

Finance & Facilities Committee

Monday, September 13, 2021 6:30 PM

Waconia City Hall, 201 S Vine Street, Waconia, MN 55387

1. DISCUSSION ITEMS

1.A. Enrollment Update

Waconia Public Schools
Budget / Projected ADM Served - 9-9-2021

| Grade Level | ADM Served 2018-2019 | ADM Served 2019-2020 | ADM Served 2020-2021 | Current ADM | Budget 2021-2022 |
|------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------|-------------------------|
| ECSE | 34 | 31 | 28 | 25 | 30 |
| K | 277 | 284 | 257 | 280 | 285 |
| 1 | 298 | 278 | 275 | 263 | 280 |
| 2 | 283 | 306 | 262 | 276 | 285 |
| 3 | 314 | 288 | 302 | 259 | 280 |
| 4 | 290 | 321 | 282 | 301 | 305 |
| 5 | 291 | 290 | 320 | 297 | 295 |
| Subtotal - K-5 | 1,753 | 1,767 | 1,698 | 1,676 | 1,730 |
| 6 | 320 | 307 | 291 | 338 | 335 |
| 7 | 324 | 328 | 308 | 297 | 295 |
| 8 | 305 | 323 | 329 | 316 | 310 |
| Subtotal - 6-8 | 949 | 958 | 928 | 951 | 940 |
| 9 | 318 | 339 | 358 | 353 | 335 |
| 10 | 320 | 321 | 330 | 358 | 340 |
| 11 | 301 | 275 | 287 | 332 | 315 |
| 12 | 284 | 279 | 261 | 293 | 280 |
| Subtotal - 9-12 | 1,223 | 1,214 | 1,236 | 1,336 | 1,270 |
| WLC & Transitions | 65 | 71 | 60 | 59 | 45 |
| Extended Day Programs | 21 | 17 | 15 | 15 | 15 |
| Special Ed - Tuition | 27 | 31 | 24 | 20 | 20 |
| Total | 4,072 | 4,089 | 3,989 | 4,082 | 4,050 |

| | | | |
|------------------------------|-----------|-------------|-----------|
| Year to Year Increase | 17 | -100 | 93 |
|------------------------------|-----------|-------------|-----------|

1.B. Forecast Five Monthly Reports

2. **UPCOMING ACTION ITEMS**

2.A. Annual Levy Process

Memorandum

To: School Districts with Revised Levy Limitations

From: Terri Yetter, School Finance Director

Date: September 8, 2021

Subject: Process for Certifying or Revising Proposed Levy

Revised 2021 Payable 2022 Levy Limitation and Certification Reports are being posted to the Minnesota Department of Education (MDE) website for many districts for the remainder of September. The total levy limitation shown on the revised report may have changes from the total levy limitation provided on the first report issued on or before September 8, 2021.

The process for certifying or revising a district's proposed levy to reflect the changes shown on the revised report depends on whether the district has already certified a proposed levy before receiving the most current revision.

- If the district has not yet certified a proposed levy, please use the most current report for proposed levy certification. If the district believes that additional changes are needed, please contact the appropriate person listed at the end of this memorandum to have these changes made. If the board will be meeting to certify the proposed levy before a new report can be issued, the district should use the most recently issued report. **All school districts should certify a proposed levy to the home county auditor by September 30 (or by October 7 if the district has been granted an extension by the county auditor).**
- If the district has already certified a proposed levy as "**MAXIMUM**" rather than a specific dollar amount, the district **does not** need to recertify a proposed levy based on the revised levy limitation report. The home county auditor will be instructed to revise the numbers submitted by the district to reflect the changes made on the enclosed revised levy limitation report.
- If the district has already certified a proposed levy as a **specific dollar amount**, and needs to correct the amount proposed based on the most current levy limitation report, the district should contact the home county auditor to: (1) advise the auditor of the need to certify a revised amount; and, (2) determine the deadline for recertification, in order to ensure that the revised amount is reported on the truth in taxation notices. If the district's next regular board meeting is after the recertification deadline, a special board meeting would need to be scheduled to recertify the proposed levy at a higher amount.
- If the district's total levy limitation has decreased below the amount of the proposed levy, school board action is not necessary to reduce the proposed levy down to the amount of the revised levy limitation. The county auditor should reduce the proposed levy down to the amount of the revised total levy limitation, but the district should remind the county auditor of this change to ensure that the reduction is made.

For technical assistance with accessing information via the MDE website, including the Levy Certification System, please contact [Daley Lehmann](#) at 651-582-8817.

Questions on specific levy components should be directed as follows:

| Program Area | Contact | Email |
|--|---|--|
| Average Daily Membership (ADM) and English Learner (EL) Projections | Jeanne Krile 651-582-8637 | jeanne.krile@state.mn.us |
| Career and Technical Education Levy | Jan Carlson 651-582-8342 | janice.carlson@state.mn.us |
| General Education Revenue, and Referendum Levies | Kristine Anderson 651-582-8544 Becky Wochnick 651-582-8781 | kristine.anderson@state.mn.us becky.wochnick@state.mn.us |
| Alternative Teacher Compensation (Q Comp) Revenue | Jason Reil 651-582-8866 | Jason.reil@state.mn.us |
| Miscellaneous Levies including: Reemployment, Safe Schools, Judgment, Health Benefits, District Reorganization Retirement/Severance, Economic Development Abatement, and Administrative Services | Jason Reil 651-582-8866 | Jason.reil@state.mn.us |
| Nonpublic Transportation Revenue | Greg Sogaard 651-582-8858 | greg.sogaard@state.mn.us |
| Community Education, Early Childhood Family Education (ECFE), Home Visiting, School-Age Care and Integration Revenues | Jan Carlson 651-582-8342 | janice.carlson@state.mn.us |
| Other Postemployment Benefits (OPEB) | Jan Carlson 651-582-8342 | janice.carlson@state.mn.us |
| Capital Project Referendum Levies, Long-Term Facilities Maintenance (LTFM) Revenue, Health and Safety Adjustments, and Debt Service Levies | Lonn Moe 651-582-8569 | lonn.moe@state.mn.us |
| LTFM Ten-Year Plan Expenditure spreadsheets and approvals, and Health and Safety revenue applications | Sarah C. Miller 651-582-8370 | sarah.c.miller@state.mn.us |
| Building and Land Lease Levy, Swimming Pool Levy, Ice Arena Levy, Consolidation Transition Revenue, Reorganization Operating Debt, Maximum Effort Load Aid, and Taconite Adjustments | Bill Kiesow 651-582-8801 | bill.kiesow@state.mn.us |

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 | 4,466,299.50 | 1,420.51- | N/A | | | 4,464,878.99 |
| GEN-RMV OTHER-EXEMP | 3,417,437.29 | 12,722.54 | N/A | | | 3,430,159.83 |
| 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 | 1,890,875.18 | 210,842.04- | 8,079.23 | | | 1,688,112.37 |
| TOTAL GENERAL | 9,774,611.97 | 199,540.01- | 8,079.23 | | | 9,583,151.19 |
| COM SERV-EXEMP | 295,042.72 | 726.91 | 256.29 | | | 296,025.92 |
| DEBT-VOTER-NONEXEMP | 7,854,139.00 | 143,550.65- | 15,095.19 | | | 7,725,683.54 |
| DEBT-OTHER-NONEXEMP | 1,548,728.00 | 37,009.20- | | | | 1,511,718.80 |
| TOTAL DEBT SERV | 9,402,867.00 | 180,559.85- | 15,095.19 | | | 9,237,402.34 |
| OPEB-VOTER-NONEXEMP | | | | | | |
| OPEB-OTHER-NONEXEMP | | 35,946.08- | | 35,946.08 | | |
| TOTAL OPEB/PENSION | | 35,946.08- | | 35,946.08 | | |
| TOTAL | 19,472,521.69 | 415,319.03- | 23,430.71 | 35,946.08 | | 19,116,579.45 |

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 | 9,149,333.88 | 9,583,151.19 | 433,817.31 | 4.74 |
| COMMUNITY SERVICE | 277,869.45 | 296,025.92 | 18,156.47 | 6.53 |
| GENERAL DEBT SERVICE | 9,133,582.10 | 9,237,402.34 | 103,820.24 | 1.14 |
| OPEB DEBT SERVICE | | | | |
| TOTAL | 18,560,785.43 | 19,116,579.45 | 555,794.02 | 2.99 |

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 | 9,149,333.88 | | | |
| COMMUNITY SERVICE | 277,869.45 | | | |
| GENERAL DEBT SERVICE | 9,133,582.10 | | | |
| OPEB DEBT SERVICE | | | | |
| TOTAL AFTER ADJUSTMENTS | 18,560,785.43 | | | |

ISD #110 - Waconia Public Schools
Comparison of Proposed Tax Levy Payable in 2022 to Actual Levy Payable in 2021

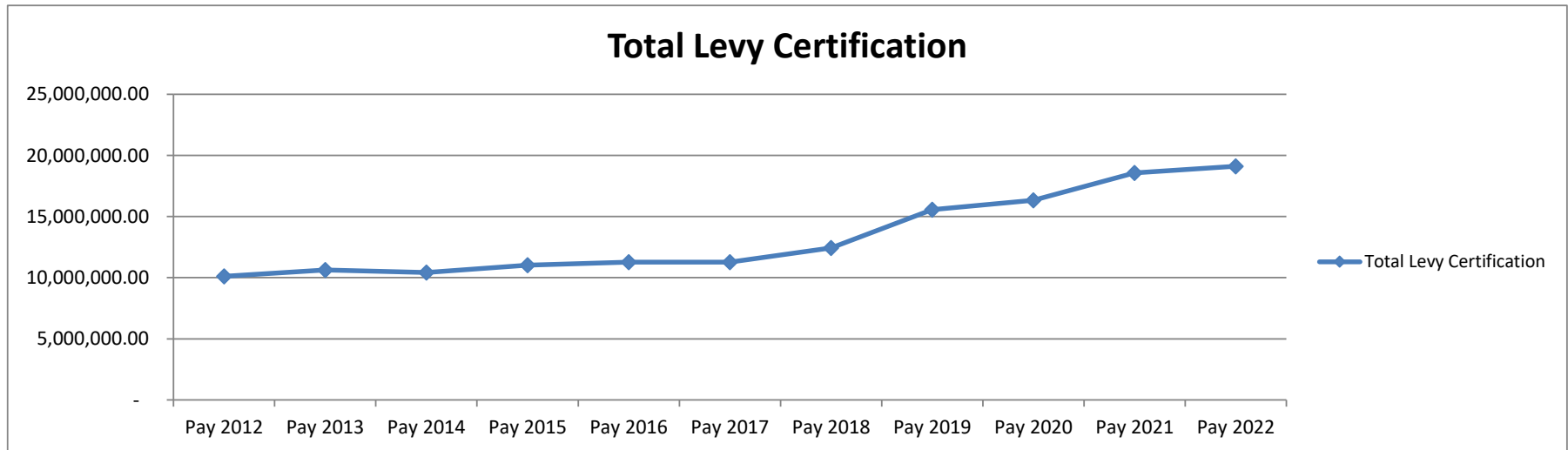
| Fund | Levy Category | Final Levy - FY 22 Payable in 2021 | Payable in 2022 | FY 2022-2023 \$ Change | FY 2022-2023 % Change |
|-------------------------------------|--|---|-------------------------|-----------------------------------|----------------------------------|
| General Fund - | | | | | |
| | Referendum Market Value - Voter Approved | \$ 4,248,698.80 | \$ 4,464,878.99 | \$ 216,180.19 | |
| | Local Optional | 2,765,330.87 | 2,880,709.19 | 115,378.32 | |
| | Equity and Transition | 509,396.29 | 549,450.64 | 40,054.35 | |
| | 1st Tier Board Approved Referendum | - | - | - | |
| | Operating Capital | 313,112.17 | 349,383.92 | 36,271.75 | |
| | Remployment Insurance | 38,069.94 | 16,638.35 | (21,431.59) | |
| | Safe Schools | 177,560.94 | 177,508.98 | (51.96) | |
| | Career Technical | 150,415.08 | 151,385.26 | 970.18 | |
| | Long Term Facilities Maintenance | 468,965.63 | 464,195.83 | (4,769.80) | |
| | Other Post-Employment Benefits | (23,957.00) | 41,043.00 | 65,000.00 | |
| | Building/Land Lease - (Max - \$962,056) | 643,104.35 | 627,586.80 | (15,517.55) | |
| | Facilities and Equipment Bond Adjustment | (150,544.00) | (147,709.00) | 2,835.00 | |
| | Abatement Adjustments | 9,180.81 | 8,079.23 | (1,101.58) | |
| | Other Adjustments | - | - | - | |
| Total General Fund | | \$ 9,149,333.88 | \$ 9,583,151.19 | \$ 433,817.31 | 4.74% |
| Community Service Fund - | | | | | |
| | Basic Community Ed | \$ 169,955.30 | \$ 167,434.50 | \$ (2,520.80) | |
| | ECFE | 91,940.05 | 89,338.19 | (2,601.86) | |
| | Home Visiting | 2,854.64 | 2,996.94 | 142.30 | |
| | School Age Care | 12,883.19 | 36,000.00 | 23,116.81 | |
| | Abatement Adjustments | 236.27 | 256.29 | 20.02 | |
| Total Community Service Fund | | \$ 277,869.45 | \$ 296,025.92 | \$ 18,156.47 | 6.53% |
| Debt Service Fund - | | | | | |
| | Voter Approved - Aid Eligible | \$ 7,433,272.51 | \$ 7,673,579.15 | \$ 240,306.64 | |
| | Facilities and Equipment Bond Adjustment | 150,544.00 | 147,709.00 | (2,835.00) | |
| | Debt Service - Aid Ineligible | 437,220.00 | 435,960.00 | (1,260.00) | |
| | Long Term Facilities | 1,090,686.94 | 965,059.00 | (125,627.94) | |
| | Other Adjustments | 21,858.65 | 15,095.19 | (6,763.46) | |
| Total Debt Service Fund | | \$ 9,133,582.10 | \$ 9,237,402.34 | \$ 103,820.24 | 1.14% |
| Total All Funds | | \$ 18,560,785.43 | \$ 19,116,579.45 | \$ 555,794.02 | 2.99% |

ISD #110 - Waconia Public Schools
Analysis of Levy Information
9/13/2021

| Property Valuation Data | | | Sales Ratio | |
|--------------------------------|---------------------|-----------------|--------------------|--------------|
| Year | Market Value | % Change | Year | Ratio |
| 2009 Market Value | 2,241,195,000 | 1.47% | 2009 | 96.10% |
| 2010 Market Value | 2,013,602,513 | -10.15% | 2010 | 99.00% |
| 2011 Market Value | 1,958,914,752 | -2.72% | 2011 | 99.90% |
| 2012 Market Value | 1,826,902,951 | -6.74% | 2012 | 99.00% |
| 2013 Market Value | 1,945,862,845 | 6.51% | 2013 | 95.60% |
| 2014 Market Value | 2,190,746,748 | 12.58% | 2014 | 95.10% |
| 2015 Market Value | 2,334,601,300 | 6.57% | 2015 | 96.40% |
| 2016 Market Value | 2,414,532,860 | 3.42% | 2016 | 94.50% |
| 2017 Market Value | 2,577,070,811 | 6.73% | 2017 | 94.20% |
| 2018 Market Value | 2,719,688,738 | 5.53% | 2018 | 93.30% |
| 2019 Market Value | 2,961,774,057 | 14.93% | 2019 | 91.90% |
| 2020 Market Value | 3,075,715,174 | 13.09% | 2020 | 95.20% |

10-YEAR LEVY HISTORY

| YEAR | Voter Approved/General | Community Services | Debt Service | OPEB | Total Levy Certification | Inc/Dec | % Change |
|----------|------------------------|--------------------|--------------|------------|--------------------------|--------------|----------|
| Pay 2012 | 4,247,451.66 | 281,215.29 | 5,220,523.34 | 363,551.53 | 10,112,741.82 | (416,817.38) | -3.96% |
| Pay 2013 | 4,540,116.77 | 298,569.66 | 5,437,216.79 | 354,049.67 | 10,629,952.89 | 517,211.07 | 5.11% |
| Pay 2014 | 4,074,405.32 | 263,253.84 | 5,729,784.51 | 358,173.91 | 10,425,617.58 | (204,335.31) | -1.92% |
| Pay 2015 | 3,839,872.60 | 272,572.59 | 6,561,041.49 | 354,716.21 | 11,028,202.89 | 602,585.31 | 5.78% |
| Pay 2016 | 3,956,312.65 | 250,476.14 | 6,713,608.41 | 342,249.81 | 11,262,647.01 | 234,444.12 | 2.13% |
| Pay 2017 | 3,809,961.42 | 253,575.69 | 6,859,226.19 | 345,499.81 | 11,268,263.11 | 5,616.10 | 0.05% |
| Pay 2018 | 4,504,098.45 | 221,471.42 | 7,351,555.53 | 347,262.35 | 12,424,387.75 | 1,156,124.64 | 10.26% |
| Pay 2019 | 6,780,210.44 | 236,080.13 | 8,537,979.24 | - | 15,554,269.81 | 3,129,882.06 | 25.19% |
| Pay 2020 | 7,107,866.15 | 276,779.09 | 8,949,185.77 | - | 16,333,831.01 | 779,561.20 | 5.01% |
| Pay 2021 | 9,149,333.88 | 277,869.45 | 9,133,582.10 | - | 18,560,785.43 | 2,226,954.42 | 13.63% |
| Pay 2022 | 9,583,151.19 | 296,025.92 | 9,237,402.34 | - | 19,116,579.45 | 555,794.02 | 2.99% |



