

EXTENDED TIME ADM		GIFTED & TALENTED REVENUE		SPARSITY REVENUE	
ADM >1.0 CAPPED AT 0.2					
62	2011-12 EXT ADM (ACT)	69.93		122	ATTENDANCE AREA
63	2012-13 EXT ADM (ACT)	63.44			FOR SPARSITY
64	2013-14 EXT ADM (EST)	77.00		123	DIST TO NEAREST HS
65	2014-15 EXT ADM (EST)	81.00			
66	2015-16 EXT ADM (EST)	82.00		124	ISOLATION INDEX
67	2016-17 EXT ADM (EST)	83.00			= [SQ RT (.55 X (122))]
					+ (123) =
				125	ISOLATION INDEX RATIO
					= [(124)-23]/10, WITH
					MIN=0 AND MAX=1.5
				126	2015-16 ADM SRV, 7-12
				127	SECONDARY SPARSITY ADM RATIO
					= GREATER OF ZERO OR
					[400-(126)]
					/[400+(126)] =
				128	SECONDARY SPARSITY REVENUE
					= [(101) - \$530]
					X (125)X(126)X(127)
					OR MEMO:
				129	ELEM SPARSITY REVENUE
					(SEE WEBSITE)
				130	PRELIM SPARSITY REVENUE
					= (128)+(129) =
				131	FY 2015 SPARSITY REV
					(FY 2015 GEN ED REV
					REPORT, LINE 87)
				132	ELIGIBLE FOR CLOSED
					BUILDING ADJUSTMENT?
					NO
				133	SPARSITY REVENUE
					IF (132)=YES, (133) =
					GTR OF (130) OR (131);
					ELSE (133) = (130)
				SMALL SCHOOLS REVENUE	
				56	2015-16 ADJ PU (EST)
				134	SMALL SCHOOLS RATIO =
					GTR OF ZERO OR
					[960-(56)]/960 =
				135	SMALL SCHOOLS ALLOWANCE
					= (56) X \$544 =
				136	SMALL SCHOOLS REVENUE
					= (56) X (135) =
				EXTENDED TIME PU	
68	2011-12 EXT TIME PU	77.32			
69	2012-13 EXT TIME PU	70.37			
70	2013-14 EXT TIME PU	85.30			
71	2014-15 EXT TIME PU	84.60			
72	2015-16 EXT TIME PU	87.60			
				GENERAL EDUCATION REVENUE	
				BASIC REVENUE	
101	FY 2016 FORMULA ALLOW	5,831.00			
56	2015-16 ADJ PU (EST)	4,302.00			
102	BASIC REVENUE				
	= (56) X (101) =	25,084,962.00			
				DECLINING ENROLLMENT REV	
55	2014-15 ADJ PU (EST)	4,342.80			
56	2015-16 ADJ PU (EST)	4,302.00			
103	DECLINING PUPIL UNITS				
	= GREATER OF ZERO OR				
	(55) - (56) =	40.80			
104	DECLINING ENROLL ALLOW				
	= 0.28 X (101) =	1,632.68			
105	DECLINING ENROLL REV				
	= (103) X (104) =	66,613.34			
				PENSION ADJUSTMENT REVENUE	
106	PENSION ADJUST ALLOWANCE				
	(FY 2015 GEN ED REV				
	REPORT, LINE 48)				
107	PENSION ADJUSTMENT REV				
	= (56) X (106)=				
				GIFTED & TALENTED REVENUE	
108	GIFTED & TALENTED REV				
	= (56) X \$13.00 =	55,926.00			
				EXTENDED TIME REVENUE	
72	2015-16 EXT PU (EST)	87.60			
109	EXTENDED TIME REVENUE				
	= (72) X \$5,017 =	439,489.20			
				COMPENSATORY REVENUE	
110	FY 2015 COMPENSATORY				
	REVENUE (FROM FY 2015				
	COMPENSATORY REVENUE				
	REPORT)	1,297,870.08			
111	EST FY 2016 COMPENSATORY				
	REVENUE = (110)				
	X (5,831-839)/(5,831-839)				
	X [(49)/(48)] =	1,311,005.44			
				ENGLISH LEARNER (EL)	
112	2015-16 ELIGIBLE				
	EL ADM (EST)				
	(6 YEAR LIMIT)	9.00			
113	IF(112)=0, ZERO; ELSE				
	GTR OF 20, (112) =	20.00			
114	EL REVENUE				
	= (113) X \$704 =	14,080.00			
115	2015-16 ADM SRV (EST)	3,868.22			
116	EL CONCENTRATION				
	RATIO = (112)/(115) =	.00232665			
117	EL CONCENTRATION				
	FACTOR = LSR OF 1 OR				
	(116)/.115 =	.02023174			
118	EL PUPIL UNITS				
	= (112) X (117) =	.18			
119	EL CONCENTRATION REV				
	= (118) X \$250 =	45.00			
120	DISTRICT EL REV +				
	EL CONCENTRATION REV				
	= (114)+(119) =	14,125.00			
121	BASIC SKILLS REVENUE				
	= (111)+(120) =	1,325,130.44			

TRANSPORTATION SPARSITY		LOCAL OPTIONAL REVENUE	REFERENDUM REVENUE (CONT)
137 ATTENDANCE AREA	344.03	150 MAXIMUM LOCAL	162 FY 2016 \$/APU
138 SQUARE MILES PER		OPTIONAL ALLOWANCE	ADDED BY ELECTIONS
RES PU = (137)/(45) =	.0773	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 =	.0773	= (151) X (56) =	1,824,048.00
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) =	387.88		= (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)] =	116.16	(FY 2015 GEN ED REV	OPTIONAL SUBTRACTION
143 TRANSPORTATION SPARSITY		REPORT, LINE 117)	= GREATER OF ZERO OR
REV = (56) X (142) =	499,720.32	154 FY 2016 PHASEOUT	(164)-(151) =
		OF LINE (153) (SEE	166 BOARD APPROVED
INITIAL GENERAL ED REVENUE		REF PHASEOUT RPT)	CONVERTED AUTHORITY,
			BEFORE CY 2014
102 BASIC	25,084,962.00	155 FY 2016 \$/APU	167 BOARD APPROVED
105 DECLINING ENROLL	66,613.34	ADDED BY ELECTIONS	CREATED NEW AUTHORITY,
107 PENSION ADJUSTMENT		HELD BEFORE CY 2014	BEFORE CY 2014
108 GIFTED & TALENTED	55,926.00	156 FY 2016 \$/APU,	168 RECISSION OF AUTHORITY
109 EXTENDED TIME	439,489.20	W/O INFLATION ADJUST	CONVERTED BY BOARD APPR
121 BASIC SKILLS	1,325,130.44	ON BALLOT =	BEFORE CY 2014
133 SPARSITY		= (153)-(154)+(155) =	169 RECISSION OF NEW AUTH
136 SMALL SCHOOLS		REF AUTH WITH INFLATION	CREATED BY BOARD APPR
143 TRANSPORT SPARSITY	499,720.32	ADJUSTMENT ON BALLOT	BEFORE CY 2014
144 INITIAL GENERAL ED REV		157 FY 2015 AUTH \$/APU	84.47
= (102)+(105)+(107)		(FY 2015 GEN ED REV	170 BOARD AUTHORITY
+ (108)+(109)+(121)		REPORT, LINE 121)	PREVIOUSLY APPROVED
+ (133)+(136)+(143) =	27,471,841.30	158 FY 2016 PHASEOUT	= (166)+(167)
		OF LINE (157) (SEE	- (168)-(169) =
OPERATING CAPITAL		REF PHASEOUT RPT)	171 REMAINING POTENTIAL
		159 FY 2016 AUTH \$/APU	= GTR OF ZERO OR
145 AVE BUILDING AGE (EST)		BEFORE INFLATION ADJ	\$300 - (170) =
(NOT > 50 YEARS)	28.60	= (157)-(158) =	300.00
146 FACILITIES AGE INDEX =		160 FY 2016 ANNUAL INFLATION	172 BOARD APPR CONVERSION
1 + [.01 X (145)] =	1.2860	FACTOR (EST)	IN CY 2014? (1=YES)
147 OPERATING CAPITAL		1.0135	173 AMOUNT REQUESTED
ALLOWANCE = \$79		161 FY 2016 AUTH \$/APU	174 AUTHORITY CONVERTED =
+ [\$109 X (146)] =	219.17	AFTER INFLATION ADJ	LEAST OF (165),(171),
148 YEAR ROUND PU SRV		= (159) X (160) =	OR (177) =
149 OPERATING CAP REVENUE			
= (56) X (147)			
+ (148) X \$31 =	942,869.34		

REFERENDUM REVENUE (CONT)	REFERENDUM REVENUE (CONT)	EQUITY REVENUE
175 POTENTIAL ADDITIONAL CREATED AUTHORITY = (171)-(165) = 300.00	187 FY 2015 ALTERNATE CAP OLD LAW REVENUE BASED (FY 2015 GEN ED REV REPORT, LINE 134) 427.53	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? YES	188 ALTERNATE CAP, REV BASED = (185) X (187) = 433.30	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 300.00	189 FY 2015 ALTERNATE CAP OLD LAW ALLOWANCE BASED (FY 2015 GEN ED REV REPORT, LINE 132) 427.53	202 DISTRICT'S REGION: METRO=MET; RURAL=RUR
178 AUTHORITY ADDED = LESSER OF (175) OR (177) = 300.00	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)= 1,362.23 204 DIST'S REGION'S 95TH PCT = (197) OR (200)= 7,493.23
NEW ELECTIONS WITHOUT INFLATION	191 ALT CAP, ALLOWANCE BASED =(189)X(190)- 424 = 9.30	205 DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(102)+(195)]/(56)= 6,131.00
179 FY 2016 \$/ADJ PU ADDED BY ELECTIONS HELD IN CY 2014	192 ALTERNATE CAP = GREATER OF (188) OR (191) = 433.30	206 DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (204)-(205) = 1,362.23
180 FY 2016 \$/ADJ PU CANCELLED BY ELECTIONS HELD IN CY 2014	133 SPARSITY REVENUE	207 EQUITY INDEX = (206)/(203) = 1.00000000 208 = \$80 X (207) = 80.00
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 1,290,600.00 209 INITIAL EQUITY ALLOW IF (206)=0 THEN (209)=0 ELSE IF (195)=0 THEN (209)=\$14 ELSE (209)=\$14+(208) 94.00
181 FY 2016 \$/APU ADDED BY ELECTIONS HELD IN CY 2014	194 FY 2016 \$/ADJ PU, CAPPED TOTAL = LSR OF (183) OR (193) = 300.00	56 2015-16 ADJ PU (EST) 4,302.00 210 = (56) X (209) = 404,388.00
182 FY 2016 \$/APU CANCELED BY ELECTIONS HELD IN CY 2014	56 2015-16 ADJ PU (EST) 4,302.00	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) = 300.00	195 FY 2016 REFER REVENUE = (56) X (194) = 1,290,600.00	194 FY 2016 DISTRICT REFERENDUM REV/ADJ PU 300.00 213 = GTR OF ZERO OR [(212)-(194)] =
184 FY 2016 \$/APU, TOTAL BOARD APPROVED = (170)+(174)+(178) = 300.00	REFERENDUM CAPS	56 2015-16 ADJ PU (EST) 4,302.00 214 = 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) = 404,388.00

