

# ADA-BORUP PUBLIC SCHOOLS

Independent School District No. 2854  
604 West Thorpe Avenue  
Ada, Minnesota 56510



High School: 218-784-5300 / Elementary: 218-784-5303

Aaron Cook, Admin  
Josh Carlson, High School Principal  
Bree Triplett, Elementary Principal

High School/Elementary Fax: 218-784-3475

*"The mission of the Ada-Borup School District is to educate and prepare all students for a successful tomorrow through academics, activities, arts and attitude."*

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**SPECIAL MEETING  
ADA-BORUP SCHOOL DISTRICT NO. 2854  
INDEPENDENT SCHOOL DISTRICT NO. 2854  
604 WEST THORPE AVENUE  
ADA, MINNESOTA 56510  
December 8, 2020 – 6:00 PM**

- I. **Chairperson - Call to order by Chairperson \_\_\_\_\_ at \_\_\_\_\_ and declaration of a quorum.**
- II. **Attendance:**
- III. **Public Input**
- IV. **Adoption of Agenda**
- V. **New Business**
  - A. Truth in Taxation Presentation (I) 2
  - B. Approve the 2020 payable 2021 certified levy (A) 23
  - C. Worlds best work force presentation (I) 63
- VI. **Adjourn**

Next Regular School Board Meeting **Date:** \_\_\_\_\_ **Time:** \_\_\_\_\_

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This institution is an equal opportunity provider and employer.



# Ada-Borup ISD 2854

**2020 Payable 2021**

## **Truth In Taxation Public Meeting**

6:00 PM

December 8, 2020

at the

Ada-Borup Board Room



# Ada-Borup ISD 2854

## Truth in Taxation Law

Minnesota's Truth in Taxation Law requires that cities, counties and school districts follow certain steps before adopting a tax levy for the following year. One important part of that law requires a **mailed notice** to each property owner in the county, which describes the tax levies proposed by the city, county and school district and what percent increase such a levy would mean in dollars.



# Ada-Borup ISD 2854

## Truth in Taxation Public Meeting

A second part of the law pertains to a “**Truth in Taxation**” **public meeting** for each taxing jurisdiction.

You are here tonight as part of the school district’s public meeting process.



# Ada-Borup ISD 2854

## Requirements of the Truth in Taxation Public Meeting

1. Discuss proposed property tax levy for taxes payable 2021
2. Provide and discuss information on the current budget (2020-2021).
3. Public must be given a reasonable amount of time to comment on the proposed property tax levy and budget and to ask questions.

**- Minnesota Statute 275.065**



# Ada-Borup ISD 2854

## **Points to Remember:**

1. Revenue formulas are set by the State Legislature except for voter approved referendums.
2. Local Levy and State Aid mix (Equalization) are set by the State Legislature.
3. An increase in local taxes does not necessarily mean an increase in revenues for the school district.



# Ada-Borup ISD 2854

## **School District Budget**

Current School Year  
2020-2021

# Fund Accounting Overview

## **GENERAL FUND (Fund 01)**

- Revenue is based on student enrollment
- The local referendum levy is part of the General Fund
- Provides for classroom instruction, instructional supplies and equipment, and other educational activities
- Special Education, and State / Federal Mandated Programs
- Extra-curricular Activities
- Pupil Transportation
- Facilities Operation and Maintenance
- Capital Expenditures and Improvements
- Health and Safety Code Compliance

## **FOOD SERVICE (Fund 02)**

- School Breakfast and Lunch Program

# Fund Accounting Overview (*cont.*)

## **COMMUNITY SERVICE (Fund 04)**

- Levy is based on adult population in the District
- Early childhood levy is based on the number of children under 5 years of age
- Provides for enrichment programs for any age level that are not part of the K-12 education program
- Early Childhood Family Education
- School Readiness
- Adult Basic Education

## **DEBT SERVICE (Fund 07)**

- Based on annual debt retirement schedules for the district's outstanding bonded indebtedness. Annual levy is for the payment of principal and interest on bonds as due.



# Ada-Borup ISD 2854

## 2020-2021 BUDGET OVERVIEW REVENUES

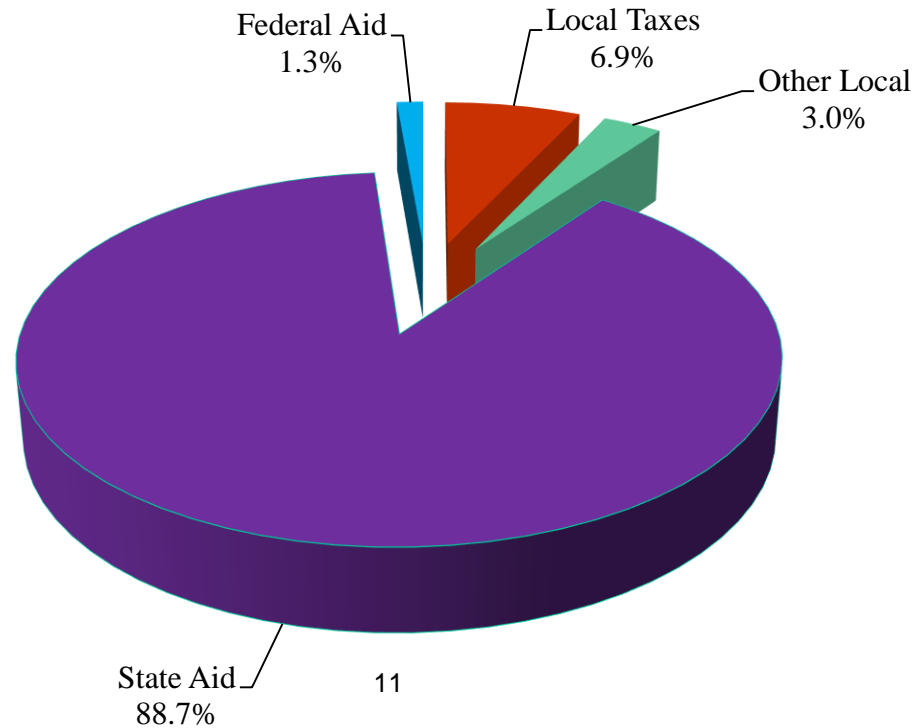
	19-20 Actual	20-21 Budget	Percent Change
General Fund	8,638,742	8,565,003	-0.85%
Food Service	448,510	394,700	-12.00%
Community Service	127,369	140,909	10.63%
Debt Service	<u>550,646</u>	<u>1,180,141</u>	<u>114.32%</u>
 Totals	 <u>\$ 9,765,267</u>	 <u>\$ 10,280,753</u>	 <u>5.28%</u>



# Ada-Borup ISD 2854

## General Fund Revenue Budget

*Where Do Our School Revenues Come From?*





# Ada-Borup ISD 2854

## 2020-21 BUDGET OVERVIEW

### EXPENDITURES

	19-20 Actual	20-21 Budget	Percent Change
General Fund	7,821,828	7,943,895	1.56%
Food Service	457,441	406,061	-11.23%
Community Service	113,045	126,541	11.94%
Debt Service	<u>522,543</u>	<u>1,127,842</u>	<u>115.84%</u>
<b>Totals</b>	<u><u>\$ 8,914,857</u></u>	<u><u>\$ 9,604,339</u></u>	<u><u>7.73%</u></u>



# Ada-Borup ISD 2854

## HOW ARE GENERAL FUND DOLLARS SPENT?

*Expenses incurred in the operation of the district are paid from the General Fund. The following schedule relates how the dollars allocated to the General Fund are spent:*

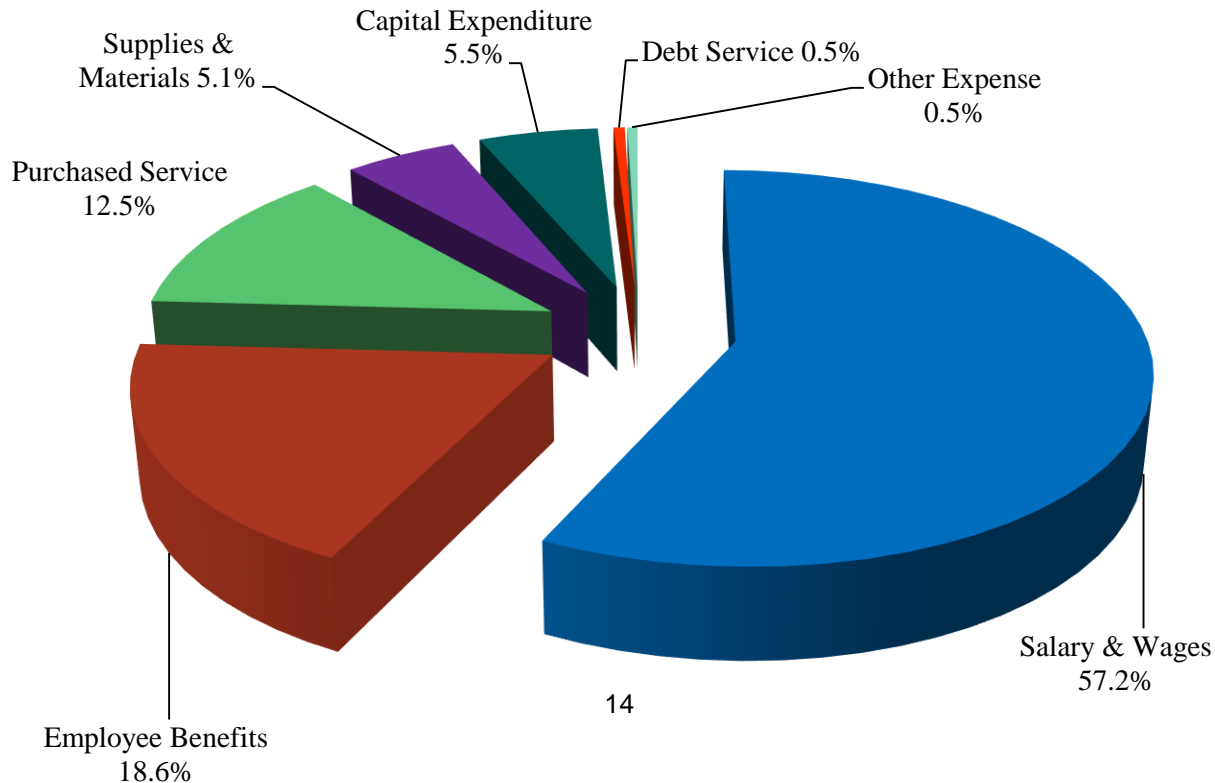
District & School Administration	7.1%
District Support Services	3.8%
Regular Instruction	36.5%
Extra-Curricular	4.1%
Vocational Instruction	3.9%
Special Education Instruction	20.0%
Instructional Support Services	2.5%
Pupil Support Services	7.6%
Sites-Buildings, Equipment <sub>3</sub>	13.2%
Fiscal and Other	1.2%



# Ada-Borup ISD 2854

## General Fund Expenditure Budget

*What Do Our Expenditures Pay For?*

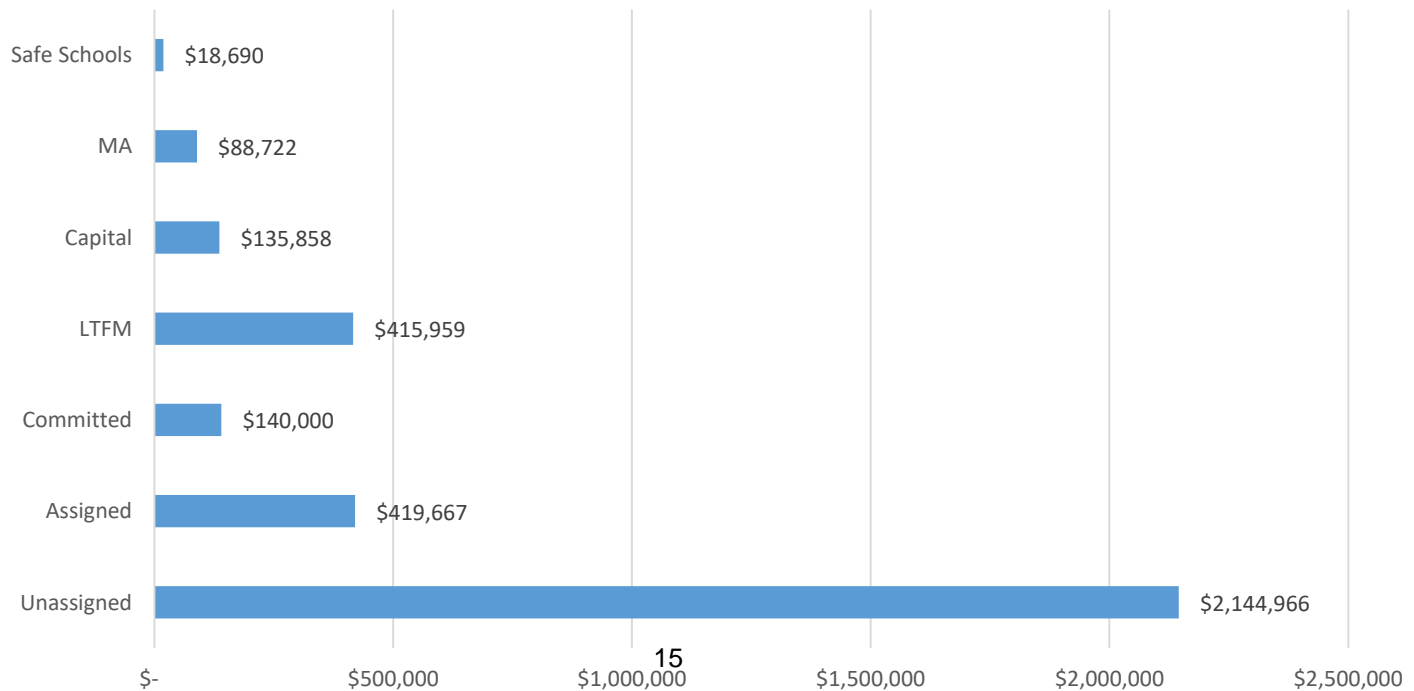




# Ada-Borup ISD 2854

## Components of the Projected General Fund Balance at June 30, 2021

General Fund Balances





# Ada-Borup ISD 2854

## School District Levy

- 2020 Payable 2021
- 2021-2022 School Year
- Fiscal Year 2022



# Ada-Borup ISD 2854

## Authority for School Levies

A School District Tax Levy must be either:

- Set by State Formula
- Voter Approved
- Board Approved
- ❖ Up to \$724 per APU



# Ada-Borup ISD 2854

## Factors Impacting Tax Change (*cont.*)

### Local Factors:

- Inflationary pressure on real estate market
- Abatements
- Property improvements not previously taxed
- Change in individual assessed market value
- Possible change in property classification (*e.g. homestead to rental*)



# Ada-Borup ISD 2854

## How will your 2020 school taxes be spent?

Percent

### General Fund

Provides additional funding for district instructional programs by means of the approved excess referendum. Provides funds for operating capital expenses, building/land lease, and Health & Safety costs:

**37%**

### Community Education Fund

Levy for Community Education Programs:

**3%**

### Debt Service

Levy for repayment of principal and interest on district debt:

**63%**

**Total Levy Before Credits:**

**100.0%**



# Ada-Borup ISD 2854

## LEVY LIMITATION AND CERTIFICATION 2020 Payable 2021

Comparison of Certified Payable 2020 Levy with Proposed Payable 2021 Levy

GROSS LEVIES BY FUND	ACTUAL 19 PAY 20	PROPOSED 20 PAY 21	DOLLAR DIFFERENCE	PERCENT DIFFERENCE
<b>General Fund</b>	<b>575,448.12</b>	<b>620,350.00</b>	<b>44,901.88</b>	<b>7.80%</b>
Community Services	45,023.42	43,491.39	(1,532.03)	-3.40%
Debt Redemption	1,137,862.56	1,050,720.61	(87,141.95)	-7.66%
<b>Total</b>	<b>1,758,334.10</b>	<b>1,714,562.00</b>	<b>(43,772.10)</b>	<b>-2.49%</b>



# Ada-Borup ISD 2854

Major Changes to Levy Categories			
Category	Pay 2020	Pay 2021	Change
<b>General Fund</b>			-
Referendum/LOR	163,856.95	165,748.18	1,891.23
Equity & Transitional	61,364.88	54,027.84	(7,337.04)
Operating Capital	60,825.63	64,325.71	3,500.08
Reemployment	-	2,000.00	2,000.00
Deferred Maintenance/HS	-	-	-
Career & Tech	53,389.70	53,389.70	-
OPEB	83,481.00	95,108.00	11,627.00
Safe Schools	23,744.52	23,424.48	(320.04)
Fac & Equip Bond Adjust	(32,130.00)	-	32,130.00
Long-Term Fac Maint	142,602.49	145,705.27	3,102.78
Lease Levy	16,500.00	16,500.00	-
Other General Fund	1,812.95	120.82	(1,692.13)
<b>Sub-Total</b>	<b>575,448.12</b>	<b>620,350.00</b>	<b>44,901.88</b>
Community Service	45,023.42	43,491.39	(1,532.03)
Debt Service	1,137,862.56	1,050,720.61	(87,141.95)
<b>Total Change</b>			<b>(43,772.10)</b>



# Ada-Borup ISD 2854

**Whereas,** Pursuant to Minnesota Statutes the School Board of Ada-Borup School District, Ada, Minnesota, is authorized to make the following proposed tax levies for general purposes:

General Fund	\$ 620,350.00
Community Service	43,491.39
Debt Service	1,050,720.61
<b>Total Proposed School Tax Levy</b>	<b>\$1,714,562.00</b>

**Now Therefore,** Be it resolved by the School Board of Ada-Borup School District, Ada, Minnesota, that the levy to be levied in 2020 to be collected in 2021 is set at \$1,714,562.00. The clerk of the Ada-Borup School Board is authorized to certify the proposed levy to the County Auditor of Norman, Minnesota.

