

## ADMINISTRATIVE REPORT

**DATE:** September 16, 2021  
**TOPIC:** 7.1 - Proposed Levy for Taxes Payable in 2022  
**PRESENTER:** Dan Pyan, Director of Finance and Operations  
**REFERENCE TO POLICY/STATUTE:** Policy 701

### A. PURPOSE OF REPORT

- a. According to "Truth in Taxation" statutes, school districts must certify to the county auditor the proposed levy for taxes payable in 2022 by September 30th, 2021. School districts certifying their proposed levy may either certify a specific dollar amount or an amount equal to the maximum levy limitation certified by the Minnesota Department of Education (MDE). Washington County will be instructed to use the levy limitation certified to them by MDE and this amount is used in calculating the proposed property taxes that will appear on the property tax mailings from the county.
- b. A discussion on the taxes payable in 2022 will be held during a normal School Board meeting. Administration is recommending that the School Board hold this discussion on the night of the December 16, 2021 School Board meeting at 6:30 pm (public comment will be allowed) and final levy certification for taxes payable in 2022 will take place at that meeting. The final certified levy is due to Washington County by December 31, 2021.
- c. The most recent levy run by MDE is attached. The numbers may change by the night of the Board meeting. Additionally, MDE may change some levies between now and December.

### B. RECOMMENDATION

- a. Administration recommends the Board certify the "maximum" proposed levy for taxes payable in 2022.



**ISD #833 - South Washington County Schools  
2021 Pay 2022 PROPOSED Levy Information**

	<b>2021 Pay 2022 Proposed Levy</b>	<b>2020 Pay 2021 Certified Levy</b>	<b>Variance</b>	<b>% Variance</b>
Referendum	30,103,975.76	31,296,880.58	(1,192,904.82)	-3.81%
Local Optional Revenue	12,381,144.21	12,734,051.93	(352,907.72)	-2.77%
Equity	1,609,732.62	1,621,471.57	(11,738.95)	-0.72%
Transition	175,404.00	184,697.28	(9,293.28)	-5.03%
ATPPS	1,774,916.81	1,554,340.00	220,576.81	14.19%
Operating Capital	1,563,643.09	1,333,337.97	230,305.12	17.27%
Achievement & Integration	889,836.63	936,293.51	(46,456.88)	-4.96%
Reemployment	556,443.99	825,575.51	(269,131.52)	-32.60%
Safe School	723,786.48	743,149.80	(19,363.32)	-2.61%
Safe Schools Intermediate	301,577.70	309,645.75	(8,068.05)	-2.61%
Career and Technical	310,303.79	268,290.35	42,013.44	15.66%
Health and Safety	-	-	-	
Lease	3,807,386.01	3,860,606.06	(53,220.05)	-1.38%
Alternative Facilities	-	-	-	
Long-Term Facilities	7,548,628.30	6,432,602.76	1,116,025.54	17.35%
Capital Projects Levy	2,690,277.23	2,522,921.15	167,356.08	6.63%
Fac & Equipment Bond Adjust	(650,869.00)	(643,335.00)	(7,534.00)	1.17%
Other General Adjustment	42,768.90	-	42,768.90	0.00%
Economic Develop. Abatement	(1,546.78)	16,871.08	(18,417.86)	-109.17%
OPEB	790,000.00	905,861.00	(115,861.00)	
<b>TOTAL GENERAL FUND</b>	<b>64,617,409.74</b>	<b>64,903,261.30</b>	<b>(285,851.56)</b>	<b>-0.44%</b>
Basic Community Education	753,890.40	686,767.25	67,123.15	9.77%
Early Childhood Family Education	384,336.82	375,681.78	8,655.04	2.30%
Home Visiting	10,615.85	10,002.25	613.60	6.13%
Adults w/Disabilities	6,796.00	6,796.00	-	0.00%
School Age Care	625,295.01	418,472.43	206,822.58	49.42%
Abatement Adjustment	(20.69)	460.78	(481.47)	-104.49%
<b>TOTAL COMMUNITY SERVICES</b>	<b>1,780,913.39</b>	<b>1,498,180.49</b>	<b>282,732.90</b>	<b>18.87%</b>
Debt Service	32,064,847.48	31,240,104.18	824,743.30	2.64%
Debt Service Excess	(1,389,390.91)	(1,334,307.31)	(55,083.60)	4.13%
Debt Service Abatements	(802.74)	10,175.66	-	
<b>TOTAL DEBT SERVICES</b>	<b>30,674,653.83</b>	<b>29,915,972.53</b>	<b>769,659.70</b>	<b>2.57%</b>
<b>TOTAL</b>	<b>97,072,976.96</b>	<b>96,317,414.32</b>	<b>766,541.04</b>	<b>0.80%</b>
<b>Taxable Market Value</b>	\$ 12,730,806,500	\$ 11,935,959,853	794,846,647	6.66%
<b>Referendum Market Value</b>	\$ 12,833,321,500	\$ 12,067,393,650	765,927,850	6.35%
<b>Tax Capacity</b>	\$ 147,817,430	\$ 138,622,041	9,195,389	6.63%
<b>New Construction</b>	\$ 312,640,400	\$ 298,983,200	13,657,200	4.57%

**LEVY LIMITATION AND CERTIFICATION**			*****PROPERTY VALUATION DATA*****		*****PROPERTY VALUATIONS (CONT)*****	
REPORT OUTLINE			MARKET VALUE		PUPIL DATA	
	PAGE					
I.	GENERAL INPUT DATA					
A.	PROPERTY VALUATION	1	1	2016 MARKET VALUE	9,426,024,300	RESIDENT COUNTS ARE BASED ON ALL
B.	PUPIL DATA	1	2	2017 MARKET VALUE	10,182,595,800	PUBLIC SCHOOL STUDENTS LIVING IN THE
			3	2018 MARKET VALUE	10,988,423,902	DISTRICT, REGARDLESS OF WHETHER THEY
II.	INITIAL COMPUTATIONS BY FUND		4	2019 MARKET VALUE	11,935,959,853	ATTEND THERE. ADJUSTED COUNTS
A.	GENERAL	2	5	2020 MARKET VALUE	12,730,806,500	REFLECT ALTERNATIVE ATTENDANCE.
B.	COMMUNITY SERVICE	12				
C.	GENERAL DEBT	13		REFERENDUM MARKET VALUE (RMV)		RESIDENT AVE DAILY MEMBERSHIP (ADM)
D.	OPEB/PENSION DEBT	15				
			6	2016 RMV	9,652,063,700	36 2018-19 RES ADM (ACT)
III.	ADJUSTMENTS BY FUND		7	2017 RMV	10,371,491,600	37 2019-20 RES ADM (ACT)
A.	GENERAL	16	8	2018 RMV	11,147,246,400	38 2020-21 RES ADM (PRE)
B.	COMMUNITY SERVICE	23	9	2019 RMV	12,067,393,650	39 2021-22 RES ADM (EST)
C.	GENERAL DEBT	23	10	2020 RMV	12,833,321,500	40 2022-23 RES ADM (EST)
D.	OPEB/PENSION DEBT	24				41 2023-24 RES ADM (EST)
IV.	ABATEMENT ADJUSTMENTS	24		NET TAX CAPACITY (NTC)		RESIDENT PUPIL UNITS
V.	OFFSET ADJUSTMENTS	26	11	2016 NTC	109,885,568	42 2018-19 RES PU (ACT)
VI.	TACONITE ADJUSTMENTS	27	12	2017 NTC	118,642,137	43 2019-20 RES PU (ACT)
VII.	LEVY AND AID SUMMARY	29	13	2018 NTC	127,621,132	44 2020-21 RES PU (PRE)
			14	2019 NTC	138,622,041	45 2021-22 RES PU (EST)
			15	2020 NTC	147,817,430	46 2022-23 RES PU (EST)
VIII.	TOTAL LEVY LIMITATION	30		SALES RATIO		ADJUSTED ADM
			16	2016 SALES RATIO	96.4%	47 2018-19 ADJ ADM (ACT)
SCHOOL	FORMULA	TAX	17	2017 SALES RATIO	94.6%	48 2019-20 ADJ ADM (ACT)
YEAR	ALLOWANCE	RATE	18	2018 SALES RATIO	95.3%	49 2020-21 ADJ ADM (PRE)
2011-12	5,174	0.0000	19	2019 SALES RATIO	95.5%	50 2021-22 ADJ ADM (EST)
2012-13	5,224	0.0000	20	2020 SALES RATIO	95.9%	51 2022-23 ADJ ADM (EST)
2013-14	5,302	0.0000		UNLIMITED ADJUSTED NTC (UANTC)		52 2023-24 ADJ ADM (EST)
2014-15	5,831	0.0035	21	2016 UANTC=(11)/(16)=	114,004,440	ADJUSTED PUPIL UNITS
2015-16	5,948	0.0033	22	2017 UANTC=(12)/(17)=	125,381,577	53 2018-19 ADJ PU (ACT)
2016-17	6,067	0.0030	23	2018 UANTC=(13)/(18)=	133,882,306	54 2019-20 ADJ PU (ACT)
2017-18	6,188	0.0014	24	2019 UANTC=(14)/(19)=	145,053,046	55 2020-21 ADJ PU (PRE)
2018-19	6,312	0.0000	25	2020 UANTC=(15)/(20)=	154,078,134	56 2021-22 ADJ PU (EST)
2019-20	6,438	0.0000		ADJUSTED NTC (ANTC)		57 2022-23 ADJ PU (EST)
2020-21	6,567	0.0000	26	2016 ANTC	114,004,440	
2021-22	6,728	0.0000	27	2017 ANTC	125,381,577	
2022-23	6,863	0.0000	28	2018 ANTC	133,882,306	
			29	2019 ANTC	145,053,046	
			30	2020 ANTC	154,078,134	
NOTE: ABOVE NUMBERS ARE NOT ALWAYS				AG MODIFIED ANTC FOR LTFM		
COMPARABLE FROM YEAR TO YEAR.						
WEIGHTS FOR	FY 2008-	FY 2015				
PUPIL UNITS	FY 2014	& LATER				
PRE-KGN HCP:	1.250	1.000	31	2016 AG MODIFIED ANTC	113,286,410	
HCP-KGN:	1.000	1.000	32	2017 AG MODIFIED ANTC	124,521,121	
REG-KGN PART:	0.612	0.550	33	2018 AG MODIFIED ANTC	133,216,333	
REG-KGN ALL:	0.612	1.000	34	2019 AG MODIFIED ANTC	144,355,063	
GRADES 1-3:	1.115	1.000	35	2020 AG MODIFIED ANTC	153,341,466	
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 2022 COMPENSATORY REVENUE (FROM FY 2022 GEN ED REV REPORT, LINES 60 AND 61) 1,926,174.12		
58	2018-19 ADJ VPK ADM	11.42	101	FY 2023 FORMULA ALLOW	6,863			
59	2019-20 ADJ VPK ADM	28.80	57	2022-23 ADJ PU (EST)	20,538.20			
60	2020-21 ADJ VPK ADM	28.80						
61	2021-22 ADJ VPK ADM	28.80	102	BASIC REVENUE		115 EST FY 2023 COMPENSATORY REVENUE = (114) X (6,863-839)/(6,728-839) X [(50)/(49)] = 1,989,867.56		
62	2022-23 ADJ VPK ADM	28.80		= (57) X (101) =	140,953,666.60			
VOLUNTARY PRE-K ADJUSTED PUPIL UNITS			DECLINING ENROLLMENT REV			116 COMPENSATORY PILOT 205,000.00		
63	2018-19 ADJ VPK PU	11.42						
64	2019-20 ADJ VPK PU	28.80	56	2021-22 ADJ PU (EST)	20,353.20	117 TOTAL COMPENSATORY REV = (115)+(116) = 2,194,867.56		
65	2020-21 ADJ VPK PU	28.80	57	2022-23 ADJ PU (EST)	20,538.20			
66	2021-22 ADJ VPK PU	28.80						
67	2022-23 ADJ VPK PU	28.80	103	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56) - (57)		ENGLISH LEARNER (EL)		
SCHOOL READINESS PLUS ADJUSTED ADM			DECLINING ENROLL ALLOW = 0.28 X (101) = 1,921.64			118 2022-23 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) 700.00		
68	2018-19 ADJ SRP ADM		104	DECLINING ENROLL ALLOW		119 IF(118)=0, ZERO; ELSE GTR OF 20, (118) = 700.00		
69	2019-20 ADJ SRP ADM							
70	2020-21 ADJ SRP ADM		105	DECLINING ENROLL REV = (103) X (104) =				
71	2021-22 ADJ SRP ADM							
72	2022-23 ADJ SRP ADM							
SCHOOL READINESS PLUS PUPIL UNITS			PENSION ADJUSTMENT REVENUE			120 EL REVENUE = (119) X \$704 = 492,800.00		
73	2018-19 ADJ SRP PU							
74	2019-20 ADJ SRP PU		106	PENSION ADJUST ALLOWANCE (FY 2022 GEN ED REV REPORT, LINE 50)	11.46	121 2022-23 ADM SRV (EST) 18,492.30		
75	2020-21 ADJ SRP PU							
76	2021-22 ADJ SRP PU		107	INITIAL PENSION ADJ REV = (57) X (106) =	235,367.77	122 EL CONCENTRATION RATIO = (118)/(121) = .03785359		
77	2022-23 ADJ SRP PU							
(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46) (47-52), AND (53-57))			108	FY 2022 RETIRE SALARY	120,033,099.48	123 EL CONCENTRATION FACTOR = LSR OF 1 OR (122)/.115 = .32916165		
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2			109	PENSION ADJUST RATE	.0105	124 EL PUPIL UNITS = (118) X (123) = 230.41		
78	2018-19 EXT ADM (ACT)	55.50	110	RETIRE PENSION ADJUST = (108) X (109) =	1,260,347.54	125 EL CONCENTRATION REV = (124) X \$250 = 57,602.50		
79	2019-20 EXT ADM (ACT)	27.03						
80	2020-21 EXT ADM (PREL)	15.18	111	TOTAL PENSION ADJ REV = (107) + (110) =	1,495,715.31	126 DISTRICT EL REV + EL CONCENTRATION REV (EXCLUDES EL CROSS REDUC AID, 342) = (120)+(125) = 550,402.50		
81	2021-22 EXT ADM (EST)	50.00						
82	2022-23 EXT ADM (EST)	50.00						
83	2023-24 EXT ADM (EST)	50.00						
EXTENDED TIME PU			GIFTED & TALENTED REVENUE			127 BASIC SKILLS REVENUE = (117)+(126) = 2,745,270.06		
84	2018-19 EXT TIME PU	66.55	112	GIFTED & TALENTED REV = (57) X \$13.00 =	266,996.60	SPARSITY REVENUE		
85	2019-20 EXT TIME PU	32.44						
86	2020-21 EXT TIME PU	18.21						
87	2021-22 EXT TIME PU	60.00						
88	2022-23 EXT TIME PU	60.00						
			88	2022-23 EXT PU (EST)	60.00	128 ATTENDANCE AREA FOR SPARSITY 80.58		
			113	EXTENDED TIME REVENUE = (88) X \$5,117 =	307,020.00	129 DIST TO NEAREST HS		