NOTES:

- 2014-2015 District Voters approve \$75 million in bonds
- 2018-2019 District Voters approve \$525 per pupil operating levy
- 2020-2021 District Voters approve \$410 per pupil operating levy

| **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 | 2,414,532,860 | | RESIDENT COUNTS ARE BASED ON ALL | |
| B. PUPIL DATA | 1 | 2 | 2017 MARKET VALUE | 2,577,070,811 | | PUBLIC SCHOOL STUDENTS LIVING IN THE | |
| | | 3 | 2018 MARKET VALUE | 2,719,688,738 | | DISTRICT, REGARDLESS OF WHETHER THEY | |
| II. INITIAL COMPUTATIONS BY FUND | | 4 | 2019 MARKET VALUE | 2,961,774,057 | | ATTEND THERE. ADJUSTED COUNTS | |
| A. GENERAL | 2 | 5 | 2020 MARKET VALUE | 3,075,715,174 | | 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 | 2,223,889,450 | 36 | 2018-19 RES ADM (ACT) 4,235.68 | |
| III. ADJUSTMENTS BY FUND | | 7 | 2017 RMV | 2,382,642,150 | 37 | 2019-20 RES ADM (ACT) 4,208.74 | |
| A. GENERAL | 16 | 8 | 2018 RMV | 2,523,728,900 | 38 | 2020-21 RES ADM (PRE) 4,083.91 | |
| B. COMMUNITY SERVICE | 23 | 9 | 2019 RMV | 2,751,255,700 | 39 | 2021-22 RES ADM (EST) 4,305.00 | |
| C. GENERAL DEBT | 23 | 10 | 2020 RMV | 2,863,100,800 | 40 | 2022-23 RES ADM (EST) 4,380.00 | |
| D. OPEB/PENSION DEBT | 24 | | | | 41 | 2023-24 RES ADM (EST) 4,320.00 | |
| IV. ABATEMENT ADJUSTMENTS | 24 | | NET TAX CAPACITY (NTC) | | | RESIDENT PUPIL UNITS | |
| V. OFFSET ADJUSTMENTS | 26 | 11 | 2016 NTC | 26,111,293 | | | |
| VI. TACONITE ADJUSTMENTS | 27 | 12 | 2017 NTC | 27,971,153 | 42 | 2018-19 RES PU (ACT) 4,629.96 | |
| VII. LEVY AND AID SUMMARY | 29 | 13 | 2018 NTC | 29,775,593 | 43 | 2019-20 RES PU (ACT) 4,605.32 | |
| | | 14 | 2019 NTC | 32,613,939 | 44 | 2020-21 RES PU (PRE) 4,475.60 | |
| | | 15 | 2020 NTC | 34,110,226 | 45 | 2021-22 RES PU (EST) 4,714.00 | |
| VIII. TOTAL LEVY LIMITATION | 30 | | SALES RATIO | | 46 | 2022-23 RES PU (EST) 4,791.00 | |
| SCHOOL YEAR | FORMULA ALLOWANCE | TAX RATE | 16 | 2016 SALES RATIO | 94.5% | ADJUSTED ADM | |
| 2011-12 | 5,174 | 0.0000 | 17 | 2017 SALES RATIO | 94.2% | 2018-19 ADJ ADM (ACT) 4,050.66 | |
| 2012-13 | 5,224 | 0.0000 | 18 | 2018 SALES RATIO | 93.3% | 2019-20 ADJ ADM (ACT) 4,070.34 | |
| 2013-14 | 5,302 | 0.0000 | 19 | 2019 SALES RATIO | 91.9% | 2020-21 ADJ ADM (PRE) 3,971.54 | |
| 2014-15 | 5,831 | 0.0035 | 20 | 2020 SALES RATIO | 95.2% | 2021-22 ADJ ADM (EST) 4,115.00 | |
| 2015-16 | 5,948 | 0.0033 | | UNLIMITED ADJUSTED NTC (UANTC) | | 2022-23 ADJ ADM (EST) 4,185.00 | |
| 2016-17 | 6,067 | 0.0030 | 21 | 2016 UANTC=(11)/(16)= | 27,640,491 | 2023-24 ADJ ADM (EST) 4,085.00 | |
| 2017-18 | 6,188 | 0.0014 | 22 | 2017 UANTC=(12)/(17)= | 29,707,754 | ADJUSTED PUPIL UNITS | |
| 2018-19 | 6,312 | 0.0000 | 23 | 2018 UANTC=(13)/(18)= | 31,904,280 | 53 | 2018-19 ADJ PU (ACT) 4,438.23 |
| 2019-20 | 6,438 | 0.0000 | 24 | 2019 UANTC=(14)/(19)= | 35,500,121 | 54 | 2019-20 ADJ PU (ACT) 4,462.33 |
| 2020-21 | 6,567 | 0.0000 | 25 | 2020 UANTC=(15)/(20)= | 35,803,237 | 55 | 2020-21 ADJ PU (PRE) 4,361.04 |
| 2021-22 | 6,728 | 0.0000 | | ADJUSTED NTC (ANTC) | | 56 | 2021-22 ADJ PU (EST) 4,515.00 |
| 2022-23 | 6,863 | 0.0000 | | | | 57 | 2022-23 ADJ PU (EST) 4,590.00 |
| NOTE: ABOVE NUMBERS ARE NOT ALWAYS COMPARABLE FROM YEAR TO YEAR. | | | 26 | 2016 ANTC | 27,640,491 | | |
| | | | 27 | 2017 ANTC | 29,707,754 | | |
| | | | 28 | 2018 ANTC | 31,904,280 | | |
| | | | 29 | 2019 ANTC | 35,500,121 | | |
| WEIGHTS FOR PUPIL UNITS | FY 2008-FY 2014 | FY 2015 & LATER | 30 | 2020 ANTC | 35,803,237 | | |
| PRE-KGN HCP: | 1.250 | 1.000 | | AG MODIFIED ANTC FOR LTFM | | | |
| HCP-KGN: | 1.000 | 1.000 | 31 | 2016 AG MODIFIED ANTC | 26,572,462 | | |
| REG-KGN PART: | 0.612 | 0.550 | 32 | 2017 AG MODIFIED ANTC | 28,794,600 | | |
| REG-KGN ALL: | 0.612 | 1.000 | 33 | 2018 AG MODIFIED ANTC | 30,934,072 | | |
| GRADES 1-3: | 1.115 | 1.000 | 34 | 2019 AG MODIFIED ANTC | 34,483,292 | | |
| GRADES 4-6: | 1.060 | 1.000 | 35 | 2020 AG MODIFIED ANTC | 34,683,608 | | |
| 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) 4,590.00 | | 58,713.33 |
| 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) = 31,501,170.00 | | X (6,863-839)/(6,728-839) |
| VOLUNTARY PRE-K ADJUSTED PUPIL UNITS | | DECLINING ENROLLMENT REV | | | X [(50)/(49)] = 62,228.74 |
| 63 | 2018-19 ADJ VPK PU | | | 116 | COMPENSATORY PILOT |
| 64 | 2019-20 ADJ VPK PU | 56 | 2021-22 ADJ PU (EST) 4,515.00 | | |
| 65 | 2020-21 ADJ VPK PU | 57 | 2022-23 ADJ PU (EST) 4,590.00 | 117 | TOTAL COMPENSATORY REV |
| 66 | 2021-22 ADJ VPK PU | | | | = (115)+(116) = 62,228.74 |
| 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) 61.00 |
| 69 | 2019-20 ADJ SRP ADM | | | | |
| 70 | 2020-21 ADJ SRP ADM | | | | |
| 71 | 2021-22 ADJ SRP ADM | 105 | DECLINING ENROLL REV = (103) X (104) = | 119 | IF(118)=0, ZERO; ELSE GTR OF 20, (118) = 61.00 |
| 72 | 2022-23 ADJ SRP ADM | | | | |
| SCHOOL READINESS PLUS PUPIL UNITS | | PENSION ADJUSTMENT REVENUE | | 120 | EL REVENUE = (119) X \$704 = 42,944.00 |
| 73 | 2018-19 ADJ SRP PU | | | | |
| 74 | 2019-20 ADJ SRP PU | 106 | PENSION ADJUST ALLOWANCE (FY 2022 GEN ED REV REPORT, LINE 50) 21.17 | 121 | 2022-23 ADM SRV (EST) 4,144.81 |
| 75 | 2020-21 ADJ SRP PU | | | | |
| 76 | 2021-22 ADJ SRP PU | | | 122 | EL CONCENTRATION RATIO = (118)/(121) = .01471720 |
| 77 | 2022-23 ADJ SRP PU | 107 | INITIAL PENSION ADJ REV = (57) X (106) = 97,170.30 | | |
| (NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46) (47-52), AND (53-57)) | | 108 | FY 2022 RETIRE SALARY 22,093,629.71 | 123 | EL CONCENTRATION FACTOR = LSR OF 1 OR (122)/.115 = .12797565 |
| EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2 | | 109 | PENSION ADJUST RATE .0105 | 124 | EL PUPIL UNITS = (118) X (123) = 7.81 |
| 78 | 2018-19 EXT ADM (ACT) 21.14 | 110 | RETIRE PENSION ADJUST = (108) X (109) = 231,983.11 | | |
| 79 | 2019-20 EXT ADM (ACT) 18.44 | | | 125 | EL CONCENTRATION REV = (124) X \$250 = 1,952.50 |
| 80 | 2020-21 EXT ADM (PREL) 13.23 | 111 | TOTAL PENSION ADJ REV = (107) + (110) = 329,153.41 | | |
| 81 | 2021-22 EXT ADM (EST) 26.00 | | | 126 | DISTRICT EL REV + EL CONCENTRATION REV (EXCLUDES EL CROSS REDUC AID, 342) = (120)+(125) = 44,896.50 |
| 82 | 2022-23 EXT ADM (EST) 27.00 | | | | |
| 83 | 2023-24 EXT ADM (EST) 27.00 | | | 127 | BASIC SKILLS REVENUE = (117)+(126) = 107,125.24 |
| EXTENDED TIME PU | | GIFTED & TALENTED REVENUE | | | SPARSITY REVENUE |
| 84 | 2018-19 EXT TIME PU 22.93 | 112 | GIFTED & TALENTED REV = (57) X \$13.00 = 59,670.00 | 128 | ATTENDANCE AREA FOR SPARSITY 99.43 |
| 85 | 2019-20 EXT TIME PU 19.76 | | | 129 | DIST TO NEAREST HS 10.0 |
| 86 | 2020-21 EXT TIME PU 14.74 | | | | |
| 87 | 2021-22 EXT TIME PU 28.40 | | | | |
| 88 | 2022-23 EXT TIME PU 29.80 | 88 | 2022-23 EXT PU (EST) 29.80 | | |
| | | 113 | EXTENDED TIME REVENUE = (88) X \$5,117 = 152,486.60 | | |

| | | | | | |
|-----------------------------------|---|-----------------------------------|---|-------------------------------------|---|
| *****SPARSITY REVENUE (CONT)***** | | *****TRANSPORTATION SPARSITY***** | | ***TRANSPORTATION SPARSITY (CONT)** | |
| 130 | ISOLATION INDEX = [SQ RT (.55 X (128))] + (129) = 17.4 | 143 | ATTENDANCE AREA 99.43 | 158 | REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS |
| 131 | ISOLATION INDEX RATIO = [(130)-23]/10, WITH MIN= 0 AND MAX= 1.5 | 144 | SQUARE MILES PER RES PU = (143)/(46) = .0208 | 159 | FY 2022 TRANSP REV SUBTOTAL =(155)+(156)+ +(157)-(158) = 1,706,827.12 |
| 132 | 2022-23 ADM SRV, 7-12 1,938.32 | 145 | SPARSITY INDEX = GTR OF (144) OR 0.2 = .2000 | 160 | TRANSP EXCESS COST = GTR OF ZERO OR (153)-(159) = |
| 133 | SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(132)] /[400+(132)] = | 146 | DENSITY INDEX = LSR OF (144) OR 0.2 BUT AT LEAST .005 = .0208 | 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: | 147 | PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(145) RAISED TO .26 POWER] X [(146) RAISED TO .13 POWER] X .141 X (101) = 384.90 | 162 | TOTAL TRANSPORTATION SPARSITY REVENUE = (149) + (161) = 298,717.20 |
| 135 | ELEM SPARSITY REVENUE (SEE WEBSITE) | 148 | TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (147) - [.0466 X (101)] = 65.08 | INITIAL GENERAL ED REVENUE | |
| 136 | PRELIM SPARSITY REVENUE = (134)+(135) = | 149 | INITIAL TRANSPORTATION SPARSITY REVENUE (57) X (148) = 298,717.20 | 102 | BASIC 31,501,170.00 |
| 137 | FY 2022 SPARSITY REV (FY 2022 GEN ED REV REPORT, LINE 95) | 150 | FY 2022 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB21 FORECAST) 1,227,091.55 | 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) 1,170,862.02 | 111 | PENSION ADJUSTMENT 329,153.41 |
| 139 | SPARSITY REVENUE IF (138)=YES, (139) = GTR OF (136) OR (137); ELSE (139) = (136) | 152 | FY 2021 REG AND EXCESS TRANSP COST TIMES 105% = (151) X 1.05 = 1,229,405.12 | 112 | GIFTED & TALENTED 59,670.00 |
| | SMALL SCHOOLS REVENUE | 153 | ADJUSTED TRANSP COST = LSR OF (150) OR (152) = 1,227,091.55 | 113 | EXTENDED TIME 152,486.60 |
| 57 | 2022-23 ADJ PU (EST) 4,590.00 | 154 | FY 2022 BASIC REVENUE (2021-22 GEN ED REV REPORT LINE 46) 30,376,920.00 | 127 | BASIC SKILLS 107,125.24 |
| 140 | SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 = | 155 | TRANSPORTATION PORTION OF FY 2022 BASIC REVENUE = (154) X .0466 = 1,415,564.47 | 139 | SPARSITY |
| 141 | SMALL SCHOOLS ALLOWANCE = (140) X \$544 = | 156 | FY 2022 TRANSP SPARSITY REV(2021-22 GEN ED REV REPORT, LINE 115) 291,262.65 | 142 | SMALL SCHOOLS |
| 142 | SMALL SCHOOLS REVENUE = (57) X (141) = | 157 | FY 2022 CHARTER TRANSP ADJ REV(2021-22 GEN ED REV REPORT, LINE 294) | 162 | TRANSPORT SPARSITY 298,717.20 |
| | | | | 163 | INITIAL GENERAL ED REV = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) = 32,448,322.45 |
| | | | | OPERATING CAPITAL | |
| | | | | 164 | AVE BUILDING AGE (EST) (NOT > 50 YEARS) 22.98 |
| | | | | 165 | FACILITIES AGE INDEX = 1 + [.01 X (164)] = 1.2298 |
| | | | | 166 | OPERATING CAPITAL ALLOWANCE = \$79 + [\$109 X (165)] = 213.05 |
| | | | | 167 | YEAR ROUND PU SERVED 33.02 |
| | | | | 168 | OPERATING CAP REVENUE = (57) X (166) + (167) X \$31 = 978,923.12 |