REFERENDUM LEVY AUTHORITY	INITIAL REVENUES ARE REDUCED TO MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	REFERENDUM AID GUARANTEE
251 TIER 1 LEVY = (245) X (249) = 875,251.91	265 TIER 3 AID	285 FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 276)
252 TIER 2 LEVY = (246) X (230) =	266 TIER 2 AID	
253 TIER 3 LEVY = (247) X (250) =	267 TIER 1 AID	
248 UNEQUALIZED LEVY	268 TIER 1 LEVY-BRD APR	286 FY 2015 REFERENDUM REVENUE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 289) 1,302,840.00
254 TOTAL = (251) + (252)+(253)+(248) = 875,251.91	269 TIER 1 LEVY-VTR APR	
INITIAL TIER 1 LEVY, TRUTH IN TAXATION SPLIT	270 TIER 2 LEVY	
	271 TIER 3 LEVY	
	272 UNEQL LEVY	
	APPLYING THESE REDUCTIONS:	
255 TIER 1 BOARD APPROVED =(251)X(184)/(241)= 875,251.91	264 TAX BASE REPLACE AID	
256 TIER 1 VOTER APPROVED = (251) - (255) =	273 TIER 1 AID = (257)-(267) = 415,348.09	287 FY 2015 LOCATION EQUITY REVENUE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 198) 920,673.60
INITIAL REFERENDUM AID	274 TIER 2 AID = (258)-(266) =	288 FY 2015 COMBINED REVENUE = (286)+(287) 2,223,513.60
257 TIER 1 AID = (245)-(251) = 415,348.09	275 TIER 3 AID = (259)-(265) =	289 FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 431,557.49
258 TIER 2 AID = (246)-(252) =	276 TIER 1 LEVY-BRD APR = (255)-(268) = 875,251.91	290 FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)
259 TIER 3 AID = (247)-(253) =	277 TIER 1 LEVY-VTR APR = (256)-(269) =	291 FY 2015 COMBINED AID = (289)+(290) = 431,557.49
260 TOTAL AID = (257)+(258)+(259) = 415,348.09	278 TIER 2 LEVY = (252)-(270) =	292 FY 2016 COMBINED REVENUE = (152)+(195) = 3,114,648.00
TAX BASE REPLACEMENT AID (TBRA)	279 TIER 3 LEVY = (253)-(271) =	293 FY 2016 COMBINED INITIAL AID = (232)+(281) = 415,348.09
261 ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)	280 UNEQL LEVY = (248)-(272) =	294 REVENUE RATIO = LESSER OF 1 OR [(292)/(288)] = 1.00000000
262 CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254) 3.59	281 REFER EQUALIZATION AID BEFORE AID GUARANTEE = (273)+(274)+(275) = 415,348.09	9 2012 RMV 2,645,803,400 10 2013 RMV 2,655,492,300
183 FY 2016 REF \$/APU, UNCAPPED TOTAL 300.00	282 REFERENDUM LEVY BEFORE AID GUARANTEE = (276) + (278) + (279) + (280) = 875,251.91	295 RMV RATIO = LESSER OF 1 OR [(9)/(10)] = .99635137
263 PRORATED TBRA = LSR OF (261) OR (261)X(183)/(262)] =	TIER 1 LEVY TRUTH IN TAXATION SPLIT BEFORE AID GUARANTEE	296 FY 2016 MINIMUM COMBINED AID = (291)X(294)X(295) = 429,982.90
195 FY 2016 REFER REV 1,290,600.00	283 TIER 1 BOARD APPROVED =(276)X(184)/(241)= 875,251.91	
264 CAPPED TBRA = LSR OF (263) OR (195) =	284 TIER 1 VOTER APPROVED = (276) - (283) =	

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) 321 EST ENROLLMENT AS OF OCTOBER 1, 2014 AT PARTICIPATING SITES = (320)X[(49)/(48)] =
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) =	322 ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00 X (321) =
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) =	
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) = 875,251.91 304 TIER 1 LEVY VTR APR = (284) - (299) = 305 TIER 2 LEVY = (278) - (300) = 306 TIER 3 LEVY = (279) - (301) = 307 UNEQL LEVY = (280) - (302) = 308 VOTER-APPR REF LEVY = (304) + (305) + (306) + (307) = 309 TOTAL REFERENDUM LEVY = (303) + (308) = 875,251.91 310 TOTAL REFERENDUM EQUALIZATION AID = (264)+(273)+(274) = + (275)+(297) = 415,348.09	102 BASIC 25,084,962.00 105 DECLINING ENROLL 66,613.34 107 PENSION ADJUSTMENT 108 GIFTED & TALENTED 55,926.00 109 EXTENDED TIME 439,489.20 121 BASIC SKILLS 1,325,130.44 133 SPARSITY 136 SMALL SCHOOLS 143 TRANSPORT SPARSITY 499,720.32 149 OPERATING CAPITAL 942,869.34 218 EQUITY REVENUE 619,488.00 152 LOCAL OPTIONAL 1,824,048.00 220 TRANSITION 64,874.16 195 REFERENDUM 1,290,600.00 316 ALT ATTENDANCE ADJ 317 TOTAL GENERAL REVENUE = (102)+(105)+(107) + (108)+(109)+(121) + (133)+(136)+(143) + (149)+(218)+(152) + (220)+(195)+(316) = 32,213,720.80 GENERAL AIDS & LEVIES 223 STUDENT ACHIEVE LEVY 135,599.11 227 OPERATING CAP LEVY 621,092.10 233 EQUITY LEVY 619,488.00 231 LOCAL OPTIONAL 1,824,048.00 235 TRANSITION LEVY 64,874.16 309 TOTAL REFERENDUM LEVY 875,251.91 318 TOTAL GENERAL ED LEVY = (223)+(227)+(233) + (231)+(235)+(309) = 4,140,353.28 319 TOTAL GENERAL ED AID = (317)-(318)= 28,073,367.52	322 ALT COMP REVENUE 323 ALT COMP BASIC AID = 0.65 X (322) = 324 ALT COMP LEVY REVENUE = (322)-(323) = 225 FY 2016 ANTC/ADJ PU 9,551.52 325 ALT COMP LEVY PORTION = LESSER OF 1 OR [(225)/\$6,100] = 1.00000000 326 ALT TEACHER COMP LEVY = (324) X (325) = 327 ALT COMP EQUALIZATION AID = (322)-(323)-(326) = 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 4,911,925.00 329 NET TUITION ADJUST 238,820.00- 330 EXCESS COST AID 1,096,187.00 330A HOLD HARM/GROWTH LIM 331 TOTAL SPECIAL EDUC AID = (328) TO (330A) = 5,769,292.00
ALTERNATIVE ATTENDANCE ADJUSTMENT (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY) 141 TRANSPORT ALLOWANCE 387.88 311 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)	4,302.00	347	ACHIEVE & INTEG LEVY = (346) X .30	362	SHARE OF FY 2015 EST COOPERATIVE BUDGET	
332	FY 2016 EST INITIAL BUDGET		348	TRANSFER TO MDE IF (344)=(334) THEN (348)=(334)-(332) ELSE (348)=(344)X.003	363	FY 2015 ESTIMATED DISTRICT BUDGET	428,355.50
333	FY 2016 EST INCENTIVE BUDGET				364	FY 2015 EST BUDGET	428,355.50
334	FY 2016 ADJ INITIAL BUDGET = (332) X 1.003 =		349	ACHIEVE & INTEG AID =(346)-(347)-(348)=	365	PRELIMINARY REVENUE .35 X (364) =	149,924.43
335	OCT 1, 2013 ENROLL OF PROTECTED STUDENTS	232.00		REEMPLOYMENT INSURANCE LEVY	366	LAST YEAR REVENUE BEFORE PAY 14 ADJUST (PAY 13 LVY RPT LINE 413	86,656.00
336	EST OCT 1, 2014 ENROLL OF PROTECTED STUDENTS = (335) =	232.00	350	EST FY 2015 EXPEND	367	REVENUE GUARANTEE = LESSER OF (364) OR (366) =	86,656.00
337	OCT 1, 2013 TOTAL ENROLLMENT	3,924.00	351	INITIAL REEMPLOYMENT LEVY = 100% OF (350)=	368	PRELIMINARY REVENUE = GREATER OF (365) OR (367) =	149,924.43
338	EST OCT 1, 2014 TOTAL ENROLLMENT = (337) =	3,924.00		SAFE SCHOOLS LEVY	369	REVENUE ALLOCATION FOR CAREER TECH PER M.S. 124D.4531	
339	PROTECTED ENROLLMENT RATIO =(336)/(338)=	.05912334	352	SAFE SCH LVY REQUEST? YES 56 2015-16 ADJ PU (EST)	370	CAREER TECH REVENUE = (368) + (369) =	149,924.43
340	INITIAL ACHIEVE & INTEG REVENUE FORMULA IF (332) > 0 = \$350 X (56)X(339) =		353	SAFE SCH LEVY LIMIT = \$36 X (56) =	30	2012 ANTC	38,819,398
341	FY 2013 INTEG REV (FROM FY 2013 INTEG REV RPT, LINES 27&33)			SAFE SCHOOLS INTERMEDIATE LEVY	55	2014-15 ADJ PU (EST)	4,342.80
342	MAX FY 2014 ACHIEVE & INTEG REVENUE (SEE AUG 29, 2014 SPREADSHEET)				371	FY 2015 ANTC/ADJ PU = (30)/(55) =	8,938.79
343	INTEG HOLD HARMLESS = GREATER OF 0 OR [(341)-(342)] X 0.66		354	SAFE SCH INTERMEDIATE LEVY REQUEST? NO	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)] =		355	INTERMEDIATE LEVY ALLOWANCE <= \$15	373	CAREER TECH LEVY LIMIT = LESSER OF (364) = (370) X (372) =	149,924.43
345	INCENTIVE REV =LSR OF (333) OR [(56) X \$10] =		356	SAFE SCH INTERMEDIATE LIMIT = (56) X (355) =	374	EST CAREER TECH AID = (370) - (373) =	
346	ACHIEVE & INTEG REVENUE = (344) + (345) =			JUDGMENT LEVY		ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)	
			357	DISTRICT JUDGMENTS	375	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2014 EXPENSES PAID	
			358	INTERMED JUDGMENTS	376	PRORATION FACTOR TO REFLECT STATEWIDE CAP	
			359	JUDGMENT LIMIT =(357)+(358) =	377	ANNUAL OPEB LEVY LIMIT = (375) X (376) =	
				ICE ARENA LEVY			
			360	FY 2014 NET OPR COSTS			
			361	ICE ARENA LEVY LIMIT = 100% OF (360) =			

NONPUBLIC TRANSPORTATION AID

378 ESTIMATED FY 2014
 REG/EXCESS COST 1,441,874.00

379 ACTUAL FY 2014
 BUS DEPRECIATION

380 FY 2014 REGULAR FTE 2,744.00

381 FY 2014 EXCESS FTE 480.00

382 ESTIMATED FY 2016
 NONPUBLIC FTE 253.00

383 FY 2016 NONPUBLIC
 TO AND FROM AID
 = [(378)+(379)]
 / [(380)+(381)] X(382)
 X(5,831-\$414)/5,302 = 115,603.75

384 ESTIMATED FY 2014
 NONPUBLIC
 NONREGULAR COST 15,419.00

385 ESTIMATED FY 2016
 NONPUBLIC
 NONREGULAR AID
 (384) X
 [(5,831-\$414)/5,302] 15,753.44

386 FY 2016 ESTIMATED
 TRANSPORTATION AID
 = (383)+(385) = 131,357.19

CAPITAL RELATED LEVY LIMITATIONS

HEALTH AND SAFETY (H&S)

