LEVY LIMITATION AND CERTIFICATION REPORT OUTLINE

SCHOOL YEAR	FORMULA ALLOWANCE	TAX RATE
2010-11	5,124	0.0000
2011-12	5,174	0.0000
2012-13	5,224	0.0000
2013-14	5,302	0.0000
2014-15	5,831	0.0035
2015-16	5,948	0.0033
2016-17	6,067	0.0030
2017-18	6,188	0.0014
2018-19	6,312	0.0000
2019-20	6,438	0.0000
2020-21	6,567	0.0000
2021-22	6,567	0.0000

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

WEIGHTS FOR PUPIL UNITS	FY 2008- FY 2014	FY 2015 & LATER
PRE-KGN HCP:	1.250	1.000
HCP-KGN:	1.000	1.000
REG-KGN PART:	0.612	0.550
REG-KGN ALL:	0.612	1.000
GRADES 1-3:	1.115	1.000
GRADES 4-6:	1.060	1.000
GRADES 7-12:	1.300	1.200

PROPERTY VALUATION DATA

MARKET VALUE

1	2015 MARKET VALUE	1,659,959,700
2	2016 MARKET VALUE	1,591,831,800
3	2017 MARKET VALUE	1,605,055,500
4	2018 MARKET VALUE	1,593,027,000
5	2019 MARKET VALUE	1,689,470,600

REFERENDUM MARKET VALUE (RMV)

6	2015 RMV	735,995,730
7	2016 RMV	767,609,675
8	2017 RMV	849,897,350
9	2018 RMV	912,239,250
10	2019 RMV	957,417,250

NET TAX CAPACITY (NTC)

11	2015 NTC	14,240,026
12	2016 NTC	13,946,204
13	2017 NTC	14,503,844
14	2018 NTC	14,794,155
15	2019 NTC	15,691,939

SALES RATIO

16	2015 SALES RATIO	105.9%
17	2016 SALES RATIO	100.7%
18	2017 SALES RATIO	100.3%
19	2018 SALES RATIO	96.3%
20	2019 SALES RATIO	96.4%

UNLIMITED ADJUSTED NTC (UANTC)

21	2015 UANTC=(11)/(16)=	13,441,976
22	2016 UANTC=(12)/(17)=	13,853,320
23	2017 UANTC=(13)/(18)=	14,467,487
24	2018 UANTC=(14)/(19)=	15,364,750
25	2019 UANTC=(15)/(20)=	16,274,183

ADJUSTED NTC (ANTC)

26	2015 ANTC	13,441,976
27	2016 ANTC	13,853,320
28	2017 ANTC	14,467,487
29	2018 ANTC	15,364,750
30	2019 ANTC	16,274,183

AG MODIFIED ANTC FOR LTFM

31	2015 AG MODIFIED ANTC	9,939,477
32	2016 AG MODIFIED ANTC	10,549,015
33	2017 AG MODIFIED ANTC	11,677,068
34	2018 AG MODIFIED ANTC	12,650,522
35	2019 AG MODIFIED ANTC	13,127,677

PROPERTY VALUATIONS (CONT)

ANTC FOR DEBT SERVICE ONLY

36	2019 ANTC FOR JOBZ	
37	2019 ANTC INCL JOBZ VALUE = (30)+(36) =	16,274,183

PUPIL DATA

RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.

RESIDENT AVE DAILY MEMBERSHIP (ADM)

38	2017-18 RES ADM (ACT)	1,966.33
39	2018-19 RES ADM (ACT)	1,997.52
40	2019-20 RES ADM (PRE)	1,942.53
41	2020-21 RES ADM (EST)	1,926.00
42	2021-22 RES ADM (EST)	1,879.00
43	2022-23 RES ADM (EST)	1,824.00

RESIDENT PUPIL UNITS

44	2017-18 RES PU (ACT)	2,158.73
45	2018-19 RES PU (ACT)	2,194.61
46	2019-20 RES PU (PRE)	2,135.37
47	2020-21 RES PU (EST)	2,115.80
48	2021-22 RES PU (EST)	2,062.40

ADJUSTED ADM

49	2017-18 ADJ ADM (ACT)	1,590.91
50	2018-19 ADJ ADM (ACT)	1,598.73
51	2019-20 ADJ ADM (PRE)	1,556.33
52	2020-21 ADJ ADM (EST)	1,506.00
53	2021-22 ADJ ADM (EST)	1,480.00
54	2022-23 ADJ ADM (EST)	1,440.00

ADJUSTED PUPIL UNITS

55	2017-18 ADJ PU (ACT)	1,746.88
56	2018-19 ADJ PU (ACT)	1,755.82
57	2019-20 ADJ PU (PRE)	1,710.06
58	2020-21 ADJ PU (EST)	1,659.40
59	2021-22 ADJ PU (EST)	1,631.20

PUPIL DATA (CONT)

VOLUNTARY PRE-K ADJUSTED ADM

60 2017-18 ADJ VPK ADM
61 2018-19 ADJ VPK ADM
62 2019-20 ADJ VPK ADM
63 2020-21 ADJ VPK ADM
64 2021-22 ADJ VPK ADM

VOLUNTARY PRE-K ADJUSTED PUPIL UNITS

65 2017-18 ADJ VPK PU
66 2018-19 ADJ VPK PU
67 2019-20 ADJ VPK PU
68 2020-21 ADJ VPK PU
69 2021-22 ADJ VPK PU

SCHOOL READINESS PLUS ADJUSTED ADM

70 2017-18 ADJ SRP ADM
71 2018-19 ADJ SRP ADM
72 2019-20 ADJ SRP ADM
73 2020-21 ADJ SRP ADM
74 2021-22 ADJ SRP ADM

SCHOOL READINESS PLUS PUPIL UNITS

75 2017-18 ADJ SRP PU
76 2018-19 ADJ SRP PU
77 2019-20 ADJ SRP PU
78 2020-21 ADJ SRP PU
79 2021-22 ADJ SRP PU

(NOTE: VPK & SRP ADM AND PUPIL UNITS
INCLUDED IN LINES (38-43), (44-48)
(49-54), AND (55-59)

EXTENDED TIME ADM
ADM >1.0 CAPPED AT 0.2

80	2017-18 EXT ADM (ACT)	.10
81	2018-19 EXT ADM (ACT)	.18
82	2019-20 EXT ADM (PREL	.37
83	2020-21 EXT ADM (EST)	
84	2021-22 EXT ADM (EST)	
85	2022-23 EXT ADM (EST)	

EXTENDED TIME PU

86	2017-18 EXT TIME PU	.11
87	2018-19 EXT TIME PU	.19
88	2019-20 EXT TIME PU	.41
89	2020-21 EXT TIME PU	
90	2021-22 EXT TIME PU	

GENERAL EDUCATION REVENUE

BASIC REVENUE

101 FY 2022 FORMULA ALLOW 6,567.00
59 2021-22 ADJ PU (EST) 1,631.20

102 BASIC REVENUE
= (59) X (101) = 10,712,090.40

DECLINING ENROLLMENT REV

58 2020-21 ADJ PU (EST) 1,659.40
59 2021-22 ADJ PU (EST) 1,631.20

103 DECLINING PUPIL UNITS
= GREATER OF ZERO OR
= (58) - (59) 28.20

104 DECLINING ENROLL ALLOW
= 0.28 X (101) = 1,838.76

105 DECLINING ENROLL REV
= (103) X (104) = 51,853.03

PENSION ADJUSTMENT REVENUE

106 PENSION ADJUST ALLOWANCE
(FY 2021 GEN ED REV
REPORT, LINE 50)

107 INITIAL PENSION ADJ REV
= (59) X (106)=

108 FY21 RETIRE SALARIES 7,875,705.62

109 PENSION ADJUST RATE .0084

110 RETIRE PENSION ADJUST
= (108) X (109) = 66,155.92

111 TOTAL PENSION ADJ REV
= (107) + (110) = 66,155.92

GIFTED & TALENTED REVENUE

112 GIFTED & TALENTED REV
= (59) X $13.00 = 21,205.60

EXTENDED TIME REVENUE

90 2021-22 EXT PU (EST)
113 EXTENDED TIME REVENUE
= (90) X $5,117 =

COMPENSATORY REVENUE

114 FY 2021 COMPENSATORY
REVENUE (FROM FY 2021
GEN ED REV REPORT,
LINES 60 AND 61) 500,111.68

115 EST FY 2022 COMPENSATORY
REVENUE = (114)
X (6,567-839)/(6567-839)
X [(52)/(51)] = 483,938.62

116 COMPENSATORY PILOT

117 TOTAL COMPENSATORY REV
=(115)+(116) = 483,938.62

ENGLISH LEARNER (EL)

118 2021-22 ELIGIBLE
EL ADM (EST)
(7 YEAR LIMIT) 90.00

119 IF(118)=0, ZERO; ELSE
GTR OF 20, (118) = 90.00

120 EL REVENUE
= (119) X $704 = 63,360.00

121 2021-22 ADM SRV (EST) 1,470.43

122 EL CONCENTRATION
RATIO = (118)/(121) = .06120659

123 EL CONCENTRATION
FACTOR = LSR OF 1 OR
(122)/.115 = .53223122

124 EL PUPIL UNITS
= (118) X (123) = 47.90

125 EL CONCENTRATION REV
= (124) X $250 = 11,975.00

126 DISTRICT EL REV +
EL CONCENTRATION REV
= (120)+(125) = 75,335.00

127 BASIC SKILLS REVENUE
= (117)+(126) = 559,273.62

SPARSITY REVENUE

128 ATTENDANCE AREA
FOR SPARSITY 270.18
129 DIST TO NEAREST HS 11.3

SPARSITY REVENUE (CONT)

130 ISOLATION INDEX
= [SQ RT (.55 X (128))]
+ (129) = 23.5

131 ISOLATION INDEX RATIO
= [(130)-23]/10, WITH
MIN=0 AND MAX=1.5 .05

132 2021-22 ADM SRV, 7-12 743.68

133 SECONDARY SPARSITY ADM RATIO
= GREATER OF ZERO OR
[400-(132)]
/[400+(132)] =

134 SECONDARY SPARSITY REVENUE
= [(101) - $530]
X (131)X(132)X(133)
OR MEMO:

135 ELEM SPARSITY REVENUE
(SEE WEBSITE)

136 PRELIM SPARSITY REVENUE
= (134)+(135) =

137 FY 2021 SPARSITY REV
(FY 2021 GEN ED REV
REPORT, LINE 93)

138 ELIGIBLE FOR CLOSED
BUILDING ADJUSTMENT? NO

139 SPARSITY REVENUE
IF (138)=YES, (139) =
GTR OF (136) OR (137);
ELSE (139) = (136)

SMALL SCHOOLS REVENUE

59 2021-22 ADJ PU (EST) 1,631.20

140 SMALL SCHOOLS RATIO =
GTR OF ZERO OR
[960-(59)]/960 =

141 SMALL SCHOOLS ALLOWANCE
= (140) X $544 =

142 SMALL SCHOOLS REVENUE
= (59) X (141) =

TRANSPORTATION SPARSITY

143 ATTENDANCE AREA 270.18
144 SQUARE MILES PER
RES PU = (143)/(48) = .1310

145 SPARSITY INDEX = GTR
OF (144) OR 0.2 = .2000
146 DENSITY INDEX
= LSR OF (144) OR 0.2
BUT AT LEAST .005 = .1310

147 PRELIMINARY TOTAL
TRANSPORT ALLOWANCE
= [(145) RAISED TO .26 POWER]
X [(146) RAISED TO .13 POWER]
X .141 X (101) = 467.84

148 TRANSPORTATION
SPARSITY ALLOWANCE
= GTR OF ZERO OR (147)
-[.0466 X (101)]= 161.82

149 INITIAL TRANSPORTATION
SPARSITY REVENUE
(59) X (148) = 263,960.78

150 FY 2021 EST REG AND EXCESS
TRANSP COST (FIN 720 + DEP)
(FROM FEB20 FORECAST) 756,023.31

151 FY 2020 EST REG AND EXCESS
TRANSP COST (FIN 720 + DEP)
(FROM FEB20 FORECAST) 735,316.97

152 FY 2020 REG AND EXCESS
TRANSP COST TIMES 105%
= (151) X 1.05 = 772,082.82

153 ADJUSTED TRANSP COST
= LSR OF (150)
OR (152) = 756,023.31

154 FY 2021 BASIC REVENUE
(2020-21 GEN ED REV
REPORT LINE 46) 11,241,390.60

155 TRANSPORTATION PORTION
OF FY 2021 BASIC REVENUE
= (154) X .0466 = 523,848.80

156 FY 2021 TRANSP SPARSITY
REV(2020-21 GEN ED REV
REPORT, LINE 112) 274,350.19

157 FY 2021 CHARTER TRANSP ADJ
REV(2020-21 GEN ED REV
REPORT, LINE 288)

TRANSPORTATION SPARSITY (CONT)

158 REIMBURSEMENT OF TRANS FOR PREGNANT
AND PARENTING TEENS

159 FY 2021 TRANSP REV SUBTOTAL
=(155)+(156)+
+(157)-(158) = 798,198.99

160 TRANSP EXCESS COST
= GTR OF ZERO OR
(153)-(159) =

161 PUPIL TRANSP ADJ
IF (160)=0, THEN (161)=0
ELSE (160) X 0.182 =

162 TOTAL TRANSPORTATION
SPARSITY REVENUE
= (149) + (161) = 263,960.78

INITIAL GENERAL ED REVENUE

102	BASIC	10,712,090.40
105	DECLINING ENROLL	51,853.03
111	PENSION ADJUSTMENT	66,155.92
112	GIFTED & TALENTED	21,205.60
113	EXTENDED TIME	
127	BASIC SKILLS	559,273.62
139	SPARSITY	
142	SMALL SCHOOLS	
162	TRANSPORT SPARSITY	263,960.78

163 INITIAL GENERAL ED REV
= (102)+(105)+(111)
+ (112)+(113)+(127)
+ (139)+(142)+(162) = 11,674,539.35

OPERATING CAPITAL

164 AVE BUILDING AGE (EST)
(NOT > 50 YEARS) 34.68

165 FACILITIES AGE INDEX =
1 + [.01 X (164)] = 1.3468

166 OPERATING CAPITAL
ALLOWANCE = $79
+ [$109 X (165)] = 225.80

167 YEAR ROUND PU SERVED
168 OPERATING CAP REVENUE
= (59) X (166)
+ (167) X $31 = 368,324.96

LOCAL OPTIONAL REVENUE

169	MAXIMUM LOCAL OPTIONAL ALLOWANCE	$724
170	FY 2022 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00
59	2021-22 ADJ PU (EST)	1,631.20
171	LOCAL OPTIONAL REVENUE = (170) X (59) =	1,180,988.80
172	TIER 1 LOR CAP/APU	$300
173	TIER 2 LOR CAP/APU	$724
174	TIER 1 LOR = LSR OF = (170) OR (172)	300.00
175	TIER 2 LOR = [LSR OF (170) OR (173)]-(174)	424.00
176	TOTAL, TIER 1 = (59) X (174) =	489,360.00
177	TOTAL, TIER 2 = (59) X (175) =	691,628.80

REFERENDUM ALLOWANCES

EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION

REF AUTH W/O INFLATION

178	FY 2021 AUTHORITY (FY 2021 GEN ED REV REPORT, LINE 129)	
179	PHASEOUT OF LINE (178)	
180	ADDED BY ELECTIONS HELD IN CY 2019 WITH DELAY	
181	FY 2022 W/O INFLATION RESULTS BEFORE ELECTIONS = (178)-(179)+(180) =	

REF AUTH WITH INFLATION

182	FY 2021 AUTHORITY (FY 2021 GEN ED REV REPORT, LINE 132+133)	460.00

REFERENDUM ALLOWANCES (CONT)

183	PHASEOUT OF LINE (182)	
184	FY 2022 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =	460.00
185	FY 2022 INFLATION FACTOR	1.0231
186	FY 2022 RESULT AFTER INFLATION ADJUSTMENT = (184) X (185) =	470.63
187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	
188	CPI APPLIED TO PERMANENT SUBTRACTION = (187) X [(185)-1] =	
189	ADDED BY ELECTIONS HELD IN CY 2019 WITH DELAY	
190	FY 2022 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =	470.63
191	FY 2022 $/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	470.63

NEW ELECTIONS WITHOUT INFLATION

192	FY 2022 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2020	
193	FY 2022 $/APU ADDED BY ELECTIONS HELD IN CY 2020	

NEW ELECTIONS WITH INFLATION

194	FY 2022 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2020	
195	FY 2022 $/APU ADDED BY ELECTIONS HELD IN CY 2020	

REFERENDUM ALLOWANCES (CONT)

196	FY 2022 $/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	470.63

REFERENDUM CAPS

197	INFLATION FACTOR AS SET IN STATUTE	1.0231
198	STANDARD CAP =[2079.50X(197)]-300=	1,827.54
199	FY22 ALTERNATE CAP	637.14
139	SPARSITY REVENUE	
200	CAP ON AUTHORITY PER APU: IF (139)>0 THERE IS NO CAP; ELSE (200) = GTR OF (198) OR (199)	1,827.54
201	FY 2022 $/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (200) =	470.63
59	2021-22 ADJ PU (EST)	1,631.20
202	FY 2022 REFER REVENUE = (59) X (201) =	767,691.66

TRANSITION REVENUE

203	TRANSITION ALLOWANCE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 174)	33.88
204	TRANSITION REVENUE = (59) X (203) =	55,265.05