| *****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) | 4,590.00 | 954.44 |
| 171 | LOCAL OPTIONAL REVENUE = (170) X (57) = | 3,323,160.00 | 185 FY 2023 INFLATION FACTOR |
| 172 | TIER 1 LOR CAP/APU | 300 | 1.0195 |
| 173 | TIER 2 LOR CAP/APU | 724 | 186 FY 2023 RESULT AFTER INFLATION ADJUSTMENT = (184) X (185) = |
| 174 | TIER 1 LOR = LSR OF = (170) OR (172) | 300.00 | 973.05 |
| 175 | TIER 2 LOR = [LSR OF (170) OR (173)]-(174) | 424.00 | 187 PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI |
| 176 | TOTAL, TIER 1 = (57) X (174) = | 1,377,000.00 | 188 CPI APPLIED TO PERMANENT SUBTRACTION = (187) X [(185)-1] = |
| 177 | TOTAL, TIER 2 = (57) X (175) = | 1,946,160.00 | 189 ADDED BY ELECTIONS HELD IN CY 2020 WITH DELAY |
| | REFERENDUM ALLOWANCES | | 190 FY 2023 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) = |
| | EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION | | 973.05 |
| | REF AUTH W/O INFLATION | | 191 FY 2023 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) = |
| 178 | FY 2022 AUTHORITY (FY 2022 GEN ED REV REPORT, LINE 132) | | 973.05 |
| 179 | PHASEOUT OF LINE (178) | | 192 NEW ELECTIONS WITHOUT INFLATION |
| 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) = | | 203 FY 2023 REFER REVENUE = (57) X (202) = |
| | REF AUTH WITH INFLATION | | 4,466,299.50 |
| 182 | FY 2022 AUTHORITY (FY 2022 GEN ED REV REPORT, LINE 138+139) | 954.44 | 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) = | 245,335.50 | 236 | TIER 1 LOR LEVY | |
| 207 | METRO 95TH PERCENTILE | 9,078.53 | | | | | = (176) X (234) = | 935,107.92 |
| 208 | METRO GAP | | 226 | BOTH RUR AND MET = | | 237 | TIER 2 LOR LEVY | |
| | =(207)-(206) = | 1,911.21 | | = 0.25 X (225) | 61,333.87 | | = (177) X (235) = | 1,946,160.00 |
| 209 | RURAL 5TH PERCENTILE | 7,163.00 | 57 | 2022-23 ADJ PU (EST) | 4,590.00 | 238 | TIER 1 LOR AID | |
| 210 | RURAL 95TH PERCENTILE | 9,029.99 | 227 | = \$50.00 X (57) = | 229,500.00 | | = (176) - (236) = | 441,892.08 |
| 211 | RURAL GAP | | 228 | EQUITY REVENUE | | 239 | TIER 2 LOR AID | |
| | =(210)-(209) = | 1,866.99 | | = (225)+(226)+(227) = | 536,169.37 | | = (177) - (237) = | |
| 212 | DISTRICT'S REGION: | | | | | | | |
| | METRO=MET; RURAL=RUR | MET | | | | | | |
| 213 | DIST'S REGION'S EQUITY | | | OPERATING CAPITAL AIDS & LEVIES | | | EQUITY AIDS & LEVIES | |
| | GAP = (208) OR (211)= | 1,911.21 | 168 | OPERATING CAP REVENUE | 978,923.12 | 228 | EQUITY REVENUE | 536,169.37 |
| 214 | DIST'S REGION'S 95TH | | 30 | 2020 ANTC | 35,803,237 | 240 | EQUITY LIMIT | |
| | PCT = (207) OR (210)= | 9,078.53 | 57 | 2022-23 ADJ PU (EST) | 4,590.00 | | = (228) X (235) = | 536,169.37 |
| 215 | DISTRICT'S REVENUE/PU | | 229 | FY 2023 ANTC/ADJ PU | | 241 | EQUITY AID | |
| | FOR EQUITY PURPOSES | | | = (30)/(57) = | 7,800.27 | | = (228)-(240) = | |
| | =[(102)+(203)+(205)+ | | 230 | LEVY RATIO FOR OPER CAP | | | | |
| | ((172)*(57))]/(57) = | 8,136.05 | | = LESSER OF 1 OR | | | TRANSITION AIDS & LEVIES | |
| 216 | DISTRICT'S EQUITY GAP | | | (229)/\$22,912 = | .34044475 | 205 | TRANSITION REVENUE | |
| | = GREATER OF ZERO | | 231 | OPERATING CAP LIMIT | | | | |
| | OR (214)-(215) = | 942.48 | | = (168) X (230) = | 333,269.24 | 242 | TRANSITION LIMIT | |
| 217 | EQUITY INDEX | | 232 | OPERATING CAP AID | | | = (205) X (235) = | |
| | = (216)/(213) = | .49313262 | | = (168)-(231) = | 645,653.88 | 243 | TRANSITION AID | |
| 218 | = \$80 X (217) = | 39.45 | | | | | = (205)-(242) = | |
| 219 | INITIAL EQUITY ALLOW | | | LOCAL OPTIONAL AIDS & LEVIES | | | REFERENDUM AIDS & LEVIES | |
| | IF (216)=0 THEN (219)=0 | | 176 | TOTAL, TIER 1 | | 202 | REFER \$/APU | |
| | ELSE (219)=\$14+(218) | 53.45 | | = (57) X (174) = | 1,377,000.00 | | ALL AUTHORITIES | 973.05 |
| 57 | 2022-23 ADJ PU (EST) | 4,590.00 | 177 | TOTAL, TIER 2 | | 244 | TIER 1 CAP/APU | 460 |
| 220 | = (57) X (219) = | 245,335.50 | | = (57) X (175) = | 1,946,160.00 | 245 | TIER 2 CAP/APU | |
| 221 | FY 2023 STATE AVERAGE | | 10 | 2020 RMV | 2,863,100,800 | | = 0.25 X (101)-\$300 = | 1,415.75 |
| | REF REV & TIER 1 LOR | 1,173.95 | 46 | 2022-23 RES PU (EST) | 4,791.00 | 139 | SPARSITY REVENUE | |
| 222 | = .10 X [(221)] = | 117.40 | 233 | FY 2023 RMV/RES PU | | 246 | TIER 2 CAP/APU | |
| | | | | = (10)/(46) = | 597,599.83 | | IF (139) > ZERO | |
| 202 | FY 2023 DISTRICT | | 234 | LEVY RATIO FOR | | | THEN (246) = 9,999.99 | |
| | REFERENDUM REV/ADJ PU | 973.05 | | LOCAL OPTIONAL TIER 1 | | | ELSE (246) = (245) | 1,415.75 |
| 172 | TIER 1 LOR CAP/APU | 300 | | = LESSER OF 1 OR | | | | |
| 223 | = GTR OF ZERO OR | | 235 | (233)/\$880,000 = | .67909072 | | | |
| | [(222)-(202)-(172)] = | | | | | | | |
| 57 | 2022-23 ADJ PU (EST) | 4,590.00 | | LEVY RATIO FOR | | | | |
| 224 | = LSR OF | | | LOCAL OPTIONAL TIER 2, | | | | |
| | \$100,000 OR | | | EQUITY, TRANSITION | | | | |
| | [(57) X (223)] = | | | = LESSER OF 1 OR | 1.00000000 | | | |
| | | | | (233)/\$548,842 = | | | | |

***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) | 4,590.00 | |
| 247 TIER 1 = LSR OF | 261 | REFERENDUM EQUALIZATION AID LIMIT | | 273 TIER 2 REF AID |
| (202) OR (244) = | | = $[(0.25 \times (101))$ | | 274 TIER 1 REF AID |
| 248 TIER 2 = [LSR OF (202) | | $-\$300] \times (57)$ | 6,498,292.50 | 275 TIER 1 LOR AID |
| OR (246)]-(247) = | | | | 276 TIER 1 LOR LEVY |
| 249 UNEQUALIZED | 262 | REFERENDUM EQUALIZATION AID CAP | | 277 TIER 1 REF LEVY |
| = (202)-(247) | | = GRT OF (260)-(261) | | 278 TIER 2 REF LEVY |
| - (248) = | | OR 0 = | | 279 UNEQL REF LEVY |
| | | REFERENDUM LEVY WITH AID LIMIT | | |
| BREAKDOWN OF REFERENDUM REVENUES | | | | |
| 203 REFERENDUM REVENUE | 263 | TIER 1 LEVY | | APPLYING THESE REDUCTIONS: |
| ALL AUTHORITIES | | = (255) + (262) = | 2,111,400.00 | 272 TAX BASE REPLACE AID |
| 4,466,299.50 | 256 | TIER 2 LEVY | | 280 TIER 1 REF AID |
| | | = (256) = | 2,354,899.50 | = (265)-(274) = |
| 250 TOTAL, TIER 1 | 252 | UNEQUALIZED LEVY | | 281 TIER 2 REF AID |
| = (57) X (247) = | 264 | TOTAL = (263) | | = (259)-(273) = |
| 251 TOTAL, TIER 2 | | + (256)+(252) = | 4,466,299.50 | 282 TIER 1 LOR AID |
| = (57) X (248) = | | | | = (238) - (275) |
| 252 TOTAL, UNEQUALIZED | | REFERENDUM AID WITH AID LIMIT | | 283 TIER 1 LOR LEVY |
| = (203)-(250) | | | | = (236) - (276) |
| - (251) = | 265 | TIER 1 AID | | 284 TIER 1 REF LEVY |
| | | = (258)-(262) = | | = (263)-(277) = |
| REFERENDUM LEVY PORTIONS | 259 | TIER 2 AID | | 285 TIER 2 REF LEVY |
| | | = (259) = | | = (256)-(278) = |
| 233 FY 2023 RMV/RES PU | 266 | TOTAL AID | | 286 UNEQL REF LEVY |
| 597,599.83 | | = (265)+(259) = | | = (252)-(279) = |
| 253 TIER 1 = LSR OF 1 | | TAX BASE REPLACEMENT AID (TBRA) | | 287 REFER AND LOR TIER 1 EQUALIZATION |
| OR (233)/\$567,000 = | | | | AID BEFORE AID GUARANTEE |
| 254 TIER 2 = LSR OF 1 | 267 | ADJ INITIAL TBRA | | = (272)+(280) |
| OR (233)/\$290,000 = | | (FROM TBRA PHASEOUT | | + (281)+(282) = |
| 1.00000000 | | REPORT, LINE 11) | 17,301.94 | 288 REFERENDUM AND LOR LEVY |
| INITIAL REFERENDUM LEVY | | | | BEFORE AID GUARANTEE |
| | 268 | CONVERTED ADJ FY 2002 | | = (283) + (284) |
| 255 TIER 1 LEVY | | REF AUTHORITY | | + (285) + (286) = |
| = (250) X (253) = | | (FY 2015 GENERAL | | 5,401,407.42 |
| 256 TIER 2 LEVY | | EDUC REVENUE REPORT, | | REFERENDUM AID GUARANTEE |
| = (251) X (254) = | | LINE 254) | 144.43 | |
| 252 UNEQUALIZED LEVY | 269 | UNCAPPED REF AND LOR ALLOWANCE | | 289 FY 2015 REFERENDUM AID |
| 257 TOTAL = (255) | | = (174) + (196) = | 1,273.05 | INCREASE FROM GUARANTEE |
| + (256)+(252) = | | | | (FY 2015 GEN ED REV |
| 4,466,299.50 | | | | REPORT, LINE 276) |
| INITIAL REFERENDUM AID | 270 | PRORATED TBRA | | 290 FY 2015 REFERENDUM REV |
| | | = LSR OF (267) OR | | (FY 2015 GEN ED REV |
| 258 TIER 1 AID | | $[(267) \times (269) / (268)] =$ | 17,301.94 | REPORT, LINE 289) |
| = (250)-(255) = | 271 | REF AND LOR REV | | 1,170,190.41 |
| 259 TIER 2 AID | | = (176) + (203) = | 5,843,299.50 | 291 FY 2015 LOCATION |
| = (251)-(256) = | | | | EQUITY REVENUE |
| 260 TOTAL AID | 272 | CAPPED TBRA = LSR OF | | (FY 2015 GEN ED REV |
| = (258)+(259) = | | (270) OR (271) = | 17,301.94 | REPORT LINE 198) |
| | | | | 1,741,342.56 |

| ***REFERENDUM AID GUARANTEE (CONT)** | | **LOCAL OPTIONAL AID & LEVY SUMMARY* AFTER REF AID GUARANTEE | | **GENERAL EDUCATION REVENUE SUMMARY* | |
|--------------------------------------|---|---|--|--------------------------------------|--|
| 292 | FY 2015 COMBINED REVENUE = (290)+(291) = 2,911,532.97 | 307 | TIER 1 LOR LEVY = (283) - (303) = 935,107.92 | 102 | BASIC 31,501,170.00 |
| 293 | FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 621,918.44 | 237 | TIER 2 LOR LEVY = (237) 1,946,160.00 | 105 | DECLINING ENROLL |
| 294 | FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197) 377,983.70 | 308 | LOCAL OPTIONAL LEVY LIMIT = (307) + (237) = 2,881,267.92 | 111 | PENSION ADJUSTMENT 329,153.41 |
| 295 | FY 2015 COMBINED AID FOR GUARANTEE = (293)+(294) = 999,902.14 | 309 | LOCAL OPTIONAL AID =(282)+ (239)+ (303)= =(275)+ (276)= 441,892.08 | 112 | GIFTED & TALENTED 59,670.00 |
| 296 | FY 2023 COMBINED REVENUE = (171)+(203) = 7,789,459.50 | | REFERENDUM AID & LEVY SUMMARY AFTER REF AID GUARANTEE | 113 | EXTENDED TIME 152,486.60 |
| 297 | FY 2023 COMBINED INITIAL AID = (287)+(239) = 441,892.08 | 310 | TIER 1 REF LEVY = (284) - (304) = 2,111,400.00 | 127 | BASIC SKILLS 107,125.24 |
| 298 | REVENUE RATIO = LESSER OF 1 OR [(296)/(292)] = 1.00000000 | 311 | TIER 2 REF LEVY = (285) - (305) = 2,354,899.50 | 139 | SPARSITY |
| 299 | 2012 RMV 1,707,374,400 2020 RMV 2,863,100,800 | 312 | UNEQL LEVY = (286) - (306) = | 142 | SMALL SCHOOLS |
| 300 | RMV RATIO = LESSER OF 1 OR [(299)/(10)] = .59633751 | 313 | TOTAL REFERENDUM LEVY =(310)+ (311) +(312)= 4,466,299.50 | 162 | TRANSPORT SPARSITY 298,717.20 |
| 301 | FY 2023 MINIMUM COMBINED AID = (295)X(298)X(300) = 596,279.15 | 314 | TOTAL REFERENDUM EQUALIZATION AID =(272) + (280) + (281) + (304)+ (305)+ (306) - (275) - (276) = | 168 | OPERATING CAPITAL 978,923.12 |
| 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 3,323,160.00 |
| 303 | TIER 1 LOR LEVY | 147 | TRANSPORT ALLOWANCE 384.90 | 203 | REFERENDUM 4,466,299.50 |
| 304 | TIER 1 REF LEVY | 315 | ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT | 205 | TRANSITION |
| 305 | TIER 2 REF LEVY | 316 | EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT | 228 | EQUITY REVENUE 536,169.37 |
| 306 | UNEQL REF LEVY | 317 | CHARTER ALT ATTENDANCE ADJUST = (147) X (315) + \$223 X (316) = | 320 | ALT ATTENDANCE ADJ |
| | | 318 | 2022-23 RES PU ATTENDING MN STATE ACADEMIES | 321 | TOTAL GENERAL REVENUE = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) + (168)+(171)+(203) + (205)+(228)+(320) = 41,752,874.44 |
| | | 319 | MN STATE ACADEMIES ALT ATTENDANCE ADJ = - (101) X (318) = | | GENERAL AIDS & LEVIES |
| | | 320 | ALT ATTEND ADJUST TO AID = (317)+(319) = | 231 | OPERATING CAP LEVY 333,269.24 |
| | | | | 240 | EQUITY LEVY 536,169.37 |
| | | | | 242 | TRANSITION LEVY |
| | | | | 308 | LOCAL OPTIONAL 2,881,267.92 |
| | | | | 313 | TOTAL REFERENDUM LEVY 4,466,299.50 |
| | | | | 322 | TOTAL GENERAL ED LEVY = (231)+(240)+(242) +(308)+(313) = 8,217,006.03 |
| | | | | 323 | TOTAL GENERAL ED AID = (321)-(322)= 33,535,868.41 |
| | | | | | ALTERNATIVE TEACHER COMPENSATION REV |
| | | | | 324 | ENROLLMENT AS OF OCT 1, 2020 AT PARTICIPATING SITES (FY 2022 GENERAL EDUC RPT, LINE 311) |
| | | | | 325 | EST ENROLLMENT AS OF OCTOBER 1, 2021 AT PARTICIPATING SITES = (324)X[(50)/(49)] = |
| | | | | 326 | ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00 X (325) = |

| ***ALT TEACHER COMP AIDS & LEVIES*** | | *****ACHIEVEMENT AND***** INTEGRATION REVENUE | | *****REEMPLOYMENT INSURANCE LEVY**** | |
|--------------------------------------|---|--|--|--------------------------------------|--|
| 326 | ALT COMP REVENUE | | | 359 | EST FY 2022 EXPEND 20,000.00 |
| | | 57 | 2022-23 ADJ PU (EST) 4,590.00 | | |
| 327 | ALT COMP BASIC AID = 0.65 X (326) = | 343 | FY 2023 EST INITIAL BUDGET | 360 | INITIAL REEMPLOYMENT LEVY = 100% OF (359)= 20,000.00 |
| 328 | BASIC AID PRORATION .99209403 | 344 | FY 2023 EST | | SAFE SCHOOLS LEVY |
| 329 | PRORATED BASIC AID = (327)X(328) = | 345 | INCENTIVE BUDGET FY 2023 ADJ INITIAL BUDGET | 361 | SAFE SCH LVY REQUEST? YES |
| 330 | PRO BASIC AID TO LEVY = (327) - (329) = | | = (343) X 1.003 = | 57 | 2022-23 ADJ PU (EST) 4,590.00 |
| 331 | ALT COMP LEVY REVENUE =(326)-(327) + (330)= | 346 | OCT 1, 2020 ENROLL OF PROTECTED STUDENTS | 362 | SAFE SCH LEVY LIMIT = \$36 X (57) = 165,240.00 |
| 229 | FY 2023 ANTC/ADJ PU 7,800.27 | 347 | EST OCT 1, 2021 ENROLL OF PROTECTED STUDENTS | | SAFE SCHOOLS INTERMEDIATE LEVY |
| 332 | ALT COMP LEVY RATIO = LESSER OF 1 OR [(229)/\$6,100] = 1.00000000 | 348 | TOTAL ENROLLMENT | 363 | SAFE SCH INTERMEDIATE LEVY REQUEST? YES |
| 333 | ALT TEACHER COMP LEVY = (331) X (332) = | 349 | EST OCT 1, 2021 TOTAL ENROLLMENT | 364 | INTERMEDIATE LEVY ALLOWANCE <= \$15 3.29 |
| 334 | ALT COMP EQUALIZATION AID = (326)-(329)-(333) = | | = (348) = | 365 | SAFE SCH INTERMEDIATE LIMIT = (57) X (364) = 15,101.10 |
| | MISCELLANEOUS AIDS | 350 | PROTECTED ENROLLMENT RATIO =(347)/(349)= | | JUDGMENT LEVY |
| | 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. | 351 | INITIAL ACHIEVE & INTEG REVENUE FORMULA IF (343) > 0=\$350 X (| 366 | DISTRICT JUDGMENTS |
| | | 352 | INTEG HOLD HARMLESS (FROM FY 2022 INTEG REV RPT, LINE 11) | 367 | INTERMED JUDGMENTS |
| | | 353 | INITIAL ACHIEVE & INTEG REVENUE = LSR OF (345) OR [(351)+(352)] = | 368 | JUDGMENT LIMIT =(366)+(367) = |
| 335 | SPEC ED REGULAR BEFORE TUITION ADJ 6,407,978.50 | | | | ICE ARENA LEVY |
| 336 | NET TUITION ADJUST 1,040,755.36- | 354 | INCENTIVE REV =LSR OF (344) OR | 369 | FY 2021 NET OPR COSTS |
| 337 | EXCESS COST AID 1,707,572.09 | | [(57) X \$10] = | 370 | ICE ARENA LEVY LIMIT = 100% OF (369) = |
| 338 | HOLD HARM/GROWTH LMT | 355 | ACHIEVE & INTEG REVENUE = (353) + (354) = | | FY 2022 CAREER & TECHNICAL |
| 339 | CROSS SUB REDUC AID 294,339.04 | 356 | ACHIEVE & INTEG LEVY = (355) X .30 | 371 | SHARE OF FY 2022 EST COOPERATIVE BUDGET 77,378.20 |
| 340 | TOTAL SPECIAL EDUC AID = (335) TO (339) = 7,369,134.27 | 357 | TRANSFER TO MDE IF (353)=(345) THEN (357)=(345)-(343) ELSE (357)=(353)X.003 | 372 | FY 2022 ESTIMATED DISTRICT BUDGET 467,000.00 |
| 341 | FY 2023 NON-PUBLIC TRANSPORTATION AID 128,794.73 | | | 373 | FY 2022 EST BUDGET = (371) + (372) = 544,378.20 |
| 342 | FY EL CROSS SUBSIDY REDUCTION AID 1,498.64 | 358 | ACHIEVE & INTEG AID =(355)-(356)-(357)= | 374 | PRELIMINARY REVENUE = .35 X (373) = 190,532.37 |