CUMULATIVE COST:

387 FY 1985-FY 2012 ACT
 CUMULATIVE H&S COSTS 4,591,243.02

388 FY 2013 ACT H&S COST 163,792.19

389 FY 2014 EST H&S COST 173,915.76

390 FY 2015 EST H&S COST 202,442.00

391 FY 2016 EST H&S COST 86,600.00

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

393 CUMULATIVE H&S COST
 = (387) TO (391) = 5,217,992.97

CUMULATIVE REVENUE:

394 FY 1985-FY 2011 ACT
 CUMULATIVE H&S REV 4,455,821.69

395 FY 2012 ACT H&S REV 124,541.67

396 FY 2013 ACT H&S REV 108,047.74

397 FY 2014 EST H&S REV 61,000.00

398 FY 2015 EST H&S REV 250,855.07

399 FY 1985-FY 2015 OTHER
 CUMULATIVE REVENUE 10,879.66

400 CUMULATIVE REVENUE
 = (394) TO (399) = 5,011,145.83

401 MAX H&S ADDL REV = GTR
 ZERO OR (393)-(400) = 206,847.14

ALTERNATIVE FACILITIES

(ALT FAC OR AF/H&S)

402 REG ALT FAC PAYGO
 REVENUE APPROVED

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) =

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) =

HEALTH & SAFETY AND ALT
 FACILITIES LEVY RATIO

225 ANTC/ADJ PU 9,551.52

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) = 206,847.14

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) = 206,847.14

ALTERNATIVE FACILITIES AIDS & LEVIES

416 INITIAL ALT FAC LIMIT
 (MIN FOR MAX AID)
 = (409) X (410) =

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) =

DEFERRED MAINTENANCE REVENUE

56 2015-16 ADJ PU (EST) 4,302.00

420 AVE BLDG AGE (EST)
 (NO MAX AGE LIMIT) 32.48

421 ELIGIBLE FOR DEFERRED
 MAINTENANCE REVENUE? YES

422 BLDG AGE RATIO = LSR
 OF 1 OR (420)/35 = .92800000

423 MAX DEF MAINT REV =
 \$64 X (56) X (422) = 255,504.38

225 ANTC/ADJ PU 9,551.52

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

425 DEF MAINT LEVY LIMIT
 = (423) X (424) = 255,504.38

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) =	467 FY 2015 JOINT
430 FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1992	448 TOT INTERMED LEASE COSTS = (440) + (447) =	468 FY 2016 JOINT
431 LAST YEAR TO CERTIFY = (430) + 7 YEARS = 1999	56 2015-16 ADJ PU (EST) 4,302.00	469 FY 2016 TIES LEASE
432 TOTAL CUM CERT LEVY (PAY 93 TO PAY 12) 300,000.00	449 INTERMED PUPIL UNIT MAX LIMIT = \$65 X (56) =	EXCESS FUNDS CAP LEASE
433 CERT LEVY PAY 2014	450 INTERMED LEASE LIMIT =LSR (448) OR (449) =	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
LEASE LEVY LIMITATION	APPROVED REGULAR OPERATING LEASES	473 FY 2016 JOINT
DIST'S SHARE OF JOINT LEASE FOR INTERMEDIATE DISTX 287, 916 OR 917	ADMINISTRATIVE SPACE	474 REG CAPITALIZED LEASES = (461) TO (469) - (470) TO (473) =
APROV INTERMED OPERATING	452 FY 2015 NONJOINT	475 TOTAL APPROVED REGULAR LEASE COST & CARRYOVER = (451)+(460)+(474)= 95,320.00
ADMINISTRATIVE SPACE	453 FY 2016 NONJOINT	56 2015-16 ADJ PU (EST) 4,302.00
436 FY 2015 JOINT	454 FY 2015 JOINT	476 REG PUPIL UNIT MAXIMUM LIMIT = \$212 X (56) = 912,024.00
437 FY 2016 JOINT	455 FY 2016 JOINT	477 COMM APPROVED LIMIT
INSTRUCTIONAL/STORAGE	INSTRUCTIONAL/STORAGE	478 REGULAR MAX LIMIT =GTR (476) OR (477)= 912,024.00
438 FY 2015 JOINT	456 FY 2015 NONJOINT 95,320.00	479 REGULAR LEASE LIMIT =LSR (475) OR (478)= 95,320.00
439 FY 2016 JOINT	457 FY 2016 NONJOINT	480 TOTAL LEASE LEVY LIMIT = (450) + (479) = 95,320.00
440 TOT INTERMED OPERATING = (436) TO (439) =	458 FY 2015 JOINT	INITIAL CAPITAL RELATED LEVIES
	459 FY 2016 JOINT	227 OPERATING CAPITAL 621,092.10
APROV INTERMED CAPITALIZED	460 REG OPERATING LEASES = (452) TO (459) = 95,320.00	415 HEALTH & SAFETY 206,847.14
ADMINISTRATIVE SPACE	APPROVED REGULAR CAPITALIZED LEASES	419 PAYGO ALTERNATIVE FAC
441 FY 2015 JOINT	ADMINISTRATIVE SPACE	425 DEFERRED MAINTENANCE 255,504.38
442 FY 2016 JOINT	461 FY 2015 NONJOINT	435 DISABLED ACCESS
INSTRUCTIONAL/STORAGE	462 FY 2016 NONJOINT	480 LEASE LEVY 95,320.00
443 FY 2015 JOINT	463 FY 2015 JOINT	481 COOP BLDG REPAIR
444 FY 2016 JOINT	464 FY 2016 JOINT	482 OTHER CAPITAL (MEMO)
		483 CAP PROJECTS REFER
		484 CAPITAL RELATED LIMITS = (227)+(415)+(419) + (425)+(435)+(480) + (481)+(482)+(483) = 1,178,763.62

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 2013) 29,979	IF ANNUAL REPT = YES
487 HEALTH BENEFITS	602 GTR OF (601) OR 1,335 29,979	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 = \$0 185,205.91
490 SEVERANCE	605 FY 2016 GENERAL REVENUE = \$5.42 X (602) = 162,486.18	31 2013 ANTC 41,090,639
491 ADMIN DISTRICT	606 FY 2016 YOUTH SERVICE REV = \$1.00 X (602) = 29,979.00	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 27,090.97	619 = (618) X (31) = 154,856.24
493 TREE GROWTH	608 FY 2016 COMMUNITY EDUCATION REVENUE = (605)+(606)+(607) = 219,556.15	620 EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) = 154,856.24
494 CONSOLIDATION/ RETIREMENT	31 2013 ANTC 41,090,639	621 EST FY 2016 EARLY CHILD AID = (617)-(620) = 30,349.67
495 ECON DEVELOP ABATE	609 STANDARD COMM ED LEVY = .00940 X (31) = 386,252.01	HOME VISITING LIMIT
496 OTHER GENERAL (MEMO)	610 COMM ED LEVY LIMIT LSR (608) OR (609) = 219,556.15	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 2,209.60
INITIAL GENERAL FUND LEVY	EARLY CHILD FAMILY EDUCATION	DISABLED ADULTS
498 GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (308)	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
499 GENERAL RMV OTHER JOBZ EXEMPT = (233)+(235) = = (231)+(303) = 3,383,662.07	612 DIST PLANS TO LEVY FOR FY 2016 ECFE REVENUE? YES	SCHOOL-AGE CARE
500 GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (483)	613 ECFE ANNUAL REPORT SUBMITTED? YES	625 FY 2016 SCH-AGE CARE REV (FY 2016 EST COST) 75,000.00
501 GENERAL NTC OTHER GENED JOBZ EXEMPT = (223) 135,599.11	614 EST POPULATION UNDER FIVE YEARS OF AGE 1,381	31 2013 ANTC 41,090,639
502 GENERAL NTC OTHER JOBZ EXEMPT = (223)+(326) +(347)+(351)+(353) +(356)+(359)+(361) +(373)+(377)+(484) -(483)+(497) = 1,486,912.22	615 GTR OF 150 OR (614) = 1,381	45 2015-16 RES PU (EST) 4,449.60
503 TOTAL INITIAL GENERAL LEVY LIMITATION = (498)+(499)+(500) + (501)+(502) = 5,006,173.40	616 ECFE ALLOWANCE 0.023 X (101) = 134.11	626 ANTC/RES PU = (31)/(45) = 9,234.68
		627 LEVY RATIO = LSR OF 1 OR (626)/\$2,318 = 1.00000000
		628 FY 2016 SCH-AGE CARE LIM = (625) X (627) = 75,000.00
		629 FY 2016 EST GROSS SCHOOL-AGE CARE AID = (625)-(628) =

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) = 5,746,650.02	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) = 451,621.99	715 PAY 14 SHARE INTERMED DIST DEBT SERV (ELG)	730 GDS REQ DEBT SERV LEVY = (708)+(710)+(716) +(717)+(720)+(721) +(722)+(729) = 6,584,819.10
GENERAL DEBT SERVICE (FUND 7)	716 CUR ELG REQUIRED DEBT SERVICE LEVY = (704) +(711)+(714)+(715) = 6,452,742.22	731 GDS REQ DEBT SERV LEVY VOTER APPR = (704) +(712)+(718)+(723) = 5,746,650.02
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 41,345,796
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.62 132,076.88	735 DEBT EQL BASE = GTR OF (733)OR((716)-(734))= 6,452,742.22
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)	724 REQ DEBT SERVICE LEVY FOR REORG OPER DEBT	738 FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY
708 PAY 14 ALT FAC REQ REG DEBT SERV LEVY (NOT AID ELIGIBLE)	725 REQ DEBT SERVICE LEVY FOR ECON DEVELOPMENT FOR ABATEMENT BONDS	FUND 7 DEBT BALANCE
709 ALT FAC/H&S REQ DEBT SERV LEVY (SOLD BY JULY 1ST AND AID ELG) 706,092.20	726 REQ DEBT SERVICE LEVY FOR JUDGMENT BONDS	739 JUNE 2013 FUND 7-425 BAL FOR BOND REFUND
710 ALT FAC/H&S REQUIRED DEBT SERVICE LEVY (NOT AID ELIGIBLE)	727 REQ DEBT SERVICE LEVY OTHER NON-VOTER BONDS	740 JUNE 2013 FUND 7-451 BAL FOR QZAB & QSCB
711 ALT FAC NET ELIGIBLE REQ DEBT SERVICE LEVY = (707)+(709)-(706) = 706,092.20	728 REQ DEBT SERV LEVY FOR NON-VOTER BONDS INELG FOR DEBT EQUAL AID =(724) THRU (727)=	741 JUNE 2013 FUND 7-460 BALANCE NONSPENDABLE
712 REQ DEBT SERV LEVY FOR VOTER APPR ELIG BONDS SOLD BY JULY 1, 2014 5,746,650.02		742 JUNE 2013 FUND 7-463 BALANCE UNASSIGN NEG
713 REQ DEBT SERV LEVY FOR NON-VOTER ELIG BONDS SOLD BY JULY 1, 2014		743 JUNE 2013 FUND 7-464 BALANCE RESTRICTED 799,800.86
		744 PAY 13 DEBT EXCESS LEVY REDUCTION 167,509.07
		745 PAY 14 DEBT EXCESS LEVY REDUCTION 117,546.73
		746 5% OF PAY 15 REQ DEBT SERV LEVY=(730) X 5%= 329,240.96

