

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 2015 MARKET VALUE	2,173,879,478	36	2019 ANTC FOR JOBZ	
B. PUPIL DATA	1	2 2016 MARKET VALUE	2,062,375,827	37	2019 ANTC INCL JOBZ	
II. INITIAL COMPUTATIONS BY FUND		3 2017 MARKET VALUE	2,033,819,818		VALUE = (30)+(36) = 20,120,260	
A. GENERAL	2	4 2018 MARKET VALUE	1,961,613,308			
B. COMMUNITY SERVICE	12	5 2019 MARKET VALUE	2,046,230,463			
C. GENERAL DEBT	13				PUPIL DATA	
D. OPEB/PENSION DEBT	16	REFERENDUM MARKET VALUE (RMV)			RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.	
III. ADJUSTMENTS BY FUND		6 2015 RMV	370,684,300		RESIDENT AVE DAILY MEMBERSHIP (ADM)	
A. GENERAL	16	7 2016 RMV	377,353,000		38 2017-18 RES ADM (ACT) 1,300.86	
B. COMMUNITY SERVICE	24	8 2017 RMV	386,345,200		39 2018-19 RES ADM (ACT) 1,306.76	
C. GENERAL DEBT	24	9 2018 RMV	409,203,706		40 2019-20 RES ADM (PRE) 1,306.47	
D. OPEB/PENSION DEBT	24	10 2019 RMV	430,381,400		41 2020-21 RES ADM (EST) 1,273.00	
IV. ABATEMENT ADJUSTMENTS	25				42 2021-22 RES ADM (EST) 1,255.00	
V. OFFSET ADJUSTMENTS	26	NET TAX CAPACITY (NTC)			43 2022-23 RES ADM (EST) 1,246.00	
VI. TACONITE ADJUSTMENTS	28	11 2015 NTC	19,097,513		RESIDENT PUPIL UNITS	
VII. LEVY AND AID SUMMARY	30	12 2016 NTC	18,242,076		44 2017-18 RES PU (ACT) 1,413.87	
VIII. TOTAL LEVY LIMITATION	31	13 2017 NTC	18,120,893		45 2018-19 RES PU (ACT) 1,425.11	
		14 2018 NTC	17,631,540		46 2019-20 RES PU (PRE) 1,418.95	
		15 2019 NTC	18,469,184		47 2020-21 RES PU (EST) 1,389.00	
					48 2021-22 RES PU (EST) 1,369.00	
		SALES RATIO			ADJUSTED ADM	
SCHOOL YEAR	FORMULA ALLOWANCE	TAX RATE			49 2017-18 ADJ ADM (ACT) 1,148.05	
2010-11	5,124	0.0000	16 2015 SALES RATIO 104.2%		50 2018-19 ADJ ADM (ACT) 1,150.65	
2011-12	5,174	0.0000	17 2016 SALES RATIO 101.8%		51 2019-20 ADJ ADM (PRE) 1,141.23	
2012-13	5,224	0.0000	18 2017 SALES RATIO 103.8%		52 2020-21 ADJ ADM (EST) 1,092.00	
2013-14	5,302	0.0000	19 2018 SALES RATIO 101.5%		53 2021-22 ADJ ADM (EST) 1,082.00	
2014-15	5,831	0.0035	20 2019 SALES RATIO 91.8%		54 2022-23 ADJ ADM (EST) 1,073.00	
2015-16	5,948	0.0033			ADJUSTED PUPIL UNITS	
2016-17	6,067	0.0030	21 2015 UANTC=(11)/(16)= 18,331,437		55 2017-18 ADJ PU (ACT) 1,247.81	
2017-18	6,188	0.0014	22 2016 UANTC=(12)/(17)= 17,921,009		56 2018-19 ADJ PU (ACT) 1,258.34	
2018-19	6,312	0.0000	23 2017 UANTC=(13)/(18)= 17,461,448		57 2019-20 ADJ PU (PRE) 1,243.85	
2019-20	6,438	0.0000	24 2018 UANTC=(14)/(19)= 17,378,643		58 2020-21 ADJ PU (EST) 1,194.40	
2020-21	6,567	0.0000	25 2019 UANTC=(15)/(20)= 20,120,260		59 2021-22 ADJ PU (EST) 1,184.60	
2021-22	6,567	0.0000				
			ADJUSTED NTC (ANTC)			
			26 2015 ANTC 18,331,437			
			27 2016 ANTC 17,921,009			
			28 2017 ANTC 17,461,448			
			29 2018 ANTC 17,378,643			
			30 2019 ANTC 20,120,260			
			AG MODIFIED ANTC FOR LTFM			
PRE-KGN HCP:	1.250	1.000	31 2015 AG MODIFIED ANTC 11,181,608			
HCP-KGN:	1.000	1.000	32 2016 AG MODIFIED ANTC 10,861,712			
REG-KGN PART:	0.612	0.550	33 2017 AG MODIFIED ANTC 10,738,520			
REG-KGN ALL:	0.612	1.000	34 2018 AG MODIFIED ANTC 10,841,116			
GRADES 1-3:	1.115	1.000	35 2019 AG MODIFIED ANTC 12,462,284			
GRADES 4-6:	1.060	1.000				
GRADES 7-12:	1.300	1.200				

NOTE: ABOVE NUMBERS ARE NOT ALWAYS COMPARABLE FROM YEAR TO YEAR.

WEIGHTS FOR PUPIL UNITS FY 2008-FY 2014 & LATER

PUPIL DATA (CONT)		GENERAL EDUCATION REVENUE	COMPENSATORY REVENUE
VOLUNTARY PRE-K ADJUSTED ADM		BASIC REVENUE	114 FY 2021 COMPENSATORY REVENUE (FROM FY 2021 GEN ED REV REPORT, LINES 60 AND 61)
60 2017-18 ADJ VPK ADM		101 FY 2022 FORMULA ALLOW 6,567.00	
61 2018-19 ADJ VPK ADM		59 2021-22 ADJ PU (EST) 1,184.60	655,741.44
62 2019-20 ADJ VPK ADM		102 BASIC REVENUE	115 EST FY 2022 COMPENSATORY REVENUE = (114)
63 2020-21 ADJ VPK ADM		= (59) X (101) = 7,779,268.20	X (6,567-839)/(6567-839)
64 2021-22 ADJ VPK ADM			X [(52)/(51)] = 627,454.28
VOLUNTARY PRE-K ADJUSTED PUPIL UNITS		DECLINING ENROLLMENT REV	116 COMPENSATORY PILOT
65 2017-18 ADJ VPK PU		58 2020-21 ADJ PU (EST) 1,194.40	
66 2018-19 ADJ VPK PU		59 2021-22 ADJ PU (EST) 1,184.60	117 TOTAL COMPENSATORY REV = (115)+(116) = 627,454.28
67 2019-20 ADJ VPK PU		103 DECLINING PUPIL UNITS = GREATER OF ZERO OR = (58) - (59) 9.80	ENGLISH LEARNER (EL)
68 2020-21 ADJ VPK PU		104 DECLINING ENROLL ALLOW = 0.28 X (101) = 1,838.76	118 2021-22 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) 47.00
69 2021-22 ADJ VPK PU		105 DECLINING ENROLL REV = (103) X (104) = 18,019.85	119 IF(118)=0, ZERO; ELSE GTR OF 20, (118) = 47.00
SCHOOL READINESS PLUS ADJUSTED ADM		PENSION ADJUSTMENT REVENUE	120 EL REVENUE = (119) X \$704 = 33,088.00
70 2017-18 ADJ SRP ADM		106 PENSION ADJUST ALLOWANCE (FY 2021 GEN ED REV REPORT, LINE 50)	121 2021-22 ADM SRV (EST) 1,065.06
71 2018-19 ADJ SRP ADM		107 INITIAL PENSION ADJ REV = (59) X (106) =	122 EL CONCENTRATION RATIO = (118)/(121) = .04412897
72 2019-20 ADJ SRP ADM		108 FY21 RETIRE SALARIES 5,695,520.53	123 EL CONCENTRATION FACTOR = LSR OF 1 OR (122)/.115 = .38373017
73 2020-21 ADJ SRP ADM		109 PENSION ADJUST RATE .0084	124 EL PUPIL UNITS = (118) X (123) = 18.04
74 2021-22 ADJ SRP ADM		110 RETIRE PENSION ADJUST = (108) X (109) = 47,842.37	125 EL CONCENTRATION REV = (124) X \$250 = 4,510.00
SCHOOL READINESS PLUS PUPIL UNITS		111 TOTAL PENSION ADJ REV = (107) + (110) = 47,842.37	126 DISTRICT EL REV + EL CONCENTRATION REV = (120)+(125) = 37,598.00
75 2017-18 ADJ SRP PU		112 GIFTED & TALENTED REV = (59) X \$13.00 = 15,399.80	127 BASIC SKILLS REVENUE = (117)+(126) = 665,052.28
76 2018-19 ADJ SRP PU		EXTENDED TIME REVENUE	SPARSITY REVENUE
77 2019-20 ADJ SRP PU		90 2021-22 EXT PU (EST) 5.60	128 ATTENDANCE AREA FOR SPARSITY 417.70
78 2020-21 ADJ SRP PU		113 EXTENDED TIME REVENUE = (90) X \$5,117 = 28,655.20	129 DIST TO NEAREST HS 17.4
79 2021-22 ADJ SRP PU			
(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (38-43), (44-48) (49-54), AND (55-59))			
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2			
80 2017-18 EXT ADM (ACT) 3.88			
81 2018-19 EXT ADM (ACT) 4.05			
82 2019-20 EXT ADM (PREL) 4.65			
83 2020-21 EXT ADM (EST) 5.00			
84 2021-22 EXT ADM (EST) 5.00			
85 2022-23 EXT ADM (EST) 5.00			
EXTENDED TIME PU			
86 2017-18 EXT TIME PU 4.17			
87 2018-19 EXT TIME PU 4.26			
88 2019-20 EXT TIME PU 4.79			
89 2020-21 EXT TIME PU 5.60			
90 2021-22 EXT TIME PU 5.60			

SPARSITY REVENUE (CONT)		TRANSPORTATION SPARSITY	TRANSPORTATION SPARSITY (CONT)	
130 ISOLATION INDEX = [SQ RT (.55 X (128))] + (129) =	32.6	143 ATTENDANCE AREA 144 SQUARE MILES PER RES PU = (143)/(48) =	417.70 .3051	
131 ISOLATION INDEX RATIO = [(130)-23]/10, WITH MIN=0 AND MAX=1.5	.96	145 SPARSITY INDEX = GTR OF (144) OR 0.2 =	.3051	
132 2021-22 ADM SRV, 7-12	493.60	146 DENSITY INDEX = LSR OF (144) OR 0.2 BUT AT LEAST .005 =	.2000	
133 SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(132)] /[400+(132)] =		147 PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(145) RAISED TO .26 POWER] X [(146) RAISED TO .13 POWER] X .141 X (101) =	551.66	
134 SECONDARY SPARSITY REVENUE = [(101) - \$530] X (131)X(132)X(133) OR MEMO:		148 TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (147) - [.0466 X (101)] =	245.64	
135 ELEM SPARSITY REVENUE (SEE WEBSITE)		149 INITIAL TRANSPORTATION SPARSITY REVENUE (59) X (148) =	290,985.14	
136 PRELIM SPARSITY REVENUE = (134)+(135) =		150 FY 2021 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB20 FORECAST)	682,913.29	
137 FY 2021 SPARSITY REV (FY 2021 GEN ED REV REPORT, LINE 93)		151 FY 2020 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB20 FORECAST)	662,092.41	
138 ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT?	NO	152 FY 2020 REG AND EXCESS TRANSP COST TIMES 105% = (151) X 1.05 =	695,197.03	
139 SPARSITY REVENUE IF (138)=YES, (139) = GTR OF (136) OR (137); ELSE (139) = (136)		153 ADJUSTED TRANSP COST = LSR OF (150) OR (152) =	682,913.29	
SMALL SCHOOLS REVENUE		154 FY 2021 BASIC REVENUE (2020-21 GEN ED REV REPORT LINE 46)	7,843,624.80	
59 2021-22 ADJ PU (EST)	1,184.60	155 TRANSPORTATION PORTION OF FY 2021 BASIC REVENUE = (154) X .0466 =	365,512.92	
140 SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(59)]/960 =		156 FY 2021 TRANSP SPARSITY REV(2020-21 GEN ED REV REPORT, LINE 112)	290,908.06	
141 SMALL SCHOOLS ALLOWANCE = (140) X \$544 =		157 FY 2021 CHARTER TRANSP ADJ REV(2020-21 GEN ED REV REPORT, LINE 288)		
142 SMALL SCHOOLS REVENUE = (59) X (141) =				
			158 REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	
			159 FY 2021 TRANSP REV SUBTOTAL =(155)+(156)+ +(157)-(158) =	656,420.98
			160 TRANSP EXCESS COST = GTR OF ZERO OR (153)-(159) =	26,492.31
			161 PUPIL TRANSP ADJ IF (160)=0, THEN (161)=0 ELSE (160) X 0.182 =	4,821.60
			162 TOTAL TRANSPORTATION SPARSITY REVENUE = (149) + (161) =	295,806.74
			INITIAL GENERAL ED REVENUE	
			102 BASIC	7,779,268.20
			105 DECLINING ENROLL	18,019.85
			111 PENSION ADJUSTMENT	47,842.37
			112 GIFTED & TALENTED	15,399.80
			113 EXTENDED TIME	28,655.20
			127 BASIC SKILLS	665,052.28
			139 SPARSITY	
			142 SMALL SCHOOLS	
			162 TRANSPORT SPARSITY	295,806.74
			163 INITIAL GENERAL ED REV = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) =	8,850,044.44
			OPERATING CAPITAL	
			164 AVE BUILDING AGE (EST) (NOT > 50 YEARS)	23.83
			165 FACILITIES AGE INDEX = 1 + [.01 X (164)] =	1.2383
			166 OPERATING CAPITAL ALLOWANCE = \$79 + [\$109 X (165)] =	213.97
			167 YEAR ROUND PU SERVED	
			168 OPERATING CAP REVENUE = (59) X (166) + (167) X \$31 =	253,468.86

LOCAL OPTIONAL REVENUE	REFERENDUM ALLOWANCES (CONT)	REFERENDUM ALLOWANCES (CONT)
169 MAXIMUM LOCAL OPTIONAL ALLOWANCE \$724	183 PHASEOUT OF LINE (182)	196 FY 2022 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) = 474.26
170 FY 2022 ACTUAL LOCAL OPTIONAL ALLOWANCE 724.00	184 FY 2022 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =	
59 2021-22 ADJ PU (EST) 1,184.60	185 FY 2022 INFLATION FACTOR 1.0231	REFERENDUM CAPS
171 LOCAL OPTIONAL REVENUE = (170) X (59) = 857,650.40	186 FY 2022 RESULT AFTER INFLATION ADJUSTMENT = (184) X (185) =	197 INFLATION FACTOR AS SET IN STATUTE 1.0231
172 TIER 1 LOR CAP/APU \$300	187 PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	198 STANDARD CAP =[2079.50X(197)]-300= 1,827.54
173 TIER 2 LOR CAP/APU \$724	188 CPI APPLIED TO PERMANENT SUBTRACTION = (187) X [(185)-1] =	199 FY22 ALTERNATE CAP 980.94
174 TIER 1 LOR = LSR OF = (170) OR (172) 300.00	189 ADDED BY ELECTIONS HELD IN CY 2019 WITH DELAY	200 CAP ON AUTHORITY PER APU: IF (139)>0 THERE IS NO CAP; ELSE (200) = GTR OF (198) OR (199) 1,827.54
175 TIER 2 LOR = [LSR OF (170) OR (173)]-(174) 424.00	190 FY 2022 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =	201 FY 2022 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (200) = 474.26
176 TOTAL, TIER 1 = (59) X (174) = 355,380.00	191 FY 2022 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) = 474.26	59 2021-22 ADJ PU (EST) 1,184.60
177 TOTAL, TIER 2 = (59) X (175) = 502,270.40		202 FY 2022 REFER REVENUE = (59) X (201) = 561,808.40
REFERENDUM ALLOWANCES		
EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION	NEW ELECTIONS WITHOUT INFLATION	TRANSITION REVENUE
REF AUTH W/O INFLATION	192 FY 2022 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2020	203 TRANSITION ALLOWANCE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 174) 25.31
178 FY 2021 AUTHORITY (FY 2021 GEN ED REV REPORT, LINE 129) 474.26	193 FY 2022 \$/APU ADDED BY ELECTIONS HELD IN CY 2020	204 TRANSITION REVENUE = (59) X (203) = 29,982.22
179 PHASEOUT OF LINE (178)		
180 ADDED BY ELECTIONS HELD IN CY 2019 WITH DELAY	NEW ELECTIONS WITH INFLATION	
181 FY 2022 W/O INFLATION RESULTS BEFORE ELECTIONS = (178)-(179)+(180) = 474.26	194 FY 2022 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2020	
REF AUTH WITH INFLATION	195 FY 2022 \$/APU ADDED BY ELECTIONS HELD IN CY 2020	
182 FY 2021 AUTHORITY (FY 2021 GEN ED REV REPORT, LINE 132+133)		