EQUITY REVENUE

205 METRO 5TH PERCENTILE	6,877.96
206 METRO 95TH PERCENTILE	8,728.26
207 METRO GAP =(206)-(205) =	1,850.30
208 RURAL 5TH PERCENTILE	6,867.00
209 RURAL 95TH PERCENTILE	8,687.61
210 RURAL GAP =(209)-(208) =	1,820.61
211 DISTRICT'S REGION: METRO=MET; RURAL=RUR	RUR
212 DIST'S REGION'S EQUITY GAP = (207) OR (210)=	1,820.61
213 DIST'S REGION'S 95TH PCT = (206) OR (209)=	8,687.61
214 DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES =[(102)+(202)+(204)+ ((172)*(59))]/(59) =	7,371.51
215 DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (213)-(214) =	1,316.10
216 EQUITY INDEX = (215)/(212) =	.72288958
217 = $80 X (216) =	57.83
218 INITIAL EQUITY ALLOW IF (215)=0 THEN (218)=0 ELSE (218)=$14+(217)	71.83
59 2021-22 ADJ PU (EST)	1,631.20
219 = (59) X (218) =	117,169.10
220 FY 2022 STATE AVERAGE REF REV & TIER 1 LOR	1,159.39
221 =.10 X[(220)] =	115.94
201 FY 2022 DISTRICT REFERENDUM REV/ADJ PU	470.63
172 TIER 1 LOR CAP/APU	$300
222 = GTR OF ZERO OR [(221)-(201)-(172)] =	
59 2021-22 ADJ PU (EST)	1,631.20
223 = LSR OF $100,000 OR [(59) X (222)] =	

EQUITY REVENUE (CONT)

224 = (219)+(223) =	117,169.10
225 BOTH RUR AND MET = = 0.25 X (224)	29,292.27
59 2021-22 ADJ PU (EST)	1,631.20
226 = $50.00 X (59) =	81,560.00
227 EQUITY REVENUE = (224)+(225)+(226) =	228,021.37

OPERATING CAPITAL AIDS & LEVIES

168 OPERATING CAP REVENUE	368,324.96
30 2019 ANTC	16,274,183
59 2021-22 ADJ PU (EST)	1,631.20
228 FY 2022 ANTC/ADJ PU = (30)/(59) =	9,976.82
229 LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (228)/$23,885 =	.41770232
230 OPERATING CAP LIMIT = (168) X (229) =	153,850.19
231 OPERATING CAP AID = (168)-(230) =	214,474.77

LOCAL OPTIONAL AIDS & LEVIES

176 TOTAL, TIER 1 = (59) X (174) =	489,360.00
177 TOTAL, TIER 2 = (59) X (175) =	691,628.80
10 2019 RMV	957,417,250
48 2021-22 RES PU (EST)	2,062.40
232 FY 2022 RMV/RES PU = (10)/(48) =	464,224.81
233 LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (232)/$880,000 =	.52752819
234 LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (232)/$510,000 =	.91024473

LOCAL OPT AIDS & LEVIES (CONT)

235 TIER 1 LOR LEVY = (176) X (233) =	258,151.20
236 TIER 2 LOR LEVY = (177) X (234) =	629,551.47
237 TIER 1 LOR AID = (176) - (235) =	231,208.80
238 TIER 2 LOR AID = (177) - (236) =	62,077.33

EQUITY AIDS & LEVIES

227 EQUITY REVENUE	228,021.37
239 EQUITY LIMIT = (227) X (234) =	207,555.25
240 EQUITY AID = (227)-(239) =	20,466.12

TRANSITION AIDS & LEVIES

204 TRANSITION REVENUE	55,265.05
241 TRANSITION LIMIT = (204) X (234) =	50,304.72
242 TRANSITION AID = (204)-(241) =	4,960.33

REFERENDUM AIDS & LEVIES

201 REFER $/APU ALL AUTHORITIES	470.63
243 TIER 1 CAP/APU	460.00
244 TIER 2 CAP/APU = 0.25 X (101)-$300 =	1,341.75
139 SPARSITY REVENUE	
245 TIER 2 CAP/APU IF (139) > ZERO THEN (245) = 9,999.99 ELSE (245) = (244)	1,341.75

REFERENDUM AIDS & LEVIES (CONT)

BREAKDOWN OF $/APU BY TIER, ALL AUTHORITIES

246	TIER 1 = LSR OF (201) OR (243) =	460.00
247	TIER 2 = [LSR OF (201) OR (245)]-(246) =	10.63
248	UNEQUALIZED = (201)-(246) - (247) =	

BREAKDOWN OF REFERENDUM REVENUES

202	REFERENDUM REVENUE ALL AUTHORITIES	767,691.66
249	TOTAL, TIER 1 = (59) X (246) =	750,352.00
250	TOTAL, TIER 2 = (59) X (247) =	17,339.66
251	TOTAL, UNEQUALIZED = (202)-(249) - (250) =	

REFERENDUM LEVY PORTIONS

232	FY 2022 RMV/RES PU	464,224.81
252	TIER 1 = LSR OF 1 OR (232)/$567,000 =	.81873864
253	TIER 2 = LSR OF 1 OR (232)/$290,000 =	1.00000000

INITIAL REFERENDUM LEVY

254	TIER 1 LEVY = (249) X (252) =	614,342.18
255	TIER 2 LEVY = (250) X (253) =	17,339.66
251	UNEQUALIZED LEVY	
256	TOTAL = (254) + (255)+(251) =	631,681.84

INITIAL REFERENDUM AID

257	TIER 1 AID = (249)-(254) =	136,009.82
258	TIER 2 AID = (250)-(255) =	
259	TOTAL AID = (257)+(258) =	136,009.82

EQUALIZATION AID LIMIT

101	FY 2022 FORMULA ALLOW	6,567.00
59	ADJ PU (EST)	1,631.20
260	REFERENDUM EQUALIZATION AID LIMIT = [[0.25 X (101)] -$300]X(59)	2,188,662.60
261	REFERENDUM EQUALIZATION AID CAP = GRT OF (259)-(260) OR 0 =	

REFERENDUM LEVY WITH AID LIMIT

262	TIER 1 LEVY = (254) + (261) =	614,342.18
255	TIER 2 LEVY = (255) =	17,339.66
251	UNEQUALIZED LEVY	
263	TOTAL = (262) + (255)+(251) =	631,681.84

REFERENDUM AID WITH AID LIMIT

264	TIER 1 AID = (257)-(261) =	136,009.82
258	TIER 2 AID = (258) =	
265	TOTAL AID = (264)+(258) =	136,009.82

TAX BASE REPLACEMENT AID (TBRA)

266	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)	37,140.52
267	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)	69.04
268	UNCAPPED REF AND LOR ALLOWANCE = (174) + (196) =	770.63
269	PRORATED TBRA = LSR OF (266) OR [(266)X(268)/(267)] =	37,140.52
270	REF AND LOR REV = (176) + (202) =	1,257,051.66
271	CAPPED TBRA = LSR OF (269) OR (270) =	37,140.52

TAX BASE REPLACEMENT AID (CONT)

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

272	TIER 2 REF AID	
273	TIER 1 REF AID	37,140.52
274	TIER 1 LOR AID	
275	TIER 1 LOR LEVY	
276	TIER 1 REF LEVY	
277	TIER 2 REF LEVY	
278	UNEQL REF LEVY	

APPLYING THESE REDUCTIONS:

271	TAX BASE REPLACE AID	37,140.52
279	TIER 1 REF AID = (264)-(273) =	98,869.30
280	TIER 2 REF AID = (258)-(272) =	
281	TIER 1 LOR AID = (237) - (274)	231,208.80
282	TIER 1 LOR LEVY = (235) - (275)	258,151.20
283	TIER 1 REF LEVY = (262)-(276) =	614,342.18
284	TIER 2 REF LEVY = (255)-(277) =	17,339.66
285	UNEQL REF LEVY = (251)-(278) =	
286	REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (271)+(279) + (280)+(281) =	367,218.62
287	REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (282) + (283) + (284) + (285) =	889,833.04

REFERENDUM AID GUARANTEE

288	FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)	
289	FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289)	818,154.40
290	FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198)	727,431.36

REFERENDUM AID GUARANTEE (CONT)

291 FY 2015 COMBINED REVENUE
= (289)+(290) = 1,545,585.76

292 FY 2015 REFERENDUM
EQUALIZATION PLUS
HOLD HARMLESS AID
(FY 2015 GENERAL
EDUC REVENUE REPORT,
LINES 276 & 287) 391,433.66

293 FY 2015 LOCATION
EQUITY AID
(FY 2015 GENERAL
EDUC REVENUE REPORT,
LINE 197) 256,483.36

294 FY 2015 COMBINED AID
FOR GUARANTEE
= (292)+(293) = 647,917.02

295 FY 2022 COMBINED REVENUE
= (171)+(202) = 1,948,680.46

296 FY 2022 COMBINED
INITIAL AID
= (286)+(238) = 429,295.95

297 REVENUE RATIO =
LESSER OF 1 OR
[(295)/(291)] = 1.00000000

298 2012 RMV 705,710,810
10 2019 RMV 957,417,250
299 RMV RATIO =
LESSER OF 1 OR
[(298) /(10)] = .73709849

300 FY 2022 MINIMUM
COMBINED AID
= (294)X(297)X(299) = 477,578.66

301 FY 2022 REFERENDUM HOLD
HARMLESS AID INCREASE
IF (288)=0 THEN 0,
ELSE GREATER OF 0
OR [(300)-(296)] =

INITIAL LEVIES ARE REDUCED TO
MAKE THE REFER AID GUARANTEE
REVENUE-NEUTRAL. LEVY COMPONENTS
ARE REDUCED IN THE FOLLOWING ORDER:

302 TIER 1 LOR LEVY
303 TIER 1 REF LEVY
304 TIER 2 REF LEVY
305 UNEQL REF LEVY

LOCAL OPTIONAL AID & LEVY SUMMARY AFTER REF AID GUARANTEE

306 TIER 1 LOR LEVY
= (282) - (302) = 258,151.20
236 TIER 2 LOR LEVY
= (236) 629,551.47

307 LOCAL OPTIONAL LEVY LIMIT
= (306) + (236) = 887,702.67
308 LOCAL OPTIONAL AID
=(281)+ (238)+ (302)=
=(274)+ (275)= 293,286.13

REFERENDUM AID & LEVY SUMMARY AFTER REF AID GUARANTEE

309 TIER 1 REF LEVY
= (283) - (303) = 614,342.18
310 TIER 2 REF LEVY
= (284) - (304) = 17,339.66
311 UNEQL LEVY
= (285) - (305) =

312 TOTAL REFERENDUM LEVY
=(309)+ (310) +(311)= 631,681.84

313 TOTAL REFERENDUM
EQUALIZATION AID
=(271) + (279) + (280) +
(303)+ (304)+ (305) -
(274) - (275) = 136,009.82

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

147 TRANSPORT ALLOWANCE 467.84
314 ADJ PU OF CHARTER
SCHOOLS TRANSPORTED
BY DISTRICT

315 EXT TME PU OF CHARTER
SCHOOLS TRANSPORTED
BY DISTRICT
316 CHARTER ALT ATTENDANCE
ADJUST = (147) X (314)
+ $223 X (315) =
317 2021-22 RES PU ATTENDING
MN STATE ACADEMIES
318 MN STATE ACADEMIES
ALT ATTENDANCE ADJ
= - (101) X (317) =
319 ALT ATTEND ADJUST
TO AID
= (316)+(318) =

GENERAL EDUCATION REVENUE SUMMARY

102	BASIC	10,712,090.40
105	DECLINING ENROLL	51,853.03
111	PENSION ADJUSTMENT	66,155.92
112	GIFTED & TALENTED	21,205.60
113	EXTENDED TIME	
127	BASIC SKILLS	559,273.62
139	SPARSITY	
142	SMALL SCHOOLS	
162	TRANSPORT SPARSITY	263,960.78
168	OPERATING CAPITAL	368,324.96
171	LOCAL OPTIONAL	1,180,988.80
202	REFERENDUM	767,691.66
204	TRANSITION	55,265.05
227	EQUITY REVENUE	228,021.37
319	ALT ATTENDANCE ADJ	

320 TOTAL GENERAL REVENUE
= (102)+(105)+(111)
+ (112)+(113)+(127)
+ (139)+(142)+(162)
+ (168)+(171)+(202)
+ (204)+(227)+(319) = 14,274,831.19

GENERAL AIDS & LEVIES

230	OPERATING CAP LEVY	153,850.19
239	EQUITY LEVY	207,555.25
241	TRANSITION LEVY	50,304.72
307	LOCAL OPTIONAL	887,702.67
312	TOTAL REFERENDUM LEVY	631,681.84

321 TOTAL GENERAL ED LEVY
= (230)+(239)+(241)
+(307)+(312) = 1,931,094.67

322 TOTAL GENERAL ED AID
= (320)-(321)= 12,343,736.52

ALTERNATIVE TEACHER COMPENSATION REV

323 ENROLLMENT AS OF OCT 1,
2019 AT PARTICIPATING
SITES (FY 2021 GENERAL
EDUC RPT, LINE 304)

324 EST ENROLLMENT AS OF
OCTOBER 1, 2020 AT
PARTICIPATING SITES
= (323)X[(52)/(51)] =

325 ALTERNATIVE TEACHER
COMPENSATION REVENUE
= $260.00 X (324) =

ALT TEACHER COMP AIDS & LEVIES

325 ALT COMP REVENUE

326 ALT COMP BASIC AID
= 0.65 X (325) =

327 BASIC AID PRORATION .96816971

328 PRORATED BASIC AID
= (326)X(327) =

329 PRO BASIC AID TO LEVY
= (326) - (328) =

330 ALT COMP LEVY REVENUE
=(325)-(326) + (329)=

228 FY 2022 ANTC/ADJ PU 9,976.82
331 ALT COMP LEVY RATIO
= LESSER OF 1 OR
[(228)/$6,100] = 1.00000000

332 ALT TEACHER COMP LEVY
= (330) X (331) =

333 ALT COMP EQUALIZATION AID
= (325)-(328)-(332) =

SPECIAL EDUCATION AID

ESTIMATES OF FY 2022 SPECIAL EDUC AID SHOWN BELOW ARE BASED ON END OF SESSION 2020 ESTIMATES. PLEASE NOTE THAT THESE ARE ROUGH ESTIMATES AND MAY CHANGE SIGNIFICANTLY WHEN UPDATED DATA BECOME AVAILABLE.

334 SPEC ED REGULAR
BEFORE TUITION ADJ 2,034,444.01
335 NET TUITION ADJUST 722,860.32-
336 EXCESS COST AID 530,093.03
337 HOLD HARM/GROWTH LMT 175,083.91
338 CROSS SUB REDUC AID 113,954.35

339 TOTAL SPECIAL EDUC AID
= (334) TO (338) = 2,130,714.98

ACHIEVEMENT AND INTEGRATION REVENUE

59 2021-22 ADJ PU (EST) 1,631.20

340 FY 2022 EST
INITIAL BUDGET

ACHIEVE AND INTEGRATION AID (CONT)

341 FY 2022 EST
INCENTIVE BUDGET
342 FY 2022 ADJ
INITIAL BUDGET
= (340) X 1.003 =

343 OCT 1, 2019 ENROLL OF
PROTECTED STUDENTS

344 EST OCT 1, 2020 ENROLL
OF PROTECTED STUDENTS
= (343) =

345 OCT 1, 2019
TOTAL ENROLLMENT
346 EST OCT 1, 2020
TOTAL ENROLLMENT
= (345) =

347 PROTECTED ENROLLMENT
RATIO =(344)/(346)=
348 INITIAL ACHIEVE &
INTEG REVENUE FORMULA
IF (340) > 0
= $350 X (59)X(347) =

349 INTEG HOLD HARMLESS
(FROM FY 2021 INTEG
REV RPT, LINE 11)

350 INITIAL ACHIEVE & INTEG
REVENUE = LSR OF (342)
OR [(348)+(349)] =

351 INCENTIVE REV
=LSR OF (341) OR
[(59) X $10] =

352 ACHIEVE & INTEG REVENUE
= (350) + (351) =

353 ACHIEVE & INTEG LEVY
= (352) X .30

354 TRANSFER TO MDE
IF (350)=(342)
THEN (354)=(342)-(340)
ELSE (354)=(350)X.003

355 ACHIEVE & INTEG AID
=(352)-(353)-(354)=

REEMPLOYMENT INSURANCE LEVY

356 EST FY 2021 EXPEND 20,000.00

357 INITIAL REEMPLOYMENT
LEVY = 100% OF (356)= 20,000.00

SAFE SCHOOLS LEVY

358 SAFE SCH LVY REQUEST? YES
59 2021-22 ADJ PU (EST) 1,631.20

359 SAFE SCH LEVY LIMIT
= $36 X (59) = 58,723.20

SAFE SCHOOLS INTERMEDIATE LEVY

360 SAFE SCH INTERMEDIATE
LEVY REQUEST? NO

361 INTERMEDIATE LEVY
ALLOWANCE <= $15

362 SAFE SCH INTERMEDIATE
LIMIT
= (59) X (361) =

JUDGMENT LEVY

363 DISTRICT JUDGMENTS
364 INTERMED JUDGMENTS
365 JUDGMENT LIMIT
=(363)+(364) =

ICE ARENA LEVY

366 FY 2020 NET OPR COSTS
367 ICE ARENA LEVY LIMIT
= 100% OF (366) =

FY 2021 CAREER & TECHNICAL

368 SHARE OF FY 2021 EST
COOPERATIVE BUDGET
369 FY 2021 ESTIMATED
DISTRICT BUDGET 173,571.00

370 FY 2021 EST BUDGET
= (368) + (369) = 173,571.00

371 PRELIMINARY REVENUE
= .35 X (370) = 60,749.85

CAREER & TECHNICAL (CONT)

