

I. COMPUTATION OF 2016 PAYABLE 2017 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TACONITE ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP			N/A			
GEN-RMV OTHER-EXEMP	483,287.10	781.34-	N/A			
GEN-NTC VOTER-EXEMP			N/A			482,505.76
GEN-NTC OTHER-GENED	5,845.06	N/A	N/A	N/A	N/A	5,845.06
GEN-NTC OTHER-EXEMP	175,526.46	15,026.22-	549.93-			159,950.31
TOTAL GENERAL	664,658.62	15,807.56-	549.93-			648,301.13
COM SERV-EXEMP	36,483.68		88.74-			36,394.94
DEBT-VOTER-NONEXEMP	974,230.00	33,815.98-	2,258.58-			938,155.44
DEBT-OTHER-NONEXEMP	9,171.64					9,171.64
TOTAL DEBT SERV	983,401.64	33,815.98-	2,258.58-			947,327.08
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	1,684,543.94	49,623.54-	2,897.25-			1,632,023.15

II. COMPARISON OF 2015 PAYABLE 2016 LEVY LIMITATION WITH 2016 PAYABLE 2017 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2015 PAY 2016 LIMITATION	2016 PAY 2017 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	695,696.85	648,301.13	47,395.72-	6.81-
COMMUNITY SERVICE	38,383.27	36,394.94	1,988.33-	5.18-
GENERAL DEBT SERVICE	901,001.66	947,327.08	46,325.42	5.14
OPEB DEBT SERVICE				
TOTAL	1,635,081.78	1,632,023.15	3,058.63-	.19-

III. COMPARISON OF 2015 PAYABLE 2016 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2016 PAYABLE 2017 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2015 PAY 2016 CERTIFIED LEVY + ADJUSTMENTS	2016 PAY 2017 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	695,696.85			
COMMUNITY SERVICE	38,383.27			
GENERAL DEBT SERVICE	901,001.66			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	1,635,081.78			

LINE #	LIMITATION COMPONENTS	2015 PAY 2016 LIMITATION	2015 PAY 2016 CERTIFIED LEVY	2016 PAY 2017 LIMITATION	2016 PAY 2017 PROPOSED LEVY	2016 PAY 2017 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT					
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT					
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT	505,163.40	505,163.40	482,505.76		
(5004)	GENERAL-NTC OTHER-GENED-EXEMPT	13,694.83	13,694.83	5,845.06		
(5005)	GENERAL-NTC OTHER-JOBZ EXEMPT	176,838.62	176,838.62	159,950.31		
(5010)	COMMUNITY SERV-NTC OTHER-EXEMPT	38,383.27	38,383.27	36,394.94		
(5014)	GENL DEBT-NTC VOTER-NONEXEMPT	901,001.66	901,001.66	938,155.44		
(5015)	GENL DEBT-NTC OTHER-NONEXEMPT			9,171.64		
(5020)	OPEB DEBT-NTC VOTER-NONEXEMPT					
(5021)	OPEB DEBT-NTC OTHER-NONEXEMPT					
SUBTOTALS BY FUND						
(5006)	GENERAL FUND	695,696.85	695,696.85	648,301.13		
(5010)	COMMUNITY SERVICES FUND	38,383.27	38,383.27	36,394.94		
(5016)	GENERAL DEBT SERVICE FUND	901,001.66	901,001.66	947,327.08		
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	505,163.40	505,163.40	482,505.76		
	NET TAX CAPACITY	1,129,918.38	1,129,918.38	1,149,517.39		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	901,001.66	901,001.66	938,155.44		
	OTHER	734,080.12	734,080.12	693,867.71		
TOTAL LEVY						
	TOTAL LEVY	1,635,081.78	1,635,081.78	1,632,023.15		