EQUITY REVENUE		EQUITY REVENUE (CONT)		LOCAL OPT AIDS & LEVIES (CONT)	
205 METRO 5TH PERCENTILE	6,877.96	224 = (219)+(223) =	85,350.43	235 TIER 1 LOR LEVY	
206 METRO 95TH PERCENTILE	8,728.26			= (176) X (233) =	126,958.08
207 METRO GAP		225 BOTH RUR AND MET =		236 TIER 2 LOR LEVY	
=(206)-(205) =	1,850.30	= 0.25 X (224)	21,337.60	= (177) X (234) =	309,611.77
208 RURAL 5TH PERCENTILE	6,867.00	59 2021-22 ADJ PU (EST)	1,184.60	237 TIER 1 LOR AID	
209 RURAL 95TH PERCENTILE	8,687.61	226 = \$50.00 X (59) =	59,230.00	= (176) - (235) =	228,421.92
210 RURAL GAP		227 EQUITY REVENUE		238 TIER 2 LOR AID	
=(209)-(208) =	1,820.61	= (224)+(225)+(226) =	165,918.03	= (177) - (236) =	192,658.63
211 DISTRICT'S REGION:		OPERATING CAPITAL AIDS & LEVIES			
METRO=MET; RURAL=RUR	RUR	168 OPERATING CAP REVENUE	253,468.86	EQUITY AIDS & LEVIES	
212 DIST'S REGION'S EQUITY		30 2019 ANTC	20,120,260	227 EQUITY REVENUE	165,918.03
GAP = (207) OR (210)=	1,820.61	59 2021-22 ADJ PU (EST)	1,184.60	239 EQUITY LIMIT	
213 DIST'S REGION'S 95TH		228 FY 2022 ANTC/ADJ PU		= (227) X (234) =	102,275.93
PCT = (206) OR (209)=	8,687.61	= (30)/(59) =	16,984.86	240 EQUITY AID	
214 DISTRICT'S REVENUE/PU		229 LEVY RATIO FOR OPER CAP		= (227)-(239) =	63,642.10
FOR EQUITY PURPOSES		= LESSER OF 1 OR		TRANSITION AIDS & LEVIES	
=[(102)+(202)+(204)+		(228)/\$23,885 =	.71110990	204 TRANSITION REVENUE	29,982.22
((172)*(59))]/(59) =	7,366.57	230 OPERATING CAP LIMIT		= (204) X (234) =	18,481.77
215 DISTRICT'S EQUITY GAP		= (168) X (229) =	180,244.22	242 TRANSITION AID	
= GREATER OF ZERO		231 OPERATING CAP AID		= (204)-(241) =	11,500.45
OR (213)-(214) =	1,321.04	= (168)-(230) =	73,224.64	REFERENDUM AIDS & LEVIES	
216 EQUITY INDEX		LOCAL OPTIONAL AIDS & LEVIES			
= (215)/(212) =	.72560296	176 TOTAL, TIER 1		201 REFER \$/APU	
217 = \$80 X (216) =	58.05	= (59) X (174) =	355,380.00	ALL AUTHORITIES	474.26
218 INITIAL EQUITY ALLOW		177 TOTAL, TIER 2		243 TIER 1 CAP/APU	460.00
IF (215)=0 THEN (218)=0		= (59) X (175) =	502,270.40	244 TIER 2 CAP/APU	
ELSE (218)=\$14+(217)	72.05	10 2019 RMV	430,381,400	= 0.25 X (101)-\$300 =	1,341.75
59 2021-22 ADJ PU (EST)	1,184.60	48 2021-22 RES PU (EST)	1,369.00	139 SPARSITY REVENUE	
219 = (59) X (218) =	85,350.43	232 FY 2022 RMV/RES PU		245 TIER 2 CAP/APU	
220 FY 2022 STATE AVERAGE		= (10)/(48) =	314,376.48	IF (139) > ZERO	
REF REV & TIER 1 LOR	1,159.39	233 LEVY RATIO FOR		THEN (245) = 9,999.99	
221 =.10 X[(220)] =	115.94	LOCAL OPTIONAL TIER 1		ELSE (245) = (244)	1,341.75
201 FY 2022 DISTRICT		= LESSER OF 1 OR			
REFERENDUM REV/ADJ PU	474.26	(232)/\$880,000 =	.35724600		
172 TIER 1 LOR CAP/APU	\$300	234 LEVY RATIO FOR			
222 = GTR OF ZERO OR		LOCAL OPTIONAL TIER 2,			
[(221)-(201)-(172)] =		EQUITY, TRANSITION			
59 2021-22 ADJ PU (EST)	1,184.60	= LESSER OF 1 OR			
223 = LSR OF		(232)/\$510,000 =	.61642447		
\$100,000 OR					
[(59) X (222)] =					

REFERENDUM AIDS & LEVIES (CONT)		EQUALIZATION AID LIMIT	TAX BASE REPLACEMENT AID (CONT)
BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES		101 FY 2022 FORMULA ALLOW 6,567.00 59 ADJ PU (EST) 1,184.60	INITIAL REVENUES ARE REDUCED TO MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:
246 TIER 1 = LSR OF (201) OR (243) = 460.00	260 REFERENDUM EQUALIZATION AID LIMIT = $[(0.25 \times (101)) - \$300] \times (59)$ 1,589,437.05	272 TIER 2 REF AID	273 TIER 1 REF AID
247 TIER 2 = [LSR OF (201) OR (245)] - (246) = 14.26	261 REFERENDUM EQUALIZATION AID CAP = GRT OF (259) - (260) OR 0 =	274 TIER 1 LOR AID	275 TIER 1 LOR LEVY
248 UNEQUALIZED = (201) - (246) - (247) =	REFERENDUM LEVY WITH AID LIMIT	276 TIER 1 REF LEVY	277 TIER 2 REF LEVY
BREAKDOWN OF REFERENDUM REVENUES		262 TIER 1 LEVY = (254) + (261) = 302,131.87	278 UNEQL REF LEVY
202 REFERENDUM REVENUE ALL AUTHORITIES 561,808.40	255 TIER 2 LEVY = (255) = 16,892.40	APPLYING THESE REDUCTIONS:	
249 TOTAL, TIER 1 = (59) X (246) = 544,916.00	251 UNEQUALIZED LEVY	271 TAX BASE REPLACE AID	
250 TOTAL, TIER 2 = (59) X (247) = 16,892.40	263 TOTAL = (262) + (255) + (251) = 319,024.27	279 TIER 1 REF AID = (264) - (273) = 242,784.13	
251 TOTAL, UNEQUALIZED = (202) - (249) - (250) =	REFERENDUM AID WITH AID LIMIT	280 TIER 2 REF AID = (258) - (272) =	
REFERENDUM LEVY PORTIONS		281 TIER 1 LOR AID = (237) - (274) = 228,421.92	
232 FY 2022 RMV/RES PU 314,376.48	264 TIER 1 AID = (257) - (261) = 242,784.13	282 TIER 1 LOR LEVY = (235) - (275) = 126,958.08	
252 TIER 1 = LSR OF 1 OR (232) / \$567,000 = .55445587	258 TIER 2 AID = (258) =	283 TIER 1 REF LEVY = (262) - (276) = 302,131.87	
253 TIER 2 = LSR OF 1 OR (232) / \$290,000 = 1.00000000	265 TOTAL AID = (264) + (258) = 242,784.13	284 TIER 2 REF LEVY = (255) - (277) = 16,892.40	
INITIAL REFERENDUM LEVY		285 UNEQL REF LEVY = (251) - (278) =	
254 TIER 1 LEVY = (249) X (252) = 302,131.87	TAX BASE REPLACEMENT AID (TBRA)	286 REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (271) + (279) + (280) + (281) = 471,206.05	
255 TIER 2 LEVY = (250) X (253) = 16,892.40	266 ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)	287 REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (282) + (283) + (284) + (285) = 445,982.35	
251 UNEQUALIZED LEVY	267 CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)	REFERENDUM AID GUARANTEE	
256 TOTAL = (254) + (255) + (251) = 319,024.27	268 UNCAPPED REF AND LOR ALLOWANCE = (174) + (196) = 774.26	288 FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)	
INITIAL REFERENDUM AID		289 FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289) 1,464,285.70	
257 TIER 1 AID = (249) - (254) = 242,784.13	269 PRORATED TBRA = LSR OF (266) OR $[(266) \times (268) / (267)] =$	290 FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198)	
258 TIER 2 AID = (250) - (255) =	270 REF AND LOR REV = (176) + (202) = 917,188.40		
259 TOTAL AID = (257) + (258) = 242,784.13	271 CAPPED TBRA = LSR OF (269) OR (270) =		

REFERENDUM AID GUARANTEE (CONT)	LOCAL OPTIONAL AID & LEVY SUMMARY AFTER REF AID GUARANTEE	GENERAL EDUCATION REVENUE SUMMARY
291 FY 2015 COMBINED REVENUE = (289)+(290) = 1,464,285.70	306 TIER 1 LOR LEVY = (282) - (302) = 126,958.08	102 BASIC 7,779,268.20 105 DECLINING ENROLL 18,019.85 111 PENSION ADJUSTMENT 47,842.37
292 FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 694,477.55	236 TIER 2 LOR LEVY = (236) 309,611.77 307 LOCAL OPTIONAL LEVY LIMIT = (306) + (236) = 436,569.85	112 GIFTED & TALENTED 15,399.80 113 EXTENDED TIME 28,655.20 127 BASIC SKILLS 665,052.28 139 SPARSITY 142 SMALL SCHOOLS
293 FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)	308 LOCAL OPTIONAL AID =(281)+ (238)+ (302)= =(274)+ (275)= 421,080.55	162 TRANSPORT SPARSITY 295,806.74 168 OPERATING CAPITAL 253,468.86 171 LOCAL OPTIONAL 857,650.40 202 REFERENDUM 561,808.40 204 TRANSITION 29,982.22 227 EQUITY REVENUE 165,918.03 319 ALT ATTENDANCE ADJ
294 FY 2015 COMBINED AID FOR GUARANTEE = (292)+(293) = 694,477.55	309 TIER 1 REF LEVY = (283) - (303) = 302,131.87	320 TOTAL GENERAL REVENUE = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) + (168)+(171)+(202) + (204)+(227)+(319) = 10,718,872.35
295 FY 2022 COMBINED REVENUE = (171)+(202) = 1,419,458.80	310 TIER 2 REF LEVY = (284) - (304) = 16,892.40	
296 FY 2022 COMBINED INITIAL AID = (286)+(238) = 663,864.68	311 UNEQL LEVY = (285) - (305) =	GENERAL AIDS & LEVIES
297 REVENUE RATIO = LESSER OF 1 OR [(295)/(291)] = .96938651	312 TOTAL REFERENDUM LEVY =(309)+ (310) +(311)= 319,024.27	230 OPERATING CAP LEVY 180,244.22 239 EQUITY LEVY 102,275.93 241 TRANSITION LEVY 18,481.77 307 LOCAL OPTIONAL 436,569.85 312 TOTAL REFERENDUM LEVY 319,024.27
298 2012 RMV 307,982,590 10 2019 RMV 430,381,400	313 TOTAL REFERENDUM EQUALIZATION AID =(271) + (279) + (280) + (303)+ (304)+ (305) - (274) - (275) = 242,784.13	321 TOTAL GENERAL ED LEVY = (230)+(239)+(241) +(307)+(312) = 1,056,596.04
299 RMV RATIO = LESSER OF 1 OR [(298) /(10)] = .71560386	ALTERNATIVE ATTENDANCE ADJUSTMENT (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY)	322 TOTAL GENERAL ED AID = (320)-(321)= 9,662,276.31
300 FY 2022 MINIMUM COMBINED AID = (294)X(297)X(299) = 481,756.80	147 TRANSPORT ALLOWANCE 551.66 314 ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	ALTERNATIVE TEACHER COMPENSATION REV
301 FY 2022 REFERENDUM HOLD HARMLESS AID INCREASE IF (288)=0 THEN 0, ELSE GREATER OF 0 OR [(300)-(296)] =	315 EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	323 ENROLLMENT AS OF OCT 1, 2019 AT PARTICIPATING SITES (FY 2021 GENERAL EDUC RPT, LINE 304)
INITIAL LEVIES ARE REDUCED TO MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	316 CHARTER ALT ATTENDANCE ADJUST = (147) X (314) + \$223 X (315) =	324 EST ENROLLMENT AS OF OCTOBER 1, 2020 AT PARTICIPATING SITES = (323)X[(52)/(51)] =
302 TIER 1 LOR LEVY	317 2021-22 RES PU ATTENDING MN STATE ACADEMIES	325 ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00 X (324) =
303 TIER 1 REF LEVY	318 MN STATE ACADEMIES ALT ATTENDANCE ADJ = - (101) X (317) =	
304 TIER 2 REF LEVY	319 ALT ATTEND ADJUST TO AID	
305 UNEQL REF LEVY	= (316)+(318) =	

ALT TEACHER COMP AIDS & LEVIES		ACHIEVE AND INTEGRATION AID (CONT)		REEMPLOYMENT INSURANCE LEVY	
325	ALT COMP REVENUE	341	FY 2022 EST	356	EST FY 2021 EXPEND
			INCENTIVE BUDGET		5,000.00
326	ALT COMP BASIC AID	342	FY 2022 ADJ	357	INITIAL REEMPLOYMENT
	= 0.65 X (325) =		INITIAL BUDGET		LEVY = 100% OF (356)=
			= (340) X 1.003 =		5,000.00
327	BASIC AID PRORATION	343	OCT 1, 2019 ENROLL OF		SAFE SCHOOLS LEVY
	.96816971		PROTECTED STUDENTS		
328	PRORATED BASIC AID	344	EST OCT 1, 2020 ENROLL	358	SAFE SCH LVY REQUEST? YES
	= (326)X(327) =		OF PROTECTED STUDENTS	59	2021-22 ADJ PU (EST)
329	PRO BASIC AID TO LEVY		= (343) =		1,184.60
	= (326) - (328) =	345	OCT 1, 2019	359	SAFE SCH LEVY LIMIT
330	ALT COMP LEVY REVENUE		TOTAL ENROLLMENT		= \$36 X (59) =
	=(325)-(326) + (329)=		EST OCT 1, 2020		42,645.60
228	FY 2022 ANTC/ADJ PU	346	TOTAL ENROLLMENT		SAFE SCHOOLS INTERMEDIATE LEVY
	16,984.86		= (345) =	360	SAFE SCH INTERMEDIATE
331	ALT COMP LEVY RATIO	347	PROTECTED ENROLLMENT		LEVY REQUEST? NO
	= LESSER OF 1 OR		RATIO =(344)/(346)=	361	INTERMEDIATE LEVY
	[(228)/\$6,100] =		.24288256		ALLOWANCE <= \$15
332	ALT TEACHER COMP LEVY	348	INITIAL ACHIEVE &	362	SAFE SCH INTERMEDIATE
	= (330) X (331) =		INTEG REVENUE FORMULA		LIMIT
333	ALT COMP EQUALIZATION AID		IF (340) > 0		= (59) X (361) =
	= (325)-(328)-(332) =	349	= \$350 X (59)X(347) =		JUDGMENT LEVY
			100,701.54		
	SPECIAL EDUCATION AID		INTEG HOLD HARMLESS		
	ESTIMATES OF FY 2022 SPECIAL EDUC		(FROM FY 2021 INTEG		
	AID SHOWN BELOW ARE BASED ON END OF	350	REV RPT, LINE 11)	363	DISTRICT JUDGMENTS
	SESSION 2020 ESTIMATES. PLEASE NOTE		INITIAL ACHIEVE & INTEG	364	INTERMED JUDGMENTS
	THAT THESE ARE ROUGH ESTIMATES AND		REVENUE = LSR OF (342)	365	JUDGMENT LIMIT
	MAY CHANGE SIGNIFICANTLY WHEN		OR [(348)+(349)] =		=(363)+(364) =
	UPDATED DATA BECOME AVAILABLE.		100,701.54		ICE ARENA LEVY
334	SPEC ED REGULAR	351	INCENTIVE REV		
	BEFORE TUITION ADJ		=LSR OF (341) OR	366	FY 2020 NET OPR COSTS
	1,544,304.04		[(59) X \$10] =	367	ICE ARENA LEVY LIMIT
335	NET TUITION ADJUST		11,846.00		= 100% OF (366) =
	583,810.09-	352	ACHIEVE & INTEG REVENUE		
336	EXCESS COST AID		= (350) + (351) =		FY 2021 CAREER & TECHNICAL
	382,190.71		112,547.54	368	SHARE OF FY 2021 EST
337	HOLD HARM/GROWTH LMT	353	ACHIEVE & INTEG LEVY		COOPERATIVE BUDGET
	356,127.38		= (352) X .30	369	FY 2021 ESTIMATED
338	CROSS SUB REDUC AID		33,764.26		DISTRICT BUDGET
	61,445.95				148,374.00
339	TOTAL SPECIAL EDUC AID	354	TRANSFER TO MDE	370	FY 2021 EST BUDGET
	= (334) TO (338) =		IF (350)=(342)		= (368) + (369) =
	1,760,257.99		THEN (354)=(342)-(340)		148,374.00
	ACHIEVEMENT AND		ELSE (354)=(350)X.003	371	PRELIMINARY REVENUE
	INTEGRATION REVENUE		302.10		= .35 X (370) =
59	2021-22 ADJ PU (EST)	355	ACHIEVE & INTEG AID		51,930.90
	1,184.60		=(352)-(353)-(354)=		
340	FY 2022 EST		78,481.18		
	INITIAL BUDGET				
	101,535.00				

