

| LEVY LIMITATION AND CERTIFICATION REPORT OUTLINE                 |                   |                               | PROPERTY VALUATION DATA             |    | PROPERTY VALUATIONS (CONT)           |  |
|--|-------------------|-------------------------------|-------------------------------------|----|--------------------------------------|--|
|  | PAGE              | MARKET VALUE                  |                                     |    | ANTC FOR DEBT SERVICE ONLY           |  |
| I. GENERAL INPUT DATA  |                   |                               |                                     |    |                                      |  |
| A. PROPERTY VALUATION  | 1                 | 1 2012 MARKET VALUE           | 3,590,987,700                       | 34 | 2016 ANTC FOR JOBZ                   |  |
| B. PUPIL DATA  | 1                 | 2 2013 MARKET VALUE           | 3,637,667,700                       | 35 | 2016 ANTC INCL JOBZ                  |  |
|  |                   | 3 2014 MARKET VALUE           | 3,763,409,632                       |    | VALUE = (30)+(34) = 46,164,356       |  |
| II. INITIAL COMPUTATIONS BY FUND                                 |                   | 4 2015 MARKET VALUE           | 3,932,088,047                       |    |                                      |  |
| A. GENERAL   | 2                 | 5 2016 MARKET VALUE           | 4,078,046,943                       |    |                                      |  |
| B. COMMUNITY SERVICE   | 12                |                               |                                     |    |                                      |  |
| C. GENERAL DEBT  | 13                | REFERENDUM MARKET VALUE (RMV) |                                     |    | PUPIL DATA                           |  |
| D. OPEB/PENSION DEBT   | 16                | 6 2012 RMV                    | 2,645,803,400                       |    | RESIDENT COUNTS ARE BASED ON ALL     |  |
|  |                   | 7 2013 RMV                    | 2,655,492,300                       |    | PUBLIC SCHOOL STUDENTS LIVING IN THE |  |
| III. ADJUSTMENTS BY FUND   |                   | 8 2014 RMV                    | 2,710,522,500                       |    | DISTRICT, REGARDLESS OF WHETHER THEY |  |
| A. GENERAL   | 16                | 9 2015 RMV                    | 2,879,704,600                       |    | ATTEND THERE. ADJUSTED COUNTS        |  |
| B. COMMUNITY SERVICE   | 23                | 10 2016 RMV                   | 3,017,288,900                       |    | REFLECT ALTERNATIVE ATTENDANCE.      |  |
| C. GENERAL DEBT  | 24                |                               |                                     |    | RESIDENT AVE DAILY MEMBERSHIP (ADM)  |  |
| D. OPEB/PENSION DEBT   | 24                | NET TAX CAPACITY (NTC)        |                                     |    |                                      |  |
| IV. ABATEMENT ADJUSTMENTS  | 24                | 11 2012 NTC                   | 38,357,823                          | 36 | 2014-15 RES ADM (ACT) 4,037.72       |  |
| V. OFFSET ADJUSTMENTS  | 26                | 12 2013 NTC                   | 38,769,004                          | 37 | 2015-16 RES ADM (ACT) 4,112.40       |  |
|  |                   | 13 2014 NTC                   | 39,991,713                          | 38 | 2016-17 RES ADM (PRELIM) 4,165.09    |  |
| VI. TACONITE ADJUSTMENTS   | 27                | 14 2015 NTC                   | 42,001,137                          | 39 | 2017-18 RES ADM (EST) 4,300.00       |  |
|  |                   | 15 2016 NTC                   | 43,857,177                          | 40 | 2018-19 RES ADM (EST) 4,291.00       |  |
| VII. LEVY AND AID SUMMARY  | 28                |                               |                                     | 41 | 2019-20 RES ADM (EST) 4,322.00       |  |
| VIII. TOTAL LEVY LIMITATION                                      | 30                | SALES RATIO                   |                                     |    | RESIDENT PUPIL UNITS                 |  |
| SCHOOL YEAR  | FORMULA ALLOWANCE | TAX RATE                      |                                     | 42 | 2014-15 RES PU (ACT) 4,415.04        |  |
| 2007-08  | 5,074             | 0.0000                        | 16 2012 SALES RATIO 98.8%           | 43 | 2015-16 RES PU (ACT) 4,495.00        |  |
| 2008-09  | 5,124             | 0.0000                        | 17 2013 SALES RATIO 94.3%           | 44 | 2016-17 RES PU (PRELIM) 4,558.98     |  |
| 2009-10  | 5,124             | 0.0000                        | 18 2014 SALES RATIO 93.9%           | 45 | 2017-18 RES PU (EST) 4,709.60        |  |
| 2010-11  | 5,124             | 0.0000                        | 19 2015 SALES RATIO 96.7%           | 46 | 2018-19 RES PU (EST) 4,696.80        |  |
| 2011-12  | 5,174             | 0.0000                        | 20 2016 SALES RATIO 95.0%           |    | ADJUSTED ADM                         |  |
| 2012-13  | 5,224             | 0.0000                        | UNLIMITED ADJUSTED NTC (UANTC)      |    |                                      |  |
| 2013-14  | 5,302             | 0.0000                        | 21 2012 UANTC=(11)/(16)= 38,819,398 | 47 | 2014-15 ADJ ADM (ACT) 3,964.30       |  |
| 2014-15  | 5,831             | 0.0035                        | 22 2013 UANTC=(12)/(17)= 41,090,639 | 48 | 2015-16 ADJ ADM (ACT) 4,024.59       |  |
| 2015-16  | 5,948             | 0.0033                        | 23 2014 UANTC=(13)/(18)= 42,614,036 | 49 | 2016-17 ADJ ADM (PRELIM) 4,089.43    |  |
| 2016-17  | 6,067             | 0.0030                        | 24 2015 UANTC=(14)/(19)= 43,439,430 | 50 | 2017-18 ADJ ADM (EST) 4,221.00       |  |
| 2017-18  | 6,188             | 0.0014                        | 25 2016 UANTC=(15)/(20)= 46,164,356 | 51 | 2018-19 ADJ ADM (EST) 4,234.00       |  |
| 2018-19  | 6,312             | 0.0000                        | ADJUSTED NTC (ANTC)                 | 52 | 2019-20 ADJ ADM (EST) 4,283.00       |  |
|  |                   |                               | 26 2012 ANTC 38,819,398             |    | ADJUSTED PUPIL UNITS                 |  |
| NOTE: ABOVE NUMBERS ARE NOT ALWAYS COMPARABLE FROM YEAR TO YEAR. |                   |                               | 27 2013 ANTC 41,090,639             | 53 | 2014-15 ADJ PU (ACT) 4,333.33        |  |
|  |                   |                               | 28 2014 ANTC 42,614,036             | 54 | 2015-16 ADJ PU (ACT) 4,399.42        |  |
|  |                   |                               | 29 2015 ANTC 43,439,430             | 55 | 2016-17 ADJ PU (PRELIM) 4,474.27     |  |
| WEIGHTS FOR PUPIL UNITS  | FY 2008-FY 2014   | FY 2015 & LATER               | 30 2016 ANTC 46,164,356             | 56 | 2017-18 ADJ PU (EST) 4,623.00        |  |
| PRE-KGN HCP:   | 1.250             | 1.000                         | AG MODIFIED ANTC FOR LTFM           | 57 | 2018-19 ADJ PU (EST) 4,634.60        |  |
| HCP-KGN:   | 1.000             | 1.000                         | 31 2014 AG MODIFIED ANTC 40,950,172 |    | VOLUNTARY PRE-K ADJUSTED ADM         |  |
| REG-KGN PART:  | 0.612             | 0.550                         | 32 2015 AG MODIFIED ANTC 41,878,985 |    |                                      |  |
| REG-KGN ALL:   | 0.612             | 1.000                         | 33 2016 AG MODIFIED ANTC 44,611,929 |    |                                      |  |
| GRADES 1-3:  | 1.115             | 1.000                         |                                     | 58 | 2016-17 ADJ VPK ADM                  |  |
| GRADES 4-6:  | 1.060             | 1.000                         |                                     | 59 | 2017-18 ADJ VPK ADM                  |  |
| GRADES 7-12:   | 1.300             | 1.200                         |                                     | 60 | 2018-19 ADJ VPK ADM                  |  |

| PUPIL DATA (CONT)  |                                   | GENERAL EDUCATION REVENUE (CONT) |   | GENERAL EDUCATION REVENUE (CONT) |   |
|--|-----------------------------------|----------------------------------|---|----------------------------------|---|
| VOLUNTARY PRE-K<br>ADJUSTED PUPIL UNITS  |                                   | DECLINING ENROLLMENT REV         |   | 112 COMPENSATORY PILOT           |   |
| 61   | 2016-17 ADJ VPK PU                | 56                               | 2017-18 ADJ PU (EST)  | 4,623.00                         | 113 TOTAL COMPENSATORY REV  |
| 62   | 2017-18 ADJ VPK PU                | 57                               | 2018-19 ADJ PU (EST)  | 4,634.60                         | = (111)+(112) =   |
| 63   | 2018-19 ADJ VPK PU                | 62                               | 2017-18 ADJ VPK PU  |                                  | 1,080,726.23  |
| SCHOOL READINESS PLUS<br>ADJUSTED ADM  |                                   | 63                               | 2018-19 ADJ VPK PU  |                                  |   |
| 64   | 2017-18 ADJ SRP ADM               | 64                               | 2017-18 ADJ SRP ADM   |                                  | ENGLISH LEARNER (EL)  |
| 65   | 2018-19 ADJ SRP ADM               | 65                               | 2018-19 ADJ SRP ADM   |                                  | 114 2018-19 ELIGIBLE<br>EL ADM (EST)<br>(7 YEAR LIMIT)                  |
| SCHOOL READINESS PLUS<br>PUPIL UNITS   |                                   | 103                              | DECLINING PUPIL UNITS<br>= GREATER OF ZERO OR<br>[(56) - (62) - (64)] -<br>[(57) - (63) - (65)] = |                                  | 20.00   |
| 65   | 2017-18 ADJ SRP PU                | 104                              | DECLINING ENROLL ALLOW<br>= 0.28 X (101) =  | 1,767.36                         | 115 IF(114)=0, ZERO; ELSE<br>GTR OF 20, (114) =                         |
| 66   | 2018-19 ADJ SRP PU                | 105                              | DECLINING ENROLL REV<br>= (103) X (104) =   |                                  | 20.00   |
| (NOTE: VPK & SRP ADM AND PUPIL UNITS<br>INCLUDED IN LINES (50), (51), (52)<br>AND LINES (56),(57)) |                                   | PENSION ADJUSTMENT REVENUE       |   |                                  | 116 EL REVENUE<br>= (115) X \$704 =                                     |
| EXTENDED TIME ADM<br>ADM >1.0 CAPPED AT 0.2  |                                   | 106                              | PENSION ADJUST ALLOWANCE<br>(FY 2018 GEN ED REV<br>REPORT, LINE 50)                               | 1.00                             | 14,080.00   |
| 67   | 2014-15 EXT ADM (ACT)             | 107                              | PENSION ADJUSTMENT REV<br>= (57) X (106) =  | 4,634.60                         | 117 2018-19 ADM SRV (EST)   |
| 68   | 2015-16 EXT ADM (ACT)             |                                  |   |                                  | 4,153.30  |
| 69   | 2016-17 EXT ADM (PRELIM)          |                                  |   |                                  | 118 EL CONCENTRATION<br>RATIO = (114)/(117) =                           |
| 70   | 2017-18 EXT ADM (EST)             |                                  |   |                                  | .00481545   |
| 71   | 2018-19 EXT ADM (EST)             |                                  |   |                                  | 119 EL CONCENTRATION<br>FACTOR = LSR OF 1 OR<br>(118)/.115 =            |
| 72   | 2019-20 EXT ADM (EST)             |                                  |   |                                  | .04187348   |
| EXTENDED TIME PU   |                                   |                                  |   |                                  | 120 EL PUPIL UNITS<br>= (114) X (119) =                                 |
| 73   | 2014-15 EXT TIME PU               |                                  |   |                                  | .84   |
| 74   | 2015-16 EXT TIME PU               |                                  |   |                                  | 121 EL CONCENTRATION REV<br>= (120) X \$250 =                           |
| 75   | 2016-17 EXT TIME PU               |                                  |   |                                  | 210.00  |
| 76   | 2017-18 EXT TIME PU               |                                  |   |                                  | 122 DISTRICT EL REV +<br>EL CONCENTRATION REV<br>= (116)+(121) =        |
| 77   | 2018-19 EXT TIME PU               |                                  |   |                                  | 14,290.00   |
| GENERAL EDUCATION REVENUE  |                                   | 108                              | GIFTED & TALENTED REV<br>= (57) X \$13.00 =   | 60,249.80                        | 123 BASIC SKILLS REVENUE<br>= (113)+(122) =                             |
| BASIC REVENUE  |                                   |                                  |   |                                  | 1,095,016.23  |
| 101  | FY 2019 FORMULA ALLOW             |                                  |   |                                  | SPARSITY REVENUE  |
| 57   | 2018-19 ADJ PU (EST)              |                                  |   |                                  | 124 ATTENDANCE AREA<br>FOR SPARSITY                                     |
| 102  | BASIC REVENUE<br>= (57) X (101) = |                                  |   |                                  | 344.03  |
|  | 29,253,595.20                     |                                  |   |                                  | 125 DIST TO NEAREST HS  |
|  |                                   |                                  |   |                                  | 13.0  |
|  |                                   |                                  |   |                                  | 126 ISOLATION INDEX<br>= [SQ RT (.55 X (124))]<br>+ (125) =             |
|  |                                   |                                  |   |                                  | 26.8  |
|  |                                   |                                  |   |                                  | 127 ISOLATION INDEX RATIO<br>= [(126)-23]/10, WITH<br>MIN=0 AND MAX=1.5 |
|  |                                   |                                  |   |                                  | .38   |
|  |                                   | 110                              | FY 2018 COMPENSATORY<br>REVENUE (FROM FY 2018<br>GEN ED REV REPORT,<br>LINES 56 AND 57)           | 1,023,317.19                     |   |
|  |                                   | 111                              | EST FY 2019 COMPENSATORY<br>REVENUE = (110)<br>X (6,312-839)/(6,188-839)<br>X [(50)/(49)] =       | 1,080,726.23                     |   |

SPARSITY REVENUE (CONT)

128 2018-19 ADM SRV, 7-12 1,933.65  
 129 SECONDARY SPARSITY ADM RATIO  
 = GREATER OF ZERO OR  
 [400-(128)]  
 /[400+(128)] =  
 130 SECONDARY SPARSITY REVENUE  
 = [(101) - \$530]  
 X (127)X(128)X(129)  
 OR MEMO:  
 131 ELEM SPARSITY REVENUE  
 (SEE WEBSITE)  
 132 PRELIM SPARSITY REVENUE  
 = (130)+(131) =  
 133 FY 2018 SPARSITY REV  
 (FY 2018 GEN ED REV  
 REPORT, LINE 88)  
 134 ELIGIBLE FOR CLOSED  
 BUILDING ADJUSTMENT? NO  
 135 SPARSITY REVENUE  
 IF (134)=YES, (135) =  
 GTR OF (132) OR (133);  
 ELSE (135) = (132)  
 SMALL SCHOOLS REVENUE  
 57 2018-19 ADJ PU (EST) 4,634.60  
 136 SMALL SCHOOLS RATIO =  
 GTR OF ZERO OR  
 [960-(57)]/960 =  
 137 SMALL SCHOOLS ALLOWANCE  
 = (136) X \$544 =  
 138 SMALL SCHOOLS REVENUE  
 = (57) X (137) =  
 TRANSPORTATION SPARSITY

139 ATTENDANCE AREA 344.03  
 140 SQUARE MILES PER  
 RES PU = (139)/(46) = .0732  
 141 SPARSITY INDEX = GTR  
 OF (140) OR 0.2 = .2000  
 142 DENSITY INDEX  
 = LSR OF (140) OR 0.2  
 BUT AT LEAST .005 = .0732

TRANSPORTATION SPARSITY (CONT)

143 PRELIMINARY TOTAL  
 TRANSPORT ALLOWANCE  
 = [(141) RAISED TO .26 POWER]  
 X [(142) RAISED TO .13 POWER]  
 X .141 X (101) = 416.91  
 144 TRANSPORTATION  
 SPARSITY ALLOWANCE  
 = GTR OF ZERO OR (143)  
 -[.0466 X (101)]= 122.77  
 145 INITIAL TRANSPORTATION  
 SPARSITY REVENUE  
 (57) X (144) = 568,989.84  
 146 FY 2018 EST REG AND EXCESS  
 TRANSP COST (FIN 720 + DEP)  
 (FROM FEB17 FORECAST) 1,489,788.50  
 147 FY 2017 EST REG AND EXCESS  
 TRANSP COST (FIN 720 + DEP)  
 (FROM FEB17 FORECAST) 1,457,896.32  
 148 FY 2017 REG AND EXCESS  
 TRANSP COST TIMES 105%  
 = (147) X 1.05 = 1,530,791.13  
 149 ADJUSTED TRANSP COST  
 = LSR OF (146)  
 OR (148) = 1,489,788.50  
 150 FY 2018 BASIC REVENUE  
 (2017-18 GEN ED REV  
 REPORT LINE 46) 27,906,642.40  
 151 TRANSPORTATION PORTION  
 OF FY 2018 BASIC REVENUE  
 = (150) X .0466 = 1,300,449.54  
 152 FY 2018 TRANSP SPARSITY  
 REV(2017-18 GEN ED REV  
 REPORT, LINE 107) 549,564.23  
 153 FY 2018 CHARTER TRANSP ADJ  
 REV(2017-18 GEN ED REV  
 REPORT, LINE 315)

154 FY 2018 TRANSP REV SUBTOTAL  
 (151)+(152)+(153) = 1,850,013.77  
 155 TRANSP EXCESS COST  
 = GTR OF ZERO OR  
 (149)-(154) =

TRANSPORTATION SPARSITY (CONT)

156 PUPIL TRANSP ADJ  
 IF (155)=0, THEN (156)=0  
 ELSE (155) \* .182 =  
 157 TOTAL TRANSPORTATION  
 SPARSITY REVENUE  
 = (145) + (156) = 568,989.84  
 INITIAL GENERAL ED REVENUE  
 102 BASIC 29,253,595.20  
 105 DECLINING ENROLL  
 107 PENSION ADJUSTMENT 4,634.60  
 108 GIFTED & TALENTED 60,249.80  
 109 EXTENDED TIME 464,623.60  
 123 BASIC SKILLS 1,095,016.23  
 135 SPARSITY  
 138 SMALL SCHOOLS  
 157 TRANSPORT SPARSITY 568,989.84  
 158 INITIAL GENERAL ED REV  
 = (102)+(105)+(107)  
 + (108)+(109)+(123)  
 + (135)+(138)+(157) = 31,447,109.27  
 OPERATING CAPITAL  
 159 AVE BUILDING AGE (EST)  
 (NOT > 50 YEARS) 18.02  
 160 FACILITIES AGE INDEX =  
 1 + [.01 X (159)] = 1.1802  
 161 OPERATING CAPITAL  
 ALLOWANCE = \$79  
 + [\$109 X (160)] = 207.64  
 162 YEAR ROUND PU SRV  
 163 OPERATING CAP REVENUE  
 = (57) X (161)  
 + (162) X \$31 = 962,328.34  
 LOCAL OPTIONAL REVENUE  
 164 MAXIMUM LOCAL  
 OPTIONAL ALLOWANCE 424  
 165 FY 2019 ACTUAL LOCAL  
 OPTIONAL ALLOWANCE 424.00  
 57 2018-19 ADJ PU (EST) 4,634.60  
 166 LOCAL OPTIONAL REVENUE  
 = (165) X (57) = 1,965,070.40

| REFERENDUM ALLOWANCES   | EXIST AUTH NOT SUBJECT TO LOR REDUCT (EXCLUDE BOARD INCREASE) FOR ELECTION SINCE CY 2014 | EXIST AUTH SUBJECT TO LOR REDUCT FOR ELECTION BEFORE CY 2014                                      | REF AUTH W/O INFLATION  | REF AUTH WITH INFLATION | BOARD APPROVED CONVERTED AND CREATED AUTHORITIES   |
|---|--|---|---|-------------------------|--|
|   |  |   |   |                         | 188 BOARD APPROVED CONVERTED AUTHORITY, BEFORE CY 2017 INCLUDED IN (187) = (FY 2018 GEN ED REV REPORT, LINE 144)     |
| 167 FY 2018 AUTHORITY FROM BEFORE CY 2014 (FY 2018 GEN ED REV REPORT, LINE 118)                   | 177 FY 2018 AUTHORITY SINCE CY 2014 (FY 2018 GEN ED REV REPORT, LINE 124)                | 168 PHASEOUT OF LINE (167) =  | 178 PHASEOUT OF LINE (177)  |                         | 189 BOARD INCREASE EFFECTIVE IN FY 2019 EXCLUDING CY 2017 BOARD ACTIONS (FY 2018 GEN ED REV REPORT, LINE 145) 300.00 |
| 169 FY 2019 RESULT (MAY INCL BRD CONV) = (167) - (168) =  | 179 ADDED BY ELECTIONS HELD IN CY 2016 WITH DELAY  | 170 FY 2018 AUTHORITY FROM BEFORE CY 2014 (FY 2018 GEN ED REV REPORT, LINE 121)                   | 180 FY 2019 RESULT = (177) - (178) =  |                         | 190 RECISSION OF AUTHORITY CONVERTED BY BOARD APPR BEFORE CY 2017  |
| REF AUTH WITH INFLATION   | REF AUTH WITH INFLATION  | 171 PHASEOUT OF LINE (170)  |   |                         | 191 RECISSION OF NEW AUTH CREATED BY BOARD APPR BEFORE CY 2017   |
| 170 FY 2018 AUTHORITY FROM BEFORE CY 2014 (FY 2018 GEN ED REV REPORT, LINE 121)                   | 181 FY 2018 AUTHORITY SINCE CY 2014 (FY 2018 GEN ED REV REPORT, LINE 129)                | 172 FY 2019 RESULT BEFORE INFLATION ADJUSTMENT = (170) - (171) =                                  | 182 PHASEOUT OF LINE (181)  |                         | 192 BOARD AUTHORITY PREVIOUSLY APPROVED = (188) + (189) - (190) - (191) = 300.00                                     |
| 171 PHASEOUT OF LINE (170)  | 183 FY 2019 RESULT BEFORE INFLATION ADJUSTMENT = (181) - (182) =                         | 173 FY 2019 INFLATION FACTOR 1.0202   | 184 FY 2019 RESULT AFTER INFLATION ADJUSTMENT = (183) X (173)                       |                         | 193 REMAINING POTENTIAL BOARD ACTION = GREATER OF ZERO OR [300 - (192)] =  |
| 172 FY 2019 RESULT BEFORE INFLATION ADJUSTMENT = (170) - (171) =                                  | 173 FY 2019 INFLATION FACTOR 1.0202  | 174 FY 2019 RESULT AFTER INFLATION ADJUSTMENT (MAY INCL BRD CONV) = (172) X (173) =               | 185 ADDED BY ELECTIONS HELD IN CY 2016 WITH DELAY                                   |                         | 194 BOARD APPR CONVERSION IN CY 2017? NO   |
| 173 FY 2019 INFLATION FACTOR 1.0202   | 184 FY 2019 RESULT AFTER INFLATION ADJUSTMENT = (183) X (173)                            | 175 COMBINED AUTH SUBJECT TO LOR REDUCTION BEFORE REDUCTION (MAY INCL BRD CONV) = (169) + (174) = | 186 COMBINED AUTH NOT SUBJ TO LOR REDUCT EXCLUDING BOARD INCREASE = (180) + (184) = |                         | 195 AMOUNT REQUESTED   |
| 174 FY 2019 RESULT AFTER INFLATION ADJUSTMENT (MAY INCL BRD CONV) = (172) X (173) =               | 185 ADDED BY ELECTIONS HELD IN CY 2016 WITH DELAY  | 176 COMBINED AUTH SUBJECT TO LOR REDUCT AFTER REDUCTION = GTR OF ZERO OR [(175) - (165)] =        | 187 TOTAL AUTHORITY BEFORE ELECTIONS EXCLUDING BOARD INCREASE = (176) + (186) =     |                         | 196 AUTHORITY CONVERTED = LEAST OF (187), (193), OR (195) =  |
| 175 COMBINED AUTH SUBJECT TO LOR REDUCTION BEFORE REDUCTION (MAY INCL BRD CONV) = (169) + (174) = | 186 COMBINED AUTH NOT SUBJ TO LOR REDUCT EXCLUDING BOARD INCREASE = (180) + (184) =      | 176 COMBINED AUTH SUBJECT TO LOR REDUCT AFTER REDUCTION = GTR OF ZERO OR [(175) - (165)] =        | 187 TOTAL AUTHORITY BEFORE ELECTIONS EXCLUDING BOARD INCREASE = (176) + (186) =     |                         | 197 POTENTIAL ADDITIONAL CREATED AUTHORITY = (193) - (187) =   |
| 176 COMBINED AUTH SUBJECT TO LOR REDUCT AFTER REDUCTION = GTR OF ZERO OR [(175) - (165)] =        | 187 TOTAL AUTHORITY BEFORE ELECTIONS EXCLUDING BOARD INCREASE = (176) + (186) =          |   |   |                         | 198 BOARD APPROVED CREATED AUTHORITY? NO   |
|   |  |   |   |                         | 199 REQUESTED PORTION OF POTENTIAL BOARD INCREASE  |
|   |  |   |   |                         | 200 ADDED BOARD INCREASE = (197) X (199) =   |

