

Special School Board Meeting  
Monday, September 27, 2021 6:30 PM

LS-H MS/HS Media Center  
901 Ferry St.  
Le Sueur, MN 56058

## **Agenda**

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **APPROVAL OF AGENDA**
4. **NEW BUSINESS**
  1. Approve Proposed Maximum Tax Levy Certification
  2. Approve Resolution Establishing Location for Absentee Voting
  3. Approve Resolution Appointing Election Judges
  4. Approve Notice of Testing of Optical Scan Voting System
5. **CLOSED SESSION**
  1. Approve to enter closed session as permitted by MN Statutes section 13D.05 subd 3(a) to discuss employment.
  2. Approve to re-open Special Meeting.
  3. Summary of Closed Session.
6. **ADJOURN**



# Le Sueur-Henderson Public Schools

## Independent School District 2397

115 North Fifth Street, Suite 200  
Le Sueur, MN 56058

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**To:** Le Sueur-Henderson School Board

**From:** Ky Battern, Business Manager

**Date:** 9/27/2021

**Regarding:** Certification of Levy Authority for 2021 Payable 2022 Levy

Every year school boards are required to certify their district's proposed levies to their home county auditor no later than September 30. Below is some background information as provided by MDE regarding this part of the levy process and a recommendation for a board vote to approve the maximum levy authority.

### **MDE Guidance on Local Optional Revenue (LOR):**

Minnesota Statutes, section 126C.10, subdivision 2(e), makes all school districts eligible for the \$724 per pupil unit local optional revenue. Local optional revenue is an equalized levy based on referendum market value (RMV) with an equalizing factor of \$880,000 per resident pupil unit for the first \$300 of authority (tier 1). The second tier of local optional revenue pertains to the \$424 per adjusted pupil unit and is equalized at \$548,842.

To levy less than the maximum \$724 allowance for Pay 2022, a school district must indicate this on Question 6 of the General and Community Service screen of the Levy Information System. A board resolution is not required. This will be the vehicle in which districts can use to indicate how much it would like to levy for LOR for the proposed levy. Since LOR revenue decisions will no longer impact referendum revenue, districts will have the option to certify less than the maximum as part of the levy certification process.

### **Recommendation:**

Board Vote to Approve the MAXMUM Levy Authority for the 2021 Payable 2022 Levy Limitation & Certification.

Available LOR Levels for Le Sueur-Henderson Public Schools:

Tier 1 - \$300 Per Pupil Unit (PPU)

Tier 2 - \$424 PPU

Maximum LOR Available = \$724 PPU

Thank you,

Ky Battern  
Business Manager



# Levy Certification

Taxes Payable 2022  
2397-01-000-000 Le Sueur-Henderson School District  
kbattern  
Maximum

[Validate/Certify Levy](#)

Validate/Certify Levy

Levy certification data has been successfully submitted electronically to MDE. Print certification report using navigation bar at the left. Send signed form to home county auditor, with a copy to MDE, by due date.

## Submit Levy

Your levy data was submitted.

## District Levy Summary

### Subtotals By Levy Category

Title	Limit	Proposed	Certified
GENERAL - RMV VOTER - JOBZ EXEMPT	277,482.67	277,482.67	0.00
GENERAL - RMV OTHER - JOBZ EXEMPT	772,050.45	772,050.45	0.00
GENERAL - NTC VOTER - JOBZ EXEMPT	0.00	0.00	0.00
GENERAL - NTC OTHER GENED - EXEMPT	0.00	0.00	0.00
GENERAL - NTC OTHER - JOBZ EXEMPT	665,965.44	665,965.44	0.00
COMMUNITY SERVICE - NTC OTHER - JOBZ EXEMPT	102,154.71	102,154.71	0.00
GENERAL DEBT - NTC VOTER - JOBZ NONEXEMPT	1,247,276.58	1,247,276.58	0.00
GENERAL DEBT - NTC OTHER - JOBZ NONEXEMPT	68,235.14	68,235.14	0.00
OPEB DEBT - NTC VOTER - JOBZ NONEXEMPT	0.00	0.00	0.00
OPEB DEBT - NTC OTHER - JOBZ NONEXEMPT	0.00	0.00	0.00

### Subtotals By Fund

Title	Limit	Proposed	Certified
GENERAL FUND	1,715,498.56	1,715,498.56	0.00
COMMUNITY SERVICES FUND	102,154.71	102,154.71	0.00
GENERAL DEBT SERVICE FUND	1,315,511.72	1,315,511.72	0.00
OPEB/PENSION DEBT SERVICE FUND	0.00	0.00	0.00

### Subtotals By Tax Base

Title	Limit	Proposed	Certified
REFERENDUM MARKET VALUE	1,049,533.12	1,049,533.12	0.00
NET TAX CAPACITY	2,083,631.87	2,083,631.87	0.00

### Subtotals By Truth In Taxation Category

Title	Limit	Proposed	Certified
VOTER APPROVED	1,524,759.25	1,524,759.25	0.00
OTHER	1,608,405.74	1,608,405.74	0.00

Total Levy

Title	Limit	Proposed	Certified
TOTAL LEVY	3,133,164.99	3,133,164.99	0.00

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**LEVY LIMITATION AND CERTIFICATION**			*****PROPERTY VALUATION DATA*****		*****PROPERTY VALUATIONS (CONT)*****	
REPORT OUTLINE			MARKET VALUE		PUPIL DATA	
	PAGE					
I.	GENERAL INPUT DATA					
A.	PROPERTY VALUATION	1	1	2016 MARKET VALUE	1,042,286,500	RESIDENT COUNTS ARE BASED ON ALL
B.	PUPIL DATA	1	2	2017 MARKET VALUE	1,042,318,203	PUBLIC SCHOOL STUDENTS LIVING IN THE
			3	2018 MARKET VALUE	1,074,226,097	DISTRICT, REGARDLESS OF WHETHER THEY
II.	INITIAL COMPUTATIONS BY FUND		4	2019 MARKET VALUE	1,149,611,303	ATTEND THERE. ADJUSTED COUNTS
A.	GENERAL	2	5	2020 MARKET VALUE	1,150,679,136	REFLECT ALTERNATIVE ATTENDANCE.
B.	COMMUNITY SERVICE	12				
C.	GENERAL DEBT	13		REFERENDUM MARKET VALUE (RMV)		RESIDENT AVE DAILY MEMBERSHIP (ADM)
D.	OPEB/PENSION DEBT	15				
			6	2016 RMV	526,735,450	36 2018-19 RES ADM (ACT)
III.	ADJUSTMENTS BY FUND		7	2017 RMV	546,621,325	37 2019-20 RES ADM (ACT)
A.	GENERAL	16	8	2018 RMV	576,418,675	38 2020-21 RES ADM (PRE)
B.	COMMUNITY SERVICE	23	9	2019 RMV	638,449,725	39 2021-22 RES ADM (EST)
C.	GENERAL DEBT	23	10	2020 RMV	661,631,450	40 2022-23 RES ADM (EST)
D.	OPEB/PENSION DEBT	24				41 2023-24 RES ADM (EST)
IV.	ABATEMENT ADJUSTMENTS	24		NET TAX CAPACITY (NTC)		RESIDENT PUPIL UNITS
V.	OFFSET ADJUSTMENTS	26	11	2016 NTC	9,736,260	
VI.	TACONITE ADJUSTMENTS	27	12	2017 NTC	9,816,654	42 2018-19 RES PU (ACT)
VII.	LEVY AND AID SUMMARY	29	13	2018 NTC	10,171,609	43 2019-20 RES PU (ACT)
			14	2019 NTC	11,001,326	44 2020-21 RES PU (PRE)
			15	2020 NTC	11,088,263	45 2021-22 RES PU (EST)
VIII.	TOTAL LEVY LIMITATION	30				46 2022-23 RES PU (EST)
				SALES RATIO		ADJUSTED ADM
SCHOOL	FORMULA	TAX	16	2016 SALES RATIO	99.5%	
YEAR	ALLOWANCE	RATE	17	2017 SALES RATIO	94.0%	47 2018-19 ADJ ADM (ACT)
			18	2018 SALES RATIO	97.6%	48 2019-20 ADJ ADM (ACT)
2011-12	5,174	0.0000	19	2019 SALES RATIO	90.9%	49 2020-21 ADJ ADM (PRE)
2012-13	5,224	0.0000	20	2020 SALES RATIO	95.0%	50 2021-22 ADJ ADM (EST)
2013-14	5,302	0.0000				51 2022-23 ADJ ADM (EST)
2014-15	5,831	0.0035		UNLIMITED ADJUSTED NTC (UANTC)		52 2023-24 ADJ ADM (EST)
2015-16	5,948	0.0033	21	2016 UANTC=(11)/(16)=	9,786,980	ADJUSTED PUPIL UNITS
2016-17	6,067	0.0030	22	2017 UANTC=(12)/(17)=	10,446,518	
2017-18	6,188	0.0014	23	2018 UANTC=(13)/(18)=	10,421,752	53 2018-19 ADJ PU (ACT)
2018-19	6,312	0.0000	24	2019 UANTC=(14)/(19)=	12,098,737	54 2019-20 ADJ PU (ACT)
2019-20	6,438	0.0000	25	2020 UANTC=(15)/(20)=	11,660,307	55 2020-21 ADJ PU (PRE)
2020-21	6,567	0.0000				56 2021-22 ADJ PU (EST)
2021-22	6,728	0.0000		ADJUSTED NTC (ANTC)		57 2022-23 ADJ PU (EST)
2022-23	6,863	0.0000				
			26	2016 ANTC	9,786,980	
NOTE: ABOVE NUMBERS ARE NOT ALWAYS			27	2017 ANTC	10,446,518	
COMPARABLE FROM YEAR TO YEAR.			28	2018 ANTC	10,421,752	
			29	2019 ANTC	12,098,737	
WEIGHTS FOR	FY 2008-	FY 2015	30	2020 ANTC	11,660,307	
PUPIL UNITS	FY 2014	& LATER				
PRE-KGN HCP:	1.250	1.000		AG MODIFIED ANTC FOR LTFM		
HCP-KGN:	1.000	1.000	31	2016 AG MODIFIED ANTC	7,605,118	
REG-KGN PART:	0.612	0.550	32	2017 AG MODIFIED ANTC	8,247,543	
REG-KGN ALL:	0.612	1.000	33	2018 AG MODIFIED ANTC	8,259,252	
GRADES 1-3:	1.115	1.000	34	2019 AG MODIFIED ANTC	9,585,597	
GRADES 4-6:	1.060	1.000	35	2020 AG MODIFIED ANTC	9,369,513	
GRADES 7-12:	1.300	1.200				

*****PUPIL DATA (CONT)*****		*****GENERAL EDUCATION REVENUE*****		*****COMPENSATORY REVENUE*****	
VOLUNTARY PRE-K ADJUSTED ADM		BASIC REVENUE		114	FY 2022 COMPENSATORY REVENUE (FROM FY 2022 GEN ED REV REPORT, LINES 60 AND 61)
58	2018-19 ADJ VPK ADM	101	FY 2023 FORMULA ALLOW 6,863		
59	2019-20 ADJ VPK ADM	57	2022-23 ADJ PU (EST) 1,012.40		180,203.40
60	2020-21 ADJ VPK ADM				
61	2021-22 ADJ VPK ADM	102	BASIC REVENUE	115	EST FY 2023 COMPENSATORY REVENUE = (114)
62	2022-23 ADJ VPK ADM		= (57) X (101) = 6,948,101.20		X (6,863-839)/(6,728-839)
VOLUNTARY PRE-K ADJUSTED PUPIL UNITS		DECLINING ENROLLMENT REV			X [(50)/(49)] = 184,724.02
63	2018-19 ADJ VPK PU			116	COMPENSATORY PILOT
64	2019-20 ADJ VPK PU	56	2021-22 ADJ PU (EST) 1,032.60		
65	2020-21 ADJ VPK PU	57	2022-23 ADJ PU (EST) 1,012.40	117	TOTAL COMPENSATORY REV
66	2021-22 ADJ VPK PU				= (115)+(116) = 184,724.02
67	2022-23 ADJ VPK PU	103	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56) - (57) 20.20		
SCHOOL READINESS PLUS ADJUSTED ADM		DECLINING ENROLL ALLOW		118	2022-23 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) 34.00
68	2018-19 ADJ SRP ADM	104	= 0.28 X (101) = 1,921.64		
69	2019-20 ADJ SRP ADM			119	IF(118)=0, ZERO; ELSE GTR OF 20, (118) = 34.00
70	2020-21 ADJ SRP ADM	105	DECLINING ENROLL REV = (103) X (104) = 38,817.13		
71	2021-22 ADJ SRP ADM			120	EL REVENUE = (119) X \$704 = 23,936.00
72	2022-23 ADJ SRP ADM			121	2022-23 ADM SRV (EST) 900.51
SCHOOL READINESS PLUS PUPIL UNITS		PENSION ADJUSTMENT REVENUE		122	EL CONCENTRATION RATIO = (118)/(121) = .03775638
73	2018-19 ADJ SRP PU	106	PENSION ADJUST ALLOWANCE (FY 2022 GEN ED REV REPORT, LINE 50)	123	EL CONCENTRATION FACTOR = LSR OF 1 OR (122)/.115 = .32831635
74	2019-20 ADJ SRP PU			124	EL PUPIL UNITS = (118) X (123) = 11.16
75	2020-21 ADJ SRP PU	107	INITIAL PENSION ADJ REV = (57) X (106) =	125	EL CONCENTRATION REV = (124) X \$250 = 2,790.00
76	2021-22 ADJ SRP PU			126	DISTRICT EL REV + EL CONCENTRATION REV (EXCLUDES EL CROSS REDUC AID, 342) = (120)+(125) = 26,726.00
77	2022-23 ADJ SRP PU	108	FY 2022 RETIRE SALARY 4,456,378.96	127	BASIC SKILLS REVENUE = (117)+(126) = 211,450.02
(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46) (47-52), AND (53-57))		109	PENSION ADJUST RATE .0105		
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		110	RETIRE PENSION ADJUST = (108) X (109) = 46,791.97	128	ATTENDANCE AREA FOR SPARSITY 169.25
78	2018-19 EXT ADM (ACT) 14.78	111	TOTAL PENSION ADJ REV = (107) + (110) = 46,791.97	129	DIST TO NEAREST HS 12.0
79	2019-20 EXT ADM (ACT) 6.24				
80	2020-21 EXT ADM (PREL) 4.35	GIFTED & TALENTED REVENUE			
81	2021-22 EXT ADM (EST) 2.00	112	GIFTED & TALENTED REV = (57) X \$13.00 = 13,161.20		
82	2022-23 EXT ADM (EST) 2.00				
83	2023-24 EXT ADM (EST) 2.00	EXTENDED TIME REVENUE			
EXTENDED TIME PU		88	2022-23 EXT PU (EST) 2.40		
84	2018-19 EXT TIME PU 16.55	113	EXTENDED TIME REVENUE = (88) X \$5,117 = 12,280.80		
85	2019-20 EXT TIME PU 7.49				
86	2020-21 EXT TIME PU 5.22				
87	2021-22 EXT TIME PU 2.40				
88	2022-23 EXT TIME PU 2.40				