*****SPARSITY REVENUE (CONT)*****		*****TRANSPORTATION SPARSITY*****		***TRANSPORTATION SPARSITY (CONT)**	
130	ISOLATION INDEX = [SQ RT (.55 X (128))] + (129) = 6.7	143	ATTENDANCE AREA 80.58	158	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS
131	ISOLATION INDEX RATIO = [(130)-23]/10, WITH MIN= 0 AND MAX= 1.5	144	SQUARE MILES PER RES PU = (143)/(46) = .0036	159	FY 2022 TRANSP REV SUBTOTAL =(155)+(156)+ +(157)-(158) = 6,566,448.76
132	2022-23 ADM SRV, 7-12 8,492.43	145	SPARSITY INDEX = GTR OF (144) OR 0.2 = .2000	160	TRANSP EXCESS COST = GTR OF ZERO OR (153)-(159) =
133	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(132)] /[400+(132)] =	146	DENSITY INDEX = LSR OF (144) OR 0.2 BUT AT LEAST .005 = .0050	161	PUPIL TRANSP ADJ IF (160)=0, THEN (161)=0 ELSE (160) X 0.182 =
134	SECONDARY SPARSITY REVENUE = [(101) - \$530] X (131)X(132)X(133) OR MEMO:	147	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(145) RAISED TO .26 POWER] X [(146) RAISED TO .13 POWER] X .141 X (101) = 319.79	162	TOTAL TRANSPORTATION SPARSITY REVENUE = (149) + (161) =
135	ELEM SPARSITY REVENUE (SEE WEBSITE)	148	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (147) - [.0466 X (101)] =	INITIAL GENERAL ED REVENUE	
136	PRELIM SPARSITY REVENUE = (134)+(135) =	149	INITIAL TRANSPORTATION SPARSITY REVENUE (57) X (148) =	102	BASIC 140,953,666.60
137	FY 2022 SPARSITY REV (FY 2022 GEN ED REV REPORT, LINE 95)	150	FY 2022 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB21 FORECAST) 6,128,927.43	105	DECLINING ENROLL
138	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	151	FY 2021 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB21 FORECAST) 5,915,228.60	111	PENSION ADJUSTMENT 1,495,715.31
139	SPARSITY REVENUE IF (138)=YES, (139) = GTR OF (136) OR (137); ELSE (139) = (136)	152	FY 2021 REG AND EXCESS TRANSP COST TIMES 105% = (151) X 1.05 = 6,210,990.03	112	GIFTED & TALENTED 266,996.60
	SMALL SCHOOLS REVENUE	153	ADJUSTED TRANSP COST = LSR OF (150) OR (152) = 6,128,927.43	113	EXTENDED TIME 307,020.00
57	2022-23 ADJ PU (EST) 20,538.20	154	FY 2022 BASIC REVENUE (2021-22 GEN ED REV REPORT LINE 46) 136,936,329.60	127	BASIC SKILLS 2,745,270.06
140	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	155	TRANSPORTATION PORTION OF FY 2022 BASIC REVENUE = (154) X .0466 = 6,381,232.96	139	SPARSITY
141	SMALL SCHOOLS ALLOWANCE = (140) X \$544 =	156	FY 2022 TRANSP SPARSITY REV(2021-22 GEN ED REV REPORT, LINE 115)	142	SMALL SCHOOLS
142	SMALL SCHOOLS REVENUE = (57) X (141) =	157	FY 2022 CHARTER TRANSP ADJ REV(2021-22 GEN ED REV REPORT, LINE 294) 185,215.80	162	TRANSPORT SPARSITY
				163	INITIAL GENERAL ED REV = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) =145,768,668.57
				OPERATING CAPITAL	
				164	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 31.69
				165	FACILITIES AGE INDEX = 1 + [.01 X (164)] = 1.3169
				166	OPERATING CAPITAL ALLOWANCE = \$79 + [\$109 X (165)] = 222.54
				167	YEAR ROUND PU SERVED
				168	OPERATING CAP REVENUE = (57) X (166) + (167) X \$31 = 4,570,571.03

*****LOCAL OPTIONAL REVENUE*****		****REFERENDUM ALLOWANCES (CONT)****	****REFERENDUM ALLOWANCES (CONT)****
169	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724	183 PHASEOUT OF LINE (182)
170	FY 2023 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00	184 FY 2023 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =
57	2022-23 ADJ PU (EST)	20,538.20	185 FY 2023 INFLATION FACTOR
171	LOCAL OPTIONAL REVENUE = (170) X (57) =	14,869,656.80	1.0195
172	TIER 1 LOR CAP/APU	300	186 FY 2023 RESULT AFTER INFLATION ADJUSTMENT = (184) X (185) =
173	TIER 2 LOR CAP/APU	724	187 PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI
174	TIER 1 LOR = LSR OF = (170) OR (172)	300.00	188 CPI APPLIED TO PERMANENT SUBTRACTION = (187) X [(185)-1] =
175	TIER 2 LOR = [LSR OF (170) OR (173)]-(174)	424.00	189 ADDED BY ELECTIONS HELD IN CY 2020 WITH DELAY
176	TOTAL, TIER 1 = (57) X (174) =	6,161,460.00	190 FY 2023 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =
177	TOTAL, TIER 2 = (57) X (175) =	8,708,196.80	191 FY 2023 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =
	REFERENDUM ALLOWANCES		1,536.60
	EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION		
	REF AUTH W/O INFLATION		
178	FY 2022 AUTHORITY (FY 2022 GEN ED REV REPORT, LINE 132)	1,536.60	57 2022-23 ADJ PU (EST)
179	PHASEOUT OF LINE (178)		20,538.20
180	ADDED BY ELECTIONS HELD IN CY 2020 WITH DELAY		203 FY 2023 REFER REVENUE = (57) X (202) =
181	FY 2023 W/O INFLATION RESULTS BEFORE ELECTIONS = (178)-(179)+(180) =	1,536.60	31,558,998.12
	REF AUTH WITH INFLATION		
182	FY 2022 AUTHORITY (FY 2022 GEN ED REV REPORT, LINE 138+139)		TRANSITION REVENUE
			204 TRANSITION ALLOWANCE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 174)
			8.94
			205 TRANSITION REVENUE = (57) X (204) =
			183,611.50

*****EQUITY REVENUE*****			*****EQUITY REVENUE (CONT)*****			***LOCAL OPT AIDS & LEVIES (CONT)**		
206	METRO 5TH PERCENTILE	7,167.32	225	= (220)+(224) =	605,671.52	236	TIER 1 LOR LEVY	
207	METRO 95TH PERCENTILE	9,078.53					= (176) X (234) =	4,007,856.65
208	METRO GAP		226	BOTH RUR AND MET =		237	TIER 2 LOR LEVY	
	=(207)-(206) =	1,911.21		= 0.25 X (225)	151,417.88		= (177) X (235) =	8,708,196.80
209	RURAL 5TH PERCENTILE	7,163.00	57	2022-23 ADJ PU (EST)	20,538.20	238	TIER 1 LOR AID	
210	RURAL 95TH PERCENTILE	9,029.99	227	= \$50.00 X (57) =	1,026,910.00		= (176) - (236) =	2,153,603.35
211	RURAL GAP		228	EQUITY REVENUE		239	TIER 2 LOR AID	
	=(210)-(209) =	1,866.99		= (225)+(226)+(227) =	1,783,999.40		= (177) - (237) =	
212	DISTRICT'S REGION: METRO=MET; RURAL=RUR	MET		OPERATING CAPITAL AIDS & LEVIES				
213	DIST'S REGION'S EQUITY GAP = (208) OR (211)=	1,911.21	168	OPERATING CAP REVENUE	4,570,571.03		EQUITY AIDS & LEVIES	
214	DIST'S REGION'S 95TH PCT = (207) OR (210)=	9,078.53	30	2020 ANTC	154,078,134	228	EQUITY REVENUE	1,783,999.40
			57	2022-23 ADJ PU (EST)	20,538.20	240	EQUITY LIMIT	
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES =[(102)+(203)+(205)+ ((172)*(57))]/(57) =	8,708.54	229	FY 2023 ANTC/ADJ PU = (30)/(57) =	7,502.03	241	= (228) X (235) =	1,783,999.40
							EQUITY AID	
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) =	369.99	230	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (229)/\$22,912 =	.32742799		= (228)-(240) =	
							TRANSITION AIDS & LEVIES	
217	EQUITY INDEX = (216)/(213) =	.19358940	231	OPERATING CAP LIMIT = (168) X (230) =	1,496,532.89	205	TRANSITION REVENUE	183,611.50
218	= \$80 X (217) =	15.49	232	OPERATING CAP AID = (168)-(231) =	3,074,038.14	242	TRANSITION LIMIT = (205) X (235) =	183,611.50
						243	TRANSITION AID = (205)-(242) =	
219	INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)=\$14+(218)	29.49		LOCAL OPTIONAL AIDS & LEVIES			REFERENDUM AIDS & LEVIES	
57	2022-23 ADJ PU (EST)	20,538.20	176	TOTAL, TIER 1 = (57) X (174) =	6,161,460.00	202	REFER \$/APU ALL AUTHORITIES	1,536.60
220	= (57) X (219) =	605,671.52	177	TOTAL, TIER 2 = (57) X (175) =	8,708,196.80	244	TIER 1 CAP/APU	460
221	FY 2023 STATE AVERAGE REF REV & TIER 1 LOR	1,173.95	10	2020 RMV	12,833,321,500	245	TIER 2 CAP/APU = 0.25 X (101)-\$300 =	1,415.75
			46	2022-23 RES PU (EST)	22,419.60			
222	= .10 X [(221)] =	117.40	233	FY 2023 RMV/RES PU = (10)/(46) =	572,415.28	139	SPARSITY REVENUE	
202	FY 2023 DISTRICT REFERENDUM REV/ADJ PU	1,536.60	234	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (233)/\$880,000 =	.65047191	246	TIER 2 CAP/APU IF (139) > ZERO THEN (246) = 9,999.99 ELSE (246) = (245)	1,415.75
172	TIER 1 LOR CAP/APU	300						
223	= GTR OF ZERO OR [(222)-(202)-(172)] =		235	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (233)/\$548,842 =	1.00000000			
57	2022-23 ADJ PU (EST)	20,538.20						
224	= LSR OF \$100,000 OR [(57) X (223)] =							

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

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

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

BREAKDOWN OF \$/APU  
 BY TIER, ALL AUTHORITIES

247 TIER 1 = LSR OF  
 (202) OR (244) = 460.00

248 TIER 2 = [LSR OF (202)  
 OR (246)]-(247) = 955.75

249 UNEQUALIZED  
 = (202)-(247)  
 - (248) = 120.85

101 FY 2023 FORMULA ALLOW 6,863  
 57 ADJ PU (EST) 20,538.20

261 REFERENDUM EQUALIZATION AID LIMIT  
 = [(0.25 X (101))  
 -\$300]X(57) 29,076,956.65

262 REFERENDUM EQUALIZATION AID CAP  
 = GRT OF (260)-(261)  
 OR 0 =

INITIAL REVENUES ARE REDUCED TO  
 MAKE TAX BASE REPLACEMENT AID  
 REVENUE-NEUTRAL. REVENUE COMPONENTS  
 ARE REDUCED IN THE FOLLOWING ORDER:

273 TIER 2 REF AID  
 274 TIER 1 REF AID  
 275 TIER 1 LOR AID 55,854.30  
 276 TIER 1 LOR LEVY  
 277 TIER 1 REF LEVY  
 278 TIER 2 REF LEVY  
 279 UNEQL REF LEVY

BREAKDOWN OF REFERENDUM REVENUES

203 REFERENDUM REVENUE  
 ALL AUTHORITIES 31,558,998.12

250 TOTAL, TIER 1  
 = (57) X (247) = 9,447,572.00

251 TOTAL, TIER 2  
 = (57) X (248) = 19,629,384.65

252 TOTAL, UNEQUALIZED  
 = (203)-(250)  
 - (251) = 2,482,041.47

263 TIER 1 LEVY  
 = (255) + (262) = 9,447,572.00

256 TIER 2 LEVY  
 = (256) = 19,629,384.65

252 UNEQUALIZED LEVY 2,482,041.47

264 TOTAL = (263)  
 + (256)+(252) = 31,558,998.12

APPLYING THESE REDUCTIONS:

272 TAX BASE REPLACE AID 55,854.30

280 TIER 1 REF AID  
 = (265)-(274) =

281 TIER 2 REF AID  
 = (259)-(273) =

282 TIER 1 LOR AID  
 = (238) - (275) 2,097,749.05

283 TIER 1 LOR LEVY  
 = (236) - (276) 4,007,856.65

284 TIER 1 REF LEVY  
 = (263)-(277) = 9,447,572.00

285 TIER 2 REF LEVY  
 = (256)-(278) = 19,629,384.65

286 UNEQL REF LEVY  
 = (252)-(279) = 2,482,041.47

REFERENDUM LEVY PORTIONS

233 FY 2023 RMV/RES PU 572,415.28

253 TIER 1 = LSR OF 1  
 OR (233)/\$567,000 = 1.00000000

254 TIER 2 = LSR OF 1  
 OR (233)/\$290,000 = 1.00000000

REFERENDUM AID WITH AID LIMIT

265 TIER 1 AID  
 = (258)-(262) =

259 TIER 2 AID  
 = (259) =

266 TOTAL AID  
 = (265)+(259) =

287 REFER AND LOR TIER 1 EQUALIZATION  
 AID BEFORE AID GUARANTEE  
 = (272)+(280)  
 + (281)+(282) = 2,153,603.35

288 REFERENDUM AND LOR LEVY  
 BEFORE AID GUARANTEE  
 = (283) + (284)  
 + (285) + (286) = 35,566,854.77

INITIAL REFERENDUM LEVY

255 TIER 1 LEVY  
 = (250) X (253) = 9,447,572.00

256 TIER 2 LEVY  
 = (251) X (254) = 19,629,384.65

252 UNEQUALIZED LEVY 2,482,041.47

257 TOTAL = (255)  
 + (256)+(252) = 31,558,998.12

TAX BASE REPLACEMENT AID (TBRA)

