

LEVY LIMITATION AND CERTIFICATION REPORT OUTLINE			PROPERTY VALUATION DATA		PUPIL DATA	
	PAGE		MARKET VALUE			
I. GENERAL INPUT DATA						RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.
A. PROPERTY VALUATION	1	1	2005 MARKET VALUE	2,949,435,976		
B. PUPIL COUNTS	1	2	2006 MARKET VALUE	3,363,530,284		
		3	2007 MARKET VALUE	3,688,012,199		
II. INITIAL COMPUTATIONS BY FUND		4	2008 MARKET VALUE	3,954,274,700		
A. GENERAL	2	5	2009 MARKET VALUE	4,055,641,100		RESIDENT AVE DAILY MEMBERSHIP (ADM)
B. COMMUNITY SERVICE	9					
C. GENERAL DEBT	10		REFERENDUM MARKET VALUE (RMV)		33	2007-08 RES ADM (ACT) 4,061.04
D. OPEB/PENSION DEBT	12				34	2008-09 RES ADM (ACT) 3,997.76
		6	2005 RMV	2,252,776,020	35	2009-10 RES ADM (EST) 3,941.00
III. ADJUSTMENTS BY FUND		7	2006 RMV	2,523,226,015	36	2010-11 RES ADM (EST) 3,946.00
A. GENERAL	12	8	2007 RMV	2,727,531,465	37	2011-12 RES ADM (EST) 3,867.00
B. COMMUNITY SERVICE	18	9	2008 RMV	2,859,376,035	38	2012-13 RES ADM (EST) 3,826.00
C. GENERAL DEBT	19	10	2009 RMV	2,860,573,145		RESIDENT PUPIL UNITS
D. OPEB/PENSION DEBT	19				39	2007-08 RES PU (ACT) 4,746.67
IV. ABATEMENT ADJUSTMENTS	19		NET TAX CAPACITY (NTC)		40	2008-09 RES PU (ACT) 4,651.71
V. OFFSET ADJUSTMENTS	20	11	2005 NTC	31,885,344	41	2009-10 RES PU (EST) 4,584.75
VI. TACONITE ADJUSTMENTS	21	12	2006 NTC	36,523,343	42	2010-11 RES PU (EST) 4,580.00
		13	2007 NTC	39,914,504	43	2011-12 RES PU (EST) 4,482.74
VII. AID & LEVY SUMMARY	23	14	2008 NTC	42,792,634		RESIDENT MARGINAL COST PU (RMCPU)
		15	2009 NTC	43,644,518	44	2008-09 RMCPU (ACT)
VIII. TOTAL LEVY LIMITATION	24		SALES RATIO			= GTR OF (40) OR
IX. RECAP OF LEVY LIMITS	25	16	2005 SALES RATIO	82.7%		[.23X(39) + .77X(40)]
		17	2006 SALES RATIO	80.2%	45	2009-10 RMCPU (EST)
SCHOOL YEAR	FORMULA ALLOWANCE	GENERAL RATE	18	2007 SALES RATIO	86.3%	= GTR OF (41) OR
2000-01	3,964	0.3578	19	2008 SALES RATIO	90.5%	[.23X(40) + .77X(41)]
2001-02	4,068	0.3241	20	2009 SALES RATIO	95.7%	4,600.16
2002-03	4,601	0.0000		UNLIMITED ADJUSTED NTC (UANTC)		46
2003-04	4,601	0.0000	21	2005 UANTC=(11)/(16)=	38,570,338	= GTR OF (42) OR
2004-05	4,601	0.0000	22	2006 UANTC=(12)/(17)=	45,551,354	[.23X(41) + .77X(42)]
2005-06	4,783	0.0000	23	2007 UANTC=(13)/(18)=	46,263,649	4,581.10
2006-07	4,974	0.0000	24	2008 UANTC=(14)/(19)=	47,293,888	= GTR OF (43) OR
2007-08	5,074	0.0000	25	2009 UANTC=(15)/(20)=	45,607,828	[.23X(42) + .77X(43)]
2008-09	5,124	0.0000		ADJUSTED NTC (ANTC)		4,505.10
2009-10	5,124	0.0000	26	2005 ANTC	38,570,338	ADJUSTED ADM
2010-11	5,124	0.0000	27	2006 ANTC	45,551,354	48
2011-12	5,124	0.0000	28	2007 ANTC	46,263,649	2007-08 ADJ ADM (ACT) 3,973.70
			29	2008 ANTC	47,293,888	49
NOTE: ABOVE NUMBERS ARE NOT ALWAYS COMPARABLE FROM YEAR TO YEAR.			30	2009 ANTC	45,607,828	2008-09 ADJ ADM (ACT) 3,892.80
WEIGHTS FOR PUPIL UNITS	FY 2000-2007	FY 2008 & LATER		ADJUSTED NTC (ANTC) USED FOR DEBT SERVICE ONLY		50
PRE-KGN:	1.250	1.250				2009-10 ADJ ADM (EST) 3,905.00
HCP-KGN:	1.000	1.000				51
REG-KGN:	0.557	0.612				2010-11 ADJ ADM (EST) 3,910.00
GRADES 1-3:	1.115	1.115	31	2009 ANTC, JOBZ	287,655	52
GRADES 4-6:	1.060	1.060	32	2009 ANTC, TOTAL		2011-12 ADJ ADM (EST) 3,818.00
GRADES 7-12:	1.300	1.300		= (30)+(31) =	45,895,483	53
						2012-13 ADJ ADM (EST) 3,759.00
						ADJUSTED PUPIL UNITS
						54
						2007-08 ADJ PU (ACT) 4,636.52
						55
						2008-09 ADJ PU (ACT) 4,525.71
						56
						2009-10 ADJ PU (EST) 4,537.88
						57
						2010-11 ADJ PU (EST) 4,537.34
						58
						2011-12 ADJ PU (EST) 4,427.09

ADJUSTED MARGINAL COST PU (AMCPU)	GENERAL EDUCATION REVENUE	LIMITED ENGLISH PROFICIENCY (CON'T)
59 2008-09 AMCPU (ACT) = GTR OF (55) OR [.23X(54) + .77X(55)]	4,551.19	101 FY 2012 FORMULA ALLOW 5,124.00
60 2009-10 AMCPU (EST) = GTR OF (56) OR [.23X(55) + .77X(56)]	4,537.88	62 2011-12 AMCPU (EST) 4,452.45
61 2010-11 AMCPU (EST) = GTR OF (57) OR [.23X(56) + .77X(57)]	4,537.46	102 BASIC REVENUE = (62) X (101) = 22,814,353.80
62 2011-12 AMCPU (EST) = GTR OF (58) OR [.23X(57) + .77X(58)]	4,452.45	103 GIFTED & TALENTED REV = (62) X \$12.00 = 53,429.40
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2	EXTENDED TIME REVENUE	114 LEP PUPIL UNITS = (108) X (113) = .06
63 2007-08 EXT ADM (ACT) 51.99	77 2011-12 ETMCPU (EST) 63.23	115 LEP CONCENTRATION REV = (114) X \$250 = 15.00
64 2008-09 EXT ADM (ACT) 52.87	104 EXTENDED TIME REVENUE = (77) X \$4,601 = 290,921.23	116 DISTRICT LEP REV + LEP CONCENTRATION REV = (110)+(115) = 14,015.00
65 2009-10 EXT ADM (EST) 55.00	COMPENSATORY REVENUE	117 BASIC SKILLS REVENUE = (106)+(116) = 1,022,795.55
66 2010-11 EXT ADM (EST) 55.00	105 FY 2011 COMPENSATORY REVENUE (FROM FY 2011 COMPENSATORY REVENUE REPORT) 1,007,490.55	SPARSITY REVENUE
67 2011-12 EXT ADM (EST) 55.00	106 EST FY 2012 COMPENSATORY REVENUE = (105) X (5,124-415)/(5,124-415) X [(51)/(50)] = 1,008,780.55	118 ATTENDANCE AREA FOR SPARSITY 344.03
68 2012-13 EXT ADM (EST) 52.00	LIMITED ENGLISH PROFICIENCY (LEP)	119 DIST TO NEAREST HS 11.0
EXTENDED TIME PU	107 2010-11 ELIGIBLE LEP ADM (EST) 5.00	120 ISOLATION INDEX = [SQ RT (.55 X (118))] + (119) = 24.8
69 2007-08 EXT TIME PU 59.58	108 2011-12 ELIGIBLE LEP ADM (EST) 5.00	121 ISOLATION INDEX RATIO = [(120)-23]/10, WITH MIN=0 AND MAX=1.5 .18
70 2008-09 EXT TIME PU 60.90	109 IF(108)=0, ZERO; ELSE GTR OF 20, (108), OR .23X(107)+.77X(108) = 20.00	122 2011-12 ADM SRV, 7-12 1,736.43
71 2009-10 EXT TIME PU 63.23	110 LEP REVENUE = (109) X \$700 = 14,000.00	123 SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(122)] /[400+(122)] =
72 2010-11 EXT TIME PU 63.23	111 2011-12 ADM SRV (EST) 3,754.17	124 SECONDARY SPARSITY REVENUE = (101) X (121) X (122) X (123) OR SEE WEBSITE:
73 2011-12 EXT TIME PU 63.23	112 LEP CONCENTRATION RATIO = (108)/(111) = .00133185	125 ELEM SPARSITY REVENUE (SEE WEBSITE)
EXT TIME MARGINAL COST PU (ETMCPU)	113 LEP CONCENTRATION FACTOR = LSR OF 1 OR (112)/.115 = .01158130	126 PRELIM SPARSITY REVENUE = (124)+(125) =
74 2008-09 ETMCPU (ACT) = GTR OF (70) OR [.23X(69) + .77X(70)]		127 FY 2011 SPARSITY REV (FY 2011 GEN ED REV REPORT, LINE 87)
75 2009-10 ETMCPU (EST) = GTR OF (71) OR [.23X(70) + .77X(71)]		128 ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO
76 2010-11 ETMCPU (EST) = GTR OF (72) OR [.23X(71) + .77X(72)]		129 SPARSITY REVENUE IF (128)=YES, (129) = GTR OF (126) OR (127); ELSE (129) = (126)
77 2011-12 ETMCPU (EST) = GTR OF (73) OR [.23X(72) + .77X(73)]		