*****SPARSITY REVENUE (CONT)*****		*****TRANSPORTATION SPARSITY*****		***TRANSPORTATION SPARSITY (CONT)**	
130	ISOLATION INDEX = [SQ RT (.55 X (128))] + (129) = 21.6	143	ATTENDANCE AREA 169.25	158	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS
131	ISOLATION INDEX RATIO = [(130)-23]/10, WITH MIN= 0 AND MAX= 1.5	144	SQUARE MILES PER RES PU = (143)/(46) = .1378	159	FY 2022 TRANSP REV SUBTOTAL =(155)+(156)+ +(157)-(158) = 498,162.18
132	2022-23 ADM SRV, 7-12 467.63	145	SPARSITY INDEX = GTR OF (144) OR 0.2 = .2000	160	TRANSP EXCESS COST = GTR OF ZERO OR (153)-(159) =
133	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(132)] /[400+(132)] =	146	DENSITY INDEX = LSR OF (144) OR 0.2 BUT AT LEAST .005 = .1378	161	PUPIL TRANSP ADJ IF (160)=0, THEN (161)=0 ELSE (160) X 0.182 =
134	SECONDARY SPARSITY REVENUE = [(101) - \$530] X (131)X(132)X(133) OR MEMO:	147	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(145) RAISED TO .26 POWER] X [(146) RAISED TO .13 POWER] X .141 X (101) = 492.16	162	TOTAL TRANSPORTATION SPARSITY REVENUE = (149) + (161) = 174,477.02
135	ELEM SPARSITY REVENUE (SEE WEBSITE)	148	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (147) - [.0466 X (101)] = 172.34	INITIAL GENERAL ED REVENUE	
136	PRELIM SPARSITY REVENUE = (134)+(135) =	149	INITIAL TRANSPORTATION SPARSITY REVENUE (57) X (148) = 174,477.02	102	BASIC 6,948,101.20
137	FY 2022 SPARSITY REV (FY 2022 GEN ED REV REPORT, LINE 95)	150	FY 2022 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB21 FORECAST) 438,133.24	105	DECLINING ENROLL 38,817.13
138	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	151	FY 2021 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB21 FORECAST) 434,929.64	111	PENSION ADJUSTMENT 46,791.97
139	SPARSITY REVENUE IF (138)=YES, (139) = GTR OF (136) OR (137); ELSE (139) = (136)	152	FY 2021 REG AND EXCESS TRANSP COST TIMES 105% = (151) X 1.05 = 456,676.12	112	GIFTED & TALENTED 13,161.20
	SMALL SCHOOLS REVENUE	153	ADJUSTED TRANSP COST = LSR OF (150) OR (152) = 438,133.24	113	EXTENDED TIME 12,280.80
57	2022-23 ADJ PU (EST) 1,012.40	154	FY 2022 BASIC REVENUE (2021-22 GEN ED REV REPORT LINE 46) 6,947,332.80	127	BASIC SKILLS 211,450.02
140	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	155	TRANSPORTATION PORTION OF FY 2022 BASIC REVENUE = (154) X .0466 = 323,745.71	139	SPARSITY
141	SMALL SCHOOLS ALLOWANCE = (140) X \$544 =	156	FY 2022 TRANSP SPARSITY REV(2021-22 GEN ED REV REPORT, LINE 115) 174,416.47	142	SMALL SCHOOLS
142	SMALL SCHOOLS REVENUE = (57) X (141) =	157	FY 2022 CHARTER TRANSP ADJ REV(2021-22 GEN ED REV REPORT, LINE 294)	162	TRANSPORT SPARSITY 174,477.02
				163	INITIAL GENERAL ED REV = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) = 7,445,079.34
				OPERATING CAPITAL	
				164	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 42.89
				165	FACILITIES AGE INDEX = 1 + [.01 X (164)] = 1.4289
				166	OPERATING CAPITAL ALLOWANCE = \$79 + [\$109 X (165)] = 234.75
				167	YEAR ROUND PU SERVED
				168	OPERATING CAP REVENUE = (57) X (166) + (167) X \$31 = 237,660.90

*****LOCAL OPTIONAL REVENUE*****		****REFERENDUM ALLOWANCES (CONT)****	****REFERENDUM ALLOWANCES (CONT)****
169	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724	183 PHASEOUT OF LINE (182)
170	FY 2023 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00	184 FY 2023 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =
57	2022-23 ADJ PU (EST)	1,012.40	185 FY 2023 INFLATION FACTOR
171	LOCAL OPTIONAL REVENUE = (170) X (57) =	732,977.60	1.0195
172	TIER 1 LOR CAP/APU	300	186 FY 2023 RESULT AFTER INFLATION ADJUSTMENT = (184) X (185) =
173	TIER 2 LOR CAP/APU	724	187 PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI
174	TIER 1 LOR = LSR OF = (170) OR (172)	300.00	188 CPI APPLIED TO PERMANENT SUBTRACTION = (187) X [(185)-1] =
175	TIER 2 LOR = [LSR OF (170) OR (173)]-(174)	424.00	189 ADDED BY ELECTIONS HELD IN CY 2020 WITH DELAY
176	TOTAL, TIER 1 = (57) X (174) =	303,720.00	190 FY 2023 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =
177	TOTAL, TIER 2 = (57) X (175) =	429,257.60	191 FY 2023 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =
	REFERENDUM ALLOWANCES		290.09
	EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION		
	REF AUTH W/O INFLATION		
178	FY 2022 AUTHORITY (FY 2022 GEN ED REV REPORT, LINE 132)	290.09	192 NEW ELECTIONS WITHOUT INFLATION
179	PHASEOUT OF LINE (178)		193 FY 2023 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2021
180	ADDED BY ELECTIONS HELD IN CY 2020 WITH DELAY		194 FY 2023 \$/APU ADDED BY ELECTIONS HELD IN CY 2021
181	FY 2023 W/O INFLATION RESULTS BEFORE ELECTIONS = (178)-(179)+(180) =	290.09	195 NEW ELECTIONS WITH INFLATION
	REF AUTH WITH INFLATION		
182	FY 2022 AUTHORITY (FY 2022 GEN ED REV REPORT, LINE 138+139)		
			196 FY 2023 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =
			290.09
			197 REFERENDUM CAPS
			198 INFLATION FACTOR AS SET IN STATUTE
			1.0492
			199 STANDARD CAP =[2079.50X(197)]-300=
			1,881.81
			200 FY 2023 ALT CAP STARTING POINT (FY 2021 GENED REV REPORT, LINE137)+\$300
			979.37
			201 FY 2023 ALTERNATE CAP =[(199)*(197)]-300 =
			727.56
			139 SPARSITY REVENUE
			201 CAP ON AUTHORITY PER APU: IF (139)>0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200)
			1,881.81
			202 FY 2023 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =
			290.09
			57 2022-23 ADJ PU (EST)
			1,012.40
			203 FY 2023 REFER REVENUE = (57) X (202) =
			293,687.12
			TRANSITION REVENUE
			204 TRANSITION ALLOWANCE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 174)
			14.06
			205 TRANSITION REVENUE = (57) X (204) =
			14,234.34

*****EQUITY REVENUE*****			*****EQUITY REVENUE (CONT)*****			***LOCAL OPT AIDS & LEVIES (CONT)**		
206	METRO 5TH PERCENTILE	7,167.32	225	= (220)+(224) =	81,974.03	236	TIER 1 LOR LEVY	
207	METRO 95TH PERCENTILE	9,078.53					= (176) X (234) =	185,955.27
208	METRO GAP		226	BOTH RUR AND MET =		237	TIER 2 LOR LEVY	
	= (207)-(206) =	1,911.21		= 0.25 X (225)	20,493.50		= (177) X (235) =	421,394.08
209	RURAL 5TH PERCENTILE	7,163.00	57	2022-23 ADJ PU (EST)	1,012.40	238	TIER 1 LOR AID	
210	RURAL 95TH PERCENTILE	9,029.99	227	= \$50.00 X (57) =	50,620.00		= (176) - (236) =	117,764.73
211	RURAL GAP		228	EQUITY REVENUE		239	TIER 2 LOR AID	
	= (210)-(209) =	1,866.99		= (225)+(226)+(227) =	153,087.53		= (177) - (237) =	7,863.52
212	DISTRICT'S REGION: METRO=MET; RURAL=RUR	RUR		OPERATING CAPITAL AIDS & LEVIES				
213	DIST'S REGION'S EQUITY GAP = (208) OR (211)=	1,866.99	168	OPERATING CAP REVENUE	237,660.90		EQUITY AIDS & LEVIES	
214	DIST'S REGION'S 95TH PCT = (207) OR (210)=	9,029.99	30	2020 ANTC	11,660,307	228	EQUITY REVENUE	153,087.53
			57	2022-23 ADJ PU (EST)	1,012.40	240	EQUITY LIMIT	
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES =[(102)+(203)+(205)+ (172)*(57)]/(57) =	7,467.15	229	FY 2023 ANTC/ADJ PU = (30)/(57) =	11,517.49	241	= (228) X (235) =	150,283.14
							EQUITY AID	
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) =	1,562.84	230	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (229)/\$22,912 =	.50268375		= (228)-(240) =	2,804.39
							TRANSITION AIDS & LEVIES	
217	EQUITY INDEX = (216)/(213) =	.83709072	231	OPERATING CAP LIMIT = (168) X (230) =	119,468.27	205	TRANSITION REVENUE	14,234.34
218	= \$80 X (217) =	66.97	232	OPERATING CAP AID = (168)-(231) =	118,192.63	242	TRANSITION LIMIT = (205) X (235) =	13,973.58
						243	TRANSITION AID = (205)-(242) =	260.76
219	INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)=\$14+(218)	80.97		LOCAL OPTIONAL AIDS & LEVIES			REFERENDUM AIDS & LEVIES	
			176	TOTAL, TIER 1 = (57) X (174) =	303,720.00	202	REFER \$/APU ALL AUTHORITIES	290.09
57	2022-23 ADJ PU (EST)	1,012.40						
220	= (57) X (219) =	81,974.03	177	TOTAL, TIER 2 = (57) X (175) =	429,257.60	244	TIER 1 CAP/APU	460
221	FY 2023 STATE AVERAGE REF REV & TIER 1 LOR	1,173.95	10	2020 RMV	661,631,450	245	TIER 2 CAP/APU = 0.25 X (101)-\$300 =	1,415.75
			46	2022-23 RES PU (EST)	1,228.00			
222	= .10 X [(221)] =	117.40	233	FY 2023 RMV/RES PU = (10)/(46) =	538,787.83	139	SPARSITY REVENUE	
202	FY 2023 DISTRICT REFERENDUM REV/ADJ PU	290.09	234	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (233)/\$880,000 =	.61225890	246	TIER 2 CAP/APU IF (139) > ZERO THEN (246) = 9,999.99 ELSE (246) = (245)	1,415.75
172	TIER 1 LOR CAP/APU	300						
223	= GTR OF ZERO OR [(222)-(202)-(172)] =		235	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (233)/\$548,842 =	.98168112			
57	2022-23 ADJ PU (EST)	1,012.40						
224	= LSR OF \$100,000 OR [(57) X (223)] =							

***REFERENDUM AIDS & LEVIES (CONT)**		*****EQUALIZATION AID LIMIT*****		***TAX BASE REPLACEMENT AID (CONT)**	
BREAKDOWN OF \$/APU		101	FY 2023 FORMULA ALLOW	6,863	INITIAL REVENUES ARE REDUCED TO
BY TIER, ALL AUTHORITIES		57	ADJ PU (EST)	1,012.40	MAKE TAX BASE REPLACEMENT AID
247	TIER 1 = LSR OF	261	REFERENDUM EQUALIZATION AID LIMIT		REVENUE-NEUTRAL. REVENUE COMPONENTS
	(202) OR (244) =		= [[0.25 X (101)]		ARE REDUCED IN THE FOLLOWING ORDER:
248	TIER 2 = [LSR OF (202)		-\$300]X(57)	1,433,305.30	273 TIER 2 REF AID
	OR (246)]-(247) =				274 TIER 1 REF AID
249	UNEQUALIZED	262	REFERENDUM EQUALIZATION AID CAP		275 TIER 1 LOR AID
	= (202)-(247)		= GRT OF (260)-(261)		276 TIER 1 LOR LEVY
	- (248) =		OR 0 =		277 TIER 1 REF LEVY
BREAKDOWN OF REFERENDUM REVENUES			REFERENDUM LEVY WITH AID LIMIT		278 TIER 2 REF LEVY
203	REFERENDUM REVENUE	263	TIER 1 LEVY		279 UNEQL REF LEVY
	ALL AUTHORITIES		= (255) + (262) =	279,074.16	APPLYING THESE REDUCTIONS:
	293,687.12	256	TIER 2 LEVY		272 TAX BASE REPLACE AID
250	TOTAL, TIER 1		= (256) =		280 TIER 1 REF AID
	= (57) X (247) =	252	UNEQUALIZED LEVY		= (265)-(274) =
251	TOTAL, TIER 2	264	TOTAL = (263)		14,612.96
	= (57) X (248) =		+ (256)+(252) =	279,074.16	281 TIER 2 REF AID
252	TOTAL, UNEQUALIZED		REFERENDUM AID WITH AID LIMIT		= (259)-(273) =
	= (203)-(250)				282 TIER 1 LOR AID
	- (251) =	265	TIER 1 AID		= (238) - (275)
REFERENDUM LEVY PORTIONS			= (258)-(262) =	14,612.96	117,764.73
233	FY 2023 RMV/RES PU	259	TIER 2 AID		283 TIER 1 LOR LEVY
	538,787.83		= (259) =		= (236) - (276)
253	TIER 1 = LSR OF 1	266	TOTAL AID		185,955.27
	OR (233)/\$567,000 =		= (265)+(259) =	14,612.96	284 TIER 1 REF LEVY
254	TIER 2 = LSR OF 1		TAX BASE REPLACEMENT AID (TBRA)		= (263)-(277) =
	OR (233)/\$290,000 =				279,074.16
	1.00000000	267	ADJ INITIAL TBRA		285 TIER 2 REF LEVY
INITIAL REFERENDUM LEVY			(FROM TBRA PHASEOUT		= (256)-(278) =
255	TIER 1 LEVY		REPORT, LINE 11)		286 UNEQL REF LEVY
	= (250) X (253) =	268	CONVERTED ADJ FY 2002		= (252)-(279) =
256	TIER 2 LEVY		REF AUTHORITY		287 REFER AND LOR TIER 1 EQUALIZATION
	= (251) X (254) =		(FY 2015 GENERAL		AID BEFORE AID GUARANTEE
252	UNEQUALIZED LEVY		EDUC REVENUE REPORT,		= (272)+(280)
257	TOTAL = (255)		LINE 254)		+ (281)+(282) =
	+ (256)+(252) =	269	UNCAPPED REF AND LOR ALLOWANCE		132,377.69
	279,074.16		= (174) + (196) =	590.09	288 REFERENDUM AND LOR LEVY
INITIAL REFERENDUM AID			PRORATED TBRA		BEFORE AID GUARANTEE
258	TIER 1 AID	270	= LSR OF (267) OR		= (283) + (284)
	= (250)-(255) =		[(267)X(269)/(268)] =		+ (285) + (286) =
259	TIER 2 AID	271	REF AND LOR REV		465,029.43
	= (251)-(256) =		= (176) + (203) =	597,407.12	REFERENDUM AID GUARANTEE
260	TOTAL AID	272	CAPPED TBRA = LSR OF		289 FY 2015 REFERENDUM AID
	= (258)+(259) =		(270) OR (271) =		INCREASE FROM GUARANTEE
	14,612.96				(FY 2015 GEN ED REV
					REPORT, LINE 276)
					290 FY 2015 REFERENDUM REV
					(FY 2015 GEN ED REV
					REPORT, LINE 289)
					560,069.95
					291 FY 2015 LOCATION
					EQUITY REVENUE
					(FY 2015 GEN ED REV
					REPORT LINE 198)
					484,542.96