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)] = 185,504.10	761 NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (716) X (760) = 181,783.30	733 MAXIMUM EFFORT DEBT SERVICE LEVY
748 RETAIN FOR CAPITAL LOAN REPAYMENT	762 EXCESS FOR ELIGIBLE ALT FACILITIES BONDS = (711) X (760) = 19,891.66	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) = 3,720.80	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) = 128,356.08-	778 TIER 1 EQUAL REV = (772)-(777) =
751 CERTIFIED DEBT EXCESS = GTR OF 0 OR [(747) -(748)-(749)+(750)] = 185,504.10	765 UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(753)-(759)] =	57 2012-13 ADJ PU (ACT), AT NEW LAW WEIGHTS 4,292.36
752 EXCESS USED TO RETIRE FAC & EQUIP BONDS	766 DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(731)-(718)]X(760) = 161,891.64	779 2013 ANTC INCL JOBZ / ADJ PU = (34)/(57) = 9,632.42
753 ADJUSTED DEBT EXCESS = (751)-(752) = 185,504.10	767 DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (753)-(765)-(766) = 23,612.46	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) = 185,504.10	781 TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (779)/\$8,000 = 1.00000000
755 TOTAL DEBT EXCESS = (753)+(754) = 185,504.10	769 FY 2016 GROSS DEBT EQ REVENUE = (735) +(756)-(761) = 6,270,958.92	782 TIER 1 DEBT EQU AID RATIO = 1-(780) =
BOND SCHEDULE ADJ FOR DEBT SERVICE AID ADJ	770 = .1050 X (34) = 4,341,308.58	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) = 6,507,828.29	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 133,613.00	773 MAX TIER 1 EQU REV = (711)+(770)-(762) = 5,027,509.12	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) = 686,200.54
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 = 6,584,819.10		789 NON VOTER DEBT AID = (782) X (788) =
760 DEBT EXCESS RATIO = LSR 1 OR (753)/(759)= .02817148		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 6,365,000.00	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
793 GDS LEVY LIMIT VOTER APPROVED = [GTR OF ((731)+(926)) OR (733)] -(790)+(792)-(926) = 5,746,650.02	910 JUNE 2013 FUND 47-460 BALANCE NONSPENDABLE 911 JUNE 2013 FUND 47-463 BALANCE UNASSIGN NEG 898.47-	
794 GDS LEVY LIMIT FOR NON VOTER = (730)-(731) + (736)-(789) = 838,169.08	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) = 6,584,819.10	915 PAY 13 OPEB DEBT EXC REDUCTION NON-VOTER 8,506.16	1001 FY 2015 OPER CAP LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 182) 586,761.59
OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE (FUND 47)	916 PAY 14 OPEB DEBT EXC REDUCTION NON-VOTER 8,206.94	1002 13 PAY 14 LIMIT 584,646.68 1003 13 PAY 14 LEVY 584,646.68
901 LEVY BONDS IRREV TRUST VOTER APPROVED	917 5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (903) X 5% =	1004 FY 2015 OPER CAPITAL LEVY ADJUSTMENT = ((1001)-(1002)) = 2,114.91
902 LEVY BONDS REVOC TRUST VOTER APPROVED	918 5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (908) X 5% = 19,213.61	FY 2015 LOCATION EQUITY LEVY ADJUSTMENT
903 REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (901) + (902) =	919 RETAIN FOR CAP LOAN REPAYMENT NON-VOTER 920 APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1005 FY 2015 LOC EQUITY LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 192) 920,673.60
904 LEVY BONDS IRREV TRUST NON-VOTER APPROVED 384,272.18	921 FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] =	1006 13 PAY 14 LIMIT 897,300.60 1007 13 PAY 14 LEVY 897,300.60
905 LEVY BONDS REVOC TRUST NON-VOTER APPROVED	922 FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(914)- SUM (915) TO (920)] =	1008 FY 2015 LOC EQUITY LEVY ADJUSTMENT = ((1005)-(1006)) = 23,373.00
906 REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (904) + (905) = 384,272.18	923 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	FY 2015 EQUITY LEVY ADJUSTMENT
907 REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)	924 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1009 FY 2015 EQUITY LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 199) 625,363.20
908 REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) = 384,272.18	925 NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS =(903)-(921)-(923) =	1010 13 PAY 14 LIMIT 555,945.44 1011 13 PAY 14 LEVY 555,945.44
	926 NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED =(908)-(922)-(924) = 384,272.18	1012 FY 2015 EQUITY LEVY ADJUSTMENT = ((1009)-(1010)) =

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) 65,505.85	1029 FY 2015 BRD-APPR REF LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 231) 245,324.11	1045 FY 2015 3RD TIER REF LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 229)
1014 13 PAY 14 LIMIT 65,505.85		1046 ALLOCATION OF TBRA (FROM PAY 14 LEVY REPORT, LINE 274)
1015 13 PAY 14 LEVY 65,505.85	1030 ALLOCATION OF TBRA (FROM PAY 14 LEVY REPORT, LINE 272)	1047 ALLOC OF REF HOLD HARM (FROM PAY 14 LEVY REPORT, LINE 343)
1016 FY 2015 TRANSITION LEVY ADJUSTMENT	1031 ALLOC OF REF HOLD HARM (FROM PAY 14 LEVY REPORT, LINE 341)	
FY 2015 ALT TEACHER COMP LEVY ADJUST		
1017 FY 2015 ALT COMP LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 314)	1032 13 PAY 14 LIMIT 213,138.94 1033 13 PAY 14 LEVY 213,138.94	1048 13 PAY 14 LIMIT 1049 13 PAY 14 LEVY
1018 13 PAY 14 LIMIT	1034 PAY 14 LIMIT ADJ FOR TBRA =(1030)+(1031)+(1032) 213,138.94	1050 PAY 14 LIMIT ADJ FOR TBRA =(1046)+(1047)+(1048)
1019 13 PAY 14 LEVY	1035 PAY 14 LEVY ADJ FOR TBRA =(1030)+(1031)+(1033) 213,138.94	1051 PAY 14 LEVY ADJ FOR TBRA =(1046)+(1047)+(1049)
1020 FY 2015 ALT TEACH COMP LEVY ADJUSTMENT	1036 FY 2015 BOARD-APPR REF LEVY ADJUSTMENT 32,185.17 = ((1029)-(1034)) =	1052 FY 2015 3RD TIER REF LEVY ADJUSTMENT
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) 625,958.40	1037 FY 2015 2ND TIER REF LEVY AUTH (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 228)	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)	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 658,713.81	1040 13 PAY 14 LIMIT	1056 13 PAY 14 LEVY
1025 13 PAY 14 LEVY 658,713.81	1041 13 PAY 14 LEVY	1057 13 PAY 14 LEVY
1026 PAY 14 LIMIT ADJ FOR TBRA =(1022)+(1023)+(1024) 658,713.81	1042 PAY 14 LIMIT ADJ FOR TBRA =(1038)+(1039)+(1040)	1058 PAY 14 LIMIT ADJ FOR TBRA =(1054)+(1055)+(1056)
1027 PAY 14 LEVY ADJ FOR TBRA =(1022)+(1023)+(1025) 658,713.81	1043 PAY 14 LEVY ADJ FOR TBRA =(1038)+(1039)+(1041)	1059 PAY 14 LEVY ADJ FOR TBRA =(1054)+(1055)+(1057)
1028 FY 2015 1ST TIER REF LEVY ADJUSTMENT = ((1021)-(1027)) = 32,755.41-	1044 FY 2015 2ND TIER REF LEVY ADJUSTMENT	1060 FY 2015 UNEQUALIZED REF LEVY ADJUSTMENT

FY 2015 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES	FY 2015 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES	FY 2013 EQUITY LEVY ADJUSTMENT (CONT
		1086 12 PAY 13 ADJ LIMIT 6,484.83
		1087 12 PAY 13 ADJ LEVY 6,484.83
FY 2015 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINES 261 TO 264)	1070 FY 2015 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINES 277 TO 281)	1088 FY 2013 EQUITY LEVY ADJUSTMENT = ((1085)-(1087)) = 3,634.78-
1061 TIER 1 LEVY-VTR APR		FY 2013 TRANSITION LEVY ADJUSTMENT
1062 TIER 2 LEVY	1071 FY 2015 HH ALLOC TO BOARD-APR REF LEVY FROM PAY 14 LEVY	1089 FY 2013 TRANSITION LEVY AUTH (FROM FY 2013 GENERAL EDUC REVENUE REPORT, LINE 181) 64,624.82
1063 TIER 3 LEVY		
1064 UNEQL LEVY		
1065 TOTAL FY 2015 TBRA ALLOC TO REF LEVY CATEGORIES = (1061) TO (1064) =	1072 FY 2015 HH ALLOCATION TOTAL ADJUSTMENT = (1071)-(1070) =	1090 11 PAY 12 LIMIT 64,378.76
		1091 11 PAY 12 LEVY 64,378.76
1066 TOTAL FY 2015 TBRA ALLOC TO REF LEVY CATEGORIES (FROM PAY 14 LEVY RPT, LINES 272 TO 275) =	1073 FY 2015 HOLD HARM ALLOC VTR-APPR ADJUSTMENT	1092 TOTAL ADJUST TO PAY 12 TRANSITION LEVY AUTH = ((1089)-(1090)) = 246.06
	1074 FY 2015 HOLD HARM ALLOC BRD-APPR ADJUSTMENT	1093 12 PAY 13 ADJ LIMIT 613.60
1067 FY 2015 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1066)-(1065) =		1094 12 PAY 13 ADJ LEVY 613.60
	FY 2013 OPERATING CAPITAL LEVY ADJ	1095 FY 2013 TRANSITION LEVY ADJUSTMENT = ((1092)-(1094)) = 367.54-
FY 2015 TBRA ALLOCATION ADJUSTMENT TO BOARD-APPROVED LEVIES	1075 FY 2013 OPER CAP LEVY AUTH (FROM FY 2013 GENERAL EDUC REVENUE REPORT, LINE 160) 809,507.14	FY 2013 ALT TEACHER COMP LEVY ADJUST
1068 FY 2015 ALLOCATION OF TBRA TO BRD-APR REF LEVY (FROM FY 2015 GENERAL EDUC REVENUE REPORT, LINE 260)	1076 11 PAY 12 LIMIT 803,703.95	1096 FY 2013 ALT COMP LEVY AUTH (FROM FY 2013 GENERAL EDUC REVENUE REPORT, LINE 187)
	1077 11 PAY 12 LEVY 803,703.95	
	1078 TOTAL ADJUST TO PAY 12 OPER CAP LEVY AUTH = ((1075)-(1076)) = 5,803.19	1097 11 PAY 12 LIMIT
1030 FY 2015 TBRA ALLOC TO BOARD-APR REF LEVY FROM PAY 14 LEVY	1079 12 PAY 13 ADJ LIMIT 3,143.50	1098 11 PAY 12 LEVY
	1080 12 PAY 13 ADJ LEVY 3,143.50	
1069 FY 2015 TBRA ALLOCATION BRD-APPR ADJUSTMENT = (1030)-(1068) =	1081 FY 2013 OPER CAPITAL LEVY ADJUSTMENT = ((1078)-(1079)) = 2,659.69	1099 TOTAL ADJUST TO PAY 12 ALT COMP LEVY AUTH
	FY 2013 EQUITY LEVY ADJUSTMENT	1100 12 PAY 13 ADJ LIMIT
	1082 FY 2013 EQUITY LEVY AUTH (FROM FY 2013 GENERAL EDUC REVENUE REPORT, LINE 170) 534,788.56	1101 12 PAY 13 ADJ LEVY
		1102 FY 2013 ALT TEACH COMP LEVY ADJUSTMENT
	1083 11 PAY 12 LIMIT 531,938.51	
	1084 11 PAY 12 LEVY 531,938.51	
	1085 TOTAL ADJUST TO PAY 12 EQUITY LEVY AUTH = ((1082)-(1083)) = 2,850.05	