LEVY LIMITATION AND CERTIFICATION REPORT OUTLINE			PROPERTY VALUATION DATA		PROPERTY VALUATIONS (CONT)			
	PAGE		MARKET VALUE		ANTC FOR DEBT SERVICE ONLY			
I. GENERAL INPUT DATA								
A. PROPERTY VALUATION	1	1	2015 MARKET VALUE	894,215,950	36	2019 ANTC FOR JOBZ		
B. PUPIL DATA	1	2	2016 MARKET VALUE	821,797,256	37	2019 ANTC INCL JOBZ		
		3	2017 MARKET VALUE	803,995,127		VALUE = (30)+(36) =		
II. INITIAL COMPUTATIONS BY FUND		4	2018 MARKET VALUE	816,242,444		7,061,034		
A. GENERAL	2	5	2019 MARKET VALUE	822,030,616				
B. COMMUNITY SERVICE	12							
C. GENERAL DEBT	13							
D. OPEB/PENSION DEBT	16							
III. ADJUSTMENTS BY FUND			REFERENDUM MARKET VALUE (RMV)			PUPIL DATA		
A. GENERAL	16	6	2015 RMV	97,636,300		RESIDENT COUNTS ARE BASED ON ALL		
B. COMMUNITY SERVICE	24	7	2016 RMV	102,697,900		PUBLIC SCHOOL STUDENTS LIVING IN THE		
C. GENERAL DEBT	24	8	2017 RMV	112,038,200		DISTRICT, REGARDLESS OF WHETHER THEY		
D. OPEB/PENSION DEBT	24	9	2018 RMV	121,039,300		ATTEND THERE. ADJUSTED COUNTS		
		10	2019 RMV	124,164,600		REFLECT ALTERNATIVE ATTENDANCE.		
IV. ABATEMENT ADJUSTMENTS	25		NET TAX CAPACITY (NTC)			RESIDENT AVE DAILY MEMBERSHIP (ADM)		
V. OFFSET ADJUSTMENTS	26	11	2015 NTC	7,729,163	38	2017-18 RES ADM (ACT)		
VI. TACONITE ADJUSTMENTS	28	12	2016 NTC	7,111,533	39	2018-19 RES ADM (ACT)		
VII. LEVY AND AID SUMMARY	30	13	2017 NTC	6,974,591	40	2019-20 RES ADM (PRE)		
VIII. TOTAL LEVY LIMITATION	31	14	2018 NTC	7,062,645	41	2020-21 RES ADM (EST)		
		15	2019 NTC	7,119,500	42	2021-22 RES ADM (EST)		
			SALES RATIO		43	2022-23 RES ADM (EST)		
SCHOOL YEAR	FORMULA ALLOWANCE	TAX RATE	16	2015 SALES RATIO	94.1%	44	2017-18 RES PU (ACT)	
2010-11	5,124	0.0000	17	2016 SALES RATIO	105.7%	45	2018-19 RES PU (ACT)	
2011-12	5,174	0.0000	18	2017 SALES RATIO	97.7%	46	2019-20 RES PU (PRE)	
2012-13	5,224	0.0000	19	2018 SALES RATIO	98.7%	47	2020-21 RES PU (EST)	
2013-14	5,302	0.0000	20	2019 SALES RATIO	100.8%	48	2021-22 RES PU (EST)	
2014-15	5,831	0.0035					RESIDENT PUPIL UNITS	
2015-16	5,948	0.0033	21	2015 UANTC=(11)/(16)=	8,212,786	49	2017-18 ADJ ADM (ACT)	
2016-17	6,067	0.0030	22	2016 UANTC=(12)/(17)=	6,730,642	50	2018-19 ADJ ADM (ACT)	
2017-18	6,188	0.0014	23	2017 UANTC=(13)/(18)=	7,136,251	51	2019-20 ADJ ADM (PRE)	
2018-19	6,312	0.0000	24	2018 UANTC=(14)/(19)=	7,158,202	52	2020-21 ADJ ADM (EST)	
2019-20	6,438	0.0000	25	2019 UANTC=(15)/(20)=	7,061,034	53	2021-22 ADJ ADM (EST)	
2020-21	6,567	0.0000				54	2022-23 ADJ ADM (EST)	
2021-22	6,567	0.0000					ADJUSTED ADM	
							ADJUSTED PUPIL UNITS	
							26	2015 ANTC
							27	2016 ANTC
							28	2017 ANTC
							29	2018 ANTC
							30	2019 ANTC
								AG MODIFIED ANTC FOR LTFM
							31	2015 AG MODIFIED ANTC
							32	2016 AG MODIFIED ANTC
							33	2017 AG MODIFIED ANTC
							34	2018 AG MODIFIED ANTC
							35	2019 AG MODIFIED ANTC

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

WEIGHTS FOR PUPIL UNITS FY 2008-FY 2014 & LATER

PRE-KGN HCP:	1.250	1.000
HCP-KGN:	1.000	1.000
REG-KGN PART:	0.612	0.550
REG-KGN ALL:	0.612	1.000
GRADES 1-3:	1.115	1.000
GRADES 4-6:	1.060	1.000
GRADES 7-12:	1.300	1.200

PUPIL DATA (CONT)		GENERAL EDUCATION REVENUE	COMPENSATORY REVENUE
VOLUNTARY PRE-K ADJUSTED ADM		BASIC REVENUE	114 FY 2021 COMPENSATORY REVENUE (FROM FY 2021 GEN ED REV REPORT, LINES 60 AND 61)
60 2017-18 ADJ VPK ADM	21.00	101 FY 2022 FORMULA ALLOW	6,567.00
61 2018-19 ADJ VPK ADM	18.54	59 2021-22 ADJ PU (EST)	592.40
62 2019-20 ADJ VPK ADM	20.94	102 BASIC REVENUE	115 EST FY 2022 COMPENSATORY REVENUE = (114)
63 2020-21 ADJ VPK ADM	21.00	= (59) X (101) =	3,890,290.80
64 2021-22 ADJ VPK ADM	18.00		X (6,567-839)/(6567-839)
VOLUNTARY PRE-K ADJUSTED PUPIL UNITS		DECLINING ENROLLMENT REV	X [(52)/(51)] =
65 2017-18 ADJ VPK PU	21.00	58 2020-21 ADJ PU (EST)	560.00
66 2018-19 ADJ VPK PU	18.54	59 2021-22 ADJ PU (EST)	592.40
67 2019-20 ADJ VPK PU	20.94	103 DECLINING PUPIL UNITS	116 COMPENSATORY PILOT
68 2020-21 ADJ VPK PU	21.00	= GREATER OF ZERO OR	117 TOTAL COMPENSATORY REV
69 2021-22 ADJ VPK PU	18.00	= (58) - (59)	= (115)+(116) =
SCHOOL READINESS PLUS ADJUSTED ADM		104 DECLINING ENROLL ALLOW	118 2021-22 ELIGIBLE EL ADM (EST)
70 2017-18 ADJ SRP ADM		= 0.28 X (101) =	1,838.76
71 2018-19 ADJ SRP ADM		105 DECLINING ENROLL REV	= (103) X (104) =
72 2019-20 ADJ SRP ADM			119 IF(118)=0, ZERO; ELSE GTR OF 20, (118) =
73 2020-21 ADJ SRP ADM			20.00
74 2021-22 ADJ SRP ADM			120 EL REVENUE
SCHOOL READINESS PLUS PUPIL UNITS		PENSION ADJUSTMENT REVENUE	= (119) X \$704 =
75 2017-18 ADJ SRP PU		106 PENSION ADJUST ALLOWANCE	14,080.00
76 2018-19 ADJ SRP PU		(FY 2021 GEN ED REV REPORT, LINE 50)	121 2021-22 ADM SRV (EST)
77 2019-20 ADJ SRP PU		107 INITIAL PENSION ADJ REV	613.27
78 2020-21 ADJ SRP PU		= (59) X (106) =	122 EL CONCENTRATION RATIO = (118)/(121) =
79 2021-22 ADJ SRP PU		108 FY21 RETIRE SALARIES	2,666,118.53
(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (38-43), (44-48) (49-54), AND (55-59))		109 PENSION ADJUST RATE	.0084
EXTENDED TIME ADM		110 RETIRE PENSION ADJUST	= (108) X (109) =
ADM >1.0 CAPPED AT 0.2		111 TOTAL PENSION ADJ REV	= (107) + (110) =
80 2017-18 EXT ADM (ACT)	14.38		22,395.39
81 2018-19 EXT ADM (ACT)	16.48		123 EL CONCENTRATION FACTOR = LSR OF 1 OR (122)/.115 =
82 2019-20 EXT ADM (PREL)	7.47		.05671661
83 2020-21 EXT ADM (EST)			124 EL PUPIL UNITS = (118) X (123) =
84 2021-22 EXT ADM (EST)			.23
85 2022-23 EXT ADM (EST)			125 EL CONCENTRATION REV = (124) X \$250 =
EXTENDED TIME PU		GIFTED & TALENTED REVENUE	57.50
86 2017-18 EXT TIME PU	14.56	112 GIFTED & TALENTED REV	= (59) X \$13.00 =
87 2018-19 EXT TIME PU	16.63		7,701.20
88 2019-20 EXT TIME PU	7.54		126 DISTRICT EL REV + EL CONCENTRATION REV = (120)+(125) =
89 2020-21 EXT TIME PU			14,137.50
90 2021-22 EXT TIME PU			127 BASIC SKILLS REVENUE = (117)+(126) =
			343,512.20
		EXTENDED TIME REVENUE	SPARSITY REVENUE
		90 2021-22 EXT PU (EST)	128 ATTENDANCE AREA FOR SPARSITY
		113 EXTENDED TIME REVENUE	= (90) X \$5,117 =
			345.05
			129 DIST TO NEAREST HS
			15.5

SPARSITY REVENUE (CONT)		TRANSPORTATION SPARSITY	TRANSPORTATION SPARSITY (CONT)
130 ISOLATION INDEX = [SQ RT (.55 X (128))] + (129) =	29.3	143 ATTENDANCE AREA 144 SQUARE MILES PER RES PU = (143)/(48) =	345.05 .6577
131 ISOLATION INDEX RATIO = [(130)-23]/10, WITH MIN=0 AND MAX=1.5	.63	145 SPARSITY INDEX = GTR OF (144) OR 0.2 =	.6577
132 2021-22 ADM SRV, 7-12	329.04	146 DENSITY INDEX = LSR OF (144) OR 0.2 BUT AT LEAST .005 =	.2000
133 SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(132)] /[400+(132)] =	.09733348	147 PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(145) RAISED TO .26 POWER] X [(146) RAISED TO .13 POWER] X .141 X (101) =	673.61
134 SECONDARY SPARSITY REVENUE = [(101) - \$530] X (131)X(132)X(133) OR MEMO:	121,807.12	148 TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (147) - [.0466 X (101)] =	367.59
135 ELEM SPARSITY REVENUE (SEE WEBSITE)		149 INITIAL TRANSPORTATION SPARSITY REVENUE (59) X (148) =	217,760.32
136 PRELIM SPARSITY REVENUE = (134)+(135) =	121,807.12	150 FY 2021 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB20 FORECAST)	193,479.68
137 FY 2021 SPARSITY REV (FY 2021 GEN ED REV REPORT, LINE 93)	146,606.37	151 FY 2020 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB20 FORECAST)	201,597.50
138 ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT?	YES	152 FY 2020 REG AND EXCESS TRANSP COST TIMES 105% = (151) X 1.05 =	211,677.38
139 SPARSITY REVENUE IF (138)=YES, (139) = GTR OF (136) OR (137); ELSE (139) = (136)	146,606.37	153 ADJUSTED TRANSP COST = LSR OF (150) OR (152) =	193,479.68
SMALL SCHOOLS REVENUE		154 FY 2021 BASIC REVENUE (2020-21 GEN ED REV REPORT LINE 46)	3,677,520.00
59 2021-22 ADJ PU (EST)	592.40	155 TRANSPORTATION PORTION OF FY 2021 BASIC REVENUE = (154) X .0466 =	171,372.43
140 SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(59)]/960 =	.38291667	156 FY 2021 TRANSP SPARSITY REV(2020-21 GEN ED REV REPORT, LINE 112)	207,625.60
141 SMALL SCHOOLS ALLOWANCE = (140) X \$544 =	208.31	157 FY 2021 CHARTER TRANSP ADJ REV(2020-21 GEN ED REV REPORT, LINE 288)	
142 SMALL SCHOOLS REVENUE = (59) X (141) =	123,402.84		
			158 REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS
			159 FY 2021 TRANSP REV SUBTOTAL =(155)+(156)+ +(157)-(158) =
			378,998.03
			160 TRANSP EXCESS COST = GTR OF ZERO OR (153)-(159) =
			161 PUPIL TRANSP ADJ IF (160)=0, THEN (161)=0 ELSE (160) X 0.182 =
			162 TOTAL TRANSPORTATION SPARSITY REVENUE = (149) + (161) =
			217,760.32
			INITIAL GENERAL ED REVENUE
			102 BASIC
			3,890,290.80
			105 DECLINING ENROLL
			111 PENSION ADJUSTMENT
			22,395.39
			112 GIFTED & TALENTED
			7,701.20
			113 EXTENDED TIME
			127 BASIC SKILLS
			343,512.20
			139 SPARSITY
			146,606.37
			142 SMALL SCHOOLS
			123,402.84
			162 TRANSPORT SPARSITY
			217,760.32
			163 INITIAL GENERAL ED REV = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) =
			4,751,669.12
			OPERATING CAPITAL
			164 AVE BUILDING AGE (EST) (NOT > 50 YEARS)
			25.76
			165 FACILITIES AGE INDEX = 1 + [.01 X (164)] =
			1.2576
			166 OPERATING CAPITAL ALLOWANCE = \$79 + [\$109 X (165)] =
			216.08
			167 YEAR ROUND PU SERVED
			168 OPERATING CAP REVENUE = (59) X (166) + (167) X \$31 =
			128,005.79

LOCAL OPTIONAL REVENUE		REFERENDUM ALLOWANCES (CONT)	REFERENDUM ALLOWANCES (CONT)
169	MAXIMUM LOCAL OPTIONAL ALLOWANCE	\$724	183 PHASEOUT OF LINE (182)
170	FY 2022 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00	184 FY 2022 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =
59	2021-22 ADJ PU (EST)	592.40	185 FY 2022 INFLATION FACTOR
171	LOCAL OPTIONAL REVENUE = (170) X (59) =	428,897.60	1.0231
172	TIER 1 LOR CAP/APU	\$300	186 FY 2022 RESULT AFTER INFLATION ADJUSTMENT = (184) X (185) =
173	TIER 2 LOR CAP/APU	\$724	187 PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI
174	TIER 1 LOR = LSR OF = (170) OR (172)	300.00	188 CPI APPLIED TO PERMANENT SUBTRACTION = (187) X [(185)-1] =
175	TIER 2 LOR = [LSR OF (170) OR (173)]-(174)	424.00	189 ADDED BY ELECTIONS HELD IN CY 2019 WITH DELAY
176	TOTAL, TIER 1 = (59) X (174) =	177,720.00	190 FY 2022 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =
177	TOTAL, TIER 2 = (59) X (175) =	251,177.60	191 FY 2022 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =
REFERENDUM ALLOWANCES			59 2021-22 ADJ PU (EST)
EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION			202 FY 2022 REFER REVENUE = (59) X (201) =
REF AUTH W/O INFLATION			TRANSITION REVENUE
178	FY 2021 AUTHORITY (FY 2021 GEN ED REV REPORT, LINE 129)		203 TRANSITION ALLOWANCE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 174)
179	PHASEOUT OF LINE (178)		14.92
180	ADDED BY ELECTIONS HELD IN CY 2019 WITH DELAY		204 TRANSITION REVENUE = (59) X (203) =
181	FY 2022 W/O INFLATION RESULTS BEFORE ELECTIONS = (178)-(179)+(180) =		8,838.60
REF AUTH WITH INFLATION			
182	FY 2021 AUTHORITY (FY 2021 GEN ED REV REPORT, LINE 132+133)		
			NEW ELECTIONS WITHOUT INFLATION
			192 FY 2022 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2020
			193 FY 2022 \$/APU ADDED BY ELECTIONS HELD IN CY 2020
			NEW ELECTIONS WITH INFLATION
			194 FY 2022 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2020
			195 FY 2022 \$/APU ADDED BY ELECTIONS HELD IN CY 2020

EQUITY REVENUE		EQUITY REVENUE (CONT)		LOCAL OPT AIDS & LEVIES (CONT)	
205 METRO 5TH PERCENTILE	6,877.96	224 = (219)+(223) =	55,294.62	235 TIER 1 LOR LEVY	
206 METRO 95TH PERCENTILE	8,728.26			= (176) X (233) =	47,799.48
207 METRO GAP		225 BOTH RUR AND MET =		236 TIER 2 LOR LEVY	
=(206)-(205) =	1,850.30	= 0.25 X (224)	13,823.65	= (177) X (234) =	116,568.24
208 RURAL 5TH PERCENTILE	6,867.00	59 2021-22 ADJ PU (EST)	592.40	237 TIER 1 LOR AID	
209 RURAL 95TH PERCENTILE	8,687.61	226 = \$50.00 X (59) =	29,620.00	= (176) - (235) =	129,920.52
210 RURAL GAP		227 EQUITY REVENUE		238 TIER 2 LOR AID	
=(209)-(208) =	1,820.61	= (224)+(225)+(226) =	98,738.27	= (177) - (236) =	134,609.36
211 DISTRICT'S REGION:		OPERATING CAPITAL AIDS & LEVIES			
METRO=MET; RURAL=RUR	RUR	168 OPERATING CAP REVENUE	128,005.79	EQUITY AIDS & LEVIES	
212 DIST'S REGION'S EQUITY		30 2019 ANTC	7,061,034	227 EQUITY REVENUE	98,738.27
GAP = (207) OR (210)=	1,820.61	59 2021-22 ADJ PU (EST)	592.40	239 EQUITY LIMIT	
213 DIST'S REGION'S 95TH		228 FY 2022 ANTC/ADJ PU		= (227) X (234) =	45,823.14
PCT = (206) OR (209)=	8,687.61	= (30)/(59) =	11,919.37	240 EQUITY AID	
214 DISTRICT'S REVENUE/PU		229 LEVY RATIO FOR OPER CAP		= (227)-(239) =	52,915.13
FOR EQUITY PURPOSES		= LESSER OF 1 OR		TRANSITION AIDS & LEVIES	
=[(102)+(202)+(204)+		(228)/\$23,885 =	.49903161	204 TRANSITION REVENUE	8,838.60
((172)*(59))]/(59) =	6,881.92	230 OPERATING CAP LIMIT		= (204) X (234) =	4,101.88
215 DISTRICT'S EQUITY GAP		= (168) X (229) =	63,878.94	242 TRANSITION AID	
= GREATER OF ZERO		231 OPERATING CAP AID		= (204)-(241) =	4,736.72
OR (213)-(214) =	1,805.69	= (168)-(230) =	64,126.85	REFERENDUM AIDS & LEVIES	
216 EQUITY INDEX		LOCAL OPTIONAL AIDS & LEVIES			
= (215)/(212) =	.99180494	176 TOTAL, TIER 1		201 REFER \$/APU	
217 = \$80 X (216) =	79.34	= (59) X (174) =	177,720.00	ALL AUTHORITIES	
218 INITIAL EQUITY ALLOW		177 TOTAL, TIER 2		243 TIER 1 CAP/APU	460.00
IF (215)=0 THEN (218)=0		= (59) X (175) =	251,177.60	244 TIER 2 CAP/APU	
ELSE (218)=\$14+(217)	93.34	10 2019 RMV	124,164,600	= 0.25 X (101)-\$300 =	9,999.99
59 2021-22 ADJ PU (EST)	592.40	48 2021-22 RES PU (EST)	524.60	139 SPARSITY REVENUE	146,606.37
219 = (59) X (218) =	55,294.62	232 FY 2022 RMV/RES PU		245 TIER 2 CAP/APU	
220 FY 2022 STATE AVERAGE		= (10)/(48) =	236,684.33	IF (139) > ZERO	
REF REV & TIER 1 LOR	1,159.39	233 LEVY RATIO FOR		THEN (245) = 9,999.99	
221 =.10 X[(220)] =	115.94	LOCAL OPTIONAL TIER 1		ELSE (245) = (244)	9,999.99
201 FY 2022 DISTRICT		= LESSER OF 1 OR			
REFERENDUM REV/ADJ PU		(232)/\$880,000 =	.26895947		
172 TIER 1 LOR CAP/APU	\$300	234 LEVY RATIO FOR			
222 = GTR OF ZERO OR		LOCAL OPTIONAL TIER 2,			
[(221)-(201)-(172)] =		EQUITY, TRANSITION			
59 2021-22 ADJ PU (EST)	592.40	= LESSER OF 1 OR			
223 = LSR OF		(232)/\$510,000 =	.46408692		
\$100,000 OR					
[(59) X (222)] =					

