

**LEVY LIMITATION AND CERTIFICATION**			*****PROPERTY VALUATION DATA*****		*****PROPERTY VALUATIONS (CONT)*****	
REPORT OUTLINE			MARKET VALUE		PUPIL DATA	
	PAGE					
I. GENERAL INPUT DATA						
A. PROPERTY VALUATION	1	1	2016 MARKET VALUE	914,446,002		RESIDENT COUNTS ARE BASED ON ALL
B. PUPIL DATA	1	2	2017 MARKET VALUE	861,795,661		PUBLIC SCHOOL STUDENTS LIVING IN THE
		3	2018 MARKET VALUE	853,719,848		DISTRICT, REGARDLESS OF WHETHER THEY
II. INITIAL COMPUTATIONS BY FUND		4	2019 MARKET VALUE	847,012,041		ATTEND THERE. ADJUSTED COUNTS
A. GENERAL	2	5	2020 MARKET VALUE	847,838,920		REFLECT ALTERNATIVE ATTENDANCE.
B. COMMUNITY SERVICE	12					
C. GENERAL DEBT	13		REFERENDUM MARKET VALUE (RMV)			RESIDENT AVE DAILY MEMBERSHIP (ADM)
D. OPEB/PENSION DEBT	15					
		6	2016 RMV	170,218,900	36	2018-19 RES ADM (ACT) 460.01
III. ADJUSTMENTS BY FUND		7	2017 RMV	174,539,900	37	2019-20 RES ADM (ACT) 455.11
A. GENERAL	16	8	2018 RMV	177,493,400	38	2020-21 RES ADM (PRE) 439.78
B. COMMUNITY SERVICE	23	9	2019 RMV	186,606,700	39	2021-22 RES ADM (EST) 434.00
C. GENERAL DEBT	23	10	2020 RMV	186,643,500	40	2022-23 RES ADM (EST) 443.00
D. OPEB/PENSION DEBT	24				41	2023-24 RES ADM (EST) 430.00
IV. ABATEMENT ADJUSTMENTS	24		NET TAX CAPACITY (NTC)			RESIDENT PUPIL UNITS
V. OFFSET ADJUSTMENTS	26	11	2016 NTC	7,860,547		
VI. TACONITE ADJUSTMENTS	27	12	2017 NTC	7,484,590	42	2018-19 RES PU (ACT) 499.43
VII. LEVY AND AID SUMMARY	29	13	2018 NTC	7,396,443	43	2019-20 RES PU (ACT) 496.92
VIII. TOTAL LEVY LIMITATION	30	14	2019 NTC	7,355,220	44	2020-21 RES PU (PRE) 479.82
		15	2020 NTC	7,398,068	45	2021-22 RES PU (EST) 473.80
			SALES RATIO		46	2022-23 RES PU (EST) 486.60
SCHOOL YEAR	FORMULA ALLOWANCE	TAX RATE	2016 SALES RATIO	100.2%		ADJUSTED ADM
2012-13	5,224	0.0000	2017 SALES RATIO	102.3%	47	2018-19 ADJ ADM (ACT) 635.32
2013-14	5,302	0.0000	2018 SALES RATIO	100.9%	48	2019-20 ADJ ADM (ACT) 643.23
2014-15	5,831	0.0035	2019 SALES RATIO	97.0%	49	2020-21 ADJ ADM (PRE) 616.31
2015-16	5,948	0.0033	2020 SALES RATIO	96.5%	50	2021-22 ADJ ADM (EST) 662.00
2016-17	6,067	0.0030	UNLIMITED ADJUSTED NTC (UANTC)		51	2022-23 ADJ ADM (EST) 671.00
2017-18	6,188	0.0014	2016 UANTC=(11)/(16)=	7,841,943	52	2023-24 ADJ ADM (EST) 637.00
2018-19	6,312	0.0000	2017 UANTC=(12)/(17)=	7,314,368		ADJUSTED PUPIL UNITS
2019-20	6,438	0.0000	2018 UANTC=(13)/(18)=	7,327,245	53	2018-19 ADJ PU (ACT) 692.04
2020-21	6,567	0.0000	2019 UANTC=(14)/(19)=	7,581,579	54	2019-20 ADJ PU (ACT) 701.27
2021-22	6,728	0.0000	2020 UANTC=(15)/(20)=	7,660,462	55	2020-21 ADJ PU (PRE) 671.05
2022-23	6,863	0.0000	ADJUSTED NTC (ANTC)		56	2021-22 ADJ PU (EST) 720.20
					57	2022-23 ADJ PU (EST) 735.00
NOTE: ABOVE NUMBERS ARE NOT ALWAYS COMPARABLE FROM YEAR TO YEAR.			2016 ANTC	7,841,943		
			2017 ANTC	7,314,368		
			2018 ANTC	7,327,245		
			2019 ANTC	7,581,579		
WEIGHTS FOR PUPIL UNITS	FY 2008-FY 2014	FY 2015 & LATER	2020 ANTC	7,660,462		
PRE-KGN HCP:	1.250	1.000	AG MODIFIED ANTC FOR LTFM			
HCP-KGN:	1.000	1.000	31 2016 AG MODIFIED ANTC	4,818,659		
REG-KGN PART:	0.612	0.550	32 2017 AG MODIFIED ANTC	4,602,850		
REG-KGN ALL:	0.612	1.000	33 2018 AG MODIFIED ANTC	4,600,008		
GRADES 1-3:	1.115	1.000	34 2019 AG MODIFIED ANTC	4,784,233		
GRADES 4-6:	1.060	1.000	35 2020 AG MODIFIED ANTC	4,807,390		
GRADES 7-12:	1.300	1.200				

*****PUPIL DATA (CONT)*****		*****GENERAL EDUCATION REVENUE*****		*****COMPENSATORY REVENUE*****	
VOLUNTARY PRE-K ADJUSTED ADM		BASIC REVENUE		114	FY 2022 COMPENSATORY REVENUE (FROM FY 2022 GEN ED REV REPORT, LINES 60 AND 61)
58	2018-19 ADJ VPK ADM	101	FY 2023 FORMULA ALLOW 6,863		
59	2019-20 ADJ VPK ADM	57	2022-23 ADJ PU (EST) 735.00		137,920.38
60	2020-21 ADJ VPK ADM				
61	2021-22 ADJ VPK ADM	102	BASIC REVENUE	115	EST FY 2023 COMPENSATORY REVENUE = (114)
62	2022-23 ADJ VPK ADM		= (57) X (101) = 5,044,305.00		X (6,863-839)/(6,728-839)
VOLUNTARY PRE-K ADJUSTED PUPIL UNITS		DECLINING ENROLLMENT REV			X [(50)/(49)] = 151,541.17
63	2018-19 ADJ VPK PU			116	COMPENSATORY PILOT
64	2019-20 ADJ VPK PU	56	2021-22 ADJ PU (EST) 720.20		
65	2020-21 ADJ VPK PU	57	2022-23 ADJ PU (EST) 735.00	117	TOTAL COMPENSATORY REV
66	2021-22 ADJ VPK PU				= (115)+(116) = 151,541.17
67	2022-23 ADJ VPK PU	103	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56) - (57)		
SCHOOL READINESS PLUS ADJUSTED ADM				ENGLISH LEARNER (EL)	
68	2018-19 ADJ SRP ADM	104	DECLINING ENROLL ALLOW = 0.28 X (101) = 1,921.64	118	2022-23 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) 5.00
69	2019-20 ADJ SRP ADM				
70	2020-21 ADJ SRP ADM			119	IF(118)=0, ZERO; ELSE GTR OF 20, (118) = 20.00
71	2021-22 ADJ SRP ADM	105	DECLINING ENROLL REV = (103) X (104) =		
72	2022-23 ADJ SRP ADM			120	EL REVENUE = (119) X \$704 = 14,080.00
SCHOOL READINESS PLUS PUPIL UNITS		PENSION ADJUSTMENT REVENUE		121	2022-23 ADM SRV (EST) 667.00
73	2018-19 ADJ SRP PU			122	EL CONCENTRATION RATIO = (118)/(121) = .00749625
74	2019-20 ADJ SRP PU	106	PENSION ADJUST ALLOWANCE (FY 2022 GEN ED REV REPORT, LINE 50)	123	EL CONCENTRATION FACTOR = LSR OF 1 OR (122)/.115 = .06518478
75	2020-21 ADJ SRP PU			124	EL PUPIL UNITS = (118) X (123) = .33
76	2021-22 ADJ SRP PU	107	INITIAL PENSION ADJ REV = (57) X (106) =	125	EL CONCENTRATION REV = (124) X \$250 = 82.50
77	2022-23 ADJ SRP PU			126	DISTRICT EL REV + EL CONCENTRATION REV (EXCLUDES EL CROSS REDUC AID, 342) = (120)+(125) = 14,162.50
(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46) (47-52), AND (53-57))		108	FY 2022 RETIRE SALARY 3,402,064.48	127	BASIC SKILLS REVENUE = (117)+(126) = 165,703.67
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		109	PENSION ADJUST RATE .0105		
78	2018-19 EXT ADM (ACT)	110	RETIRE PENSION ADJUST = (108) X (109) = 35,721.67		
79	2019-20 EXT ADM (ACT)			128	ATTENDANCE AREA FOR SPARSITY 179.38
80	2020-21 EXT ADM (PREL)	111	TOTAL PENSION ADJ REV = (107) + (110) = 35,721.67	129	DIST TO NEAREST HS 14.4
81	2021-22 EXT ADM (EST)				
82	2022-23 EXT ADM (EST)				
83	2023-24 EXT ADM (EST)				
EXTENDED TIME PU		GIFTED & TALENTED REVENUE			
84	2018-19 EXT TIME PU	112	GIFTED & TALENTED REV = (57) X \$13.00 = 9,555.00		
85	2019-20 EXT TIME PU				
86	2020-21 EXT TIME PU				
87	2021-22 EXT TIME PU				
88	2022-23 EXT TIME PU	88	2022-23 EXT PU (EST)		
		113	EXTENDED TIME REVENUE = (88) X \$5,117 =		

*****SPARSITY REVENUE (CONT)*****		*****TRANSPORTATION SPARSITY*****		***TRANSPORTATION SPARSITY (CONT)**	
130	ISOLATION INDEX = [SQ RT (.55 X (128))] + (129) = 24.3	143	ATTENDANCE AREA 179.38	158	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS
131	ISOLATION INDEX RATIO = [(130)-23]/10, WITH MIN= 0 AND MAX= 1.5 .13	144	SQUARE MILES PER RES PU = (143)/(46) = .3686	159	FY 2022 TRANSP REV SUBTOTAL =(155)+(156)+ +(157)-(158) = 430,546.22
132	2022-23 ADM SRV, 7-12 319.00	145	SPARSITY INDEX = GTR OF (144) OR 0.2 = .3686	160	TRANSP EXCESS COST = GTR OF ZERO OR (153)-(159) =
133	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(132)] /[400+(132)] = .11265647	146	DENSITY INDEX = LSR OF (144) OR 0.2 BUT AT LEAST .005 = .2000	161	PUPIL TRANSP ADJ IF (160)=0, THEN (161)=0 ELSE (160) X 0.182 =
134	SECONDARY SPARSITY REVENUE = [(101) - \$530] X (131)X(132)X(133) OR MEMO: 29,586.91	147	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(145) RAISED TO .26 POWER] X [(146) RAISED TO .13 POWER] X .141 X (101) = 605.58	162	TOTAL TRANSPORTATION SPARSITY REVENUE = (149) + (161) = 210,033.60
135	ELEM SPARSITY REVENUE (SEE WEBSITE)	148	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (147) - [.0466 X (101)] = 285.76	INITIAL GENERAL ED REVENUE	
136	PRELIM SPARSITY REVENUE = (134)+(135) = 29,586.91	149	INITIAL TRANSPORTATION SPARSITY REVENUE (57) X (148) = 210,033.60	102	BASIC 5,044,305.00
137	FY 2022 SPARSITY REV (FY 2022 GEN ED REV REPORT, LINE 95) 37,250.88	150	FY 2022 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB21 FORECAST) 259,087.42	105	DECLINING ENROLL
138	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	151	FY 2021 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB21 FORECAST) 238,110.06	111	PENSION ADJUSTMENT 35,721.67
139	SPARSITY REVENUE IF (138)=YES, (139) = GTR OF (136) OR (137); ELSE (139) = (136) 29,586.91	152	FY 2021 REG AND EXCESS TRANSP COST TIMES 105% = (151) X 1.05 = 250,015.56	112	GIFTED & TALENTED 9,555.00
	SMALL SCHOOLS REVENUE	153	ADJUSTED TRANSP COST = LSR OF (150) OR (152) = 250,015.56	113	EXTENDED TIME
57	2022-23 ADJ PU (EST) 735.00	154	FY 2022 BASIC REVENUE (2021-22 GEN ED REV REPORT LINE 46) 4,845,505.60	127	BASIC SKILLS 165,703.67
140	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 = .23437500	155	TRANSPORTATION PORTION OF FY 2022 BASIC REVENUE = (154) X .0466 = 225,800.56	139	SPARSITY 29,586.91
141	SMALL SCHOOLS ALLOWANCE = (140) X \$544 = 127.50	156	FY 2022 TRANSP SPARSITY REV(2021-22 GEN ED REV REPORT, LINE 115) 204,745.66	142	SMALL SCHOOLS 93,712.50
142	SMALL SCHOOLS REVENUE = (57) X (141) = 93,712.50	157	FY 2022 CHARTER TRANSP ADJ REV(2021-22 GEN ED REV REPORT, LINE 294)	162	TRANSPORT SPARSITY 210,033.60
				163	INITIAL GENERAL ED REV = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) = 5,588,618.35
				OPERATING CAPITAL	
				164	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 17.62
				165	FACILITIES AGE INDEX = 1 + [.01 X (164)] = 1.1762
				166	OPERATING CAPITAL ALLOWANCE = \$79 + [\$109 X (165)] = 207.21
				167	YEAR ROUND PU SERVED
				168	OPERATING CAP REVENUE = (57) X (166) + (167) X \$31 = 152,299.35

