE	
1253	PAY 12 OPER JOINT	22,492.00		NON-J NET LEASE COSTS		LEVY LIMITATION	
1254	PAY 12 OPER NON-J	50,238.00		= (1261) + (1267) =	208,842.16	1293	PAY 12 CERTIFIED
1255	PAY 12 CAPITAL JOINT		1278	ACTUAL FY 2013 UFARS		LEASE LEVY	508,054.75
1256	PAY 12 CAPITAL NON-J			LEASE COSTS			
				(FUND 1, OBJECT 370)	91,899.92	1294	PAY 12 LEASE LEVY
1257	FY 2012 COSTS (PAY 12)		1279	PAY 12 OPER NON-J		LIMITATION ADJUSTMENT	
	SUM (1252) TO (1256)=	470,053.59		LEASE COST LIMITED		= (1291)-(1293) =	21,342.48-
				BY FY 2013 UFARS			
			1280	LSR (1261) OR (1278)=			
				FY 2013 ADJUSTED COSTS			
				(PAY 12) = (1264) -			
				(1261) + (1279) =	16,658.68		
			1281	PAY 12 ADJUSTED NET			
				LEASE COSTS			
				= (1276) + (1280) =	486,712.27		
			1282	DIST'S SHARE OF PAY 12			
				LEASE COSTS FOR THE			
				INTERMEDIATE DISTRICTS			
				= (1252) + (1258) =	397,323.59		
			60	2012-13 AMCPU (ACT)	9,710.33		
			1283	INTERM PUPIL UNIT			
				AUTH = \$43 X (60) =	417,544.19		
			1284	INTERMEDIATE LEASE			
				AUTHORITY = LSR OF			
				(1282) OR (1283) =	397,323.59		
			1285	INTERM DIST CARRYOVER			
				TO REGULAR LEASE AUTH			
				= (1282) - (1284) =			
			1286	PAY 12 LEASE COST			
				UNDER REGULAR AUTH			
				= (1281) - (1284) =	89,388.68		
			42	2012-13 RES PU (ACT)	8,475.64		
			1287	PAY 12 PUPIL UNIT MAX			
				AUTH = \$150 X (42) =	1,271,346.00		
			1288	PAY 12 COMMISSIONER			
				APPROVED LIMIT			
			1289	REGULAR MAX AUTHORITY			
				= GTR OF (1287)			
				OR (1288) =	1,271,346.00		
			1290	TOTAL PAY 12 REGULAR			
				LEASE LEVY AUTHORITY			
				= LSR OF (1286)			
				OR (1289) =	89,388.68		
			1291	TOTAL PAY 12 REGULAR &			
				INTERM LEASE LEVY AUTH			
				= (1284) + (1290) =	486,712.27		

CAPITAL RELATED ADJUSTMENTS SUMMARY

1004	FY 2015 OPER CAP ADJ	3,996.87
1081	FY 2013 OPER CAP ADJ	4,343.54
1216	FY 2015 H&S ADJUST	
1225	FY 2014 H&S ADJUST	121,254.93-
1239	FY 2013 H&S ADJUST	12,956.10-
1244	FY 2013 DEF MAINT ADJ	
1294	PAY 11 LEASE LEVY ADJ	21,342.48-
1295	LEASE LEVY ADJ (MEMO)	
1296	ALT FAC ADJUST (MEMO)	
1297	OTHER CEX ADJ (MEMO)	
1298	TOTAL CAPITAL RELATED	
	LEVY LIMIT ADJUSTMENT	
	= (1004)+(1081)+(1216)	
	+ (1225)+(1239)+(1244)	
	+ (1294)+(1295)	
	+ (1296)+(1297) =	147,213.10-

OTHER GENERAL LIMITATION ADJUSTMENTS

764	GENERAL FUND LEVY ADJ	
	FOR FAC & EQUIP BONDS	
1299	MAINT PU VAR (MEMO)	
1300	ECON DEV ABATE ADJUST	
	(MEMO)	
1301	DEBT SURPLUS TRANSFER	
	(MEMO)	
1302	SCH TAX ADJUSTMENT	
	(FROM STR ADJUST	
	REPORT, LINE 9)	
1303	OTHER ADJUST, GEN RMV	
	VOTER APPROVED	
	JOBZ EXEMPT (MEMO)	
1304	TOTAL OTHER ADJUST	
	GEN RMV VOTER APPR	
	JOBZ EXEMPT	
	= (1302)+(1303)=	