REFERENDUM AIDS & LEVIES (CONT)	EQUALIZATION AID LIMIT	TAX BASE REPLACEMENT AID (CONT)
BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES	101 FY 2022 FORMULA ALLOW 6,567.00 59 ADJ PU (EST) 592.40	INITIAL REVENUES ARE REDUCED TO MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:
246 TIER 1 = LSR OF (201) OR (243) =	260 REFERENDUM EQUALIZATION AID LIMIT = [(0.25 X (101)) -\$300]X(59) 794,852.70	272 TIER 2 REF AID 273 TIER 1 REF AID 274 TIER 1 LOR AID 275 TIER 1 LOR LEVY 276 TIER 1 REF LEVY 277 TIER 2 REF LEVY 278 UNEQL REF LEVY
247 TIER 2 = [LSR OF (201) OR (245)]-(246) =	261 REFERENDUM EQUALIZATION AID CAP = GRT OF (259)-(260) OR 0 =	
248 UNEQUALIZED = (201)-(246) - (247) =	REFERENDUM LEVY WITH AID LIMIT	
BREAKDOWN OF REFERENDUM REVENUES	262 TIER 1 LEVY = (254) + (261) =	APPLYING THESE REDUCTIONS:
202 REFERENDUM REVENUE ALL AUTHORITIES	255 TIER 2 LEVY = (255) =	271 TAX BASE REPLACE AID 279 TIER 1 REF AID = (264)-(273) =
249 TOTAL, TIER 1 = (59) X (246) =	251 UNEQUALIZED LEVY	280 TIER 2 REF AID = (258)-(272) =
250 TOTAL, TIER 2 = (59) X (247) =	263 TOTAL = (262) + (255)+(251) =	281 TIER 1 LOR AID = (237) - (274) 129,920.52
251 TOTAL, UNEQUALIZED = (202)-(249) - (250) =	REFERENDUM AID WITH AID LIMIT	282 TIER 1 LOR LEVY = (235) - (275) 47,799.48
REFERENDUM LEVY PORTIONS	264 TIER 1 AID = (257)-(261) =	283 TIER 1 REF LEVY = (262)-(276) =
232 FY 2022 RMV/RES PU 236,684.33	258 TIER 2 AID = (258) =	284 TIER 2 REF LEVY = (255)-(277) =
252 TIER 1 = LSR OF 1 OR (232)/\$567,000 = .41743268	265 TOTAL AID = (264)+(258) =	285 UNEQL REF LEVY = (251)-(278) =
253 TIER 2 = LSR OF 1 OR (232)/\$290,000 = .81615286	TAX BASE REPLACEMENT AID (TBRA)	286 REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (271)+(279) + (280)+(281) = 129,920.52
INITIAL REFERENDUM LEVY	266 ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)	287 REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (282) + (283) + (284) + (285) = 47,799.48
254 TIER 1 LEVY = (249) X (252) =	267 CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)	REFERENDUM AID GUARANTEE
255 TIER 2 LEVY = (250) X (253) =	268 UNCAPPED REF AND LOR ALLOWANCE = (174) + (196) = 300.00	288 FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)
251 UNEQUALIZED LEVY	269 PRORATED TBRA = LSR OF (266) OR [(266)X(268)/(267)] =	289 FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289) 451,969.64
256 TOTAL = (254) + (255)+(251) =	270 REF AND LOR REV = (176) + (202) = 177,720.00	290 FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198)
INITIAL REFERENDUM AID	271 CAPPED TBRA = LSR OF (269) OR (270) =	
257 TIER 1 AID = (249)-(254) =		
258 TIER 2 AID = (250)-(255) =		
259 TOTAL AID = (257)+(258) =		

REFERENDUM AID GUARANTEE (CONT)	LOCAL OPTIONAL AID & LEVY SUMMARY AFTER REF AID GUARANTEE	GENERAL EDUCATION REVENUE SUMMARY
291 FY 2015 COMBINED REVENUE = (289)+(290) = 451,969.64	306 TIER 1 LOR LEVY = (282) - (302) = 47,799.48	102 BASIC 3,890,290.80 105 DECLINING ENROLL
292 FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 301,152.96	236 TIER 2 LOR LEVY = (236) 116,568.24	111 PENSION ADJUSTMENT 22,395.39 112 GIFTED & TALENTED 7,701.20 113 EXTENDED TIME
293 FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)	307 LOCAL OPTIONAL LEVY LIMIT = (306) + (236) = 164,367.72	127 BASIC SKILLS 343,512.20 139 SPARSITY 146,606.37 142 SMALL SCHOOLS 123,402.84 162 TRANSPORT SPARSITY 217,760.32 168 OPERATING CAPITAL 128,005.79 171 LOCAL OPTIONAL 428,897.60 202 REFERENDUM
294 FY 2015 COMBINED AID FOR GUARANTEE = (292)+(293) = 301,152.96	308 LOCAL OPTIONAL AID =(281)+ (238)+ (302)= =(274)+ (275)= 264,529.88	204 TRANSITION 8,838.60 227 EQUITY REVENUE 98,738.27 319 ALT ATTENDANCE ADJ
295 FY 2022 COMBINED REVENUE = (171)+(202) = 428,897.60	309 TIER 1 REF LEVY = (283) - (303) =	320 TOTAL GENERAL REVENUE = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) + (168)+(171)+(202) + (204)+(227)+(319) = 5,416,149.38
296 FY 2022 COMBINED INITIAL AID = (286)+(238) = 264,529.88	310 TIER 2 REF LEVY = (284) - (304) =	GENERAL AIDS & LEVIES
297 REVENUE RATIO = LESSER OF 1 OR [(295)/(291)] = .94895223	311 UNEQL LEVY = (285) - (305) =	230 OPERATING CAP LEVY 63,878.94 239 EQUITY LEVY 45,823.14 241 TRANSITION LEVY 4,101.88 307 LOCAL OPTIONAL 164,367.72 312 TOTAL REFERENDUM LEVY
298 2012 RMV 96,167,100 10 2019 RMV 124,164,600	312 TOTAL REFERENDUM LEVY =(309)+ (310) +(311)=	321 TOTAL GENERAL ED LEVY = (230)+(239)+(241) +(307)+(312) = 278,171.68
299 RMV RATIO = LESSER OF 1 OR [(298) /(10)] = .77451303	313 TOTAL REFERENDUM EQUALIZATION AID =(271) + (279) + (280) + (303)+ (304)+ (305) - (274) - (275) =	322 TOTAL GENERAL ED AID = (320)-(321)= 5,137,977.70
300 FY 2022 MINIMUM COMBINED AID = (294)X(297)X(299) = 221,340.16	ALTERNATIVE ATTENDANCE ADJUSTMENT (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY)	ALTERNATIVE TEACHER COMPENSATION REV
301 FY 2022 REFERENDUM HOLD HARMLESS AID INCREASE IF (288)=0 THEN 0, ELSE GREATER OF 0 OR [(300)-(296)] =	147 TRANSPORT ALLOWANCE 673.61 314 ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	323 ENROLLMENT AS OF OCT 1, 2019 AT PARTICIPATING SITES (FY 2021 GENERAL EDUC RPT, LINE 304)
INITIAL LEVIES ARE REDUCED TO MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	315 EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	324 EST ENROLLMENT AS OF OCTOBER 1, 2020 AT PARTICIPATING SITES = (323)X[(52)/(51)] =
302 TIER 1 LOR LEVY	316 CHARTER ALT ATTENDANCE ADJUST = (147) X (314) + \$223 X (315) =	325 ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00 X (324) =
303 TIER 1 REF LEVY	317 2021-22 RES PU ATTENDING MN STATE ACADEMIES	
304 TIER 2 REF LEVY	318 MN STATE ACADEMIES ALT ATTENDANCE ADJ = - (101) X (317) =	
305 UNEQL REF LEVY	319 ALT ATTEND ADJUST TO AID = (316)+(318) =	

ALT TEACHER COMP AIDS & LEVIES	ACHIEVE AND INTEGRATION AID (CONT)	REEMPLOYMENT INSURANCE LEVY
325 ALT COMP REVENUE	341 FY 2022 EST	356 EST FY 2021 EXPEND 2,000.00
	INCENTIVE BUDGET	
326 ALT COMP BASIC AID	342 FY 2022 ADJ	357 INITIAL REEMPLOYMENT
= 0.65 X (325) =	INITIAL BUDGET	LEVY = 100% OF (356)= 2,000.00
	= (340) X 1.003 =	
327 BASIC AID PRORATION .96816971	343 OCT 1, 2019 ENROLL OF	SAFE SCHOOLS LEVY
	PROTECTED STUDENTS	
328 PRORATED BASIC AID	344 EST OCT 1, 2020 ENROLL	358 SAFE SCH LVY REQUEST? YES
= (326)X(327) =	OF PROTECTED STUDENTS	59 2021-22 ADJ PU (EST) 592.40
329 PRO BASIC AID TO LEVY	= (343) =	359 SAFE SCH LEVY LIMIT
= (326) - (328) =		= \$36 X (59) = 21,326.40
330 ALT COMP LEVY REVENUE	345 OCT 1, 2019	
=(325)-(326) + (329)=	TOTAL ENROLLMENT	SAFE SCHOOLS INTERMEDIATE LEVY
	346 EST OCT 1, 2020	
228 FY 2022 ANTC/ADJ PU 11,919.37	TOTAL ENROLLMENT	360 SAFE SCH INTERMEDIATE
331 ALT COMP LEVY RATIO	= (345) =	LEVY REQUEST? NO
= LESSER OF 1 OR	347 PROTECTED ENROLLMENT	361 INTERMEDIATE LEVY
[(228)/\$6,100] = 1.00000000	RATIO =(344)/(346)=	ALLOWANCE <= \$15
332 ALT TEACHER COMP LEVY	348 INITIAL ACHIEVE &	362 SAFE SCH INTERMEDIATE
= (330) X (331) =	INTEG REVENUE FORMULA	LIMIT
333 ALT COMP EQUALIZATION AID	IF (340) > 0	= (59) X (361) =
= (325)-(328)-(332) =	= \$350 X (59)X(347) =	
	349 INTEG HOLD HARMLESS	JUDGMENT LEVY
SPECIAL EDUCATION AID	(FROM FY 2021 INTEG	
	REV RPT, LINE 11)	363 DISTRICT JUDGMENTS
ESTIMATES OF FY 2022 SPECIAL EDUC	350 INITIAL ACHIEVE & INTEG	364 INTERMED JUDGMENTS
AID SHOWN BELOW ARE BASED ON END OF	REVENUE = LSR OF (342)	365 JUDGMENT LIMIT
SESSION 2020 ESTIMATES. PLEASE NOTE	OR [(348)+(349)] =	= (363)+(364) =
THAT THESE ARE ROUGH ESTIMATES AND	351 INCENTIVE REV	ICE ARENA LEVY
MAY CHANGE SIGNIFICANTLY WHEN	=LSR OF (341) OR	
UPDATED DATA BECOME AVAILABLE.	[(59) X \$10] =	366 FY 2020 NET OPR COSTS
334 SPEC ED REGULAR	352 ACHIEVE & INTEG REVENUE	367 ICE ARENA LEVY LIMIT
BEFORE TUITION ADJ 681,294.85	= (350) + (351) =	= 100% OF (366) =
335 NET TUITION ADJUST 223.23-		
336 EXCESS COST AID 170,254.09	353 ACHIEVE & INTEG LEVY	FY 2021 CAREER & TECHNICAL
337 HOLD HARM/GROWTH LMT	= (352) X .30	
338 CROSS SUB REDUC AID 26,213.10		368 SHARE OF FY 2021 EST
339 TOTAL SPECIAL EDUC AID	354 TRANSFER TO MDE	COOPERATIVE BUDGET
= (334) TO (338) = 877,538.81	IF (350)=(342)	369 FY 2021 ESTIMATED
	THEN (354)=(342)-(340)	DISTRICT BUDGET 144,417.00
	ELSE (354)=(350)X.003	370 FY 2021 EST BUDGET
ACHIEVEMENT AND	355 ACHIEVE & INTEG AID	= (368) + (369) = 144,417.00
INTEGRATION REVENUE	=(352)-(353)-(354)=	
59 2021-22 ADJ PU (EST) 592.40		371 PRELIMINARY REVENUE
		= .35 X (370) = 50,545.95
340 FY 2022 EST		
INITIAL BUDGET		

CAREER & TECHNICAL (CONT)		NONPUBLIC TRANSPORTATION AID (CONT)		INITIAL LTFM REVENUE (CONT)						
372	LAST YEAR REVENUE (FY 2020 CTE AID REPORT, LINE 16)	53,389.70		403	FY 2020 EXCESS FTE	201.00	454	NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ		
373	REVENUE GUARANTEE = LESSER OF (370) OR (372) =	53,389.70		404	ESTIMATED FY 2022 NONPUBLIC FTE		455	NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K		
374	PRELIMINARY REVENUE = GREATER OF (371) OR (373) =	53,389.70		405	FY 2022 NONPUBLIC TO AND FROM AID = [(400)+(401)] / [(402)+(403)] X(404) X \$6,567/\$6,438 =		456	TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (766)+(454) + (767)+(455) =	134,156.00	
375	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5			406	ESTIMATED FY 2020 NONPUBLIC NONREGULAR COST		457	NEW PAYGO LTFM LEVY FOR VPK		
376	CAREER TECH REVENUE = (374) + (375) =	53,389.70		407	ESTIMATED FY 2022 NONPUBLIC NONREGULAR AID = (406) X [\$6,567/\$6,438]		458	TOTAL LTFM REVENUE UNDER NEW LAW = (453) + (456) + (768) + (457) =	312,701.98	
29	2018 ANTC	7,158,202		408	FY 2022 ESTIMATED TRANSPORTATION AID = (405)+(407) =		459	OLD LAW HEALTH & SAFETY REVENUE = FY 2022 ESTIMATED H&S COST =		
58	2020-21 ADJ PU (EST)	560.00					460	REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2022		
377	FY 2021 ANTC/ADJ PU = (29)/(58) =	12,782.50		450	LTFM PLAN APPROVAL STATUS	APPROVED	461	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS		
378	LEVY RATIO FOR CTE = LESSER OF 1 OR (377)/\$7,612 =	1.00000000					462	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (460)+(461) =		
379	CAREER TECH LEVY LIMIT = (376) X (378) =	53,389.70					765	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A		
380	EST CAREER TECH AID = (376) - (379) =						766	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	134,156.00	
	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)			451	2021-22 ADJ PU (EST)	592.40				
381	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2020 EXPENSES PAID	95,108.00		452	BLDG AGE (EST) (NO MAX AGE LIMIT)	27.76				
382	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000		453	BLDG AGE RATIO = LSR OF 1 OR (451)/35 =	.79314286				
383	ANNUAL OPEB LEVY LIMIT = (381) X (382) =	95,108.00		454	INITIAL LTFM REVENUE = \$380 X (59) X (452) =	178,545.98				
	NONPUBLIC TRANSPORTATION AID									
400	ESTIMATED FY 2020 REG/EXCESS COST	187,413.00								
401	ACTUAL FY 2020 BUS DEPRECIATION									
402	FY 2020 REGULAR FTE	379.00								

OLD LAW ALTERNATIVE FACILITIES (ALT FAC OR AF/H&S) (CONT)	LTFM TOTAL AIDS & LEVIES	DEBT SERVICE PORTION OF LTFM REV (CO
767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K	59 2021-22 ADJ PU (EST) 592.40	769 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS
463 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (465)=NO THEN (769), ELSE 0	473 LTFM EQUALIZED REVENUE = LSR OF (468),(470) OR \$380 X (59) = 225,112.00	770 TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) +(768)+(769) = 134,156.00
768 NET LTFM REQ DEBT SERVICE FOR VPK	35 2019 AG MODIFIED ANTC FOR LTFM REVENUE 4,041,561	486 LTFM DEBT SERV EQUAL REVENUE = LESSER OF (473) OR (770) = 134,156.00
457 NEW PAYGO LTFM LEVY FOR VPK	56 2018-19 ADJ PU (ACT) 620.48	478 LTFM AID RATIO .41844519
464 TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (462)+(765)+(766) + (767)+ (463)+(768) + (457) = 134,156.00	474 FY 2019 ANTC PER APU = (35) / (56) = 6,513.60	487 LTFM DEBT INITIAL EQUAL AID = (486)X(478) = 56,136.93
	475 STATEWIDE ANTC/APU 9,105.95	488 LTFM DEBT EQUAL AID = GREATER OF (481) OR (487) BUT NOT MORE THAN (770) = 56,136.93
	476 LTFM EQUAL FACTOR = 123% OF (475) = 11,200.32	489 LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (486) - (488) = 78,019.07
	477 LTFM LEVY RATIO = LSR OF 1 OR (474)/(476) = .58155481	490 LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (770)-(488)-(489) =
	478 LTFM AID RATIO = = 1 - (477) = .41844519	
	479 LTFM INITIAL EQUAL AID = (473) X (478) = 94,197.03	
OLD LAW DEFERRED MAINTENANCE	480 LTFM INITIAL EQUALIZED LEVY = (473) - (479) = 130,914.97	GENERAL FUND PORTION OF LTFM REV
465 ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	481 2015 TOTAL ALT FAC GRANDFATHER AID	472 TOTAL LTFM REVENUE 312,701.98
466 OLD LAW DEFERRED MAINTENANCE REVENUE = (453) X \$64/\$380 = 30,070.90	482 TOTAL LTFM EQUAL AID = GREATER OF (479) OR (481) = 94,197.03	491 TOTAL GENERAL FUND LTFM REVENUE = (472) - (770) = 178,545.98
467 TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (459)+(464)+(466) = 164,226.90	483 TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (473) - (482) = 130,914.97	492 LTFM GEN FUND EQUAL REV = (473) - (486) = 90,956.00
LTFM REVENUE	484 TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (472)-(482)-(483) = 87,589.98	493 LTFM GEN FUND EQUAL AID = (482) - (488) = 38,060.10
468 LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (458) OR (467) = 312,701.98	485 TOTAL LTFM LEVY = (483) + (484) = 218,504.95	494 GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (492) - (493) = 52,895.90
469 DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	DEBT SERVICE PORTION OF LTFM REV	495 GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (491)-(493)-(494) = 87,589.98
470 DISTRICT LTFM REVENUE = (468) - (469) = 312,701.98	765 NET ALT FAC REG DEBT	496 TOTAL GEN FUND LTFM LEVY = (494) + (495) = 140,485.88
471 DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS	766 NET ALT FAC/H&S DEBT 134,156.00	
472 TOTAL LTFM REVENUE = (470) + (471) = 312,701.98	767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K	
	768 NET LTFM REQ DEBT SERVICE FOR VPK	