*****LOCAL OPTIONAL REVENUE*****		****REFERENDUM ALLOWANCES (CONT)****	****REFERENDUM ALLOWANCES (CONT)****
169	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724	183 PHASEOUT OF LINE (182)
170	FY 2023 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00	184 FY 2023 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =
57	2022-23 ADJ PU (EST)	735.00	185 FY 2023 INFLATION FACTOR
171	LOCAL OPTIONAL REVENUE = (170) X (57) =	532,140.00	1.0195
172	TIER 1 LOR CAP/APU	300	186 FY 2023 RESULT AFTER INFLATION ADJUSTMENT = (184) X (185) =
173	TIER 2 LOR CAP/APU	724	187 PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI
174	TIER 1 LOR = LSR OF = (170) OR (172)	300.00	188 CPI APPLIED TO PERMANENT SUBTRACTION = (187) X [(185)-1] =
175	TIER 2 LOR = [LSR OF (170) OR (173)]-(174)	424.00	189 ADDED BY ELECTIONS HELD IN CY 2020 WITH DELAY
176	TOTAL, TIER 1 = (57) X (174) =	220,500.00	190 FY 2023 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =
177	TOTAL, TIER 2 = (57) X (175) =	311,640.00	191 FY 2023 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =
	REFERENDUM ALLOWANCES		192 NEW ELECTIONS WITHOUT INFLATION
	EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION		193 FY 2023 \$/APU ADDED BY ELECTIONS HELD IN CY 2021
	REF AUTH W/O INFLATION		194 FY 2023 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2021
178	FY 2022 AUTHORITY (FY 2022 GEN ED REV REPORT, LINE 132)		195 FY 2023 \$/APU ADDED BY ELECTIONS HELD IN CY 2021
179	PHASEOUT OF LINE (178)		
180	ADDED BY ELECTIONS HELD IN CY 2020 WITH DELAY		57 2022-23 ADJ PU (EST)
181	FY 2023 W/O INFLATION RESULTS BEFORE ELECTIONS = (178)-(179)+(180) =		735.00
	REF AUTH WITH INFLATION		203 FY 2023 REFER REVENUE = (57) X (202) =
182	FY 2022 AUTHORITY (FY 2022 GEN ED REV REPORT, LINE 138+139)		TRANSITION REVENUE
			204 TRANSITION ALLOWANCE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 174)
			205 TRANSITION REVENUE = (57) X (204) =

*****EQUITY REVENUE*****			*****EQUITY REVENUE (CONT)*****			***LOCAL OPT AIDS & LEVIES (CONT)***		
206	METRO 5TH PERCENTILE	7,167.32	225	= (220)+(224) =	69,090.00	236	TIER 1 LOR LEVY	
207	METRO 95TH PERCENTILE	9,078.53					= (176) X (234) =	96,109.58
208	METRO GAP		226	BOTH RUR AND MET =		237	TIER 2 LOR LEVY	
	= (207)-(206) =	1,911.21		= 0.25 X (225)	17,272.50		= (177) X (235) =	217,794.35
209	RURAL 5TH PERCENTILE	7,163.00	57	2022-23 ADJ PU (EST)	735.00	238	TIER 1 LOR AID	
210	RURAL 95TH PERCENTILE	9,029.99	227	= \$50.00 X (57) =	36,750.00		= (176) - (236) =	124,390.42
211	RURAL GAP		228	EQUITY REVENUE		239	TIER 2 LOR AID	
	= (210)-(209) =	1,866.99		= (225)+(226)+(227) =	123,112.50		= (177) - (237) =	93,845.65
212	DISTRICT'S REGION: METRO=MET; RURAL=RUR	RUR		OPERATING CAPITAL AIDS & LEVIES			EQUITY AIDS & LEVIES	
213	DIST'S REGION'S EQUITY GAP = (208) OR (211)=	1,866.99	168	OPERATING CAP REVENUE	152,299.35	228	EQUITY REVENUE	123,112.50
214	DIST'S REGION'S 95TH PCT = (207) OR (210)=	9,029.99	30	2020 ANTC	7,660,462	240	EQUITY LIMIT	
			57	2022-23 ADJ PU (EST)	735.00		= (228) X (235) =	86,039.04
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES =[(102)+(203)+(205)+ ((172)*(57))]/(57) =	7,163.00	229	FY 2023 ANTC/ADJ PU = (30)/(57) =	10,422.40	241	EQUITY AID	
							= (228)-(240) =	37,073.46
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) =	1,866.99	230	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (229)/\$22,912 =	.45488827		TRANSITION AIDS & LEVIES	
			231	OPERATING CAP LIMIT = (168) X (230) =	69,279.19	205	TRANSITION REVENUE	
217	EQUITY INDEX = (216)/(213) =	1.00000000	232	OPERATING CAP AID = (168)-(231) =	83,020.16	242	TRANSITION LIMIT = (205) X (235) =	
218	= \$80 X (217) =	80.00				243	TRANSITION AID = (205)-(242) =	
219	INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)=\$14+(218)	94.00		LOCAL OPTIONAL AIDS & LEVIES			REFERENDUM AIDS & LEVIES	
57	2022-23 ADJ PU (EST)	735.00	176	TOTAL, TIER 1 = (57) X (174) =	220,500.00	202	REFER \$/APU ALL AUTHORITIES	
220	= (57) X (219) =	69,090.00	177	TOTAL, TIER 2 = (57) X (175) =	311,640.00	244	TIER 1 CAP/APU	460
221	FY 2023 STATE AVERAGE REF REV & TIER 1 LOR	1,173.95	10	2020 RMV	186,643,500	245	TIER 2 CAP/APU = 0.25 X (101)-\$300 =	9,999.99
			46	2022-23 RES PU (EST)	486.60	139	SPARSITY REVENUE	29,586.91
222	= .10 X [(221)] =	117.40	233	FY 2023 RMV/RES PU = (10)/(46) =	383,566.58	246	TIER 2 CAP/APU IF (139) > ZERO THEN (246) = 9,999.99 ELSE (246) = (245)	9,999.99
202	FY 2023 DISTRICT REFERENDUM REV/ADJ PU		234	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (233)/\$880,000 =	.43587111			
172	TIER 1 LOR CAP/APU	300						
223	= GTR OF ZERO OR [(222)-(202)-(172)] =		235	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (233)/\$548,842 =	.69886521			
57	2022-23 ADJ PU (EST)	735.00						
224	= LSR OF \$100,000 OR [(57) X (223)] =							

\*\*\*REFERENDUM AIDS & LEVIES (CONT)\*\*

\*\*\*\*\*EQUALIZATION AID LIMIT\*\*\*\*\*

\*\*\*TAX BASE REPLACEMENT AID (CONT)\*\*

BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES	101	FY 2023 FORMULA ALLOW	6,863		INITIAL REVENUES ARE REDUCED TO MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:
	57	ADJ PU (EST)	735.00		
247 TIER 1 = LSR OF (202) OR (244) =	261	REFERENDUM EQUALIZATION AID LIMIT = [(0.25 X (101))		273	TIER 2 REF AID
248 TIER 2 = [LSR OF (202) OR (246)]-(247) =		-\$300]X(57)	1,040,576.25	274	TIER 1 REF AID
249 UNEQUALIZED = (202)-(247) - (248) =	262	REFERENDUM EQUALIZATION AID CAP = GRT OF (260)-(261) OR 0 =		275	TIER 1 LOR AID
				276	TIER 1 LOR LEVY
				277	TIER 1 REF LEVY
				278	TIER 2 REF LEVY
				279	UNEQL REF LEVY
BREAKDOWN OF REFERENDUM REVENUES		REFERENDUM LEVY WITH AID LIMIT			
203 REFERENDUM REVENUE ALL AUTHORITIES	263	TIER 1 LEVY = (255) + (262) =			APPLYING THESE REDUCTIONS:
250 TOTAL, TIER 1 = (57) X (247) =	256	TIER 2 LEVY = (256) =		272	TAX BASE REPLACE AID
251 TOTAL, TIER 2 = (57) X (248) =	252	UNEQUALIZED LEVY		280	TIER 1 REF AID = (265)-(274) =
252 TOTAL, UNEQUALIZED = (203)-(250) - (251) =	264	TOTAL = (263) + (256)+(252) =		281	TIER 2 REF AID = (259)-(273) =
				282	TIER 1 LOR AID = (238) - (275) = 124,390.42
		REFERENDUM AID WITH AID LIMIT		283	TIER 1 LOR LEVY = (236) - (276) = 96,109.58
REFERENDUM LEVY PORTIONS	265	TIER 1 AID = (258)-(262) =		284	TIER 1 REF LEVY = (263)-(277) =
233 FY 2023 RMV/RES PU 383,566.58	259	TIER 2 AID = (259) =		285	TIER 2 REF LEVY = (256)-(278) =
253 TIER 1 = LSR OF 1 OR (233)/\$567,000 = .67648427	266	TOTAL AID = (265)+(259) =		286	UNEQL REF LEVY = (252)-(279) =
254 TIER 2 = LSR OF 1 OR (233)/\$290,000 = 1.00000000				287	REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (272)+(280) + (281)+(282) = 124,390.42
	267	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)		288	REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (283) + (284) + (285) + (286) = 96,109.58
INITIAL REFERENDUM LEVY	268	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)			REFERENDUM AID GUARANTEE
255 TIER 1 LEVY = (250) X (253) =	269	UNCAPPED REF AND LOR ALLOWANCE = (174) + (196) = 300.00		289	FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)
256 TIER 2 LEVY = (251) X (254) =	270	PRORATED TBRA = LSR OF (267) OR [(267)X(269)/(268)] =		290	FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289) = 550,212.33
252 UNEQUALIZED LEVY	271	REF AND LOR REV = (176) + (203) = 220,500.00		291	FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198)
257 TOTAL = (255) + (256)+(252) =	272	CAPPED TBRA = LSR OF (270) OR (271) =			
INITIAL REFERENDUM AID					
258 TIER 1 AID = (250)-(255) =					
259 TIER 2 AID = (251)-(256) =					
260 TOTAL AID = (258)+(259) =					

***REFERENDUM AID GUARANTEE (CONT)**		**LOCAL OPTIONAL AID & LEVY SUMMARY*		**GENERAL EDUCATION REVENUE SUMMARY*	
292	FY 2015 COMBINED REVENUE = (290)+(291) = 550,212.33	307	TIER 1 LOR LEVY = (283) - (303) = 96,109.58	102	BASIC 5,044,305.00
293	FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 332,697.51	237	TIER 2 LOR LEVY = (237) 217,794.35	105	DECLINING ENROLL
294	FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)	308	LOCAL OPTIONAL LEVY LIMIT = (307) + (237) = 313,903.93	111	PENSION ADJUSTMENT 35,721.67
295	FY 2015 COMBINED AID FOR GUARANTEE = (293)+(294) = 332,697.51	309	LOCAL OPTIONAL AID =(282)+ (239)+ (303)= =(275)+ (276)= 218,236.07	112	GIFTED & TALENTED 9,555.00
296	FY 2023 COMBINED REVENUE = (171)+(203) = 532,140.00		REFERENDUM AID & LEVY SUMMARY AFTER REF AID GUARANTEE	113	EXTENDED TIME
297	FY 2023 COMBINED INITIAL AID = (287)+(239) = 218,236.07	310	TIER 1 REF LEVY = (284) - (304) =	127	BASIC SKILLS 165,703.67
298	REVENUE RATIO = LESSER OF 1 OR [(296)/(292)] = .96715390	311	TIER 2 REF LEVY = (285) - (305) =	139	SPARSITY 29,586.91
299	2012 RMV 137,450,800	312	UNEQL LEVY = (286) - (306) =	142	SMALL SCHOOLS 93,712.50
300	2020 RMV 186,643,500	313	TOTAL REFERENDUM LEVY =(310)+ (311) +(312)=	162	TRANSPORT SPARSITY 210,033.60
301	FY 2023 MINIMUM COMBINED AID = (295)X(298)X(300) = 236,962.46	314	TOTAL REFERENDUM EQUALIZATION AID =(272) + (280) + (281) + (304)+ (305)+ (306) - (275) - (276) =	168	OPERATING CAPITAL 152,299.35
302	FY 2023 REFERENDUM HOLD HARMLESS AID INCREASE IF (289)=0 THEN 0, ELSE GREATER OF 0 OR [(301)-(297)] =  INITIAL LEVIES ARE REDUCED TO MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:		ALTERNATIVE ATTENDANCE ADJUSTMENT (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY)	171	LOCAL OPTIONAL 532,140.00
303	TIER 1 LOR LEVY	315	TRANSPORT ALLOWANCE 605.58	203	REFERENDUM
304	TIER 1 REF LEVY	316	EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	205	TRANSITION
305	TIER 2 REF LEVY	317	CHARTER ALT ATTENDANCE ADJUST = (147) X (315) + \$223 X (316) =	228	EQUITY REVENUE 123,112.50
306	UNEQL REF LEVY	318	2022-23 RES PU ATTENDING MN STATE ACADEMIES	320	ALT ATTENDANCE ADJ
		319	MN STATE ACADEMIES ALT ATTENDANCE ADJ = - (101) X (318) =	321	TOTAL GENERAL REVENUE = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) + (168)+(171)+(203) + (205)+(228)+(320) = 6,396,170.20
		320	ALT ATTEND ADJUST TO AID = (317)+(319) =	231	OPERATING CAP LEVY 69,279.19
				240	EQUITY LEVY 86,039.04
				242	TRANSITION LEVY
				308	LOCAL OPTIONAL 313,903.93
				313	TOTAL REFERENDUM LEVY
				322	TOTAL GENERAL ED LEVY = (231)+(240)+(242) +(308)+(313) = 469,222.16
				323	TOTAL GENERAL ED AID = (321)-(322)= 5,926,948.04
					ALTERNATIVE TEACHER COMPENSATION REV
				324	ENROLLMENT AS OF OCT 1, 2020 AT PARTICIPATING SITES (FY 2022 GENERAL EDUC RPT, LINE 311) 617.00
				325	EST ENROLLMENT AS OF OCTOBER 1, 2021 AT PARTICIPATING SITES = (324)X[(50)/(49)] = 662.74
				326	ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00 X (325) = 172,312.40