***REFERENDUM AID GUARANTEE (CONT)**		**LOCAL OPTIONAL AID & LEVY SUMMARY*		**GENERAL EDUCATION REVENUE SUMMARY*	
292	FY 2015 COMBINED REVENUE = (290)+(291) = 1,044,612.91	307	TIER 1 LOR LEVY = (283) - (303) = 185,955.27	102	BASIC 6,948,101.20
293	FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 257,202.30	237	TIER 2 LOR LEVY = (237) 421,394.08	105	DECLINING ENROLL 38,817.13
294	FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197) 131,707.13	308	LOCAL OPTIONAL LEVY LIMIT = (307) + (237) = 607,349.35	111	PENSION ADJUSTMENT 46,791.97
295	FY 2015 COMBINED AID FOR GUARANTEE = (293)+(294) = 388,909.43	309	LOCAL OPTIONAL AID =(282)+ (239)+ (303)= =(275)+ (276)= 125,628.25	112	GIFTED & TALENTED 13,161.20
296	FY 2023 COMBINED REVENUE = (171)+(203) = 1,026,664.72		REFERENDUM AID & LEVY SUMMARY AFTER REF AID GUARANTEE	113	EXTENDED TIME 12,280.80
297	FY 2023 COMBINED INITIAL AID = (287)+(239) = 140,241.21	310	TIER 1 REF LEVY = (284) - (304) = 279,074.16	127	BASIC SKILLS 211,450.02
298	REVENUE RATIO = LESSER OF 1 OR [(296)/(292)] = .98281833	311	TIER 2 REF LEVY = (285) - (305) =	139	SPARSITY
299	2012 RMV 468,895,810 2020 RMV 661,631,450	312	UNEQL LEVY = (286) - (306) =	142	SMALL SCHOOLS
300	RMV RATIO = LESSER OF 1 OR [(299)/(10)] = .70869637	313	TOTAL REFERENDUM LEVY =(310)+ (311) +(312)= 279,074.16	162	TRANSPORT SPARSITY 174,477.02
301	FY 2023 MINIMUM COMBINED AID = (295)X(298)X(300) = 270,883.11	314	TOTAL REFERENDUM EQUALIZATION AID =(272) + (280) + (281) + (304)+ (305)+ (306) - (275) - (276) = 14,612.96	168	OPERATING CAPITAL 237,660.90
302	FY 2023 REFERENDUM HOLD HARMLESS AID INCREASE IF (289)=0 THEN 0, ELSE GREATER OF 0 OR [(301)-(297)] =  INITIAL LEVIES ARE REDUCED TO MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:		ALTERNATIVE ATTENDANCE ADJUSTMENT (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY)	171	LOCAL OPTIONAL 732,977.60
303	TIER 1 LOR LEVY	147	TRANSPORT ALLOWANCE 492.16	203	REFERENDUM 293,687.12
304	TIER 1 REF LEVY	315	ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	205	TRANSITION 14,234.34
305	TIER 2 REF LEVY	316	EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	228	EQUITY REVENUE 153,087.53
306	UNEQL REF LEVY	317	CHARTER ALT ATTENDANCE ADJUST = (147) X (315) + \$223 X (316) =	320	ALT ATTENDANCE ADJ
		318	2022-23 RES PU ATTENDING MN STATE ACADEMIES	321	TOTAL GENERAL REVENUE = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) + (168)+(171)+(203) + (205)+(228)+(320) = 8,876,726.83
		319	MN STATE ACADEMIES ALT ATTENDANCE ADJ = - (101) X (318) =		GENERAL AIDS & LEVIES
		320	ALT ATTEND ADJUST TO AID = (317)+(319) =	231	OPERATING CAP LEVY 119,468.27
				240	EQUITY LEVY 150,283.14
				242	TRANSITION LEVY 13,973.58
				308	LOCAL OPTIONAL 607,349.35
				313	TOTAL REFERENDUM LEVY 279,074.16
				322	TOTAL GENERAL ED LEVY = (231)+(240)+(242) +(308)+(313) = 1,170,148.50
				323	TOTAL GENERAL ED AID = (321)-(322)= 7,706,578.33
					ALTERNATIVE TEACHER COMPENSATION REV
				324	ENROLLMENT AS OF OCT 1, 2020 AT PARTICIPATING SITES (FY 2022 GENERAL EDUC RPT, LINE 311)
				325	EST ENROLLMENT AS OF OCTOBER 1, 2021 AT PARTICIPATING SITES = (324)X[(50)/(49)] =
				326	ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00 X (325) =

***ALT TEACHER COMP AIDS & LEVIES***		*****ACHIEVEMENT AND***** INTEGRATION REVENUE		*****REEMPLOYMENT INSURANCE LEVY****	
326	ALT COMP REVENUE			359	EST FY 2022 EXPEND 12,000.00
		57	2022-23 ADJ PU (EST) 1,012.40		
327	ALT COMP BASIC AID = 0.65 X (326) =	343	FY 2023 EST INITIAL BUDGET	360	INITIAL REEMPLOYMENT LEVY = 100% OF (359)= 12,000.00
328	BASIC AID PRORATION .99209403	344	FY 2023 EST		SAFE SCHOOLS LEVY
329	PRORATED BASIC AID = (327)X(328) =	345	INCENTIVE BUDGET FY 2023 ADJ INITIAL BUDGET	361	SAFE SCH Lvy REQUEST? YES
330	PRO BASIC AID TO LEVY = (327) - (329) =	346	= (343) X 1.003 =	57	2022-23 ADJ PU (EST) 1,012.40
331	ALT COMP LEVY REVENUE =(326)-(327) + (330)=	347	OCT 1, 2020 ENROLL OF PROTECTED STUDENTS	362	SAFE SCH LEVY LIMIT = \$36 X (57) = 36,446.40
229	FY 2023 ANTC/ADJ PU 11,517.49	348	EST OCT 1, 2021 ENROLL OF PROTECTED STUDENTS		SAFE SCHOOLS INTERMEDIATE LEVY
332	ALT COMP LEVY RATIO = LESSER OF 1 OR [(229)/\$6,100] = 1.00000000	349	= (346) =	363	SAFE SCH INTERMEDIATE LEVY REQUEST? NO
333	ALT TEACHER COMP LEVY = (331) X (332) =	348	OCT 1, 2020 TOTAL ENROLLMENT	364	INTERMEDIATE LEVY ALLOWANCE <= \$15
334	ALT COMP EQUALIZATION AID = (326)-(329)-(333) =	349	EST OCT 1, 2021 TOTAL ENROLLMENT	365	SAFE SCH INTERMEDIATE LIMIT = (57) X (364) =
	MISCELLANEOUS AIDS	350	= (348) =		JUDGMENT LEVY
	ESTIMATES OF FY 2023 MISC AIDS SHOWN BELOW ARE BASED ON END OF SESSION 2021 FORECAST. PLEASE NOTE THAT THESE ARE ROUGH ESTIMATES AND MAY CHANGE SIGNIFICANTLY WHEN UPDATED DATA BECOMES AVAILABLE.	351	PROTECTED ENROLLMENT RATIO =(347)/(349)= INITIAL ACHIEVE & INTEG REVENUE FORMULA IF (343) > 0=\$350 X (	366	DISTRICT JUDGMENTS
		352	INTEG HOLD HARMLESS (FROM FY 2022 INTEG REV RPT, LINE 11)	367	INTERMED JUDGMENTS
		353	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (345) OR [(351)+(352)] =	368	JUDGMENT LIMIT =(366)+(367) =
335	SPEC ED REGULAR BEFORE TUITION ADJ 1,423,006.53	354	INCENTIVE REV =LSR OF (344) OR [(57) X \$10] =		ICE ARENA LEVY
336	NET TUITION ADJUST 613,155.28-	355	ACHIEVE & INTEG REVENUE = (353) + (354) =	369	FY 2021 NET OPR COSTS
337	EXCESS COST AID 176,459.17	356	ACHIEVE & INTEG LEVY = (355) X .30	370	ICE ARENA LEVY LIMIT = 100% OF (369) =
338	HOLD HARM/GROWTH LMT	357	TRANSFER TO MDE IF (353)=(345) THEN (357)=(345)-(343) ELSE (357)=(353)X.003		FY 2022 CAREER & TECHNICAL
339	CROSS SUB REDUC AID 99,991.09	358	ACHIEVE & INTEG AID =(355)-(356)-(357)=	371	SHARE OF FY 2022 EST COOPERATIVE BUDGET
340	TOTAL SPECIAL EDUC AID = (335) TO (339) = 1,086,301.51			372	FY 2022 ESTIMATED DISTRICT BUDGET 190,929.00
341	FY 2023 NON-PUBLIC TRANSPORTATION AID			373	FY 2022 EST BUDGET = (371) + (372) = 190,929.00
342	FY EL CROSS SUBSIDY 908.78 REDUCTION AID			374	PRELIMINARY REVENUE = .35 X (373) = 66,825.15

*****CAREER & TECHNICAL (CONT)*****		*****INITIAL LTFM REVENUE*****		***OLD LAW HEALTH AND SAFETY (H&S)**			
375	LAST YEAR REVENUE (FY 2021 CTE AID REPORT, LINE 16)	57	2022-23 ADJ PU (EST)	1,012.40	459	OLD LAW HEALTH & SAFETY REVENUE = FY 2023 ESTIMATED H&S COST =	87,406.00
	70,396.00	451	AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	58.65			
376	REVENUE GUARANTEE = LESSER OF (373) OR (375) =	452	BLDG AGE RATIO = LSR OF 1 OR (451)/35 =	1.00000000	460	REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2023	
377	PRELIMINARY REVENUE = GREATER OF (374) OR (376) =	453	INITIAL LTFM REVENUE = \$380 X (57) X (452) =	384,712.00	461	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	
378	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5		ADDITIONAL LTFM REVENUE FOR QUALIFIED H&S PROJECTS > \$100,000		462	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (460)+(461) =	
379	CAREER TECH REVENUE = (377) + (378) =	766	NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B		765	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	
29	2019 ANTC						
56	2021-22 ADJ PU (EST)						
380	FY 2022 ANTC/ADJ PU = (29)/(56) =	454	NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ		766	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	
	12,098,737						
	1,032.60						
	11,716.77	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K		767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	
381	LEVY RATIO FOR CTE = LESSER OF 1 OR (380)/\$7,612 =						
	1.00000000	455	NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K		463	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (465)=NO THEN (769), ELSE 0	
382	CAREER TECH LEVY LIMIT = (379) X (381) =	456	TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (766)+(454) + (767)+(455) =		768	NET LTFM REQ DEBT SERVICE FOR VPK	
383	EST CAREER TECH AID = (379) - (382) =				457	NEW PAYGO LTFM LEVY FOR VPK	
	70,396.00				464	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (462)+(765)+(766) + (767)+ (463)+(768) + (457) =	
	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)					OLD LAW DEFERRED MAINTENANCE	
384	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2021 EXPENSES PAID		ADDITIONAL LTFM REVENUE FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN		465	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE?	YES
	114,095.00						
385	PRORATION FACTOR TO REFLECT STATEWIDE CAP	768	NET LTFM REQ DEBT SERVICE FOR VPK		466	OLD LAW DEFERRED MAINTENANCE REVENUE = (453) X \$64/\$380 =	64,793.60
	1.00000000						
386	ANNUAL OPEB LEVY LIMIT = (384) X (385) =	457	NEW PAYGO LTFM LEVY FOR VPK				
	114,095.00	458	TOTAL LTFM REVENUE UNDER NEW LAW = (453) + (456) + (768) + (457) =	384,712.00	467	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (459)+(464)+(466) =	152,199.60
	CAPITAL RELATED LEVY LIMITATIONS						
	LONG TERM FACILITIES MAINTENANCE REVENUE (LTFM)						
450	LTFM PLAN APPROVAL STATUS						
	APPROVED						

*****LTFM REVENUE*****		***LTFM TOTAL AIDS & LEVIES (CONT)**		**GENERAL FUND PORTION OF LTFM REV**	
468	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (458) OR (467) = 384,712.00	483	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (473) - (482) = 284,642.00	472	TOTAL LTFM REVENUE 384,712.00
469	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	484	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (472)-(482)-(483) =	491	TOTAL GENERAL FUND LTFM REVENUE = (472) - (770) = 384,712.00
470	DISTRICT LTFM REVENUE = (468) - (469) = 384,712.00	485	TOTAL LTFM LEVY = (483) + (484) = 284,642.00	492	LTFM GEN FUND EQUAL REV = (473) - (486) = 384,712.00
471	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS		DEBT SERVICE PORTION OF LTFM REV	493	LTFM GEN FUND EQUAL AID = (482) - (488) = 100,070.00
472	TOTAL LTFM REVENUE = (470) + (471) = 384,712.00	765	NET ALT FAC REG DEBT	494	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (492) - (493) = 284,642.00
	LTFM TOTAL AIDS & LEVIES	766	NET ALT FAC/H&S DEBT	495	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (491)-(493)-(494) =
57	2022-23 ADJ PU (EST) 1,012.40	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	496	TOTAL GEN FUND LTFM LEVY = (494) + (495) = 284,642.00
473	LTFM EQUALIZED REVENUE = LSR OF (468),(470) OR \$380 X (57) = 384,712.00	768	NET LTFM REQ DEBT SERVICE FOR VPK		DISABLED ACCESS LIMIT
35	2020 AG MODIFIED ANTC FOR LTFM REVENUE 9,369,513	769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS	497	FY 1992-FY 2023 APPROV DIS ACC COSTS 300,000.00
54	2019-20 ADJ PU (ACT) 1,072.81	770	TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) +(768)+(769) =	498	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX 150,000) OR 300,000 = 300,000.00
474	FY 2020 ANTC PER APU = (35) / (54) = 8,733.62	486	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (473) OR (770) =	499	LSR OF (497) OR (498) 300,000.00
475	STATEWIDE ANTC/APU 9,596.79	478	LTFM AID RATIO .26011665	500	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1992
476	LTFM EQUAL FACTOR = 123% OF (475) = 11,804.05	487	LTFM DEBT INITIAL EQUAL AID = (486)X(478) =	501	LAST YEAR TO CERTIFY = (500) + 7 YEARS = 1999
477	LTFM LEVY RATIO = LSR OF 1 OR (474)/(476) = .73988335	488	LTFM DEBT EQUAL AID = GREATER OF (481) OR (487) BUT NOT MORE THAN (770) =	502	TOTAL CUM CERT LEVY (PAY 93 TO PAY 20) 300,000.00
478	LTFM AID RATIO = 1 - (477) = .26011665	489	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (486) - (488) =	503	CERT LEVY PAY 2021
479	LTFM INITIAL EQUAL AID = (473) X (478) = 100,070.00	490	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (770)-(488)-(489) =	504	TOTAL CERTIFIED LEVY = (502)+(503) = 300,000.00
480	LTFM INITIAL EQUALIZED LEVY = (473) - (479) = 284,642.00			505	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (499)-(504)=
481	2015 TOTAL ALT FAC GRANDFATHER AID				LEASE LEVY LIMITATION
482	TOTAL LTFM EQUAL AID = GREATER OF (479) OR (481) = 100,070.00				DIST'S SHARE OF JOINT LEASE FOR INTERMED DISTX 287, 288, 916 AND 917