CAREER & TECHNICAL (CONT)		NONPUBLIC TRANSPORTATION AID (CONT)		INITIAL LTFM REVENUE (CONT)					
372	LAST YEAR REVENUE (FY 2020 CTE AID REPORT, LINE 16)	45,487.29		403	FY 2020 EXCESS FTE	688.00	454	NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ	
373	REVENUE GUARANTEE = LESSER OF (370) OR (372) =	45,487.29		404	ESTIMATED FY 2022 NONPUBLIC FTE	34.00	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	
374	PRELIMINARY REVENUE = GREATER OF (371) OR (373) =	51,930.90		405	FY 2022 NONPUBLIC TO AND FROM AID = [(400)+(401)] / [(402)+(403)] X(404) X \$6,567/\$6,438 =	19,120.42	455	NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K	
375	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5			406	ESTIMATED FY 2020 NONPUBLIC NONREGULAR COST		456	TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (766)+(454) + (767)+(455) =	
376	CAREER TECH REVENUE = (374) + (375) =	51,930.90		407	ESTIMATED FY 2022 NONPUBLIC NONREGULAR AID = (406) X [\$6,567/\$6,438]			ADDITIONAL LTFM REVENUE FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN	
29	2018 ANTC	17,378,643		408	FY 2022 ESTIMATED TRANSPORTATION AID = (405)+(407) =	19,120.42	768	NET LTFM REQ DEBT SERVICE FOR VPK	
58	2020-21 ADJ PU (EST)	1,194.40					457	NEW PAYGO LTFM LEVY FOR VPK	
377	FY 2021 ANTC/ADJ PU = (29)/(58) =	14,550.10					458	TOTAL LTFM REVENUE UNDER NEW LAW = (453) + (456) + (768) + (457) =	362,304.83
378	LEVY RATIO FOR CTE = LESSER OF 1 OR (377)/\$7,612 =	1.00000000		450	LTFM PLAN APPROVAL STATUS	APPROVED		OLD LAW HEALTH AND SAFETY (H&S)	
379	CAREER TECH LEVY LIMIT = (376) X (378) =	51,930.90					459	OLD LAW HEALTH & SAFETY REVENUE = FY 2022 ESTIMATED H&S COST =	26,950.00
380	EST CAREER TECH AID = (376) - (379) =						460	REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2022	
	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)						461	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	
381	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2020 EXPENSES PAID	43,431.00		59	2021-22 ADJ PU (EST)	1,184.60	462	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (460)+(461) =	
382	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000		451	AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	28.17	765	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	
383	ANNUAL OPEB LEVY LIMIT = (381) X (382) =	43,431.00		452	BLDG AGE RATIO = LSR OF 1 OR (451)/35 =	.80485714	766	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	
	NONPUBLIC TRANSPORTATION AID			453	INITIAL LTFM REVENUE = \$380 X (59) X (452) =	362,304.83			
400	ESTIMATED FY 2020 REG/EXCESS COST	661,582.00							
401	ACTUAL FY 2020 BUS DEPRECIATION								
402	FY 2020 REGULAR FTE	512.00							

OLD LAW ALTERNATIVE FACILITIES (ALT FAC OR AF/H&S) (CONT)	LTFM TOTAL AIDS & LEVIES	DEBT SERVICE PORTION OF LTFM REV (CO
767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K	59 2021-22 ADJ PU (EST) 1,184.60	769 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS
463 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (465)=NO THEN (769), ELSE 0	473 LTFM EQUALIZED REVENUE = LSR OF (468)/(470) OR \$380 X (59) = 362,304.83	770 TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) +(768)+(769) =
768 NET LTFM REQ DEBT SERVICE FOR VPK	35 2019 AG MODIFIED ANTC FOR LTFM REVENUE 12,462,284	486 LTFM DEBT SERV EQUAL REVENUE = LESSER OF (473) OR (770) =
457 NEW PAYGO LTFM LEVY FOR VPK	56 2018-19 ADJ PU (ACT) 1,258.34	478 LTFM AID RATIO .11576187
464 TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (462)+(765)+(766) + (767)+ (463)+(768) + (457) =	474 FY 2019 ANTC PER APU = (35) / (56) = 9,903.75	487 LTFM DEBT INITIAL EQUAL AID = (486)X(478) =
OLD LAW DEFERRED MAINTENANCE	475 STATEWIDE ANTC/APU 9,105.95	488 LTFM DEBT EQUAL AID = GREATER OF (481) OR (487) BUT NOT MORE THAN (770) =
465 ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	476 LTFM EQUAL FACTOR = 123% OF (475) = 11,200.32	489 LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (486) - (488) =
466 OLD LAW DEFERRED MAINTENANCE REVENUE = (453) X \$64/\$380 = 61,019.76	477 LTFM LEVY RATIO = LSR OF 1 OR (474)/(476) = .88423813	490 LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (770)-(488)-(489) =
467 TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (459)+(464)+(466) = 87,969.76	478 LTFM AID RATIO = = 1 - (477) = .11576187	GENERAL FUND PORTION OF LTFM REV
LTFM REVENUE	479 LTFM INITIAL EQUAL AID = (473) X (478) = 41,941.08	472 TOTAL LTFM REVENUE 362,304.83
468 LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (458) OR (467) = 362,304.83	480 LTFM INITIAL EQUALIZED LEVY = (473) - (479) = 320,363.75	491 TOTAL GENERAL FUND LTFM REVENUE = (472) - (770) = 362,304.83
469 DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	481 2015 TOTAL ALT FAC GRANDFATHER AID	492 LTFM GEN FUND EQUAL REV = (473) - (486) = 362,304.83
470 DISTRICT LTFM REVENUE = (468) - (469) = 362,304.83	482 TOTAL LTFM EQUAL AID = GREATER OF (479) OR (481) = 41,941.08	493 LTFM GEN FUND EQUAL AID = (482) - (488) = 41,941.08
471 DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS	483 TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (473) - (482) = 320,363.75	494 GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (492) - (493) = 320,363.75
472 TOTAL LTFM REVENUE = (470) + (471) = 362,304.83	484 TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (472)-(482)-(483) =	495 GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (491)-(493)-(494) =
	485 TOTAL LTFM LEVY = (483) + (484) = 320,363.75	496 TOTAL GEN FUND LTFM LEVY = (494) + (495) = 320,363.75
	DEBT SERVICE PORTION OF LTFM REV	
	765 NET ALT FAC REG DEBT	
	766 NET ALT FAC/H&S DEBT	
	767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K	
	768 NET LTFM REQ DEBT SERVICE FOR VPK	

DISABLED ACCESS LIMIT	APPROV INTERMED CAPITALIZED (CONT)	APPROVED REGULAR CAPITALIZED LEASES
497 FY 1992-FY 2022 APPROV DIS ACC COSTS 50,000.00	517 TOT INTERMED CAPITALIZED = SUM[(511) TO (514)] - (515) - (516) =	EXCESS FUNDS CAP LEASE
498 MAXIMUM = GTR OF (JUNE 1991 COMPONENT DIST X 150,000) OR 300,000 = 300,000.00	518 TOT INTERMED LEASE COSTS = (510) + (517) =	539 FY 2021 NONJOINT 540 FY 2022 NONJOINT 541 FY 2021 JOINT 542 FY 2022 JOINT
499 LSR OF (497) OR (498) 50,000.00		
500 FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1992	59 2021-22 ADJ PU (EST) 1,184.60 519 INTERMED PUPIL UNIT MAX LIMIT = \$65 X (59) =	543 REG CAPITALIZED LEASES = (531) TO (538) - (539) TO (542) = 114,130.75
501 LAST YEAR TO CERTIFY = (500) + 7 YEARS = 1999	520 INTERMED LEASE LIMIT =LSR (518) OR (519) =	544 TOTAL APPROVED REGULAR LEASE COST & CARRYOVER =(521)+(530)+(543)= 188,740.76
502 TOTAL CUM CERT LEVY (PAY 93 TO PAY 19) 50,000.00	521 INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (518) - (520) =	59 2021-22 ADJ PU (EST) 1,184.60 545 REG PUPIL UNIT MAXIMUM LIMIT = \$212 X (59) = 251,135.20
503 CERT LEVY PAY 2020		
504 TOTAL CERTIFIED LEVY = (502)+(503) = 50,000.00		
505 DISABLED ACCESS LIMIT = GREATER OF ZERO OR (499)-(504)=	APPROVED REGULAR OPERATING LEASES	546 COMM APPROVED LIMIT
	ADMINISTRATIVE SPACE	547 REGULAR MAX LIMIT =GTR (545) OR (546)= 251,135.20
LEASE LEVY LIMITATION	522 FY 2021 NONJOINT	548 REGULAR LEASE LIMIT =LSR (544) OR (547)= 188,740.76
DIST'S SHARE OF JOINT LEASE FOR INTERMED DIST 287, 288, 916 AND 917	523 FY 2022 NONJOINT 524 FY 2021 JOINT 525 FY 2022 JOINT	549 TOTAL LEASE LEVY LIMIT = (520) + (548) = 188,740.76
	INSTRUCTIONAL/STORAGE	
APPROV INTERMED OPERATING	526 FY 2021 NONJOINT 48,728.01 527 FY 2022 NONJOINT 528 FY 2021 JOINT 25,882.00 529 FY 2022 JOINT	INITIAL CAPITAL RELATED LEVIES
ADMINISTRATIVE SPACE	530 REG OPERATING LEASES = (522) TO (529) = 74,610.01	230 OPERATING CAPITAL 180,244.22 496 LT FAC MAINTENANCE 320,363.75 505 DISABLED ACCESS 549 LEASE LEVY 188,740.76 550 COOP BLDG REPAIR 551 OTHER CAPITAL (MEMO) 552 CAP PROJECTS REFER
506 FY 2021 JOINT		553 CAPITAL RELATED LIMITS = (230)+(496)+(505) + (549)+(550)+(551) + (552) = 689,348.73
507 FY 2022 JOINT		
	APPROVED REGULAR CAPITALIZED LEASES	
INSTRUCTIONAL/STORAGE	ADMINISTRATIVE SPACE	
508 FY 2021 JOINT	531 FY 2021 NONJOINT	
509 FY 2022 JOINT	532 FY 2022 NONJOINT	
510 TOT INTERMED OPERATING = (506) TO (509) =	533 FY 2021 JOINT	
	534 FY 2022 JOINT	
APPROV INTERMED CAPITALIZED	INSTRUCTIONAL/STORAGE	
ADMINISTRATIVE SPACE	535 FY 2021 NONJOINT 92,356.75 536 FY 2022 NONJOINT 537 FY 2021 JOINT 21,774.00 538 FY 2022 JOINT	
511 FY 2021 JOINT		
512 FY 2022 JOINT		
	INSTRUCTIONAL/STORAGE	
INSTRUCTIONAL/STORAGE		
513 FY 2021 JOINT		
514 FY 2022 JOINT		
EXCESS FUNDS CAP LEASE		
515 FY 2021 JOINT		
516 FY 2022 JOINT		

OTHER INITIAL GENERAL LEVIES	COMMUNITY SERVICE	EARLY CHILD FAMILY EDUCATION (CONT)
554 CONSOLIDATION/ TRANSITION	BASIC COMMUNITY EDUCATION	617 FY 2022 EARLY CHILD FAMILY REVENUE
555 REORGANIZATION OPERATING DEBT	601 POPULATION (YR 2010) 7,718	IF (612) = YES
556 HEALTH BENEFITS	602 GTR OF (601) OR 1,335 7,718	= (615) X (616),
557 ADDL RETIREMENT (MPLS AND STP)	603 YOUTH SERVICE PROG? YES	IF ANNUAL REPT = YES 53,921.28
558 SEVERANCE	604 AFTER SCHOOL ENRICHMENT? YES	30 2019 ANTC 20,120,260
559 ADMIN DISTRICT	605 FY 2022 GENERAL REVENUE = \$5.42 X (602) = 41,831.56	618 ECFE TAX RATE .00258580
560 SWIMMING POOL	606 FY 2022 YOUTH SERVICE REV = \$1.00 X (602) = 7,718.00	619 = (618) X (30) = 52,026.97
561 TREE GROWTH	607 FY 2022 AFTER SCHOOL REVENUE = \$1.85 X (602) NOT TO EXCEED 10,000 AND \$0.43 X POPULATION IN EXCESS OF 10,000 14,278.30	620 EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) = 52,026.97
562 CONSOLIDATION/ RETIREMENT	608 FY 2022 COMMUNITY EDUCATION REVENUE = (605)+(606)+(607) = 63,827.86	621 EST FY 2022 EARLY CHILD AID = (617)-(620) = 1,894.31
563 ECON DEVELOP ABATE	30 2019 ANTC 20,120,260	HOME VISITING LIMIT
564 OTHER GENERAL (MEMO)	609 STANDARD COMM ED LEVY = .00940 X (30) = 189,130.44	622 DIST PLANS TO LEVY FOR FY 2022 HOME VISIT? YES
565 SUBTOTAL--OTHER INITIAL GENERAL LEVIES = (554) TO (564) = INITIAL GENERAL FUND LEVY	610 COMM ED LEVY LIMIT LSR (608) OR (609) = 63,827.86	623 HOME VISITING REVENUE IF (622) = YES AND (619) > \$0, = \$3.00 X (614), ELSE = \$0 1,071.00
566 GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(312) = 319,024.27	611 FY 2022 EST GROSS COMM ED AID = (608)-(610) =	228 FY 2022 ANTC/ADJ PU 16,984.86
567 GENERAL RMV OTHER JOBZ EXEMPT = (307)+(239) + (241) = 557,327.55	612 DIST PLANS TO LEVY FOR FY 2022 ECFE REVENUE? YES	624 HOME VISIT LEVY RATIO = LESSER OF 1 OR (228) / \$17,250 = .98462957
568 GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (552)	613 ECFE ANNUAL REPORT SUBMITTED? YES	625 FY 2022 HOME VISIT LIMIT =(623) * (624) 1,054.54
569 GENERAL NTC OTHER GENED JOBZ EXEMPT PHASED OUT IN 2018	614 POPULATION UNDER FIVE YEARS OF AGE 357	626 FY 2022 EST HOME VISIT AID =(623)-(625) 16.46
570 GENERAL NTC OTHER JOBZ =(332)+(353)+(357) +(359)+(362)+(365) +(367)+(379)+(383) +(553)-(552)+(565) = 866,120.49	615 GTR OF 150 OR (614) = 357	DISABLED ADULTS
571 TOTAL INITIAL GENERAL LEVY LIMITATION =(566)+(567)+(568) + (569)+(570) = 1,742,472.31	616 ECFE ALLOWANCE 0.023 X (101) = 151.04	627 DISABLED ADULTS LIMIT LSR \$30,000 OR 50% OF APPROVED EXPENDITURES
		SCHOOL-AGE CARE
		628 FY 2022 SCH-AGE CARE REV (FY 2022 EST COST)
		30 2019 ANTC 20,120,260
		48 2021-22 RES PU (EST) 1,369.00