372 LAST YEAR REVENUE (FY 2020 CTE AID REPORT, LINE 16) 72,964.62

373 REVENUE GUARANTEE = LESSER OF (370) OR (372) = 72,964.62

374 PRELIMINARY REVENUE = GREATER OF (371) OR (373) = 72,964.62

375 REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5

376 CAREER TECH REVENUE = (374) + (375) = 72,964.62

29 2018 ANTC 15,364,750

58 2020-21 ADJ PU (EST) 1,659.40

377 FY 2021 ANTC/ADJ PU = (29)/(58) = 9,259.22

378 LEVY RATIO FOR CTE = LESSER OF 1 OR (377)/$7,612 = 1.00000000

379 CAREER TECH LEVY LIMIT = (376) X (378) = 72,964.62

380 EST CAREER TECH AID = (376) - (379) =

ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)

381 AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2020 EXPENSES PAID

382 PRORATION FACTOR TO REFLECT STATEWIDE CAP

383 ANNUAL OPEB LEVY LIMIT = (381) X (382) =

NONPUBLIC TRANSPORTATION AID

400 ESTIMATED FY 2020 REG/EXCESS COST 728,521.00

401 ACTUAL FY 2020 BUS DEPRECIATION

402 FY 2020 REGULAR FTE 1,244.00

NONPUBLIC TRANSPORTATION AID (CONT)

403 FY 2020 EXCESS FTE 7.00

404 ESTIMATED FY 2022 NONPUBLIC FTE 108.00

405 FY 2022 NONPUBLIC TO AND FROM AID = [(400)+(401)] / [(402)+(403)] X(404) X $6,567/$6,438 = 64,154.12

406 ESTIMATED FY 2020 NONPUBLIC NONREGULAR COST 9,665.00

407 ESTIMATED FY 2022 NONPUBLIC NONREGULAR AID = (406) X [$6,567/$6,438] 9,858.66

408 FY 2022 ESTIMATED TRANSPORTATION AID = (405)+(407) = 74,012.78

CAPITAL RELATED LEVY LIMITATIONS

LONG TERM FACILITIES MAINTENANCE REVENUE (LTFM)

450 LTFM PLAN APPROVAL STATUS APPROVED

INITIAL LTFM REVENUE

59 2021-22 ADJ PU (EST) 1,631.20

451 AVE BLDG AGE (EST) (NO MAX AGE LIMIT) 38.87

452 BLDG AGE RATIO = LSR OF 1 OR (451)/35 = 1.00000000

453 INITIAL LTFM REVENUE = $380 X (59) X (452) = 619,856.00

ADDITIONAL LTFM REVENUE FOR QUALIFIED H&S PROJECTS > $100,000

766 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B

INITIAL LTFM REVENUE (CONT)

454 NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ

767 NET LTFM REQ DEBT FOR ELIG H&S>$100K

455 NEW PAYGO LTFM LEVY FOR ELIG H&S>$100K

456 TOTAL ADDL LTFM REV FOR PROJECTS >$100K = (766)+(454) + (767)+(455) =

ADDITIONAL LTFM REVENUE FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN

768 NET LTFM REQ DEBT SERVICE FOR VPK

457 NEW PAYGO LTFM LEVY FOR VPK

458 TOTAL LTFM REVENUE UNDER NEW LAW = (453) + (456) + (768) + (457) = 619,856.00

OLD LAW HEALTH AND SAFETY (H&S)

459 OLD LAW HEALTH & SAFETY REVENUE = FY 2022 ESTIMATED H&S COST = 73,000.00

460 REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2022

461 ALT FAC/H&S PAYGO REV FOR NEW APPROVALS

462 PAYGO REVENUE FOR ALT FAC AND AF/H&S = (460)+(461) =

765 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A

766 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B

OLD LAW ALTERNATIVE FACILITIES
(ALT FAC OR AF/H&S) (CONT)

767 NET LTFM REQ DEBT FOR
ELIG H&S>$100K

463 NET LTFM REQ DEBT FOR
ALL OTHER PROJECTS FOR
ALT FAC 1A, IF (465)=NO
THEN (769), ELSE 0

768 NET LTFM REQ DEBT
SERVICE FOR VPK

457 NEW PAYGO LTFM LEVY
FOR VPK

464 TOTAL OLD LAW ALT FAC
AND AF/H&S REVENUE
= (462)+(765)+(766)
+ (767)+ (463)+(768)
+ (457) =

OLD LAW DEFERRED MAINTENANCE

465 ELIGIBLE FOR OLD LAW
DEF MAINT REVENUE? YES

466 OLD LAW DEFERRED
MAINTENANCE REVENUE
= (453) X $64/$380 = 104,396.80

467 TOTAL OLD LAW FORMULA
REVENUE FOR HOLD HARMLESS
= (459)+(464)+(466) = 177,396.80

LTFM REVENUE

468 LTFM REVENUE FOR SCHOOL
DISTRICT PROJECTS
= GREATER OF
(458) OR (467) = 619,856.00

469 DISTRICT REQUESTED
REDUCTION FROM MAXIMUM
(FROM LIS SYSTEM)

470 DISTRICT LTFM REVENUE
= (468) - (469) = 619,856.00

471 DISTRICT SHARE OF
ELIGIBLE COOP/INTERMED
LTFM PROJECTS

472 TOTAL LTFM REVENUE
= (470) + (471) = 619,856.00

LTFM TOTAL AIDS & LEVIES

59 2021-22 ADJ PU (EST) 1,631.20

473 LTFM EQUALIZED REVENUE
= LSR OF (468),(470)
OR $380 X (59) = 619,856.00

35 2019 AG MODIFIED ANTC
FOR LTFM REVENUE 13,127,677
56 2018-19 ADJ PU (ACT) 1,755.82

474 FY 2019 ANTC PER APU
= (35) / (56) = 7,476.66

475 STATEWIDE ANTC/APU 9,105.95
476 LTFM EQUAL FACTOR
= 123% OF (475) = 11,200.32
477 LTFM LEVY RATIO = LSR
OF 1 OR (474)/(476) = .66753986
478 LTFM AID RATIO =
= 1 - (477) = .33246014

479 LTFM INITIAL EQUAL AID
= (473) X (478) = 206,077.41
480 LTFM INITIAL EQUALIZED LEVY
= (473) - (479) = 413,778.59

481 2015 TOTAL ALT FAC
GRANDFATHER AID

482 TOTAL LTFM EQUAL AID
= GREATER OF
(479) OR (481) = 206,077.41

483 TOTAL LTFM EQUAL LEVY
= GTR OF ZERO OR
(473) - (482) = 413,778.59

484 TOTAL LTFM UNEQUAL LEVY
= GTR OF ZERO OR
(472)-(482)-(483) =

485 TOTAL LTFM LEVY
= (483) + (484) = 413,778.59

DEBT SERVICE PORTION OF LTFM REV

765 NET ALT FAC REG DEBT
766 NET ALT FAC/H&S DEBT

767 NET LTFM REQ DEBT FOR
ELIG H&S>$100K

768 NET LTFM REQ DEBT
SERVICE FOR VPK

DEBT SERVICE PORTION OF LTFM REV (CO

769 NET LTFM REQ DEBT FOR
ALL OTHER PROJECTS

770 TOTAL DEBT SERVICE
LTFM REVENUE
= (765)+(766)+(767)
+(768)+(769) =

486 LTFM DEBT SERV EQUAL
REVENUE = LESSER OF
(473) OR (770) =

478 LTFM AID RATIO .33246014
487 LTFM DEBT INITIAL EQUAL
AID = (486)X(478) =

488 LTFM DEBT EQUAL AID
= GREATER OF
(481) OR (487) BUT NOT
MORE THAN (770) =

489 LTFM DEBT EQUAL LEVY
= GTR OF ZERO OR
(486) - (488) =

490 LTFM DEBT UNEQUAL LEVY
= GTR OF ZERO OR
(770)-(488)-(489) =

GENERAL FUND PORTION OF LTFM REV

472 TOTAL LTFM REVENUE 619,856.00

491 TOTAL GENERAL FUND
LTFM REVENUE
= (472) - (770) = 619,856.00

492 LTFM GEN FUND EQUAL REV
= (473) - (486) = 619,856.00

493 LTFM GEN FUND EQUAL AID
= (482) - (488) = 206,077.41

494 GEN FUND LTFM EQUAL LIMIT
= GTR OF ZERO OR
(492) - (493) = 413,778.59

495 GEN FUND LTFM UNEQUAL LIMIT
= GTR OF ZERO OR
(491)-(493)-(494) =

496 TOTAL GEN FUND LTFM LEVY
= (494) + (495) = 413,778.59

DISABLED ACCESS LIMIT

497	FY 1992-FY 2022 APPROV DIS ACC COSTS	300,000.00
498	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTS X 150,000) OR 300,000 =	300,000.00
499	LSR OF (497) OR (498)	300,000.00
500	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED	1992
501	LAST YEAR TO CERTIFY = (500) + 7 YEARS =	1999
502	TOTAL CUM CERT LEVY (PAY 93 TO PAY 19)	300,000.00
503	CERT LEVY PAY 2020	
504	TOTAL CERTIFIED LEVY = (502)+(503) =	300,000.00
505	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (499)-(504)=	

LEASE LEVY LIMITATION

DIST'S SHARE OF JOINT LEASE FOR INTERMED DISTS 287, 288, 916 AND 917

APPROV INTERMED OPERATING

	ADMINISTRATIVE SPACE	
506	FY 2021 JOINT	
507	FY 2022 JOINT	
	INSTRUCTIONAL/STORAGE	
508	FY 2021 JOINT	
509	FY 2022 JOINT	
510	TOT INTERMED OPERATING = (506) TO (509) =	

APPROV INTERMED CAPITALIZED

	ADMINISTRATIVE SPACE	
511	FY 2021 JOINT	
512	FY 2022 JOINT	
	INSTRUCTIONAL/STORAGE	
513	FY 2021 JOINT	
514	FY 2022 JOINT	
	EXCESS FUNDS CAP LEASE	
515	FY 2021 JOINT	
516	FY 2022 JOINT	

APPROV INTERMED CAPITALIZED (CONT)

517	TOT INTERMED CAPITALIZED = SUM[(511) TO (514)] - (515) - (516) =	
518	TOT INTERMED LEASE COSTS = (510) + (517) =	
59	2021-22 ADJ PU (EST)	1,631.20
519	INTERMED PUPIL UNIT MAX LIMIT = $65 X (59) =	
520	INTERMED LEASE LIMIT =LSR (518) OR (519) =	
521	INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (518) - (520) =	

APPROVED REGULAR OPERATING LEASES

	ADMINISTRATIVE SPACE	
522	FY 2021 NONJOINT	
523	FY 2022 NONJOINT	
524	FY 2021 JOINT	
525	FY 2022 JOINT	
	INSTRUCTIONAL/STORAGE	
526	FY 2021 NONJOINT	
527	FY 2022 NONJOINT	
528	FY 2021 JOINT	12,312.00
529	FY 2022 JOINT	
530	REG OPERATING LEASES = (522) TO (529) =	12,312.00

APPROVED REGULAR CAPITALIZED LEASES

	ADMINISTRATIVE SPACE	
531	FY 2021 NONJOINT	
532	FY 2022 NONJOINT	
533	FY 2021 JOINT	
534	FY 2022 JOINT	
	INSTRUCTIONAL/STORAGE	
535	FY 2021 NONJOINT	160,792.60
536	FY 2022 NONJOINT	
537	FY 2021 JOINT	10,357.00
538	FY 2022 JOINT	

APPROVED REGULAR CAPITALIZED LEASES

	EXCESS FUNDS CAP LEASE	
539	FY 2021 NONJOINT	
540	FY 2022 NONJOINT	
541	FY 2021 JOINT	
542	FY 2022 JOINT	
543	REG CAPITALIZED LEASES = (531) TO (538) - (539) TO (542) =	171,149.60
544	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER =(521)+(530)+(543)=	183,461.60
59	2021-22 ADJ PU (EST)	1,631.20
545	REG PUPIL UNIT MAXIMUM LIMIT = $212 X (59) =	345,814.40
546	COMM APPROVED LIMIT	
547	REGULAR MAX LIMIT =GTR (545) OR (546)=	345,814.40
548	REGULAR LEASE LIMIT =LSR (544) OR (547)=	183,461.60
549	TOTAL LEASE LEVY LIMIT = (520) + (548) =	183,461.60

INITIAL CAPITAL RELATED LEVIES

230	OPERATING CAPITAL	153,850.19
496	LT FAC MAINTENANCE	413,778.59
505	DISABLED ACCESS	
549	LEASE LEVY	183,461.60
550	COOP BLDG REPAIR	
551	OTHER CAPITAL (MEMO)	
552	CAP PROJECTS REFER	
553	CAPITAL RELATED LIMITS = (230)+(496)+(505) + (549)+(550)+(551) + (552) =	751,090.38

OTHER INITIAL GENERAL LEVIES

554	CONSOLIDATION/ TRANSITION	
555	REORGANIZATION OPERATING DEBT	
556	HEALTH BENEFITS	
557	ADDL RETIREMENT (MPLS AND STP)	
558	SEVERANCE	
559	ADMIN DISTRICT	
560	SWIMMING POOL	
561	TREE GROWTH	
562	CONSOLIDATION/ RETIREMENT	
563	ECON DEVELOP ABATE	
564	OTHER GENERAL (MEMO)	
565	SUBTOTAL--OTHER INITIAL GENERAL LEVIES = (554) T0 (564) =	

INITIAL GENERAL FUND LEVY

566	GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(312) =	631,681.84
567	GENERAL RMV OTHER JOBZ EXEMPT = (307)+(239) + (241) =	1,145,562.64
568	GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (552)	
569	GENERAL NTC OTHER GENED JOBZ EXEMPT PHASED OUT IN 2018	
570	GENERAL NTC OTHER JOBZ =(332)+(353)+(357) +(359)+(362)+(365) +(367)+(379)+(383) +(553)-(552)+(565) =	902,778.20
571	TOTAL INITIAL GENERAL LEVY LIMITATION =(566)+(567)+(568) + (569)+(570) =	2,680,022.68

COMMUNITY SERVICE

BASIC COMMUNITY EDUCATION

601	POPULATION (YR 2010)	13,026
602	GTR OF (601) OR 1,335	13,026
603	YOUTH SERVICE PROG?	YES
604	AFTER SCHOOL ENRICHMENT?	YES
605	FY 2022 GENERAL REVENUE = $5.42 X (602) =	70,600.92
606	FY 2022 YOUTH SERVICE REV = $1.00 X (602) =	13,026.00
607	FY 2022 AFTER SCHOOL REVENUE = $1.85 X (602) NOT TO EXCEED 10,000 AND $0.43 X POPULATION IN EXCESS OF 10,000	19,801.18
608	FY 2022 COMMUNITY EDUCATION REVENUE = (605)+(606)+(607) =	103,428.10
30	2019 ANTC	16,274,183
609	STANDARD COMM ED LEVY = .00940 X (30) =	152,977.32
610	COMM ED LEVY LIMIT LSR (608) OR (609) =	103,428.10
611	FY 2022 EST GROSS COMM ED AID = (608)-(610) =	

EARLY CHILD FAMILY EDUCATION

FY 2020 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY 2022

612	DIST PLANS TO LEVY FOR FY 2022 ECFE REVENUE?	YES
613	ECFE ANNUAL REPORT SUBMITTED?	YES
614	POPULATION UNDER FIVE YEARS OF AGE	584
615	GTR OF 150 OR (614) =	584
616	ECFE ALLOWANCE 0.023 X (101) =	151.04

EARLY CHILD FAMILY EDUCATION (CONT)

617	FY 2022 EARLY CHILD FAMILY REVENUE IF (612) = YES = (615) X (616), IF ANNUAL REPT = YES	88,207.36
30	2019 ANTC	16,274,183
618	ECFE TAX RATE	.00258580
619	= (618) X (30) =	42,081.78
620	EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) =	42,081.78
621	EST FY 2022 EARLY CHILD AID = (617)-(620) =	46,125.58

HOME VISITING LIMIT

622	DIST PLANS TO LEVY FOR FY 2022 HOME VISIT?	YES
623	HOME VISITING REVENUE IF (622) = YES AND (619) > $0, = $3.00 X (614), ELSE = $0	1,752.00
228	FY 2022 ANTC/ADJ PU	9,976.82
624	HOME VISIT LEVY RATIO = LESSER OF 1 OR (228) / $17,250 =	.57836638
625	FY 2022 HOME VISIT LIMIT =(623) * (624)	1,013.30
626	FY 2022 EST HOME VISIT AID =(623)-(625)	738.70

DISABLED ADULTS

627	DISABLED ADULTS LIMIT LSR $30,000 OR 50% OF APPROVED EXPENDITURES	

SCHOOL-AGE CARE

628	FY 2022 SCH-AGE CARE REV (FY 2022 EST COST)	12,500.00
30	2019 ANTC	16,274,183
48	2021-22 RES PU (EST)	2,062.40

SCHOOL-AGE CARE (CONT)

629 ANTC/RES PU = (30)/(48) = 7,890.90

630 LEVY RATIO = LSR OF 1 OR (629)/$2,318 = 1.00000000

631 FY 2022 SCH-AGE CARE LIM = (628) X (630) = 12,500.00

632 FY 2022 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) =

COMMUNITY SERVICE SUMMARY

633 OTHER COMM ED (MEMO)

634 TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(625) + (627)+(631)+(633) = 159,023.18

GENERAL DEBT SERVICE (FUND 7)

REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2022 PRINCIPAL AND INTEREST PAYMENTS)

REQUIRED DEBT ELIGIBLE FOR LONG TERM FACILITIES MAINTENANCE (LTFM) REV

701 ALT FAC REGULAR REQ DEBT SERV LEVY

702 ALT FAC/H&S REQ DEBT SERV LEVY

703 NEW LTFM REQ DEBT FOR ELIG H&S>$100K

704 NEW LTFM REQ DEBT SERVICE FOR VPK

705 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS

706 TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (701)+(702)+(703) + (704)+(705) =

REQUIRED DEBT ELIGIBLE FOR NATURAL DISASTER EQUAL AID (MS 123B.535)