***ALT TEACHER COMP AIDS & LEVIES***		*****ACHIEVEMENT AND***** INTEGRATION REVENUE		*****REEMPLOYMENT INSURANCE LEVY****	
326	ALT COMP REVENUE	172,312.40		359	EST FY 2022 EXPEND
			57	2022-23 ADJ PU (EST)	735.00
327	ALT COMP BASIC AID = 0.65 X (326) =	112,003.06	343	FY 2023 EST INITIAL BUDGET	43,625.75
328	BASIC AID PRORATION	.99209403	344	FY 2023 EST INCENTIVE BUDGET	7,026.00
329	PRORATED BASIC AID = (327)X(328) =	111,117.56	345	FY 2023 ADJ INITIAL BUDGET	43,756.63
330	PRO BASIC AID TO LEVY = (327) - (329) =	885.50	346	OCT 1, 2020 ENROLL OF PROTECTED STUDENTS	58.00
331	ALT COMP LEVY REVENUE =(326)-(327) + (330)=	61,194.84	347	EST OCT 1, 2021 ENROLL OF PROTECTED STUDENTS	58.00
229	FY 2023 ANTC/ADJ PU	10,422.40	348	OCT 1, 2020 TOTAL ENROLLMENT	617.00
332	ALT COMP LEVY RATIO = LESSER OF 1 OR [(229)/\$6,100] =	1.00000000	349	EST OCT 1, 2021 TOTAL ENROLLMENT	617.00
333	ALT TEACHER COMP LEVY = (331) X (332) =	61,194.84	350	PROTECTED ENROLLMENT RATIO =(347)/(349)=	.09400324
334	ALT COMP EQUALIZATION AID = (326)-(329)-(333) =		351	INITIAL ACHIEVE & INTEG REVENUE FORMULA IF (343) > 0=\$350 X (	24,182.33
	MISCELLANEOUS AIDS		352	INTEG HOLD HARMLESS (FROM FY 2022 INTEG REV RPT, LINE 11)	20,509.41
	ESTIMATES OF FY 2023 MISC AIDS SHOWN BELOW ARE BASED ON END OF SESSION 2021 FORECAST. PLEASE NOTE THAT THESE ARE ROUGH ESTIMATES AND MAY CHANGE SIGNIFICANTLY WHEN UPDATED DATA BECOMES AVAILABLE.		353	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (345) OR [(351)+(352)] =	43,756.63
335	SPEC ED REGULAR BEFORE TUITION ADJ	728,251.21	354	INCENTIVE REV =LSR OF (344) OR [(57) X \$10] =	7,026.00
336	NET TUITION ADJUST	92,926.39	355	ACHIEVE & INTEG REVENUE = (353) + (354) =	50,782.63
337	EXCESS COST AID	223,262.23	356	ACHIEVE & INTEG LEVY = (355) X .30	15,234.79
338	HOLD HARM/GROWTH LMT		357	TRANSFER TO MDE IF (353)=(345) THEN (357)=(345)-(343) ELSE (357)=(353)X.003	130.88
339	CROSS SUB REDUC AID	37,095.57	358	ACHIEVE & INTEG AID =(355)-(356)-(357)=	35,416.96
340	TOTAL SPECIAL EDUC AID = (335) TO (339) =	1,081,535.40			
341	FY 2023 NON-PUBLIC TRANSPORTATION AID				
342	FY EL CROSS SUBSIDY REDUCTION AID	480.56			
				360	INITIAL REEMPLOYMENT LEVY = 100% OF (359)=
					SAFE SCHOOLS LEVY
				361	SAFE SCH Lvy REQUEST? YES
				57	2022-23 ADJ PU (EST) 735.00
				362	SAFE SCH LEVY LIMIT = \$36 X (57) = 26,460.00
					SAFE SCHOOLS INTERMEDIATE LEVY
				363	SAFE SCH INTERMEDIATE LEVY REQUEST? NO
				364	INTERMEDIATE LEVY ALLOWANCE <= \$15
				365	SAFE SCH INTERMEDIATE LIMIT = (57) X (364) =
					JUDGMENT LEVY
				366	DISTRICT JUDGMENTS
				367	INTERMED JUDGMENTS
				368	JUDGMENT LIMIT =(366)+(367) =
					ICE ARENA LEVY
				369	FY 2021 NET OPR COSTS
				370	ICE ARENA LEVY LIMIT = 100% OF (369) =
					FY 2022 CAREER & TECHNICAL
				371	SHARE OF FY 2022 EST COOPERATIVE BUDGET
				372	FY 2022 ESTIMATED DISTRICT BUDGET 93,411.00
				373	FY 2022 EST BUDGET = (371) + (372) = 93,411.00
				374	PRELIMINARY REVENUE = .35 X (373) = 32,693.85



*****CAREER & TECHNICAL (CONT)*****		*****INITIAL LTFM REVENUE*****		***OLD LAW HEALTH AND SAFETY (H&S)**		
375	LAST YEAR REVENUE (FY 2021 CTE AID REPORT, LINE 16)	57	2022-23 ADJ PU (EST)	735.00	459	OLD LAW HEALTH & SAFETY REVENUE = FY 2023 ESTIMATED H&S COST =
	68,326.18	451	AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	18.63		
376	REVENUE GUARANTEE = LESSER OF (373) OR (375) =	452	BLDG AGE RATIO = LSR OF 1 OR (451)/35 =	.53228571	460	REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2023
377	PRELIMINARY REVENUE = GREATER OF (374) OR (376) =	453	INITIAL LTFM REVENUE = \$380 X (57) X (452) =	148,667.40	461	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS
378	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5		ADDITIONAL LTFM REVENUE FOR QUALIFIED H&S PROJECTS > \$100,000		462	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (460)+(461) =
379	CAREER TECH REVENUE = (377) + (378) =	766	NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B		765	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A
29	2019 ANTC					
56	2021-22 ADJ PU (EST)	454	NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ		766	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B
380	FY 2022 ANTC/ADJ PU = (29)/(56) =					
381	LEVY RATIO FOR CTE = LESSER OF 1 OR (380)/\$7,612 =	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K		767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K
382	CAREER TECH LEVY LIMIT = (379) X (381) =	455	NEW PAYGO LTFM LEVY 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
383	EST CAREER TECH AID = (379) - (382) =	456	TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (766)+(454) + (767)+(455) =		768	NET LTFM REQ DEBT SERVICE FOR VPK
	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)				457	NEW PAYGO LTFM LEVY FOR VPK
384	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2021 EXPENSES PAID		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) =
385	PRORATION FACTOR TO REFLECT STATEWIDE CAP	768	NET LTFM REQ DEBT SERVICE FOR VPK			
386	ANNUAL OPEB LEVY LIMIT = (384) X (385) =	457	NEW PAYGO LTFM LEVY FOR VPK			
	CAPITAL RELATED LEVY LIMITATIONS	458	TOTAL LTFM REVENUE UNDER NEW LAW = (453) + (456) + (768) + (457) =	148,667.40	465	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES
	LONG TERM FACILITIES MAINTENANCE REVENUE (LTFM)				466	OLD LAW DEFERRED MAINTENANCE REVENUE = (453) X \$64/\$380 = 25,038.72
450	LTFM PLAN APPROVAL STATUS APPROVED				467	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (459)+(464)+(466) = 25,038.72

*****LTFM REVENUE*****		***LTFM TOTAL AIDS & LEVIES (CONT)**		**GENERAL FUND PORTION OF LTFM REV**	
468	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (458) OR (467) = 148,667.40	483	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (473) - (482) = 86,994.13	472	TOTAL LTFM REVENUE 148,667.40
469	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	484	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (472)-(482)-(483) =	491	TOTAL GENERAL FUND LTFM REVENUE = (472) - (770) = 148,667.40
470	DISTRICT LTFM REVENUE = (468) - (469) = 148,667.40	485	TOTAL LTFM LEVY = (483) + (484) = 86,994.13	492	LTFM GEN FUND EQUAL REV = (473) - (486) = 148,667.40
471	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS		DEBT SERVICE PORTION OF LTFM REV	493	LTFM GEN FUND EQUAL AID = (482) - (488) = 61,673.27
472	TOTAL LTFM REVENUE = (470) + (471) = 148,667.40	765	NET ALT FAC REG DEBT	494	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (492) - (493) = 86,994.13
	LTFM TOTAL AIDS & LEVIES	766	NET ALT FAC/H&S DEBT	495	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (491)-(493)-(494) =
57	2022-23 ADJ PU (EST) 735.00	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	496	TOTAL GEN FUND LTFM LEVY = (494) + (495) = 86,994.13
473	LTFM EQUALIZED REVENUE = LSR OF (468),(470) OR \$380 X (57) = 148,667.40	768	NET LTFM REQ DEBT SERVICE FOR VPK		DISABLED ACCESS LIMIT
35	2020 AG MODIFIED ANTC FOR LTFM REVENUE 4,807,390	769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS	497	FY 1992-FY 2023 APPROV DIS ACC COSTS
54	2019-20 ADJ PU (ACT) 701.27	770	TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) +(768)+(769) =	498	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX 150,000) OR 300,000 = 300,000.00
474	FY 2020 ANTC PER APU = (35) / (54) = 6,855.26	486	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (473) OR (770) =	499	LSR OF (497) OR (498)
475	STATEWIDE ANTC/APU 9,524.56	478	LTFM AID RATIO .41484055	500	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED
476	LTFM EQUAL FACTOR = 123% OF (475) = 11,715.20	487	LTFM DEBT INITIAL EQUAL AID = (486)X(478) =	501	LAST YEAR TO CERTIFY = (500) + 7 YEARS =
477	LTFM LEVY RATIO = LSR OF 1 OR (474)/(476) = .58515945	488	LTFM DEBT EQUAL AID = GREATER OF (481) OR (487) BUT NOT MORE THAN (770) =	502	TOTAL CUM CERT LEVY (PAY 93 TO PAY 20)
478	LTFM AID RATIO = 1 - (477) = .41484055	489	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (486) - (488) =	503	CERT LEVY PAY 2021
479	LTFM INITIAL EQUAL AID = (473) X (478) = 61,673.27	490	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (770)-(488)-(489) =	504	TOTAL CERTIFIED LEVY = (502)+(503) =
480	LTFM INITIAL EQUALIZED LEVY = (473) - (479) = 86,994.13			505	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (499)-(504)=
481	2015 TOTAL ALT FAC GRANDFATHER AID				LEASE LEVY LIMITATION
482	TOTAL LTFM EQUAL AID = GREATER OF (479) OR (481) = 61,673.27				DIST'S SHARE OF JOINT LEASE FOR INTERMED DISTX 287, 288, 916 AND 917

*****APPROVED INTERMED OPERATING****		****APPROVED REG OP LEASES (CONT)***		***INITIAL CAPITAL RELATED LEVIES***	
506	ADMINISTRATIVE SPACE FY 2022 JOINT		INSTRUCTIONAL/STORAGE	231	OPERATING CAPITAL 69,279.19
507	FY 2023 JOINT	526	FY 2022 NONJOINT	496	LT FAC MAINTENANCE 86,994.13
		527	FY 2023 NONJOINT	505	DISABLED ACCESS
		528	FY 2022 JOINT	549	LEASE LEVY
508	INSTRUCTIONAL/STORAGE FY 2022 JOINT	529	FY 2023 JOINT	550	COOP BLDG REPAIR
509	FY 2023 JOINT			551	OTHER CAPITAL (MEMO)
		530	REG OPERATING LEASES = (522) TO (529) =	552	CAP PROJECTS REFER
510	TOT INTERMED OPERATING = (506) TO (509) =			553	CAPITAL RELATED LIMITS = (231)+(496)+(505) + (549)+(550)+(551) + (552) = 156,273.32
	APPROV INTERMED CAPITALIZED		APPROVED REGULAR CAPITALIZED LEASES		
			ADMINISTRATIVE SPACE		OTHER INITIAL GENERAL LEVIES
511	ADMINISTRATIVE SPACE FY 2022 JOINT	531	FY 2022 NONJOINT		
512	FY 2023 JOINT	532	FY 2023 NONJOINT	554	CONSOLIDATION/ TRANSITION
		533	FY 2022 JOINT	555	REORGANIZATION
		534	FY 2023 JOINT		OPERATING DEBT
513	INSTRUCTIONAL/STORAGE FY 2022 JOINT			556	HEALTH BENEFITS
514	FY 2023 JOINT		INSTRUCTIONAL/STORAGE	557	ADDL RETIREMENT (MPLS AND STP)
		535	FY 2022 NONJOINT	558	SEVERANCE
515	EXCESS FUNDS CAP LEASE FY 2022 JOINT	536	FY 2023 NONJOINT	559	ADMIN DISTRICT
516	FY 2023 JOINT	537	FY 2022 JOINT	560	SWIMMING POOL
		538	FY 2023 JOINT	561	TREE GROWTH
517	TOT INTERMED CAPITALIZED = SUM[(511) TO (514)] - (515) - (516) =		EXCESS FUNDS CAP LEASE	562	CONSOLIDATION/ RETIREMENT
		539	FY 2022 NONJOINT	563	ECON DEVELOP ABATE
518	TOT INTERMED LEASE COSTS = (510) + (517) =	540	FY 2023 NONJOINT	564	OTHER GENERAL (MEMO)
		541	FY 2022 JOINT		
57	2022-23 ADJ PU (EST) 735.00	542	FY 2023 JOINT	565	SUBTOTAL--OTHER INITIAL GENERAL LEVIES = (554) TO (564) =
519	INTERMED PUPIL UNIT MAX LIMIT = \$65 X (57) =	543	REG CAPITALIZED LEASES = (531) TO (538) - (539) TO (542) =		
					INITIAL GENERAL FUND LEVY
520	INTERMED LEASE LIMIT =LSR (518) OR (519) =	544	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER =(521)+(530)+(543)=	566	GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(313) =
521	INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (518) - (520) =	57	2022-23 ADJ PU (EST) 735.00	567	GENERAL RMV OTHER JOBZ EXEMPT = (308)+(240) + (242) = 399,942.97
		545	REG PUPIL UNIT MAXIMUM LIMIT = \$212 X (57) = 155,820.00		
	APPROVED REGULAR OPERATING LEASES			568	GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (552)
	ADMINISTRATIVE SPACE	546	COMM APPROVED LIMIT		
522	FY 2022 NONJOINT	547	REGULAR MAX LIMIT =GTR (545) OR (546)= 155,820.00	569	GENERAL NTC OTHER GENED JOBZ EXEMPT PHASED OUT IN 2018
523	FY 2023 NONJOINT				
524	FY 2022 JOINT	548	REGULAR LEASE LIMIT =LSR (544) OR (547)=		
525	FY 2023 JOINT	549	TOTAL LEASE LEVY LIMIT = (520) + (548) =		

****INITIAL GEN FUND LEVY (CONT)****		****EARLY CHILD FAMILY EDUCATION****		*****DISABLED ADULTS*****	
570	GENERAL NTC OTHER JOBZ =(333)+(356)+(360) +(362)+(365)+(368) +(370)+(382)+(386) +(553)-(552)+(565) =	327,489.13		627	DISABLED ADULTS LIMIT LSR \$30,000 OR 50% OF APPROVED EXPENDITURES
571	TOTAL INITIAL GENERAL LEVY LIMITATION =(566)+(567)+(568) + (569)+(570) =	727,432.10		628	FY 2023 SCH-AGE CARE REV (FY 2023 EST COST)
	COMMUNITY SERVICE			30	2020 ANTC 7,660,462
	BASIC COMMUNITY EDUCATION			46	2022-23 RES PU (EST) 486.60
601	POPULATION (YR 2020)	2,603		629	ANTC/RES PU = (30)/(46) = 15,742.83
602	GTR OF (601) OR 1,335	2,603		630	LEVY RATIO = LSR OF 1 OR (629)/\$2,318 = 1.00000000
603	YOUTH SERVICE PROG?	YES		631	FY 2023 SCH-AGE CARE LIM = (628) X (630) =
604	AFTER SCHOOL ENRICHMENT?	YES		632	FY 2023 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) =
605	FY 2023 GENERAL REVENUE = \$5.42 X (602) =	14,108.26	30	2020 ANTC	7,660,462
606	FY 2023 YOUTH SERVICE REV = \$1.00 X (602) =	2,603.00	618	ECFE TAX RATE	.00247890
607	FY 2023 AFTER SCHOOL REVENUE = \$1.85 X (602) NOT TO EXCEED 10,000 AND \$0.43 X POPULATION IN EXCESS OF 10,000	4,815.55	619	= (618) X (30) =	18,989.52
608	FY 2023 COMMUNITY EDUCATION REVENUE = (605)+(606)+(607) =	21,526.81	620	EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) =	18,989.52
30	2020 ANTC	7,660,462	621	EST FY 2023 EARLY CHILD AID = (617)-(620) =	25,997.73
609	STANDARD COMM ED LEVY = .00940 X (30) =	72,008.34		HOME VISITING LIMIT	
610	COMM ED LEVY LIMIT LSR (608) OR (609) =	21,526.81	622	DIST PLANS TO LEVY FOR FY 2023 HOME VISIT?	YES
611	FY 2023 EST GROSS COMM ED AID = (608)-(610) =		623	HOME VISITING REVENUE IF (622) = YES AND (619) > \$0, = \$3.00 X (614), ELSE = \$0	855.00
			229	FY 2023 ANTC/ADJ PU	10,422.40
			624	HOME VISIT LEVY RATIO = LESSER OF 1 OR (229) / \$17,250 =	.60419710
			625	FY 2023 HOME VISIT LIMIT =(623) * (624)	516.59
			626	FY 2023 EST HOME VISIT AID = (623)-(625)	338.41
				701	ALT FAC REGULAR REQ DEBT SERV LEVY
				702	ALT FAC/H&S REQ DEBT SERV LEVY
				703	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K