SCHOOL-AGE CARE (CONT)	REQUIRED DEBT ELIGIBLE FOR NATURAL DISASTER EQUAL AID (MS 123B.535)	OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID
629 ANTC/RES PU = (30)/(48) = 14,697.05	707 NATURAL DISASTER REQ DEBT SERV LEVY	719 VOTER APPR BONDS INELG FOR DEBT EQUAL AID
630 LEVY RATIO = LSR OF 1 OR (629)/\$2,318 = 1.00000000	REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53)	NON-VOTER APPR INELIG BONDS
631 FY 2022 SCH-AGE CARE LIM = (628) X (630) =	708 TACONITE BONDS REQ DEBT SERV LEVY	720 FACIL BOND-MS 123B.62 721 EQUIP BOND-MS 123B.61 722 REORG OPER DEBT 723 ECON DEV ABATEMENT 724 JUDGMENT 725 OTHER NON-VOTER 726 INELG LEASE PURCHASE
632 FY 2022 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) =	709 TAC FUNDING FOR BONDS (NOT IRRRB)	
COMMUNITY SERVICE SUMMARY	710 TAC ADJ TO REQ = (709) OR [(709) X 1.05] =	727 SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726) =
633 OTHER COMM ED (MEMO)	711 NET REQ DEBT SERV LEVY TACONITE=(708)-(710)=	728 REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) =
634 TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(625) + (627)+(631)+(633) = 116,909.37	712 VOTER APPR ELIG BONDS SOLD BY JULY 1, 2020 1,926,330.00	729 GDS REQ DEBT SERV LEVY = (706)+(707)+(715) + (718)+(719)+(728) = 1,926,330.00
GENERAL DEBT SERVICE (FUND 7)	713 NON-VOTER ELIG BONDS SOLD BY JULY 1, 2020	730 GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) + (714)+(716)+(719) = 1,926,330.00
REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2022 PRINCIPAL AND INTEREST PAYMENTS)	714 VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2020	37 2019 ANTC INCLUDING JOBZ VALUATION 20,120,260
REQUIRED DEBT ELIGIBLE FOR LONG TERM FACILITIES MAINTENANCE (LTFM) REV	715 TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) + (713)+(714) = 1,926,330.00	731 MAXIMUM EFFORT DEBT SERVICE TAX RATE %
701 ALT FAC REGULAR REQ DEBT SERV LEVY	REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID	732 MAX EFFORT DEBT SERV LEVY = (37) X (731) =
702 ALT FAC/H&S REQ DEBT SERV LEVY	716 VOTER APPR BONDS SOLD AFTER JULY 1, 2020 ELIG FOR FUTURE AID	733 DS LOAN RECEIVABLE
703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	717 NON-VOTER BONDS SOLD AFTER JULY 1, 2020 ELIG FOR FUTURE AID	734 DEBT EQUAL REVENUE BASE GTR OF (732) OR [(715) - (733)] = 1,926,330.00
704 NEW LTFM REQ DEBT SERVICE FOR VPK	718 SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716) + (717) =	735 BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY
705 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS		736 FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY
706 TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (701)+(702)+(703) + (704)+(705) =		

FUND 7 DEBT BALANCE		BREAKDOWN OF NET DEBT EXCESS		LONG TERM FACILITIES MAINTENANCE AID	
737	JUNE 2019 FUND 7-425 BAL FOR BOND REFUND	752	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718)= 1,926,330.00	765	NET ALT FAC REG DEBT = (701)-(755) =
738	JUNE 2019 FUND 7-451 BAL FOR QZAB & QSCB	766		766	NET ALT FAC/H&S DEBT = (702)-(756) =
739	JUNE 2019 FUND 7-460 BALANCE NONSPENDABLE	753	DEBT EXCESS RATIO = LSR 1 OR (751)/(752)= .04842032	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (703)-(757) =
740	JUNE 2019 FUND 7-463 BALANCE UNASSIGN NEG	754	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715) X (753) = 93,273.52	768	NET LTFM REQ DEBT FOR ELIG VPK = (704)-(758) =
741	JUNE 2019 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 332,541.44	755	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (701) X (753) =	769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (705)-(759) =
742	PAY 19 DEBT EXCESS LEVY REDUCTION 75,792.14	756	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (702) X (753) =	770	NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769) =
743	PAY 20 DEBT EXCESS LEVY REDUCTION 67,159.29	757	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (703) X (753) =	486	LTFM DEBT EQUAL REV
744	5% OF PAY 21 REQ DEBT SERV LEVY=(729) X 5%= 96,316.50	758	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (704) X (753) =	488	LTFM DEBT EQUAL AID
745	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(741) -(742)-(743)-(744)] = 93,273.51	759	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (705) X (753) =	489	LTFM DEBT EQUAL LEVY
746	RETAIN FOR CAPITAL LOAN REPAYMENT	760	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS =	490	LTFM DEBT UNEQUAL LVY
747	APPROVED DEBT EXCESS TO BE RETAINED	761	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(751)-(752)] =	771	LTFM DEBT LEVY LIMIT = (489) + (490) + (755) + (756) + (757)+(758)+(759) =
748	DISTRICT REQUESTED ADDITIONAL EXCESS	762	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(753) = 93,273.52	NATURAL DISASTER DEBT EQUALIZATION	
749	CERTIFIED DEBT EXCESS = GTR OF 0 OR [(745) -(746)-(747)+(748)] = 93,273.51	763	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (751)-(761)-(762) =	37	2019 ANTC INCLUDING JOBZ VALUATION 20,120,260
750	EXCESS USED TO RETIRE FAC & EQUIP BONDS	764	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) = 93,273.52	772	TEN PERCENT ANTC = 0.10 * (37) = 2,012,026
751	ADJUSTED DEBT EXCESS = (749)-(750) = 93,273.51			707	REQ DEBT LEVY FOR NATURAL DISASTER DEBT
				773	FY 2022 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707) - (772)] =
				56	2018-19 ADJ PU (ACT) 1,258.34
				774	FY 2019 ANTC PER APU = (37) / (56) = 15,989.53
				775	STATEWIDE AVE ANTC INCL JOBZ PER APU 9,698.65
				776	DISASTER EQUAL FACTOR = 300% OF (775) = 29,095.95

NATURAL DISASTER DEBT EQUALIZATION (CONT)	DEBT EQUALIZATION AID (CONT)	MAXIMIUM EFFORT (CONT)
777 NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (774)/(776) = .54954487	790 TIER 1 EQUAL REV = (785)-(789) =	804 AID ELIG GDS LEVY LIMIT FOR MAX EFF DISTRICTS = (803) - (716) - (719) =
778 DISASTER AID RATIO = = 1 - (777) = .45045513	56 2018-19 ADJ PU (ACT) 1,258.34 791 2019 ANTC INCL JOBZ / ADJ PU = (37)/(56) = 15,989.53	
779 DISASTER DEBT EQUAL AID = (773) X (778) =	792 TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (791)/[GTR OF \$4,430 OR 55.33% OF (775)] = 1.00000000	MINIMUM EST MAX EFFORT PAYMENT 732 MAX EFFORT DEBT LEVY
780 DISASTER LEVY LIMIT = (707) - (779) =	793 TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (791)/[GTR OF \$8,000 OR 100% OF (775)] = 1.00000000	805 MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927)-(706) -(719)-(720)-(721)] =
DEBT EQUALIZATION AID		806 MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(805) =
734 DEBT EQUAL BASE 1,926,330.00	794 TIER 1 DEBT EQU AID RATIO = 1-(792) =	
754 DEBT EXCESS FOR ELIG REQUIRED DEBT 93,273.52	795 TIER 2 DEBT EQU AID RATIO = 1-(793) =	ADJUSTMENT TO GDS LIMIT FOR IRRRB ALLOCATION
781 FY 2022 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)	796 TIER 1 DEBT AID = (790) X (794) =	807 FY 2022 IRRRB FUNDING FOR VOTER-APPR BONDS
782 FY 2022 GROSS DEBT EQUALIZATION REVENUE =(734)-(754)+(781) = 1,833,056.48	797 TIER 2 DEBT AID = (789) X (795) =	808 PAY 21 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((807) X 1.05) =
37 2019 ANTC INCLUDING JOBZ VALUATION 20,120,260	798 TOTAL DEBT EQ AID = (796)+(797) =	809 FY 2022 IRRRB FUNDING FOR NON-VOTER BONDS
783 = .1050 X (37) = 2,112,627.30	799 NON VOTER DEBT AID = (798)X(713)/(715) =	810 PAY 21 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((809) X 1.05) =
784 MAX UNEQ LOCAL EFFORT = .1574 X (37) = 3,166,928.92	800 VOTER APPR DEBT AID = (798)-(799) =	
785 FY 2022 NET DEBT EQ REV = GTR OF 0 OR [(782) - (784)] =	ADJUSTMENT TO GDS LIMIT FOR MAXIMUM EFFORT DISTRICTS	GENERAL DEBT SERVICE LEVY SUMMARY
786 PRELIM TIER 1 EQU REV =LSR (785) OR (783)=	801 NET ADJ DEBT SERV LEVY DO IF (732)>0, = GTR OF [(729)-(706) -(719)-(720)-(721)-(798)] OR [(732)-(926)-(927) -(798)], ELSE 0	811 DEBT EQUAL AID ELIG, VOTER APPROVED IF (732)>0 THEN (804) ELSE = (711)+(712)+(714) -(800)-(808)OR ZERO = 1,926,330.00
787 PRELIM TIER 2 EQU REV = (785)-(786) =	802 ADDL MAX EFF GDS LEVY = GTR OF 0 OR [(732) -(926)-(927)-(801)] =	812 DEBT EQUAL AID ELIG, NON VOTER APPROVED = GREATER OF [(713)-(799)-(810)] OR ZERO =
732 MAXIMUM EFFORT DEBT SERVICE LEVY	803 TOTAL VTR APPR GDS LEVY LIMIT FOR MAX EFF DISTRICTS = (801)+(802) =	813 DEBT EQUAL AID INELIG, VOTER APPROVED = (716) + (719) =
788 MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR [(732)-(783)-(784)] =		
789 TIER 2 EQUAL REV = GTR OF (787) OR (788) =		

GEN DEBT SERVICE LEVY SUMMARY (CONT)	FUND 47 DEBT BALANCE (CONT)	FUND 47 DEBT BALANCE (CONT)
814 DEBT EQUAL AID INELIG, NON VOTER APPROVED = (717) + (727) =	909 JUNE 2019 FUND 47-425 BAL FOR BOND REFUND	926 NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS =(903)-(921)-(924) =
771 LTFM DEBT LEVY LIMIT NON VOTER APPROVED	910 JUNE 2019 FUND 47-460 BALANCE NONSPENDABLE	927 NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED =(908)-(922)-(925) =
780 DISASTER LEVY LIMIT VOTER APPROVED	911 JUNE 2019 FUND 47-463 BALANCE UNASSIGN NEG	
815 INITIAL GDS LEVY LIM VOTER APPROVED =(811)+(813)+(780) = 1,926,330.00	912 JUNE 2019 FUND 47-464 BALANCE RESTRICTED	LEVY LIMITATION ADJUSTMENTS
816 INITIAL GDS LEVY LIM NON VOTER APPROVED = (812)+(814)+(771) =	913 JUNE 2019 FUND 47-464 BALANCE VOTER APPROV	IN GENERAL, IF WE HAVE: A FINAL LEVY AUTHORITY B PREVIOUSLY CALCULATED AUTHORITY C CERTIFIED LEVY BASED ON (B) D LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO
817 TOTAL INITIAL GDS LEVY LIMIT = (815)+(816) = 1,926,330.00	914 JUNE 2019 FUND 47-464 BAL NON-VOTER APPROV = (912) - (913) =	GENERAL FUND ADJUSTMENTS
OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE (FUND 47)	915 PAY 19 OPEB DEBT EXC REDUCTION NON-VOTER	FY 2021 OPERATING CAPITAL LEVY ADJUSTMENT
901 LEVY BONDS IRREV TRUST VOTER APPROVED	916 PAY 20 OPEB DEBT EXC REDUCTION NON-VOTER	1001 FY 2021 OPER CAP LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 174) 155,683.80
902 LEVY BONDS REVOC TRUST VOTER APPROVED	917 5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (903) X 5% =	1002 19 PAY 20 LIMIT 155,079.97 1003 19 PAY 20 LEVY 155,079.97
903 REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (901) + (902) =	918 5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (908) X 5% =	1004 FY 2021 OPER CAPITAL LEVY ADJUSTMENT = ((1001)-(1002)) = 603.83
904 LEVY BONDS IRREV TRUST NON-VOTER APPROVED	919 RETAIN FOR CAP LOAN REPAYMENT NON-VOTER	FY 2021 LOR TIER 1 LEVY ADJUSTMENT
905 LEVY BONDS REVOC TRUST NON-VOTER APPROVED	920 APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1005 FY 2021 LOC TIER 1 (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 189) 121,071.67
906 REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (904) + (905)=	921 FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] =	1006 ALLOCATION OF TBRA (FROM PAY 20 LEVY REPORT, LINE 285)
FUND 47 DEBT BALANCE	922 FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(914)- SUM (915) TO (920)] =	
907 REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)	923 CLOSING FUND 47 TO FUND 7 TRANSFER IF (922) GTR ZERO AND (908) = ZERO, ELSE 0	
908 REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) =	924 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	
	925 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	

LOR TIER 1 ADJUSTMENT (CONT)		FY 2021 TRANSITION LEVY ADJUSTMENT		REFERENDUM ADJUST (CONT)	
1007	ALLOC OF REF HOLD HARM (FROM PAY 20 LEVY REPORT, LINE 312)	1021	FY 2021 TRANSITION LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 204)	1035	ALLOC OF REF HOLD HARM (FROM PAY 20 LEVY REPORT, LINE 314)
1008	19 PAY 20 LIMIT 121,071.67	1022	19 PAY 20 LIMIT 17,624.87	1036	19 PAY 20 LIMIT 17,274.56
1009	19 PAY 20 LEVY 121,071.67	1023	19 PAY 20 LEVY 17,624.87	1037	19 PAY 20 LEVY 17,274.56
1010	PAY 20 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1006)+(1007)+(1008) 121,071.67	1024	FY 2021 TRANSITION LEVY ADJUSTMENT = ((1021)-(1023)) = 162.27-	1038	PAY 20 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1034)+(1035)+(1036) 17,274.56
1011	PAY 20 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1006)+(1007)+(1009) 121,071.67		FY 2021 1ST TIER REFERENDUM LEVY ADJUSTMENT	1039	PAY 20 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1034)+(1035)+(1037) 17,274.56
1012	FY 2021 LOCAL OPTIONAL LEVY ADJUSTMENT	1025	FY 2021 1ST TIER REF LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 229) 285,470.93	1040	FY 2021 2ND TIER REF LEVY ADJUSTMENT = ((1033)-(1039)) = 242.42-
	FY 2021 LOR TIER 2 LEVY ADJUSTMENT	1026	ALLOCATION OF TBRA (FROM PAY 20 LEVY REPORT, LINE 286)		FY 2021 UNEQUAL REF LEVY ADJUST
1013	FY 2021 LOC TIER 2 (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 191) 292,538.34	1027	ALLOC OF REF HOLD HARM (FROM PAY 20 LEVY REPORT, LINE 313)	1041	FY 2021 UNEQUAL REF LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 233)
1014	19 PAY 20 LIMIT 295,256.60	1028	19 PAY 20 LIMIT 288,123.52	1042	ALLOCATION OF TBRA (FROM PAY 20 LEVY REPORT, LINE 288)
1015	19 PAY 20 LEVY 295,256.60	1029	19 PAY 20 LEVY 288,123.52	1043	ALLOC OF REF HOLD HARM (FROM PAY 20 LEVY REPORT, LINE 315)
1016	FY 2021 LOCAL OPTIONAL LEVY ADJUSTMENT = ((1013) - (1015)) 2,718.26-	1030	PAY 20 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1026)+(1027)+(1028) 288,123.52	1044	19 PAY 20 LEVY
	FY 2021 EQUITY LEVY ADJUSTMENT	1031	PAY 20 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1026)+(1027)+(1029) 288,123.52	1045	19 PAY 20 LEVY
1017	FY 2021 EQUITY LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 197) 96,196.13	1032	FY 2021 1ST TIER VTR REF LEVY ADJUSTMENT = ((1025)-(1031)) = 2,652.59-	1046	PAY 20 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1042)+(1043)+(1044)
1018	19 PAY 20 LIMIT 96,724.39		FY 2021 2ND TIER REF LEVY ADJUST	1047	PAY 20 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1042)+(1043)+(1045)
1019	19 PAY 20 LEVY 96,724.39	1033	FY 2021 2ND TIER REF LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 231) 17,032.14	1048	FY 2021 UNEQUALIZED REF LEVY ADJUSTMENT
1020	FY 2021 EQUITY LEVY ADJUSTMENT = ((1017)-(1019)) = 528.26-	1034	ALLOCATION OF TBRA (FROM PAY 20 LEVY REPORT, LINE 287)		