| BOARD APPROVED AUTHORITY (CONT) |   | REFERENDUM CAPS | EQUITY REVENUE (CONT) |  |              |     |   |              |
|---------------------------------|---|-----------------|-----------------------|--|--------------|-----|---|--------------|
| 201                             | BOARD INCREASES INCLUDING CY 2017<br>= (189)+(200) =  | 300.00          | 210                   | INFLATION FACTOR (EST)<br>FY 2015 TO FY 2019   | 1.0663       | 224 | RURAL 5TH PERCENTILE  | 6,570.43     |
| 202                             | BOARD APPROVED<br>TOTAL = (196)+(201) =   | 300.00          | 211                   | STANDARD CAP<br>\$1,845 X (210) =  | 1,967.32     | 225 | RURAL 95TH PERCENTILE   | 8,178.69     |
|                                 | NEW ELECTIONS WITHOUT INFLATION   |                 | 212                   | 2015 ALTERNATE CAP<br>OLD LAW REVENUE BASED<br>(2015 GEN ED REV REPORT, LINE 134)        | 422.05       | 226 | RURAL GAP<br>=(225)-(224) =   | 1,608.26     |
| 203                             | FY 2019 AUTH SUBJECT TO LOR REDUCTION<br>CANCELLED BY ELECTIONS HELD IN CY 2017   |                 | 213                   | ALTERNATE CAP, REV BASED<br>= (210) X (212) =  | 450.03       | 227 | DISTRICT'S REGION:<br>METRO=MET; RURAL=RUR  | RUR          |
| 204                             | FY 2019 AUTH NOT SUBJ LOR REDUCTION<br>CANCELLED BY ELECTIONS HELD IN CY 2017   |                 | 214                   | 2015 ALTERNATE CAP<br>OLD LAW ALLOWANCE BASED<br>(2015 GEN ED REV REPORT, LINE 132)      | 422.05       | 228 | DIST'S REGION'S EQUITY GAP = (223) OR (226)=  | 1,608.26     |
| 205                             | FY 2019 \$/APU ADDED BY ELECTIONS HELD IN CY 2017   |                 | 215                   | FORMULA ALLOW GROWTH FACTOR = 1.0000 + [(6,312/5,831)-1]/4                               | 1.0206       | 229 | DIST'S REGION'S 95TH PCT = (222) OR (225)=  | 8,178.69     |
|                                 | NEW ELECTIONS WITH INFLATION  |                 | 216                   | ALT CAP, ALLOWANCE BASED<br>=(214)X(215)- 424 =  | 6.74         | 230 | DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(102)+(220)+(245)]/(57)=                               | 6,627.12     |
| 206                             | FY 2019 AUTH SUBJECT TO LOR REDUCTION<br>CANCELLED BY ELECTIONS HELD IN CY 2017   |                 | 217                   | ALTERNATE CAP = GREATER OF (213) OR (216) =  | 450.03       | 231 | DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (229)-(230) =  | 1,551.57     |
| 207                             | FY 2019 AUTH NOT SUBJ LOR REDUCTION<br>CANCELLED BY ELECTIONS HELD IN CY 2017   |                 | 135                   | SPARSITY REVENUE   |              | 232 | EQUITY INDEX = (231)/(228) =  | .96475072    |
| 208                             | FY 2019 \$/APU ADDED BY ELECTIONS HELD IN CY 2017   |                 | 218                   | CAP ON AUTHORITY PER APU: IF (135)>0 THERE IS NO CAP; ELSE (218) = GTR OF (211) OR (217) | 1,967.32     | 233 | = \$80 X (232) =  | 77.18        |
| 209                             | FY 2019 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES AFTER LOC EQUITY SUBTRACTION AND BOARD APPROVED NEW AUTHORITY<br>= (187)-(203)-(204) + (205)-(206)-(207) + (208)+(200)-(189) + (179)+(185)-(191) = | 300.00          | 219                   | FY 2019 \$/ADJ PU, CAPPED TOTAL = LSR OF (209) OR (218) =                                | 300.00       | 220 | REFERENDUM REVENUE  | 1,390,380.00 |
|                                 |   |                 | 57                    | 2018-19 ADJ PU (EST)   | 4,634.60     | 234 | INITIAL EQUITY ALLOW IF (231)=0 THEN (234)=0 ELSE IF (220)=0 THEN (234)=\$14 ELSE (234)=\$14+(233)  | 91.18        |
|                                 |   |                 | 220                   | FY 2019 REFER REVENUE = (57) X (219) =   | 1,390,380.00 | 57  | 2018-19 ADJ PU (EST)  | 4,634.60     |
|                                 |   |                 |                       | EQUITY REVENUE   |              | 235 | = (57) X (234) =  | 422,582.83   |
|                                 |   |                 | 221                   | METRO 5TH PERCENTILE   | 6,612.00     | 236 | FY 2019 STATE AVERAGE REF REV/ADJ PU (EST)  | 926.77       |
|                                 |   |                 | 222                   | METRO 95TH PERCENTILE  | 8,280.19     | 237 | = .10 X (236) =   | 92.68        |
|                                 |   |                 | 223                   | METRO GAP<br>=(222)-(221) =  | 1,668.19     | 219 | FY 2019 DISTRICT REFERENDUM REV/ADJ PU  | 300.00       |
|                                 |   |                 |                       |  |              | 238 | = GTR OF ZERO OR [(237)-(219)] =  |              |
|                                 |   |                 |                       |  |              | 57  | 2018-19 ADJ PU (EST)  | 4,634.60     |
|                                 |   |                 |                       |  |              | 239 | = LSR OF \$100,000 OR [(57) X (238)] =  |              |
|                                 |   |                 |                       |  |              | 240 | = (235)+(239) =   | 422,582.83   |
|                                 |   |                 |                       |  |              | 241 | IF (227) = MET THEN (241) = 0.25 X (240) IF (227) = RUR THEN (241) = 0.16 X (240) ELSE (241) = ZERO | 67,613.25    |

| EQUITY REVENUE (CONT)           |               |
|---------------------------------|---------------|
| 57 2018-19 ADJ PU (EST)         | 4,634.60      |
| 242 = \$50.00 X (57) =          | 231,730.00    |
| 243 EQUITY REVENUE              |               |
| = (240)+(241)+(242) =           | 721,926.08    |
| TRANSITION REVENUE              |               |
| 244 TRANSITION ALLOWANCE        |               |
| (FY 2015 GENERAL                |               |
| EDUC REVENUE REPORT,            |               |
| LINE 174)                       | 15.12         |
| 245 TRANSITION REVENUE          |               |
| = (57) X (244) =                | 70,075.15     |
| STUDENT ACHIEVEMENT LEVY        |               |
| NOTE: PHASED OUT IN FY 2018     |               |
| OPERATING CAPITAL AIDS & LEVIES |               |
| 163 OPERATING CAP REVENUE       | 962,328.34    |
| 30 2016 ANTC                    | 46,164,356    |
| 57 2018-19 ADJ PU (EST)         | 4,634.60      |
| 246 FY 2019 ANTC/ADJ PU         |               |
| = (30)/(57) =                   | 9,960.81      |
| 247 LEVY RATIO FOR OPER CAP     |               |
| = LESSER OF 1 OR                |               |
| (246)/\$24,241 =                | .41090755     |
| 248 OPERATING CAP LIMIT         |               |
| = (163) X (247) =               | 395,427.98    |
| 249 OPERATING CAP AID           |               |
| = (163)-(248) =                 | 566,900.36    |
| LOCAL OPTIONAL AIDS & LEVIES    |               |
| 166 LOCAL OPTIONAL REV          | 1,965,070.40  |
| 10 2016 RMV                     | 3,017,288,900 |
| 46 2018-19 RES PU (EST)         | 4,696.80      |
| 250 FY 2019 RMV/RES PU          |               |
| = (10)/(46) =                   | 642,413.75    |
| 251 LEVY RATIO FOR              |               |
| LOCAL OPTIONAL, EQUITY,         |               |
| TRANSITION & REF TIER 2         |               |
| = LESSER OF 1 OR                |               |
| (250)/\$510,000 =               | 1.00000000    |

| LOCAL OPTIONAL AIDS & LEVIES (CONT) |              |
|-------------------------------------|--------------|
| 252 LOCAL OPTIONAL LIMIT            |              |
| = (166) X (251) =                   | 1,965,070.40 |
| 253 LOCAL OPTIONAL AID              |              |
| = (166)-(252) =                     |              |
| EQUITY AIDS & LEVIES                |              |
| 243 EQUITY REVENUE                  | 721,926.08   |
| 254 EQUITY LIMIT                    |              |
| = (243) X (251) =                   | 721,926.08   |
| 255 EQUITY AID                      |              |
| = (243)-(254) =                     |              |
| TRANSITION AIDS & LEVIES            |              |
| 245 TRANSITION REVENUE              | 70,075.15    |
| 256 TRANSITION LIMIT                |              |
| = (245) X (251) =                   | 70,075.15    |
| 257 TRANSITION AID                  |              |
| = (245)-(256) =                     |              |
| REFERENDUM AIDS & LEVIES            |              |
| 219 REFER \$/APU                    |              |
| ALL AUTHORITIES                     | 300.00       |
| 258 TIER 1 CAP/APU                  | 300.00       |
| 259 TIER 2 CAP/APU                  | 760.00       |
| 260 TIER 3 STD CAP/APU              |              |
| = 0.25 X (101) =                    | 1,578.00     |
| 135 SPARSITY REVENUE                |              |
| 261 TIER 3 CAP/APU                  |              |
| IF (135) > ZERO                     |              |
| THEN (261) = 9,999.99               |              |
| ELSE (261) = (260)                  | 1,578.00     |
| BREAKDOWN OF \$/APU                 |              |
| BY TIER, ALL AUTHORITIES            |              |
| 262 TIER 1 = LSR OF                 |              |
| (219) OR (258) =                    | 300.00       |
| 263 TIER 2 = [LSR OF (219)          |              |
| OR (259)]-(262) =                   |              |
| 264 TIER 3 = [LSR OF                |              |
| (219) OR (261)]                     |              |
| - (262) - (263) =                   |              |
| 265 UNEQUALIZED                     |              |
| = (219)-(262)                       |              |
| - (263)-(264) =                     |              |

| BREAKDOWN OF REFERENDUM REVENUES |              |
|----------------------------------|--------------|
| 220 REFERENDUM REVENUE           |              |
| ALL AUTHORITIES                  | 1,390,380.00 |
| 266 TOTAL, TIER 1                |              |
| = (57) X (262) =                 | 1,390,380.00 |
| 267 TOTAL, TIER 2                |              |
| = (57) X (263) =                 |              |
| 268 TOTAL, TIER 3                |              |
| = (57) X (264) =                 |              |
| 269 TOTAL, UNEQUALIZED           |              |
| = (220)-(266)                    |              |
| - (267)-(268) =                  |              |
| REFERENDUM LEVY PORTIONS         |              |
| 250 FY 2019 RMV/RES PU           | 642,413.75   |
| 270 TIER 1 = LSR OF 1            |              |
| OR (250)/\$880,000 =             | .73001563    |
| 251 TIER 2 = LSR OF 1            |              |
| OR (250)/\$510,000 =             | 1.00000000   |
| 271 TIER 3 = LSR OF 1            |              |
| OR (250)/\$290,000 =             | 1.00000000   |
| REFERENDUM LEVY AUTHORITY        |              |
| 272 TIER 1 LEVY                  |              |
| = (266) X (270) =                | 1,014,999.13 |
| 273 TIER 2 LEVY                  |              |
| = (267) X (251) =                |              |
| 274 TIER 3 LEVY                  |              |
| = (268) X (271) =                |              |
| 269 UNEQUALIZED LEVY             |              |
| 275 TOTAL = (272)                |              |
| + (273)+(274)+(269) =            | 1,014,999.13 |
| INITIAL TIER 1 LEVY,             |              |
| TRUTH IN TAXATION SPLIT          |              |
| 276 TIER 1 BOARD APPROVED        |              |
| = (272)X(202)/(262) =            | 1,014,999.13 |
| 277 TIER 1 VOTER APPROVED        |              |
| = (272) - (276) =                |              |
| INITIAL REFERENDUM AID           |              |
| 278 TIER 1 AID                   |              |
| = (266)-(272) =                  | 375,380.87   |
| 279 TIER 2 AID                   |              |
| = (267)-(273) =                  |              |
| 280 TIER 3 AID                   |              |
| = (268)-(274) =                  |              |
| 281 TOTAL AID                    |              |
| = (278)+(279)+(280) =            | 375,380.87   |

| TAX BASE REPLACEMENT AID (TBRA)  | TAX BASE REPLACEMENT AID (CONT)   | REFERENDUM AID GUARANTEE (CONT)  |
|--|---|--|
| 282 ADJ INITIAL TBRA<br>(FROM TBRA PHASEOUT<br>REPORT, LINE 11)  | 302 REFER EQUALIZATION AID<br>BEFORE AID GUARANTEE<br>= (294)+(295)+(296) = 375,380.87  | 314 FY 2019 COMBINED<br>INITIAL AID<br>= (253)+(302) = 375,380.87  |
| 283 CONVERTED ADJ FY 2002<br>REF AUTHORITY<br>(FY 2015 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 254) 3.54                                       | 303 REFERENDUM LEVY<br>BEFORE AID GUARANTEE<br>= (298) + (299)<br>+ (300) + (301) = 1,014,999.13  | 315 REVENUE RATIO =<br>LESSER OF 1 OR<br>[(313)/(309)] = 1.00000000  |
| 219 FY 2019 REF \$/APU,<br>UNCAPPED TOTAL 300.00   | TIER 1 LEVY TRUTH IN<br>TAXATION SPLIT BEFORE<br>AID GUARANTEE  | 7 2013 RMV 2,655,492,300<br>10 2016 RMV 3,017,288,900<br>316 RMV RATIO =<br>LESSER OF 1 OR<br>[(7)/(10)] = .88009216                     |
| 284 PRORATED TBRA<br>= LSR OF (282) OR<br>(282)X(219)/(283) =  | 304 TIER 1 BOARD APPROVED<br>=(297)X(202)/(262)= 1,014,999.13   | 317 FY 2019 MINIMUM<br>COMBINED AID<br>= (312)X(315)X(316) = 364,986.24  |
| 220 FY 2019 REFER REV 1,390,380.00   | 305 TIER 1 VOTER APPROVED<br>= (298) - (304) =  | 318 FY 2019 REFERENDUM HOLD<br>HARMLESS AID INCREASE<br>IF (306)=0 THEN 0,<br>ELSE GREATER OF 0<br>OR [(317)-(314)] =                    |
| 285 CAPPED TBRA = LSR OF<br>(284) OR (220) =   | REFERENDUM AID GUARANTEE  | INITIAL LEVIES ARE REDUCED TO<br>MAKE THE REFER AID GUARANTEE<br>REVENUE-NEUTRAL. LEVY COMPONENTS<br>ARE REDUCED IN THE FOLLOWING ORDER: |
| INITIAL REVENUES ARE REDUCED TO<br>MAKE TAX BASE REPLACEMENT AID<br>REVENUE-NEUTRAL. REVENUE COMPONENTS<br>ARE REDUCED IN THE FOLLOWING ORDER: | 306 FY 2015 REFERENDUM AID<br>INCREASE FROM GUARANTEE<br>(FY 2015 GEN ED REV<br>REPORT, LINE 276)   |  |
| 286 TIER 3 AID   | 307 FY 2015 REFERENDUM REV<br>(FY 2015 GEN ED REV<br>REPORT, LINE 289) 1,299,999.00   | 319 TIER 1 LEVY-BRD APR  |
| 287 TIER 2 AID   | 308 FY 2015 LOCATION<br>EQUITY REVENUE<br>(FY 2015 GEN ED REV<br>REPORT LINE 198) 918,665.96  | 320 TIER 1 LEVY-VTR APR  |
| 288 TIER 1 AID   | 309 FY 2015 COMBINED REVENUE<br>= (307)+(308) = 2,218,664.96  | 321 TIER 2 LEVY  |
| 289 TIER 1 LEVY-BRD APR  |   | 322 TIER 3 LEVY  |
| 290 TIER 1 LEVY-VTR APR  |   | 323 UNEQL LEVY   |
| 291 TIER 2 LEVY  |   |  |
| 292 TIER 3 LEVY  |   |  |
| 293 UNEQL LEVY   |   |  |
| APPLYING THESE REDUCTIONS:   | 310 FY 2015 REFERENDUM<br>EQUALIZATION PLUS<br>HOLD HARMLESS AID<br>(FY 2015 GENERAL<br>EDUC REVENUE REPORT,<br>LINES 276 & 287) 414,713.66 | REFERENDUM AID & LEVY SUMMARY<br>AFTER REF AID GUARANTEE   |
| 285 TAX BASE REPLACE AID   | 311 FY 2015 LOCATION<br>EQUITY AID<br>(FY 2015 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 197)   | 324 TIER 1 LEVY BRD APR<br>= (304) - (319) = 1,014,999.13  |
| 294 TIER 1 AID<br>= (278)-(288) = 375,380.87   | 312 FY 2015 COMBINED AID<br>FOR GUARANTEE<br>= (310)+(311) = 414,713.66   | 325 TIER 1 LEVY VTR APR<br>= (305) - (320) =   |
| 295 TIER 2 AID<br>= (279)-(287) =  |   | 326 TIER 2 LEVY<br>= (299) - (321) =   |
| 296 TIER 3 AID<br>= (280)-(286) =  |   | 327 TIER 3 LEVY<br>= (300) - (322) =   |
| 297 TIER 1 LEVY-BRD APR<br>= (276)-(289) = 1,014,999.13  |   | 328 UNEQL LEVY<br>= (301) - (323) =  |
| 298 TIER 1 LEVY-VTR APR<br>= (277)-(290) =   |   | 329 VOTER-APPR REF LEVY<br>= (325) + (326)<br>+ (327) + (328) =  |
| 299 TIER 2 LEVY<br>= (273)-(291) =   | 313 FY 2019 COMBINED REVENUE<br>= (166)+(220) = 3,355,450.40  | 330 TOTAL REFERENDUM LEVY<br>= (324) + (329) = 1,014,999.13  |
| 300 TIER 3 LEVY<br>= (274)-(292) =   |   |  |
| 301 UNEQL LEVY<br>= (269)-(293) =  |   |  |

REFERENDUM AID & LEVY SUMMARY (CONT)

GENERAL AIDS & LEVIES

SPECIAL EDUCATION AID

331 TOTAL REFERENDUM  
 EQUALIZATION AID  
 = (285)+(294)+(295) =  
 + (296)+(318) = 375,380.87

248 OPERATING CAP LEVY 395,427.98  
 254 EQUITY LEVY 721,926.08  
 252 LOCAL OPTIONAL 1,965,070.40  
 256 TRANSITION LEVY 70,075.15  
 330 TOTAL REFERENDUM LEVY 1,014,999.13

ESTIMATES OF FY 2019 SPECIAL EDUC  
 AID SHOWN BELOW ARE BASED ON END OF  
 SESSION 2017 ESTIMATES. PLEASE NOTE  
 THAT THESE ARE ROUGH ESTIMATES AND  
 MAY CHANGE SIGNIFICANTLY WHEN  
 UPDATED DATA BECOME AVAILABLE.

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

339 TOTAL GENERAL ED LEVY  
 = (248)+(254)+(252)  
 + (256)+(330) = 4,167,498.74  
 340 TOTAL GENERAL ED AID  
 = (338)-(339) = 32,389,390.50

349 SPEC ED REGULAR  
 BEFORE TUITION ADJ 5,993,180.93  
 350 NET TUITION ADJUST 386,938.75-  
 351 EXCESS COST AID 1,384,987.05  
 352 HOLD HARM/GROWTH LMT

143 TRANSPORT ALLOWANCE 416.91  
 332 ADJ PU OF CHARTER  
 SCHOOLS TRANSPORTED  
 BY DISTRICT

ALTERNATIVE TEACHER COMPENSATION REV

353 TOTAL SPECIAL EDUC AID  
 = (349) TO (352) = 6,991,229.23

333 EXT TME PU OF CHARTER  
 SCHOOLS TRANSPORTED  
 BY DISTRICT

341 ENROLLMENT AS OF OCT 1,  
 2016 AT PARTICIPATING  
 SITES (FY 2018 GENERAL  
 EDUC RPT, LINE 331) 4,076.00

ACHIEVEMENT AND  
 INTEGRATION REVENUE

334 CHARTER ALT ATTENDANCE  
 ADJUST = (143) X (332)  
 + \$223 X (333) =

342 EST ENROLLMENT AS OF  
 OCTOBER 1, 2017 AT  
 PARTICIPATING SITES  
 = (341)X[(50)/(49)] = 4,207.13

57 2018-19 ADJ PU (EST) 4,634.60

335 2018-19 RES PU ATTENDING  
 MN STATE ACADEMIES  
 336 MN STATE ACADEMIES  
 ALT ATTENDANCE ADJ  
 = - (101) X (335) =

343 ALTERNATIVE TEACHER  
 COMPENSATION REVENUE  
 = \$260.00 X (342) = 1,093,853.80

354 FY 2019 EST  
 INITIAL BUDGET  
 355 FY 2019 EST  
 INCENTIVE BUDGET  
 356 FY 2019 ADJ  
 INITIAL BUDGET  
 = (354) X 1.003 =

337 ALT ATTEND ADJUST  
 TO AID  
 = (334)+(336) =

ALT TEACHER COMP AIDS & LEVIES

357 OCT 1, 2016 ENROLL OF  
 PROTECTED STUDENTS

GENERAL EDUCATION REVENUE SUMMARY

102 BASIC 29,253,595.20  
 105 DECLINING ENROLL  
 107 PENSION ADJUSTMENT 4,634.60  
 108 GIFTED & TALENTED 60,249.80  
 109 EXTENDED TIME 464,623.60  
 123 BASIC SKILLS 1,095,016.23  
 135 SPARSITY  
 138 SMALL SCHOOLS  
 157 TRANSPORT SPARSITY 568,989.84  
 163 OPERATING CAPITAL 962,328.34  
 243 EQUITY REVENUE 721,926.08  
 166 LOCAL OPTIONAL 1,965,070.40  
 245 TRANSITION 70,075.15  
 220 REFERENDUM 1,390,380.00  
 337 ALT ATTENDANCE ADJ  
 338 TOTAL GENERAL REVENUE  
 = (102)+(105)+(107)  
 + (108)+(109)+(123)  
 + (135)+(138)+(157)  
 + (163)+(243)+(166)  
 + (245)+(220)+(337) = 36,556,889.24

343 ALT COMP REVENUE 1,093,853.80

344 ALT COMP BASIC AID  
 = 0.65 X (343) = 711,004.97

345 ALT COMP LEVY REVENUE  
 = (343)-(344) = 382,848.83

246 FY 2019 ANTC/ADJ PU 9,960.81

346 ALT COMP LEVY RATIO  
 = LESSER OF 1 OR  
 [(246)/\$6,100] = 1.00000000

347 ALT TEACHER COMP LEVY  
 = (345) X (346) = 382,848.83

348 ALT COMP EQUALIZATION AID  
 = (343)-(344)-(347) =

358 EST OCT 1, 2017 ENROLL  
 OF PROTECTED STUDENTS  
 = (357) =

359 OCT 1, 2016  
 TOTAL ENROLLMENT  
 360 EST OCT 1, 2017  
 TOTAL ENROLLMENT  
 = (359) =

361 PROTECTED ENROLLMENT  
 RATIO = (358)/(360) =  
 362 INITIAL ACHIEVE &  
 INTEG REVENUE FORMULA  
 IF (354) > 0  
 = \$350 X (57)X(361) =