***REQ DEBT ELIG FOR LTFM (CONT)***		***REQ DEBT FOR BONDS ELIG (CONT)***		*NON-VOTER APPR INELIG BONDS (CONT)*	
704	NEW LTFM REQ DEBT SERVICE FOR VPK	717	NON-VOTER BONDS SOLD AFTER JULY 1, 2021 ELIG FOR FUTURE AID	735	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY
705	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	718	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716) + (717) =	736	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY
706	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (701)+(702)+(703) + (704)+(705) =		OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID		FUND 7 DEBT BALANCE
	REQUIRED DEBT ELIGIBLE FOR NATURAL DISASTER EQUAL AID (MS 123B.535)	719	VOTER APPR BONDS INELG FOR DEBT EQUAL AID	737	JUNE 2020 FUND 7-425 BAL FOR BOND REFUND
707	NATURAL DISASTER REQ DEBT SERV LEVY		NON-VOTER APPR INELIG BONDS	738	JUNE 2020 FUND 7-451 BAL FOR QZAB & QSCB
	REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53)	720	FACIL BOND-MS 123B.62	739	JUNE 2020 FUND 7-460 BALANCE NONSPENDABLE
708	TACONITE BONDS REQ DEBT SERV LEVY	721	EQUIP BOND-MS 123B.61	740	JUNE 2020 FUND 7-463 BALANCE UNASSIGN NEG
709	TAC FUNDING FOR BONDS (NOT IRRRB)	722	REORG OPER DEBT	741	JUNE 2020 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 300,528.28
710	TAC ADJ TO REQ = (709) OR [(709) X 1.05] =	723	ECON DEV ABATEMENT	742	PAY 20 DEBT EXCESS LEVY REDUCTION 72,078.80
711	NET REQ DEBT SERV LEVY TACONITE=(708)-(710)=	724	JUDGMENT	743	PAY 21 DEBT EXCESS LEVY REDUCTION 76,342.69
712	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2021 1,617,815.00	725	OTHER NON-VOTER	744	5% OF PAY 22 REQ DEBT SERV LEVY=(729) X 5%= 80,890.75
713	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2021	726	INELG LEASE PURCHASE	745	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(741) -(742)-(743)-(744)] = 71,216.04
714	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2021	727	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726) =	746	RETAIN FOR CAPITAL LOAN REPAYMENT
715	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) + (713)+(714) = 1,617,815.00	728	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) =	747	APPROVED DEBT EXCESS TO BE RETAINED
	REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID	729	GDS REQ DEBT SERV LEVY = (706)+(707)+(715) + (718)+(719)+(728) = 1,617,815.00	748	DISTRICT REQUESTED ADDITIONAL EXCESS
716	VOTER APPR BONDS SOLD AFTER JULY 1, 2021 ELIG FOR FUTURE AID	730	GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) + (714)+(716)+(719) = 1,617,815.00	749	CERTIFIED DEBT EXCESS = GTR OF 0 OR [(745) -(746)-(747)+(748)] = 71,216.04
		30	2020 ANTC 7,660,462	750	EXCESS USED TO RETIRE FAC & EQUIP BONDS
		731	MAXIMUM EFFORT DEBT SERVICE TAX RATE %		
		732	MAX EFFORT DEBT SERV LEVY = (30) X (731) =		
		734	DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(715) - (732)] = 1,617,815.00		

*****FUND 7 DEBT BALANCE (CONT)*****		***NET DEBT EXCESS SUMMARY (CONT)***		****NAT DISASTER DEBT EQ (CONT)*****	
751	ADJUSTED DEBT EXCESS = (749)-(750) = 71,216.04	764	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) = 71,216.04	775	STATEWIDE AVE ANTC INCL JOBZ PER APU 10,116.02
	BREAKDOWN OF NET DEBT EXCESS		LONG TERM FACILITIES MAINTENANCE AID	776	DISASTER EQUAL FACTOR = 300% OF (775) = 30,348.07
752	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718)= 1,617,815.00	765	NET ALT FAC REG DEBT = (701)-(755) =	777	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (774)/(776) = .35994711
753	DEBT EXCESS RATIO = LSR 1 OR (751)/(752)= .04401989	766	NET ALT FAC/H&S DEBT = (702)-(756) =	778	DISASTER AID RATIO = = 1 - (777) = .64005289
754	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715) X (753) = 71,216.04	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (703)-(757) =	779	DISASTER DEBT EQUAL AID = (773) X (778) =
755	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (701) X (753) =	768	NET LTFM REQ DEBT FOR ELIG VPK = (704)-(758) =	780	DISASTER LEVY LIMIT = (707) - (779) =
756	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (702) X (753) =	769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (705)-(759) =		DEBT EQUALIZATION AID
757	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (703) X (753) =	770	NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769) =	734	DEBT EQUAL BASE 1,617,815.00
758	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (704) X (753) =	486	LTFM DEBT EQUAL REV	754	DEBT EXCESS FOR ELIG REQUIRED DEBT 71,216.04
759	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (705) X (753) =	488	LTFM DEBT EQUAL AID	781	FY 2023 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)
760	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = -(720)-(721)-(750) =	489	LTFM DEBT EQUAL LEVY	782	FY 2023 GROSS DEBT EQUALIZATION REVENUE =(734)-(754)+(781) = 1,546,598.96
761	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(751)-(752)] =	490	LTFM DEBT UNEQUAL LVY	30	2020 ANTC 7,660,462
	NET DEBT EXCESS SUMMARY	771	LTFM DEBT LEVY LIMIT = (489) + (490) + (755) + (756) + (757)+(758)+(759) =	783	= .1050 X (30) = 804,348.51
762	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(753) = 71,216.04		NATURAL DISASTER DEBT EQUALIZATION	784	MAX UNEQ LOCAL EFFORT = .1574 X (30) = 1,205,756.72
763	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (751)-(761)-(762) =	30	2020 ANTC 7,660,462	785	FY 2023 NET DEBT EQ REV = GTR OF 0 OR [(782) - (784)] = 340,842.24
		772	TEN PERCENT ANTC = 0.10 * (30) = 766,046	786	PRELIM TIER 1 EQU REV =LSR (785) OR (783)= 340,842.24
		707	REQ DEBT LEVY FOR NATURAL DISASTER DEBT	787	PRELIM TIER 2 EQU REV = (785)-(786) =
		773	FY 2023 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707) - (772)] =	732	MAXIMUM EFFORT DEBT SERVICE LEVY
		54	2019-20 ADJ PU (ACT) 701.27	788	MAX EFFORT TIER 1 REV
		774	FY 2020 ANTC PER APU = (30) / (54) = 10,923.70		

****DEBT EQUALIZATION AID (CONT)****		*****ADJUSTMENT TO GDS LIMIT***** FOR IRRRB ALLOCATION		*OTR POSTEMPLOYMENT BENEFITS (OPEB)* & PENSION DEBT SERVICE (FUND 47)	
789	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (782) - (732) =	804	FY 2023 IRRRB FUNDING FOR VOTER-APPR BONDS	901	LEVY BONDS IRREV TRUST VOTER APPROVED
790	TIER 2 EQUAL REV = GTR OF (787) OR (789) =	805	PAY 22 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((804) X 1.05) =	902	LEVY BONDS REVOC TRUST VOTER APPROVED
791	TIER 1 EQUAL REV = GTR OF (786) OR (788) = 340,842.24	806	FY 2023 IRRRB FUNDING FOR NON-VOTER BONDS	903	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (901) + (902) =
54	2019-20 ADJ PU (ACT) 701.27				
792	2020 ANTC INCL JOBZ / ADJ PU = (30)/(54) = 10,923.70	807	PAY 22 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((806) X 1.05) =	904	LEVY BONDS IRREV TRUST NON-VOTER APPROVED
793	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF \$4,430 OR 55.33% OF (775)] = 1.00000000	808	DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(803)-(801)-(805)] = 1,617,815.00	905	LEVY BONDS REVOC TRUST NON-VOTER APPROVED
794	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF \$8,000 OR 100% OF (775)] = 1.00000000	809	DEBT EQUAL AID ELIG, NON VOTER APPROVED = GTR OF [(713)-(800)-(807)] OR ZERO =	906	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (904) + (905) =
795	TIER 1 DEBT EQU AID RATIO = 1-(793) =			907	FUND 47 DEBT BALANCE REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)
796	TIER 2 DEBT EQU AID RATIO = 1-(794) =	810	DEBT EQUAL AID INELIG, VOTER APPROVED = (716) + (719) =	908	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) =
797	TIER 1 DEBT AID = (791) X (795) =	811	DEBT EQUAL AID INELIG, NON VOTER APPROVED = (717) + (727) =	909	JUNE 2020 FUND 47-425 BAL FOR BOND REFUND
798	TIER 2 DEBT AID = (790) X (796) =			910	JUNE 2020 FUND 47-460 BALANCE NONSPENDABLE
799	TOTAL DEBT EQ AID = (797)+(798) =	771	LTFM DEBT LEVY LIMIT NON VOTER APPROVED	911	JUNE 2020 FUND 47-463 BALANCE UNASSIGN NEG
800	NON VOTER DEBT AID = (799)X(713)/(715) =	780	DISASTER LEVY LIMIT VOTER APPROVED	912	JUNE 2020 FUND 47-464 BALANCE RESTRICTED
801	VOTER APPR DEBT AID = (799)-(800) =	812	INITIAL GDS LEVY LIM VOTER APPROVED =(808)+(810)+(780) = 1,617,815.00	913	JUNE 2020 FUND 47-464 BALANCE VOTER APPROV
	MINIMUM EST MAX EFFORT PAYMENT			914	JUNE 2020 FUND 47-464 BAL NON-VOTER APPROV = (912) - (913) =
732	MAX EFFORT DEBT LEVY	813	INITIAL GDS LEVY LIM NON VOTER APPROVED = (809)+(811)+(771) =	915	PAY 20 OPEB DEBT EXC REDUCTION NON-VOTER
802	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927)-(706) -(719)-(720)-(721) =	814	TOTAL INITIAL GDS LEVY LIMIT = (812)+(813) = 1,617,815.00	916	PAY 21 OPEB DEBT EXC REDUCTION NON-VOTER
803	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =			917	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (903) X 5% =
				918	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (908) X 5% =

****FUND 47 DEBT BALANCE (CONT)****		*****GENERAL FUND ADJUSTMENTS*****		*****FY 2022 LOR TIER 2***** LEVY ADJUSTMENT (CONT)	
919	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER		FY 2022 OPERATING CAPITAL LEVY ADJUSTMENT	1014	20 PAY 21 LIMIT 234,039.30
				1015	20 PAY 21 LEVY 234,039.30
920	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1001	FY 2022 OPER CAP LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 180) 68,208.42	1016	FY 2022 LOR TIER 2 LEVY ADJUSTMENT = ((1013) - (1014)) 1,780.88
921	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] =	1002	20 PAY 21 LIMIT 65,083.80		FY 2022 EQUITY LEVY ADJUSTMENT
		1003	20 PAY 21 LEVY 65,083.80	1017	FY 2022 EQUITY LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 203) 93,160.09
922	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(914)- SUM (915) TO (920)] =	1004	FY 2022 OPER CAPITAL LEVY ADJUSTMENT = ((1001)-(1002)) = 3,124.62	1018	20 PAY 21 LIMIT 92,456.56
				1019	20 PAY 21 LEVY 92,456.56
923	CLOSING FUND 47 TO FUND 7 TRANSFER IF (922) GTR ZERO AND (908) = ZERO, ELSE 0		FY 2022 LOR TIER 1 LEVY ADJUSTMENT	1020	FY 2022 EQUITY LEVY ADJUSTMENT = ((1017)-(1018)) = 703.53
924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005	FY 2022 LOR TIER 1 (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 195) 96,699.42		FY 2022 TRANSITION LEVY ADJUSTMENT
925	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006	ALLOCATION OF TBRA (FROM PAY 21 LEVY REPORT, LINE 275)	1021	FY 2022 TRANSITION LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 210)
926	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS =(903)-(921)-(924) =	1007	ALLOC OF REF HOLD HARM (FROM PAY 21 LEVY REPORT, LINE 302)	1022	20 PAY 21 LIMIT
		1008	20 PAY 21 LIMIT 95,969.16	1023	20 PAY 21 LEVY
		1009	20 PAY 21 LEVY 95,969.16	1024	FY 2022 TRANSITION LEVY ADJUSTMENT
927	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED =(908)-(922)-(925) =	1010	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1006)+(1007)+(1008) 95,969.16		FY 2022 1ST TIER REFERENDUM LEVY ADJUSTMENT
		1011	PAY 21 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1006)+(1007)+(1009) 95,969.16	1025	FY 2022 1ST TIER REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 235)
	LEVY LIMITATION ADJUSTMENTS	1012	FY 2022 LOR TIER 1 LEVY ADJUSTMENT = ((1005)-(1010)) = 730.26	1026	ALLOCATION OF TBRA (FROM PAY 21 LEVY REPORT, LINE 276)
A	IN GENERAL, IF WE HAVE:			1027	ALLOC OF REF HOLD HARM (FROM PAY 21 LEVY REPORT, LINE 303)
B	FINAL LEVY AUTHORITY			1028	20 PAY 21 LIMIT
C	PREVIOUSLY CALCULATED AUTHORITY			1029	20 PAY 21 LEVY
D	CERTIFIED LEVY BASED ON (B)			1030	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1026)+(1027)+(1028)
	LEVY ADJUSTMENT, THEN:				
	IF A>B, D=A-B				
	IF A<C, D=A-C				
	OTHERWISE D=ZERO	1013	FY 2022 LOR TIER 2 (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 197) 235,820.18		



