

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 2014 MARKET VALUE	2,247,186,703	34	2018 ANTC FOR JOBZ	
B. PUPIL DATA	1	2 2015 MARKET VALUE	2,173,879,478	35	2018 ANTC INCL JOBZ	
		3 2016 MARKET VALUE	2,062,375,827		VALUE = (30)+(34) = 17,378,643	
II. INITIAL COMPUTATIONS BY FUND		4 2017 MARKET VALUE	2,033,819,818			
A. GENERAL	2	5 2018 MARKET VALUE	1,961,613,308			
B. COMMUNITY SERVICE	12				PUPIL DATA	
C. GENERAL DEBT	13	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.	
D. OPEB/PENSION DEBT	16	6 2014 RMV	348,682,300		RESIDENT AVE DAILY MEMBERSHIP (ADM)	
III. ADJUSTMENTS BY FUND		7 2015 RMV	370,684,300			
A. GENERAL	17	8 2016 RMV	377,353,000			
B. COMMUNITY SERVICE	24	9 2017 RMV	386,345,200			
C. GENERAL DEBT	24	10 2018 RMV	409,203,706			
D. OPEB/PENSION DEBT	25					
IV. ABATEMENT ADJUSTMENTS	25	NET TAX CAPACITY (NTC)				
V. OFFSET ADJUSTMENTS	26	11 2014 NTC	19,837,779	36	2016-17 RES ADM (ACT) 1,266.34	
VI. TACONITE ADJUSTMENTS	28	12 2015 NTC	19,097,513	37	2017-18 RES ADM (ACT) 1,300.86	
VII. LEVY AND AID SUMMARY	30	13 2016 NTC	18,242,076	38	2018-19 RES ADM (PREL) 1,305.04	
VIII. TOTAL LEVY LIMITATION	31	14 2017 NTC	18,120,893	39	2019-20 RES ADM (EST) 1,274.00	
		15 2018 NTC	17,631,540	40	2020-21 RES ADM (EST) 1,280.00	
				41	2021-22 RES ADM (EST) 1,267.00	
SCHOOL YEAR	FORMULA ALLOWANCE	TAX RATE	SALES RATIO		RESIDENT PUPIL UNITS	
2009-10	5,124	0.0000	16 2014 SALES RATIO	89.7%	42	2016-17 RES PU (ACT) 1,378.08
2010-11	5,124	0.0000	17 2015 SALES RATIO	104.2%	43	2017-18 RES PU (ACT) 1,413.87
2011-12	5,174	0.0000	18 2016 SALES RATIO	101.8%	44	2018-19 RES PU (PRELI) 1,423.17
2012-13	5,224	0.0000	19 2017 SALES RATIO	103.8%	45	2019-20 RES PU (EST) 1,388.40
2013-14	5,302	0.0000	20 2018 SALES RATIO	101.5%	46	2020-21 RES PU (EST) 1,395.80
2014-15	5,831	0.0035				
2015-16	5,948	0.0033	UNLIMITED ADJUSTED NTC (UANTC)			ADJUSTED ADM
2016-17	6,067	0.0030	21 2014 UANTC=(11)/(16)=	22,120,090	47	2016-17 ADJ ADM (ACT) 1,135.23
2017-18	6,188	0.0014	22 2015 UANTC=(12)/(17)=	18,331,437	48	2017-18 ADJ ADM (ACT) 1,148.05
2018-19	6,312	0.0000	23 2016 UANTC=(13)/(18)=	17,921,009	49	2018-19 ADJ ADM (PREL) 1,148.96
2019-20	6,438	0.0000	24 2017 UANTC=(14)/(19)=	17,461,448	50	2019-20 ADJ ADM (EST) 1,113.00
2020-21	6,567	0.0000	25 2018 UANTC=(15)/(20)=	17,378,643	51	2020-21 ADJ ADM (EST) 1,108.00
					52	2021-22 ADJ ADM (EST) 1,111.00
			ADJUSTED NTC (ANTC)			ADJUSTED PUPIL UNITS
			26 2014 ANTC	21,643,192		
			27 2015 ANTC	18,331,437	53	2016-17 ADJ PU (ACT) 1,232.98
			28 2016 ANTC	17,921,009	54	2017-18 ADJ PU (ACT) 1,247.81
			29 2017 ANTC	17,461,448	55	2018-19 ADJ PU (PRELI) 1,256.44
			30 2018 ANTC	17,378,643	56	2019-20 ADJ PU (EST) 1,216.20
					57	2020-21 ADJ PU (EST) 1,211.40
			AG MODIFIED ANTC FOR LTFM			VOLUNTARY PRE-K ADJUSTED ADM
PRE-KGN HCP:	1.250	1.000	31 2016 AG MODIFIED ANTC	10,861,712	58	2017-18 ADJ VPK ADM
HCP-KGN:	1.000	1.000	32 2017 AG MODIFIED ANTC	10,738,520	59	2018-19 ADJ VPK ADM
REG-KGN PART:	0.612	0.550	33 2018 AG MODIFIED ANTC	10,841,116	60	2019-20 ADJ VPK ADM
REG-KGN ALL:	0.612	1.000			61	2020-21 ADJ VPK ADM
GRADES 1-3:	1.115	1.000				
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 FY 2015 & LATER

PUPIL DATA (CONT)		GENERAL EDUCATION REVENUE (CONT)		COMPENSATORY REVENUE (CONT)	
VOLUNTARY PRE-K ADJUSTED PUPIL UNITS		DECLINING ENROLLMENT REV		115 EST FY 2021 COMPENSATORY REVENUE = (114) X (6,567-839)/(6,438-839) X [(50)/(49)] = 892,124.13	
62 2017-18 ADJ VPK PU		56 2019-20 ADJ PU (EST)	1,216.20		
63 2018-19 ADJ VPK PU		57 2020-21 ADJ PU (EST)	1,211.40		
64 2019-20 ADJ VPK PU		103 DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56) - (57) 4.80		116 COMPENSATORY PILOT	
65 2020-21 ADJ VPK PU				117 TOTAL COMPENSATORY REV = (115)+(116) = 892,124.13	
SCHOOL READINESS PLUS ADJUSTED ADM		104 DECLINING ENROLL ALLOW = 0.28 X (101) = 1,838.76		ENGLISH LEARNER (EL)	
66 2017-18 ADJ SRP ADM		105 DECLINING ENROLL REV = (103) X (104) = 8,826.05		118 2020-21 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) 47.00	
67 2018-19 ADJ SRP ADM		PENSION ADJUSTMENT REVENUE		119 IF(118)=0, ZERO; ELSE GTR OF 20, (118) = 47.00	
68 2019-20 ADJ SRP ADM		106 PENSION ADJUST ALLOWANCE (FY 2020 GEN ED REV REPORT, LINE 50)		120 EL REVENUE = (119) X \$704 = 33,088.00	
69 2020-21 ADJ SRP ADM		107 INITIAL PENSION ADJ REV = (57) X (106) =		121 2020-21 ADM SRV (EST) 1,087.65	
SCHOOL READINESS PLUS PUPIL UNITS		108 FY20 RETIRE SALARIES 5,996,687.38		122 EL CONCENTRATION RATIO = (118)/(121) = .04321243	
70 2017-18 ADJ SRP PU		109 PENSION ADJUST RATE .0063		123 EL CONCENTRATION FACTOR = LSR OF 1 OR (122)/.115 = .37576026	
71 2018-19 ADJ SRP PU		110 RETIRE PENSION ADJUST = (108) X (109) = 37,779.13		124 EL PUPIL UNITS = (118) X (123) = 17.66	
72 2019-20 ADJ SRP PU		111 TOTAL PENSION ADJ REV = (107) + (110) = 37,779.13		125 EL CONCENTRATION REV = (124) X \$250 = 4,415.00	
73 2020-21 ADJ SRP PU		GIFTED & TALENTED REVENUE		126 DISTRICT EL REV + EL CONCENTRATION REV = (120)+(125) = 37,503.00	
(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (37-41), (43-46) (48-52), AND (54-57))		112 GIFTED & TALENTED REV = (57) X \$13.00 = 15,748.20		127 BASIC SKILLS REVENUE = (117)+(126) = 929,627.13	
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		113 EXTENDED TIME REVENUE = (84) X \$5,117 = 28,655.20		SPARSITY REVENUE	
74 2016-17 EXT ADM (ACT) 5.59		84 2020-21 EXT PU (EST) 5.60		128 ATTENDANCE AREA FOR SPARSITY 417.70	
75 2017-18 EXT ADM (ACT) 3.88		COMPENSATORY REVENUE		129 DIST TO NEAREST HS 17.4	
76 2018-19 EXT ADM (PREL) 4.05		114 FY 2020 COMPENSATORY REVENUE (FROM FY 2020 GEN ED REV REPORT, LINES 60 AND 61) 900,207.22		130 ISOLATION INDEX = [SQ RT (.55 X (128))] + (129) = 32.6	
77 2019-20 EXT ADM (EST) 6.00					
78 2020-21 EXT ADM (EST) 5.00					
79 2021-22 EXT ADM (EST) 5.00					
EXTENDED TIME PU					
80 2016-17 EXT TIME PU 6.12					
81 2017-18 EXT TIME PU 4.17					
82 2018-19 EXT TIME PU 4.26					
83 2019-20 EXT TIME PU 6.60					
84 2020-21 EXT TIME PU 5.60					
GENERAL EDUCATION REVENUE					
BASIC REVENUE					
101 FY 2021 FORMULA ALLOW 6,567.00					
57 2020-21 ADJ PU (EST) 1,211.40					
102 BASIC REVENUE = (57) X (101) = 7,955,263.80					

SPARSITY REVENUE (CONT)	TRANSPORTATION SPARSITY (CONT)	TRANSPORTATION SPARSITY (CONT)
131 ISOLATION INDEX RATIO = [(130)-23]/10, WITH MIN=0 AND MAX=1.5 .96	145 SPARSITY INDEX = GTR OF (144) OR 0.2 = .2993	158 REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS
132 2020-21 ADM SRV, 7-12 497.75	146 DENSITY INDEX = LSR OF (144) OR 0.2 BUT AT LEAST .005 = .2000	159 FY 2020 TRANSP REV SUBTOTAL = (155)+(156)+ +(157)-(158) = 656,957.61
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) = 548.92	160 TRANSP EXCESS COST = GTR OF ZERO OR (153)-(159) = 3,552.39
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)] = 242.90	161 PUPIL TRANSP ADJ IF (160)=0, THEN (161)=0 ELSE (160) * .182 = 646.53
135 ELEM SPARSITY REVENUE (SEE WEBSITE)	149 INITIAL TRANSPORTATION SPARSITY REVENUE (57) X (148) = 294,249.06	162 TOTAL TRANSPORTATION SPARSITY REVENUE = (149) + (161) = 294,895.59
136 PRELIM SPARSITY REVENUE = (134)+(135) =	150 FY 2020 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB19 FORECAST) 660,510.00	INITIAL GENERAL ED REVENUE
137 FY 2020 SPARSITY REV (FY 2020 GEN ED REV REPORT, LINE 92)	151 FY 2019 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB19 FORECAST) 668,461.01	102 BASIC 7,955,263.80
138 ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	152 FY 2019 REG AND EXCESS TRANSP COST TIMES 105% = (151) X 1.05 = 701,884.06	105 DECLINING ENROLL 8,826.05
139 SPARSITY REVENUE IF (138)=YES, (139) = GTR OF (136) OR (137); ELSE (139) = (136)	153 ADJUSTED TRANSP COST = LSR OF (150) OR (152) = 660,510.00	111 PENSION ADJUSTMENT 37,779.13
SMALL SCHOOLS REVENUE	154 FY 2020 BASIC REVENUE (2019-20 GEN ED REV REPORT LINE 46) 7,829,895.60	112 GIFTED & TALENTED 15,748.20
57 2020-21 ADJ PU (EST) 1,211.40	155 TRANSPORTATION PORTION OF FY 2020 BASIC REVENUE = (154) X .0466 = 364,873.13	113 EXTENDED TIME 28,655.20
140 SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	156 FY 2020 TRANSP SPARSITY REV(2019-20 GEN ED REV REPORT, LINE 111) 292,084.48	127 BASIC SKILLS 929,627.13
141 SMALL SCHOOLS ALLOWANCE = (140) X \$544 =	157 FY 2020 CHARTER TRANSP ADJ REV(2019-20 GEN ED REV REPORT, LINE 315)	139 SPARSITY
142 SMALL SCHOOLS REVENUE = (57) X (141) =		142 SMALL SCHOOLS
TRANSPORTATION SPARSITY		162 TRANSPORT SPARSITY 294,895.59
143 ATTENDANCE AREA 417.70		163 INITIAL GENERAL ED REV = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) = 9,270,795.10
144 SQUARE MILES PER RES PU = (143)/(46) = .2993		OPERATING CAPITAL
		164 AVE BUILDING AGE (EST) (NOT > 50 YEARS) 23.06
		165 FACILITIES AGE INDEX = 1 + [.01 X (164)] = 1.2306
		166 OPERATING CAPITAL ALLOWANCE = \$79 + [\$109 X (165)] = 213.14
		167 YEAR ROUND PU SRV
		168 OPERATING CAP REVENUE = (57) X (166) + (167) X \$31 = 258,197.80

LOCAL OPTIONAL REVENUE		REFERENDUM AUTHORITY (CONT)	REFERENDUM AUTHORITY (CONT)	
169	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724.00	183 FY 2021 RESULT BEFORE INFLATION ADJUSTMENT = (181)- (182) =	195 PHASEOUT OF LINE (194)
170	FY 2021 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00	184 FY 2021 INFLATION FACTOR	196 FY 2021 RESULT BEFORE INFLATION ADJUSTMENT = (194)-(195) =
57	2020-21 ADJ PU (EST)	1,211.40	185 FY 2021 RESULT AFTER INFLATION ADJUSTMENT (MAY INCL BRD CONV) = (183) X (184) =	184 FY 2021 INFLATION FACTOR
171	LOCAL OPTIONAL REVENUE = (170) X (57) =	877,053.60	186 BOARD CONVERTED ALLOWANCE CONTINUING AFTER PHASEOUT ON LINES (179) AND (182)	197 FY 2021 RESULT AFTER INFLATION ADJUSTMENT (MAY INCL BRD CONV) = (196) X (184) =
172	TIER 1 LOR CAP/APU	300.00	187 COMBINED AUTH SUBJECT TO LOR SUBTRACTION BEFORE REDUCTION = (180)+(185)+(186) =	198 ADDED BY ELECTIONS HELD IN CY 2018 WITH DELAY
173	TIER 2 LOR CAP/APU	724.00	188 LOR SUBTRACTION	199 BOARD CONVERTED ALLOWANCE CONTINUING AFTER PHASEOUT ON LINES (191) AND (195)
174	TIER 1 LOR = LSR OF = (170) OR (172)	300.00	189 COMBINED AUTH SUBJECT TO LOR REDUCT AFTER REDUCTION = GTR OF ZERO OR[(187)-(188)]=	200 BOARD APPROVED CREATED AUTHORITY
175	TIER 2 LOR = [LSR OF (170) OR (173)]-(174)	424.00	190 FY 2020 AUTHORITY SINCE CY 2014 (FY 2020 GEN ED REV REPORT, LINE 128)	201 COMBINED AUTH SUBJ TO \$300 SUBTRACTION = (189)+(193)+(197) + (198) + (200) =
176	TOTAL, TIER 1 = (57) X (174) =	363,420.00	191 PHASEOUT OF LINE (190)	202 \$300 SUBTRACTION
177	TOTAL, TIER 2 = (57) X (175) =	513,633.60	192 ADDED BY ELECTIONS HELD IN CY 2018 WITH DELAY	203 TOTAL AUTH AFTER SUBTRACT AND BEFORE ELECTIONS = (201)-(202) =
REFERENDUM ALLOWANCES			193 FY 2021 RESULT (MAY INCL BRD CONV) = (190)-(191)+(192) =	NEW ELECTIONS WITHOUT INFLATION
EXIST AUTH FOR ELECTIONS BEFORE CY 2014			194 FY 2020 AUTHORITY SINCE CY 2014 (FY 2020 GEN ED REV REPORT, LINE 133)	204 FY 2021 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2019
REF AUTH W/O INFLATION				205 FY 2021 \$/APU ADDED BY ELECTIONS HELD IN CY 2019
178	FY 2020 AUTHORITY FROM BEFORE CY 2014 (FY 2020 GEN ED REV REPORT, LINE 122)			NEW ELECTIONS WITH INFLATION
179	PHASEOUT OF LINE (178) =			206 FY 2021 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2019
180	FY 2021 RESULT (MAY INCL BRD CONV) =(178)-(179) =			
REF AUTH WITH INFLATION				
181	FY 2020 AUTHORITY FROM BEFORE CY 2014 (FY 2020 GEN ED REV REPORT, LINE 125)			
182	PHASEOUT OF LINE (181)			