267 ADJ INITIAL TBRA  
 (FROM TBRA PHASEOUT  
 REPORT, LINE 11) 55,854.30

REFERENDUM AID GUARANTEE

289 FY 2015 REFERENDUM AID  
 INCREASE FROM GUARANTEE  
 (FY 2015 GEN ED REV  
 REPORT, LINE 276)

INITIAL REFERENDUM AID

258 TIER 1 AID  
 = (250)-(255) =

259 TIER 2 AID  
 = (251)-(256) =

260 TOTAL AID  
 = (258)+(259) =

268 CONVERTED ADJ FY 2002  
 REF AUTHORITY  
 (FY 2015 GENERAL  
 EDUC REVENUE REPORT,  
 LINE 254) 341.28

290 FY 2015 REFERENDUM REV  
 (FY 2015 GEN ED REV  
 REPORT, LINE 289) 18,029,352.26

291 FY 2015 LOCATION  
 EQUITY REVENUE  
 (FY 2015 GEN ED REV  
 REPORT LINE 198) 8,224,166.88

269 UNCAPPED REF AND LOR ALLOWANCE  
 = (174) + (196) = 1,836.60

270 PRORATED TBRA  
 = LSR OF (267) OR  
 [(267)X(269)/(268)] = 55,854.30

271 REF AND LOR REV  
 = (176) + (203) = 37,720,458.12

272 CAPPED TBRA = LSR OF  
 (270) OR (271) = 55,854.30



***REFERENDUM AID GUARANTEE (CONT)**		**LOCAL OPTIONAL AID & LEVY SUMMARY* AFTER REF AID GUARANTEE		**GENERAL EDUCATION REVENUE SUMMARY*	
292	FY 2015 COMBINED REVENUE = (290)+(291) = 26,253,519.14	307	TIER 1 LOR LEVY = (283) - (303) = 4,007,856.65	102	BASIC 140,953,666.60
293	FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 5,578,400.00	237	TIER 2 LOR LEVY = (237) 8,708,196.80	105	DECLINING ENROLL
294	FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197) 2,132,252.52	308	LOCAL OPTIONAL LEVY LIMIT = (307) + (237) = 12,716,053.45	111	PENSION ADJUSTMENT 1,495,715.31
295	FY 2015 COMBINED AID FOR GUARANTEE = (293)+(294) = 7,710,652.52	309	LOCAL OPTIONAL AID =(282)+ (239)+ (303)= =(275)+ (276)= 2,153,603.35	112	GIFTED & TALENTED 266,996.60
296	FY 2023 COMBINED REVENUE = (171)+(203) = 46,428,654.92		REFERENDUM AID & LEVY SUMMARY AFTER REF AID GUARANTEE	113	EXTENDED TIME 307,020.00
297	FY 2023 COMBINED INITIAL AID = (287)+(239) = 2,153,603.35	310	TIER 1 REF LEVY = (284) - (304) = 9,447,572.00	127	BASIC SKILLS 2,745,270.06
298	REVENUE RATIO = LESSER OF 1 OR [(296)/(292)] = 1.00000000	311	TIER 2 REF LEVY = (285) - (305) = 19,629,384.65	139	SPARSITY
299	2012 RMV 7,626,898,000 10 2020 RMV 12,833,321,500	312	UNEQL LEVY = (286) - (306) = 2,482,041.47	142	SMALL SCHOOLS
300	RMV RATIO = LESSER OF 1 OR [(299)/(10)] = .59430429	313	TOTAL REFERENDUM LEVY =(310)+ (311) +(312)= 31,558,998.12	162	TRANSPORT SPARSITY
301	FY 2023 MINIMUM COMBINED AID = (295)X(298)X(300) = 4,582,473.87	314	TOTAL REFERENDUM EQUALIZATION AID =(272) + (280) + (281) + (304)+ (305)+ (306) - (275) - (276) =	168	OPERATING CAPITAL 4,570,571.03
302	FY 2023 REFERENDUM HOLD HARMLESS AID INCREASE IF (289)=0 THEN 0, ELSE GREATER OF 0 OR [(301)-(297)] =  INITIAL LEVIES ARE REDUCED TO MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:		ALTERNATIVE ATTENDANCE ADJUSTMENT (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY)	171	LOCAL OPTIONAL 14,869,656.80
303	TIER 1 LOR LEVY	147	TRANSPORT ALLOWANCE 319.79	203	REFERENDUM 31,558,998.12
304	TIER 1 REF LEVY	315	ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT 590.80	205	TRANSITION 183,611.50
305	TIER 2 REF LEVY	316	EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	228	EQUITY REVENUE 1,783,999.40
306	UNEQL REF LEVY	317	CHARTER ALT ATTENDANCE ADJUST = (147) X (315) + \$223 X (316) = 188,931.93	320	ALT ATTENDANCE ADJ 164,225.13
		318	2022-23 RES PU ATTENDING MN STATE ACADEMIES 3.60	321	TOTAL GENERAL REVENUE = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) + (168)+(171)+(203) + (205)+(228)+(320) =198,899,730.55
		319	MN STATE ACADEMIES ALT ATTENDANCE ADJ = - (101) X (318) = 24,706.80-	322	TOTAL GENERAL ED LEVY = (231)+(240)+(242) +(308)+(313) = 47,739,195.36
		320	ALT ATTEND ADJUST TO AID = (317)+(319) = 164,225.13	323	TOTAL GENERAL ED AID = (321)-(322)= 151,160,535.19
				324	ALTERNATIVE TEACHER COMPENSATION REV ENROLLMENT AS OF OCT 1, 2020 AT PARTICIPATING SITES (FY 2022 GENERAL EDUC RPT, LINE 311) 18,996.00
				325	EST ENROLLMENT AS OF OCTOBER 1, 2021 AT PARTICIPATING SITES = (324)X[(50)/(49)] = 19,184.36
				326	ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00 X (325) = 4,987,933.60

***ALT TEACHER COMP AIDS & LEVIES***			*****ACHIEVEMENT AND***** INTEGRATION REVENUE			*****REEMPLOYMENT INSURANCE LEVY****		
326	ALT COMP REVENUE	4,987,933.60	57	2022-23 ADJ PU (EST)	20,538.20	359	EST FY 2022 EXPEND	350,000.00
327	ALT COMP BASIC AID = 0.65 X (326) =	3,242,156.84	343	FY 2023 EST INITIAL BUDGET	2,992,126.20	360	INITIAL REEMPLOYMENT LEVY = 100% OF (359)=	350,000.00
328	BASIC AID PRORATION	.99209403	344	FY 2023 EST INCENTIVE BUDGET	205,094.00		SAFE SCHOOLS LEVY	
329	PRORATED BASIC AID = (327)X(328) =	3,216,524.44	345	FY 2023 ADJ INITIAL BUDGET	= (343) X 1.003 = 3,001,102.58	361	SAFE SCH Lvy REQUEST? 2022-23 ADJ PU (EST)	YES 20,538.20
330	PRO BASIC AID TO LEVY = (327) - (329) =	25,632.40	346	OCT 1, 2020 ENROLL OF PROTECTED STUDENTS	6,757.00	362	SAFE SCH LEVY LIMIT = \$36 X (57) =	739,375.20
331	ALT COMP LEVY REVENUE =(326)-(327) + (330)=	1,771,409.16	347	EST OCT 1, 2021 ENROLL OF PROTECTED STUDENTS	= (346) = 6,757.00		SAFE SCHOOLS INTERMEDIATE LEVY	
229	FY 2023 ANTC/ADJ PU	7,502.03	348	OCT 1, 2020 TOTAL ENROLLMENT	19,001.00	363	SAFE SCH INTERMEDIATE LEVY REQUEST?	YES
332	ALT COMP LEVY RATIO = LESSER OF 1 OR [(229)/\$6,100] =	1.00000000	349	EST OCT 1, 2021 TOTAL ENROLLMENT	= (348) = 19,001.00	364	INTERMEDIATE LEVY ALLOWANCE <= \$15	15.00
333	ALT TEACHER COMP LEVY = (331) X (332) =	1,771,409.16	350	PROTECTED ENROLLMENT RATIO =(347)/(349)=	.35561286	365	SAFE SCH INTERMEDIATE LIMIT = (57) X (364) =	308,073.00
334	ALT COMP EQUALIZATION AID = (326)-(329)-(333) =		351	INITIAL ACHIEVE & INTEG REVENUE FORMULA IF (343) > 0=\$350 X (	2,556,276.81		JUDGMENT LEVY	
	MISCELLANEOUS AIDS		352	INTEG HOLD HARMLESS (FROM FY 2022 INTEG REV RPT, LINE 11)	439,434.12	366	DISTRICT JUDGMENTS	
	ESTIMATES OF FY 2023 MISC AIDS SHOWN BELOW ARE BASED ON END OF SESSION 2021 FORECAST. PLEASE NOTE THAT THESE ARE ROUGH ESTIMATES AND MAY CHANGE SIGNIFICANTLY WHEN UPDATED DATA BECOMES AVAILABLE.		353	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (345) OR [(351)+(352)] =	2,995,710.93	367	INTERMED JUDGMENTS	
335	SPEC ED REGULAR BEFORE TUITION ADJ	32,456,553.93	354	INCENTIVE REV =LSR OF (344) OR [(57) X \$10] =	205,094.00	368	JUDGMENT LIMIT =(366)+(367) =	
336	NET TUITION ADJUST	5,160,710.90-	355	ACHIEVE & INTEG REVENUE = (353) + (354) =	3,200,804.93		ICE ARENA LEVY	
337	EXCESS COST AID	6,424,564.35	356	ACHIEVE & INTEG LEVY = (355) X .30	960,241.48	369	FY 2021 NET OPR COSTS	
338	HOLD HARM/GROWTH LMT		357	TRANSFER TO MDE IF (353)=(345) THEN (357)=(345)-(343) ELSE (357)=(353)X.003	8,987.13	370	ICE ARENA LEVY LIMIT = 100% OF (369) =	
339	CROSS SUB REDUC AID	1,446,209.45	358	ACHIEVE & INTEG AID =(355)-(356)-(357)=	2,231,576.32		FY 2022 CAREER & TECHNICAL	
340	TOTAL SPECIAL EDUC AID = (335) TO (339) =	35,166,616.83				371	SHARE OF FY 2022 EST COOPERATIVE BUDGET	261,058.64
341	FY 2023 NON-PUBLIC TRANSPORTATION AID					372	FY 2022 ESTIMATED DISTRICT BUDGET	1,081,000.00
342	FY EL CROSS SUBSIDY REDUCTION AID	18,720.77				373	FY 2022 EST BUDGET = (371) + (372) =	1,342,058.64
						374	PRELIMINARY REVENUE = .35 X (373) =	469,720.52

*****CAREER & TECHNICAL (CONT)*****		*****INITIAL LTFM REVENUE*****		***OLD LAW HEALTH AND SAFETY (H&S)**			
375	LAST YEAR REVENUE (FY 2021 CTE AID REPORT, LINE 16)	57	2022-23 ADJ PU (EST)	20,538.20	459	OLD LAW HEALTH & SAFETY REVENUE = FY 2023 ESTIMATED H&S COST =	946,238.94
	431,300.45	451	AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	34.48			
376	REVENUE GUARANTEE = LESSER OF (373) OR (375) =	452	BLDG AGE RATIO = LSR OF 1 OR (451)/35 =	.98514286	460	REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2023	7,960,000.00
377	PRELIMINARY REVENUE = GREATER OF (374) OR (376) =	453	INITIAL LTFM REVENUE = \$380 X (57) X (452) =	7,688,563.21	461	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	
378	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5		ADDITIONAL LTFM REVENUE FOR QUALIFIED H&S PROJECTS > \$100,000		462	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (460)+(461) =	7,960,000.00
379	CAREER TECH REVENUE = (377) + (378) =	766	NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B		765	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	1,322,366.87
29	2019 ANTC	145,053,046			766	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	
56	2021-22 ADJ PU (EST)	20,353.20	454	NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ			
380	FY 2022 ANTC/ADJ PU = (29)/(56) =	7,126.79			767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	
381	LEVY RATIO FOR CTE = LESSER OF 1 OR (380)/\$7,612 =	.93625723	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K			
382	CAREER TECH LEVY LIMIT = (379) X (381) =	439,779.23	455	NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K	463	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (465)=NO THEN (769), ELSE 0	2,225,357.74
383	EST CAREER TECH AID = (379) - (382) =	29,941.29	456	TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (766)+(454) + (767)+(455) =	768	NET LTFM REQ DEBT SERVICE FOR VPK	
	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)				457	NEW PAYGO LTFM LEVY FOR VPK	
384	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2021 EXPENSES PAID	905,861.00		ADDITIONAL LTFM REVENUE FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN	464	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (462)+(765)+(766) + (767)+ (463)+(768) + (457) =	11,507,724.61
385	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000	768	NET LTFM REQ DEBT SERVICE FOR VPK			
386	ANNUAL OPEB LEVY LIMIT = (384) X (385) =	905,861.00	457	NEW PAYGO LTFM LEVY FOR VPK			
	CAPITAL RELATED LEVY LIMITATIONS		458	TOTAL LTFM REVENUE UNDER NEW LAW = (453) + (456) + (768) + (457) =	7,688,563.21		
	LONG TERM FACILITIES MAINTENANCE REVENUE (LTFM)					OLD LAW DEFERRED MAINTENANCE	
450	LTFM PLAN APPROVAL STATUS	APPROVED			465	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE?	NO
					466	OLD LAW DEFERRED MAINTENANCE REVENUE = (453) X \$64/\$380 =	
					467	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (459)+(464)+(466) =	12,453,963.55

*****LTFM REVENUE*****		***LTFM TOTAL AIDS & LEVIES (CONT)**		**GENERAL FUND PORTION OF LTFM REV**	
468	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (458) OR (467) = 12,453,963.55	483	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (473) - (482) = 5,003,245.52	472	TOTAL LTFM REVENUE 12,478,562.60
469	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	484	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (472)-(482)-(483) = 4,674,046.60	491	TOTAL GENERAL FUND LTFM REVENUE = (472) - (770) = 8,930,837.99
470	DISTRICT LTFM REVENUE = (468) - (469) = 12,453,963.55	485	TOTAL LTFM LEVY = (483) + (484) = 9,677,292.12	492	LTFM GEN FUND EQUAL REV = (473) - (486) = 4,256,791.39
471	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS 24,599.05	DEBT SERVICE PORTION OF LTFM REV		493	LTFM GEN FUND EQUAL AID = (482) - (488) = 1,527,887.71
472	TOTAL LTFM REVENUE = (470) + (471) = 12,478,562.60	765	NET ALT FAC REG DEBT 1,322,366.87	494	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (492) - (493) = 2,728,903.68
	LTFM TOTAL AIDS & LEVIES	766	NET ALT FAC/H&S DEBT	495	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (491)-(493)-(494) = 4,674,046.60
57	2022-23 ADJ PU (EST) 20,538.20	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	496	TOTAL GEN FUND LTFM LEVY = (494) + (495) = 7,402,950.28
473	LTFM EQUALIZED REVENUE = LSR OF (468),(470) OR \$380 X (57) = 7,804,516.00	768	NET LTFM REQ DEBT SERVICE FOR VPK		DISABLED ACCESS LIMIT
35	2020 AG MODIFIED ANTC FOR LTFM REVENUE 153,341,466	769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS 2,225,357.74	497	FY 1992-FY 2023 APPROV DIS ACC COSTS 300,000.00
54	2019-20 ADJ PU (ACT) 20,417.58	770	TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) +(768)+(769) = 3,547,724.61	498	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX 150,000) OR 300,000 = 300,000.00
474	FY 2020 ANTC PER APU = (35) / (54) = 7,510.27	486	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (473) OR (770) = 3,547,724.61	499	LSR OF (497) OR (498) 300,000.00
475	STATEWIDE ANTC/APU 9,524.56	478	LTFM AID RATIO .35892943	500	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1992
476	LTFM EQUAL FACTOR = 123% OF (475) = 11,715.20	487	LTFM DEBT INITIAL EQUAL AID = (486)X(478) = 1,273,382.77	501	LAST YEAR TO CERTIFY = (500) + 7 YEARS = 1999
477	LTFM LEVY RATIO = LSR OF 1 OR (474)/(476) = .64107057	488	LTFM DEBT EQUAL AID = GREATER OF (481) OR (487) BUT NOT MORE THAN (770) = 1,273,382.77	502	TOTAL CUM CERT LEVY (PAY 93 TO PAY 20) 300,000.00
478	LTFM AID RATIO = 1 - (477) = .35892943	489	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (486) - (488) = 2,274,341.84	503	CERT LEVY PAY 2021
479	LTFM INITIAL EQUAL AID = (473) X (478) = 2,801,270.48	490	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (770)-(488)-(489) =	504	TOTAL CERTIFIED LEVY = (502)+(503) = 300,000.00
480	LTFM INITIAL EQUALIZED LEVY = (473) - (479) = 5,003,245.52			505	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (499)-(504)=
481	2015 TOTAL ALT FAC GRANDFATHER AID				LEASE LEVY LIMITATION
482	TOTAL LTFM EQUAL AID = GREATER OF (479) OR (481) = 2,801,270.48				DIST'S SHARE OF JOINT LEASE FOR INTERMED DISTX 287, 288, 916 AND 917