FY 2013 1ST TIER REF LEVY ADJUST		FY 2013 UNEQUALIZED REF LEVY ADJUST	FY 2013 TBRA ALLOCATION ADJUST (CONT)
1103	FY 2013 1ST TIER REF LEVY AUTH (FROM FY 2013 GENERAL EDUC REVENUE REPORT, LINE 202) 1,815,543.60	1123 FY 2013 UNEQUAL REF LEVY AUTH (FROM FY 2013 GENERAL EDUC REVENUE REPORT, LINE 206)	1139 12 PAY 13 ADJ LIMIT 1140 12 PAY 13 ADJ LEVY 1141 FY 2013 TBRA ALLOC LEVY ADJUSTMENT
1104	ALLOCATION OF TBRA (FROM PAY 12 LEVY REPORT, LINE 239)	FY 2012 UNEQUAL REF LEVY ADJ (CONT)	
1105	11 PAY 12 LIMIT 1,733,748.90	1124 ALLOCATION OF TBRA (FROM PAY 12 LEVY REPORT, LINE 241)	FY 2015 INTEGRATION ADJUSTMENT
1106	11 PAY 12 LEVY 1,733,748.90		1142 FY 2015 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 18)
1107	PAY 12 LIMIT ADJ FOR TBRA = (1104)+(1105) = 1,733,748.90	1125 11 PAY 12 LIMIT 1126 11 PAY 12 LEVY	
1108	PAY 12 LEVY ADJ FOR TBRA = (1104)+(1106) = 1,733,748.90	1127 PAY 12 LIMIT ADJ FOR TBRA = (1124)+(1125) =	1143 13 PAY 14 LIMIT 1144 13 PAY 14 LEVY 1145 FY 2015 INTEGRATION ADJUSTMENT LIMIT
1109	TOTAL ADJUST TO PAY 12 1ST TIER REF LEVY AUTH = ((1103)-(1107)) = 81,794.70	1128 PAY 12 LEVY ADJ FOR TBRA = (1124)+(1126) =	
1110	12 PAY 13 ADJ LIMIT 91,817.70	1129 TOTAL ADJUST TO PAY 12 UNEQUAL REF LEVY AUTH	FY 2013 INTEGRATION ADJUSTMENT
1111	12 PAY 13 ADJ LEVY 91,817.70		
1112	FY 2013 1ST TIER REF LEVY ADJUSTMENT = ((1109)-(1111)) = 10,023.00-	1130 12 PAY 13 ADJ LIMIT 1131 12 PAY 13 ADJ LEVY 1132 FY 2013 UNEQUAL REF LEVY ADJUSTMENT	1146 FY 2013 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 18) 1147 11 PAY 12 LIMIT 1148 11 PAY 12 LEVY 1149 TOTAL ADJUSTMENT
FY 2013 2ND TIER REF LEVY ADJUST			
1113	FY 2013 2ND TIER REF LEVY AUTH (FROM FY 2013 GENERAL EDUC REVENUE REPORT, LINE 204)	FY 2013 TBRA ALLOCATION ADJUSTMENT	
1114	ALLOCATION OF TBRA (FROM PAY 12 LEVY REPORT, LINE 240)	FY 2013 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2013 GENERAL EDUC REVENUE REPORT, LINES 223 TO 225)	1150 12 PAY 13 ADJ LIMIT 1151 12 PAY 13 ADJ LEVY 1152 FY 2013 INTEGRATION ADJUSTMENT LIMIT
1115	11 PAY 12 LIMIT	1133 TIER 1 LEVY	
1116	11 PAY 12 LEVY	1134 TIER 2 LEVY	FY 2013 REEMPLOYMENT ADJUSTMENT
1117	PAY 12 LIMIT ADJ FOR TBRA = (1114)+(1115) =	1135 UNEQL LEVY	1153 FY 2013 EXPEND ACTUAL 17,718.75 1154 REEMPLOY LEVY AUTH = 100% OF (1153) = 17,718.75
1118	PAY 12 LEVY ADJ FOR TBRA = (1114)+(1116) =	1136 TOTAL FY 2013 TBRA ALLOC TO REF LEVY CATEGORIES = (1133) TO (1135) =	
1119	TOTAL ADJUST TO PAY 12 2ND TIER REF LEVY AUTH	1137 TOTAL FY 2013 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 12 LEVY = (1104)+(1114) + (1124) =	1155 12 PAY 13 LIMIT 10,000.00 1156 12 PAY 13 LEVY 10,000.00 1157 FY 2013 REEMPLOY ADJUST = ((1154)-(1155[A2])) 7,718.75
1120	12 PAY 13 ADJ LIMIT	1138 FY 2013 TBRA ALLOCATION TOTAL ADJUSTMENT = (1137)-(1136) =	
1121	12 PAY 13 ADJ LEVY		
1122	FY 2013 2ND TIER 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
1159	REEMPLOY ADJUST BASED ON CURRENT YEAR LEVY = LESSER OF [(351) OR (1158)] X -1 =	1174	FY 2013 ACTUAL COOPERATIVE EXPENDITURES FROM UFARS
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) =
1161	FY 2003 REEMPLOY ADJUST = (1159)+(1160) =	1176	COOP ALLOCATION
1162	REVISED REEMPLOYMENT BALANCE = (1158)+(1161) =	1177	ACTUAL COOPERATIVE EXPENDITURES = (1175) X (1176) =
	FY 2013 SAFE SCHOOLS ADJUST	1178	ADDITIONAL COOP EXPENDITURES
1163	SAFE SCH LVY REQUEST? YES 60 2012-13 AMCPU (ACT) 4,538.26	1179	FY 2013 APPROVED DISTRICT EXPENDITURES FROM CTE BUDGET SYSTEM
1164	FY 2013 SAFE SCHOOLS AUTHORITY \$30 X (60)= 136,147.80	1180	FY 2013 ACTUAL DISTRICT EXPENDITURES FROM UFARS
1165	11 PAY 12 LIMIT 135,629.40	1181	ACTUAL DISTRICT EXPENDITURES = LESSER OF (1179) OR (1180) =
1166	11 PAY 12 LEVY 135,629.40	1182	TOTAL FY 2013 ACTUAL EXPENDITURES = (1177) +(1178)+(1181)=
1167	FY 2013 SAFE SCH ADJUST = ((1164)-(1165)) = 518.40	1183	25% OF TOTAL ACTUAL EXPENDITURES = (1182) X .25 =
	FY 2013 SAFE SCHOOLS INTERMEDIATE ADJUST	1184	FY 2013 ACTUAL ADM SERVED GRADES 10-12 930.29
1168	SAFE SCH INTERMEDIATE LEVY ALLOW 60 2012-13 AMCPU (ACT) 4,538.26	1185	ALLOWANCE PER ADM 80.00
1169	FY 2013 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1168)X (60) =	1186	MAXIMUM REVENUE = (1184) X (1185) = 74,423.20
1170	11 PAY 12 LIMIT	1187	PRELIMINARY REVENUE = LESSER OF (1183) OR (1186) =
1171	11 PAY 12 LEVY	1188	FY 2013 CAREER TECH FINAL LEVY AUTHORITY 82,400.80
1172	FY 2013 SAFE SCHOOLS INTERMEDIATE ADJUST	1189	REVENUE GUARANTEE = LESSER OF (1182) OR (1188) =
		1190	FY 2013 LEVY AUTHORITY = GREATER OF (1187) OR (1189) =
		1191	FY 2013 LEVY ALLOCATION FOR SECONDARY EDUCATION PER M.S. 124D.4531
		1192	CAREER TECH LEVY LIMIT BEFORE PAY 13 ADJUST = (1190)+(1191) =
		1193	ADJ. FACTOR FOR STATEWIDE TARGET 1.10000000
		1194	FY 2013 LEVY AUTHORITY BEFORE PAY 13 ADJUST = LESSER OF (1182) OR (1192) X (1193) =
		1195	12 PAY 13 LIMIT 86,688.54
		1196	12 PAY 13 LEVY 86,688.54
		1197	FY 2013 CAREER TECHNICAL ADJUSTMENT = ((1194)-(1196))=
			FY 2013 HEALTH BENEFITS LEVY ADJUST
		1198	FY 2013 ACTUAL COST (LIMITED TO \$600,000)
		1199	12 PAY 13 LIMIT
		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)
		1203	PRORATION FACTOR TO REFLECT STATEWIDE CAP
		1204	PRORATED ANNUAL OPEB LEVY AUTH
		1205	13 PAY 14 LIMIT
		1206	13 PAY 14 LEVY
		1207	FY 2013 ANNUAL OPEB ADJUSTMENT 00000000000000000000

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	61,000.00	1237	FY 2013 H&S LIMIT ADJUST	
		1221	12 PAY 13 H&S LEVY	61,000.00		= (1233)+(1235) =	
1208	FY 2015 EST HEALTH & SAFETY LEVY AUTHORITY PRIOR TO AID PRORATION (FROM FY 2015 H&S AID REPORT, LINE 24)	1222	PRELIM ADJUST LIMIT		1238	FY 2013 H&S LEVY ADJUST	= (1234)+(1236) =
	250,855.07	1223	13 PAY 14 ADJ LIMIT FOR FY 2014 H&S		1239	FY 2013 H&S LEVY ADJUST (NO ADJUSTMENT)	
1209	FY 2015 LEVY ADJUSTMENT FOR AID PRORATION (FROM FY 2015 H&S AID REPORT, LINE 35)	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	
1210	FY 2015 HEALTH & SAFETY TOTAL LEVY AUTHORITY = (1208)+(1209) =	1225	FY 2014 H&S LEVY ADJUST (NO ADJUSTMENT)				
	250,855.07	1226	MIN H&S ADJUST LIMIT = LSR OF (1225) OR [(1217)-(1221)-(1224)] BUT NOT LESS THAN 0				FY 2013 DEFERRED MAINT ADJUSTMENT
1211	13 PAY 14 INITIAL H&S LIMIT PRIOR TO AID PRORATION				1241	FY 2013 ACTUAL DEFERRED MAINTENANCE LEVY AUTHORITY (FROM FY 2013 DEFERRED MAINTENANCE AID REPORT, LINE 9)	229,350.69
	250,855.07						
1212	13 PAY 14 H&S LIMIT						
1213	13 PAY 14 H&S LEVY	1227	FY 2013 ACT HEALTH & SAFETY LEVY AUTHORITY PRIOR TO AID PRORATION (FROM FY 2013 H&S AID REPORT, LINE 24)	108,047.74	1242	11 PAY 12 LIMIT	271,258.80
1214	14 PAY 15 INITIAL H&S ADJUSTMENT PRIOR TO AID PRORATION = (1208)-(1211) =				1243	11 PAY 12 LEVY	271,258.80
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 = (1241)-(1243) =	41,908.11-
1216	FY 2015 H&S LEVY ADJUST (NO ADJUSTMENT)	1229	FY 2013 HEALTH & SAFETY TOTAL LEVY AUTHORITY = (1227) + (1228) =	108,047.74			LEASE LEVY 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)
	FY 2014 HEALTH & SAFETY ADJUSTMENT	1230	11 PAY 12 H&S LIMIT	108,047.74			FY 2012 NET LEASE COSTS
1217	FY 2014 EST HEALTH & SAFETY LEVY AUTHORITY PRIOR TO AID PRORATION (FROM FY 2014 H&S AID REPORT, LINE 24)	1231	11 PAY 12 H&S LEVY	108,047.74			
	61,000.00	1232	PRELIM ADJUST LIMIT		1245	PAY 11 INTERMEDIATE	
1218	FY 2014 LEVY ADJUSTMENT FOR AID PRORATION (FROM FY 2014 H&S AID REPORT, LINE 35)	1233	12 PAY 13 ADJ LIMIT FOR FY 2013 H&S	31,683.00-	1246	PAY 11 TIES CAPITAL	
		1234	12 PAY 13 ADJ LEVY FOR FY 2013 H&S	31,683.00-	1247	PAY 11 OPER JOINT	
1219	FY 2014 HEALTH & SAFETY TOTAL LEVY AUTHORITY = (1217) + (1218) =	1235	13 PAY 14 ADJ LIMIT FOR FY 2013 H&S	31,683.00	1248	PAY 11 OPER NON-J	75,682.72
	61,000.00	1236	13 PAY 14 ADJ LEVY FOR FY 2013 H&S	31,683.00	1249	PAY 11 CAPITAL JOINT	
					1250	PAY 11 CAPITAL NON-J	
					1251	FY 2012 COSTS (PAY 11) SUM (1245) TO (1250)=	75,682.72