| *****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) | 4,590.00 | 459 | OLD LAW HEALTH & SAFETY REVENUE = FY 2023 ESTIMATED H&S COST = |
| | 170,023.89 | 451 | AVE BLDG AGE (EST) (NO MAX AGE LIMIT) | 24.76 | | |
| 376 | REVENUE GUARANTEE = LESSER OF (373) OR (375) = | 452 | BLDG AGE RATIO = LSR OF 1 OR (451)/35 = | .70742857 | 460 | REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2023 |
| | 170,023.89 | | | | | |
| 377 | PRELIMINARY REVENUE = GREATER OF (374) OR (376) = | 453 | INITIAL LTFM REVENUE = \$380 X (57) X (452) = | 1,233,896.91 | 461 | ALT FAC/H&S PAYGO REV FOR NEW APPROVALS |
| | 190,532.37 | | | | | |
| 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 |
| | 190,532.37 | | | | | |
| 29 | 2019 ANTC | | | | | |
| | 35,500,121 | | | | | |
| 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 |
| | 4,515.00 | | | | | |
| 380 | FY 2022 ANTC/ADJ PU = (29)/(56) = | | | | | |
| | 7,862.71 | | | | | |
| 381 | LEVY RATIO FOR CTE = LESSER OF 1 OR (380)/\$7,612 = | 767 | NET LTFM REQ DEBT FOR ELIG H&S>\$100K | 774,962.26 | 767 | NET LTFM REQ DEBT FOR ELIG H&S>\$100K |
| | 1.00000000 | | | | | 774,962.26 |
| 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 |
| | 190,532.37 | | | | | |
| 383 | EST CAREER TECH AID = (379) - (382) = | 456 | TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (766)+(454) + (767)+(455) = | 774,962.26 | 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) = |
| | 41,043.00 | | | | | 774,962.26 |
| 385 | PRORATION FACTOR TO REFLECT STATEWIDE CAP | 768 | NET LTFM REQ DEBT SERVICE FOR VPK | | | |
| | 1.00000000 | | | | | |
| 386 | ANNUAL OPEB LEVY LIMIT = (384) X (385) = | 457 | NEW PAYGO LTFM LEVY FOR VPK | | | |
| | 41,043.00 | | | | | |
| | CAPITAL RELATED LEVY LIMITATIONS | 458 | TOTAL LTFM REVENUE UNDER NEW LAW = (453) + (456) + (768) + (457) = | 2,008,859.17 | 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 = |
| | | | | | | 207,814.22 |
| 450 | LTFM PLAN APPROVAL STATUS | | | | 467 | TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (459)+(464)+(466) = |
| | APPROVED | | | | | 982,776.48 |

| *****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) = 2,008,859.17 | 483 | TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (473) - (482) = 1,157,201.49 | 472 | TOTAL LTFM REVENUE 2,014,085.08 |
| 469 | DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM) | 484 | TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (472)-(482)-(483) = 269,885.08 | 491 | TOTAL GENERAL FUND LTFM REVENUE = (472) - (770) = 599,196.55 |
| 470 | DISTRICT LTFM REVENUE = (468) - (469) = 2,008,859.17 | 485 | TOTAL LTFM LEVY = (483) + (484) = 1,427,086.57 | 492 | LTFM GEN FUND EQUAL REV = (473) - (486) = 329,311.47 |
| 471 | DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS 5,225.91 | | DEBT SERVICE PORTION OF LTFM REV | 493 | LTFM GEN FUND EQUAL AID = (482) - (488) = 110,827.51 |
| 472 | TOTAL LTFM REVENUE = (470) + (471) = 2,014,085.08 | 765 | NET ALT FAC REG DEBT | 494 | GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (492) - (493) = 218,483.96 |
| | LTFM TOTAL AIDS & LEVIES | 766 | NET ALT FAC/H&S DEBT | 495 | GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (491)-(493)-(494) = 269,885.08 |
| 57 | 2022-23 ADJ PU (EST) 4,590.00 | 767 | NET LTFM REQ DEBT FOR ELIG H&S>\$100K 774,962.26 | 496 | TOTAL GEN FUND LTFM LEVY = (494) + (495) = 488,369.04 |
| 473 | LTFM EQUALIZED REVENUE = LSR OF (468),(470) OR \$380 X (57) = 1,744,200.00 | 768 | NET LTFM REQ DEBT SERVICE FOR VPK | | DISABLED ACCESS LIMIT |
| 35 | 2020 AG MODIFIED ANTC FOR LTFM REVENUE 34,683,608 | 769 | NET LTFM REQ DEBT FOR ALL OTHER PROJECTS 639,926.27 | 497 | FY 1992-FY 2023 APPROV DIS ACC COSTS 300,000.00 |
| 54 | 2019-20 ADJ PU (ACT) 4,462.33 | 770 | TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) +(768)+(769) = 1,414,888.53 | 498 | MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX 150,000) OR 300,000 = 300,000.00 |
| 474 | FY 2020 ANTC PER APU = (35) / (54) = 7,772.53 | 486 | LTFM DEBT SERV EQUAL REVENUE = LESSER OF (473) OR (770) = 1,414,888.53 | 499 | LSR OF (497) OR (498) 300,000.00 |
| 475 | STATEWIDE ANTC/APU 9,524.56 | 478 | LTFM AID RATIO .33654312 | 500 | FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1992 |
| 476 | LTFM EQUAL FACTOR = 123% OF (475) = 11,715.20 | 487 | LTFM DEBT INITIAL EQUAL AID = (486)X(478) = 476,171.00 | 501 | LAST YEAR TO CERTIFY = (500) + 7 YEARS = 1999 |
| 477 | LTFM LEVY RATIO = LSR OF 1 OR (474)/(476) = .66345688 | 488 | LTFM DEBT EQUAL AID = GREATER OF (481) OR (487) BUT NOT MORE THAN (770) = 476,171.00 | 502 | TOTAL CUM CERT LEVY (PAY 93 TO PAY 20) 300,000.00 |
| 478 | LTFM AID RATIO = 1 - (477) = .33654312 | | | 503 | CERT LEVY PAY 2021 |
| 479 | LTFM INITIAL EQUAL AID = (473) X (478) = 586,998.51 | 489 | LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (486) - (488) = 938,717.53 | 504 | TOTAL CERTIFIED LEVY = (502)+(503) = 300,000.00 |
| 480 | LTFM INITIAL EQUALIZED LEVY = (473) - (479) = 1,157,201.49 | 490 | LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (770)-(488)-(489) = | 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) = 586,998.51 | | | | 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 333,269.24 |
| 507 | FY 2023 JOINT | 526 | FY 2022 NONJOINT 110,800.00 | 496 | LT FAC MAINTENANCE 488,369.04 |
| | | 527 | FY 2023 NONJOINT | 505 | DISABLED ACCESS |
| | | 528 | FY 2022 JOINT | 549 | LEASE LEVY 637,320.43 |
| 508 | INSTRUCTIONAL/STORAGE FY 2022 JOINT | 529 | FY 2023 JOINT | 550 | COOP BLDG REPAIR |
| 509 | FY 2023 JOINT 4,343.91 | | | 551 | OTHER CAPITAL (MEMO) |
| | | 530 | REG OPERATING LEASES | 552 | CAP PROJECTS REFER |
| 510 | TOT INTERMED OPERATING = (506) TO (509) = 4,343.91 | | = (522) TO (529) = 110,800.00 | 553 | CAPITAL RELATED LIMITS = (231)+(496)+(505) + (549)+(550)+(551) + (552) = 1,458,958.71 |
| | | | APPROVED REGULAR CAPITALIZED LEASES | | |
| | APPROV INTERMED CAPITALIZED | | ADMINISTRATIVE SPACE | | OTHER INITIAL GENERAL LEVIES |
| 511 | ADMINISTRATIVE SPACE FY 2022 JOINT | 531 | FY 2022 NONJOINT | 554 | CONSOLIDATION/ TRANSITION |
| 512 | FY 2023 JOINT | 532 | FY 2023 NONJOINT | 555 | REORGANIZATION |
| | | 533 | FY 2022 JOINT | | OPERATING DEBT |
| 513 | INSTRUCTIONAL/STORAGE FY 2022 JOINT | 534 | FY 2023 JOINT | 556 | HEALTH BENEFITS |
| 514 | FY 2023 JOINT 27,160.52 | | INSTRUCTIONAL/STORAGE | 557 | ADDL RETIREMENT (MPLS AND STP) |
| | | 535 | FY 2022 NONJOINT 495,016.00 | 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) = 27,160.52 | | EXCESS FUNDS CAP LEASE | 562 | CONSOLIDATION/ RETIREMENT |
| 518 | TOT INTERMED LEASE COSTS = (510) + (517) = 31,504.43 | 539 | FY 2022 NONJOINT | 563 | ECON DEVELOP ABATE |
| | | 540 | FY 2023 NONJOINT | 564 | OTHER GENERAL (MEMO) |
| 57 | 2022-23 ADJ PU (EST) 4,590.00 | 541 | FY 2022 JOINT | | |
| 519 | INTERMED PUPIL UNIT MAX LIMIT = \$65 X (57) = 298,350.00 | 542 | FY 2023 JOINT | 565 | SUBTOTAL--OTHER INITIAL GENERAL LEVIES = (554) TO (564) = |
| | | | = (531) TO (538) - (539) TO (542) = 495,016.00 | | INITIAL GENERAL FUND LEVY |
| 520 | INTERMED LEASE LIMIT =LSR (518) OR (519) = 31,504.43 | 544 | TOTAL APPROVED REGULAR LEASE COST & CARRYOVER =(521)+(530)+(543)= 605,816.00 | 566 | GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(313) = 4,466,299.50 |
| 521 | INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (518) - (520) = | 57 | 2022-23 ADJ PU (EST) 4,590.00 | 567 | GENERAL RMV OTHER JOBZ EXEMPT = (308)+(240) + (242) = 3,417,437.29 |
| | | 545 | REG PUPIL UNIT MAXIMUM LIMIT = \$212 X (57) = 973,080.00 | 568 | GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (552) |
| | APPROVED REGULAR OPERATING LEASES | 546 | COMM APPROVED LIMIT | 569 | GENERAL NTC OTHER GENED JOBZ EXEMPT PHASED OUT IN 2018 |
| | ADMINISTRATIVE SPACE | 547 | REGULAR MAX LIMIT =GTR (545) OR (546)= 973,080.00 | | |
| 522 | FY 2022 NONJOINT | 548 | REGULAR LEASE LIMIT =LSR (544) OR (547)= 605,816.00 | | |
| 523 | FY 2023 NONJOINT | | | | |
| 524 | FY 2022 JOINT | 549 | TOTAL LEASE LEVY LIMIT = (520) + (548) = 637,320.43 | | |
| 525 | FY 2023 JOINT | | | | |

| ****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) = | | | 627 | DISABLED ADULTS LIMIT LSR \$30,000 OR 50% OF APPROVED EXPENDITURES |
| | 1,890,875.18 | | | | |
| 571 | TOTAL INITIAL GENERAL LEVY LIMITATION =(566)+(567)+(568) + (569)+(570) = | 612 | DIST PLANS TO LEVY FOR FY 2023 ECFE REVENUE? YES | 628 | SCHOOL-AGE CARE FY 2023 SCH-AGE CARE REV (FY 2023 EST COST) 36,000.00 |
| | 9,774,611.97 | | | | |
| | COMMUNITY SERVICE | 613 | ECFE ANNUAL REPORT SUBMITTED? YES | 30 | 2020 ANTC 35,803,237 |
| | BASIC COMMUNITY EDUCATION | 614 | POPULATION UNDER FIVE YEARS OF AGE 2,105 | 46 | 2022-23 RES PU (EST) 4,791.00 |
| 601 | POPULATION (YR 2020) 22,370 | 615 | GTR OF 150 OR (614) = 2,105 | 629 | ANTC/RES PU = (30)/(46) = 7,473.02 |
| 602 | GTR OF (601) OR 1,335 22,370 | 616 | ECFE ALLOWANCE 0.023 X (101) = 157.85 | 630 | LEVY RATIO = LSR OF 1 OR (629)/\$2,318 = 1.00000000 |
| 603 | YOUTH SERVICE PROG? YES | 617 | FY 2023 EARLY CHILD FAMILY REVENUE IF (612) = YES = (615) X (616), IF ANNUAL REPT = YES 332,274.25 | 631 | FY 2023 SCH-AGE CARE LIM = (628) X (630) = 36,000.00 |
| 604 | AFTER SCHOOL ENRICHMENT? YES | 30 | 2020 ANTC 35,803,237 | 632 | FY 2023 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) = |
| 605 | FY 2023 GENERAL REVENUE = \$5.42 X (602) = 121,245.40 | 618 | ECFE TAX RATE .00247890 | | |
| 606 | FY 2023 YOUTH SERVICE REV = \$1.00 X (602) = 22,370.00 | 619 | = (618) X (30) = 88,752.64 | | |
| 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 23,819.10 | 620 | EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) = 88,752.64 | | |
| 608 | FY 2023 COMMUNITY EDUCATION REVENUE = (605)+(606)+(607) = 167,434.50 | 621 | EST FY 2023 EARLY CHILD AID = (617)-(620) = 243,521.61 | 633 | OTHER COMM ED (MEMO) |
| 30 | 2020 ANTC 35,803,237 | | | 634 | TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(625) + (627)+(631)+(633) = 295,042.72 |
| 609 | STANDARD COMM ED LEVY = .00940 X (30) = 336,550.43 | 622 | DIST PLANS TO LEVY FOR FY 2023 HOME VISIT? YES | | |
| 610 | COMM ED LEVY LIMIT LSR (608) OR (609) = 167,434.50 | 623 | HOME VISITING REVENUE IF (622) = YES AND (619) > \$0, = \$3.00 X (614), ELSE = \$0 6,315.00 | | |
| 611 | FY 2023 EST GROSS COMM ED AID = (608)-(610) = | 229 | FY 2023 ANTC/ADJ PU 7,800.27 | 701 | ALT FAC REGULAR REQ DEBT SERV LEVY |
| | | 624 | HOME VISIT LEVY RATIO = LESSER OF 1 OR (229) / \$17,250 = .45218957 | 702 | ALT FAC/H&S REQ DEBT SERV LEVY |
| | | 625 | FY 2023 HOME VISIT LIMIT =(623) * (624) 2,855.58 | 703 | NEW LTFM REQ DEBT FOR ELIG H&S>\$100K 789,390.00 |
| | | 626 | FY 2023 EST HOME VISIT AID =(623)-(625) 3,459.42 | | |

| ***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 651,840.00 | 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) = 1,441,230.00 | | 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.62 147,709.00 | 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) 1,182,967.63 |
| 710 | TAC ADJ TO REQ = (709) OR [(709) X 1.05] = | 723 | ECON DEV ABATEMENT 435,960.00 | 742 | PAY 20 DEBT EXCESS LEVY REDUCTION 261,101.39 |
| 711 | NET REQ DEBT SERV LEVY TACONITE=(708)-(710)= | 724 | JUDGMENT | 743 | PAY 21 DEBT EXCESS LEVY REDUCTION 247,354.49 |
| 712 | VOTER APPR ELIG BONDS SOLD BY JULY 1, 2021 7,854,139.00 | 725 | OTHER NON-VOTER | 744 | 5% OF PAY 22 REQ DEBT SERV LEVY=(729) X 5%= 493,951.90 |
| 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)] = 180,559.85 |
| 714 | VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2021 | 727 | SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726)= 583,669.00 | 746 | RETAIN FOR CAPITAL LOAN REPAYMENT |
| 715 | TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) + (713)+(714)= 7,854,139.00 | 728 | REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) = 583,669.00 | 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) = 9,879,038.00 | 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) = 7,854,139.00 | 749 | CERTIFIED DEBT EXCESS = GTR OF 0 OR [(745) -(746)-(747)+(748)] = 180,559.85 |
| | | 30 | 2020 ANTC 35,803,237 | 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)] = 7,854,139.00 | | |