FY 2021 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES	REFERENDUM HOLD HARM ADJUST (CONT)	FY 2019 LOC EQUITY LEVY ADJUST
	1061 TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1058) TO (1060) =	1073 FY 2019 LOC EQT LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 203) 277,008.50
FY 2021 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINES 244 TO 246)	1062 TOTAL FY 2021 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 20 LEVY =(1027)+(1035)+(1043)	1074 17 PAY 18 LIMIT 288,093.81 1075 17 PAY 18 LEVY 288,093.81
1049 TIER 1 LEVY 1050 TIER 2 LEVY 1051 UNEQL LEVY	1063 FY 2021 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1062)-(1061) =	1076 TOTAL ADJUST TO PAY 18 LOC EQUITY LEVY AUTH = ((1073)-(1075)) = 11,085.31-
1052 TOTAL FY 2021 TBRA ALLOC TO REF LEVY CATEGORIES = (1049) TO (1051) =	FY 2021 REFERENDUM HOLD HARMLESS ADJUSTMENT TO LOR TIER 1 LEVIES	1077 18 PAY 19 ADJ LIMIT 6,427.36- 1078 18 PAY 19 ADJ LEVY 6,427.36- 1079 FY 2019 LOC EQUITY LEVY ADJUSTMENT = ((1076)-(1078)) = 4,657.95-
1053 TOTAL FY 2021 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 20 LEVY =(1026)+(1034)+(1042)	1064 FY 2021 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 271)	FY 2019 EQUITY LEVY ADJUSTMENT
1054 FY 2021 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1053)-(1052) =	1007 ALLOC OF REF HOLD HARM (FROM PAY 20 LEVY REPORT, LINE 312)	1080 FY 2019 EQUITY LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 210) 85,821.94
FY 2021 LOR TBRA ALLOCATION ADJUSTMENT	1065 FY 2021 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1007)-(1064) =	1081 17 PAY 18 LIMIT 86,844.52 1082 17 PAY 18 LEVY 86,844.52 1083 TOTAL ADJUST TO PAY 18 EQUITY LEVY AUTH = ((1080)-(1082)) = 1,022.58-
1055 FY 2021 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 243)	FY 2019 OPERATING CAPITAL LEVY ADJ	1084 18 PAY 19 ADJ LIMIT 482.18 1085 18 PAY 19 ADJ LEVY 482.18 1086 FY 2019 EQUITY LEVY ADJUSTMENT = ((1083)-(1085)) = 1,504.76-
1006 ALLOCATION OF TBRA (FROM PAY 20 LEVY REPORT, LINE 285)	1066 FY 2019 OPER CAP LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 193) 157,571.26	FY 2019 TRANSITION LEVY ADJUSTMENT
1056 FY 2021 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1006)-(1055) =	1067 17 PAY 18 LIMIT 156,284.85 1068 17 PAY 18 LEVY 156,284.85 1069 TOTAL ADJUST TO PAY 18 OPER CAP LEVY AUTH = ((1066)-(1067)) = 1,286.41	1087 FY 2019 TRANSITION LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 217) 16,535.58
FY 2021 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES	1070 18 PAY 19 ADJ LIMIT 643.14 1071 18 PAY 19 ADJ LEVY 643.14 1072 FY 2019 OPER CAPITAL LEVY ADJUSTMENT = ((1069)-(1070)) = 643.27	1088 17 PAY 18 LIMIT 17,197.29 1089 17 PAY 18 LEVY 17,197.29 1090 TOTAL ADJUST TO PAY 18 TRANSITION LEVY AUTH = ((1087)-(1089)) = 661.71-
1057 FY 2021 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINES 272 TO 274)		1091 18 PAY 19 ADJ LIMIT 383.66- 1092 18 PAY 19 ADJ LEVY 383.66- 1093 FY 2019 TRANSITION LEVY ADJUSTMENT = ((1090)-(1092)) = 278.05-
1058 TIER 1 LEVY 1059 TIER 2 LEVY 1060 UNEQL LEVY		

FY 2019 1ST TIER VOTER-APPROVED REFER LEVY ADJUST	FY 2019 2ND TIER REF LEVY ADJUST	FY 2019 UNEQUALIZED REF LEVY ADJUST
1094 FY 2019 1ST TIER REF LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 243)	1108 FY 2019 2ND TIER REF LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 238) 300,528.09	1122 FY 2019 UNEQUAL REF LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 241)
1095 PAY 18 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1022)	1109 PAY 18 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1038) 312,554.61	1123 PAY 18 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1054)
1096 PAY 18 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1023)	1110 PAY 18 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1039) 312,554.61	1124 PAY 18 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1055)
FY 2019 1ST TIER VOTER-APPROVED REFER LEVY ADJUST	1111 TOTAL ADJUST TO PAY 18 2ND TIER REF LEVY AUTH = ((1108)-(1110)) = 12,026.52-	1125 TOTAL ADJUST TO PAY 18 UNEQUAL REF LEVY AUTH
1097 TOTAL ADJUST TO PAY 18 1ST TIER REF LEVY AUTH	1112 18 PAY 19 ADJ LIMIT 6,973.09- 1113 18 PAY 19 ADJ LEVY 6,973.09-	1126 18 PAY 19 ADJ LIMIT 1127 18 PAY 19 ADJ LEVY
1098 18 PAY 19 ADJ LIMIT 1099 18 PAY 19 ADJ LEVY 1100 FY 2019 1ST TIER REF LEVY ADJUSTMENT	1114 FY 2019 2ND TIER REF LEVY ADJUSTMENT = ((1111)-(1113)) = 5,053.43-	1128 FY 2019 UNEQUAL REF LEVY ADJUSTMENT
FY 2019 1ST TIER BOARD-APPR ADJUST	FY 2019 3RD TIER REF LEVY ADJUST	FY 2019 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES
1101 FY 2019 BRD-APPR REF LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 242) 113,588.93	1115 FY 2019 3RD TIER REF LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 240) 16,383.96	1129 FY 2019 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINES 272 TO 275)
1102 PAY 18 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1030) 118,134.52	1116 PAY 18 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1046) 17,039.62	1130 PAY 18 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 18 LEVY RPT, LINES 280 TO 283)
1103 PAY 18 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1031) 118,134.52	1117 PAY 18 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1047) 17,039.62	1131 FY 2019 TBRA ALLOCATION TOTAL ADJUSTMENT = (1130)-(1129) =
1104 TOTAL ADJUST TO PAY 18 BRD-APPR REF LEVY AUTH = ((1101)-(1103)) = 4,545.59-	1118 TOTAL ADJUST TO PAY 18 3RD TIER REF LEVY AUTH = ((1115)-(1117)) = 655.66-	1132 18 PAY 19 ADJ LIMIT 1133 18 PAY 19 ADJ LEVY
1105 18 PAY 19 ADJ LIMIT 2,635.58- 1106 18 PAY 19 ADJ LEVY 2,635.58- 1107 FY 2019 BRD-APPR REF LEVY ADJUSTMENT = ((1104)-(1106)) = 1,910.01-	1119 18 PAY 19 ADJ LIMIT 380.16- 1120 18 PAY 19 ADJ LEVY 380.16- 1121 FY 2019 3RD TIER REF LEVY ADJUSTMENT = ((1118)-(1120)) = 275.50-	1134 FY 2019 TBRA ALLOC LEVY ADJUSTMENT

FY 2019 TBRA ALLOCATION ADJUSTMENT TO BOARD-APPROVED LEVIES	FY 2019 REFERENDUM HOLD HARMLESS ADJUSTMENT TO BOARD-APPROVED LEVIES	FY 2021 INTEGRATION ADJUSTMENT
1135 FY 2019 ALLOC OF TBRA TO BRD-APPR REF LEVIES (FROM FY 2019 GENERAL REVENUE REPORT, LINE 271)	1147 FY 2019 ALLOC OF HOLD HARM TO BRD-APPR REF LEVY (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 299)	1164 FY 2021 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 34,043.59
1136 PAY 18 ALLOC OF TBRA TO BRD-APPR REF LEVY (FROM PAY 18 LEVY RPT, LINE 281)	1148 PAY 18 HOLD HARM ALLOC TO BOARD-APPR REF LEVY (FROM PAY 18 LEVY RPT, REPORT, LINE 311)	1165 19 PAY 20 LIMIT 34,822.99 1166 19 PAY 20 LEVY 34,822.99
1137 FY 2019 TBRA ALLOCATION TOTAL ADJUSTMENT = (1136)-(1135) =	1149 FY 2019 HOLD HARM TOTAL BRD-APPR ADJUSTMENT = (1148)-(1147) =	1167 FY 2021 INTEGRATION ADJUSTMENT LIMIT = (1174)-(1176) = 779.40-
FY 2019 TBRA ALLOCATION ADJUSTMENT TO BOARD-APPROVED LEVIES (CONT)	1150 18 PAY 19 ADJ LIMIT	FY 2019 INTEGRATION ADJUSTMENT
1138 18 PAY 19 ADJ LIMIT	1151 18 PAY 19 ADJ LEVY	1168 FY 2019 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)
1139 18 PAY 19 ADJ LEVY	1152 FY 2019 HOLD HARM ALLOC	1169 17 PAY 18 LIMIT 1170 17 PAY 18 LEVY 1171 TOTAL ADJUSTMENT
1140 FY 2019 TBRA ALLOC LEVY ADJUSTMENT	FY 2021 ALT TEACHER COMP LEVY ADJUST	1172 18 PAY 19 ADJ LIMIT 1173 18 PAY 19 ADJ LEVY 1174 FY 2019 INTEGRATION ADJUSTMENT LIMIT
FY 2019 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES	1153 FY 2021 ALT COMP LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 317)	FY 2019 REEMPLOYMENT ADJUSTMENT
1141 FY 2019 ALLOC OF HOLD HARM TO VTR-APPR REF LEVIES (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINES 300 TO 303)	1154 19 PAY 20 LIMIT 1155 19 PAY 20 LEVY 1156 FY 2021 ALT TEACH COMP LEVY ADJUSTMENT	1175 FY 2019 EXPEND ACTUAL 9,332.92 1176 REEMPLOY LEVY AUTH = 100% OF (1175) = 9,332.92
1142 PAY 18 HOLD HARM ALLOC TO VOTER-APPR REF LEVY (FROM PAY 18 LEVY RPT, LINES 305 TO 308)	FY 2019 ALT TEACHER COMP LEVY ADJUST	1177 18 PAY 19 LIMIT 1,500.00 1178 18 PAY 19 LEVY 1,500.00
1143 FY 2019 HOLD HARM TOTAL VTR-APPR ADJUSTMENT = (1142)-(1141) =	1157 FY 2019 ALT COMP LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 340)	1179 FY 2019 REEMPLOY ADJUST = ((1186)-(1187)) = 7,832.92
1144 18 PAY 19 ADJ LIMIT	1158 17 PAY 18 LIMIT	FY 2019 SAFE SCHOOLS ADJUST
1145 18 PAY 19 ADJ LEVY	1159 17 PAY 18 LEVY	1180 SAFE SCH Lvy REQUEST? YES 56 2018-19 ADJ PU (ACT) 1,258.34 1181 FY 2019 SAFE SCHOOLS AUTH \$36 X (56) = 45,300.24
1146 FY 2019 HOLD HARM ALLOC VTR-APPR ADJUSTMENT	1160 TOTAL ADJUST TO PAY 18 ALT COMP LEVY AUTH	1182 17 PAY 18 LIMIT 44,193.60 1183 17 PAY 18 LEVY 44,193.60
	1161 18 PAY 19 ADJ LIMIT 1162 18 PAY 19 ADJ LEVY	1184 FY 2019 SAFE SCH ADJUST = ((1191)-(1192)) = 1,106.64
	1163 FY 2019 ALT TEACH COMP LEVY ADJUSTMENT	

FY 2019 SAFE SCHOOLS INTERMEDIATE ADJUST		OPEB LEVY ADJUST (CONT)		LTFM EQUALIZED LEVY ADJUST (CONT)	
1185	SAFE SCH INTERMEDIATE LEVY ALLOW	1200	PRORATED ANNUAL OPEB LEVY AUTH	1215	TOTAL ADJUSTMENT = (1212)-(1213) =
56	2018-19 ADJ PU (ACT) 1,258.34		43,431.00		3,962.58
1186	FY 2019 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1185) X (56) =	1201	19 PAY 20 LIMIT	1216	19 PAY 20 ADJ LIMIT
			35,200.00		5,028.94
1187	17 PAY 18 LIMIT	1202	19 PAY 20 LEVY	1217	19 PAY 20 ADJ LEVY
1188	17 PAY 18 LEVY		35,200.00		5,028.94
		1203	FY 2019 ANNUAL OPEB ADJUSTMENT = (1210)-(1211) =	1218	FY 2020 LTFM EQUALIZED LEVY ADJUST = (1215)-(1217) =
			8,231.00		1,066.36-
1189	FY 2019 SAFE SCHOOLS INTERMEDIATE ADJUST	CAPITAL RELATED ADJUSTMENTS		FY 2020 LTFM UNEQUALIZED LEVY ADJUST	
		FY 2021 LTFM EQUALIZED LEVY ADJUST		1219	FY 2020 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2020 WEBSITE REPORT, LINE 64)
	CAREER TECHNICAL ADJUSTMENT	1204	FY 2021 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2021 WEBSITE REPORT, LINE 63)	1220	18 PAY 19 LIMIT
1190	FY 2019 CAREER TECH LEVY AUTHORITY (FY 2019 CTE AID REPORT LINE 21) 45,487.29		291,898.16	1221	18 PAY 19 LEVY
		1205	19 PAY 20 LIMIT	1222	TOTAL ADJUSTMENT
1191	18 PAY 19 LIMIT 46,127.20		296,052.78		
1192	18 PAY 19 LEVY 46,127.20	1206	19 PAY 20 LEVY 296,052.78	1223	19 PAY 20 ADJ LIMIT
		1207	FY 2021 LTFM EQUALIZED LEVY ADJUST = (1204)-(1206) =	1224	19 PAY 20 ADJ LEVY
1193	FY 2019 CAREER TECH ADJUSTMENT = ((1200)-(1202)) = 639.91-		4,154.62-	1225	FY 2020 LTFM UNEQUALIZED LEVY ADJUST
		FY 2021 LTFM UNEQUALIZED LEVY ADJUST			
	FY 2019 HEALTH BENEFITS LEVY ADJUST	1208	FY 2021 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2021 WEBSITE REPORT, LINE 64)	FY 2019 LTFM EQUALIZED LEVY ADJUST	
1194	FY 2019 ACTUAL COST (LIMITED TO \$600,000)			1226	FY 2019 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2019 WEBSITE REPORT, LINE 63)
1195	18 PAY 19 LIMIT	1209	19 PAY 20 LIMIT		306,966.61
1196	18 PAY 19 LEVY	1210	19 PAY 20 LEVY	1227	17 PAY 18 LIMIT
					299,178.13
1197	FY 2019 HEALTH BENEFITS ADJUST	1211	FY 2021 LTFM UNEQUALIZED LEVY ADJUST	1228	17 PAY 18 LEVY
					299,178.13
				1229	TOTAL ADJUSTMENT = (1226)-(1227) =
					7,788.48
	FY 2019 ANNUAL OPEB LEVY ADJUST	FY 2020 LTFM EQUALIZED LEVY ADJUST		1230	18 PAY 19 ADJ LIMIT .01-
				1231	18 PAY 19 ADJ LEVY .01-
1198	FY 2019 ACTUAL COST (FIN 797 + OBJ 291) 43,431.00	1212	FY 2020 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2020 WEBSITE REPORT, LINE 63)	1232	19 PAY 20 ADJ LIMIT 10,540.05
			301,716.39	1233	19 PAY 20 ADJ LEVY 10,540.05
1199	PRORATION FACTOR TO REFLECT STATEWIDE CAP 1.00000000	1213	18 PAY 19 LIMIT	1234	FY 2019 EQUAL LIMIT ADJUST = (1230)+(1232) =
			297,753.81		10,540.04
		1214	18 PAY 19 LEVY	1235	FY 2019 EQUAL LEVY ADJUST = (1231)+(1233) =
			297,753.81		10,540.04