REFERENDUM AUTHORITY (CONT)	EQUITY REVENUE	EQUITY REVENUE (CONT)
207 FY 2021 \$/APU ADDED BY ELECTIONS HELD IN CY 2019	217 METRO 5TH PERCENTILE 6,871.32 218 METRO 95TH PERCENTILE 8,707.35 219 METRO GAP =(218)-(217) = 1,836.03	174 TIER 1 LOR ALLOWANCE REVENUE 300.00
208 FY 2021 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES AFTER LOC EQUITY SUBTRACTION AND BOARD APPROVED NEW AUTHORITY = (203)-(204)+(205) - (206)+(207) = 474.26	220 RURAL 5TH PERCENTILE 6,867.00 221 RURAL 95TH PERCENTILE 8,614.10 222 RURAL GAP =(221)-(220) = 1,747.10 223 DISTRICT'S REGION: METRO=MET; RURAL=RUR	234 = GTR OF ZERO OR [(233)-(213)-(174)] = 57 2020-21 ADJ PU (EST) 1,211.40 235 = LSR OF \$100,000 OR [(57) X (234)] = 236 = (231)+(235) = 86,154.77
REFERENDUM CAPS	224 DIST'S REGION'S EQUITY GAP = (219) OR (222) = 1,747.10	237 BOTH RUR AND MET = = 0.25 X (236) 21,538.69
209 INFLATION FACTOR AS SET IN STATUTE 1.0000	225 DIST'S REGION'S 95TH PCT = (218) OR (221) = 8,614.10	57 2020-21 ADJ PU (EST) 1,211.40 238 = \$50.00 X (57) = 60,570.00
210 STANDARD CAP =[2079.50X(209)]-300= 1,779.50	226 DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(102)+(214)+ (216)+(176)]/(57) = 7,366.57	239 EQUITY REVENUE = (236)+(237)+(238) = 168,263.46
211 FY21 ALTERNATE CAP 1,281.09	227 DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (225)-(226) = 1,247.53	OPERATING CAPITAL AIDS & LEVIES
139 SPARSITY REVENUE	228 EQUITY INDEX = (227)/(224) = .71405758 229 = \$80 X (228) = 57.12	168 OPERATING CAP REVENUE 258,197.80 30 2018 ANTC 17,378,643 57 2020-21 ADJ PU (EST) 1,211.40 240 FY 2021 ANTC/ADJ PU = (30)/(57) = 14,345.92
212 CAP ON AUTHORITY PER APU: IF (139)>0 THERE IS NO CAP; ELSE (212) = GTR OF (210) OR (211) 1,779.50	230 INITIAL EQUITY ALLOW IF (227)=0 THEN (230)=0 ELSE (230)=\$14+(229) 71.12	241 LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (240)/\$23,885 = .60062466
213 FY 2021 \$/ADJ PU, CAPPED TOTAL = LSR OF (208) OR (212) = 474.26	57 2020-21 ADJ PU (EST) 1,211.40 231 = (57) X (230) = 86,154.77	242 OPERATING CAP LIMIT = (168) X (241) = 155,079.97
57 2020-21 ADJ PU (EST) 1,211.40	232 FY 2021 STATE AVERAGE REF REV & TIER 1 LOR 1,135.87	243 OPERATING CAP AID = (168)-(242) = 103,117.83
214 FY 2021 REFER REVENUE = (57) X (213) = 574,518.56	233 =.10 X[(232)] = 113.59	LOCAL OPTIONAL AIDS & LEVIES
TRANSITION REVENUE	213 FY 2021 DISTRICT REFERENDUM REV/ADJ PU 474.26	176 TOTAL, TIER 1 = (57) X (174) = 363,420.00
215 TRANSITION ALLOWANCE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 174) 25.31		177 TOTAL, TIER 2 = (57) X (175) = 513,633.60
216 TRANSITION REVENUE = (57) X (215) = 30,660.53		10 2018 RMV 409,203,706 46 2020-21 RES PU (EST) 1,395.80 244 FY 2021 RMV/RES PU = (10)/(46) = 293,167.87

LOCAL OPT AIDS & LEVIES (CONT)

245 LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (244)/\$880,000 = .33314531
 246 LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (244)/\$510,000 = .57483896
 247 TIER 1 LOR LEVY = (176) X (245) = 121,071.67
 248 TIER 2 LOR LEVY = (177) X (246) = 295,256.60
 249 TIER 1 LOR AID = (176) - (247) = 242,348.33
 250 TIER 2 LOR AID = (177) - (248) = 218,377.00

EQUITY AIDS & LEVIES

239 EQUITY REVENUE 168,263.46
 251 EQUITY LIMIT = (239) X (246) = 96,724.39
 252 EQUITY AID = (239) - (251) = 71,539.07

TRANSITION AIDS & LEVIES

216 TRANSITION REVENUE 30,660.53
 253 TRANSITION LIMIT = (216) X (246) = 17,624.87
 254 TRANSITION AID = (216) - (253) = 13,035.66

REFERENDUM AIDS & LEVIES

213 REFER \$/APU ALL AUTHORITIES 474.26
 255 TIER 1 CAP/APU 460.00
 256 TIER 2 CAP/APU = 0.25 X (101) - \$300 = 1,341.75
 139 SPARSITY REVENUE

REFERENDUM AIDS & LEVIES (CONT)

257 TIER 2 CAP/APU IF (139) > ZERO THEN (257) = 9,999.99 ELSE (257) = (256) 1,341.75
 BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES
 258 TIER 1 = LSR OF (213) OR (255) = 460.00
 259 TIER 2 = [LSR OF (213) OR (257)] - (258) = 14.26
 260 UNEQUALIZED = (213) - (258) - (259) =

BREAKDOWN OF REFERENDUM REVENUES

214 REFERENDUM REVENUE ALL AUTHORITIES 574,518.56
 261 TOTAL, TIER 1 = (57) X (258) = 557,244.00
 262 TOTAL, TIER 2 = (57) X (259) = 17,274.56
 263 TOTAL, UNEQUALIZED = (214) - (261) - (262) =

REFERENDUM LEVY PORTIONS

244 FY 2021 RMV/RES PU 293,167.87
 264 TIER 1 = LSR OF 1 OR (244)/\$567,000 = .51705092
 265 TIER 2 = LSR OF 1 OR (244)/\$290,000 = 1.00000000

INITIAL REFERENDUM LEVY

266 TIER 1 LEVY = (261) X (264) = 288,123.52
 267 TIER 2 LEVY = (262) X (265) = 17,274.56
 263 UNEQUALIZED LEVY
 268 TOTAL = (266) + (267) + (263) = 305,398.08

REFERENDUM AIDS & LEVIES (CONT)

INITIAL REFERENDUM AID
 269 TIER 1 AID = (261) - (266) = 269,120.48
 270 TIER 2 AID = (262) - (267) =
 271 TOTAL AID = (269) + (270) = 269,120.48

EQUALIZATION AID LIMIT

101 FY 2021 FORMULA ALLOW 6,567.00
 57 ADJ PU (EST) 1,211.40
 272 REFERENDUM EQUALIZATION AID LIMIT = [(0.25 X (101)) - \$300] X (57) 1,625,395.95
 273 REFERENDUM EQUALIZATION AID CAP = GRT OF (271) - (272) OR 0 = (SEE (1326))

REFERENDUM LEVY WITH AID LIMIT

274 TIER 1 LEVY = (266) + (273) - (1326) = 288,123.52
 267 TIER 2 LEVY = (267) = 17,274.56
 263 UNEQUALIZED LEVY
 275 TOTAL = (274) + (267) + (263) = 305,398.08

REFERENDUM AID WITH AID LIMIT

276 TIER 1 AID = (269) - (273) = 269,120.48
 270 TIER 2 AID = (270) =
 277 TOTAL AID = (276) + (270) = 269,120.48

TAX BASE REPLACEMENT AID (TBRA)

278 ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)
 279 CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)

TAX BASE REPLACEMENT AID (CONT)	REFERENDUM AID GUARANTEE	REFERENDUM AID GUARANTEE (CONT)
213 FY 2021 REF \$/APU, AND 1ST TIER LOR 774.26	298 FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)	311 FY 2021 REFERENDUM HOLD HARMLESS AID INCREASE IF (298)=0 THEN 0, ELSE GREATER OF 0 OR [(310)-(306)] =
280 PRORATED TBRA = LSR OF (278) OR (278)X(213)/(279) =	299 FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289) 1,464,285.70	INITIAL LEVIES ARE REDUCED TO MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:
214 REFER REV + LOR REV 937,938.56	300 FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198)	312 TIER 1 LOR LEVY 313 TIER 1 REF LEVY 314 TIER 2 REF LEVY 315 UNEQL REF LEVY
281 CAPPED TBRA = LSR OF (280) OR (214) = INITIAL REVENUES ARE REDUCED TO MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	301 FY 2015 COMBINED REVENUE = (299)+(300) = 1,464,285.70	
282 TIER 2 REF AID 283 TIER 1 REF AID 284 TIER 1 LOR AID 285 TIER 1 LOR LEVY 286 TIER 1 REF LEVY 287 TIER 2 REF LEVY 288 UNEQL REF LEVY	302 FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 694,477.55	LOCAL OPTIONAL AID & LEVY SUMMARY AFTER REF AID GUARANTEE
APPLYING THESE REDUCTIONS:	303 FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)	316 TIER 1 LOR LEVY = (292) - (312) = 121,071.67 248 TIER 2 LOR LEVY = (248) 295,256.60
281 TAX BASE REPLACE AID 289 TIER 1 REF AID = (276)-(283) = 269,120.48	304 FY 2015 COMBINED AID FOR GUARANTEE = (302)+(303) = 694,477.55	317 LOCAL OPTIONAL LEVY LIMIT = (316) + (248) = 416,328.27 318 LOCAL OPTIONAL AID = (291)+ (250)+ (312)= = (284)+ (285)= 460,725.33
290 TIER 2 REF AID = (270)-(282) = 291 TIER 1 LOR AID = (249) - (284) 242,348.33	305 FY 2021 COMBINED REVENUE = (171)+(214) = 1,451,572.16	REFERENDUM AID & LEVY SUMMARY AFTER REF AID GUARANTEE
292 TIER 1 LOR LEVY = (247) - (285) 121,071.67	306 FY 2021 COMBINED INITIAL AID = (296)+(250) = 729,845.81	319 TIER 1 REF LEVY = (293) - (313) = 288,123.52 320 TIER 2 REF LEVY = (294) - (314) = 17,274.56 321 UNEQL LEVY = (295) - (315) =
293 TIER 1 REF LEVY = (274)-(286) = 288,123.52	307 REVENUE RATIO = LESSER OF 1 OR [(305)/(301)] = .99131758	322 TOTAL REFERENDUM LEVY = (319)+ (320) +(321)= 305,398.08
294 TIER 2 REF LEVY = (267)-(287) = 17,274.56	308 2012 RMV 307,982,590 10 2018 RMV 409,203,706	323 TOTAL REFERENDUM EQUALIZATION AID = (281) + (289) + (290) + (313) + (314) + (315) (284) - (285) = 269,120.48
295 UNEQL REF LEVY = (263)-(288) = 296 REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (289)+(290)+(291) = 511,468.81	309 RMV RATIO = LESSER OF 1 OR [2012 RMV / (10)] = .75263881	
297 REFERENDUM AND LOR TIER 1 LEVY BEFORE AID GUARANTEE = (292) + (293) + (294) + (295) = 426,469.75	310 FY 2021 MINIMUM COMBINED AID = (304)X(307)X(309) = 518,152.54	

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

147 TRANSPORT ALLOWANCE 548.92
 324 ADJ PU OF CHARTER
 SCHOOLS TRANSPORTED
 BY DISTRICT

325 EXT TME PU OF CHARTER
 SCHOOLS TRANSPORTED
 BY DISTRICT

326 CHARTER ALT ATTENDANCE
 ADJUST = (147) X (324)
 + \$223 X (325) =

327 2020-21 RES PU ATTENDING
 MN STATE ACADEMIES

328 MN STATE ACADEMIES
 ALT ATTENDANCE ADJ
 = - (101) X (327) =

329 ALT ATTEND ADJUST
 TO AID
 = (326)+(328) =

GENERAL EDUCATION REVENUE SUMMARY

102 BASIC 7,955,263.80
 105 DECLINING ENROLL 8,826.05
 111 PENSION ADJUSTMENT 37,779.13
 112 GIFTED & TALENTED 15,748.20
 113 EXTENDED TIME 28,655.20
 127 BASIC SKILLS 929,627.13
 139 SPARSITY
 142 SMALL SCHOOLS
 162 TRANSPORT SPARSITY 294,895.59
 168 OPERATING CAPITAL 258,197.80
 171 LOCAL OPTIONAL 877,053.60
 214 REFERENDUM 574,518.56
 216 TRANSITION 30,660.53
 239 EQUITY REVENUE 168,263.46
 329 ALT ATTENDANCE ADJ
 330 TOTAL GENERAL REVENUE
 = (102)+(105)+(111)
 + (112)+(113)+(127)
 + (139)+(142)+(162)
 + (168)+(171)+(214)
 + (216)+(239)+(329) = 11,179,489.05

GENERAL AIDS & LEVIES

242 OPERATING CAP LEVY 155,079.97
 251 EQUITY LEVY 96,724.39
 253 TRANSITION LEVY 17,624.87
 317 LOCAL OPTIONAL 416,328.27

GENERAL AIDS & LEVIES (CONT)

322 TOTAL REFERENDUM LEVY 305,398.08

331 TOTAL GENERAL ED LEVY
 = (242)+(251)+(253)
 + (317)+(322) = 991,155.58

332 TOTAL GENERAL ED AID
 = (330)-(331)-(273) = 10,188,333.47

ALTERNATIVE TEACHER COMPENSATION REV

333 ENROLLMENT AS OF OCT 1,
 2018 AT PARTICIPATING
 SITES (FY 2020 GENERAL
 EDUC RPT, LINE 331)

334 EST ENROLLMENT AS OF
 OCTOBER 1, 2019 AT
 PARTICIPATING SITES
 = (333)X[(50)/(49)] =

335 ALTERNATIVE TEACHER
 COMPENSATION REVENUE
 = \$260.00 X (334) =

ALT TEACHER COMP AIDS & LEVIES

335 ALT COMP REVENUE

336 ALT COMP BASIC AID
 = 0.65 X (335) =

337 BASIC AID PRORATION .97651417

338 PRORATED BASIC AID
 = (336)X(337) =

339 PRO BASIC AID TO LEVY
 = (336) - (338) =

340 ALT COMP LEVY REVENUE
 = (335)-(336) + (339) =

240 FY 2021 ANTC/ADJ PU 14,345.92

341 ALT COMP LEVY RATIO
 = LESSER OF 1 OR
 [(240)/\$6,100] = 1.00000000

342 ALT TEACHER COMP LEVY
 = (340) X (341) =

343 ALT COMP EQUALIZATION AID
 = (335)-(338)-(342) =

SPECIAL EDUCATION AID

ESTIMATES OF FY 2021 SPECIAL EDUC
 AID SHOWN BELOW ARE BASED ON END OF
 SESSION 2019 ESTIMATES. PLEASE NOTE
 THAT THESE ARE ROUGH ESTIMATES AND
 MAY CHANGE SIGNIFICANTLY WHEN
 UPDATED DATA BECOME AVAILABLE.