*****APPROVED INTERMED OPERATING****		****APPROVED REG OP LEASES (CONT)***		***INITIAL CAPITAL RELATED LEVIES***	
506	ADMINISTRATIVE SPACE FY 2022 JOINT		INSTRUCTIONAL/STORAGE	231	OPERATING CAPITAL 1,496,532.89
507	FY 2023 JOINT	526	FY 2022 NONJOINT 499,700.00	496	LT FAC MAINTENANCE 7,402,950.28
		527	FY 2023 NONJOINT 86,400.00	505	DISABLED ACCESS
		528	FY 2022 JOINT	549	LEASE LEVY 3,764,844.00
508	INSTRUCTIONAL/STORAGE FY 2022 JOINT 57,585.00	529	FY 2023 JOINT	550	COOP BLDG REPAIR
509	FY 2023 JOINT	530	REG OPERATING LEASES	551	OTHER CAPITAL (MEMO)
			= (522) TO (529) = 586,100.00	552	CAP PROJECTS REFER 2,690,277.23
510	TOT INTERMED OPERATING = (506) TO (509) = 57,585.00			553	CAPITAL RELATED LIMITS
					= (231)+(496)+(505)
					+ (549)+(550)+(551)
					+ (552) = 15,354,604.40
	APPROV INTERMED CAPITALIZED		APPROVED REGULAR CAPITALIZED LEASES		
			ADMINISTRATIVE SPACE		OTHER INITIAL GENERAL LEVIES
511	ADMINISTRATIVE SPACE FY 2022 JOINT	531	FY 2022 NONJOINT	554	CONSOLIDATION/ TRANSITION
512	FY 2023 JOINT	532	FY 2023 NONJOINT	555	REORGANIZATION
		533	FY 2022 JOINT		OPERATING DEBT
		534	FY 2023 JOINT	556	HEALTH BENEFITS
513	INSTRUCTIONAL/STORAGE FY 2022 JOINT 996,159.00			557	ADDL RETIREMENT
514	FY 2023 JOINT		INSTRUCTIONAL/STORAGE		(MPLS AND STP)
		535	FY 2022 NONJOINT 930,000.00	558	SEVERANCE
515	EXCESS FUNDS CAP LEASE FY 2022 JOINT	536	FY 2023 NONJOINT 1,195,000.00	559	ADMIN DISTRICT
516	FY 2023 JOINT	537	FY 2022 JOINT	560	SWIMMING POOL
		538	FY 2023 JOINT	561	TREE GROWTH
517	TOT INTERMED CAPITALIZED = SUM[(511) TO (514)] - (515) - (516) = 996,159.00		EXCESS FUNDS CAP LEASE	562	CONSOLIDATION/ RETIREMENT
518	TOT INTERMED LEASE COSTS = (510) + (517) = 1,053,744.00	539	FY 2022 NONJOINT	563	ECON DEVELOP ABATE
		540	FY 2023 NONJOINT	564	OTHER GENERAL (MEMO)
57	2022-23 ADJ PU (EST) 20,538.20	541	FY 2022 JOINT		
519	INTERMED PUPIL UNIT MAX LIMIT = \$65 X (57) = 1,334,983.00	542	FY 2023 JOINT	565	SUBTOTAL--OTHER INITIAL GENERAL LEVIES = (554) TO (564) =
			REG CAPITALIZED LEASES = (531) TO (538) - (539) TO (542) = 2,125,000.00		
520	INTERMED LEASE LIMIT =LSR (518) OR (519) = 1,053,744.00	544	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER =(521)+(530)+(543)= 2,711,100.00		INITIAL GENERAL FUND LEVY
521	INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (518) - (520) =	57	2022-23 ADJ PU (EST) 20,538.20	566	GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(313) = 31,558,998.12
		545	REG PUPIL UNIT MAXIMUM LIMIT = \$212 X (57) = 4,354,098.40	567	GENERAL RMV OTHER JOBZ EXEMPT = (308)+(240) + (242) = 14,683,664.35
	APPROVED REGULAR OPERATING LEASES	546	COMM APPROVED LIMIT	568	GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (552) 2,690,277.23
	ADMINISTRATIVE SPACE	547	REGULAR MAX LIMIT =GTR (545) OR (546)= 4,354,098.40	569	GENERAL NTC OTHER GENED JOBZ EXEMPT PHASED OUT IN 2018
522	FY 2022 NONJOINT	548	REGULAR LEASE LIMIT =LSR (544) OR (547)= 2,711,100.00		
523	FY 2023 NONJOINT	549	TOTAL LEASE LEVY LIMIT = (520) + (548) = 3,764,844.00		
524	FY 2022 JOINT				
525	FY 2023 JOINT				

****INITIAL GEN FUND LEVY (CONT)****		****EARLY CHILD FAMILY EDUCATION****		*****DISABLED ADULTS*****	
570	GENERAL NTC OTHER JOBZ =(333)+(356)+(360) +(362)+(365)+(368) +(370)+(382)+(386) +(553)-(552)+(565) = 18,139,066.24		FY 2021 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY 2023	627	DISABLED ADULTS LIMIT LSR \$30,000 OR 50% OF APPROVED EXPENDITURES 6,796.00
571	TOTAL INITIAL GENERAL LEVY LIMITATION =(566)+(567)+(568) + (569)+(570) = 67,072,005.94	612	DIST PLANS TO LEVY FOR FY 2023 ECFE REVENUE? YES	628	SCHOOL-AGE CARE FY 2023 SCH-AGE CARE REV (FY 2023 EST COST) 625,000.00
	COMMUNITY SERVICE	613	ECFE ANNUAL REPORT SUBMITTED? YES	30	2020 ANTC 154,078,134
	BASIC COMMUNITY EDUCATION	614	POPULATION UNDER FIVE YEARS OF AGE 8,031	46	2022-23 RES PU (EST) 22,419.60
601	POPULATION (YR 2020) 107,984	615	GTR OF 150 OR (614) = 8,031	629	ANTC/RES PU = (30)/(46) = 6,872.47
602	GTR OF (601) OR 1,335 107,984	616	ECFE ALLOWANCE 0.023 X (101) = 157.85	630	LEVY RATIO = LSR OF 1 OR (629)/\$2,318 = 1.00000000
603	YOUTH SERVICE PROG? YES	617	FY 2023 EARLY CHILD FAMILY REVENUE IF (612) = YES = (615) X (616), IF ANNUAL REPT = YES 1,267,693.35	631	FY 2023 SCH-AGE CARE LIM = (628) X (630) = 625,000.00
604	AFTER SCHOOL ENRICHMENT? YES	30	2020 ANTC 154,078,134	632	FY 2023 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) =
605	FY 2023 GENERAL REVENUE = \$5.42 X (602) = 585,273.28	618	ECFE TAX RATE .00247890		COMMUNITY SERVICE SUMMARY
606	FY 2023 YOUTH SERVICE REV = \$1.00 X (602) = 107,984.00	619	= (618) X (30) = 381,944.29	633	OTHER COMM ED (MEMO)
607	FY 2023 AFTER SCHOOL REVENUE = \$1.85 X (602) NOT TO EXCEED 10,000 AND \$0.43 X POPULATION IN EXCESS OF 10,000 60,633.12	620	EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) = 381,944.29	634	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(625) + (627)+(631)+(633) = 1,778,108.74
608	FY 2023 COMMUNITY EDUCATION REVENUE = (605)+(606)+(607) = 753,890.40	621	EST FY 2023 EARLY CHILD AID = (617)-(620) = 885,749.06		GENERAL DEBT SERVICE (FUND 7)
30	2020 ANTC 154,078,134	622	DIST PLANS TO LEVY FOR FY 2023 HOME VISIT? YES		REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2023 PRINCIPAL AND INTEREST PAYMENTS)
609	STANDARD COMM ED LEVY = .00940 X (30) = 1,448,334.46	623	HOME VISITING REVENUE IF (622) = YES AND (619) > \$0, = \$3.00 X (614), ELSE = \$0 24,093.00		REQUIRED DEBT ELIGIBLE FOR LONG TERM FACILITIES MAINTENANCE (LTFM) REV
610	COMM ED LEVY LIMIT LSR (608) OR (609) = 753,890.40	229	FY 2023 ANTC/ADJ PU 7,502.03	701	ALT FAC REGULAR REQ DEBT SERV LEVY 1,379,925.00
611	FY 2023 EST GROSS COMM ED AID = (608)-(610) =	624	HOME VISIT LEVY RATIO = LESSER OF 1 OR (229) / \$17,250 = .43490029	702	ALT FAC/H&S REQ DEBT SERV LEVY
		625	FY 2023 HOME VISIT LIMIT =(623) * (624) 10,478.05	703	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K
		626	FY 2023 EST HOME VISIT AID =(623)-(625) 13,614.95		

***REQ DEBT ELIG FOR LTFM (CONT)***		***REQ DEBT FOR BONDS ELIG (CONT)***		*NON-VOTER APPR INELIG BONDS (CONT)*	
704	NEW LTFM REQ DEBT SERVICE FOR VPK	717	NON-VOTER BONDS SOLD AFTER JULY 1, 2021 ELIG FOR FUTURE AID	735	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY
705	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS 2,322,220.00	718	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716) + (717) =	736	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY
706	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (701)+(702)+(703) + (704)+(705) = 3,702,145.00		OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID		FUND 7 DEBT BALANCE
	REQUIRED DEBT ELIGIBLE FOR NATURAL DISASTER EQUAL AID (MS 123B.535)	719	VOTER APPR BONDS INELG FOR DEBT EQUAL AID	737	JUNE 2020 FUND 7-425 BAL FOR BOND REFUND
707	NATURAL DISASTER REQ DEBT SERV LEVY		NON-VOTER APPR INELIG BONDS	738	JUNE 2020 FUND 7-451 BAL FOR QZAB & QSCB
	REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53)	720	FACIL BOND-MS 123B.62 650,869.00	739	JUNE 2020 FUND 7-460 BALANCE NONSPENDABLE
708	TACONITE BONDS REQ DEBT SERV LEVY	721	EQUIP BOND-MS 123B.61	740	JUNE 2020 FUND 7-463 BALANCE UNASSIGN NEG
709	TAC FUNDING FOR BONDS (NOT IRRRB)	722	REORG OPER DEBT	741	JUNE 2020 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 6,459,461.27
710	TAC ADJ TO REQ = (709) OR [(709) X 1.05] =	723	ECON DEV ABATEMENT	742	PAY 20 DEBT EXCESS LEVY REDUCTION 1,359,824.99
711	NET REQ DEBT SERV LEVY TACONITE=(708)-(710)=	724	JUDGMENT	743	PAY 21 DEBT EXCESS LEVY REDUCTION 1,334,307.31
712	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2021 28,956,875.00	725	OTHER NON-VOTER	744	5% OF PAY 22 REQ DEBT SERV LEVY=(729) X 5%= 1,665,494.45
713	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2021	726	INELG LEASE PURCHASE	745	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(741) -(742)-(743)-(744)] = 2,099,834.52
714	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2021	727	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726)= 650,869.00	746	RETAIN FOR CAPITAL LOAN REPAYMENT
715	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) + (713)+(714)= 28,956,875.00	728	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) = 650,869.00	747	APPROVED DEBT EXCESS TO BE RETAINED 710,443.61
	REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID	729	GDS REQ DEBT SERV LEVY = (706)+(707)+(715) + (718)+(719)+(728) = 33,309,889.00	748	DISTRICT REQUESTED ADDITIONAL EXCESS
716	VOTER APPR BONDS SOLD AFTER JULY 1, 2021 ELIG FOR FUTURE AID	730	GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) + (714)+(716)+(719) = 28,956,875.00	749	CERTIFIED DEBT EXCESS = GTR OF 0 OR [(745) -(746)-(747)+(748)] = 1,389,390.91
		30	2020 ANTC 154,078,134	750	EXCESS USED TO RETIRE FAC & EQUIP BONDS
		731	MAXIMUM EFFORT DEBT SERVICE TAX RATE %		
		732	MAX EFFORT DEBT SERV LEVY = (30) X (731) =		
		734	DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(715) - (732)] = 28,956,875.00		

\*\*\*\*\*FUND 7 DEBT BALANCE (CONT)\*\*\*\*\*

751 ADJUSTED DEBT EXCESS  
 = (749)-(750) = 1,389,390.91  
 BREAKDOWN OF NET DEBT EXCESS  
 752 BASE FOR NET DEBT  
 EXCESS DISTRIBUTION  
 = IF (732)>0, THEN 0  
 ELSE (729)-(718)= 33,309,889.00  
 753 DEBT EXCESS RATIO =  
 LSR 1 OR (751)/(752)= .04171106  
 754 NET DEBT EXCESS FOR  
 ELG REQ DEBT SERVICE  
 = (715) X (753) = 1,207,821.95  
 755 EXCESS FOR ELIGIBLE  
 ALT FAC REGULAR BONDS  
 = (701) X (753) = 57,558.13  
 756 EXCESS FOR ELIGIBLE  
 ALT FAC/H&S BONDS  
 = (702) X (753) =  
 757 EXCESS FOR ELIGIBLE  
 LTFM IAQFAA BONDS  
 = (703) X (753) =  
 758 EXCESS FOR ELIGIBLE  
 LTFM VPK BONDS  
 = (704) X (753) =  
 759 EXCESS FOR ELIGIBLE  
 LTFM OTHER BONDS  
 = (705) X (753) = 96,862.26  
 760 GENERAL FUND LEVY ADJ  
 FOR FACILITY & EQUIP  
 BONDS =  
 -(720)-(721)-(750) = 650,869.00-  
 761 UNALLOCATED DEBT  
 EXCESS = GTR OF ZERO  
 OR [(751)-(752)] =  
 NET DEBT EXCESS SUMMARY  
 762 DEBT EXCESS FOR VOTER  
 APPROVED BONDED DEBT =  
 [(730)-(716)]X(753) = 1,207,821.95  
 763 DEBT EXCESS FOR NON-  
 VOTER APPROVED DEBT  
 = (751)-(761)-(762) = 181,568.96

\*\*\*NET DEBT EXCESS SUMMARY (CONT)\*\*\*

764 NET DEBT EXCESS FOR  
 DEBT SERV LEVY REDUCT  
 = (762)+(763) = 1,389,390.91  
 LONG TERM FACILITIES MAINTENANCE AID  
 765 NET ALT FAC REG DEBT  
 = (701)-(755) = 1,322,366.87  
 766 NET ALT FAC/H&S DEBT  
 = (702)-(756) =  
 767 NET LTFM REQ DEBT FOR  
 ELIG H&S>\$100K  
 = (703)-(757) =  
 768 NET LTFM REQ DEBT FOR  
 ELIG VPK  
 = (704)-(758) =  
 769 NET LTFM REQ DEBT FOR  
 ALL OTHER PROJECTS  
 = (705)-(759) = 2,225,357.74  
 770 NET DEBT LEVY FOR  
 LT FAC MAINT  
 = (765)+(766)+(767)  
 + (768)+(769) = 3,547,724.61  
 486 LTFM DEBT EQUAL REV 3,547,724.61  
 488 LTFM DEBT EQUAL AID 1,273,382.77  
 489 LTFM DEBT EQUAL LEVY 2,274,341.84  
 490 LTFM DEBT UNEQUAL LVY  
 771 LTFM DEBT LEVY LIMIT  
 = (489) + (490)  
 + (755) + (756)  
 + (757)+(758)+(759) = 2,428,762.23  
 NATURAL DISASTER DEBT EQUALIZATION  
 30 2020 ANTC 154,078,134  
 772 TEN PERCENT ANTC  
 = 0.10 \* (30) = 15,407,813  
 707 REQ DEBT LEVY FOR  
 NATURAL DISASTER DEBT  
 773 FY 2023 DISASTER DEBT EQ  
 REV = GTR OF ZERO OR  
 [(707) - (772)] =  
 54 2019-20 ADJ PU (ACT) 20,417.58  
 774 FY 2020 ANTC PER APU  
 = (30) / (54) = 7,546.35