LTFM EQUALIZED LEVY ADJUST (CONT)	NET LEASE COSTS (CONT)	NET LEASE COSTS (CONT)
1236 FY 2019 LTFM EQUALIZED LEVY ADJUST = (1229)-(1235) = 2,751.56-	1258 PAY 18 OPER INTERMED 1259 PAY 18 CAP INTERMED 1260 PAY 18 OPER JOINT 1261 PAY 18 OPER NON-J ADM 1262 PAY 18 OPER NON-J OTH 28,797.73 1263 PAY 18 CAPITAL JOINT 1264 PAY 18 CAP NON-J ADM 1265 PAY 18 CAP NON-J OTH 13,202.88	1290 PAY 18 OPER NON-J LEASE COST LIMITED BY FY 2018 UFARS = LSR [(1261) + (1262)] OR (1289)= 28,797.73
FY 2019 LTFM UNEQUALIZED LEVY ADJUST	1266 FY 2018 COSTS (PAY 18) SUM (1258) TO (1265)= 42,000.61	1291 FY 2018 ADJUSTED COSTS (PAY 18) = (1266) - (1261)-(1262)+(1290)= 42,000.61
1237 FY 2019 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2019 WEBSITE REPORT, LINE 64)		1292 TOTAL FY 2019 OPER NON-J NET LEASE COSTS FOR (PAY 18) = (1271) + (1272) =
1238 17 PAY 18 LIMIT 1239 17 PAY 18 LEVY 1240 TOTAL ADJUSTMENT	FY 2019 NET LEASE COSTS	1293 ACTUAL FY 2019 UFARS LEASE COSTS (FUND 1, OBJECT 370) 105,411.45
1241 18 PAY 19 ADJ LIMIT 1242 18 PAY 19 ADJ LEVY	1267 PAY 18 OPER INTERMED 1268 PAY 18 CAP INTERMED 1269 PAY 18 TIES CAPITAL 1270 PAY 18 OPER JOINT 1271 PAY 18 OPER NON-J ADM 1272 PAY 18 OPER NON-J OTH 1273 PAY 18 CAPITAL JOINT 1274 PAY 18 CAP NON-J ADM 1275 PAY 18 CAP NON-J OTH	1294 PAY 18 OPER NON-J LEASE COST LIMITED BY FY 2019 UFARS =LSR(1292)OR(1293)=
1243 19 PAY 20 ADJ LIMIT 1244 19 PAY 20 ADJ LEVY	1276 FY 2019 COSTS (PAY 18) SUM (1267) TO (1275)=	1295 FY 2019 ADJUSTED COSTS (PAY 18) = (1276) - (1271)-(1272)+(1294)=
1245 FY 2019 UNEQUAL LIMIT ADJUST = (1241)+(1243) =	1277 PAY 19 OPER INTERMED 1278 PAY 19 CAP INTERMED 1279 PAY 19 OPER JOINT 1280 PAY 19 OPER NON-J ADM 1281 PAY 19 OPER NON-J OTH 40,224.57 1282 PAY 19 CAPITAL JOINT 1283 PAY 19 CAP NON-J ADM 1284 PAY 19 CAP NON-J OTH 91,814.00	1296 PAY 18 ADJUSTED NET LEASE COSTS = (1291) + (1295) = 42,000.61
1246 FY 2019 UNEQUAL LEVY ADJUST = (1242)+(1244) =	1285 FY 2019 COSTS (PAY 19) SUM (1277) TO (1284)= 132,038.57	1297 DIST'S SHARE OF PAY 18 LEASE COSTS FOR THE INTERMEDIATE DISTRICTS = (1258) + (1259) + (1267) + (1268) =
1247 FY 2019 LTFM UNEQUALIZED LEVY ADJUST	1286 TOTAL FY 2018 OPER NON-J NET LEASE COSTS =(1253)+(1261)+(1262) 28,797.73	56 2018-19 ADJ PU (ACT) 1,258.34 1298 INTERM PUPIL UNIT AUTH = \$65 X (56) = 81,792.10
PAY 18 LEASE LEVY ADJUSTMENTS	1287 ACTUAL FY 2018 UFARS LEASE COSTS (FUND 1, OBJECT 370) 102,328.51	1299 INTERMEDIATE LEASE AUTHORITY = LSR OF (1297) OR (1298) =
FY 2018 AND FY 2019 LEASE COST WITH A PAY 18 LEVY(PAY 19 LEASE LEVY FOR FY 2019 & 2020 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)	1288 PAY 17 OPER NON-J LEASE COST LIMITED BY FY 2018 UFARS LSR (1253) OR (1287)=	1300 INTERM DIST CARRYOVER TO REGULAR LEASE AUTH = (1297) - (1299) =
FY 2018 NET LEASE COSTS	1289 REMAIN FY 2018 UFARS = GREATER OF ZERO OR [(1287) - (1288)] = 102,328.51	
1248 PAY 17 OPER INTERMED 1249 PAY 17 CAP INTERMED 1250 PAY 17 TIES CAPITAL 1251 PAY 17 OPER JOINT 1252 PAY 17 OPER NON-J ADM 1253 PAY 17 OPER NON-J 1254 PAY 17 CAPITAL JOINT 1255 PAY 17 CAP NON-J ADM 1256 PAY 17 CAPITAL NON-J 1257 FY 2018 COSTS (PAY 17) SUM (1248) TO (1256)=		

NET LEASE COSTS (CONT)		OTHER GENERAL LIMITATION ADJUSTMENTS	OTHER GENERAL LIMITATION ADJUSTMENTS
1301	PAY 18 LEASE COST UNDER REGULAR AUTH = (1296) - (1299) =	42,000.61	760 GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS
56	2018-19 ADJ PU (ACT)	1,258.34	1313 ECON DEV ABATE ADJUST (MEMO)
1302	PAY 18 PUPIL UNIT MAX AUTH = \$212 X (56) =	266,768.08	1314 DEBT SURPLUS TRANSFER (MEMO)
1303	PAY 18 COMMISSIONER APPROVED LIMIT		1315 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)
1304	REGULAR MAX AUTHORITY = GTR OF (1302) OR (1303) =	266,768.08	1316 OTHER ADJUST, GEN RMV VOTER APPROVED JOBZ EXEMPT (MEMO)
1305	TOTAL PAY 18 REGULAR LEASE LEVY AUTHORITY = LSR OF (1301) OR (1304) =	42,000.61	1317 TOTAL OTHER ADJUST GEN RMV VOTER APPR JOBZ EXEMPT = (1315)+(1316)=
1306	TOTAL PAY 18 REGULAR & INTERM LEASE LEVY AUTH = (1299) + (1305) =	42,000.61	1318 MAINT PU VAR (MEMO)
1307	17 PAY 18 LIMIT	41,943.07	1319 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)
1308	17 PAY 18 LEVY	41,943.07	44.30-
1309	PAY 18 LEASE LEVY LIMITATION ADJUSTMENT = (1316) - (1317) =	57.54	1320 OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO)
CAPITAL RELATED ADJUSTMENTS SUMMARY			1321 TOTAL OTHER ADJUST GEN RMV OTHER JOBZ EXEMPT = (1318)+(1319)+(1320)
1004	FY 2021 OPER CAP ADJ	603.83	44.30-
1072	FY 2019 OPER CAP ADJ	643.27	
1207	FY 2021 LTFM EQ ADJ	4,154.62-	1322 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)
1211	FY 2021 LTFM UNEQ ADJ		1323 OTHER ADJUST, GEN NTC VOTER APPROVED JOBZ EXEMPT (MEMO)
1218	FY 2020 LTFM EQ ADJ	1,066.36-	1324 TOTAL OTHER ADJUST GEN NTC VOTER APPR JOBZ EXEMPT = (1322)+(1323)=
1225	FY 2020 LTFM UNEQ ADJ		1325 TIF ADJUST (MEMO)
1236	FY 2019 LTFM EQ ADJ	2,751.56-	1326 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)
1247	FY 2019 LTFM UNEQ ADJ		
1309	PAY 18 LEASE LEVY ADJ	57.54	
1310	LEASE LEVY ADJ (MEMO)		
1311	OTHER CEX ADJ (MEMO)		
1312	TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT = (1004)+(1072)+(1207)+(1211)+(1218)+(1225)+(1236)+(1247)+(1309)+(1310)+(1311) =	6,667.90-	
			1327 FY 2018 CAREER TECH ADJUST (SEE WEBSITE)
			1328 OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO)
			1329 TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT = (1325)+(1326) + (1327)+(1328) =
			GENERAL FUND ADJUSTMENT SUMMARY
			1330 GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (1032)+(1040)+ (1048)+(1054)+(1063) + (1100)+(1114)+(1121) + (1128)+(1134)+(1317)
			8,223.94-
			1331 GENERAL RMV OTHER JOBZ EXEMPT = (1012)+ (1016)+(1020)+(1024) + (1056)+(1065)+(1079) + (1086)+(1093)+(1107) + (1140)+(1152)+(1321)
			11,803.86-
			1332 GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (1324) =
			1333 GENERAL NTC OTHER JOBZ EXEMPT = (760)+(1156)+(1163) + (1167)+(1174)+(1179) + (1184)+(1189)+(1193) + (1197)+(1203)+(1312) + (1313)+(1314)+(1329)
			9,083.35
			1334 TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1330)+(1331) + (1332)+(1333) =
			10,944.45-

COMMUNITY SERV FUND ADJUSTMENTS	GENERAL DEBT SERVICE ADJUSTMENTS	FY 2019 LTFM DEBT LEVY ADJUST
FY 2021 EARLY CHILD FAMILY ADJUST	1701 REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762) X -1 =	1718 FY 2019 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 19 RPT, LINE 59)
1401 FY 2021 REVISED ECFE LEVY AUTH (FROM FY 2021 ECFE AID REPORT, LINE 1.7) 48,114.83	93,273.52-	
1402 19 PAY 20 LIMIT 48,036.48	1702 OTHER ADJUST (MEMO) VOTER APPROVED	1719 17 PAY 18 LIMIT
1403 19 PAY 20 LEVY 48,036.48	1703 TOTAL DEBT SERV ADJUST VOTER APPROVED = (1701)+(1702) =	1720 17 PAY 18 LEVY
1404 FY 2021 EARLY CHILD FAMILY ADJUST = ((1401)-(1402)) = 78.35	93,273.52-	1721 TOTAL ADJUSTMENT ADJ =(1718)-(1719)=
1405 FY 2019 HOME VISITING FINAL ADJUSTMENT (FROM FY 2019 HOME VISITING AID REPORT, LINE 8) 985.78	1704 REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763) X -1 =	1722 18 PAY 19 ADJ LIMIT
1406 17 PAY 18 LIMIT 990.15	1705 OTHER ADJUST (MEMO) NON-VOTER APPROVED	1723 18 PAY 19 ADJ LEVY
1407 17 PAY 18 LEVY 990.15	1706 TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1704)+(1705) + (1710)+(1717)+(1728)=	1724 19 PAY 20 ADJ LIMIT
1408 FY 2019 HOME VISIT ADJUSTMENT = ((1405)-(1407))= 4.37-		1725 19 PAY 20 ADJ LEVY
FY 2019 SCHOOL-AGE CARE	FY 2021 LTFM DEBT LEVY ADJUST	1726 FY 2019 DEBT LIMIT ADJUST = (1722)+(1724) =
1409 FY 2019 AUTHORITY (FROM UFARS EXPENDITURES)	1707 FY 2021 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 21 RPT, LINE 59)	1727 FY 2019 DEBT LEVY ADJUST = (1723)+(1725) =
1410 17 PAY 18 LIMIT	1708 19 PAY 20 LIMIT	1728 FY 2019 LTFM DEBT LEVY ADJ =(1721)-(1726)=
1411 17 PAY 18 LEVY	1709 19 PAY 20 LEVY	
1412 FY 2019 SCH-AGE CARE ADJUSTMENT	1710 FY 2021 LTFM DEBT LEVY ADJ =(1707)-(1708)=	OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS
1413 ADULTS W/DISABILITIES ADJUST	FY 2020 LTFM DEBT LEVY ADJUST	1901 REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(921)OR(924)] X -1 =
1414 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)	1711 FY 2020 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 20 RPT, LINE 59)	1902 OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED
1415 OTHER ADJUST (MEMO)	1712 18 PAY 19 LIMIT	1903 TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1901)+(1902) =
1416 TOTAL OTHER ADJUST =(1414)+(1415)=	1713 18 PAY 19 LEVY	1904 REDUCTION DEBT EXCESS, NON-VOTER = GTR OF [(922)OR(925)] X -1 =
1417 TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1404)+(1405)+(1412) + (1413)+(1416) = 73.98	1714 TOTAL ADJUSTMENT ADJ =(1711)-(1712)=	1905 OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR
	1715 19 PAY 20 ADJ LIMIT	1906 TOTAL ADJUSTMENT NON-VOTER APPROVED = (1904)+(1905) =
	1716 19 PAY 20 ADJ LEVY	
	1717 FY 2020 LTFM DEBT LEVY ADJ =(1714)-(1715)=	

ABATEMENT ADJUSTMENTS		INITIAL ABATE LEVY ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)	CARRY-OVER ABATEMENT LEVY AUTHORITY
INITIAL ABATEMENT LEVY ADJUSTMENT			PAY 20 REGULAR ABATEMENT LIMIT
2001	SCHOOL TAXES ABATED IN 2019	2,003.96-	2025 GENERAL=(2004)-(2024)- (2026)-(2027)-(2028)= 440.72
2002	SCHOOL TAXES ADDED IN 2019		2026 COM SER [(2004)X (2012)]-(2022) = 45.86
2003	NET CHANGE IN SCHOOL TAXES = (2001)+(2002) =	2,003.96-	2027 GDS DBT [(2004)X (2013)]-(2023) = 1,012.51
2004	ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)]	2,003.96	2028 OPEB DBT [(2004)X (2014)] =
2024	FY 2021 ABATEMENT AID	504.87	2005 TOTAL = (2004)-(2024) 1,499.09
2005	INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) =	1,499.09	ABATEMENT INTEREST ADJUSTMENT
PAY 18 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND			2029 ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2019 192.90
2006	GENERAL	1,374,953.34	ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)
2007	COMMUNITY SERVICE	125,309.03	2030 GENERAL = (2029) -(2031) -(2032)-(2033) = 87.47
2008	GENERAL DEBT SERVICE	1,532,126.53	2031 COM SER (2029)X(2012) 7.97
2009	OPEB DEBT SERVICE		2032 GEN DBT (2029)X(2013) 97.46
2010	TOTAL	3,032,388.90	2033 OPEB DBT (2029)X(2014) 2029 TOTAL 192.90
CERTIFIED LEVY RATIO BY FUND			2052 GENERAL=(2044)-(2048) OR MEMO
2011	GENERAL (2006)/(2010)	.45342249	2053 COM SER=(2045)-(2049) OR MEMO
2012	COM SER (2007)/(2010)	.04132354	2054 GEN DBT=(2046)-(2050) OR MEMO
2013	GEN DBT (2008)/(2010)	.50525397	2055 OPEB DBT=(2047)-(2051) OR MEMO
2014	OPEB DBT (2009)/(2010)		2056 TOTAL
2015	TOTAL	1.00000000	
ABATEMENT AID BY FUND (FROM PART III OF FY 2021 ABATEMENT AID REPORT)			ADVANCE ABATEMENT LEVY ADJUSTMENT
2016	GENERAL	467.92	2057 SCHOOL TAXES ABATED IN 1ST 6 MO OF 2020
2017	COMMUNITY SERVICE	36.95	2058 SCHOOL TAXES ADDED IN 1ST 6 MO OF 2020
2018	GENERAL DEBT SERVICE		2059 NET CHANGE IN SCHOOL TAXES (2057)+(2058)
2019	TOTAL	504.87	2060 TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1 X (2059)]
2020	EST FY 2021 ABATEMENT AID PRORATION FACTOR	1.00000000	ADVANCE ABATEMENT AUTHORITY BY FUND
PRORATED ABATEMENT AID BY FUND			2061 GENERAL = (2060) -(2062)-(2063)-(2064)
2021	GENERAL (2020)X(2016)	467.92	2062 COM SER (2060)X(2012)
2022	COM SER (2020)X(2017)	36.95	2063 GEN DBT (2060)X(2013)
2023	GEN DBT (2020)X(2018)		2064 OPEB DBT (2060)X(2014)
2024	TOTAL	504.87	2060 TOTAL