TRANSPORTATION SPARSITY	REFERENDUM REVENUE	REFERENDUM REVENUE (CON'T)
130 ATTENDANCE AREA 344.0300	REF AUTH W/O INFLATION	158 FY 2012 \$/RMCPU
131 SQUARE MILES PER RES PU = (130)/(43) = .0767	ADJUSTMENT ON BALLOT	CANCELLED BY ELECTIONS IN CY 2009 OR 2010
132 SPARSTIY INDEX = GTR OF (131) OR 0.2 = .2000	145 FY 2011 AUTH \$/RMCPU (FY 2011 GEN ED REV REPORT, LINE 103) 390.00	159 FY 2012 \$/RMCPU, UNCAPPED AUTHORITIES, WITH INFLATION ADJUST ON BALLOT = (155) +(156)+(157)-(158) =
133 DENSITY INDEX = LSR OF (131) OR 0.2 BUT AT LEAST .005 = .0767	146 FY 2012 PHASEOUT OF LINE (145) (SEE REF PHASEOUT RPT)	160 FY 2012 \$/RMCPU, UNCAPPED TOTAL, ALL AUTHORITIES =(150)+(159) = 390.00
134 PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(132) RAISED TO .26 POWER] X [(133) RAISED TO .13 POWER] X .1469 X (101) = 354.75	147 FY 2012 \$/RMCPU ADDED BY ELECTIONS HELD BEFORE CY 2010	161 STANDARD CAP BASED ON FORMULA ALLOWANCE = .26 X (101) = 1,332.24
135 TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (134) - [.0485 X (101)] = 106.24	148 FY 2012 \$/RMCPU ADDED BY ELECTIONS HELD IN CY 2010	162 INFLATION FACTOR (EST) FY 2004 TO FY 2012 1.2011
136 TRANSPORTATION SPARSITY REV = (62) X (135) = 473,028.29	149 FY 2012 \$/RMCPU CANCELLED BY ELECTIONS IN CY 2009 OR 2010	163 STANDARD CAP BASED ON CPI= \$1,294 X (162) = 1,554.22
TRAINING & EXPERIENCE	150 FY 2012 \$/RMCPU, UNCAPPED AUTHORITIES, W/O INFLATION ADJUST ON BALLOT = (145)-(146) +(147)+(148)-(149) = 390.00	164 STANDARD CAP = GREATER OF (161) OR (163) = 1,554.22
137 T&E INDEX (EST) .7995	REF AUTH WITH INFLATION ADJUSTMENT ON BALLOT	165 REFERENDUM CONVERSION ALLOW (FY 2003 GEN ED REV REPORT, LINE 85) 3.44
138 T&E ALLOWANCE = GREATER OF ZERO OR [(137)-0.8] X \$660 =	151 FY 2011 AUTH \$/RMCPU (FY 2011 GEN ED REV REPORT, LINE 108)	166 FY 1994 REFERENDUM AUTHORITY/WADM
139 TRN & EXP REVENUE = (62) X (138) =	152 FY 2012 PHASEOUT OF LINE (151) (SEE REF PHASEOUT RPT)	167 INFLATION FACTOR (ACU) FY 2004 TO FY 2008 1.1376
OPERATING CAPITAL	153 FY 2012 AUTH \$/RMCPU BEFORE INFLATION ADJ =(151)-(152) =	168 ALT CAP POST-FY 2008 GROWTH ADDITION = [(5,124/5,074)-1]/4 .0025
140 AVE BUILDING AGE (EST) (NOT > 50 YEARS) 30.69	154 FY 2012 ANNUAL INFLATION FACTOR (EST) 1.0201	169 ALT CAP MULTIPLIER = (167)+(168) = 1.1401
141 FACILITIES AGE INDEX = 1 + [.01 X (140)] = 1.3069	155 FY 2012 AUTH \$/RMCPU AFTER INFLATION ADJ =(153) X (154) =	170 ALTERNATE CAP = GREATER OF ZERO OR [[1.177X(166)X(169)] +(165)-\$215] =
142 OPERATING CAPITAL ALLOWANCE = \$73 + [\$100 X (141)] = 203.69	156 FY 2012 \$/RMCPU ADDED BY ELECTIONS HELD BEFORE CY 2010	129 SPARSITY REVENUE
143 YEAR ROUND MCPU SRV	157 FY 2012 \$/RMCPU ADDED BY ELECTIONS HELD IN CY 2010	171 CAP ON AUTHORITY PER RMCPU: IF (129)>0 THERE IS NO CAP; ELSE (171) = GTR OF (164) OR (170) 1,554.22
144 OPERATING CAP REVENUE = (62) X (142) + (143) X \$30 = 906,919.54		

REFERENDUM REVENUE (CON'T)	EQUITY REVENUE (CON'T)	ALTERNATIVE TEACHER COMPENSATION REV
172 FY 2012 \$/RMCPU, CAPPED TOTAL = LSR OF (160) OR (171) = 390.00	172 FY 2012 DISTRICT REFERENDUM REV/RMCPU 390.00	202 ENROLLMENT AS OF OCT 1, 2009 AT PARTICIPATING SITES (FY 2011 GENERAL EDUC REPORT, LINE 153)
47 2011-12 RMCPU (EST) 4,505.10	191 = GTR OF ZERO OR [(190)-(172)] =	
173 FY 2012 REFER REVENUE = (47) X (172) = 1,756,989.00	47 2011-12 RMCPU (EST) 4,505.10	203 EST ENROLLMENT AS OF OCTOBER 1, 2010 AT PARTICIPATING SITES = (202)X[(51)/(50)] =
EQUITY REVENUE	192 = LSR OF \$100,000 OR [(47) X (191)] =	204 ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00 X (203) =
174 METRO 5TH PERCENTILE 5,453.80	193 = (188)+(192) = 316,969.92	
175 METRO 95TH PERCENTILE 6,784.74	194 IF (180) = MET THEN (194) = 0.25 X (193)	
176 METRO GAP =(175)-(174) = 1,330.94	ELSE (194) = ZERO	
177 RURAL 5TH PERCENTILE 5,124.00	62 2011-12 AMCPU (EST) 4,452.45	OPERATING CAPITAL AIDS & LEVIES
178 RURAL 95TH PERCENTILE 6,884.54	195 = \$46.00 X (62) = 204,812.70	144 OPERATING CAP REVENUE 906,919.54
179 RURAL GAP =(178)-(177) = 1,760.54	196 EQUITY REVENUE = (193)+(194)+(195) = 521,782.62	30 2009 ANTC 45,607,828
180 DISTRICT'S REGION: METRO=MET; RURAL=RUR RUR	TRANSITION REVENUE	62 2011-12 AMCPU (EST) 4,452.45
181 DIST'S REGION'S EQUITY GAP = (176) OR (179)= 1,760.54	197 TRANSITION ALLOWANCE (FY 2004 GENERAL EDUC REVENUE REPORT, LINE 210) 14.24	205 FY 2012 ANTC/AMCPU = (30)/(62) = 10,243.31
182 DIST'S REGION'S 95TH PCT = (175) OR (178)= 6,884.54	198 PRELIM TRANSITION REV = (62) X (197) = 63,402.89	206 LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (205)/\$10,700 = .95731869
183 DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(102)+(173)]/(62)= 5,518.61	199 TRANSITION REVENUE FOR PREKINDERGARTEN PROGRAMS (FY 2011 GENERAL EDUC REPORT, LINE 150)	207 OPERATING CAP LIMIT = (144) X (206) = 868,211.03
184 DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (182)-(183) = 1,365.93	200 TRANSITION REVENUE FOR TUITION RECIPROCITY (SEE MEMO)	208 OPERATING CAP AID = (144)-(207) = 38,708.51
185 EQUITY INDEX = (184)/(181) = .77585854	201 FY 2012 TRANSITION REVENUE = (198)+(199)+(200) = 63,402.89	EQUITY AIDS & LEVIES
186 = \$75 X (185) = 58.19		196 EQUITY REVENUE 521,782.62
173 REFERENDUM REVENUE 1,756,989.00		10 2009 RMV 2,860,573,145
187 INITIAL EQUITY ALLOW IF (184)=0 THEN (187)=0 ELSE IF (173)=0 THEN (187)=\$13 ELSE (187)=\$13+(186) 71.19		47 2011-12 RMCPU (EST) 4,505.10
62 2011-12 AMCPU (EST) 4,452.45		209 FY 2012 RMV/RMCPU = (10)/(47) = 634,963.30
188 = (62) X (187) = 316,969.92		210 LEVY RATIO FOR EQUITY, TRANSITION & REF TIER 1 = LESSER OF 1 OR (209)/\$476,000 = 1.00000000
189 FY 2012 STATE AVERAGE REF REV/RMCPU (EST) 936.00		211 EQUITY LIMIT = (196) X (210) = 521,782.62
190 = .10 X (189) = 93.60		212 EQUITY AID = (196)-(211) =

TRANSITION AIDS & LEVIES

201 TRANSITION REVENUE 63,402.89

213 TRANSITION LIMIT
 = (201) X (210) = 63,402.89

214 TRANSITION AID
 = (201)-(213) =

215 TRANSITION LIMIT,
 PREKGN PROGRAMS = (213)
 X [(199)/(201)] =

216 TRANSITION LIMIT,
 TUITION RECIPROCIITY
 = (213)
 X [(200)/(201)] =

217 TRANSITION LIMIT,
 OTHER
 = (213)-(215)-(216) = 63,402.89

REFERENDUM AIDS & LEVIES

172 REFER \$/RMCPU
 ALL AUTHORITIES 390.00

218 TIER 1 CAP/RMCPU 700.00

129 SPARSITY REVENUE

219 TIER 1 + TIER 2 CAP/RMCPU
 IF (129) > ZERO
 THEN (219) = 9,999.99
 ELSE (219) = (161) 1,332.24

BREAKDOWN OF \$/RMCPU
 BY TIER, ALL AUTHORITIES

220 TIER 1 = LSR OF
 (172) OR (218) = 390.00

221 TIER 2 = [LSR OF (172)
 OR (219)]-(220) =

222 UNEQUALIZED
 = (172)-(220)-(221) =

BREAKDOWN OF REFERENDUM REVENUES

173 REFERENDUM REVENUE
 ALL AUTHORITIES 1,756,989.00

223 TOTAL, TIER 1
 = (47) X (220) = 1,756,989.00

224 TOTAL, TIER 2
 = (47) X (221) =

225 TOTAL, UNEQUALIZED
 = (173)-(223)-(224) =

REFERENDUM AIDS & LEVIES (CON'T)

REFERENDUM LEVY PORTIONS

209 RMV/RMCPU 634,963.30

210 TIER 1 = LSR OF 1
 OR (209)/\$476,000 = 1.00000000

226 TIER 2 = LSR OF 1
 OR (209)/\$270,000 = 1.00000000

REFERENDUM LEVY AUTHORITY

227 TIER 1 LEVY
 = (223) X (210) = 1,756,989.00

228 TIER 2 LEVY
 = (224) X (226) =

225 UNEQUALIZED LEVY

229 TOTAL
 = (227)+(228)+(225) = 1,756,989.00

REFERENDUM AID

230 TIER 1 AID
 = (223)-(227) =

231 TIER 2 AID
 = (224)-(228) =

232 TOTAL AID
 = (230)+(231) =

TAX BASE REPLACEMENT AID (TBRA)

233 ADJ INITIAL TBRA
 (FROM TBRA PHASEOUT
 REPORT, LINE 11)

234 CONVERTED ADJ FY 2002
 REF AUTHORITY
 (FROM TBRA PHASEOUT
 REPORT, LINE 24) 3.47

160 FY 2012 REF \$/RMCPU,
 UNCAPPED TOTAL 390.00

235 PRORATED TBRA
 = LSR OF (233) OR
 (233) X [(160)
 / (234)] =

173 FY 2012 REFER REV 1,756,989.00

236 CAPPED TBRA = LSR OF
 (235) OR (173) =

REFERENDUM AIDS & LEVIES (CON'T)