DISABLED ACCESS LIMIT		APPROV INTERMED CAPITALIZED (CONT)	APPROVED REGULAR CAPITALIZED LEASES
497	FY 1992-FY 2022	517	TOT INTERMED CAPITALIZED
	APPROV DIS ACC COSTS 141,000.00		= SUM[(511) TO (514)]
498	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX X 150,000) OR 300,000 = 300,000.00		- (515) - (516) =
499	LSR OF (497) OR (498) 141,000.00	518	TOT INTERMED LEASE COSTS
			= (510) + (517) =
500	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1995	59	2021-22 ADJ PU (EST) 592.40
501	LAST YEAR TO CERTIFY = (500) + 7 YEARS = 2002	519	INTERMED PUPIL UNIT MAX LIMIT = \$65 X (59) =
502	TOTAL CUM CERT LEVY (PAY 93 TO PAY 19) 141,000.00	520	INTERMED LEASE LIMIT =LSR (518) OR (519) =
503	CERT LEVY PAY 2020	521	INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (518) - (520) =
504	TOTAL CERTIFIED LEVY = (502)+(503) = 141,000.00		
505	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (499)-(504)=		
			APPROVED REGULAR OPERATING LEASES
			ADMINISTRATIVE SPACE
	LEASE LEVY LIMITATION	522	FY 2021 NONJOINT
	DIST'S SHARE OF JOINT LEASE FOR INTERMED DISTX 287, 288, 916 AND 917	523	FY 2022 NONJOINT
		524	FY 2021 JOINT
		525	FY 2022 JOINT
			INSTRUCTIONAL/STORAGE
	APPROV INTERMED OPERATING	526	FY 2021 NONJOINT 16,500.00
	ADMINISTRATIVE SPACE	527	FY 2022 NONJOINT
506	FY 2021 JOINT	528	FY 2021 JOINT
507	FY 2022 JOINT	529	FY 2022 JOINT
	INSTRUCTIONAL/STORAGE	530	REG OPERATING LEASES = (522) TO (529) = 16,500.00
508	FY 2021 JOINT		
509	FY 2022 JOINT		
510	TOT INTERMED OPERATING = (506) TO (509) =		
	APPROV INTERMED CAPITALIZED		
	ADMINISTRATIVE SPACE		
511	FY 2021 JOINT	531	FY 2021 NONJOINT
512	FY 2022 JOINT	532	FY 2022 NONJOINT
		533	FY 2021 JOINT
		534	FY 2022 JOINT
	INSTRUCTIONAL/STORAGE		
513	FY 2021 JOINT		
514	FY 2022 JOINT		
	EXCESS FUNDS CAP LEASE		
515	FY 2021 JOINT	535	FY 2021 NONJOINT
516	FY 2022 JOINT	536	FY 2022 NONJOINT
		537	FY 2021 JOINT
		538	FY 2022 JOINT
			APPROVED REGULAR CAPITALIZED LEASES
			EXCESS FUNDS CAP LEASE
		539	FY 2021 NONJOINT
		540	FY 2022 NONJOINT
		541	FY 2021 JOINT
		542	FY 2022 JOINT
			REG CAPITALIZED LEASES
			= (531) TO (538) - (539) TO (542) =
		544	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER = (521)+(530)+(543)= 16,500.00
		59	2021-22 ADJ PU (EST) 592.40
		545	REG PUPIL UNIT MAXIMUM LIMIT = \$212 X (59) = 125,588.80
		546	COMM APPROVED LIMIT
		547	REGULAR MAX LIMIT =GTR (545) OR (546)= 125,588.80
		548	REGULAR LEASE LIMIT =LSR (544) OR (547)= 16,500.00
		549	TOTAL LEASE LEVY LIMIT = (520) + (548) = 16,500.00
			INITIAL CAPITAL RELATED LEVIES
		230	OPERATING CAPITAL 63,878.94
		496	LT FAC MAINTENANCE 140,485.88
		505	DISABLED ACCESS
		549	LEASE LEVY 16,500.00
		550	COOP BLDG REPAIR
		551	OTHER CAPITAL (MEMO)
		552	CAP PROJECTS REFER
		553	CAPITAL RELATED LIMITS = (230)+(496)+(505) + (549)+(550)+(551) + (552) = 220,864.82

OTHER INITIAL GENERAL LEVIES	COMMUNITY SERVICE	EARLY CHILD FAMILY EDUCATION (CONT)
554 CONSOLIDATION/ TRANSITION	BASIC COMMUNITY EDUCATION	617 FY 2022 EARLY CHILD FAMILY REVENUE
555 REORGANIZATION OPERATING DEBT	601 POPULATION (YR 2010) 2,661	IF (612) = YES
556 HEALTH BENEFITS	602 GTR OF (601) OR 1,335 2,661	= (615) X (616),
557 ADDL RETIREMENT (MPLS AND STP)	603 YOUTH SERVICE PROG? YES	IF ANNUAL REPT = YES 22,656.00
558 SEVERANCE	604 AFTER SCHOOL ENRICHMENT? YES	30 2019 ANTC 7,061,034
559 ADMIN DISTRICT	605 FY 2022 GENERAL REVENUE = \$5.42 X (602) = 14,422.62	618 ECFE TAX RATE .00258580
560 SWIMMING POOL	606 FY 2022 YOUTH SERVICE REV = \$1.00 X (602) = 2,661.00	619 = (618) X (30) = 18,258.42
561 TREE GROWTH	607 FY 2022 AFTER SCHOOL REVENUE = \$1.85 X (602) NOT TO EXCEED 10,000 AND \$0.43 X POPULATION IN EXCESS OF 10,000 4,922.85	620 EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) = 18,258.42
562 CONSOLIDATION/ RETIREMENT	608 FY 2022 COMMUNITY EDUCATION REVENUE = (605)+(606)+(607) = 22,006.47	621 EST FY 2022 EARLY CHILD AID = (617)-(620) = 4,397.58
563 ECON DEVELOP ABATE	30 2019 ANTC 7,061,034	HOME VISITING LIMIT
564 OTHER GENERAL (MEMO)	609 STANDARD COMM ED LEVY = .00940 X (30) = 66,373.72	622 DIST PLANS TO LEVY FOR FY 2022 HOME VISIT? YES
565 SUBTOTAL--OTHER INITIAL GENERAL LEVIES = (554) TO (564) =  INITIAL GENERAL FUND LEVY 214,292.74	610 COMM ED LEVY LIMIT LSR (608) OR (609) = 22,006.47	623 HOME VISITING REVENUE IF (622) = YES AND (619) > \$0, = \$3.00 X (614), ELSE = \$0 426.00
566 GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(312) =	611 FY 2022 EST GROSS COMM ED AID = (608)-(610) =	228 FY 2022 ANTC/ADJ PU 11,919.37
567 GENERAL RMV OTHER JOBZ EXEMPT = (307)+(239) + (241) =	EARLY CHILD FAMILY EDUCATION	624 HOME VISIT LEVY RATIO = LESSER OF 1 OR (228) / \$17,250 = .69097797
568 GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (552)	FY 2020 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY 2022	625 FY 2022 HOME VISIT LIMIT =(623) * (624) 294.36
569 GENERAL NTC OTHER GENED JOBZ EXEMPT PHASED OUT IN 2018	612 DIST PLANS TO LEVY FOR FY 2022 ECFE REVENUE? YES	626 FY 2022 EST HOME VISIT AID =(623)-(625) 131.64
570 GENERAL NTC OTHER JOBZ =(332)+(353)+(357) +(359)+(362)+(365) +(367)+(379)+(383) +(553)-(552)+(565) = 392,688.92	613 ECFE ANNUAL REPORT SUBMITTED? YES	DISABLED ADULTS
571 TOTAL INITIAL GENERAL LEVY LIMITATION =(566)+(567)+(568) + (569)+(570) = 606,981.66	614 POPULATION UNDER FIVE YEARS OF AGE 142	627 DISABLED ADULTS LIMIT LSR \$30,000 OR 50% OF APPROVED EXPENDITURES
	615 GTR OF 150 OR (614) = 150	SCHOOL-AGE CARE
	616 ECFE ALLOWANCE 0.023 X (101) = 151.04	628 FY 2022 SCH-AGE CARE REV (FY 2022 EST COST)
		30 2019 ANTC 7,061,034
		48 2021-22 RES PU (EST) 524.60

SCHOOL-AGE CARE (CONT)	REQUIRED DEBT ELIGIBLE FOR NATURAL DISASTER EQUAL AID (MS 123B.535)	OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID
629 ANTC/RES PU = (30)/(48) = 13,459.84	707 NATURAL DISASTER REQ DEBT SERV LEVY	719 VOTER APPR BONDS INELG FOR DEBT EQUAL AID
630 LEVY RATIO = LSR OF 1 OR (629)/\$2,318 = 1.00000000	REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53)	NON-VOTER APPR INELIG BONDS
631 FY 2022 SCH-AGE CARE LIM = (628) X (630) =	708 TACONITE BONDS REQ DEBT SERV LEVY	720 FACIL BOND-MS 123B.62 721 EQUIP BOND-MS 123B.61 722 REORG OPER DEBT 723 ECON DEV ABATEMENT 50,794.00 724 JUDGMENT 725 OTHER NON-VOTER 726 INELG LEASE PURCHASE
632 FY 2022 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) =	709 TAC FUNDING FOR BONDS (NOT IRRRB)	727 SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS =(720) THRU (726)= 50,794.00
COMMUNITY SERVICE SUMMARY	710 TAC ADJ TO REQ = (709) OR [(709) X 1.05] =	728 REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) = 50,794.00
633 OTHER COMM ED (MEMO)	711 NET REQ DEBT SERV LEVY TACONITE=(708)-(710)=	729 GDS REQ DEBT SERV LEVY =(706)+(707)+(715) +(718)+(719)+(728) = 1,106,671.00
634 TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(625) + (627)+(631)+(633) = 40,559.25	712 VOTER APPR ELIG BONDS SOLD BY JULY 1, 2020 921,721.00	730 GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) +(714)+(716)+(719) = 921,721.00
GENERAL DEBT SERVICE (FUND 7)	713 NON-VOTER ELIG BONDS SOLD BY JULY 1, 2020	37 2019 ANTC INCLUDING JOBZ VALUATION 7,061,034
REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2022 PRINCIPAL AND INTEREST PAYMENTS)	714 VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2020	731 MAXIMUM EFFORT DEBT SERVICE TAX RATE %
REQUIRED DEBT ELIGIBLE FOR LONG TERM FACILITIES MAINTENANCE (LTFM) REV	715 TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID =(711)+(712) +(713)+(714)= 921,721.00	732 MAX EFFORT DEBT SERV LEVY = (37) X (731) =
701 ALT FAC REGULAR REQ DEBT SERV LEVY	REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID	733 DS LOAN RECEIVABLE
702 ALT FAC/H&S REQ DEBT SERV LEVY 134,156.00	716 VOTER APPR BONDS SOLD AFTER JULY 1, 2020 ELIG FOR FUTURE AID	734 DEBT EQUAL REVENUE BASE GTR OF (732) OR [(715) - (733)] = 921,721.00
703 NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	717 NON-VOTER BONDS SOLD AFTER JULY 1, 2020 ELIG FOR FUTURE AID	735 BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY
704 NEW LTFM REQ DEBT SERVICE FOR VPK	718 SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716) + (717) =	736 FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY
705 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS		
706 TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (701)+(702)+(703) + (704)+(705) = 134,156.00		

FUND 7 DEBT BALANCE		BREAKDOWN OF NET DEBT EXCESS	LONG TERM FACILITIES MAINTENANCE AID
737	JUNE 2019 FUND 7-425 BAL FOR BOND REFUND	752 BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718)= 1,106,671.00	765 NET ALT FAC REG DEBT = (701)-(755) =
738	JUNE 2019 FUND 7-451 BAL FOR QZAB & QSCB	753 DEBT EXCESS RATIO = LSR 1 OR (751)/(752)=	766 NET ALT FAC/H&S DEBT = (702)-(756) = 134,156.00
739	JUNE 2019 FUND 7-460 BALANCE NONSPENDABLE	754 NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715) X (753) =	767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (703)-(757) =
740	JUNE 2019 FUND 7-463 BALANCE UNASSIGN NEG 69,820.50-	755 EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (701) X (753) =	768 NET LTFM REQ DEBT FOR ELIG VPK = (704)-(758) =
741	JUNE 2019 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS)	756 EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (702) X (753) =	769 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (705)-(759) =
742	PAY 19 DEBT EXCESS LEVY REDUCTION	757 EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (703) X (753) =	770 NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769) = 134,156.00
743	PAY 20 DEBT EXCESS LEVY REDUCTION	758 EXCESS FOR ELIGIBLE LTFM VPK BONDS = (704) X (753) =	486 LTFM DEBT EQUAL REV 134,156.00 488 LTFM DEBT EQUAL AID 56,136.93
744	5% OF PAY 21 REQ DEBT SERV LEVY=(729) X 5%= 55,333.55	759 EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (705) X (753) =	489 LTFM DEBT EQUAL LEVY 78,019.07 490 LTFM DEBT UNEQUAL LVY
745	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(741) -(742)-(743)-(744)] =	760 GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = -(720)-(721)-(750) =	771 LTFM DEBT LEVY LIMIT = (489) + (490) + (755) + (756) + (757)+(758)+(759) = 78,019.07
746	RETAIN FOR CAPITAL LOAN REPAYMENT	761 UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(751)-(752)] =	NATURAL DISASTER DEBT EQUALIZATION
747	APPROVED DEBT EXCESS TO BE RETAINED	NET DEBT EXCESS SUMMARY	37 2019 ANTC INCLUDING JOBZ VALUATION 7,061,034
748	DISTRICT REQUESTED ADDITIONAL EXCESS	762 DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(753) =	772 TEN PERCENT ANTC = 0.10 * (37) = 706,103
749	CERTIFIED DEBT EXCESS = GTR OF 0 OR [(745) -(746)-(747)+(748)] =	763 DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (751)-(761)-(762) =	707 REQ DEBT LEVY FOR NATURAL DISASTER DEBT
750	EXCESS USED TO RETIRE FAC & EQUIP BONDS	764 NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) =	773 FY 2022 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707) - (772)] =
751	ADJUSTED DEBT EXCESS = (749)-(750) =		56 2018-19 ADJ PU (ACT) 620.48 774 FY 2019 ANTC PER APU = (37) / (56) = 11,379.95
			775 STATEWIDE AVE ANTC INCL JOBZ PER APU 9,698.65 776 DISASTER EQUAL FACTOR = 300% OF (775) = 29,095.95

NATURAL DISASTER DEBT EQUALIZATION (CONT)	DEBT EQUALIZATION AID (CONT)	MAXIMIUM EFFORT (CONT)
777 NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (774)/(776) = .39111801	790 TIER 1 EQUAL REV = (785)-(789) =	804 AID ELIG GDS LEVY LIMIT FOR MAX EFF DISTRICTS = (803) - (716) - (719) =
778 DISASTER AID RATIO = = 1 - (777) = .60888199	56 2018-19 ADJ PU (ACT) 620.48 791 2019 ANTC INCL JOBZ / ADJ PU = (37)/(56) = 11,379.95	
779 DISASTER DEBT EQUAL AID = (773) X (778) =	792 TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (791)/[GTR OF \$4,430 OR 55.33% OF (775)] = 1.00000000	MINIMUM EST MAX EFFORT PAYMENT 732 MAX EFFORT DEBT LEVY
780 DISASTER LEVY LIMIT = (707) - (779) =	793 TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (791)/[GTR OF \$8,000 OR 100% OF (775)] = 1.00000000	805 MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927)-(706) -(719)-(720)-(721)] =
DEBT EQUALIZATION AID		806 MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(805) =
734 DEBT EQUAL BASE 921,721.00	794 TIER 1 DEBT EQU AID RATIO = 1-(792) =	
754 DEBT EXCESS FOR ELIG REQUIRED DEBT	795 TIER 2 DEBT EQU AID RATIO = 1-(793) =	ADJUSTMENT TO GDS LIMIT FOR IRRRB ALLOCATION
781 FY 2022 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)	796 TIER 1 DEBT AID = (790) X (794) =	807 FY 2022 IRRRB FUNDING FOR VOTER-APPR BONDS
782 FY 2022 GROSS DEBT EQUALIZATION REVENUE =(734)-(754)+(781) = 921,721.00	797 TIER 2 DEBT AID = (789) X (795) =	808 PAY 21 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((807) X 1.05) =
37 2019 ANTC INCLUDING JOBZ VALUATION 7,061,034	798 TOTAL DEBT EQ AID = (796)+(797) =	809 FY 2022 IRRRB FUNDING FOR NON-VOTER BONDS
783 = .1050 X (37) = 741,408.57	799 NON VOTER DEBT AID = (798)X(713)/(715) =	810 PAY 21 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((809) X 1.05) =
784 MAX UNEQ LOCAL EFFORT = .1574 X (37) = 1,111,406.75	800 VOTER APPR DEBT AID = (798)-(799) =	
785 FY 2022 NET DEBT EQ REV = GTR OF 0 OR [(782) - (784)] =	ADJUSTMENT TO GDS LIMIT FOR MAXIMUM EFFORT DISTRICTS	GENERAL DEBT SERVICE LEVY SUMMARY
786 PRELIM TIER 1 EQU REV =LSR (785) OR (783)=	801 NET ADJ DEBT SERV LEVY DO IF (732)>0, = GTR OF [(729)-(706) -(719)-(720)-(721)-(798)] OR [(732)-(926)-(927) -(798)], ELSE 0	811 DEBT EQUAL AID ELIG, VOTER APPROVED IF (732)>0 THEN (804) ELSE = (711)+(712)+(714) -(800)-(808)OR ZERO = 921,721.00
787 PRELIM TIER 2 EQU REV = (785)-(786) =	802 ADDL MAX EFF GDS LEVY = GTR OF 0 OR [(732) -(926)-(927)-(801)] =	812 DEBT EQUAL AID ELIG, NON VOTER APPROVED = GREATER OF [(713)-(799)-(810)] OR ZERO =
732 MAXIMUM EFFORT DEBT SERVICE LEVY	803 TOTAL VTR APPR GDS LEVY LIMIT FOR MAX EFF DISTRICTS = (801)+(802) =	813 DEBT EQUAL AID INELIG, VOTER APPROVED = (716) + (719) =
788 MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR [(732)-(783)-(784)] =		
789 TIER 2 EQUAL REV = GTR OF (787) OR (788) =		