PREVIOUS ADVANCE ABATE LEVY (PAY 19 PREVIOUS ADVANCE PLUS PAY 19 ADVANCE LEVY)		GEN DEBT SERV INITIAL LEVY SUMMARY	POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS
2065 GENERAL	203.79	3007 GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (815)+(1703)+(2041)	3016 GEN RMV VOTER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3001)]
2066 COMMUNITY SERVICE	14.95	+ (2054)+(2072) =	
2067 GENERAL DEBT SERVICE	198.05		
2068 OPEB DEBT SERVICE			
2069 TOTAL	416.79	3008 GEN DEBT SERVICE OTHER JOBZ NONEXEMPT = (816)+(1706)+(2041)	3017 GEN RMV OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3002)]
		+ (2054)+(2072) =	
ADVANCE ABATEMENT ADJUSTMENT BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)			
2070 GENERAL=(2060)-(2069)- (2071)-(2072)-(2073)=	203.79-	3009 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION	3018 GEN NTC VOTER JOB EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3003)]
2071 COM SER (2062)-(2066)	14.95-	= (3007)+(3008) =	
2072 GEN DBT (2063)-(2067)	198.05-		
2073 OPEB DBT (2064)-(2068)			
2074 TOTAL	416.79-	OPEB/PENSION DEBT SERVICE INITIAL LEVY SUMMARY	3019 GEN NTC OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3004)]
TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST		3010 OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (903)+(1901)+(2042)	3020 COM SERV POSITIVE OFFSET GTR 0 OR [0-(3006)]
GENERAL FUND INITIAL LEVY SUMMARY		+ (2055)+(2073) =	
3001 GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (566)+(1330) =	310,800.33	3011 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT =(908)+(1904)+(2042)	COLLECT NEGATIVE ADJUSTMENTS IN GENERAL AND COMM ED FUNDS
3002 GENERAL RMV OTHER JOBZ EXEMPT = (567)+(1331) =	545,523.69	+ (2055)+(2073) =	3021 GEN RMV VOTER JOBZ EXEMPT NEGATIVE OFFSET
3003 GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (568)+(1332) =		3012 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3010)+(3011) =	3022 GEN RMV OTHER JOBZ EXEMPT NEGATIVE OFFSET
3004 GENERAL NTC OTHER JOBZ EXEMPT +(570)+(1333)+(2039) +(2052)+(2070) =	875,528.24	OFFSETTING ADJUSTMENTS (COUNTY AUDITORS CANNOT SPREAD LEVIES BASED ON A NEGATIVE TAX RATE. TOTAL LEVY LIMITATIONS BY TRUTH IN TAXATION LEVY/FUND CATEGORY SHOWN ON PAGE 31 MUST BE ZERO OR GREATER).	3023 GEN NTC VOTER JOB EXEMPT NEGATIVE OFFSET
3005 TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (569)+(3001)+(3002) + (3003)+(3004) =	1,731,852.26	OFFSET CARRIED FORWARD	3024 GEN NTC OTHER JOBZ EXEMPT NEGATIVE OFFSET
COMMUNITY SERV INITIAL LEVY SUMMARY		3013 GENERAL	3025 COM SERV NEGATIVE OFFSET
3006 TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (634)+(1417)+(2040) + (2053)+(2071) =	117,022.23	3014 GENERAL DEBT SERVICE 3015 OPEB/PENSION DEBT SERVICE	NET OFFSETTING ADJUSTMENTS IN GEN AND COM SERV
			3026 GEN RMV VOTER JOBZ EXEMPT NET OFFSET ADJ = (3016)+(3021) =

NET OFFSETTING ADJUS (CONT)	POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FND (CONT)	NET NEGATIVE ADJUSTMENT (CONT)
3027 GEN RMV OTHER JOBZ EXEMPT NET OFFSET ADJ = (3017)+(3022) =	3036 GDS OTH JOBZ NONEXEMPT NET OFFSET ADJ = (3032)+(3034) =	3044 GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3014)-(3035) -(3036)=
3028 GEN NTC VOTER JOB EXEMPT NET OFFSET ADJ = (3018)+(3023) =	3037 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3010)]	3045 OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3041)-(3042)=
3029 GEN NTC OTHER JOBZ EXEMPT NET OFFSET ADJ = (3019)+(3024) =		3046 TOTAL ADJUST BALANCE FORWARD =(3043) +(3044)+(3045)=
3030 COM SERV NET OFFSET ADJ = (3020)+(3025) =		
	POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	LEVY AFTER OFFSETS STARTING POINT FOR MAX EFFORT ADJUSTMENTS
	POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL DEBT SERV FUND	3500 GEN DEBT VOTER APPR 1,833,968.40 3501 GEN DEBT OTHER 3502 OPEB DEBT VOTER APPR 3503 OPEB DEBT OTHER 3504 GENERAL NTC VOTER 3505 GENERAL NTC OTHER 875,528.24 3506 COMMUNITY SERVICE 117,022.23
3031 GDS VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3007)]	COLLECT NEGATIVE ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	
3032 GDS OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3008)]	3039 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NEGATIVE OFFSET	MAXIMUM EFFORT LOAN AID
	3040 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NEGATIVE OFFSET	3507 ACT MAX EFF LOAN AID FOR FY 2018 (FUND 7) 3508 ACT MAX EFF LOAN AID FOR FY 19 (ALL FUNDS) 3509 ACT MAX EFF LOAN AID FOR FY 20 (ALL FUNDS) 3510 ACT MAX EFF LOAN AID FOR FY 21 (ALL FUNDS) 3511 EST/ACT MAX EFF LOAN AID FY 22 (LAST YEAR) 3512 PAY 18 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) = 3513 PAY 19 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) = 3514 PAY 20 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) = 3515 REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2022 3516 BAL AVAIL END FY 2022 =(3507)+(3508)+(3509) +(3510)+(3511)-(3512) -(3513)-(3514)-(3515)
	COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND	
3033 GDS VOTER JOBZ NONEXEMPT NEGATIVE OFFSET	3041 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3037)+(3039) =	
3034 GDS OTH JOBZ NONEXEMPT NEGATIVE OFFSET	3042 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NET OFFSET ADJ = (3038)+(3040) =	
	NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	
	NET OFFSETTING ADJUSTMENTS IN GENERAL DEBT SERV FUND	
3035 GDS VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3031)+(3033) =	3043 GENERAL ADJUST BALANCE FORWARD = (3013)-(3026) -(3027)-(3028)-(3029) -(3030) =	

MAXIMUM EFFORT LOAN AID (CONT)	FY 2022 TAC ADD REF REV	TACONITE RECEIPTS (CONT)
3517 PLANNED LEVY REDUCTION ALL FUNDS FOR PAY 21 NOT GTR THAN BAL AVAI	4008 FY 13 REF REV ALLOW 4009 TAC REF ADD ALLOWANCE = (4008) + \$415 = 4010 ADD FRONT END FORMULA = (4002) X (4009) =	4026 TOTAL PAY 19 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION
LEVY LIMITS ARE REDUCED IN THE FOLLOWING ORDER	4011 TAC ADD BASE = GTR 0 OR [(4010)-(4005)] = 4012 TAC ADD REF REVENUE = (4011) X 22.5% =	4027 FY 2020 ELIG DIST TAC REPL AMT PLUS PAY 19 TAC LEVY ADJUSTMENT =(4024)+(4026)-(4019)
3518 GEN DEBT VOTER = 3519 GEN DEBT OTHER = 3520 OPEB DEBT VOTER = 3521 OPEB DEBT OTHER = 3522 GENERAL NTC VOTER = 3523 GENERAL NTC OTHER = 3524 COMMUNITY SERVICE =	FY 2022 TAC TOTAL REF REV (JULY 2021 PAYMENT)	4028 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 19 LEVY REPLACEMENT [NOT INCL IN (4024)]
3525 MAX EFF LEVY LIMIT ADJ = SUM (3518) TO (3524)=	4013 TAC TOTAL REF REV = (4007) + (4012) = 4014 MAXIMUM EC RESERVE = (59) X \$25 = 4015 RSVD EARLY CHILDHOOD = LSR(4013)OR(4014)=	4029 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 19 LEVY REPLACEMENT [NOT INCL IN (4024)]
3526 MAX EFFORT LOAN EST AID THRU FY 2022 RETAINED FOR FUTURE USE =(3516) - (3525) =	FY 2020 TACONITE RECEIPTS (FEB 2020 & AUG 2020 PYMT) USED TO CALCULATE PAY 21 LEVY LIMITATION REDUCTION	4030 FY 2020 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4024)] 4031 FY 2020 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4024)]
TACONITE REFERENDUM DATA INFORMATION ONLY		LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT
4001 1983-84 RESIDENT PU 4002 2011-12 RESIDENT PU 46 2019-20 RES PU (PRE) 1,418.95 59 2021-22 ADJ PU (EST) 1,184.60	4016 TAC POT 13.72 CENTS PER TON (INITIAL AMT) 4017 CITY/TWP REPLACEMENT NOT USED THIS YEAR	4032 COMMUNITY SERVICE 4033 OTHER GENERAL NTC
4003 TACONITE REG REF PU =GTR (4001) OR (46)=	4018 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4028)	4034 REDUCED OTHER NTC FOR LIMITED LTFM LEVY
4004 2011 NET TAX CAPACITY 4005 TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4004) X 1.8% =	4019 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET) AUG 2020 PYMTS MADE	4035 OTHER GENERAL RMV 4036 OP REFERENDUM (VOTER) 4037 = 50% OF (4036) =
FY 2022 TAC REG REF REV (PAY 01 REF LEVY REQ)	4020 TAC POT RECEIPTS BASE = (4016) - (4017) - (4018) - (4019) =	4038 CAP PROJ LIMIT(VOTER) 4039 = 50% OF (4038) =
4006 REG FRONT END FORMULA = (4003) X \$175 = 4007 TAC REG REF REV = GTR 0 OR [(4006)-(4005)]=	4021 MINING 3.43 CENTS/TON 4022 TAC RAILR GRANDFATHER 4023 DEER RVR GRANDFATHER	4040 NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS 4041 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS 4042 = 50% OF (4041) =
	4024 FY 2020 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM(4020) TO (4023)= 4025 MAX TAC REDUCT = 95% OF [(4024) + (4019)]	4043 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS 4044 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS 4045 = 50% OF (4044) =

LEVY TACONTE ADJUST (CONT)

FY 2022 LEVY, AID & REVENUE SUMMARY
BY FUND CONTINUES ON PAGE 30

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) =

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 2022 LEVY, AID & REVENUE SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)		COMMUNITY SERVICE FUND	OPEB/PENSION DEBT SERVICE FUND (CONT
GENERAL FUND		5013 MAX EFFORT LOAN AID USED = -(3524) =	5025 TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5023)+(5024) =
5001 GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4056) =	310,800.33	5014 TACONITE RECEIPTS = -(4046) =	5026 MAX EFFORT LOAN AID USED = -(3520)-(3521) =
5002 GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4054) =	545,523.69	5015 TOTAL COMM SERV FUND REVENUE = (5011) +(5012)+(5013)+(5014) 118,969.95	5027 TACONITE RECEIPTS = -(4050)-(4060) =
5003 GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003)+ (3028)+(3522)+(4058)=		GENERAL DEBT SERVICE FUND	5028 TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5025)+(5026)+(5027)
5004 GENERAL NTC OTHER PHASED OUT IN FY18		5016 GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3007)+ (3035)+(3518)+(4062)= 1,833,968.40	TOTAL, ALL FUNDS
5005 GENERAL NTC OTHER JOBZ EXEMPT = (3004)+ (3029)+(3523)+(4048)=	875,528.24	5017 GEN DEBT SERV OTHER JOBZ NONEXEMPT = (3008) (3036)+(3519)+(4052)=	5029 TOTAL LEVY LIMIT = (5006)+(5011) + (5018)+(5025) = 3,682,842.89
5006 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004)+(5005) =	1,731,852.26	5018 TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5016)+(5017) = 1,833,968.40	5030 TOTAL AID = (5007)+(5012) + (5019) = 11,564,492.62
5007 TOTAL GENERAL FUND AID = (322)+(328)+(333) + (339)+(355)+(380) +(408)+(493)+(2021)=	11,562,544.90	5019 TOTAL DEBT SERVICE FUND AID = (488)+ (779)+(798)+(2023) =	5031 TOTAL MAX EFFORT AID USED = (5008)+(5013) + (5020)+(5026) =
5008 MAX EFFORT LOAN AID USED = -(3522)-(3523) =		5020 MAX EFFORT LOAN AID USED =(3515)-(3518)-(3519)	5032 TOTAL TACONITE RECEIPTS = (5009)+(5014) + (5021)+(5027) =
5009 TACONITE RECEIPTS = - (4048)-(4054) - (4056)-(4058) =		5021 TACONITE RECEIPTS = -(4052)-(4062) =	5033 TOTAL REVENUE = (5010)+(5015) + (5022)+(5028) = 15,247,335.51
5010 TOTAL GENERAL FUND REVENUE = (5006)+ (5007)+(5008)+(5009)=	13,294,397.16	5022 TOTAL DEBT SERVICE FUND REVENUE = (5018) +(5019)+(5020)+(5021) 1,833,968.40	
COMMUNITY SERVICE FUND		OPEB/PENSION DEBT SERVICE FUND	
5011 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006)+ (3030)+(3524)+(4046)=	117,022.23	5023 OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT =(3010)+ (3041)+(3520)+(4060)=	
5012 TOTAL COMMUNITY SERVICE FUND AID = (611)+(621)+(626) + (632)+(2022) =	1,947.72	5024 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT=(3011)+ (3042)+(3521)+(4050)=	

I. COMPUTATION OF 2020 PAYABLE 2021 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	319,024.27	8,223.94-	N/A			310,800.33
GEN-RMV OTHER-EXEMP	557,327.55	11,803.86-	N/A			545,523.69
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	866,120.49	9,083.35	324.40			875,528.24
TOTAL GENERAL	1,742,472.31	10,944.45-	324.40			1,731,852.26
COM SERV-EXEMP	116,909.37	73.98	38.88			117,022.23
DEBT-VOTER-NONEXEMP	1,926,330.00	93,273.52-	911.92			1,833,968.40
DEBT-OTHER-NONEXEMP						
TOTAL DEBT SERV	1,926,330.00	93,273.52-	911.92			1,833,968.40
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	3,785,711.68	104,143.99-	1,275.20			3,682,842.89

II. COMPARISON OF 2019 PAYABLE 2020 LEVY LIMITATION WITH 2020 PAYABLE 2021 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2019 PAY 2020 LIMITATION	2020 PAY 2021 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,624,456.60	1,731,852.26	107,395.66	6.61
COMMUNITY SERVICE	113,242.35	117,022.23	3,779.88	3.34
GENERAL DEBT SERVICE	1,860,610.69	1,833,968.40	26,642.29-	1.43-
OPEB DEBT SERVICE				
TOTAL	3,598,309.64	3,682,842.89	84,533.25	2.35

III. COMPARISON OF 2019 PAYABLE 2020 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2020 PAYABLE 2021 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2019 PAY 2020 CERTIFIED LEVY + ADJUSTMENTS	2020 PAY 2021 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,624,456.60			
COMMUNITY SERVICE	113,242.35			
GENERAL DEBT SERVICE	1,860,610.69			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	3,598,309.64			

LINE #	LIMITATION COMPONENTS	2019 PAY 2020 LIMITATION	2019 PAY 2020 CERTIFIED LEVY	2020 PAY 2021 LIMITATION	2020 PAY 2021 PROPOSED LEVY	2020 PAY 2021 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT	298,206.04	298,206.04	310,800.33	310,800.33	
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	519,512.13	519,512.13	545,523.69	545,523.69	
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT					
(5004)	GENERAL-NTC OTHER-GENED-EXEMPT	N/A	N/A	N/A	N/A	N/A *1
(5005)	GENERAL-NTC OTHER-JOBZ EXEMPT	806,738.43	806,738.43	875,528.24	875,528.24	
(5011)	COMMUNITY SERV-NTC OTHER-EXEMPT	113,242.35	113,242.35	117,022.23	117,022.23	
(5016)	GENL DEBT-NTC VOTER-NONEXEMPT	1,860,610.69	1,860,610.69	1,833,968.40	1,833,968.40	*2
(5017)	GENL DEBT-NTC OTHER-NONEXEMPT					*2
(5023)	OPEB DEBT-NTC VOTER-NONEXEMPT					
(5024)	OPEB DEBT-NTC OTHER-NONEXEMPT					
SUBTOTALS BY FUND						
(5006)	GENERAL FUND	1,624,456.60	1,624,456.60	1,731,852.26	1,731,852.26	
(5011)	COMMUNITY SERVICES FUND	113,242.35	113,242.35	117,022.23	117,022.23	
(5018)	GENERAL DEBT SERVICE FUND	1,860,610.69	1,860,610.69	1,833,968.40	1,833,968.40	
(5025)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	817,718.17	817,718.17	856,324.02	856,324.02	
	NET TAX CAPACITY	2,780,591.47	2,780,591.47	2,826,518.87	2,826,518.87	
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	2,158,816.73	2,158,816.73	2,144,768.73	2,144,768.73	
	OTHER	1,439,492.91	1,439,492.91	1,538,074.16	1,538,074.16	
TOTAL LEVY						
	TOTAL LEVY	3,598,309.64	3,598,309.64	3,682,842.89	3,682,842.89	
ALLOWABLE INCREASE						
	ALLOWABLE INCREASE AMOUNT					
	MAXIMUM ALLOWABLE CERTIFIED LEVY				3,682,842.89	

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](http://EDUCATION.STATE.MN.US).