\*\*\*\*NAT DISASTER DEBT EQ (CONT)\*\*\*\*\*

775 STATEWIDE AVE ANTC  
 INCL JOBZ PER APU 10,116.02  
 776 DISASTER EQUAL FACTOR  
 = 300% OF (775) = 30,348.07  
 777 NATURAL DISASTER  
 LEVY RATIO = LSR OF  
 1 OR (774)/(776) = .24865996  
 778 DISASTER AID RATIO =  
 = 1 - (777) = .75134004  
 779 DISASTER DEBT EQUAL AID  
 = (773) X (778) =  
 780 DISASTER LEVY LIMIT  
 = (707) - (779) =  
 DEBT EQUALIZATION AID  
 734 DEBT EQUAL BASE 28,956,875.00  
 754 DEBT EXCESS FOR ELIG  
 REQUIRED DEBT 1,207,821.95  
 781 FY 2023 NET REV ADJ  
 TO DEBT EQUALIZATION  
 REVENUE (MEMO)  
 782 FY 2023 GROSS DEBT  
 EQUALIZATION REVENUE  
 =(734)-(754)+(781) = 27,749,053.05  
 30 2020 ANTC 154,078,134  
 783 = .1050 X (30) = 16,178,204.07  
 784 MAX UNEQ LOCAL EFFORT  
 = .1574 X (30) = 24,251,898.29  
 785 FY 2023 NET DEBT EQ  
 REV = GTR OF 0 OR  
 [(782) - (784)] = 3,497,154.76  
 786 PRELIM TIER 1 EQU REV  
 =LSR (785) OR (783)= 3,497,154.76  
 787 PRELIM TIER 2 EQU REV  
 = (785)-(786) =  
 732 MAXIMUM EFFORT DEBT  
 SERVICE LEVY  
 788 MAX EFFORT TIER 1 REV



****DEBT EQUALIZATION AID (CONT)****		*****ADJUSTMENT TO GDS LIMIT***** FOR IRRRB ALLOCATION		*OTR POSTEMPLOYMENT BENEFITS (OPEB)* & PENSION DEBT SERVICE (FUND 47)	
789	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (782) - (732) =	804	FY 2023 IRRRB FUNDING FOR VOTER-APPR BONDS	901	LEVY BONDS IRREV TRUST VOTER APPROVED
790	TIER 2 EQUAL REV = GTR OF (787) OR (789) =	805	PAY 22 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((804) X 1.05) =	902	LEVY BONDS REVOC TRUST VOTER APPROVED
791	TIER 1 EQUAL REV = GTR OF (786) OR (788) = 3,497,154.76	806	FY 2023 IRRRB FUNDING FOR NON-VOTER BONDS	903	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (901) + (902) =
54	2019-20 ADJ PU (ACT) 20,417.58	807	PAY 22 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((806) X 1.05) =	904	LEVY BONDS IRREV TRUST NON-VOTER APPROVED
792	2020 ANTC INCL JOBZ / ADJ PU = (30)/(54) = 7,546.35	808	DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(803)-(801)-(805)]= 28,956,875.00	905	LEVY BONDS REVOC TRUST NON-VOTER APPROVED
793	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF \$4,430 OR 55.33% OF (775)] = 1.00000000	809	DEBT EQUAL AID ELIG, NON VOTER APPROVED = GTR OF [(713)-(800)-(807)] OR ZERO =	906	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (904) + (905) =
794	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF \$8,000 OR 100% OF (775)] = .74598014	810	DEBT EQUAL AID INELIG, VOTER APPROVED = (716) + (719) =	907	FUND 47 DEBT BALANCE REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)
795	TIER 1 DEBT EQU AID RATIO = 1-(793) =	811	DEBT EQUAL AID INELIG, NON VOTER APPROVED = (717) + (727) = 650,869.00	908	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) =
796	TIER 2 DEBT EQU AID RATIO = 1-(794) = .25401986	812	DISASTER LEVY LIMIT VOTER APPROVED	909	JUNE 2020 FUND 47-425 BAL FOR BOND REFUND
797	TIER 1 DEBT AID = (791) X (795) =	813	INITIAL GDS LEVY LIM NON VOTER APPROVED = (809)+(811)+(771) = 3,079,631.23	910	JUNE 2020 FUND 47-460 BALANCE NONSPENDABLE
798	TIER 2 DEBT AID = (790) X (796) =	814	TOTAL INITIAL GDS LEVY LIMIT = (812)+(813) = 32,036,506.23	911	JUNE 2020 FUND 47-463 BALANCE UNASSIGN NEG
799	TOTAL DEBT EQ AID = (797)+(798) =			912	JUNE 2020 FUND 47-464 BALANCE RESTRICTED
800	NON VOTER DEBT AID = (799)X(713)/(715) =			913	JUNE 2020 FUND 47-464 BALANCE VOTER APPROV
801	VOTER APPR DEBT AID = (799)-(800) =			914	JUNE 2020 FUND 47-464 BAL NON-VOTER APPROV = (912) - (913) =
	MINIMUM EST MAX EFFORT PAYMENT			915	PAY 20 OPEB DEBT EXC REDUCTION NON-VOTER
732	MAX EFFORT DEBT LEVY			916	PAY 21 OPEB DEBT EXC REDUCTION NON-VOTER
802	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927)-(706) -(719)-(720)-(721) =			917	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (903) X 5% =
803	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =			918	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (908) X 5% =

****FUND 47 DEBT BALANCE (CONT)****		*****GENERAL FUND ADJUSTMENTS*****		*****FY 2022 LOR TIER 2***** LEVY ADJUSTMENT (CONT)	
919	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER		FY 2022 OPERATING CAPITAL LEVY ADJUSTMENT	1014	20 PAY 21 LIMIT 8,858,632.00
				1015	20 PAY 21 LEVY 8,858,632.00
920	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1001	FY 2022 OPER CAP LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 180) 1,401,972.01	1016	FY 2022 LOR TIER 2 LEVY ADJUSTMENT = ((1013) - (1015)) 228,875.20-
921	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] =	1002	20 PAY 21 LIMIT 1,337,694.11		FY 2022 EQUITY LEVY ADJUSTMENT
		1003	20 PAY 21 LEVY 1,337,694.11	1017	FY 2022 EQUITY LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 203) 1,732,311.74
922	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(914)- SUM (915) TO (920)] =	1004	FY 2022 OPER CAPITAL LEVY ADJUSTMENT = ((1001)-(1002)) = 64,277.90	1018	20 PAY 21 LIMIT 1,766,764.31
				1019	20 PAY 21 LEVY 1,766,764.31
923	CLOSING FUND 47 TO FUND 7 TRANSFER IF (922) GTR ZERO AND (908) = ZERO, ELSE 0		FY 2022 LOR TIER 1 LEVY ADJUSTMENT	1020	FY 2022 EQUITY LEVY ADJUSTMENT = ((1017)-(1019)) = 34,452.57-
924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005	FY 2022 LOR TIER 1 (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 195) 3,771,483.64		FY 2022 TRANSITION LEVY ADJUSTMENT
925	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006	ALLOCATION OF TBRA (FROM PAY 21 LEVY REPORT, LINE 275)	1021	FY 2022 TRANSITION LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 210) 181,957.61
926	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS =(903)-(921)-(924) =	1007	ALLOC OF REF HOLD HARM (FROM PAY 21 LEVY REPORT, LINE 302)	1022	20 PAY 21 LIMIT 186,783.42
		1008	20 PAY 21 LIMIT 3,877,517.68	1023	20 PAY 21 LEVY 186,783.42
		1009	20 PAY 21 LEVY 3,877,517.68	1024	FY 2022 TRANSITION LEVY ADJUSTMENT = ((1021)-(1023)) = 4,825.81-
927	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED =(908)-(922)-(925) =	1010	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1006)+(1007)+(1008) 3,877,517.68		FY 2022 1ST TIER REFERENDUM LEVY ADJUSTMENT
	LEVY LIMITATION ADJUSTMENTS	1011	PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1006)+(1007)+(1009) 3,877,517.68	1025	FY 2022 1ST TIER REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 235) 8,975,288.56
A	IN GENERAL, IF WE HAVE:	1012	FY 2022 LOR TIER 1 LEVY ADJUSTMENT = ((1005)-(1011)) = 106,034.04-	1026	ALLOCATION OF TBRA (FROM PAY 21 LEVY REPORT, LINE 276)
B	PREVIOUSLY CALCULATED AUTHORITY			1027	ALLOC OF REF HOLD HARM (FROM PAY 21 LEVY REPORT, LINE 303)
C	CERTIFIED LEVY BASED ON (B)			1028	20 PAY 21 LIMIT 9,227,625.78
D	LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO	1013	FY 2022 LOR TIER 2 (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 197) 8,629,756.80	1029	20 PAY 21 LEVY 9,227,625.78
				1030	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1026)+(1027)+(1028) 9,227,625.78

****FY 2022 1ST TIER REFERENDUM**** LEVY ADJUSTMENT (CONT)		*FY 2022 UNEQUAL REF LEVY ADJUST (CONT)*	****FY 2022 LOR TBRA ALLOCATION ADJ*
1031	PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1026)+(1027)+(1029 9,227,625.78	1044 20 PAY 21 LEVY 4,071,001.05 1045 20 PAY 21 LEVY 4,071,001.05	FY 2022 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES
1032	FY 2022 1ST TIER VTR REF LEVY ADJUSTMENT = ((1025)-(1031)) = 252,337.22-	1046 PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043)+(1044 4,071,001.05	1057 FY 2022 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINES 278 TO 280)
	FY 2022 2ND TIER REF LEVY ADJUST	1047 PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043)+(1045 4,071,001.05	1058 TIER 1 LEVY 1059 TIER 2 LEVY 1060 UNEQL LEVY
1033	FY 2022 2ND TIER REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 237) 18,765,650.40	1048 FY 2022 UNEQUALIZED REF LEVY ADJUSTMENT = ((1041)-(1047)) = 924,396.33-	1061 TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1058) TO (1060) =
1034	ALLOCATION OF TBRA (FROM PAY 21 LEVY REPORT, LINE 277)	FY 2022 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINES 250 TO 252)	1062 TOTAL FY 2022 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 21 LEVY =(1027)+(1035)+(1043)
1035	ALLOC OF REF HOLD HARM (FROM PAY 21 LEVY REPORT, LINE 304)	1049 TIER 1 LEVY 1050 TIER 2 LEVY 1051 UNEQL LEVY	1063 FY 2022 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1062)-(1061) =
1036	20 PAY 21 LIMIT 18,422,402.75	1052 TOTAL FY 2022 TBRA ALLOC TO REF LEVY CATEGORIES = (1049) TO (1051) =	FY 2022 REFERENDUM HOLD HARMLESS ADJUSTMENT TO LOR TIER 1 LEVIES
1037	20 PAY 21 LEVY 18,422,402.75	1053 TOTAL FY 2022 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 21 LEVY = (1026)+(1034)+(1042	1064 FY 2022 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 277)
1038	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035)+(1036 18,422,402.75	1054 FY 2022 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1053)-(1052) =	1007 ALLOC OF REF HOLD HARM (FROM PAY 21 LEVY REPORT, LINE 302)
1039	PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035)+(1037 18,422,402.75	FY 2022 UNEQUAL REF LEVY ADJUST	1065 FY 2022 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1007)-(1064) =
1040	FY 2022 2ND TIER REF LEVY ADJUSTMENT = ((1033)-(1038)) = 343,247.65	1055 FY 2022 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 249)	FY 2020 OPERATING CAPITAL LEVY ADJ
	FY 2022 UNEQUAL REF LEVY ADJUST	1056 FY 2022 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1006)-(1055) =	1066 FY 2020 OPER CAP LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 193) 1,155,459.12
1041	FY 2022 UNEQUAL REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 239) 3,146,604.72		
1042	ALLOCATION OF TBRA (FROM PAY 21 LEVY REPORT, LINE 278)		
1043	ALLOC OF REF HOLD HARM (FROM PAY 21 LEVY REPORT, LINE 305)		



****FY 2020 3RD TIER REF LEVY ADJUST****		****FY 2020 TBRA ALLOCATION ADJ**** TO VOTER-APPROVED LEVIES		***FY 2020 REFERENDUM HOLD HARMLESS* ADJUSTMENT TO VOTER-APPROVED LEVIE	
1115	FY 2020 3RD TIER REF LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 240) 17,393,622.94	1129	FY 2020 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINES 272 TO 275)	1141	FY 2020 ALLOC OF HOLD HARM TO VTR-APPR REF LEVIES (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINES 300 TO 303)
1116	PAY 19 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 20 LEVY REPORT, LINE 1046) 17,055,790.80	1130	PAY 19 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 19 LEVY RPT, LINES 297 TO 300)	1142	PAY 19 HOLD HARM ALLOC TO VOTER-APPR REF LEVY (FROM PAY 19 LEVY RPT, LINES 327 TO 330)
1117	PAY 19 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 20 LEVY REPORT, LINE 1047) 17,055,790.80	1131	FY 2020 TBRA ALLOCATION TOTAL ADJUSTMENT = (1130)-(1129) =	1143	FY 2020 HOLD HARM TOTAL VTR-APPR ADJUSTMENT = (1142)-(1141) =
1118	TOTAL ADJUST TO PAY 19 3RD TIER REF LEVY AUTH = ((1115)-(1116)) = 337,832.14	1132	19 PAY 20 ADJ LIMIT	1144	19 PAY 20 ADJ LIMIT
1119	19 PAY 20 ADJ LIMIT 669,026.70	1133	19 PAY 20 ADJ LEVY	1145	19 PAY 20 ADJ LEVY
1120	19 PAY 20 ADJ LEVY 669,026.70	1134	FY 2020 TBRA ALLOC LEVY ADJUSTMENT	1146	FY 2020 HOLD HARM ALLOC VTR-APPR ADJUSTMENT
1121	FY 2020 3RD TIER REF LEVY ADJUSTMENT = ((1118)-(1120)) = 331,194.56-		FY 2020 TBRA ALLOCATION ADJUSTMENT TO BOARD-APPROVED LEVIES		FY 2020 REFERENDUM HOLD HARMLESS ADJUSTMENT TO BOARD-APPROVED LEVIES
	FY 2020 UNEQUALIZED REF LEVY ADJUST	1135	FY 2020 ALLOC OF TBRA TO BRD-APPR REF LEVIES (FROM FY 2020 GENERAL REVENUE REPORT, LINE 271)	1147	FY 2020 ALLOC OF HOLD HARM TO BRD-APPR REF LEVY (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 299)
1122	FY 2020 UNEQUAL REF LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 241) 4,649,902.02	1136	PAY 19 ALLOC OF TBRA TO BRD-APPR REF LEVY (FROM PAY 19 LEVY RPT, LINE 296)	1148	PAY 19 HOLD HARM ALLOC TO BOARD-APPR REF LEVY (FROM PAY 19 LEVY RPT, REPORT, LINE 326)
1123	PAY 19 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 20 LEVY REPORT, LINE 1054) 5,391,965.16	1137	FY 2020 TBRA ALLOCATION TOTAL ADJUSTMENT = (1136)-(1135) =	1149	FY 2020 HOLD HARM TOTAL BRD-APPR ADJUSTMENT = (1148)-(1147) =
1124	PAY 19 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 20 LEVY REPORT, LINE 1055) 5,391,965.16	1138	19 PAY 20 ADJ LIMIT	1150	19 PAY 20 ADJ LIMIT
1125	TOTAL ADJUST TO PAY 19 UNEQUAL REF LEVY AUTH = ((1122)-(1124)) = 742,063.14-	1139	19 PAY 20 ADJ LEVY	1151	19 PAY 20 ADJ LEVY
1126	19 PAY 20 ADJ LIMIT 653,523.66-	1140	FY 2020 TBRA ALLOC LEVY ADJUSTMENT	1152	FY 2020 HOLD HARM ALLOC
1127	19 PAY 20 ADJ LEVY 653,523.66-				
1128	FY 2020 UNEQUAL REF LEVY ADJUSTMENT = ((1125)-(1127)) = 88,539.48-				