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

LINE #	LIMITATION COMPONENTS	2015 PAY 2016 LIMITATION	2015 PAY 2016 CERTIFIED LEVY	2016 PAY 2017 LIMITATION	2016 PAY 2017 PROPOSED LEVY	2016 PAY 2017 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:						
(317)	FY 2018 1ST TIER RMV REF					
(318)	FY 2018 2ND TIER RMV REF					*1
(319)	FY 2018 3RD TIER RMV REF					*1
(320)	FY 2018 UNEQUALIZED RMV REF					*1
(1024)	FY 2017 1ST TIER REF ADJUST					
(1040)	FY 2017 2ND TIER REF ADJUST					*1
(1048)	FY 2017 3RD TIER REF ADJUST					*1
(1056)	FY 2017 UNEQUAL REF ADJUST					
(1063)	FY 2017 TBRA ALLOC ADJUST					
(1073)	FY 2017 REF HOLD HARMLESS ADJ					*1
(1110)	FY 2015 1ST TIER REF ADJUST					
(1124)	FY 2015 2ND TIER REF ADJUST					
(1131)	FY 2015 3RD TIER REF ADJUST					
(1138)	FY 2015 UNEQUAL REF ADJUST	N/A	N/A			
(1144)	FY 2015 TBRA ALLOC ADJUST					
(1156)	FY 2015 REF HOLD HARMLESS ADJ	N/A	N/A			
(1329)	OTHER RMV REF ADJUST (MEMO)					
(3026)	RMV REF NET OFFSET ADJUST					
(4062)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT					
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:						
(244)	LOCAL OPTIONAL	260,285.28	260,285.28	265,596.60		
(246)	EQUITY	88,398.77	88,398.77	98,119.65		*2
(248)	TRANSITION	10,429.83	10,429.83	10,661.44		*2
(316)	1ST TIER BOARD-APPR REFER	106,731.48	106,731.48	108,909.41		*2
(1008)	FY 2017 LOCAL OPTIONAL ADJUST	22,714.12	22,714.12			
(1012)	FY 2017 EQUITY ADJUST	7,677.69	7,677.69	527.93-		*2
(1016)	FY 2017 TRANSITION ADJUST	915.73	915.73	18.41		*2
(1032)	FY 2017 1ST TR BRD-APR REF ADJ	9,314.06	9,314.06			*2
(1065)	FY 2017 TBRA ALLOC ADJUST					*2
(1075)	FY 2017 REF HOLD HARMLESS ADJ					
(1089)	FY 2015 LOCATION EQUITY ADJ	N/A	N/A			
(1096)	FY 2015 EQUITY ADJUST	1,016.70-	1,016.70-	370.85-		
(1103)	FY 2015 TRANSITION ADJUST	286.86-	286.86-	30.93		
(1117)	FY 2015 1ST TR BRD-APR REF ADJ	N/A	N/A	68.10		
(1150)	FY 2015 TBRA ALLOC ADJUST	N/A	N/A			
(1162)	FY 2015 REF HOLD HARMLESS ADJ	N/A	N/A			
(1332)	OTHER ADJ, GEN OTHER RMV (MEMO)					
(3027)	GENERAL OTH RMV NET OFFSET ADJ					
(4053)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER JOBZ EXEMPT	505,163.40	505,163.40	482,505.76		

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

\*2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID. FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2017. FOR PAYABLE 2016 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2015 PAY 2016 LIMITATION	2015 PAY 2016 CERTIFIED LEVY	2016 PAY 2017 LIMITATION	2016 PAY 2017 PROPOSED LEVY	2016 PAY 2017 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:						
INITIAL LEVIES:						
(240)	OPERATING CAPITAL	62,274.01	62,274.01	42,262.55		
(339)	ALT TEACHER COMP (Q COMP)					*2
(359)	ACHIEVEMENT & INTEGRATION					*3
(363)	REEMPLOYMENT INS	3,000.00	3,000.00	6,174.00		*4
(365)	SAFE SCHOOLS	34,336.80	34,336.80	34,466.40		
(368)	SAFE SCHOOLS INTERMEDIATE					
(371)	JUDGMENT					
(373)	ICE ARENA					*5
(385)	FY 2017 CAREER TECHNICAL	34,197.97	34,197.97	34,841.94		
(389)	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)					
(450)	LT FACILITIES EQUAL	30,472.09	30,472.09	36,929.57		
(451)	LT FACILITIES UNEQUAL					
(461)	DISABLED ACCESS					
(507)	BUILDING/LAND LEASE			20,852.00		
(508)	COOP BUILDING REPAIR					
(509)	OTHER CAPITAL (MEMO)					
(512)	CONSOL/TRANSITION					
(513)	REORG OPERATING DEBT					
(514)	HEALTH BENEFITS					
(515)	HEALTH INS (MPLS)					
(516)	ADDITIONAL RETIREMENT					
(517)	SEVERANCE					
(518)	ADMINISTRATIVE DISTRICT					
(519)	SWIMMING POOL					
(520)	TREE GROWTH					
(521)	CONSOL/RETIREMENT					
(522)	ECON DEV ABATEMENT					
(523)	OTHER GENERAL (MEMO)					
	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER JOBZ EXEMPT	164,280.87	133,808.78	175,526.46		