344 SPEC ED REGULAR
 BEFORE TUITION ADJ 1,760,875.49

345 NET TUITION ADJUST 659,347.07-

346 EXCESS COST AID 364,962.25

347 HOLD HARM/GROWTH LMT 152,636.36

348 CROSS SUB REDUC AID 72,250.28

349 TOTAL SPECIAL EDUC AID
 = (344) TO (348) = 1,691,377.31

ACHIEVEMENT AND
 INTEGRATION REVENUE

57 2020-21 ADJ PU (EST) 1,211.40

350 FY 2021 EST
 INITIAL BUDGET 104,374.00

351 FY 2021 EST
 INCENTIVE BUDGET 12,162.00

352 FY 2021 ADJ
 INITIAL BUDGET
 = (350) X 1.003 = 104,687.12

353 OCT 1, 2018 ENROLL OF
 PROTECTED STUDENTS 281.00

354 EST OCT 1, 2019 ENROLL
 OF PROTECTED STUDENTS
 = (353) = 281.00

355 OCT 1, 2018
 TOTAL ENROLLMENT 1,146.00

356 EST OCT 1, 2019
 TOTAL ENROLLMENT
 = (355) = 1,146.00

357 PROTECTED ENROLLMENT
 RATIO = (354) / (356) = .24520070

358 INITIAL ACHIEVE &
 INTEG REVENUE FORMULA
 IF (350) > 0
 = \$350 X (57)X(357) = 103,962.64

359 INTEG HOLD HARMLESS
 (FROM FY 2020 INTEG
 REV RPT, LINE 11)

ACHIEVEMENT AND INTEGRATION AID (CONT)		JUDGMENT LEVY	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)
360	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (352) OR [(358)+(359)] =	373 DISTRICT JUDGMENTS 374 INTERMED JUDGMENTS 375 JUDGMENT LIMIT = (373)+(374) =	391 AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2019 EXPENSES PAID 35,200.00
361	INCENTIVE REVENUE = LSR OF (351) OR [(57) X \$10] =	ICE ARENA LEVY	392 PRORATION FACTOR TO REFLECT STATEWIDE CAP 1.00000000
362	ACHIEVE & INTEG REVENUE = (360) + (361) =	376 FY 2019 NET OPR COSTS 377 ICE ARENA LEVY LIMIT = 100% OF (376) =	393 ANNUAL OPEB LEVY LIMIT = (391) X (392) = 35,200.00
363	ACHIEVE & INTEG LEVY = (362) X .30	FY 2020 CAREER & TECHNICAL	NONPUBLIC TRANSPORTATION AID
364	TRANSFER TO MDE IF (360)=(352) THEN (364)=(352)-(350) ELSE (364)=(360)X.003	378 SHARE OF FY 2020 EST COOPERATIVE BUDGET 379 FY 2020 ESTIMATED DISTRICT BUDGET 125,440.00	400 ESTIMATED FY 2019 REG/EXCESS COST 663,156.00 401 ACTUAL FY 2019 BUS DEPRECIATION
365	ACHIEVE & INTEG AID = (362)-(363)-(364)=	380 FY 2020 EST BUDGET = (378) + (379) = 125,440.00	402 FY 2019 REGULAR FTE 413.00 403 FY 2019 EXCESS FTE 719.00
REEMPLOYMENT INSURANCE LEVY		381 PRELIMINARY REVENUE = .35 X (380) = 43,904.00	404 ESTIMATED FY 2021 NONPUBLIC FTE 34.00
366	EST FY 2020 EXPEND 2,000.00	382 LAST YEAR REVENUE (FY 2019 CTE AID REPORT, LINE 16) 46,127.20	405 FY 2021 NONPUBLIC TO AND FROM AID = [(400)+(401)] / [(402)+(403)] X (404) X \$6,567/\$6,312 = 20,722.79
367	INITIAL REEMPLOYMENT LEVY = 100% OF (366)= 2,000.00	383 REVENUE GUARANTEE = LESSER OF (380) OR (382) = 46,127.20	406 ESTIMATED FY 2019 NONPUBLIC NONREGULAR COST
SAFE SCHOOLS LEVY		384 PRELIMINARY REVENUE = GREATER OF (381) OR (383) = 46,127.20	407 ESTIMATED FY 2021 NONPUBLIC NONREGULAR AID = (406) X [\$6,567/\$6,312]
368	SAFE SCH LVY REQUEST? YES 57 2020-21 ADJ PU (EST) 1,211.40	385 REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5	408 FY 2021 ESTIMATED TRANSPORTATION AID = (405)+(407) = 20,722.79
369	SAFE SCH LEVY LIMIT = \$36 X (57) = 43,610.40	386 CAREER TECH REVENUE = (384) + (385) = 46,127.20	CAPITAL RELATED LEVY LIMITATIONS
SAFE SCHOOLS INTERMEDIATE LEVY		29 2017 ANTC 17,461,448 56 2019-20 ADJ PU (EST) 1,216.20	LONG TERM FACILITIES MAINTENANCE REVENUE (LTFM)
370	SAFE SCH INTERMEDIATE LEVY REQUEST? NO	387 FY 2020 ANTC/ADJ PU = (29)/(56) = 14,357.38	450 LTFM PLAN APPROVAL STATUS APPROVED
371	INTERMEDIATE LEVY ALLOWANCE <= \$15	388 LEVY RATIO FOR CTE = LESSER OF 1 OR (387)/\$7,612 = 1.00000000	
372	SAFE SCH INTERMEDIATE LIMIT = (57) X (371) =	389 CAREER TECH LEVY LIMIT = (386) X (388) = 46,127.20 390 EST CAREER TECH AID = (386) - (389) =	

INITIAL LTFM REVENUE	OLD LAW ALTERNATIVE FACILITIES (ALT FAC OR AF/H&S) (CONT)	LTFM REVENUE
57 2020-21 ADJ PU (EST) 1,211.40		468 LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (458) OR (467) = 359,190.48
451 AVE BLDG AGE (EST) (NO MAX AGE LIMIT) 27.31	460 REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2021	
452 BLDG AGE RATIO = LSR OF 1 OR (451)/35 = .78028571	461 ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	469 DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)
453 INITIAL LTFM REVENUE = \$380 X (57) X (452) = 359,190.48	462 PAYGO REVENUE FOR ALT FAC AND AF/H&S = (460)+(461) =	470 DISTRICT LTFM REVENUE = (468) - (469) = 359,190.48
ADDITIONAL LTFM REVENUE FOR QUALIFIED H&S PROJECTS > \$100,000	765 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	471 DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS
766 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B	766 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	472 TOTAL LTFM REVENUE = (470) + (471) = 359,190.48
454 NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ	767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K	LTFM TOTAL AIDS & LEVIES
767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K	463 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (465)=NO THEN (769), ELSE 0	57 2020-21 ADJ PU (EST) 1,211.40
455 NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K	768 NET LTFM REQ DEBT SERVICE FOR VPK	473 LTFM EQUALIZED REVENUE = LSR OF (468), (470) OR \$380 X (57) = 359,190.48
456 TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (766)+(454) - (767)+(455) =	457 NEW PAYGO LTFM LEVY FOR VPK	33 2018 AG MODIFIED ANTC FOR LTFM REVENUE 10,841,116
ADDITIONAL LTFM REVENUE FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN	464 TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (462)+(765)+(766) + (767) + (463)+(768) + (457) =	54 2017-18 ADJ PU (ACT) 1,247.81
768 NET LTFM REQ DEBT SERVICE FOR VPK	OLD LAW DEFERRED MAINTENANCE	474 FY 2018 ANTC PER APU = (33) / (54) = 8,688.11
457 NEW PAYGO LTFM LEVY FOR VPK	465 ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	475 STATEWIDE ANTC/APU 8,569.90
458 TOTAL LTFM REVENUE UNDER NEW LAW = (453) + (456) + (768) + (457) = 359,190.48	466 OLD LAW DEFERRED MAINTENANCE REVENUE = (453) X \$64/\$380 = 60,495.24	476 LTFM EQUAL FACTOR = 123% OF (475) = 10,540.98
OLD LAW HEALTH AND SAFETY (H&S)	467 TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (459)+(464)+(466) = 86,895.24	477 LTFM LEVY RATIO = LSR OF 1 OR (474)/(476) = .82422223
459 OLD LAW HEALTH & SAFETY REVENUE = FY 2021 ESTIMATED H&S COST = 26,400.00		478 LTFM AID RATIO = 1 - (477) = .17577777
		479 LTFM INITIAL EQUAL AID = (473) X (478) = 63,137.70
		480 LTFM INITIAL EQUALIZED LEVY = (473) - (479) = 296,052.78
		481 2015 TOTAL ALT FAC GRANDFATHER AID
		482 TOTAL LTFM EQUAL AID = GREATER OF (479) OR (481) = 63,137.70

EARLY CHILD FAMILY EDUCATION		HOME VISITING (CONT)		GENERAL DEBT SERVICE (CONT)	
FY 2019 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY 2021		626	FY 2021 EST HOME VISIT AID = (623)-(625) 187.38	702	ALT FAC/H&S REQ DEBT SERV LEVY
612	DIST PLANS TO LEVY FOR FY 2021 ECFE REVENUE? YES		DISABLED ADULTS	703	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K
613	ECFE ANNUAL REPORT SUBMITTED? YES	627	DISABLED ADULTS LIMIT LSR \$30,000 OR 50% OF APPROVED EXPENDITURES	704	NEW LTFM REQ DEBT SERVICE FOR VPK
614	EST POPULATION UNDER FIVE YEARS OF AGE 371		SCHOOL-AGE CARE	705	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS
615	GTR OF 150 OR (614) = 371	628	FY 2021 SCH-AGE CARE REV (FY 2021 EST COST)	706	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (701)+(702)+(703) + (704)+(705) =
616	ECFE ALLOWANCE 0.023 X (101) = 151.04	30	2018 ANTC 17,378,643		REQUIRED DEBT ELIGIBLE FOR NATURAL DISASTER EQUAL AID (MS 123B.535)
617	FY 2021 EARLY CHILD FAMILY REVENUE IF (612) = YES = (615) X (616), IF ANNUAL REPT = YES 56,035.84	46	2020-21 RES PU (EST) 1,395.80	707	NATURAL DISASTER REQ DEBT SERV LEVY
30	2018 ANTC 17,378,643	629	ANTC/RES PU = (30)/(46) = 12,450.67		REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53)
618	ECFE TAX RATE .00276411	630	LEVY RATIO = LSR OF 1 OR (629)/\$2,318 = 1.00000000		
619	= (618) X (30) = 48,036.48	631	FY 2021 SCH-AGE CARE LIM = (628) X (630) =		
620	EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) = 48,036.48	632	FY 2021 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) =	708	TACONITE BONDS REQ DEBT SERV LEVY
621	EST FY 2021 EARLY CHILD AID = (617)-(620) = 7,999.36		COMMUNITY SERVICE SUMMARY	709	TAC FUNDING FOR BONDS (NOT IRRRB)
	HOME VISITING LIMIT	633	OTHER COMM ED (MEMO)	710	TAC ADJ TO REQ = (709) OR [(709) X 1.05] =
622	DIST PLANS TO LEVY FOR FY 2021 HOME VISIT? YES	634	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(625) + (627)+(631)+(633) = 112,789.96	711	NET REQ DEBT SERV LEVY TACONITE=(708)-(710)=
623	HOME VISITING REVENUE IF (622) = YES AND (619) > \$0, = \$3.00 X (614), ELSE = \$0 1,113.00		GENERAL DEBT SERVICE (FUND 7)	712	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2019
240	FY 2021 ANTC/ADJ PU 14,345.92		REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2021 PRINCIPAL AND INTEREST PAYMENTS)	713	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2019
624	HOME VISIT LEVY RATIO = LESSER OF 1 OR (240) / \$17,250 = .83164754		REQUIRED DEBT ELIGIBLE FOR LONG TERM FACILITIES MAINTENANCE (LTFM) REV	714	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2019
625	FY 2021 HOME VISIT LIMIT =(623) * (624) 925.62	701	ALT FAC REGULAR REQ DEBT SERV LEVY	715	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID =(711)+(712) +(713)+(714)=

REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID	GENERAL DEBT SERVICE (CONT)	DEBT EXCESS (CONT)
716 VOTER APPR BONDS SOLD AFTER JULY 1, 2019 ELIG FOR FUTURE AID 1,927,516.06	734 DEBT EQUAL REVENUE BASE GTR OF (732) OR [(715) - (733)] =	750 EXCESS USED TO RETIRE FAC & EQUIP BONDS
717 NON-VOTER BONDS SOLD AFTER JULY 1, 2019 ELIG FOR FUTURE AID	735 BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	751 ADJUSTED DEBT EXCESS = (749) - (750) = 67,159.29
718 SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716) + (717) = 1,927,516.06	736 FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY	BREAKDOWN OF NET DEBT EXCESS
OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID	FUND 7 DEBT BALANCE	752 BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732) > 0, THEN 0 ELSE (729) - (718) =
719 VOTER APPR BONDS INELG FOR DEBT EQUAL AID	737 JUNE 2018 FUND 7-425 BAL FOR BOND REFUND	753 DEBT EXCESS RATIO = LSR 1 OR (751) / (752) =
NON-VOTER APPR INELIG BONDS	738 JUNE 2018 FUND 7-451 BAL FOR QZAB & QSCB	754 NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715) X (753) =
720 FACIL BOND-MS 123B.62	739 JUNE 2018 FUND 7-460 BALANCE NONSPENDABLE	755 EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (701) X (753) =
721 EQUIP BOND-MS 123B.61	740 JUNE 2018 FUND 7-463 BALANCE UNASSIGN NEG	756 EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (702) X (753) =
722 REORG OPER DEBT	741 JUNE 2018 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 323,530.88	757 EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (703) X (753) =
723 ECON DEV ABATEMENT	742 PAY 18 DEBT EXCESS LEVY REDUCTION 84,203.65	758 EXCESS FOR ELIGIBLE LTFM VPK BONDS = (704) X (753) =
724 JUDGMENT	743 PAY 19 DEBT EXCESS LEVY REDUCTION 75,792.14	759 EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (705) X (753) =
725 OTHER NON-VOTER	744 5% OF PAY 20 REQ DEBT SERV LEVY = (729) X 5% = 96,375.80	760 GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = -(720) - (721) - (750) =
726 INELG LEASE PURCHASE	745 FUND 7 AVAIL BALANCE GTR OF ZERO OR [(741) - (742) - (743) - (744)] = 67,159.29	761 UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(751) - (752)] =
727 SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726) =	746 RETAIN FOR CAPITAL LOAN REPAYMENT	NET DEBT EXCESS SUMMARY
728 REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718) + (719) + (727) =	747 APPROVED DEBT EXCESS TO BE RETAINED	762 DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730) - (716)] X (753) =
729 GDS REQ DEBT SERV LEVY = (706) + (707) + (715) + (718) + (719) + (728) = 1,927,516.06	748 DISTRICT REQUESTED ADDITIONAL EXCESS	
730 GDS REQ DEBT SERV LEVY VOTER APPR = (711) + (712) + (714) + (716) + (719) = 1,927,516.06	749 CERTIFIED DEBT EXCESS = GTR OF 0 OR [(745) - (746) - (747) + (748)] = 67,159.29	
35 2018 ANTC INCLUDING JOBZ VALUATION 17,378,643		
731 MAXIMUM EFFORT DEBT SERVICE TAX RATE %		
732 MAX EFFORT DEBT SERV LEVY = (35) X (731) =		
733 DS LOAN RECEIVABLE		