LINE #	LIMITATION COMPONENTS	2019 PAY 2020 LIMITATION	2019 PAY 2020 CERTIFIED LEVY	2020 PAY 2021 LIMITATION	2020 PAY 2021 PROPOSED LEVY	2020 PAY 2021 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:						
(309)	1ST TIER RMV REFER	288,123.52	288,123.52	302,131.87	302,131.87	*3
(310)	2ND TIER RMV REFER	17,274.56	17,274.56	16,892.40	16,892.40	*3
(311)	UNEQUALIZED RMV REFER					
(1032)	FY 2021 1ST TIER REF ADJUST			2,652.59-	2,652.59-	*3
(1040)	FY 2021 2ND TIER REF ADJUST	3,468.51-	3,468.51-	242.42-	242.42-	*3
	FY 2021 3RD TIER REF ADJUST	189.09-	189.09-	N/A	N/A	N/A
(1048)	FY 2021 UNEQUAL REF ADJUST					
(1054)	FY 2021 TBRA ALLOC ADJUST					*3
(1063)	FY 2021 REF HOLD HARMLESS ADJ					
(1100)	FY 2019 1ST TIER REF ADJUST					
(1114)	FY 2019 2ND TIER REF ADJUST	3,351.72-	3,351.72-	5,053.43-	5,053.43-	
(1121)	FY 2019 3RD TIER REF ADJUST	182.72-	182.72-	275.50-	275.50-	
(1128)	FY 2019 UNEQUAL REF ADJUST					
(1134)	FY 2019 TBRA ALLOC ADJUST					
(1146)	FY 2019 REF HOLD HARMLESS ADJ					
(1317)	OTHER RMV REF ADJUST (MEMO)					
(3026)	RMV REF NET OFFSET ADJUST					
(4056)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT	298,206.04	298,206.04	310,800.33	310,800.33	
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:						
(306)	1ST TIER LOCAL OPTIONAL	121,071.67	121,071.67	126,958.08	126,958.08	*4
(236)	2ND TIER LOCAL OPTIONAL	295,256.60	295,256.60	309,611.77	309,611.77	*4
(239)	EQUITY	96,724.39	96,724.39	102,275.93	102,275.93	*4
(241)	TRANSITION	17,624.87	17,624.87	18,481.77	18,481.77	*4
(1012)	FY 2021 LOR TIER 1 ADJUST	3,197.07-	3,197.07-			*4
(1016)	FY 2021 LOR TIER 2 ADJUST	N/A	N/A	2,718.26-	2,718.26-	*4
(1020)	FY 2021 EQUITY ADJUST	1,041.40-	1,041.40-	528.26-	528.26-	*4
(1024)	FY 2021 TRANSITION ADJUST	190.85-	190.85-	162.27-	162.27-	*4
	FY 2021 1ST TR BRD-APPR REF ADJ	1,310.98-	1,310.98-	N/A	N/A	N/A
	FY 2021 TBRA ALLOC ADJUST			N/A	N/A	N/A
	FY 2021 REF HOLD HARMLESS ADJ			N/A	N/A	N/A
(1056)	FY 2021 LOR TIER 1 TBRA ADJUST	N/A	N/A			*3
(1065)	FY 2021 LOR TIER 1 HOLD HARM AD	N/A	N/A			
(1079)	FY 2019 LOCATION EQUITY ADJ	3,089.41-	3,089.41-	4,657.95-	4,657.95-	
(1086)	FY 2019 EQUITY ADJUST	884.43-	884.43-	1,504.76-	1,504.76-	
(1093)	FY 2019 TRANSITION ADJUST	184.42-	184.42-	278.05-	278.05-	
(1107)	FY 2019 1ST TR BRD-APPR REF ADJ	1,266.84-	1,266.84-	1,910.01-	1,910.01-	
(1140)	FY 2019 TBRA ALLOC ADJUST					
(1152)	FY 2019 REF HOLD HARMLESS ADJ					
(1321)	OTHER ADJ, GEN OTHER RMV			44.30-	44.30-	
(3027)	GENERAL OTH RMV NET OFFSET ADJ					
(4054)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER JOBZ EXEMPT	519,512.13	519,512.13	545,523.69	545,523.69	

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.

LINE #	LIMITATION COMPONENTS	2019 PAY 2020 LIMITATION	2019 PAY 2020 CERTIFIED LEVY	2020 PAY 2021 LIMITATION	2020 PAY 2021 PROPOSED LEVY	2020 PAY 2021 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED JOBZ EXEMPT:						
(552)	CAPITAL PROJECT REFERENDUM					
(1324)	OTHER NTC VOTER ADJ (MEMO)					
(3028)	NTC VOTER NET OFFSET ADJ					
(3522)	NTC VOTER MAX EFFORT ADJ					
(4058)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED JOBZ EXEMPT					
GENERAL NET TAX CAPACITY OTHER GENED JOBZ EXEMPT:						
	STUDENT ACHIEVEMENT (GENED)	N/A	N/A	N/A	N/A	N/A *1
(5004)	TOTAL GENERAL-NTC OTHER GENED JOBZ EXEMPT	N/A	N/A	N/A	N/A	N/A

FOOTNOTES:

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

LINE #	LIMITATION COMPONENTS	2019 PAY 2020 LIMITATION	2019 PAY 2020 CERTIFIED LEVY	2020 PAY 2021 LIMITATION	2020 PAY 2021 PROPOSED LEVY	2020 PAY 2021 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:						
INITIAL LEVIES:						
(230)	OPERATING CAPITAL	155,079.97	155,079.97	180,244.22	180,244.22	*4
(332)	ALT TEACHER COMP (Q COMP)					*5
(353)	ACHIEVEMENT & INTEGRATION	34,822.99	34,822.99	33,764.26	33,764.26	*6
(357)	FY 2021 REEMPLOYMENT INS	2,000.00	2,000.00	5,000.00	5,000.00	
(359)	SAFE SCHOOLS	43,610.40	43,610.40	42,645.60	42,645.60	
(362)	SAFE SCHOOLS INTERMEDIATE					
(365)	JUDGMENT					*7
(367)	ICE ARENA					
(379)	FY 2021 CAREER TECHNICAL	46,127.20	46,127.20	51,930.90	51,930.90	
(383)	FY 2020 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	35,200.00	35,200.00	43,431.00	43,431.00	
(494)	LT FACILITIES EQUAL	296,052.78	296,052.78	320,363.75	320,363.75	*5
(495)	LT FACILITIES UNEQUAL					
(505)	DISABLED ACCESS					
(549)	BUILDING/LAND LEASE	175,569.51	175,569.51	188,740.76	188,740.76	
(550)	COOP BUILDING REPAIR					
(551)	OTHER CAPITAL (MEMO)					
(554)	CONSOL/TRANSITION					
(555)	REORG OPERATING DEBT					
(556)	FY 2021 HEALTH BENEFITS					
(557)	ADDITIONAL RETIREMENT					
(558)	SEVERANCE					
(559)	ADMINISTRATIVE DISTRICT					
(560)	SWIMMING POOL					
(561)	TREE GROWTH					
(562)	CONSOL/RETIREMENT					
(563)	ECON DEV ABATEMENT					
(564)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER JOBZ EXEMPT	788,462.85	788,462.85	866,120.49	866,120.49	

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 2021. FOR PAYABLE 2020 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2019 PAY 2020 LIMITATION	2019 PAY 2020 CERTIFIED LEVY	2020 PAY 2021 LIMITATION	2020 PAY 2021 PROPOSED LEVY	2020 PAY 2021 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1004)	FY 2021 OPER CAPITAL ADJUST	6,064.91-	6,064.91-	603.83	603.83	*4
(1072)	FY 2019 OPER CAPITAL ADJUST	776.14	776.14	643.27	643.27	
(1156)	FY 2021 ALT TEACHER COMP ADJUST					*8
(1163)	FY 2019 ALT TEACHER COMP ADJUST					
(1167)	FY 2021 ACHIEVE & INTEG ADJUST	3.85	3.85	779.40-	779.40-	*6
(1174)	FY 2019 ACHIEVE & INTEG ADJUST					*6
(1179)	FY 2019 REEMPLOYMENT ADJUST	137.68-	137.68-	7,832.92	7,832.92	
(1184)	FY 2019 SAFE SCHOOLS ADJUST	36.36	36.36	1,106.64	1,106.64	
(1189)	FY 2019 SAFE SCHOOLS INTERM ADJ					
(1193)	FY 2019 CAREER TECHNICAL ADJUST	14,617.29	14,617.29	639.91-	639.91-	
(1197)	FY 2019 HEALTH BENEFITS ADJUST					
(1203)	FY 2019 ANNUAL OPEB ADJUST	3,260.00-	3,260.00-	8,231.00	8,231.00	
(1207)	FY 2021 LTFM EQUAL ADJUST	5,028.94	5,028.94	4,154.62-	4,154.62-	
(1211)	FY 2021 LTFM UNEQUAL ADJUST					
(1218)	FY 2020 LTFM EQUAL ADJUST	10,540.05	10,540.05	1,066.36-	1,066.36-	
(1225)	FY 2020 LTFM UNEQUAL ADJUST					
(1236)	FY 2019 LTFM EQUAL ADJUST	146.03-	146.03-	2,751.56-	2,751.56-	
(1247)	FY 2019 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER JOBZ EXEMPT	21,394.01	21,394.01	9,025.81	9,025.81	

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 2021. FOR PAYABLE 2020 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2019 PAY 2020 LIMITATION	2019 PAY 2020 CERTIFIED LEVY	2020 PAY 2021 LIMITATION	2020 PAY 2021 PROPOSED LEVY	2020 PAY 2021 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1309)	PAY 18 LEASE ADJUST	3,351.29-	3,351.29-	57.54	57.54	
(1310)	LEASE LEVY ADJ (MEMO)					
(1311)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY 2022 FAC & EQUIP BOND ADJUST					
(1313)	ECON DEV ABATE ADJUST					
(1314)	DEBT SURPLUS ADJUST					
(1329)	OTHER GENERAL ADJUST					
(2039)	ABATEMENT ADJUSTMENT	29.07	29.07	528.19	528.19	*11
(2052)	CARRY-OVER ABATEMENT ADJUST					*12
(2070)	ADVANCE ABATEMENT ADJUST	203.79	203.79	203.79-	203.79-	*13
(3029)	GENERAL OTH NTC NET OFFSET ADJ					
(3523)	GEN OTH NTC MAX EFFORT ADJ					
(4048)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER JOBZ EXEMPT	3,118.43-	3,118.43-	381.94	381.94	
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 35 GENERAL NTC OTHER JOBZ EXEMPT	788,462.85	788,462.85	866,120.49	866,120.49	
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 36 GENERAL NTC OTHER JOBZ EXEMPT	21,394.01	21,394.01	9,025.81	9,025.81	
(5005)	TOTAL GENERAL - NTC OTHER JOBZ EXEMPT	806,738.43	806,738.43	875,528.24	875,528.24	

FOOTNOTES:

- *11 PAY 2022 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 2022 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 - *13 PAY 2022 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 2021. FOR PAYABLE 2020 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2019 PAY 2020 LIMITATION	2019 PAY 2020 CERTIFIED LEVY	2020 PAY 2021 LIMITATION	2020 PAY 2021 PROPOSED LEVY	2020 PAY 2021 CERTIFIED LEVY NOTES
COMMUNITY SERVICE JOBZ EXEMPT:						
(610)	BASIC COMMUNITY EDUC	63,827.86	63,827.86	63,827.86	63,827.86	*14
(620)	EARLY CHILD FAMILY	48,036.48	48,036.48	52,026.97	52,026.97	*15
(625)	HOME VISITING	925.62	925.62	1,054.54	1,054.54	
(627)	ADULTS W/ DISABILITIES					
(631)	SCHOOL-AGE CARE					*15
(633)	OTHER COMM ED (MEMO)					
(1404)	FY 2021 EARLY CHILD FAMILY ADJ	370.10	370.10	78.35	78.35	
(1405)	FY 2019 HOME VISITING ADJUST	63.12	63.12	4.37-	4.37-	
(1412)	FY 2019 SCHOOL-AGE CARE ADJUST					
(1413)	ADULTS W/ DISABILITIES ADJUST					
(1416)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT	4.22	4.22	53.83	53.83	*11
(2053)	CARRY-OVER ABATEMENT ADJUST					*12
(2071)	ADVANCE ABATEMENT ADJUST	14.95	14.95	14.95-	14.95-	*13
(3030)	COM SERV NET OFFSET ADJUST					
(3524)	COM SERV MAX EFFORT ADJUST					
(4046)	COM SERV TACONITE ADJUST					
(5011)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	113,242.35	113,242.35	117,022.23	117,022.23	

FOOTNOTES:

*11 PAY 2022 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 2022 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.

*13 PAY 2022 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 2021. FOR PAYABLE 2020 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2019 PAY 2020 LIMITATION	2019 PAY 2020 CERTIFIED LEVY	2020 PAY 2021 LIMITATION	2020 PAY 2021 PROPOSED LEVY	2020 PAY 2021 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(811)	DEBT SERVICE-AID ELIG			1,926,330.00	1,926,330.00	*16
(813)	DEBT SERVICE-AID INELIG	1,927,516.06	1,927,516.06			*16
(780)	NATURAL DISASTER DEBT					*16
(1701)	REDUCTION FOR DEBT EXCESS			93,273.52-	93,273.52-	
(1702)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT	55.87	55.87	1,109.97	1,109.97	*11,17
(2054)	CARRY OVER ABATEMENT					*12,17
(2072)	ADVANCE ABATE ADJUST	198.05	198.05	198.05-	198.05-	*13,17
(3035)	GDS VTR NET OFFSET ADJUST	67,159.29-	67,159.29-			
(3518)	GDS VTR MAX EFFORT ADJ					
(4062)	GDS VTR TACONITE ADJUST					
(5016)	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT	1,860,610.69	1,860,610.69	1,833,968.40	1,833,968.40	*2
DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(812)	DEBT SERVICE-AID ELIG					*16
(814)	DEBT SERVICE-AID INELIG					*16
(771)	LT FACILITIES DEBT SERVICE					*16
(1710)	FY 2021 LTFM DEBT SERV ADJ					
(1717)	FY 2020 LTFM DEBT SERV ADJ					
(1728)	FY 2019 LTFM DEBT SERV ADJ					
(1704)	REDUCTION FOR DEBT EXCESS	67,159.29-	67,159.29-			
(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	67,159.29	67,159.29			
(3519)	GDS OTH MAX EFFORT ADJ					
(4052)	GDS OTH TACONITE ADJUST					
(5017)	TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT					*2

FOOTNOTES:

- *2 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- *11 PAY 2022 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 2022 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *13 PAY 2022 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 815 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2021. FOR PAYABLE 2020 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2019 PAY 2020 LIMITATION	2019 PAY 2020 CERTIFIED LEVY	2020 PAY 2021 LIMITATION	2020 PAY 2021 PROPOSED LEVY	2020 PAY 2021 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(903)	REQ DEBT SERVICE LEVY 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					
(3520)	OPEB VTR MAX EFFORT ADJ					
(4060)	OPEB/PENSION DEBT TACONITE ADJUST					
(5023)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT					
OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(908)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*16
(1904)	REDUCTION FOR DEBT EXCESS					
(1905)	OTHER ADJUST (MEMO)					
(2042)	ABATEMENT ADJUSTMENT					*11,18
(2055)	CARRY OVER ABATEMENT					*12,18
(2073)	ADVANCE ABATE ADJUST					*13,18
(3042)	OPEB DEBT OTH NET OFFSET ADJUST					
(3521)	OPEB OTH MAX EFFORT ADJ					
(4050)	OPEB/PENSION DEBT TACONITE ADJUST					
(5024)	TOTAL OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT					

FOOTNOTES:

- *11 PAY 2022 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 2022 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *13 PAY 2022 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 2021. FOR PAYABLE 2020 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.