OTHER GENERAL LIMITATION ADJUSTMENTS (CONT)	GENERAL FUND ADJUST SUMMARY (CONT)	FY 2013 SCHOOL-AGE CARE (CONT)
1305 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)	1318 GENERAL NTC OTHER JOBZ EXEMPT = (764)+(1020)+(1102)	1413 ADULTS W/DISABILITIES ADJUST (MEMO)
1306 OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO)	+ (1145)+(1152)+(1157)	1414 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)
1307 TOTAL OTHER ADJUST GEN RMV OTHER JOBZ EXEMPT=(1305)+(1306)=	+ (1161)+(1167)+(1172)	1415 OTHER ADJUST (MEMO)
1308 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)	+ (1197)+(1201)+(1207)	1416 TOTAL OTHER ADJUST =(1414)+(1415)=
1309 OTHER ADJUST, GEN NTC VOTER APPROVED JOBZ EXEMPT (MEMO)	+ (1298)+(1299)+(1300)	1417 TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1404)+(1408)+(1412)
1310 TOTAL OTHER ADJUST GEN NTC VOTER APPR JOBZ EXEMPT =(1308)+(1309)=	+ (1301)+(1314)= 482,970.23	+ (1413)+(1416) = 36,462.02
1311 TIF ADJUST (MEMO)	1319 TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1315)+(1316)	GENERAL DEBT SERVICE ADJUSTMENTS
1312 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)	+ (1317)+(1318) = 766,425.14	1701 REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (766) X -1 = 376,518.03-
1313 OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO)	COMMUNITY SERV FUND ADJUSTMENTS	1702 OTHER ADJUST (MEMO) VOTER APPROVED
1314 TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT = (1311) +(1312)+(1313) = 621,002.37	FY 2015 EARLY CHILD FAMILY ADJUST	1703 TOTAL DEBT SERV ADJUST VOTER APPROVED = (1701)+(1702) = 376,518.03-
GENERAL FUND ADJUSTMENT SUMMARY	1401 FY 2015 REVISED ECFE LEVY AUTH (FROM FY 2015 ECFE AID REPORT, LINE 1.7) 337,758.62	1704 REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (767) X -1 = 53,355.36-
1315 GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(1028)+(1036)+(1044) +(1052)+(1060)+(1067) +(1069)+(1112) +(1122)+(1132) +(1141)+(1304) = 38,701.35-	1402 13 PAY 14 LIMIT 341,599.87	1705 OTHER ADJUST (MEMO) NON-VOTER APPROVED
1316 GENERAL RMV OTHER JOBZ EXEMPT =(1008) +(1012)+(1016)+(1088) +(1095)+(1307) = 322,156.26	1403 13 PAY 14 LEVY 341,599.87	1706 TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1704)+(1705) = 53,355.36-
1317 GENERAL NTC VOTER APPROVED JOBZ EXEMPT =(1310) =	1404 FY 2015 EARLY CHILD FAMILY ADJUST = ((1401)-(1403)) = 3,841.25-	OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS
	FY 2015 HOME VISIT ADJUSTMENT	1901 REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(921)OR(923)] X -1 =
	1405 FY 2015 HOME VISIT REVISED LEVY AUTH (FROM FY 2015 ECFE AID REPORT, LINE 1.15) 4,744.00	1902 OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED
	1406 13 PAY 14 LIMIT 4,736.00	1903 TOTAL OPED DEBT SERV ADJ VOTER APPROVED = (1901)+(1902) =
	1407 13 PAY 14 LEVY 4,736.00	
	1408 FY 2015 HOME VISIT ADJUSTMENT = ((1405)-(1406)) = 8.00	
	FY 2013 SCHOOL-AGE CARE	
	1409 FY 2013 AUTHORITY (FROM UFARS EXPENDITURES) 463,595.27	
	1410 11 PAY 12 LIMIT 423,300.00	
	1411 11 PAY 12 LEVY 415,000.00	
	1412 FY 2013 SCH-AGE CARE ADJUSTMENT = ((1409)-(1410)) = 40,295.27	

OPEB AND PENSION ADJUSTMENTS (CONT)	ABATEMENT AID BY FUND (FROM PART III OF FY 2015 ABATEMENT AID REPORT)	TOTAL REGULAR ABATEMENT LEVY ADJUST
1904 REDUCTION DEBT EXCESS, NON-VOTER = GTR OF [(922)OR(924)] X -1 =	2016 GENERAL 15,670.17 2017 COMMUNITY SERVICE 2,961.33 2018 GENERAL DEBT SERVICE 2019 TOTAL 18,631.50	2039 GENERAL = (2025)+(2030)+(2034)= 248,909.81 2040 COMMUNITY SERVICE = (2026)+(2031)+(2035)= 6,826.72 2041 GEN DEBT SERVICE = (2027)+(2032)+(2036)= 95,545.39 2042 OPEB DEBT SERVICE = (2028)+(2033)+(2037)= 2043 TOTAL 351,281.92
1905 OTHER OPEB DS ADJUST (MEMO) NON-VOTER APPR	2020 EST FY 2015 ABATEMENT AID PRORATION FACTOR 1.00000000	
1906 TOTAL ADJUSTMENT NON-VOTER APPROVED = (1904)+(1905) =	PRORATED ABATEMENT AID BY FUND	
ABATEMENT ADJUSTMENTS	2021 GENERAL (2020)X(2016) 15,670.17 2022 COM SER (2020)X(2017) 2,961.33 2023 GEN DBT (2020)X(2018) 2024 TOTAL 18,631.50	CARRY-OVER ABATEMENT LEVY AUTHORITY  PAY 14 REGULAR ABATEMENT LIMIT
INITIAL ABATEMENT LEVY ADJUSTMENT		2044 GENERAL 276,962.71 2045 COMMUNITY SERVICE 8,492.20 2046 GENERAL DEBT SERVICE 137,332.34 2047 OPEB DEBT SERVICE
2001 SCHOOL TAXES ABATED IN 2013 345,568.79-	INITIAL ABATE LEVY ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)	
2002 SCHOOL TAXES ADDED IN 2013	2025 GENERAL=(2004)-(2024)- (2026)-(2027)-(2028)= 231,497.35	PAY 14 REGULAR ABATEMENT LEVY
2003 NET CHANGE IN SCHOOL TAXES = (2001)+(2002) = 345,568.79-	2026 COM SER [(2004)X (2012)]-(2022) = 6,182.55	2048 GENERAL 276,962.71 2049 COMMUNITY SERVICE 8,492.20 2050 GENERAL DEBT SERVICE 137,332.34 2051 OPEB DEBT SERVICE
2004 ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)] 345,568.79	2027 GDS DBT [(2004)X (2013)]-(2023) = 89,257.39 2028 PEB DBT [(2004)X (2014)] =	
2024 FY 2015 ABATEMENT AID 18,631.50	2005 TOTAL = (2004)-(2024) 326,937.29	CARRY-OVER ABATEMENT LEVY LIMIT (ZERO IF NO LEVY AUTHORITY IN FUND)
2005 INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) = 326,937.29	ABATEMENT INTEREST ADJUSTMENT	2052 GENERAL=(2044)-(2048) OR MEMO 2053 COM SER=(2045)-(2049) OR MEMO 2054 GEN DBT=(2046)-(2050) OR MEMO 2055 PEB DBT=(2047)-(2051) OR MEMO 2056 TOTAL
PAY 12 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND	2029 ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2013 24,344.63	
2006 GENERAL 28,468,464.00 2007 COMMUNITY SERVICE 1,053,182.07 2008 GENERAL DEBT SERVICE 10,280,561.15 2009 OPEB DEBT SERVICE 2010 TOTAL 39,802,207.22	ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)	
CERTIFIED LEVY RATIO BY FUND	2030 GENERAL = (2029) -(2031) -(2032)-(2033) = 17,412.46 2031 COM SER (2029)X(2012) 644.17 2032 GEN DBT (2029)X(2013) 6,288.00 2033 PEB DBT (2029)X(2014) 2029 TOTAL 24,344.63	ADVANCE ABATEMENT LEVY ADJUSTMENT
2011 GENERAL (2006)/(2010) .71524838 2012 COM SER (2007)/(2010) .02646039 2013 GEN DBT (2008)/(2010) .25829123 2014 PEB DBT (2009)/(2010) 2015 TOTAL 1.00000000	FY 2013 ABATEMENT AID ADJUSTMENT (ZERO IF NO LEVY AUTHORITY IN FUND)	2057 SCHOOL TAXES ABATED IN 1ST 6 MO OF 2014 1,094,704.63- 2058 SCHOOL TAXES ADDED IN 1ST 6 MO OF 2014 2059 NET CHANGE IN SCHOOL TAXES (2057)+(2058) 1,094,704.63-
	2034 GENERAL 2035 COMMUNITY SERVICE 2036 GEN DEBT 2037 PEB DEBT 2038 TOTAL	2060 TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1 X (2059)] 1,094,704.63