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

237 TIER 2 AID

238 TIER 1 AID

239 TIER 1 LEVY

240 TIER 2 LEVY

241 UNEQL LEVY

APPLYING THESE REDUCTIONS GIVES THE
 FOLLOWING:

236 TAX BASE REPLACE AID

242 TIER 1 AID
 = (230)-(238) =

243 TIER 2 AID
 = (231)-(237) =

244 TIER 1 LEVY
 = (227)-(239) = 1,756,989.00

245 TIER 2 LEVY
 = (228)-(240) =

246 UNEQL LEVY
 = (225)-(241) =

247 TOTAL REFERENDUM
 EQUALIZATION AID
 = (242)+(243) =

248 TOTAL REFERENDUM LEVY
 = (244)+(245)+(246) = 1,756,989.00

ALT TEACHER COMP AIDS & LEVIES

204 ALT COMP REVENUE

249 ALT COMP BASIC AID
 = 0.65 X (204) =

250 ALT COMP LEVY REVENUE
 = (204)-(249) =

205 FY 2012 ANTC/AMCPU 10,243.31

251 ALT COMP LEVY PORTION
 = LESSER OF 1 OR
 [(205)/\$5,913] = 1.00000000

252 ALT TEACHER COMP LEVY
 = (250) X (251) =

253 ALT COMP EQUALIZATION AID
 = (204)-(249)-(252) =

ALTERNATIVE ATTENDANCE ADJUSTMENT		GENERAL EDUCATION REVENUE SUMMARY		LOCAL COLLABORATIVE TIME STUDY (LCTS) LEVY	
58	2011-12 ADJ PU (EST)	4,427.09	102 BASIC	22,814,353.80	
43	2011-12 RES PU (EST)	4,482.74	103 GIFTED & TALENTED	53,429.40	272 ALLOCATED LCTS FUNDS
254	NET OPTIONS PU		104 EXTENDED TIME	290,921.23	273 LCTS LEVY LIMIT
	= (58)-(43) =	55.65-	117 BASIC SKILLS REVENUE	1,022,795.55	= (272) / 3 =
			129 SPARSITY		
247	TOTAL REFER AID		136 TRANSPORT SPARSITY	473,028.29	
255	REF AID/RMCPU		139 TRN & EXP REVENUE		INTEGRATION REVENUE
	= (247)/(47) =		144 OPERATING CAPITAL	906,919.54	
256	CONCENTRATION INDEX		196 EQUITY REVENUE	521,782.62	58 2011-12 ADJ PU (EST)
	= [(254)/(43)-0.2]		201 TRANSITION	63,402.89	274 FY 2012 EST BUDGET
	BUT >=0 AND <=1		204 ALT TCHR COMPENSATION		275 FY 2012 INTEGRATION
218	TIER 1 CAP/RMCPU	700.00	173 REFERENDUM	1,756,989.00	REVENUE RATE
257	CONCENTRATION ALLOW		265 ALT ATTENDANCE ADJ		276 MPLS ONLY LEVY
	= (256) X (218) =		266 TOTAL GENERAL REVENUE		277 INTEGRATION REVENUE
			= (102)+(103)+(104)		
			+ (117)+(129)+(136)		
258	INITIAL ADJUST PER PU		+ (139)+(144)+(196)		278 INTEGRATION LEVY
	IF (254)<0, (258)=(255)		+ (201)+(204)+(173)		= (277) X .30 =
	ELSE (258) = GTR OF		+ (265) =	27,903,622.32	
	(255) OR (257) =				279 INTEGRATION AID
259	INITIAL ALT ATTENDANCE				= (277)-(278) =
	ADJ = (254) X (258) =		GENERAL AIDS & LEVIES		
134	TRANSPORT ALLOWANCE	354.75	207 OPERATING CAP LEVY	868,211.03	REEMPLOYMENT INSURANCE LEVY
260	AMCPU OF CHARTER		211 EQUITY LEVY	521,782.62	
	SCHOOLS TRANSPORTED		213 TRANSITION LEVY	63,402.89	280 EST FY 2011 EXPEND
	BY DISTRICT		248 TOTAL REFERENDUM LEVY	1,756,989.00	15,000.00
261	ETMCPU OF CHARTER		252 ALT COMP LEVY		281 INITIAL REEMPLOYMENT
	SCHOOLS TRANSPORTED		267 TOTAL GENERAL ED LEVY		LEVY = 100% OF (280) =
	BY DISTRICT		= (207)+(211)+(213)		
262	CHARTER ALT ATTENDANCE		+ (248)+(252) =	3,210,385.54	SAFE SCHOOLS LEVY
	ADJUST = (134) X (260)		268 TOTAL GENERAL ED AID		
	+ \$223 X (261) =		= (266)-(267) =	24,693,236.78	282 SAFE SCH Lvy REQUEST?
					62 2011-12 AMCPU (EST)
263	2011-12 RES PU ATTENDING				4,452.45
	MN STATE ACADEMIES		SPECIAL PROGRAMS AID		
264	MN STATE ACADEMIES		ESTIMATES OF FY 2012 SPECIAL		
	ALT ATTENDANCE ADJ		EDUCATION AID AND EXCESS COST		
	= - (101) X (263) =		AID SHOWN BELOW ARE BASED ON		
265	ALT ATTEND ADJUST		THE 2010 END OF LEGISLATIVE SESSION		
	TO AID		ESTIMATES. PLEASE NOTE THAT THESE		
	= (259)+(262)+(264) =		ARE ROUGH ESTIMATES AND MAY		
			CHANGE SIGNIFICANTLY WHEN UPDATED		
			DATA BECOME AVAILABLE.		
			269 SPEC ED REGULAR		283 SAFE SCH LEVY LIMIT
			BEFORE TUITION ADJ	3,967,982.64	= \$30 X (62) =
			270 NET TUITION ADJUST	657,679.05-	133,573.50
			271 EXCESS COST AID	645,405.00	SAFE SCHOOLS INTERMEDIATE LEVY
					284 SAFE SCH INTERMEDIATE
					LEVY REQUEST? NO
					285 INTERMEDIATE LEVY
					ALLOWANCE <= \$10
					62 2011-12 AMCPU (EST)
					4,452.45
					286 SAFE SCH INTERMEDIATE
					LIMIT
					= (62) X (285) =

JUDGMENT LEVY	NONPUBLIC TRANSPORTATION AID	HEALTH AND SAFETY (CON'T)
287 DISTRICT JUDGMENTS	306 ESTIMATED FY 2010	CUMULATIVE REVENUE:
288 INTERMED JUDGMENTS	REG/EXCESS COST 1,260,873.00	322 FY 1985-FY 2007
289 JUDGMENT LIMIT	307 ACTUAL FY 2010	ACTUAL H&S REVENUE 3,976,914.35
= (287)+(288) =	BUS DEPRECIATION 203,580.86	323 FY 2008 ACT H&S REV 179,764.21
	308 FY 2010 REGULAR FTE 2,472.00	324 FY 2009 ACT H&S REV 118,062.55
	309 FY 2010 EXCESS FTE 376.00	325 FY 2010 EST H&S REV 123,155.00
		326 FY 2011 EST H&S REV 102,736.74
ICE ARENA LEVY	310 ESTIMATED FY 2012	327 FY 1985-FY 2011
290 FY 2010 NET OPR COSTS	NONPUBLIC FTE 242.00	OTHER REVENUE 10,879.66
291 ICE ARENA LEVY LIMIT	311 FY 2012 NONPUBLIC	328 CUMULATIVE REVENUE
= 100% OF (290) =	TO AND FROM AID	= (322) TO (327) = 4,511,512.51
	= [(306)+(307)]	
	/ [(308)+(309)] X (310)	329 MAX H&S ADDL REV = GTR
FY 2011 CAREER & TECHNICAL	X 5,124/5,124 = 124,437.44	ZERO OR (321)-(328) = 177,950.00
292 2010-11 ADM SRV 10-12 932.19	312 ESTIMATED FY 2010	
293 ALLOWANCE PER ADM 80.00	NONPUBLIC	ALTERNATIVE FACILITIES
294 FY 2011 MAX REVENUE	NONREGULAR COST 17,094.00	(ALT FAC OR AF/H&S)
= (292) X (293) = 74,575.20		330 REG ALT FAC PAYGO
295 FY 2011 APPROVED	313 ESTIMATED FY 2012	REVENUE APPROVED
BUDGET 288,269.50	NONPUBLIC	331 PAY 98 REG ALT FAC
296 = .25 X (295) = 72,067.38	NONREGULAR AID	PAYGO GRANDFATHER AID
	X (312) X 5124/5124= 17,094.00	332 PAY 11 REG ALT FAC
297 PRELIMINARY REVENUE	314 FY 2012 ESTIMATED	PAYGO REV ADJUST
= LESSER OF (294)	TRANSPORTATION AID	(MEMO)
OR (296) = 72,067.38	= (311)+(313) = 141,531.44	333 NET REG ALT FAC
298 LEVY AUTHORITY PAY 10 86,656.00		PAYGO REV = (330)
299 REVENUE GUARANTEE	CAPITAL RELATED LEVY LIMITATIONS	- (331)+(332) =
= LESSER OF (295)	HEALTH AND SAFETY (H&S)	334 AF/H&S PAYGO REV APPR
OR (298) = 86,656.00	(INCL INTERMED DISTRIBUTION)	335 PAY 11 AF/H&S PAYGO
300 PRELIMINARY LEVY LIMIT	CUMULATIVE COST:	REVENUE ADJUST (MEMO)
= GREATER OF (297)	315 FY 1985-FY 2008	336 AF/H&S PAYGO REV LIMIT
OR (299) = 86,656.00	ACTUAL CUM H&S COSTS 4,167,558.22	= (334)+(335) =
301 LEVY ALLOCATION FOR	316 FY 2009 ACT H&S COST 118,062.55	337 PAYGO REVENUE LIMIT
SECONDARY EDUCATION	317 FY 2010 EST H&S COST 123,155.00	(ALT FAC AND AF/H&S)
PER M.S. 124D.4531	318 FY 2011 EST H&S COST 184,436.74	= (333)+(336) =
302 CAREER TECH LEVY LIMIT	319 FY 2012 EST H&S COST 96,250.00	
= (300)+(301) = 86,656.00	320 DISTRICT SHARE OF	HEALTH & SAFETY AND ALT
	INTERMEDIATE COSTS	FACILITIES LEVY RATIO
ANNUAL OTHER POSTEMPLOYMENT	321 CUMULATIVE H&S COST	30 2009 ANTC 45,607,828
BENEFITS (OPEB)	= (315) TO (320) = 4,689,462.51	62 2011-12 AMCPU (EST) 4,452.45
303 AUTHORITY REQUESTED BY		338 ANTC/AMCPU
DISTRICT BASED UPON		= (30)/(62) = 10,243.31
FY 2010 EXPENSES PAID		339 H&S/AF LEVY RATIO = LSR
304 PRORATION FACTOR TO		1 OR (338)/\$2,935 = 1.00000000
REFLECT STATEWIDE CAP		
305 ANNUAL OPEB LEVY AUTH		
= (303) X (304) =		