FY 2012 NET LEASE COSTS (CONT)	FY 2013 NET LEASE COSTS (CONT)	FY 2013 NET LEASE COSTS (CONT)
1252 PAY 12 INTERMEDIATE	1277 TOTAL FY 2013 OPER	1292 PAY 12 INITIAL LEASE
1253 PAY 12 OPER JOINT	NON-J NET LEASE COSTS	LEVY LIMITATION 68,000.00
1254 PAY 12 OPER NON-J	= (1261) + (1267) = 105,301.06	1293 PAY 12 CERTIFIED
1255 PAY 12 CAPITAL JOINT	1278 ACTUAL FY 2013 UFARS	LEASE LEVY 68,000.00
1256 PAY 12 CAPITAL NON-J	LEASE COSTS	
	(FUND 1, OBJECT 370) 627,317.89	1294 PAY 12 LEASE LEVY
1257 FY 2012 COSTS (PAY 12)	1279 PAY 12 OPER NON-J	LIMITATION ADJUSTMENT
SUM (1252) TO (1256)=	LEASE COST LIMITED	= (1291)-(1293) = 68,000.00-
	BY FY 2013 UFARS	
	LSR (1261) OR (1278)=	
FY 2013 NET LEASE COSTS	1280 FY 2013 ADJUSTED COSTS	CAPITAL RELATED ADJUSTMENTS SUMMARY
	(PAY 12) = (1264) -	
1258 PAY 12 INTERMEDIATE	(1261) + (1279) =	1004 FY 2015 OPER CAP ADJ 2,114.91
1259 PAY 12 TIES CAPITAL		1081 FY 2013 OPER CAP ADJ 2,659.69
1260 PAY 12 OPER JOINT	1281 PAY 12 ADJUSTED NET	1216 FY 2015 H&S ADJUST
1261 PAY 12 OPER NON-J	LEASE COSTS	1225 FY 2014 H&S ADJUST
1262 PAY 12 CAPITAL JOINT	= (1276) + (1280) =	1239 FY 2013 H&S ADJUST
1263 PAY 12 CAPITAL NON-J		1244 FY 2013 DEF MAINT ADJ 41,908.11-
	1282 DIST'S SHARE OF PAY 12	1294 PAY 11 LEASE LEVY ADJ 68,000.00-
1264 FY 2013 COSTS (PAY 12)	LEASE COSTS FOR THE	1295 LEASE LEVY ADJ (MEMO)
SUM (1258) TO (1263)=	INTERMEDIATE DISTRICTS	1296 ALT FAC ADJUST (MEMO)
	= (1252) + (1258) =	1297 OTHER CEX ADJ (MEMO)
1265 PAY 13 INTERMEDIATE		1298 TOTAL CAPITAL RELATED
1266 PAY 13 OPER JOINT	60 2012-13 AMCPU (ACT) 4,538.26	LEVY LIMIT ADJUSTMENT
1267 PAY 13 OPER NON-J 105,301.06	1283 INTERM PUPIL UNIT	=(1004)+(1081)+(1216)
1268 PAY 13 CAPITAL JOINT	AUTH = \$43 X (60) = 195,145.18	+(1225)+(1239)+(1244)
1269 PAY 13 CAPITAL NON-J	1284 INTERMEDIATE LEASE	+(1294)+(1295)
	AUTHORITY = LSR OF	+(1296)+(1297) = 105,133.51-
1270 FY 2013 COSTS (PAY 13)	(1282) OR (1283) =	
SUM (1265) TO (1269)= 105,301.06		OTHER GENERAL LIMITATION ADJUSTMENTS
1271 TOTAL FY 2012 OPER	1285 INTERM DIST CARRYOVER	
NON-J NET LEASE COSTS	TO REGULAR LEASE AUTH	764 GENERAL FUND LEVY ADJ
= (1248) + (1254) = 75,682.72	= (1282) - (1284) =	FOR FAC & EQUIP BONDS 128,356.08-
1272 ACTUAL FY 2012 UFARS	1286 PAY 12 LEASE COST	1299 MAINT PU VAR (MEMO)
LEASE COSTS	UNDER REGULAR AUTH	1300 ECON DEV ABATE ADJUST
(FUND 1, OBJECT 370) 363,470.52	= (1281) - (1284) =	(MEMO)
1273 FY 2011 OPER NON-J		1301 DEBT SURPLUS TRANSFER
LEASE COST LIMITED	42 2012-13 RES PU (ACT) 4,652.68	(MEMO)
BY FY 2012 UFARS	1287 PAY 12 PUPIL UNIT MAX	
LSR (1248) OR (1272)= 75,682.72	AUTH = \$150 X (42) = 697,902.00	1302 SCH TAX ADJUSTMENT
1274 REMAIN FY 2012 UFARS	1288 PAY 12 COMMISSIONER	(FROM STR ADJUST
= (GREATER OF ZERO OR	APPROVED LIMIT	REPORT, LINE 9)
(1272) - (1273) = 287,787.80	1289 REGULAR MAX AUTHORITY	1303 OTHER ADJUST, GEN RMV
1275 PAY 12 OPER NON-J	= GTR OF (1287)	VOTER APPROVED
LEASE COST LIMITED	OR (1288) = 697,902.00	JOBZ EXEMPT (MEMO)
BY FY 2012 UFARS	1290 TOTAL PAY 12 REGULAR	1304 TOTAL OTHER ADJUST
LSR (1254) OR (1274)=	LEASE LEVY AUTHORITY	GEN RMV VOTER APPR
1276 FY 2012 ADJUSTED COSTS	= LSR OF (1286)	JOBZ EXEMPT
(PAY 12) = (1257) -	OR (1289) =	= (1302)+(1303)=
(1254) + (1275) =		
	1291 TOTAL PAY 12 REGULAR &	
	INTERM LEASE LEVY AUTH	
	= (1284) + (1290) =	

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)= 225,832.25-	+ (1413)+(1416) = 40,091.35
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) 579.81-	+ (1317)+(1318) = 147,637.05-	1701 REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (766) X -1 = 161,891.64-
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) = 579.81-	1401 FY 2015 REVISED ECFE LEVY AUTH (FROM FY 2015 ECFE AID REPORT, LINE 1.7) 156,126.96	1703 TOTAL DEBT SERV ADJUST VOTER APPROVED = (1701)+(1702) = 161,891.64-
GENERAL FUND ADJUSTMENT SUMMARY	1402 13 PAY 14 LIMIT 157,902.56	1704 REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (767) X -1 = 23,612.46-
1315 GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(1028)+(1036)+(1044) +(1052)+(1060)+(1067) +(1069)+(1112) +(1122)+(1132) +(1141)+(1304) = 42,778.41-	1403 13 PAY 14 LEVY 157,902.56	1705 OTHER ADJUST (MEMO) NON-VOTER APPROVED
1316 GENERAL RMV OTHER JOBZ EXEMPT =(1008) +(1012)+(1016)+(1088) +(1095)+(1307) = 120,973.61	1404 FY 2015 EARLY CHILD FAMILY ADJUST = ((1401)-(1403)) = 1,775.60-	1706 TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1704)+(1705) = 23,612.46-
1317 GENERAL NTC VOTER APPROVED JOBZ EXEMPT =(1310) =	FY 2015 HOME VISIT ADJUSTMENT	OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS
	1405 FY 2015 HOME VISIT REVISED LEVY AUTH (FROM FY 2015 ECFE AID REPORT, LINE 1.15) 2,209.60	1901 REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(921)OR(923)] X -1 =
	1406 13 PAY 14 LIMIT 2,264.00	1902 OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED
	1407 13 PAY 14 LEVY 2,264.00	1903 TOTAL OPED DEBT SERV ADJ VOTER APPROVED = (1901)+(1902) =
	1408 FY 2015 HOME VISIT ADJUSTMENT = ((1405)-(1407)) = 54.40-	
	FY 2013 SCHOOL-AGE CARE	
	1409 FY 2013 AUTHORITY (FROM UFARS EXPENDITURES) 76,921.35	
	1410 11 PAY 12 LIMIT 35,000.00	
	1411 11 PAY 12 LEVY 35,000.00	
	1412 FY 2013 SCH-AGE CARE ADJUSTMENT = ((1409)-(1410)) = 41,921.35	

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 152.36 2017 COMMUNITY SERVICE 30.60 2018 GENERAL DEBT SERVICE 2019 TOTAL 182.96	2039 GENERAL = (2025)+(2030)+(2034)= 548.73 2040 COMMUNITY SERVICE = (2026)+(2031)+(2035)= 46.95 2041 GEN DEBT SERVICE = (2027)+(2032)+(2036)= 1,165.71 2042 OPEB DEBT SERVICE = (2028)+(2033)+(2037)= 141.63 2043 TOTAL 1,903.02
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) 152.36 2022 COM SER (2020)X(2017) 30.60 2023 GEN DBT (2020)X(2018) 2024 TOTAL 182.96	CARRY-OVER ABATEMENT LEVY AUTHORITY PAY 14 REGULAR ABATEMENT LIMIT
INITIAL ABATEMENT LEVY ADJUSTMENT		2044 GENERAL 58.31 2045 COMMUNITY SERVICE 4.88 2046 GENERAL DEBT SERVICE 57.60 2047 OPEB DEBT SERVICE 14.43
2001 SCHOOL TAXES ABATED IN 2013 2,941.23-	INITIAL ABATE LEVY ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)	
2002 SCHOOL TAXES ADDED IN 2013 855.25	2025 GENERAL=(2004)-(2024)- (2026)-(2027)-(2028)= 548.73	PAY 14 REGULAR ABATEMENT LEVY
2003 NET CHANGE IN SCHOOL TAXES = (2001)+(2002) = 2,085.98-	2026 COM SER [(2004)X (2012)]-(2022) = 46.95	2048 GENERAL 58.31 2049 COMMUNITY SERVICE 4.88 2050 GENERAL DEBT SERVICE 57.60 2051 OPEB DEBT SERVICE 14.43
2004 ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)] 2,085.98	2027 GDS DBT [(2004)X (2013)]-(2023) = 1,165.71 2028 PEB DBT [(2004)X (2014)] = 141.63 2005 TOTAL = (2004)-(2024) 1,903.02	
2024 FY 2015 ABATEMENT AID 182.96		CARRY-OVER ABATEMENT LEVY LIMIT (ZERO IF NO LEVY AUTHORITY IN FUND)
2005 INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) = 1,903.02	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	
2006 GENERAL 3,698,441.47 2007 COMMUNITY SERVICE 409,070.57 2008 GENERAL DEBT SERVICE 6,149,342.98 2009 OPEB DEBT SERVICE 747,107.00 2010 TOTAL 11,003,962.02	ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)	
CERTIFIED LEVY RATIO BY FUND	2030 GENERAL = (2029) -(2031) -(2032)-(2033) = 2031 COM SER (2029)X(2012) 2032 GEN DBT (2029)X(2013) 2033 PEB DBT (2029)X(2014) 2029 TOTAL	ADVANCE ABATEMENT LEVY ADJUSTMENT
2011 GENERAL (2006)/(2010) .47188962 2012 COM SER (2007)/(2010) .03717484 2013 GEN DBT (2008)/(2010) .55882990 2014 PEB DBT (2009)/(2010) .06789436 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 412.36- 2058 SCHOOL TAXES ADDED IN 1ST 6 MO OF 2014 734.90 2059 NET CHANGE IN SCHOOL TAXES (2057)+(2058) 322.54
	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)]