ADVANCE ABATEMENT AUTHORITY BY FUND

2061 GENERAL = (2060)  
-(2062)-(2063)-(2064) 782,985.71  
2062 COM SER (2060)X(2012) 28,966.31  
2063 GEN DBT (2060)X(2013) 282,752.61  
2064 PEB DBT (2060)X(2014)  
2060 TOTAL 1,094,704.63

PREVIOUS ADVANCE ABATE LEVY  
(PAY 13 PREVIOUS ADVANCE PLUS  
PAY 13 ADVANCE LEVY)

2065 GENERAL 136,162.97  
2066 COMMUNITY SERVICE 5,774.43  
2067 GENERAL DEBT SERVICE 62,044.41  
2068 OPEB DEBT SERVICE  
2069 TOTAL 203,981.81

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

2070 GENERAL=(2060)-(2069)-  
(2071)-(2072)-(2073)= 646,822.74  
2071 COM SER (2062)-(2066) 23,191.88  
2072 GEN DBT (2063)-(2067) 220,708.20  
2073 PEB DBT (2064)-(2068)  
2074 TOTAL 890,722.82

TOTAL INITIAL LEVY LIMITATION  
SUMMARY BEFORE OFFSETTING ADJUST

GENERAL FUND INITIAL LEVY SUMMARY

3001 GENERAL RMV  
VOTER APPROVED  
JOBZ EXEMPT  
= (498)+(1315) = 13,029,843.12  
3002 GENERAL RMV  
OTHER  
JOBZ EXEMPT  
= (499)+(1316) = 5,037,712.21  
3003 GENERAL NTC  
VOTER APPROVED  
JOBZ EXEMPT  
= (500)+(1317) = 4,587,811.88  
3004 GENERAL NTC OTHER  
JOBZ EXEMPT  
=(1318)+(2039)+(2052)  
+(2070) = 13,305,639.07  
3005 TOTAL GENERAL FUND  
INITIAL LEVY LIMITATION  
= (502)+(3001)+(3002)  
+ (3003)+(3004) = 36,244,737.24

COMMUNITY SERV INITIAL LEVY SUMMARY

3006 TOTAL COMMUNITY SERVICE  
FUND INITIAL LEVY LIMITATION  
= (631)+(1417)+(2040)  
+ (2053)+(2071) = 1,158,390.88

GEN DEBT SERV INITIAL LEVY SUMMARY

3007 GEN DEBT SERVICE  
VOTER APPROVED  
JOBZ NONEXEMPT  
= (793)+(1703)+(2041)  
+ (2054)+(2072) = 5,998,393.06

3008 GEN DEBT SERVICE  
OTHER  
JOBZ NONEXEMPT  
= (794)+(1706)+(2041)  
+ (2054)+(2072) = 805,200.77

3009 TOTAL DEBT SERVICE FUND  
INITIAL LEVY LIMITATION  
= (3007)+(3008) = 6,803,593.83

OPEB/PENSION DEBT SERVICE INITIAL  
LEVY SUMMARY

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

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

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

OPEB/PENSION DEBT SERVICE INITIAL  
LEVY SUMMARY (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 27 MUST BE ZERO OR GREATER.

OFFSET CARRIED FORWARD

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

POSITIVE OFFSETTING ADJUSTMENTS  
IN GENERAL AND COM SERV FUNDS

3016 GEN RMV VOTER  
JOBZ EXEMPT  
POSITIVE OFFSET  
GTR 0 OR [0-(3001)]  
3017 GEN RMV OTHER  
JOBZ EXEMPT  
POSITIVE OFFSET  
GTR 0 OR [0-(3002)]  
3018 GEN NTC VOTER  
JOB EXEMPT  
POSITIVE OFFSET  
GTR 0 OR [0-(3003)]  
3019 GEN NTC OTHER  
JOBZ EXEMPT  
POSITIVE OFFSET  
GTR 0 OR [0-(3004)]  
3020 COM SERV  
POSITIVE OFFSET  
GTR 0 OR [0-(3006)]

COLLECT NEGATIVE ADJUSTMENTS IN  
GENERAL AND COMM ED FUNDS

3021 GEN RMV VOTER  
JOBZ EXEMPT  
NEGATIVE OFFSET  
3022 GEN RMV OTHER  
JOBZ EXEMPT  
NEGATIVE OFFSET  
3023 GEN NTC VOTER  
JOB EXEMPT  
NEGATIVE OFFSET  
3024 GEN NTC OTHER  
JOBZ EXEMPT  
NEGATIVE OFFSET  
3025 COM SERV  
NEGATIVE OFFSET