| *****FUND 7 DEBT BALANCE (CONT)***** | | ***NET DEBT EXCESS SUMMARY (CONT)*** | | ****NAT DISASTER DEBT EQ (CONT)***** | |
|--------------------------------------|--|--------------------------------------|--|--------------------------------------|---|
| 751 | ADJUSTED DEBT EXCESS = (749)-(750) = 180,559.85 | 764 | NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) = 180,559.85 | 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)= 9,879,038.00 | 765 | NET ALT FAC REG DEBT = (701)-(755) = | 777 | NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (774)/(776) = .26438057 |
| 753 | DEBT EXCESS RATIO = LSR 1 OR (751)/(752)= .01827707 | 766 | NET ALT FAC/H&S DEBT = (702)-(756) = | 778 | DISASTER AID RATIO = = 1 - (777) = .73561943 |
| 754 | NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715) X (753) = 143,550.65 | 767 | NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (703)-(757) = 774,962.26 | 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) = 639,926.27 | | DEBT EQUALIZATION AID |
| 757 | EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (703) X (753) = 14,427.74 | 770 | NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769) = 1,414,888.53 | 734 | DEBT EQUAL BASE 7,854,139.00 |
| 758 | EXCESS FOR ELIGIBLE LTFM VPK BONDS = (704) X (753) = | 486 | LTFM DEBT EQUAL REV 1,414,888.53 | 754 | DEBT EXCESS FOR ELIG REQUIRED DEBT 143,550.65 |
| 759 | EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (705) X (753) = 11,913.73 | 488 | LTFM DEBT EQUAL AID 476,171.00 | 781 | FY 2023 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO) |
| 760 | GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = -(720)-(721)-(750) = 147,709.00- | 489 | LTFM DEBT EQUAL LEVY 938,717.53 | 782 | FY 2023 GROSS DEBT EQUALIZATION REVENUE =(734)-(754)+(781) = 7,710,588.35 |
| 761 | UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(751)-(752)] = | 490 | LTFM DEBT UNEQUAL LVY | 30 | 2020 ANTC 35,803,237 |
| | NET DEBT EXCESS SUMMARY | 771 | LTFM DEBT LEVY LIMIT = (489) + (490) + (755) + (756) + (757)+(758)+(759) = 965,059.00 | 783 | = .1050 X (30) = 3,759,339.89 |
| 762 | DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(753) = 143,550.65 | | NATURAL DISASTER DEBT EQUALIZATION | 784 | MAX UNEQ LOCAL EFFORT = .1574 X (30) = 5,635,429.50 |
| 763 | DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (751)-(761)-(762) = 37,009.20 | 30 | 2020 ANTC 35,803,237 | 785 | FY 2023 NET DEBT EQ REV = GTR OF 0 OR [(782) - (784)] = 2,075,158.85 |
| | | 772 | TEN PERCENT ANTC = 0.10 * (30) = 3,580,323 | 786 | PRELIM TIER 1 EQU REV =LSR (785) OR (783)= 2,075,158.85 |
| | | 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) 4,462.33 | 788 | MAX EFFORT TIER 1 REV |
| | | 774 | FY 2020 ANTC PER APU = (30) / (54) = 8,023.44 | | |

| ****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) = 2,075,158.85 | 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) 4,462.33 | 807 | PAY 22 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((806) X 1.05) = | 904 | LEVY BONDS IRREV TRUST NON-VOTER APPROVED |
| 792 | 2020 ANTC INCL JOBZ / ADJ PU = (30)/(54) = 8,023.44 | 808 | DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(803)-(801)-(805)]= 7,854,139.00 | 905 | LEVY BONDS REVOC 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 | 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) = |
| 794 | TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF \$8,000 OR 100% OF (775)] = .79314197 | 810 | DEBT EQUAL AID INELIG, VOTER APPROVED = (716) + (719) = | 907 | FUND 47 DEBT BALANCE |
| 795 | TIER 1 DEBT EQU AID RATIO = 1-(793) = | 811 | DEBT EQUAL AID INELIG, NON VOTER APPROVED = (717) + (727) = 583,669.00 | 908 | REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) = |
| 796 | TIER 2 DEBT EQU AID RATIO = 1-(794) = .20685803 | 812 | DISASTER LEVY LIMIT VOTER APPROVED | 909 | JUNE 2020 FUND 47-425 BAL FOR BOND REFUND |
| 797 | TIER 1 DEBT AID = (791) X (795) = | 813 | INITIAL GDS LEVY LIM NON VOTER APPROVED = (809)+(811)+(771) = 1,548,728.00 | 910 | JUNE 2020 FUND 47-460 BALANCE NONSPENDABLE |
| 798 | TIER 2 DEBT AID = (790) X (796) = | 814 | TOTAL INITIAL GDS LEVY LIMIT = (812)+(813) = 9,402,867.00 | 911 | JUNE 2020 FUND 47-463 BALANCE UNASSIGN NEG |
| 799 | TOTAL DEBT EQ AID = (797)+(798) = | | | 912 | JUNE 2020 FUND 47-464 BALANCE RESTRICTED 73,708.21 |
| 800 | NON VOTER DEBT AID = (799)X(713)/(715) = | | | 913 | JUNE 2020 FUND 47-464 BALANCE VOTER APPROV |
| 801 | VOTER APPR DEBT AID = (799)-(800) = | | | 914 | JUNE 2020 FUND 47-464 BAL NON-VOTER APPROV = (912) - (913) = 73,708.21 |
| | MINIMUM EST MAX EFFORT PAYMENT | | | 915 | PAY 20 OPEB DEBT EXC REDUCTION NON-VOTER 17,816.29 |
| 732 | MAX EFFORT DEBT LEVY | | | 916 | PAY 21 OPEB DEBT EXC REDUCTION NON-VOTER 19,945.84 |
| 802 | MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927)-(706) -(719)-(720)-(721) = | | | 917 | 5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (903) X 5% = |
| 803 | MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) = | | | 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 1,924,112.00 |
| | | | | 1015 | 20 PAY 21 LEVY 1,924,112.00 |
| 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) 328,764.71 | 1016 | FY 2022 LOR TIER 2 LEVY ADJUSTMENT = ((1013) - (1015)) 9,752.00- |
| 921 | FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] = | 1002 | 20 PAY 21 LIMIT 313,951.25 | | FY 2022 EQUITY LEVY ADJUSTMENT |
| | | 1003 | 20 PAY 21 LEVY 313,951.25 | 1017 | FY 2022 EQUITY LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 203) 527,577.75 |
| 922 | FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(914)- SUM (915) TO (920)] = 35,946.08 | 1004 | FY 2022 OPER CAPITAL LEVY ADJUSTMENT = ((1001)-(1002)) = 14,813.46 | 1018 | 20 PAY 21 LIMIT 529,471.15 |
| | | | | 1019 | 20 PAY 21 LEVY 529,471.15 |
| 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)-(1019)) = 1,893.40- |
| 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) 898,333.75 | | 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 904,444.88 | 1023 | 20 PAY 21 LEVY |
| | | 1009 | 20 PAY 21 LEVY 904,444.88 | 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) 904,444.88 | | FY 2022 1ST TIER REFERENDUM LEVY ADJUSTMENT |
| | | 1011 | PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1006)+(1007)+(1009) 904,444.88 | 1025 | FY 2022 1ST TIER REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 235) 2,076,900.00 |
| | LEVY LIMITATION ADJUSTMENTS | 1012 | FY 2022 LOR TIER 1 LEVY ADJUSTMENT = ((1005)-(1011)) = 6,111.13- | 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 2,087,480.00 |
| C | PREVIOUSLY CALCULATED AUTHORITY | | | 1029 | 20 PAY 21 LEVY 2,087,480.00 |
| D | CERTIFIED LEVY BASED ON (B) 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) 1,914,360.00 | 1030 | PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1026)+(1027)+(1028) 2,087,480.00 |

| ****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 2,087,480.00 | 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 = ((1025)-(1031)) = 10,580.00- | 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) 2,232,396.60 | 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 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINES 250 TO 252) | 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) | 1049 TIER 1 LEVY 1050 TIER 2 LEVY 1051 UNEQL LEVY | 1063 FY 2022 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1062)-(1061) = |
| 1036 | 20 PAY 21 LIMIT 2,229,337.88 | 1052 TOTAL FY 2022 TBRA ALLOC TO REF LEVY CATEGORIES = (1049) TO (1051) = | FY 2022 REFERENDUM HOLD HARMLESS ADJUSTMENT TO LOR TIER 1 LEVIES |
| 1037 | 20 PAY 21 LEVY 2,229,337.88 | 1053 TOTAL FY 2022 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 21 LEVY = (1026)+(1034)+(1042 | 1064 FY 2022 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 277) |
| 1038 | PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035)+(1036 2,229,337.88 | 1054 FY 2022 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1053)-(1052) = | 1007 ALLOC OF REF HOLD HARM (FROM PAY 21 LEVY REPORT, LINE 302) |
| 1039 | PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035)+(1037 2,229,337.88 | FY 2022 UNEQUAL REF LEVY ADJUST | 1065 FY 2022 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1007)-(1064) = |
| 1040 | FY 2022 2ND TIER REF LEVY ADJUSTMENT = ((1033)-(1038)) = 3,058.72 | FY 2022 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 249) | FY 2020 OPERATING CAPITAL LEVY ADJ |
| | FY 2022 UNEQUAL REF LEVY ADJUST | 1006 ALLOCATION OF TBRA (FROM PAY 21 LEVY REPORT, LINE 285) | 1066 FY 2020 OPER CAP LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 193) 262,561.33 |
| 1041 | FY 2022 UNEQUAL REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 239) | 1056 FY 2022 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1006)-(1055) = | |
| 1042 | ALLOCATION OF TBRA (FROM PAY 21 LEVY REPORT, LINE 278) | | |
| 1043 | ALLOC OF REF HOLD HARM (FROM PAY 21 LEVY REPORT, LINE 305) | | |

| ***FY 2020 OPERATING CAPITAL LEVY ADJ (CONT) | | *****FY 2020 TRANSITION LEVY ADJ***** | | ****FY 2020 1ST TIER BOARD-APPR ADJU | | | |
|--|---------------------------|---------------------------------------|------|--------------------------------------|------|----------------------------------|--------------|
| 1067 | 18 PAY 19 LIMIT | 275,179.09 | 1087 | FY 2020 TRANSITION LEVY AUTH | 1101 | FY 2020 BRD-APPR REF LEVY AUTH | |
| 1068 | 18 PAY 19 LEVY | 275,179.09 | | (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) | 787,117.02 |
| | = ((1066)-(1068)) = | 12,617.76- | 1088 | 18 PAY 19 LIMIT | 1102 | PAY 19 LIMIT BEFORE | |
| 1070 | 19 PAY 20 ADJ LIMIT | 13,918.98- | 1089 | 18 PAY 19 LEVY | | TBRA AND HOLD HARM ADJ | |
| 1071 | 19 PAY 20 ADJ LEVY | 13,918.98- | 1090 | TOTAL ADJUST TO PAY 19 | | (FROM PAY 20 LEVY | |
| 1072 | FY 2020 OPER CAPITAL | | | TRANSITION LEVY AUTH | | REPORT, LINE 1030) | 771,812.62 |
| | LEVY ADJUSTMENT | | | | | | |
| | = ((1069)-(1070)) = | 1,301.22 | 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 ADJUSTMENT | | REPORT, LINE 1031) | 771,812.62 |
| | LEVY ADJUST | | | | | | |
| 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)-(1102)) = | 15,304.40 |
| | LINE 207) | 1,892,485.84 | | FY 2020 1ST TIER VOTER-APPROVED | | | |
| | | | | REFER LEVY ADJUST | | | |
| 1074 | 18 PAY 19 LIMIT | 1,882,213.87 | 1105 | 19 PAY 20 ADJ LIMIT | | 19 PAY 20 ADJ LEVY | |
| 1075 | 18 PAY 19 LEVY | 1,882,213.87 | 1106 | 19 PAY 20 ADJ LEVY | | | |
| 1076 | TOTAL ADJUST TO PAY 19 | | 1107 | FY 2020 BRD-APPR REF | | FY 2020 BRD-APPR REF | |
| | LOR OPTIONAL LEVY AUTH | | | LEVY ADJUSTMENT | | LEVY ADJUSTMENT | |
| | = ((1073)-(1074)) = | 10,271.97 | | = ((1104)-(1105)) = | | = ((1104)-(1105)) = | 15,304.40 |
| | | | | | | | |
| 1077 | 19 PAY 20 ADJ LIMIT | | 1095 | PAY 19 LIMIT BEFORE | | FY 2020 2ND TIER REF LEVY ADJUST | |
| 1078 | 19 PAY 20 ADJ LEVY | | | TBRA AND HOLD HARM ADJ | | | |
| 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)-(1077)) = | 10,271.97 | | | | EDUC REVENUE REPORT, | |
| | | | 1096 | PAY 19 LEVY BEFORE | | LINE 239) | 2,053,168.60 |
| | | | | TBRA AND HOLD HARM ADJ | | | |
| | | | | (FROM PAY 20 LEVY | 1109 | PAY 19 LIMIT BEFORE | |
| | | | | REPORT, LINE 1023) | | TBRA AND HOLD HARM ADJ | |
| | | | | | | (FROM PAY 20 LEVY | |
| | | | | | | REPORT, LINE 1038) | 2,042,024.48 |
| | | | | | | | |
| 1080 | FY 2020 EQUITY LEVY AUTH | | | FY 2020 1ST TIER VOTER-APPROVED | 1110 | PAY 19 LEVY BEFORE | |
| | (FROM FY 2020 GENERAL | | | REFER LEVY ADJUST | | TBRA AND HOLD HARM ADJ | |
| | EDUC REVENUE REPORT, | | | | | (FROM PAY 20 LEVY | |
| | LINE 210) | 617,010.64 | 1097 | TOTAL ADJUST TO PAY 19 | | REPORT, LINE 1039) | 2,042,024.48 |
| | | | | 1ST TIER REF LEVY AUTH | | | |
| 1081 | 18 PAY 19 LIMIT | 614,216.55 | | | | | |
| 1082 | 18 PAY 19 LEVY | 614,216.55 | | | | | |
| 1083 | TOTAL ADJUST TO PAY 19 | | | | | | |
| | EQUITY LEVY AUTH | | 1098 | 19 PAY 20 ADJ LIMIT | 1111 | TOTAL ADJUST TO PAY 19 | |
| | = ((1080)-(1081)) = | 2,794.09 | 1099 | 19 PAY 20 ADJ LEVY | | 2ND TIER REF LEVY AUTH | |
| | | | 1100 | FY 2020 1ST TIER REF | | = ((1108)-(1109)) = | 11,144.12 |
| | | | | LEVY ADJUSTMENT | | | |
| 1084 | 19 PAY 20 ADJ LIMIT | 2,108.61- | | | 1112 | 19 PAY 20 ADJ LIMIT | |
| 1085 | 19 PAY 20 ADJ LEVY | 2,108.61- | | | 1113 | 19 PAY 20 ADJ LEVY | |
| 1086 | FY 2020 EQUITY | | | | 1114 | FY 2020 2ND TIER REF | |
| | LEVY ADJUSTMENT | | | | | LEVY ADJUSTMENT | |
| | = ((1083)-(1084)) = | 4,902.70 | | | | = ((1111)-(1112)) = | 11,144.12 |