ADVANCE ABATEMENT AUTHORITY BY FUND

2061 GENERAL = (2060)
-(2062)-(2063)-(2064)
2062 COM SER (2060)X(2012)
2063 GEN DBT (2060)X(2013)
2064 PEB DBT (2060)X(2014)
2060 TOTAL

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

2065 GENERAL 705.47
2066 COMMUNITY SERVICE 74.58
2067 GENERAL DEBT SERVICE 541.60
2068 OPEB DEBT SERVICE 135.71
2069 TOTAL 1,457.36

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

2070 GENERAL=(2060)-(2069)-
(2071)-(2072)-(2073)= 705.47-
2071 COM SER (2062)-(2066) 74.58-
2072 GEN DBT (2063)-(2067) 541.60-
2073 PEB DBT (2064)-(2068) 135.71-
2074 TOTAL 1,457.36-

TOTAL INITIAL LEVY LIMITATION
SUMMARY BEFORE OFFSETTING ADJUST

GENERAL FUND INITIAL LEVY SUMMARY

3001 GENERAL RMV
VOTER APPROVED
JOBZ EXEMPT
= (498)+(1315) = 42,778.41-
3002 GENERAL RMV
OTHER
JOBZ EXEMPT
= (499)+(1316) = 3,504,635.68
3003 GENERAL NTC
VOTER APPROVED
JOBZ EXEMPT
= (500)+(1317) =
3004 GENERAL NTC OTHER
JOBZ EXEMPT
=(1318)+(2039)+(2052)
+(2070) = 1,260,923.23
3005 TOTAL GENERAL FUND
INITIAL LEVY LIMITATION
= (502)+(3001)+(3002)
+ (3003)+(3004) = 4,858,379.61

COMMUNITY SERV INITIAL LEVY SUMMARY

3006 TOTAL COMMUNITY SERVICE
FUND INITIAL LEVY LIMITATION
= (631)+(1417)+(2040)
+ (2053)+(2071) = 491,685.71

GEN DEBT SERV INITIAL LEVY SUMMARY

3007 GEN DEBT SERVICE
VOTER APPROVED
JOBZ NONEXEMPT
= (793)+(1703)+(2041)
+ (2054)+(2072) = 5,585,382.49

3008 GEN DEBT SERVICE
OTHER
JOBZ NONEXEMPT
= (794)+(1706)+(2041)
+ (2054)+(2072) = 814,556.62

3009 TOTAL DEBT SERVICE FUND
INITIAL LEVY LIMITATION
= (3007)+(3008) = 6,399,939.11

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) = 384,278.10

3012 TOTAL OPEB/PENSION DEBT
SERVICE FUND INITIAL
LEVY LIMITATION
= (3010)+(3011) = 384,278.10

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)] 42,778.41

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 42,778.41-

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) = 42,778.41	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) = 42,778.41-	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) 4,663.71 43 2013-14 RES PU (EST) 4,737.73 56 2015-16 ADJ PU (EST) 4,302.00	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 39,905,911 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	NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	4004 REG FRONT END FORMULA = (4002) X \$175 = 4005 TAC REG REF REV = GTR 0 OR [(4004)-(4003)]=	3033 GDS VOTER JOBZ NONEXEMPT NEGATIVE OFFSET	3040 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NEGATIVE OFFSET	FY 2016 TAC ADD REF REV
3034 GDS OTH JOBZ NONEXEMPT NEGATIVE OFFSET	3041 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3037)+(3039) =	4006 FY 13 REF REV ALLOW PAY 12 LL&C LINE 172 390.00 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% =	3042 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NET OFFSET ADJ = (3038)+(3040) =		

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) = 491,685.71	5020 OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3010)+(4059) =
5001 GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4055) =		5011 TOTAL COMMUNITY SERVICE FUND AID = (611)+(621) + (629)+(2022) = 30,380.27	5021 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT = (3011)+(4049) = 384,278.10
5002 GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4053) = 3,461,857.27		5012 TACONITE RECEIPTS = = - (4045) =	5022 TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) = 384,278.10
5003 GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003) +(3028)+(4057) =		5013 TOTAL COMMUNITY SERVICE FUND REVENUE = (5010) +(5011)+(5012) = 522,065.98	5023 TACONITE RECEIPTS = -(4049)-(4059) =
5004 GENERAL NTC OTHER GENED LEVY = 135,599.11		GENERAL DEBT SERVICE FUND	5024 TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE = (5022)+(5023) = 384,278.10
5005 GENERAL NTC OTHER JOBZ EXEMPT = (3004) +(3029)+(4047) = 1,260,923.23		5014 GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3007) +(3035)+(4061) = 5,585,382.49	TOTAL, ALL FUNDS ABOVE
5006 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004)+(5005) = 4,858,379.61		5015 GEN DEBT SERV OTHER JOBZ NONEXEMPT = (3008) +(3036)+(4051) = 814,556.62	5025 TOTAL LEVY LIMIT = (5006)+(5010) + (5016)+(5022) = 12,134,282.53
5007 TOTAL GENERAL FUND AID = (319)+(323)+(327) + (331)+(349)+(374) + (386)+(414)+(418) + (426)+(2021) = 33,974,169.07		5016 TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5014)+(5015) = 6,399,939.11	5026 TOTAL AID = (5007)+(5011) + (5017) = 34,004,549.34
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) = 38,832,548.68		5018 TACONITE RECEIPTS = -(4051)-(4061) =	5028 TOTAL REVENUE = (5009)+(5013) + (5019)+(5024) = 46,138,831.87
		5019 TOTAL DEBT SERVICE FUND REVENUE = (5016) +(5017)+(5018) = 6,399,939.11	

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		42,778.41-	N/A	42,778.41		
GEN-RMV OTHER-EXEMP	3,383,662.07	120,973.61	N/A	42,778.41-		3,461,857.27
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	135,599.11	N/A	N/A	N/A	N/A	135,599.11
GEN-NTC OTHER-EXEMP	1,486,912.22	225,832.25-	156.74-			1,260,923.23
TOTAL GENERAL	5,006,173.40	147,637.05-	156.74-			4,858,379.61
COM SERV-EXEMP	451,621.99	40,091.35	27.63-			491,685.71
DEBT-VOTER-NONEXEMP	5,746,650.02	161,891.64-	624.11			5,585,382.49
DEBT-OTHER-NONEXEMP	838,169.08	23,612.46-				814,556.62
TOTAL DEBT SERV	6,584,819.10	185,504.10-	624.11			6,399,939.11
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP	384,272.18		5.92			384,278.10
TOTAL OPEB/PENSION	384,272.18		5.92			384,278.10
TOTAL	12,426,886.67	293,049.80-	445.66			12,134,282.53

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	3,978,558.97	4,858,379.61	879,820.64	22.11
COMMUNITY SERVICE	461,081.47	491,685.71	30,604.24	6.64
GENERAL DEBT SERVICE	6,349,217.02	6,399,939.11	50,722.09	.80
OPEB DEBT SERVICE	508,571.88	384,278.10	124,293.78-	24.44-
TOTAL	11,297,429.34	12,134,282.53	836,853.19	7.41

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	3,978,558.97	4,722,780.50	744,221.53	18.71
COMMUNITY SERVICE	461,081.47	491,685.71	30,604.24	6.64
GENERAL DEBT SERVICE	6,349,217.02	6,399,939.11	50,722.09	.80
OPEB DEBT SERVICE	508,571.88	384,278.10	124,293.78-	24.44-
TOTAL AFTER ADJUSTMENTS	11,297,429.34	12,134,282.53	836,853.19	7.41

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	749,884.11	749,884.11			
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	1,738,198.78	1,738,198.78	3,461,857.27	3,461,857.27	3,461,857.27
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT					
(5004)	GENERAL-NTC OTHER-GENED-EXEMPT			135,599.11	135,599.11	135,599.11
(5005)	GENERAL-NTC OTHER-JOBZ EXEMPT	1,490,476.08	1,490,476.08	1,260,923.23	1,260,923.23	1,260,923.23
(5007)	COMMUNITY SERV-NTC OTHER-EXEMPT	461,081.47	461,081.47	491,685.71	491,685.71	491,685.71
(5011)	GENL DEBT-NTC VOTER-NONEXEMPT	5,520,548.66	5,520,548.66	5,585,382.49	5,585,382.49	5,585,382.49
(5012)	GENL DEBT-NTC OTHER-NONEXEMPT	828,668.36	828,668.36	814,556.62	814,556.62	814,556.62
(5014)	OPEB DEBT-NTC VOTER-NONEXEMPT					
(5015)	OPEB DEBT-NTC OTHER-NONEXEMPT	508,571.88	508,571.88	384,278.10	384,278.10	384,278.10
SUBTOTALS BY FUND						
(5006)	GENERAL FUND	3,978,558.97	3,978,558.97	4,858,379.61	4,858,379.61	4,858,379.61
(5010)	COMMUNITY SERVICES FUND	461,081.47	461,081.47	491,685.71	491,685.71	491,685.71
(5016)	GENERAL DEBT SERVICE FUND	6,349,217.02	6,349,217.02	6,399,939.11	6,399,939.11	6,399,939.11
(5022)	OPEB/PENSION DEBT SERVICE FUND	508,571.88	508,571.88	384,278.10	384,278.10	384,278.10
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	2,488,082.89	2,488,082.89	3,461,857.27	3,461,857.27	3,461,857.27
	NET TAX CAPACITY	8,809,346.45	8,809,346.45	8,672,425.26	8,672,425.26	8,672,425.26
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	6,270,432.77	6,270,432.77	5,585,382.49	5,585,382.49	5,585,382.49
	OTHER	5,026,996.57	5,026,996.57	6,548,900.04	6,548,900.04	6,548,900.04
TOTAL LEVY						
	TOTAL LEVY	11,297,429.34	11,297,429.34	12,134,282.53	12,134,282.53	12,134,282.53