GEN DEBT SERVICE LEVY SUMMARY (CONT)	FUND 47 DEBT BALANCE (CONT)	FUND 47 DEBT BALANCE (CONT)
814 DEBT EQUAL AID INELIG, NON VOTER APPROVED = (717) + (727) = 50,794.00	909 JUNE 2019 FUND 47-425 BAL FOR BOND REFUND	926 NET DEBT SERVICE LEVY FOR VOTER APPROVED
771 LTFM DEBT LEVY LIMIT NON VOTER APPROVED 78,019.07	910 JUNE 2019 FUND 47-460 BALANCE NONSPENDABLE	OPEB/PENSION BONDS =(903)-(921)-(924) =
780 DISASTER LEVY LIMIT VOTER APPROVED	911 JUNE 2019 FUND 47-463 BALANCE UNASSIGN NEG	927 NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED =(908)-(922)-(925) =
815 INITIAL GDS LEVY LIM VOTER APPROVED =(811)+(813)+(780) = 921,721.00	912 JUNE 2019 FUND 47-464 BALANCE RESTRICTED	LEVY LIMITATION ADJUSTMENTS
816 INITIAL GDS LEVY LIM NON VOTER APPROVED = (812)+(814)+(771) = 128,813.07	913 JUNE 2019 FUND 47-464 BALANCE VOTER APPROV	IN GENERAL, IF WE HAVE: A FINAL LEVY AUTHORITY B PREVIOUSLY CALCULATED AUTHORITY C CERTIFIED LEVY BASED ON (B) D LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO
817 TOTAL INITIAL GDS LEVY LIMIT = (815)+(816) = 1,050,534.07	914 JUNE 2019 FUND 47-464 BAL NON-VOTER APPROV = (912) - (913) =	GENERAL FUND ADJUSTMENTS
OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE (FUND 47)	915 PAY 19 OPEB DEBT EXC REDUCTION NON-VOTER	FY 2021 OPERATING CAPITAL LEVY ADJUSTMENT
901 LEVY BONDS IRREV TRUST VOTER APPROVED	916 PAY 20 OPEB DEBT EXC REDUCTION NON-VOTER	1001 FY 2021 OPER CAP LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 174) 64,757.96
902 LEVY BONDS REVOC TRUST VOTER APPROVED	917 5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (903) X 5% =	1002 19 PAY 20 LIMIT 64,613.87
903 REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (901) + (902) =	918 5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (908) X 5% =	1003 19 PAY 20 LEVY 64,613.87
904 LEVY BONDS IRREV TRUST NON-VOTER APPROVED	919 RETAIN FOR CAP LOAN REPAYMENT NON-VOTER	1004 FY 2021 OPER CAPITAL LEVY ADJUSTMENT = ((1001)-(1002)) = 144.09
905 LEVY BONDS REVOC TRUST NON-VOTER APPROVED	920 APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	FY 2021 LOR TIER 1 LEVY ADJUSTMENT
906 REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (904) + (905)=	921 FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] =	1005 FY 2021 LOC TIER 1 (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 189) 44,851.52
FUND 47 DEBT BALANCE	922 FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(914)- SUM (915) TO (920)] =	1006 ALLOCATION OF TBRA (FROM PAY 20 LEVY REPORT, LINE 285)
907 REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)	923 CLOSING FUND 47 TO FUND 7 TRANSFER IF (922) GTR ZERO AND (908) = ZERO, ELSE 0	
908 REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) =	924 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	
	925 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	

LOR TIER 1 ADJUSTMENT (CONT)		FY 2021 TRANSITION LEVY ADJUSTMENT	REFERENDUM ADJUST (CONT)
1007	ALLOC OF REF HOLD HARM (FROM PAY 20 LEVY REPORT, LINE 312)	1021 FY 2021 TRANSITION LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 204)	1035 ALLOC OF REF HOLD HARM (FROM PAY 20 LEVY REPORT, LINE 314)
1008	19 PAY 20 LIMIT 44,787.86		
1009	19 PAY 20 LEVY 44,787.86	1022 19 PAY 20 LIMIT 3,848.91	1036 19 PAY 20 LIMIT
		1023 19 PAY 20 LEVY 3,843.44	1037 19 PAY 20 LEVY
1010	PAY 20 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1006)+(1007)+(1008) 44,787.86	1024 FY 2021 TRANSITION LEVY ADJUSTMENT = ((1021)-(1022)) = 5.47	1038 PAY 20 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1034)+(1035)+(1036)
1011	PAY 20 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1006)+(1007)+(1009) 44,787.86	FY 2021 1ST TIER REFERENDUM LEVY ADJUSTMENT	1039 PAY 20 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1034)+(1035)+(1037)
1012	FY 2021 LOCAL OPTIONAL LEVY ADJUSTMENT = ((1005)-(1010)) = 63.66	1025 FY 2021 1ST TIER REF LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 229)	1040 FY 2021 2ND TIER REF LEVY ADJUSTMENT
	FY 2021 LOR TIER 2 LEVY ADJUSTMENT	1026 ALLOCATION OF TBRA (FROM PAY 20 LEVY REPORT, LINE 286)	FY 2021 UNEQUAL REF LEVY ADJUST
1013	FY 2021 LOC TIER 2 (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 191) 109,379.08	1027 ALLOC OF REF HOLD HARM (FROM PAY 20 LEVY REPORT, LINE 313)	1041 FY 2021 UNEQUAL REF LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 233)
1014	19 PAY 20 LIMIT 109,223.82	1028 19 PAY 20 LIMIT	1042 ALLOCATION OF TBRA (FROM PAY 20 LEVY REPORT, LINE 288)
1015	19 PAY 20 LEVY 109,223.82	1029 19 PAY 20 LEVY	
1016	FY 2021 LOCAL OPTIONAL LEVY ADJUSTMENT = ((1013) - (1014)) 155.26	1030 PAY 20 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1026)+(1027)+(1028)	1043 ALLOC OF REF HOLD HARM (FROM PAY 20 LEVY REPORT, LINE 315)
	FY 2021 EQUITY LEVY ADJUSTMENT	1031 PAY 20 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1026)+(1027)+(1029)	1044 19 PAY 20 LEVY
1017	FY 2021 EQUITY LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 197) 42,993.85	1032 FY 2021 1ST TIER VTR REF LEVY ADJUSTMENT	1045 19 PAY 20 LEVY
1018	19 PAY 20 LIMIT 42,929.59		1046 PAY 20 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1042)+(1043)+(1044)
1019	19 PAY 20 LEVY 42,929.59		1047 PAY 20 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1042)+(1043)+(1045)
1020	FY 2021 EQUITY LEVY ADJUSTMENT = ((1017)-(1018)) = 64.26	FY 2021 2ND TIER REF LEVY ADJUST	1048 FY 2021 UNEQUALIZED REF LEVY ADJUSTMENT
		1033 FY 2021 2ND TIER REF LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 231)	
		1034 ALLOCATION OF TBRA (FROM PAY 20 LEVY REPORT, LINE 287)	

FY 2021 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES	REFERENDUM HOLD HARM ADJUST (CONT)	FY 2019 LOC EQUITY LEVY ADJUST
	1061 TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1058) TO (1060) =	1073 FY 2019 LOC EQT LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 203) 97,133.69
FY 2021 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINES 244 TO 246)	1062 TOTAL FY 2021 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 20 LEVY =(1027)+(1035)+(1043)	1074 17 PAY 18 LIMIT 94,267.00 1075 17 PAY 18 LEVY 94,267.00
1049 TIER 1 LEVY 1050 TIER 2 LEVY 1051 UNEQL LEVY	1063 FY 2021 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1062)-(1061) =	1076 TOTAL ADJUST TO PAY 18 LOC EQUITY LEVY AUTH = ((1073)-(1074)) = 2,866.69
1052 TOTAL FY 2021 TBRA ALLOC TO REF LEVY CATEGORIES = (1049) TO (1051) =	FY 2021 REFERENDUM HOLD HARMLESS ADJUSTMENT TO LOR TIER 1 LEVIES	1077 18 PAY 19 ADJ LIMIT 2.97 1078 18 PAY 19 ADJ LEVY 2.97
1053 TOTAL FY 2021 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 20 LEVY =(1026)+(1034)+(1042)	1064 FY 2021 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 271)	1079 FY 2019 LOC EQUITY LEVY ADJUSTMENT = ((1076)-(1077)) = 2,863.72
1054 FY 2021 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1053)-(1052) =	1007 ALLOC OF REF HOLD HARM (FROM PAY 20 LEVY REPORT, LINE 312)	FY 2019 EQUITY LEVY ADJUSTMENT
FY 2021 LOR TBRA ALLOCATION ADJUSTMENT	1065 FY 2021 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1007)-(1064) =	1080 FY 2019 EQUITY LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 210) 36,245.62
1055 FY 2021 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 243)	FY 2019 OPERATING CAPITAL LEVY ADJ	1081 17 PAY 18 LIMIT 34,634.32 1082 17 PAY 18 LEVY 34,634.32
1006 ALLOCATION OF TBRA (FROM PAY 20 LEVY REPORT, LINE 285)	1066 FY 2019 OPER CAP LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 193) 59,906.93	1083 TOTAL ADJUST TO PAY 18 EQUITY LEVY AUTH = ((1080)-(1081)) = 1,611.30
1056 FY 2021 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1006)-(1055) =	1067 17 PAY 18 LIMIT 59,301.62 1068 17 PAY 18 LEVY 59,301.62	1084 18 PAY 19 ADJ LIMIT 542.70 1085 18 PAY 19 ADJ LEVY 542.70
FY 2021 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES	1069 TOTAL ADJUST TO PAY 18 OPER CAP LEVY AUTH = ((1066)-(1067)) = 605.31	1086 FY 2019 EQUITY LEVY ADJUSTMENT = ((1083)-(1084)) = 1,068.60
1057 FY 2021 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINES 272 TO 274)	1070 18 PAY 19 ADJ LIMIT 302.63 1071 18 PAY 19 ADJ LEVY 302.63 1072 FY 2019 OPER CAPITAL LEVY ADJUSTMENT = ((1069)-(1070)) = 302.68	FY 2019 TRANSITION LEVY ADJUSTMENT
1058 TIER 1 LEVY 1059 TIER 2 LEVY 1060 UNEQL LEVY		1087 FY 2019 TRANSITION LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 217) 3,418.01
		1088 17 PAY 18 LIMIT 3,317.13 1089 17 PAY 18 LEVY 3,317.13
		1090 TOTAL ADJUST TO PAY 18 TRANSITION LEVY AUTH = ((1087)-(1088)) = 100.88
		1091 18 PAY 19 ADJ LIMIT .11 1092 18 PAY 19 ADJ LEVY .11
		1093 FY 2019 TRANSITION LEVY ADJUSTMENT = ((1090)-(1091)) = 100.77

FY 2019 1ST TIER VOTER-APPROVED REFER LEVY ADJUST	FY 2019 2ND TIER REF LEVY ADJUST	FY 2019 UNEQUALIZED REF LEVY ADJUST
1094 FY 2019 1ST TIER REF LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 243)	1108 FY 2019 2ND TIER REF LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 238)	1122 FY 2019 UNEQUAL REF LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 241)
1095 PAY 18 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1022)	1109 PAY 18 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1038)	1123 PAY 18 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1054)
1096 PAY 18 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1023)	1110 PAY 18 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1039)	1124 PAY 18 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1055)
FY 2019 1ST TIER VOTER-APPROVED REFER LEVY ADJUST	1111 TOTAL ADJUST TO PAY 18 2ND TIER REF LEVY AUTH	1125 TOTAL ADJUST TO PAY 18 UNEQUAL REF LEVY AUTH
1097 TOTAL ADJUST TO PAY 18 1ST TIER REF LEVY AUTH	1112 18 PAY 19 ADJ LIMIT 1113 18 PAY 19 ADJ LEVY 1114 FY 2019 2ND TIER REF LEVY ADJUSTMENT	1126 18 PAY 19 ADJ LIMIT 1127 18 PAY 19 ADJ LEVY 1128 FY 2019 UNEQUAL REF LEVY ADJUSTMENT
1098 18 PAY 19 ADJ LIMIT 1099 18 PAY 19 ADJ LEVY 1100 FY 2019 1ST TIER REF LEVY ADJUSTMENT	FY 2019 3RD TIER REF LEVY ADJUST	FY 2019 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES
FY 2019 1ST TIER BOARD-APPR ADJUST	1115 FY 2019 3RD TIER REF LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 240)	1129 FY 2019 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINES 272 TO 275)
1101 FY 2019 BRD-APPR REF LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 242) 39,830.23	1116 PAY 18 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1046)	1130 PAY 18 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 18 LEVY RPT, LINES 280 TO 283)
1102 PAY 18 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1030) 38,654.72	1117 PAY 18 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1047)	1131 FY 2019 TBRA ALLOCATION TOTAL ADJUSTMENT = (1130)-(1129) =
1103 PAY 18 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1031) 38,654.72	1118 TOTAL ADJUST TO PAY 18 3RD TIER REF LEVY AUTH	1132 18 PAY 19 ADJ LIMIT 1133 18 PAY 19 ADJ LEVY
1104 TOTAL ADJUST TO PAY 18 BRD-APPR REF LEVY AUTH = ((1101)-(1102)) = 1,175.51	1119 18 PAY 19 ADJ LIMIT 1120 18 PAY 19 ADJ LEVY 1121 FY 2019 3RD TIER REF LEVY ADJUSTMENT	1134 FY 2019 TBRA ALLOC LEVY ADJUSTMENT
1105 18 PAY 19 ADJ LIMIT 1.22 1106 18 PAY 19 ADJ LEVY 1.22 1107 FY 2019 BRD-APPR REF LEVY ADJUSTMENT = ((1104)-(1105)) = 1,174.29		

FY 2019 TBRA ALLOCATION ADJUSTMENT TO BOARD-APPROVED LEVIES	FY 2019 REFERENDUM HOLD HARMLESS ADJUSTMENT TO BOARD-APPROVED LEVIES	FY 2021 INTEGRATION ADJUSTMENT
1135 FY 2019 ALLOC OF TBRA TO BRD-APPR REF LEVIES (FROM FY 2019 GENERAL REVENUE REPORT, LINE 271)	1147 FY 2019 ALLOC OF HOLD HARM TO BRD-APPR REF LEVY (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 299)	1164 FY 2021 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)
1136 PAY 18 ALLOC OF TBRA TO BRD-APPR REF LEVY (FROM PAY 18 LEVY RPT, LINE 281)	1148 PAY 18 HOLD HARM ALLOC TO BOARD-APPR REF LEVY (FROM PAY 18 LEVY RPT, REPORT, LINE 311)	1165 19 PAY 20 LIMIT 1166 19 PAY 20 LEVY
1137 FY 2019 TBRA ALLOCATION TOTAL ADJUSTMENT = (1136)-(1135) =	1149 FY 2019 HOLD HARM TOTAL BRD-APPR ADJUSTMENT = (1148)-(1147) =	FY 2019 INTEGRATION ADJUSTMENT
FY 2019 TBRA ALLOCATION ADJUSTMENT TO BOARD-APPROVED LEVIES (CONT)	1150 18 PAY 19 ADJ LIMIT 1151 18 PAY 19 ADJ LEVY	1168 FY 2019 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)
1138 18 PAY 19 ADJ LIMIT 1139 18 PAY 19 ADJ LEVY	1152 FY 2019 HOLD HARM ALLOC	1169 17 PAY 18 LIMIT 1170 17 PAY 18 LEVY 1171 TOTAL ADJUSTMENT
1140 FY 2019 TBRA ALLOC LEVY ADJUSTMENT	FY 2021 ALT TEACHER COMP LEVY ADJUST	1172 18 PAY 19 ADJ LIMIT 1173 18 PAY 19 ADJ LEVY 1174 FY 2019 INTEGRATION ADJUSTMENT LIMIT
FY 2019 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES	1153 FY 2021 ALT COMP LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 317)	
1141 FY 2019 ALLOC OF HOLD HARM TO VTR-APPR REF LEVIES (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINES 300 TO 303)	1154 19 PAY 20 LIMIT 1155 19 PAY 20 LEVY 1156 FY 2021 ALT TEACH COMP LEVY ADJUSTMENT	FY 2019 REEMPLOYMENT ADJUSTMENT
1142 PAY 18 HOLD HARM ALLOC TO VOTER-APPR REF LEVY (FROM PAY 18 LEVY RPT, LINES 305 TO 308)	FY 2019 ALT TEACHER COMP LEVY ADJUST	1175 FY 2019 EXPEND ACTUAL 1176 REEMPLOY LEVY AUTH = 100% OF (1175) =
1143 FY 2019 HOLD HARM TOTAL VTR-APPR ADJUSTMENT = (1142)-(1141) =	1157 FY 2019 ALT COMP LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 340)	1177 18 PAY 19 LIMIT 1178 18 PAY 19 LEVY 1179 FY 2019 REEMPLOY ADJUST
1144 18 PAY 19 ADJ LIMIT 1145 18 PAY 19 ADJ LEVY	1158 17 PAY 18 LIMIT 1159 17 PAY 18 LEVY	FY 2019 SAFE SCHOOLS ADJUST
1146 FY 2019 HOLD HARM ALLOC VTR-APPR ADJUSTMENT	1160 TOTAL ADJUST TO PAY 18 ALT COMP LEVY AUTH	1180 SAFE SCH Lvy REQUEST? YES 56 2018-19 ADJ PU (ACT) 620.48 1181 FY 2019 SAFE SCHOOLS AUTH \$36 X (56) = 22,337.28
	1161 18 PAY 19 ADJ LIMIT 1162 18 PAY 19 ADJ LEVY	1182 17 PAY 18 LIMIT 20,239.20 1183 17 PAY 18 LEVY 20,239.20
	1163 FY 2019 ALT TEACH COMP LEVY ADJUSTMENT	1184 FY 2019 SAFE SCH ADJUST = ((1191)-(1192)) = 2,098.08

FY 2019 SAFE SCHOOLS INTERMEDIATE ADJUST	OPEB LEVY ADJUST (CONT)	LTFM EQUALIZED LEVY ADJUST (CONT)
1185 SAFE SCH INTERMEDIATE LEVY ALLOW	1200 PRORATED ANNUAL OPEB LEVY AUTH 106,943.00	1215 TOTAL ADJUSTMENT = (1212)-(1213) = 7,710.97
56 2018-19 ADJ PU (ACT) 620.48	1201 19 PAY 20 LIMIT 106,943.00	1216 19 PAY 20 ADJ LIMIT 7,710.97
1186 FY 2019 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1185) X (56) =	1202 19 PAY 20 LEVY 106,943.00	1217 19 PAY 20 ADJ LEVY 7,710.97
1187 17 PAY 18 LIMIT	1203 FY 2019 ANNUAL OPEB ADJUSTMENT (NO ADJUSTMENT)	1218 FY 2020 LTFM EQUALIZED LEVY ADJUST
1188 17 PAY 18 LEVY		
1189 FY 2019 SAFE SCHOOLS INTERMEDIATE ADJUST	CAPITAL RELATED ADJUSTMENTS	FY 2020 LTFM UNEQUALIZED LEVY ADJUST
	FY 2021 LTFM EQUALIZED LEVY ADJUST	1219 FY 2020 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2020 WEBSITE REPORT, LINE 64) 76,749.50
CAREER TECHNICAL ADJUSTMENT	1204 FY 2021 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2021 WEBSITE REPORT, LINE 63) 47,707.99	1220 18 PAY 19 LIMIT 84,103.74
1190 FY 2019 CAREER TECH LEVY AUTHORITY (FY 2019 CTE AID REPORT LINE 21) 52,069.70	1205 19 PAY 20 LIMIT 47,505.96	1221 18 PAY 19 LEVY 84,103.74
1191 18 PAY 19 LIMIT 52,069.70	1206 19 PAY 20 LEVY 47,505.96	1222 TOTAL ADJUSTMENT = (1219)-(1221) = 7,354.24-
1192 18 PAY 19 LEVY 52,069.70	1207 FY 2021 LTFM EQUALIZED LEVY ADJUST = (1204)-(1205) = 202.03	1223 19 PAY 20 ADJ LIMIT 2,717.22-
1193 FY 2019 CAREER TECH ADJUSTMENT		1224 19 PAY 20 ADJ LEVY 2,717.22-
	FY 2021 LTFM UNEQUALIZED LEVY ADJUST	1225 FY 2020 LTFM UNEQUALIZED LEVY ADJUST = (1222)-(1224) = 4,637.02-
FY 2019 HEALTH BENEFITS LEVY ADJUST	1208 FY 2021 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2021 WEBSITE REPORT, LINE 64) 89,843.47	FY 2019 LTFM EQUALIZED LEVY ADJUST
1194 FY 2019 ACTUAL COST (LIMITED TO \$600,000)	1209 19 PAY 20 LIMIT 89,913.79	1226 FY 2019 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2019 WEBSITE REPORT, LINE 63) 72,837.89
1195 18 PAY 19 LIMIT	1210 19 PAY 20 LEVY 89,913.79	1227 17 PAY 18 LIMIT 57,111.25
1196 18 PAY 19 LEVY	1211 FY 2021 LTFM UNEQUALIZED LEVY ADJUST = (1208)-(1210) = 70.32-	1228 17 PAY 18 LEVY 57,111.25
1197 FY 2019 HEALTH BENEFITS ADJUST		1229 TOTAL ADJUSTMENT = (1226)-(1227) = 15,726.64
	FY 2020 LTFM EQUALIZED LEVY ADJUST	1230 18 PAY 19 ADJ LIMIT .09
FY 2019 ANNUAL OPEB LEVY ADJUST		1231 18 PAY 19 ADJ LEVY .09
1198 FY 2019 ACTUAL COST (FIN 797 + OBJ 291) 106,943.00	1212 FY 2020 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2020 WEBSITE REPORT, LINE 63) 63,275.40	1232 19 PAY 20 ADJ LIMIT 45.88-
1199 PRORATION FACTOR TO REFLECT STATEWIDE CAP 1.00000000	1213 18 PAY 19 LIMIT 55,564.43	1233 19 PAY 20 ADJ LEVY 45.88-
	1214 18 PAY 19 LEVY 55,564.43	1234 FY 2019 EQUAL LIMIT ADJUST = (1230)+(1232) = 45.79-
		1235 FY 2019 EQUAL LEVY ADJUST = (1231)+(1233) = 45.79-