707 NATURAL DISASTER REQ DEBT SERV LEVY

REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53)

708 TACONITE BONDS REQ DEBT SERV LEVY

709 TAC FUNDING FOR BONDS (NOT IRRRB)

710 TAC ADJ TO REQ = (709) OR [(709) X 1.05] =

711 NET REQ DEBT SERV LEVY TACONITE=(708)-(710)=

712 VOTER APPR ELIG BONDS SOLD BY JULY 1, 2020 1,460,642.00

713 NON-VOTER ELIG BONDS SOLD BY JULY 1, 2020

714 VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2020

715 TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID =(711)+(712) +(713)+(714)= 1,460,642.00

REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID

716 VOTER APPR BONDS SOLD AFTER JULY 1, 2020 ELIG FOR FUTURE AID

717 NON-VOTER BONDS SOLD AFTER JULY 1, 2020 ELIG FOR FUTURE AID

718 SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716) + (717) =

OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID

719 VOTER APPR BONDS INELG FOR DEBT EQUAL AID

NON-VOTER APPR INELIG BONDS

720 FACIL BOND-MS 123B.62
721 EQUIP BOND-MS 123B.61
722 REORG OPER DEBT
723 ECON DEV ABATEMENT 154,350.00
724 JUDGMENT
725 OTHER NON-VOTER
726 INELG LEASE PURCHASE

727 SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS =(720) THRU (726)= 154,350.00

728 REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) = 154,350.00

729 GDS REQ DEBT SERV LEVY =(706)+(707)+(715) +(718)+(719)+(728) = 1,614,992.00

730 GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) +(714)+(716)+(719) = 1,460,642.00

37 2019 ANTC INCLUDING JOBZ VALUATION 16,274,183

731 MAXIMUM EFFORT DEBT SERVICE TAX RATE %

732 MAX EFFORT DEBT SERV LEVY = (37) X (731) =

733 DS LOAN RECEIVABLE

734 DEBT EQUAL REVENUE BASE GTR OF (732) OR [(715) - (733)] = 1,460,642.00

735 BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY

736 FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY

FUND 7 DEBT BALANCE

737	JUNE 2019 FUND 7-425 BAL FOR BOND REFUND	
738	JUNE 2019 FUND 7-451 BAL FOR QZAB & QSCB	
739	JUNE 2019 FUND 7-460 BALANCE NONSPENDABLE	
740	JUNE 2019 FUND 7-463 BALANCE UNASSIGN NEG	
741	JUNE 2019 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS)	245,112.94
742	PAY 19 DEBT EXCESS LEVY REDUCTION	
743	PAY 20 DEBT EXCESS LEVY REDUCTION	55,148.70
744	5% OF PAY 21 REQ DEBT SERV LEVY=(729) X 5%=	80,749.60
745	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(741) -(742)-(743)-(744)] =	109,214.64
746	RETAIN FOR CAPITAL LOAN REPAYMENT	
747	APPROVED DEBT EXCESS TO BE RETAINED	35,270.12
748	DISTRICT REQUESTED ADDITIONAL EXCESS	
749	CERTIFIED DEBT EXCESS = GTR OF 0 OR [(745) -(746)-(747)+(748)=	73,944.52
750	EXCESS USED TO RETIRE FAC & EQUIP BONDS	
751	ADJUSTED DEBT EXCESS = (749)-(750) =	73,944.52

BREAKDOWN OF NET DEBT EXCESS

752	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718)=	1,614,992.00
753	DEBT EXCESS RATIO = LSR 1 OR (751)/(752)=	.04578631
754	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715) X (753) =	66,877.41
755	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (701) X (753) =	
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) =	
760	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = -(720)-(721)-(750) =	
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) =	66,877.41
763	DEBT EXCESS FOR NON-VOTER APPROVED DEBT = (751)-(761)-(762) =	7,067.11
764	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) =	73,944.52

LONG TERM FACILITIES MAINTENANCE AID

765	NET ALT FAC REG DEBT = (701)-(755) =	
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) =	
770	NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769) =	
486	LTFM DEBT EQUAL REV	
488	LTFM DEBT EQUAL AID	
489	LTFM DEBT EQUAL LEVY	
490	LTFM DEBT UNEQUAL LVY	
771	LTFM DEBT LEVY LIMIT = (489) + (490) + (755) + (756) + (757)+(758)+(759) =	

NATURAL DISASTER DEBT EQUALIZATION

37	2019 ANTC INCLUDING JOBZ VALUATION	16,274,183
772	TEN PERCENT ANTC = 0.10 * (37) =	1,627,418
707	REQ DEBT LEVY FOR NATURAL DISASTER DEBT	
773	FY 2022 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707) - (772)] =	
56	2018-19 ADJ PU (ACT)	1,755.82
774	FY 2019 ANTC PER APU = (37) / (56) =	9,268.71
775	STATEWIDE AVE ANTC INCL JOBZ PER APU	9,698.65
776	DISASTER EQUAL FACTOR = 300% OF (775) =	29,095.95

NATURAL DISASTER DEBT EQUALIZATION (CONT)

777 NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (774)/(776) =	.31855671
778 DISASTER AID RATIO = = 1 - (777) =	.68144329
779 DISASTER DEBT EQUAL AID = (773) X (778) =	
780 DISASTER LEVY LIMIT = (707) - (779) =	

DEBT EQUALIZATION AID

734 DEBT EQUAL BASE	1,460,642.00
754 DEBT EXCESS FOR ELIG REQUIRED DEBT	66,877.41
781 FY 2022 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)	
782 FY 2022 GROSS DEBT EQUALIZATION REVENUE =(734)-(754)+(781) =	1,393,764.59
37 2019 ANTC INCLUDING JOBZ VALUATION	16,274,183
783 = .1050 X (37) =	1,708,789.22
784 MAX UNEQ LOCAL EFFORT = .1574 X (37) =	2,561,556.40
785 FY 2022 NET DEBT EQ REV = GTR OF 0 OR [(782) - (784)] =	
786 PRELIM TIER 1 EQU REV =LSR (785) OR (783)=	
787 PRELIM TIER 2 EQU REV = (785)-(786) =	
732 MAXIMUM EFFORT DEBT SERVICE LEVY	
788 MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR [(732)-(783)-(784)] =	
789 TIER 2 EQUAL REV = GTR OF (787) OR (788) =	

DEBT EQUALIZATION AID (CONT)

790 TIER 1 EQUAL REV = (785)-(789) =	
56 2018-19 ADJ PU (ACT)	1,755.82
791 2019 ANTC INCL JOBZ / ADJ PU = (37)/(56) =	9,268.71
792 TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (791)/[GTR OF $4,430 OR 55.33% OF (775)] =	1.00000000
793 TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (791)/[GTR OF $8,000 OR 100% OF (775)] =	.95567012
794 TIER 1 DEBT EQU AID RATIO = 1-(792) =	
795 TIER 2 DEBT EQU AID RATIO = 1-(793) =	.04432988
796 TIER 1 DEBT AID = (790) X (794) =	
797 TIER 2 DEBT AID = (789) X (795) =	
798 TOTAL DEBT EQ AID = (796)+(797) =	
799 NON VOTER DEBT AID = (798)X(713)/(715) =	
800 VOTER APPR DEBT AID = (798)-(799) =	

ADJUSTMENT TO GDS LIMIT FOR MAXIMUM EFFORT DISTRICTS

801 NET ADJ DEBT SERV LEVY DO IF (732)>0, = GTR OF [(729)-(706) -(719)-(720)-(721)-(798)] OR [(732)-(926)-(927) -(798)], ELSE 0	
802 ADDL MAX EFF GDS LEVY = GTR OF 0 OR [(732) -(926)-(927)-(801)] =	
803 TOTAL VTR APPR GDS LEVY LIMIT FOR MAX EFF DISTRICTS = (801)+(802) =	

MAXIMIUM EFFORT (CONT)

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

MINIMUM EST MAX EFFORT PAYMENT

732 MAX EFFORT DEBT LEVY	
805 MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927)-(706) -(719)-(720)-(721) =	
806 MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(805) =	

ADJUSTMENT TO GDS LIMIT FOR IRRRB ALLOCATION

807 FY 2022 IRRRB FUNDING FOR VOTER-APPR BONDS	
808 PAY 21 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((807) X 1.05) =	
809 FY 2022 IRRRB FUNDING FOR NON-VOTER BONDS	
810 PAY 21 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((809) X 1.05) =	

GENERAL DEBT SERVICE LEVY SUMMARY

811 DEBT EQUAL AID ELIG, VOTER APPROVED IF (732)>0 THEN (804) ELSE = (711)+(712)+(714) -(800)-(808)OR ZERO =	1,460,642.00
812 DEBT EQUAL AID ELIG, NON VOTER APPROVED = GREATER OF [(713)-(799)-(810)] OR ZERO =	
813 DEBT EQUAL AID INELIG, VOTER APPROVED = (716) + (719) =	

GEN DEBT SERVICE LEVY SUMMARY (CONT)

814 DEBT EQUAL AID INELIG, NON VOTER APPROVED = (717) + (727) = 154,350.00

771 LTFM DEBT LEVY LIMIT NON VOTER APPROVED

780 DISASTER LEVY LIMIT VOTER APPROVED

815 INITIAL GDS LEVY LIM VOTER APPROVED =(811)+(813)+(780) = 1,460,642.00

816 INITIAL GDS LEVY LIM NON VOTER APPROVED = (812)+(814)+(771) = 154,350.00

817 TOTAL INITIAL GDS LEVY LIMIT = (815)+(816) = 1,614,992.00

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

901 LEVY BONDS IRREV TRUST VOTER APPROVED

902 LEVY BONDS REVOC TRUST VOTER APPROVED

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

904 LEVY BONDS IRREV TRUST NON-VOTER APPROVED
905 LEVY BONDS REVOC TRUST NON-VOTER APPROVED

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

FUND 47 DEBT BALANCE

907 REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)

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

FUND 47 DEBT BALANCE (CONT)

909 JUNE 2019 FUND 47-425 BAL FOR BOND REFUND
910 JUNE 2019 FUND 47-460 BALANCE NONSPENDABLE
911 JUNE 2019 FUND 47-463 BALANCE UNASSIGN NEG
912 JUNE 2019 FUND 47-464 BALANCE RESTRICTED
913 JUNE 2019 FUND 47-464 BALANCE VOTER APPROV
914 JUNE 2019 FUND 47-464 BAL NON-VOTER APPROV = (912) - (913) =

915 PAY 19 OPEB DEBT EXC REDUCTION NON-VOTER
916 PAY 20 OPEB DEBT EXC REDUCTION NON-VOTER
917 5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (903) X 5% =
918 5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (908) X 5% =

919 RETAIN FOR CAP LOAN REPAYMENT NON-VOTER

920 APPROV DEBT EXCESS TO BE RETAINED NON-VOTER

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

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

923 CLOSING FUND 47 TO FUND 7 TRANSFER IF (922) GTR ZERO AND (908) = ZERO,ELSE 0

924 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED

925 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED

FUND 47 DEBT BALANCE (CONT)

926 NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS =(903)-(921)-(924) =

927 NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED =(908)-(922)-(925) =

LEVY LIMITATION ADJUSTMENTS

IN GENERAL, IF WE HAVE:
A FINAL LEVY AUTHORITY
B PREVIOUSLY CALCULATED AUTHORITY
C CERTIFIED LEVY BASED ON (B)
D LEVY ADJUSTMENT, THEN:
IF A>B, D=A-B
IF A<C, D=A-C
OTHERWISE D=ZERO

GENERAL FUND ADJUSTMENTS

FY 2021 OPERATING CAPITAL LEVY ADJUSTMENT

1001 FY 2021 OPER CAP LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 174) 145,252.76

1002 19 PAY 20 LIMIT 145,287.01
1003 19 PAY 20 LEVY 145,287.01

1004 FY 2021 OPER CAPITAL LEVY ADJUSTMENT = ((1001)-(1003)) = 34.25-

FY 2021 LOR TIER 1 LEVY ADJUSTMENT

1005 FY 2021 LOC TIER 1 (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 189) 255,959.51

1006 ALLOCATION OF TBRA (FROM PAY 20 LEVY REPORT, LINE 285)

LOR TIER 1 ADJUSTMENT (CONT)

1007	ALLOC OF REF HOLD HARM (FROM PAY 20 LEVY REPORT, LINE 312)	
1008	19 PAY 20 LIMIT	255,959.51
1009	19 PAY 20 LEVY	255,959.51
1010	PAY 20 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1006)+(1007)+(1008)	255,959.51
1011	PAY 20 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1006)+(1007)+(1009)	255,959.51
1012	FY 2021 LOCAL OPTIONAL LEVY ADJUSTMENT	

FY 2021 LOR TIER 2 LEVY ADJUSTMENT

1013	FY 2021 LOC TIER 2 (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 191)	613,596.46
1014	19 PAY 20 LIMIT	624,206.61
1015	19 PAY 20 LEVY	624,206.61
1016	FY 2021 LOCAL OPTIONAL LEVY ADJUSTMENT = ((1013) - (1015))	10,610.15-

FY 2021 EQUITY LEVY ADJUSTMENT

1017	FY 2021 EQUITY LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 197)	202,240.81
1018	19 PAY 20 LIMIT	204,983.41
1019	19 PAY 20 LEVY	204,983.41
1020	FY 2021 EQUITY LEVY ADJUSTMENT = ((1017)-(1019)) =	2,742.60-

FY 2021 TRANSITION LEVY ADJUSTMENT

1021	FY 2021 TRANSITION LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 204)	49,029.83
1022	19 PAY 20 LIMIT	49,877.64
1023	19 PAY 20 LEVY	49,877.64
1024	FY 2021 TRANSITION LEVY ADJUSTMENT = ((1021)-(1023)) =	847.81-

FY 2021 1ST TIER REFERENDUM LEVY ADJUSTMENT

1025	FY 2021 1ST TIER REF LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 229)	598,772.62
1026	ALLOCATION OF TBRA (FROM PAY 20 LEVY REPORT, LINE 286)	
1027	ALLOC OF REF HOLD HARM (FROM PAY 20 LEVY REPORT, LINE 313)	
1028	19 PAY 20 LIMIT	609,126.44
1029	19 PAY 20 LEVY	609,126.44
1030	PAY 20 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1026)+(1027)+(1028)	609,126.44
1031	PAY 20 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1026)+(1027)+(1029)	609,126.44
1032	FY 2021 1ST TIER VTR REF LEVY ADJUSTMENT = ((1025)-(1031)) =	10,353.82-

FY 2021 2ND TIER REF LEVY ADJUST

1033	FY 2021 2ND TIER REF LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 231)	
1034	ALLOCATION OF TBRA (FROM PAY 20 LEVY REPORT, LINE 287)	

REFERENDUM ADJUST (CONT)

1035	ALLOC OF REF HOLD HARM (FROM PAY 20 LEVY REPORT, LINE 314)	
1036	19 PAY 20 LIMIT	
1037	19 PAY 20 LEVY	
1038	PAY 20 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1034)+(1035)+(1036)	
1039	PAY 20 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1034)+(1035)+(1037)	
1040	FY 2021 2ND TIER REF LEVY ADJUSTMENT	

FY 2021 UNEQUAL REF LEVY ADJUST

1041	FY 2021 UNEQUAL REF LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 233)	
1042	ALLOCATION OF TBRA (FROM PAY 20 LEVY REPORT, LINE 288)	
1043	ALLOC OF REF HOLD HARM (FROM PAY 20 LEVY REPORT, LINE 315)	
1044	19 PAY 20 LEVY	
1045	19 PAY 20 LEVY	
1046	PAY 20 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1042)+(1043)+(1044)	
1047	PAY 20 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1042)+(1043)+(1045)	
1048	FY 2021 UNEQUALIZED REF LEVY ADJUSTMENT	

FY 2021 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES

FY 2021 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINES 244 TO 246)

1049 TIER 1 LEVY
1050 TIER 2 LEVY
1051 UNEQL LEVY

1052 TOTAL FY 2021 TBRA ALLOC TO REF LEVY CATEGORIES = (1049) TO (1051) =

1053 TOTAL FY 2021 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 20 LEVY =(1026)+(1034)+(1042)

1054 FY 2021 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1053)-(1052) =

FY 2021 LOR TBRA ALLOCATION ADJUSTMENT

1055 FY 2021 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 243)

1006 ALLOCATION OF TBRA (FROM PAY 20 LEVY REPORT, LINE 285)

1056 FY 2021 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1006)-(1055) =

FY 2021 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES

1057 FY 2021 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINES 272 TO 274)

1058 TIER 1 LEVY
1059 TIER 2 LEVY
1060 UNEQL LEVY

REFERENDUM HOLD HARM ADJUST (CONT)

1061 TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1058) TO (1060) =

1062 TOTAL FY 2021 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 20 LEVY =(1027)+(1035)+(1043)

1063 FY 2021 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1062)-(1061) =

FY 2021 REFERENDUM HOLD HARMLESS ADJUSTMENT TO LOR TIER 1 LEVIES

1064 FY 2021 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 271)

1007 ALLOC OF REF HOLD HARM (FROM PAY 20 LEVY REPORT, LINE 312)

1065 FY 2021 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1007)-(1064) =

FY 2019 OPERATING CAPITAL LEVY ADJ

1066	FY 2019 OPER CAP LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 193)	128,795.08
1067	17 PAY 18 LIMIT	134,567.11
1068	17 PAY 18 LEVY	134,567.11
1069	TOTAL ADJUST TO PAY 18 OPER CAP LEVY AUTH = ((1066)-(1068)) =	5,772.03-
1070	18 PAY 19 ADJ LIMIT	5,406.24-
1071	18 PAY 19 ADJ LEVY	5,406.24-
1072	FY 2019 OPER CAPITAL LEVY ADJUSTMENT = ((1069)-(1071)) =	365.79-