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	658,713.81	658,713.81				*1
(305)	FY 2016 2ND TIER RMV REF						*1
(306)	FY 2016 3RD TIER RMV REF						*1
(307)	FY 2016 UNEQUALIZED RMV REF						
(1028)	FY 2015 1ST TIER REF ADJUST	29,312.40	29,312.40	32,755.41-	32,755.41-	32,755.41-	*1
(1044)	FY 2015 2ND TIER REF ADJUST						*1
(1052)	FY 2015 3RD TIER REF ADJUST						
(1060)	FY 2015 UNEQUAL REF ADJUST						
(1067)	FY 2015 TBRA ALLOC ADJUST						*1
(1073)	FY 2015 REF HOLD HARMLESS ADJ						
(1112)	FY 2013 1ST TIER REF ADJUST	61,857.90	61,857.90	10,023.00-	10,023.00-	10,023.00-	
(1122)	FY 2013 2ND TIER REF ADJUST						
(1132)	FY 2013 UNEQUAL REF ADJUST						
(1141)	FY 2013 TBRA ALLOC ADJUST						
(1303)	OTHER RMV REF ADJUST (MEMO)						
(3026)	RMV REF NET OFFSET ADJUST			42,778.41	42,778.41	42,778.41	
(4055)	REFERENDUM TACONITE ADJUST						
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT	749,884.11	749,884.11				
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:							
(231)	LOCAL OPTIONAL	897,300.60	897,300.60	1,824,048.00	1,824,048.00	1,824,048.00	*2
(233)	EQUITY	555,945.44	555,945.44	619,488.00	619,488.00	619,488.00	*2
(235)	TRANSITION	65,505.85	65,505.85	64,874.16	64,874.16	64,874.16	*2
(303)	1ST TIER BOARD-APPR REFER	213,138.94	213,138.94	875,251.91	875,251.91	875,251.91	*2
(1008)	FY 2015 LOCATION EQUITY ADJUST			23,373.00	23,373.00	23,373.00	*2
(1012)	FY 2015 EQUITY ADJUST	1,693.99	1,693.99	69,417.76	69,417.76	69,417.76	*2
(1016)	FY 2015 TRANSITION ADJUST						*2
(1036)	FY 2015 1ST TR BRD-APR REF ADJ			32,185.17	32,185.17	32,185.17	*2
(1069)	FY 2015 TBRA ALLOC ADJUST						
(1074)	FY 2015 REF HOLD HARMLESS ADJ						
(1088)	FY 2013 EQUITY ADJUST	4,164.55	4,164.55	3,634.78-	3,634.78-	3,634.78-	
(1095)	FY 2013 TRANSITION ADJUST	449.41	449.41	367.54-	367.54-	367.54-	
(1307)	OTHER ADJ, GEN OTHER RMV (MEMO)						
(3027)	GENERAL OTH RMV NET OFFSET ADJ			42,778.41-	42,778.41-	42,778.41-	
(4053)	GENERAL OTH RMV TACONITE ADJUST						
(5002)	TOTAL GENERAL - RMV OTHER JOBZ EXEMPT	1,738,198.78	1,738,198.78	3,461,857.27	3,461,857.27	3,461,857.27	

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					
(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					
GENERAL NET TAX CAPACITY OTHER GENED JOBZ EXEMPT:						
(223)	STUDENT ACHIEVEMENT (GENED)	N/A	N/A	135,599.11	135,599.11	135,599.11
(5004)	TOTAL GENERAL-NTC OTHER GENED JOBZ EXEMPT	N/A	N/A	135,599.11	135,599.11	135,599.11

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)	135,867.89	135,867.89	N/A	N/A	N/A	
(227)	OPERATING CAPITAL	584,646.68	584,646.68	621,092.10	621,092.10	621,092.10	*3
(326)	ALT TEACHER COMP (Q COMP)						*3
(347)	ACHIEVEMENT & INTEGRATION						*4
(351)	REEMPLOYMENT INS	17,718.75	17,718.75	3,352.17	3,352.17	3,352.17	
(353)	SAFE SCHOOLS	152,371.80	152,371.80	154,872.00	154,872.00	154,872.00	
(356)	SAFE SCHOOLS INTERMEDIATE						
(359)	JUDGMENT						*5
(361)	ICE ARENA						
(373)	FY 2015 CAREER TECHNICAL	116,187.86	116,187.86	149,924.43	149,924.43	149,924.43	
(377)	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)						
(415)	HEALTH & SAFETY	250,855.07	250,855.07	206,847.14	206,847.14	206,847.14	*6
(419)	ALTERNATIVE FACILITIES						*7
(425)	DEFERRED MAINTENANCE	261,673.17	261,673.17	255,504.38	255,504.38	255,504.38	*8
(435)	DISABLED ACCESS						
(480)	BUILDING/LAND LEASE	104,944.00	104,944.00	95,320.00	95,320.00	95,320.00	
(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		1,624,265.22	1,624,265.22	1,486,912.22	1,486,912.22	1,486,912.22	

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	2,614.90	2,614.90	2,114.91	2,114.91	2,114.91	*2
(1020)	FY 2015 ALT TEACHER COMP ADJUST						*9
(1078)	FY 2013 OPER CAPITAL ADJUST	3,324.87	3,324.87	2,659.69	2,659.69	2,659.69	
(1099)	FY 2013 ALT TEACHER COMP ADJUST						
(1145)	FY 2015 ACHIEVE & INTEG ADJUST						*4
(1152)	FY 2013 INTEGRATION ADJUST						*4
(1157)	FY 2013 REEMPLOYMENT ADJUST	5,675.03-	5,675.03-	7,718.75	7,718.75	7,718.75	
(1161)	FY 2003 REEMPLOYMENT ADJUST						
(1167)	FY 2013 SAFE SCHOOLS ADJUST	2,733.00	2,733.00	518.40	518.40	518.40	
(1172)	FY 2013 SAFE SCHOOLS INTERM ADJ						
(1197)	FY 2013 CAREER TECHNICAL ADJUST	18,684.08-	18,684.08-				
(1201)	FY 2013 HEALTH BENEFITS ADJUST						
(1206)	FY 2013 ANNUAL OPEB ADJUST						
(1216)	FY 2015 HEALTH & SAFETY ADJUST						*10
(1225)	FY 2014 HEALTH & SAFETY ADJUST	31,683.00	31,683.00				*11
(1239)	FY 2013 HEALTH & SAFETY ADJUST	8,117.97-	8,117.97-				
(1244)	FY 2013 DEFERRED MAINT ADJUST	27,169.67-	27,169.67-	41,908.11-	41,908.11-	41,908.11-	
(1294)	PAY 11 LEASE ADJUST	16,182.72	16,182.72	68,000.00-	68,000.00-	68,000.00-	
(1295)	LEASE LEVY ADJ (MEMO)						
(1296)	ALT FAC ADJUST (MEMO)						
(1297)	OTHER CAPITAL ADJUST (MEMO)						
(764)	FY 2016 FAC & EQUIP BOND ADJUST	131,184.15-	131,184.15-	128,356.08-	128,356.08-	128,356.08-	
(1299)	MAINT PU VARIANCE ADJUST						
(1300)	ECON DEV ABATE ADJUST						
(1301)	DEBT SURPLUS ADJUST						
(1314)	OTHER GENERAL ADJUST			579.81-	579.81-	579.81-	
(2039)	ABATEMENT ADJUSTMENT	58.31	58.31	548.73	548.73	548.73	*12
(2052)	CARRY-OVER ABATEMENT ADJUST						*13
(2070)	ADVANCE ABATEMENT ADJUST	444.96	444.96	705.47-	705.47-	705.47-	*14
(3029)	GENERAL OTH NTC NET OFFSET ADJ						
(4047)	GENERAL OTH NTC TACONITE ADJUST						
SUBTOTAL - ADJUSTMENTS -							
GENERAL NTC OTHER JOBZ EXEMPT		133,789.14-	133,789.14-	225,988.99-	225,988.99-	225,988.99-	
(5005)	TOTAL GENERAL - NTC OTHER JOBZ EXEMPT	1,490,476.08	1,490,476.08	1,260,923.23	1,260,923.23	1,260,923.23	

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 2014 LIMITATION	2013 PAY 2014 CERTIFIED LEVY	2014 PAY 2015 LIMITATION	2014 PAY 2015 PROPOSED LEVY	2014 PAY 2015 CERTIFIED LEVY	NOTES
COMMUNITY SERVICE JOBZ EXEMPT:							
(610)	BASIC COMMUNITY EDUC	219,556.15	219,556.15	219,556.15	219,556.15	219,556.15	*15
(620)	EARLY CHILD FAMILY	157,902.56	157,902.56	154,856.24	154,856.24	154,856.24	*16
(623)	HOME VISITING	2,264.00	2,264.00	2,209.60	2,209.60	2,209.60	
(624)	ADULTS W/ DISABILITIES						
(628)	SCHOOL-AGE CARE	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	*16
(630)	OTHER COMM ED (MEMO)						
(1404)	FY 2015 EARLY CHILD FAMILY ADJ			1,775.60-	1,775.60-	1,775.60-	
(1408)	FY 2015 HOME VISITING ADJUST	235.20-	235.20-	54.40-	54.40-	54.40-	
(1412)	FY 2013 SCHOOL-AGE CARE ADJUST	6,542.22	6,542.22	41,921.35	41,921.35	41,921.35	
(1413)	ADULTS W/ DISABILITIES ADJUST						
(1416)	OTHER ADJUST						
(2040)	ABATEMENT ADJUSTMENT	4.88	4.88	46.95	46.95	46.95	*12
(2053)	CARRY-OVER ABATEMENT ADJUST						*13
(2071)	ADVANCE ABATEMENT ADJUST	46.86	46.86	74.58-	74.58-	74.58-	*14
(3030)	COM SERV NET OFFSET ADJUST						
(4045)	COM SERV TACONITE ADJUST						
(5010)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	461,081.47	461,081.47	491,685.71	491,685.71	491,685.71	

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	5,622,330.00	5,622,330.00	5,746,650.02	5,746,650.02	5,746,650.02 *17
(1701)	REDUCTION FOR DEBT EXCESS	102,204.09-	102,204.09-	161,891.64-	161,891.64-	161,891.64-
(1702)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT	57.60	57.60	1,165.71	1,165.71	1,165.71 *12,18
(2054)	CARRY OVER ABATEMENT					*13,18
(2072)	ADVANCE ABATE ADJUST	365.15	365.15	541.60-	541.60-	541.60- *14,18
(3035)	GDS VTR NET OFFSET ADJUST					
(4061)	GDS VTR TACONITE ADJUST					
(5014)	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT	5,520,548.66	5,520,548.66	5,585,382.49	5,585,382.49	5,585,382.49
DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(794)	INITIAL DEBT SERVICE	844,011.00	844,011.00	838,169.08	838,169.08	838,169.08 *17
(1704)	REDUCTION FOR DEBT EXCESS	15,342.64-	15,342.64-	23,612.46-	23,612.46-	23,612.46-
(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	828,668.36	828,668.36	814,556.62	814,556.62	814,556.62

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	516,682.00	516,682.00	384,272.18	384,272.18	384,272.18	*17
(1904)	REDUCTION FOR DEBT EXCESS	8,206.94-	8,206.94-				
(1905)	OTHER ADJUST (MEMO)						
(2042)	ABATEMENT ADJUSTMENT	14.43	14.43	141.63	141.63	141.63	*12,20
(2055)	CARRY OVER ABATEMENT						*13,20
(2073)	ADVANCE ABATE ADJUST	82.39	82.39	135.71-	135.71-	135.71-	*14,20
(3042)	OPEB DEBT OTH NET OFFSET ADJUST						
(4049)	OPEB/PENSION DEBT TACONITE ADJUST						
(5021)	TOTAL OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT	508,571.88	508,571.88	384,278.10	384,278.10	384,278.10	

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.