*****APPROVED INTERMED OPERATING****		****APPROVED REG OP LEASES (CONT)***		***INITIAL CAPITAL RELATED LEVIES***	
506	ADMINISTRATIVE SPACE FY 2022 JOINT		INSTRUCTIONAL/STORAGE	231	OPERATING CAPITAL
507	FY 2023 JOINT	526	FY 2022 NONJOINT	496	LT FAC MAINTENANCE
		527	FY 2023 NONJOINT	505	DISABLED ACCESS
		528	FY 2022 JOINT	549	LEASE LEVY
508	INSTRUCTIONAL/STORAGE FY 2022 JOINT	529	FY 2023 JOINT	550	COOP BLDG REPAIR
509	FY 2023 JOINT	530	REG OPERATING LEASES	551	OTHER CAPITAL (MEMO)
			= (522) TO (529) =	552	CAP PROJECTS REFER
510	TOT INTERMED OPERATING = (506) TO (509) =				
				553	CAPITAL RELATED LIMITS
					= (231)+(496)+(505)
					+ (549)+(550)+(551)
					+ (552) =
					468,397.83
	APPROV INTERMED CAPITALIZED		APPROVED REGULAR CAPITALIZED LEASES		
			ADMINISTRATIVE SPACE		OTHER INITIAL GENERAL LEVIES
511	ADMINISTRATIVE SPACE FY 2022 JOINT	531	FY 2022 NONJOINT	554	CONSOLIDATION/ TRANSITION
512	FY 2023 JOINT	532	FY 2023 NONJOINT	555	REORGANIZATION
		533	FY 2022 JOINT		OPERATING DEBT
		534	FY 2023 JOINT	556	HEALTH BENEFITS
513	INSTRUCTIONAL/STORAGE FY 2022 JOINT			557	ADDL RETIREMENT
514	FY 2023 JOINT		INSTRUCTIONAL/STORAGE		(MPLS AND STP)
		535	FY 2022 NONJOINT	558	SEVERANCE
515	EXCESS FUNDS CAP LEASE FY 2022 JOINT	536	FY 2023 NONJOINT	559	ADMIN DISTRICT
516	FY 2023 JOINT	537	FY 2022 JOINT	560	SWIMMING POOL
		538	FY 2023 JOINT	561	TREE GROWTH
517	TOT INTERMED CAPITALIZED = SUM[(511) TO (514)] - (515) - (516) =		EXCESS FUNDS CAP LEASE	562	CONSOLIDATION/ RETIREMENT
		539	FY 2022 NONJOINT	563	ECON DEVELOP ABATE
518	TOT INTERMED LEASE COSTS = (510) + (517) =	540	FY 2023 NONJOINT	564	OTHER GENERAL (MEMO)
		541	FY 2022 JOINT		
57	2022-23 ADJ PU (EST) 1,012.40	542	FY 2023 JOINT	565	SUBTOTAL--OTHER INITIAL GENERAL LEVIES
519	INTERMED PUPIL UNIT MAX LIMIT = \$65 X (57) =	543	REG CAPITALIZED LEASES = (531) TO (538) - (539) TO (542) =		= (554) TO (564) =
520	INTERMED LEASE LIMIT =LSR (518) OR (519) =	544	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER =(521)+(530)+(543)=		INITIAL GENERAL FUND LEVY
521	INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (518) - (520) =	57	2022-23 ADJ PU (EST) 1,012.40	566	GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(313) =
		545	REG PUPIL UNIT MAXIMUM LIMIT = \$212 X (57) =	567	GENERAL RMV OTHER JOBZ EXEMPT = (308)+(240) + (242) =
		546	COMM APPROVED LIMIT		771,606.07
	APPROVED REGULAR OPERATING LEASES	547	REGULAR MAX LIMIT =GTR (545) OR (546)=	568	GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (552)
	ADMINISTRATIVE SPACE	548	REGULAR LEASE LIMIT =LSR (544) OR (547)=	569	GENERAL NTC OTHER GENED JOBZ EXEMPT PHASED OUT IN 2018
522	FY 2022 NONJOINT	549	TOTAL LEASE LEVY LIMIT = (520) + (548) =		
523	FY 2023 NONJOINT				
524	FY 2022 JOINT				
525	FY 2023 JOINT				

***INITIAL GEN FUND LEVY (CONT)***		***EARLY CHILD FAMILY EDUCATION***		*****DISABLED ADULTS*****		
570	GENERAL NTC OTHER JOBZ =(333)+(356)+(360) +(362)+(365)+(368) +(370)+(382)+(386) +(553)-(552)+(565) =	701,335.23		FY 2021 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY 2023	627	DISABLED ADULTS LIMIT LSR \$30,000 OR 50% OF APPROVED EXPENDITURES
571	TOTAL INITIAL GENERAL LEVY LIMITATION =(566)+(567)+(568) + (569)+(570) =	1,752,015.46		612 DIST PLANS TO LEVY FOR FY 2023 ECFE REVENUE? YES	628	SCHOOL-AGE CARE FY 2023 SCH-AGE CARE REV (FY 2023 EST COST) 6,000.00
	COMMUNITY SERVICE			613 ECFE ANNUAL REPORT SUBMITTED? YES	30	2020 ANTC 11,660,307
	BASIC COMMUNITY EDUCATION			614 POPULATION UNDER FIVE YEARS OF AGE 400	46	2022-23 RES PU (EST) 1,228.00
601	POPULATION (YR 2020) 7,580			615 GTR OF 150 OR (614) = 400	629	ANTC/RES PU = (30)/(46) = 9,495.36
602	GTR OF (601) OR 1,335 7,580			616 ECFE ALLOWANCE 0.023 X (101) = 157.85	630	LEVY RATIO = LSR OF 1 OR (629)/\$2,318 = 1.00000000
603	YOUTH SERVICE PROG? YES			617 FY 2023 EARLY CHILD FAMILY REVENUE IF (612) = YES = (615) X (616), IF ANNUAL REPT = YES 63,140.00	631	FY 2023 SCH-AGE CARE LIM = (628) X (630) = 6,000.00
604	AFTER SCHOOL ENRICHMENT? YES			30 2020 ANTC 11,660,307	632	FY 2023 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) =
605	FY 2023 GENERAL REVENUE = \$5.42 X (602) = 41,083.60			618 ECFE TAX RATE .00247890		COMMUNITY SERVICE SUMMARY
606	FY 2023 YOUTH SERVICE REV = \$1.00 X (602) = 7,580.00			619 = (618) X (30) = 28,904.74	633	OTHER COMM ED (MEMO)
607	FY 2023 AFTER SCHOOL REVENUE = \$1.85 X (602) NOT TO EXCEED 10,000 AND \$0.43 X POPULATION IN EXCESS OF 10,000 14,023.00			620 EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) = 28,904.74	634	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(625) + (627)+(631)+(633) = 98,392.56
608	FY 2023 COMMUNITY EDUCATION REVENUE = (605)+(606)+(607) = 62,686.60			621 EST FY 2023 EARLY CHILD AID = (617)-(620) = 34,235.26		GENERAL DEBT SERVICE (FUND 7) REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2023 PRINCIPAL AND INTEREST PAYMENTS) REQUIRED DEBT ELIGIBLE FOR LONG TERM FACILITIES MAINTENANCE (LTFM) REV
30	2020 ANTC 11,660,307			622 DIST PLANS TO LEVY FOR FY 2023 HOME VISIT? YES	701	ALT FAC REGULAR REQ DEBT SERV LEVY
609	STANDARD COMM ED LEVY = .00940 X (30) = 109,606.89			623 HOME VISITING REVENUE IF (622) = YES AND (619) > \$0, = \$3.00 X (614), ELSE = \$0 1,200.00	702	ALT FAC/H&S REQ DEBT SERV LEVY
610	COMM ED LEVY LIMIT LSR (608) OR (609) = 62,686.60			229 FY 2023 ANTC/ADJ PU 11,517.49	703	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K
611	FY 2023 EST GROSS COMM ED AID = (608)-(610) =			624 HOME VISIT LEVY RATIO = LESSER OF 1 OR (229) / \$17,250 = .66768058		
				625 FY 2023 HOME VISIT LIMIT =(623) * (624) 801.22		
				626 FY 2023 EST HOME VISIT AID =(623)-(625) 398.78		

***REQ DEBT ELIG FOR LTFM (CONT)***		***REQ DEBT FOR BONDS ELIG (CONT)***		*NON-VOTER APPR INELIG BONDS (CONT)*	
704	NEW LTFM REQ DEBT SERVICE FOR VPK	717	NON-VOTER BONDS SOLD AFTER JULY 1, 2021 ELIG FOR FUTURE AID	735	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY
705	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	718	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716) + (717) =	736	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY
706	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (701)+(702)+(703) + (704)+(705) =		OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID		FUND 7 DEBT BALANCE
	REQUIRED DEBT ELIGIBLE FOR NATURAL DISASTER EQUAL AID (MS 123B.535)	719	VOTER APPR BONDS INELG FOR DEBT EQUAL AID	737	JUNE 2020 FUND 7-425 BAL FOR BOND REFUND
707	NATURAL DISASTER REQ DEBT SERV LEVY		NON-VOTER APPR INELIG BONDS	738	JUNE 2020 FUND 7-451 BAL FOR QZAB & QSCB
	REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53)	720	FACIL BOND-MS 123B.62 72,566.00	739	JUNE 2020 FUND 7-460 BALANCE NONSPENDABLE
708	TACONITE BONDS REQ DEBT SERV LEVY	721	EQUIP BOND-MS 123B.61	740	JUNE 2020 FUND 7-463 BALANCE UNASSIGN NEG
709	TAC FUNDING FOR BONDS (NOT IRRRB)	722	REORG OPER DEBT	741	JUNE 2020 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 316,794.56
710	TAC ADJ TO REQ = (709) OR [(709) X 1.05] =	723	ECON DEV ABATEMENT	742	PAY 20 DEBT EXCESS LEVY REDUCTION 75,394.81
711	NET REQ DEBT SERV LEVY TACONITE=(708)-(710)=	724	JUDGMENT	743	PAY 21 DEBT EXCESS LEVY REDUCTION 88,043.99
712	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2021 1,325,625.00	725	OTHER NON-VOTER	744	5% OF PAY 22 REQ DEBT SERV LEVY=(729) X 5%= 69,909.55
713	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2021	726	INELG LEASE PURCHASE	745	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(741) -(742)-(743)-(744)] = 83,446.21
714	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2021	727	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726)= 72,566.00	746	RETAIN FOR CAPITAL LOAN REPAYMENT
715	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) + (713)+(714)= 1,325,625.00	728	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) = 72,566.00	747	APPROVED DEBT EXCESS TO BE RETAINED
	REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID	729	GDS REQ DEBT SERV LEVY = (706)+(707)+(715) + (718)+(719)+(728) = 1,398,191.00	748	DISTRICT REQUESTED ADDITIONAL EXCESS
716	VOTER APPR BONDS SOLD AFTER JULY 1, 2021 ELIG FOR FUTURE AID	730	GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) + (714)+(716)+(719) = 1,325,625.00	749	CERTIFIED DEBT EXCESS = GTR OF 0 OR [(745) -(746)-(747)+(748)] = 83,446.21
		30	2020 ANTC 11,660,307	750	EXCESS USED TO RETIRE FAC & EQUIP BONDS
		731	MAXIMUM EFFORT DEBT SERVICE TAX RATE %		
		732	MAX EFFORT DEBT SERV LEVY = (30) X (731) =		
		734	DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(715) - (732)] = 1,325,625.00		

*****FUND 7 DEBT BALANCE (CONT)*****		***NET DEBT EXCESS SUMMARY (CONT)***		****NAT DISASTER DEBT EQ (CONT)*****	
751	ADJUSTED DEBT EXCESS = (749)-(750) = 83,446.21	764	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) = 83,446.21	775	STATEWIDE AVE ANTC INCL JOBZ PER APU 10,188.26
	BREAKDOWN OF NET DEBT EXCESS		LONG TERM FACILITIES MAINTENANCE AID	776	DISASTER EQUAL FACTOR = 300% OF (775) = 30,564.77
752	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718)= 1,398,191.00	765	NET ALT FAC REG DEBT = (701)-(755) =	777	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (774)/(776) = .35560353
753	DEBT EXCESS RATIO = LSR 1 OR (751)/(752)= .05968155	766	NET ALT FAC/H&S DEBT = (702)-(756) =	778	DISASTER AID RATIO = = 1 - (777) = .64439647
754	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715) X (753) = 79,115.35	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (703)-(757) =	779	DISASTER DEBT EQUAL AID = (773) X (778) =
755	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (701) X (753) =	768	NET LTFM REQ DEBT FOR ELIG VPK = (704)-(758) =	780	DISASTER LEVY LIMIT = (707) - (779) =
756	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (702) X (753) =	769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (705)-(759) =		DEBT EQUALIZATION AID
757	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (703) X (753) =	770	NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769) =	734	DEBT EQUAL BASE 1,325,625.00
758	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (704) X (753) =	486	LTFM DEBT EQUAL REV	754	DEBT EXCESS FOR ELIG REQUIRED DEBT 79,115.35
759	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (705) X (753) =	488	LTFM DEBT EQUAL AID	781	FY 2023 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)
760	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = -(720)-(721)-(750) = 72,566.00-	489	LTFM DEBT EQUAL LEVY	782	FY 2023 GROSS DEBT EQUALIZATION REVENUE =(734)-(754)+(781) = 1,246,509.65
761	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(751)-(752)] =	490	LTFM DEBT UNEQUAL LVY	30	2020 ANTC 11,660,307
	NET DEBT EXCESS SUMMARY	771	LTFM DEBT LEVY LIMIT = (489) + (490) + (755) + (756) + (757)+(758)+(759) =	783	= .1050 X (30) = 1,224,332.24
762	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(753) = 79,115.35		NATURAL DISASTER DEBT EQUALIZATION	784	MAX UNEQ LOCAL EFFORT = .1574 X (30) = 1,835,332.32
763	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (751)-(761)-(762) = 4,330.86	30	2020 ANTC 11,660,307	785	FY 2023 NET DEBT EQ REV = GTR OF 0 OR [(782) - (784)] =
		772	TEN PERCENT ANTC = 0.10 * (30) = 1,166,030	786	PRELIM TIER 1 EQU REV =LSR (785) OR (783)=
		707	REQ DEBT LEVY FOR NATURAL DISASTER DEBT	787	PRELIM TIER 2 EQU REV = (785)-(786) =
		773	FY 2023 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707) - (772)] =	732	MAXIMUM EFFORT DEBT SERVICE LEVY
		54	2019-20 ADJ PU (ACT) 1,072.81	788	MAX EFFORT TIER 1 REV
		774	FY 2020 ANTC PER APU = (30) / (54) = 10,868.94		