**FY 2022 ALT TEACHER COMP LEVY ADJUST**		****FY 2020 INTEGRATION ADJUSTMENT****		***** CAREER TECHNICAL ADJ*****	
1153	FY 2022 ALT COMP LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 324)	1169	FY 2020 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	1191	FY 2020 CAREER TECH LEVY AUTHORITY (FY 2020 CTE AID REPORT LINE 21)
	1,738,646.01		866,551.70		242,189.81
1154	20 PAY 21 LIMIT	1170	18 PAY 19 LIMIT	1192	19 PAY 20 LIMIT
1155	20 PAY 21 LEVY	1171	18 PAY 19 LEVY	1193	19 PAY 20 LEVY
1156	FY 2022 ALT TEACH COMP LEVY ADJUSTMENT	1172	TOTAL ADJUSTMENT = (1169)-(1171) =	1194	FY 2020 CAREER TECH ADJUSTMENT = ((1191)-(1193)) =
			1,551.44-		129,475.44-
	FY 2020 ALT TEACHER COMP LEVY ADJUST	1173	19 PAY 20 ADJ LIMIT		FY 2020 HEALTH BENEFITS LEVY ADJUST
1157	FY 2020 ALT COMP LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 340)	1174	19 PAY 20 ADJ LEVY	1195	FY 2020 ACTUAL COST (LIMITED TO \$600,000)
	1,784,789.01	1175	FY 2020 INTEGRATION ADJUSTMENT LIMIT = (1172)-(1174) =	1196	19 PAY 20 LIMIT
			54,600.06-	1197	19 PAY 20 LEVY
1158	18 PAY 19 LIMIT	1176	FY 2020 EXPEND ACTUAL	1198	FY 2020 HEALTH BENEFITS ADJUST
1159	18 PAY 19 LEVY	1177	REEMPLOY LEVY AUTH = 100% OF (1176) =		
	1,781,281.36	1178	19 PAY 20 LIMIT		
	1,500,000.00	1179	19 PAY 20 LEVY		
1160	TOTAL ADJUST TO PAY 19 ALT COMP LEVY AUTH = ((1157)-(1158)) =	1180	FY 2020 REEMPLOY ADJUST = ((1177)-(1178)) =		
	3,507.65		206,443.99		
1161	19 PAY 20 ADJ LIMIT		FY 2020 SAFE SCHOOLS ADJUST		FY 2020 ANNUAL OPEB LEVY ADJUST
1162	19 PAY 20 ADJ LEVY			1199	FY 2020 ACTUAL COST (FIN 797 + OBJ 291)
1163	FY 2020 ALT TEACH COMP LEVY ADJUSTMENT = ((1160)-(1161)) =	1181	SAFE SCH L VY REQUEST? YES		790,000.00
	3,507.65	54	2019-20 ADJ PU (ACT)	1200	PRORATION FACTOR TO REFLECT STATEWIDE CAP
		1182	FY 2020 SAFE SCHOOLS AUTH \$36 X (54) =		1.00000000
			735,032.88	1201	PRORATED ANNUAL OPEB LEVY AUTH
		1183	18 PAY 19 LIMIT		790,000.00
		1184	18 PAY 19 LEVY	1202	20 PAY 21 LIMIT
1164	FY 2022 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	1185	FY 2020 SAFE SCH ADJUST = ((1182)-(1184)) =	1203	20 PAY 21 LEVY
	924,365.90		15,588.72-	1204	FY 2020 ANNUAL OPEB ADJUSTMENT = (1210)-(1212) =
1165	20 PAY 21 LIMIT	1186	SAFE SCH INTERMEDIATE LEVY ALLOW		115,861.00-
1166	20 PAY 21 LEVY	54	2019-20 ADJ PU (ACT)		CAPITAL RELATED ADJUSTMENTS
	940,170.69	1187	FY 2020 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1186) X (54) =		FY 2022 LTFM EQUALIZED LEVY ADJUST
	940,170.69		306,263.70	1205	FY 2022 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2022 WEBSITE REPORT, LINE 63)
1167	FY 2022 INTEGRATION ADJUSTMENT LIMIT = (1164)-(1166) =	1188	18 PAY 19 LIMIT		2,708,452.70
	15,804.79-	1189	18 PAY 19 LEVY		
		1190	FY 2020 SAFE SCHOOLS INTERMEDIATE ADJUST = ((1187)-(1189)) =		
			6,495.30-		
1168	FY 2021 INTEG LEVY AUTH CARRYOVER ADJUSTMENT (FROM FY 2021 INTEGRATION CARRYOVER AID REPORT, LINE 14)				
	42,768.90				

**FY 2022 LTFM EQUALIZED LEVY ADJ (CONT)**		**FY 2021 LTFM UNEQUALIZED LEVY ADJ (CONT)*		**FY 2020 LTFM UNEQUALIZED LEVY ADJ				
1206	20 PAY 21 LIMIT	2,838,992.45	1224	20 PAY 21 ADJ LIMIT	102,235.45-	1247	FY 2020 UNEQUAL LEVY ADJUST	
1207	20 PAY 21 LEVY	2,838,992.45	1225	20 PAY 21 ADJ LEVY	102,235.45-		= (1243)+(1245) =	
1208	FY 2022 LTFM EQUALIZED LEVY ADJUST		1226	FY 2021 LTFM UNEQUALIZED LEVY ADJUST		1248	FY 2020 LTFM UNEQUALIZED LEVY ADJUST	
	= (1205)-(1207) =	130,539.75-		= (1223)-(1224) =	160,588.00			
	FY 2022 LTFM UNEQUALIZED LEVY ADJUST			FY 2020 LTFM EQUALIZED LEVY ADJUST			PAY 19 LEASE LEVY ADJUSTMENTS	
1209	FY 2022 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2022 WEBSITE REPORT, LINE 64)	4,689,882.73	1227	FY 2020 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2020 WEBSITE REPORT, LINE 63)	2,569,088.95		FY 2019 AND FY 2020 LEASE COST WITH A PAY 19 LEVY(PAY 20 LEASE LEVY FOR FY 2020 & 2021 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)	
1210	20 PAY 21 LIMIT	4,484,758.73	1228	18 PAY 19 LIMIT	3,043,854.80		FY 2019 NET LEASE COSTS	
1211	20 PAY 21 LEVY	4,484,758.73	1229	18 PAY 19 LEVY	3,043,854.80			
1212	FY 2022 LTFM UNEQUALIZED LEVY ADJUST		1230	TOTAL ADJUSTMENT		1249	PAY 18 OPER INTERMED	
	= (1209)-(1210) =	205,124.00		= (1227)-(1229) =	474,765.85-	1250	PAY 18 CAP INTERMED	
	FY 2021 LTFM EQUALIZED LEVY ADJUST		1231	19 PAY 20 ADJ LIMIT	326,948.32-	1251	PAY 18 TIES CAPITAL	
			1232	19 PAY 20 ADJ LEVY	326,948.32-	1252	PAY 18 OPER JOINT	
1213	FY 2021 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2021 WEBSITE REPORT, LINE 63)	3,109,443.46	1233	20 PAY 21 ADJ LIMIT	186,854.99-	1253	PAY 18 OPER NON-J ADM	
			1234	20 PAY 21 ADJ LEVY	186,854.99-	1254	PAY 18 OPER NON-J	85,145.25
1214	19 PAY 20 LIMIT	3,184,882.64	1235	FY 2020 EQUAL LIMIT ADJUST		1255	PAY 18 CAPITAL JOINT	
1215	19 PAY 20 LEVY	3,184,882.64		= (1231)+(1233) =	513,803.31-	1256	PAY 18 CAP NON-J ADM	
1216	TOTAL ADJUSTMENT		1236	FY 2020 EQUAL LEVY ADJUST		1257	PAY 18 CAPITAL NON-J	1,194,750.00
	= (1213)-(1215) =	75,439.18-		= (1232)+(1234) =	513,803.31-	1258	FY 2019 COSTS (PAY 18)	
1217	20 PAY 21 ADJ LIMIT	24,751.26	1237	FY 2020 LTFM EQUALIZED LEVY ADJUST			SUM (1249) TO (1257)=	1,279,895.25
1218	20 PAY 21 ADJ LEVY	24,751.26		= (1230)-(1235) =	39,037.46		FY 2019 NET LEASE COSTS (CONT)	
1219	FY 2021 LTFM EQUALIZED LEVY ADJUST			FY 2020 LTFM UNEQUALIZED LEVY ADJUST		1259	PAY 19 OPER INTERMED	69,236.09
	= (1216)-(1218) =	100,190.44-	1238	FY 2020 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2020 WEBSITE REPORT, LINE 64)	17,071.64	1260	PAY 19 CAP INTERMED	1,117,485.50
	FY 2021 LTFM UNEQUALIZED LEVY ADJUST					1261	PAY 19 OPER JOINT	
1220	FY 2021 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2021 WEBSITE REPORT, LINE 64)	3,361,473.60	1239	18 PAY 19 LIMIT	17,071.64	1262	PAY 19 OPER NON-J ADM	
			1240	18 PAY 19 LEVY	17,071.64	1263	PAY 19 OPER NON-J OTH	516,286.16
1221	19 PAY 20 LIMIT	3,303,121.05	1241	TOTAL ADJUSTMENT		1264	PAY 19 CAPITAL JOINT	
1222	19 PAY 20 LEVY	3,303,121.05				1265	PAY 19 CAP NON-J ADM	
1223	TOTAL ADJUSTMENT		1242	19 PAY 20 ADJ LIMIT		1266	PAY 19 CAP NON-J OTH	922,800.60
	= (1220)-(1221) =	58,352.55	1243	19 PAY 20 ADJ LEVY		1267	FY 2019 COSTS (PAY 19)	
			1244	20 PAY 21 ADJ LIMIT			SUM (1259) TO (1266)=	2,625,808.35
			1245	20 PAY 21 ADJ LEVY			FY 2020 NET LEASE COSTS	
			1246	FY 2020 UNEQUAL LIMIT ADJUST		1268	PAY 19 OPER INTERMED	
				= (1242)+(1244) =		1269	PAY 19 CAP INTERMED	
						1270	PAY 19 TIES CAPITAL	
						1271	PAY 19 OPER JOINT	
						1272	PAY 19 OPER NON-J ADM	
						1273	PAY 19 OPER NON-J OTH	79,325.00
						1274	PAY 19 CAPITAL JOINT	
						1275	PAY 19 CAP NON-J ADM	
						1276	PAY 19 CAP NON-J OTH	1,190,500.00

*****FY 2020 NET LEASE COSTS*****		*****FY 2020 NET LEASE COSTS*****		*****CAPITAL RELATED ADJ SUMMARY*****	
1277	FY 2020 COSTS (PAY 19) SUM (1268) TO (1276)= 1,269,825.00	1296	FY 2020 ADJUSTED COSTS (PAY 19) = (1277) - (1272)-(1273)+(1295)= 1,269,825.00	1004	FY 2022 OPER CAP ADJ 64,277.90
1278	PAY 20 OPER INTERMED 52,820.00	1297	PAY 19 ADJUSTED NET LEASE COSTS	1072	FY 2020 OPER CAP ADJ 2,832.30
1279	PAY 20 CAP INTERMED 935,226.00		= (1292) + (1296) = 3,895,633.35	1208	FY 2022 LTFM EQ ADJ 130,539.75-
1280	PAY 20 OPER JOINT	1298	DIST'S SHARE OF PAY 19 LEASE COSTS FOR THE INTERMEDIATE DISTRICTS	1212	FY 2022 LTFM UNEQ ADJ 205,124.00
1281	PAY 20 OPER NON-J ADM		= (1259) + (1260) + (1268) + (1269) = 1,186,721.59	1219	FY 2021 LTFM EQ ADJ 100,190.44-
1282	PAY 20 OPER NON-J OTH 441,519.88	54	2019-20 ADJ PU (ACT) 20,417.58	1226	FY 2021 LTFM UNEQ ADJ 160,588.00
1283	PAY 20 CAPITAL JOINT	1299	INTERM PUPIL UNIT AUTH = \$65 X (54) = 1,327,142.70	1237	FY 2020 LTFM EQ ADJ 39,037.46
1284	PAY 20 CAP NON-J ADM	1300	INTERMEDIATE LEASE AUTHORITY = LSR OF (1298) OR (1299) = 1,186,721.59	1248	FY 2020 LTFM UNEQ ADJ
1285	PAY 20 CAP NON-J OTH 921,250.60	1301	INTERM DIST CARRYOVER TO REGULAR LEASE AUTH = (1298) - (1300) =	1310	PAY 19 LEASE LEVY ADJ 42,542.01
1286	FY 2020 COSTS (PAY 20) SUM (1278) TO (1285)= 2,350,816.48	1302	PAY 19 LEASE COST UNDER REGULAR AUTH = (1297) - (1300) = 2,708,911.76	1311	LEASE LEVY ADJ (MEMO)
1287	TOTAL FY 2019 OPER NON-J NET LEASE COSTS =(1254)+(1262)+(1263) 601,431.41	54	2019-20 ADJ PU (ACT) 20,417.58	1312	OTHER CEX ADJ (MEMO)
1288	ACTUAL FY 2019 UFARS LEASE COSTS (FUND 1, OBJECT 370) 1,916,079.93	1303	PAY 19 PUPIL UNIT MAX AUTH = \$212 X (54) = 4,328,526.96	1313	TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT =(1004)+(1072)+(1208) +(1212)+(1219)+(1226) +(1237)+(1248)+(1310) +(1311)+(1312) = 283,671.48
1289	PAY 18 OPER NON-J LEASE COST LIMITED BY FY 2019 UFARS LSR (1254) OR (1288)= 85,145.25	1304	PAY 19 COMMISSIONER APPROVED LIMIT		OTHER GENERAL LIMITATION ADJ
1290	REMAIN FY 2019 UFARS = GREATER OF ZERO OR [(1288) - (1289)] = 1,830,934.68	1305	REGULAR MAX AUTHORITY = GTR OF (1303) OR (1304) = 4,328,526.96	760	GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS 650,869.00-
1291	PAY 19 OPER NON-J LEASE COST LIMITED BY FY 2019 UFARS = LSR [(1262)+(1263)] OR (1290)= 516,286.16	1306	TOTAL PAY 19 REGULAR LEASE LEVY AUTHORITY = LSR OF (1302) OR (1305) = 2,708,911.76	1314	ECON DEV ABATE ADJUST (MEMO)
1292	FY 2019 ADJUSTED COSTS (PAY 19) = (1267) - (1262)-(1263)+(1291)= 2,625,808.35	1307	TOTAL PAY 19 REGULAR & INTERM LEASE LEVY AUTH = (1300) + (1306) = 3,895,633.35	1315	DEBT SURPLUS TRANSFER (MEMO)
1293	TOTAL FY 2020 OPER NON-J NET LEASE COSTS FOR (PAY 19) = (1272) + (1273) = 79,325.00	1308	18 PAY 19 LIMIT 3,853,091.34	1316	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)
1294	ACTUAL FY 2020 UFARS LEASE COSTS (FUND 1, OBJECT 370) 2,123,623.28	1309	18 PAY 19 LEVY 3,853,091.34	1317	OTHER ADJUST, GEN RMV VOTER APPROVED JOBZ EXEMPT (MEMO)
1295	PAY 19 OPER NON-J LEASE COST LIMITED BY FY 2020 UFARS =LSR(1293)OR(1294)= 79,325.00	1310	PAY 19 LEASE LEVY LIMITATION ADJUSTMENT = (1307) - (1308) = 42,542.01	1318	TOTAL OTHER ADJUST GEN RMV VOTER APPR JOBZ EXEMPT = (1316)+(1317)=
				1319	MAINT PU VAR (MEMO)
				1320	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)
				1321	OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO)