****FY 2022 1ST TIER REFERENDUM**** LEVY ADJUSTMENT (CONT)	*FY 2022 UNEQUAL REF LEVY ADJUST (CONT)*	****FY 2022 LOR TBRA ALLOCATION ADJ*
1031 PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1026)+(1027)+(1029)	1044 20 PAY 21 LEVY 1045 20 PAY 21 LEVY	FY 2022 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES
1032 FY 2022 1ST TIER VTR REF LEVY ADJUSTMENT	1046 PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043)+(1044)	1057 FY 2022 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINES 278 TO 280)
FY 2022 2ND TIER REF LEVY ADJUST	1047 PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043)+(1045)	1058 TIER 1 LEVY 1059 TIER 2 LEVY 1060 UNEQL LEVY
1033 FY 2022 2ND TIER REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 237)	1048 FY 2022 UNEQUALIZED REF LEVY ADJUSTMENT	1061 TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1058) TO (1060) =
1034 ALLOCATION OF TBRA (FROM PAY 21 LEVY REPORT, LINE 277)	FY 2022 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES	1062 TOTAL FY 2022 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 21 LEVY =(1027)+(1035)+(1043)
1035 ALLOC OF REF HOLD HARM (FROM PAY 21 LEVY REPORT, LINE 304)	FY 2022 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINES 250 TO 252)	1063 FY 2022 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1062)-(1061) =
1036 20 PAY 21 LIMIT 1037 20 PAY 21 LEVY	1049 TIER 1 LEVY 1050 TIER 2 LEVY 1051 UNEQL LEVY	FY 2022 REFERENDUM HOLD HARMLESS ADJUSTMENT TO LOR TIER 1 LEVIES
1038 PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035)+(1036)	1052 TOTAL FY 2022 TBRA ALLOC TO REF LEVY CATEGORIES = (1049) TO (1051) =	1064 FY 2022 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 277)
1039 PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035)+(1037)	1053 TOTAL FY 2022 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 21 LEVY = (1026)+(1034)+(1042)	1007 ALLOC OF REF HOLD HARM (FROM PAY 21 LEVY REPORT, LINE 302)
1040 FY 2022 2ND TIER REF LEVY ADJUSTMENT	1054 FY 2022 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1053)-(1052) =	1065 FY 2022 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1007)-(1064) =
FY 2022 UNEQUAL REF LEVY ADJUST	FY 2022 LOR TBRA ALLOCATION ADJUST	FY 2020 OPERATING CAPITAL LEVY ADJ
1041 FY 2022 UNEQUAL REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 239)	1055 FY 2022 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 249)	1066 FY 2020 OPER CAP LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 193) 62,745.32
1042 ALLOCATION OF TBRA (FROM PAY 21 LEVY REPORT, LINE 278)	1006 ALLOCATION OF TBRA (FROM PAY 21 LEVY REPORT, LINE 285)	
1043 ALLOC OF REF HOLD HARM (FROM PAY 21 LEVY REPORT, LINE 305)	1056 FY 2022 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1006)-(1055) =	

***FY 2020 OPERATING CAPITAL LEVY ADJ (CONT)		*****FY 2020 TRANSITION LEVY ADJ*****		****FY 2020 1ST TIER BOARD-APPR ADJU			
1067	18 PAY 19 LIMIT	64,760.54	1087	FY 2020 TRANSITION LEVY AUTH	1101	FY 2020 BRD-APPR REF LEVY AUTH	
1068	18 PAY 19 LEVY	64,760.54		(FROM FY 2020 GENERAL		(FROM FY 2020 GENERAL	
1069	TOTAL ADJUST TO PAY 19			EDUC REVENUE REPORT,		EDUC REVENUE REPORT,	
	OPER CAP LEVY AUTH			LINE 221)		LINE 242)	83,954.30
	= ((1066)-(1068)) =	2,015.22-	1088	18 PAY 19 LIMIT	1102	PAY 19 LIMIT BEFORE	
1070	19 PAY 20 ADJ LIMIT	2,348.80-	1089	18 PAY 19 LEVY		TBRA AND HOLD HARM ADJ	
1071	19 PAY 20 ADJ LEVY	2,348.80-	1090	TOTAL ADJUST TO PAY 19		(FROM PAY 20 LEVY	
1072	FY 2020 OPER CAPITAL			TRANSITION LEVY AUTH		REPORT, LINE 1030)	87,260.17
	LEVY ADJUSTMENT						
	= ((1069)-(1070)) =	333.58	1091	19 PAY 20 ADJ LIMIT	1103	PAY 19 LEVY BEFORE	
			1092	19 PAY 20 ADJ LEVY		TBRA AND HOLD HARM ADJ	
			1093	FY 2020 TRANSITION		(FROM PAY 20 LEVY	
	FY 2020 LOR OPTIONAL LEVY ADJUST			LEVY ADJUSTMENT		REPORT, LINE 1031)	87,260.17
1073	FY 2020 LOC OPT LEVY AUTH				1104	TOTAL ADJUST TO PAY 19	
	(FROM FY 2020 GENERAL					BRD-APPR REF LEVY AUTH	
	EDUC REVENUE REPORT,					= ((1101)-(1103)) =	3,305.87-
	LINE 207)	204,738.74		FY 2020 1ST TIER VOTER-APPROVED			
				REFER LEVY ADJUST			
1074	18 PAY 19 LIMIT	212,800.75			1105	19 PAY 20 ADJ LIMIT	1,198.36-
1075	18 PAY 19 LEVY	212,800.75	1094	FY 2020 1ST TIER REF LEVY AUTH	1106	19 PAY 20 ADJ LEVY	1,198.36-
1076	TOTAL ADJUST TO PAY 19			(FROM FY 2020 GENERAL	1107	FY 2020 BRD-APPR REF	
	LOR OPTIONAL LEVY AUTH			EDUC REVENUE REPORT,		LEVY ADJUSTMENT	
	= ((1073)-(1075)) =	8,062.01-		LINE 243)		= ((1104)-(1106)) =	2,107.51-
1077	19 PAY 20 ADJ LIMIT	2,922.44-	1095	PAY 19 LIMIT BEFORE			
1078	19 PAY 20 ADJ LEVY	2,922.44-		TBRA AND HOLD HARM ADJ		FY 2020 2ND TIER REF LEVY ADJUST	
1079	FY 2020 LOR OPTIONAL			(FROM PAY 20 LEVY	1108	FY 2020 2ND TIER REF LEVY AUTH	
	LEVY ADJUSTMENT			REPORT, LINE 1022)		(FROM FY 2020 GENERAL	
	= ((1076)-(1078)) =	5,139.57-	1096	PAY 19 LEVY BEFORE		EDUC REVENUE REPORT,	
				TBRA AND HOLD HARM ADJ		LINE 239)	
				(FROM PAY 20 LEVY	1109	PAY 19 LIMIT BEFORE	
	FY 2020 EQUITY LEVY ADJUSTMENT			REPORT, LINE 1023)		TBRA AND HOLD HARM ADJ	
1080	FY 2020 EQUITY LEVY AUTH					(FROM PAY 20 LEVY	
	(FROM FY 2020 GENERAL					REPORT, LINE 1038)	
	EDUC REVENUE REPORT,				1110	PAY 19 LEVY BEFORE	
	LINE 210)	80,881.46	1097	TOTAL ADJUST TO PAY 19		TBRA AND HOLD HARM ADJ	
				1ST TIER REF LEVY AUTH		(FROM PAY 20 LEVY	
1081	18 PAY 19 LIMIT	84,066.33				REPORT, LINE 1039)	
1082	18 PAY 19 LEVY	84,066.33	1098	19 PAY 20 ADJ LIMIT	1111	TOTAL ADJUST TO PAY 19	
1083	TOTAL ADJUST TO PAY 19		1099	19 PAY 20 ADJ LEVY		2ND TIER REF LEVY AUTH	
	EQUITY LEVY AUTH		1100	FY 2020 1ST TIER REF			
	= ((1080)-(1082)) =	3,184.87-		LEVY ADJUSTMENT			
1084	19 PAY 20 ADJ LIMIT	1,154.50-			1112	19 PAY 20 ADJ LIMIT	
1085	19 PAY 20 ADJ LEVY	1,154.50-			1113	19 PAY 20 ADJ LEVY	
1086	FY 2020 EQUITY				1114	FY 2020 2ND TIER REF	
	LEVY ADJUSTMENT					LEVY ADJUSTMENT	
	= ((1083)-(1085)) =	2,030.37-					

****FY 2020 3RD TIER REF LEVY ADJUST****		****FY 2020 TBRA ALLOCATION ADJ****		***FY 2020 REFERENDUM HOLD HARMLESS*	
		TO VOTER-APPROVED LEVIES		ADJUSTMENT TO VOTER-APPROVED LEVIE	
1115	FY 2020 3RD TIER REF LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 240)	1129	FY 2020 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINES 272 TO 275)	1141	FY 2020 ALLOC OF HOLD HARM TO VTR-APPR REF LEVIES (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINES 300 TO 303)
1116	PAY 19 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 20 LEVY REPORT, LINE 1046)	1130	PAY 19 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 19 LEVY RPT, LINES 297 TO 300)	1142	PAY 19 HOLD HARM ALLOC TO VOTER-APPR REF LEVY (FROM PAY 19 LEVY RPT, LINES 327 TO 330)
1117	PAY 19 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 20 LEVY REPORT, LINE 1047)	1131	FY 2020 TBRA ALLOCATION TOTAL ADJUSTMENT = (1130)-(1129) =	1143	FY 2020 HOLD HARM TOTAL VTR-APPR ADJUSTMENT = (1142)-(1141) =
1118	TOTAL ADJUST TO PAY 19 3RD TIER REF LEVY AUTH	1132	19 PAY 20 ADJ LIMIT	1144	19 PAY 20 ADJ LIMIT
		1133	19 PAY 20 ADJ LEVY	1145	19 PAY 20 ADJ LEVY
1119	19 PAY 20 ADJ LIMIT	1134	FY 2020 TBRA ALLOC LEVY ADJUSTMENT	1146	FY 2020 HOLD HARM ALLOC VTR-APPR ADJUSTMENT
1120	19 PAY 20 ADJ LEVY				
1121	FY 2020 3RD TIER REF LEVY ADJUSTMENT				
			FY 2020 TBRA ALLOCATION ADJUSTMENT TO BOARD-APPROVED LEVIES		FY 2020 REFERENDUM HOLD HARMLESS ADJUSTMENT TO BOARD-APPROVED LEVIES
	FY 2020 UNEQUALIZED REF LEVY ADJUST	1135	FY 2020 ALLOC OF TBRA TO BRD-APPR REF LEVIES (FROM FY 2020 GENERAL REVENUE REPORT, LINE 271)	1147	FY 2020 ALLOC OF HOLD HARM TO BRD-APPR REF LEVY (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 299)
1122	FY 2020 UNEQUAL REF LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 241)	1136	PAY 19 ALLOC OF TBRA TO BRD-APPR REF LEVY (FROM PAY 19 LEVY RPT, LINE 296)	1148	PAY 19 HOLD HARM ALLOC TO BOARD-APPR REF LEVY (FROM PAY 19 LEVY RPT, REPORT, LINE 326)
1123	PAY 19 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 20 LEVY REPORT, LINE 1054)	1137	FY 2020 TBRA ALLOCATION TOTAL ADJUSTMENT = (1136)-(1135) =	1149	FY 2020 HOLD HARM TOTAL BRD-APPR ADJUSTMENT = (1148)-(1147) =
1124	PAY 19 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 20 LEVY REPORT, LINE 1055)	1138	19 PAY 20 ADJ LIMIT	1150	19 PAY 20 ADJ LIMIT
1125	TOTAL ADJUST TO PAY 19 UNEQUAL REF LEVY AUTH	1139	19 PAY 20 ADJ LEVY	1151	19 PAY 20 ADJ LEVY
		1140	FY 2020 TBRA ALLOC LEVY ADJUSTMENT	1152	FY 2020 HOLD HARM ALLOC
1126	19 PAY 20 ADJ LIMIT				
1127	19 PAY 20 ADJ LEVY				
1128	FY 2020 UNEQUAL REF LEVY ADJUSTMENT				

**FY 2022 ALT TEACHER COMP LEVY ADJUST**		****FY 2020 INTEGRATION ADJUSTMENT****		***** CAREER TECHNICAL ADJ*****				
1153	FY 2022 ALT COMP LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 324)	56,418.67	1169	FY 2020 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	12,272.72	1191	FY 2020 CAREER TECH LEVY AUTHORITY (FY 2020 CTE AID REPORT LINE 21)	68,326.18
1154	20 PAY 21 LIMIT	60,666.93	1170	18 PAY 19 LIMIT	16,344.05	1192	19 PAY 20 LIMIT	66,885.00
1155	20 PAY 21 LEVY	60,666.93	1171	18 PAY 19 LEVY	16,344.05	1193	19 PAY 20 LEVY	66,885.00
1156	FY 2022 ALT TEACH COMP LEVY ADJUSTMENT = ((1153)-(1155)) =	4,248.26-	1172	TOTAL ADJUSTMENT = (1169)-(1171) =	4,071.33-	1194	FY 2020 CAREER TECH ADJUSTMENT = ((1191)-(1192))	1,441.18
	FY 2020 ALT TEACHER COMP LEVY ADJUST		1173	19 PAY 20 ADJ LIMIT	2,400.04-		FY 2020 HEALTH BENEFITS LEVY ADJUST	
1157	FY 2020 ALT COMP LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 340)	61,038.52	1174	19 PAY 20 ADJ LEVY	2,400.04-	1195	FY 2020 ACTUAL COST (LIMITED TO \$600,000)	
			1175	FY 2020 INTEGRATION ADJUSTMENT LIMIT = (1172)-(1174) =	1,671.29-	1196	19 PAY 20 LIMIT	
1158	18 PAY 19 LIMIT	60,883.11		FY 2020 REEMPLOYMENT ADJUSTMENT		1197	19 PAY 20 LEVY	
1159	18 PAY 19 LEVY	60,883.11	1176	FY 2020 EXPEND ACTUAL	22,269.37	1198	FY 2020 HEALTH BENEFITS ADJUST	
			1177	REEMPLOY LEVY AUTH = 100% OF (1176) =	22,269.37		FY 2020 ANNUAL OPEB LEVY ADJUST	
1160	TOTAL ADJUST TO PAY 19 ALT COMP LEVY AUTH = ((1157)-(1158)) =	155.41	1178	19 PAY 20 LIMIT		1199	FY 2020 ACTUAL COST (FIN 797 + OBJ 291)	
			1179	19 PAY 20 LEVY		1200	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000
1161	19 PAY 20 ADJ LIMIT	69.87-		FY 2020 REEMPLOY ADJUST = ((1177)-(1178)) =	22,269.37	1201	PRORATED ANNUAL OPEB LEVY AUTH	
1162	19 PAY 20 ADJ LEVY	69.87-		FY 2020 SAFE SCHOOLS ADJUST		1202	20 PAY 21 LIMIT	
1163	FY 2020 ALT TEACH COMP LEVY ADJUSTMENT = ((1160)-(1161)) =	225.28	1181	SAFE SCH L VY REQUEST? YES		1203	20 PAY 21 LEVY	
			54	2019-20 ADJ PU (ACT)	701.27	1204	FY 2020 ANNUAL OPEB ADJUSTMENT (NO ADJUSTMENT)	
			1182	FY 2020 SAFE SCHOOLS AUTH \$36 X (54) =	25,245.72		CAPITAL RELATED ADJUSTMENTS	
	FY 2022 INTEGRATION ADJUSTMENT		1183	18 PAY 19 LIMIT	25,689.60		FY 2022 LTFM EQUALIZED LEVY ADJUST	
1164	FY 2022 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	14,998.87	1184	18 PAY 19 LEVY	25,689.60	1205	FY 2022 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2022 WEBSITE REPORT, LINE 63)	81,237.07
1165	20 PAY 21 LIMIT	15,949.82	1185	FY 2020 SAFE SCH ADJUST = ((1182)-(1184)) =	443.88-			
1166	20 PAY 21 LEVY	15,949.82		FY 2020 SAFE SCHOOLS INTERMEDIATE ADJUST				
1167	FY 2022 INTEGRATION ADJUSTMENT LIMIT = (1164)-(1166) =	950.95-	1186	SAFE SCH INTERMEDIATE LEVY ALLOW				
			54	2019-20 ADJ PU (ACT)	701.27			
	FY 2021 INTEGRATION ADJUSTMENT		1187	FY 2020 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1186) X (54) =				
1168	FY 2021 INTEG LEVY AUTH CARRYOVER ADJUSTMENT (FROM FY 2021 INTEGRATION CARRYOVER AID REPORT, LINE 14)		1188	18 PAY 19 LIMIT				
			1189	18 PAY 19 LEVY				
			1190	FY 2020 SAFE SCHOOLS INTERMEDIATE ADJUST				