363 INTEG HOLD HARMLESS  
 (FROM FY 2018 INTEG  
 REV RPT, LINE 11)  
 364 INITIAL ACHIEVE & INTEG  
 REVENUE = LSR OF (356)  
 OR [(362)+(363)] =



|  |            |  |            |   |              |
|--|------------|--|------------|---|--------------|
| ACHIEVEMENT AND<br>INTEGRATION REVENUE (CONT)  |            | ICE ARENA LEVY   |            | ANNUAL OTHER POSTEMPLOYMENT<br>BENEFITS (CONT)  |              |
| 365 INCENTIVE REV<br>=LSR OF (355) OR<br>[(57) X \$10] =                                 |            | 380 FY 2017 NET OPR COSTS  |            | 396 PRORATION FACTOR TO<br>REFLECT STATEWIDE CAP  |              |
|  |            | 381 ICE ARENA LEVY LIMIT<br>= 100% OF (380) =                              |            | 397 ANNUAL OPEB LEVY LIMIT<br>= (395) X (396) =   |              |
| 366 ACHIEVE & INTEG REVENUE<br>= (364) + (365) =   |            | FY 2018 CAREER & TECHNICAL   |            |   |              |
| 367 ACHIEVE & INTEG LEVY<br>= (366) X .30  |            | 382 SHARE OF FY 2018 EST<br>COOPERATIVE BUDGET                             |            | NONPUBLIC TRANSPORTATION AID  |              |
| 368 TRANSFER TO MDE<br>IF (364)=(356)<br>THEN (368)=(356)-(354)<br>ELSE (368)=(364)X.003 |            | 383 FY 2018 ESTIMATED<br>DISTRICT BUDGET                                   | 445,503.00 | 398 ESTIMATED FY 2017<br>REG/EXCESS COST  | 1,434,169.00 |
| 369 ACHIEVE & INTEG AID<br>=(366)-(367)-(368)=   |            | 384 FY 2018 EST BUDGET<br>= (382) + (383) =                                | 445,503.00 | 399 ACTUAL FY 2017<br>BUS DEPRECIATION  | 195,302.49   |
|  |            | 385 PRELIMINARY REVENUE<br>.35 X (384) =                                   | 155,926.05 | 400 FY 2017 REGULAR FTE   | 2,626.00     |
|  |            | 386 LAST YEAR REVENUE<br>(FY 2017 CTE AID<br>REPORT, LINE 16)              | 169,333.46 | 401A FY 2017 EXCESS FTE   | 449.00       |
| REEMPLOYMENT INSURANCE LEVY  |            | 387 REVENUE GUARANTEE<br>= LESSER OF (384)<br>OR (386) =                   | 169,333.46 | 402B ESTIMATED FY 2019<br>NONPUBLIC FTE   | 197.00       |
| 370 EST FY 2018 EXPEND   | 8,520.34   | 388 PRELIMINARY REVENUE<br>= GREATER OF (385)<br>OR (387) =                | 169,333.46 | 403C FY 2019 NONPUBLIC<br>TO AND FROM AID<br>= [(398)+(399)]<br>/ [(400)+(401A)] X(402B)<br>X \$6,312/\$6,067 = | 108,607.76   |
| 371 INITIAL REEMPLOYMENT<br>LEVY = 100% OF (370)=  | 8,520.34   | 389 REVENUE ALLOCATION FOR<br>CAREER TECH PER<br>MS 124D.4531, SUBD 5      |            | 404D ESTIMATED FY 2017<br>NONPUBLIC<br>NONREGULAR COST  | 27,658.00    |
| SAFE SCHOOLS LEVY  |            | 390 CAREER TECH REVENUE<br>= (388) + (389) =                               | 169,333.46 | 405E ESTIMATED FY 2019<br>NONPUBLIC<br>NONREGULAR AID<br>= (404D) X<br>[\$6,312/\$6,067]                        | 28,774.90    |
| 372 SAFE SCH LVY REQUEST? YES<br>57 2018-19 ADJ PU (EST)                                 | 4,634.60   | 29 2015 ANTC   | 43,439,430 | 406F FY 2019 ESTIMATED<br>TRANSPORTATION AID<br>= (403C)+(405E) =   | 137,382.66   |
| 373 SAFE SCH LEVY LIMIT<br>= \$36 X (57) =   | 166,845.60 | 56 2017-18 ADJ PU (EST)  | 4,623.00   |   |              |
| SAFE SCHOOLS INTERMEDIATE LEVY   |            | 391 FY 2018 ANTC/ADJ PU<br>= (29)/(56) =                                   | 9,396.37   | CAPITAL RELATED LEVY LIMITATIONS  |              |
| 374 SAFE SCH INTERMEDIATE<br>LEVY REQUEST? NO  |            | 392 LEVY RATIO FOR CTE<br>= LESSER OF 1 OR<br>(391)/\$7,612 =              | 1.00000000 | LONG TERM FACILITIES MAINTENANCE<br>REVENUE (LTFM)  |              |
| 375 INTERMEDIATE LEVY<br>ALLOWANCE <= \$15   |            | 393 CAREER TECH LEVY LIMIT<br>= (390) X (392) =                            | 169,333.46 | 401 LTFM PLAN<br>APPROVAL STATUS  | APPROVED     |
| 376 SAFE SCH INTERMEDIATE<br>LIMIT<br>= (57) X (375) =                                   |            | 394 EST CAREER TECH AID<br>= (390) - (393) =                               |            | INITIAL LTFM REVENUE  |              |
| JUDGMENT LEVY  |            | ANNUAL OTHER POSTEMPLOYMENT<br>BENEFITS (OPEB)                             |            | 57 2018-19 ADJ PU (EST)   | 4,634.60     |
| 377 DISTRICT JUDGMENTS   |            | 395 AUTHORITY REQUESTED BY<br>DISTRICT BASED UPON<br>FY 2017 EXPENSES PAID |            | 402 AVE BLDG AGE (EST)<br>(NO MAX AGE LIMIT)  | 21.10        |
| 378 INTERMED JUDGMENTS   |            |  |            | 403 BLDG AGE RATIO = LSR<br>OF 1 OR (402)/35 =  | .60285714    |
| 379 JUDGMENT LIMIT<br>=(377)+(378) =   |            |  |            | 404 INITIAL LTFM REVENUE =<br>\$380 X (57) X (403) =  | 1,061,720.65 |

| INITIAL LTFM REVENUE (CONT)   | OLD LAW ALTER FACILITIES (CONT)   | LTFM REVENUE (CONT)   |
|---|---|---|
| ADDITIONAL LTFM REVENUE FOR QUALIFIED H&S PROJECTS > \$100,000                        | 413 PAYGO REVENUE FOR ALT FAC AND AF/H&S = (411)+(412) =  | 421 DISTRICT LTFM REVENUE = (419) - (420) = 1,899,841.77                        |
| 763 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B 838,121.12             | 762 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A  | 422 DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS                      |
| 405 NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ  | 763 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B 838,121.12                         | 423 TOTAL LTFM REVENUE = (421) + (422) = 1,899,841.77                           |
| 703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K   | 703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K   | LTFM TOTAL AIDS & LEVIES  |
| 406 NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K   | 414 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (416)=NO THEN (705), ELSE 0               | 57 2018-19 ADJ PU (EST) 4,634.60  |
| 407 TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (763)+(405) - (703)+(406) = 838,121.12 | 704 NEW LTFM REQ DEBT SERVICE FOR VPK   | 424 LTFM EQUALIZED REVENUE = LSR OF (419), (421) OR \$380 X (57) = 1,761,148.00 |
| ADDITIONAL LTFM REVENUE FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN                      | 408 NEW PAYGO LTFM LEVY FOR VPK   | 33 2016 AG MODIFIED ANTC FOR LTFM REVENUE 44,611,929                            |
| 704 NEW LTFM REQ DEBT SERVICE FOR VPK   | 415 TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (413)+(762)+(763) + (703)+(704)+(408) + (414) = 838,121.12 | 54 2015-16 ADJ PU (ACT) 4,399.42  |
| 408 NEW PAYGO LTFM LEVY FOR VPK   | OLD LAW DEFERRED MAINTENANCE  | 425 FY 2016 ANTC PER APU = (33) / (54) = 10,140.41                              |
| 409 TOTAL LTFM REVENUE UNDER NEW LAW = (404) + (407) + (704) + (408) = 1,899,841.77   | 416 ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES   | 426 STATEWIDE ANTC/APU 7,718.42   |
| OLD LAW HEALTH AND SAFETY (H&S)   | 417 OLD LAW DEFERRED MAINTENANCE REVENUE = (404) X \$64/\$380 = 178,816.11                                | 427 LTFM EQUAL FACTOR = 123% OF (426) = 9,493.66                                |
| 410 OLD LAW HEALTH & SAFETY REVENUE = FY 2019 ESTIMATED H&S COST =                    | 418 TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (410)+(415)+(417) = 1,016,937.23                    | 428 LTFM LEVY RATIO = LSR OF 1 OR (425)/(427) = 1.00000000                      |
| OLD LAW ALTERNATIVE FACILITIES (ALT FAC OR AF/H&S)                                    | LTFM REVENUE  | 429 LTFM AID RATIO = = 1 - (428) =  |
| 411 REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2019                                    | 419 LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (409) OR (418) = 1,899,841.77                  | 430 LTFM INITIAL EQUAL AID = (424) X (429) =                                    |
| 412 ALT FAC/H&S PAYGO REV FOR NEW APPROVALS   | 420 DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)   | 431 LTFM INITIAL EQUALIZED LEVY = (424) - (430) = 1,761,148.00                  |
|   |   | 432 FY 2017 TOTAL ALT FAC GRANDFATHER AID                                       |
|   |   | 433 TOTAL LTFM EQUAL AID = GREATER OF (430) OR (432) =                          |
|   |   | 434 TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (424) - (433) = 1,761,148.00         |
|   |   | 435 TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (423)-(433)-(434) = 138,693.77     |
|   |   | 436 TOTAL LTFM LEVY = (434) + (435) = 1,899,841.77                              |

| DEBT SERVICE PORTION OF LTFM REV  | GEN FUND PORTION OF LTFM REV (CONT)   | LEASE LEVY LIMITATION (CONT)   |
|---|---|--|
| 762 NET ALT FAC REG DEBT  | 446 GEN FUND LTFM UNEQUAL LIMIT   | INSTRUCTIONAL/STORAGE  |
| 763 NET ALT FAC/H&S DEBT 838,121.12   | = GTR OF ZERO OR  | 464 FY 2018 JOINT  |
|   | (442)-(444)-(445) = 138,693.77  | 465 FY 2019 JOINT  |
| 703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K                                     | 447 TOTAL GEN FUND LTFM LEVY  | EXCESS FUNDS CAP LEASE   |
|   | = (445) + (446) = 1,061,720.65  | 466 FY 2018 JOINT  |
| 704 NEW LTFM REQ DEBT SERVICE FOR VPK   | DISABLED ACCESS LIMIT   | 467 FY 2019 JOINT  |
| 705 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS                                  | 448 FY 1992-FY 2019   | 468 TOT INTERMED CAPITALIZED   |
|   | APPROV DIS ACC COSTS 300,000.00   | = SUM[(462) TO (465)]  |
| 764 TOTAL DEBT SERVICE LTFM REVENUE   | 449 MAXIMUM = GTR OF (JUNE 1991 COMPONENT DIST X 150,000) OR 300,000 = 300,000.00 | - (466) - (467) =  |
| = (762)+(763) + (703)+(705)+(704) = 838,121.12                                | 450 LSR OF (448) OR (449) 300,000.00  | 469 TOT INTERMED LEASE COSTS   |
|   |   | = (461) + (468) =  |
| 437 LTFM DEBT SERV EQUAL REVENUE = LESSER OF (424) OR (764) = 838,121.12      | 451 FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1992                                | 57 2018-19 ADJ PU (EST) 4,634.60                                       |
|   | 452 LAST YEAR TO CERTIFY = (451) + 7 YEARS = 1999                                 | 470 INTERMED PUPIL UNIT MAX LIMIT = \$65 X (57) =                      |
| 429 LTFM AID RATIO  | 453 TOTAL CUM CERT LEVY (PAY 93 TO PAY 16) 300,000.00                             | 471 INTERMED LEASE LIMIT =LSR (469) OR (470) =                         |
| 438 LTFM DEBT INITIAL EQUAL AID = (437)X(429) =                               | 454 CERT LEVY PAY 2017  | 472 INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (469) - (471) = |
| 439 LTFM DEBT EQUAL AID = GREATER OF (432) OR (438) BUT NOT MORE THAN (764) = | 455 TOTAL CERTIFIED LEVY = (453)+(454) = 300,000.00                               | APPROVED REGULAR OPERATING LEASES                                      |
| 440 LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (437) - (439) = 838,121.12          | 456 DISABLED ACCESS LIMIT = GREATER OF ZERO OR (450)-(455)=                       | ADMINISTRATIVE SPACE   |
| 441 LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (764)-(439)-(440) =               | LEASE LEVY LIMITATION   | 473 FY 2018 NONJOINT   |
|   | DIST'S SHARE OF JOINT LEASE FOR INTERMED DIST 287, 288, 916 OR 917                | 474 FY 2019 NONJOINT   |
| GENERAL FUND PORTION OF LTFM REV  | APROV INTERMED OPERATING  | 475 FY 2018 JOINT  |
| 423 TOTAL LTFM REVENUE 1,899,841.77   | ADMINISTRATIVE SPACE  | 476 FY 2019 JOINT  |
| 442 TOTAL GENERAL FUND LTFM REVENUE = (423) - (764) = 1,061,720.65            | 457 FY 2018 JOINT   | INSTRUCTIONAL/STORAGE  |
|   | 458 FY 2019 JOINT   | 477 FY 2018 NONJOINT 78,235.00   |
| 443 LTFM GEN FUND EQUAL REV = (424) - (437) = 923,026.88                      | INSTRUCTIONAL/STORAGE   | 478 FY 2019 NONJOINT   |
|   | 459 FY 2018 JOINT   | 479 FY 2018 JOINT 4,141.12   |
| 444 LTFM GEN FUND EQUAL AID = (433) - (439) =                                 | 460 FY 2019 JOINT   | 480 FY 2019 JOINT  |
|   | 461 TOT INTERMED OPERATING = (457) TO (460) =                                     | 481 REG OPERATING LEASES = (473) TO (480) = 82,376.12                  |
| 445 GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (443) - (444) = 923,026.88     | APROV INTERMED CAPITALIZED  | APPROVED REGULAR CAPITALIZED LEASES                                    |
|   | ADMINISTRATIVE SPACE  | ADMINISTRATIVE SPACE   |
|   | 462 FY 2018 JOINT   | 482 FY 2018 NONJOINT   |
|   | 463 FY 2019 JOINT   | 483 FY 2019 NONJOINT   |
|   |   | 484 FY 2018 JOINT  |
|   |   | 485 FY 2019 JOINT  |

| APPR REG CAP LEASES (CONT)          | OTHER INITIAL GENERAL LEVIES       | COMMUNITY SERVICE                |
|-------------------------------------|------------------------------------|----------------------------------|
| INSTRUCTIONAL/STORAGE               | 507 CONSOLIDATION/<br>TRANSITION   | BASIC COMMUNITY EDUCATION        |
| 486 FY 2018 NONJOINT                | 508 REORGANIZATION                 | 601 POPULATION (YR 2013) 29,979  |
| 487 FY 2019 NONJOINT                | OPERATING DEBT                     | 602 GTR OF (601) OR 1,335 29,979 |
| 488 FY 2018 JOINT                   | 509 HEALTH BENEFITS                |                                  |
| 489 FY 2019 JOINT                   | 510 HEALTH INS (MPLS)              | 603 YOUTH SERVICE PROG? YES      |
| 490 FY 2019 TIES LEASE              | 511 ADDL RETIREMENT                | 604 AFTER SCHOOL                 |
| 491 FY 2018 TRANSPORT HUB           | (MPLS AND STP)                     | ENRICHMENT? YES                  |
| EXCESS FUNDS CAP LEASE              | 512 SEVERANCE                      |                                  |
|                                     | 513 ADMIN DISTRICT                 | 605 FY 2019 GENERAL REVENUE      |
| 492 FY 2018 NONJOINT                | 514 SWIMMING POOL                  | = \$5.42 X (602) = 162,486.18    |
| 493 FY 2019 NONJOINT                | 515 TREE GROWTH                    |                                  |
| 494 FY 2018 JOINT                   | 516 CONSOLIDATION/<br>RETIREMENT   | 606 FY 2019 YOUTH SERVICE        |
| 495 FY 2019 JOINT                   | 517 ECON DEVELOP ABATE             | REV = \$1.00 X (602) = 29,979.00 |
|                                     | 518 OTHER GENERAL (MEMO)           | 607 FY 2019 AFTER SCHOOL         |
| 496 REG CAPITALIZED LEASES          |                                    | REVENUE = \$1.85 X (602)         |
| = (482) TO (491) -                  | 519 SUBTOTAL--OTHER INITIAL        | NOT TO EXCEED 10,000             |
| (492) TO (495) =                    | GENERAL LEVIES                     | AND \$0.43 X POPULATION          |
|                                     | = (507) TO (518) =                 | IN EXCESS OF 10,000 27,090.97    |
| 497 TOTAL APPROVED REGULAR          | INITIAL GENERAL FUND LEVY          |                                  |
| LEASE COST & CARRYOVER              |                                    | 608 FY 2019 COMMUNITY            |
| = (472)+(481)+(496) = 82,376.12     | 520 GENERAL RMV VOTER              | EDUCATION REVENUE                |
|                                     | APPROVED JOBZ EXEMPT               | = (605)+(606)+(607) = 219,556.15 |
| 57 2018-19 ADJ PU (EST) 4,634.60    | = (329)                            | 30 2016 ANTC 46,164,356          |
| 498 REG PUPIL UNIT MAXIMUM          |                                    | 609 STANDARD COMM ED LEVY        |
| LIMIT = \$212 X (57) = 982,535.20   | 521 GENERAL RMV OTHER              | = .00940 X (30) = 433,944.95     |
|                                     | JOBZ EXEMPT                        |                                  |
| 499 COMM APPROVED LIMIT             | = (254)+(256)                      | 610 COMM ED LEVY LIMIT           |
|                                     | + (252)+(324) = 3,772,070.76       | LSR (608) OR (609) = 219,556.15  |
| 500 REGULAR MAX LIMIT               |                                    | 611 FY 2019 EST GROSS COMM ED    |
| =GTR (498) OR (499) = 982,535.20    | 522 GENERAL NTC                    | AID = (608)-(610) =              |
|                                     | VOTER APPROVED                     |                                  |
| 501 REGULAR LEASE LIMIT             | JOBZ EXEMPT                        | EARLY CHILD FAMILY EDUCATION     |
| =LSR (497) OR (500) = 82,376.12     | = (505)                            |                                  |
|                                     | 523 GENERAL NTC OTHER              | FY 2017 ECFE ANNUAL REPORT       |
| 502 TOTAL LEASE LEVY LIMIT          | GENED JOBZ EXEMPT                  | MUST BE SUBMITTED TO CERTIFY     |
| = (471) + (501) = 82,376.12         | PHASED OUT IN 2018                 | EARLY CHILDHOOD FAMILY ED &      |
|                                     |                                    | HOME VISIT LEVIES FOR FY 2019    |
| INITIAL CAPITAL RELATED LEVIES      | 524 GENERAL NTC OTHER JOBZ         |                                  |
|                                     | = (347)+(367)+(371)                | 612 DIST PLANS TO LEVY FOR       |
| 248 OPERATING CAPITAL 395,427.98    | +(373)+(376)+(379)                 | FY 2019 ECFE REVENUE? YES        |
| 447 LT FAC MAINTENANCE 1,061,720.65 | +(381)+(393)+(397)                 | 613 ECFE ANNUAL REPORT           |
| 456 DISABLED ACCESS                 | + (506)-(505)+(519) = 2,267,072.98 | SUBMITTED? YES                   |
| 502 LEASE LEVY 82,376.12            |                                    | 614 EST POPULATION UNDER         |
| 503 COOP BLDG REPAIR                | 525 TOTAL INITIAL GENERAL          | FIVE YEARS OF AGE 1,519          |
| 504 OTHER CAPITAL (MEMO)            | LEVY LIMITATION                    |                                  |
| 505 CAP PROJECTS REFER              | = (520)+(521)+(522)                | 615 GTR OF 150 OR (614) = 1,519  |
|                                     | + (523)+(524) = 6,039,143.74       | 616 ECFE ALLOWANCE               |
| 506 CAPITAL RELATED LIMITS          |                                    | 0.023 X (101) = 145.18           |
| = (248)+(447)+(456)                 |                                    |                                  |
| + (502)+(503)+(504)                 |                                    |                                  |
| + (505) = 1,539,524.75              |                                    |                                  |

| EARLY CHILD FAMILY ED (CONT)  | SCHOOL-AGE CARE (CONT)  | REQUIRED DEBT ELIGIBLE FOR NATURAL DISASTER EQUAL AID (MS 123B.535)                          |
|---|---|--|
| 617 FY 2019 EARLY CHILD FAMILY REVENUE  | 629 ANTC/RES PU = (30)/(46) = 9,828.90  | 707 NATURAL DISASTER REQ DEBT SERV LEVY  |
| IF (612) = YES = (615) X (616), IF ANNUAL REPT = YES 220,528.42                                 | 630 LEVY RATIO = LSR OF 1 OR (629)/\$2,318 = 1.00000000   |  |
| 30 2016 ANTC 46,164,356   | 631 FY 2019 SCH-AGE CARE LIM = (628) X (630) = 325,700.66   | REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53)                                |
| 618 ECFE TAX RATE .00312018   | 632 FY 2019 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) =   | 708 TACONITE BONDS REQ DEBT SERV LEVY  |
| 619 = (618) X (30) = 144,041.10   |   | 709 TAC FUNDING FOR BONDS (NOT IRRRB)  |
| 620 EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) = 144,041.10                              | COMMUNITY SERVICE SUMMARY   | 710 TAC ADJ TO REQ = (709) OR [(709) X 1.05] =   |
| 621 EST FY 2019 EARLY CHILD AID = (617)-(620) = 76,487.32                                       | 633 OTHER COMM ED (MEMO)  | 711 NET REQ DEBT SERV LEVY TACONITE=(708)-(710)=   |
| HOME VISITING LIMIT   | 634 TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(625) + (627)+(631)+(633) = 691,929.30 | 712 VOTER APPR ELIG BONDS SOLD BY JULY 1, 2017 5,642,813.00                                  |
| 622 DIST PLANS TO LEVY FOR FY 2019 HOME VISIT? YES  | GENERAL DEBT SERVICE (FUND 7)   | 713 NON-VOTER ELIG BONDS SOLD BY JULY 1, 2017  |
| 623 HOME VISITING REVENUE IF (622) = YES AND (619) > \$0, = \$3.00 X (614), ELSE = \$0 4,557.00 | REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2019 PRINCIPAL AND INTEREST PAYMENTS)           | 714 VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2017  |
| 246 FY 2019 ANTC/ADJ PU 9,960.81  | REQUIRED DEBT ELIGIBLE FOR LONG TERM FACILITIES MAINTENANCE (LTFM) REV                              | 715 TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID =(711)+(712) +(713)+(714)= 5,642,813.00 |
| 624 HOME VISIT LEVY RATIO = LESSER OF 1 OR (246) / \$17,250 = .57743826                         | 701 ALT FAC REGULAR REQ DEBT SERV LEVY  | REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID                                |
| 625 FY 2019 HOME VISIT LIMIT =(623) * (624) 2,631.39  | 702 ALT FAC/H&S REQ DEBT SERV LEVY 841,327.00   | 716 VOTER APPR BONDS SOLD AFTER JULY 1, 2017 ELIG FOR FUTURE AID                             |
| 626 FY 2019 EST HOME VISIT AID =(623)-(625) 1,925.61  | 703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K   | 717 NON-VOTER BONDS SOLD AFTER JULY 1, 2017 ELIG FOR FUTURE AID                              |
| DISABLED ADULTS   | 704 NEW LTFM REQ DEBT SERVICE FOR VPK   | 718 SUBTOTAL,FUTURE DEBT AID ELIGIBLE = (716) + (717) =                                      |
| 627 DISABLED ADULTS LIMIT LSR \$30,000 OR 50% OF APPROVED EXPENDITURES                          | 705 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS  | OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID                                  |
| SCHOOL-AGE CARE   | 706 TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (701)+(702)+(703) + (704)+(705) = 841,327.00        | 719 VOTER APPR BONDS INELG FOR DEBT EQUAL AID  |
| 628 FY 2019 SCH-AGE CARE REV (FY 2019 EST COST) 325,700.66                                      |   |  |
| 30 2016 ANTC 46,164,356   |   |  |
| 46 2018-19 RES PU (EST) 4,696.80  |   |  |

| NON-VOTER APPR INELIG BONDS          | FUND 7 DEBT BALANCE (CONT)       | BREAKDOWN OF NET DEBT EXCESS (CONT)  |
|--------------------------------------|----------------------------------|--------------------------------------|
| 720 FACIL BOND-MS 123B.62 485,081.00 | 740 JUNE 2016 FUND 7-463         | 755 EXCESS FOR ELIGIBLE              |
| 721 EQUIP BOND-MS 123B.61            | BALANCE UNASSIGN NEG             | ALT FAC REGULAR BONDS                |
|                                      |                                  | = (701) X (753) =                    |
| 722 REORG OPER DEBT                  | 741 JUNE 2016 FUND 7-464         | 756 EXCESS FOR ELIGIBLE              |
| 723 ECON DEV ABATEMENT               | BALANCE RESTRICTED               | ALT FAC/H&S BONDS                    |
| 724 JUDGMENT                         | (FOR DEBT EXCESS) 2,734,633.43   | = (702) X (753) = 3,205.88           |
| 725 OTHER NON-VOTER                  | 742 PAY 16 DEBT EXCESS           |                                      |
| 726 INELG LEASE PURCHASE             | LEVY REDUCTION 288,193.97        | 757 GENERAL FUND LEVY ADJ            |
|                                      |                                  | FOR FACILITY & EQUIP                 |
| 727 SUBTOTAL, REQ DEBT FOR           | 743 PAY 17 DEBT EXCESS           | BONDS =                              |
| NON-VOTER INELIG BONDS               | LEVY REDUCTION 2,071,422.13      | -(720)-(721)-(750) = 485,081.00-     |
| = (720) THRU (726) = 485,081.00      |                                  |                                      |
| 728 REQ DEBT SERVICE LEVY            | 744 5% OF PAY 18 REQ DEBT        | 758 UNALLOCATED DEBT                 |
| FOR BONDS INELGIBLE                  | SERV LEVY=(729) X 5%= 348,461.05 | EXCESS = GTR OF ZERO                 |
| FOR DEBT EQUAL AID                   |                                  | OR [(751)-(752)] =                   |
| = (718)+(719)+(727) = 485,081.00     | 745 FUND 7 AVAIL BALANCE         | NET DEBT EXCESS SUMMARY              |
|                                      | GTR OF ZERO OR [(741)            |                                      |
| 729 GDS REQ DEBT SERV LEVY           | -(742)-(743)-(744)] = 26,556.28  | 759 DEBT EXCESS FOR VOTER            |
| =(706)+(707)+(715)                   |                                  | APPROVED BONDED DEBT =               |
| +(718)+(719)+(728) = 6,969,221.00    | 746 RETAIN FOR CAPITAL           | [(730)-(716)]X(753) = 21,502.00      |
|                                      | LOAN REPAYMENT                   |                                      |
| 730 GDS REQ DEBT SERV LEVY           | 747 APPROVED DEBT EXCESS         | 760 DEBT EXCESS FOR NON-             |
| VOTER APPR = (711)+(714)             | TO BE RETAINED                   | VOTER APPROVED DEBT                  |
| +(712)+(716)+(719) = 5,642,813.00    |                                  | = (751)-(758)-(759) = 5,054.28       |
| 35 2016 ANTC INCLUDING               | 748 DISTRICT REQUESTED           | 761 NET DEBT EXCESS FOR              |
| JOBZ VALUATION 46,164,356            | ADDITIONAL EXCESS                | DEBT SERV LEVY REDUCT                |
| 731 MAXIMUM EFFORT DEBT              | 749 CERTIFIED DEBT EXCESS        | = (759)+(760) = 26,556.28            |
| SERVICE TAX RATE %                   | = GTR OF 0 OR [(745)             |                                      |
| 732 MAX EFFORT DEBT SERV             | -(746)-(747)+(748)= 26,556.28    |                                      |
| LEVY = (35) X (731) =                |                                  |                                      |
| 733 DS LOAN RECEIVABLE               | 750 EXCESS USED TO RETIRE        | LONG TERM FACILITIES MAINTENANCE AID |
|                                      | FAC & EQUIP BONDS                |                                      |
| 734 DEBT EQUAL REVENUE BASE          | 751 ADJUSTED DEBT EXCESS         | 762 NET ALT FAC REG DEBT             |
| GTR OF (732) OR                      | = (749)-(750) = 26,556.28        | = (701)-(755) =                      |
| [(715) - (733)] = 5,642,813.00       |                                  | 763 NET ALT FAC/H&S DEBT             |
|                                      |                                  | = (702)-(756) = 838,121.12           |
| 735 BOARD AUTHORIZED                 |                                  | 703 NEW LTFM REQ DEBT FOR            |
| TRANSFER TO FUND 7                   | BREAKDOWN OF NET DEBT EXCESS     | ELIG H&S>\$100K                      |
| REDUCING REQUIRED                    | 752 BASE FOR NET DEBT            | 705 NEW LTFM REQ DEBT FOR            |
| DEBT SERVICE LEVY                    | EXCESS DISTRIBUTION              | ALL OTHER PROJECTS                   |
| 736 FEDERAL FUNDS                    | = IF (732)>0, THEN 0             |                                      |
| REDUCING REQUIRED                    | ELSE (729)-(718)= 6,969,221.00   | 764 NET DEBT LEVY FOR                |
| DEBT SERVICE LEVY                    |                                  | LT FAC MAINT                         |
|                                      |                                  | = (762)+(763)                        |
| FUND 7 DEBT BALANCE                  | 753 DEBT EXCESS RATIO =          | + (703)+(705)+(704) = 838,121.12     |
|                                      | LSR 1 OR (751)/(752)= .00381051  |                                      |
| 737 JUNE 2016 FUND 7-425             | 754 NET DEBT EXCESS FOR          | 437 LTFM DEBT EQUAL REV 838,121.12   |
| BAL FOR BOND REFUND 16,895,000.00    | ELG REQ DEBT SERVICE             | 439 LTFM DEBT EQUAL AID              |
| 738 JUNE 2016 FUND 7-451             | = (715) X (753) = 21,502.00      |                                      |
| BAL FOR QZAB & QSCB                  |                                  |                                      |
| 739 JUNE 2016 FUND 7-460             |                                  |                                      |
| BALANCE NONSPENDABLE                 |                                  |                                      |