| ****FY 2020 3RD TIER REF LEVY ADJUST**** | | ****FY 2020 TBRA ALLOCATION ADJ**** TO VOTER-APPROVED LEVIES | | ***FY 2020 REFERENDUM HOLD HARMLESS* ADJUSTMENT TO VOTER-APPROVED LEVIE | |
|--|---|---|---|--|--|
| 1115 | FY 2020 3RD TIER REF LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 240) 290,121.65 | 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) 295,165.00 | 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) 295,165.00 | 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 = ((1115)-(1117)) = 5,043.35- | 1132 | 19 PAY 20 ADJ LIMIT | 1144 | 19 PAY 20 ADJ LIMIT |
| 1119 | 19 PAY 20 ADJ LIMIT | 1133 | 19 PAY 20 ADJ LEVY | 1145 | 19 PAY 20 ADJ LEVY |
| 1120 | 19 PAY 20 ADJ LEVY | 1134 | FY 2020 TBRA ALLOC LEVY ADJUSTMENT | 1146 | FY 2020 HOLD HARM ALLOC VTR-APPR ADJUSTMENT |
| 1121 | FY 2020 3RD TIER REF LEVY ADJUSTMENT = ((1118)-(1120)) = 5,043.35- | | 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) | 1169 | FY 2020 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) | 1191 | FY 2020 CAREER TECH LEVY AUTHORITY (FY 2020 CTE AID REPORT LINE 21) 129,562.22 |
| 1154 | 20 PAY 21 LIMIT | 1170 | 18 PAY 19 LIMIT | 1192 | 19 PAY 20 LIMIT 168,709.33 |
| 1155 | 20 PAY 21 LEVY | 1171 | 18 PAY 19 LEVY | 1193 | 19 PAY 20 LEVY 168,709.33 |
| 1156 | FY 2022 ALT TEACH COMP LEVY ADJUSTMENT | 1172 | TOTAL ADJUSTMENT | 1194 | FY 2020 CAREER TECH ADJUSTMENT = ((1191)-(1193)) = 39,147.11- |
| | FY 2020 ALT TEACHER COMP LEVY ADJUST | 1173 | 19 PAY 20 ADJ LIMIT | | |
| | | 1174 | 19 PAY 20 ADJ LEVY | | |
| | | 1175 | FY 2020 INTEGRATION ADJUSTMENT LIMIT | | |
| | | | | | FY 2020 HEALTH BENEFITS LEVY ADJUST |
| 1157 | FY 2020 ALT COMP LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 340) | | FY 2020 REEMPLOYMENT ADJUSTMENT | 1195 | FY 2020 ACTUAL COST (LIMITED TO \$600,000) |
| | | 1176 | FY 2020 EXPEND ACTUAL 21,638.35 | 1196 | 19 PAY 20 LIMIT |
| | | 1177 | REEMPLOY LEVY AUTH = 100% OF (1176) = 21,638.35 | 1197 | 19 PAY 20 LEVY |
| 1158 | 18 PAY 19 LIMIT | 1178 | 19 PAY 20 LIMIT 25,000.00 | 1198 | FY 2020 HEALTH BENEFITS ADJUST |
| 1159 | 18 PAY 19 LEVY | 1179 | 19 PAY 20 LEVY 25,000.00 | | |
| 1160 | TOTAL ADJUST TO PAY 19 ALT COMP LEVY AUTH | 1180 | FY 2020 REEMPLOY ADJUST = ((1177)-(1179)) = 3,361.65- | | |
| 1161 | 19 PAY 20 ADJ LIMIT | | | | FY 2020 ANNUAL OPEB LEVY ADJUST |
| 1162 | 19 PAY 20 ADJ LEVY | | FY 2020 SAFE SCHOOLS ADJUST | 1199 | FY 2020 ACTUAL COST (FIN 797 + OBJ 291) 41,043.00 |
| 1163 | FY 2020 ALT TEACH COMP LEVY ADJUSTMENT | 1181 | SAFE SCH LVY REQUEST? YES | 1200 | PRORATION FACTOR TO REFLECT STATEWIDE CAP 1.00000000 |
| | | 54 | 2019-20 ADJ PU (ACT) 4,462.33 | 1201 | PRORATED ANNUAL OPEB LEVY AUTH 41,043.00 |
| | | 1182 | FY 2020 SAFE SCHOOLS AUTH \$36 X (54) = 160,643.88 | 1202 | 20 PAY 21 LIMIT 41,043.00 |
| | | | | 1203 | 20 PAY 21 LEVY 41,043.00 |
| | FY 2022 INTEGRATION ADJUSTMENT | 1183 | 18 PAY 19 LIMIT 163,476.00 | 1204 | FY 2020 ANNUAL OPEB ADJUSTMENT (NO ADJUSTMENT) |
| 1164 | FY 2022 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) | 1184 | 18 PAY 19 LEVY 163,476.00 | | |
| | | 1185 | FY 2020 SAFE SCH ADJUST = ((1182)-(1184)) = 2,832.12- | | |
| 1165 | 20 PAY 21 LIMIT | | | | |
| 1166 | 20 PAY 21 LEVY | | FY 2020 SAFE SCHOOLS INTERMEDIATE ADJUST | | |
| 1167 | FY 2022 INTEGRATION ADJUSTMENT LIMIT | 1186 | SAFE SCH INTERMEDIATE LEVY ALLOW | | |
| | | 54 | 2019-20 ADJ PU (ACT) 4,462.33 | | |
| | | 1187 | FY 2020 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1186) X (54) = | | CAPITAL RELATED ADJUSTMENTS |
| | FY 2021 INTEGRATION ADJUSTMENT | | | | FY 2022 LTFM EQUALIZED LEVY ADJUST |
| 1168 | FY 2021 INTEG LEVY AUTH CARRYOVER ADJUSTMENT (FROM FY 2021 INTEGRATION CARRYOVER AID REPORT, LINE 14) | 1188 | 18 PAY 19 LIMIT | 1205 | FY 2022 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2022 WEBSITE REPORT, LINE 63) 138,639.76 |
| | | 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 | 144,702.65 | 1224 | 20 PAY 21 ADJ LIMIT | 19,960.29 | 1247 | FY 2020 UNEQUAL LEVY ADJUST | |
| 1207 | 20 PAY 21 LEVY | 144,702.65 | 1225 | 20 PAY 21 ADJ LEVY | 19,960.29 | | = (1243)+(1245) = | 23,982.36- |
| 1208 | FY 2022 LTFM EQUALIZED LEVY ADJUST = (1205)-(1207) = | 6,062.89- | 1226 | FY 2021 LTFM UNEQUALIZED LEVY ADJUST = (1223)-(1224) = | 3,029.92 | 1248 | FY 2020 LTFM UNEQUALIZED LEVY ADJUST | |
| | 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) | 353,373.05 | 1227 | FY 2020 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2020 WEBSITE REPORT, LINE 63) | 296,062.60 | | 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 | 350,566.27 | 1228 | 18 PAY 19 LIMIT | 380,978.41 | | FY 2019 NET LEASE COSTS | |
| 1211 | 20 PAY 21 LEVY | 350,566.27 | 1229 | 18 PAY 19 LEVY | 380,978.41 | | | |
| 1212 | FY 2022 LTFM UNEQUALIZED LEVY ADJUST = (1209)-(1210) = | 2,806.78 | 1230 | TOTAL ADJUSTMENT = (1227)-(1229) = | 84,915.81- | 1249 | PAY 18 OPER INTERMED | |
| | FY 2021 LTFM EQUALIZED LEVY ADJUST | | 1231 | 19 PAY 20 ADJ LIMIT | 66,725.11- | 1250 | PAY 18 CAP INTERMED | |
| 1213 | FY 2021 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2021 WEBSITE REPORT, LINE 63) | 260,011.39 | 1232 | 19 PAY 20 ADJ LEVY | 66,725.11- | 1251 | PAY 18 TIES CAPITAL | |
| 1214 | 19 PAY 20 LIMIT | 303,688.75 | 1233 | 20 PAY 21 ADJ LIMIT | | 1252 | PAY 18 OPER JOINT | |
| 1215 | 19 PAY 20 LEVY | 303,688.75 | 1234 | 20 PAY 21 ADJ LEVY | | 1253 | PAY 18 OPER NON-J ADM | |
| 1216 | TOTAL ADJUSTMENT = (1213)-(1215) = | 43,677.36- | 1235 | FY 2020 EQUAL LIMIT ADJUST = (1231)+(1233) = | 66,725.11- | 1254 | PAY 18 OPER NON-J | |
| 1217 | 20 PAY 21 ADJ LIMIT | 37,921.04- | 1236 | FY 2020 EQUAL LEVY ADJUST = (1232)+(1234) = | 66,725.11- | 1255 | PAY 18 CAPITAL JOINT | |
| 1218 | 20 PAY 21 ADJ LEVY | 37,921.04- | 1237 | FY 2020 LTFM EQUALIZED LEVY ADJUST = (1230)-(1236) = | 18,190.70- | 1256 | PAY 18 CAP NON-J ADM | |
| 1219 | FY 2021 LTFM EQUALIZED LEVY ADJUST = (1216)-(1218) = | 5,756.32- | | FY 2020 LTFM UNEQUALIZED LEVY ADJUST | | 1257 | PAY 18 CAPITAL NON-J | |
| | FY 2021 LTFM UNEQUALIZED LEVY ADJUST | | 1238 | FY 2020 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2020 WEBSITE REPORT, LINE 64) | 16,877.63 | 1258 | FY 2019 COSTS (PAY 18) SUM (1249) TO (1257)= | |
| 1220 | FY 2021 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2021 WEBSITE REPORT, LINE 64) | 98,964.40 | 1239 | 18 PAY 19 LIMIT | 40,859.99 | | FY 2019 NET LEASE COSTS (CONT) | |
| 1221 | 19 PAY 20 LIMIT | 75,974.19 | 1240 | 18 PAY 19 LEVY | 40,859.99 | 1259 | PAY 19 OPER INTERMED | |
| 1222 | 19 PAY 20 LEVY | 75,974.19 | 1241 | TOTAL ADJUSTMENT = (1238)-(1240) = | 23,982.36- | 1260 | PAY 19 CAP INTERMED | |
| 1223 | TOTAL ADJUSTMENT = (1220)-(1221) = | 22,990.21 | 1242 | 19 PAY 20 ADJ LIMIT | 23,982.36- | 1261 | PAY 19 OPER JOINT | 11,016.35 |
| | | | 1243 | 19 PAY 20 ADJ LEVY | 23,982.36- | 1262 | PAY 19 OPER NON-J ADM | |
| | | | 1244 | 20 PAY 21 ADJ LIMIT | | 1263 | PAY 19 OPER NON-J OTH | 145,319.00 |
| | | | 1245 | 20 PAY 21 ADJ LEVY | | 1264 | PAY 19 CAPITAL JOINT | 5,284.66 |
| | | | 1246 | FY 2020 UNEQUAL LIMIT ADJUST = (1242)+(1244) = | 23,982.36- | 1265 | PAY 19 CAP NON-J ADM | |
| | | | | | | 1266 | PAY 19 CAP NON-J OTH | 234,062.50 |
| | | | | | | 1267 | FY 2019 COSTS (PAY 19) SUM (1259) TO (1266)= | 395,682.51 |
| | | | | | | | 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 14,813.46 |
| 1278 | PAY 20 OPER INTERMED | 1297 | PAY 19 ADJUSTED NET LEASE COSTS | 1072 | FY 2020 OPER CAP ADJ 1,301.22 |
| 1279 | PAY 20 CAP INTERMED | | = (1292) + (1296) = 395,682.51 | 1208 | FY 2022 LTFM EQ ADJ 6,062.89- |
| 1280 | PAY 20 OPER JOINT 20,639.66 | 1298 | DIST'S SHARE OF PAY 19 LEASE COSTS FOR THE INTERMEDIATE DISTRICTS = (1259) + (1260) + (1268) + (1269) = | 1212 | FY 2022 LTFM UNEQ ADJ 2,806.78 |
| 1281 | PAY 20 OPER NON-J ADM | | | 1219 | FY 2021 LTFM EQ ADJ 5,756.32- |
| 1282 | PAY 20 OPER NON-J OTH 120,516.00 | 54 | 2019-20 ADJ PU (ACT) 4,462.33 | 1226 | FY 2021 LTFM UNEQ ADJ 3,029.92 |
| 1283 | PAY 20 CAPITAL JOINT 3,394.66 | 1299 | INTERM PUPIL UNIT AUTH = \$65 X (54) = 290,051.45 | 1237 | FY 2020 LTFM EQ ADJ 18,190.70- |
| 1284 | PAY 20 CAP NON-J ADM | 1300 | INTERMEDIATE LEASE AUTHORITY = LSR OF (1298) OR (1299) = | 1248 | FY 2020 LTFM UNEQ ADJ |
| 1285 | PAY 20 CAP NON-J OTH 408,161.94 | 1301 | INTERM DIST CARRYOVER TO REGULAR LEASE AUTH = (1298) - (1300) = | 1310 | PAY 19 LEASE LEVY ADJ 9,733.63- |
| 1286 | FY 2020 COSTS (PAY 20) SUM (1278) TO (1285)= 552,712.26 | 1302 | PAY 19 LEASE COST UNDER REGULAR AUTH = (1297) - (1300) = 395,682.51 | 1311 | LEASE LEVY ADJ (MEMO) |
| 1287 | TOTAL FY 2019 OPER NON-J NET LEASE COSTS =(1254)+(1262)+(1263) 145,319.00 | 54 | 2019-20 ADJ PU (ACT) 4,462.33 | 1312 | OTHER CEX ADJ (MEMO) |
| 1288 | ACTUAL FY 2019 UFARS LEASE COSTS (FUND 1, OBJECT 370) 212,856.26 | 1303 | PAY 19 PUPIL UNIT MAX AUTH = \$212 X (54) = 946,013.96 | 1313 | TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT =(1004)+(1072)+(1208) +(1212)+(1219)+(1226) +(1237)+(1248)+(1310) +(1311)+(1312) = 17,792.16- |
| 1289 | PAY 18 OPER NON-J LEASE COST LIMITED BY FY 2019 UFARS LSR (1254) OR (1288)= | 1304 | PAY 19 COMMISSIONER APPROVED LIMIT | | OTHER GENERAL LIMITATION ADJ |
| 1290 | REMAIN FY 2019 UFARS = GREATER OF ZERO OR [(1288) - (1289)] = 212,856.26 | 1305 | REGULAR MAX AUTHORITY = GTR OF (1303) OR (1304) = 946,013.96 | 760 | GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS 147,709.00- |
| 1291 | PAY 19 OPER NON-J LEASE COST LIMITED BY FY 2019 UFARS = LSR [(1262)+(1263)] OR (1290)= 145,319.00 | 1306 | TOTAL PAY 19 REGULAR LEASE LEVY AUTHORITY = LSR OF (1302) OR (1305) = 395,682.51 | 1314 | ECON DEV ABATE ADJUST (MEMO) |
| 1292 | FY 2019 ADJUSTED COSTS (PAY 19) = (1267) - (1262)-(1263)+(1291)= 395,682.51 | 1307 | TOTAL PAY 19 REGULAR & INTERM LEASE LEVY AUTH = (1300) + (1306) = 395,682.51 | 1315 | DEBT SURPLUS TRANSFER (MEMO) |
| 1293 | TOTAL FY 2020 OPER NON-J NET LEASE COSTS FOR (PAY 19) = (1272) + (1273) = | 1308 | 18 PAY 19 LIMIT 405,416.14 | 1316 | SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9) |
| 1294 | ACTUAL FY 2020 UFARS LEASE COSTS (FUND 1, OBJECT 370) 175,670.00 | 1309 | 18 PAY 19 LEVY 405,416.14 | 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)= | 1310 | PAY 19 LEASE LEVY LIMITATION ADJUSTMENT = (1307)-(1309) = 9,733.63- | 1318 | TOTAL OTHER ADJUST GEN RMV VOTER APPR JOBZ EXEMPT = (1316)+(1317)= |
| | | | | 1319 | MAINT PU VAR (MEMO) |
| | | | | 1320 | SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14) |
| | | | | 1321 | OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO) |