****DEBT EQUALIZATION AID (CONT)****		*****ADJUSTMENT TO GDS LIMIT***** FOR IRRRB ALLOCATION		*OTR POSTEMPLOYMENT BENEFITS (OPEB)* & PENSION DEBT SERVICE (FUND 47)	
789	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (782) - (732) =	804	FY 2023 IRRRB FUNDING FOR VOTER-APPR BONDS	901	LEVY BONDS IRREV TRUST VOTER APPROVED
790	TIER 2 EQUAL REV = GTR OF (787) OR (789) =	805	PAY 22 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((804) X 1.05) =	902	LEVY BONDS REVOC TRUST VOTER APPROVED
791	TIER 1 EQUAL REV = GTR OF (786) OR (788) =	806	FY 2023 IRRRB FUNDING FOR NON-VOTER BONDS	903	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (901) + (902) =
54	2019-20 ADJ PU (ACT) 1,072.81	807	PAY 22 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((806) X 1.05) =	904	LEVY BONDS IRREV TRUST NON-VOTER APPROVED
792	2020 ANTC INCL JOBZ / ADJ PU = (30)/(54) = 10,868.94	808	DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(803)-(801)-(805)]= 1,325,625.00	905	LEVY BONDS REVOC TRUST NON-VOTER APPROVED
793	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF \$4,430 OR 55.33% OF (775)] = 1.00000000	809	DEBT EQUAL AID ELIG, NON VOTER APPROVED = GTR OF [(713)-(800)-(807)] OR ZERO =	906	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (904) + (905) =
794	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF \$8,000 OR 100% OF (775)] = 1.00000000	810	DEBT EQUAL AID INELIG, VOTER APPROVED = (716) + (719) =	907	FUND 47 DEBT BALANCE REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)
795	TIER 1 DEBT EQU AID RATIO = 1-(793) =	811	DEBT EQUAL AID INELIG, NON VOTER APPROVED = (717) + (727) = 72,566.00	908	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) =
796	TIER 2 DEBT EQU AID RATIO = 1-(794) =	812	DISASTER LEVY LIMIT VOTER APPROVED	909	JUNE 2020 FUND 47-425 BAL FOR BOND REFUND
797	TIER 1 DEBT AID = (791) X (795) =	813	INITIAL GDS LEVY LIM NON VOTER APPROVED = (809)+(811)+(771) = 72,566.00	910	JUNE 2020 FUND 47-460 BALANCE NONSPENDABLE
798	TIER 2 DEBT AID = (790) X (796) =	814	TOTAL INITIAL GDS LEVY LIMIT = (812)+(813) = 1,398,191.00	911	JUNE 2020 FUND 47-463 BALANCE UNASSIGN NEG
799	TOTAL DEBT EQ AID = (797)+(798) =			912	JUNE 2020 FUND 47-464 BALANCE RESTRICTED
800	NON VOTER DEBT AID = (799)X(713)/(715) =			913	JUNE 2020 FUND 47-464 BALANCE VOTER APPROV
801	VOTER APPR DEBT AID = (799)-(800) =			914	JUNE 2020 FUND 47-464 BAL NON-VOTER APPROV = (912) - (913) =
	MINIMUM EST MAX EFFORT PAYMENT			915	PAY 20 OPEB DEBT EXC REDUCTION NON-VOTER
732	MAX EFFORT DEBT LEVY			916	PAY 21 OPEB DEBT EXC REDUCTION NON-VOTER
802	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927)-(706) -(719)-(720)-(721) =			917	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (903) X 5% =
803	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =			918	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (908) X 5% =

****FUND 47 DEBT BALANCE (CONT)****		*****GENERAL FUND ADJUSTMENTS*****		*****FY 2022 LOR TIER 2***** LEVY ADJUSTMENT (CONT)	
919	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER		FY 2022 OPERATING CAPITAL LEVY ADJUSTMENT	1014	20 PAY 21 LIMIT 429,172.80
				1015	20 PAY 21 LEVY 429,172.80
920	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1001	FY 2022 OPER CAP LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 180) 123,390.00	1016	FY 2022 LOR TIER 2 LEVY ADJUSTMENT = ((1013) - (1014)) 8,649.60
921	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] =	1002	20 PAY 21 LIMIT 118,173.06		FY 2022 EQUITY LEVY ADJUSTMENT
		1003	20 PAY 21 LEVY 118,173.06	1017	FY 2022 EQUITY LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 203) 155,806.44
922	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(914)- SUM (915) TO (920)] =	1004	FY 2022 OPER CAPITAL LEVY ADJUSTMENT = ((1001)-(1002)) = 5,216.94	1018	20 PAY 21 LIMIT 152,639.76
				1019	20 PAY 21 LEVY 152,639.76
923	CLOSING FUND 47 TO FUND 7 TRANSFER IF (922) GTR ZERO AND (908) = ZERO, ELSE 0		FY 2022 LOR TIER 1 LEVY ADJUSTMENT	1020	FY 2022 EQUITY LEVY ADJUSTMENT = ((1017)-(1018)) = 3,166.68
924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005	FY 2022 LOR TIER 1 (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 195) 182,841.53		FY 2022 TRANSITION LEVY ADJUSTMENT
925	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006	ALLOCATION OF TBRA (FROM PAY 21 LEVY REPORT, LINE 275)	1021	FY 2022 TRANSITION LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 210) 14,518.36
926	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS =(903)-(921)-(924) =	1007	ALLOC OF REF HOLD HARM (FROM PAY 21 LEVY REPORT, LINE 302)	1022	20 PAY 21 LIMIT 14,231.53
		1008	20 PAY 21 LIMIT 180,285.34	1023	20 PAY 21 LEVY 14,231.53
		1009	20 PAY 21 LEVY 180,285.34	1024	FY 2022 TRANSITION LEVY ADJUSTMENT = ((1021)-(1022)) = 286.83
927	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED =(908)-(922)-(925) =	1010	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1006)+(1007)+(1008) 180,285.34		FY 2022 1ST TIER REFERENDUM LEVY ADJUSTMENT
	LEVY LIMITATION ADJUSTMENTS	1011	PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1006)+(1007)+(1009) 180,285.34	1025	FY 2022 1ST TIER REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 235) 274,401.18
A	IN GENERAL, IF WE HAVE:	1012	FY 2022 LOR TIER 1 LEVY ADJUSTMENT = ((1005)-(1010)) = 2,556.19	1026	ALLOCATION OF TBRA (FROM PAY 21 LEVY REPORT, LINE 276)
B	FINAL LEVY AUTHORITY			1027	ALLOC OF REF HOLD HARM (FROM PAY 21 LEVY REPORT, LINE 303)
C	PREVIOUSLY CALCULATED AUTHORITY			1028	20 PAY 21 LIMIT 270,564.95
D	CERTIFIED LEVY BASED ON (B)			1029	20 PAY 21 LEVY 270,564.95
	LEVY ADJUSTMENT, THEN:			1030	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1026)+(1027)+(1028) 270,564.95
	IF A>B, D=A-B				
	IF A<C, D=A-C				
	OTHERWISE D=ZERO	1013	FY 2022 LOR TIER 2 (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 197) 437,822.40		

****FY 2022 1ST TIER REFERENDUM**** LEVY ADJUSTMENT (CONT)	*FY 2022 UNEQUAL REF LEVY ADJUST (CONT)*	****FY 2022 LOR TBRA ALLOCATION ADJ*
1031 PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1026)+(1027)+(1029) 270,564.95	1044 20 PAY 21 LEVY 1045 20 PAY 21 LEVY 1046 PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043)+(1044)	FY 2022 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES
1032 FY 2022 1ST TIER VTR REF LEVY ADJUSTMENT = ((1025)-(1030)) = 3,836.23	1047 PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043)+(1045)	1057 FY 2022 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINES 278 TO 280)
FY 2022 2ND TIER REF LEVY ADJUST	1048 FY 2022 UNEQUALIZED REF LEVY ADJUSTMENT	1058 TIER 1 LEVY 1059 TIER 2 LEVY 1060 UNEQL LEVY
1033 FY 2022 2ND TIER REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 237)	FY 2022 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES	1061 TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1058) TO (1060) =
1034 ALLOCATION OF TBRA (FROM PAY 21 LEVY REPORT, LINE 277)	FY 2022 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINES 250 TO 252)	1062 TOTAL FY 2022 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 21 LEVY =(1027)+(1035)+(1043)
1035 ALLOC OF REF HOLD HARM (FROM PAY 21 LEVY REPORT, LINE 304)	1049 TIER 1 LEVY 1050 TIER 2 LEVY 1051 UNEQL LEVY	1063 FY 2022 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1062)-(1061) =
1036 20 PAY 21 LIMIT 1037 20 PAY 21 LEVY	1052 TOTAL FY 2022 TBRA ALLOC TO REF LEVY CATEGORIES = (1049) TO (1051) =	FY 2022 REFERENDUM HOLD HARMLESS ADJUSTMENT TO LOR TIER 1 LEVIES
1038 PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035)+(1036)	1053 TOTAL FY 2022 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 21 LEVY = (1026)+(1034)+(1042)	1064 FY 2022 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 277)
1039 PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035)+(1037)	1054 FY 2022 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1053)-(1052) =	1007 ALLOC OF REF HOLD HARM (FROM PAY 21 LEVY REPORT, LINE 302)
1040 FY 2022 2ND TIER REF LEVY ADJUSTMENT	FY 2022 LOR TBRA ALLOCATION ADJUST	1065 FY 2022 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1007)-(1064) =
FY 2022 UNEQUAL REF LEVY ADJUST	1055 FY 2022 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 249)	FY 2020 OPERATING CAPITAL LEVY ADJ
1041 FY 2022 UNEQUAL REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 239)	1006 ALLOCATION OF TBRA (FROM PAY 21 LEVY REPORT, LINE 285)	1066 FY 2020 OPER CAP LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 193) 101,956.53
1042 ALLOCATION OF TBRA (FROM PAY 21 LEVY REPORT, LINE 278)	1056 FY 2022 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1006)-(1055) =	
1043 ALLOC OF REF HOLD HARM (FROM PAY 21 LEVY REPORT, LINE 305)		



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

**FY 2022 ALT TEACHER COMP LEVY ADJUST**		****FY 2020 INTEGRATION ADJUSTMENT****		***** CAREER TECHNICAL ADJ*****	
1153	FY 2022 ALT COMP LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 324)	1169	FY 2020 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	1191	FY 2020 CAREER TECH LEVY AUTHORITY (FY 2020 CTE AID REPORT LINE 21) 70,396.00
1154	20 PAY 21 LIMIT	1170	18 PAY 19 LIMIT	1192	19 PAY 20 LIMIT 58,924.95
1155	20 PAY 21 LEVY	1171	18 PAY 19 LEVY	1193	19 PAY 20 LEVY 58,924.95
1156	FY 2022 ALT TEACH COMP LEVY ADJUSTMENT	1172	TOTAL ADJUSTMENT	1194	FY 2020 CAREER TECH ADJUSTMENT = ((1191)-(1192)) 11,471.05
	FY 2020 ALT TEACHER COMP LEVY ADJUST	1173	19 PAY 20 ADJ LIMIT		FY 2020 HEALTH BENEFITS LEVY ADJUST
1157	FY 2020 ALT COMP LEVY AUTH (FROM FY 2020 GENERAL EDUC REVENUE REPORT, LINE 340)	1174	19 PAY 20 ADJ LEVY	1195	FY 2020 ACTUAL COST (LIMITED TO \$600,000)
		1175	FY 2020 INTEGRATION ADJUSTMENT LIMIT	1196	19 PAY 20 LIMIT
				1197	19 PAY 20 LEVY
1158	18 PAY 19 LIMIT	1176	FY 2020 EXPEND ACTUAL 2,645.21	1198	FY 2020 HEALTH BENEFITS ADJUST
1159	18 PAY 19 LEVY	1177	REEMPLOY LEVY AUTH = 100% OF (1176) = 2,645.21		
1160	TOTAL ADJUST TO PAY 19 ALT COMP LEVY AUTH	1178	19 PAY 20 LIMIT 5,735.00		
		1179	19 PAY 20 LEVY 5,735.00		
		1180	FY 2020 REEMPLOY ADJUST = ((1177)-(1179)) = 3,089.79-		
1161	19 PAY 20 ADJ LIMIT				FY 2020 ANNUAL OPEB LEVY ADJUST
1162	19 PAY 20 ADJ LEVY		FY 2020 SAFE SCHOOLS ADJUST	1199	FY 2020 ACTUAL COST (FIN 797 + OBJ 291) 102,848.00
1163	FY 2020 ALT TEACH COMP LEVY ADJUSTMENT	1181	SAFE SCH LVY REQUEST? YES	1200	PRORATION FACTOR TO REFLECT STATEWIDE CAP 1.00000000
		54	2019-20 ADJ PU (ACT) 1,072.81	1201	PRORATED ANNUAL OPEB LEVY AUTH 102,848.00
		1182	FY 2020 SAFE SCHOOLS AUTH \$36 X (54) = 38,621.16	1202	20 PAY 21 LIMIT 102,848.00
				1203	20 PAY 21 LEVY 102,848.00
	FY 2022 INTEGRATION ADJUSTMENT	1183	18 PAY 19 LIMIT 39,088.80	1204	FY 2020 ANNUAL OPEB ADJUSTMENT (NO ADJUSTMENT)
1164	FY 2022 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	1184	18 PAY 19 LEVY 39,088.80		
		1185	FY 2020 SAFE SCH ADJUST = ((1182)-(1184)) = 467.64-		
1165	20 PAY 21 LIMIT				
1166	20 PAY 21 LEVY		FY 2020 SAFE SCHOOLS INTERMEDIATE ADJUST		
1167	FY 2022 INTEGRATION ADJUSTMENT LIMIT	1186	SAFE SCH INTERMEDIATE LEVY ALLOW		CAPITAL RELATED ADJUSTMENTS
		54	2019-20 ADJ PU (ACT) 1,072.81		FY 2022 LTFM EQUALIZED LEVY ADJUST
		1187	FY 2020 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1186) X (54) =	1205	FY 2022 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2022 WEBSITE REPORT, LINE 63) 291,974.68
	FY 2021 INTEGRATION ADJUSTMENT				
1168	FY 2021 INTEG LEVY AUTH CARRYOVER ADJUSTMENT (FROM FY 2021 INTEGRATION CARRYOVER AID REPORT, LINE 14)	1188	18 PAY 19 LIMIT		
		1189	18 PAY 19 LEVY		
		1190	FY 2020 SAFE SCHOOLS INTERMEDIATE ADJUST		