COLLECT NEGATIVE ADJUSTMENTS IN GENERAL AND COMM ED FUNDS (CONT)	COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND (CONT)	NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT FUND (CONT)		
NET OFFSETTING ADJUSTMENTS IN GEN AND COM SERV	NET OFFSETTING ADJUSTMENTS IN GENERAL DEBT SERV FUND	NET NEGATIVE ADJUSTMENT BALANCE TO BE CARRIED FORWARD		
3026 GEN RMV VOTER JOBZ EXEMPT NET OFFSET ADJ = (3016)+(3021) =	3035 GDS VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3031)+(3033) =	3037 GENERAL ADJUST BALANCE FORWARD = (3013)-(3026) -(3027)-(3028)-(3029) -(3030) =		
3027 GEN RMV OTHER JOBZ EXEMPT NET OFFSET ADJ = (3017)+(3022) =	3036 GDS OTH JOBZ NONEXEMPT NET OFFSET ADJ = (3032)+(3034) =	3038 GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3014)-(3035) -(3036)=		
3028 GEN NTC VOTER JOB EXEMPT NET OFFSET ADJ = (3018)+(3023) =	POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	3039 OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3015)-(3041) -(3042)=		
3029 GEN NTC OTHER JOBZ EXEMPT NET OFFSET ADJ = (3019)+(3024) =	3037 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3010)]	3040 TOTAL ADJUST BALANCE FORWARD =(3037) +(3038)+(3039)=		
3030 COM SERV NET OFFSET ADJ = (3020)+(3025) =	POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	4001 1983-84 RESIDENT PU 41 2011-12 RES PU (ACT) 8,460.40 43 2013-14 RES PU (EST) 8,614.98 56 2015-16 ADJ PU (EST) 9,311.00		
POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL DEBT SERV FUND	3038 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3011)]	4002 TACONITE REG REF PU =GTR (4001) OR (43)=		
3031 GDS VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3007)]	COLLECT NEGATIVE ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	13 2011 NET TAX CAPACITY 84,191,363 4003 NTC TAC REF REVENUE REDUCT =(13) X 1.8%=		
3032 GDS OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3008)]	3039 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NEGATIVE OFFSET	FY 2016 TAC REG REF REV (PAY 01 REF LEVY REQ)		
COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND	3040 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NEGATIVE OFFSET	4004 REG FRONT END FORMULA = (4002) X \$175 =		
3033 GDS VOTER JOBZ NONEXEMPT NEGATIVE OFFSET	NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	4005 TAC REG REF REV = GTR 0 OR [(4004)-(4003)]=		
3034 GDS OTH JOBZ NONEXEMPT NEGATIVE OFFSET	3041 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3037)+(3039) =	FY 2016 TAC ADD REF REV		
	3042 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NET OFFSET ADJ = (3038)+(3040) =	4006 FY 13 REF REV ALLOW PAY 12 LL&C LINE 172 1,823.65 4007 TAC REF ADD ALLOWANCE = (4006) + \$415 =		
		4008 ADD FRONT END FORMULA = (4007) X (41) =		
		4009 TAC ADD BASE = GTR 0 OR [(4008)-(4003)] =		
		4010 TAC ADD REF REVENUE = (4009) X 22.5% =		

FY 2016 TAC TOTAL REF REV (JULY 2015 PAYMENT)	FY 2014 TACONITE RECEIPTS (CONT)	TAC LEVY LIMIT ADJUST (CONT)
4011 TAC TOTAL REF REV = (4005) + (4010) =	4027 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 13 LEVY REPLACEMENT [NOT INCL IN (4022)]	4049 OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4038) OR (4048))=
4012 MAXIMUM EC RESERVE = (56) X \$25 =	4028 FY 2014 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4022)]	4050 REMAINING REDUCTION = (4048)+(4049) =
4013 RSVD EARLY CHILDHOOD =LSR(4011) OR (4012)=	4029 FY 2014 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4022)]	4051 GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4041) OR (4050))=
FY 2014 TACONITE RECEIPTS (FEB 2014 & AUG 2014 PYMT) USED TO CALCULATE PAY 15 LEVY LIMITATION REDUCTION	LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT	4052 REMAINING REDUCTION = (4048)+(4051) =
4014 TAC POT 13.72 CENTS PER TON (INITIAL AMT) [C/T ALLOC AMT (4017) ALSO INCL IN (4014)]	4030 COMMUNITY SERVICE	4053 GEN OTH RMV = -1 X (LSR OF (4033) OR (4052))=
4015 PAY 13 CITY/TWP REPLC	4031 OTHER GENERAL NTC	4054 REMAINING REDUCTION = (4052)+(4053) =
4016 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST	4032 REDUCED OTHER NTC FOR LIMITED H&S LEVY	4055 OPER REF = -1 X (LSR OF (4035) OR (4054))=
4017 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (AUGUST 2014 PAYMENT) SEE ALLOC SPREADSHEET	4033 OTHER GENERAL RMV	4056 REMAINING REDUCTION = (4054)+(4055) =
4018 TAC POT RECEIPTS BASE NO (4017) REDUCTION = (4014)-(4015)-(4016)=	4034 OP REFERENDUM (VOTER) 4035 = 50% OF (4034) =	4057 CAP PROJ = -1 X (LSR OF (4037) OR (4056))=
4019 MINING 3.43 CENTS/TON	4036 CAP PROJ LIMIT(VOTER) 4037 = 50% OF (4036) =	4058 REMAINING REDUCTION = (4056)+(4057) =
4020 TAC RAILR GRANDFATHER	4038 NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS	4059 OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4040) OR (4058))=
4021 DEER RVR GRANDFATHER	4039 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS	4060 REMAINING REDUCTION = (4058)+(4059) =
4022 FY 2014 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM(4018) TO (4021)=	4040 = 50% OF (4039) =	4061 GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4044) OR (4060))=
4023 MAX PAY 15 TAC REDUCT = 95% OF (4022) =	4041 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS	4062 TOTAL TACONITE LEVY LIMITATION ADJUST = (4045)+(4047)+(4049)+ (4051)+(4053)+(4055)+ (4057)+(4059)+(4061)=
4024 TOTAL PAY 13 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION	4042 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS	
4025 FY 2014 ELIG DIST TAC REPL AMT PLUS PAY 13 TAC LEVY ADJUSTMENT = (4022)+(4024)-(4017	4043 VOTER APPROVED QUALIFIED SCHOOL PROJECT TACONITE? 4044 = 50% OF (4042) =	000
4026 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 13 LEVY REPLACEMENT [NOT INCL IN (4022)]	TAC LEVY LIMIT ADJUST	
	4045 COM SERV = -1 X (LSR OF (4023) OR (4030))=	
	4046 REMAINING REDUCTION = (4023)+(4045) =	
	4047 GEN OTH NTC = -1 X (LSR OF (4032) OR (4046))=	
	4048 REMAINING REDUCTION = (4046)+(4047) =	