LTFM EQUALIZED LEVY ADJUST (CONT)		NET LEASE COSTS (CONT)		NET LEASE COSTS (CONT)	
1236	FY 2019 LTFM EQUALIZED LEVY ADJUST = (1229)-(1234) = 15,772.43	1258	PAY 18 OPER INTERMED	1290	PAY 18 OPER NON-J LEASE COST LIMITED BY FY 2018 UFARS = LSR [(1261) + (1262)] OR (1289)= 13,800.00
		1259	PAY 18 CAP INTERMED		
		1260	PAY 18 OPER JOINT		
		1261	PAY 18 OPER NON-J ADM		
		1262	PAY 18 OPER NON-J OTH 13,800.00		
		1263	PAY 18 CAPITAL JOINT		
		1264	PAY 18 CAP NON-J ADM	1291	FY 2018 ADJUSTED COSTS (PAY 18) = (1266) - (1261)-(1262)+(1290)= 13,800.00
		1265	PAY 18 CAP NON-J OTH		
1237	FY 2019 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2019 WEBSITE REPORT, LINE 64) 69,010.70	1266	FY 2018 COSTS (PAY 18) SUM (1258) TO (1265)= 13,800.00	1292	TOTAL FY 2019 OPER NON-J NET LEASE COSTS FOR (PAY 18) = (1271) + (1272) =
1238	17 PAY 18 LIMIT 75,040.97			1293	ACTUAL FY 2019 UFARS LEASE COSTS (FUND 1, OBJECT 370) 54,013.64
1239	17 PAY 18 LEVY 75,040.97			1294	PAY 18 OPER NON-J LEASE COST LIMITED BY FY 2019 UFARS =LSR(1292)OR(1293)=
1240	TOTAL ADJUSTMENT = (1237)-(1239) = 6,030.27-			1295	FY 2019 ADJUSTED COSTS (PAY 18) = (1276) - (1271)-(1272)+(1294)=
		1267	PAY 18 OPER INTERMED	1296	PAY 18 ADJUSTED NET LEASE COSTS = (1291) + (1295) = 13,800.00
1241	18 PAY 19 ADJ LIMIT .13-	1268	PAY 18 CAP INTERMED		
1242	18 PAY 19 ADJ LEVY .13-	1269	PAY 18 TIES CAPITAL		
		1270	PAY 18 OPER JOINT		
1243	19 PAY 20 ADJ LIMIT 17.59	1271	PAY 18 OPER NON-J ADM		
1244	19 PAY 20 ADJ LEVY 17.59	1272	PAY 18 OPER NON-J OTH		
		1273	PAY 18 CAPITAL JOINT		
1245	FY 2019 UNEQUAL LIMIT ADJUST = (1241)+(1243) = 17.46	1274	PAY 18 CAP NON-J ADM		
		1275	PAY 18 CAP NON-J OTH		
1246	FY 2019 UNEQUAL LEVY ADJUST = (1242)+(1244) = 17.46	1276	FY 2019 COSTS (PAY 18) SUM (1267) TO (1275)=		
		1277	PAY 19 OPER INTERMED		
1247	FY 2019 LTFM UNEQUALIZED LEVY ADJUST = (1240)-(1246) = 6,047.73-	1278	PAY 19 CAP INTERMED		
		1279	PAY 19 OPER JOINT		
		1280	PAY 19 OPER NON-J ADM		
		1281	PAY 19 OPER NON-J OTH 15,400.00	1297	DIST'S SHARE OF PAY 18 LEASE COSTS FOR THE INTERMEDIATE DISTRICTS = (1258) + (1259) + (1267) + (1268) =
		1282	PAY 19 CAPITAL JOINT		
		1283	PAY 19 CAP NON-J ADM	56	2018-19 ADJ PU (ACT) 620.48
		1284	PAY 19 CAP NON-J OTH	1298	INTERM PUPIL UNIT AUTH = \$65 X (56) = 40,331.20
		1285	FY 2019 COSTS (PAY 19) SUM (1277) TO (1284)= 15,400.00		
		1286	TOTAL FY 2018 OPER NON-J NET LEASE COSTS =(1253)+(1261)+(1262) 13,800.00	1299	INTERMEDIATE LEASE AUTHORITY = LSR OF (1297) OR (1298) =
		1287	ACTUAL FY 2018 UFARS LEASE COSTS (FUND 1, OBJECT 370) 41,833.80	1300	INTERM DIST CARRYOVER TO REGULAR LEASE AUTH = (1297) - (1299) =
		1288	PAY 17 OPER NON-J LEASE COST LIMITED BY FY 2018 UFARS LSR (1253) OR (1287)=		
1248	PAY 17 OPER INTERMED	1289	REMAIN FY 2018 UFARS = GREATER OF ZERO OR [(1287) - (1288)] = 41,833.80		
1249	PAY 17 CAP INTERMED				
1250	PAY 17 TIES CAPITAL				
1251	PAY 17 OPER JOINT				
1252	PAY 17 OPER NON-J ADM				
1253	PAY 17 OPER NON-J				
1254	PAY 17 CAPITAL JOINT				
1255	PAY 17 CAP NON-J ADM				
1256	PAY 17 CAPITAL NON-J				
1257	FY 2018 COSTS (PAY 17) SUM (1248) TO (1256)=				

NET LEASE COSTS (CONT)		OTHER GENERAL LIMITATION ADJUSTMENTS	OTHER GENERAL LIMITATION ADJUSTMENTS
1301	PAY 18 LEASE COST UNDER REGULAR AUTH = (1296) - (1299) =	13,800.00	1301 GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS
56	2018-19 ADJ PU (ACT)	620.48	1313 ECON DEV ABATE ADJUST (MEMO)
1302	PAY 18 PUPIL UNIT MAX AUTH = \$212 X (56) =	131,541.76	1314 DEBT SURPLUS TRANSFER (MEMO)
1303	PAY 18 COMMISSIONER APPROVED LIMIT		1315 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)
1304	REGULAR MAX AUTHORITY = GTR OF (1302) OR (1303) =	131,541.76	1316 OTHER ADJUST, GEN RMV VOTER APPROVED JOBZ EXEMPT (MEMO)
1305	TOTAL PAY 18 REGULAR LEASE LEVY AUTHORITY = LSR OF (1301) OR (1304) =	13,800.00	1317 TOTAL OTHER ADJUST GEN RMV VOTER APPR JOBZ EXEMPT = (1315)+(1316)=
1306	TOTAL PAY 18 REGULAR & INTERM LEASE LEVY AUTH = (1299) + (1305) =	13,800.00	1318 MAINT PU VAR (MEMO)
1307	17 PAY 18 LIMIT	13,800.00	1319 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)
1308	17 PAY 18 LEVY	13,800.00	12.75-
1309	PAY 18 LEASE LEVY LIMITATION ADJUSTMENT (NO ADJUSTMENT)		1320 OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO)
CAPITAL RELATED ADJUSTMENTS SUMMARY			1321 TOTAL OTHER ADJUST GEN RMV OTHER JOBZ EXEMPT = (1318)+(1319)+(1320)
1004	FY 2021 OPER CAP ADJ	144.09	12.75-
1072	FY 2019 OPER CAP ADJ	302.68	1322 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)
1207	FY 2021 LTFM EQ ADJ	202.03	1323 OTHER ADJUST, GEN NTC VOTER APPROVED JOBZ EXEMPT (MEMO)
1211	FY 2021 LTFM UNEQ ADJ	70.32-	1324 TOTAL OTHER ADJUST GEN NTC VOTER APPR JOBZ EXEMPT = (1322)+(1323)=
1218	FY 2020 LTFM EQ ADJ		1325 TIF ADJUST (MEMO)
1225	FY 2020 LTFM UNEQ ADJ	4,637.02-	1326 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)
1236	FY 2019 LTFM EQ ADJ	15,772.43	
1247	FY 2019 LTFM UNEQ ADJ	6,047.73-	
1309	PAY 18 LEASE LEVY ADJ		
1310	LEASE LEVY ADJ (MEMO)		
1311	OTHER CEX ADJ (MEMO)		
1312	TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT = (1004)+(1072)+(1207) +(1211)+(1218)+(1225) +(1236)+(1247)+(1309) +(1310)+(1311) =	5,666.16	
			1327 FY 2018 CAREER TECH ADJUST (SEE WEBSITE)
			1328 OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO)
			1329 TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT=(1325)+(1326) + (1327)+(1328) =
			GENERAL FUND ADJUSTMENT SUMMARY
			1330 GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (1032)+(1040)+ (1048)+(1054)+(1063) +(1100)+(1114)+(1121) +(1128)+(1134)+(1317)
			1331 GENERAL RMV OTHER JOBZ EXEMPT = (1012)+ (1016)+(1020)+(1024) +(1056)+(1065)+(1079) +(1086)+(1093)+(1107) +(1140)+(1152)+(1321)
			5,483.28
			1332 GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (1324) =
			1333 GENERAL NTC OTHER JOBZ EXEMPT = (760)+(1156)+(1163) +(1167)+(1174)+(1179) +(1184)+(1189)+(1193) +(1197)+(1203)+(1312) +(1313)+(1314)+(1329)
			7,764.24
			1334 TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1330)+(1331) + (1332)+(1333) =
			13,247.52

COMMUNITY SERV FUND ADJUSTMENTS		GENERAL DEBT SERVICE ADJUSTMENTS		FY 2019 LTFM DEBT LEVY ADJUST	
FY 2021 EARLY CHILD FAMILY ADJUST		1701	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762) X -1 =	1718	FY 2019 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 19 RPT, LINE 59) 94,595.46
1401	FY 2021 REVISED ECFE LEVY AUTH (FROM FY 2021 ECFE AID REPORT, LINE 1.7) 19,818.33	1702	OTHER ADJUST (MEMO) VOTER APPROVED	1719	17 PAY 18 LIMIT 94,595.54
1402	19 PAY 20 LIMIT 19,771.31	1720	17 PAY 18 LEVY 94,595.54	1721	TOTAL ADJUSTMENT ADJ =(1718)-(1719)= .08-
1403	19 PAY 20 LEVY 19,771.31	1703	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1701)+(1702) =	1722	18 PAY 19 ADJ LIMIT .08-
1404	FY 2021 EARLY CHILD FAMILY ADJUST = ((1401)-(1402)) = 47.02	1704	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763) X -1 =	1723	18 PAY 19 ADJ LEVY .08-
1405	FY 2019 HOME VISITING FINAL ADJUSTMENT (FROM FY 2019 HOME VISITING AID REPORT, LINE 8) 322.59	1705	OTHER ADJUST (MEMO) NON-VOTER APPROVED	1724	19 PAY 20 ADJ LIMIT
1406	17 PAY 18 LIMIT 314.39	1706	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1704)+(1705) + (1710)+(1717)+(1728)=	1725	19 PAY 20 ADJ LEVY
1407	17 PAY 18 LEVY 314.39			1726	FY 2019 DEBT LIMIT ADJUST = (1722)+(1724) = .08-
1408	FY 2019 HOME VISIT ADJUSTMENT = ((1405)-(1406))= 8.20			1727	FY 2019 DEBT LEVY ADJUST = (1723)+(1725) = .08-
FY 2019 SCHOOL-AGE CARE		FY 2021 LTFM DEBT LEVY ADJUST		1728	FY 2019 LTFM DEBT LEVY ADJ =(1721)-(1726)=
1409	FY 2019 AUTHORITY (FROM UFARS EXPENDITURES) 2,869.00	1707	FY 2021 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 21 RPT, LINE 59) 83,842.07	OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS	
1410	17 PAY 18 LIMIT	1708	19 PAY 20 LIMIT 83,842.07	1901	REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(921)OR(924)] X -1 =
1411	17 PAY 18 LEVY	1709	19 PAY 20 LEVY 83,842.07	1902	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED
1412	FY 2019 SCH-AGE CARE ADJUSTMENT = ((1409)-(1410)) = 2,869.00	1710	FY 2021 LTFM DEBT LEVY ADJ =(1707)-(1708)=	1903	TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1901)+(1902) =
1413	ADULTS W/DISABILITIES ADJUST	FY 2020 LTFM DEBT LEVY ADJUST		1904	REDUCTION DEBT EXCESS, NON-VOTER = GTR OF [(922)OR(925)] X -1 =
1414	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)	1711	FY 2020 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 20 RPT, LINE 59) 94,817.78	1905	OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR
1415	OTHER ADJUST (MEMO)	1712	18 PAY 19 LIMIT 94,817.78	1906	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1904)+(1905) =
1416	TOTAL OTHER ADJUST = (1414)+(1415)=	1713	18 PAY 19 LEVY 94,817.78		
1417	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1404)+(1405)+(1412) + (1413)+(1416) = 2,924.22	1714	TOTAL ADJUSTMENT ADJ =(1711)-(1712)=		
		1715	19 PAY 20 ADJ LIMIT		
		1716	19 PAY 20 ADJ LEVY		
		1717	FY 2020 LTFM DEBT LEVY ADJ =(1714)-(1715)=		

ABATEMENT ADJUSTMENTS		INITIAL ABATE LEVY ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)	CARRY-OVER ABATEMENT LEVY AUTHORITY
INITIAL ABATEMENT LEVY ADJUSTMENT			PAY 20 REGULAR ABATEMENT LIMIT
2001	SCHOOL TAXES ABATED IN 2019	437.29-	2025 GENERAL=(2004)-(2024)- (2026)-(2027)-(2028)= 153.77
2002	SCHOOL TAXES ADDED IN 2019		2026 COM SER [(2004)X (2012)]-(2022) = 10.62
2003	NET CHANGE IN SCHOOL TAXES = (2001)+(2002) =	437.29-	2027 GDS DBT [(2004)X (2013)]-(2023) = 208.18
2004	ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)]	437.29	2028 OPEB DBT [(2004)X (2014)] =
2024	FY 2021 ABATEMENT AID	64.72	2005 TOTAL = (2004)-(2024) 372.57
2005	INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) =	372.57	ABATEMENT INTEREST ADJUSTMENT
	PAY 18 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND		2029 ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2019
2006	GENERAL 508,681.47		ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)
2007	COMMUNITY SERVICE 46,749.99		2030 GENERAL = (2029) -(2031) -(2032)-(2033) =
2008	GENERAL DEBT SERVICE 504,699.42		2031 COM SER (2029)X(2012)
2009	OPEB DEBT SERVICE		2032 GEN DBT (2029)X(2013)
2010	TOTAL 1,060,130.88		2033 OPEB DBT (2029)X(2014)
			2029 TOTAL
	CERTIFIED LEVY RATIO BY FUND		2052 GENERAL=(2044)-(2048) OR MEMO
2011	GENERAL (2006)/(2010) .47982893		2053 COM SER=(2045)-(2049) OR MEMO
2012	COM SER (2007)/(2010) .04409832		2054 GEN DBT=(2046)-(2050) OR MEMO
2013	GEN DBT (2008)/(2010) .47607275		2055 OPEB DBT=(2047)-(2051) OR MEMO
2014	OPEB DBT (2009)/(2010)		2056 TOTAL
2015	TOTAL 1.00000000		
	ABATEMENT AID BY FUND (FROM PART III OF FY 2021 ABATEMENT AID REPORT)		CARRY-OVER ABATEMENT LEVY LIMIT (ZERO IF NO LEVY AUTHORITY IN FUND)
2016	GENERAL 56.06		2057 GENERAL=(2044)-(2048) OR MEMO
2017	COMMUNITY SERVICE 8.66		2058 COM SER=(2045)-(2049) OR MEMO
2018	GENERAL DEBT SERVICE		2059 GEN DBT=(2046)-(2050) OR MEMO
2019	TOTAL 64.72		2060 OPEB DBT=(2047)-(2051) OR MEMO
2020	EST FY 2021 ABATEMENT AID PRORATION FACTOR 1.00000000		ADVANCE ABATEMENT LEVY ADJUSTMENT
	PRORATED ABATEMENT AID BY FUND		2057 SCHOOL TAXES ABATED IN 1ST 6 MO OF 2020
2021	GENERAL (2020)X(2016) 56.06		2058 SCHOOL TAXES ADDED IN 1ST 6 MO OF 2020
2022	COM SER (2020)X(2017) 8.66		2059 NET CHANGE IN SCHOOL TAXES (2057)+(2058)
2023	GEN DBT (2020)X(2018)		2060 TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1 X (2059)]
2024	TOTAL 64.72		ADVANCE ABATEMENT AUTHORITY BY FUND
			2061 GENERAL = (2060) -(2062)-(2063)-(2064)
			2062 COM SER (2060)X(2012)
			2063 GEN DBT (2060)X(2013)
			2064 OPEB DBT (2060)X(2014)
			2060 TOTAL