*****FY 2020 NET LEASE COSTS*****		*****FY 2020 NET LEASE COSTS*****		*****CAPITAL RELATED ADJ SUMMARY*****	
1277	FY 2020 COSTS (PAY 19) SUM (1268) TO (1276)=	1296	FY 2020 ADJUSTED COSTS (PAY 19) = (1277) - (1272)-(1273)+(1295)=	1004	FY 2022 OPER CAP ADJ 5,216.94
1278	PAY 20 OPER INTERMED	1297	PAY 19 ADJUSTED NET LEASE COSTS	1072	FY 2020 OPER CAP ADJ 100.64
1279	PAY 20 CAP INTERMED		= (1292) + (1296) = 64,127.56	1208	FY 2022 LTFM EQ ADJ
1280	PAY 20 OPER JOINT 44,239.08	1298	DIST'S SHARE OF PAY 19 LEASE COSTS FOR THE INTERMEDIATE DISTRICTS = (1259) + (1260) + (1268) + (1269) =	1212	FY 2022 LTFM UNEQ ADJ
1281	PAY 20 OPER NON-J ADM			1219	FY 2021 LTFM EQ ADJ
1282	PAY 20 OPER NON-J OTH 26,405.72	54	2019-20 ADJ PU (ACT)	1226	FY 2021 LTFM UNEQ ADJ
1283	PAY 20 CAPITAL JOINT	1299	INTERM PUPIL UNIT AUTH = \$65 X (54) = 69,732.65	1237	FY 2020 LTFM EQ ADJ 557.59
1284	PAY 20 CAP NON-J ADM	1300	INTERMEDIATE LEASE AUTHORITY = LSR OF (1298) OR (1299) =	1248	FY 2020 LTFM UNEQ ADJ
1285	PAY 20 CAP NON-J OTH	1301	INTERM DIST CARRYOVER TO REGULAR LEASE AUTH = (1298) - (1300) =	1310	PAY 19 LEASE LEVY ADJ 23,592.98
1286	FY 2020 COSTS (PAY 20) SUM (1278) TO (1285)= 70,644.80	1302	PAY 19 LEASE COST UNDER REGULAR AUTH = (1297) - (1300) = 64,127.56	1311	LEASE LEVY ADJ (MEMO)
1287	TOTAL FY 2019 OPER NON-J NET LEASE COSTS =(1254)+(1262)+(1263) 27,753.00	54	2019-20 ADJ PU (ACT)	1312	OTHER CEX ADJ (MEMO)
1288	ACTUAL FY 2019 UFARS LEASE COSTS (FUND 1, OBJECT 370) 58,462.39	1303	PAY 19 PUPIL UNIT MAX AUTH = \$212 X (54) = 227,435.72	1313	TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT =(1004)+(1072)+(1208) +(1212)+(1219)+(1226) +(1237)+(1248)+(1310) +(1311)+(1312) = 29,468.15
1289	PAY 18 OPER NON-J LEASE COST LIMITED BY FY 2019 UFARS LSR (1254) OR (1288)=	1304	PAY 19 COMMISSIONER APPROVED LIMIT		OTHER GENERAL LIMITATION ADJ
1290	REMAIN FY 2019 UFARS = GREATER OF ZERO OR [(1288) - (1289)] = 58,462.39	1305	REGULAR MAX AUTHORITY = GTR OF (1303) OR (1304) = 227,435.72	760	GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS 72,566.00-
1291	PAY 19 OPER NON-J LEASE COST LIMITED BY FY 2019 UFARS = LSR [(1262)+(1263)] OR (1290)= 27,753.00	1306	TOTAL PAY 19 REGULAR LEASE LEVY AUTHORITY = LSR OF (1302) OR (1305) = 64,127.56	1314	ECON DEV ABATE ADJUST (MEMO)
1292	FY 2019 ADJUSTED COSTS (PAY 19) = (1267) - (1262)-(1263)+(1291)= 64,127.56	1307	TOTAL PAY 19 REGULAR & INTERM LEASE LEVY AUTH = (1300) + (1306) = 64,127.56	1315	DEBT SURPLUS TRANSFER (MEMO)
1293	TOTAL FY 2020 OPER NON-J NET LEASE COSTS FOR (PAY 19) = (1272) + (1273) =	1308	18 PAY 19 LIMIT 40,534.58	1316	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)
1294	ACTUAL FY 2020 UFARS LEASE COSTS (FUND 1, OBJECT 370) 57,291.10	1309	18 PAY 19 LEVY 40,534.58	1317	OTHER ADJUST, GEN RMV VOTER APPROVED JOBZ EXEMPT (MEMO)
1295	PAY 19 OPER NON-J LEASE COST LIMITED BY FY 2020 UFARS =LSR(1293)OR(1294)=	1310	PAY 19 LEASE LEVY LIMITATION ADJUSTMENT = (1307) - (1308) = 23,592.98	1318	TOTAL OTHER ADJUST GEN RMV VOTER APPR JOBZ EXEMPT = (1316)+(1317)=
				1319	MAINT PU VAR (MEMO)
				1320	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)
				1321	OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO)

**OTHER GEN LIMITATION ADJ (CONT)**		*****GENERAL FUND ADJ SUMMARY*****		*****FY 2020 SCHOOL-AGE CARE (CONT)*	
1322	TOTAL OTHER ADJUST GEN RMV OTHER JOBZ EXEMPT= =(1319)+(1320)+(1321)	1333	GENERAL NTC OTHER JOBZ EXEMPT = (760)+(1156)+(1163) +(1167)+(1175)+(1180) +(1185)+(1190)+(1194) +(1198)+(1204)+(1313) +(1314)+(1315)+(1329)	1414	ADULTS W/DISABILITIES ADJUST
1323	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)			1415	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)
1324	OTHER ADJUST, GEN NTC VOTER APPROVED JOBZ EXEMPT (MEMO)	1334	TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1330)+(1331) + (1332)+(1333) =	1416	OTHER ADJUST (MEMO)
1325	TOTAL OTHER ADJUST GEN NTC VOTER APPR JOBZ EXEMPT =(1323)+(1324)=		35,184.23-	1417	TOTAL OTHER ADJUST =(1415)+(1416)=
1326	TIF ADJUST (MEMO)			1418	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1404)+(1408)+ (1413) + (1414)+(1417) =
1327	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)		36,331.34-		3,722.65
1168	FY 2021 INTEG LEVY AUTH CARRYOVER ADJUSTMENT		COMMUNITY SERV FUND ADJUSTMENTS		
1328	OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO)		FY 2022 EARLY CHILD FAMILY ADJUST		
1329	TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT=(1326)+(1327) + (1168)+(1328) =	1401	FY 2022 REVISED ECFE LEVY AUTH (FROM FY 2022 ECFE AID REPORT, LINE 1.7)	1701	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762) X -1 =
	GENERAL FUND ADJUSTMENT SUMMARY	1402	20 PAY 21 LIMIT		79,115.35-
1330	GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(1032)+(1040)+ +(1048)+(1054)+(1063) +(1100)+(1114)+(1121) +(1128)+(1134)+(1318)	1403	20 PAY 21 LEVY	1702	OTHER ADJUST (MEMO) VOTER APPROVED
	1,591.49-	1404	FY 2022 EARLY CHILD FAMILY ADJUST = ((1401)-(1402)) =	1703	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1701)+(1702) =
1331	GENERAL RMV OTHER JOBZ EXEMPT =(1012)+ +(1016)+(1020)+(1024) +(1056)+(1065)+(1079) +(1086)+(1093)+(1107) +(1140)+(1152)+(1322)		199.56	1704	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763) X -1 =
	444.38				4,330.86-
1332	GENERAL NTC VOTER APPROVED JOBZ EXEMPT =(1325) =	1405	FY 2020 HOME VISITING FINAL ADJUSTMENT (FROM FY 2020 HOME VISITING AID REPORT, LINE 8)	1705	OTHER ADJUST (MEMO) NON-VOTER APPROVED
		1406	18 PAY 19 LIMIT	1706	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1704)+(1705) + (1710)+(1717)+(1728)=
		1407	18 PAY 19 LEVY		4,330.86-
		1408	FY 2020 HOME VISIT ADJUSTMENT = ((1405)-(1406)) =		
			68.49		
			FY 2020 SCHOOL-AGE CARE		
		1409	FY 2020 AUTHORITY (FROM UFARS EXPENDITURES)		
			5,954.60	1707	FY 2022 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 19 RPT, LINE 59)
		1410	18 PAY 19 LIMIT	1708	20 PAY 21 LIMIT
		1411	18 PAY 19 LEVY	1709	20 PAY 21 LEVY
		1412	FY 2020 SCH-AGE CARE ADJUSTMENT = ((1409)-(1410)) =	1710	FY 2022 LTFM DEBT LEVY ADJ =(1707)-(1708)=
			3,454.60		
		1413	SCH-AGE CARE COVID ADJ GTR \$0 OR LINE (1412)		
			3,454.60		

****FY 2021 LTFM DEBT LEVY ADJUST****		*****OPEB & PENSION DEBT SERVICE**** ADJUSTMENT (CONT)		**ABATEMENT AID BY FUND (FROM PART** III OF FY 2022 ABATEMENT AID REPORT)	
1711	FY 2021 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 18 RPT, LINE 59)	1903	TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1901)+(1902) =	2016	GENERAL 1,016.33
				2017	COMMUNITY SERVICE 22.62
				2018	GENERAL DEBT SERVICE
				2019	TOTAL 1,038.95
1712	19 PAY 20 LIMIT	1904	REDUCTION DEBT EXCESS, NON-VOTER = GTR OF	2020	EST FY 2022 ABATEMENT
1713	19 PAY 20 LEVY		[ (922)OR(925) ] X -1 =		AID PRORATION FACTOR 1.00000000
1714	TOTAL ADJUSTMENT ADJ =(1711)-(1712)=	1905	OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR		PRORATED ABATEMENT AID BY FUND
1715	20 PAY 21 ADJ LIMIT	1906	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1904)+(1905) =	2021	GENERAL (2020)X(2016) 1,016.33
1716	20 PAY 21 ADJ LEVY			2022	COM SER (2020)X(2017) 22.62
1717	FY 2021 LTFM DEBT LEVY ADJ =(1714)-(1715)=			2023	GEN DBT (2020)X(2018)
				2024	TOTAL 1,038.95
	FY 2020 LTFM DEBT LEVY ADJUST		ABATEMENT ADJUSTMENTS		INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)
1718	FY 2020 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 17 RPT, LINE 59)	2001	SCHOOL TAXES ABATED IN 2020 2,124.86-	2025	GENERAL=(2004)-(2024)- (2026)-(2027)-(2028)=
1719	18 PAY 19 LIMIT	2002	SCHOOL TAXES ADDED IN 2020 108.23	2026	COM SER [(2004)X (2012)]-(2022) = 48.74
1720	18 PAY 19 LEVY	2003	NET CHANGE IN SCHOOL TAXES	2027	GDS DBT [(2004)X (2013)]-(2023) = 928.94
1721	TOTAL ADJUSTMENT ADJ =(1718)-(1719)=	2004	ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)] 2,016.63	2028	OPEB DBT [(2004)X (2014)] =
1722	19 PAY 20 ADJ LIMIT	2005	INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) = 977.68	2005	TOTAL = (2004)-(2024) 977.68
1723	19 PAY 20 ADJ LEVY				ABATEMENT INTEREST ADJUSTMENT
1724	20 PAY 21 ADJ LIMIT	2024	FY 2022 ABATEMENT AID 1,038.95	2029	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2020
1725	20 PAY 21 ADJ LEVY				ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)
1726	FY 2020 DEBT LIMIT ADJUST = (1722)+(1724) =	2006	GENERAL 1,368,713.50	2030	GENERAL = (2029) -(2031) -(2032)-(2033) =
1727	FY 2020 DEBT LEVY ADJUST = (1723)+(1725) =	2007	COMMUNITY SERVICE 96,102.49	2031	COM SER (2029)X(2012)
1728	FY 2020 LTFM DEBT LEVY ADJ =(1721)-(1726)=	2008	GENERAL DEBT SERVICE 1,251,029.45	2032	GEN DBT (2029)X(2013)
	OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS	2009	OPEB DEBT SERVICE	2033	OPEB DBT (2029)X(2014)
		2010	TOTAL 2,715,845.44	2029	TOTAL
1901	REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [ (921)OR(924) ] X -1 =		CERTIFIED LEVY RATIO BY FUND		FY 2020 ABATEMENT AID ADJUSTMENT (ZERO IF NO LEVY AUTHORITY IN FUND)
		2011	GENERAL (2006)/(2010) .50397326	2034	GENERAL
		2012	COM SER (2007)/(2010) .03538585	2035	COMMUNITY SERVICE
1902	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED	2013	GEN DBT (2008)/(2010) .46064089	2036	GEN DEBT
		2014	OPEB DBT (2009)/(2010)	2037	OPEB DEBT
		2015	TOTAL 1.00000000	2038	TOTAL

**TOTAL REGULAR ABATEMENT LEVY ADJ**		*ADVANCE ABATEMENT AUTHORITY BY FUND		**COMMUNITY SERV INIT LEVY SUMMARY**	
2039	GENERAL =	2061	GENERAL = (2060)	3006	TOTAL COMMUNITY SERVICE
	(2025)+(2030)+(2034)=		-(2062)-(2063)-(2064)		FUND INITIAL LEVY LIMITATION
2040	COMMUNITY SERVICE =	2062	COM SER (2060)X(2012)		= (634)+(1418)+(2040)
	(2026)+(2031)+(2035)=	2063	GEN DBT (2060)X(2013)		+ (2053)+(2071) =
2041	GEN DEBT SERVICE =	2064	OPEB DBT (2060)X(2014)		102,154.71
	(2027)+(2032)+(2036)=	2060	TOTAL		
2042	OPEB DEBT SERVICE =				GEN DEBT SERV INITIAL LEVY SUMMARY
	(2028)+(2033)+(2037)=		PREVIOUS ADVANCE ABATE LEVY		
2043	TOTAL		(PAY 20 PREVIOUS ADVANCE PLUS	3007	GEN DEBT SERVICE
	977.68		PAY 20 ADVANCE LEVY)		VOTER APPROVED
					JOBZ NONEXEMPT
	CARRY-OVER ABATE LEVY AUTHORITY	2065	GENERAL		= (812)+(1703)+(2041)
		2066	COMMUNITY SERVICE		+ (2054)+(2072) =
	PAY 21 REGULAR ABATEMENT LIMIT	2067	GENERAL DEBT SERVICE		1,247,276.58
		2068	OPEB DEBT SERVICE	3008	GEN DEBT SERVICE
2044	GENERAL	2069	TOTAL		OTHER
2045	COMMUNITY SERVICE				JOBZ NONEXEMPT
2046	GENERAL DEBT SERVICE				= (813)+(1706)+(2041)
2047	OPEB DEBT SERVICE				+ (2054)+(2072) =
			ADVANCE ABATEMENT ADJUSTMENT BY FUND		68,235.14
			(ZERO IF NO LEVY AUTHORITY IN FUND)	3009	TOTAL DEBT SERVICE FUND
	PAY 21 REGULAR ABATEMENT LEVY	2070	GENERAL=(2060)-(2069)-		INITIAL LEVY LIMITATION
			(2071)-(2072)-(2073)=		= (3007)+(3008) =
2048	GENERAL	2071	COM SER (2062)-(2066)		1,315,511.72
2049	COMMUNITY SERVICE	2072	GEN DBT (2063)-(2067)		
2050	GENERAL DEBT SERVICE	2073	OPEB DBT (2064)-(2068)		OPEB/PENSION DEBT SERVICE INITIAL
2051	OPEB DEBT SERVICE	2074	TOTAL		LEVY SUMMARY
				3010	OPEB/PENSION DEBT
	CARRY-OVER ABATEMENT LEVY LIMIT		TOTAL INITIAL LEVY LIMITATION		SERVICE VOTER APPROVED
	(ZERO IF NO LEVY AUTHORITY IN FUND)		SUMMARY BEFORE OFFSETTING ADJUST		JOBZ NONEXEMPT
2052	GENERAL=(2044)-(2048)		GENERAL FUND INITIAL LEVY SUMMARY		= (903)+(1901)+(2042)
	OR MEMO	3001	GENERAL RMV		+ (2055)+(2073) =
2053	COM SER=(2045)-(2049)		VOTER APPROVED	3011	OPEB/PENSION DEBT
	OR MEMO		JOBZ EXEMPT		SERVICE OTHER
2054	GEN DBT=(2046)-(2050)		= (566)+(1330) =		JOBZ NONEXEMPT
	OR MEMO	3002	GENERAL RMV OTHER		= (908)+(1904)+(2042)
2055	OPEB DBT=(2047)-(2051)		JOBZ EXEMPT		+ (2055)+(2073) =
	OR MEMO		= (567)+(1331) =	3012	TOTAL OPEB/PENSION DEBT
2056	TOTAL				SERVICE FUND INITIAL
		3003	GENERAL NTC		LEVY LIMITATION
	ADVANCE ABATEMENT LEVY ADJUSTMENT		VOTER APPROVED		= (3010)+(3011) =
2057	SCHOOL TAXES ABATED		JOBZ EXEMPT		
	IN 1ST 6 MO OF 2021		= (568)+(1332) =		OFFSETTING ADJUSTMENTS
2058	SCHOOL TAXES ADDED	3004	GENERAL NTC OTHER		(COUNTY AUDITORS CANNOT SPREAD
	IN 1ST 6 MO OF 2021		JOBZ EXEMPT		LEVIES BASED ON A NEGATIVE TAX RATE.
2059	NET CHANGE IN SCHOOL		+(570)+(1333)+(2039)		TOTAL LEVY LIMITATIONS BY TRUTH IN
	TAXES (2057)+(2058)		+(2052)+(2070) =		TAXATION LEVY/FUND CATEGORY SHOWN ON
			665,965.44		PAGE 30 MUST BE ZERO OR GREATER).
2060	TOTAL ADVANCE ABATE	3005	TOTAL GENERAL FUND		
	LEVY AUTHORITY [GTR OF		INITIAL LEVY LIMITATION		
	ZERO OR -1 X (2059)]		= (569)+(3001)+(3002)		
	1,397.16		+ (3003)+(3004) =		
			1,715,498.56		