FY 2016 LEVY, AID & REVENUE SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)	COMMUNITY SERVICE FUND	OPEB/PENSION DEBT SERVICE FUND
GENERAL FUND	5010 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006) +(3030)+(4045) = 1,158,390.88	5020 OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3010)+(4059) =
5001 GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4055) = 13,029,843.12	5011 TOTAL COMMUNITY SERVICE FUND AID = (611)+(621) + (629)+(2022) = 76,572.42	5021 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT = (3011)+(4049) =
5002 GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4053) = 5,037,712.21	5012 TACONITE RECEIPTS = - (4045) =	5022 TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =
5003 GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003) +(3028)+(4057) = 4,587,811.88	5013 TOTAL COMMUNITY SERVICE FUND REVENUE = (5010) +(5011)+(5012) = 1,234,963.30	5023 TACONITE RECEIPTS = -(4049)-(4059) =
5004 GENERAL NTC OTHER GENED LEVY = 283,730.96	GENERAL DEBT SERVICE FUND	5024 TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE = (5022)+(5023) =
5005 GENERAL NTC OTHER JOBZ EXEMPT = (3004) +(3029)+(4047) = 13,305,639.07	5014 GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3007) +(3035)+(4061) = 5,998,393.06	TOTAL, ALL FUNDS ABOVE
5006 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004)+(5005) = 36,244,737.24	5015 GEN DEBT SERV OTHER JOBZ NONEXEMPT = (3008) +(3036)+(4051) = 805,200.77	5025 TOTAL LEVY LIMIT = (5006)+(5010) + (5016)+(5022) = 44,206,721.95
5007 TOTAL GENERAL FUND AID = (319)+(323)+(327) + (331)+(349)+(374) + (386)+(414)+(418) + (426)+(2021) = 68,141,422.64	5016 TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5014)+(5015) = 6,803,593.83	5026 TOTAL AID = (5007)+(5011) + (5017) = 68,217,995.06
5008 TACONITE RECEIPTS = - (4047)-(4053) - (4055)-(4057) =	5017 TOTAL GENERAL DEBT SERVICE FUND AID = (786)+(2023) =	5027 TOTAL TACONITE RECEIPTS = (5008)+(5012) + (5018)+(5023) =
5009 TOTAL GENERAL FUND REVENUE = (5006) +(5007)+(5008) = 104,386,159.88	5018 TACONITE RECEIPTS = -(4051)-(4061) =	5028 TOTAL REVENUE = (5009)+(5013) + (5019)+(5024) = 112,424,717.01
	5019 TOTAL DEBT SERVICE FUND REVENUE = (5016) +(5017)+(5018) = 6,803,593.83	

I. COMPUTATION OF 2014 PAYABLE 2015 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TACONITE ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	13,068,544.47	38,701.35-	N/A			13,029,843.12
GEN-RMV OTHER-EXEMP	4,715,555.95	322,156.26	N/A			5,037,712.21
GEN-NTC VOTER-EXEMP	4,587,811.88		N/A			4,587,811.88
GEN-NTC OTHER-GENED	283,730.96	N/A	N/A	N/A	N/A	283,730.96
GEN-NTC OTHER-EXEMP	11,926,936.29	482,970.23	895,732.55			13,305,639.07
TOTAL GENERAL	34,582,579.55	766,425.14	895,732.55			36,244,737.24
COM SERV-EXEMP	1,091,910.26	36,462.02	30,018.60			1,158,390.88
DEBT-VOTER-NONEXEMP	6,058,657.50	376,518.03-	316,253.59			5,998,393.06
DEBT-OTHER-NONEXEMP	858,556.13	53,355.36-				805,200.77
TOTAL DEBT SERV	6,917,213.63	429,873.39-	316,253.59			6,803,593.83
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	42,591,703.44	373,013.77	1,242,004.74			44,206,721.95

II. COMPARISON OF 2013 PAYABLE 2014 LEVY LIMITATION WITH 2014 PAYABLE 2015 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2013 PAY 2014 LIMITATION	2014 PAY 2015 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	31,722,723.92	36,244,737.24	4,522,013.32	14.25
COMMUNITY SERVICE	1,142,249.21	1,158,390.88	16,141.67	1.41
GENERAL DEBT SERVICE	7,093,181.27	6,803,593.83	289,587.44-	4.08-
OPEB DEBT SERVICE				
TOTAL	39,958,154.40	44,206,721.95	4,248,567.55	10.63

III. COMPARISON OF 2013 PAYABLE 2014 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2013 PAYABLE 2014 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2013 PAY 2014 CERTIFIED LEVY + ADJUSTMENTS	2014 PAY 2015 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	31,722,723.92	35,065,273.73	3,342,549.81	10.54
COMMUNITY SERVICE	1,142,249.21	1,128,372.28	13,876.93-	1.21-
GENERAL DEBT SERVICE	7,093,181.27	6,487,340.24	605,841.03-	8.54-
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	39,958,154.40	42,964,717.21	3,006,562.81	7.52

LINE #	LIMITATION COMPONENTS	2013 PAY 2014 LIMITATION	2013 PAY 2014 CERTIFIED LEVY	2014 PAY 2015 LIMITATION	2014 PAY 2015 PROPOSED LEVY	2014 PAY 2015 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT	12,646,480.02	12,646,480.02	13,029,843.12	13,029,843.12	13,029,843.12
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	4,592,848.32	4,592,848.32	5,037,712.21	5,037,712.21	5,037,712.21
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT	4,558,717.00	4,558,717.00	4,587,811.88	4,587,811.88	4,587,811.88
(5004)	GENERAL-NTC OTHER-GENED-EXEMPT			283,730.96	283,730.96	283,730.96
(5005)	GENERAL-NTC OTHER-JOBZ EXEMPT	9,924,678.58	9,924,678.58	13,305,639.07	12,063,634.33	12,409,906.52
(5007)	COMMUNITY SERV-NTC OTHER-EXEMPT	1,142,249.21	1,142,249.21	1,158,390.88	1,158,390.88	1,128,372.28
(5011)	GENL DEBT-NTC VOTER-NONEXEMPT	6,235,563.27	6,235,563.27	5,998,393.06	5,998,393.06	5,682,139.47
(5012)	GENL DEBT-NTC OTHER-NONEXEMPT	857,618.00	857,618.00	805,200.77	805,200.77	805,200.77
(5014)	OPEB DEBT-NTC VOTER-NONEXEMPT					
(5015)	OPEB DEBT-NTC OTHER-NONEXEMPT					
SUBTOTALS BY FUND						
(5006)	GENERAL FUND	31,722,723.92	31,722,723.92	36,244,737.24	35,002,732.50	35,349,004.69
(5010)	COMMUNITY SERVICES FUND	1,142,249.21	1,142,249.21	1,158,390.88	1,158,390.88	1,128,372.28
(5016)	GENERAL DEBT SERVICE FUND	7,093,181.27	7,093,181.27	6,803,593.83	6,803,593.83	6,487,340.24
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	17,239,328.34	17,239,328.34	18,067,555.33	18,067,555.33	18,067,555.33
	NET TAX CAPACITY	22,718,826.06	22,718,826.06	26,139,166.62	24,897,161.88	24,897,161.88
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	23,440,760.29	23,440,760.29	23,616,048.06	23,616,048.06	23,299,794.47
	OTHER	16,517,394.11	16,517,394.11	20,590,673.89	19,348,669.15	19,664,922.74
TOTAL LEVY						
	TOTAL LEVY	39,958,154.40	39,958,154.40	44,206,721.95	42,964,717.21	42,964,717.21