| LTFM AID (CONT)                    |              | DEBT EQUALIZATION AID (CONT) |              | ADJUSTMENT TO GDS LIMIT<br>FOR MAXIMUM EFFORT DISTRICTS |
|------------------------------------|--------------|------------------------------|--------------|---|
| 440 LTFM DEBT EQUAL LEVY           | 838,121.12   | 35 2016 ANTC INCLUDING       |              | 795 NET ADJ DEBT SERV LEVY                              |
| 441 LTFM DEBT UNEQUAL LTV          |              | JOBZ VALUATION               | 46,164,356   | DO IF (732)>0,  |
| 765 LTFM DEBT LEVY LIMIT           |              | 777 = .1050 X (35) =         | 4,847,257.38 | = GTR OF [(729)-(706)                                   |
| = (440) + (441)                    |              | 778 MAX UNEQ LOCAL EFFORT    |              | -(720)-(721)-(719)-(792)]                               |
| + (755) + (756) =                  | 841,327.00   | = .1574 X (35) =             | 7,266,269.63 | OR [(732)-(926)-(927)                                   |
|                                    |              | 779 FY 2019 NET DEBT EQ      |              | -(792)], ELSE 0   |
| NATURAL DISASTER DEBT EQUALIZATION |              | REV = GTR OF 0 OR            |              | 796 ADDL MAX EFF GDS LEVY =                             |
| 35 2016 ANTC INCLUDING             |              | [(776) - (778)] =            |              | GTR OF 0 OR [(732)                                      |
| JOBZ VALUATION                     | 46,164,356   | 780 PRELIM TIER 1 EQU REV    |              | -(926)-(927)-(795)] =                                   |
| 766 TEN PERCENT ANTC               |              | =LSR (779) OR (777)=         |              | 797 TOTAL VTR APR GDS LEVY                              |
| = 0.10 * (35) =                    | 4,616,435    | 781 PRELIM TIER 2 EQU REV    |              | LIMIT FOR MAX EFF DISTRICTS                             |
| 707 REQ DEBT LEVY FOR              |              | = (779)-(780) =              |              | = (795)+(796) =   |
| NATURAL DISASTER DEBT              |              | 732 MAXIMUM EFFORT DEBT      |              | 798 AID ELIG GDS LEVY LIMIT                             |
| 767 FY 2019 DISASTER DEBT EQ       |              | SERVICE LEVY                 |              | FOR MAX EFF DISTRICTS                                   |
| REV = GTR OF ZERO OR               |              | 782 MIN TIER 2 REV FOR MAX   |              | = (797) - (716)   |
| [(707) - (766)] =                  |              | EFF = GTR OF ZERO OR         |              | - (719) =   |
|                                    |              | [(732)-(777)-(778)] =        |              |   |
| 54 2015-16 ADJ PU (ACT)            | 4,399.42     | 783 TIER 2 EQUAL REV = GTR   |              | MINIMUM EST MAX EFFORT PAYMENT                          |
| 768 FY 2016 ANTC PER APU           |              | OF (781) OR (782) =          |              | 732 MAX EFFORT DEBT LEVY                                |
| = (35) / (54) =                    | 10,493.28    | 784 TIER 1 EQUAL REV         |              | 799 MAX EFFORT REQ LEVY                                 |
| 769 STATEWIDE AVE ANTC             |              | = (779)-(783) =              |              | = GTR OF ZERO OR  |
| INCL JOBZ PER APU                  | 8,311.05     | 54 2015-16 ADJ PU (ACT)      | 4,399.42     | [(729)+(926)+(927)-(706)                                |
| 770 DISASTER EQUAL FACTOR          |              | 785 2016 ANTC INCL JOBZ /    |              | -(719)-(720)-(721) =                                    |
| = 300% OF (769) =                  | 24,933.14    | ADJ PU = (35)/(54) =         | 10,493.28    | 800 MINIMUM EST MAX EFFORT                              |
| 771 NATURAL DISASTER               |              | 786 TIER 1 DEBT EQUAL        |              | PAYMENT = GTR OF 0                                      |
| LEVY RATIO = LSR OF                |              | LEVY RATIO = LSR OF 1 OR     |              | OR (732)-(799) =  |
| 1 OR (768)/(770) =                 | .42085674    | (785)/{GTR OF \$4,430        |              |   |
| 772 DISASTER AID RATIO =           |              | OR 55.33% OF (769)} =        | 1.00000000   |   |
| = 1 - (771) =                      | .57914326    | 787 TIER 2 DEBT EQUAL        |              | ADJUSTMENT TO GDS LIMIT                                 |
| 773 DISASTER DEBT EQUAL AID        |              | LEVY RATIO = LSR OF 1 OR     |              | FOR IRRRB ALLOCATION                                    |
| = (767) X (772) =                  |              | (785)/{GTR OF \$8,000        |              | 801 FY 2019 IRRRB FUNDING                               |
| 774 DISASTER LEVY LIMIT            |              | OR 100% OF (769)} =          | 1.00000000   | FOR VOTER-APPR BONDS                                    |
| = (707) - (773) =                  |              | 788 TIER 1 DEBT EQU AID      |              | 802 PAY 18 IRRRB ADJUSTMENT                             |
|                                    |              | RATIO = 1-(786) =            |              | FOR VOTER-APPROV BONDS                                  |
| DEBT EQUALIZATION AID              |              | 789 TIER 2 DEBT EQU AID      |              | = - ((801) X 1.05) =                                    |
| 734 DEBT EQUAL BASE                | 5,642,813.00 | RATIO = 1-(787) =            |              | 803 FY 2019 IRRRB FUNDING                               |
| 754 DEBT EXCESS FOR ELIG           |              | 790 TIER 1 DEBT AID          |              | FOR NON-VOTER BONDS                                     |
| REQUIRED DEBT                      | 21,502.00    | = (784) X (788) =            |              | 804 PAY 18 IRRRB ADJUSTMENT                             |
| 775 FY 2019 NET REV ADJ            |              | 791 TIER 2 DEBT AID          |              | FOR NON-VOTER BONDS                                     |
| TO DEBT EQUALIZATION               |              | = (783) X (789) =            |              | = - ((803) X 1.05) =                                    |
| REVENUE (MEMO)                     |              | 792 TOTAL DEBT EQ AID        |              |   |
| 776 FY 2019 GROSS DEBT             |              | = (790)+(791) =              |              |   |
| EQUALIZATION REVENUE               |              | 793 NON VOTER DEBT AID       |              |   |
| =(734)-(754)+(775) =               | 5,621,311.00 | = (792)X(713)/(715) =        |              |   |
|                                    |              | 794 VOTER APPR DEBT AID      |              |   |
|                                    |              | = (792)-(793) =              |              |   |

| GENERAL DEBT SERVICE LEVY SUMMARY   | OTHER OPEB AND PEN DEBT SERV (CONT)   | FUND 47 DEBT BALANCE (CONT)  |
|---|---|--|
| 805 DEBT EQUAL AID ELIG,<br>VOTER APPROVED<br>IF (732)>0 THEN (798)<br>ELSE = (711)+(712)+(714)<br>-(794)-(802)OR ZERO = 5,642,813.00 | 906 REQUIRED DEBT SERVICE<br>LEVY FOR OPEB BONDS<br>NON-VOTER APPROVED<br>= (904) + (905)= 752,932.00     | 923 CLOSING FUND 47 TO<br>FUND 7 TRANSFER<br>IF (922) GTR ZERO AND<br>(908) EQ ZERO,ELSE 0                   |
| 806 DEBT EQUAL AID ELIG,<br>NON VOTER APPROVED<br>= GREATER OF<br>[(713)-(793)-(804)]<br>OR ZERO =                                    | 907 REQ DEBT SERV LEVY FOR<br>PENSION BONDS (MPLS)  | 924 ADDITIONAL DEBT EXCESS<br>REQUESTED OPEB/PENSION<br>BONDS VOTER APPROVED                                 |
| 807 DEBT EQUAL AID INELIG,<br>VOTER APPROVED<br>= (716) + (719) =   | 908 REQ DEBT SERVICE LEVY<br>FOR OPEB/PENSION BONDS<br>NON-VOTER APPROVED<br>= (906) + (907) = 752,932.00 | 925 ADDITIONAL DEBT EXCESS<br>REQUESTED OPEB/PENSION<br>NON-VOTER APPROVED                                   |
| 808 DEBT EQUAL AID INELIG,<br>NON VOTER APPROVED<br>= (717) + (727) = 485,081.00  | FUND 47 DEBT BALANCE  | 926 NET DEBT SERVICE LEVY<br>FOR VOTER APPROVED<br>OPEB/PENSION BONDS<br>=(903)-(921)-(924) =                |
| 765 LTFM DEBT LEVY LIMIT<br>NON VOTER APPROVED 841,327.00   | 909 JUNE 2016 FUND 47-425<br>BAL FOR BOND REFUND 6,365,000.00   | 927 NET DEBT SERVICE LEVY<br>FOR OPEB/PENSION BONDS<br>NON-VOTER APPROVED<br>=(908)-(922)-(925) = 752,932.00 |
| 774 DISASTER LEVY LIMIT<br>VOTER APPROVED   | 910 JUNE 2016 FUND 47-460<br>BALANCE NONSPENDABLE   |  |
| 809 INITIAL GDS LEVY LIM<br>VOTER APPROVED<br>(805)+(807)+(774) = 5,642,813.00  | 911 JUNE 2016 FUND 47-463<br>BALANCE UNASSIGN NEG<br>1,000,540.79-  | LEVY LIMITATION ADJUSTMENTS  |
| 810 INITIAL GDS LEVY LIM<br>NON VOTER APPROVED<br>= (806)+(808)+(765) = 1,326,408.00  | 912 JUNE 2016 FUND 47-464<br>BALANCE RESTRICTED   | IN GENERAL, IF WE HAVE:  |
| 811 TOTAL INITIAL GDS LEVY<br>LIMIT = (809)+(810) = 6,969,221.00  | 913 JUNE 2016 FUND 47-464<br>BALANCE VOTER APPROV   | A FINAL LEVY AUTHORITY   |
| OTHER POSTEMPLOYMENT BENEFITS (OPEB)<br>& PENSION DEBT SERVICE (FUND 47)  | 914 JUNE 2016 FUND 47-464<br>BAL NON-VOTER APPROV<br>= (912) - (913) =                                    | B PREVIOUSLY CALCULATED AUTHORITY  |
| 901 LEVY BONDS IRREV TRUST<br>VOTER APPROVED  | 915 PAY 16 OPEB DEBT EXC<br>REDUCTION NON-VOTER   | C CERTIFIED LEVY BASED ON (B)  |
| 902 LEVY BONDS REVOC TRUST<br>VOTER APPROVED  | 916 PAY 17 OPEB DEBT EXC<br>REDUCTION NON-VOTER   | D LEVY ADJUSTMENT, THEN:   |
| 903 REQ DEBT SERV LEVY OPEB<br>BONDS VOTER APPROVED<br>= (901) + (902) =  | 917 5% OF REQUIRED OPEB<br>DEBT SERV LEVY VOTER<br>= (903) X 5% =   | IF A>B, D=A-B  |
| 904 LEVY BONDS IRREV TRUST<br>NON-VOTER APPROVED 752,932.00   | 918 5% OF REQUIRED OPEB<br>DEBT SERV LEVY NONVOT<br>= (908) X 5% = 37,646.60                              | IF A<C, D=A-C  |
| 905 LEVY BONDS REVOC TRUST<br>NON-VOTER APPROVED  | 919 RETAIN FOR CAP LOAN<br>REPAYMENT NON-VOTER  | OTHERWISE D=ZERO   |
|   | 920 APPROV DEBT EXCESS TO<br>BE RETAINED NON-VOTER  | GENERAL FUND ADJUSTMENTS   |
|   | 921 FUND 47 AVAILABLE<br>BALANCE VOTER APPROVED<br>= GREATER OF ZERO OR<br>[(913)-(917)] =                | FY 2018 OPERATING<br>CAPITAL LEVY ADJUSTMENT   |
|   | 922 FUND 47 AVAILABLE<br>BALANCE NON-VOTER<br>= GTR ZERO OR [(914)-<br>SUM (915) TO (920)] =              | 1001 FY 2018 OPER CAP LEVY AUTH<br>(FROM FY 2018 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 193) 438,960.65     |
|   |   | 1002 16 PAY 17 LIMIT 449,749.92  |
|   |   | 1003 16 PAY 17 LEVY 449,749.92   |
|   |   | 1004 FY 2018 OPER CAPITAL<br>LEVY ADJUSTMENT<br>= ((1001)-(1003)) = 10,789.27-                               |



| FY 2018 LOCAL OPTIONAL<br>LEVY ADJUSTMENT            |  | FY 2018 1ST TIER VTR-APPR (CONT)   | FY 2018 2ND TIER REF ADJ (CONT)  |
|--|--|--|--|
| 1005   | FY 2018 LOC OPT LEVY AUTH<br>(FROM FY 2018 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 207) 1,912,155.20 | 1020 16 PAY 17 LIMIT<br>1021 16 PAY 17 LEVY<br>1022 PAY 17 LIMIT BEFORE<br>TBRA AND HOLD HARM ADJ<br>=(1018)+(1019)+(1020) | 1036 16 PAY 17 LIMIT<br>1037 16 PAY 17 LEVY<br>1038 PAY 17 LIMIT BEFORE<br>TBRA AND HOLD HARM ADJ<br>=(1034)+(1035)+(1036) |
| 1006   | 16 PAY 17 LIMIT 1,912,155.20   | 1023 PAY 17 LEVY BEFORE<br>TBRA AND HOLD HARM ADJ<br>=(1018)+(1019)+(1021)   | 1039 PAY 17 LEVY BEFORE<br>TBRA AND HOLD HARM ADJ<br>=(1034)+(1035)+(1037)   |
| 1007   | 16 PAY 17 LEVY 1,912,155.20  |  |  |
| 1008   | FY 2018 LOCAL OPTIONAL<br>LEVY ADJUSTMENT  | 1024 FY 2018 1ST TIER VTR REF<br>LEVY ADJUSTMENT   | 1040 FY 2018 2ND TIER REF<br>LEVY ADJUSTMENT   |
| FY 2018 EQUITY LEVY ADJUSTMENT                       |  |  |  |
| 1009   | FY 2018 EQUITY LEVY AUTH<br>(FROM FY 2018 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 210) 713,367.38    | FY 2018 1ST TIER BOARD-APPROVED<br>REFER LEVY ADJUST   | FY 2018 3RD TIER REF LEVY ADJUST   |
| 1010   | 16 PAY 17 LIMIT 706,409.65   | 1025 FY 2018 BRD-APPR REF LEVY AUTH<br>(FROM FY 2018 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 256) 968,912.65               | 1041 FY 2018 3RD TIER REF LEVY AUTH<br>(FROM FY 2018 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 261)                          |
| 1011   | 16 PAY 17 LEVY 706,409.65  | 1026 ALLOCATION OF TBRA<br>(FROM PAY 17 LEVY<br>REPORT, LINE 281)  | 1042 ALLOCATION OF TBRA<br>(FROM PAY 17 LEVY<br>REPORT, LINE 284)  |
| 1012   | FY 2018 EQUITY<br>LEVY ADJUSTMENT<br>= ((1009)-(1010)) = 6,957.73                                    | 1027 ALLOC OF REF HOLD HARM<br>(FROM PAY 17 LEVY<br>REPORT, LINE 311)  | 1043 ALLOC OF REF HOLD HARM<br>(FROM PAY 17 LEVY<br>REPORT, LINE 314)  |
| FY 2018 TRANSITION LEVY ADJUSTMENT                   |  |  |  |
| 1013   | FY 2018 TRANSITION LEVY AUTH<br>(FROM FY 2018 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 217) 68,188.18 | 1028 16 PAY 17 LIMIT 968,912.65<br>1029 16 PAY 17 LEVY 968,912.65  | 1044 16 PAY 17 LIMIT<br>1045 16 PAY 17 LEVY  |
| 1014   | 16 PAY 17 LIMIT 68,188.17  | 1030 PAY 17 LIMIT BEFORE<br>TBRA AND HOLD HARM ADJ<br>=(1026)+(1027)+(1028) 968,912.65                                     | 1046 PAY 17 LIMIT BEFORE<br>TBRA AND HOLD HARM ADJ<br>=(1042)+(1043)+(1044)  |
| 1015   | 16 PAY 17 LEVY 68,188.17   | 1031 PAY 17 LEVY BEFORE<br>TBRA AND HOLD HARM ADJ<br>=(1026)+(1027)+(1029) 968,912.65                                      | 1047 PAY 17 LEVY BEFORE<br>TBRA AND HOLD HARM ADJ<br>=(1042)+(1043)+(1045)   |
| 1016   | FY 2018 TRANSITION<br>LEVY ADJUSTMENT<br>= ((1013)-(1014)) = .01                                     | 1032 FY 2018 BOARD-APPR  | 1048 FY 2018 3RD TIER REF<br>LEVY ADJUSTMENT   |
| FY 2018 1ST TIER VOTER-APPROVED<br>REFER LEVY ADJUST |  |  |  |
| 1017   | FY 2018 1ST TIER REF LEVY AUTH<br>(FROM FY 2018 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 257)         | FY 2018 2ND TIER REF LEVY ADJUST   | FY 2018 UNEQUAL REF LEVY ADJUST  |
| 1018   | ALLOCATION OF TBRA<br>(FROM PAY 17 LEVY<br>REPORT, LINE 282)   | 1033 FY 2018 2ND TIER REF LEVY AUTH<br>(FROM FY 2018 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 259)                          | 1049 FY 2018 UNEQUAL REF LEVY AUTH<br>(FROM FY 2018 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 263)                           |
| 1019   | ALLOC OF REF HOLD HARM<br>(FROM PAY 17 LEVY<br>REPORT, LINE 312)                                     | 1034 ALLOCATION OF TBRA<br>(FROM PAY 17 LEVY<br>REPORT, LINE 283)  | 1050 ALLOCATION OF TBRA<br>(FROM PAY 17 LEVY<br>REPORT, LINE 285)  |
|  |  | 1035 ALLOC OF REF HOLD HARM<br>(FROM PAY 17 LEVY<br>REPORT, LINE 313)  |  |

| FY 2018 UNEQUAL REF LEVY ADJ (CONT)  | FY 2018 TBRA ALLOC ADJ (CONT)   | FY 2016 OPERATING CAPITAL LEVY ADJ  |
|--|---|---|
| 1051 ALLOC OF REF HOLD HARM<br>(FROM PAY 17 LEVY<br>REPORT, LINE 315)  | 1026 FY 2018 TBRA ALLOC TO<br>BOARD-APR REF LEVY<br>FROM PAY 17 LEVY  | 1076 FY 2016 OPER CAP LEVY AUTH<br>(FROM FY 2016 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 181) 585,980.68  |
| 1052 16 PAY 17 LEVY  | 1065 FY 2018 TBRA ALLOCATION<br>BRD-APPR ADJUSTMENT<br>= (1026)-(1064) =  | 1077 14 PAY 15 LIMIT 621,092.10   |
| 1053 16 PAY 17 LEVY  |   | 1078 14 PAY 15 LEVY 621,092.10  |
| 1054 PAY 17 LIMIT BEFORE<br>TBRA AND HOLD HARM ADJ<br>=(1050)+(1051)+(1052)  | FY 2018 REFERENDUM<br>HOLD HARMLESS ADJUSTMENT<br>TO VOTER-APPROVED LEVIES  | 1079 TOTAL ADJUST TO PAY 15<br>OPER CAP LEVY AUTH<br>= ((1076)-(1078)) = 35,111.42-                       |
| 1055 PAY 17 LEVY BEFORE<br>TBRA AND HOLD HARM ADJ<br>=(1050)+(1051)+(1053)   | 1066 FY 2018 ALLOC OF HOLD HARM<br>TO REF LEVY CATEGORIES<br>(FROM FY 2018 GENERAL<br>EDUC REVENUE REPORT,<br>LINES 300 TO 303) | 1080 15 PAY 16 ADJ LIMIT 37,916.63-   |
| 1056 FY 2018 UNEQUALIZED REF<br>LEVY ADJUSTMENT  |   | 1081 15 PAY 16 ADJ LEVY 37,916.63-  |
|  |   | 1082 FY 2016 OPER CAPITAL<br>LEVY ADJUSTMENT<br>= ((1079)-(1080)) = 2,805.21                              |
|  |   | FY 2016 LOC EQUITY LEVY ADJUST  |
| FY 2018 TBRA ALLOCATION ADJUSTMENT<br>TO VOTER-APPROVED LEVIES   | 1067 TIER 1 LEVY-VTR APR  | 1083 FY 2016 LOC EQT LEVY AUTH<br>(FROM FY 2016 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 195) 1,865,354.08 |
| FY 2018 ALLOCATION OF TBRA<br>TO REF LEVY CATEGORIES<br>(FROM FY 2018 GENERAL<br>EDUC REVENUE REPORT,<br>LINES 272 TO 275) | 1068 TIER 2 LEVY  | 1084 14 PAY 15 LIMIT 1,824,048.00   |
|  | 1069 TIER 3 LEVY  | 1085 14 PAY 15 LEVY 1,824,048.00  |
|  | 1070 UNEQL LEVY   | 1086 TOTAL ADJUST TO PAY 15<br>LOC EQUITY LEVY AUTH<br>= ((1083)-(1084)) = 41,306.08                      |
| 1057 TIER 1 LEVY-VTR APR   | 1071 TOTAL HOLD HARM ALLOC<br>TO REF LEVY CATEGORIES<br>= (1067) TO (1070) =  | 1087 15 PAY 16 ADJ LIMIT 37,396.80  |
| 1058 TIER 2 LEVY   | 1072 TOTAL FY 2018 HOLD HARM ALLOC<br>TO REF LEVY CATEGORIES<br>FROM PAY 17 LEVY<br>= (1019)+(1035) +                           | 1088 15 PAY 16 ADJ LEVY 37,396.80   |
| 1059 TIER 3 LEVY   | + (1043)+(1051) =   | 1089 FY 2016 LOC EQUITY<br>LEVY ADJUSTMENT<br>= ((1086)-(1087)) = 3,909.28                                |
| 1060 UNEQL LEVY  | 1073 FY 2018 HOLD HARM ALLOC<br>VTR-APPR ADJUSTMENT<br>= (1072)-(1071) =  |   |
| 1061 TOTAL FY 2018 TBRA ALLOC<br>TO REF LEVY CATEGORIES<br>= (1057) TO (1060) =  | FY 2018 REFERENDUM<br>HOLD HARMLESS ADJUSTMENT<br>TO BOARD-APPROVED LEVIES  | FY 2016 EQUITY LEVY ADJUSTMENT  |
| 1062 TOTAL FY 2018 TBRA ALLOC<br>TO REF LEVY CATEGORIES<br>FROM PAY 17 LEVY<br>= (1018)+(1034) +                           | 1074 FY 2018 ALLOC OF HOLD HARM<br>TO BRD-APR REF LEVY<br>(FROM FY 2018 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 299)            | 1090 FY 2016 EQUITY LEVY AUTH<br>(FROM FY 2016 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 198) 629,644.99    |
| + (1042)+(1050) =  |   | 1091 14 PAY 15 LIMIT 619,488.00   |
| 1063 FY 2018 TBRA ALLOCATION<br>VTR-APPR ADJUSTMENT<br>= (1062)-(1061) =   | 1027 FY 2018 HOLD HARM ALLOC TO<br>BOARD-APR REF LEVY<br>FROM PAY 17 LEVY   | 1092 14 PAY 15 LEVY 619,488.00  |
|  |   | 1093 TOTAL ADJUST TO PAY 15<br>EQUITY LEVY AUTH<br>= ((1090)-(1091)) = 10,156.99                          |
| FY 2018 TBRA ALLOCATION ADJUSTMENT<br>TO BOARD-APPROVED LEVIES   | 1075 FY 2018 HOLD HARM ALLOC<br>BRD-APPR ADJUSTMENT<br>= (1027)-(1074) =  | 1094 15 PAY 16 ADJ LIMIT 12,437.39  |
| 1064 FY 2018 ALLOCATION OF TBRA<br>TO BRD-APR REF LEVY<br>(FROM FY 2018 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 271)       |   | 1095 15 PAY 16 ADJ LEVY 12,437.39   |
|  |   | 1096 FY 2016 EQUITY<br>LEVY ADJUSTMENT<br>= ((1093)-(1095)) = 2,280.40-                                   |