FY 2019 LOC EQUITY LEVY ADJUST

1073	FY 2019 LOC EQT LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 203)	510,574.08
1074	17 PAY 18 LIMIT	572,698.24
1075	17 PAY 18 LEVY	572,698.24
1076	TOTAL ADJUST TO PAY 18 LOC EQUITY LEVY AUTH = ((1073)-(1075)) =	62,124.16-
1077	18 PAY 19 ADJ LIMIT	60,251.33-
1078	18 PAY 19 ADJ LEVY	60,251.33-
1079	FY 2019 LOC EQUITY LEVY ADJUSTMENT = ((1076)-(1078)) =	1,872.83-

FY 2019 EQUITY LEVY ADJUSTMENT

1080	FY 2019 EQUITY LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 210)	177,447.13
1081	17 PAY 18 LIMIT	195,152.32
1082	17 PAY 18 LEVY	195,152.32
1083	TOTAL ADJUST TO PAY 18 EQUITY LEVY AUTH = ((1080)-(1082)) =	17,705.19-
1084	18 PAY 19 ADJ LIMIT	16,998.22-
1085	18 PAY 19 ADJ LEVY	16,998.22-
1086	FY 2019 EQUITY LEVY ADJUSTMENT = ((1083)-(1085)) =	706.97-

FY 2019 TRANSITION LEVY ADJUSTMENT

1087	FY 2019 TRANSITION LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 217)	40,797.76
1088	17 PAY 18 LIMIT	45,761.83
1089	17 PAY 18 LEVY	45,761.83
1090	TOTAL ADJUST TO PAY 18 TRANSITION LEVY AUTH = ((1087)-(1089)) =	4,964.07-
1091	18 PAY 19 ADJ LIMIT	4,814.42-
1092	18 PAY 19 ADJ LEVY	4,814.42-
1093	FY 2019 TRANSITION LEVY ADJUSTMENT = ((1090)-(1092)) =	149.65-

FY 2019 1ST TIER VOTER-APPROVED
REFER LEVY ADJUST

1094	FY 2019 1ST TIER REF LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 243)	209,363.84
1095	PAY 18 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1022)	234,838.20
1096	PAY 18 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1023)	234,838.20

FY 2019 1ST TIER VOTER-APPROVED
REFER LEVY ADJUST

1097	TOTAL ADJUST TO PAY 18 1ST TIER REF LEVY AUTH = ((1094)-(1096)) =	25,474.36-
1098	18 PAY 19 ADJ LIMIT	24,706.40-
1099	18 PAY 19 ADJ LEVY	24,706.40-
1100	FY 2019 1ST TIER REF LEVY ADJUSTMENT = ((1097)-(1099)) =	767.96-

FY 2019 1ST TIER BOARD-APPR ADJUST

1101	FY 2019 BRD-APPR REF LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 242)	
1102	PAY 18 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1030)	
1103	PAY 18 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1031)	
1104	TOTAL ADJUST TO PAY 18 BRD-APPR REF LEVY AUTH	
1105	18 PAY 19 ADJ LIMIT	
1106	18 PAY 19 ADJ LEVY	
1107	FY 2019 BRD-APPR REF LEVY ADJUSTMENT	

FY 2019 2ND TIER REF LEVY ADJUST

1108	FY 2019 2ND TIER REF LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 238)	212,996.09
1109	PAY 18 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1038)	238,912.42
1110	PAY 18 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1039)	238,912.42
1111	TOTAL ADJUST TO PAY 18 2ND TIER REF LEVY AUTH = ((1108)-(1110)) =	25,916.33-
1112	18 PAY 19 ADJ LIMIT	25,135.04-
1113	18 PAY 19 ADJ LEVY	25,135.04-
1114	FY 2019 2ND TIER REF LEVY ADJUSTMENT = ((1111)-(1113)) =	781.29-

FY 2019 3RD TIER REF LEVY ADJUST

1115	FY 2019 3RD TIER REF LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 240)	
1116	PAY 18 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1046)	
1117	PAY 18 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1047)	
1118	TOTAL ADJUST TO PAY 18 3RD TIER REF LEVY AUTH	
1119	18 PAY 19 ADJ LIMIT	
1120	18 PAY 19 ADJ LEVY	
1121	FY 2019 3RD TIER REF LEVY ADJUSTMENT	

FY 2019 UNEQUALIZED REF LEVY ADJUST

1122	FY 2019 UNEQUAL REF LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 241)	
1123	PAY 18 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1054)	
1124	PAY 18 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 19 LEVY REPORT, LINE 1055)	
1125	TOTAL ADJUST TO PAY 18 UNEQUAL REF LEVY AUTH	
1126	18 PAY 19 ADJ LIMIT	
1127	18 PAY 19 ADJ LEVY	
1128	FY 2019 UNEQUAL REF LEVY ADJUSTMENT	

FY 2019 TBRA ALLOCATION ADJUSTMENT
TO VOTER-APPROVED LEVIES

1129	FY 2019 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINES 272 TO 275)	
1130	PAY 18 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 18 LEVY RPT, LINES 280 TO 283)	
1131	FY 2019 TBRA ALLOCATION TOTAL ADJUSTMENT = (1130)-(1129) =	
1132	18 PAY 19 ADJ LIMIT	
1133	18 PAY 19 ADJ LEVY	
1134	FY 2019 TBRA ALLOC LEVY ADJUSTMENT	

FY 2019 TBRA ALLOCATION ADJUSTMENT
TO BOARD-APPROVED LEVIES

1135 FY 2019 ALLOC OF TBRA TO BRD-APPR REF LEVIES (FROM FY 2019 GENERAL REVENUE REPORT, LINE 271)

1136 PAY 18 ALLOC OF TBRA TO BRD-APPR REF LEVY (FROM PAY 18 LEVY RPT, LINE 281)

1137 FY 2019 TBRA ALLOCATION TOTAL ADJUSTMENT = (1136)-(1135) =

FY 2019 TBRA ALLOCATION ADJUSTMENT
TO BOARD-APPROVED LEVIES (CONT)

1138 18 PAY 19 ADJ LIMIT
1139 18 PAY 19 ADJ LEVY

1140 FY 2019 TBRA ALLOC LEVY ADJUSTMENT

FY 2019 REFERENDUM HOLD HARMLESS
ADJUSTMENT TO VOTER-APPROVED LEVIES

1141 FY 2019 ALLOC OF HOLD HARM TO VTR-APPR REF LEVIES (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINES 300 TO 303)

1142 PAY 18 HOLD HARM ALLOC TO VOTER-APPR REF LEVY (FROM PAY 18 LEVY RPT, LINES 305 TO 308)

1143 FY 2019 HOLD HARM TOTAL VTR-APPR ADJUSTMENT = (1142)-(1141) =

1144 18 PAY 19 ADJ LIMIT
1145 18 PAY 19 ADJ LEVY

1146 FY 2019 HOLD HARM ALLOC VTR-APPR ADJUSTMENT

FY 2019 REFERENDUM HOLD HARMLESS
ADJUSTMENT TO BOARD-APPROVED LEVIES

1147 FY 2019 ALLOC OF HOLD HARM TO BRD-APPR REF LEVY (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 299)

1148 PAY 18 HOLD HARM ALLOC TO BOARD-APPR REF LEVY (FROM PAY 18 LEVY RPT, REPORT, LINE 311)

1149 FY 2019 HOLD HARM TOTAL BRD-APPR ADJUSTMENT = (1148)-(1147) =

1150 18 PAY 19 ADJ LIMIT
1151 18 PAY 19 ADJ LEVY

1152 FY 2019 HOLD HARM ALLOC

FY 2021 ALT TEACHER COMP LEVY ADJUST

1153 FY 2021 ALT COMP LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 317)

1154 19 PAY 20 LIMIT
1155 19 PAY 20 LEVY
1156 FY 2021 ALT TEACH COMP LEVY ADJUSTMENT

FY 2019 ALT TEACHER COMP LEVY ADJUST

1157 FY 2019 ALT COMP LEVY AUTH (FROM FY 2019 GENERAL EDUC REVENUE REPORT, LINE 340)

1158 17 PAY 18 LIMIT
1159 17 PAY 18 LEVY

1160 TOTAL ADJUST TO PAY 18 ALT COMP LEVY AUTH

1161 18 PAY 19 ADJ LIMIT
1162 18 PAY 19 ADJ LEVY

1163 FY 2019 ALT TEACH COMP LEVY ADJUSTMENT

FY 2021 INTEGRATION ADJUSTMENT

1164 FY 2021 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)

1165 19 PAY 20 LIMIT
1166 19 PAY 20 LEVY

1167 FY 2021 INTEGRATION ADJUSTMENT LIMIT

FY 2019 INTEGRATION ADJUSTMENT

1168 FY 2019 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)

1169 17 PAY 18 LIMIT
1170 17 PAY 18 LEVY
1171 TOTAL ADJUSTMENT

1172 18 PAY 19 ADJ LIMIT
1173 18 PAY 19 ADJ LEVY
1174 FY 2019 INTEGRATION ADJUSTMENT LIMIT

FY 2019 REEMPLOYMENT ADJUSTMENT

1175	FY 2019 EXPEND ACTUAL	7,259.15
1176	REEMPLOY LEVY AUTH = 100% OF (1175) =	7,259.15
1177	18 PAY 19 LIMIT	15,000.00
1178	18 PAY 19 LEVY	15,000.00
1179	FY 2019 REEMPLOY ADJUST = ((1186)-(1188) =	7,740.85-

FY 2019 SAFE SCHOOLS ADJUST

1180	SAFE SCH LVY REQUEST?	YES
56	2018-19 ADJ PU (ACT)	1,755.82
1181	FY 2019 SAFE SCHOOLS AUTH $36 X (56) =	63,209.52
1182	17 PAY 18 LIMIT	64,303.20
1183	17 PAY 18 LEVY	64,303.20
1184	FY 2019 SAFE SCH ADJUST = ((1191)-(1193)) =	1,093.68-

FY 2019 SAFE SCHOOLS INTERMEDIATE ADJUST

1185 SAFE SCH INTERMEDIATE LEVY ALLOW
56 2018-19 ADJ PU (ACT) 1,755.82
1186 FY 2019 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1185) X (56) =

1187 17 PAY 18 LIMIT
1188 17 PAY 18 LEVY

1189 FY 2019 SAFE SCHOOLS INTERMEDIATE ADJUST

CAREER TECHNICAL ADJUSTMENT

1190 FY 2019 CAREER TECH LEVY AUTHORITY (FY 2019 CTE AID REPORT LINE 21) 72,964.62

1191 18 PAY 19 LIMIT 72,964.62
1192 18 PAY 19 LEVY 72,964.62

1193 FY 2019 CAREER TECH ADJUSTMENT

FY 2019 HEALTH BENEFITS LEVY ADJUST

1194 FY 2019 ACTUAL COST (LIMITED TO $600,000)

1195 18 PAY 19 LIMIT
1196 18 PAY 19 LEVY

1197 FY 2019 HEALTH BENEFITS ADJUST

FY 2019 ANNUAL OPEB LEVY ADJUST

1198 FY 2019 ACTUAL COST (FIN 797 + OBJ 291)

1199 PRORATION FACTOR TO REFLECT STATEWIDE CAP 1.00000000

OPEB LEVY ADJUST (CONT)

1200 PRORATED ANNUAL OPEB LEVY AUTH

1201 19 PAY 20 LIMIT
1202 19 PAY 20 LEVY

1203 FY 2019 ANNUAL OPEB ADJUSTMENT (NO ADJUSTMENT)

CAPITAL RELATED ADJUSTMENTS

FY 2021 LTFM EQUALIZED LEVY ADJUST

1204 FY 2021 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2021 WEBSITE REPORT, LINE 63) 433,210.54

1205 19 PAY 20 LIMIT 454,617.84
1206 19 PAY 20 LEVY 454,617.84

1207 FY 2021 LTFM EQUALIZED LEVY ADJUST = (1204)-(1206) = 21,407.30-

FY 2021 LTFM UNEQUALIZED LEVY ADJUST

1208 FY 2021 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2021 WEBSITE REPORT, LINE 64)

1209 19 PAY 20 LIMIT
1210 19 PAY 20 LEVY

1211 FY 2021 LTFM UNEQUALIZED LEVY ADJUST

FY 2020 LTFM EQUALIZED LEVY ADJUST

1212 FY 2020 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2020 WEBSITE REPORT, LINE 63) 437,743.07

1213 18 PAY 19 LIMIT 438,460.59
1214 18 PAY 19 LEVY 438,460.59

LTFM EQUALZIED LEVY ADJUST (CONT)

1215 TOTAL ADJUSTMENT = (1212)-(1214) = 717.52-

1216 19 PAY 20 ADJ LIMIT 4,407.67
1217 19 PAY 20 ADJ LEVY 4,407.67

1218 FY 2020 LTFM EQUALIZED LEVY ADJUST = (1215)-(1217) = 5,125.19-

FY 2020 LTFM UNEQUALIZED LEVY ADJUST

1219 FY 2020 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2020 WEBSITE REPORT, LINE 64)

1220 18 PAY 19 LIMIT
1221 18 PAY 19 LEVY
1222 TOTAL ADJUSTMENT

1223 19 PAY 20 ADJ LIMIT
1224 19 PAY 20 ADJ LEVY

1225 FY 2020 LTFM UNEQUALIZED LEVY ADJUST

FY 2019 LTFM EQUALIZED LEVY ADJUST

1226 FY 2019 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2019 WEBSITE REPORT, LINE 63) 433,480.28

1227 17 PAY 18 LIMIT 440,980.56
1228 17 PAY 18 LEVY 440,980.56
1229 TOTAL ADJUSTMENT = (1226)-(1228) = 7,500.28-

1230 18 PAY 19 ADJ LIMIT 9,332.14-
1231 18 PAY 19 ADJ LEVY 9,332.14-

1232 19 PAY 20 ADJ LIMIT 1,975.06-
1233 19 PAY 20 ADJ LEVY 1,975.06-

1234 FY 2019 EQUAL LIMIT ADJUST = (1230)+(1232) = 11,307.20-

1235 FY 2019 EQUAL LEVY ADJUST = (1231)+(1233) = 11,307.20-

LTFM EQUALIZED LEVY ADJUST (CONT)

1236 FY 2019 LTFM EQUALIZED LEVY ADJUST = (1229)-(1234) = 3,806.92

FY 2019 LTFM UNEQUALIZED LEVY ADJUST

1237 FY 2019 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2019 WEBSITE REPORT, LINE 64)

1238 17 PAY 18 LIMIT 250,000.00
1239 17 PAY 18 LEVY
1240 TOTAL ADJUSTMENT

1241 18 PAY 19 ADJ LIMIT
1242 18 PAY 19 ADJ LEVY

1243 19 PAY 20 ADJ LIMIT
1244 19 PAY 20 ADJ LEVY

1245 FY 2019 UNEQUAL LIMIT ADJUST = (1241)+(1243) =

1246 FY 2019 UNEQUAL LEVY ADJUST = (1242)+(1244) =

1247 FY 2019 LTFM UNEQUALIZED LEVY ADJUST

PAY 18 LEASE LEVY ADJUSTMENTS

FY 2018 AND FY 2019 LEASE COST WITH A PAY 18 LEVY(PAY 19 LEASE LEVY FOR FY 2019 & 2020 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)

FY 2018 NET LEASE COSTS

1248 PAY 17 OPER INTERMED
1249 PAY 17 CAP INTERMED
1250 PAY 17 TIES CAPITAL
1251 PAY 17 OPER JOINT
1252 PAY 17 OPER NON-J ADM
1253 PAY 17 OPER NON-J
1254 PAY 17 CAPITAL JOINT
1255 PAY 17 CAP NON-J ADM
1256 PAY 17 CAPITAL NON-J
1257 FY 2018 COSTS (PAY 17) SUM (1248) TO (1256)=

NET LEASE COSTS (CONT)

1258 PAY 18 OPER INTERMED
1259 PAY 18 CAP INTERMED
1260 PAY 18 OPER JOINT
1261 PAY 18 OPER NON-J ADM
1262 PAY 18 OPER NON-J OTH
1263 PAY 18 CAPITAL JOINT
1264 PAY 18 CAP NON-J ADM
1265 PAY 18 CAP NON-J OTH 160,792.60

1266 FY 2018 COSTS (PAY 18) SUM (1258) TO (1265)= 160,792.60

FY 2019 NET LEASE COSTS

1267 PAY 18 OPER INTERMED
1268 PAY 18 CAP INTERMED
1269 PAY 18 TIES CAPITAL
1270 PAY 18 OPER JOINT
1271 PAY 18 OPER NON-J ADM
1272 PAY 18 OPER NON-J OTH
1273 PAY 18 CAPITAL JOINT
1274 PAY 18 CAP NON-J ADM
1275 PAY 18 CAP NON-J OTH

1276 FY 2019 COSTS (PAY 18) SUM (1267) TO (1275)=

1277 PAY 19 OPER INTERMED
1278 PAY 19 CAP INTERMED
1279 PAY 19 OPER JOINT
1280 PAY 19 OPER NON-J ADM
1281 PAY 19 OPER NON-J OTH
1282 PAY 19 CAPITAL JOINT
1283 PAY 19 CAP NON-J ADM
1284 PAY 19 CAP NON-J OTH 160,792.60