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

LINE #	LIMITATION COMPONENTS	2013 PAY 2014 LIMITATION	2013 PAY 2014 CERTIFIED LEVY	2014 PAY 2015 LIMITATION	2014 PAY 2015 PROPOSED LEVY	2014 PAY 2015 CERTIFIED LEVY	NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:							
(304)	FY 2016 1ST TIER RMV REF	2,782,648.03	2,782,648.03	2,788,828.03	2,788,828.03	2,788,828.03	*1
(305)	FY 2016 2ND TIER RMV REF	4,273,584.00	4,273,584.00	4,283,060.00	4,283,060.00	4,283,060.00	*1
(306)	FY 2016 3RD TIER RMV REF	5,705,884.97	5,705,884.97	5,996,656.44	5,996,656.44	5,996,656.44	*1
(307)	FY 2016 UNEQUALIZED RMV REF						
(1028)	FY 2015 1ST TIER REF ADJUST	34,517.00-	34,517.00-	5,460.00	5,460.00	5,460.00	*1
(1044)	FY 2015 2ND TIER REF ADJUST	141,394.72	141,394.72	8,372.00	8,372.00	8,372.00	*1
(1052)	FY 2015 3RD TIER REF ADJUST			108,732.02	108,732.02	108,732.02	
(1060)	FY 2015 UNEQUAL REF ADJUST	139,193.96-	139,193.96-				
(1067)	FY 2015 TBRA ALLOC ADJUST						*1
(1073)	FY 2015 REF HOLD HARMLESS ADJ						
(1112)	FY 2013 1ST TIER REF ADJUST	32,060.00-	32,060.00-	61,901.00-	61,901.00-	61,901.00-	
(1122)	FY 2013 2ND TIER REF ADJUST	28,956.59-	28,956.59-	58,208.17-	58,208.17-	58,208.17-	
(1132)	FY 2013 UNEQUAL REF ADJUST	22,304.15-	22,304.15-	41,156.20-	41,156.20-	41,156.20-	
(1141)	FY 2013 TBRA ALLOC ADJUST						
(1303)	OTHER RMV REF ADJUST (MEMO)						
(3026)	RMV REF NET OFFSET ADJUST						
(4055)	REFERENDUM TACONITE ADJUST						
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT	12,646,480.02	12,646,480.02	13,029,843.12	13,029,843.12	13,029,843.12	
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:							
(231)	LOCAL OPTIONAL	3,939,129.60	3,939,129.60	3,947,864.00	3,947,864.00	3,947,864.00	*2
(233)	EQUITY	633,489.15	633,489.15	767,691.95	767,691.95	767,691.95	*2
(235)	TRANSITION						*2
(303)	1ST TIER BOARD-APPR REFER						*2
(1008)	FY 2015 LOCATION EQUITY ADJUST			7,716.80	7,716.80	7,716.80	*2
(1012)	FY 2015 EQUITY ADJUST	17,371.55	17,371.55	268,630.55	268,630.55	268,630.55	*2
(1016)	FY 2015 TRANSITION ADJUST						*2
(1036)	FY 2015 1ST TR BRD-APR REF ADJ						*2
(1069)	FY 2015 TBRA ALLOC ADJUST						
(1074)	FY 2015 REF HOLD HARMLESS ADJ						
(1088)	FY 2013 EQUITY ADJUST	2,858.02	2,858.02	45,808.91	45,808.91	45,808.91	
(1095)	FY 2013 TRANSITION ADJUST						
(1307)	OTHER ADJ, GEN OTHER RMV (MEMO)						
(3027)	GENERAL OTH RMV NET OFFSET ADJ						
(4053)	GENERAL OTH RMV TACONITE ADJUST						
(5002)	TOTAL GENERAL - RMV OTHER JOBZ EXEMPT	4,592,848.32	4,592,848.32	5,037,712.21	5,037,712.21	5,037,712.21	

FOOTNOTES:

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

\*2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID. FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2015. FOR PAYABLE 2014 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2013 PAY 2014 LIMITATION	2013 PAY 2014 CERTIFIED LEVY	2014 PAY 2015 LIMITATION	2014 PAY 2015 PROPOSED LEVY	2014 PAY 2015 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED JOBZ EXEMPT:						
(483)	CAPITAL PROJECT REFERENDUM	4,558,717.00	4,558,717.00	4,587,811.88	4,587,811.88	4,587,811.88
(1310)	OTHER NTC VOTER ADJ (MEMO)					
(3028)	NTC VOTER NET OFFSET ADJ					
(4057)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED JOBZ EXEMPT	4,558,717.00	4,558,717.00	4,587,811.88	4,587,811.88	4,587,811.88
GENERAL NET TAX CAPACITY OTHER GENED JOBZ EXEMPT:						
(223)	STUDENT ACHIEVEMENT (GENED)	N/A	N/A	283,730.96	283,730.96	283,730.96
(5004)	TOTAL GENERAL-NTC OTHER GENED JOBZ EXEMPT	N/A	N/A	283,730.96	283,730.96	283,730.96