FOOTNOTES:

- \*2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
  - \*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION AID SHOWN ON LINE 340.
  - \*4 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS.
  - \*5 WITH COMMISSIONER APPROVAL, DISTRICTS MAY SPREAD THIS LEVY OVER UP TO THREE YEARS.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2017. FOR PAYABLE 2016 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

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COMMUNITY SERVICE JOBZ EXEMPT:						
(610)	BASIC COMMUNITY EDUC	22,805.99	22,805.99	22,805.99		
(620)	EARLY CHILD FAMILY	15,517.61	15,517.61	13,677.69		*12
(623)	HOME VISITING					*13
(627)	ADULTS W/ DISABILITIES					
(631)	SCHOOL-AGE CARE					
(633)	OTHER COMM ED (MEMO)					*13
(1404)	FY 2017 EARLY CHILD FAMILY ADJ	27.37-	27.37-			
(1408)	FY 2017 HOME VISITING ADJUST					
(1412)	FY 2015 SCHOOL-AGE CARE ADJUST					
(1413)	ADULTS W/ DISABILITIES ADJUST					
(1416)	OTHER ADJUST					
(2040)	ABATEMENT ADJUSTMENT	6.18	6.18			*9
(2053)	CARRY-OVER ABATEMENT ADJUST					*10
(2071)	ADVANCE ABATEMENT ADJUST	80.86	80.86	88.74-		*11
(3030)	COM SERV NET OFFSET ADJUST					
(4045)	COM SERV TACONITE ADJUST					
(5010)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	38,383.27	38,383.27	36,394.94		

FOOTNOTES:

- \*9 PAY 2018 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
  - \*10 PAY 2018 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
  - \*11 PAY 2018 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
  - \*12 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
  - \*13 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID. DISTRICT MUST PROVIDE A COMMUNITY EDUCATION PROGRAM TO QUALIFY FOR THIS LEVY.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2017. FOR PAYABLE 2016 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2015 PAY 2016 LIMITATION	2015 PAY 2016 CERTIFIED LEVY	2016 PAY 2017 LIMITATION	2016 PAY 2017 PROPOSED LEVY	2016 PAY 2017 CERTIFIED LEVY	NOTES
DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:							
(808)	DEBT SERVICE-AID ELIG	966,920.84	966,920.84	974,230.00			
(810)	DEBT SERVICE-AID INELIG						*14
(777)	NATURAL DISASTER DEBT						*14
(1701)	REDUCTION FOR DEBT EXCESS	67,969.48-	67,969.48-	33,815.98-			*14
(1702)	OTHER ADJUST (MEMO)						
(2041)	ABATEMENT ADJUSTMENT						
(2054)	CARRY OVER ABATEMENT						*9,15
(2072)	ADVANCE ABATE ADJUST	2,050.30	2,050.30	2,258.58-			*10,15
(3035)	GDS VTR NET OFFSET ADJUST						*11,15
(4061)	GDS VTR TACONITE ADJUST						
(5014)	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT	901,001.66	901,001.66	938,155.44			
DEBT SERVICE OTHER JOBZ NONEXEMPT:							
(809)	DEBT SERVICE-AID ELIG						
(811)	DEBT SERVICE-AID INELIG						*14
(768)	LT FACILITIES DEBT SERVICE						*14
(1707)	LTFM DEBT SERVICE ADJUST	N/A	N/A	9,171.64			*14
(1708)	REDUCTION FOR DEBT EXCESS						
(1709)	OTHER ADJUST (MEMO)						
(2041)	ABATEMENT ADJUSTMENT						
(2054)	CARRY OVER ABATEMENT						*9,15
(2072)	ADVANCE ABATE ADJUST						*10,15
(3036)	GDS OTH NET OFFSET ADJUST						*11,15
(4051)	GDS OTH TACONITE ADJUST						
(5015)	TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT			9,171.64			

FOOTNOTES:

- \*9 PAY 2018 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- \*10 PAY 2018 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*11 PAY 2018 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*14 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- \*15 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 812 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2017. FOR PAYABLE 2016 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.