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

*****NET NEGATIVE ADJ BALANCE*****		****MAXIMUM EFFORT LOAN AID (CONT)****		*****FY 2023 TAC ADD REF REV*****	
TO BE CARRIED FORWARD					
3043	GENERAL ADJUST BALANCE FORWARD = (3013)-(3026) -(3027)-(3028)-(3029) -(3030) =	3516	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023	4008	FY 13 REF REV ALLOW
		3517	BAL AVAIL END FY 2023 = (3507)+(3508)+(3509) +(3510)+(3511)-(3512) -(3513)-(3514)-(3515)	4009	TAC REF ADD ALLOWANCE = (4008) + \$415 =
3044	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD = (3014)-(3035) -(3036)=	3518	PLANNED LEVY REDUCTION ALL FUNDS FOR PAY 22 NOT GTR THAN BAL AVAI	4010	ADD FRONT END FORMULA = (4002) X (4009) =
				4011	TAC ADD BASE = GTR 0 OR [(4010)-(4005)] =
3045	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD = (3041)-(3042)=			4012	TAC ADD REF REVENUE = (4011) X 22.5% =
					FY 2023 TAC TOTAL REF REV (JULY 2022 PAYMENT)
3046	TOTAL ADJUST BALANCE FORWARD = (3043) +(3044)+(3045)=	3519	GEN DEBT VOTER =	4013	TAC TOTAL REF REV = (4007) + (4012) =
		3520	GEN DEBT OTHER =	4014	MAXIMUM EC RESERVE = (57) X \$25 =
		3521	OPEB DEBT VOTER =	4015	RSVD EARLY CHILDHOOD = LSR(4013)OR(4014)=
		3522	OPEB DEBT OTHER =		
		3523	GENERAL NTC VOTER =		
		3524	GENERAL NTC OTHER =		
		3525	COMMUNITY SERVICE =		
	LEVY AFTER OFFSETS STARTING POINT FOR MAX EFFORT ADJUSTMENTS	3526	MAX EFF LEVY LIMIT ADJ = SUM (3519) TO (3525)=		FY 2021 TACONITE RECEIPTS (FEB 2021 & AUG 2021 PYMT) USED TO CALCULATE PAY 22 LEVY LIMITATION REDUCTION
3500	GEN DEBT VOTER APPR 1,247,276.58	3527	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE	4016	TAC POT 13.72 CENTS PER TON (INITIAL AMT)
3501	GEN DEBT OTHER 68,235.14			4017	CITY/TWP REPLACEMENT NOT USED THIS YEAR
3502	OPEB DEBT VOTER APPR				
3503	OPEB DEBT OTHER			4018	TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4028)
3504	GENERAL NTC VOTER				
3505	GENERAL NTC OTHER 665,965.44			4019	TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)
3506	COMMUNITY SERVICE 102,154.71			4020	TAC POT RECEIPTS BASE = (4016) - (4017) - (4018) - (4019) =
	MAXIMUM EFFORT LOAN AID		TACONITE REFERENDUM DATA INFORMATION ONLY	4021	MINING 3.43 CENTS/TON
3507	ACT MAX EFF LOAN AID FOR FY 18 (FUND 7)	4001	1983-84 RESIDENT PU	4022	TAC RAILR GRANDFATHER
3508	ACT MAX EFF LOAN AID FOR FY 19 (ALL FUNDS)	4002	2011-12 RESIDENT PU	4023	DEER RVR GRANDFATHER
3509	ACT MAX EFF LOAN AID FOR FY 20 (ALL FUNDS)	44	2020-21 RES PU (PRE)		
3510	ACT MAX EFF LOAN AID FOR FY 21 (ALL FUNDS)	57	2022-23 ADJ PU (EST)	4024	FY 2021 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM(4020) TO (4023)=
3511	ACT MAX EFF LOAN AID FOR FY 22 (LAST YEAR)	4003	TACONITE REG REF PU =GTR (4001) OR (44)=	4025	MAX TAC REDUCT = 95% OF [(4024) + (4019)]
3512	PAY 18 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4004	2011 NET TAX CAPACITY		
3513	PAY 19 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4005	TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4004) X 1.8% =		
3514	PAY 20 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =				
3515	PAY 21 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =		FY 2023 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)] =		

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

**FY 2023 LEVY, AID & REVENUE SUMMARY**		*****COMMUNITY SERVICE FUND*****		***OPEB/PENSION DEBT SERVICE FUND***	
BY FUND					
(ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)					
GENERAL FUND		5013	MAX EFFORT LOAN AID USED = -(3525) =	5023	OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT =(3010)+ (3041)+(3521)+(4060)=
5001 GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4056) =	277,482.67	5014	TACONITE RECEIPTS = -(4046) =	5024	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT=(3011)+ (3042)+(3522)+(4050)=
5002 GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4054) =	772,050.45	5015	TOTAL COMM SERV FUND REVENUE = (5011) +(5012)+(5013)+(5014) 136,811.37	5025	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5023)+(5024) =
5003 GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003)+ (3028)+(3523)+(4058)=		5016	GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3007)+ (3035)+(3519)+(4062)= 1,247,276.58	5026	MAX EFFORT LOAN AID USED = -(3521)-(3522) =
5004 GENERAL NTC OTHER PHASED OUT IN FY18		5017	GEN DEBT SERV OTHER JOBZ NONEXEMPT = (3008) (3036)+(3520)+(4052)= 68,235.14	5027	TACONITE RECEIPTS = -(4050)-(4060) =
5005 GENERAL NTC OTHER JOBZ EXEMPT = (3004)+ (3029)+(3524)+(4048)=	665,965.44	5018	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5016)+(5017) = 1,315,511.72	5028	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5025)+(5026)+(5027)
5006 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004)+(5005) =	1,715,498.56	5019	TOTAL DEBT SERVICE FUND AID = (488)+ (779)+(799)+(2023) =	5029	TOTAL LEVY LIMIT = (5006)+(5011) + (5018)+(5025) = 3,133,164.99
5007 TOTAL GENERAL FUND AID = (323)+(329)+(334)+ (340)+(341)+(342)+(358) +(383)+(493)+(2021)=	8,894,874.95	5020	MAX EFFORT LOAN AID USED =(3515)-(3519)-(3520)	5030	TOTAL AID = (5007)+(5012) + (5019) = 8,929,531.61
5008 MAX EFFORT LOAN AID USED = -(3523)-(3524) =		5021	TACONITE RECEIPTS = -(4052)-(4062) =	5031	TOTAL MAX EFFORT AID USED = (5008)+(5013) + (5020)+(5026) =
5009 TACONITE RECEIPTS = - (4048)-(4054) - (4056)-(4058) =		5022	TOTAL DEBT SERVICE FUND REVENUE = (5018) +(5019)+(5020)+(5021) 1,315,511.72	5032	TOTAL TACONITE RECEIPTS = (5009)+(5014) + (5021)+(5027) =
5010 TOTAL GENERAL FUND REVENUE = (5006)+ (5007)+(5008)+(5009)=	10,610,373.51			5033	TOTAL REVENUE = (5010)+(5015) + (5022)+(5028) = 12,062,696.60
COMMUNITY SERVICE FUND					
5011 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006)+ (3030)+(3525)+(4046)=	102,154.71				
5012 TOTAL COMMUNITY SERVICE FUND AID = (611)+(621)+(626) + (632)+(2022) =	34,656.66				

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

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	279,074.16	1,591.49-	N/A			277,482.67
GEN-RMV OTHER-EXEMP	771,606.07	444.38	N/A			772,050.45
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	701,335.23	35,184.23-	185.56-			665,965.44
TOTAL GENERAL	1,752,015.46	36,331.34-	185.56-			1,715,498.56
COM SERV-EXEMP	98,392.56	3,722.65	39.50			102,154.71
DEBT-VOTER-NONEXEMP	1,325,625.00	79,115.35-	766.93			1,247,276.58
DEBT-OTHER-NONEXEMP	72,566.00	4,330.86-				68,235.14
TOTAL DEBT SERV	1,398,191.00	83,446.21-	766.93			1,315,511.72
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	3,248,599.02	116,054.90-	620.87			3,133,164.99

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

FUND	2020 PAY 2021 LIMITATION	2021 PAY 2022 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,640,317.47	1,715,498.56	75,181.09	4.58
COMMUNITY SERVICE	96,652.50	102,154.71	5,502.21	5.69
GENERAL DEBT SERVICE	1,284,023.63	1,315,511.72	31,488.09	2.45
OPEB DEBT SERVICE				
TOTAL	3,020,993.60	3,133,164.99	112,171.39	3.71

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

FUND	2020 PAY 2021 CERTIFIED LEVY + ADJUSTMENTS	2021 PAY 2022 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,640,317.47			
COMMUNITY SERVICE	96,652.50			
GENERAL DEBT SERVICE	1,284,023.63			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	3,020,993.60			

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT	274,288.67	274,288.67	277,482.67		
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	787,027.65	787,027.65	772,050.45		
(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	579,001.15	579,001.15	665,965.44		
(5011)	COMMUNITY SERV-NTC OTHER-EXEMPT	96,652.50	96,652.50	102,154.71		
(5016)	GENL DEBT-NTC VOTER-NONEXEMPT	1,214,350.22	1,214,350.22	1,247,276.58		*2
(5017)	GENL DEBT-NTC OTHER-NONEXEMPT	69,673.41	69,673.41	68,235.14		*2
(5023)	OPEB DEBT-NTC VOTER-NONEXEMPT					
(5024)	OPEB DEBT-NTC OTHER-NONEXEMPT					
SUBTOTALS BY FUND						
(5006)	GENERAL FUND	1,640,317.47	1,640,317.47	1,715,498.56		
(5011)	COMMUNITY SERVICES FUND	96,652.50	96,652.50	102,154.71		
(5018)	GENERAL DEBT SERVICE FUND	1,284,023.63	1,284,023.63	1,315,511.72		
(5025)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	1,061,316.32	1,061,316.32	1,049,533.12		
	NET TAX CAPACITY	1,959,677.28	1,959,677.28	2,083,631.87		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	1,488,638.89	1,488,638.89	1,524,759.25		
	OTHER	1,532,354.71	1,532,354.71	1,608,405.74		
TOTAL LEVY						
	TOTAL LEVY	3,020,993.60	3,020,993.60	3,133,164.99		

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

FOOTNOTES:

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

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

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

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:						
(310)	1ST TIER RMV REFER	270,564.95	270,564.95	279,074.16		*3
(311)	2ND TIER RMV REFER					*3
(312)	UNEQUALIZED RMV REFER					
(1032)	FY 2022 1ST TIER REF ADJUST	2,767.41	2,767.41	3,836.23		*3
(1040)	FY 2022 2ND TIER REF ADJUST					*3
(1048)	FY 2022 UNEQUAL REF ADJUST					
(1054)	FY 2022 TBRA ALLOC ADJUST					*3
(1063)	FY 2022 REF HOLD HARMLESS ADJ					
(1100)	FY 2020 1ST TIER REF ADJUST					
(1114)	FY 2020 2ND TIER REF ADJUST	956.31	956.31	5,427.72-		
(1121)	FY 2020 3RD TIER REF ADJUST					
(1128)	FY 2020 UNEQUAL REF ADJUST					
(1134)	FY 2020 TBRA ALLOC ADJUST					
(1146)	FY 2020 REF HOLD HARMLESS ADJ					
(1318)	OTHER RMV REF ADJUST (MEMO)					
(3026)	RMV REF NET OFFSET ADJUST					
(4056)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT	274,288.67	274,288.67	277,482.67		
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:						
(307)	1ST TIER LOCAL OPTIONAL	180,285.34	180,285.34	185,955.27		*4
(237)	2ND TIER LOCAL OPTIONAL	429,172.80	429,172.80	421,394.08		*4
(240)	EQUITY	152,639.76	152,639.76	150,283.14		*4
(242)	TRANSITION	14,231.53	14,231.53	13,973.58		*4
(1012)	FY 2022 LOR TIER 1 ADJUST	1,844.01	1,844.01	2,556.19		*4
(1016)	FY 2022 LOR TIER 2 ADJUST	4,496.97	4,496.97	8,649.60		*4
(1020)	FY 2022 EQUITY ADJUST	1,906.53	1,906.53	3,166.68		*4
(1024)	FY 2022 TRANSITION ADJUST	149.12	149.12	286.83		*4
(1056)	FY 2022 LOR TIER 1 TBRA ADJUST					*3
(1065)	FY 2022 LOR TIER 1 HOLD HARM AD					
(1079)	FY 2020 LOCATION EQUITY ADJ	1,397.75	1,397.75	7,933.24-		
(1086)	FY 2020 EQUITY ADJUST	417.15	417.15	2,765.53-		
(1093)	FY 2020 TRANSITION ADJUST	46.35	46.35	263.07-		
(1107)	FY 2020 1ST TR BRD-APPR REF ADJ	573.15	573.15	3,253.08-		
(1140)	FY 2020 TBRA ALLOC ADJUST					
(1152)	FY 2020 REF HOLD HARMLESS ADJ					
(1322)	OTHER ADJ, GEN OTHER RMV	132.81-	132.81-			
(3027)	GENERAL OTH RMV NET OFFSET ADJ					
(4054)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER JOBZ EXEMPT	787,027.65	787,027.65	772,050.45		