PREVIOUS ADVANCE ABATE LEVY (PAY 19 PREVIOUS ADVANCE PLUS PAY 19 ADVANCE LEVY)	GEN DEBT SERV INITIAL LEVY SUMMARY	POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS
2065 GENERAL 32.95	3007 GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (815)+(1703)+(2041)	3016 GEN RMV VOTER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3001)]
2066 COMMUNITY SERVICE 2.70	+ (2054)+(2072) = 921,907.54	
2067 GENERAL DEBT SERVICE 21.64	3008 GEN DEBT SERVICE OTHER JOBZ NONEXEMPT = (816)+(1706)+(2041)	3017 GEN RMV OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3002)]
2068 OPEB DEBT SERVICE	+ (2054)+(2072) = 128,813.07	
2069 TOTAL 57.29	3009 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3007)+(3008) = 1,050,720.61	3018 GEN NTC VOTER JOB EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3003)]
ADVANCE ABATEMENT ADJUSTMENT BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)	OPEB/PENSION DEBT SERVICE INITIAL LEVY SUMMARY	3019 GEN NTC OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3004)]
2070 GENERAL=(2060)-(2069)- (2071)-(2072)-(2073)= 32.95-	3010 OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (903)+(1901)+(2042)	3020 COM SERV POSITIVE OFFSET GTR 0 OR [0-(3006)]
2071 COM SER (2062)-(2066) 2.70-	+ (2055)+(2073) =	
2072 GEN DBT (2063)-(2067) 21.64-	3011 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT =(908)+(1904)+(2042)	COLLECT NEGATIVE ADJUSTMENTS IN GENERAL AND COMM ED FUNDS
2073 OPEB DBT (2064)-(2068)	+ (2055)+(2073) =	3021 GEN RMV VOTER JOBZ EXEMPT NEGATIVE OFFSET
2074 TOTAL 57.29-	3012 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3010)+(3011) =	3022 GEN RMV OTHER JOBZ EXEMPT NEGATIVE OFFSET
TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST	OFFSETTING ADJUSTMENTS (COUNTY AUDITORS CANNOT SPREAD LEVIES BASED ON A NEGATIVE TAX RATE. TOTAL LEVY LIMITATIONS BY TRUTH IN TAXATION LEVY/FUND CATEGORY SHOWN ON PAGE 31 MUST BE ZERO OR GREATER).	3023 GEN NTC VOTER JOB EXEMPT NEGATIVE OFFSET
GENERAL FUND INITIAL LEVY SUMMARY	OFFSET CARRIED FORWARD	3024 GEN NTC OTHER JOBZ EXEMPT NEGATIVE OFFSET
3001 GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (566)+(1330) =	3013 GENERAL	3025 COM SERV NEGATIVE OFFSET
3002 GENERAL RMV OTHER JOBZ EXEMPT = (567)+(1331) = 219,776.02	3014 GENERAL DEBT SERVICE	NET OFFSETTING ADJUSTMENTS IN GEN AND COM SERV
3003 GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (568)+(1332) =	3015 OPEB/PENSION DEBT SERVICE	
3004 GENERAL NTC OTHER JOBZ EXEMPT +(570)+(1333)+(2039) +(2052)+(2070) = 400,573.98		3026 GEN RMV VOTER JOBZ EXEMPT NET OFFSET ADJ = (3016)+(3021) =
3005 TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (569)+(3001)+(3002) + (3003)+(3004) = 620,350.00		
COMMUNITY SERV INITIAL LEVY SUMMARY		
3006 TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (634)+(1417)+(2040) + (2053)+(2071) = 43,491.39		

NET OFFSETTING ADJUST (CONT)	POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FND (CONT)	NET NEGATIVE ADJUSTMENT (CONT)	
3027 GEN RMV OTHER JOBZ EXEMPT NET OFFSET ADJ = (3017)+(3022) =	3036 GDS OTH JOBZ NONEXEMPT NET OFFSET ADJ = (3032)+(3034) =	3044 GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3014)-(3035) -(3036)=	
3028 GEN NTC VOTER JOB EXEMPT NET OFFSET ADJ = (3018)+(3023) =	3037 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3010)]	3045 OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3041)-(3042)=	
3029 GEN NTC OTHER JOBZ EXEMPT NET OFFSET ADJ = (3019)+(3024) =		3046 TOTAL ADJUST BALANCE FORWARD =(3043) +(3044)+(3045)=	
3030 COM SERV NET OFFSET ADJ = (3020)+(3025) =			
	POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	LEVY AFTER OFFSETS STARTING POINT FOR MAX EFFORT ADJUSTMENTS	
		3500 GEN DEBT VOTER APPR 921,907.54	
		3501 GEN DEBT OTHER 128,813.07	
		3502 OPEB DEBT VOTER APPR	
		3503 OPEB DEBT OTHER	
		3504 GENERAL NTC VOTER	
		3505 GENERAL NTC OTHER 400,573.98	
		3506 COMMUNITY SERVICE 43,491.39	
	COLLECT NEGATIVE ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	MAXIMUM EFFORT LOAN AID	
3031 GDS VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3007)]	3039 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NEGATIVE OFFSET	3507 ACT MAX EFF LOAN AID FOR FY 2018 (FUND 7)	
3032 GDS OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3008)]	3040 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NEGATIVE OFFSET	3508 ACT MAX EFF LOAN AID FOR FY 19 (ALL FUNDS)	
		3509 ACT MAX EFF LOAN AID FOR FY 20 (ALL FUNDS)	
	NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	3510 ACT MAX EFF LOAN AID FOR FY 21 (ALL FUNDS)	
3033 GDS VOTER JOBZ NONEXEMPT NEGATIVE OFFSET	3041 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3037)+(3039) =	3511 EST/ACT MAX EFF LOAN AID FY 22 (LAST YEAR)	
3034 GDS OTH JOBZ NONEXEMPT NEGATIVE OFFSET	3042 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NET OFFSET ADJ = (3038)+(3040) =	3512 PAY 18 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	
		3513 PAY 19 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	
	NET OFFSETTING ADJUSTMENTS IN GENERAL DEBT SERV FUND	3514 PAY 20 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	
3035 GDS VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3031)+(3033) =		3515 REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2022	
	NET NEGATIVE ADJUSTMENT BALANCE TO BE CARRIED FORWARD	3516 BAL AVAIL END FY 2022 =(3507)+(3508)+(3509) +(3510)+(3511)-(3512) -(3513)-(3514)-(3515)	
	3043 GENERAL ADJUST BALANCE FORWARD = (3013)-(3026) -(3027)-(3028)-(3029) -(3030) =		

MAXIMUM EFFORT LOAN AID (CONT)	FY 2022 TAC ADD REF REV	TACONITE RECEIPTS (CONT)
3517 PLANNED LEVY REDUCTION ALL FUNDS FOR PAY 21 NOT GTR THAN BAL AVAI	4008 FY 13 REF REV ALLOW 4009 TAC REF ADD ALLOWANCE = (4008) + \$415 = 4010 ADD FRONT END FORMULA = (4002) X (4009) =	4026 TOTAL PAY 19 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION
LEVY LIMITS ARE REDUCED IN THE FOLLOWING ORDER	4011 TAC ADD BASE = GTR 0 OR [(4010)-(4005)] = 4012 TAC ADD REF REVENUE = (4011) X 22.5% =	4027 FY 2020 ELIG DIST TAC REPL AMT PLUS PAY 19 TAC LEVY ADJUSTMENT =(4024)+(4026)-(4019)
3518 GEN DEBT VOTER = 3519 GEN DEBT OTHER = 3520 OPEB DEBT VOTER = 3521 OPEB DEBT OTHER = 3522 GENERAL NTC VOTER = 3523 GENERAL NTC OTHER = 3524 COMMUNITY SERVICE =	FY 2022 TAC TOTAL REF REV (JULY 2021 PAYMENT)	4028 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 19 LEVY REPLACEMENT [NOT INCL IN (4024)]
3525 MAX EFF LEVY LIMIT ADJ = SUM (3518) TO (3524)=	4013 TAC TOTAL REF REV = (4007) + (4012) = 4014 MAXIMUM EC RESERVE = (59) X \$25 =	4029 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 19 LEVY REPLACEMENT [NOT INCL IN (4024)]
3526 MAX EFFORT LOAN EST AID THRU FY 2022 RETAINED FOR FUTURE USE =(3516) - (3525) =	4015 RSVD EARLY CHILDHOOD = LSR(4013)OR(4014)=	4030 FY 2020 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4024)]
TACONITE REFERENDUM DATA INFORMATION ONLY	FY 2020 TACONITE RECEIPTS (FEB 2020 & AUG 2020 PYMT) USED TO CALCULATE PAY 21 LEVY LIMITATION REDUCTION	4031 FY 2020 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4024)]
4001 1983-84 RESIDENT PU 4002 2011-12 RESIDENT PU 46 2019-20 RES PU (PRE) 509.93 59 2021-22 ADJ PU (EST) 592.40	4016 TAC POT 13.72 CENTS PER TON (INITIAL AMT) 4017 CITY/TWP REPLACEMENT NOT USED THIS YEAR	LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT 4032 COMMUNITY SERVICE 4033 OTHER GENERAL NTC
4003 TACONITE REG REF PU =GTR (4001) OR (46)=	4018 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4028)	4034 REDUCED OTHER NTC FOR LIMITED LTFM LEVY
4004 2011 NET TAX CAPACITY 4005 TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4004) X 1.8% =	4019 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET) AUG 2020 PYMTS MADE	4035 OTHER GENERAL RMV 4036 OP REFERENDUM (VOTER) 4037 = 50% OF (4036) =
FY 2022 TAC REG REF REV (PAY 01 REF LEVY REQ)	4020 TAC POT RECEIPTS BASE = (4016) - (4017) - (4018) - (4019) =	4038 CAP PROJ LIMIT(VOTER) 4039 = 50% OF (4038) =
4006 REG FRONT END FORMULA = (4003) X \$175 = 4007 TAC REG REF REV = GTR 0 OR [(4006)-(4005)]=	4021 MINING 3.43 CENTS/TON 4022 TAC RAILR GRANDFATHER 4023 DEER RVR GRANDFATHER	4040 NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS 4041 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS 4042 = 50% OF (4041) =
	4024 FY 2020 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM(4020) TO (4023)=	4043 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS
	4025 MAX TAC REDUCT = 95% OF [(4024) + (4019)]	4044 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS 4045 = 50% OF (4044) =

LEVY TACONTE ADJUST (CONT)

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

4046 COM SERV = -1 X (LSR  
OF (4025) OR (4032))=  
4047 REMAINING REDUCTION  
= (4025)+(4046) =  
  
4048 GEN OTH NTC = -1 X (LSR  
OF (4034) OR (4047))=  
4049 REMAINING REDUCTION  
= (4047)+(4048) =  
  
4050 OPEB TACONITE ADJUST  
NON-VOTER = -1 X (LSR  
OF (4040) OR (4049))=  
4051 REMAINING REDUCTION  
= (4049)+(4050) =  
  
4052 GDS TACONITE ADJUST  
NON-VOTER = -1 X (LSR  
OF (4043) OR (4051))=  
4053 REMAINING REDUCTION  
= (4049)+(4052) =  
  
4054 GEN OTH RMV = -1 X (LSR  
OF (4035) OR (4053))=  
4055 REMAINING REDUCTION  
= (4053)+(4054) =  
  
4056 OPER REF = -1 X (LSR  
OF (4037) OR (4055))=  
4057 REMAINING REDUCTION  
= (4055)+(4056) =  
  
4058 CAP PROJ = -1 X (LSR  
OF (4039) OR (4057))=  
4059 REMAINING REDUCTION  
= (4057)+(4058) =  
  
4060 OPEB DEBT TAC ADJUST  
VOTER APPR= -1 X (LSR  
OF (4042) OR (4059))=  
  
4061 REMAINING REDUCTION  
= (4059)+(4060) =  
  
4062 GDS TACONITE ADJUST  
VOTER APPR= -1 X (LSR  
OF (4045) OR (4061))=  
  
4063 TOTAL TACONITE LEVY  
LIMITATION ADJUST =  
(4046)+(4048)+(4050)+  
(4052)+(4054)+(4056)+  
(4058)+(4060)+(4062)=  
  
4064 CITY/TOWNSHIP DISTRIBUTION  
= (4025)+(4063) =

FY 2022 LEVY, AID & REVENUE SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)		COMMUNITY SERVICE FUND	OPEB/PENSION DEBT SERVICE FUND (CONT
GENERAL FUND		5013 MAX EFFORT LOAN AID USED = -(3524) =	5025 TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5023)+(5024) =
5001 GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4056) =		5014 TACONITE RECEIPTS = -(4046) =	
5002 GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4054) =	219,776.02	5015 TOTAL COMM SERV FUND REVENUE = (5011) +(5012)+(5013)+(5014) 48,029.27	5026 MAX EFFORT LOAN AID USED = -(3520)-(3521) =
5003 GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003)+ (3028)+(3522)+(4058)=		GENERAL DEBT SERVICE FUND	5027 TACONITE RECEIPTS = -(4050)-(4060) =
5004 GENERAL NTC OTHER PHASED OUT IN FY18		5016 GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3007)+ (3035)+(3518)+(4062)= 921,907.54	5028 TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5025)+(5026)+(5027)
5005 GENERAL NTC OTHER JOBZ EXEMPT = (3004)+ (3029)+(3523)+(4048)=	400,573.98	5017 GEN DEBT SERV OTHER JOBZ NONEXEMPT = (3008) (3036)+(3519)+(4052)= 128,813.07	TOTAL, ALL FUNDS
5006 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004)+(5005) =	620,350.00	5018 TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5016)+(5017) = 1,050,720.61	5029 TOTAL LEVY LIMIT = (5006)+(5011) + (5018)+(5025) = 1,714,562.00
5007 TOTAL GENERAL FUND AID = (322)+(328)+(333) + (339)+(355)+(380) +(408)+(493)+(2021)=	6,053,632.67	5019 TOTAL DEBT SERVICE FUND AID = (488)+ (779)+(798)+(2023) = 56,136.93	5030 TOTAL AID = (5007)+(5012) + (5019) = 6,114,307.48
5008 MAX EFFORT LOAN AID USED = -(3522)-(3523) =		5020 MAX EFFORT LOAN AID USED =(3515)-(3518)-(3519)	5031 TOTAL MAX EFFORT AID USED = (5008)+(5013) + (5020)+(5026) =
5009 TACONITE RECEIPTS = - (4048)-(4054) - (4056)-(4058) =		5021 TACONITE RECEIPTS = -(4052)-(4062) =	5032 TOTAL TACONITE RECEIPTS = (5009)+(5014) + (5021)+(5027) =
5010 TOTAL GENERAL FUND REVENUE = (5006)+ (5007)+(5008)+(5009)=	6,673,982.67	5022 TOTAL DEBT SERVICE FUND REVENUE = (5018) +(5019)+(5020)+(5021) 1,106,857.54	5033 TOTAL REVENUE = (5010)+(5015) + (5022)+(5028) = 7,828,869.48
COMMUNITY SERVICE FUND		OPEB/PENSION DEBT SERVICE FUND	
5011 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006)+ (3030)+(3524)+(4046)=	43,491.39	5023 OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT =(3010)+ (3041)+(3520)+(4060)=	
5012 TOTAL COMMUNITY SERVICE FUND AID = (611)+(621)+(626) + (632)+(2022) =	4,537.88	5024 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT=(3011)+ (3042)+(3521)+(4050)=	

I. COMPUTATION OF 2020 PAYABLE 2021 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP			N/A			
GEN-RMV OTHER-EXEMP	214,292.74	5,483.28	N/A			219,776.02
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	392,688.92	7,764.24	120.82			400,573.98
TOTAL GENERAL	606,981.66	13,247.52	120.82			620,350.00
COM SERV-EXEMP	40,559.25	2,924.22	7.92			43,491.39
DEBT-VOTER-NONEXEMP	921,721.00		186.54			921,907.54
DEBT-OTHER-NONEXEMP	128,813.07					128,813.07
TOTAL DEBT SERV	1,050,534.07		186.54			1,050,720.61
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	1,698,074.98	16,171.74	315.28			1,714,562.00

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

FUND	2019 PAY 2020 LIMITATION	2020 PAY 2021 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	575,448.12	620,350.00	44,901.88	7.80
COMMUNITY SERVICE	45,023.42	43,491.39	1,532.03-	3.40-
GENERAL DEBT SERVICE	1,137,862.56	1,050,720.61	87,141.95-	7.66-
OPEB DEBT SERVICE				
TOTAL	1,758,334.10	1,714,562.00	43,772.10-	2.49-

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

FUND	2019 PAY 2020 CERTIFIED LEVY + ADJUSTMENTS	2020 PAY 2021 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	575,448.12			
COMMUNITY SERVICE	45,023.42			
GENERAL DEBT SERVICE	1,137,862.56			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	1,758,334.10			

LINE #	LIMITATION COMPONENTS	2019 PAY 2020 LIMITATION	2019 PAY 2020 CERTIFIED LEVY	2020 PAY 2021 LIMITATION	2020 PAY 2021 PROPOSED LEVY	2020 PAY 2021 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT					
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	225,221.83	225,221.83	219,776.02	219,776.02	
(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	350,226.29	350,226.29	400,573.98	400,573.98	
(5011)	COMMUNITY SERV-NTC OTHER-EXEMPT	45,023.42	45,023.42	43,491.39	43,491.39	
(5016)	GENL DEBT-NTC VOTER-NONEXEMPT	975,506.64	975,506.64	921,907.54	921,907.54	*2
(5017)	GENL DEBT-NTC OTHER-NONEXEMPT	162,355.92	162,355.92	128,813.07	128,813.07	*2
(5023)	OPEB DEBT-NTC VOTER-NONEXEMPT					
(5024)	OPEB DEBT-NTC OTHER-NONEXEMPT					
SUBTOTALS BY FUND						
(5006)	GENERAL FUND	575,448.12	575,448.12	620,350.00	620,350.00	
(5011)	COMMUNITY SERVICES FUND	45,023.42	45,023.42	43,491.39	43,491.39	
(5018)	GENERAL DEBT SERVICE FUND	1,137,862.56	1,137,862.56	1,050,720.61	1,050,720.61	
(5025)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	225,221.83	225,221.83	219,776.02	219,776.02	
	NET TAX CAPACITY	1,533,112.27	1,533,112.27	1,494,785.98	1,494,785.98	
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	975,506.64	975,506.64	921,907.54	921,907.54	
	OTHER	782,827.46	782,827.46	792,654.46	792,654.46	
TOTAL LEVY						
	TOTAL LEVY	1,758,334.10	1,758,334.10	1,714,562.00	1,714,562.00	
ALLOWABLE INCREASE						
	ALLOWABLE INCREASE AMOUNT					
	MAXIMUM ALLOWABLE CERTIFIED LEVY				1,714,562.00	

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	2019 PAY 2020 LIMITATION	2019 PAY 2020 CERTIFIED LEVY	2020 PAY 2021 LIMITATION	2020 PAY 2021 PROPOSED LEVY	2020 PAY 2021 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:						
(309)	1ST TIER RMV REFER					*3
(310)	2ND TIER RMV REFER					*3
(311)	UNEQUALIZED RMV REFER					
(1032)	FY 2021 1ST TIER REF ADJUST					*3
(1040)	FY 2021 2ND TIER REF ADJUST					*3
	FY 2021 3RD TIER REF ADJUST			N/A	N/A	N/A
(1048)	FY 2021 UNEQUAL REF ADJUST					
(1054)	FY 2021 TBRA ALLOC ADJUST					*3
(1063)	FY 2021 REF HOLD HARMLESS ADJ					
(1100)	FY 2019 1ST TIER REF ADJUST					
(1114)	FY 2019 2ND TIER REF ADJUST					
(1121)	FY 2019 3RD TIER REF ADJUST					
(1128)	FY 2019 UNEQUAL REF ADJUST					
(1134)	FY 2019 TBRA ALLOC ADJUST					
(1146)	FY 2019 REF HOLD HARMLESS ADJ					
(1317)	OTHER RMV REF ADJUST (MEMO)					
(3026)	RMV REF NET OFFSET ADJUST					
(4056)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT					
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:						
(306)	1ST TIER LOCAL OPTIONAL	44,787.86	44,787.86	47,799.48	47,799.48	*4
(236)	2ND TIER LOCAL OPTIONAL	109,223.82	109,223.82	116,568.24	116,568.24	*4
(239)	EQUITY	42,929.59	42,929.59	45,823.14	45,823.14	*4
(241)	TRANSITION	3,843.44	3,843.44	4,101.88	4,101.88	*4
(1012)	FY 2021 LOR TIER 1 ADJUST	4,353.96	4,353.96	63.66	63.66	*4
(1016)	FY 2021 LOR TIER 2 ADJUST	N/A	N/A	155.26	155.26	*4
(1020)	FY 2021 EQUITY ADJUST	1,711.03	1,711.03	64.26	64.26	*4
(1024)	FY 2021 TRANSITION ADJUST	153.22	153.22	5.47	5.47	*4
	FY 2021 1ST TR BRD-APPR REF ADJ	1,785.37	1,785.37	N/A	N/A	N/A
	FY 2021 TBRA ALLOC ADJUST			N/A	N/A	N/A
	FY 2021 REF HOLD HARMLESS ADJ			N/A	N/A	N/A
(1056)	FY 2021 LOR TIER 1 TBRA ADJUST	N/A	N/A			*3
(1065)	FY 2021 LOR TIER 1 HOLD HARM AD	N/A	N/A			
(1079)	FY 2019 LOCATION EQUITY ADJ	9,037.65	9,037.65	2,863.72	2,863.72	
(1086)	FY 2019 EQUITY ADJUST	3,371.92	3,371.92	1,068.60	1,068.60	
(1093)	FY 2019 TRANSITION ADJUST	318.03	318.03	100.77	100.77	
(1107)	FY 2019 1ST TR BRD-APPR REF ADJ	3,705.94	3,705.94	1,174.29	1,174.29	
(1140)	FY 2019 TBRA ALLOC ADJUST					
(1152)	FY 2019 REF HOLD HARMLESS ADJ					
(1321)	OTHER ADJ, GEN OTHER RMV			12.75-	12.75-	
(3027)	GENERAL OTH RMV NET OFFSET ADJ					
(4054)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER JOBZ EXEMPT	225,221.83	225,221.83	219,776.02	219,776.02	

FOOTNOTES:

- \*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING REFERENDUM EQUALIZATION AID (PRIOR TO TAX BASE REPLACEMENT AID AND REFERENDUM HOLD HARMLESS).
- \*4 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.