NET DEBT EXCESS (CONT)	NATURAL DIS DEBT EQUAL AID (CONT)	DEBT EQUALIZATION AID (CONT)
763 DEBT EXCESS FOR NON-VOTER APPROVED DEBT = (751)-(761)-(762) = 67,159.29	773 FY 2021 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707) - (772)] =	732 MAXIMUM EFFORT DEBT SERVICE LEVY 788 MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR [(732)-(783)-(784)] =
764 NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) = 67,159.29	54 2017-18 ADJ PU (ACT) 1,247.81 774 FY 2018 ANTC PER APU = (35) / (54) = 13,927.32	789 TIER 2 EQUAL REV = GTR OF (787) OR (788) = 790 TIER 1 EQUAL REV = (785)-(789) =
LONG TERM FACILITIES MAINTENANCE AID	775 STATEWIDE AVE ANTC INCL JOBZ PER APU 9,145.82	54 2017-18 ADJ PU (ACT) 1,247.81 791 2018 ANTC INCL JOBZ / ADJ PU = (35)/(54) = 13,927.32
765 NET ALT FAC REG DEBT = (701)-(755) =	776 DISASTER EQUAL FACTOR = 300% OF (775) = 27,437.45	792 TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (791)/{GTR OF \$4,430 OR 55.33% OF (775)} = 1.00000000
766 NET ALT FAC/H&S DEBT = (702)-(756) =	777 NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (774)/(776) = .50760257	793 TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (791)/{GTR OF \$8,000 OR 100% OF (775)} = 1.00000000
767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (703)-(757) =	778 DISASTER AID RATIO = = 1 - (777) = .49239743	794 TIER 1 DEBT EQU AID RATIO = 1-(792) =
768 NET LTFM REQ DEBT FOR ELIG VPK = (704)-(758) =	779 DISASTER DEBT EQUAL AID = (773) X (778) =	795 TIER 2 DEBT EQU AID RATIO = 1-(793) =
769 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (705)-(759) =	780 DISASTER LEVY LIMIT = (707) - (779) =	796 TIER 1 DEBT AID = (790) X (794) =
770 NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769) =	DEBT EQUALIZATION AID	797 TIER 2 DEBT AID = (789) X (795) =
486 LTFM DEBT EQUAL REV	734 DEBT EQUAL BASE	798 TOTAL DEBT EQ AID = (796)+(797) =
488 LTFM DEBT EQUAL AID	754 DEBT EXCESS FOR ELIG REQUIRED DEBT	799 NON VOTER DEBT AID = (798)X(713)/(715) =
489 LTFM DEBT EQUAL LEVY	781 FY 2021 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)	800 VOTER APPR DEBT AID = (798)-(799) =
490 LTFM DEBT UNEQUAL LVY	782 FY 2021 GROSS DEBT EQUALIZATION REVENUE =(734)-(754)+(781) =	ADJUSTMENT TO GDS LIMIT FOR MAXIMUM EFFORT DISTRICTS
771 LTFM DEBT LEVY LIMIT = (489) + (490) + (755) + (756) + (757)+(758)+(759) =	35 2018 ANTC INCLUDING JOBZ VALUATION 17,378,643 783 = .1050 X (35) = 1,824,757.52 784 MAX UNEQ LOCAL EFFORT = .1574 X (35) = 2,735,398.41	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
NATURAL DISASTER DEBT EQUALIZATION		
35 2018 ANTC INCLUDING JOBZ VALUATION 17,378,643		
772 TEN PERCENT ANTC = 0.10 * (35) = 1,737,864		
707 REQ DEBT LEVY FOR NATURAL DISASTER DEBT	785 FY 2021 NET DEBT EQ REV = GTR OF 0 OR [(782) - (784)] =	
	786 PRELIM TIER 1 EQU REV =LSR (785) OR (783)=	
	787 PRELIM TIER 2 EQU REV = (785)-(786) =	

MAX EFFORT (CONTI)

802 ADDL MAX EFF GDS LEVY =
GTR OF 0 OR [(732)
-(926)-(927)-(801)] =

803 TOTAL VTR APR GDS LEVY
LIMIT FOR MAX EFF DISTRICTS
= (801)+(802) =

804 AID ELIG GDS LEVY LIMIT
FOR MAX EFF DISTRICTS
= (803) - (716)
- (719) =

MINIMUM EST MAX EFFORT PAYMENT

732 MAX EFFORT DEBT LEVY

805 MAX EFFORT REQ LEVY
= GTR OF ZERO OR
[(729)+(926)+(927)-(706)
-(719)-(720)-(721)] =

806 MINIMUM EST MAX EFFORT
PAYMENT = GTR OF 0
OR (732)-(805) =

ADJUSTMENT TO GDS LIMIT
FOR IRRRB ALLOCATION

807 FY 2021 IRRRB FUNDING
FOR VOTER-APPR BONDS

808 PAY 20 IRRRB ADJUSTMENT
FOR VOTER-APPROV BONDS
= - ((807) X 1.05) =

809 FY 2021 IRRRB FUNDING
FOR NON-VOTER BONDS

810 PAY 20 IRRRB ADJUSTMENT
FOR NON-VOTER BONDS
= - ((809) X 1.05) =

GENERAL DEBT SERVICE LEVY SUMMARY

811 DEBT EQUAL AID ELIG,
VOTER APPROVED
IF (732)>0 THEN (804)
ELSE = (711)+(712)+(714)
-(800)-(808)OR ZERO =

GEN DEBT SERVICE LEVY SUMMARY (CONT)

812 DEBT EQUAL AID ELIG,
NON VOTER APPROVED
= GREATER OF
[(713)-(799)-(810)]
OR ZERO =

813 DEBT EQUAL AID INELIG,
VOTER APPROVED
= (716) + (719) = 1,927,516.06

814 DEBT EQUAL AID INELIG,
NON VOTER APPROVED
= (717) + (727) =

771 LTFM DEBT LEVY LIMIT
NON VOTER APPROVED

780 DISASTER LEVY LIMIT
VOTER APPROVED

815 INITIAL GDS LEVY LIM
VOTER APPROVED
=(811)+(813)+(780) = 1,927,516.06

816 INITIAL GDS LEVY LIM
NON VOTER APPROVED
= (812)+(814)+(771) =

817 TOTAL INITIAL GDS LEVY
LIMIT = (815)+(816) = 1,927,516.06

OTHER POSTEMPLOYMENT BENEFITS (OPEB)
& PENSION DEBT SERVICE (FUND 47)

901 LEVY BONDS IRREV TRUST
VOTER APPROVED

902 LEVY BONDS REVOC TRUST
VOTER APPROVED

903 REQ DEBT SERV LEVY OPEB
BONDS VOTER APPROVED
= (901) + (902) =

904 LEVY BONDS IRREV TRUST
NON-VOTER APPROVED

905 LEVY BONDS REVOC TRUST
NON-VOTER APPROVED

906 REQUIRED DEBT SERVICE
LEVY FOR OPEB BONDS
NON-VOTER APPROVED
= (904) + (905)=

FUND 47 DEBT BALANCE

907 REQ DEBT SERV LEVY FOR
PENSION BONDS (MPLS)

908 REQ DEBT SERVICE LEVY
FOR OPEB/PENSION BONDS
NON-VOTER APPROVED
= (906) + (907) =

FUND 47 DEBT BALANCE

909 JUNE 2018 FUND 47-425
BAL FOR BOND REFUND

910 JUNE 2018 FUND 47-460
BALANCE NONSPENDABLE

911 JUNE 2018 FUND 47-463
BALANCE UNASSIGN NEG

912 JUNE 2018 FUND 47-464
BALANCE RESTRICTED

913 JUNE 2018 FUND 47-464
BALANCE VOTER APPROV

914 JUNE 2018 FUND 47-464
BAL NON-VOTER APPROV
= (912) - (913) =

915 PAY 18 OPEB DEBT EXC
REDUCTION NON-VOTER

916 PAY 19 OPEB DEBT EXC
REDUCTION NON-VOTER

917 5% OF REQUIRED OPEB
DEBT SERV LEVY VOTER
= (903) X 5% =

918 5% OF REQUIRED OPEB
DEBT SERV LEVY NONVOT
= (908) X 5% =

919 RETAIN FOR CAP LOAN
REPAYMENT NON-VOTER

920 APPROV DEBT EXCESS TO
BE RETAINED NON-VOTER

921 FUND 47 AVAILABLE
BALANCE VOTER APPROVED
= GREATER OF ZERO OR
[(913)-(917)] =

922 FUND 47 AVAILABLE
BALANCE NON-VOTER
= GTR ZERO OR [(914)-
SUM (915) TO (920)] =

FUND 47 BALANCE (CONT)		FY 2020 LOCAL OPTIONAL LEVY ADJUSTMENT	REFERENDUM ADJUST (CONT)
923	CLOSING FUND 47 TO FUND 7 TRANSFER IF (922) GTR ZERO AND (908) EQ ZERO,ELSE 0	1005 FY 2020 LOC OPT LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 207)	1020 18 PAY 19 LIMIT 1021 18 PAY 19 LEVY
924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	281,359.50	1022 PAY 19 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1018)+(1019)+(1020)
925	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006 18 PAY 19 LIMIT 284,556.57 1007 18 PAY 19 LEVY 284,556.57 1008 FY 2020 LOCAL OPTIONAL LEVY ADJUSTMENT = ((1005)-(1007)) = 3,197.07-	1023 PAY 19 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1018)+(1019)+(1021)
926	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS =(903)-(921)-(924) =	FY 2020 EQUITY LEVY ADJUSTMENT	1024 FY 2020 1ST TIER VTR REF LEVY ADJUSTMENT
927	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED =(908)-(922)-(925) =	1009 FY 2020 EQUITY LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 210)	FY 2020 1ST TIER BOARD-APPROVED REFER LEVY ADJUST
	LEVY LIMITATION ADJUSTMENTS	91,649.21	1025 FY 2020 BRD-APPR REF LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 256)
	IN GENERAL, IF WE HAVE:	1010 18 PAY 19 LIMIT 92,690.61 1011 18 PAY 19 LEVY 92,690.61 1012 FY 2020 EQUITY LEVY ADJUSTMENT = ((1009)-(1011)) = 1,041.40-	1026 ALLOCATION OF TBRA (FROM PAY 19 LEVY REPORT, LINE 296)
A	FINAL LEVY AUTHORITY	FY 2020 TRANSITION LEVY ADJUSTMENT	1027 ALLOC OF REF HOLD HARM (FROM PAY 19 LEVY REPORT, LINE 326)
B	PREVIOUSLY CALCULATED AUTHORITY	1013 FY 2020 TRANSITION LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 217)	1028 18 PAY 19 LIMIT 116,684.06 1029 18 PAY 19 LEVY 116,684.06
C	CERTIFIED LEVY BASED ON (B)	16,795.30	1030 PAY 19 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1026)+(1027)+(1028) 116,684.06
D	LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO	1014 18 PAY 19 LIMIT 16,986.15 1015 18 PAY 19 LEVY 16,986.15 1016 FY 2020 TRANSITION LEVY ADJUSTMENT = ((1013)-(1015)) = 190.85-	1031 PAY 19 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1026)+(1027)+(1029) 116,684.06
	GENERAL FUND ADJUSTMENTS		1032 FY 2020 BOARD-APPR = ((1025)-(1031)) = 1,310.98-
	FY 2020 OPERATING CAPITAL LEVY ADJUSTMENT		FY 2020 2ND TIER REF LEVY ADJUST
1001	FY 2020 OPER CAP LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 193)	FY 2020 1ST TIER VOTER-APPROVED REFER LEVY ADJUST	1033 FY 2020 2ND TIER REF LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 259)
	155,708.00	1017 FY 2020 1ST TIER REF LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 257)	305,248.52
1002	18 PAY 19 LIMIT 161,772.91	1018 ALLOCATION OF TBRA (FROM PAY 19 LEVY REPORT, LINE 297)	1034 ALLOCATION OF TBRA (FROM PAY 19 LEVY REPORT, LINE 298)
1003	18 PAY 19 LEVY 161,772.91		
1004	FY 2020 OPER CAPITAL LEVY ADJUSTMENT = ((1001)-(1003)) = 6,064.91-	1019 ALLOC OF REF HOLD HARM (FROM PAY 19 LEVY REPORT, LINE 327)	

REFERENDUM ADJUST (CONT)

1035 ALLOC OF REF HOLD HARM
 (FROM PAY 19 LEVY
 REPORT, LINE 328)

1036 18 PAY 19 LIMIT 308,717.03
 1037 18 PAY 19 LEVY 308,717.03

1038 PAY 19 LIMIT BEFORE
 TBRA AND HOLD HARM ADJ
 =(1034)+(1035)+(1036) 308,717.03

1039 PAY 19 LEVY BEFORE
 TBRA AND HOLD HARM ADJ
 =(1034)+(1035)+(1037) 308,717.03

1040 FY 2020 2ND TIER REF
 LEVY ADJUSTMENT
 = ((1033)-(1039)) = 3,468.51-

FY 2020 3RD TIER REF LEVY ADJUST

1041 FY 2020 3RD TIER REF LEVY AUTH
 (FROM FY 2020 GENERAL
 EDUC REVENUE REPORT,
 LINE 261) 16,641.31

1042 ALLOCATION OF TBRA
 (FROM PAY 19 LEVY
 REPORT, LINE 299)

1043 ALLOC OF REF HOLD HARM
 (FROM PAY 19 LEVY
 REPORT, LINE 329)

1044 18 PAY 19 LIMIT 16,830.40
 1045 18 PAY 19 LEVY 16,830.40

1046 PAY 19 LIMIT BEFORE
 TBRA AND HOLD HARM ADJ
 =(1042)+(1043)+(1044) 16,830.40

1047 PAY 19 LEVY BEFORE
 TBRA AND HOLD HARM ADJ
 =(1042)+(1043)+(1045) 16,830.40

1048 FY 2020 3RD TIER REF
 LEVY ADJUSTMENT
 = ((1041)-(1047)) = 189.09-

FY 2020 UNEQUAL REF LEVY ADJUST

1049 FY 2020 UNEQUAL REF LEVY AUTH
 (FROM FY 2020 GENERAL
 EDUC REVENUE REPORT,
 LINE 263)

REFERENDUM ADJUST (CONT)

1050 ALLOCATION OF TBRA
 (FROM PAY 19 LEVY
 REPORT, LINE 300)

1051 ALLOC OF REF HOLD HARM
 (FROM PAY 19 LEVY
 REPORT, LINE 330)

1052 18 PAY 19 LEVY
 1053 18 PAY 19 LEVY

1054 PAY 19 LIMIT BEFORE
 TBRA AND HOLD HARM ADJ
 =(1050)+(1051)+(1052)

1055 PAY 19 LEVY BEFORE
 TBRA AND HOLD HARM ADJ
 =(1050)+(1051)+(1053)

1056 FY 2020 UNEQUALIZED REF
 LEVY ADJUSTMENT

FY 2020 TBRA ALLOCATION ADJUSTMENT
 TO VOTER-APPROVED LEVIES

FY 2020 ALLOCATION OF TBRA
 TO REF LEVY CATEGORIES
 (FROM FY 2020 GENERAL
 EDUC REVENUE REPORT,
 LINES 272 TO 275)