HEALTH & SAFETY AIDS & LEVIES		DISABLED ACCESS LIMIT	LEASE LEVY LIMITATION (CON'T)
340 INITIAL H&S LIMIT (MIN FOR MAX AID) = (329) X (339) =	177,950.00	356 FY 1992-FY 2012 APPROVED COSTS 357 MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX X 150,000) OR 300,000 =	300,000.00
341 INITIAL H&S AID = (329)-(340) =		358 LSR OF (356) OR (357)	300,000.00
342 H&S/AF AID PRORATION 343 PRORATED H&S AID = (341) X (342) =	1.00000000	359 FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 360 LAST YEAR TO CERTIFY = (359) + 7 YEARS =	1992 1999
344 H&S LEVY LIMITATION = (329)-(343) =	177,950.00	361 TOTAL CUM CERT LEVY (PAY 93 TO PAY 09) 362 CERT LEVY PAY 2010 363 TOTAL CERTIFIED LEVY = (361)+(362) =	300,000.00 300,000.00
ALTERNATIVE FACILITIES AIDS & LEVIES		364 DISABLED ACCESS LIMIT = GREATER OF ZERO OR (358)-(363)=	
345 INITIAL ALT FAC LIMIT (MIN FOR MAX AID) = (337) X (339) =		365 FY 2011 ELGIBLE SHARE 366 FY 2011 EXCESS FUNDS 367 FY 2012 ELGIBLE SHARE 368 FY 2012 EXCESS FUNDS 369 INTERMEDIATE NET LEASE COSTS = (365) - (366) + (367) - (368) =	300,000.00
346 INITIAL ALT FAC AID = (337) - (345) =		370 INTERMED PUPIL UNIT LIMIT = \$43 X (62) = 371 INTERMED LEASE LIMIT = LSR (369) OR (370) =	300,000.00
342 H&S/AF AID PRORATION 347 PRORATED ALT FAC AID = (346) X (342) =	1.00000000	372 INTERMED DIST CARRYOVR = (369) - (371) =	
348 ALT FAC LEVY LIMIT = (337)-(347) =		373 FY 2011 NONJOINT 374 FY 2012 NONJOINT 375 FY 2011 JOINT 376 FY 2012 JOINT 377 TOTAL OPER LEASES = (373) TO (376) =	59,500.00 59,500.00
DEFERRED MAINTENANCE REVENUE		LEASE LEVY LIMITATION DIST'S SHARE LEASE COST & EXCESS FUNDS CAPITAL LEASE FOR INTERMEDIATE DISTS 287, 916 OR 917	
30 2009 ANTC	45,607,828	378 FY 2011 NONJOINT COST 379 FY 2011 NONJOINT EXC 380 FY 2012 NONJOINT COST 381 FY 2012 NONJOINT EXC 382 FY 2011 JOINT COST 383 FY 2011 JOINT EXCESS 384 FY 2012 JOINT COST 385 FY 2012 JOINT EXCESS 386 TOTAL CAPITAL LEASES = (378)-(379)+(380)- (381)+(382)-(383)+ (384)-(385) =	
62 2011-12 AMCPU (EST)	4,452.45	387 TOTAL APPR REG LEASES, CARRYOVER & EXC FUNDS = (372)+(377)+(386) =	59,500.00
349 AVE BLDG AGE (EST) (NO AGE LIMIT)	35.92	43 2011-12 RES PU (EST)	4,482.74
350 ELIGIBLE FOR DEFERRED MAINTENANCE REV? 351 BLDG AGE RATIO = LSR OF 1 OR (349)/35 =	YES 1.00000000	388 PUPIL UNIT MAX LIMIT = \$150 X (43) =	672,411.00
352 MAX DEF MAINT REV = \$60 X (62) X (351) =	267,147.00	389 COMM APPROVED LIMIT	
338 ANTC/AMCPU = (30)/(62) =	10,243.31	390 REGULAR MAX LIMIT = GTR (388) OR (389) =	672,411.00
353 DEF MAINT LEVY RATIO LSR 1 OR (338)/\$5,900	1.00000000	391 LSR (387) OR (390)	59,500.00
354 DEF MAINT LEVY LIMIT = (352) X (353) =	267,147.00	392 LEASE LEVY LIMIT = (371) + (391) =	59,500.00
355 INITIAL DEF MAINT AID = (352)-(354) =		INITIAL CAPITAL RELATED LEVIES	
		207 OPERATING CAPITAL	868,211.03
		344 HEALTH & SAFETY	177,950.00
		348 PAYGO ALTERNATIVE FAC	
		354 DEFERRED MAINTENANCE	267,147.00
		364 DISABLED ACCESS	
		392 LEASE LEVY	59,500.00
		393 COOP BLDG REPAIR	
		394 OTHER CAPITAL (MEMO)	
		395 CAP PROJECTS REFER	
		396 CAPITAL RELATED LIMITS = (207)+(344)+(348) + (354)+(364)+(392) + (393)+(394)+(395) =	1,372,808.03

OTHER INITIAL GENERAL LEVIES	COMMUNITY SERVICE	COMMUNITY SERVICE (CON'T)
397 CONSOLIDATION/ TRANSITION	BASIC COMMUNITY EDUCATION (PRIOR TO FUND BAL ADJUST)	515 FY 2012 EARLY CHILD FAMILY REVENUE
398 REORGANIZATION OPERATING DEBT	501 POPULATION (YR 2009) 29,436	IF ANNUAL REPT = YES
399 HEALTH BENEFITS	502 GTR OF (501) OR 1,335 29,436	AND IF (512) = YES
400 HEALTH INS (MPLS)		= \$120.00 X (514),
401 ADDL RETIREMENT (MPLS AND STP)	503 YOUTH SERVICE PROG? YES	ELSE = \$0 189,600.00
402 SEVERANCE	504 AFTER SCHOOL ENRICHMENT? YES	30 2009 ANTC 45,607,828
403 ADMIN DISTRICT		516 ECFE TAX RATE .00346750
404 SWIMMING POOL		517 = (516) X (30) = 158,145.14
405 TREE GROWTH	505 FY 2012 GENERAL REVENUE = \$5.42 X (502) = 159,543.12	518 EARLY CHILD LEVY LIMIT = LESSSER OF (515) OR (517) = 158,145.14
406 CONSOLIDATION/ RETIREMENT	506 FY 2012 YOUTH SERVICE REV = \$1.00 X (502) = 29,436.00	519 EST FY 2012 EARLY CHILD AID = (515)-(518) = 31,454.86
407 ECON DEVELOP ABATE	507 FY 2012 AFTER SCHOOL REVENUE = \$1.85 X (502) NOT TO EXCEED 10,000 AND \$0.43 X POPULATION IN EXCESS OF 10,000 26,857.48	HOME VISITING LIMIT
408 OTHER GENERAL (MEMO)		520 DIST PLANS TO LEVY FOR FY 2012 HOME VISIT? YES
409 SUBTOTAL--OTHER INITIAL GENERAL LEVIES = (397) TO (408) =	508 FY 2012 COMMUNITY EDUCATION REVENUE = (505)+(506)+(507) = 215,836.60	521 HOME VISITING LIMIT IF (520) = YES AND (517) > \$0, = \$1.60 X (513), ELSE = \$0 2,528.00
INITIAL GENERAL FUND LEVY		DISABLED ADULTS
410 GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (248) = 1,756,989.00	30 2009 ANTC 45,607,828	522 DISABLED ADULTS LIMIT LSR \$30,000 OR 50% OF APPROVED EXPENDITURES
411 GENERAL RMV OTHER JOBZ EXEMPT = (211)+(213) = 585,185.51	509 STANDARD COMM ED LEVY = .00900 X (30) = 410,470.45	SCHOOL-AGE CARE
412 GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (395) =	510 COMM ED LEVY LIMIT LSR (508) OR (509) = 215,836.60	523 FY 2012 SCH-AGE CARE REV (FY 2012 EST COST) 35,000.00
413 GENERAL NTC OTHER JOBZ EXEMPT = (252)+(273) +(278)+(281)+(283) +(286)+(289)+(291) +(302)+(305)+(396) -(395)+(409) = 1,608,037.53	511 FY 2012 EST GROSS COMM ED AID = (508)-(510) =	30 2009 ANTC 45,607,828
414 TOTAL INITIAL GENERAL LEVY LIMITATION = (410)+(411) + (412)+(413) = 3,950,212.04	EARLY CHILD FAMILY EDUCATION (PRIOR TO FUND BAL ADJUST)	43 2011-12 RES PU (EST) 4,482.74
	FY 2010 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY 2012	524 ANTC/RES PU = (30)/(43) = 10,174.10
	512 DIST PLANS TO LEVY FOR FY 2012 ECFE REVENUE? YES	525 LEVY RATIO = LSR OF 1 OR (524)/\$2,433 = 1.00000000
	ECFE ANNUAL REPORT SUBMITTED? YES	526 FY 2012 SCH-AGE CARE LIM = (523) X (525) = 35,000.00
	513 EST POPULATION UNDER FIVE YEARS OF AGE 1,580	527 FY 2012 EST GROSS SCHOOL-AGE CARE AID = (523)-(526) =
	514 GTR OF 150 OR (513) = 1,580	