**FY 2022 LTFM EQUALIZED LEVY ADJ (CONT)**		**FY 2021 LTFM UNEQUALIZED LEVY ADJ (CONT)*		**FY 2020 LTFM UNEQUALIZED LEVY ADJ			
1206	20 PAY 21 LIMIT	81,095.31	1224	20 PAY 21 ADJ LIMIT	1247	FY 2020 UNEQUAL LEVY ADJUST	
1207	20 PAY 21 LEVY	81,095.31	1225	20 PAY 21 ADJ LEVY		= (1243)+(1245) =	
1208	FY 2022 LTFM EQUALIZED LEVY ADJUST		1226	FY 2021 LTFM UNEQUALIZED LEVY ADJUST	1248	FY 2020 LTFM UNEQUALIZED LEVY ADJUST	
	= (1205)-(1206) =	141.76					
	FY 2022 LTFM UNEQUALIZED LEVY ADJUST			FY 2020 LTFM EQUALIZED LEVY ADJUST		PAY 19 LEASE LEVY ADJUSTMENTS	
1209	FY 2022 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2022 WEBSITE REPORT, LINE 64)		1227	FY 2020 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2020 WEBSITE REPORT, LINE 63)	77,353.87	FY 2019 AND FY 2020 LEASE COST WITH A PAY 19 LEVY(PAY 20 LEASE LEVY FOR FY 2020 & 2021 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)	
1210	20 PAY 21 LIMIT		1228	18 PAY 19 LIMIT	78,586.19	FY 2019 NET LEASE COSTS	
1211	20 PAY 21 LEVY		1229	18 PAY 19 LEVY	78,586.19		
1212	FY 2022 LTFM UNEQUALIZED LEVY ADJUST		1230	TOTAL ADJUSTMENT = (1227)-(1229) =	1,232.32-	1249	PAY 18 OPER INTERMED
			1231	19 PAY 20 ADJ LIMIT	1,079.25-	1250	PAY 18 CAP INTERMED
			1232	19 PAY 20 ADJ LEVY	1,079.25-	1251	PAY 18 TIES CAPITAL
			1233	20 PAY 21 ADJ LIMIT	132.15-	1252	PAY 18 OPER JOINT
			1234	20 PAY 21 ADJ LEVY	132.15-	1253	PAY 18 OPER NON-J ADM
1213	FY 2021 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2021 WEBSITE REPORT, LINE 63)	70,320.49	1235	FY 2020 EQUAL LIMIT ADJUST = (1231)+(1233) =	1,211.40-	1254	PAY 18 OPER NON-J
1214	19 PAY 20 LIMIT	75,005.65	1236	FY 2020 EQUAL LEVY ADJUST = (1232)+(1234) =	1,211.40-	1255	PAY 18 CAPITAL JOINT
1215	19 PAY 20 LEVY	75,005.65	1237	FY 2020 LTFM EQUALIZED LEVY ADJUST = (1230)-(1236) =	20.92-	1256	PAY 18 CAP NON-J ADM
1216	TOTAL ADJUSTMENT = (1213)-(1215) =	4,685.16-		FY 2020 LTFM UNEQUALIZED LEVY ADJUST		1257	PAY 18 CAPITAL NON-J
1217	20 PAY 21 ADJ LIMIT	1,921.56-	1238	FY 2020 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2020 WEBSITE REPORT, LINE 64)		1258	FY 2019 COSTS (PAY 18) SUM (1249) TO (1257)=
1218	20 PAY 21 ADJ LEVY	1,921.56-					FY 2019 NET LEASE COSTS (CONT)
1219	FY 2021 LTFM EQUALIZED LEVY ADJUST = (1216)-(1218) =	2,763.60-	1239	18 PAY 19 LIMIT		1259	PAY 19 OPER INTERMED
			1240	18 PAY 19 LEVY		1260	PAY 19 CAP INTERMED
			1241	TOTAL ADJUSTMENT		1261	PAY 19 OPER JOINT
1220	FY 2021 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2021 WEBSITE REPORT, LINE 64)		1242	19 PAY 20 ADJ LIMIT		1262	PAY 19 OPER NON-J ADM
			1243	19 PAY 20 ADJ LEVY		1263	PAY 19 OPER NON-J OTH
1221	19 PAY 20 LIMIT		1244	20 PAY 21 ADJ LIMIT		1264	PAY 19 CAPITAL JOINT
1222	19 PAY 20 LEVY		1245	20 PAY 21 ADJ LEVY		1265	PAY 19 CAP NON-J ADM
1223	TOTAL ADJUSTMENT		1246	FY 2020 UNEQUAL LIMIT ADJUST = (1242)+(1244) =		1266	PAY 19 CAP NON-J OTH
							FY 2020 NET LEASE COSTS
						1268	PAY 19 OPER INTERMED
						1269	PAY 19 CAP INTERMED
						1270	PAY 19 TIES CAPITAL
						1271	PAY 19 OPER JOINT
						1272	PAY 19 OPER NON-J ADM
						1273	PAY 19 OPER NON-J OTH
						1274	PAY 19 CAPITAL JOINT
						1275	PAY 19 CAP NON-J ADM
						1276	PAY 19 CAP NON-J OTH

*****FY 2020 NET LEASE COSTS*****		*****FY 2020 NET LEASE COSTS*****		*****CAPITAL RELATED ADJ SUMMARY*****	
1277	FY 2020 COSTS (PAY 19) SUM (1268) TO (1276)=	1296	FY 2020 ADJUSTED COSTS (PAY 19) = (1277) - (1272)-(1273)+(1295)=	1004	FY 2022 OPER CAP ADJ 3,124.62
1278	PAY 20 OPER INTERMED	1297	PAY 19 ADJUSTED NET LEASE COSTS	1072	FY 2020 OPER CAP ADJ 333.58
1279	PAY 20 CAP INTERMED		= (1292) + (1296) =	1208	FY 2022 LTFM EQ ADJ 141.76
1280	PAY 20 OPER JOINT 744.98	1298	DIST'S SHARE OF PAY 19 LEASE COSTS FOR THE INTERMEDIATE DISTRICTS = (1259) + (1260) + (1268) + (1269) =	1212	FY 2022 LTFM UNEQ ADJ
1281	PAY 20 OPER NON-J ADM			1219	FY 2021 LTFM EQ ADJ 2,763.60-
1282	PAY 20 OPER NON-J OTH			1226	FY 2021 LTFM UNEQ ADJ
1283	PAY 20 CAPITAL JOINT 728.56			1237	FY 2020 LTFM EQ ADJ 20.92-
1284	PAY 20 CAP NON-J ADM			1248	FY 2020 LTFM UNEQ ADJ
1285	PAY 20 CAP NON-J OTH			1310	PAY 19 LEASE LEVY ADJ
1286	FY 2020 COSTS (PAY 20) SUM (1278) TO (1285)= 1,473.54	54	2019-20 ADJ PU (ACT) 701.27	1311	LEASE LEVY ADJ (MEMO)
1287	TOTAL FY 2019 OPER NON-J NET LEASE COSTS =(1254)+(1262)+(1263)	1299	INTERM PUPIL UNIT AUTH = \$65 X (54) = 45,582.55	1312	OTHER CEX ADJ (MEMO)
1288	ACTUAL FY 2019 UFARS LEASE COSTS (FUND 1, OBJECT 370)	1300	INTERMEDIATE LEASE AUTHORITY = LSR OF (1298) OR (1299) =	1313	TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT =(1004)+(1072)+(1208) +(1212)+(1219)+(1226) +(1237)+(1248)+(1310) +(1311)+(1312) = 815.44
1289	PAY 18 OPER NON-J LEASE COST LIMITED BY FY 2019 UFARS LSR (1254) OR (1288)=	1301	INTERM DIST CARRYOVER TO REGULAR LEASE AUTH = (1298) - (1300) =		OTHER GENERAL LIMITATION ADJ
1290	REMAIN FY 2019 UFARS = GREATER OF ZERO OR [(1288) - (1289)] =	1302	PAY 19 LEASE COST UNDER REGULAR AUTH = (1297) - (1300) =	760	GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS
1291	PAY 19 OPER NON-J LEASE COST LIMITED BY FY 2019 UFARS = LSR [(1262)+(1263)] OR (1290)=	54	2019-20 ADJ PU (ACT) 701.27	1314	ECON DEV ABATE ADJUST (MEMO)
1292	FY 2019 ADJUSTED COSTS (PAY 19) = (1267) - (1262)-(1263)+(1291)=	1303	PAY 19 PUPIL UNIT MAX AUTH = \$212 X (54) = 148,669.24	1315	DEBT SURPLUS TRANSFER (MEMO)
1293	TOTAL FY 2020 OPER NON-J NET LEASE COSTS FOR (PAY 19) = (1272) + (1273) =	1304	PAY 19 COMMISSIONER APPROVED LIMIT	1316	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)
1294	ACTUAL FY 2020 UFARS LEASE COSTS (FUND 1, OBJECT 370)	1305	REGULAR MAX AUTHORITY = GTR OF (1303) OR (1304) = 148,669.24	1317	OTHER ADJUST, GEN RMV VOTER APPROVED JOBZ EXEMPT (MEMO)
1295	PAY 19 OPER NON-J LEASE COST LIMITED BY FY 2020 UFARS =LSR(1293)OR(1294)=	1306	TOTAL PAY 19 REGULAR LEASE LEVY AUTHORITY = LSR OF (1302) OR (1305) =	1318	TOTAL OTHER ADJUST GEN RMV VOTER APPR JOBZ EXEMPT = (1316)+(1317)=
		1307	TOTAL PAY 19 REGULAR & INTERM LEASE LEVY AUTH = (1300) + (1306) =	1319	MAINT PU VAR (MEMO)
		1308	18 PAY 19 LIMIT	1320	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)
		1309	18 PAY 19 LEVY	1321	OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO)
		1310	PAY 19 LEASE LEVY LIMITATION ADJUSTMENT (NO ADJUSTMENT)		



****FY 2021 LTFM DEBT LEVY ADJUST****		*****OPEB & PENSION DEBT SERVICE**** ADJUSTMENT (CONT)		**ABATEMENT AID BY FUND (FROM PART** III OF FY 2022 ABATEMENT AID REPORT)	
1711	FY 2021 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 18 RPT, LINE 59)	1903	TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1901)+(1902) =	2016	GENERAL 103.87
				2017	COMMUNITY SERVICE 4.20
				2018	GENERAL DEBT SERVICE
				2019	TOTAL 108.07
1712	19 PAY 20 LIMIT	1904	REDUCTION DEBT EXCESS, NON-VOTER = GTR OF	2020	EST FY 2022 ABATEMENT
1713	19 PAY 20 LEVY		[(922)OR(925)] X -1 =		AID PRORATION FACTOR 1.00000000
1714	TOTAL ADJUSTMENT ADJ =(1711)-(1712)=				
		1905	OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR		PRORATED ABATEMENT AID BY FUND
1715	20 PAY 21 ADJ LIMIT			2021	GENERAL (2020)X(2016) 103.87
1716	20 PAY 21 ADJ LEVY	1906	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1904)+(1905) =	2022	COM SER (2020)X(2017) 4.20
				2023	GEN DBT (2020)X(2018)
1717	FY 2021 LTFM DEBT LEVY ADJ =(1714)-(1715)=			2024	TOTAL 108.07
	FY 2020 LTFM DEBT LEVY ADJUST		ABATEMENT ADJUSTMENTS		
1718	FY 2020 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 17 RPT, LINE 59)		INITIAL ABATEMENT LEVY ADJUSTMENT		INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)
		2001	SCHOOL TAXES ABATED IN 2020 404.38-	2025	GENERAL=(2004)-(2024)- (2026)-(2027)-(2028)= 37.19
1719	18 PAY 19 LIMIT	2002	SCHOOL TAXES ADDED IN 2020	2026	COM SER [(2004)X (2012)]-(2022) = 4.58
1720	18 PAY 19 LEVY	2003	NET CHANGE IN SCHOOL TAXES	2027	GDS DBT [(2004)X (2013)]-(2023) = 254.54
1721	TOTAL ADJUSTMENT ADJ =(1718)-(1719)=		= (2001)+(2002) = 404.38-	2028	OPEB DBT [(2004)X (2014)] =
		2004	ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)] 404.38	2005	TOTAL = (2004)-(2024) 296.31
1722	19 PAY 20 ADJ LIMIT				ABATEMENT INTEREST ADJUSTMENT
1723	19 PAY 20 ADJ LEVY	2024	FY 2022 ABATEMENT AID 108.07	2029	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2020
1724	20 PAY 21 ADJ LIMIT				
1725	20 PAY 21 ADJ LEVY	2005	INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) = 296.31		ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)
1726	FY 2020 DEBT LIMIT ADJUST = (1722)+(1724) =			2030	GENERAL = (2029) -(2031) -(2032)-(2033) =
1727	FY 2020 DEBT LEVY ADJUST = (1723)+(1725) =		PAY 19 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND	2031	COM SER (2029)X(2012)
		2006	GENERAL 716,331.95	2032	GEN DBT (2029)X(2013)
		2007	COMMUNITY SERVICE 44,604.41	2033	OPEB DBT (2029)X(2014)
		2008	GENERAL DEBT SERVICE 1,292,595.77	2029	TOTAL
	OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS	2009	OPEB DEBT SERVICE		
		2010	TOTAL 2,053,532.13		
1901	REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(921)OR(924)] X -1 =		CERTIFIED LEVY RATIO BY FUND		FY 2020 ABATEMENT AID ADJUSTMENT (ZERO IF NO LEVY AUTHORITY IN FUND)
		2011	GENERAL (2006)/(2010) .34882919	2034	GENERAL
		2012	COM SER (2007)/(2010) .02172082	2035	COMMUNITY SERVICE
1902	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED	2013	GEN DBT (2008)/(2010) .62944999	2036	GEN DEBT
		2014	OPEB DBT (2009)/(2010)	2037	OPEB DEBT
		2015	TOTAL 1.00000000	2038	TOTAL