1057 TIER 1 LEVY-VTR APR
 1058 TIER 2 LEVY
 1059 TIER 3 LEVY
 1060 UNEQL LEVY

1061 TOTAL FY 2020 TBRA ALLOC
 TO REF LEVY CATEGORIES
 = (1057) TO (1060) =

1062 TOTAL FY 2020 TBRA ALLOC
 TO REF LEVY CATEGORIES
 FROM PAY 19 LEVY
 = (1018)+(1034) +
 + (1042)+(1050) =

1063 FY 2020 TBRA ALLOCATION
 VTR-APPR ADJUSTMENT
 = (1062)-(1061) =

FY 2020 TBRA ALLOCATION ADJUSTMENT
 TO BOARD-APPROVED LEVIES

1064 FY 2020 ALLOCATION OF TBRA
 TO BRD-APR REF LEVY
 (FROM FY 2020 GENERAL
 EDUC REVENUE REPORT,
 LINE 271)

1026 FY 2020 TBRA ALLOC TO
 BOARD-APR REF LEVY
 FROM PAY 19 LEVY

1065 FY 2020 TBRA ALLOCATION
 BRD-APPR ADJUSTMENT
 = (1026)-(1064) =

FY 2020 REFERENDUM
 HOLD HARMLESS ADJUSTMENT
 TO VOTER-APPROVED LEVIES

1066 FY 2020 ALLOC OF HOLD HARM
 TO REF LEVY CATEGORIES
 (FROM FY 2020 GENERAL
 EDUC REVENUE REPORT,
 LINES 300 TO 303)

1067 TIER 1 LEVY-VTR APR
 1068 TIER 2 LEVY
 1069 TIER 3 LEVY
 1070 UNEQL LEVY

1071 TOTAL HOLD HARM ALLOC
 TO REF LEVY CATEGORIES
 = (1067) TO (1070) =

1072 TOTAL FY 2020 HOLD HARM ALLOC
 TO REF LEVY CATEGORIES
 FROM PAY 19 LEVY
 = (1019)+(1035) +
 + (1043)+(1051) =

1073 FY 2020 HOLD HARM ALLOC
 VTR-APPR ADJUSTMENT
 = (1072)-(1071) =

FY 2020 REFERENDUM
 HOLD HARMLESS ADJUSTMENT
 TO BOARD-APPROVED LEVIES

1074 FY 2020 ALLOC OF HOLD HARM
 TO BRD-APR REF LEVY
 (FROM FY 2020 GENERAL
 EDUC REVENUE REPORT,
 LINE 299)

FY 2020 REFERENDUM HOLD HARMLESS ADJ (CONT)		EQUITY LEVY ADJUSTMENT (CONT)		FY 2018 1ST TIER VOTER-APPROVED REFER LEVY ADJUST	
1027	FY 2020 HOLD HARM ALLOC TO BOARD-APR REF LEVY FROM PAY 19 LEVY	1091	16 PAY 17 LIMIT 92,295.44	1107	TOTAL ADJUST TO PAY 17 1ST TIER REF LEVY AUTH
		1092	16 PAY 17 LEVY 92,295.44		
		1093	TOTAL ADJUST TO PAY 17 EQUITY LEVY AUTH = ((1090)-(1092)) = 8,470.07-	1108	17 PAY 18 ADJ LIMIT
1075	FY 2020 HOLD HARM ALLOC BRD-APPR ADJUSTMENT = (1027)-(1074) =	1094	17 PAY 18 ADJ LIMIT 7,585.64-	1109	17 PAY 18 ADJ LEVY
		1095	17 PAY 18 ADJ LEVY 7,585.64-	1110	FY 2018 1ST TIER REF LEVY ADJUSTMENT
		1096	FY 2018 EQUITY LEVY ADJUSTMENT = ((1093)-(1095)) = 884.43-		
	FY 2018 OPERATING CAPITAL LEVY ADJ				FY 2018 1ST TIER BOARD-APPROVED REFER LEVY ADJUST
1076	FY 2018 OPER CAP LEVY AUTH (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 193) 189,371.94		FY 2018 TRANSITION LEVY ADJUSTMENT	1111	FY 2018 BRD-APPR REF LEVY AUTH (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 256) 111,527.44
1077	16 PAY 17 LIMIT 193,245.60	1097	FY 2018 TRANSITION LEVY AUTH (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 217) 16,235.48		
1078	16 PAY 17 LEVY 193,245.60	1098	16 PAY 17 LIMIT 17,907.77	1112	PAY 17 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 18 LEVY REPORT, LINE 1030) 123,015.05
1079	TOTAL ADJUST TO PAY 17 OPER CAP LEVY AUTH = ((1076)-(1078)) = 3,873.66-	1099	16 PAY 17 LEVY 17,907.77		
1080	17 PAY 18 ADJ LIMIT 4,649.80-	1100	TOTAL ADJUST TO PAY 17 TRANSITION LEVY AUTH = ((1097)-(1099)) = 1,672.29-	1113	PAY 17 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 18 LEVY REPORT, LINE 1031) 123,015.05
1081	17 PAY 18 ADJ LEVY 4,649.80-	1101	17 PAY 18 ADJ LIMIT 1,487.87-		
1082	FY 2018 OPER CAPITAL LEVY ADJUSTMENT = ((1079)-(1080)) = 776.14	1102	17 PAY 18 ADJ LEVY 1,487.87-	1114	TOTAL ADJUST TO PAY 17 BRD-APPR REF LEVY AUTH = ((1111)-(1113)) = 11,487.61-
		1103	FY 2018 TRANSITION LEVY ADJUSTMENT = ((1100)-(1102)) = 184.42-		
	FY 2018 LOC EQUITY LEVY ADJUST			1115	17 PAY 18 ADJ LIMIT 10,220.77-
1083	FY 2018 LOC EQT LEVY AUTH (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 207) 271,981.18		FY 2018 1ST TIER VOTER-APPROVED REFER LEVY ADJUST	1116	17 PAY 18 ADJ LEVY 10,220.77-
1084	16 PAY 17 LIMIT 299,995.91	1104	FY 2018 1ST TIER REF LEVY AUTH (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 257)	1117	FY 2018 BRD-APPR REF LEVY ADJUSTMENT = ((1114)-(1116)) = 1,266.84-
1085	16 PAY 17 LEVY 299,995.91				
1086	TOTAL ADJUST TO PAY 17 LOC EQUITY LEVY AUTH = ((1083)-(1085)) = 28,014.73-	1105	PAY 17 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 18 LEVY REPORT, LINE 1022)		FY 2018 2ND TIER REF LEVY ADJUST
1087	17 PAY 18 ADJ LIMIT 24,925.32-			1118	FY 2018 2ND TIER REF LEVY AUTH (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 259) 295,073.92
1088	17 PAY 18 ADJ LEVY 24,925.32-	1106	PAY 17 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 18 LEVY REPORT, LINE 1023)		
1089	FY 2018 LOC EQUITY LEVY ADJUSTMENT = ((1086)-(1088)) = 3,089.41-			1119	PAY 17 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 18 LEVY REPORT, LINE 1038) 325,467.26
				1120	PAY 17 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 18 LEVY REPORT, LINE 1039) 325,467.26
	FY 2018 EQUITY LEVY ADJUSTMENT				
1090	FY 2018 EQUITY LEVY AUTH (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 210) 83,825.37				

FY 2018 2ND TIER REF ADJUST (CONT)

1121 TOTAL ADJUST TO PAY 17
 2ND TIER REF LEVY AUTH
 = ((1118)-(1120)) = 30,393.34-

1122 17 PAY 18 ADJ LIMIT 27,041.62-
 1123 17 PAY 18 ADJ LEVY 27,041.62-
 1124 FY 2018 2ND TIER REF
 LEVY ADJUSTMENT
 = ((1121)-(1123)) = 3,351.72-

FY 2018 3RD TIER REF LEVY ADJUST

1125 FY 2018 3RD TIER REF LEVY AUTH
 (FROM FY 2018 GENERAL
 EDUC REVENUE REPORT,
 LINE 261) 16,086.62

1126 PAY 17 LIMIT BEFORE
 TBRA AND HOLD HARM ADJ
 (FROM PAY 18 LEVY
 REPORT, LINE 1046) 17,743.58

1127 PAY 17 LEVY BEFORE
 TBRA AND HOLD HARM ADJ
 (FROM PAY 18 LEVY
 REPORT, LINE 1047) 17,743.58

1128 TOTAL ADJUST TO PAY 17
 3RD TIER REF LEVY AUTH
 = ((1125)-(1127)) = 1,656.96-

1129 17 PAY 18 ADJ LIMIT 1,474.24-
 1130 17 PAY 18 ADJ LEVY 1,474.24-
 1131 FY 2018 3RD TIER REF
 LEVY ADJUSTMENT
 = ((1128)-(1130)) = 182.72-

FY 2018 UNEQUALIZED REF LEVY ADJUST

1132 FY 2018 UNEQUAL REF LEVY AUTH
 (FROM FY 2018 GENERAL
 EDUC REVENUE REPORT,
 LINE 263)

1133 PAY 17 LIMIT BEFORE
 TBRA AND HOLD HARM ADJ
 (FROM PAY 18 LEVY
 REPORT, LINE 1054)

1134 PAY 17 LEVY BEFORE
 TBRA AND HOLD HARM ADJ
 (FROM PAY 18 LEVY
 REPORT, LINE 1055)

FY 2018 UNEQ REF ADJUST (CONT)

1135 TOTAL ADJUST TO PAY 17
 UNEQUAL REF LEVY AUTH

1136 17 PAY 18 ADJ LIMIT
 1137 17 PAY 18 ADJ LEVY
 1138 FY 2018 UNEQUAL REF
 LEVY ADJUSTMENT

FY 2018 TBRA ALLOCATION ADJUSTMENT
 TO VOTER-APPROVED LEVIES

1139 FY 2018 ALLOC OF TBRA
 TO VTR-APR REF LEVIES
 (FROM FY 2018 GENERAL
 EDUC REVENUE REPORT,
 LINES 272 TO 275)

1140 PAY 17 ALLOC OF TBRA
 TO VOTER-APR REF LEVY
 (FROM PAY 17 LEVY RPT,
 LINES 282 TO 285)

1141 FY 2018 TBRA ALLOCATION
 TOTAL ADJUSTMENT
 = (1140)-(1139) =

1142 17 PAY 18 ADJ LIMIT
 1143 17 PAY 18 ADJ LEVY

1144 FY 2018 TBRA ALLOC
 LEVY ADJUSTMENT

FY 2018 TBRA ALLOCATION ADJUSTMENT
 TO BOARD-APPROVED LEVIES

1145 FY 2018 ALLOC OF TBRA
 TO BRD-APR REF LEVIES
 (FROM FY 2018 GENERAL
 REVENUE REPORT,
 LINE 271)

1146 PAY 17 ALLOC OF TBRA
 TO BRD-APR REF LEVY
 (FROM PAY 17 LEVY RPT,
 LINE 281)

1147 FY 2018 TBRA ALLOCATION
 TOTAL ADJUSTMENT
 = (1146)-(1145) =

FY 2018 TBRA ALLOCATION ADJUSTMENT
 TO BOARD-APPROVED LEVIES (CONT)

1148 17 PAY 18 ADJ LIMIT
 1149 17 PAY 18 ADJ LEVY

1150 FY 2018 TBRA ALLOC
 LEVY ADJUSTMENT

FY 2018 REFERENDUM HOLD HARMLESS
 ADJUSTMENT TO VOTER-APPROVED LEVIES

1151 FY 2018 ALLOC OF HOLD HARM
 TO VTR-APR REF LEVIES
 (FROM FY 2018 GENERAL
 EDUC REVENUE REPORT,
 LINES 300 TO 303)

1152 PAY 17 HOLD HARM ALLOC
 TO VOTER-APR REF LEVY
 (FROM PAY 17 LEVY RPT,
 LINES 312 TO 315)

1153 FY 2018 HOLD HARM TOTAL
 VTR-APPR ADJUSTMENT
 = (1152)-(1151) =

1154 17 PAY 18 ADJ LIMIT
 1155 17 PAY 18 ADJ LEVY

1156 FY 2018 HOLD HARM ALLOC
 VTR-APPR ADJUSTMENT

FY 2018 REFERENDUM HOLD HARMLESS
 ADJUSTMENT TO BOARD-APPROVED LEVIES

1157 FY 2018 ALLOC OF HOLD HARM
 TO BRD-APR REF LEVY
 (FROM FY 2018 GENERAL
 EDUC REVENUE REPORT,
 LINE 299)

1158 PAY 17 HOLD HARM ALLOC
 TO BOARD-APR REF LEVY
 (FROM PAY 17 LEVY RPT,
 REPORT, LINE 311)

1159 FY 2018 HOLD HARM TOTAL
 BRD-APPR ADJUSTMENT
 = (1158)-(1157) =

FY 2018 REFERENDUM HOLD HARMLESS ADJUST TO BOARD-APPROVED (CONT)		FY 2018 INTEGRATION ADJUSTMENT		FY 2018 SAFE SCHOOLS ADJ (CONT)	
1160 17 PAY 18 ADJ LIMIT		1178 FY 2018 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)		1199 FY 2018 SAFE SCHOOLS INTERMEDIATE ADJUST	
1161 17 PAY 18 ADJ LEVY					
1162 FY 2018 HOLD HARM ALLOC		1179 16 PAY 17 LIMIT			
		1180 16 PAY 17 LEVY			
		1181 TOTAL ADJUSTMENT		CAREER TECHNICAL ADJUSTMENT	
FY 2020 ALT TEACHER COMP LEVY ADJUST				1200 FY 2018 CAREER TECH LEVY AUTHORITY (FY 2018 CTE AID Report LINE 21)	45,487.29
1163 FY 2020 ALT COMP LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 340)		1182 17 PAY 18 ADJ LIMIT			
		1183 17 PAY 18 ADJ LEVY			
		1184 FY 2018 INTEGRATION ADJUSTMENT LIMIT		1201 17 PAY 18 LIMIT	30,870.00
				1202 17 PAY 18 LEVY	30,870.00
1164 18 PAY 19 LIMIT				1203 FY 2018 CAREER TECH ADJUSTMENT = ((1200)-(1201))	14,617.29
1165 18 PAY 19 LEVY		FY 2018 REEMPLOYMENT ADJUSTMENT			
1166 FY 2020 ALT TEACH COMP LEVY ADJUSTMENT		1185 FY 2018 EXPEND ACTUAL	1,362.32		
		1186 REEMPLOY LEVY AUTH = 100% OF (1185) =	1,362.32	FY 2018 HEALTH BENEFITS LEVY ADJUST	
FY 2018 ALT TEACHER COMP LEVY ADJUST				1204 FY 2018 ACTUAL COST (LIMITED TO \$600,000)	
1167 FY 2018 ALT COMP LEVY AUTH (FROM FY 2018 GENERAL EDUC REVENUE REPORT, LINE 341)		1187 17 PAY 18 LIMIT	1,500.00		
		1188 17 PAY 18 LEVY	1,500.00	1205 17 PAY 18 LIMIT	
				1206 17 PAY 18 LEVY	
		1189 FY 2018 REEMPLOY ADJUST = ((1186)-(1188) =	137.68-	1207 FY 2018 HEALTH BENEFITS ADJUST	
1168 16 PAY 17 LIMIT		FY 2018 SAFE SCHOOLS ADJUST			
1169 16 PAY 17 LEVY					
1170 TOTAL ADJUST TO PAY 17 ALT COMP LEVY AUTH		1190 SAFE SCH Lvy REQUEST?	YES	FY 2018 ANNUAL OPEB LEVY ADJUST	
		54 2017-18 ADJ PU (ACT)	1,247.81		
		1191 FY 2018 SAFE SCHOOLS AUTH \$36 X (54) =	44,921.16	1208 FY 2018 ACTUAL COST (FIN 797 + OBJ 291)	35,200.00
1171 17 PAY 18 ADJ LIMIT		1192 16 PAY 17 LIMIT	44,884.80		
1172 17 PAY 18 ADJ LEVY		1193 16 PAY 17 LEVY	44,884.80	1209 PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000
1173 FY 2018 ALT TEACH COMP LEVY ADJUSTMENT		1194 FY 2018 SAFE SCH ADJUST = ((1191)-(1192)) =	36.36	1210 PRORATED ANNUAL OPEB LEVY AUTH	35,200.00
		FY 2018 SAFE SCHOOLS INTERMEDIATE ADJUST		1211 18 PAY 19 LIMIT	38,460.00
FY 2020 INTEGRATION ADJUSTMENT				1212 18 PAY 19 LEVY	38,460.00
1174 FY 2020 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	32,145.04	1195 SAFE SCH INTERMEDIATE LEVY ALLOW		1213 FY 2018 ANNUAL OPEB ADJUSTMENT = (1210)-(1212) =	3,260.00-
		54 2017-18 ADJ PU (ACT)	1,247.81		
1175 18 PAY 19 LIMIT	32,141.19	1196 FY 2018 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1195) X (54) =			
1176 18 PAY 19 LEVY	32,141.19				
1177 FY 2020 INTEGRATION ADJUSTMENT LIMIT = (1174)-(1175) =	3.85	1197 16 PAY 17 LIMIT			
		1198 16 PAY 17 LEVY			