FOOTNOTES:

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

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

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

FOOTNOTES:

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

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:						
INITIAL LEVIES:						
(231)	OPERATING CAPITAL	118,173.06	118,173.06	119,468.27		*4
(333)	ALT TEACHER COMP (Q COMP)					*5
(356)	ACHIEVEMENT & INTEGRATION					*6
(360)	FY 2022 REEMPLOYMENT INS	12,000.00	12,000.00	12,000.00		
(362)	SAFE SCHOOLS	36,439.20	36,439.20	36,446.40		
(365)	SAFE SCHOOLS INTERMEDIATE					
(368)	JUDGMENT					*7
(370)	ICE ARENA					
(382)	FY 2022 CAREER TECHNICAL	65,234.75	65,234.75	70,396.00		
(386)	FY 2021 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	102,848.00	102,848.00	114,095.00		
(494)	LT FACILITIES EQUAL	291,974.68	291,974.68	284,642.00		*5
(495)	LT FACILITIES UNEQUAL					
(505)	DISABLED ACCESS					
(549)	BUILDING/LAND LEASE	65,928.57	65,928.57	64,287.56		
(550)	COOP BUILDING REPAIR					
(551)	OTHER CAPITAL (MEMO)					
(554)	CONSOL/TRANSITION					
(555)	REORG OPERATING DEBT					
(556)	FY 2022 HEALTH BENEFITS					
(557)	ADDITIONAL RETIREMENT					
(558)	SEVERANCE					
(559)	ADMINISTRATIVE DISTRICT					
(560)	SWIMMING POOL					
(561)	TREE GROWTH					
(562)	CONSOL/RETIREMENT					
(563)	ECON DEV ABATEMENT					
(564)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER JOBZ EXEMPT	692,598.26	692,598.26	701,335.23		

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1004)	FY 2022 OPER CAPITAL ADJUST	43.23-	43.23-	5,216.94		*4
(1072)	FY 2020 OPER CAPITAL ADJUST	69.25	69.25	100.64		
(1156)	FY 2022 ALT TEACHER COMP ADJUST					*8
(1163)	FY 2020 ALT TEACHER COMP ADJUST					
(1167)	FY 2022 ACHIEVE & INTEG ADJUST					*6
(1175)	FY 2020 ACHIEVE & INTEG ADJUST					*6
(1180)	FY 2020 REEMPLOYMENT ADJUST	3,795.34	3,795.34	3,089.79-		
(1185)	FY 2020 SAFE SCHOOLS ADJUST	1,175.04	1,175.04	467.64-		
(1190)	FY 2020 SAFE SCHOOLS INTERM ADJ					
(1194)	FY 2020 CAREER TECHNICAL ADJUST	9,466.80-	9,466.80-	11,471.05		
(1198)	FY 2020 HEALTH BENEFITS ADJUST					
(1204)	FY 2020 ANNUAL OPEB ADJUST					
(1208)	FY 2022 LTFM EQUAL ADJUST	5,456.38-	5,456.38-			
(1212)	FY 2022 LTFM UNEQUAL ADJUST					
(1219)	FY 2021 LTFM EQUAL ADJUST	3,886.20-	3,886.20-			
(1226)	FY 2021 LTFM UNEQUAL ADJUST					
(1237)	FY 2020 LTFM EQUAL ADJUST	4,788.18	4,788.18	557.59	557.59	
(1248)	FY 2020 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER JOBZ EXEMPT	9,024.80-	9,024.80-	13,788.79		

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1310)	PAY 19 LEASE ADJUST	30,951.14-	30,951.14-	23,592.98		
(1311)	LEASE LEVY ADJ (MEMO)					
(1312)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY 2023 FAC & EQUIP BOND ADJUST	74,456.00-	74,456.00-	72,566.00-		
(1314)	ECON DEV ABATE ADJUST					
(1315)	DEBT SURPLUS ADJUST					
(1329)	OTHER GENERAL ADJUST					
(2039)	ABATEMENT ADJUSTMENT	687.14	687.14			*11
(2052)	CARRY-OVER ABATEMENT ADJUST					*12
(2070)	ADVANCE ABATEMENT ADJUST	147.69	147.69	185.56-		*13
(3029)	GENERAL OTH NTC NET OFFSET ADJ					
(3524)	GEN OTH NTC MAX EFFORT ADJ					
(4048)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER JOBZ EXEMPT	104,572.31-	104,572.31-	49,158.58-		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 35 GENERAL NTC OTHER JOBZ EXEMPT	692,598.26	692,598.26	701,335.23		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 36 GENERAL NTC OTHER JOBZ EXEMPT	9,024.80-	9,024.80-	13,788.79		
(5005)	TOTAL GENERAL - NTC OTHER JOBZ EXEMPT	579,001.15	579,001.15	665,965.44		

FOOTNOTES:

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

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
COMMUNITY SERVICE JOBZ EXEMPT:						
(610)	BASIC COMMUNITY EDUC	62,421.96	62,421.96	62,686.60		*14
(620)	EARLY CHILD FAMILY	31,284.91	31,284.91	28,904.74		*15
(625)	HOME VISITING	871.00	871.00	801.22		
(627)	ADULTS W/ DISABILITIES					
(631)	SCHOOL-AGE CARE	2,000.00	2,000.00	6,000.00		*15
(633)	OTHER COMM ED (MEMO)					
(1404)	FY 2022 EARLY CHILD FAMILY ADJ	5.43	5.43	199.56		
(1408)	FY 2020 HOME VISITING ADJUST	1.06	1.06	68.49		
(1413)	FY 2020 SCHOOL-AGE CARE ADJUST			3,454.60		
(1414)	ADULTS W/ DISABILITIES ADJUST					
(1417)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT	59.24	59.24	48.74		*11
(2053)	CARRY-OVER ABATEMENT ADJUST					*12
(2071)	ADVANCE ABATEMENT ADJUST	8.90	8.90	9.24-		*13
(3030)	COM SERV NET OFFSET ADJUST					
(3525)	COM SERV MAX EFFORT ADJUST					
(4046)	COM SERV TACONITE ADJUST					
(5011)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	96,652.50	96,652.50	102,154.71		

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2020 PAY 2021 LIMITATION	2020 PAY 2021 CERTIFIED LEVY	2021 PAY 2022 LIMITATION	2021 PAY 2022 PROPOSED LEVY	2021 PAY 2022 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(808)	DEBT SERVICE-AID ELIG	1,296,222.82	1,296,222.82	1,325,625.00		*16
(810)	DEBT SERVICE-AID INELIG					*16
(780)	NATURAL DISASTER DEBT					*16
(1701)	REDUCTION FOR DEBT EXCESS	83,261.40-	83,261.40-	79,115.35-		
(1702)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT	1,195.44	1,195.44	928.94		*11,17
(2054)	CARRY OVER ABATEMENT					*12,17
(2072)	ADVANCE ABATE ADJUST	193.36	193.36	162.01-		*13,17
(3035)	GDS VTR NET OFFSET ADJUST					
(3519)	GDS VTR MAX EFFORT ADJ					
(4062)	GDS VTR TACONITE ADJUST					
(5016)	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT	1,214,350.22	1,214,350.22	1,247,276.58		*2
DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(809)	DEBT SERVICE-AID ELIG					*16
(811)	DEBT SERVICE-AID INELIG	74,456.00	74,456.00	72,566.00		*16
(771)	LT FACILITIES DEBT SERVICE					*16
(1710)	FY 2022 LTFM DEBT SERV ADJ					
(1717)	FY 2021 LTFM DEBT SERV ADJ					
(1728)	FY 2020 LTFM DEBT SERV ADJ					
(1704)	REDUCTION FOR DEBT EXCESS	4,782.59-	4,782.59-	4,330.86-		
(1705)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*11,17
(2054)	CARRY OVER ABATEMENT					*12,17
(2072)	ADVANCE ABATE ADJUST					*13,17
(3036)	GDS OTH NET OFFSET ADJUST					
(3520)	GDS OTH MAX EFFORT ADJ					
(4052)	GDS OTH TACONITE ADJUST					
(5017)	TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT	69,673.41	69,673.41	68,235.14		*2

FOOTNOTES:

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

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

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

FOOTNOTES:

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

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

END OF LEVY LIMITATION AND CERTIFICATION REPORT

ATTACHMENT C

CERTIFICATION OF MINUTES RELATING TO SPECIAL ELECTION

Issuer: Independent School District No. 2397 (Le Sueur-Henderson), Minnesota

Governing Body: School Board

Kind, date, time and place of meeting: A Special meeting held on \_\_\_\_\_, 2021  
6:30 p.m. in the Middle/High School Media Center.

Members present:

Members absent:

Documents attached:

Minutes of said meeting (including):

RESOLUTION RELATING TO ESTABLISHING THE LOCATION FOR  
ABSENTEE VOTING FOR SCHOOL DISTRICT ELECTIONS NOT HELD ON  
THE DAY OF A STATEWIDE ELECTION

I, the undersigned, being the duly qualified and acting recording officer of the public corporation referred to in the title of this certificate, certify that the documents attached hereto, as described above, have been carefully compared with the original records of said corporation in my legal custody, from which they have been transcribed; that said documents are a correct and complete transcript of the minutes of a meeting of the governing body of said corporation, and correct and complete copies of all resolutions and other actions taken and of all documents approved by the governing body at said meeting; and that said meeting was duly held by the governing body at the time and place and was attended throughout by the members indicated above, pursuant to call and notice of such meeting given as required by law.

WITNESS my hand officially as such recording officer on \_\_\_\_\_, 2021.

\_\_\_\_\_  
School District Clerk

Member \_\_\_\_\_ introduced the following resolution and moved its adoption, which motion was seconded by Member \_\_\_\_\_:

RESOLUTION RELATING TO ESTABLISHING THE LOCATION FOR  
ABSENTEE VOTING FOR SCHOOL DISTRICT ELECTIONS NOT HELD ON  
THE DAY OF A STATEWIDE ELECTION

BE IT RESOLVED by the School Board (the Board) of Independent School District No. 2397 (Le Sueur-Henderson), Minnesota (the School District) as follows:

It is hereby found, determined and declared that the Board hereby establishes the district office of the Le Sueur- Henderson Public Schools, 115 ½ Suite 200 N. 5<sup>th</sup> St., Le Sueur, MN. 56058 as the location for absentee voting to School District elections not held on the day of a statewide election.

Upon vote being taken thereon, the following voted in favor thereof

and the following voted against the same:

whereupon the resolution was declared duly passed and adopted.

**ATTACHMENT D**

CERTIFICATION OF MINUTES RELATING TO SPECIAL ELECTION

Issuer: Independent School District No. 2397 (Le Sueur-Henderson), Minnesota

Governing Body: School Board

Kind, date, time and place of meeting: A Special meeting held on September 27, 2021 at 6:30 p.m. in the Middle/High School Media Center.

Members present:

Members absent:

Documents attached:

Minutes of said meeting (including):

RESOLUTION RELATING TO APPOINTING ELECTION JUDGES AND  
ABSENTEE BALLOT BOARD MEMBERS FOR THE NOVEMBER 2, 2021  
SCHOOL DISTRICT SPECIAL ELECTION

I, the undersigned, being the duly qualified and acting recording officer of the public corporation referred to in the title of this certificate, certify that the documents attached hereto, as described above, have been carefully compared with the original records of said corporation in my legal custody, from which they have been transcribed; that said documents are a correct and complete transcript of the minutes of a meeting of the governing body of said corporation, and correct and complete copies of all resolutions and other actions taken and of all documents approved by the governing body at said meeting; and that said meeting was duly held by the governing body at the time and place and was attended throughout by the members indicated above, pursuant to call and notice of such meeting given as required by law.

WITNESS my hand officially as such recording officer on \_\_\_\_\_, 2021.

\_\_\_\_\_  
School District Clerk

Member \_\_\_\_\_ introduced the following resolution and moved its adoption, which motion was seconded by Member \_\_\_\_\_:

RESOLUTION RELATING TO APPOINTING ELECTION JUDGES AND  
ABSENTEE BALLOT BOARD MEMBERS FOR THE NOVEMBER 2, 2021  
SCHOOL DISTRICT SPECIAL ELECTION

BE IT RESOLVED by the School Board (the Board) of Independent School District No. 2397 (Le Sueur-Henderson), Minnesota (the School District) as follows:

It is hereby found, determined and declared as follows:

1. The following individuals, each of whom is qualified to serve as an election judge, are hereby appointed as judges of election for the School District's special election on November 2, 2021.

**Judges:**

Rosie Goggin  
Monica Clark  
Gary Scott  
Mary Lynn Scott  
Ruth Vortherms  
Jan Rhode  
Kathy Christensen  
Patti Germscheid  
La Verne Almquist  
Gerald Doerr  
Danielle Blaschko

Note: Other judges will be added upon confirmation of their availability.

2. The election judges shall act as clerks of election, count the ballots cast and submit the results to the Board for canvass in the manner provided for other school district elections.

3. The following individuals, each of whom is qualified to serve as an election judge, are hereby appointed as absentee ballot board members for the School District's special election on November 2, 2021 to act as such at the absentee voting location listed below:

Office of the Le Sueur County Auditor

88 South Park Avenue  
Le Center, Minnesota

Carol Blaschko  
Sherri Simon  
Dani Blaschko  
Karen Kelley  
Brad Collins  
Jody Brown  
Steph Brockway

4. The following individuals, each of whom is qualified to serve as an election judge, are hereby designated to deliver absentee ballots to hospital patients and residents of health care facilities in accordance with Minnesota Statutes, Section 203B.11, Subdivision 1 for the School District's special election on November 2, 2021:

Stacy Lawrence  
Kaari Smith  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Upon vote being taken thereon, the following voted in favor thereof

and the following voted against the same:

whereupon the resolution was declared duly passed and adopted.

**ATTACHMENT E**

**NOTICE OF TESTING OF OPTICAL SCAN VOTING SYSTEM  
INDEPENDENT SCHOOL DISTRICT NO. 2397  
(LE SUEUR-HENDERSON), MINNESOTA**

NOTICE IS HEREBY GIVEN that Independent School District No. 2397 (Le Sueur-Henderson), Minnesota shall perform a public accuracy test of the optical scan voting system to be used in the District's November 2, 2021, special election.

The test shall be conducted at 88 South Park Avenue, Le Center, MN. 56057, on Tuesday, October 26, 2021, at 9:00 a.m.

The test is open to the public.

Please contact Carol Blaschko, Le Sueur County Election Administrator, at 507-357-2251 with any questions.

Dated: September 27, 2021.

BY ORDER OF THE SCHOOL BOARD

/s/ \_\_\_\_\_, Clerk