| | | | | | |
|---------------------------------------|---|---|------|--|--|
| ****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) | 902,062.49 | 1903 | TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1901)+(1902) = | 2016 GENERAL 5,226.63 2017 COMMUNITY SERVICE 136.79 2018 GENERAL DEBT SERVICE 2019 TOTAL 5,363.42 |
| 1712 | 19 PAY 20 LIMIT | 902,062.49 | 1904 | REDUCTION DEBT EXCESS, NON-VOTER = GTR OF | |
| 1713 | 19 PAY 20 LEVY | 902,062.49 | | [(922)OR(925)] X -1 = | 2020 EST FY 2022 ABATEMENT AID PRORATION FACTOR 1.00000000 |
| 1714 | TOTAL ADJUSTMENT ADJ =(1711)-(1712)= | | | 35,946.08- | PRORATED ABATEMENT AID BY FUND |
| 1715 | 20 PAY 21 ADJ LIMIT | | 1905 | OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR | |
| 1716 | 20 PAY 21 ADJ LEVY | | | | 2021 GENERAL (2020)X(2016) 5,226.63 2022 COM SER (2020)X(2017) 136.79 2023 GEN DBT (2020)X(2018) 2024 TOTAL 5,363.42 |
| 1717 | FY 2021 LTFM DEBT LEVY ADJ =(1714)-(1715)= | | 1906 | TOTAL ADJUSTMENT NON-VOTER APPROVED = (1904)+(1905) = | |
| | FY 2020 LTFM DEBT LEVY ADJUST | | | | ABATEMENT ADJUSTMENTS |
| 1718 | FY 2020 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 17 RPT, LINE 59) | 849,030.92 | | INITIAL ABATEMENT LEVY ADJUSTMENT | INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND) |
| 1719 | 18 PAY 19 LIMIT | 849,030.92 | 2001 | SCHOOL TAXES ABATED IN 2020 | 2025 GENERAL=(2004)-(2024)- (2026)-(2027)-(2028)= 5,479.02 |
| 1720 | 18 PAY 19 LEVY | 849,030.92 | 2002 | SCHOOL TAXES ADDED IN 2020 | 2026 COM SER [(2004)X (2012)]-(2022) = 235.97 |
| 1721 | TOTAL ADJUSTMENT ADJ =(1718)-(1719)= | | 2003 | NET CHANGE IN SCHOOL TAXES = (2001)+(2002) = | 2027 GDS DBT [(2004)X (2013)]-(2023) = 13,481.09 2028 OPEB DBT [(2004)X (2014)] = |
| 1722 | 19 PAY 20 ADJ LIMIT | | 2004 | ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)] | 2005 TOTAL = (2004)-(2024) 19,196.08 |
| 1723 | 19 PAY 20 ADJ LEVY | | | 24,559.50 | ABATEMENT INTEREST ADJUSTMENT |
| 1724 | 20 PAY 21 ADJ LIMIT | | 2024 | FY 2022 ABATEMENT AID | 2029 ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2020 |
| 1725 | 20 PAY 21 ADJ LEVY | | | 5,363.42 | ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND) |
| 1726 | FY 2020 DEBT LIMIT ADJUST = (1722)+(1724) = | | 2005 | INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) = | |
| 1727 | FY 2020 DEBT LEVY ADJUST = (1723)+(1725) = | | | 19,196.08 | |
| 1728 | FY 2020 LTFM DEBT LEVY ADJ =(1721)-(1726)= | | | | 2030 GENERAL = (2029) -(2031) -(2032)-(2033) = 2031 COM SER (2029)X(2012) 2032 GEN DBT (2029)X(2013) 2033 OPEB DBT (2029)X(2014) 2029 TOTAL |
| | OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS | | 2006 | GENERAL 6,780,210.44 | |
| | | | 2007 | COMMUNITY SERVICE 236,080.13 | |
| | | | 2008 | GENERAL DEBT SERVICE 8,537,979.24 | |
| | | | 2009 | OPEB DEBT SERVICE | |
| | | | 2010 | TOTAL 15,554,269.81 | |
| 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) .43590671 | |
| | | | 2012 | COM SER (2007)/(2010) .01517783 | |
| 1902 | OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED | | 2013 | GEN DBT (2008)/(2010) .54891546 | 2034 GENERAL |
| | | | 2014 | OPEB DBT (2009)/(2010) | 2035 COMMUNITY SERVICE |
| | | | 2015 | TOTAL 1.00000000 | 2036 GEN DEBT 2037 OPEB DEBT 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) | | 296,025.92 |
| | (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 |
| | 19,196.08 | | 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 | | 7,725,683.54 |
| 2044 | GENERAL | 2068 | OPEB DEBT SERVICE | 3008 | GEN DEBT SERVICE |
| 2045 | COMMUNITY SERVICE | 2069 | TOTAL | | OTHER |
| 2046 | GENERAL DEBT SERVICE | | | | JOBZ NONEXEMPT |
| 2047 | OPEB DEBT SERVICE | | | | = (813)+(1706)+(2041) |
| | | | ADVANCE ABATEMENT ADJUSTMENT BY FUND | | + (2054)+(2072) = |
| | | | (ZERO IF NO LEVY AUTHORITY IN FUND) | | 1,511,718.80 |
| | PAY 21 REGULAR ABATEMENT LEVY | 2070 | GENERAL=(2060)-(2069)- | 3009 | TOTAL DEBT SERVICE FUND |
| 2048 | GENERAL | | (2071)-(2072)-(2073)= | | INITIAL LEVY LIMITATION |
| 2049 | COMMUNITY SERVICE | 2071 | COM SER (2062)-(2066) | | = (3007)+(3008) = |
| 2050 | GENERAL DEBT SERVICE | 2072 | GEN DBT (2063)-(2067) | | 9,237,402.34 |
| 2051 | OPEB DEBT SERVICE | 2073 | OPEB DBT (2064)-(2068) | | |
| | | 2074 | TOTAL | | OPEB/PENSION DEBT SERVICE INITIAL |
| | | | | | LEVY SUMMARY |
| | CARRY-OVER ABATEMENT LEVY LIMIT | | | 3010 | OPEB/PENSION DEBT |
| | (ZERO IF NO LEVY AUTHORITY IN FUND) | | TOTAL INITIAL LEVY LIMITATION | | SERVICE VOTER APPROVED |
| 2052 | GENERAL=(2044)-(2048) | | SUMMARY BEFORE OFFSETTING ADJUST | | JOBZ NONEXEMPT |
| | OR MEMO | | | | = (903)+(1901)+(2042) |
| 2053 | COM SER=(2045)-(2049) | 3001 | GENERAL RMV | | + (2055)+(2073) = |
| | OR MEMO | | VOTER APPROVED | 3011 | OPEB/PENSION DEBT |
| 2054 | GEN DBT=(2046)-(2050) | | JOBZ EXEMPT | | SERVICE OTHER |
| | OR MEMO | | = (566)+(1330) = | | JOBZ NONEXEMPT |
| 2055 | OPEB DBT=(2047)-(2051) | 3002 | GENERAL RMV OTHER | | = (908)+(1904)+(2042) |
| | OR MEMO | | JOBZ EXEMPT | | + (2055)+(2073) = |
| 2056 | TOTAL | | = (567)+(1331) = | 3012 | TOTAL OPEB/PENSION DEBT |
| | | 3003 | GENERAL NTC | | SERVICE FUND INITIAL |
| | | | VOTER APPROVED | | LEVY LIMITATION |
| | ADVANCE ABATEMENT LEVY ADJUSTMENT | | JOBZ EXEMPT | | = (3010)+(3011) = |
| 2057 | SCHOOL TAXES ABATED | | = (568)+(1332) = | | 35,946.08- |
| | IN 1ST 6 MO OF 2021 | 3004 | GENERAL NTC OTHER | | |
| 2058 | SCHOOL TAXES ADDED | | JOBZ EXEMPT | | OFFSETTING ADJUSTMENTS |
| | IN 1ST 6 MO OF 2021 | | +(570)+(1333)+(2039) | | (COUNTY AUDITORS CANNOT SPREAD |
| 2059 | NET CHANGE IN SCHOOL | | +(2052)+(2070) = | | LEVIES BASED ON A NEGATIVE TAX RATE. |
| | TAXES (2057)+(2058) | | 1,688,112.37 | | TOTAL LEVY LIMITATIONS BY TRUTH IN |
| 2060 | TOTAL ADVANCE ABATE | 3005 | TOTAL GENERAL FUND | | TAXATION LEVY/FUND CATEGORY SHOWN ON |
| | LEVY AUTHORITY [GTR OF | | INITIAL LEVY LIMITATION | | PAGE 30 MUST BE ZERO OR GREATER). |
| | ZERO OR -1 X (2059)] | | = (569)+(3001)+(3002) | | |
| | 20,836.16 | | + (3003)+(3004) = | | |
| | | | 9,583,151.19 | | |

| *****OFFSET CARRIED FORWARD***** | | *****NET OFFSETTING ADJUSTMENTS***** IN GEN AND COM SERV | | *****NET OFFSETTING ADJUSTMENTS***** IN GENERAL DEBT SERV FUND | | |
|----------------------------------|---------------------------------|---|-----------------------|---|--------------------------------------|---------------------------|
| 3013 | GENERAL | | | 3035 | GDS VOTER | |
| 3014 | GENERAL DEBT SERVICE | 3026 | GEN RMV VOTER | | JOBZ NONEXEMPT | |
| 3015 | OPEB/PENSION DEBT SERVICE | | JOBZ EXEMPT | | NET OFFSET ADJ | |
| | 19,945.84- | | NET OFFSET ADJ | | = (3031)+(3033) = | |
| | POSITIVE OFFSETTING ADJUSTMENTS | | = (3016)+(3021) = | | | |
| | IN GENERAL AND COM SERV FUNDS | 3027 | GEN RMV OTHER | | POSITIVE OFFSETTING ADJUSTMENTS | |
| 3016 | GEN RMV VOTER | | JOBZ EXEMPT | | IN OPEB/PENSION DEBT SERV FND (CONT) | |
| | JOBZ EXEMPT | | NET OFFSET ADJ | | | |
| | POSITIVE OFFSET | | = (3017)+(3022) = | 3036 | GDS OTH | |
| | GTR 0 OR [0-(3001)] | 3028 | GEN NTC VOTER | | JOBZ NONEXEMPT | |
| 3017 | GEN RMV OTHER | | JOBZ EXEMPT | | NET OFFSET ADJ | |
| | JOBZ EXEMPT | | NET OFFSET ADJ | | = (3032)+(3034) = | |
| | POSITIVE OFFSET | | = (3018)+(3023) = | 3037 | OPEB/PENSION DEBT SERVICE | |
| | GTR 0 OR [0-(3002)] | 3029 | GEN NTC OTHER | | VOTER JOBZ NONEXEMPT | |
| 3018 | GEN NTC VOTER | | JOBZ EXEMPT | | POSITIVE OFFSET | |
| | JOBZ EXEMPT | | NET OFFSET ADJ | | GTR OF 0 OR [-(3010)] | |
| | POSITIVE OFFSET | | = (3019)+(3024) = | | | |
| | GTR 0 OR [0-(3003)] | 3030 | COM SERV | | POSITIVE OFFSETTING ADJUSTMENTS | |
| 3019 | GEN NTC OTHER | | NET OFFSET ADJ | | IN OPEB/PENSION DEBT SERV FUND | |
| | JOBZ EXEMPT | | = (3020)+(3025) = | 3038 | OPEB/PENSION DEBT SERVICE | |
| | POSITIVE OFFSET | | | | OTHER JOBZ NONEXEMPT | |
| | GTR 0 OR [0-(3004)] | | | | POSITIVE OFFSET | |
| 3020 | COM SERV | | | | GTR OF 0 OR [-(3011)] 35,946.08 | |
| | POSITIVE OFFSET | | | | | |
| | GTR 0 OR [0-(3006)] | 3031 | GDS VOTER | | COLLECT NEGATIVE ADJUSTMENTS | |
| | | | JOBZ NONEXEMPT | | IN OPEB/PENSION DEBT SERV FUND | |
| | COLLECT NEGATIVE ADJUSTMENTS IN | | POSITIVE OFFSET | | | |
| | GENERAL AND COMM ED FUNDS | | GTR OF 0 OR [-(3007)] | 3039 | OPEB/PENSION DEBT SERVICE | |
| 3021 | GEN RMV VOTER | 3032 | GDS OTHER | | VOTER JOBZ NONEXEMPT | |
| | JOBZ EXEMPT | | JOBZ NONEXEMPT | | NEGATIVE OFFSET | |
| | NEGATIVE OFFSET | | POSITIVE OFFSET | 3040 | OPEB/PENSION DEBT SERVICE | |
| 3022 | GEN RMV OTHER | | GTR OF 0 OR [-(3008)] | | OTHER JOBZ NONEXEMPT | |
| | JOBZ EXEMPT | | | | NEGATIVE OFFSET | |
| | NEGATIVE OFFSET | | | | | |
| 3023 | GEN NTC VOTER | | | | NET OFFSETTING ADJUSTMENTS | |
| | JOBZ EXEMPT | | | | IN OPEB/PENSION DEBT SERV FUND | |
| | NEGATIVE OFFSET | 3033 | GDS VOTER | | | |
| 3024 | GEN NTC OTHER | | JOBZ NONEXEMPT | | 3041 | OPEB/PENSION DEBT SERVICE |
| | JOBZ EXEMPT | | NEGATIVE OFFSET | | VOTER JOBZ NONEXEMPT | |
| | NEGATIVE OFFSET | | | | NET OFFSET ADJ | |
| 3025 | COM SERV | 3034 | GDS OTH | | = (3037)+(3039) = | |
| | NEGATIVE OFFSET | | JOBZ NONEXEMPT | | | |
| | | | NEGATIVE OFFSET | 3042 | OPEB/PENSION DEBT SERVICE | |
| | | | | | OTHER JOBZ NONEXEMPT | |
| | | | | | NET OFFSET ADJ | |
| | | | | | = (3038)+(3040) = 35,946.08 | |

| *****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 |
| | | 3517 | BAL AVAIL END FY 2023 = (3507)+(3508)+(3509) +(3510)+(3511)-(3512) -(3513)-(3514)-(3515) | 4009 | TAC REF ADD ALLOWANCE = (4008) + \$415 = |
| 3044 | GENERAL DEBT SERVICE ADJUST BALANCE FORWARD = (3014)-(3035) -(3036)= | 3518 | PLANNED LEVY REDUCTION ALL FUNDS FOR PAY 22 NOT GTR THAN BAL AVAI | 4010 | ADD FRONT END FORMULA = (4002) X (4009) = |
| | | | | 4011 | TAC ADD BASE = GTR 0 OR [(4010)-(4005)] = |
| 3045 | OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD = (3041)-(3042)= 35,946.08- | | LEVY LIMITS ARE REDUCED IN THE FOLLOWING ORDER | 4012 | TAC ADD REF REVENUE = (4011) X 22.5% = |
| | | 3519 | GEN DEBT VOTER = | | FY 2023 TAC TOTAL REF REV (JULY 2022 PAYMENT) |
| 3046 | TOTAL ADJUST BALANCE FORWARD = (3043) +(3044)+(3045)= 35,946.08- | 3520 | GEN DEBT OTHER = | 4013 | TAC TOTAL REF REV = (4007) + (4012) = |
| | | 3521 | OPEB DEBT VOTER = | 4014 | MAXIMUM EC RESERVE = (57) X \$25 = |
| | | 3522 | OPEB DEBT OTHER = | 4015 | RSVD EARLY CHILDHOOD = LSR(4013)OR(4014)= |
| | | 3523 | GENERAL NTC VOTER = | | |
| | | 3524 | GENERAL NTC OTHER = | | |
| | | 3525 | COMMUNITY SERVICE = | | |
| | LEVY AFTER OFFSETS STARTING POINT FOR MAX EFFORT ADJUSTMENTS | 3526 | MAX EFF LEVY LIMIT ADJ = SUM (3519) TO (3525)= | | FY 2021 TACONITE RECEIPTS (FEB 2021 & AUG 2021 PYMT) USED TO CALCULATE PAY 22 LEVY LIMITATION REDUCTION |
| 3500 | GEN DEBT VOTER APPR 7,725,683.54 | | | 4016 | TAC POT 13.72 CENTS PER TON (INITIAL AMT) |
| 3501 | GEN DEBT OTHER 1,511,718.80 | 3527 | MAX EFFORT LOAN AID RETAINED FOR FUTURE USE = (3517) - (3526) = | 4017 | CITY/TWP REPLACEMENT NOT USED THIS YEAR |
| 3502 | OPEB DEBT VOTER APPR | | | 4018 | TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4028) |
| 3503 | OPEB DEBT OTHER | | | | |
| 3504 | GENERAL NTC VOTER | | | | |
| 3505 | GENERAL NTC OTHER 1,688,112.37 | | | | |
| 3506 | COMMUNITY SERVICE 296,025.92 | | | | |
| | MAXIMUM EFFORT LOAN AID | | TACONITE REFERENDUM DATA INFORMATION ONLY | | |
| 3507 | ACT MAX EFF LOAN AID FOR FY 18 (FUND 7) | 4001 | 1983-84 RESIDENT PU | | |
| 3508 | ACT MAX EFF LOAN AID FOR FY 19 (ALL FUNDS) | 4002 | 2011-12 RESIDENT PU | | |
| 3509 | ACT MAX EFF LOAN AID FOR FY 20 (ALL FUNDS) | 44 | 2020-21 RES PU (PRE) 4,475.60 | 4019 | TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET) |
| | | 57 | 2022-23 ADJ PU (EST) 4,590.00 | | |
| 3510 | ACT MAX EFF LOAN AID FOR FY 21 (ALL FUNDS) | 4003 | TACONITE REG REF PU =GTR (4001) OR (44)= | 4020 | TAC POT RECEIPTS BASE = (4016) - (4017) - (4018) - (4019) = |
| 3511 | ACT MAX EFF LOAN AID FOR FY 22 (LAST YEAR) | | | 4021 | MINING 3.43 CENTS/TON |
| 3512 | PAY 18 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) = | 4004 | 2011 NET TAX CAPACITY | 4022 | TAC RAILR GRANDFATHER |
| | | 4005 | TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4004) X 1.8% = | 4023 | DEER RVR GRANDFATHER |
| 3513 | PAY 19 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) = | | | 4024 | FY 2021 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM(4020) TO (4023)= |
| 3514 | PAY 20 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) = | | FY 2023 TAC REG REF REV (PAY 01 REF LEVY REQ) | | |
| 3515 | PAY 21 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) = | 4006 | REG FRONT END FORMULA = (4003) X \$175 = | 4025 | MAX TAC REDUCT = 95% OF [(4024) + (4019)] |
| | | 4007 | TAC REG REF REV = GTR 0 OR [(4006)-(4005)] = | | |

| *****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 | | | | |
| 4034 | REDUCED OTHER NTC FOR LIMITED LTFM LEVY | 4058 | CAP PROJ = -1 X (LSR OF (4039) OR (4057))= | | |
| | | 4059 | REMAINING REDUCTION = (4057)+(4058) = | | |
| 4035 | OTHER GENERAL RMV | | | | |
| 4036 | OP REFERENDUM (VOTER) | 4060 | OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4042) OR (4059))= | | |
| 4037 | = 50% OF (4036) = | | | | |
| 4038 | CAP PROJ LIMIT(VOTER) | 4061 | REMAINING REDUCTION = (4059)+(4060) = | | |
| 4039 | = 50% OF (4038) = | | | | |
| 4040 | NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS | 4062 | GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4045) OR (4061))= | | |
| 4041 | NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS | | | | |
| 4042 | = 50% OF (4041) = | 4063 | TOTAL TACONITE LEVY LIMITATION ADJUST = (4046)+(4048)+(4050)+ (4052)+(4054)+(4056)+ (4058)+(4060)+(4062)= | | |
| 4043 | NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS | | | | |
| 4044 | NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS | 4064 | CITY/TOWNSHIP DISTRIBUTION = (4025)+(4063) = | | |
| 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) = | 4,464,878.99 | 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) = | 3,430,159.83 | 5015 | TOTAL COMM SERV FUND REVENUE = (5011) +(5012)+(5013)+(5014) 543,143.74 | 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)= 7,725,683.54 | 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)= 1,511,718.80 | 5027 | TACONITE RECEIPTS = -(4050)-(4060) = |
| 5005 GENERAL NTC OTHER JOBZ EXEMPT = (3004)+ (3029)+(3524)+(4048)= | 1,688,112.37 | 5018 | TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5016)+(5017) = 9,237,402.34 | 5028 | TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5025)+(5026)+(5027) |
| 5006 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004)+(5005) = | 9,583,151.19 | 5019 | TOTAL DEBT SERVICE FUND AID = (488)+ (779)+(799)+(2023) = 476,171.00 | TOTAL, ALL FUNDS | |
| 5007 TOTAL GENERAL FUND AID = (323)+(329)+(334)+ (340)+(341)+(342)+(358) +(383)+(493)+(2021)= | 41,151,350.19 | 5020 | MAX EFFORT LOAN AID USED =(3515)-(3519)-(3520) | 5029 | TOTAL LEVY LIMIT = (5006)+(5011) + (5018)+(5025) = 19,116,579.45 |
| 5008 MAX EFFORT LOAN AID USED = -(3523)-(3524) = | | 5021 | TACONITE RECEIPTS = -(4052)-(4062) = | 5030 | TOTAL AID = (5007)+(5012) + (5019) = 41,874,639.01 |
| 5009 TACONITE RECEIPTS = - (4048)-(4054) - (4056)-(4058) = | | 5022 | TOTAL DEBT SERVICE FUND REVENUE = (5018) +(5019)+(5020)+(5021) 9,713,573.34 | 5031 | TOTAL MAX EFFORT AID USED = (5008)+(5013) + (5020)+(5026) = |
| 5010 TOTAL GENERAL FUND REVENUE = (5006)+ (5007)+(5008)+(5009)= | 50,734,501.38 | 5032 | TOTAL TACONITE RECEIPTS = (5009)+(5014) + (5021)+(5027) = | 5033 | TOTAL REVENUE = (5010)+(5015) + (5022)+(5028) = 60,991,218.46 |
| COMMUNITY SERVICE FUND | | | | | |
| 5011 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006)+ (3030)+(3525)+(4046)= | 296,025.92 | | | | |
| 5012 TOTAL COMMUNITY SERVICE FUND AID = (611)+(621)+(626) + (632)+(2022) = | 247,117.82 | | | | |