CAPITAL RELATED ADJUSTMENTS		FY 2019 LTFM UNEQUALIZED LEVY ADJUST	FY 2018 LTFM UNEQ LEVY ADJUST (CONT)
FY 2020 LTFM EQUALIZED LEVY ADJUST		1229 FY 2019 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2019 WEBSITE REPORT, LINE 64)	1248 16 PAY 17 LIMIT 1249 16 PAY 17 LEVY 1250 TOTAL ADJUSTMENT
1214 FY 2020 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2020 WEBSITE REPORT, LINE 63)	302,782.75	1230 17 PAY 18 LIMIT 1231 17 PAY 18 LEVY 1232 TOTAL ADJUSTMENT	1251 17 PAY 18 ADJ LIMIT 1252 17 PAY 18 ADJ LEVY
1215 18 PAY 19 LIMIT	297,753.81		1253 18 PAY 19 ADJ LIMIT 1254 18 PAY 19 ADJ LEVY
1216 18 PAY 19 LEVY	297,753.81		
1217 FY 2020 LTFM EQUALIZED LEVY ADJUST = (1214)-(1215) =	5,028.94	1233 18 PAY 19 ADJ LIMIT 1234 18 PAY 19 ADJ LEVY	1255 FY 2018 UNEQUAL LIMIT ADJUST = (1251)+(1253) =
FY 2020 LTFM UNEQUALIZED LEVY ADJUST		1235 FY 2019 LTFM UNEQUALIZED LEVY ADJUST	1256 FY 2018 UNEQUAL LEVY ADJUST = (1252)+(1254) =
1218 FY 2020 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2020 WEBSITE REPORT, LINE 64)		FY 2018 LTFM EQUALIZED LEVY ADJUST	1257 FY 2018 LTFM UNEQUALIZED LEVY ADJUST
1219 18 PAY 19 LIMIT		1236 FY 2018 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2018 WEBSITE REPORT, LINE 63)	PAY 17 LEASE LEVY ADJUSTMENTS
1220 18 PAY 19 LEVY		253,074.40	FY 2017 AND FY 2018 LEASE COST WITH A PAY 17 LEVY (PAY 18 LEASE LEVY FOR FY 2018 & 2019 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)
1221 FY 2020 LTFM UNEQUALIZED LEVY ADJUST		1237 16 PAY 17 LIMIT	FY 2017 NET LEASE COSTS
		1238 16 PAY 17 LEVY	
		1239 TOTAL ADJUSTMENT = (1236)-(1237) =	
		204.84	
		1240 17 PAY 18 ADJ LIMIT	
FY 2019 LTFM EQUALIZED LEVY ADJUST		1241 17 PAY 18 ADJ LEVY	1258 PAY 16 OPER INTERMED 1259 PAY 16 CAP INTERMED 1260 PAY 16 TIES CAPITAL 1261 PAY 16 OPER JOINT 1262 PAY 16 OPER NON-J ADM 1263 PAY 16 OPER NON-J 1264 PAY 16 CAPITAL JOINT 1265 PAY 16 CAP NON-J ADM 1266 PAY 16 CAPITAL NON-J 1267 FY 2017 COSTS (PAY 16) SUM (1258) TO (1266)=
1222 FY 2019 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2019 WEBSITE REPORT, LINE 63)	309,718.17	1242 18 PAY 19 ADJ LIMIT 1243 18 PAY 19 ADJ LEVY	
		1244 FY 2018 EQUAL LIMIT ADJUST = (1240)+(1242) =	
		350.87	
1223 17 PAY 18 LIMIT	299,178.13		
1224 17 PAY 18 LEVY	299,178.13		
1225 TOTAL ADJUSTMENT = (1222)-(1223) =	10,540.04	1245 FY 2018 EQUAL LEVY ADJUST = (1241)+(1243) =	1268 PAY 17 OPER INTERMED 1269 PAY 17 CAP INTERMED 1270 PAY 17 OPER JOINT 1271 PAY 17 OPER NON-J ADM 1272 PAY 17 OPER NON-J OTH 1273 PAY 17 CAPITAL JOINT 1274 PAY 17 CAP NON-J ADM 1275 PAY 17 CAP NON-J OTH
		350.87	
1226 18 PAY 19 ADJ LIMIT	.01-		
1227 18 PAY 19 ADJ LEVY	.01-	1246 FY 2018 LTFM EQUALIZED LEVY ADJUST = (1239)-(1245) =	5,817.16
1228 FY 2019 LTFM EQUALIZED LEVY ADJUST = (1225)-(1226) =	10,540.05	FY 2018 LTFM UNEQUALIZED LEVY ADJUST	
		1247 FY 2018 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2018 WEBSITE REPORT, LINE 64)	1276 FY 2017 COSTS (PAY 17) SUM (1268) TO (1275)=
			5,817.16

FY 2018 NET LEASE COSTS	NET LEASE COSTS (CONT)	NET LEASE COSTS (CONT)
1277 PAY 17 OPER INTERMED	1303 ACTUAL FY 2018 UFARS	1316 TOTAL PAY 17 REGULAR &
1278 PAY 17 CAP INTERMED	LEASE COSTS	INTERM LEASE LEVY AUTH
1279 PAY 17 TIES CAPITAL	(FUND 1, OBJECT 370) 102,328.51	= (1309) + (1315) = 5,817.16
1280 PAY 17 OPER JOINT	1304 PAY 17 OPER NON-J	1317 16 PAY 17 LIMIT 9,168.45
1281 PAY 17 OPER NON-J ADM	LEASE COST LIMITED	1318 16 PAY 17 LEVY 9,168.45
1282 PAY 17 OPER NON-J OTH	BY FY 2018 UFARS	1319 PAY 17 LEASE LEVY
1283 PAY 17 CAPITAL JOINT	=LSR(1302)OR(1303)=	LIMITATION ADJUSTMENT
1284 PAY 17 CAP NON-J ADM	1305 FY 2018 ADJUSTED COSTS	= (1316)-(1318) = 3,351.29-
1285 PAY 17 CAP NON-J OTH	(PAY 17) = (1286) -	
1286 FY 2018 COSTS (PAY 17)	(1281)-(1282)+(1304)=	
SUM (1277) TO (1285)=		
		CAPITAL RELATED ADJUSTMENTS SUMMARY
1287 PAY 18 OPER INTERMED	1306 PAY 17 ADJUSTED NET	1004 FY 2020 OPER CAP ADJ 6,064.91-
1288 PAY 18 CAP INTERMED	LEASE COSTS	1082 FY 2018 OPER CAP ADJ 776.14
1289 PAY 18 OPER JOINT	= (1301) + (1305) = 5,817.16	1217 FY 2020 LTFM EQ ADJ 5,028.94
1290 PAY 18 OPER NON-J ADM	1307 DIST'S SHARE OF PAY 17	1221 FY 2020 LTFM UEQ ADJ
1291 PAY 18 OPER NON-J OTH 28,797.73	LEASE COSTS FOR THE	1228 FY 2019 LTFM EQ ADJ 10,540.05
1292 PAY 18 CAPITAL JOINT	INTERMEDIATE DISTRICTS	1235 FY 2019 LTFM UEQ ADJ
1293 PAY 18 CAP NON-J ADM	= (1268) + (1269)	1246 FY 2018 LTFM EQ ADJ 146.03-
1294 PAY 18 CAP NON-J OTH 13,202.88	+ (1277) + (1278) =	1257 FY 2018 LTFM UEQ ADJ
1295 FY 2018 COSTS (PAY 18)	54 2017-18 ADJ PU (ACT) 1,247.81	1319 PAY 17 LEASE LEVY ADJ 3,351.29-
SUM (1287) TO (1294)= 42,000.61	1308 INTERM PUPIL UNIT	1320 LEASE LEVY ADJ (MEMO)
1296 TOTAL FY 2017 OPER	AUTH = \$65 X (54) = 81,107.65	1321 OTHER CEX ADJ (MEMO)
NON-J NET LEASE COSTS	1309 INTERMEDIATE LEASE	1322 TOTAL CAPITAL RELATED
=(1263)+(1271)+(1272) 5,817.16	AUTHORITY = LSR OF	LEVY LIMIT ADJUSTMENT
1297 ACTUAL FY 2017 UFARS	(1307) OR (1308) =	=(1004)+(1082)+(1217)
LEASE COSTS	1310 INTERM DIST CARRYOVER	+(1221)+(1228)+(1235)
(FUND 1, OBJECT 370) 86,447.15	TO REGULAR LEASE AUTH	+(1246)+(1257)+(1319)
1298 PAY 16 OPER NON-J	= (1307) - (1309) =	+ (1320)+(1321) = 6,782.90
LEASE COST LIMITED	1311 PAY 17 LEASE COST	
BY FY 2017 UFARS	UNDER REGULAR AUTH	OTHER GENERAL LIMITATION ADJUSTMENTS
LSR (1263) OR (1297)=	= (1306) - (1309) = 5,817.16	760 GENERAL FUND LEVY ADJ
1299 REMAIN FY 2017 UFARS	54 2017-18 ADJ PU (ACT) 1,247.81	FOR FAC & EQUIP BONDS
= GREATER OF ZERO OR	1312 PAY 17 PUPIL UNIT MAX	1323 ECON DEV ABATE ADJUST
[(1297) - (1298)] = 86,447.15	AUTH = \$212 X (54) = 264,535.72	(MEMO)
1300 PAY 17 OPER NON-J	1313 PAY 17 COMMISSIONER	1324 DEBT SURPLUS TRANSFER
LEASE COST LIMITED	APPROVED LIMIT	(MEMO)
BY FY 2017 UFARS	1314 REGULAR MAX AUTHORITY	1325 SCH TAX ADJUSTMENT
= LSR [(1271) + (1272)]	= GTR OF (1312)	(FROM STR ADJUST
OR (1299)= 5,817.16	OR (1313) = 264,535.72	REPORT, LINE 9)
1301 FY 2017 ADJUSTED COSTS	1315 TOTAL PAY 17 REGULAR	1326 OTHER ADJUST, GEN RMV
(PAY 17) = (1276) -	LEASE LEVY AUTHORITY	VOTER APPROVED
(1271)-(1272)+(1300)= 5,817.16	= LSR OF (1311)	JOBZ EXEMPT (MEMO)
1302 TOTAL FY 2018 OPER	OR (1314) = 5,817.16	1327 TOTAL OTHER ADJUST
NON-J NET LEASE COSTS		GEN RMV VOTER APPR
FOR (PAY 17)		JOBZ EXEMPT
= (1281) + (1282) =		= (1325)+(1326)=

OTHER GEN LIMITATION ADJUST (CONT)	GENERAL FUND ADJUST SUMMARY (CONT)	FY 2018 SCHOOL-AGE CARE (CONT)
1328 MAINT PU VAR (MEMO)	1341 GENERAL RMV OTHER JOBZ EXEMPT =(1008)+ +(1012)+(1016)+(1032) +(1065)+(1075)+(1089) +(1096)+(1103)+(1117) +(1150)+(1162)+(1331) 11,165.40-	1410 16 PAY 17 LIMIT 1411 16 PAY 17 LEVY 1412 FY 2018 SCH-AGE CARE ADJUSTMENT
1329 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)		1413 ADULTS W/DISABILITIES ADJUST
1330 OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO)	1342 GENERAL NTC VOTER APPROVED JOBZ EXEMPT =(1334) =	1414 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)
1331 TOTAL OTHER ADJUST GEN RMV OTHER JOBZ EXEMPT= =(1329)+(1330)+(1328)	1343 GENERAL NTC OTHER JOBZ EXEMPT = (760)+(1166)+(1173) +(1177)+(1184)+(1189) +(1194)+(1199)+(1203) +(1207)+(1213)+(1322) +(1323)+(1324)+(1339) 18,042.72	1415 OTHER ADJUST (MEMO)
1332 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)		1416 TOTAL OTHER ADJUST =(1414)+(1415)=
1333 OTHER ADJUST, GEN NTC VOTER APPROVED JOBZ EXEMPT (MEMO)	1344 TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1340)+(1341) + (1342)+(1343) = 314.72-	1417 TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1404)+(1405)+(1412) + (1413)+(1416) = 433.22
1334 TOTAL OTHER ADJUST GEN NTC VOTER APPR JOBZ EXEMPT =(1332)+(1333)=	COMMUNITY SERV FUND ADJUSTMENTS	GENERAL DEBT SERVICE ADJUSTMENTS
1335 TIF ADJUST (MEMO)	FY 2020 EARLY CHILD FAMILY ADJUST	1701 REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762) X -1 =
1336 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)	1401 FY 2020 REVISED ECFE LEVY AUTH (FROM FY 2020 ECFE AID REPORT, LINE 1.7) 51,291.00	1702 OTHER ADJUST (MEMO) VOTER APPROVED
1337 FY 2017 CAREER TECH ADJUST (SEE WEBSITE)	1402 18 PAY 19 LIMIT 50,920.90 1403 18 PAY 19 LEVY 50,920.90	1703 TOTAL DEBT SERV ADJUST VOTER APPROVED = (1701)+(1702) =
1338 OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO)	1404 FY 2020 EARLY CHILD FAMILY ADJUST = ((1401)-(1402)) = 370.10	1704 REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763) X -1 = 67,159.29-
1339 TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT=(1335)+(1336) + (1337)+(1338) =	1405 FY 2018 HOME VISITING FINAL ADJUSTMENT (FROM FY 2018 HOME VISITING AID REPORT, LINE 8) 996.43	1705 OTHER ADJUST (MEMO) NON-VOTER APPROVED
GENERAL FUND ADJUSTMENT SUMMARY	1406 16 PAY 17 LIMIT 933.31 1407 16 PAY 17 LEVY 933.31	1706 TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1704)+(1705) + (1710)+(1717)+(1728)= 67,159.29-
1340 GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(1024)+(1040)+(1048) +(1056)+(1063)+(1073) +(1110)+(1124)+(1131) +(1138)+(1144)+(1327) 7,192.04-	1408 FY 2018 HOME VISIT ADJUSTMENT = ((1405)-(1406)) = 63.12	FY 2020 LTFM DEBT LEVY ADJUST
	FY 2018 SCHOOL-AGE CARE	1707 FY 2020 EST LTFM DEBT LEVY AUTHORITY (FROM WEB SITE FY 19 RPT, LINE 59)
	1409 FY 2018 AUTHORITY (FROM UFARS EXPENDITURES)	

FY 2020 LTFM DEBT LEVY ADJUST (CONT)		OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS	CERTIFIED LEVY RATIO BY FUND
1708	18 PAY 19 LIMIT		2011 GENERAL (2006)/(2010) .48895085
1709	18 PAY 19 LEVY	1901 REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(921)OR(924)] X -1 =	2012 COM SER (2007)/(2010) .03588121
1710	FY 2020 LTFM DEBT LEVY ADJ =(1707)-(1708)=	1902 OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED	2013 GEN DBT (2008)/(2010) .47516794
			2014 PEB DBT (2009)/(2010)
			2015 TOTAL 1.00000000
	FY 2019 LTFM DEBT LEVY ADJUST		ABATEMENT AID BY FUND (FROM PART III OF FY 2020 ABATEMENT AID REPORT)
1711	FY 2019 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 18 RPT, LINE 59)	1903 TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1901)+(1902) =	2016 GENERAL 28.41
1712	17 PAY 18 LIMIT	1904 REDUCTION DEBT EXCESS, NON-VOTER = GTR OF [(922)OR(925)] X -1 =	2017 COMMUNITY SERVICE
1713	17 PAY 18 LEVY		2018 GENERAL DEBT SERVICE
1714	TOTAL ADJUSTMENT ADJ =(1711)-(1712)=	1905 OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR	2019 TOTAL 28.41
1715	18 PAY 19 ADJ LIMIT	1906 TOTAL ADJUSTMENT NON-VOTER APPROVED = (1904)+(1905) =	2020 EST FY 2020 ABATEMENT AID PRORATION FACTOR 1.00000000
1716	18 PAY 19 ADJ LEVY		PRORATED ABATEMENT AID BY FUND
1717	FY 2019 LTFM DEBT LEVY ADJ =(1714)-(1715)=		2021 GENERAL (2020)X(2016) 28.41
		ABATEMENT ADJUSTMENTS	2022 COM SER (2020)X(2017)
		INITIAL ABATEMENT LEVY ADJUSTMENT	2023 GEN DBT (2020)X(2018)
			2024 TOTAL 28.41
	FY 2018 LTFM DEBT LEVY ADJUST		INITIAL ABATE LEVY ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)
1718	FY 2018 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 17 RPT, LINE 59)	2001 SCHOOL TAXES ABATED IN 2018 117.57-	2025 GENERAL=(2004)-(2024)- (2026)-(2027)-(2028)= 29.07
1719	16 PAY 17 LIMIT	2002 SCHOOL TAXES ADDED IN 2018	2026 COM SER [(2004)X (2012)]-(2022) = 4.22
1720	16 PAY 17 LEVY	2003 NET CHANGE IN SCHOOL TAXES = (2001)+(2002) = 117.57-	INITIAL ABATE ADJUST BY FUND (CONT) (ZERO IF NO LEVY AUTHORITY IN FUND)
1721	TOTAL ADJUSTMENT ADJ =(1718)-(1719)=	2004 ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)] 117.57	2027 GDS DBT [(2004)X (2013)]-(2023) = 55.87
1722	17 PAY 18 ADJ LIMIT	2024 FY 2020 ABATEMENT AID 28.41	2028 PEB DBT [(2004)X (2014)] =
1723	17 PAY 18 ADJ LEVY	2005 INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) = 89.16	2005 TOTAL = (2004)-(2024) 89.16
1724	18 PAY 19 ADJ LIMIT		ABATEMENT INTEREST ADJUSTMENT
1725	18 PAY 19 ADJ LEVY		2029 ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2018
1726	FY 2018 DEBT LIMIT ADJUST = (1722)+(1724) =	PAY 17 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND	
1727	FY 2018 DEBT LEVY ADJUST = (1723)+(1725) =	2006 GENERAL 1,557,294.59	
1728	FY 2018 LTFM DEBT LEVY ADJ =(1721)-(1726)=	2007 COMMUNITY SERVICE 114,280.62	
		2008 GENERAL DEBT SERVICE 1,513,396.40	
		2009 OPEB DEBT SERVICE	
		2010 TOTAL 3,184,971.61	

ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		CARRY-OVER ABATEMENT LIMIT (CONT)		TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST	
2030 GENERAL = (2029) -(2031) -(2032)-(2033) =		2053 COM SER=(2045)-(2049) OR MEMO		GENERAL FUND INITIAL LEVY SUMMARY	
2031 COM SER (2029)X(2012)		2054 GEN DBT=(2046)-(2050) OR MEMO		3001 GENERAL RMV VOTER APPROVED JOBZ EXEMPT	
2032 GEN DBT (2029)X(2013)		2055 PEB DBT=(2047)-(2051) OR MEMO		= (566)+(1340) =	298,206.04
2033 PEB DBT (2029)X(2014)		2056 TOTAL		3002 GENERAL RMV OTHER JOBZ EXEMPT	
2029 TOTAL				= (567)+(1341) =	519,512.13
FY 2018 ABATEMENT AID ADJUSTMENT (ZERO IF NO LEVY AUTHORITY IN FUND)		ADVANCE ABATEMENT LEVY ADJUSTMENT			
2034 GENERAL		2057 SCHOOL TAXES ABATED IN 1ST 6 MO OF 2019	416.79-	3003 GENERAL NTC VOTER APPROVED JOBZ EXEMPT	
2035 COMMUNITY SERVICE		2058 SCHOOL TAXES ADDED IN 1ST 6 MO OF 2019		= (568)+(1342) =	
2036 GEN DEBT		2059 NET CHANGE IN SCHOOL TAXES (2057)+(2058)	416.79-	3004 GENERAL NTC OTHER JOBZ EXEMPT	
2037 PEB DEBT		2060 TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1 X (2059)]	416.79	+ (570)+(1343)+(2039) +(2052)+(2070) =	806,738.43
2038 TOTAL				3005 TOTAL GENERAL FUND INITIAL LEVY LIMITATION	
TOTAL REGULAR ABATEMENT LEVY ADJUST				= (569)+(3001)+(3002) + (3003)+(3004) =	1,624,456.60
2039 GENERAL = (2025)+(2030)+(2034)=	29.07	ADVANCE ABATEMENT AUTHORITY BY FUND		COMMUNITY SERV INITIAL LEVY SUMMARY	
2040 COMMUNITY SERVICE = (2026)+(2031)+(2035)=	4.22	2061 GENERAL = (2060) -(2062)-(2063)-(2064)	203.79	3006 TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION	
2041 GEN DEBT SERVICE = (2027)+(2032)+(2036)=	55.87	2062 COM SER (2060)X(2012)	14.95	= (634)+(1417)+(2040) + (2053)+(2071) =	113,242.35
2042 OPEB DEBT SERVICE = (2028)+(2033)+(2037)=		2063 GEN DBT (2060)X(2013)	198.05	GEN DEBT SERV INITIAL LEVY SUMMARY	
2043 TOTAL	89.16	2064 PEB DBT (2060)X(2014)	416.79	3007 GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT	
CARRY-OVER ABATEMENT LEVY AUTHORITY		PREVIOUS ADVANCE ABATE LEVY (PAY 18 PREVIOUS ADVANCE PLUS PAY 18 ADVANCE LEVY)		= (815)+(1703)+(2041) + (2054)+(2072) =	
PAY 19 REGULAR ABATEMENT LIMIT				1,927,769.98	
2044 GENERAL	15,137.60	2065 GENERAL		3008 GEN DEBT SERVICE OTHER JOBZ NONEXEMPT	
2045 COMMUNITY SERVICE	1,912.30	2066 COMMUNITY SERVICE		= (816)+(1706)+(2041) + (2054)+(2072) =	67,159.29-
2046 GENERAL DEBT SERVICE	24,629.48	2067 GENERAL DEBT SERVICE		3009 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION	
2047 OPEB DEBT SERVICE		2068 OPEB DEBT SERVICE		= (3007)+(3008) =	1,860,610.69
PAY 19 REGULAR ABATEMENT LEVY		ADVANCE ABATEMENT ADJUSTMENT BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)			
2048 GENERAL	15,137.60	2070 GENERAL=(2060)-(2069)- (2071)-(2072)-(2073)=	203.79		
2049 COMMUNITY SERVICE	1,912.30	2071 COM SER (2062)-(2066)	14.95		
2050 GENERAL DEBT SERVICE	24,629.48	2072 GEN DBT (2063)-(2067)	198.05		
2051 OPEB DEBT SERVICE		2073 PEB DBT (2064)-(2068)			
CARRY-OVER ABATEMENT LEVY LIMIT (ZERO IF NO LEVY AUTHORITY IN FUND)		2074 TOTAL	416.79		
2052 GENERAL=(2044)-(2048) OR MEMO					

OPEB/PENSION DEBT SERVICE INITIAL LEVY SUMMARY	POSITIVE OFFSETTING ADJUST (CONT)	NET OFFSETTING ADJUST (CONT)
3010 OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (903)+(1901)+(2042) + (2055)+(2073) =	3019 GEN NTC OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3004)]	3030 COM SERV NET OFFSET ADJ = (3020)+(3025) =
3011 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT = (908)+(1904)+(2042) + (2055)+(2073) =	3020 COM SERV POSITIVE OFFSET GTR 0 OR [0-(3006)]	POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL DEBT SERV FUND
3012 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3010)+(3011) =	3021 GEN RMV VOTER JOBZ EXEMPT NEGATIVE OFFSET	3031 GDS VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3007)]
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.	3022 GEN RMV OTHER JOBZ EXEMPT NEGATIVE OFFSET	3032 GDS OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3008)] 67,159.29
OFFSET CARRIED FORWARD	3023 GEN NTC VOTER JOBZ EXEMPT NEGATIVE OFFSET	COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND
3013 GENERAL	3024 GEN NTC OTHER JOBZ EXEMPT NEGATIVE OFFSET	3033 GDS VOTER JOBZ NONEXEMPT NEGATIVE OFFSET 67,159.29-
3014 GENERAL DEBT SERVICE	3025 COM SERV NEGATIVE OFFSET	3034 GDS OTH JOBZ NONEXEMPT NEGATIVE OFFSET
3015 OPEB/PENSION DEBT SERVICE	NET OFFSETTING ADJUSTMENTS IN GEN AND COM SERV	NET OFFSETTING ADJUSTMENTS IN GENERAL DEBT SERV FUND
POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS	3026 GEN RMV VOTER JOBZ EXEMPT NET OFFSET ADJ = (3016)+(3021) =	3035 GDS VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3031)+(3033) = 67,159.29-
3016 GEN RMV VOTER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3001)]	3027 GEN RMV OTHER JOBZ EXEMPT NET OFFSET ADJ = (3017)+(3022) =	3036 GDS OTH JOBZ NONEXEMPT NET OFFSET ADJ = (3032)+(3034) = 67,159.29
POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS (CONT)	3028 GEN NTC VOTER JOBZ EXEMPT NET OFFSET ADJ = (3018)+(3023) =	POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FND (CONT)
3017 GEN RMV OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3002)]	3029 GEN NTC OTHER JOBZ EXEMPT NET OFFSET ADJ = (3019)+(3024) =	3037 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3010)]
3018 GEN NTC VOTER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3003)]		

POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	LEVY AFTER OFFSETS STARTING POINT FOR MAX EFFORT ADJUSTMENTS	TACONITE REFERENDUM DATA INFORMATION ONLY
3038 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3011)]	3500 GEN DEBT VOTER APPR 1,860,610.69 3501 GEN DEBT OTHER 3502 OPEB DEBT VOTER APPR 3503 OPEB DEBT OTHER 3504 GENERAL NTC VOTER 3505 GENERAL NTC OTHER 806,738.43 3506 COMMUNITY SERVICE 113,242.35	4001 1983-84 RESIDENT PU 4002 2011-12 RESIDENT PU 44 2018-19 RES PU (PRELI 1,423.17 57 2020-21 ADJ PU (EST) 1,211.40
COLLECT NEGATIVE ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		4003 TACONITE REG REF PU =GTR (4001) OR (44)=
3039 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NEGATIVE OFFSET	MAXIMUM EFFORT LOAN AID	4004 2011 NET TAX CAPACITY 4005 TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4004) X 1.8% =
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 EST/ACT MAX EFF LOAN AID FY 21 (ALL FUNDS) 3511 PAY 18 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) = 3512 PAY 19 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) = 3513 REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2021 3514 BAL AVAIL END FY 2021 =(3507) + (3508) + (3509) + (3510) + (3511) + (3512) - (3513) =	FY 2021 TAC REG REF REV (PAY 01 REF LEVY REQ) 4006 REG FRONT END FORMULA = (4003) X \$175 = 4007 TAC REG REF REV = GTR 0 OR [(4006)-(4005)]=
NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		4008 FY 13 REF REV ALLOW 4009 TAC REF ADD ALLOWANCE = (4008) + \$415 = 4010 ADD FRONT END FORMULA = (4002) X (4009) = 4011 TAC ADD BASE = GTR 0 OR [(4010)-(4005)] = 4012 TAC ADD REF REVENUE = (4011) X 22.5% =
3041 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3037)+(3039) =		FY 2021 TAC ADD REF REV
3042 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NET OFFSET ADJ = (3038)+(3040) =		
NET NEGATIVE ADJUSTMENT BALANCE TO BE CARRIED FORWARD	3515 PLANNED LEVY REDUCTION ALL FUNDS FOR PAY 20 NOT GTR THAN BAL AVAI	FY 2021 TAC TOTAL REF REV (JULY 2020 PAYMENT)
3043 GENERAL ADJUST BALANCE FORWARD = (3013)-(3026) -(3027)-(3028)-(3029) -(3030) =	LEVY LIMITS ARE REDUCED IN THE FOLLOWING ORDER	4013 TAC TOTAL REF REV = (4007) + (4012) = 4014 MAXIMUM EC RESERVE = (57) X \$25 = 4015 RSVD EARLY CHILDHOOD = LSR(4013)OR(4014)=
3044 GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3014)-(3035) -(3036)=	3516 GEN DEBT VOTER = 3517 GEN DEBT OTHER = 3518 OPEB DEBT VOTER = 3519 OPEB DEBT OTHER = 3520 GENERAL NTC VOTER = 3521 GENERAL NTC OTHER = 3522 COMMUNITY SERVICE =	FY 2019 TACONITE RECEIPTS (FEB 2019 & AUG 2019 PYMT) USED TO CALCULATE PAY 20 LEVY LIMITATION REDUCTION
3045 OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =ZERO-(3041) -(3042)=	3523 MAX EFF LEVY LIMIT ADJ = SUM (3516) TO (3522)=	
3046 TOTAL ADJUST BALANCE FORWARD =(3043) +(3044)+(3045)=	3524 MAX EFFORT LOAN EST AID THRU FY 2021 RETAINED FOR FUTURE USE =(3514) - (3523) =	4016 TAC POT 13.72 CENTS PER TON (INITIAL AMT) 4017 CITY/TWP REPLACEMENT NOT USED THIS YEAR

TAC RCPTS LVY REDUCT (CONT)	LEVY TACONTE ADJUST (CONT)	LEVY TACONTE ADJUST (CONT)
4018 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4028)	4034 REDUCED OTHER NTC FOR LIMITED LTFM LEVY	4058 CAP PROJ = -1 X (LSR OF (4039) OR (4057))=
4019 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET) AUG 2019 PYMTS MADE	4035 OTHER GENERAL RMV	4059 REMAINING REDUCTION = (4057)+(4058) =
4020 TAC POT RECEIPTS BASE = (4016) - (4017) - (4018) - (4019) =	4036 OP REFERENDUM (VOTER) 4037 = 50% OF (4036) =	4060 OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4042) OR (4059))=
4021 MINING 3.43 CENTS/TON	4038 CAP PROJ LIMIT (VOTER) 4039 = 50% OF (4038) =	4061 REMAINING REDUCTION = (4059)+(4060) =
4022 TAC RAILR GRANDFATHER	4040 NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS	4062 GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4045) OR (4061))=
4023 DEER RVR GRANDFATHER	4041 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS 4042 = 50% OF (4041) =	4063 TOTAL TACONITE LEVY LIMITATION ADJUST = (4046)+(4048)+(4050)+(4052)+(4054)+(4056)+(4058)+(4060)+(4062)=
4024 FY 2019 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM(4020) TO (4023)=	4043 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS	4064 CITY/TOWNSHIP DISTRIBUTION = (4025)+(4063) =
4025 MAX TAC REDUCT = 95% OF [(4024) + (4019)]	4044 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS 4045 = 50% OF (4044) =	FY 2021 LEVY, AID & REVENUE SUMMARY BY FUND CONTINUES ON PAGE 30
4026 TOTAL PAY 18 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION	4046 COM SERV = -1 X (LSR OF (4025) OR (4032))=	
4027 FY 2019 ELIG DIST TAC REPL AMT PLUS PAY 18 TAC LEVY ADJUSTMENT = (4024)+(4026)-(4019)	4047 REMAINING REDUCTION = (4025)+(4046) =	
4028 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 18 LEVY REPLACEMENT [NOT INCL IN (4024)]	4048 GEN OTH NTC = -1 X (LSR OF (4034) OR (4047))=	
4029 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 18 LEVY REPLACEMENT [NOT INCL IN (4024)]	4049 REMAINING REDUCTION = (4047)+(4048) =	
4030 FY 2019 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4024)]	4050 OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4040) OR (4049))=	
4031 FY 2019 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4024)]	4051 REMAINING REDUCTION = (4049)+(4050) =	
LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT	4052 GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4043) OR (4051))=	
4032 COMMUNITY SERVICE	4053 REMAINING REDUCTION = (4049)+(4052) =	
4033 OTHER GENERAL NTC	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) =	

FY 2021 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 = -(3522) =	5025 TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5023)+(5024) =
5001 GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4056) =	298,206.04	5014 TACONITE RECEIPTS = -(4046) =	5026 MAX EFFORT LOAN AID USED = -(3518)-(3519) =
5002 GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4054) =	519,512.13	5015 TOTAL COMM SERV FUND REVENUE = (5011) +(5012)+(5013)+(5014) 121,429.09	5027 TACONITE RECEIPTS = -(4050)-(4060) =
5003 GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003)+ (3028)+(3520)+(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)+(3516)+(4062) = 1,860,610.69	TOTAL, ALL FUNDS
5005 GENERAL NTC OTHER JOBZ EXEMPT = (3004)+ (3029)+(3521)+(4048) =	806,738.43	5017 GEN DEBT SERV OTHER JOBZ NONEXEMPT = (3008) (3036)+(3517)+(4052) =	5029 TOTAL LEVY LIMIT = (5006)+(5011) + (5018)+(5025) = 3,598,309.64
5006 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004)+(5005) =	1,624,456.60	5018 TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5016)+(5017) = 1,860,610.69	5030 TOTAL AID = (5007)+(5012) + (5019) = 12,052,728.18
5007 TOTAL GENERAL FUND AID = (332)+(338)+(343) + (349)+(365)+(390) +(408)+(493)+(2021) =	12,044,541.44	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 = -(3520)-(3521) =		5020 MAX EFFORT LOAN AID USED = (3513)-(3516)-(3517)	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) = 15,651,037.82
5010 TOTAL GENERAL FUND REVENUE = (5006)+ (5007)+(5008)+(5009) =	13,668,998.04	5022 TOTAL DEBT SERVICE FUND REVENUE = (5018) +(5019)+(5020)+(5021) 1,860,610.69	
COMMUNITY SERVICE FUND		OPEB/PENSION DEBT SERVICE FUND	
5011 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006)+ (3030)+(3522)+(4046) =	113,242.35	5023 OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3010)+ (3041)+(3518)+(4060) =	
5012 TOTAL COMMUNITY SERVICE FUND AID = (611)+(621)+(626) + (632)+(2022) =	8,186.74	5024 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT=(3011)+ (3042)+(3519)+(4050) =	