COMMUNITY SERVICE (CON'T)	GENERAL DEBT SERVICE (CON'T)	GENERAL DEBT SERVICE (CON'T)
528 OTHER COMM ED (MEMO)	715 ALT FAC NET ELIGIBLE REQ DEBT SERVICE LEVY = (711)+(713)-(710) =	729 REQ DEBT SERV LEVY FOR NON-VOTER BONDS ISSUED AFTER JULY 1, 1992, NOT ELG FOR DEBT EQUAL AID
COMMUNITY SERVICE SUMMARY	716 REQ DEBT SERV LEVY FOR VOTER APPR ELIG BONDS SOLD BY JULY 1, 2010 2,928,918.00	730 REQ DEBT SERVICE LEVY FOR BONDS ISSUED AFTER JULY 1, 1992, NOT AID ELG =(727)+(728)+(729)=
529 TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (510)+(518)+(521) + (522)+(526)+(528) = 411,509.74	717 REQ DEBT SERV LEVY FOR NON-VOTER ELIG BONDS SOLD BY JULY 1, 2010	731 GDS REQ DEBT SERV LEVY = (712)+(714)+(720) +(721)+(724)+(725) +(726)+(730) = 3,151,725.00
GENERAL DEBT SERVICE (FUND 7)	718 REQ DEBT SERV LEVY FOR ELG BONDS SOLD BY JULY 1, 2010 =(716)+(717)= 2,928,918.00	732 GDS REQ DEBT SERV LEVY VOTER APPR = (708) +(716)+(722)+(727) = 2,928,918.00
REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2012 PRINCIPAL AND INTEREST PAYMENTS)	719 PAY 11 SHARE INTERMED DIST DEBT SERV (ELG)	32 2009 ANTC TOTAL 45,895,483
701 PAY 11 REQ DEBT SERV LEVY FOR CALAMITY BONDS	720 CUR ELG REQ DEBT SERV LEVY = (704)+(708) +(715)+(718)+(719) = 2,928,918.00	733 MAX EFFORT DEBT SERV TAX RATE %
702 FY 2012 H&S TRANSFER REQUIRED FOR CALAMITY BONDS	721 PAY 11 SHARE INTERMED DIST DEBT SERV(INELG)	734 MAX EFFORT DEBT SERV LEVY = (32) X (733) =
703 TRANSFER ADJUST REQ 1.05 X (702) ROUNDED=	722 REQ DEBT SERV LEVY FOR VOTER APPR BONDS SOLD AFTER JULY 1, 2010 AND ELG FOR FUTURE EQUAL AID	735 DS LOAN RECEIVABLE
704 NET REQ DEBT SERV LEVY CALAMITY=(701)-(703)=	723 REQ DEBT SERV LEVY FOR NON-VOTER BONDS SOLD AFTER JULY 1, 2010 AND ELG FOR FUTURE EQUAL AID	736 DEBT EQL BASE = GTR OF (734)OR((720)-(735))= 2,928,918.00
705 PAY 11 REQ DEBT SERV LEVY FOR TAC BONDS	724 REQ DEBT SERV LEVY FOR BONDS SOLD AFTER JULY 1, 2010 AND ELG FOR FUTURE EQ AID = (722)+(723) =	737 FY 2012 ENERGY LOAN COSTS FOR LOANS APPROVED PRIOR TO 3/1/98
706 FY 2012 TACONITE FUNDING FOR BONDS	725 REQ DEBT SERV LEVY FOR FACIL BOND-MS 123B.62	738 FY 2012 ENERGY LOAN COSTS FOR LOANS APPROVED AFTER 3/1/98 (REQUIRE GEN FUND TRANSFER)
707 TAC ADJ TO REQ = (706) OR ((706) X 1.05) =	726 REQ DEBT SERV LEVY FOR EQUIP BOND-MS 123B.61	739 ENERGY LOAN LIMIT = (737) =
708 NET REQ DEBT SERV LEVY TACONITE=(705)-(707)=	727 REQ DEBT SERV LEVY FOR VOTER APPR BONDS ISSUED AFTER JULY 1, 1992, NOT ELG FOR DEBT EQUAL AID	740 INELG LEASE PURCHASE
709 PAY 97 LEVY FOR ALT FACILITY BONDS (MAX ALT FAC BONDED AID)	728 REQ DEBT SERVICE LEVY FOR REORG OPER DEBT BONDS	741 BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY
710 ALT FAC AID ADJUST 1.05 X (709) ROUNDED=		742 FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY
711 ALT FAC REQ REG DEBT SERV LEVY (SOLD BY JULY 1ST AND AID ELG)		
712 PAY 11 ALT FAC REQ REG DEBT SERV LEVY (NOT AID ELIGIBLE)		
713 ALT FAC/H&S REQ DEBT SERV LEVY (SOLD BY JULY 1ST AND AID ELG)		
714 ALT FAC/H&S REQUIRED DEBT SERVICE LEVY (NOT AID ELIGIBLE) 222,807.00		

DEBT EXCESS		BREAKDOWN OF NET DEBT EXCESS		DEBT EQUALIZATION AID			
743	JUNE 2009 FUND 7-422 BALANCE	819,121.21	759	PAY 10 REQ DEBT SERV LEVY FOR FACIL BONDS	32	2009 ANTC INCLUDING JOBZ	45,895,483
744	JUNE 2009 FUND 7-425 BALANCE FOR BOND REFUNDING		760	PAY 10 REQ DEBT SERV LEVY ON EQUIP BONDS	772	= .10 X (32) =	4,589,548.30
745	PAY 09 DEBT EXCESS LEVY REDUCTION	112,474.81		IF [(759)+(760)] > 0 THEN (725) AND (726) ARE INCLUDED IN (761)	773	= .15 X (32) =	6,884,322.45
746	PAY 10 DEBT EXCESS LEVY REDUCTION	385,887.79	761	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (734) = 0, THEN [(731)+(740)-(712)- (714)-(724)] ELSE 0 =	774	DEDICATED FUNDS	
747	5% OF PAY PAY 11 REQ DEBT SERV LEVY=(731) X 5%=	157,586.25			775	LOCAL EFFORT =GTR OF ZERO OR [(773)-(774)] =	6,884,322.45
748	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(743) -(745)-(746)-(747)] =	163,172.36	762	DEBT EXCESS RATIO = LSR 1 OR (755)/(761)=	751	DEBT EXCESS FOR AUTHORIZED TRANSFER	
749	RETAIN FOR CAP LOAN REPAYMENT				776	FY 2012 NET DEBT EQ REV = GTR OF ZERO OR [(771)+(751)-(775)] =	
750	APPROVED DEBT EXCESS TO BE RETAINED		763	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (720) X (762) =	777	MAX TIER 1 EQU REV = (715)+(772)-(764) =	4,589,548.30
751	DEBT EXCESS FOR AUTHORIZED TRANSFER				778	PRELIM TIER 1 EQU REV = LESSER OF (776) OR (777) =	
752	DISTRICT REQUESTED ADDITIONAL EXCESS		764	EXCESS FOR ELIGIBLE ALT FACILITIES BONDS = (715) X (762) =	779	PRELIM TIER 2 EQU REV = (776)-(778) =	
753	CERT DEBT EXCESS = GREATER OF ZERO OR [(748)-(749)-(750) -(751)] OR (752) =	163,172.36	765	EXCESS FOR INELIGIBLE FACILITY & EQUIP BONDS IF IN (761), THEN [(725)+(726)]X(762) =	780	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR [(734)-(772)-(775)] =	
754	EXCESS USED TO RETIRE FAC & EQUIP BONDS		766	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = (765)- (725)-(726)-(754) =	781	TIER 2 EQUAL REV = GTR OF (779) OR (780) =	
755	ADJUSTED DEBT EXCESS = (753)-(754) =	163,172.36	767	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(755)-(761)] =	782	TIER 1 EQUAL REV = (776)-(781) =	
756	DISTRICT REQUESTED DEBT EXCESS FOR REORG DEBT		768	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(732)-(722)]X(762) =	55	2008-09 ADJ PU (ACT)	4,525.71
757	TOTAL DEBT EXCESS = (755)+(756) =	163,172.36			783	ANTC/ADJ PU = (32)/(55) =	10,141.06
	BOND SCHEDULE ADJ FOR DEBT SERVICE AID ADJ		769	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (755)-(767)-(768) =	784	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (783)/\$3,200 =	1.00000000
758	FY 2012 NET REV ADJ TO DEBT EQL REVENUE (MEMO)		770	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (768) + (769) =	785	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (783)/\$8,000 =	1.00000000
					786	TIER 1 DEBT EQU AID RATIO = 1-(784) =	
			771	FY 2012 GROSS DEBT EQ REVENUE = (736)+(739) +(758)-(763) =	787	TIER 2 DEBT EQU AID RATIO = 1-(785) =	
				2,765,745.64	788	TIER 1 DEBT AID = (782) X (786) =	
					789	TIER 2 DEBT AID = (781) X (787) =	
					790	GROSS FY 2012 DEBT AID = (788)+(789) =	

DEBT EQUALIZATION AID (CON'T)		OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE (CON'T)	OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE (CON'T)
791	FY 2012 DEBT SERVICE AID PRORATION	1.00000000	
792	FY 2012 NET DEBT AID = (790) X (791) =		
793	ELG ALT FAC BOND LESS ALT FAC DEBT EXCESS = (715) - (764) =		
794	TIER 1 ALT FAC REV IF (734) = 0 THEN LSR OF (782) OR (793) =		
795	NON VOTER DEBT AID = (786) X (791) X (794) =		
796	VOTER APPR DEBT AID = (792)-(795) =		
797	NET ADJ DEBT SERV LEVY = IF (734)>0 THEN {GTR OF [(731)-(725)-(726)] OR (734)-(920)+(921) -(792) ELSE 0		
798	ADDL MAX EFF GDS LEVY = IF (734)>0 THEN GTR [(734) -(909)-(797)] OR 0 =		
799	GDS LEVY LIMIT VOTER APPROVED = [GTR OF ((732)+(920)) OR (734)] -(796)+(798)-(920) =	2,928,918.00	
800	GDS LEVY LIMIT FOR NON VOTER = (731)-(732) +(739)+(740)-(795) =	222,807.00	
801	TOTAL INITIAL GDS LEVY LIMIT = (799)+(800) =	3,151,725.00	
OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE (FUND 47)			
901	LEVY BONDS IRREV TRUST VOTER APPROVED		
902	LEVY BONDS REVOC TRUST VOTER APPROVED		
903	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS VOTER APPROVED = (901) + (902) =		
904	LEVY BONDS IRREV TRUST NON-VOTER APPROVED	748,923.00	
905	LEVY BONDS REVOC TRUST NON-VOTER APPROVED		
906	LEVY BONDS FUND 1 RSVD NON-VOTER APPROVED		
907	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED		
	SUM (904) THRU (906)=	748,923.00	
908	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)		
909	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907) + (908) =	748,923.00	
910	ENDING FY 09 FUND 47 422 BALANCE VOTER APP		
911	ENDING FY 09 FUND 47 422 BAL NON VOTER APP		
912	PAY 09 OPEB DEBT EXCESS REDUCTION		
913	PAY 10 OPEB DEBT EXCESS REDUCTION		
914	5% OF PAY 11 REQ OPEB DEBT SERV LEVY	37,446.15	
915	FUND 47 AVAILABLE BALANCE VOTER = GTR ZERO OR (910)-(912) -(913)-(914) =		
916	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR OF ZERO OR (911)-(912)-(913) -(914) =		
917	REQUESTED DEBT EXCESS OPEB/PENSION BONDS VOTER APPROVED		
918	REQUESTED DEBT EXCESS OPEB/PENSION BONDS NON-VOTER APPROVED		
919	TOTAL PAY 11 OPEB DEBT SERVICE REDUCTION = (917) + (918) =		
920	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (903)-(915)+(917) =		
921	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (909)-(916)+(918) =	748,923.00	
LEVY LIMITATION ADJUSTMENTS			
IN GENERAL, IF WE HAVE:			
A FINAL LEVY AUTHORITY			
B PREVIOUSLY CALCULATED AUTHORITY			
C CERTIFIED LEVY BASED ON (B)			
D LEVY ADJUSTMENT, THEN:			
IF A>B, D=A-B			
IF A<C, D=A-C			
OTHERWISE D=ZERO			
GENERAL FUND ADJUSTMENTS			
FY 2011 OPERATING CAPITAL LEVY ADJUSTMENT			
1001	FY 2011 OPER CAP LEVY AUTH (FROM FY 2011 GENERAL EDUC REVENUE REPORT, LINE 159)		900,307.90
1002	09 PAY 10 LIMIT		902,075.89
1003	09 PAY 10 LEVY		902,075.89
1004	FY 2011 OPER CAPITAL LEVY ADJUSTMENT = ((1001)-(1003)) =		1,767.99-
FY 2011 EQUITY LEVY ADJUSTMENT			
1005	FY 2011 EQUITY LEVY AUTH (FROM FY 2011 GENERAL EDUC REVENUE REPORT, LINE 169)		531,291.19
1006	09 PAY 10 LIMIT		529,385.46
1007	09 PAY 10 LEVY		529,385.46
1008	FY 2011 EQUITY LEVY ADJUSTMENT = ((1005)-(1006)) =		1,905.73