1285 FY 2019 COSTS (PAY 19) SUM (1277) TO (1284)= 160,792.60

1286 TOTAL FY 2018 OPER NON-J NET LEASE COSTS =(1253)+(1261)+(1262)

1287 ACTUAL FY 2018 UFARS LEASE COSTS (FUND 1, OBJECT 370) 64,451.87

1288 PAY 17 OPER NON-J LEASE COST LIMITED BY FY 2018 UFARS LSR (1253) OR (1287)=

1289 REMAIN FY 2018 UFARS = GREATER OF ZERO OR [(1287) - (1288)] = 64,451.87

NET LEASE COSTS (CONT)

1290 PAY 18 OPER NON-J LEASE COST LIMITED BY FY 2018 UFARS = LSR [(1261) + (1262)] OR (1289)=

1291 FY 2018 ADJUSTED COSTS (PAY 18) = (1266) - (1261)-(1262)+(1290)= 160,792.60

1292 TOTAL FY 2019 OPER NON-J NET LEASE COSTS FOR (PAY 18) = (1271) + (1272) =

1293 ACTUAL FY 2019 UFARS LEASE COSTS (FUND 1, OBJECT 370) 64,707.64

1294 PAY 18 OPER NON-J LEASE COST LIMITED BY FY 2019 UFARS =LSR(1292)OR(1293)=

1295 FY 2019 ADJUSTED COSTS (PAY 18) = (1276) - (1271)-(1272)+(1294)=

1296 PAY 18 ADJUSTED NET LEASE COSTS = (1291) + (1295) = 160,792.60

1297 DIST'S SHARE OF PAY 18 LEASE COSTS FOR THE INTERMEDIATE DISTRICTS = (1258) + (1259) + (1267) + (1268) =

56 2018-19 ADJ PU (ACT) 1,755.82
1298 INTERM PUPIL UNIT AUTH = $65 X (56) = 114,128.30

1299 INTERMEDIATE LEASE AUTHORITY = LSR OF (1297) OR (1298) =

1300 INTERM DIST CARRYOVER TO REGULAR LEASE AUTH = (1297) - (1299) =

NET LEASE COSTS (CONT)

1301	PAY 18 LEASE COST UNDER REGULAR AUTH = (1296) - (1299) =	160,792.60
56	2018-19 ADJ PU (ACT)	1,755.82
1302	PAY 18 PUPIL UNIT MAX AUTH = $212 X (56) =	372,233.84
1303	PAY 18 COMMISSIONER APPROVED LIMIT	
1304	REGULAR MAX AUTHORITY = GTR OF (1302) OR (1303) =	372,233.84
1305	TOTAL PAY 18 REGULAR LEASE LEVY AUTHORITY = LSR OF (1301) OR (1304) =	160,792.60
1306	TOTAL PAY 18 REGULAR & INTERM LEASE LEVY AUTH = (1299) + (1305) =	160,792.60
1307	17 PAY 18 LIMIT	160,792.60
1308	17 PAY 18 LEVY	160,792.60
1309	PAY 18 LEASE LEVY LIMITATION ADJUSTMENT (NO ADJUSTMENT)	

CAPITAL RELATED ADJUSTMENTS SUMMARY

1004	FY 2021 OPER CAP ADJ	34.25-
1072	FY 2019 OPER CAP ADJ	365.79-
1207	FY 2021 LTFM EQ ADJ	21,407.30-
1211	FY 2021 LTFM UNEQ ADJ	
1218	FY 2020 LTFM EQ ADJ	5,125.19-
1225	FY 2020 LTFM UNEQ ADJ	
1236	FY 2019 LTFM EQ ADJ	3,806.92
1247	FY 2019 LTFM UNEQ ADJ	
1309	PAY 18 LEASE LEVY ADJ	
1310	LEASE LEVY ADJ (MEMO)	
1311	OTHER CEX ADJ (MEMO)	
1312	TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT =(1004)+(1072)+(1207) +(1211)+(1218)+(1225) +(1236)+(1247)+(1309) +(1310)+(1311) =	23,125.61-

OTHER GENERAL LIMITATION ADJUSTMENTS

760	GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS	
1313	ECON DEV ABATE ADJUST (MEMO)	
1314	DEBT SURPLUS TRANSFER (MEMO)	
1315	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)	
1316	OTHER ADJUST, GEN RMV VOTER APPROVED JOBZ EXEMPT (MEMO)	
1317	TOTAL OTHER ADJUST GEN RMV VOTER APPR JOBZ EXEMPT = (1315)+(1316)=	
1318	MAINT PU VAR (MEMO)	
1319	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)	
1320	OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO)	
1321	TOTAL OTHER ADJUST GEN RMV OTHER JOBZ EXEMPT= =(1318)+(1319)+(1320)	
1322	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)	
1323	OTHER ADJUST, GEN NTC VOTER APPROVED JOBZ EXEMPT (MEMO)	
1324	TOTAL OTHER ADJUST GEN NTC VOTER APPR JOBZ EXEMPT =(1322)+(1323)=	
1325	TIF ADJUST (MEMO)	
1326	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)	

OTHER GENERAL LIMITATION ADJUSTMENTS

1327	FY 2018 CAREER TECH ADJUST (SEE WEBSITE)	
1328	OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO)	
1329	TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT=(1325)+(1326) + (1327)+(1328) =	

GENERAL FUND ADJUSTMENT SUMMARY

1330	GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(1032)+(1040)+ +(1048)+(1054)+(1063) +(1100)+(1114)+(1121) +(1128)+(1134)+(1317)	11,903.07-
1331	GENERAL RMV OTHER JOBZ EXEMPT =(1012)+ +(1016)+(1020)+(1024) +(1056)+(1065)+(1079) +(1086)+(1093)+(1107) +(1140)+(1152)+(1321)	16,930.01-
1332	GENERAL NTC VOTER APPROVED JOBZ EXEMPT =(1324) =	
1333	GENERAL NTC OTHER JOBZ EXEMPT = (760)+(1156)+(1163) +(1167)+(1174)+(1179) +(1184)+(1189)+(1193) +(1197)+(1203)+(1312) +(1313)+(1314)+(1329)	31,960.14-
1334	TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1330)+(1331) + (1332)+(1333) =	60,793.22-

COMMUNITY SERV FUND ADJUSTMENTS

FY 2021 EARLY CHILD FAMILY ADJUST

1401 FY 2021 REVISED ECFE LEVY AUTH (FROM FY 2021 ECFE AID REPORT, LINE 1.7) 42,539.13

1402 19 PAY 20 LIMIT 42,560.94
1403 19 PAY 20 LEVY 42,560.94
1404 FY 2021 EARLY CHILD FAMILY ADJUST = ((1401)-(1403)) = 21.81-

1405 FY 2019 HOME VISITING FINAL ADJUSTMENT (FROM FY 2019 HOME VISITING AID REPORT, LINE 8) 793.11

1406 17 PAY 18 LIMIT 799.85
1407 17 PAY 18 LEVY 799.85
1408 FY 2019 HOME VISIT ADJUSTMENT = ((1405)-(1407)) = 6.74-

FY 2019 SCHOOL-AGE CARE

1409 FY 2019 AUTHORITY (FROM UFARS EXPENDITURES) 10,000.00

1410 17 PAY 18 LIMIT 10,000.00
1411 17 PAY 18 LEVY 10,000.00
1412 FY 2019 SCH-AGE CARE ADJUSTMENT

1413 ADULTS W/DISABILITIES ADJUST

1414 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)

1415 OTHER ADJUST (MEMO)

1416 TOTAL OTHER ADJUST =(1414)+(1415)=

1417 TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1404)+(1405)+(1412) + (1413)+(1416) = 28.55-

GENERAL DEBT SERVICE ADJUSTMENTS

1701 REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762) X -1 = 66,877.41-

1702 OTHER ADJUST (MEMO) VOTER APPROVED

1703 TOTAL DEBT SERV ADJUST VOTER APPROVED = (1701)+(1702) = 66,877.41-

1704 REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763) X -1 = 7,067.11-

1705 OTHER ADJUST (MEMO) NON-VOTER APPROVED

1706 TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1704)+(1705) + (1710)+(1717)+(1728)= 7,067.11-

FY 2021 LTFM DEBT LEVY ADJUST

1707 FY 2021 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 21 RPT, LINE 59)

1708 19 PAY 20 LIMIT
1709 19 PAY 20 LEVY

1710 FY 2021 LTFM DEBT LEVY ADJ =(1707)-(1708)=

FY 2020 LTFM DEBT LEVY ADJUST

1711 FY 2020 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 20 RPT, LINE 59)

1712 18 PAY 19 LIMIT
1713 18 PAY 19 LEVY
1714 TOTAL ADJUSTMENT ADJ =(1711)-(1712)=

1715 19 PAY 20 ADJ LIMIT
1716 19 PAY 20 ADJ LEVY

1717 FY 2020 LTFM DEBT LEVY ADJ =(1714)-(1715)=

FY 2019 LTFM DEBT LEVY ADJUST

1718 FY 2019 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 19 RPT, LINE 59)

1719 17 PAY 18 LIMIT
1720 17 PAY 18 LEVY

1721 TOTAL ADJUSTMENT ADJ =(1718)-(1719)=

1722 18 PAY 19 ADJ LIMIT
1723 18 PAY 19 ADJ LEVY

1724 19 PAY 20 ADJ LIMIT
1725 19 PAY 20 ADJ LEVY

1726 FY 2019 DEBT LIMIT ADJUST = (1722)+(1724) =
1727 FY 2019 DEBT LEVY ADJUST = (1723)+(1725) =

1728 FY 2019 LTFM DEBT LEVY ADJ =(1721)-(1726)=

OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS

1901 REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(921)OR(924)] X -1 =

1902 OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED

1903 TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1901)+(1902) =

1904 REDUCTION DEBT EXCESS, NON-VOTER = GTR OF [(922)OR(925)] X -1 =

1905 OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR

1906 TOTAL ADJUSTMENT NON-VOTER APPROVED = (1904)+(1905) =

ABATEMENT ADJUSTMENTS

INITIAL ABATEMENT LEVY ADJUSTMENT

2001 SCHOOL TAXES ABATED IN 2019	8,027.14-
2002 SCHOOL TAXES ADDED IN 2019	1,160.86
2003 NET CHANGE IN SCHOOL TAXES = (2001)+(2002) =	6,866.28-
2004 ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)]	6,866.28
2024 FY 2021 ABATEMENT AID	1,671.23
2005 INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) =	5,195.05

PAY 18 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND

2006 GENERAL	2,105,105.00
2007 COMMUNITY SERVICE	158,043.00
2008 GENERAL DEBT SERVICE	1,403,522.00
2009 OPEB DEBT SERVICE	
2010 TOTAL	3,666,670.00

CERTIFIED LEVY RATIO BY FUND

2011 GENERAL (2006)/(2010)	.57411902
2012 COM SER (2007)/(2010)	.04310260
2013 GEN DBT (2008)/(2010)	.38277838
2014 OPEB DBT (2009)/(2010	
2015 TOTAL	1.00000000

ABATEMENT AID BY FUND (FROM PART III OF FY 2021 ABATEMENT AID REPORT)

2016 GENERAL	1,590.29
2017 COMMUNITY SERVICE	80.94
2018 GENERAL DEBT SERVICE	
2019 TOTAL	1,671.23
2020 EST FY 2021 ABATEMENT AID PRORATION FACTOR	1.00000000

PRORATED ABATEMENT AID BY FUND

2021 GENERAL (2020)X(2016)	1,590.29
2022 COM SER (2020)X(2017)	80.94
2023 GEN DBT (2020)X(2018)	
2024 TOTAL	1,671.23

INITIAL ABATE LEVY ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)

2025 GENERAL=(2004)-(2024)-(2026)-(2027)-(2028)=	2,351.78
2026 COM SER [(2004)X(2012)]-(2022) =	215.01
2027 GDS DBT [(2004)X(2013)]-(2023) =	2,628.26
2028 OPEB DBT [(2004)X(2014)] =	
2005 TOTAL = (2004)-(2024)	5,195.05

ABATEMENT INTEREST ADJUSTMENT

2029 ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2019	

ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)

2030 GENERAL = (2029) -(2031) -(2032)-(2033) =	
2031 COM SER (2029)X(2012)	
2032 GEN DBT (2029)X(2013)	
2033 OPEB DBT (2029)X(2014	
2029 TOTAL	

FY 2019 ABATEMENT AID ADJUSTMENT (ZERO IF NO LEVY AUTHORITY IN FUND)

2034 GENERAL	
2035 COMMUNITY SERVICE	
2036 GEN DEBT	
2037 OPEB DEBT	
2038 TOTAL	

TOTAL REGULAR ABATEMENT LEVY ADJUST

2039 GENERAL = (2025)+(2030)+(2034)=	2,351.78
2040 COMMUNITY SERVICE = (2026)+(2031)+(2035)=	215.01
2041 GEN DEBT SERVICE = (2027)+(2032)+(2036)=	2,628.26
2042 OPEB DEBT SERVICE = (2028)+(2033)+(2037)=	
2043 TOTAL	5,195.05

CARRY-OVER ABATEMENT LEVY AUTHORITY

PAY 20 REGULAR ABATEMENT LIMIT

2044 GENERAL	1,770.03
2045 COMMUNITY SERVICE	172.63
2046 GENERAL DEBT SERVICE	2,117.83
2047 OPEB DEBT SERVICE	

PAY 20 REGULAR ABATEMENT LEVY

2048 GENERAL	1,770.03
2049 COMMUNITY SERVICE	172.63
2050 GENERAL DEBT SERVICE	2,117.83
2051 OPEB DEBT SERVICE	

CARRY-OVER ABATEMENT LEVY LIMIT (ZERO IF NO LEVY AUTHORITY IN FUND)

2052 GENERAL=(2044)-(2048) OR MEMO	
2053 COM SER=(2045)-(2049) OR MEMO	
2054 GEN DBT=(2046)-(2050) OR MEMO	
2055 OPEB DBT=(2047)-(2051) OR MEMO	
2056 TOTAL	

ADVANCE ABATEMENT LEVY ADJUSTMENT

2057 SCHOOL TAXES ABATED IN 1ST 6 MO OF 2020	1,646.40-
2058 SCHOOL TAXES ADDED IN 1ST 6 MO OF 2020	826.36
2059 NET CHANGE IN SCHOOL TAXES (2057)+(2058)	820.04-
2060 TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1 X (2059)]	820.04

ADVANCE ABATEMENT AUTHORITY BY FUND

2061 GENERAL = (2060) -(2062)-(2063)-(2064)	470.80
2062 COM SER (2060)X(2012)	35.35
2063 GEN DBT (2060)X(2013)	313.89
2064 OPEB DBT (2060)X(2014	
2060 TOTAL	820.04

PREVIOUS ADVANCE ABATE LEVY
(PAY 19 PREVIOUS ADVANCE PLUS
PAY 19 ADVANCE LEVY)

2065	GENERAL	2,001.99
2066	COMMUNITY SERVICE	159.15
2067	GENERAL DEBT SERVICE	1,409.21
2068	OPEB DEBT SERVICE	
2069	TOTAL	3,570.35

ADVANCE ABATEMENT ADJUSTMENT BY FUND
(ZERO IF NO LEVY AUTHORITY IN FUND)

2070	GENERAL=(2060)-(2069)- (2071)-(2072)-(2073)=	1,531.19-
2071	COM SER (2062)-(2066)	123.80-
2072	GEN DBT (2063)-(2067)	1,095.32-
2073	OPEB DBT (2064)-(2068	
2074	TOTAL	2,750.31-

TOTAL INITIAL LEVY LIMITATION
SUMMARY BEFORE OFFSETTING ADJUST

GENERAL FUND INITIAL LEVY SUMMARY

3001	GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (566)+(1330) =	619,778.77
3002	GENERAL RMV OTHER JOBZ EXEMPT = (567)+(1331) =	1,128,632.63
3003	GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (568)+(1332) =	
3004	GENERAL NTC OTHER JOBZ EXEMPT +(570)+(1333)+(2039) +(2052)+(2070) =	871,638.65
3005	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (569)+(3001)+(3002) + (3003)+(3004) =	2,620,050.05

COMMUNITY SERV INITIAL LEVY SUMMARY

3006	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (634)+(1417)+(2040) + (2053)+(2071) =	159,085.84

GEN DEBT SERV INITIAL LEVY SUMMARY

3007	GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (815)+(1703)+(2041) + (2054)+(2072) =	1,395,297.53
3008	GEN DEBT SERVICE OTHER JOBZ NONEXEMPT = (816)+(1706)+(2041) + (2054)+(2072) =	147,282.89
3009	TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3007)+(3008) =	1,542,580.42

OPEB/PENSION DEBT SERVICE INITIAL
LEVY SUMMARY

3010	OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (903)+(1901)+(2042) + (2055)+(2073) =	
3011	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT =(908)+(1904)+(2042) + (2055)+(2073) =	
3012	TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3010)+(3011) =	

OFFSETTING ADJUSTMENTS
(COUNTY AUDITORS CANNOT SPREAD
LEVIES BASED ON A NEGATIVE TAX RATE.
TOTAL LEVY LIMITATIONS BY TRUTH IN
TAXATION LEVY/FUND CATEGORY SHOWN ON
PAGE 31 MUST BE ZERO OR GREATER).