**TOTAL REGULAR ABATEMENT LEVY ADJ**		*ADVANCE ABATEMENT AUTHORITY BY FUND		**COMMUNITY SERV INIT LEVY SUMMARY**	
2039	GENERAL =	2061	GENERAL = (2060)	3006	TOTAL COMMUNITY SERVICE
	(2025)+(2030)+(2034)=		-(2062)-(2063)-(2064)		FUND INITIAL LEVY LIMITATION
2040	COMMUNITY SERVICE =	2062	COM SER (2060)X(2012)		= (634)+(1418)+(2040)
	(2026)+(2031)+(2035)=	2063	GEN DBT (2060)X(2013)		+ (2053)+(2071) =
2041	GEN DEBT SERVICE =	2064	OPEB DBT (2060)X(2014)		41,301.01
	(2027)+(2032)+(2036)=	2060	TOTAL		
2042	OPEB DEBT SERVICE =				GEN DEBT SERV INITIAL LEVY SUMMARY
	(2028)+(2033)+(2037)=		PREVIOUS ADVANCE ABATE LEVY		
2043	TOTAL		(PAY 20 PREVIOUS ADVANCE PLUS	3007	GEN DEBT SERVICE
	296.31		PAY 20 ADVANCE LEVY)		VOTER APPROVED
					JOBZ NONEXEMPT
	CARRY-OVER ABATE LEVY AUTHORITY	2065	GENERAL		= (812)+(1703)+(2041)
		2066	COMMUNITY SERVICE		+ (2054)+(2072) =
	PAY 21 REGULAR ABATEMENT LIMIT	2067	GENERAL DEBT SERVICE		1,549,867.31
		2068	OPEB DEBT SERVICE	3008	GEN DEBT SERVICE
2044	GENERAL	2069	TOTAL		OTHER
2045	COMMUNITY SERVICE				JOBZ NONEXEMPT
2046	GENERAL DEBT SERVICE		ADVANCE ABATEMENT ADJUSTMENT BY FUND		= (813)+(1706)+(2041)
2047	OPEB DEBT SERVICE		(ZERO IF NO LEVY AUTHORITY IN FUND)		+ (2054)+(2072) =
				3009	TOTAL DEBT SERVICE FUND
	PAY 21 REGULAR ABATEMENT LEVY	2070	GENERAL=(2060)-(2069)-		INITIAL LEVY LIMITATION
			(2071)-(2072)-(2073)=		= (3007)+(3008) =
2048	GENERAL	2071	COM SER (2062)-(2066)		1,549,867.31
2049	COMMUNITY SERVICE	2072	GEN DBT (2063)-(2067)		
2050	GENERAL DEBT SERVICE	2073	OPEB DBT (2064)-(2068)		OPEB/PENSION DEBT SERVICE INITIAL
2051	OPEB DEBT SERVICE	2074	TOTAL		LEVY SUMMARY
				3010	OPEB/PENSION DEBT
	CARRY-OVER ABATEMENT LEVY LIMIT		TOTAL INITIAL LEVY LIMITATION		SERVICE VOTER APPROVED
	(ZERO IF NO LEVY AUTHORITY IN FUND)		SUMMARY BEFORE OFFSETTING ADJUST		JOBZ NONEXEMPT
2052	GENERAL=(2044)-(2048)		GENERAL FUND INITIAL LEVY SUMMARY		= (903)+(1901)+(2042)
	OR MEMO	3001	GENERAL RMV		+ (2055)+(2073) =
2053	COM SER=(2045)-(2049)		VOTER APPROVED	3011	OPEB/PENSION DEBT
	OR MEMO		JOBZ EXEMPT		SERVICE OTHER
2054	GEN DBT=(2046)-(2050)		= (566)+(1330) =		JOBZ NONEXEMPT
	OR MEMO	3002	GENERAL RMV OTHER		= (908)+(1904)+(2042)
2055	OPEB DBT=(2047)-(2051)		JOBZ EXEMPT		+ (2055)+(2073) =
	OR MEMO		= (567)+(1331) =	3012	TOTAL OPEB/PENSION DEBT
2056	TOTAL				SERVICE FUND INITIAL
		3003	GENERAL NTC		LEVY LIMITATION
	ADVANCE ABATEMENT LEVY ADJUSTMENT		VOTER APPROVED		= (3010)+(3011) =
2057	SCHOOL TAXES ABATED		JOBZ EXEMPT		
	IN 1ST 6 MO OF 2021		= (568)+(1332) =		OFFSETTING ADJUSTMENTS
2058	SCHOOL TAXES ADDED	3004	GENERAL NTC OTHER		(COUNTY AUDITORS CANNOT SPREAD
	IN 1ST 6 MO OF 2021		JOBZ EXEMPT		LEVIES BASED ON A NEGATIVE TAX RATE.
2059	NET CHANGE IN SCHOOL		+(570)+(1333)+(2039)		TOTAL LEVY LIMITATIONS BY TRUTH IN
	TAXES (2057)+(2058)		+(2052)+(2070) =		TAXATION LEVY/FUND CATEGORY SHOWN ON
	5,192.70-				PAGE 30 MUST BE ZERO OR GREATER).
2060	TOTAL ADVANCE ABATE	3005	TOTAL GENERAL FUND		
	LEVY AUTHORITY [GTR OF		INITIAL LEVY LIMITATION		
	ZERO OR -1 X (2059)]		= (569)+(3001)+(3002)		
	5,192.70		+ (3003)+(3004) =		740,514.42



*****NET NEGATIVE ADJ BALANCE*****		****MAXIMUM EFFORT LOAN AID (CONT)****		*****FY 2023 TAC ADD REF REV*****	
TO BE CARRIED FORWARD					
3043	GENERAL ADJUST BALANCE FORWARD = (3013)-(3026) -(3027)-(3028)-(3029) -(3030) =	3516	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023	4008	FY 13 REF REV ALLOW
3044	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD = (3014)-(3035) -(3036)=	3517	BAL AVAIL END FY 2023 = (3507)+(3508)+(3509) +(3510)+(3511)-(3512) -(3513)-(3514)-(3515)	4009	TAC REF ADD ALLOWANCE = (4008) + \$415 =
3045	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD = (3041)-(3042)=	3518	PLANNED LEVY REDUCTION ALL FUNDS FOR PAY 22 NOT GTR THAN BAL AVAI	4010	ADD FRONT END FORMULA = (4002) X (4009) =
3046	TOTAL ADJUST BALANCE FORWARD = (3043) +(3044)+(3045)=			4011	TAC ADD BASE = GTR 0 OR [(4010)-(4005)] =
	LEVY AFTER OFFSETS STARTING POINT FOR MAX EFFORT ADJUSTMENTS		LEVY LIMITS ARE REDUCED IN THE FOLLOWING ORDER	4012	TAC ADD REF REVENUE = (4011) X 22.5% =
3500	GEN DEBT VOTER APPR 1,549,867.31	3519	GEN DEBT VOTER =		FY 2023 TAC TOTAL REF REV (JULY 2022 PAYMENT)
3501	GEN DEBT OTHER	3520	GEN DEBT OTHER =	4013	TAC TOTAL REF REV = (4007) + (4012) =
3502	OPEB DEBT VOTER APPR	3521	OPEB DEBT VOTER =	4014	MAXIMUM EC RESERVE = (57) X \$25 =
3503	OPEB DEBT OTHER	3522	OPEB DEBT OTHER =	4015	RSVD EARLY CHILDHOOD = LSR(4013)OR(4014)=
3504	GENERAL NTC VOTER	3523	GENERAL NTC VOTER =		
3505	GENERAL NTC OTHER 346,634.23	3524	GENERAL NTC OTHER =		FY 2021 TACONITE RECEIPTS (FEB 2021 & AUG 2021 PYMT) USED TO CALCULATE PAY 22 LEVY LIMITATION REDUCTION
3506	COMMUNITY SERVICE 41,301.01	3525	COMMUNITY SERVICE =	4016	TAC POT 13.72 CENTS PER TON (INITIAL AMT)
	MAXIMUM EFFORT LOAN AID	3526	MAX EFF LEVY LIMIT ADJ = SUM (3519) TO (3525)=	4017	CITY/TWP REPLACEMENT NOT USED THIS YEAR
3507	ACT MAX EFF LOAN AID FOR FY 18 (FUND 7)	3527	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE = (3517) - (3526) =	4018	TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4028)
3508	ACT MAX EFF LOAN AID FOR FY 19 (ALL FUNDS)	4001	1983-84 RESIDENT PU		
3509	ACT MAX EFF LOAN AID FOR FY 20 (ALL FUNDS)	4002	2011-12 RESIDENT PU	479.82	
3510	ACT MAX EFF LOAN AID FOR FY 21 (ALL FUNDS)	44	2020-21 RES PU (PRE)	735.00	4019 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)
3511	ACT MAX EFF LOAN AID FOR FY 22 (LAST YEAR)	57	2022-23 ADJ PU (EST)		
3512	PAY 18 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4003	TACONITE REG REF PU =GTR (4001) OR (44)=	4020	TAC POT RECEIPTS BASE = (4016) - (4017) - (4018) - (4019) =
3513	PAY 19 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4004	2011 NET TAX CAPACITY	4021	MINING 3.43 CENTS/TON
3514	PAY 20 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4005	TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4004) X 1.8% =	4022	TAC RAILR GRANDFATHER
3515	PAY 21 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =		FY 2023 TAC REG REF REV (PAY 01 REF LEVY REQ)	4023	DEER RVR GRANDFATHER
		4006	REG FRONT END FORMULA = (4003) X \$175 =	4024	FY 2021 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM(4020) TO (4023)=
		4007	TAC REG REF REV = GTR 0 OR [(4006)-(4005)]=	4025	MAX TAC REDUCT = 95% OF [(4024) + (4019)]

*****TACONITE RECEIPTS (CONT)*****		*****LEVY TACONTE ADJUST (CONT)*****		FY 2023 LEVY, AID & REVENUE SUMMARY BY FUND CONTINUES ON PAGE 29	
4026	TOTAL PAY 20 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION	4046	COM SERV = -1 X (LSR OF (4025) OR (4032))=		
		4047	REMAINING REDUCTION = (4025)+(4046) =		
4027	FY 2021 ELIG DIST TAC REPL AMT PLUS PAY 20 TAC LEVY ADJUSTMENT =(4024)+(4026)-(4019)	4048	GEN OTH NTC = -1 X (LSR OF (4034) OR (4047))=		
		4049	REMAINING REDUCTION = (4047)+(4048) =		
4028	TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 20 LEVY REPLACEMENT [NOT INCL IN (4024)]	4050	OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4040) OR (4049))=		
		4051	REMAINING REDUCTION = (4049)+(4050) =		
4029	TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 20 LEVY REPLACEMENT [NOT INCL IN (4024)]	4052	GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4043) OR (4051))=		
		4053	REMAINING REDUCTION = (4049)+(4052) =		
4030	FY 2021 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4024)]	4054	GEN OTH RMV = -1 X (LSR OF (4035) OR (4053))=		
4031	FY 2021 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4024)]	4055	REMAINING REDUCTION = (4053)+(4054) =		
	LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT	4056	OPER REF = -1 X (LSR OF (4037) OR (4055))=		
4032	COMMUNITY SERVICE	4057	REMAINING REDUCTION = (4055)+(4056) =		
4033	OTHER GENERAL NTC	4058	CAP PROJ = -1 X (LSR OF (4039) OR (4057))=		
4034	REDUCED OTHER NTC FOR LIMITED LTFM LEVY	4059	REMAINING REDUCTION = (4057)+(4058) =		
4035	OTHER GENERAL RMV	4060	OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4042) OR (4059))=		
4036	OP REFERENDUM (VOTER)				
4037	= 50% OF (4036) =	4061	REMAINING REDUCTION = (4059)+(4060) =		
4038	CAP PROJ LIMIT(VOTER)				
4039	= 50% OF (4038) =	4062	GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4045) OR (4061))=		
4040	NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS	4063	TOTAL TACONITE LEVY LIMITATION ADJUST = (4046)+(4048)+(4050)+ (4052)+(4054)+(4056)+ (4058)+(4060)+(4062)=		
4041	NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS				
4042	= 50% OF (4041) =	4064	CITY/TOWNSHIP DISTRIBUTION = (4025)+(4063) =		
4043	NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS				
4044	NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS				
4045	= 50% OF (4044) =				

**FY 2023 LEVY, AID & REVENUE SUMMARY**		*****COMMUNITY SERVICE FUND*****		***OPEB/PENSION DEBT SERVICE FUND***	
BY FUND					
(ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)					
GENERAL FUND		5013	MAX EFFORT LOAN AID USED = -(3525) =	5023	OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT =(3010)+ (3041)+(3521)+(4060)=
5001 GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4056) =		5014	TACONITE RECEIPTS = -(4046) =	5024	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT=(3011)+ (3042)+(3522)+(4050)=
5002 GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4054) =	393,880.19	5015	TOTAL COMM SERV FUND REVENUE = (5011) +(5012)+(5013)+(5014) 67,641.35	5025	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5023)+(5024) =
5003 GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003)+ (3028)+(3523)+(4058)=		5016	GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3007)+ (3035)+(3519)+(4062)= 1,549,867.31	5026	MAX EFFORT LOAN AID USED = -(3521)-(3522) =
5004 GENERAL NTC OTHER PHASED OUT IN FY18		5017	GEN DEBT SERV OTHER JOBZ NONEXEMPT = (3008) (3036)+(3520)+(4052)=	5027	TACONITE RECEIPTS = -(4050)-(4060) =
5005 GENERAL NTC OTHER JOBZ EXEMPT = (3004)+ (3029)+(3524)+(4048)=	346,634.23	5018	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5016)+(5017) = 1,549,867.31	5028	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5025)+(5026)+(5027)
5006 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004)+(5005) =	740,514.42	5019	TOTAL DEBT SERVICE FUND AID = (488)+ (779)+(799)+(2023) =	TOTAL, ALL FUNDS	
5007 TOTAL GENERAL FUND AID = (323)+(329)+(334)+ (340)+(341)+(342)+(358) +(383)+(493)+(2021)=	7,217,275.66	5020	MAX EFFORT LOAN AID USED =(3515)-(3519)-(3520)	5029	TOTAL LEVY LIMIT = (5006)+(5011) + (5018)+(5025) = 2,331,682.74
5008 MAX EFFORT LOAN AID USED = -(3523)-(3524) =		5021	TACONITE RECEIPTS = -(4052)-(4062) =	5030	TOTAL AID = (5007)+(5012) + (5019) = 7,243,616.00
5009 TACONITE RECEIPTS = - (4048)-(4054) - (4056)-(4058) =		5022	TOTAL DEBT SERVICE FUND REVENUE = (5018) +(5019)+(5020)+(5021) 1,549,867.31	5031	TOTAL MAX EFFORT AID USED = (5008)+(5013) + (5020)+(5026) =
5010 TOTAL GENERAL FUND REVENUE = (5006)+ (5007)+(5008)+(5009)=	7,957,790.08			5032	TOTAL TACONITE RECEIPTS = (5009)+(5014) + (5021)+(5027) =
COMMUNITY SERVICE FUND				5033	TOTAL REVENUE = (5010)+(5015) + (5022)+(5028) = 9,575,298.74
5011 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006)+ (3030)+(3525)+(4046)=	41,301.01				
5012 TOTAL COMMUNITY SERVICE FUND AID = (611)+(621)+(626) + (632)+(2022) =	26,340.34				