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 | 4,466,299.50 | 1,420.51- | N/A | | | 4,464,878.99 |
| GEN-RMV OTHER-EXEMP | 3,417,437.29 | 12,722.54 | N/A | | | 3,430,159.83 |
| 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 | 1,890,875.18 | 210,842.04- | 8,079.23 | | | 1,688,112.37 |
| TOTAL GENERAL | 9,774,611.97 | 199,540.01- | 8,079.23 | | | 9,583,151.19 |
| COM SERV-EXEMP | 295,042.72 | 726.91 | 256.29 | | | 296,025.92 |
| DEBT-VOTER-NONEXEMP | 7,854,139.00 | 143,550.65- | 15,095.19 | | | 7,725,683.54 |
| DEBT-OTHER-NONEXEMP | 1,548,728.00 | 37,009.20- | | | | 1,511,718.80 |
| TOTAL DEBT SERV | 9,402,867.00 | 180,559.85- | 15,095.19 | | | 9,237,402.34 |
| OPEB-VOTER-NONEXEMP | | | | | | |
| OPEB-OTHER-NONEXEMP | | 35,946.08- | | 35,946.08 | | |
| TOTAL OPEB/PENSION | | 35,946.08- | | 35,946.08 | | |
| TOTAL | 19,472,521.69 | 415,319.03- | 23,430.71 | 35,946.08 | | 19,116,579.45 |

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 | 9,149,333.88 | 9,583,151.19 | 433,817.31 | 4.74 |
| COMMUNITY SERVICE | 277,869.45 | 296,025.92 | 18,156.47 | 6.53 |
| GENERAL DEBT SERVICE | 9,133,582.10 | 9,237,402.34 | 103,820.24 | 1.14 |
| OPEB DEBT SERVICE | | | | |
| TOTAL | 18,560,785.43 | 19,116,579.45 | 555,794.02 | 2.99 |

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 | 9,149,333.88 | | | |
| COMMUNITY SERVICE | 277,869.45 | | | |
| GENERAL DEBT SERVICE | 9,133,582.10 | | | |
| OPEB DEBT SERVICE | | | | |
| TOTAL AFTER ADJUSTMENTS | 18,560,785.43 | | | |

| 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 | 4,248,698.80 | 4,248,698.80 | 4,464,878.99 | | |
| (5002) | GENERAL-RMV OTHER-JOBZ EXEMPT | 3,274,727.16 | 3,274,727.16 | 3,430,159.83 | | |
| (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 | 1,625,907.92 | 1,625,907.92 | 1,688,112.37 | | |
| (5011) | COMMUNITY SERV-NTC OTHER-EXEMPT | 277,869.45 | 277,869.45 | 296,025.92 | | |
| (5016) | GENL DEBT-NTC VOTER-NONEXEMPT | 7,509,086.23 | 7,509,086.23 | 7,725,683.54 | | *2 |
| (5017) | GENL DEBT-NTC OTHER-NONEXEMPT | 1,624,495.87 | 1,624,495.87 | 1,511,718.80 | | *2 |
| (5023) | OPEB DEBT-NTC VOTER-NONEXEMPT | | | | | |
| (5024) | OPEB DEBT-NTC OTHER-NONEXEMPT | | | | | |
| SUBTOTALS BY FUND | | | | | | |
| (5006) | GENERAL FUND | 9,149,333.88 | 9,149,333.88 | 9,583,151.19 | | |
| (5011) | COMMUNITY SERVICES FUND | 277,869.45 | 277,869.45 | 296,025.92 | | |
| (5018) | GENERAL DEBT SERVICE FUND | 9,133,582.10 | 9,133,582.10 | 9,237,402.34 | | |
| (5025) | OPEB/PENSION DEBT SERVICE FUND | | | | | |
| SUBTOTALS BY TAX BASE | | | | | | |
| | REFERENDUM MARKET VALUE | 7,523,425.96 | 7,523,425.96 | 7,895,038.82 | | |
| | NET TAX CAPACITY | 11,037,359.47 | 11,037,359.47 | 11,221,540.63 | | |
| SUBTOTALS BY TRUTH IN TAXATION CATEGORY | | | | | | |
| | VOTER APPROVED | 11,757,785.03 | 11,757,785.03 | 12,190,562.53 | | |
| | OTHER | 6,803,000.40 | 6,803,000.40 | 6,926,016.92 | | |
| TOTAL LEVY | | | | | | |
| | TOTAL LEVY | 18,560,785.43 | 18,560,785.43 | 19,116,579.45 | | |

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.

| 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 | 2,087,480.00 | 2,087,480.00 | 2,111,400.00 | | *3 |
| (311) | 2ND TIER RMV REFER | 2,229,337.88 | 2,229,337.88 | 2,354,899.50 | | *3 |
| (312) | UNEQUALIZED RMV REFER | | | | | |
| (1032) | FY 2022 1ST TIER REF ADJUST | 31,488.10- | 31,488.10- | 10,580.00- | | *3 |
| (1040) | FY 2022 2ND TIER REF ADJUST | 36,630.98- | 36,630.98- | 3,058.72 | | *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 | | | 11,144.12 | | |
| (1121) | FY 2020 3RD TIER REF ADJUST | | | 5,043.35- | | |
| (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 | 4,248,698.80 | 4,248,698.80 | 4,464,878.99 | | |
| GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT: | | | | | | |
| (307) | 1ST TIER LOCAL OPTIONAL | 904,444.88 | 904,444.88 | 935,107.92 | | *4 |
| (237) | 2ND TIER LOCAL OPTIONAL | 1,924,112.00 | 1,924,112.00 | 1,946,160.00 | | *4 |
| (240) | EQUITY | 529,471.15 | 529,471.15 | 536,169.37 | | *4 |
| (242) | TRANSITION | | | | | *4 |
| (1012) | FY 2022 LOR TIER 1 ADJUST | | | 6,111.13- | | *4 |
| (1016) | FY 2022 LOR TIER 2 ADJUST | 63,684.80- | 63,684.80- | 9,752.00- | | *4 |
| (1020) | FY 2022 EQUITY ADJUST | 20,203.40- | 20,203.40- | 1,893.40- | | *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 | 325.37 | 325.37 | 10,271.97 | | |
| (1086) | FY 2020 EQUITY ADJUST | 128.54 | 128.54 | 4,902.70 | | |
| (1093) | FY 2020 TRANSITION ADJUST | | | | | |
| (1107) | FY 2020 1ST TR BRD-APPR REF ADJ | 133.42 | 133.42 | 15,304.40 | | |
| (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 | 3,274,727.16 | 3,274,727.16 | 3,430,159.83 | | |

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 | 313,951.25 | 313,951.25 | 333,269.24 | | *4 |
| (333) | ALT TEACHER COMP (Q COMP) | | | | | *5 |
| (356) | ACHIEVEMENT & INTEGRATION | | | | | *6 |
| (360) | FY 2022 REEMPLOYMENT INS | 50,000.00 | 50,000.00 | 20,000.00 | | |
| (362) | SAFE SCHOOLS | 163,368.00 | 163,368.00 | 165,240.00 | | |
| (365) | SAFE SCHOOLS INTERMEDIATE | 16,200.66 | 16,200.66 | 15,101.10 | | |
| (368) | JUDGMENT | | | | | *7 |
| (370) | ICE ARENA | | | | | |
| (382) | FY 2022 CAREER TECHNICAL | 185,056.54 | 185,056.54 | 190,532.37 | | |
| (386) | FY 2021 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB) | 41,043.00 | 41,043.00 | 41,043.00 | | |
| (494) | LT FACILITIES EQUAL | 144,702.65 | 144,702.65 | 218,483.96 | | *5 |
| (495) | LT FACILITIES UNEQUAL | 350,566.27 | 350,566.27 | 269,885.08 | | |
| (505) | DISABLED ACCESS | | | | | |
| (549) | BUILDING/LAND LEASE | 632,478.37 | 632,478.37 | 637,320.43 | | |
| (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 | 1,897,366.74 | 1,897,366.74 | 1,890,875.18 | | |

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 | 1,381.28 | 1,381.28 | 14,813.46 | | *4 |
| (1072) | FY 2020 OPER CAPITAL ADJUST | 2,220.36- | 2,220.36- | 1,301.22 | | |
| (1156) | FY 2022 ALT TEACHER COMP ADJUST | | | | | *8 |
| (1163) | FY 2020 ALT TEACHER COMP ADJUST | | | | | |
| (1167) | FY 2022 ACHIEVE & INTEG ADJUST | | | | | *6 |
| (1175) | FY 2020 ACHIEVE & INTEG ADJUST | | | | | *6 |
| (1180) | FY 2020 REEMPLOYMENT ADJUST | 11,930.06- | 11,930.06- | 3,361.65- | | |
| (1185) | FY 2020 SAFE SCHOOLS ADJUST | 2,007.72- | 2,007.72- | 2,832.12- | | |
| (1190) | FY 2020 SAFE SCHOOLS INTERM ADJ | | | | | |
| (1194) | FY 2020 CAREER TECHNICAL ADJUST | 34,641.46- | 34,641.46- | 39,147.11- | | |
| (1198) | FY 2020 HEALTH BENEFITS ADJUST | | | | | |
| (1204) | FY 2020 ANNUAL OPEB ADJUST | 65,000.00- | 65,000.00- | | | |
| (1208) | FY 2022 LTFM EQUAL ADJUST | 37,921.04- | 37,921.04- | 6,062.89- | | |
| (1212) | FY 2022 LTFM UNEQUAL ADJUST | 19,960.29 | 19,960.29 | 2,806.78 | | |
| (1219) | FY 2021 LTFM EQUAL ADJUST | | | 5,756.32- | | |
| (1226) | FY 2021 LTFM UNEQUAL ADJUST | | | 3,029.92 | | |
| (1237) | FY 2020 LTFM EQUAL ADJUST | 8,342.54- | 8,342.54- | 18,190.70- | | |
| (1248) | FY 2020 LTFM UNEQUAL ADJUST | | | | | |
| (5005B) | SUBTOTAL - ADJUSTMENTS-THIS PAGE | | | | | |
| | GENERAL NTC OTHER JOBZ EXEMPT | 140,721.61- | 140,721.61- | 53,399.41- | | |

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 | 10,625.98 | 10,625.98 | 9,733.63- | | |
| (1311) | LEASE LEVY ADJ (MEMO) | | | | | |
| (1312) | OTHER CAPITAL ADJUST (MEMO) | | | | | |
| (760) | FY 2023 FAC & EQUIP BOND ADJUST | 150,544.00- | 150,544.00- | 147,709.00- | | |
| (1314) | ECON DEV ABATE ADJUST | | | | | |
| (1315) | DEBT SURPLUS ADJUST | | | | | |
| (1329) | OTHER GENERAL ADJUST | | | | | |
| (2039) | ABATEMENT ADJUSTMENT | 12,188.42 | 12,188.42 | 5,479.02 | | *11 |
| (2052) | CARRY-OVER ABATEMENT ADJUST | | | | | *12 |
| (2070) | ADVANCE ABATEMENT ADJUST | 3,007.61- | 3,007.61- | 2,600.21 | | *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 | 130,737.21- | 130,737.21- | 149,363.40- | | |
| (5005A) | SUBTOTAL - INITIAL LEVIES- PAGE 35 GENERAL NTC OTHER JOBZ EXEMPT | 1,897,366.74 | 1,897,366.74 | 1,890,875.18 | | |
| (5005B) | SUBTOTAL - ADJUSTMENTS- PAGE 36 GENERAL NTC OTHER JOBZ EXEMPT | 140,721.61- | 140,721.61- | 53,399.41- | | |
| (5005) | TOTAL GENERAL - NTC OTHER JOBZ EXEMPT | 1,625,907.92 | 1,625,907.92 | 1,688,112.37 | | |

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 | 169,955.30 | 169,955.30 | 167,434.50 | | *14 |
| (620) | EARLY CHILD FAMILY | 91,796.21 | 91,796.21 | 88,752.64 | | *15 |
| (625) | HOME VISITING | 2,802.62 | 2,802.62 | 2,855.58 | | |
| (627) | ADULTS W/ DISABILITIES | | | | | |
| (631) | SCHOOL-AGE CARE | 32,000.00 | 32,000.00 | 36,000.00 | | *15 |
| (633) | OTHER COMM ED (MEMO) | | | | | |
| (1404) | FY 2022 EARLY CHILD FAMILY ADJ | 143.84 | 143.84 | 585.55 | | |
| (1408) | FY 2020 HOME VISITING ADJUST | 52.02 | 52.02 | 141.36 | | |
| (1413) | FY 2020 SCHOOL-AGE CARE ADJUST | 19,116.81- | 19,116.81- | | | |
| (1414) | ADULTS W/ DISABILITIES ADJUST | | | | | |
| (1417) | OTHER ADJUST (MEMO) | | | | | |
| (2040) | ABATEMENT ADJUSTMENT | 519.44 | 519.44 | 235.97 | | *11 |
| (2053) | CARRY-OVER ABATEMENT ADJUST | | | | | *12 |
| (2071) | ADVANCE ABATEMENT ADJUST | 283.17- | 283.17- | 20.32 | | *13 |
| (3030) | COM SERV NET OFFSET ADJUST | | | | | |
| (3525) | COM SERV MAX EFFORT ADJUST | | | | | |
| (4046) | COM SERV TACONITE ADJUST | | | | | |
| (5011) | TOTAL COMMUNITY SERVICE JOBZ EXEMPT | 277,869.45 | 277,869.45 | 296,025.92 | | |

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.
- *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 | 7,680,627.00 | 7,680,627.00 | 7,854,139.00 | | *16 |
| (810) | DEBT SERVICE-AID INELIG | | | | | *16 |
| (780) | NATURAL DISASTER DEBT | | | | | *16 |
| (1701) | REDUCTION FOR DEBT EXCESS | 193,399.42- | 193,399.42- | 143,550.65- | | |
| (1702) | OTHER ADJUST (MEMO) | | | | | |
| (2041) | ABATEMENT ADJUSTMENT | 27,700.18 | 27,700.18 | 13,481.09 | | *11,17 |
| (2054) | CARRY OVER ABATEMENT | | | | | *12,17 |
| (2072) | ADVANCE ABATE ADJUST | 5,841.53- | 5,841.53- | 1,614.10 | | *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 | 7,509,086.23 | 7,509,086.23 | 7,725,683.54 | | *2 |
| DEBT SERVICE OTHER JOBZ NONEXEMPT: | | | | | | |
| (809) | DEBT SERVICE-AID ELIG | | | | | *16 |
| (811) | DEBT SERVICE-AID INELIG | 587,764.00 | 587,764.00 | 583,669.00 | | *16 |
| (771) | LT FACILITIES DEBT SERVICE | 1,090,686.94 | 1,090,686.94 | 965,059.00 | | *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 | 53,955.07- | 53,955.07- | 37,009.20- | | |
| (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 | 1,624,495.87 | 1,624,495.87 | 1,511,718.80 | | *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 | 19,945.84- | 19,945.84- | 35,946.08- | | |
| (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 | 19,945.84 | 19,945.84 | 35,946.08 | | |
| (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

3. **OTHER ITEMS**

4. **FUTURE ITEMS**