OFFSET CARRIED FORWARD

3013	GENERAL	
3014	GENERAL DEBT SERVICE	
3015	OPEB/PENSION DEBT SERVICE	

POSITIVE OFFSETTING ADJUSTMENTS
IN GENERAL AND COM SERV FUNDS

3016	GEN RMV VOTER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3001)]	
3017	GEN RMV OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3002)]	
3018	GEN NTC VOTER JOB EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3003)]	
3019	GEN NTC OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3004)]	
3020	COM SERV POSITIVE OFFSET GTR 0 OR [0-(3006)]	

COLLECT NEGATIVE ADJUSTMENTS IN
GENERAL AND COMM ED FUNDS

3021	GEN RMV VOTER JOBZ EXEMPT NEGATIVE OFFSET	
3022	GEN RMV OTHER JOBZ EXEMPT NEGATIVE OFFSET	
3023	GEN NTC VOTER JOB EXEMPT NEGATIVE OFFSET	
3024	GEN NTC OTHER JOBZ EXEMPT NEGATIVE OFFSET	
3025	COM SERV NEGATIVE OFFSET	

NET OFFSETTING ADJUSTMENTS
IN GEN AND COM SERV

3026	GEN RMV VOTER JOBZ EXEMPT NET OFFSET ADJ = (3016)+(3021) =	

NET OFFSETTING ADJUS (CONT)

3027 GEN RMV OTHER
JOBZ EXEMPT
NET OFFSET ADJ
= (3017)+(3022) =

3028 GEN NTC VOTER
JOB EXEMPT
NET OFFSET ADJ
= (3018)+(3023) =

3029 GEN NTC OTHER
JOBZ EXEMPT
NET OFFSET ADJ
= (3019)+(3024) =

3030 COM SERV
NET OFFSET ADJ
= (3020)+(3025) =

POSITIVE OFFSETTING ADJUSTMENTS
IN GENERAL DEBT SERV FUND

3031 GDS VOTER
JOBZ NONEXEMPT
POSITIVE OFFSET
GTR OF 0 OR [-(3007)]

3032 GDS OTHER
JOBZ NONEXEMPT
POSITIVE OFFSET
GTR OF 0 OR [-(3008)]

COLLECT NEGATIVE ADJUSTMENTS
IN GENERAL DEBT SERV FUND

3033 GDS VOTER
JOBZ NONEXEMPT
NEGATIVE OFFSET

3034 GDS OTH
JOBZ NONEXEMPT
NEGATIVE OFFSET

NET OFFSETTING ADJUSTMENTS
IN GENERAL DEBT SERV FUND

3035 GDS VOTER
JOBZ NONEXEMPT
NET OFFSET ADJ
= (3031)+(3033) =

POSITIVE OFFSETTING ADJUSTMENTS
IN OPEB/PENSION DEBT SERV FND (CONT)

3036 GDS OTH
JOBZ NONEXEMPT
NET OFFSET ADJ
= (3032)+(3034) =

3037 OPEB/PENSION DEBT SERVICE
VOTER JOBZ NONEXEMPT
POSITIVE OFFSET
GTR OF 0 OR [-(3010)]

POSITIVE OFFSETTING ADJUSTMENTS
IN OPEB/PENSION DEBT SERV FUND

3038 OPEB/PENSION DEBT SERVICE
OTHER JOBZ NONEXEMPT
POSITIVE OFFSET
GTR OF 0 OR [-(3011)]

COLLECT NEGATIVE ADJUSTMENTS
IN OPEB/PENSION DEBT SERV FUND

3039 OPEB/PENSION DEBT SERVICE
VOTER JOBZ NONEXEMPT
NEGATIVE OFFSET

3040 OPEB/PENSION DEBT SERVICE
OTHER JOBZ NONEXEMPT
NEGATIVE OFFSET

NET OFFSETTING ADJUSTMENTS
IN OPEB/PENSION DEBT SERV FUND

3041 OPEB/PENSION DEBT SERVICE
VOTER JOBZ NONEXEMPT
NET OFFSET ADJ
= (3037)+(3039) =

3042 OPEB/PENSION DEBT SERVICE
OTHER JOBZ NONEXEMPT
NET OFFSET ADJ
= (3038)+(3040) =

NET NEGATIVE ADJUSTMENT BALANCE
TO BE CARRIED FORWARD

3043 GENERAL ADJUST BALANCE
FORWARD = (3013)-(3026)
-(3027)-(3028)-(3029)
-(3030) =

NET NEGATIVE ADJUSTMENT (CONT)

3044 GENERAL DEBT SERVICE
ADJUST BALANCE FORWARD
=(3014)-(3035)
-(3036)=

3045 OPEB/PENSION DEBT SERVICE
ADJUST BALANCE FORWARD
=(3041)-(3042)=

3046 TOTAL ADJUST BALANCE
FORWARD =(3043)
+(3044)+(3045)=

LEVY AFTER OFFSETS
STARTING POINT FOR MAX
EFFORT ADJUSTMENTS

3500	GEN DEBT VOTER APPR	1,395,297.53
3501	GEN DEBT OTHER	147,282.89
3502	OPEB DEBT VOTER APPR	
3503	OPEB DEBT OTHER	
3504	GENERAL NTC VOTER	
3505	GENERAL NTC OTHER	871,638.65
3506	COMMUNITY SERVICE	159,085.84

MAXIMUM EFFORT LOAN AID

3507 ACT MAX EFF LOAN AID
FOR FY 2018 (FUND 7)
3508 ACT MAX EFF LOAN AID
FOR FY 19 (ALL FUNDS)
3509 ACT MAX EFF LOAN AID
FOR FY 20 (ALL FUNDS)
3510 ACT MAX EFF LOAN AID
FOR FY 21 (ALL FUNDS)
3511 EST/ACT MAX EFF LOAN
AID FY 22 (LAST YEAR)
3512 PAY 18 ACT MAX EFF LOAN
AID LEVY LIMIT ADJUST
(ALL FUNDS) =
3513 PAY 19 ACT MAX EFF LOAN
AID LEVY LIMIT ADJUST
(ALL FUNDS) =
3514 PAY 20 ACT MAX EFF LOAN
AID LEVY LIMIT ADJUST
(ALL FUNDS) =
3515 REQUESTED DEBT
DEFEASANCE AMOUNT
BY END OF FY 2022
3516 BAL AVAIL END FY 2022
=(3507)+(3508)+(3509)
+(3510)+(3511)-(3512)
-(3513)-(3514)-(3515)

MAXIMUM EFFORT LOAN AID (CONT)

3517 PLANNED LEVY REDUCTION
ALL FUNDS FOR PAY 21
NOT GTR THAN BAL AVAI

LEVY LIMITS ARE REDUCED
IN THE FOLLOWING ORDER

3518 GEN DEBT VOTER =
3519 GEN DEBT OTHER =
3520 OPEB DEBT VOTER =
3521 OPEB DEBT OTHER =
3522 GENERAL NTC VOTER =
3523 GENERAL NTC OTHER =
3524 COMMUNITY SERVICE =

3525 MAX EFF LEVY LIMIT ADJ =
SUM (3518) TO (3524)=

3526 MAX EFFORT LOAN EST AID
THRU FY 2022 RETAINED
FOR FUTURE USE
=(3516) - (3525) =

TACONITE REFERENDUM DATA
INFORMATION ONLY

4001 1983-84 RESIDENT PU
4002 2011-12 RESIDENT PU
46 2019-20 RES PU (PRE) 2,135.37
59 2021-22 ADJ PU (EST) 1,631.20

4003 TACONITE REG REF PU
=GTR (4001) OR (46)=

4004 2011 NET TAX CAPACITY
4005 TAC REF REV REDUCT FOR
BOTH REG AND ADD REF
= (4004) X 1.8% =

FY 2022 TAC REG REF REV
(PAY 01 REF LEVY REQ)

4006 REG FRONT END FORMULA
= (4003) X $175 =
4007 TAC REG REF REV = GTR
0 OR [(4006)-(4005)]=

FY 2022 TAC ADD REF REV

4008 FY 13 REF REV ALLOW
4009 TAC REF ADD ALLOWANCE
= (4008) + $415 =
4010 ADD FRONT END FORMULA
= (4002) X (4009) =
4011 TAC ADD BASE = GTR 0
OR [(4010)-(4005)] =
4012 TAC ADD REF REVENUE
= (4011) X 22.5% =

FY 2022 TAC TOTAL REF REV
(JULY 2021 PAYMENT)

4013 TAC TOTAL REF REV
= (4007) + (4012) =
4014 MAXIMUM EC RESERVE
= (59) X $25 =
4015 RSVD EARLY CHILDHOOD
= LSR(4013)OR(4014)=

FY 2020 TACONITE RECEIPTS
(FEB 2020 & AUG 2020 PYMT)
USED TO CALCULATE PAY 21
LEVY LIMITATION REDUCTION

4016 TAC POT 13.72 CENTS
PER TON (INITIAL AMT)
4017 CITY/TWP REPLACEMENT
NOT USED THIS YEAR

4018 TAC POT ALLOCATED TO
OTHER TAC SCHOOL DIST
TO FUND LINE (4028)

4019 TAC POT ALLOCATED TO
CITIES AND TOWNSHIPS
(SEE SPREADSHEET)
AUG 2020 PYMTS MADE

4020 TAC POT RECEIPTS BASE
= (4016) - (4017) -
(4018) - (4019) =

4021 MINING 3.43 CENTS/TON

4022 TAC RAILR GRANDFATHER
4023 DEER RVR GRANDFATHER

4024 FY 2020 ELIGIBLE TAC
RECEIPTS BASE AMOUNT
=SUM(4020) TO (4023)=

4025 MAX TAC REDUCT = 95%
OF [(4024) + (4019)]

TACONITE RECEIPTS (CONT)

4026 TOTAL PAY 19 TAC LEVY
LIMIT ADJUST ON LEVY
LIMIT & CERTIFICATION

4027 FY 2020 ELIG DIST TAC
REPL AMT PLUS PAY 19
TAC LEVY ADJUSTMENT
=(4024)+(4026)-(4019)

4028 TAC POT ALLOCATED FROM
OTHER TAC SCH DIST FOR
PAY 19 LEVY REPLACMENT
[NOT INCL IN (4024)]

4029 TAC PROP TAX RELIEF
ACCOUNT TRANSFER FOR
PAY 19 LEVY REPLACMENT
[NOT INCL IN (4024)]

4030 FY 2020 ADDITIONAL TAC
POT 11 CENTS/TON
[NOT INCL IN (4024)]
4031 FY 2020 TAC BLDG MAINT
& REPAIR 4 CENTS/TON
[NOT INCL IN (4024)]

LEVY LIMIT SUBJECT TO
TACONITE ADJUSTMENT

4032 COMMUNITY SERVICE
4033 OTHER GENERAL NTC

4034 REDUCED OTHER NTC FOR
LIMITED LTFM LEVY

4035 OTHER GENERAL RMV

4036 OP REFERENDUM (VOTER)
4037 = 50% OF (4036) =

4038 CAP PROJ LIMIT(VOTER)
4039 = 50% OF (4038) =

4040 NET OPEB DEBT SERV LEVY
NON-VOTER APPR BONDS

4041 NET OPEB DEBT SERV LEVY
FOR VOTER APPR BONDS
4042 = 50% OF (4041) =

4043 NET GEN DEBT SERV LEVY
NON-VOTER APPR BONDS

4044 NET GEN DEBT SERV LEVY
FOR VOTER APPR BONDS
4045 = 50% OF (4044) =

LEVY TACONTE ADJUST (CONT)

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

4046 COM SERV = -1 X (LSR
OF (4025) OR (4032))=
4047 REMAINING REDUCTION
= (4025)+(4046) =

4048 GEN OTH NTC = -1 X (LSR
OF (4034) OR (4047))=
4049 REMAINING REDUCTION
= (4047)+(4048) =

4050 OPEB TACONITE ADJUST
NON-VOTER = -1 X (LSR
OF (4040) OR (4049))=
4051 REMAINING REDUCTION
= (4049)+(4050) =

4052 GDS TACONITE ADJUST
NON-VOTER = -1 X (LSR
OF (4043) OR (4051))=
4053 REMAINING REDUCTION
= (4049)+(4052) =

4054 GEN OTH RMV = -1 X (LSR
OF (4035) OR (4053))=
4055 REMAINING REDUCTION
= (4053)+(4054) =

4056 OPER REF = -1 X (LSR
OF (4037) OR (4055))=
4057 REMAINING REDUCTION
= (4055)+(4056) =

4058 CAP PROJ = -1 X (LSR
OF (4039) OR (4057))=
4059 REMAINING REDUCTION
= (4057)+(4058) =

4060 OPEB DEBT TAC ADJUST
VOTER APPR= -1 X (LSR
OF (4042) OR (4059))=

4061 REMAINING REDUCTION
= (4059)+(4060) =

4062 GDS TACONITE ADJUST
VOTER APPR= -1 X (LSR
OF (4045) OR (4061))=

4063 TOTAL TACONITE LEVY
LIMITATION ADJUST =
(4046)+(4048)+(4050)+
(4052)+(4054)+(4056)+
(4058)+(4060)+(4062)=

4064 CITY/TOWNSHIP DISTRIBUTION
= (4025)+(4063) =

FY 2022 LEVY, AID & REVENUE SUMMARY
BY FUND
(ESTIMATE AT TIME OF PROPOSED
LEVY CERTIFICATION)

GENERAL FUND

5001 GEN RMV VOTER APPROVED
JOBZ EXEMPT = (3001)
+(3026)+(4056) = 619,778.77

5002 GENERAL RMV OTHER
JOBZ EXEMPT = (3002)
+(3027)+(4054) = 1,128,632.63

5003 GEN NTC VOTER APPROVED
JOBZ EXEMPT = (3003)+
(3028)+(3522)+(4058)=

5004 GENERAL NTC OTHER
PHASED OUT IN FY18

5005 GENERAL NTC OTHER
JOBZ EXEMPT = (3004)+
(3029)+(3523)+(4048)= 871,638.65

5006 TOTAL GENERAL FUND
LEVY LIMITATION
= (5001)+(5002)+(5003)
+ (5004)+(5005) = 2,620,050.05

5007 TOTAL GENERAL FUND AID
= (322)+(328)+(333)
+ (339)+(355)+(380)
+(408)+(493)+(2021)= 14,756,131.98

5008 MAX EFFORT LOAN AID USED
= -(3522)-(3523) =

5009 TACONITE RECEIPTS
= - (4048)-(4054)
- (4056)-(4058) =

5010 TOTAL GENERAL FUND
REVENUE = (5006)+
(5007)+(5008)+(5009)= 17,376,182.03

COMMUNITY SERVICE FUND

5011 TOTAL COMMUNITY
SERVICE FUND LEVY
LIMITATION = (3006)+
(3030)+(3524)+(4046)= 159,085.84

5012 TOTAL COMMUNITY
SERVICE FUND AID
= (611)+(621)+(626)
+ (632)+(2022) = 46,945.22

COMMUNITY SERVICE FUND

5013 MAX EFFORT LOAN AID USED
= -(3524) =

5014 TACONITE RECEIPTS
= -(4046) =

5015 TOTAL COMM SERV
FUND REVENUE = (5011)
+(5012)+(5013)+(5014) 206,031.06

GENERAL DEBT SERVICE FUND

5016 GEN DEBT SERVICE
VOTER APPROVED JOBZ
NONEXEMPT = (3007)+
(3035)+(3518)+(4062)= 1,395,297.53

5017 GEN DEBT SERV OTHER
JOBZ NONEXEMPT = (3008)
(3036)+(3519)+(4052)= 147,282.89

5018 TOTAL DEBT SERVICE
FUND LEVY LIMITATION
= (5016)+(5017) = 1,542,580.42

5019 TOTAL DEBT SERVICE
FUND AID = (488)+
(779)+(798)+(2023) =

5020 MAX EFFORT LOAN AID USED
=(3515)-(3518)-(3519)

5021 TACONITE RECEIPTS
= -(4052)-(4062) =

5022 TOTAL DEBT SERVICE
FUND REVENUE = (5018)
+(5019)+(5020)+(5021) 1,542,580.42

OPEB/PENSION DEBT SERVICE FUND

5023 OPEB/PENSION DEBT
SERVICE VOTER APPROVED
JOBZ NONEXEMPT =(3010)+
(3041)+(3520)+(4060)=

5024 OPEB/PENSION DEBT
SERVICE OTHER
JOBZ NONEXEMPT=(3011)+
(3042)+(3521)+(4050)=

OPEB/PENSION DEBT SERVICE FUND (CONT

5025 TOTAL OPEB/PENSION DEBT
SERVICE FUND LEVY
LIMITATION
= (5023)+(5024) =

5026 MAX EFFORT LOAN AID USED
= -(3520)-(3521) =

5027 TACONITE RECEIPTS =
-(4050)-(4060) =

5028 TOTAL OPEB/PENSION DEBT
SERVICE FUND REVENUE
=(5025)+(5026)+(5027)

TOTAL, ALL FUNDS

5029 TOTAL LEVY LIMIT
= (5006)+(5011)
+ (5018)+(5025) = 4,321,716.31

5030 TOTAL AID
= (5007)+(5012)
+ (5019) = 14,803,077.20

5031 TOTAL MAX EFFORT AID USED
= (5008)+(5013)
+ (5020)+(5026) =

5032 TOTAL TACONITE RECEIPTS
= (5009)+(5014)
+ (5021)+(5027) =

5033 TOTAL REVENUE
= (5010)+(5015)
+ (5022)+(5028) = 19,124,793.51

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

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	631,681.84	11,903.07-	N/A			619,778.77
GEN-RMV OTHER-EXEMP	1,145,562.64	16,930.01-	N/A			1,128,632.63
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	902,778.20	31,960.14-	820.59			871,638.65
TOTAL GENERAL	2,680,022.68	60,793.22-	820.59			2,620,050.05
COM SERV-EXEMP	159,023.18	28.55-	91.21			159,085.84
DEBT-VOTER-NONEXEMP	1,460,642.00	66,877.41-	1,532.94			1,395,297.53
DEBT-OTHER-NONEXEMP	154,350.00	7,067.11-				147,282.89
TOTAL DEBT SERV	1,614,992.00	73,944.52-	1,532.94			1,542,580.42
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	4,454,037.86	134,766.29-	2,444.74			4,321,716.31