| FY 2016 TRANSITION LEVY ADJUSTMENT |  | FY 2016 1ST TIER BOARD-APPROVED<br>REFER LEVY ADJUST (CONT) | FY 2016 3RD TIER REF<br>LEVY ADJUST (CONT)  |
|------------------------------------|--|---|---|
| 1097                               | FY 2016 TRANSITION LEVY AUTH<br>(FROM FY 2016 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 205)   | 66,519.23   | 1113 PAY 15 LEVY BEFORE<br>TBRA AND HOLD HARM ADJ<br>(FROM PAY 16 LEVY<br>REPORT, LINE 1035) 875,251.91                   |
| 1098                               | 14 PAY 15 LIMIT  | 64,874.16   | 1127 PAY 15 LEVY BEFORE<br>TBRA AND HOLD HARM ADJ<br>(FROM PAY 16 LEVY<br>REPORT, LINE 1051)                              |
| 1099                               | 14 PAY 15 LEVY   | 64,874.16   | 1114 TOTAL ADJUST TO PAY 15<br>BRD-APPR REF LEVY AUTH<br>= ((1111)-(1112)) = 10,779.99                                    |
| 1100                               | TOTAL ADJUST TO PAY 15<br>TRANSITION LEVY AUTH<br>= ((1097)-(1098)) =                        | 1,645.07  | 1128 TOTAL ADJUST TO PAY 15<br>3RD TIER REF LEVY AUTH   |
| 1101                               | 15 PAY 16 ADJ LIMIT  | 1,330.05  | 1115 15 PAY 16 ADJ LIMIT 18,909.05  |
| 1102                               | 15 PAY 16 ADJ LEVY   | 1,330.05  | 1116 15 PAY 16 ADJ LEVY 18,909.05   |
| 1103                               | FY 2016 TRANSITION<br>LEVY ADJUSTMENT<br>= ((1100)-(1101)) =                                 | 315.02  | 1117 FY 2016 BRD-APPR REF<br>LEVY ADJUSTMENT<br>= ((1114)-(1116)) = 8,129.06-   |
|                                    | FY 2016 1ST TIER VOTER-APPROVED<br>REFER LEVY ADJUST   |   | FY 2016 2ND TIER REF LEVY ADJUST  |
| 1104                               | FY 2016 1ST TIER REF LEVY AUTH<br>(FROM FY 2016 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 245) |   | 1118 FY 2016 2ND TIER REF LEVY AUTH<br>(FROM FY 2016 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 247)                         |
| 1105                               | PAY 15 LIMIT BEFORE<br>TBRA AND HOLD HARM ADJ<br>(FROM PAY 16 LEVY<br>REPORT, LINE 1026)     |   | 1132 FY 2016 UNEQUAL REF LEVY AUTH<br>(FROM FY 2016 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 250)                          |
| 1106                               | PAY 15 LEVY BEFORE<br>TBRA AND HOLD HARM ADJ<br>(FROM PAY 16 LEVY<br>REPORT, LINE 1027)      |   | 1119 PAY 15 LIMIT BEFORE<br>TBRA AND HOLD HARM ADJ<br>(FROM PAY 16 LEVY<br>REPORT, LINE 1042)                             |
| 1107                               | TOTAL ADJUST TO PAY 15<br>1ST TIER REF LEVY AUTH   |   | 1120 PAY 15 LEVY BEFORE<br><br>TBRA AND HOLD HARM ADJ<br>(FROM PAY 16 LEVY<br>REPORT, LINE 1043)                          |
| 1108                               | 15 PAY 16 ADJ LIMIT  |   | 1121 TOTAL ADJUST TO PAY 15<br>2ND TIER REF LEVY AUTH   |
| 1109                               | 15 PAY 16 ADJ LEVY   |   | 1122 15 PAY 16 ADJ LIMIT  |
| 1110                               | FY 2016 1ST TIER REF<br>LEVY ADJUSTMENT  |   | 1123 15 PAY 16 ADJ LEVY   |
|                                    | FY 2016 1ST TIER BOARD-APPROVED<br>REFER LEVY ADJUST   |   | 1124 FY 2016 2ND TIER REF<br>LEVY ADJUSTMENT  |
| 1111                               | FY 2016 BRD-APPR REF LEVY AUTH<br>(FROM FY 2016 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 244) | 886,031.90  | 1135 TOTAL ADJUST TO PAY 15<br>UNEQUAL REF LEVY AUTH  |
| 1112                               | PAY 15 LIMIT BEFORE<br>TBRA AND HOLD HARM ADJ<br>(FROM PAY 16 LEVY<br>REPORT, LINE 1034)     | 875,251.91  | 1136 15 PAY 16 ADJ LIMIT  |
|                                    |  |   | 1137 15 PAY 16 ADJ LEVY   |
|                                    |  |   | 1138 FY 2016 UNEQUAL REF<br>LEVY ADJUSTMENT   |
|                                    |  |   | FY 2016 3RD TIER REF LEVY ADJUST  |
|                                    |  |   | FY 2016 TBRA ALLOCATION ADJUSTMENT<br>TO VOTER-APPROVED LEVIES  |
|                                    |  |   | 1125 FY 2016 3RD TIER REF LEVY AUTH<br>(FROM FY 2016 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 249)                         |
|                                    |  |   | 1139 FY 2016 ALLOC OF TBRA<br>TO VTR-APR REF LEVIES<br>(FROM FY 2016 GENERAL<br>EDUC REVENUE REPORT,<br>LINES 259 TO 262) |
|                                    |  |   | 1126 PAY 15 LIMIT BEFORE<br>TBRA AND HOLD HARM ADJ<br>(FROM PAY 16 LEVY<br>REPORT, LINE 1050)                             |

|  |  |   |
|--|--|---|
| FY 2016 TBRA ALLOCATION ADJUSTMENT<br>TO VOTER-APPROVED LEVIES (CONT)  | FY 2016 REF HOLD HARMLESS ADJ<br>TO VOTER-APPROVED LEVIES (CONT)   | FY 2016 ALT TEACHER COMP LEVY ADJUST  |
| 1140 PAY 15 ALLOC OF TBRA<br>TO VOTER-APR REF LEVY<br>(FROM PAY 15 LEVY RPT,<br>LINES 276 TO 280)                              | 1153 FY 2016 HOLD HARM TOTAL<br>VTR-APPR ADJUSTMENT<br>= (1152)-(1151) =   | 1167 FY 2016 ALT COMP LEVY AUTH<br>(FROM FY 2016 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 328)         |
| 1141 FY 2016 TBRA ALLOCATION<br>TOTAL ADJUSTMENT<br>= (1140)-(1139) =  | 1154 15 PAY 16 ADJ LIMIT<br>1155 15 PAY 16 ADJ LEVY  | 1168 14 PAY 15 LIMIT<br>1169 14 PAY 15 LEVY   |
| 1142 15 PAY 16 ADJ LIMIT<br>1143 15 PAY 16 ADJ LEVY  | 1156 FY 2016 HOLD HARM ALLOC<br>VTR-APPR ADJUSTMENT  | 1170 TOTAL ADJUST TO PAY 15<br>ALT COMP LEVY AUTH   |
| 1144 FY 2016 TBRA ALLOC<br>LEVY ADJUSTMENT   | FY 2016 REFERENDUM HOLD HARMLESS<br>ADJUSTMENT TO BOARD-APPROVED LEVIES  | 1171 15 PAY 16 ADJ LIMIT<br>1172 15 PAY 16 ADJ LEVY<br>1173 FY 2016 ALT TEACH COMP<br>LEVY ADJUSTMENT |
| FY 2016 TBRA ALLOCATION ADJUSTMENT<br>TO BOARD-APPROVED LEVIES   | 1157 FY 2016 ALLOC OF HOLD HARM<br>TO BRD-APR REF LEVY<br>(FROM FY 2016 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 286) | FY 2018 INTEGRATION ADJUSTMENT  |
| 1145 FY 2016 ALLOC OF TBRA<br>TO BRD-APR REF LEVIES<br>(FROM GENERAL EDUC<br>REVENUE REPORT,<br>LINE 258)                      | 1158 PAY 15 HOLD HARM ALLOC<br>TO BOARD-APR REF LEVY<br>(FROM PAY 15 LEVY RPT,<br>REPORT, LINE 298)                  | 1174 FY 2018 INTEG LEVY AUTH<br>(FROM INTEGRATION REVENUE<br>REPORT, LINE 20)                         |
| 1146 PAY 15 ALLOC OF TBRA<br>TO BRD-APR REF LEVY<br>(FROM PAY 15 LEVY RPT,<br>LINE 268)  | 1159 FY 2016 HOLD HARM TOTAL<br>BRD-APPR ADJUSTMENT<br>= (1158)-(1157) =   | 1175 16 PAY 17 LIMIT<br>1176 16 PAY 17 LEVY<br>1177 FY 2018 INTEGRATION<br>ADJUSTMENT LIMIT           |
| 1147 FY 2016 TBRA ALLOCATION<br>TOTAL ADJUSTMENT<br>= (1146)-(1145) =  | 1160 15 PAY 16 ADJ LIMIT<br>1161 15 PAY 16 ADJ LEVY  | FY 2016 INTEGRATION ADJUSTMENT  |
| 1148 15 PAY 16 ADJ LIMIT<br>1149 15 PAY 16 ADJ LEVY  | 1162 FY 2016 HOLD HARM ALLOC   | 1178 FY 2016 INTEG LEVY AUTH<br>(FROM INTEGRATION REVENUE<br>REPORT, LINE 20)                         |
| 1150 FY 2016 TBRA ALLOC<br>LEVY ADJUSTMENT   | FY 2018 ALT TEACHER COMP LEVY ADJUST   | 1179 14 PAY 15 LIMIT<br>1180 14 PAY 15 LEVY<br>1181 TOTAL ADJUSTMENT                                  |
| FY 2016 REFERENDUM HOLD HARMLESS<br>ADJUSTMENT TO VOTER-APPROVED LEVIES  | 1163 FY 2018 ALT COMP LEVY AUTH<br>(FROM FY 2018 GENERAL<br>EDUC REVENUE REPORT,<br>LINE 337)                        | 370,916.00  |
| 1151 FY 2016 ALLOC OF HOLD HARM<br>TO VTR-APR REF LEVIES<br>(FROM FY 2016 GENERAL<br>EDUC REVENUE REPORT,<br>LINES 287 TO 290) | 1164 16 PAY 17 LIMIT<br>1165 16 PAY 17 LEVY<br>1166 FY 2018 ALT TEACH COMP<br>LEVY ADJUSTMENT<br>= ((1163)-(1165)) = | 371,320.04<br>371,320.04<br>404.04-   |
| 1152 PAY 15 HOLD HARM ALLOC<br>TO VOTER-APR REF LEVY<br>(FROM PAY 15 LEVY RPT,<br>LINES 298 TO 302)                            |  | 1182 15 PAY 16 ADJ LIMIT<br>1183 15 PAY 16 ADJ LEVY<br>1184 FY 2016 INTEGRATION<br>ADJUSTMENT LIMIT   |

FY 2016 REEMPLOYMENT ADJUSTMENT  
1185 FY 2016 EXPEND ACTUAL 10,609.28  
1186 REEMPLOY LEVY AUTH  
= 100% OF (1185) = 10,609.28  
1187 15 PAY 16 LIMIT 27,246.72  
1188 15 PAY 16 LEVY 27,246.72  
1189 FY 2016 REEMPLOY ADJUST  
= ((1186)-(1188)) = 16,637.44-

FY 2003 REEMPLOYMENT ADJUSTMENT  
1190 REEMPLOYMENT BALANCE  
(PAY 17 LEVY  
LINE 1194)

1191 REEMPLOY ADJUST BASED  
ON CURRENT YEAR LEVY  
= LESSER OF [(371)  
OR (1190)] X -1 =  
1192 REEMPLOY ADJUST BASED  
ON FY 2016 ADJUSTMENT,  
IF (1189)<0, THEN ZERO;  
ELSE LESSER OF {(1189)  
OR [(1190)+(1191)]}  
X -1 =

1193 FY 2003 REEMPLOY ADJUST  
= (1191)+(1192) =  
1194 REVISED REEMPLOYMENT  
BALANCE  
= (1190)+(1193) =

FY 2016 SAFE SCHOOLS ADJUST  
1195 SAFE SCH LVM REQUEST? YES  
54 2015-16 ADJ PU  
1197 FY 2016 SAFE SCHOOLS  
AUTH \$36 X (54) = 158,379.12  
1198 14 PAY 15 LIMIT 154,872.00  
1199 14 PAY 15 LEVY 154,872.00  
1200 FY 2016 SAFE SCH ADJUST  
= ((1197)-(1198)) = 3,507.12

FY 2016 SAFE SCHOOLS  
INTERMEDIATE ADJUST  
1201 SAFE SCH INTERMEDIATE  
LEVY ALLOW 4,399.42  
54 2015-16 ADJ PU  
1202 FY 2016 SAFE SCHOOLS  
INTERMEDIATE AUTHORITY  
= (1201) X (54) =  
1203 14 PAY 15 LIMIT  
1204 14 PAY 15 LEVY  
1205 FY 2016 SAFE SCHOOLS  
INTERMEDIATE ADJUST

CAREER TECHNICAL ADJUSTMENT  
1206 FY 2016 CAREER TECH  
LEVY AUTHORITY  
FY 2016 CTE AID Report  
LINE 21) 151,242.60  
1207 15 PAY 16 LIMIT 149,924.43  
1208 15 PAY 16 LEVY 149,924.43  
1209 FY 2016 CAREER TECH  
ADJUSTMENT  
= ((1206)-(1207)) 1,318.17

FY 2016 HEALTH BENEFITS LEVY ADJUST  
1210 FY 2016 ACTUAL COST  
(LIMITED TO \$600,000)  
1211 15 PAY 16 LIMIT  
1212 15 PAY 16 LEVY  
1213 FY 2016 HEALTH  
BENEFITS ADJUST

FY 2016 ANNUAL OPEB LEVY ADJUST  
1214 FY 2016 ACTUAL COST  
(FIN 797 + OBJ 291)  
1215 PRORATION FACTOR TO  
REFLECT STATEWIDE CAP  
1216 PRORATED ANNUAL  
OPEB LEVY AUTH  
1217 16 PAY 17 LIMIT  
1218 16 PAY 17 LEVY  
1219 FY 2016 ANNUAL  
OPEB ADJUSTMENT

CAPITAL RELATED ADJUSTMENTS  
FY 2018 LTFM EQUALIZED LEVY ADJUST  
1220 FY 2018 EST LTFM  
EQUALIZED LEVY AUTHORITY  
(FROM WEBSITE  
REPORT, LINE 60) 748,599.96  
1221 16 PAY 17 LIMIT 748,599.61  
1222 16 PAY 17 LEVY 748,599.61  
1223 FY 2018 LTFM EQUALIZED  
LEVY ADJUST  
= (1220)-(1221) = .35

FY 2018 LTFM UNEQUALIZED LEVY ADJUST  
1224 FY 2018 EST LTFM  
UNEQUALIZED LEVY  
AUTHORITY  
(FROM WEBSITE  
REPORT, LINE 61) 7,654.84  
1225 16 PAY 17 LIMIT 12,170.15  
1226 16 PAY 17 LEVY 12,170.15  
1227 FY 2018 LTFM UNEQUALIZED  
LEVY ADJUST  
= (1224)-(1226) = 4,515.31-

FY 2017 LTFM EQUALIZED LEVY ADJUST  
1228 FY 2017 EST LTFM  
EQUALIZED LEVY AUTHORITY  
(FROM FY 2017 WEBSITE  
REPORT, LINE 60) 101,532.13  
1229 15 PAY 16 LIMIT  
1230 15 PAY 16 LEVY  
1231 TOTAL ADJUSTMENT  
= (1228)-(1229) = 101,532.13  
1232 16 PAY 17 ADJ LIMIT 90,695.18  
1233 16 PAY 17 ADJ LEVY 90,695.18  
1234 FY 2017 LTFM EQUALIZED  
LEVY ADJUST  
= (1231)-(1232) = 10,836.95

| FY 2017 LTFM UNEQUALIZED LEVY ADJUST  | FY 2016 DEFERRED MAINT ADJ (CONT)  | FY 2016 NET LEASE COSTS (CONT)   |
|---|--|--|
| 1235 FY 2017 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2017 WEBSITE REPORT, LINE 61) 369,192.58                             | 1254 14 PAY 15 LIMIT 255,504.38<br>1255 14 PAY 15 LEVY 255,504.38  | 1285 FY 2016 COSTS (PAY 15) SUM (1276) TO (1284)=  |
| 1236 15 PAY 16 LIMIT 467,731.11<br>1237 15 PAY 16 LEVY 467,731.11<br>1238 TOTAL ADJUSTMENT = (1235)-(1237) = 98,538.53-   | 1256 FY 2016 DEFERRED = (1254)-(1256) = 108,930.79-  | 1286 PAY 16 OPER INTERMED<br>1287 PAY 16 CAP INTERMED<br>1288 PAY 16 OPER JOINT<br>1289 PAY 16 OPER NON-J ADM<br>1290 PAY 16 OPER NON-J OTH 75,850.00<br>1291 PAY 16 CAPITAL JOINT<br>1292 PAY 16 CAP NON-J ADM<br>1293 PAY 16 CAP NON-J OTH |
| 1239 16 PAY 17 ADJ LIMIT 90,695.18-<br>1240 16 PAY 17 ADJ LEVY 90,695.18-   | FY 2015 AND FY 2016 LEASE COST WITH A PAY 15 LEVY(PAY 16 LEASE LEVY FOR FY 2016 & 2017 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)   | 1294 FY 2016 COSTS (PAY 16) SUM (1286) TO (1293)= 75,850.00  |
| 1241 FY 2017 LTFM UNEQUALIZED LEVY ADJUST = (1231)-(1233) = 7,843.35-   | FY 2015 NET LEASE COSTS  | 1295 TOTAL FY 2015 OPER NON-J NET LEASE COSTS = (1262)+(1270)+(1271) 87,060.00   |
| FY 2016 HEALTH & SAFETY ADJUSTMENT  | 1257 PAY 14 OPER INTERMED<br>1258 PAY 14 CAP INTERMED<br>1259 PAY 14 TIES CAPITAL<br>1260 PAY 14 OPER JOINT<br>1261 PAY 14 OPER NON-J ADM<br>1262 PAY 14 OPER NON-J<br>1263 PAY 14 CAPITAL JOINT<br>1264 PAY 14 CAP NON-J ADM<br>1265 PAY 14 CAPITAL NON-J     | 1296 ACTUAL FY 2015 UFARS LEASE COSTS (FUND 1, OBJECT 370) 665,731.97<br>1297 PAY 14 OPER NON-J LEASE COST LIMITED BY FY 2015 UFARS LSR (1262) OR (1296)=  |
| 1242 FY 2016 EST HEALTH & SAFETY LEVY AUTHORITY (FROM FY 2016 H&S AID REPORT, LINE 24) 291,089.11                         | 1266 FY 2015 COSTS (PAY 14) SUM (1257) TO (1265)=  | 1298 REMAIN FY 2015 UFARS = GREATER OF ZERO OR [(1296) - (1297)] = 665,731.97  |
| 1243 14 PAY 15 H&S LIMIT 206,847.14<br>1244 14 PAY 15 H&S LEVY 206,847.14   | 1267 PAY 15 OPER INTERMED<br>1268 PAY 15 CAP INTERMED<br>1269 PAY 15 OPER JOINT<br>1270 PAY 15 OPER NON-J ADM<br>1271 PAY 15 OPER NON-J OTH 87,060.00<br>1272 PAY 15 CAPITAL JOINT<br>1273 PAY 15 CAP NON-J ADM<br>1274 PAY 15 CAP NON-J OTH                   | 1299 PAY 15 OPER NON-J LEASE COST LIMITED BY FY 2015 UFARS = LSR [(1270) + (1271)] OR (1298)= 87,060.00<br>1300 FY 2015 ADJUSTED COSTS (PAY 15) = (1275) - (1270)-(1271)+(1299)= 87,060.00   |
| 1245 TOTAL ADJUSTMENT = (1242)-(1244) = 84,241.97   | 1275 FY 2015 COSTS (PAY 15) SUM (1267) TO (1274)= 87,060.00  | 1301 TOTAL FY 2016 OPER NON-J NET LEASE COSTS FOR (PAY 15) = (1280) + (1281) =   |
| 1246 15 PAY 16 ADJ LIMIT 102,742.40<br>1247 15 PAY 16 ADJ LEVY 102,742.40   | FY 2016 NET LEASE COSTS  | 1302 ACTUAL FY 2016 UFARS LEASE COSTS (FUND 1, OBJECT 370) 652,588.55  |
| 1248 16 PAY 17 ADJ LIMIT 11,742.14<br>1249 16 PAY 17 ADJ LEVY 11,742.14   | 1276 PAY 15 OPER INTERMED<br>1277 PAY 15 CAP INTERMED<br>1278 PAY 15 TIES CAPITAL<br>1279 PAY 15 OPER JOINT<br>1280 PAY 15 OPER NON-J ADM<br>1281 PAY 15 OPER NON-J OTH<br>1282 PAY 15 CAPITAL JOINT<br>1283 PAY 15 CAP NON-J ADM<br>1284 PAY 15 CAP NON-J OTH | 1303 PAY 15 OPER NON-J LEASE COST LIMITED BY FY 2016 UFARS =LSR(1301)OR(1302)=<br>1304 FY 2016 ADJUSTED COSTS (PAY 15) = (1285) - (1280)-(1281)+(1303)=  |
| 1250 FY 2016 H&S LIMIT ADJUST = (1246)+(1248) = 114,484.54  |  |  |
| 1251 FY 2016 H&S LEVY ADJUST = (1247)+(1249) = 114,484.54   |  |  |
| 1252 FY 2016 H&S LEVY ADJUST = (1245)-(1251) = 30,242.57-   |  |  |
| FY 2016 DEFERRED MAINT ADJUSTMENT   |  |  |
| 1253 FY 2016 ACTUAL DEFERRED MAINTENANCE LEVY AUTHORITY (FROM FY 2016 DEFERRED MAINTENANCE AID REPORT, LINE 9) 146,573.59 |  |  |