FY 2011 TRANSITION LEVY ADJUSTMENT		FY 2011 2ND TIER REF LEVY ADJUST	FY 2011 TBRA ALLOCATION ADJUSTMENT
1009	FY 2011 TRANSITION LEVY AUTH (FROM FY 2011 GENERAL EDUC REVENUE REPORT, LINE 176)	64,613.43	1024 FY 2011 2ND TIER REF LEVY AUTH (FROM FY 2011 GENERAL EDUC REVENUE REPORT, LINE 203)
1010	09 PAY 10 LIMIT	64,613.43	1025 ALLOCATION OF TBRA (FROM PAY 10 LEVY REPORT, LINE 240)
1011	09 PAY 10 LEVY	64,613.43	1026 09 PAY 10 LIMIT
1012	FY 2011 TRANSITION LEVY ADJUSTMENT		1027 09 PAY 10 LEVY
	FY 2011 ALT TEACHER COMP LEVY ADJUST		1028 PAY 10 LIMIT ADJ FOR TBRA = (1025)+(1026) =
1013	FY 2011 ALT COMP LEVY AUTH (FROM FY 2011 GENERAL EDUC REVENUE REPORT, LINE 186)		1029 PAY 10 LEVY ADJ FOR TBRA = (1025)+(1027) =
1014	09 PAY 10 LIMIT		1030 FY 2011 2ND TIER REF LEVY ADJUSTMENT
1015	09 PAY 10 LEVY		
1016	FY 2011 ALT TEACH COMP LEVY ADJUSTMENT		FY 2011 UNEQUAL REF LEVY ADJUST
	FY 2011 1ST TIER REF LEVY ADJUST		1031 FY 2011 UNEQUAL REF LEVY AUTH (FROM FY 2011 GENERAL EDUC REVENUE REPORT, LINE 205)
1017	FY 2011 1ST TIER REF LEVY AUTH (FROM FY 2011 GENERAL EDUC REVENUE REPORT, LINE 201)	1,786,629.00	1032 ALLOCATION OF TBRA (FROM PAY 10 LEVY REPORT, LINE 241)
1018	ALLOCATION OF TBRA (FROM PAY 10 LEVY REPORT, LINE 239)		1033 09 PAY 10 LEVY
1019	09 PAY 10 LIMIT	1,786,629.00	1034 09 PAY 10 LEVY
1020	09 PAY 10 LEVY	1,786,629.00	1035 PAY 10 LIMIT ADJ FOR TBRA = (1032)+(1033) =
1021	PAY 10 LIMIT ADJ FOR TBRA = (1018)+(1019) =	1,786,629.00	1036 PAY 10 LEVY ADJ FOR TBRA = (1032)+(1034) =
1022	PAY 10 LEVY ADJ FOR TBRA = (1018)+(1020) =	1,786,629.00	1037 FY 2011 UNEQUALIZED REF LEVY ADJUSTMENT
1023	FY 2011 1ST TIER REF LEVY ADJUSTMENT		
			FY 2009 OPERATING CAPITAL LEVY ADJ
			1044 FY 2009 OPER CAP LEVY AUTH (FROM FY 2009 GENERAL EDUC REVENUE REPORT, LINE 163)
			868,838.96
			1045 07 PAY 08 LIMIT
			862,665.95
			1046 07 PAY 08 LEVY
			862,665.95
			1047 TOTAL ADJUST TO PAY 08 OPER CAP LEVY AUTH = ((1044)-(1045)) =
			6,173.01
			1048 08 PAY 09 ADJ LIMIT
			3,150.45
			1049 08 PAY 09 ADJ LEVY
			3,150.45
			1050 FY 2009 OPER CAPITAL LEVY ADJUSTMENT = ((1047)-(1048)) =
			3,022.56
			FY 2009 EQUITY LEVY ADJUSTMENT
			1051 FY 2009 EQUITY LEVY AUTH (FROM FY 2009 GENERAL EDUC REVENUE REPORT, LINE 173)
			531,624.50

FY 2009 EQUITY LEVY ADJUST (CON'T)	FY 2009 1ST TIER REF LEVY ADJUST	FY 2009 UNEQUALIZED REF LEVY ADJUST
1052 07 PAY 08 LIMIT 538,756.29	1072 FY 2009 1ST TIER REF LEVY AUTH	1092 FY 2009 UNEQUAL REF LEVY AUTH
1053 07 PAY 08 LEVY 538,756.29	(FROM FY 2009 GENERAL	(FROM FY 2009 GENERAL
1054 TOTAL ADJUST TO PAY 08	EDUC REVENUE REPORT,	EDUC REVENUE REPORT,
EQUITY LEVY AUTH	LINE 205) 1,838,897.78	LINE 209)
= ((1051)-(1053)) = 7,131.79-		
1055 08 PAY 09 ADJ LIMIT 3,038.71-	1073 ALLOCATION OF TBRA	1093 ALLOCATION OF TBRA
1056 08 PAY 09 ADJ LEVY 3,038.71-	(FROM PAY 08 LEVY	(FROM PAY 08 LEVY
1057 FY 2009 EQUITY	REPORT, LINE 222)	REPORT, LINE 224)
LEVY ADJUSTMENT		
= ((1054)-(1056)) = 4,093.08-	1074 07 PAY 08 LIMIT 1,801,514.20	1094 07 PAY 08 LIMIT
	1075 07 PAY 08 LEVY 1,801,514.20	1095 07 PAY 08 LEVY
FY 2009 TRANSITION LEVY ADJUSTMENT	1076 PAY 08 LIMIT ADJ FOR TBRA	1096 PAY 08 LIMIT ADJ FOR TBRA
	= (1073)+(1074) = 1,801,514.20	= (1093)+(1094) =
1058 FY 2009 TRANSITION LEVY AUTH	1077 PAY 08 LEVY ADJ FOR TBRA	1097 PAY 08 LEVY ADJ FOR TBRA
(FROM FY 2009 GENERAL	= (1073)+(1075) = 1,801,514.20	= (1093)+(1095) =
EDUC REVENUE REPORT,		
LINE 180) 64,808.95	1078 TOTAL ADJUST TO PAY 08	1098 TOTAL ADJUST TO PAY 08
	1ST TIER REF LEVY AUTH	UNEQUAL REF LEVY AUTH
	= ((1072)-(1076)) = 37,383.58	
1059 07 PAY 08 LIMIT 66,706.28	1079 08 PAY 09 ADJ LIMIT 5,170.19	1099 08 PAY 09 ADJ LIMIT
1060 07 PAY 08 LEVY 66,706.28	1080 08 PAY 09 ADJ LEVY 5,170.19	1100 08 PAY 09 ADJ LEVY
1061 TOTAL ADJUST TO PAY 08	1081 FY 2009 1ST TIER REF	1101 FY 2009 UNEQUAL REF
TRANSITION LEVY AUTH	LEVY ADJUSTMENT	LEVY ADJUSTMENT
= ((1058)-(1060)) = 1,897.33-	= ((1078)-(1079)) = 32,213.39	
1062 08 PAY 09 ADJ LIMIT 1,587.90-		
1063 08 PAY 09 ADJ LEVY 1,587.90-		
1064 FY 2009 TRANSITION	FY 2009 2ND TIER REF LEVY ADJUST	FY 2009 TBRA ALLOCATION ADJUSTMENT
LEVY ADJUSTMENT		
= ((1061)-(1063)) = 309.43-	1082 FY 2009 2ND TIER REF LEVY AUTH	FY 2009 ALLOCATION OF TBRA
	(FROM FY 2009 GENERAL	TO REF LEVY CATEGORIES
	EDUC REVENUE REPORT,	(FROM FY 2009 GENERAL
	LINE 207)	EDUC REVENUE REPORT,
		LINES 226 TO 228)
FY 2009 ALT TEACHER COMP LEVY ADJUST	1083 ALLOCATION OF TBRA	1102 TIER 1 LEVY
	(FROM PAY 08 LEVY	1103 TIER 2 LEVY
1065 FY 2009 ALT COMP LEVY AUTH	REPORT, LINE 223)	1104 UNEQL LEVY
(FROM FY 2009 GENERAL		
EDUC REVENUE REPORT,	1084 07 PAY 08 LIMIT	
LINE 190)	1085 07 PAY 08 LEVY	
1066 07 PAY 08 LIMIT		1105 TOTAL FY 2009 TBRA ALLOC
1067 07 PAY 08 LEVY		TO REF LEVY CATEGORIES
		= (1102) TO (1104) =
1068 TOTAL ADJUST TO PAY 08	1086 PAY 08 LIMIT ADJ FOR TBRA	1106 TOTAL FY 2009 TBRA ALLOC
ALT COMP LEVY AUTH	= (1083)+(1084) =	TO REF LEVY CATEGORIES
	1087 PAY 08 LEVY ADJ FOR TBRA	FROM PAY 08 LEVY
	= (1083)+(1085) =	= (1073)+(1083)
1069 08 PAY 09 ADJ LIMIT	1088 TOTAL ADJUST TO PAY 08	+ (1093) =
1070 08 PAY 09 ADJ LEVY	2ND TIER REF LEVY AUTH	
1071 FY 2009 ALT TEACH COMP		1107 FY 2009 TBRA ALLOCATION
LEVY ADJUSTMENT	1089 08 PAY 09 ADJ LIMIT	TOTAL ADJUSTMENT
	1090 08 PAY 09 ADJ LEVY	= (1106)-(1105) =
	1091 FY 2009 2ND TIER REF	
	LEVY ADJUSTMENT	