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

FUND	2019 PAY 2020 LIMITATION	2020 PAY 2021 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	2,593,548.82	2,620,050.05	26,501.23	1.02
COMMUNITY SERVICE	159,796.06	159,085.84	710.22-	.44-
GENERAL DEBT SERVICE	1,561,112.20	1,542,580.42	18,531.78-	1.19-
OPEB DEBT SERVICE				
TOTAL	4,314,457.08	4,321,716.31	7,259.23	.17

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

FUND	2019 PAY 2020 CERTIFIED LEVY + ADJUSTMENTS	2020 PAY 2021 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	2,593,548.82			
COMMUNITY SERVICE	159,796.06			
GENERAL DEBT SERVICE	1,561,112.20			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	4,314,457.08			

LINE #	LIMITATION COMPONENTS	2019 PAY 2020 LIMITATION	2019 PAY 2020 CERTIFIED LEVY	2020 PAY 2021 LIMITATION	2020 PAY 2021 PROPOSED LEVY	2020 PAY 2021 CERTIFIED LEVY	NOTES
SUBTOTALS BY LEVY CATEGORY							
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT	579,479.49	579,479.49	619,778.77	619,778.77		
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	1,083,836.29	1,083,836.29	1,128,632.63	1,128,632.63		
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT						
(5004)	GENERAL-NTC OTHER-GENED-EXEMPT	N/A	N/A	N/A	N/A	N/A	*1
(5005)	GENERAL-NTC OTHER-JOBZ EXEMPT	930,233.04	930,233.04	871,638.65	871,638.65		
(5011)	COMMUNITY SERV-NTC OTHER-EXEMPT	159,796.06	159,796.06	159,085.84	159,085.84		
(5016)	GENL DEBT-NTC VOTER-NONEXEMPT	1,413,798.23	1,413,798.23	1,395,297.53	1,395,297.53		*2
(5017)	GENL DEBT-NTC OTHER-NONEXEMPT	147,313.97	147,313.97	147,282.89	147,282.89		*2
(5023)	OPEB DEBT-NTC VOTER-NONEXEMPT						
(5024)	OPEB DEBT-NTC OTHER-NONEXEMPT						
SUBTOTALS BY FUND							
(5006)	GENERAL FUND	2,593,548.82	2,593,548.82	2,620,050.05	2,620,050.05		
(5011)	COMMUNITY SERVICES FUND	159,796.06	159,796.06	159,085.84	159,085.84		
(5018)	GENERAL DEBT SERVICE FUND	1,561,112.20	1,561,112.20	1,542,580.42	1,542,580.42		
(5025)	OPEB/PENSION DEBT SERVICE FUND						
SUBTOTALS BY TAX BASE							
	REFERENDUM MARKET VALUE	1,663,315.78	1,663,315.78	1,748,411.40	1,748,411.40		
	NET TAX CAPACITY	2,651,141.30	2,651,141.30	2,573,304.91	2,573,304.91		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY							
	VOTER APPROVED	1,993,277.72	1,993,277.72	2,015,076.30	2,015,076.30		
	OTHER	2,321,179.36	2,321,179.36	2,306,640.01	2,306,640.01		
TOTAL LEVY							
	TOTAL LEVY	4,314,457.08	4,314,457.08	4,321,716.31	4,321,716.31		
ALLOWABLE INCREASE							
	ALLOWABLE INCREASE AMOUNT						
	MAXIMUM ALLOWABLE CERTIFIED LEVY				4,321,716.31		

FOOTNOTES:
*1 STUDENT ACHIEVEMENT (GENED) LEVY PHASED OUT AFTER PAY 2017
*2 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES

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

LINE #	LIMITATION COMPONENTS	2019 PAY 2020 LIMITATION	2019 PAY 2020 CERTIFIED LEVY	2020 PAY 2021 LIMITATION	2020 PAY 2021 PROPOSED LEVY	2020 PAY 2021 CERTIFIED LEVY	NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:							
(309)	1ST TIER RMV REFER	609,126.44	609,126.44	614,342.18	614,342.18		*3
(310)	2ND TIER RMV REFER			17,339.66	17,339.66		*3
(311)	UNEQUALIZED RMV REFER						
(1032)	FY 2021 1ST TIER REF ADJUST	2,168.18-	2,168.18-	10,353.82-	10,353.82-		*3
(1040)	FY 2021 2ND TIER REF ADJUST	2,205.80-	2,205.80-				*3
	FY 2021 3RD TIER REF ADJUST			N/A	N/A	N/A	
(1048)	FY 2021 UNEQUAL REF ADJUST						
(1054)	FY 2021 TBRA ALLOC ADJUST						*3
(1063)	FY 2021 REF HOLD HARMLESS ADJ						
(1100)	FY 2019 1ST TIER REF ADJUST	12,527.81-	12,527.81-	767.96-	767.96-		
(1114)	FY 2019 2ND TIER REF ADJUST	12,745.16-	12,745.16-	781.29-	781.29-		
(1121)	FY 2019 3RD TIER REF ADJUST						
(1128)	FY 2019 UNEQUAL REF ADJUST						
(1134)	FY 2019 TBRA ALLOC ADJUST						
(1146)	FY 2019 REF HOLD HARMLESS ADJ						
(1317)	OTHER RMV REF ADJUST (MEMO)						
(3026)	RMV REF NET OFFSET ADJUST						
(4056)	REFERENDUM TACONITE ADJUST						
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT	579,479.49	579,479.49	619,778.77	619,778.77		
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:							
(306)	1ST TIER LOCAL OPTIONAL	255,959.51	255,959.51	258,151.20	258,151.20		*4
(236)	2ND TIER LOCAL OPTIONAL	624,206.61	624,206.61	629,551.47	629,551.47		*4
(239)	EQUITY	204,983.41	204,983.41	207,555.25	207,555.25		*4
(241)	TRANSITION	49,877.64	49,877.64	50,304.72	50,304.72		*4
(1012)	FY 2021 LOR TIER 1 ADJUST	5,287.53-	5,287.53-				*4
(1016)	FY 2021 LOR TIER 2 ADJUST	N/A	N/A	10,610.15-	10,610.15-		*4
(1020)	FY 2021 EQUITY ADJUST	1,934.19-	1,934.19-	2,742.60-	2,742.60-		*4
(1024)	FY 2021 TRANSITION ADJUST	422.50-	422.50-	847.81-	847.81-		*4
	FY 2021 1ST TR BRD-APPR REF ADJ			N/A	N/A	N/A	
	FY 2021 TBRA ALLOC ADJUST			N/A	N/A	N/A	
	FY 2021 REF HOLD HARMLESS ADJ			N/A	N/A	N/A	
(1056)	FY 2021 LOR TIER 1 TBRA ADJUST	N/A	N/A				*3
(1065)	FY 2021 LOR TIER 1 HOLD HARM AD	N/A	N/A				
(1079)	FY 2019 LOCATION EQUITY ADJ	30,551.48-	30,551.48-	1,872.83-	1,872.83-		
(1086)	FY 2019 EQUITY ADJUST	10,553.94-	10,553.94-	706.97-	706.97-		
(1093)	FY 2019 TRANSITION ADJUST	2,441.24-	2,441.24-	149.65-	149.65-		
(1107)	FY 2019 1ST TR BRD-APPR REF ADJ						
(1140)	FY 2019 TBRA ALLOC ADJUST						
(1152)	FY 2019 REF HOLD HARMLESS ADJ						
(1321)	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	1,083,836.29	1,083,836.29	1,128,632.63	1,128,632.63		

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

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

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

LINE #	LIMITATION COMPONENTS	2019 PAY 2020 LIMITATION	2019 PAY 2020 CERTIFIED LEVY	2020 PAY 2021 LIMITATION	2020 PAY 2021 PROPOSED LEVY	2020 PAY 2021 CERTIFIED LEVY	NOTES
	GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:						
	INITIAL LEVIES:						
(230)	OPERATING CAPITAL	145,287.01	145,287.01	153,850.19	153,850.19		*4
(332)	ALT TEACHER COMP (Q COMP)						*5
(353)	ACHIEVEMENT & INTEGRATION						*6
(357)	FY 2021 REEMPLOYMENT INS	15,000.00	15,000.00	20,000.00	20,000.00		
(359)	SAFE SCHOOLS	62,690.40	62,690.40	58,723.20	58,723.20		
(362)	SAFE SCHOOLS INTERMEDIATE						
(365)	JUDGMENT						*7
(367)	ICE ARENA						
(379)	FY 2021 CAREER TECHNICAL	72,964.62	72,964.62	72,964.62	72,964.62		
(383)	FY 2020 ANNUAL OTHER POST-EMPLOYMENT BENEFITS (OPEB)						
(494)	LT FACILITIES EQUAL	454,617.84	454,617.84	413,778.59	413,778.59		*5
(495)	LT FACILITIES UNEQUAL						
(505)	DISABLED ACCESS						
(549)	BUILDING/LAND LEASE	178,437.60	178,437.60	183,461.60	183,461.60		
(550)	COOP BUILDING REPAIR						
(551)	OTHER CAPITAL (MEMO)						
(554)	CONSOL/TRANSITION						
(555)	REORG OPERATING DEBT						
(556)	FY 2021 HEALTH BENEFITS						
(557)	ADDITIONAL RETIREMENT						
(558)	SEVERANCE						
(559)	ADMINISTRATIVE DISTRICT						
(560)	SWIMMING POOL						
(561)	TREE GROWTH						
(562)	CONSOL/RETIREMENT						
(563)	ECON DEV ABATEMENT						
(564)	OTHER GENERAL (MEMO)						
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER JOBZ EXEMPT	928,997.47	928,997.47	902,778.20	902,778.20		

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

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

GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):

LEVY ADJUSTMENTS:

LINE #	LIMITATION COMPONENTS	2019 PAY 2020 LIMITATION	2019 PAY 2020 CERTIFIED LEVY	2020 PAY 2021 LIMITATION	2020 PAY 2021 PROPOSED LEVY	2020 PAY 2021 CERTIFIED LEVY	NOTES
(1004)	FY 2021 OPER CAPITAL ADJUST	6,298.32-	6,298.32-	34.25-	34.25-		*4
(1072)	FY 2019 OPER CAPITAL ADJUST	6,188.39-	6,188.39-	365.79-	365.79-		
(1156)	FY 2021 ALT TEACHER COMP ADJUST						*8
(1163)	FY 2019 ALT TEACHER COMP ADJUST						
(1167)	FY 2021 ACHIEVE & INTEG ADJUST						*6
(1174)	FY 2019 ACHIEVE & INTEG ADJUST						*6
(1179)	FY 2019 REEMPLOYMENT ADJUST	2,880.63	2,880.63	7,740.85-	7,740.85-		
(1184)	FY 2019 SAFE SCHOOLS ADJUST	881.28	881.28	1,093.68-	1,093.68-		
(1189)	FY 2019 SAFE SCHOOLS INTERM ADJ						
(1193)	FY 2019 CAREER TECHNICAL ADJUST	6,409.32	6,409.32				
(1197)	FY 2019 HEALTH BENEFITS ADJUST						
(1203)	FY 2019 ANNUAL OPEB ADJUST						
(1207)	FY 2021 LTFM EQUAL ADJUST	4,407.67	4,407.67	21,407.30-	21,407.30-		
(1211)	FY 2021 LTFM UNEQUAL ADJUST						
(1218)	FY 2020 LTFM EQUAL ADJUST	1,975.06-	1,975.06-	5,125.19-	5,125.19-		
(1225)	FY 2020 LTFM UNEQUAL ADJUST						
(1236)	FY 2019 LTFM EQUAL ADJUST	2.22	2.22	3,806.92	3,806.92		
(1247)	FY 2019 LTFM UNEQUAL ADJUST						
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE GENERAL NTC OTHER JOBZ EXEMPT	119.35	119.35	31,960.14-	31,960.14-		

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

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

LINE #	LIMITATION COMPONENTS	2019 PAY 2020 LIMITATION	2019 PAY 2020 CERTIFIED LEVY	2020 PAY 2021 LIMITATION	2020 PAY 2021 PROPOSED LEVY	2020 PAY 2021 CERTIFIED LEVY	NOTES
	GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
	LEVY ADJUSTMENTS:						
(1309)	PAY 18 LEASE ADJUST						
(1310)	LEASE LEVY ADJ (MEMO)						
(1311)	OTHER CAPITAL ADJUST (MEMO)						
(760)	FY 2022 FAC & EQUIP BOND ADJUST						
(1313)	ECON DEV ABATE ADJUST						
(1314)	DEBT SURPLUS ADJUST						
(1329)	OTHER GENERAL ADJUST						
(2039)	ABATEMENT ADJUSTMENT	1,770.03	1,770.03	2,351.78	2,351.78		*11
(2052)	CARRY-OVER ABATEMENT ADJUST						*12
(2070)	ADVANCE ABATEMENT ADJUST	653.81-	653.81-	1,531.19-	1,531.19-		*13
(3029)	GENERAL OTH NTC NET OFFSET ADJ						
(3523)	GEN OTH NTC MAX EFFORT ADJ						
(4048)	GENERAL OTH NTC TACONITE ADJUST						
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER JOBZ EXEMPT	1,116.22	1,116.22	820.59	820.59		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 35 GENERAL NTC OTHER JOBZ EXEMPT	928,997.47	928,997.47	902,778.20	902,778.20		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 36 GENERAL NTC OTHER JOBZ EXEMPT	119.35	119.35	31,960.14-	31,960.14-		
(5005)	TOTAL GENERAL - NTC OTHER JOBZ EXEMPT	930,233.04	930,233.04	871,638.65	871,638.65		

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

LINE #	LIMITATION COMPONENTS	2019 PAY 2020 LIMITATION	2019 PAY 2020 CERTIFIED LEVY	2020 PAY 2021 LIMITATION	2020 PAY 2021 PROPOSED LEVY	2020 PAY 2021 CERTIFIED LEVY	NOTES
COMMUNITY SERVICE JOBZ EXEMPT:							
(610)	BASIC COMMUNITY EDUC	103,428.10	103,428.10	103,428.10	103,428.10		*14
(620)	EARLY CHILD FAMILY	42,560.94	42,560.94	42,081.78	42,081.78		*15
(625)	HOME VISITING	882.68	882.68	1,013.30	1,013.30		
(627)	ADULTS W/ DISABILITIES						
(631)	SCHOOL-AGE CARE	12,500.00	12,500.00	12,500.00	12,500.00		*15
(633)	OTHER COMM ED (MEMO)						
(1404)	FY 2021 EARLY CHILD FAMILY ADJ	306.64	306.64	21.81-	21.81-		
(1405)	FY 2019 HOME VISITING ADJUST	12.64-	12.64-	6.74-	6.74-		
(1412)	FY 2019 SCHOOL-AGE CARE ADJUST						
(1413)	ADULTS W/ DISABILITIES ADJUST						
(1416)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT	172.63	172.63	215.01	215.01		*11
(2053)	CARRY-OVER ABATEMENT ADJUST						*12
(2071)	ADVANCE ABATEMENT ADJUST	42.29-	42.29-	123.80-	123.80-		*13
(3030)	COM SERV NET OFFSET ADJUST						
(3524)	COM SERV MAX EFFORT ADJUST						
(4046)	COM SERV TACONITE ADJUST						
(5011)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	159,796.06	159,796.06	159,085.84	159,085.84		

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

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

LINE #	LIMITATION COMPONENTS	2019 PAY 2020 LIMITATION	2019 PAY 2020 CERTIFIED LEVY	2020 PAY 2021 LIMITATION	2020 PAY 2021 PROPOSED LEVY	2020 PAY 2021 CERTIFIED LEVY	NOTES
DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:							
(811)	DEBT SERVICE-AID ELIG	1,461,902.00	1,461,902.00	1,460,642.00	1,460,642.00		*16
(813)	DEBT SERVICE-AID INELIG						*16
(780)	NATURAL DISASTER DEBT						*16
(1701)	REDUCTION FOR DEBT EXCESS	49,938.48-	49,938.48-	66,877.41-	66,877.41-		
(1702)	OTHER ADJUST (MEMO)						
(2041)	ABATEMENT ADJUSTMENT	2,117.83	2,117.83	2,628.26	2,628.26		*11,17
(2054)	CARRY OVER ABATEMENT						*12,17
(2072)	ADVANCE ABATE ADJUST	283.12-	283.12-	1,095.32-	1,095.32-		*13,17
(3035)	GDS VTR NET OFFSET ADJUST						
(3518)	GDS VTR MAX EFFORT ADJ						
(4062)	GDS VTR TACONITE ADJUST						
(5016)	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT	1,413,798.23	1,413,798.23	1,395,297.53	1,395,297.53		*2
DEBT SERVICE OTHER JOBZ NONEXEMPT:							
(812)	DEBT SERVICE-AID ELIG						*16
(814)	DEBT SERVICE-AID INELIG	152,524.19	152,524.19	154,350.00	154,350.00		*16
(771)	LT FACILITIES DEBT SERVICE						*16
(1710)	FY 2021 LTFM DEBT SERV ADJ						
(1717)	FY 2020 LTFM DEBT SERV ADJ						
(1728)	FY 2019 LTFM DEBT SERV ADJ						
(1704)	REDUCTION FOR DEBT EXCESS	5,210.22-	5,210.22-	7,067.11-	7,067.11-		
(1705)	OTHER ADJUST (MEMO)						
(2041)	ABATEMENT ADJUSTMENT						*11,17
(2054)	CARRY OVER ABATEMENT						*12,17
(2072)	ADVANCE ABATE ADJUST						*13,17
(3036)	GDS OTH NET OFFSET ADJUST						
(3519)	GDS OTH MAX EFFORT ADJ						
(4052)	GDS OTH TACONITE ADJUST						
(5017)	TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT	147,313.97	147,313.97	147,282.89	147,282.89		*2

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

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

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

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

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