I. COMPUTATION OF 2019 PAYABLE 2020 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	305,398.08	7,192.04-	N/A			298,206.04
GEN-RMV OTHER-EXEMP	530,677.53	11,165.40-	N/A			519,512.13
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	788,462.85	18,042.72	232.86			806,738.43
TOTAL GENERAL	1,624,538.46	314.72-	232.86			1,624,456.60
COM SERV-EXEMP	112,789.96	433.22	19.17			113,242.35
DEBT-VOTER-NONEXEMP	1,927,516.06		253.92	67,159.29-		1,860,610.69
DEBT-OTHER-NONEXEMP		67,159.29-		67,159.29		
TOTAL DEBT SERV	1,927,516.06	67,159.29-	253.92			1,860,610.69
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	3,664,844.48	67,040.79-	505.95			3,598,309.64

II. COMPARISON OF 2018 PAYABLE 2019 LEVY LIMITATION WITH 2019 PAYABLE 2020 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2018 PAY 2019 LIMITATION	2019 PAY 2020 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,511,204.27	1,624,456.60	113,252.33	7.49
COMMUNITY SERVICE	117,571.06	113,242.35	4,328.71-	3.68-
GENERAL DEBT SERVICE	1,561,291.34	1,860,610.69	299,319.35	19.17
OPEB DEBT SERVICE				
TOTAL	3,190,066.67	3,598,309.64	408,242.97	12.80

III. COMPARISON OF 2018 PAYABLE 2019 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2019 PAYABLE 2020 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2018 PAY 2019 CERTIFIED LEVY + ADJUSTMENTS	2019 PAY 2020 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,511,204.27			
COMMUNITY SERVICE	117,571.06			
GENERAL DEBT SERVICE	1,561,291.34			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	3,190,066.67			

LINE #	LIMITATION COMPONENTS	2018 PAY 2019 LIMITATION	2018 PAY 2019 CERTIFIED LEVY	2019 PAY 2020 LIMITATION	2019 PAY 2020 PROPOSED LEVY	2019 PAY 2020 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT	285,243.67	285,243.67	298,206.04	298,206.04	
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	451,551.98	451,551.98	519,512.13	519,512.13	
(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	774,408.62	774,408.62	806,738.43	806,738.43	
(5011)	COMMUNITY SERV-NTC OTHER-EXEMPT	117,571.06	117,571.06	113,242.35	113,242.35	
(5016)	GENL DEBT-NTC VOTER-NONEXEMPT	1,561,291.34	1,561,291.34	1,860,610.69	1,860,610.69	*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	1,511,204.27	1,511,204.27	1,624,456.60	1,624,456.60	
(5011)	COMMUNITY SERVICES FUND	117,571.06	117,571.06	113,242.35	113,242.35	
(5018)	GENERAL DEBT SERVICE FUND	1,561,291.34	1,561,291.34	1,860,610.69	1,860,610.69	
(5025)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	736,795.65	736,795.65	817,718.17	817,718.17	
	NET TAX CAPACITY	2,453,271.02	2,453,271.02	2,780,591.47	2,780,591.47	
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	1,846,535.01	1,846,535.01	2,158,816.73	2,158,816.73	
	OTHER	1,343,531.66	1,343,531.66	1,439,492.91	1,439,492.91	
TOTAL LEVY						
	TOTAL LEVY	3,190,066.67	3,190,066.67	3,598,309.64	3,598,309.64	
ALLOWABLE INCREASE						
	ALLOWABLE INCREASE AMOUNT					
	MAXIMUM ALLOWABLE CERTIFIED LEVY				3,598,309.64	

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	2018 PAY 2019 LIMITATION	2018 PAY 2019 CERTIFIED LEVY	2019 PAY 2020 LIMITATION	2019 PAY 2020 PROPOSED LEVY	2019 PAY 2020 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:						
(319)	1ST TIER RMV REFER			288,123.52	288,123.52	*3
(320)	2ND TIER RMV REFER	308,717.03	308,717.03	17,274.56	17,274.56	*3
	3RD TIER RMV REFER	16,830.40	16,830.40	N/A	N/A	N/A
(321)	UNEQUALIZED RMV REFER					
(1024)	FY 2020 1ST TIER REF ADJUST					*3
(1040)	FY 2020 2ND TIER REF ADJUST	6,973.09-	6,973.09-	3,468.51-	3,468.51-	*3
(1048)	FY 2020 3RD TIER REF ADJUST	380.16-	380.16-	189.09-	189.09-	
(1056)	FY 2020 UNEQUAL REF ADJUST					
(1063)	FY 2020 TBRA ALLOC ADJUST					*3
(1073)	FY 2020 REF HOLD HARMLESS ADJ					
(1110)	FY 2018 1ST TIER REF ADJUST					
(1124)	FY 2018 2ND TIER REF ADJUST	31,247.01-	31,247.01-	3,351.72-	3,351.72-	
(1131)	FY 2018 3RD TIER REF ADJUST	1,703.50-	1,703.50-	182.72-	182.72-	
(1138)	FY 2018 UNEQUAL REF ADJUST					
(1144)	FY 2018 TBRA ALLOC ADJUST					
(1156)	FY 2018 REF HOLD HARMLESS ADJ					
(1327)	OTHER RMV REF ADJUST (MEMO)					
(3026)	RMV REF NET OFFSET ADJUST					
(4056)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT	285,243.67	285,243.67	298,206.04	298,206.04	
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:						
(316)	1ST TIER LOCAL OPTIONAL	N/A	N/A	121,071.67	121,071.67	*4
(248)	2ND TIER LOCAL OPTIONAL	284,556.57	284,556.57	295,256.60	295,256.60	*4
(251)	EQUITY	92,690.61	92,690.61	96,724.39	96,724.39	*4
(253)	TRANSITION	16,986.15	16,986.15	17,624.87	17,624.87	*4
	1ST TIER BOARD-APPR REFER	116,684.06	116,684.06	N/A	N/A	N/A
(1008)	FY 2020 LOCAL OPTIONAL ADJUST	6,427.36-	6,427.36-	3,197.07-	3,197.07-	*4
(1012)	FY 2020 EQUITY ADJUST	482.18	482.18	1,041.40-	1,041.40-	*4
(1016)	FY 2020 TRANSITION ADJUST	383.66-	383.66-	190.85-	190.85-	*4
(1032)	FY 2020 1ST TR BRD-APR REF ADJ	2,635.58-	2,635.58-	1,310.98-	1,310.98-	*4
(1065)	FY 2020 TBRA ALLOC ADJUST					
(1075)	FY 2020 REF HOLD HARMLESS ADJ					
(1089)	FY 2018 LOCATION EQUITY ADJ	28,801.59-	28,801.59-	3,089.41-	3,089.41-	
(1096)	FY 2018 EQUITY ADJUST	8,069.88-	8,069.88-	884.43-	884.43-	
(1103)	FY 2018 TRANSITION ADJUST	1,719.26-	1,719.26-	184.42-	184.42-	
(1117)	FY 2018 1ST TR BRD-APR REF ADJ	11,810.26-	11,810.26-	1,266.84-	1,266.84-	
(1150)	FY 2018 TBRA ALLOC ADJUST					
(1162)	FY 2018 REF HOLD HARMLESS ADJ					
(1331)	OTHER ADJ, GEN OTHER RMV					
(3027)	GENERAL OTH RMV NET OFFSET ADJ					
(4054)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER JOBZ EXEMPT	451,551.98	451,551.98	519,512.13	519,512.13	

*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING REFER EQUALIZATION AID.

*4 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2020. FOR PAYABLE 2019 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2018 PAY 2019 LIMITATION	2018 PAY 2019 CERTIFIED LEVY	2019 PAY 2020 LIMITATION	2019 PAY 2020 PROPOSED LEVY	2019 PAY 2020 CERTIFIED LEVY	NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED JOBZ EXEMPT:							
(552)	CAPITAL PROJECT REFERENDUM						
(1334)	OTHER NTC VOTER ADJ (MEMO)						
(3028)	NTC VOTER NET OFFSET ADJ						
(3520)	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	2018 PAY 2019 LIMITATION	2018 PAY 2019 CERTIFIED LEVY	2019 PAY 2020 LIMITATION	2019 PAY 2020 PROPOSED LEVY	2019 PAY 2020 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:						
INITIAL LEVIES:						
(242)	OPERATING CAPITAL	161,772.91	161,772.91	155,079.97	155,079.97	*4
(342)	ALT TEACHER COMP (Q COMP)					*5
(363)	ACHIEVEMENT & INTEGRATION	32,141.19	32,141.19	34,822.99	34,822.99	*6
(367)	FY 2020 REEMPLOYMENT INS	1,500.00	1,500.00	2,000.00	2,000.00	
(369)	SAFE SCHOOLS	43,056.00	43,056.00	43,610.40	43,610.40	
(372)	SAFE SCHOOLS INTERMEDIATE					
(375)	JUDGMENT					*7
(377)	ICE ARENA					
(389)	FY 2020 CAREER TECHNICAL	46,127.20	46,127.20	46,127.20	46,127.20	
(393)	FY 2019 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	38,460.00	38,460.00	35,200.00	35,200.00	
(494)	LT FACILITIES EQUAL	297,753.81	297,753.81	296,052.78	296,052.78	*5
(495)	LT FACILITIES UNEQUAL					
(505)	DISABLED ACCESS					
(549)	BUILDING/LAND LEASE	130,301.76	130,301.76	175,569.51	175,569.51	
(550)	COOP BUILDING REPAIR					
(551)	OTHER CAPITAL (MEMO)					
(554)	CONSOL/TRANSITION					
(555)	REORG OPERATING DEBT					
(556)	FY 2020 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	751,112.87	751,112.87	788,462.85	788,462.85	

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 2020. FOR PAYABLE 2019 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2018 PAY 2019 LIMITATION	2018 PAY 2019 CERTIFIED LEVY	2019 PAY 2020 LIMITATION	2019 PAY 2020 PROPOSED LEVY	2019 PAY 2020 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1004)	FY 2020 OPER CAPITAL ADJUST	643.14	643.14	6,064.91-	6,064.91-	*4
(1082)	FY 2018 OPER CAPITAL ADJUST	249.20-	249.20-	776.14	776.14	
(1166)	FY 2020 ALT TEACHER COMP ADJUST					*8
(1173)	FY 2018 ALT TEACHER COMP ADJUST					
(1177)	FY 2020 ACHIEVE & INTEG ADJUST			3.85	3.85	*6
(1184)	FY 2018 ACHIEVE & INTEG ADJUST					*6
(1189)	FY 2018 REEMPLOYMENT ADJUST	602.44	602.44	137.68-	137.68-	
(1194)	FY 2018 SAFE SCHOOLS ADJUST	2,144.88	2,144.88	36.36	36.36	
(1199)	FY 2018 SAFE SCHOOLS INTERM ADJ					
(1203)	FY 2018 CAREER TECHNICAL ADJUST	573.30-	573.30-	14,617.29	14,617.29	
(1207)	FY 2018 HEALTH BENEFITS ADJUST					
(1213)	FY 2018 ANNUAL OPEB ADJUST			3,260.00-	3,260.00-	
(1217)	FY 2020 LTFM EQUAL ADJUST	.01-	.01-	5,028.94	5,028.94	
(1221)	FY 2020 LTFM UNEQUAL ADJUST					
(1228)	FY 2019 LTFM EQUAL ADJUST	6,516.44	6,516.44	10,540.05	10,540.05	
(1235)	FY 2019 LTFM UNEQUAL ADJUST					
(1246)	FY 2018 LTFM EQUAL ADJUST	4.37-	4.37-	146.03-	146.03-	
(1257)	FY 2018 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER JOBZ EXEMPT	9,080.02	9,080.02	21,394.01	21,394.01	

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 2020. FOR PAYABLE 2019 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2018 PAY 2019 LIMITATION	2018 PAY 2019 CERTIFIED LEVY	2019 PAY 2020 LIMITATION	2019 PAY 2020 PROPOSED LEVY	2019 PAY 2020 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1319)	PAY 17 LEASE ADJUST	921.87-	921.87-	3,351.29-	3,351.29-	
(1320)	LEASE LEVY ADJ (MEMO)					
(1321)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY 2021 FAC & EQUIP BOND ADJUST					
(1323)	ECON DEV ABATE ADJUST					
(1324)	DEBT SURPLUS ADJUST					
(1339)	OTHER GENERAL ADJUST					
(2039)	ABATEMENT ADJUSTMENT	15,137.60	15,137.60	29.07	29.07	*11
(2052)	CARRY-OVER ABATEMENT ADJUST					*12
(2070)	ADVANCE ABATEMENT ADJUST			203.79	203.79	*13
(3029)	GENERAL OTH NTC NET OFFSET ADJ					
(3521)	GEN OTH NTC MAX EFFORT ADJ					
(4048)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER JOBZ EXEMPT	14,215.73	14,215.73	3,118.43-	3,118.43-	
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 35 GENERAL NTC OTHER JOBZ EXEMPT	751,112.87	751,112.87	788,462.85	788,462.85	
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 36 GENERAL NTC OTHER JOBZ EXEMPT	9,080.02	9,080.02	21,394.01	21,394.01	
(5005)	TOTAL GENERAL - NTC OTHER JOBZ EXEMPT	774,408.62	774,408.62	806,738.43	806,738.43	

FOOTNOTES:

*11 PAY 2021 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 2021 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.

*13 PAY 2021 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 2020. FOR PAYABLE 2019 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2018 PAY 2019 LIMITATION	2018 PAY 2019 CERTIFIED LEVY	2019 PAY 2020 LIMITATION	2019 PAY 2020 PROPOSED LEVY	2019 PAY 2020 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	50,920.90	50,920.90	48,036.48	48,036.48	*15
(625)	HOME VISITING	1,010.56	1,010.56	925.62	925.62	
(627)	ADULTS W/ DISABILITIES					
(631)	SCHOOL-AGE CARE					*15
(633)	OTHER COMM ED (MEMO)					
(1404)	FY 2020 EARLY CHILD FAMILY ADJ	100.56-	100.56-	370.10	370.10	
(1405)	FY 2018 HOME VISITING ADJUST	N/A	N/A	63.12	63.12	
(1412)	FY 2018 SCHOOL-AGE CARE ADJUST					
(1413)	ADULTS W/ DISABILITIES ADJUST					
(1416)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT	1,912.30	1,912.30	4.22	4.22	*11
(2053)	CARRY-OVER ABATEMENT ADJUST					*12
(2071)	ADVANCE ABATEMENT ADJUST			14.95	14.95	*13
(3030)	COM SERV NET OFFSET ADJUST					
(3522)	COM SERV MAX EFFORT ADJUST					
(4046)	COM SERV TACONITE ADJUST					
(5011)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	117,571.06	117,571.06	113,242.35	113,242.35	

FOOTNOTES:

- *11 PAY 2021 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 2021 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 - *13 PAY 2021 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 2020. FOR PAYABLE 2019 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2018 PAY 2019 LIMITATION	2018 PAY 2019 CERTIFIED LEVY	2019 PAY 2020 LIMITATION	2019 PAY 2020 PROPOSED LEVY	2019 PAY 2020 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(811)	DEBT SERVICE-AID ELIG	1,612,454.00	1,612,454.00			*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	75,792.14-	75,792.14-			
(1702)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT	24,629.48	24,629.48	55.87	55.87	*11,17
(2054)	CARRY OVER ABATEMENT					*12,17
(2072)	ADVANCE ABATE ADJUST			198.05	198.05	*13,17
(3035)	GDS VTR NET OFFSET ADJUST			67,159.29-	67,159.29-	
(3516)	GDS VTR MAX EFFORT ADJ					
(4062)	GDS VTR TACONITE ADJUST					
(5016)	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT	1,561,291.34	1,561,291.34	1,860,610.69	1,860,610.69	*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 2020 LTFM DEBT SERV ADJ					
(1717)	FY 2019 LTFM DEBT SERV ADJ					
(1728)	FY 2018 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	
(3517)	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 2021 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 2021 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *13 PAY 2021 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 2020. FOR PAYABLE 2019 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2018 PAY 2019 LIMITATION	2018 PAY 2019 CERTIFIED LEVY	2019 PAY 2020 LIMITATION	2019 PAY 2020 PROPOSED LEVY	2019 PAY 2020 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					
(3518)	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					
(3519)	OPEB OTH MAX EFFORT ADJ					
(4050)	OPEB/PENSION DEBT TACONITE ADJUST					
(5024)	TOTAL OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT					

FOOTNOTES:

- *11 PAY 2021 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 2021 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *13 PAY 2021 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 2020. FOR PAYABLE 2019 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.