FY 2009 TBRA ALLOCATION ADJ (CON'T)		FY 2003 REEMPLOYMENT ADJUSTMENT	FY 2009 CAREER TECHNICAL ADJUSTMENT
1108	08 PAY 09 ADJ LIMIT	1127 REEMPLOYMENT BALANCE	1142 FY 2009 APPROVED COOPERATIVE
1109	08 PAY 09 ADJ LEVY	(PAY 10 LEVY	EXPENDITURES FROM
		LINE 1165)	CTE BUDGET SYSTEM
1110	FY 2009 TBRA ALLOC	1128 REEMPLOY ADJUST BASED	1143 FY 2009 ACTUAL
	LEVY ADJUSTMENT	ON CURRENT YEAR LEVY	COOPERATIVE EXPENDITURES
		= LESSER OF [(281)	FROM UFARS
		OR (1127)] X -1 =	1144 LESSER OF (1142) OR
			(1143) =
	FY 2011 INTEGRATION ADJUSTMENT	1129 REEMPLOY ADJUST BASED	1145 COOP ALLOCATION
1111	FY 2011 INTEG LEVY AUTH	ON FY 2009 ADJUSTMENT,	1146 ACTUAL COOPERATIVE
	(FROM INTEGRATION REVENUE	IF (1126)<0, THEN ZERO;	EXPENDITURES
	REPORT, LINE 18)	ELSE LESSER OF {(1126)	= (1144) X (1145) =
		OR [(1127)+(1128)]}	
1112	09 PAY 10 LIMIT	X -1 =	1147 FY 2009 APPROVED DISTRICT
1113	09 PAY 10 LEVY		EXPENDITURES FROM
1114	FY 2011 INTEGRATION	1130 FY 2003 REEMPLOY ADJUST	CTE BUDGET SYSTEM 353,842.20
	ADJUSTMENT LIMIT	= (1128)+(1129) =	1148 FY 2009 ACTUAL DISTRICT
			EXPENDITURES FROM
		1131 REVISED REEMPLOYMENT	UFARS 377,564.60
		BALANCE	1149 ACTUAL DISTRICT
		= (1127)+(1130) =	EXPENDITURES = LESSER
			OF (1147) OR (1148) 353,842.20
	FY 2009 INTEGRATION ADJUSTMENT		
1115	FY 2009 INTEG LEVY AUTH	FY 2009 SAFE SCHOOLS ADJUST	1150 TOTAL FY 2009 ACTUAL
	(FROM INTEGRATION REVENUE		EXPENDITURES
	REPORT, LINE 18)		= (1146) + (1149) =
1116	07 PAY 08 LIMIT	1132 SAFE SCH L VY REQUEST YES	353,842.20
1117	07 PAY 08 LEVY	59 2008-09 AMCPU (ACT) 4,551.19	1151 25% OF TOTAL ACTUAL
1118	TOTAL ADJUSTMENT	1133 FY 2009 SAFE SCHOOLS	EXPENDITURES
		AUTHORITY \$30 X (59) 136,535.70	= (1150) X .25 =
			88,460.55
		1134 07 PAY 08 LIMIT 140,532.90	1152 FY 2009 ACTUAL ADM
1119	08 PAY 09 ADJ LIMIT	1135 07 PAY 08 LEVY 140,532.90	SERVED GRADES 10-12 982.87
1120	08 PAY 09 ADJ LEVY	1136 FY 2009 SAFE SCH ADJUST	1153 ALLOWANCE PER ADM 80.00
1121	FY 2009 INTEGRATION	= ((1133)-(1135)) = 3,997.20-	1154 MAXIMUM REVENUE
	ADJUSTMENT LIMIT		= (1152) X (1153) =
			78,629.60
		FY 2009 SAFE SCHOOLS	1155 PRELIMINARY REVENUE
		INTERMEDIATE ADJUST	= LESSER OF (1151)
			OR (1154) =
			78,629.60
	FY 2009 REEMPLOYMENT ADJUSTMENT	1137 SAFE SCH INTERMEDIATE	1156 FY 2009 CAREER TECH
1122	FY 2009 EXPEND ACTUAL 6,753.68	LEVY ALLOW	FINAL LEVY AUTHORITY 82,400.80
1123	REEMPLOY LEVY AUTH	59 2008-09 AMCPU (ACT) 4,551.19	1157 REVENUE GUARANTEE
	= 100% OF (1122) = 6,753.68	1138 FY 2009 SAFE SCHOOLS	= LESSER OF (1150)
		INTERMEDIATE AUTHORITY	OR (1156) =
1124	08 PAY 09 LIMIT 12,000.00	= (1137) X (59) =	82,400.80
1125	08 PAY 09 LEVY 12,000.00	1139 07 PAY 08 LIMIT	1158 FY 2009 LEVY AUTHORITY
1126	FY 2009 REEMPLOY ADJUST	1140 07 PAY 08 LEVY	= GREATER OF (1155)
	= ((1123)-(1125)) = 5,246.32-	1141 FY 2009 SAFE SCHOOLS	OR (1157) =
		INTERMEDIATE ADJUST	82,400.80
			1159 FY 2009 LEVY ALLOCATION
			FOR SECONDARY EDUCATION
			PER M.S. 124D.4531
			1160 FY 2009 LEVY AUTHORITY
			= (1158) + (1159) =
			82,400.80

FY 2009 CAREER TECHNICAL ADJ (CON'T)	FY 2010 HEALTH & SAFETY ADJUSTMENT	FY 2009 HEALTH & SAFETY ADJ (CON'T)
1161 08 PAY 09 LIMIT 86,656.00	1209 FY 2010 EST HEALTH & SAFETY LEVY AUTHORITY PRIOR TO AID PRORATION (FROM FY 2010 H&S AID REPORT, LINE 24) 123,155.00	1222 07 PAY 08 LIMIT 162,987.99
1162 08 PAY 09 LEVY 86,656.00		1223 07 PAY 08 LEVY 162,987.99
1163 FY 2009 CAREER TECHNICAL ADJUSTMENT = ((1160)-(1162))= 4,255.20-	1210 FY 2010 LEVY ADJUSTMENT FOR AID PRORATION (FROM FY 2010 H&S AID REPORT, LINE 35)	1224 PRELIM ADJUST LIMIT = (1221)-(1223) = 44,925.44-
FY 2009 HEALTH BENEFITS LEVY ADJUST	1211 FY 2010 HEALTH & SAFETY TOTAL LEVY AUTHORITY = (1209) + (1210) = 123,155.00	1225 08 PAY 09 ADJ LIMIT FOR FY 2009 H&S 8,995.50-
1164 FY 2009 ACTUAL COST (LIMITED TO \$600,000)	1212 08 PAY 09 LIMIT 171,535.00	1226 08 PAY 09 ADJ LEVY FOR FY 2009 H&S 8,995.50-
1165 08 PAY 09 LIMIT	1213 08 PAY 09 LEVY 171,535.00	1227 09 PAY 10 ADJ LIMIT FOR FY 2009 H&S 8,995.50
1166 08 PAY 09 LEVY	1214 PRELIM ADJUST LIMIT = (1211)-(1213) = 48,380.00-	1228 09 PAY 10 ADJ LEVY FOR FY 2009 H&S 8,995.50
1167 FY 2009 HEALTH BENEFITS ADJUST	1215 09 PAY 10 ADJ LIMIT FOR FY 2010 H&S 20,194.83-	1229 FY 2009 H&S LIMIT ADJUST = (1225)+(1227) =
CAPITAL RELATED ADJUSTMENTS	1216 09 PAY 10 ADJ LEVY FOR FY 2010 H&S 20,194.83-	1230 FY 2009 H&S LEVY ADJUST = (1226)+(1228) =
FY 2011 HEALTH & SAFETY ADJUSTMENT	1217 FY 2010 H&S LEVY ADJUST = (1214)-(1216) = 28,185.17-	1231 FY 2009 H&S LEVY ADJUST = (1224)-(1230) = 44,925.44-
1200 FY 2011 EST HEALTH & SAFETY LEVY AUTHORITY PRIOR TO AID PRORATION (FROM FY 2011 H&S AID REPORT, LINE 24) 102,736.74	1218 MIN H&S ADJUST LIMIT = LSR OF (1217) OR [(1209)-(1213)-(1216)] BUT NOT LESS THAN 0	1232 FY 2009 MIN H&S ADJUST TO LEVY FOR AID = LSR OF (1231) OR [(1219)-(1223)-(1230)] BUT NOT LESS THAN 0
1201 FY 2011 LEVY ADJUSTMENT FOR AID PRORATION (FROM FY 2011 H&S AID REPORT, LINE 35)		FY 2009 DEFERRED MAINT ADJUSTMENT
1202 FY 2011 HEALTH & SAFETY TOTAL LEVY AUTHORITY = (1200)+(1201) = 102,736.74	FY 2009 HEALTH & SAFETY ADJUSTMENT	1233 FY 2009 ACTUAL DEFERRED MAINTENANCE LEVY AUTHORITY (FROM FY 2009 DEFERRED MAINTENANCE AID REPORT, LINE 12) 256,843.16
1203 09 PAY 10 INITIAL H&S LIMIT PRIOR TO AID PRORATION 102,736.74	1219 FY 2009 ACT HEALTH & SAFETY LEVY AUTHORITY PRIOR TO AID PRORATION (FROM FY 2009 H&S AID REPORT, LINE 24) 118,062.55	1234 07 PAY 08 LIMIT 259,544.19
1204 09 PAY 10 LIMIT 102,736.74	1220 FY 2009 LEVY ADJUSTMENT FOR AID PRORATION (FROM FY 2009 H&S AID REPORT, LINE 35)	1235 07 PAY 08 LEVY 259,544.19
1205 09 PAY 10 LEVY 102,736.74	1221 FY 2009 HEALTH & SAFETY TOTAL LEVY AUTHORITY = (1219) + (1220) = 118,062.55	1236 FY 2009 DEFERRED MAINT ADJUSTMENT = (1233)-(1235) = 2,701.03-
1206 10 PAY 11 INITIAL H&S ADJUSTMENT PRIOR TO AID PRORATION = (1200)-(1203) =		
1207 10 PAY 11 MINIMUM TO AVOID AID REDUCTION = GTR 0 OR (1206) =		
1208 FY 2011 H&S LEVY ADJUST (NO ADJUSTMENT)		