| FY 2016 NET LEASE COSTS (CONT)  | CAPITAL RELATED ADJUSTMENTS SUMMARY  | OTHER GENERAL LIMITATION ADJ (CONT)   |
|---|--|---|
| 1305 PAY 15 ADJUSTED NET LEASE COSTS<br>= (1300) + (1304) = 87,060.00   | 1004 FY 2018 OPER CAP ADJ 10,789.27-<br>1082 FY 2016 OPER CAP ADJ 2,805.21<br>1223 FY 2018 LTFM EQ ADJ .35<br>1227 FY 2018 LTFM UEQ ADJ 4,515.31-<br>1234 FY 2017 LTFM EQ ADJ 10,836.95<br>1241 FY 2017 LTFM UEQ ADJ 7,843.35-<br>1252 FY 2016 H&S ADJUST 30,242.57-<br>1318 PAY 15 LEASE LEVY ADJ 8,260.00-<br>1319 LEASE LEVY ADJ (MEMO)<br>1320 OTHER CEX ADJ (MEMO)<br>1321 TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT<br>=(1004)+(1082)+(1223)<br>+(1227)+(1234)+(1241)<br>+(1252)+(1256)+(1318)<br>+(1319)+(1320) = 156,938.78- | 1333 TOTAL OTHER ADJUST GEN NTC VOTER APPR JOBZ EXEMPT<br>=(1331)+(1332)=<br><br>1334 TIF ADJUST (MEMO)<br>1335 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)<br>1336 FY 2015 CAREER TECH ADJUST (SEE WEBSITE)<br>1337 OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO)<br>1338 TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT=(1334)+(1335)<br>+ (1336)+(1337) = |
| 1306 DIST'S SHARE OF PAY 15 LEASE COSTS FOR THE INTERMEDIATE DISTRICTS<br>= (1267) + (1268) + (1276) + (1277) = |  |   |
| 54 2015-16 ADJ PU (ACT) 4,399.42  |  |   |
| 1307 INTERM PUPIL UNIT AUTH = \$65 X (54) = 285,962.30  |  |   |
| 1308 INTERMEDIATE LEASE AUTHORITY = LSR OF (1306) OR (1307) =   |  |   |
| 1309 INTERM DIST CARRYOVER TO REGULAR LEASE AUTH<br>= (1306) - (1308) =   | OTHER GENERAL LIMITATION ADJUSTMENTS   |   |
| 1310 PAY 15 LEASE COST UNDER REGULAR AUTH<br>= (1305) - (1308) = 87,060.00                                      | 757 GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS 485,081.00-<br>1322 MAINT PU VAR (MEMO)<br>1323 ECON DEV ABATE ADJUST (MEMO)<br>1324 DEBT SURPLUS TRANSFER (MEMO)<br><br>1325 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)<br>1326 OTHER ADJUST, GEN RMV VOTER APPROVED JOBZ EXEMPT (MEMO)<br>1327 TOTAL OTHER ADJUST GEN RMV VOTER APPR JOBZ EXEMPT<br>= (1325)+(1326)=  | GENERAL FUND ADJUSTMENT SUMMARY   |
| 54 2015-16 ADJ PU (ACT) 4,399.42  |  | 1339 GENERAL RMV VOTER APPROVED JOBZ EXEMPT<br>=(1024)+(1040)<br>+(1048)+(1056)+(1073)<br>+(1063)+(1110)+(1131)<br>+(1124)+(1138)<br>+(1144)+(1327) =   |
| 1311 PAY 15 PUPIL UNIT MAX AUTH = \$212 X (54) = 932,677.04   |  | 1340 GENERAL RMV OTHER JOBZ EXEMPT = (1008)+ (1012)+(1016)+(1096)+ (1032)+(1103)+(1330)+ (1065)+(1075)+(1089)+ (1117)+(1150)+(1162)=  |
| 1312 PAY 15 COMMISSIONER APPROVED LIMIT   |  | 1341 GENERAL NTC VOTER APPROVED JOBZ EXEMPT<br>=(1333) =  |
| 1313 REGULAR MAX AUTHORITY = GTR OF (1311) OR (1312) = 932,677.04   |  | 1342 GENERAL NTC OTHER JOBZ EXEMPT<br>= (757)+(1166)+(1173)<br>+(1177)+(1184)+(1189)<br>+(1193)+(1200)+(1205)<br>+(1209)+(1213)+(1219)<br>+(1321)+(1322)+(1323)<br>+(1324)+(1338)= 654,235.97-  |
| 1314 TOTAL PAY 15 REGULAR LEASE LEVY AUTHORITY = LSR OF (1310) OR (1313) = 87,060.00                            | 1328 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14) 402.21-  | 1343 TOTAL GENERAL LEVY LIMITATION ADJUSTMENT<br>= (1339)+(1340)<br>+ (1341)+(1342) = 653,865.60-   |
| 1315 TOTAL PAY 15 REGULAR & INTERM LEASE LEVY AUTH<br>= (1308) + (1314) = 87,060.00                             | 1329 OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO)<br><br>1330 TOTAL OTHER ADJUST GEN RMV OTHER JOBZ EXEMPT=(1328)+(1329)= 402.21-  |   |
| 1316 14 PAY 15 LIMIT 95,320.00  |  |   |
| 1317 14 PAY 15 LEVY 95,320.00   |  |   |
| 1318 PAY 15 LEASE LEVY LIMITATION ADJUSTMENT<br>= (1315)-(1317) = 8,260.00-                                     | 1331 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)<br>1332 OTHER ADJUST, GEN NTC VOTER APPROVED JOBZ EXEMPT (MEMO)  |   |

| COMMUNITY SERV FUND ADJUSTMENTS   |   | GENERAL DEBT SERVICE ADJUSTMENTS |  | OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS |   |  |
|-----------------------------------|---|----------------------------------|--|---|---|--|
| FY 2018 EARLY CHILD FAMILY ADJUST |   | 1701                             | REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (759) X -1 =                       | 21,502.00-  | 1901  | REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(921)OR(924)] X -1 = |
| 1401                              | FY 2018 REVISED ECFE LEVY AUTH (FROM FY 2018 ECFE AID REPORT, LINE 1.7) 142,177.25                | 1702                             | OTHER ADJUST (MEMO) VOTER APPROVED   |   | 1902  | OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED                         |
| 1402                              | 16 PAY 17 LIMIT 142,310.18  | 1703                             | TOTAL DEBT SERV ADJUST VOTER APPROVED = (1701)+(1702) =                            | 21,502.00-  | 1903  | TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1901)+(1902) =          |
| 1403                              | 16 PAY 17 LEVY 142,310.18   | 1704                             | REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (760) X -1 =                     | 5,054.28-   | 1904  | REDUCTION DEBT EXCESS, NON-VOTER = GTR OF [(922)OR(925)] X -1 =    |
| 1404                              | FY 2018 EARLY CHILD FAMILY ADJUST = ((1401)-(1403)) = 132.93-                                     | 1705                             | OTHER ADJUST (MEMO) NON-VOTER APPROVED   |   | 1905  | OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR                          |
| FY 2018 HOME VISIT ADJUSTMENT     |   | 1706                             | TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1704)+(1705) + (1710)+(1717) =        | 5,054.63-   | 1906  | TOTAL ADJUSTMENT NON-VOTER APPROVED = (1904)+(1905) =              |
| 1405                              | FY 2018 HOME VISIT AID REPORT, LINE 2.4   | FY 2018 LTFM DEBT LEVY ADJUST    |  |   | ABATEMENT ADJUSTMENTS                                 |  |
| 1406                              | 16 PAY 17 LIMIT 2,423.97  | 1707                             | FY 2018 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 18 RPT, LINE 55A) 819,223.65 |   | INITIAL ABATEMENT LEVY ADJUSTMENT                     |  |
| 1407                              | 16 PAY 17 LEVY 2,423.97   | 1708                             | 16 PAY 17 LIMIT 819,224.00   |   | 2001  | SCHOOL TAXES ABATED IN 2016 1,579.84-                              |
| 1408                              | FY 2018 HOME VISIT FINAL ADJUSTMENT TO BE MADE ON PAY 2020 LEVY                                   | 1709                             | 16 PAY 17 LEVY 819,224.00  |   | 2002  | SCHOOL TAXES ADDED IN 2016 389.11                                  |
| FY 2016 SCHOOL-AGE CARE           |   | 1710                             | FY 2018 LTFM DEBT LEVY ADJ = (1707)-(1708) = .35-                                  |   | 2003  | NET CHANGE IN SCHOOL TAXES = (2001)+(2002) = 1,190.73-             |
| 1409                              | FY 2016 AUTHORITY (FROM UFARS EXPENDITURES) 250,012.73  | FY 2017 LTFM DEBT LEVY ADJUST    |  |   | 2004  | ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)] 1,190.73   |
| 1410                              | 14 PAY 15 LIMIT 75,000.00   | 1711                             | FY 2017 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 17 RPT, LINE 55A) 809,196.15 |   | 2024  | FY 2018 ABATEMENT AID 147.35                                       |
| 1411                              | 14 PAY 15 LEVY 75,000.00  | 1712                             | 15 PAY 16 LIMIT 1,163,472.72   |   | 2005  | INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) = 1,043.38       |
| 1412                              | FY 2016 SCH-AGE CARE ADJUSTMENT = ((1409)-(1410)) = 175,012.73                                    | 1713                             | 15 PAY 16 LEVY 1,163,472.72  |   | PAY 15 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND |  |
| 1413                              | ADULTS W/DISABILITIES ADJUST  | 1714                             | TOTAL ADJUSTMENT ADJ = (1711)-(1712) = 354,276.57-                                 |   | 2006  | GENERAL 4,858,379.61   |
| 1414                              | SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)  | 1715                             | 16 PAY 17 ADJ LIMIT 354,276.57-  |   | 2007  | COMMUNITY SERVICE 491,685.71                                       |
| 1415                              | OTHER ADJUST (MEMO)   | 1716                             | 16 PAY 17 ADJ LEVY 354,276.57-   |   | 2008  | GENERAL DEBT SERVICE 6,399,939.11                                  |
| 1416                              | TOTAL OTHER ADJUST = (1414)+(1415) =  | 1717                             | FY 2017 LTFM DEBT LEVY ADJ = (1714)-(1715) =                                       |   | 2009  | OPEB DEBT SERVICE 384,278.10                                       |
| 1417                              | TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1404)+(1408)+(1412) + (1413)+(1416) = 174,879.80 |                                  |  |   | 2010  | TOTAL 12,134,282.53  |



| CERTIFIED LEVY RATIO BY FUND   |            | FY 2016 ABATEMENT AID ADJUSTMENT<br>(ZERO IF NO LEVY AUTHORITY IN FUND) | ADVANCE ABATEMENT LEVY ADJUSTMENT  |
|--|------------|---|--|
| 2011 GENERAL (2006)/(2010)   | .46372216  |   | 2057 SCHOOL TAXES ABATED<br>IN 1ST 6 MO OF 2017                                      |
| 2012 COM SER (2007)/(2010)   | .04052038  | 2034 GENERAL  | 45,497.52-   |
| 2013 GEN DBT (2008)/(2010)   | .52742625  | 2035 COMMUNITY SERVICE  | 2058 SCHOOL TAXES ADDED<br>IN 1ST 6 MO OF 2017                                       |
| 2014 PEB DBT (2009)/(2010)   | .03166879  | 2036 GEN DEBT   | 2059 NET CHANGE IN SCHOOL<br>TAXES (2057)+(2058)                                     |
| 2015 TOTAL   | 1.00000000 | 2037 PEB DEBT   | 45,497.52-   |
|  |            | 2038 TOTAL  |  |
| ABATEMENT AID BY FUND (FROM PART<br>III OF FY 2018 ABATEMENT AID REPORT) |            | TOTAL REGULAR ABATEMENT LEVY ADJUST                                     | 2060 TOTAL ADVANCE ABATE<br>LEVY AUTHORITY [GTR OF<br>ZERO OR -1 X (2059)]           |
| 2016 GENERAL   | 146.84     | 2039 GENERAL =  | 45,497.52  |
| 2017 COMMUNITY SERVICE   | 15.20      | (2025)+(2030)+(2034)=   |  |
| 2018 GENERAL DEBT SERVICE  |            | 2040 COMMUNITY SERVICE =  |  |
| 2019 TOTAL   | 162.04     | (2026)+(2031)+(2035)=   | ADVANCE ABATEMENT AUTHORITY BY FUND  |
| 2020 EST FY 2018 ABATEMENT<br>AID PRORATION FACTOR                       | .90937770  | 2041 GEN DEBT SERVICE =   | 2061 GENERAL = (2060)  |
|  |            | (2027)+(2032)+(2036)=   | -(2062)-(2063)-(2064)  |
| PRORATED ABATEMENT AID BY FUND   |            | 2042 OPEB DEBT SERVICE =  | 18,216.50  |
| 2021 GENERAL (2020)X(2016)   | 133.53     | (2028)+(2033)+(2037)=   | 2062 COM SER (2060)X(2012)   |
| 2022 COM SER (2020)X(2017)   | 13.82      | 2043 TOTAL  | 1,843.58   |
| 2023 GEN DBT (2020)X(2018)   |            | 1,043.38  | 2063 GEN DBT (2060)X(2013)   |
| 2024 TOTAL   | 147.35     |   | 23,996.59  |
|  |            | CARRY-OVER ABATEMENT LEVY AUTHORITY                                     | 2064 PEB DBT (2060)X(2014)   |
| INITIAL ABATE LEVY ADJUST BY FUND<br>(ZERO IF NO LEVY AUTHORITY IN FUND) |            | PAY 17 REGULAR ABATEMENT LIMIT  | 2060 TOTAL   |
| 2025 GENERAL=(2004)-(2024)-<br>(2026)-(2027)-(2028)=                     | 343.22     | 2044 GENERAL  | PREVIOUS ADVANCE ABATE LEVY<br>(PAY 16 PREVIOUS ADVANCE PLUS<br>PAY 16 ADVANCE LEVY) |
| 2026 COM SER [(2004)X<br>(2012)]-(2022) =                                | 34.43      | 2045 COMMUNITY SERVICE  | 2065 GENERAL   |
| 2027 GDS DBT [(2004)X<br>(2013)]-(2023) =                                | 628.02     | 2046 GENERAL DEBT SERVICE   | 595.48   |
| 2028 PEB DBT [(2004)X<br>(2014)] =                                       | 37.71      | 2047 OPEB DEBT SERVICE  | 2066 COMMUNITY SERVICE   |
| 2005 TOTAL = (2004)-(2024)   | 1,043.38   |   | 61.19  |
|  |            | PAY 17 REGULAR ABATEMENT LEVY   | 2067 GENERAL DEBT SERVICE  |
| ABATEMENT INTEREST ADJUSTMENT  |            | 2048 GENERAL  | 842.59   |
| 2029 ABATEMENT INTEREST<br>DEDUCTED FROM TAX<br>SETTLEMENTS IN 2016      |            | 2049 COMMUNITY SERVICE  | 2068 OPEB DEBT SERVICE   |
| ABATEMENT INTEREST ADJUST BY FUND<br>(ZERO IF NO LEVY AUTHORITY IN FUND) |            | 2050 GENERAL DEBT SERVICE   | 2069 TOTAL   |
| 2030 GENERAL = (2029) -(2031)<br>-(2032)-(2033) =                        |            | 2051 OPEB DEBT SERVICE  | 1,499.26   |
| 2031 COM SER (2029)X(2012)   |            |   | ADVANCE ABATEMENT ADJUSTMENT BY FUND<br>(ZERO IF NO LEVY AUTHORITY IN FUND)          |
| 2032 GEN DBT (2029)X(2013)   |            | CARRY-OVER ABATEMENT LEVY LIMIT<br>(ZERO IF NO LEVY AUTHORITY IN FUND)  | 2070 GENERAL=(2060)-(2069)-<br>(2071)-(2072)-(2073)=                                 |
| 2033 PEB DBT (2029)X(2014)   |            | 2052 GENERAL=(2044)-(2048)<br>OR MEMO                                   | 17,621.02  |
| 2029 TOTAL   |            | 2053 COM SER=(2045)-(2049)<br>OR MEMO                                   | 2071 COM SER (2062)-(2066)   |
|  |            | 2054 GEN DBT=(2046)-(2050)<br>OR MEMO                                   | 1,782.39   |
|  |            | 2055 PEB DBT=(2047)-(2051)<br>OR MEMO                                   | 2072 GEN DBT (2063)-(2067)   |
|  |            | 2056 TOTAL  | 23,154.00  |
|  |            |   | 2073 PEB DBT (2064)-(2068)   |
|  |            |   | 1,440.85   |
|  |            |   | 2074 TOTAL   |
|  |            |   | 43,998.26  |
|  |            |   | TOTAL INITIAL LEVY LIMITATION<br>SUMMARY BEFORE OFFSETTING ADJUST                    |
|  |            |   | GENERAL FUND INITIAL LEVY SUMMARY  |
|  |            |   | 3001 GENERAL RMV<br>VOTER APPROVED<br>JOBZ EXEMPT<br>= (520)+(1339) =                |
|  |            |   | 3002 GENERAL RMV OTHER<br>JOBZ EXEMPT<br>= (521)+(1340) =                            |
|  |            |   | 3,772,441.13   |

| GENERAL FUND INI LEVY SUMMARY (CONT)  | OPEB INITIAL LEVY SUMMARY (CONT)   | COLLECT NEGATIVE ADJUSTMENTS IN<br>GENERAL AND COMM ED FUNDS (CONT)          |
|---|--|--|
| 3003 GENERAL NTC<br>VOTER APPROVED<br>JOBZ EXEMPT<br>= (522)+(1341) =   | 3012 TOTAL OPEB/PENSION DEBT<br>SERVICE FUND INITIAL<br>LEVY LIMITATION<br>= (3010)+(3011) = 754,410.56  | 3024 GEN NTC OTHER<br>JOBZ EXEMPT<br>NEGATIVE OFFSET                         |
| 3004 GENERAL NTC OTHER<br>JOBZ EXEMPT<br>+(524)+(1342)+(2039)<br>+(2052)+(2070) = 1,630,801.25                        | OFFSETTING ADJUSTMENTS<br>(COUNTY AUDITORS CANNOT SPREAD<br>LEVIES BASED ON A NEGATIVE TAX RATE.<br>TOTAL LEVY LIMITATIONS BY TRUTH IN<br>TAXATION LEVY/FUND CATEGORY SHOWN ON<br>PAGE 30 MUST BE ZERO OR GREATER. | 3025 COM SERV<br>NEGATIVE OFFSET   |
| 3005 TOTAL GENERAL FUND<br>INITIAL LEVY LIMITATION<br>= (523)+(3001)+(3002)<br>+ (3003)+(3004) = 5,403,242.38         | OFFSET CARRIED FORWARD   | NET OFFSETTING ADJUSTMENTS<br>IN GEN AND COM SERV                            |
| COMMUNITY SERV INITIAL LEVY SUMMARY   | 3013 GENERAL   | 3026 GEN RMV VOTER<br>JOBZ EXEMPT<br>NET OFFSET ADJ<br>= (3016)+(3021) =     |
| 3006 TOTAL COMMUNITY SERVICE<br>FUND INITIAL LEVY LIMITATION<br>= (634)+(1417)+(2040)<br>+ (2053)+(2071) = 868,625.92 | 3014 GENERAL DEBT SERVICE<br>3015 OPEB/PENSION DEBT<br>SERVICE   | 3027 GEN RMV OTHER<br>JOBZ EXEMPT<br>NET OFFSET ADJ<br>= (3017)+(3022) =     |
| GEN DEBT SERV INITIAL LEVY SUMMARY  | POSITIVE OFFSETTING ADJUSTMENTS<br>IN GENERAL AND COM SERV FUNDS   | 3028 GEN NTC VOTER<br>JOB EXEMPT<br>NET OFFSET ADJ<br>= (3018)+(3023) =      |
| 3007 GEN DEBT SERVICE<br>VOTER APPROVED<br>JOBZ NONEXEMPT<br>= (809)+(1703)+(2041)<br>+ (2054)+(2072) = 5,645,093.02  | 3016 GEN RMV VOTER<br>JOBZ EXEMPT<br>POSITIVE OFFSET<br>GTR 0 OR [0-(3001)]  | 3029 GEN NTC OTHER<br>JOBZ EXEMPT<br>NET OFFSET ADJ<br>= (3019)+(3024) =     |
| 3008 GEN DEBT SERVICE<br>OTHER<br>JOBZ NONEXEMPT<br>= (810)+(1706)+(2041)<br>+ (2054)+(2072) = 1,321,353.37           | 3017 GEN RMV OTHER<br>JOBZ EXEMPT<br>POSITIVE OFFSET<br>GTR 0 OR [0-(3002)]  | 3030 COM SERV<br>NET OFFSET ADJ<br>= (3020)+(3025) =                         |
| 3009 TOTAL DEBT SERVICE FUND<br>INITIAL LEVY LIMITATION<br>= (3007)+(3008) = 6,966,446.39                             | 3018 GEN NTC VOTER<br>JOB EXEMPT<br>POSITIVE OFFSET<br>GTR 0 OR [0-(3003)]   | POSITIVE OFFSETTING ADJUSTMENTS<br>IN GENERAL DEBT SERV FUND                 |
| OPEB/PENSION DEBT SERVICE INITIAL<br>LEVY SUMMARY   | 3019 GEN NTC OTHER<br>JOBZ EXEMPT<br>POSITIVE OFFSET<br>GTR 0 OR [0-(3004)]  | 3031 GDS VOTER<br>JOBZ NONEXEMPT<br>POSITIVE OFFSET<br>GTR OF 0 OR [-(3007)] |
| 3010 OPEB/PENSION DEBT<br>SERVICE VOTER APPROVED<br>JOBZ NONEXEMPT<br>= (903)+(1901)+(2042)<br>+ (2055)+(2073) =      | 3020 COM SERV<br>POSITIVE OFFSET<br>GTR 0 OR [0-(3006)]  | 3032 GDS OTHER<br>JOBZ NONEXEMPT<br>POSITIVE OFFSET<br>GTR OF 0 OR [-(3008)] |
| 3011 OPEB/PENSION DEBT<br>SERVICE OTHER<br>JOBZ NONEXEMPT<br>= (908)+(1904)+(2042)<br>+ (2055)+(2073) = 754,410.56    | COLLECT NEGATIVE ADJUSTMENTS IN<br>GENERAL AND COMM ED FUNDS   | COLLECT NEGATIVE ADJUSTMENTS<br>IN GENERAL DEBT SERV FUND                    |
|   | 3021 GEN RMV VOTER<br>JOBZ EXEMPT<br>NEGATIVE OFFSET   |  |
|   | 3022 GEN RMV OTHER<br>JOBZ EXEMPT<br>NEGATIVE OFFSET   | 3033 GDS VOTER<br>JOBZ NONEXEMPT<br>NEGATIVE OFFSET                          |
|   | 3023 GEN NTC VOTER<br>JOB EXEMPT<br>NEGATIVE OFFSET  | 3034 GDS OTH<br>JOBZ NONEXEMPT<br>NEGATIVE OFFSET                            |

| NET OFFSETTING ADJUSTMENTS<br>IN GENERAL DEBT SERV FUND  | NET NEGATIVE ADJUSTMENT BALANCE<br>TO BE CARRIED FORWARD   | MAXIMUM EFFORT LOAN AID (CONT)   |
|--|--|--|
| 3035 GDS VOTER<br>JOBZ NONEXEMPT<br>NET OFFSET ADJ<br>= (3031)+(3033) =                            | 3043 GENERAL ADJUST BALANCE<br>FORWARD = (3013)-(3026)<br>-(3027)-(3028)-(3029)<br>-(3030) =   | 3517 MAX EFF LEVY LIMIT ADJ =<br>SUM (3510) TO (3516)=   |
| 3036 GDS OTH<br>JOBZ NONEXEMPT<br>NET OFFSET ADJ<br>= (3032)+(3034) =                              | 3044 GENERAL DEBT SERVICE<br>ADJUST BALANCE FORWARD<br>=(3014)-(3035)<br>-(3036)=  | 3518 MAX EFFORT LOAN AID<br>RETAINAGE FOR FUTURE USE<br>=(3507)-(3508)-(3517)  |
| POSITIVE OFFSETTING ADJUSTMENTS<br>IN OPEB/PENSION DEBT SERV FUND                                  | 3045 OPEB/PENSION DEBT SERVICE<br>ADJUST BALANCE FORWARD<br>=(3015)-(3041)<br>-(3042)=   | TACONITE REFERENDUM DATA<br>INFORMATION ONLY   |
| 3037 OPEB/PENSION DEBT SERVICE<br>VOTER JOBZ NONEXEMPT<br>POSITIVE OFFSET<br>GTR OF 0 OR [-(3010)] | 3046 TOTAL ADJUST BALANCE<br>FORWARD =(3043)<br>+(3044)+(3045)=  | 4001 1983-84 RESIDENT PU<br>4002 2011-12 RESIDENT PU<br>44 2016-17 RES PU (PRELIM) 4,558.98<br>57 2018-19 ADJ PU (EST) 4,634.60                            |
| POSITIVE OFFSETTING ADJUSTMENTS<br>IN OPEB/PENSION DEBT SERV FUND                                  | LEVY AFTER OFFSETS<br>STARTING POINT FOR MAX<br>EFFORT ADJUSTMENTS   | 4003 TACONITE REG REF PU<br>=GTR (4001) OR (44)=   |
| 3038 OPEB/PENSION DEBT SERVICE<br>OTHER JOBZ NONEXEMPT<br>POSITIVE OFFSET<br>GTR OF 0 OR [-(3011)] | 3500 GEN DEBT VOTER APPR 5,645,093.02<br>3501 GEN DEBT OTHER 1,321,353.37<br>3502 OPEB DEBT VOTER APPR<br>3503 OPEB DEBT OTHER 754,410.56<br>3504 GEN NTC VOTER APPR<br>3505 GEN NTC OTHER 1,630,801.25<br>3506 COMM SERV 868,625.92 | 4004 2011 NET TAX CAPACITY<br>4005 TAC REF REV REDUCT FOR<br>BOTH REG AND ADD REF<br>= (4004) X 1.8% =<br>FY 2019 TAC REG REF REV<br>(PAY 01 REF LEVY REQ) |
| COLLECT NEGATIVE ADJUSTMENTS<br>IN OPEB/PENSION DEBT SERV FUND                                     | MAXIMUM EFFORT LOAN AID  | 4006 REG FRONT END FORMULA<br>= (4003) X \$175 =<br>4007 TAC REG REF REV = GTR<br>0 OR [(4006)-(4005)]=  |
| 3039 OPEB/PENSION DEBT SERVICE<br>VOTER JOBZ NONEXEMPT<br>NEGATIVE OFFSET                          | 3507 MAX EFF LOAN AID FOR<br>FY 2018 AND FY 2019 =   | FY 2019 TAC ADD REF REV  |
| 3040 OPEB/PENSION DEBT SERVICE<br>OTHER JOBZ NONEXEMPT<br>NEGATIVE OFFSET                          | 3508 PAY 18 REQUESTED DEBT<br>DEFESANCE SCHEDULE =   | 4008 FY 13 REF REV ALLOW<br>4009 TAC REF ADD ALLOWANCE<br>= (4008) + \$415 =<br>4010 ADD FRONT END FORMULA<br>= (4002) X (4009) =                          |
| NET OFFSETTING ADJUSTMENTS<br>IN OPEB/PENSION DEBT SERV FUND                                       | 3509 PLANNED LEVY REDUCTION<br>ALL FUNDS FOR PAY 18=   | 4011 TAC ADD BASE = GTR 0<br>OR [(4010)-(4005)] =<br>4012 TAC ADD REF REVENUE<br>= (4011) X 22.5% =  |
| 3041 OPEB/PENSION DEBT SERVICE<br>VOTER JOBZ NONEXEMPT<br>NET OFFSET ADJ<br>= (3037)+(3039) =      | LEVY LIMITS ARE REDUCED<br>IN THE FOLLOWING ORDER:   | FY 2019 TAC TOTAL REF REV<br>(JULY 2018 PAYMENT)   |
| 3042 OPEB/PENSION DEBT SERVICE<br>OTHER JOBZ NONEXEMPT<br>NET OFFSET ADJ<br>= (3038)+(3040) =      | 3510 GEN DEBT VOTER =<br>3511 GEN DEBT OTHER =<br>3512 OPEB DEBT VOTER =<br>3513 OPEB DEBT OTHER =<br>3514 GENERAL NTC VOTER =<br>3515 GENERAL NTC OTHER =<br>3516 COMMUNITY SERVICE =   | 4013 TAC TOTAL REF REV<br>= (4007) + (4012) =<br>4014 MAXIMUM EC RESERVE<br>= (57) X \$25 =<br>4015 RSV D EARLY CHILDHOOD<br>= LSR(4013)OR(4014)=          |