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

FOOTNOTES:

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

LINE #	LIMITATION COMPONENTS	2019 PAY 2020 LIMITATION	2019 PAY 2020 CERTIFIED LEVY	2020 PAY 2021 LIMITATION	2020 PAY 2021 PROPOSED LEVY	2020 PAY 2021 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:						
INITIAL LEVIES:						
(230)	OPERATING CAPITAL	64,613.87	64,613.87	63,878.94	63,878.94	*4
(332)	ALT TEACHER COMP (Q COMP)					*5
(353)	ACHIEVEMENT & INTEGRATION					*6
(357)	FY 2021 REEMPLOYMENT INS			2,000.00	2,000.00	
(359)	SAFE SCHOOLS	20,129.04	20,129.04	21,326.40	21,326.40	
(362)	SAFE SCHOOLS INTERMEDIATE					
(365)	JUDGMENT					*7
(367)	ICE ARENA					
(379)	FY 2021 CAREER TECHNICAL	53,389.70	53,389.70	53,389.70	53,389.70	
(383)	FY 2020 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	106,943.00	106,943.00	95,108.00	95,108.00	
(494)	LT FACILITIES EQUAL	47,505.96	47,505.96	52,895.90	52,895.90	*5
(495)	LT FACILITIES UNEQUAL	89,913.79	89,913.79	87,589.98	87,589.98	
(505)	DISABLED ACCESS					
(549)	BUILDING/LAND LEASE	16,500.00	16,500.00	16,500.00	16,500.00	
(550)	COOP BUILDING REPAIR					
(551)	OTHER CAPITAL (MEMO)					
(554)	CONSOL/TRANSITION					
(555)	REORG OPERATING DEBT					
(556)	FY 2021 HEALTH BENEFITS					
(557)	ADDITIONAL RETIREMENT					
(558)	SEVERANCE					
(559)	ADMINISTRATIVE DISTRICT					
(560)	SWIMMING POOL					
(561)	TREE GROWTH					
(562)	CONSOL/RETIREMENT					
(563)	ECON DEV ABATEMENT					
(564)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER JOBZ EXEMPT	398,995.36	398,995.36	392,688.92	392,688.92	

FOOTNOTES:

- \*4 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
- \*5 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN EQUALIZATION AID.
- \*6 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS.
- \*7 WITH COMMISSIONER APPROVAL, DISTRICTS MAY SPREAD THIS LEVY OVER UP TO THREE YEARS.

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

LINE #	LIMITATION COMPONENTS	2019 PAY 2020 LIMITATION	2019 PAY 2020 CERTIFIED LEVY	2020 PAY 2021 LIMITATION	2020 PAY 2021 PROPOSED LEVY	2020 PAY 2021 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1004)	FY 2021 OPER CAPITAL ADJUST	2,443.93-	2,443.93-	144.09	144.09	*4
(1072)	FY 2019 OPER CAPITAL ADJUST	435.69	435.69	302.68	302.68	
(1156)	FY 2021 ALT TEACHER COMP ADJUST					*8
(1163)	FY 2019 ALT TEACHER COMP ADJUST					
(1167)	FY 2021 ACHIEVE & INTEG ADJUST					*6
(1174)	FY 2019 ACHIEVE & INTEG ADJUST					*6
(1179)	FY 2019 REEMPLOYMENT ADJUST					
(1184)	FY 2019 SAFE SCHOOLS ADJUST	3,615.48	3,615.48	2,098.08	2,098.08	
(1189)	FY 2019 SAFE SCHOOLS INTERM ADJ					
(1193)	FY 2019 CAREER TECHNICAL ADJUST					
(1197)	FY 2019 HEALTH BENEFITS ADJUST					
(1203)	FY 2019 ANNUAL OPEB ADJUST	23,462.00-	23,462.00-			
(1207)	FY 2021 LTFM EQUAL ADJUST	7,710.97	7,710.97	202.03	202.03	
(1211)	FY 2021 LTFM UNEQUAL ADJUST	2,717.22-	2,717.22-	70.32-	70.32-	
(1218)	FY 2020 LTFM EQUAL ADJUST	45.88-	45.88-			
(1225)	FY 2020 LTFM UNEQUAL ADJUST	17.59	17.59	4,637.02-	4,637.02-	
(1236)	FY 2019 LTFM EQUAL ADJUST	324.46	324.46	15,772.43	15,772.43	
(1247)	FY 2019 LTFM UNEQUAL ADJUST	107.18-	107.18-	6,047.73-	6,047.73-	
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER JOBZ EXEMPT	16,672.02-	16,672.02-	7,764.24	7,764.24	

FOOTNOTES:

- \*4 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
- \*6 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS.
- \*8 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION

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

LINE #	LIMITATION COMPONENTS	2019 PAY 2020 LIMITATION	2019 PAY 2020 CERTIFIED LEVY	2020 PAY 2021 LIMITATION	2020 PAY 2021 PROPOSED LEVY	2020 PAY 2021 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1309)	PAY 18 LEASE ADJUST					
(1310)	LEASE LEVY ADJ (MEMO)					
(1311)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY 2022 FAC & EQUIP BOND ADJUST	32,130.00-	32,130.00-			
(1313)	ECON DEV ABATE ADJUST					
(1314)	DEBT SURPLUS ADJUST					
(1329)	OTHER GENERAL ADJUST					
(2039)	ABATEMENT ADJUSTMENT			153.77	153.77	*11
(2052)	CARRY-OVER ABATEMENT ADJUST					*12
(2070)	ADVANCE ABATEMENT ADJUST	32.95	32.95	32.95-	32.95-	*13
(3029)	GENERAL OTH NTC NET OFFSET ADJ					
(3523)	GEN OTH NTC MAX EFFORT ADJ					
(4048)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER JOBZ EXEMPT	32,097.05-	32,097.05-	120.82	120.82	
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 35 GENERAL NTC OTHER JOBZ EXEMPT	398,995.36	398,995.36	392,688.92	392,688.92	
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 36 GENERAL NTC OTHER JOBZ EXEMPT	16,672.02-	16,672.02-	7,764.24	7,764.24	
(5005)	TOTAL GENERAL - NTC OTHER JOBZ EXEMPT	350,226.29	350,226.29	400,573.98	400,573.98	

FOOTNOTES:

- \*11 PAY 2022 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
  - \*12 PAY 2022 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
  - \*13 PAY 2022 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2021. FOR PAYABLE 2020 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2019 PAY 2020 LIMITATION	2019 PAY 2020 CERTIFIED LEVY	2020 PAY 2021 LIMITATION	2020 PAY 2021 PROPOSED LEVY	2020 PAY 2021 CERTIFIED LEVY NOTES
COMMUNITY SERVICE JOBZ EXEMPT:						
(610)	BASIC COMMUNITY EDUC	22,006.47	22,006.47	22,006.47	22,006.47	*14
(620)	EARLY CHILD FAMILY	19,771.31	19,771.31	18,258.42	18,258.42	*15
(625)	HOME VISITING	344.84	344.84	294.36	294.36	
(627)	ADULTS W/ DISABILITIES					
(631)	SCHOOL-AGE CARE					*15
(633)	OTHER COMM ED (MEMO)					
(1404)	FY 2021 EARLY CHILD FAMILY ADJ	151.26	151.26	47.02	47.02	
(1405)	FY 2019 HOME VISITING ADJUST	57.16-	57.16-	8.20	8.20	
(1412)	FY 2019 SCHOOL-AGE CARE ADJUST	2,804.00	2,804.00	2,869.00	2,869.00	
(1413)	ADULTS W/ DISABILITIES ADJUST					
(1416)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT			10.62	10.62	*11
(2053)	CARRY-OVER ABATEMENT ADJUST					*12
(2071)	ADVANCE ABATEMENT ADJUST	2.70	2.70	2.70-	2.70-	*13
(3030)	COM SERV NET OFFSET ADJUST					
(3524)	COM SERV MAX EFFORT ADJUST					
(4046)	COM SERV TACONITE ADJUST					
(5011)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	45,023.42	45,023.42	43,491.39	43,491.39	

FOOTNOTES:

- \*11 PAY 2022 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- \*12 PAY 2022 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*13 PAY 2022 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*14 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
- \*15 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID. DISTRICT MUST PROVIDE A COMMUNITY EDUCATION PROGRAM TO QUALIFY FOR THIS LEVY.

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

LINE #	LIMITATION COMPONENTS	2019 PAY 2020 LIMITATION	2019 PAY 2020 CERTIFIED LEVY	2020 PAY 2021 LIMITATION	2020 PAY 2021 PROPOSED LEVY	2020 PAY 2021 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(811)	DEBT SERVICE-AID ELIG	326,025.00	326,025.00	921,721.00	921,721.00	*16
(813)	DEBT SERVICE-AID INELIG	649,460.00	649,460.00			*16
(780)	NATURAL DISASTER DEBT					*16
(1701)	REDUCTION FOR DEBT EXCESS					
(1702)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT			208.18	208.18	*11,17
(2054)	CARRY OVER ABATEMENT					*12,17
(2072)	ADVANCE ABATE ADJUST	21.64	21.64	21.64-	21.64-	*13,17
(3035)	GDS VTR NET OFFSET ADJUST					
(3518)	GDS VTR MAX EFFORT ADJ					
(4062)	GDS VTR TACONITE ADJUST					
(5016)	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT	975,506.64	975,506.64	921,907.54	921,907.54	*2
DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(812)	DEBT SERVICE-AID ELIG					*16
(814)	DEBT SERVICE-AID INELIG	78,513.75	78,513.75	50,794.00	50,794.00	*16
(771)	LT FACILITIES DEBT SERVICE	83,842.07	83,842.07	78,019.07	78,019.07	*16
(1710)	FY 2021 LTFM DEBT SERV ADJ					
(1717)	FY 2020 LTFM DEBT SERV ADJ					
(1728)	FY 2019 LTFM DEBT SERV ADJ	.10	.10			
(1704)	REDUCTION FOR DEBT EXCESS					
(1705)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*11,17
(2054)	CARRY OVER ABATEMENT					*12,17
(2072)	ADVANCE ABATE ADJUST					*13,17
(3036)	GDS OTH NET OFFSET ADJUST					
(3519)	GDS OTH MAX EFFORT ADJ					
(4052)	GDS OTH TACONITE ADJUST					
(5017)	TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT	162,355.92	162,355.92	128,813.07	128,813.07	*2

FOOTNOTES:

- \*2 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- \*11 PAY 2022 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- \*12 PAY 2022 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*13 PAY 2022 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*16 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- \*17 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 815 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

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

LINE #	LIMITATION COMPONENTS	2019 PAY 2020 LIMITATION	2019 PAY 2020 CERTIFIED LEVY	2020 PAY 2021 LIMITATION	2020 PAY 2021 PROPOSED LEVY	2020 PAY 2021 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(903)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*16
(1901)	REDUCTION FOR DEBT EXCESS					
(1902)	OTHER ADJUST (MEMO)					
(2042)	ABATEMENT ADJUSTMENT					*11,18
(2055)	CARRY OVER ABATEMENT					*12,18
(2073)	ADVANCE ABATE ADJUST					*13,18
(3041)	OPEB DEBT VTR NET OFFSET ADJUST					
(3520)	OPEB VTR MAX EFFORT ADJ					
(4060)	OPEB/PENSION DEBT TACONITE ADJUST					
(5023)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT					
OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(908)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*16
(1904)	REDUCTION FOR DEBT EXCESS					
(1905)	OTHER ADJUST (MEMO)					
(2042)	ABATEMENT ADJUSTMENT					*11,18
(2055)	CARRY OVER ABATEMENT					*12,18
(2073)	ADVANCE ABATE ADJUST					*13,18
(3042)	OPEB DEBT OTH NET OFFSET ADJUST					
(3521)	OPEB OTH MAX EFFORT ADJ					
(4050)	OPEB/PENSION DEBT TACONITE ADJUST					
(5024)	TOTAL OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT					

FOOTNOTES:

- \*11 PAY 2022 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- \*12 PAY 2022 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*13 PAY 2022 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*16 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- \*18 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2042, 2055 AND 2073 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 903 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

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

# 2019-20 Ada-Borup ISD #2854 World's Best Workforce Meeting

December 8, 2020

6:30 PM – ABHS Board room

## **Ada-Borup School District Mission Statement**

*“The mission of the Ada-Borup School District is to educate and prepare all students for a successful tomorrow through academics, activities, arts and attitude.”*

# Purpose of the World's Best Workforce Plan

Minnesota Schools strive to provide the best educational opportunities for all children. Providing an education to Minnesota youth that leads to creating the world's best workforce is a goal that must be addressed early on in every child's life.

This legislation mandates that districts will develop goals to address identified issues locally. The comprehensive strategic plan that districts create under this legislation is intended to serve as a foundational document to align district educational initiatives from pre-kindergarten to post high school graduation and can serve as a blueprint to create a quality workforce equipped with skills for the 21st Century. The plan is to be developed with involvement and input from district stakeholders including administrators, Board members, teachers, parents, students, business<sup>64</sup> leaders and community members.



# Purpose of the World's Best Workforce Plan Continued

Students are more likely to reach this goal if they:

- are ready for school upon entering kindergarten **(KG Ready)**
- achieve grade level literacy by grade three **(Read Well by 3<sup>rd</sup> Grade)**
- **close the achievement gap** between all racial and ethnic groups and between students living in poverty and students not living in poverty
- attain **career and college readiness** before graduating from high school
- graduate from high school **(Graduation Rate)**

# Ada-Borup WBWF Plan 20-21

**The Ada-Borup ISD 2854 World's Best Workforce Committee will be meeting to review the district's data/goals/missions statement & beliefs, building goals, and community input from today's meeting in order to update the current WBWF plan.**

# 2019-20 Test Data Review

School Testing data

No Data for 2019-20

# 2018-19 MCA Results

District Math/Reading Proficiency Trends for All Accountability Tests

Ada-Borup Public School District All

All Grades

All Students

## Proficiency Percents

	2014	2015	2016	2017	2018	2019
Math	60.5	57.3	60.8	54.6	53.0	57.6
Reading	64.0	57.3	67.8	58.8	66.0	58.4
Science	66.0	51.0	62.9	67.9	68.5	61.5

## Proficiency Counts

	2014	2015	2016	2017	2018	2019	
Math	156	146	159	143	152	209	
Reading	165	141	184	160	196	195	
Science			68	83	74	98	91

# WBWF Goals

- All Students in pre-school (Or within 30 days of starting Kindergarten) will be screened annually in five areas of development – Communication, Social/emotional, Cognitive/Academic, adaptive and motor
  - ESI-P or ESI-K
  - ASQ-SE (Social-Emotional)
  - Speech Articulation Screener
  - Vision & Hearing Screenings

# WBWF Goals

- 75% of 3<sup>rd</sup> grade Students that demonstrate 85% or greater regular attendance during grades K-3 will meet proficiency as measure in MCA's
- 80% of K-2 students that demonstrate 85% or greater attendance will demonstrate growth in Reading and Math

# WBWF Goals

- Reading proficiency for each subgroup will be higher than the state average for all students in the same subgroups.
  - State Average 2018-19 – 58.3%
  - Ada-Borup – 58.4%

# WBWF Goals

- All Students will take EXPLORE Assessment, Careers Class, PLAN, and ACT to prepare for a career plan.
- All Students will be provided a rigorous and relevant curriculum that includes basic skills/knowledge, elective career exploration, and CIHS opportunities.

# WBWF Goals

- 100% of the students that begin at Ada-Borup High School in the 9<sup>th</sup> grade and demonstrate 85% or greater attendance will graduate prepared for career and college opportunities.

# WHAT IS WORKING WELL?

- New Curriculum – PRESS Interventions, Fountas & Pinell
- Intervention Process
- Updated Facility Addition
- Increased Enrollment Numbers
- Targeted Services Program & “Pawgress” Time
- Supportive Community
- Wide Variety of Classroom Offerings
- Strong Extra-Curricular Activity Programs
- Other

# CHALLENGES

- Special Education Funding
- Enrollment & Staffing Concerns (Different)
- Changing Demographics
- Gifted and Talented Programming
- Other

# Community Input

- What makes you proud to be a part of the Ada-Borup School District?
- What are we doing well?
- Where do we need to improve?
- What programs or curriculum areas would you like to see added?

# THANK YOU #1!

THANK YOU for putting kids first!!! They are our #1 asset! We need to do everything in our power to provide the best possible learning environment and education for each and every child!!

# THANK YOU #2!!

- 1) Thank you for attending!!
- 2) If you would like to be a member of the WBWF Committee, please let us know.