I. COMPUTATION OF 2021 PAYABLE 2022 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP			N/A			
GEN-RMV OTHER-EXEMP	399,942.97	6,062.78-	N/A			393,880.19
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	327,489.13	17,436.89	1,708.21			346,634.23
TOTAL GENERAL	727,432.10	11,374.11	1,708.21			740,514.42
COM SERV-EXEMP	41,032.92	160.02	108.07			41,301.01
DEBT-VOTER-NONEXEMP	1,617,815.00	71,216.04-	3,268.35			1,549,867.31
DEBT-OTHER-NONEXEMP						
TOTAL DEBT SERV	1,617,815.00	71,216.04-	3,268.35			1,549,867.31
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	2,386,280.02	59,681.91-	5,084.63			2,331,682.74

II. COMPARISON OF 2020 PAYABLE 2021 LEVY LIMITATION WITH 2021 PAYABLE 2022 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2020 PAY 2021 LIMITATION	2021 PAY 2022 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	753,490.12	740,514.42	12,975.70-	1.72-
COMMUNITY SERVICE	42,897.24	41,301.01	1,596.23-	3.72-
GENERAL DEBT SERVICE	1,283,206.03	1,549,867.31	266,661.28	20.78
OPEB DEBT SERVICE				
TOTAL	2,079,593.39	2,331,682.74	252,089.35	12.12

III. COMPARISON OF 2020 PAYABLE 2021 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2021 PAYABLE 2022 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2020 PAY 2021 CERTIFIED LEVY + ADJUSTMENTS	2021 PAY 2022 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	753,490.12			
COMMUNITY SERVICE	42,897.24			
GENERAL DEBT SERVICE	1,283,206.03			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	2,079,593.39			

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY	NOTES
SUBTOTALS BY LEVY CATEGORY							
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT						
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	441,054.24	441,054.24	393,880.19			
(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	312,435.88	312,435.88	346,634.23			
(5011)	COMMUNITY SERV-NTC OTHER-EXEMPT	42,897.24	42,897.24	41,301.01			
(5016)	GENL DEBT-NTC VOTER-NONEXEMPT	1,283,206.03	1,283,206.03	1,549,867.31			*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	753,490.12	753,490.12	740,514.42			
(5011)	COMMUNITY SERVICES FUND	42,897.24	42,897.24	41,301.01			
(5018)	GENERAL DEBT SERVICE FUND	1,283,206.03	1,283,206.03	1,549,867.31			
(5025)	OPEB/PENSION DEBT SERVICE FUND						
SUBTOTALS BY TAX BASE							
	REFERENDUM MARKET VALUE	441,054.24	441,054.24	393,880.19			
	NET TAX CAPACITY	1,638,539.15	1,638,539.15	1,937,802.55			
SUBTOTALS BY TRUTH IN TAXATION CATEGORY							
	VOTER APPROVED	1,283,206.03	1,283,206.03	1,549,867.31			
	OTHER	796,387.36	796,387.36	781,815.43			
TOTAL LEVY							
	TOTAL LEVY	2,079,593.39	2,079,593.39	2,331,682.74			

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

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	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:						
(310)	1ST TIER RMV REFER					*3
(311)	2ND TIER RMV REFER					*3
(312)	UNEQUALIZED RMV REFER					
(1032)	FY 2022 1ST TIER REF ADJUST					*3
(1040)	FY 2022 2ND TIER REF ADJUST					*3
(1048)	FY 2022 UNEQUAL REF ADJUST					
(1054)	FY 2022 TBRA ALLOC ADJUST					*3
(1063)	FY 2022 REF HOLD HARMLESS ADJ					
(1100)	FY 2020 1ST TIER REF ADJUST					
(1114)	FY 2020 2ND TIER REF ADJUST					
(1121)	FY 2020 3RD TIER REF ADJUST					
(1128)	FY 2020 UNEQUAL REF ADJUST					
(1134)	FY 2020 TBRA ALLOC ADJUST					
(1146)	FY 2020 REF HOLD HARMLESS ADJ					
(1318)	OTHER RMV REF ADJUST (MEMO)					
(3026)	RMV REF NET OFFSET ADJUST					
(4056)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT					
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:						
(307)	1ST TIER LOCAL OPTIONAL	95,969.16	95,969.16	96,109.58		*4
(237)	2ND TIER LOCAL OPTIONAL	234,039.30	234,039.30	217,794.35		*4
(240)	EQUITY	92,456.56	92,456.56	86,039.04		*4
(242)	TRANSITION					*4
(1012)	FY 2022 LOR TIER 1 ADJUST	9,637.76	9,637.76	730.26		*4
(1016)	FY 2022 LOR TIER 2 ADJUST	23,503.54	23,503.54	1,780.88		*4
(1020)	FY 2022 EQUITY ADJUST	9,285.01	9,285.01	703.53		*4
(1024)	FY 2022 TRANSITION ADJUST					*4
(1056)	FY 2022 LOR TIER 1 TBRA ADJUST					*3
(1065)	FY 2022 LOR TIER 1 HOLD HARM AD					
(1079)	FY 2020 LOCATION EQUITY ADJ	13,352.99-	13,352.99-	5,139.57-		
(1086)	FY 2020 EQUITY ADJUST	5,008.63-	5,008.63-	2,030.37-		
(1093)	FY 2020 TRANSITION ADJUST					
(1107)	FY 2020 1ST TR BRD-APPR REF ADJ	5,475.47-	5,475.47-	2,107.51-		
(1140)	FY 2020 TBRA ALLOC ADJUST					
(1152)	FY 2020 REF HOLD HARMLESS ADJ					
(1322)	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	441,054.24	441,054.24	393,880.19		

FOOTNOTES:

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

\*4 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID. FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2022. FOR PAYABLE 2021 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.



LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED JOBZ EXEMPT:						
(552)	CAPITAL PROJECT REFERENDUM					
(1325)	OTHER NTC VOTER ADJ (MEMO)					
(3028)	NTC VOTER NET OFFSET ADJ					
(3523)	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	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:						
INITIAL LEVIES:						
(231)	OPERATING CAPITAL	65,083.80	65,083.80	69,279.19		*4
(333)	ALT TEACHER COMP (Q COMP)	60,666.93	60,666.93	61,194.84		*5
(356)	ACHIEVEMENT & INTEGRATION	15,949.82	15,949.82	15,234.79		*6
(360)	FY 2022 REEMPLOYMENT INS					
(362)	SAFE SCHOOLS	24,710.40	24,710.40	26,460.00		
(365)	SAFE SCHOOLS INTERMEDIATE					
(368)	JUDGMENT					*7
(370)	ICE ARENA					
(382)	FY 2022 CAREER TECHNICAL	67,205.25	67,205.25	68,326.18		
(386)	FY 2021 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)					
(494)	LT FACILITIES EQUAL	81,095.31	81,095.31	86,994.13		*5
(495)	LT FACILITIES UNEQUAL					
(505)	DISABLED ACCESS					
(549)	BUILDING/LAND LEASE	1,708.00	1,708.00			
(550)	COOP BUILDING REPAIR					
(551)	OTHER CAPITAL (MEMO)					
(554)	CONSOL/TRANSITION					
(555)	REORG OPERATING DEBT					
(556)	FY 2022 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	316,419.51	316,419.51	327,489.13		

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 2022. FOR PAYABLE 2021 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1004)	FY 2022 OPER CAPITAL ADJUST	334.35	334.35	3,124.62		*4
(1072)	FY 2020 OPER CAPITAL ADJUST	352.58	352.58	333.58		
(1156)	FY 2022 ALT TEACHER COMP ADJUST	959.92-	959.92-	4,248.26-		*8
(1163)	FY 2020 ALT TEACHER COMP ADJUST			225.28		
(1167)	FY 2022 ACHIEVE & INTEG ADJUST	1,895.65	1,895.65	950.95-		*6
(1175)	FY 2020 ACHIEVE & INTEG ADJUST	34.68-	34.68-	1,671.29-		*6
(1180)	FY 2020 REEMPLOYMENT ADJUST	3,344.75	3,344.75	22,269.37		
(1185)	FY 2020 SAFE SCHOOLS ADJUST	653.76-	653.76-	443.88-		
(1190)	FY 2020 SAFE SCHOOLS INTERM ADJ					
(1194)	FY 2020 CAREER TECHNICAL ADJUST	6,825.87-	6,825.87-	1,441.18		
(1198)	FY 2020 HEALTH BENEFITS ADJUST					
(1204)	FY 2020 ANNUAL OPEB ADJUST					
(1208)	FY 2022 LTFM EQUAL ADJUST	1,921.56-	1,921.56-	141.76		
(1212)	FY 2022 LTFM UNEQUAL ADJUST					
(1219)	FY 2021 LTFM EQUAL ADJUST	132.15-	132.15-	2,763.60-		
(1226)	FY 2021 LTFM UNEQUAL ADJUST					
(1237)	FY 2020 LTFM EQUAL ADJUST	604.44-	604.44-	20.92-		
(1248)	FY 2020 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER JOBZ EXEMPT	5,205.05-	5,205.05-	17,436.89		

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 2022. FOR PAYABLE 2021 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1310)	PAY 19 LEASE ADJUST					
(1311)	LEASE LEVY ADJ (MEMO)					
(1312)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY 2023 FAC & EQUIP BOND ADJUST					
(1314)	ECON DEV ABATE ADJUST					
(1315)	DEBT SURPLUS ADJUST					
(1329)	OTHER GENERAL ADJUST					
(2039)	ABATEMENT ADJUSTMENT	1,081.07	1,081.07	37.19		*11
(2052)	CARRY-OVER ABATEMENT ADJUST					*12
(2070)	ADVANCE ABATEMENT ADJUST	140.35	140.35	1,671.02		*13
(3029)	GENERAL OTH NTC NET OFFSET ADJ					
(3524)	GEN OTH NTC MAX EFFORT ADJ					
(4048)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER JOBZ EXEMPT	1,221.42	1,221.42	1,708.21		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 35 GENERAL NTC OTHER JOBZ EXEMPT	316,419.51	316,419.51	327,489.13		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 36 GENERAL NTC OTHER JOBZ EXEMPT	5,205.05-	5,205.05-	17,436.89		
(5005)	TOTAL GENERAL - NTC OTHER JOBZ EXEMPT	312,435.88	312,435.88	346,634.23		

FOOTNOTES:

- \*11 PAY 2023 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 2023 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
  - \*13 PAY 2023 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 2022. FOR PAYABLE 2021 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
COMMUNITY SERVICE JOBZ EXEMPT:						
(610)	BASIC COMMUNITY EDUC	22,618.45	22,618.45	21,526.81		*14
(620)	EARLY CHILD FAMILY	19,604.45	19,604.45	18,989.52		*15
(625)	HOME VISITING	557.07	557.07	516.59		
(627)	ADULTS W/ DISABILITIES					
(631)	SCHOOL-AGE CARE					*15
(633)	OTHER COMM ED (MEMO)					
(1404)	FY 2022 EARLY CHILD FAMILY ADJ	33.03	33.03	125.05		
(1408)	FY 2020 HOME VISITING ADJUST	23.46	23.46	34.97		
(1413)	FY 2020 SCHOOL-AGE CARE ADJUST					
(1414)	ADULTS W/ DISABILITIES ADJUST					
(1417)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT	51.48	51.48	4.58		*11
(2053)	CARRY-OVER ABATEMENT ADJUST					*12
(2071)	ADVANCE ABATEMENT ADJUST	9.30	9.30	103.49		*13
(3030)	COM SERV NET OFFSET ADJUST					
(3525)	COM SERV MAX EFFORT ADJUST					
(4046)	COM SERV TACONITE ADJUST					
(5011)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	42,897.24	42,897.24	41,301.01		

FOOTNOTES:

- \*11 PAY 2023 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THE COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- \*12 PAY 2023 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*13 PAY 2023 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 2022. FOR PAYABLE 2021 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(808)	DEBT SERVICE-AID ELIG	1,356,469.00	1,356,469.00	1,617,815.00		*16
(810)	DEBT SERVICE-AID INELIG					*16
(780)	NATURAL DISASTER DEBT					*16
(1701)	REDUCTION FOR DEBT EXCESS	76,342.69-	76,342.69-	71,216.04-		
(1702)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT	2,824.99	2,824.99	254.54		*11,17
(2054)	CARRY OVER ABATEMENT					*12,17
(2072)	ADVANCE ABATE ADJUST	254.73	254.73	3,013.81		*13,17
(3035)	GDS VTR NET OFFSET ADJUST					
(3519)	GDS VTR MAX EFFORT ADJ					
(4062)	GDS VTR TACONITE ADJUST					
(5016)	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT	1,283,206.03	1,283,206.03	1,549,867.31		*2
DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(809)	DEBT SERVICE-AID ELIG					*16
(811)	DEBT SERVICE-AID INELIG					*16
(771)	LT FACILITIES DEBT SERVICE					*16
(1710)	FY 2022 LTFM DEBT SERV ADJ					
(1717)	FY 2021 LTFM DEBT SERV ADJ					
(1728)	FY 2020 LTFM DEBT SERV ADJ					
(1704)	REDUCTION FOR DEBT EXCESS					
(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					
(3520)	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 2023 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 2023 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*13 PAY 2023 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 812 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2022. FOR PAYABLE 2021 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 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					
(3521)	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					
(3522)	OPEB OTH MAX EFFORT ADJ					
(4050)	OPEB/PENSION DEBT TACONITE ADJUST					
(5024)	TOTAL OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT					

FOOTNOTES:

- \*11 PAY 2023 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 2023 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*13 PAY 2023 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 2022. FOR PAYABLE 2021 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

END OF LEVY LIMITATION AND CERTIFICATION REPORT