LINE #	LIMITATION COMPONENTS	2013 PAY 2014 LIMITATION	2013 PAY 2014 CERTIFIED LEVY	2014 PAY 2015 LIMITATION	2014 PAY 2015 PROPOSED LEVY	2014 PAY 2015 CERTIFIED LEVY	NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:							
INITIAL LEVIES:							
(223)	STUDENT ACHIEVEMENT (GENED)	293,930.99	293,930.99	N/A	N/A	N/A	
(227)	OPERATING CAPITAL	1,342,468.40	1,342,468.40	1,378,511.44	1,378,511.44	1,378,511.44	*3
(326)	ALT TEACHER COMP (Q COMP)	770,512.47	770,512.47	775,511.10	775,511.10	775,511.10	*3
(347)	ACHIEVEMENT & INTEGRATION	247,236.04	247,236.04	259,537.52	259,537.52	259,537.52	*4
(351)	REEMPLOYMENT INS	100,000.00	100,000.00	70,000.00	70,000.00	70,000.00	
(353)	SAFE SCHOOLS	334,454.40	334,454.40	335,196.00	335,196.00	335,196.00	
(356)	SAFE SCHOOLS INTERMEDIATE	92,904.00	92,904.00	139,665.00	139,665.00	139,665.00	
(359)	JUDGMENT						*5
(361)	ICE ARENA						
(373)	FY 2015 CAREER TECHNICAL	60,020.45	60,020.45	68,539.35	68,539.35	68,539.35	
(377)	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)	696,430.00	696,430.00	756,562.00	756,562.00	756,562.00	
(415)	HEALTH & SAFETY	251,467.43	251,467.43	372,375.40	372,375.40	372,375.40	*6
(419)	ALTERNATIVE FACILITIES	4,640,567.00	4,640,567.00	6,921,785.00	6,921,785.00	6,921,785.00	*7
(425)	DEFERRED MAINTENANCE						*8
(435)	DISABLED ACCESS						
(480)	BUILDING/LAND LEASE	805,277.23	805,277.23	849,253.48	849,253.48	849,253.48	
(481)	COOP BUILDING REPAIR						
(482)	OTHER CAPITAL (MEMO)						
(485)	CONSOL/TRANSITION						
(486)	REORG OPERATING DEBT						
(487)	HEALTH BENEFITS						
(488)	HEALTH INS (MPLS)						
(489)	ADDITIONAL RETIREMENT						
(490)	SEVERANCE						
(491)	ADMINISTRATIVE DISTRICT						
(492)	SWIMMING POOL						
(493)	TREE GROWTH						
(494)	CONSOL/RETIREMENT						
(495)	ECON DEV ABATEMENT						
(496)	OTHER GENERAL (MEMO)						
SUBTOTAL - INITIAL LEVIES -							
GENERAL NTC OTHER JOBZ EXEMPT		9,635,268.41	9,635,268.41	11,926,936.29	11,926,936.29	11,926,936.29	

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 324.
- \*4 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS. NO FY2014 ADJ PER LAWS 2013 CH 116.
- \*5 WITH COMMISSIONER APPROVAL, DISTRICTS MAY SPREAD THIS LEVY OVER UP TO THREE YEARS.
- \*6 DISTRICT UNDERLEVY BELOW AMOUNT SHOWN ON LINE 408 WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
- \*7 DISTRICT UNDERLEVY BELOW AMOUNT SHOWN ON LINE 413 WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
- \*8 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN DEFERRED MAINTENANCE AID SHOWN ON LINE 423.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2015. FOR PAYABLE 2014 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2013 PAY 2014 LIMITATION	2013 PAY 2014 CERTIFIED LEVY	2014 PAY 2015 LIMITATION	2014 PAY 2015 PROPOSED LEVY	2014 PAY 2015 CERTIFIED LEVY	NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):							
LEVY ADJUSTMENTS:							
(1004)	FY 2015 OPER CAPITAL ADJUST	4,205.24	4,205.24	3,996.87	3,996.87	3,996.87	*2
(1020)	FY 2015 ALT TEACHER COMP ADJUST	864.50-	864.50-	1,895.53	1,895.53	1,895.53	*9
(1078)	FY 2013 OPER CAPITAL ADJUST	6,218.37	6,218.37	4,343.54	4,343.54	4,343.54	
(1099)	FY 2013 ALT TEACHER COMP ADJUST						
(1145)	FY 2015 ACHIEVE & INTEG ADJUST			38,906.80	38,906.80	38,906.80	*4
(1152)	FY 2013 INTEGRATION ADJUST						*4
(1157)	FY 2013 REEMPLOYMENT ADJUST	66,639.96-	66,639.96-	52,505.90-	52,505.90-	52,505.90-	
(1161)	FY 2003 REEMPLOYMENT ADJUST						
(1167)	FY 2013 SAFE SCHOOLS ADJUST	1,935.00-	1,935.00-	3,630.60-	3,630.60-	3,630.60-	
(1172)	FY 2013 SAFE SCHOOLS INTERM ADJ	645.00-	645.00-	1,210.20-	1,210.20-	1,210.20-	
(1197)	FY 2013 CAREER TECHNICAL ADJUST	20,721.53-	20,721.53-				
(1201)	FY 2013 HEALTH BENEFITS ADJUST						
(1206)	FY 2013 ANNUAL OPEB ADJUST			25,725.33	25,725.33	25,725.33	
(1216)	FY 2015 HEALTH & SAFETY ADJUST						*10
(1225)	FY 2014 HEALTH & SAFETY ADJUST	8,675.11-	8,675.11-	121,254.93-	121,254.93-	121,254.93-	*11
(1239)	FY 2013 HEALTH & SAFETY ADJUST			12,956.10-	12,956.10-	12,956.10-	
(1244)	FY 2013 DEFERRED MAINT ADJUST						
(1294)	PAY 11 LEASE ADJUST	173,320.44	173,320.44	21,342.48-	21,342.48-	21,342.48-	
(1295)	LEASE LEVY ADJ (MEMO)						
(1296)	ALT FAC ADJUST (MEMO)						
(1297)	OTHER CAPITAL ADJUST (MEMO)						
(764)	FY 2016 FAC & EQUIP BOND ADJUST						
(1299)	MAINT PU VARIANCE ADJUST						
(1300)	ECON DEV ABATE ADJUST						
(1301)	DEBT SURPLUS ADJUST						
(1314)	OTHER GENERAL ADJUST			621,002.37	621,002.37-	621,002.37	
(2039)	ABATEMENT ADJUSTMENT	276,962.71	276,962.71	248,909.81	248,909.81		*12
(2052)	CARRY-OVER ABATEMENT ADJUST						*13
(2070)	ADVANCE ABATEMENT ADJUST	71,815.49-	71,815.49-	646,822.74	646,822.74		*14
(3029)	GENERAL OTH NTC NET OFFSET ADJ						
(4047)	GENERAL OTH NTC TACONITE ADJUST						
	SUBTOTAL - ADJUSTMENTS -						
	GENERAL NTC OTHER JOBZ EXEMPT	289,410.17	289,410.17	1,378,702.78	136,698.04	482,970.23	
(5005)	TOTAL GENERAL - NTC						
	OTHER JOBZ EXEMPT	9,924,678.58	9,924,678.58	13,305,639.07	12,063,634.33	12,409,906.52	