**OTHER GEN LIMITATION ADJ (CONT)**		*****GENERAL FUND ADJ SUMMARY*****		*****FY 2020 SCHOOL-AGE CARE (CONT)*	
1322	TOTAL OTHER ADJUST GEN RMV OTHER JOBZ EXEMPT= =(1319)+(1320)+(1321)	1333	GENERAL NTC OTHER JOBZ EXEMPT = (760)+(1156)+(1163) +(1167)+(1175)+(1180) +(1185)+(1190)+(1194) +(1198)+(1204)+(1313) +(1314)+(1315)+(1329)	1414	ADULTS W/DISABILITIES ADJUST
1323	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)		452,302.29-	1415	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)
1324	OTHER ADJUST, GEN NTC VOTER APPROVED JOBZ EXEMPT (MEMO)	1334	TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1330)+(1331) + (1332)+(1333) =	1416	OTHER ADJUST (MEMO)
1325	TOTAL OTHER ADJUST GEN NTC VOTER APPR JOBZ EXEMPT =(1323)+(1324)=		2,424,708.17-	1417	TOTAL OTHER ADJUST =(1415)+(1416)=
1326	TIF ADJUST (MEMO)		COMMUNITY SERV FUND ADJUSTMENTS	1418	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1404)+(1408)+ (1413) + (1414)+(1417) =
1327	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)		FY 2022 EARLY CHILD FAMILY ADJUST		2,825.34
1168	FY 2021 INTEG LEVY AUTH CARRYOVER ADJUSTMENT	1401	FY 2022 REVISED ECFE LEVY AUTH (FROM FY 2022 ECFE AID REPORT, LINE 1.7)		GENERAL DEBT SERVICE ADJUSTMENTS
	42,768.90		377,470.70	1701	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762) X -1 =
1328	OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO)	1402	20 PAY 21 LIMIT		1,207,821.95-
		1403	20 PAY 21 LEVY	1702	OTHER ADJUST (MEMO) VOTER APPROVED
1329	TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT=(1326)+(1327) + (1168)+(1328) =	1404	FY 2022 EARLY CHILD FAMILY ADJUST = ((1401)-(1402)) =	1703	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1701)+(1702) =
	42,768.90		2,392.53		1,207,821.95-
	GENERAL FUND ADJUSTMENT SUMMARY		FY 2020 HOME VISITING ADJUST	1704	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763) X -1 =
1330	GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(1032)+(1040)+ +(1048)+(1054)+(1063) +(1100)+(1114)+(1121) +(1128)+(1134)+(1318)	1405	FY 2020 HOME VISITING FINAL ADJUSTMENT (FROM FY 2020 HOME VISITING AID REPORT, LINE 8)		181,568.96-
	1,455,022.36-		8,640.13	1705	OTHER ADJUST (MEMO) NON-VOTER APPROVED
1331	GENERAL RMV OTHER JOBZ EXEMPT =(1012)+ +(1016)+(1020)+(1024) +(1056)+(1065)+(1079) +(1086)+(1093)+(1107) +(1140)+(1152)+(1322)	1406	18 PAY 19 LIMIT	1706	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1704)+(1705) + (1710)+(1717)+(1728)=
	517,383.52-	1407	18 PAY 19 LEVY		181,568.96-
1332	GENERAL NTC VOTER APPROVED JOBZ EXEMPT =(1325) =	1408	FY 2020 HOME VISIT ADJUSTMENT = ((1405)-(1406)) =		FY 2020 SCHOOL-AGE CARE
			137.80		FY 2022 LTFM DEBT LEVY ADJUST
		1409	FY 2020 AUTHORITY (FROM UFARS EXPENDITURES)	1707	FY 2022 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 19 RPT, LINE 59)
			584,245.01		2,362,452.18
		1410	18 PAY 19 LIMIT	1708	20 PAY 21 LIMIT
		1411	18 PAY 19 LEVY		2,362,452.18
		1412	FY 2020 SCH-AGE CARE ADJUSTMENT = ((1409)-(1410)) =	1709	20 PAY 21 LEVY
			295.01		
		1413	SCH-AGE CARE COVID ADJ GTR \$0 OR LINE (1412)	1710	FY 2022 LTFM DEBT LEVY ADJ =(1707)-(1708)=
			295.01		

****FY 2021 LTFM DEBT LEVY ADJUST****		*****OPEB & PENSION DEBT SERVICE**** ADJUSTMENT (CONT)		**ABATEMENT AID BY FUND (FROM PART** III OF FY 2022 ABATEMENT AID REPORT)	
1711	FY 2021 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 18 RPT, LINE 59)	1,824,569.02	1903	TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1901)+(1902) =	2016 GENERAL 2017 COMMUNITY SERVICE 2018 GENERAL DEBT SERVICE 2019 TOTAL
1712	19 PAY 20 LIMIT	1,824,569.02	1904	REDUCTION DEBT EXCESS, NON-VOTER = GTR OF	2020 EST FY 2022 ABATEMENT AID PRORATION FACTOR 1.00000000
1713	19 PAY 20 LEVY	1,824,569.02		[(922)OR(925)] X -1 =	
1714	TOTAL ADJUSTMENT ADJ =(1711)-(1712)=		1905	OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR	PRORATED ABATEMENT AID BY FUND
1715	20 PAY 21 ADJ LIMIT		1906	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1904)+(1905) =	2021 GENERAL (2020)X(2016) 2022 COM SER (2020)X(2017) 2023 GEN DBT (2020)X(2018) 2024 TOTAL
1716	20 PAY 21 ADJ LEVY				
1717	FY 2021 LTFM DEBT LEVY ADJ =(1714)-(1715)=				
	FY 2020 LTFM DEBT LEVY ADJUST			ABATEMENT ADJUSTMENTS	
1718	FY 2020 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 17 RPT, LINE 59)	1,870,549.13		INITIAL ABATEMENT LEVY ADJUSTMENT	INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)
1719	18 PAY 19 LIMIT	1,870,549.13	2001	SCHOOL TAXES ABATED IN 2020 45,312.50-	2025 GENERAL=(2004)-(2024)- (2026)-(2027)-(2028)=
1720	18 PAY 19 LEVY	1,870,549.13	2002	SCHOOL TAXES ADDED IN 2020 88,084.58	2026 COM SER [(2004)X (2012)]-(2022) =
1721	TOTAL ADJUSTMENT ADJ =(1718)-(1719)=		2003	NET CHANGE IN SCHOOL TAXES = (2001)+(2002) = 42,772.08	2027 GDS DBT [(2004)X (2013)]-(2023) =
1722	19 PAY 20 ADJ LIMIT		2004	ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)]	2028 OPEB DBT [(2004)X (2014)] =
1723	19 PAY 20 ADJ LEVY				2005 TOTAL = (2004)-(2024)
1724	20 PAY 21 ADJ LIMIT		2024	FY 2022 ABATEMENT AID	ABATEMENT INTEREST ADJUSTMENT
1725	20 PAY 21 ADJ LEVY		2029	INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) =	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2020
1726	FY 2020 DEBT LIMIT ADJUST = (1722)+(1724) =				
1727	FY 2020 DEBT LEVY ADJUST = (1723)+(1725) =			PAY 19 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND	ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)
1728	FY 2020 LTFM DEBT LEVY ADJ =(1721)-(1726)=		2006	GENERAL 57,898,396.79	2030 GENERAL = (2029) -(2031) -(2032)-(2033) =
	OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS		2007	COMMUNITY SERVICE 1,736,720.99	2031 COM SER (2029)X(2012)
			2008	GENERAL DEBT SERVICE 28,958,627.21	2032 GEN DBT (2029)X(2013)
			2009	OPEB DEBT SERVICE	2033 OPEB DBT (2029)X(2014)
			2010	TOTAL 88,593,744.99	2029 TOTAL
1901	REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(921)OR(924)] X -1 =			CERTIFIED LEVY RATIO BY FUND	FY 2020 ABATEMENT AID ADJUSTMENT (ZERO IF NO LEVY AUTHORITY IN FUND)
			2011	GENERAL (2006)/(2010) .65352692	
			2012	COM SER (2007)/(2010) .01960320	
1902	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED		2013	GEN DBT (2008)/(2010) .32686988	2034 GENERAL
			2014	OPEB DBT (2009)/(2010)	2035 COMMUNITY SERVICE
			2015	TOTAL 1.00000000	2036 GEN DEBT 2037 OPEB DEBT 2038 TOTAL







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

**FY 2023 LEVY, AID & REVENUE SUMMARY**		*****COMMUNITY SERVICE FUND*****		***OPEB/PENSION DEBT SERVICE FUND***	
BY FUND					
(ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)					
GENERAL FUND		5013	MAX EFFORT LOAN AID USED = -(3525) =	5023	OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT =(3010)+ (3041)+(3521)+(4060)=
5001 GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4056) =	30,103,975.76	5014	TACONITE RECEIPTS = -(4046) =	5024	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT=(3011)+ (3042)+(3522)+(4050)=
5002 GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4054) =	14,166,280.83	5015	TOTAL COMM SERV FUND REVENUE = (5011) +(5012)+(5013)+(5014) 2,680,277.40	5025	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5023)+(5024) =
5003 GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003)+ (3028)+(3523)+(4058)=	2,690,277.23	5016	GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3007)+ (3035)+(3519)+(4062)=	5026	MAX EFFORT LOAN AID USED = -(3521)-(3522) =
5004 GENERAL NTC OTHER PHASED OUT IN FY18		5017	GEN DEBT SERV OTHER JOBZ NONEXEMPT = (3008) (3036)+(3520)+(4052)=	5027	TACONITE RECEIPTS = -(4050)-(4060) =
5005 GENERAL NTC OTHER JOBZ EXEMPT = (3004)+ (3029)+(3524)+(4048) =	17,685,217.17	5018	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5016)+(5017) =	5028	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5025)+(5026)+(5027)
5006 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004)+(5005) =	64,645,750.99	5019	TOTAL DEBT SERVICE FUND AID = (488)+ (779)+(799)+(2023) =	5029	TOTAL LEVY LIMIT = (5006)+(5011) + (5018)+(5025) =
5007 TOTAL GENERAL FUND AID = (323)+(329)+(334)+ (340)+(341)+(342)+(358) +(383)+(493)+(2021)=	193,351,802.55	5020	MAX EFFORT LOAN AID USED =(3515)-(3519)-(3520)	5030	TOTAL AID = (5007)+(5012) + (5019) =
5008 MAX EFFORT LOAN AID USED = -(3523)-(3524) =		5021	TACONITE RECEIPTS = -(4052)-(4062) =	5031	TOTAL MAX EFFORT AID USED = (5008)+(5013) + (5020)+(5026) =
5009 TACONITE RECEIPTS = - (4048)-(4054) - (4056)-(4058) =		5022	TOTAL DEBT SERVICE FUND REVENUE = (5018) +(5019)+(5020)+(5021) 31,919,695.35	5032	TOTAL TACONITE RECEIPTS = (5009)+(5014) + (5021)+(5027) =
5010 TOTAL GENERAL FUND REVENUE = (5006)+ (5007)+(5008)+(5009)=	257,997,553.54			5033	TOTAL REVENUE = (5010)+(5015) + (5022)+(5028) =
COMMUNITY SERVICE FUND					292,597,526.29
5011 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006)+ (3030)+(3525)+(4046)=	1,780,913.39				
5012 TOTAL COMMUNITY SERVICE FUND AID = (611)+(621)+(626) + (632)+(2022) =	899,364.01				

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

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	31,558,998.12	1,455,022.36-	N/A			30,103,975.76
GEN-RMV OTHER-EXEMP	14,683,664.35	517,383.52-	N/A			14,166,280.83
GEN-NTC VOTER-EXEMP	2,690,277.23		N/A			2,690,277.23
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	18,139,066.24	452,302.29-	1,546.78-			17,685,217.17
TOTAL GENERAL	67,072,005.94	2,424,708.17-	1,546.78-			64,645,750.99
COM SERV-EXEMP	1,778,108.74	2,825.34	20.69-			1,780,913.39
DEBT-VOTER-NONEXEMP	28,956,875.00	1,207,821.95-	802.74-			27,748,250.31
DEBT-OTHER-NONEXEMP	3,079,631.23	181,568.96-				2,898,062.27
TOTAL DEBT SERV	32,036,506.23	1,389,390.91-	802.74-			30,646,312.58
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	100,886,620.91	3,811,273.74-	2,370.21-			97,072,976.96

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

FUND	2020 PAY 2021 LIMITATION	2021 PAY 2022 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	65,274,217.36	64,645,750.99	628,466.37-	.96-
COMMUNITY SERVICE	1,498,180.49	1,780,913.39	282,732.90	18.87
GENERAL DEBT SERVICE	29,915,972.53	30,646,312.58	730,340.05	2.44
OPEB DEBT SERVICE				
TOTAL	96,688,370.38	97,072,976.96	384,606.58	.40

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

FUND	2020 PAY 2021 CERTIFIED LEVY + ADJUSTMENTS	2021 PAY 2022 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	64,903,261.30			
COMMUNITY SERVICE	1,498,180.49			
GENERAL DEBT SERVICE	29,915,972.53			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	96,317,414.32			



LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT	31,296,880.58	31,296,880.58	30,103,975.76		
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	14,540,220.78	14,540,220.78	14,166,280.83		
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT	2,522,921.15	2,522,921.15	2,690,277.23		
(5004)	GENERAL-NTC OTHER-GENED-EXEMPT	N/A	N/A	N/A	N/A	N/A *1
(5005)	GENERAL-NTC OTHER-JOBZ EXEMPT	16,914,194.85	16,543,238.79	17,685,217.17		
(5011)	COMMUNITY SERV-NTC OTHER-EXEMPT	1,498,180.49	1,498,180.49	1,780,913.39		
(5016)	GENL DEBT-NTC VOTER-NONEXEMPT	27,085,487.78	27,085,487.78	27,748,250.31		*2
(5017)	GENL DEBT-NTC OTHER-NONEXEMPT	2,830,484.75	2,830,484.75	2,898,062.27		*2
(5023)	OPEB DEBT-NTC VOTER-NONEXEMPT					
(5024)	OPEB DEBT-NTC OTHER-NONEXEMPT					
SUBTOTALS BY FUND						
(5006)	GENERAL FUND	65,274,217.36	64,903,261.30	64,645,750.99		
(5011)	COMMUNITY SERVICES FUND	1,498,180.49	1,498,180.49	1,780,913.39		
(5018)	GENERAL DEBT SERVICE FUND	29,915,972.53	29,915,972.53	30,646,312.58		
(5025)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	45,837,101.36	45,837,101.36	44,270,256.59		
	NET TAX CAPACITY	50,851,269.02	50,480,312.96	52,802,720.37		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	60,905,289.51	60,905,289.51	60,542,503.30		
	OTHER	35,783,080.87	35,412,124.81	36,530,473.66		
TOTAL LEVY						
	TOTAL LEVY	96,688,370.38	96,317,414.32	97,072,976.96		

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

FOOTNOTES:

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

\*2 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES

NOTE TO SCHOOL DISTRICTS: MUST CERTIFY PROPOSED AND FINAL LEVIES VIA THE WEB-BASED LEVY CERTIFICATION SYSTEM AVAILABLE ON THE MDE WEBSITE, [HTTP://EDUCATION.STATE.MN.US](http://EDUCATION.STATE.MN.US).