FY 2017 TACONITE RECEIPTS  
 (FEB 2017 & AUG 2017 PYMT)  
 USED TO CALCULATE PAY 18  
 LEVY LIMITATION REDUCTION

4016 TAC POT 13.72 CENTS  
 PER TON (INITIAL AMT)  
 NO C/T ALLOC AMT (4019)  
 FOR AUG 17 TO INCLUDE  
 4017 PAY 16 CITY/TWP REPLC  
 (APPLIES TO DIST 712)  
 4018 TAC POT ALLOCATED TO  
 OTHER TAC SCHOOL DIST  
 TO FUND LINE (4028)  
 4019 TAC POT ALLOCATED TO  
 CITIES AND TOWNSHIPS  
 (AUGUST 2017 PAYMENT)  
 NO AUG 17 PYMTS MADE

FY 2017 TACONITE RECEIPTS

4020 TAC POT RECEIPTS BASE  
 NO (4019) REDUCTION =  
 (4016)-(4017)-(4018)=  
 4021 MINING 3.43 CENTS/TON  
 4022 TAC RAILR GRANDFATHER  
 4023 DEER RVR GRANDFATHER  
 4024 FY 2017 ELIGIBLE TAC  
 RECEIPTS BASE AMOUNT  
 =SUM(4020) TO (4023)=  
 4025 MAX TAC REDUCT = 95%  
 OF [(4024) + (4017)]=  
 4026 TOTAL PAY 16 TAC LEVY  
 LIMIT ADJUST ON LEVY  
 LIMIT & CERTIFICATION  
 4027 FY 2017 ELIG DIST TAC  
 REPL AMT PLUS PAY 16  
 TAC LEVY ADJUSTMENT  
 =(4024)+(4026)-(4019)  
 4028 TAC POT ALLOCATED FROM  
 OTHER TAC SCH DIST FOR  
 PAY 16 LEVY REPLACEMENT  
 [NOT INCL IN (4024)]  
 4029 TAC PROP TAX RELIEF  
 ACCOUNT TRANSFER FOR  
 PAY 16 LEVY REPLACEMENT  
 [NOT INCL IN (4024)]

FY 2017 TACONITE RECEIPTS (CONT)

4030 FY 2017 ADDITIONAL TAC  
 POT 11 CENTS/TON  
 [NOT INCL IN (4024)]  
 4031 FY 2017 TAC BLDG MAINT  
 & REPAIR 4 CENTS/TON  
 [NOT INCL IN (4024)]  
 LEVY LIMIT SUBJECT TO  
 TACONITE ADJUSTMENT  
 4032 COMMUNITY SERVICE  
 4033 OTHER GENERAL NTC  
 4034 REDUCED OTHER NTC  
 FOR LIMITED H&S LEVY  
 4035 OTHER GENERAL RMV  
 4036 OP REFERENDUM (VOTER)  
 4037 = 50% OF (4036) =  
 4038 CAP PROJ LIMIT(VOTER)  
 4039 = 50% OF (4038) =  
 4040 NET OPEB DEBT SERV LEVY  
 NON-VOTER APPR BONDS  
 4041 NET OPEB DEBT SERV LEVY  
 FOR VOTER APPR BONDS  
 4042 = 50% OF (4041) =  
 4043 NET GEN DEBT SERV LEVY  
 NON-VOTER APPR BONDS  
 4044 NET GEN DEBT SERV LEVY  
 FOR VOTER APPR BONDS  
 4045 = 50% OF (4044) =

TAC LEVY LIMIT ADJUST

4046 COM SERV = -1 X (LSR  
 OF (4025) OR (4032))=  
 4047 REMAINING REDUCTION  
 = (4025)+(4046) =  
 4048 GEN OTH NTC = -1 X (LSR  
 OF (4034) OR (4047))=  
 4049 REMAINING REDUCTION  
 = (4047)+(4048) =  
 4050 OPEB TACONITE ADJUST  
 NON-VOTER = -1 X (LSR  
 OF (4040) OR (4049))=  
 4051 REMAINING REDUCTION  
 = (4049)+(4050) =

TAC LEVY LIMIT ADJUST (CONT)

4052 GDS TACONITE ADJUST  
 NON-VOTER = -1 X (LSR  
 OF (4043) OR (4051))=  
 4053 REMAINING REDUCTION  
 = (4049)+(4052) =  
 4054 GEN OTH RMV = -1 X (LSR  
 OF (4035) OR (4053))=  
 4055 REMAINING REDUCTION  
 = (4053)+(4054) =  
 4056 OPER REF = -1 X (LSR  
 OF (4037) OR (4055))=  
 4057 REMAINING REDUCTION  
 = (4055)+(4056) =  
 4058 CAP PROJ = -1 X (LSR  
 OF (4039) OR (4057))=  
 4059 REMAINING REDUCTION  
 = (4057)+(4058) =  
 4060 OPEB DEBT TAC ADJUST  
 VOTER APPR= -1 X (LSR  
 OF (4042) OR (4059))=  
 4061 REMAINING REDUCTION  
 = (4059)+(4060) =  
 4062 GDS TACONITE ADJUST  
 VOTER APPR= -1 X (LSR  
 OF (4045) OR (4061))=  
 4063 TOTAL TACONITE LEVY  
 LIMITATION ADJUST =  
 (4046)+(4048)+(4050)+  
 (4052)+(4054)+(4056)+  
 (4058)+(4060)+(4062)=  
 4064 CITY/TOWNSHIP DISTRIBUTION  
 = (4025)+(4063) =

FY 2019 LEVY, AID & REVENUE SUMMARY  
 BY FUND  
 (ESTIMATE AT TIME OF PROPOSED  
 LEVY CERTIFICATION)

GENERAL FUND

5001 GEN RMV VOTER APPROVED  
 JOBZ EXEMPT = (3001)  
 +(3026)+(4056) =

5002 GENERAL RMV OTHER  
 JOBZ EXEMPT = (3002)  
 +(3027)+(4054) = 3,772,441.13

5003 GEN NTC VOTER APPROVED  
 JOBZ EXEMPT = (3003)+  
 (3028)+(3514)+(4058)=

5004 GENERAL NTC OTHER  
 PHASED OUT IN FY18

5005 GENERAL NTC OTHER  
 JOBZ EXEMPT = (3004)+  
 (3029)+(3515)+(4048)= 1,630,801.25

5006 TOTAL GENERAL FUND  
 LEVY LIMITATION  
 = (5001)+(5002)+(5003)  
 + (5004)+(5005) = 5,403,242.38

5007 TOTAL GENERAL FUND AID  
 = (340)+(344)+(348)  
 + (353)+(369)+(394)  
 +(406F)+(444)+(2021)= 40,229,140.89

5008 MAX EFFORT LOAN AID USED  
 = -(3514)-(3515) =

5009 TACONITE RECEIPTS =  
 - (4048)-(4054)  
 - (4056)-(4058) =

5010 TOTAL GENERAL FUND  
 REVENUE = (5006)+  
 (5007)+(5008)+(5009)= 45,632,383.27

COMMUNITY SERVICE FUND

5011 TOTAL COMMUNITY  
 SERVICE FUND LEVY  
 LIMITATION = (3006)+  
 (3030)+(3516)+(4046)= 868,625.92

5012 TOTAL COMMUNITY  
 SERVICE FUND AID  
 = (611)+(621)+(626)  
 + (632)+(2022) = 78,426.75

COMMUNITY SERVICE FUND (CONT)

5013 MAX EFFORT LOAN AID USED  
 = -(3516) =

5014 TACONITE RECEIPTS =  
 -(4046) =

5015 TOTAL COMM SERV  
 FUND REVENUE = (5011)  
 +(5012)+(5013)+(5014) 947,052.67

GENERAL DEBT SERVICE FUND

5016 GEN DEBT SERVICE  
 VOTER APPROVED JOBZ  
 NONEXEMPT = (3007)+  
 (3035)+(3510)+(4062)= 5,645,093.02

5017 GEN DEBT SERV OTHER  
 JOBZ NONEXEMPT = (3008)  
 (3036)+(3511)+(4052)= 1,321,353.37

5018 TOTAL DEBT SERVICE  
 FUND LEVY LIMITATION  
 = (5016)+(5017) = 6,966,446.39

5019 TOTAL DEBT SERVICE  
 FUND AID = (439)+  
 (773)+(792)+(2023) =

5020 MAX EFFORT LOAN AID USED  
 =(3508)-(3510)-(3511)

5021 TACONITE RECEIPTS =  
 -(4052)-(4062) =

5022 TOTAL DEBT SERVICE  
 FUND REVENUE = (5018)  
 +(5019)+(5020)+(5021) 6,966,446.39

OPEB/PENSION DEBT SERVICE FUND

5023 OPEB/PENSION DEBT  
 SERVICE VOTER APPROVED  
 JOBZ NONEXEMPT =(3010)+  
 (3041)+(3512)+(4060)=

5024 OPEB/PENSION DEBT  
 SERVICE OTHER  
 JOBZ NONEXEMPT=(3011)+  
 (3042)+(3513)+(4050)= 754,410.56

OPEB/PEN DEBT SERVICE FUND (CONT)

5025 TOTAL OPEB/PENSION DEBT  
 SERVICE FUND LEVY  
 LIMITATION  
 = (5023)+(5024) = 754,410.56

5026 MAX EFFORT LOAN AID USED  
 = -(3512)-(3513) =

5027 TACONITE RECEIPTS =  
 -(4050)-(4060) =

5028 TOTAL OPEB/PENSION DEBT  
 SERVICE FUND REVENUE  
 =(5025)+(5026)+(5027) 754,410.56

TOTAL, ALL FUNDS

5029 TOTAL LEVY LIMIT  
 = (5006)+(5011)  
 + (5018)+(5025) = 13,992,725.25

5030 TOTAL AID  
 = (5007)+(5012)  
 + (5019) = 40,307,567.64

5031 TOTAL MAX EFFORT AID USED  
 = (5008)+(5013)  
 + (5020)+(5026) =

5032 TOTAL TACONITE RECEIPTS  
 = (5009)+(5014)  
 + (5021)+(5027) =

5033 TOTAL REVENUE  
 = (5010)+(5015)  
 + (5022)+(5028) = 54,300,292.89

I. COMPUTATION OF 2017 PAYABLE 2018 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

| FUND                | INITIAL LEVY LIMITATION | LIMITATION ADJUSTMENTS | ABATEMENT ADJUSTMENTS | OFFSET ADJUSTMENTS | TAC/MAX EFF ADJUSTMENT | MAXIMUM LEVY LIMITATION |
|---------------------|-------------------------|------------------------|-----------------------|--------------------|------------------------|-------------------------|
| GEN-RMV VOTER-EXEMP |                         |                        | N/A                   |                    |                        |                         |
| GEN-RMV OTHER-EXEMP | 3,772,070.76            | 370.37                 | N/A                   |                    |                        | 3,772,441.13            |
| GEN-NTC VOTER-EXEMP |                         |                        | N/A                   |                    |                        |                         |
| GEN-NTC OTHER-GENED | N/A                     | N/A                    | N/A                   | N/A                | N/A                    | N/A                     |
| GEN-NTC OTHER-EXEMP | 2,267,072.98            | 654,235.97-            | 17,964.24             |                    |                        | 1,630,801.25            |
| TOTAL GENERAL       | 6,039,143.74            | 653,865.60-            | 17,964.24             |                    |                        | 5,403,242.38            |
| COM SERV-EXEMP      | 691,929.30              | 174,879.80             | 1,816.82              |                    |                        | 868,625.92              |
| DEBT-VOTER-NONEXEMP | 5,642,813.00            | 21,502.00-             | 23,782.02             |                    |                        | 5,645,093.02            |
| DEBT-OTHER-NONEXEMP | 1,326,408.00            | 5,054.63-              |                       |                    |                        | 1,321,353.37            |
| TOTAL DEBT SERV     | 6,969,221.00            | 26,556.63-             | 23,782.02             |                    |                        | 6,966,446.39            |
| OPEB-VOTER-NONEXEMP |                         |                        |                       |                    |                        |                         |
| OPEB-OTHER-NONEXEMP | 752,932.00              |                        | 1,478.56              |                    |                        | 754,410.56              |
| TOTAL OPEB/PENSION  | 752,932.00              |                        | 1,478.56              |                    |                        | 754,410.56              |
| TOTAL               | 14,453,226.04           | 505,542.43-            | 45,041.64             |                    |                        | 13,992,725.25           |

II. COMPARISON OF 2016 PAYABLE 2017 LEVY LIMITATION WITH 2017 PAYABLE 2018 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

| FUND                 | 2016 PAY 2017 LIMITATION | 2017 PAY 2018 LIMITATION | INCREASE (DECREASE) | PERCENT CHANGE |
|----------------------|--------------------------|--------------------------|---------------------|----------------|
| GENERAL              | 5,480,276.64             | 5,403,242.38             | 77,034.26-          | 1.41-          |
| COMMUNITY SERVICE    | 494,369.80               | 868,625.92               | 374,256.12          | 75.70          |
| GENERAL DEBT SERVICE | 4,661,958.89             | 6,966,446.39             | 2,304,487.50        | 49.43          |
| OPEB DEBT SERVICE    | 749,653.00               | 754,410.56               | 4,757.56            | .63            |
| TOTAL                | 11,386,258.33            | 13,992,725.25            | 2,606,466.92        | 22.89          |

III. COMPARISON OF 2016 PAYABLE 2017 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2017 PAYABLE 2018 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

| FUND                    | 2016 PAY 2017 CERTIFIED LEVY + ADJUSTMENTS | 2017 PAY 2018 CERTIFIED LEVY + ADJUSTMENTS | INCREASE (DECREASE) | PERCENT CHANGE |
|-------------------------|--|--|---------------------|----------------|
| GENERAL                 | 5,480,276.64                               | 5,403,242.38                               | 77,034.26-          | 1.41-          |
| COMMUNITY SERVICE       | 494,369.80                                 | 868,625.92                                 | 374,256.12          | 75.70          |
| GENERAL DEBT SERVICE    | 4,661,958.89                               | 6,966,446.39                               | 2,304,487.50        | 49.43          |
| OPEB DEBT SERVICE       | 749,653.00                                 | 754,410.56                                 | 4,757.56            | .63            |
| TOTAL AFTER ADJUSTMENTS | 11,386,258.33                              | 13,992,725.25                              | 2,606,466.92        | 22.89          |

| LINE #                                  | LIMITATION COMPONENTS           | 2016 PAY 2017<br>LIMITATION | 2016 PAY 2017<br>CERTIFIED LEVY | 2017 PAY 2018<br>LIMITATION | 2017 PAY 2018<br>PROPOSED LEVY | 2017 PAY 2018<br>CERTIFIED LEVY NOTES |
|---|---------------------------------|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------------|
| SUBTOTALS BY LEVY CATEGORY              |                                 |                             |                                 |                             |                                |                                       |
| (5001)                                  | GENERAL-RMV VOTER-JOBZ EXEMPT   |                             |                                 |                             |                                |                                       |
| (5002)                                  | GENERAL-RMV OTHER-JOBZ EXEMPT   | 3,659,569.23                | 3,659,569.23                    | 3,772,441.13                | 3,772,441.13                   | 3,772,441.13                          |
| (5003)                                  | GENERAL-NTC VOTER-JOBZ EXEMPT   |                             |                                 |                             |                                |                                       |
| (5004)                                  | GENERAL-NTC OTHER-GENED-EXEMPT  | 60,815.20                   | 60,815.20                       | N/A                         | N/A                            | N/A *1                                |
| (5005)                                  | GENERAL-NTC OTHER-JOBZ EXEMPT   | 1,759,892.21                | 1,759,892.21                    | 1,630,801.25                | 1,630,801.25                   | 1,630,801.25                          |
| (5011)                                  | COMMUNITY SERV-NTC OTHER-EXEMPT | 494,369.80                  | 494,369.80                      | 868,625.92                  | 868,625.92                     | 868,625.92                            |
| (5016)                                  | GENL DEBT-NTC VOTER-NONEXEMPT   | 4,013,788.81                | 4,013,788.81                    | 5,645,093.02                | 5,645,093.02                   | 5,645,093.02 *2                       |
| (5017)                                  | GENL DEBT-NTC OTHER-NONEXEMPT   | 648,170.08                  | 648,170.08                      | 1,321,353.37                | 1,321,353.37                   | 1,321,353.37 *2                       |
| (5023)                                  | OPEB DEBT-NTC VOTER-NONEXEMPT   |                             |                                 |                             |                                |                                       |
| (5024)                                  | OPEB DEBT-NTC OTHER-NONEXEMPT   | 749,653.00                  | 749,653.00                      | 754,410.56                  | 754,410.56                     | 754,410.56                            |
| SUBTOTALS BY FUND                       |                                 |                             |                                 |                             |                                |                                       |
| (5006)                                  | GENERAL FUND                    | 5,480,276.64                | 5,480,276.64                    | 5,403,242.38                | 5,403,242.38                   | 5,403,242.38                          |
| (5011)                                  | COMMUNITY SERVICES FUND         | 494,369.80                  | 494,369.80                      | 868,625.92                  | 868,625.92                     | 868,625.92                            |
| (5018)                                  | GENERAL DEBT SERVICE FUND       | 4,661,958.89                | 4,661,958.89                    | 6,966,446.39                | 6,966,446.39                   | 6,966,446.39                          |
| (5025)                                  | OPEB/PENSION DEBT SERVICE FUND  | 749,653.00                  | 749,653.00                      | 754,410.56                  | 754,410.56                     | 754,410.56                            |
| SUBTOTALS BY TAX BASE                   |                                 |                             |                                 |                             |                                |                                       |
|   | REFERENDUM MARKET VALUE         | 3,659,569.23                | 3,659,569.23                    | 3,772,441.13                | 3,772,441.13                   | 3,772,441.13                          |
|   | NET TAX CAPACITY                | 7,726,689.10                | 7,726,689.10                    | 10,220,284.12               | 10,220,284.12                  | 10,220,284.12                         |
| SUBTOTALS BY TRUTH IN TAXATION CATEGORY |                                 |                             |                                 |                             |                                |                                       |
|   | VOTER APPROVED                  | 4,013,788.81                | 4,013,788.81                    | 5,645,093.02                | 5,645,093.02                   | 5,645,093.02                          |
|   | OTHER                           | 7,372,469.52                | 7,372,469.52                    | 8,347,632.23                | 8,347,632.23                   | 8,347,632.23                          |
| TOTAL LEVY                              |                                 |                             |                                 |                             |                                |                                       |
|   | TOTAL LEVY                      | 11,386,258.33               | 11,386,258.33                   | 13,992,725.25               | 13,992,725.25                  | 13,992,725.25                         |

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

13,992,725.25

FOOTNOTES:

\*1 STUDENT ACHIEVEMENT (GENED) LEVY PHASED OUT AFTER PAY 2017

\*2 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES

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

| LINE #   | LIMITATION COMPONENTS                             | 2016 PAY 2017<br>LIMITATION | 2016 PAY 2017<br>CERTIFIED LEVY | 2017 PAY 2018<br>LIMITATION | 2017 PAY 2018<br>PROPOSED LEVY | 2017 PAY 2018<br>CERTIFIED LEVY | NOTES |
|--|---|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------|-------|
| GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT: |   |                             |                                 |                             |                                |                                 |       |
| (325)  | 1ST TIER RMV REFER                                |                             |                                 |                             |                                |                                 | *3    |
| (326)  | 2ND TIER RMV REFER                                |                             |                                 |                             |                                |                                 | *3    |
| (327)  | 3RD TIER RMV REFER                                |                             |                                 |                             |                                |                                 | *3    |
| (328)  | UNEQUALIZED RMV REFER                             |                             |                                 |                             |                                |                                 |       |
| (1024)   | FY 2018 1ST TIER REF ADJUST                       |                             |                                 |                             |                                |                                 | *3    |
| (1040)   | FY 2018 2ND TIER REF ADJUST                       |                             |                                 |                             |                                |                                 | *3    |
| (1048)   | FY 2018 3RD TIER REF ADJUST                       |                             |                                 |                             |                                |                                 |       |
| (1056)   | FY 2018 UNEQUAL REF ADJUST                        |                             |                                 |                             |                                |                                 |       |
| (1063)   | FY 2018 TBRA ALLOC ADJUST                         |                             |                                 |                             |                                |                                 | *3    |
| (1073)   | FY 2018 REF HOLD HARMLESS ADJ                     |                             |                                 |                             |                                |                                 |       |
| (1110)   | FY 2016 1ST TIER REF ADJUST                       | 6,111.11-                   | 6,111.11-                       |                             |                                |                                 |       |
| (1124)   | FY 2016 2ND TIER REF ADJUST                       |                             |                                 |                             |                                |                                 |       |
| (1131)   | FY 2016 3RD TIER REF ADJUST                       |                             |                                 |                             |                                |                                 |       |
| (1138)   | FY 2016 UNEQUAL REF ADJUST                        |                             |                                 |                             |                                |                                 |       |
| (1144)   | FY 2016 TBRA ALLOC ADJUST                         |                             |                                 |                             |                                |                                 |       |
| (1156)   | FY 2016 REF HOLD HARMLESS ADJ                     |                             |                                 |                             |                                |                                 |       |
| (1329)   | OTHER RMV REF ADJUST (MEMO)                       |                             |                                 |                             |                                |                                 |       |
| (3026)   | RMV REF NET OFFSET ADJUST                         | 6,111.11                    | 6,111.11                        |                             |                                |                                 |       |
| (4063)   | REFERENDUM TACONITE ADJUST                        |                             |                                 |                             |                                |                                 |       |
| (5001)   | TOTAL GENERAL - RMV VOTER<br>APPROVED JOBZ EXEMPT |                             |                                 |                             |                                |                                 |       |
| GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:          |   |                             |                                 |                             |                                |                                 |       |
| (252)  | LOCAL OPTIONAL                                    | 1,912,155.20                | 1,912,155.20                    | 1,965,070.40                | 1,965,070.40                   | 1,965,070.40                    | *4    |
| (254)  | EQUITY  | 706,409.65                  | 706,409.65                      | 721,926.08                  | 721,926.08                     | 721,926.08                      | *4    |
| (256)  | TRANSITION  | 68,188.17                   | 68,188.17                       | 70,075.15                   | 70,075.15                      | 70,075.15                       | *4    |
| (324)  | 1ST TIER BOARD-APPR REFER                         | 968,912.65                  | 968,912.65                      | 1,014,999.13                | 1,014,999.13                   | 1,014,999.13                    | *4    |
| (1008)   | FY 2018 LOCAL OPTIONAL ADJUST                     |                             |                                 |                             |                                |                                 | *4    |
| (1012)   | FY 2018 EQUITY ADJUST                             | 3,354.03-                   | 3,354.03-                       | 6,957.73                    | 6,957.73                       | 6,957.73                        | *4    |
| (1016)   | FY 2018 TRANSITION ADJUST                         | 176.53                      | 176.53                          | .01                         | .01                            | .01                             | *4    |
| (1032)   | FY 2018 1ST TR BRD-APR REF ADJ                    |                             |                                 |                             |                                |                                 | *4    |
| (1065)   | FY 2018 TBRA ALLOC ADJUST                         |                             |                                 |                             |                                |                                 |       |
| (1075)   | FY 2018 REF HOLD HARMLESS ADJ                     |                             |                                 |                             |                                |                                 |       |
| (1089)   | FY 2016 LOCATION EQUITY ADJ                       | 2,007.64-                   | 2,007.64-                       | 3,909.28                    | 3,909.28                       | 3,909.28                        |       |
| (1096)   | FY 2016 EQUITY ADJUST                             | 4,397.01-                   | 4,397.01-                       | 2,280.40-                   | 2,280.40-                      | 2,280.40-                       |       |
| (1103)   | FY 2016 TRANSITION ADJUST                         | 5.55                        | 5.55                            | 315.02                      | 315.02                         | 315.02                          |       |
| (1117)   | FY 2016 1ST TR BRD-APR REF ADJ                    | 20,113.94                   | 20,113.94                       | 8,129.06-                   | 8,129.06-                      | 8,129.06-                       |       |
| (1150)   | FY 2016 TBRA ALLOC ADJUST                         |                             |                                 |                             |                                |                                 |       |
| (1162)   | FY 2016 REF HOLD HARMLESS ADJ                     |                             |                                 |                             |                                |                                 |       |
| (1332)   | OTHER ADJ, GEN OTHER RMV (MEMO)                   | 522.67-                     | 522.67-                         | 402.21-                     | 402.21-                        | 402.21-                         |       |
| (3027)   | GENERAL OTH RMV NET OFFSET ADJ                    | 6,111.11-                   | 6,111.11-                       |                             |                                |                                 |       |
| (4054)   | GENERAL OTH RMV TACONITE ADJUST                   |                             |                                 |                             |                                |                                 |       |
| (5002)   | TOTAL GENERAL - RMV<br>OTHER JOBZ EXEMPT          | 3,659,569.23                | 3,659,569.23                    | 3,772,441.13                | 3,772,441.13                   | 3,772,441.13                    |       |

FOOTNOTES:

\*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING REFERENDUM EQUALIZATION AID (PRIOR TO TAX BASE REPLACEMENT AID AND REFERENDUM HOLD HARMLESS).