FOOTNOTES:

- \*2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
  - \*4 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS. NO FY2014 ADJ PER LAWS 2013 CH 116.
  - \*9 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION AID SHOWN ON LINE 188 OF FY 2015 GENERAL EDUCATION AID REPORT.
  - \*10 DIST UNDERLEVY BELOW THE AMOUNT SHOWN ON LINE 1207 WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
  - \*11 DIST UNDERLEVY BELOW THE AMOUNT SHOWN ON LINE 1218 WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
  - \*12 PAY 2016 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).
  - \*13 PAY 2016 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
  - \*14 PAY 2016 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 2015. FOR PAYABLE 2014 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2013 PAY LIMITATION	2014 CERTIFIED LEVY	2014 PAY LIMITATION	2015 PROPOSED LEVY	2014 PAY CERTIFIED LEVY	2015 NOTES
COMMUNITY SERVICE JOBZ EXEMPT:							
(610)	BASIC COMMUNITY EDUC	282,939.20	282,939.20	282,939.20	282,939.20	282,939.20	*15
(620)	EARLY CHILD FAMILY	341,599.87	341,599.87	324,025.06	324,025.06	324,025.06	*16
(623)	HOME VISITING	4,736.00	4,736.00	4,744.00	4,744.00	4,744.00	
(624)	ADULTS W/ DISABILITIES	5,202.00	5,202.00	5,202.00	5,202.00	5,202.00	
(628)	SCHOOL-AGE CARE	460,000.00	460,000.00	475,000.00	475,000.00	475,000.00	*16
(630)	OTHER COMM ED (MEMO)						
(1404)	FY 2015 EARLY CHILD FAMILY ADJ			3,841.25-	3,841.25-	3,841.25-	
(1408)	FY 2015 HOME VISITING ADJUST	32.00-	32.00-	8.00	8.00	8.00	
(1412)	FY 2013 SCHOOL-AGE CARE ADJUST	42,482.43	42,482.43	40,295.27	40,295.27	40,295.27	
(1413)	ADULTS W/ DISABILITIES ADJUST						
(1416)	OTHER ADJUST						
(2040)	ABATEMENT ADJUSTMENT	8,492.20	8,492.20	6,826.72	6,826.72		*12
(2053)	CARRY-OVER ABATEMENT ADJUST						*13
(2071)	ADVANCE ABATEMENT ADJUST	3,096.29-	3,096.29-	23,191.88	23,191.88		*14
(3030)	COM SERV NET OFFSET ADJUST						
(4045)	COM SERV TACONITE ADJUST						
(5010)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	1,142,249.21	1,142,249.21	1,158,390.88	1,158,390.88	1,128,372.28	

FOOTNOTES:

- \*12 PAY 2016 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).
  - \*13 PAY 2016 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
  - \*14 PAY 2016 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
  - \*15 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
  - \*16 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 2015. FOR PAYABLE 2014 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2013 PAY 2014 LIMITATION	2013 PAY 2014 CERTIFIED LEVY	2014 PAY 2015 LIMITATION	2014 PAY 2015 PROPOSED LEVY	2014 PAY 2015 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(793)	INITIAL DEBT SERVICE	6,130,058.00	6,130,058.00	6,058,657.50	6,058,657.50	6,058,657.50 *17
(1701)	REDUCTION FOR DEBT EXCESS			376,518.03-	376,518.03-	376,518.03-
(1702)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT	137,332.34	137,332.34	95,545.39	95,545.39	*12,18
(2054)	CARRY OVER ABATEMENT					*13,18
(2072)	ADVANCE ABATE ADJUST	31,827.07-	31,827.07-	220,708.20	220,708.20	*14,18
(3035)	GDS VTR NET OFFSET ADJUST					
(4061)	GDS VTR TACONITE ADJUST					
(5014)	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT	6,235,563.27	6,235,563.27	5,998,393.06	5,998,393.06	5,682,139.47
DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(794)	INITIAL DEBT SERVICE	857,618.00	857,618.00	858,556.13	858,556.13	858,556.13 *17
(1704)	REDUCTION FOR DEBT EXCESS			53,355.36-	53,355.36-	53,355.36-
(1705)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*12,18
(2054)	CARRY OVER ABATEMENT					*13,18
(2072)	ADVANCE ABATE ADJUST					*14,18
(3036)	GDS OTH NET OFFSET ADJUST					
(4051)	GDS OTH TACONITE ADJUST					
(5015)	TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT	857,618.00	857,618.00	805,200.77	805,200.77	805,200.77

FOOTNOTES:

- \*12 PAY 2016 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).
- \*13 PAY 2016 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*14 PAY 2016 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*17 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- \*18 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 793 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2015. FOR PAYABLE 2014 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2013 PAY 2014 LIMITATION	2013 PAY 2014 CERTIFIED LEVY	2014 PAY 2015 LIMITATION	2014 PAY 2015 PROPOSED LEVY	2014 PAY 2015 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(903)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*17
(1901)	REDUCTION FOR DEBT EXCESS					
(1902)	OTHER ADJUST (MEMO)					
(2042)	ABATEMENT ADJUSTMENT					*12,20
(2055)	CARRY OVER ABATEMENT					*13,20
(2073)	ADVANCE ABATE ADJUST					*14,20
(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					*17
(1904)	REDUCTION FOR DEBT EXCESS					
(1905)	OTHER ADJUST (MEMO)					
(2042)	ABATEMENT ADJUSTMENT					*12,20
(2055)	CARRY OVER ABATEMENT					*13,20
(2073)	ADVANCE ABATE ADJUST					*14,20
(3042)	OPEB DEBT OTH NET OFFSET ADJUST					
(4049)	OPEB/PENSION DEBT TACONITE ADJUST					
(5021)	TOTAL OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT					

FOOTNOTES:

- \*12 PAY 2016 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).
- \*13 PAY 2016 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*14 PAY 2016 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*17 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- \*20 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 2015. FOR PAYABLE 2014 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