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:						
(310)	1ST TIER RMV REFER	9,227,625.78	9,227,625.78	9,447,572.00		*3
(311)	2ND TIER RMV REFER	18,422,402.75	18,422,402.75	19,629,384.65		*3
(312)	UNEQUALIZED RMV REFER	4,071,001.05	4,071,001.05	2,482,041.47		
(1032)	FY 2022 1ST TIER REF ADJUST	104,071.21-	104,071.21-	252,337.22-		*3
(1040)	FY 2022 2ND TIER REF ADJUST	92,054.70	92,054.70	343,247.65		*3
(1048)	FY 2022 UNEQUAL REF ADJUST	20,342.34	20,342.34	924,396.33-		
(1054)	FY 2022 TBRA ALLOC ADJUST					*3
(1063)	FY 2022 REF HOLD HARMLESS ADJ					
(1100)	FY 2020 1ST TIER REF ADJUST	39,710.63-	39,710.63-	55,352.74-		
(1114)	FY 2020 2ND TIER REF ADJUST	105,064.38-	105,064.38-	146,449.68-		
(1121)	FY 2020 3RD TIER REF ADJUST	417,512.22	417,512.22	331,194.56-		
(1128)	FY 2020 UNEQUAL REF ADJUST	705,212.04-	705,212.04-	88,539.48-		
(1134)	FY 2020 TBRA ALLOC ADJUST					
(1146)	FY 2020 REF HOLD HARMLESS ADJ					
(1318)	OTHER RMV REF ADJUST (MEMO)					
(3026)	RMV REF NET OFFSET ADJUST					
(4056)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT	31,296,880.58	31,296,880.58	30,103,975.76		
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:						
(307)	1ST TIER LOCAL OPTIONAL	3,877,517.68	3,877,517.68	4,007,856.65		*4
(237)	2ND TIER LOCAL OPTIONAL	8,858,632.00	8,858,632.00	8,708,196.80		*4
(240)	EQUITY	1,766,764.31	1,766,764.31	1,783,999.40		*4
(242)	TRANSITION	186,783.42	186,783.42	183,611.50		*4
(1012)	FY 2022 LOR TIER 1 ADJUST			106,034.04-		*4
(1016)	FY 2022 LOR TIER 2 ADJUST	2,097.75-	2,097.75-	228,875.20-		*4
(1020)	FY 2022 EQUITY ADJUST	25,383.96-	25,383.96-	34,452.57-		*4
(1024)	FY 2022 TRANSITION ADJUST	44.23-	44.23-	4,825.81-		*4
(1056)	FY 2022 LOR TIER 1 TBRA ADJUST					*3
(1065)	FY 2022 LOR TIER 1 HOLD HARM AD					
(1079)	FY 2020 LOCATION EQUITY ADJ	96,841.95-	96,841.95-	134,988.40-		
(1086)	FY 2020 EQUITY ADJUST	23,066.83-	23,066.83-	5,361.28-		
(1093)	FY 2020 TRANSITION ADJUST	2,041.91-	2,041.91-	2,846.22-		
(1107)	FY 2020 1ST TR BRD-APPR REF ADJ					
(1140)	FY 2020 TBRA ALLOC ADJUST					
(1152)	FY 2020 REF HOLD HARMLESS ADJ					
(1322)	OTHER ADJ, GEN OTHER RMV					
(3027)	GENERAL OTH RMV NET OFFSET ADJ					
(4054)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER JOBZ EXEMPT	14,540,220.78	14,540,220.78	14,166,280.83		

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED JOBZ EXEMPT:						
(552)	CAPITAL PROJECT REFERENDUM	2,522,921.15	2,522,921.15	2,690,277.23		
(1325)	OTHER NTC VOTER ADJ (MEMO)					
(3028)	NTC VOTER NET OFFSET ADJ					
(3523)	NTC VOTER MAX EFFORT ADJ					
(4058)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED JOBZ EXEMPT	2,522,921.15	2,522,921.15	2,690,277.23		
GENERAL NET TAX CAPACITY OTHER GENED JOBZ EXEMPT:						
	STUDENT ACHIEVEMENT (GENED)	N/A	N/A	N/A	N/A	N/A *1
(5004)	TOTAL GENERAL-NTC OTHER GENED JOBZ EXEMPT	N/A	N/A	N/A	N/A	N/A

FOOTNOTES:

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

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:						
INITIAL LEVIES:						
(231)	OPERATING CAPITAL	1,337,694.11	1,337,694.11	1,496,532.89		*4
(333)	ALT TEACHER COMP (Q COMP)	1,879,635.75	1,508,679.69	1,771,409.16		*5
(356)	ACHIEVEMENT & INTEGRATION	940,170.69	940,170.69	960,241.48		*6
(360)	FY 2022 REEMPLOYMENT INS	900,000.00	900,000.00	350,000.00		
(362)	SAFE SCHOOLS	752,148.00	752,148.00	739,375.20		
(365)	SAFE SCHOOLS INTERMEDIATE	313,395.00	313,395.00	308,073.00		
(368)	JUDGMENT					*7
(370)	ICE ARENA					
(382)	FY 2022 CAREER TECHNICAL	379,869.81	379,869.81	439,779.23		
(386)	FY 2021 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	905,861.00	905,861.00	905,861.00		
(494)	LT FACILITIES EQUAL	2,838,992.45	2,838,992.45	2,728,903.68		*5
(495)	LT FACILITIES UNEQUAL	4,484,758.73	4,484,758.73	4,674,046.60		
(505)	DISABLED ACCESS					
(549)	BUILDING/LAND LEASE	3,662,351.60	3,662,351.60	3,764,844.00		
(550)	COOP BUILDING REPAIR					
(551)	OTHER CAPITAL (MEMO)					
(554)	CONSOL/TRANSITION					
(555)	REORG OPERATING DEBT					
(556)	FY 2022 HEALTH BENEFITS					
(557)	ADDITIONAL RETIREMENT					
(558)	SEVERANCE					
(559)	ADMINISTRATIVE DISTRICT					
(560)	SWIMMING POOL					
(561)	TREE GROWTH					
(562)	CONSOL/RETIREMENT					
(563)	ECON DEV ABATEMENT					
(564)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER JOBZ EXEMPT	18,394,877.14	18,023,921.08	18,139,066.24		

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1004)	FY 2022 OPER CAPITAL ADJUST	3,027.55	3,027.55	64,277.90		*4
(1072)	FY 2020 OPER CAPITAL ADJUST	7,383.69-	7,383.69-	2,832.30		
(1156)	FY 2022 ALT TEACHER COMP ADJUST	24,508.97	24,508.97			*8
(1163)	FY 2020 ALT TEACHER COMP ADJUST	21,151.34	21,151.34	3,507.65		
(1167)	FY 2022 ACHIEVE & INTEG ADJUST	38,924.85-	38,924.85-	15,804.79-		*6
(1175)	FY 2020 ACHIEVE & INTEG ADJUST	35,047.67	35,047.67	54,600.06-		*6
(1180)	FY 2020 REEMPLOYMENT ADJUST	74,424.49-	74,424.49-	206,443.99		
(1185)	FY 2020 SAFE SCHOOLS ADJUST	8,998.20-	8,998.20-	15,588.72-		
(1190)	FY 2020 SAFE SCHOOLS INTERM ADJ	3,749.25-	3,749.25-	6,495.30-		
(1194)	FY 2020 CAREER TECHNICAL ADJUST	111,579.46-	111,579.46-	129,475.44-		
(1198)	FY 2020 HEALTH BENEFITS ADJUST					
(1204)	FY 2020 ANNUAL OPEB ADJUST			115,861.00-		
(1208)	FY 2022 LTFM EQUAL ADJUST	24,751.26	24,751.26	130,539.75-		
(1212)	FY 2022 LTFM UNEQUAL ADJUST	102,235.45-	102,235.45-	205,124.00		
(1219)	FY 2021 LTFM EQUAL ADJUST	186,854.99-	186,854.99-	100,190.44-		
(1226)	FY 2021 LTFM UNEQUAL ADJUST			160,588.00		
(1237)	FY 2020 LTFM EQUAL ADJUST	611,821.70-	611,821.70-	39,037.46	39,037.46	
(1248)	FY 2020 LTFM UNEQUAL ADJUST	14,987.54-	14,987.54-			
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER JOBZ EXEMPT	1,052,472.83-	1,052,472.83-	113,255.80		

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1310)	PAY 19 LEASE ADJUST	198,254.46	198,254.46	42,542.01		
(1311)	LEASE LEVY ADJ (MEMO)					
(1312)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY 2023 FAC & EQUIP BOND ADJUST	643,335.00-	643,335.00-	650,869.00-		
(1314)	ECON DEV ABATE ADJUST					
(1315)	DEBT SURPLUS ADJUST					
(1329)	OTHER GENERAL ADJUST			42,768.90		
(2039)	ABATEMENT ADJUSTMENT	8,836.88	8,836.88			*11
(2052)	CARRY-OVER ABATEMENT ADJUST					*12
(2070)	ADVANCE ABATEMENT ADJUST	8,034.20	8,034.20	1,546.78-		*13
(3029)	GENERAL OTH NTC NET OFFSET ADJ					
(3524)	GEN OTH NTC MAX EFFORT ADJ					
(4048)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER JOBZ EXEMPT	428,209.46-	428,209.46-	567,104.87-		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 35 GENERAL NTC OTHER JOBZ EXEMPT	18,394,877.14	18,023,921.08	18,139,066.24		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 36 GENERAL NTC OTHER JOBZ EXEMPT	1,052,472.83-	1,052,472.83-	113,255.80		
(5005)	TOTAL GENERAL - NTC OTHER JOBZ EXEMPT	16,914,194.85	16,543,238.79	17,685,217.17		

FOOTNOTES:

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

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
COMMUNITY SERVICE JOBZ EXEMPT:						
(610)	BASIC COMMUNITY EDUC	686,767.25	686,767.25	753,890.40		*14
(620)	EARLY CHILD FAMILY	375,078.17	375,078.17	381,944.29		*15
(625)	HOME VISITING	9,879.10	9,879.10	10,478.05		
(627)	ADULTS W/ DISABILITIES	6,796.00	6,796.00	6,796.00		
(631)	SCHOOL-AGE CARE	325,000.00	325,000.00	625,000.00		*15
(633)	OTHER COMM ED (MEMO)					
(1404)	FY 2022 EARLY CHILD FAMILY ADJ	603.61	603.61	2,392.53		
(1408)	FY 2020 HOME VISITING ADJUST	123.15	123.15	137.80		
(1413)	FY 2020 SCHOOL-AGE CARE ADJUST	93,472.43	93,472.43	295.01		
(1414)	ADULTS W/ DISABILITIES ADJUST					
(1417)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT	245.49	245.49			*11
(2053)	CARRY-OVER ABATEMENT ADJUST					*12
(2071)	ADVANCE ABATEMENT ADJUST	215.29	215.29	20.69-		*13
(3030)	COM SERV NET OFFSET ADJUST					
(3525)	COM SERV MAX EFFORT ADJUST					
(4046)	COM SERV TACONITE ADJUST					
(5011)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	1,498,180.49	1,498,180.49	1,780,913.39		

FOOTNOTES:

- \*11 PAY 2023 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THE COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- \*12 PAY 2023 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*13 PAY 2023 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*14 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
- \*15 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID. DISTRICT MUST PROVIDE A COMMUNITY EDUCATION PROGRAM TO QUALIFY FOR THIS LEVY.

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

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(808)	DEBT SERVICE-AID ELIG	28,234,317.00	28,234,317.00	28,956,875.00		*16
(810)	DEBT SERVICE-AID INELIG					*16
(780)	NATURAL DISASTER DEBT					*16
(1701)	REDUCTION FOR DEBT EXCESS	1,159,004.88-	1,159,004.88-	1,207,821.95-		
(1702)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT	6,128.15	6,128.15			*11,17
(2054)	CARRY OVER ABATEMENT					*12,17
(2072)	ADVANCE ABATE ADJUST	4,047.51	4,047.51	802.74-		*13,17
(3035)	GDS VTR NET OFFSET ADJUST					
(3519)	GDS VTR MAX EFFORT ADJ					
(4062)	GDS VTR TACONITE ADJUST					
(5016)	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT	27,085,487.78	27,085,487.78	27,748,250.31		*2
DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(809)	DEBT SERVICE-AID ELIG					*16
(811)	DEBT SERVICE-AID INELIG	643,335.00	643,335.00	650,869.00		*16
(771)	LT FACILITIES DEBT SERVICE	2,362,452.18	2,362,452.18	2,428,762.23		*16
(1710)	FY 2022 LTFM DEBT SERV ADJ					
(1717)	FY 2021 LTFM DEBT SERV ADJ					
(1728)	FY 2020 LTFM DEBT SERV ADJ					
(1704)	REDUCTION FOR DEBT EXCESS	175,302.43-	175,302.43-	181,568.96-		
(1705)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*11,17
(2054)	CARRY OVER ABATEMENT					*12,17
(2072)	ADVANCE ABATE ADJUST					*13,17
(3036)	GDS OTH NET OFFSET ADJUST					
(3520)	GDS OTH MAX EFFORT ADJ					
(4052)	GDS OTH TACONITE ADJUST					
(5017)	TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT	2,830,484.75	2,830,484.75	2,898,062.27		*2

FOOTNOTES:

- \*2 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- \*11 PAY 2023 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- \*12 PAY 2023 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*13 PAY 2023 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*16 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- \*17 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 812 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

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



LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(903)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*16
(1901)	REDUCTION FOR DEBT EXCESS					
(1902)	OTHER ADJUST (MEMO)					
(2042)	ABATEMENT ADJUSTMENT					*11,18
(2055)	CARRY OVER ABATEMENT					*12,18
(2073)	ADVANCE ABATE ADJUST					*13,18
(3041)	OPEB DEBT VTR NET OFFSET ADJUST					
(3521)	OPEB VTR MAX EFFORT ADJ					
(4060)	OPEB/PENSION DEBT TACONITE ADJUST					
(5023)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT					
OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(908)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*16
(1904)	REDUCTION FOR DEBT EXCESS					
(1905)	OTHER ADJUST (MEMO)					
(2042)	ABATEMENT ADJUSTMENT					*11,18
(2055)	CARRY OVER ABATEMENT					*12,18
(2073)	ADVANCE ABATE ADJUST					*13,18
(3042)	OPEB DEBT OTH NET OFFSET ADJUST					
(3522)	OPEB OTH MAX EFFORT ADJ					
(4050)	OPEB/PENSION DEBT TACONITE ADJUST					
(5024)	TOTAL OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT					

FOOTNOTES:

- \*11 PAY 2023 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- \*12 PAY 2023 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*13 PAY 2023 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*16 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- \*18 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2042, 2055 AND 2073 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 903 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

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

END OF LEVY LIMITATION AND CERTIFICATION REPORT