\*4 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 2018. FOR PAYABLE 2017 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.



| LINE #   | LIMITATION COMPONENTS                             | 2016 PAY 2017<br>LIMITATION | 2016 PAY 2017<br>CERTIFIED LEVY | 2017 PAY 2018<br>LIMITATION | 2017 PAY 2018<br>PROPOSED LEVY | 2017 PAY 2018<br>CERTIFIED LEVY NOTES |
|--|---|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------------|
| GENERAL NET TAX CAPACITY VOTER APPROVED JOBZ EXEMPT: |   |                             |                                 |                             |                                |                                       |
| (505)  | CAPITAL PROJECT REFERENDUM                        |                             |                                 |                             |                                |                                       |
| (1333)   | OTHER NTC VOTER ADJ (MEMO)                        |                             |                                 |                             |                                |                                       |
| (3028)   | NTC VOTER NET OFFSET ADJ                          |                             |                                 |                             |                                |                                       |
| (3514)   | NTC VOTER MAX EFFORT ADJ                          | N/A                         | N/A                             |                             |                                |                                       |
| (4058)   | CAPITAL PROJ TACONITE ADJ                         |                             |                                 |                             |                                |                                       |
| (5003)   | TOTAL GENERAL - NTC VOTER<br>APPROVED JOBZ EXEMPT |                             |                                 |                             |                                |                                       |
| GENERAL NET TAX CAPACITY OTHER GENED JOBZ EXEMPT:    |   |                             |                                 |                             |                                |                                       |
|  | STUDENT ACHIEVEMENT (GENED)                       | 60,815.20                   | 60,815.20                       | N/A                         | N/A                            | N/A *1                                |
| (5004)   | TOTAL GENERAL-NTC OTHER<br>GENED JOBZ EXEMPT      | 60,815.20                   | 60,815.20                       | N/A                         | N/A                            | N/A                                   |

FOOTNOTES:

\*1 STUDENT ACHIEVEMENT (GENED) LEVY PHASED OUT AFTER PAY 2017

| LINE #                                      | LIMITATION COMPONENTS  | 2016 PAY 2017<br>LIMITATION | 2016 PAY 2017<br>CERTIFIED LEVY | 2017 PAY 2018<br>LIMITATION | 2017 PAY 2018<br>PROPOSED LEVY | 2017 PAY 2018<br>CERTIFIED LEVY | NOTES |
|---|--|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------|-------|
| GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT: |  |                             |                                 |                             |                                |                                 |       |
| INITIAL LEVIES:                             |  |                             |                                 |                             |                                |                                 |       |
| (248)                                       | OPERATING CAPITAL  | 449,749.92                  | 449,749.92                      | 395,427.98                  | 395,427.98                     | 395,427.98                      | *4    |
| (347)                                       | ALT TEACHER COMP (Q COMP)                                    | 371,320.04                  | 371,320.04                      | 382,848.83                  | 382,848.83                     | 382,848.83                      | *5    |
| (367)                                       | ACHIEVEMENT & INTEGRATION                                    |                             |                                 |                             |                                |                                 | *6    |
| (371)                                       | FY 2018 REEMPLOYMENT INS                                     | 10,609.28                   | 10,609.28                       | 8,520.34                    | 8,520.34                       | 8,520.34                        |       |
| (373)                                       | SAFE SCHOOLS   | 162,352.80                  | 162,352.80                      | 166,845.60                  | 166,845.60                     | 166,845.60                      |       |
| (376)                                       | SAFE SCHOOLS INTERMEDIATE                                    |                             |                                 |                             |                                |                                 |       |
| (379)                                       | JUDGMENT   |                             |                                 |                             |                                |                                 | *7    |
| (381)                                       | ICE ARENA  |                             |                                 |                             |                                |                                 |       |
| (393)                                       | FY 2018 CAREER TECHNICAL                                     | 169,333.46                  | 169,333.46                      | 169,333.46                  | 169,333.46                     | 169,333.46                      |       |
| (397)                                       | FY 2017 ANNUAL OTHER POST-<br>EMPLOYMENT BENEFITS (OPEB)     |                             |                                 |                             |                                |                                 |       |
| (445)                                       | LT FACILITIES EQUAL  | 748,599.61                  | 748,599.61                      | 923,026.88                  | 923,026.88                     | 923,026.88                      | *5    |
| (446)                                       | LT FACILITIES UNEQUAL  | 12,170.15                   | 12,170.15                       | 138,693.77                  | 138,693.77                     | 138,693.77                      |       |
| (456)                                       | DISABLED ACCESS  |                             |                                 |                             |                                |                                 |       |
| (502)                                       | BUILDING/LAND LEASE  | 80,063.00                   | 80,063.00                       | 82,376.12                   | 82,376.12                      | 82,376.12                       |       |
| (503)                                       | COOP BUILDING REPAIR   |                             |                                 |                             |                                |                                 |       |
| (504)                                       | OTHER CAPITAL (MEMO)   |                             |                                 |                             |                                |                                 |       |
| (507)                                       | CONSOL/TRANSITION  |                             |                                 |                             |                                |                                 |       |
| (508)                                       | REORG OPERATING DEBT   |                             |                                 |                             |                                |                                 |       |
| (509)                                       | FY 2018 HEALTH BENEFITS                                      |                             |                                 |                             |                                |                                 |       |
| (510)                                       | HEALTH INS (MPLS)  |                             |                                 |                             |                                |                                 |       |
| (511)                                       | ADDITIONAL RETIREMENT  |                             |                                 |                             |                                |                                 |       |
| (512)                                       | SEVERANCE  |                             |                                 |                             |                                |                                 |       |
| (513)                                       | ADMINISTRATIVE DISTRICT                                      |                             |                                 |                             |                                |                                 |       |
| (514)                                       | SWIMMING POOL  |                             |                                 |                             |                                |                                 |       |
| (515)                                       | TREE GROWTH  |                             |                                 |                             |                                |                                 |       |
| (516)                                       | CONSOL/RETIREMENT  |                             |                                 |                             |                                |                                 |       |
| (517)                                       | ECON DEV ABATEMENT   |                             |                                 |                             |                                |                                 |       |
| (518)                                       | OTHER GENERAL (MEMO)   |                             |                                 |                             |                                |                                 |       |
| (5005A)                                     | SUBTOTAL - INITIAL LEVIES -<br>GENERAL NTC OTHER JOBZ EXEMPT | 2,004,198.26                | 2,004,198.26                    | 2,267,072.98                | 2,267,072.98                   | 2,267,072.98                    |       |

FOOTNOTES:

- \*4 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
- \*5 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN EQUALIZATION AID.
- \*6 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.
- \*7 WITH COMMISSIONER APPROVAL, DISTRICTS MAY SPREAD THIS LEVY OVER UP TO THREE YEARS.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2018. FOR PAYABLE 2017 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

| LINE #  | LIMITATION COMPONENTS            | 2016 PAY 2017<br>LIMITATION | 2016 PAY 2017<br>CERTIFIED LEVY | 2017 PAY 2018<br>LIMITATION | 2017 PAY 2018<br>PROPOSED LEVY | 2017 PAY 2018<br>CERTIFIED LEVY NOTES |
|---|----------------------------------|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------------|
| GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T): |                                  |                             |                                 |                             |                                |                                       |
| LEVY ADJUSTMENTS:                                   |                                  |                             |                                 |                             |                                |                                       |
| (1004)  | FY 2018 OPER CAPITAL ADJUST      | 35,118.22-                  | 35,118.22-                      | 10,789.27-                  | 10,789.27-                     | 10,789.27- *4                         |
| (1082)  | FY 2016 OPER CAPITAL ADJUST      | 35,820.60-                  | 35,820.60-                      | 2,805.21                    | 2,805.21                       | 2,805.21                              |
| (1166)  | FY 2018 ALT TEACHER COMP ADJUST  | 362,999.00                  | 362,999.00                      | 404.04-                     | 404.04-                        | 404.04- *8                            |
| (1173)  | FY 2016 ALT TEACHER COMP ADJUST  |                             |                                 |                             |                                |                                       |
| (1177)  | FY 2018 ACHIEVE & INTEG ADJUST   |                             |                                 |                             |                                | *6                                    |
| (1184)  | FY 2016 ACHIEVE & INTEG ADJUST   |                             |                                 |                             |                                | *6                                    |
| (1189)  | FY 2016 REEMPLOYMENT ADJUST      | 23,894.55                   | 23,894.55                       | 16,637.44-                  | 16,637.44-                     | 16,637.44-                            |
| (1193)  | FY 2003 REEMPLOYMENT ADJUST      |                             |                                 |                             |                                |                                       |
| (1200)  | FY 2016 SAFE SCHOOLS ADJUST      | 13,233.24                   | 13,233.24                       | 3,507.12                    | 3,507.12                       | 3,507.12                              |
| (1205)  | FY 2016 SAFE SCHOOLS INTERM ADJ  |                             |                                 |                             |                                |                                       |
| (1209)  | FY 2016 CAREER TECHNICAL ADJUST  | 29,232.07-                  | 29,232.07-                      | 1,318.17                    | 1,318.17                       | 1,318.17                              |
| (1213)  | FY 2016 HEALTH BENEFITS ADJUST   |                             |                                 |                             |                                |                                       |
| (1219)  | FY 2016 ANNUAL OPEB ADJUST       |                             |                                 |                             |                                |                                       |
| (1223)  | FY 2018 LTFM EQUAL AJUST         | 90,695.18                   | 90,695.18                       | .35                         | .35                            | .35                                   |
| (1227)  | FY 2018 LTFM UNEQUAL AJUST       | 90,695.18-                  | 90,695.18-                      | 4,515.31-                   | 4,515.31-                      | 4,515.31-                             |
| (1234)  | FY 2017 LTFM EQUAL AJUST         | N/A                         | N/A                             | 10,836.95                   | 10,836.95                      | 10,836.95                             |
| (1241)  | FY 2017 LTFM UNEQUAL AJUST       | N/A                         | N/A                             | 7,843.35-                   | 7,843.35-                      | 7,843.35-                             |
|   | FY 2016 ADJ FOR PAY 17 H&S       | 11,742.14                   | 11,742.14                       | N/A                         | N/A                            | N/A                                   |
| (1252)  | FY 2016 HEALTH & SAFETY ADJUST   |                             |                                 | 30,242.57-                  | 30,242.57-                     | 30,242.57-                            |
| (1256)  | FY 2016 DEFERRED MAINT ADJUST    | 125,225.27-                 | 125,225.27-                     | 108,930.79-                 | 108,930.79-                    | 108,930.79-                           |
| (5005B)   | SUBTOTAL - ADJUSTMENTS-THIS PAGE |                             |                                 |                             |                                |                                       |
|   | GENERAL NTC OTHER JOBZ EXEMPT    | 186,472.77                  | 186,472.77                      | 160,894.97-                 | 160,894.97-                    | 160,894.97-                           |

FOOTNOTES:

- \*4 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
- \*6 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.
- \*8 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2018. FOR PAYABLE 2017 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

| LINE #  | LIMITATION COMPONENTS   | 2016 PAY 2017<br>LIMITATION | 2016 PAY 2017<br>CERTIFIED LEVY | 2017 PAY 2018<br>LIMITATION | 2017 PAY 2018<br>PROPOSED LEVY | 2017 PAY 2018<br>CERTIFIED LEVY NOTES |
|---|---|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------------|
| GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T): |   |                             |                                 |                             |                                |                                       |
| LEVY ADJUSTMENTS:                                   |   |                             |                                 |                             |                                |                                       |
| (1318)  | PAY 15 LEASE ADJUST   | 3,567.04                    | 3,567.04                        | 8,260.00-                   | 8,260.00-                      | 8,260.00-                             |
| (1319)  | LEASE LEVY ADJ (MEMO)   |                             |                                 |                             |                                |                                       |
| (1320)  | OTHER CAPITAL ADJUST (MEMO)   |                             |                                 |                             |                                |                                       |
| (757)   | FY 2019 FAC & EQUIP BOND ADJUST                                     | 434,184.68-                 | 434,184.68-                     | 485,081.00-                 | 485,081.00-                    | 485,081.00-                           |
| (1322)  | MAINT PU VARIANCE ADJUST  |                             |                                 |                             |                                |                                       |
| (1323)  | ECON DEV ABATE ADJUST   |                             |                                 |                             |                                |                                       |
| (1324)  | DEBT SURPLUS ADJUST   |                             |                                 |                             |                                |                                       |
| (1338)  | OTHER GENERAL ADJUST  | 756.66-                     | 756.66-                         |                             |                                |                                       |
| (2039)  | ABATEMENT ADJUSTMENT  |                             |                                 | 343.22                      | 343.22                         | 343.22 *11                            |
| (2052)  | CARRY-OVER ABATEMENT ADJUST   |                             |                                 |                             |                                | *12                                   |
| (2070)  | ADVANCE ABATEMENT ADJUST  | 595.48                      | 595.48                          | 17,621.02                   | 17,621.02                      | 17,621.02 *13                         |
| (3029)  | GENERAL OTH NTC NET OFFSET ADJ                                      |                             |                                 |                             |                                |                                       |
| (3515)  | GEN OTH NTC MAX EFFORT ADJ  | N/A                         | N/A                             |                             |                                |                                       |
| (4048)  | GENERAL OTH NTC TACONITE ADJUST                                     |                             |                                 |                             |                                |                                       |
| (5005C)   | SUBTOTAL - ADJUSTMENTS- THIS PAGE<br>GENERAL NTC OTHER JOBZ EXEMPT  | 430,778.82-                 | 430,778.82-                     | 475,376.76-                 | 475,376.76-                    | 475,376.76-                           |
| (5005A)   | SUBTOTAL - INITIAL LEVIES- PAGE 34<br>GENERAL NTC OTHER JOBZ EXEMPT | 2,004,198.26                | 2,004,198.26                    | 2,267,072.98                | 2,267,072.98                   | 2,267,072.98                          |
| (5005B)   | SUBTOTAL - ADJUSTMENTS- PAGE 35<br>GENERAL NTC OTHER JOBZ EXEMPT    | 186,472.77                  | 186,472.77                      | 160,894.97-                 | 160,894.97-                    | 160,894.97-                           |
| (5005)  | TOTAL GENERAL - NTC<br>OTHER JOBZ EXEMPT                            | 1,759,892.21                | 1,759,892.21                    | 1,630,801.25                | 1,630,801.25                   | 1,630,801.25                          |

FOOTNOTES:

- \*11 PAY 2019 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).
  - \*12 PAY 2019 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
  - \*13 PAY 2019 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 2018. FOR PAYABLE 2017 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

| LINE #                         | LIMITATION COMPONENTS                  | 2016 PAY 2017<br>LIMITATION | 2016 PAY 2017<br>CERTIFIED LEVY | 2017 PAY 2018<br>LIMITATION | 2017 PAY 2018<br>PROPOSED LEVY | 2017 PAY 2018<br>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                      | *14   |
| (620)                          | EARLY CHILD FAMILY                     | 142,310.18                  | 142,310.18                      | 144,041.10                  | 144,041.10                     | 144,041.10                      | *15   |
| (625)                          | HOME VISITING                          | 2,423.97                    | 2,423.97                        | 2,631.39                    | 2,631.39                       | 2,631.39                        |       |
| (627)                          | ADULTS W/ DISABILITIES                 |                             |                                 |                             |                                |                                 |       |
| (631)                          | SCHOOL-AGE CARE                        | 75,000.00                   | 75,000.00                       | 325,700.66                  | 325,700.66                     | 325,700.66                      | *15   |
| (633)                          | OTHER COMM ED (MEMO)                   |                             |                                 |                             |                                |                                 |       |
| (1404)                         | FY 2018 EARLY CHILD FAMILY ADJ         |                             |                                 | 132.93-                     | 132.93-                        | 132.93-                         |       |
| (1408)                         | FY 2018 HOME VISITING ADJUST           | 20.80-                      | 20.80-                          |                             |                                |                                 |       |
| (1412)                         | FY 2016 SCHOOL-AGE CARE ADJUST         | 55,039.11                   | 55,039.11                       | 175,012.73                  | 175,012.73                     | 175,012.73                      |       |
| (1413)                         | ADULTS W/ DISABILITIES ADJUST          |                             |                                 |                             |                                |                                 |       |
| (1416)                         | OTHER ADJUST                           |                             |                                 |                             |                                |                                 |       |
| (2040)                         | ABATEMENT ADJUSTMENT                   |                             |                                 | 34.43                       | 34.43                          | 34.43                           | *11   |
| (2053)                         | CARRY-OVER ABATEMENT ADJUST            |                             |                                 |                             |                                |                                 | *12   |
| (2071)                         | ADVANCE ABATEMENT ADJUST               | 61.19                       | 61.19                           | 1,782.39                    | 1,782.39                       | 1,782.39                        | *13   |
| (3030)                         | COM SERV NET OFFSET ADJUST             |                             |                                 |                             |                                |                                 |       |
| (3516)                         | COM SERV MAX EFFORT ADJUST             | N/A                         | N/A                             |                             |                                |                                 |       |
| (4046)                         | COM SERV TACONITE ADJUST               |                             |                                 |                             |                                |                                 |       |
| (5011)                         | TOTAL COMMUNITY SERVICE<br>JOBZ EXEMPT | 494,369.80                  | 494,369.80                      | 868,625.92                  | 868,625.92                     | 868,625.92                      |       |

FOOTNOTES:

- \*11 PAY 2019 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).
- \*12 PAY 2019 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*13 PAY 2019 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*14 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
- \*15 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 2018. FOR PAYABLE 2017 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

| LINE #                                      | LIMITATION COMPONENTS                               | 2016 PAY 2017<br>LIMITATION | 2016 PAY 2017<br>CERTIFIED LEVY | 2017 PAY 2018<br>LIMITATION | 2017 PAY 2018<br>PROPOSED LEVY | 2017 PAY 2018<br>CERTIFIED LEVY | NOTES  |
|---|---|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------|--------|
| DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT: |   |                             |                                 |                             |                                |                                 |        |
| (805)                                       | DEBT SERVICE-AID ELIG                               | 5,785,187.00                | 5,785,187.00                    | 5,642,813.00                | 5,642,813.00                   | 5,642,813.00                    | *16    |
| (807)                                       | DEBT SERVICE-AID INELIG                             |                             |                                 |                             |                                |                                 | *16    |
| (774)                                       | NATURAL DISASTER DEBT                               |                             |                                 |                             |                                |                                 | *16    |
| (1701)                                      | REDUCTION FOR DEBT EXCESS                           | 1,772,240.78-               | 1,772,240.78-                   | 21,502.00-                  | 21,502.00-                     | 21,502.00-                      |        |
| (1702)                                      | OTHER ADJUST (MEMO)                                 |                             |                                 |                             |                                |                                 |        |
| (2041)                                      | ABATEMENT ADJUSTMENT                                |                             |                                 | 628.02                      | 628.02                         | 628.02                          | *11,17 |
| (2054)                                      | CARRY OVER ABATEMENT                                |                             |                                 |                             |                                |                                 | *12,17 |
| (2072)                                      | ADVANCE ABATE ADJUST                                | 842.59                      | 842.59                          | 23,154.00                   | 23,154.00                      | 23,154.00                       | *13,17 |
| (3035)                                      | GDS VTR NET OFFSET ADJUST                           |                             |                                 |                             |                                |                                 |        |
| (3510)                                      | GDS VTR MAX EFFORT ADJ                              | N/A                         | N/A                             |                             |                                |                                 |        |
| (4062)                                      | GDS VTR TACONITE ADJUST                             |                             |                                 |                             |                                |                                 |        |
| (5016)                                      | TOTAL DEBT SERVICE VOTER<br>APPROVED JOBZ NONEXEMPT | 4,013,788.81                | 4,013,788.81                    | 5,645,093.02                | 5,645,093.02                   | 5,645,093.02                    | *2     |
| DEBT SERVICE OTHER JOBZ NONEXEMPT:          |   |                             |                                 |                             |                                |                                 |        |
| (806)                                       | DEBT SERVICE-AID ELIG                               |                             |                                 |                             |                                |                                 | *16    |
| (808)                                       | DEBT SERVICE-AID INELIG                             | 482,404.00                  | 482,404.00                      | 485,081.00                  | 485,081.00                     | 485,081.00                      | *16    |
| (765)                                       | LT FACILITIES DEBT SERVICE                          | 819,224.00                  | 819,224.00                      | 841,327.00                  | 841,327.00                     | 841,327.00                      | *16    |
| (1710)                                      | FY 2018 LTFM DEBT SERV ADJ                          | 354,276.57-                 | 354,276.57-                     | .35-                        | .35-                           | .35-                            |        |
| (1717)                                      | FY 2017 LTFM DEBT SERV ADJ                          | N/A                         | N/A                             |                             |                                |                                 |        |
| (1704)                                      | REDUCTION FOR DEBT EXCESS                           | 299,181.35-                 | 299,181.35-                     | 5,054.28-                   | 5,054.28-                      | 5,054.28-                       |        |
| (1705)                                      | OTHER ADJUST (MEMO)                                 |                             |                                 |                             |                                |                                 |        |
| (2041)                                      | ABATEMENT ADJUSTMENT                                |                             |                                 |                             |                                |                                 | *11,17 |
| (2054)                                      | CARRY OVER ABATEMENT                                |                             |                                 |                             |                                |                                 | *12,17 |
| (2072)                                      | ADVANCE ABATE ADJUST                                |                             |                                 |                             |                                |                                 | *13,17 |
| (3036)                                      | GDS OTH NET OFFSET ADJUST                           |                             |                                 |                             |                                |                                 |        |
| (3511)                                      | GDS OTH MAX EFFORT ADJ                              | N/A                         | N/A                             |                             |                                |                                 |        |
| (4052)                                      | GDS OTH TACONITE ADJUST                             |                             |                                 |                             |                                |                                 |        |
| (5017)                                      | TOTAL DEBT SERVICE OTHER<br>JOBZ NONEXEMPT          | 648,170.08                  | 648,170.08                      | 1,321,353.37                | 1,321,353.37                   | 1,321,353.37                    | *2     |

FOOTNOTES:

- \*2 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- \*11 PAY 2019 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).
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- \*13 PAY 2019 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*16 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- \*17 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 809 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2018. FOR PAYABLE 2017 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

| LINE #   | LIMITATION COMPONENTS   | 2016 PAY 2017<br>LIMITATION | 2016 PAY 2017<br>CERTIFIED LEVY | 2017 PAY 2018<br>LIMITATION | 2017 PAY 2018<br>PROPOSED LEVY | 2017 PAY 2018<br>CERTIFIED LEVY | NOTES  |
|--|---|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------|--------|
| OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT: |   |                             |                                 |                             |                                |                                 |        |
| (903)  | REQ DEBT SERVICE LEVY<br>FOR OPEB/PENSION BONDS                     |                             |                                 |                             |                                |                                 | *16    |
| (1901)   | REDUCTION FOR DEBT EXCESS   |                             |                                 |                             |                                |                                 |        |
| (1902)   | OTHER ADJUST (MEMO)   |                             |                                 |                             |                                |                                 |        |
| (2042)   | ABATEMENT ADJUSTMENT  |                             |                                 |                             |                                |                                 | *11,18 |
| (2055)   | CARRY OVER ABATEMENT  |                             |                                 |                             |                                |                                 | *12,18 |
| (2073)   | ADVANCE ABATE ADJUST  |                             |                                 |                             |                                |                                 | *13,18 |
| (3041)   | OPEB DEBT VTR NET OFFSET ADJUST                                     |                             |                                 |                             |                                |                                 |        |
| (3512)   | OPEB VTR MAX EFFORT ADJ   | N/A                         | N/A                             |                             |                                |                                 |        |
| (4060)   | OPEB/PENSION DEBT TACONITE<br>ADJUST                                |                             |                                 |                             |                                |                                 |        |
| (5023)   | TOTAL OPEB/PENSION DEBT<br>SERVICE VOTER APPROVED<br>JOBZ NONEXEMPT |                             |                                 |                             |                                |                                 |        |
| OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT:          |   |                             |                                 |                             |                                |                                 |        |
| (908)  | REQ DEBT SERVICE LEVY<br>FOR OPEB/PENSION BONDS                     | 749,653.00                  | 749,653.00                      | 752,932.00                  | 752,932.00                     | 752,932.00                      | *16    |
| (1904)   | REDUCTION FOR DEBT EXCESS   |                             |                                 |                             |                                |                                 |        |
| (1905)   | OTHER ADJUST (MEMO)   |                             |                                 |                             |                                |                                 |        |
| (2042)   | ABATEMENT ADJUSTMENT  |                             |                                 | 37.71                       | 37.71                          | 37.71                           | *11,18 |
| (2055)   | CARRY OVER ABATEMENT  |                             |                                 |                             |                                |                                 | *12,18 |
| (2073)   | ADVANCE ABATE ADJUST  |                             |                                 |                             |                                |                                 | *13,18 |
| (3042)   | OPEB DEBT OTH NET OFFSET ADJUST                                     |                             |                                 | 1,440.85                    | 1,440.85                       | 1,440.85                        |        |
| (3513)   | OPEB OTH MAX EFFORT ADJ   | N/A                         | N/A                             |                             |                                |                                 |        |
| (4050)   | OPEB/PENSION DEBT TACONITE<br>ADJUST                                |                             |                                 |                             |                                |                                 |        |
| (5024)   | TOTAL OPEB/PENSION DEBT<br>SERVICE OTHER<br>JOBZ NONEXEMPT          | 749,653.00                  | 749,653.00                      | 754,410.56                  | 754,410.56                     | 754,410.56                      |        |

FOOTNOTES:

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- \*13 PAY 2019 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*16 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- \*18 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 2018. FOR PAYABLE 2017 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