LEASE LEVY ADJUSTMENT	LEASE LEVY ADJUSTMENT (CON'T)	LEASE LEVY ADJUSTMENT (CON'T)	
FY 2008 AND FY 2009 LEASE COSTS WITH A PAY 08 LEVY (PAY 09 LEASE LEVY FOR FY 2009 & 2010 LEASE COSTS WILL BE ADJUST NEXT YEAR)	1263 TOTAL FY 2008 OPER NON-J NET LEASE COSTS = (1240) + (1246) = 19,584.00	1278 PAY 08 LEASE COST UNDER REGULAR AUTH = (1273) - (1276) = 251,697.00	
FY 2008 NET LEASE COSTS	1264 ACTUAL FY 2008 UFARS LEASE COSTS (FUND 1, OBJECT 370) 265,783.27	40 2008-09 RES PU (ACT) 4,651.71	
1237 PAY 07 INTERMEDIATE	1265 PAY 07 OPER NON-J LEASE COST LIMITED BY FY 2008 UFARS LSR (1240) OR (1264)=	1279 PAY 08 PUPIL UNIT MAX AUTH = \$100 X (40) = 465,171.00	
1238 PAY 07 TIES CAPITAL	1266 REMAIN FY 2008 UFARS = (GREATER OF ZERO OR (1264) - (1265) = 265,783.27	1280 PAY 08 COMMISSIONER APPROVED LIMIT	
1239 PAY 07 OPER JOINT	1267 PAY 08 OPER NON-J LEASE COST LIMITED BY FY 2008 UFARS LSR (1246) OR (1266)= 19,584.00	1281 REGULAR MAX AUTHORITY = GTR OF (1279) OR (1280) = 465,171.00	
1240 PAY 07 OPER NON-J	1268 FY 2008 ADJUSTED COSTS (PAY 08) = (1249) - (1246) + (1267) = 19,584.00	1282 TOTAL PAY 08 REGULAR LEASE LEVY AUTHORITY = LSR OF (1278) OR (1281) = 251,697.00	
1241 PAY 07 CAPITAL JOINT	1269 TOTAL FY 2009 OPER NON-J NET LEASE COSTS = (1253) + (1259) = 251,697.00	1283 TOTAL PAY 08 REGULAR & INTERM LEASE LEVY AUTH = (1276) + (1282) = 251,697.00	
1242 PAY 07 CAPITAL NON-J	1270 ACTUAL FY 2009 UFARS LEASE COSTS (FUND 1, OBJECT 370) 307,012.03	1284 PAY 08 INITIAL LEASE LEVY LIMITATION 250,753.00	
1243 FY 2008 COSTS (PAY 07) SUM (1237) TO (1242)=	1271 PAY 08 OPER NON-J LEASE COST LIMITED BY FY 2009 UFARS LSR (1253) OR (1270)= 232,113.00	1285 PAY 08 CERTIFIED LEASE LEVY 250,753.00	
1244 PAY 08 INTERMEDIATE	1272 FY 2009 ADJUSTED COSTS (PAY 08) = (1256) - (1253) + (1271) = 232,113.00	1286 PAY 08 LEASE LEVY LIMITATION ADJUSTMENT = (1283) - (1284) = 944.00	
1245 PAY 08 OPER JOINT	1273 PAY 08 ADJUSTED NET LEASE COSTS = (1268) + (1272) = 251,697.00	CAPITAL RELATED ADJUSTMENTS SUMMARY	
1246 PAY 08 OPER NON-J 19,584.00	1274 DIST'S SHARE OF PAY 08 LEASE COSTS FOR THE INTERMEDIATE DISTRICTS = (1244) + (1250) =	1004 FY 2011 OPER CAP ADJ 1,767.99-	
1247 PAY 08 CAPITAL JOINT	59 2008-09 AMCPU (ACT) 4,551.19	1050 FY 2009 OPER CAP ADJ 3,022.56	
1248 PAY 08 CAPITAL NON-J	1275 INTERM PUPIL UNIT AUTH = \$25 X (59) = 113,779.75	1208 FY 2011 H&S ADJUST	
1249 FY 2008 COSTS (PAY 08) SUM (1244) TO (1248)= 19,584.00	1276 INTERMEDIATE LEASE AUTHORITY = LSR OF (1274) OR (1275) =	1217 FY 2010 H&S ADJUST 28,185.17-	
FY 2009 NET LEASE COSTS	1277 INTERM DIST CARRYOVER TO REGULAR LEASE AUTH = (1274) - (1276) =	1231 FY 2009 H&S ADJUST 44,925.44-	
1250 PAY 08 INTERMEDIATE		1236 FY 2009 DEF MAINT ADJ 2,701.03-	
1251 PAY 08 TIES CAPITAL		1286 PAY 08 LEASE LEVY ADJ 944.00	
1252 PAY 08 OPER JOINT		1287 LEASE LEVY ADJ (MEMO)	
1253 PAY 08 OPER NON-J 232,113.00		1288 ALT FAC ADJUST (MEMO)	
1254 PAY 08 CAPITAL JOINT		1289 OTHER CEX ADJ (MEMO)	
1255 PAY 08 CAPITAL NON-J		1290 TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT = (1004)+(1050)+(1208) +(1217)+(1231)+(1236) +(1286)+(1287) +(1288)+(1289) = 73,613.07-	
1256 FY 2009 COSTS (PAY 08) SUM (1250) TO (1255)= 232,113.00			
1257 PAY 09 INTERMEDIATE			
1258 PAY 09 OPER JOINT			
1259 PAY 09 OPER NON-J 19,584.00			
1260 PAY 09 CAPITAL JOINT			
1261 PAY 09 CAPITAL NON-J			
1262 FY 2009 COSTS (PAY 09) SUM (1257) TO (1261)= 19,584.00			

OTHER GENERAL LIMITATION ADJUSTMENTS	GENERAL FUND ADJUSTMENT SUMMARY	FY 2011 HOME VISIT ADJUSTMENT
766 GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS	1307 GENERAL RMV VOTER APPROVED JOBZ EXEMPT	1405 FY 2011 HOME VISIT REVISED LEVY AUTH
1291 MAINT PU VAR (MEMO)	=(1023)+(1030)+(1037)	(FROM FY 2011 ECFE AID REPORT, LINE 1.15)
1292 ECON DEV ABATE ADJUST (MEMO)	+(1043)+(1081)	2,528.00
1293 DEBT SURPLUS TRANSFER (MEMO)	+(1091)+(1101)	
	+(1110)+(1296) = 32,213.39	1406 09 PAY 10 LIMIT 2,483.20
		1407 09 PAY 10 LEVY 2,483.20
1294 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)	1308 GENERAL RMV OTHER JOBZ EXEMPT	1408 FY 2011 HOME VISIT ADJUSTMENT
1295 OTHER ADJUST, GEN RMV VOTER APPROVED	=(1008)+(1012)+(1057)	= ((1405)-(1406)) = 44.80
JOBZ EXEMPT (MEMO)	+(1064)+(1299) = 2,496.78-	
1296 TOTAL OTHER ADJUST GEN RMV VOTER APPR JOBZ EXEMPT	1309 GENERAL NTC VOTER APPROVED JOBZ EXEMPT	FY 2009 SCHOOL-AGE CARE
= (1294)+(1295)=	=(1302) =	1409 FY 2009 AUTHORITY (FROM UFARS EXPENDITURES)
		34,999.86
1297 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)	1310 GENERAL NTC OTHER JOBZ EXEMPT	1410 07 PAY 08 LIMIT 35,000.00
1298 OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO)	=(1016)+(1071)+(1114)	1411 07 PAY 08 LEVY 35,000.00
1299 TOTAL OTHER ADJUST GEN RMV OTHER JOBZ EXEMPT=(1297)+(1298)=	+(1121)+(1126)+(1130)	1412 FY 2009 SCH-AGE CARE ADJUSTMENT
	+(1136)+(1141)+(1163)	= ((1409)-(1411)) = .14-
	+(1167)+(1290)+(766)	
	+(1291)+(1292)+(1293)	
	+(1306)= 87,111.79-	1413 ADULTS W/DISABILITIES ADJUST (MEMO)
		1414 FY 2010 COMMUNITY ED EXCESS FUND BALANCE ADJUST (FROM FY 2010 COMMUNITY ED AID REPORT, LINE 2.13)
1300 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)	1311 TOTAL GENERAL LEVY LIMITATION ADJUSTMENT	
1301 OTHER ADJUST, GEN NTC VOTER APPROVED	= (1307)+(1308)	
JOBZ EXEMPT (MEMO)	+ (1309)+(1310) = 57,395.18-	
1302 TOTAL OTHER ADJUST GEN NTC VOTER APPR JOBZ EXEMPT		COMMUNITY SERV FUND ADJUSTMENTS
=(1300)+(1301)=		FY 2011 EARLY CHILD FAMILY ADJUST
		1401 FY 2011 REVISED ECFE LEVY AUTH (FROM FY 2011 ECFE AID REPORT, LINE 1.7)
1303 TIF ADJUST (MEMO)	1402 09 PAY 10 LIMIT 157,863.21	1415 FY 2010 EARLY CHILDHOOD FAMILY EXCESS FUND BALANCE ADJUST
1304 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)	1403 09 PAY 10 LEVY 157,863.21	(FROM FY 2010 ECFE AID REPORT, LINE 2.13)
1305 OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO)	1404 FY 2011 EARLY CHILD FAMILY ADJUST	1416 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)
1306 TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT = (1303)		1417 OTHER ADJUST (MEMO)
+(1304)+(1305) =		1418 TOTAL OTHER ADJUST =(1416)+(1417)=
		1419 TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT
		= (1404)+(1408)+(1412)
		+ (1413)+(1414)
		+ (1415)+(1418) = 44.66

GENERAL DEBT SERVICE ADJUSTMENTS	ABATEMENT ADJUSTMENTS	INITIAL ABATE LEVY ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)
1701 REDUCTION FOR DEBT EXCESS, VOTER APPROVED = (768) X -1 = 163,172.36-	2001 SCHOOL TAXES ABATED IN 2009 1,562.91-	2023 GENERAL=(2004)-(2022) - (2024)-(2025) =
1702 OTHER ADJUSTMENT (MEMO) VOTER APPROVED	2002 SCHOOL TAXES ADDED IN 2009 3,006.08	2024 COM SER [(2004)X (2011)]-(2020) =
1703 TOTAL ADJUSTMENT VOTER APPROVED = (1701)+(1702) = 163,172.36-	2003 NET CHANGE IN SCHOOL TAXES = (2001)+(2002) = 1,443.17	2025 GDS DBT [(2004)X (2012)]-(2021) =
1704 REDUCTION FOR DEBT EXCESS, NON-VOTER APPROVED = (769) X -1 =	2004 ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)]	2005 TOTAL = (2004)-(2022)
1705 OTHER ADJUST (MEMO) NON-VOTER APPROVED	2022 FY 2011 ABATEMENT AID	ABATEMENT INTEREST ADJUSTMENT
1706 TOTAL ADJUSTMENT NON-VOTER APPROVED = (1704)+(1705) =	2005 INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2022) =	2026 ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2009
	PAY 08 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND	ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)
	2006 GENERAL 3,908,160.06	2027 GENERAL = (2026) - (2028)-(2029) =
	2007 COMMUNITY SERVICE 343,400.67	2028 COM SER (2026)X(2011)
	2008 GENERAL DEBT SERVICE 2,928,190.65	2029 GEN DBT (2026)X(2012)
	2009 TOTAL 7,179,751.38	2026 TOTAL
OTHER POSTEMPLOYMENT BENEFITS (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS	CERTIFIED LEVY RATIO BY FUND	FY 2009 ABATEMENT AID ADJUSTMENT (ZERO IF NO LEVY AUTHORITY IN FUND)
1901 REDUCTION FOR DEBT EXCESS, VOTER APPROVED = GTR OF [(917)OR(915)] X -1 =	2010 GENERAL (2006)/(2009) .54433083	2030 GENERAL
	2011 COM SER (2007)/(2009) .04782905	2031 COMMUNITY SERVICE
	2012 GEN DBT (2008)/(2009) .40784012	2032 GEN DEBT
	2013 TOTAL 1.00000000	2033 TOTAL
1902 REDUCTION FOR DEBT EXCESS, OTHER = GTR OF [(918)OR(916)] X -1 =	ABATEMENT AID BY FUND (FROM PART III OF FY 2011 ABATEMENT AID REPORT)	TOTAL REGULAR ABATEMENT LEVY ADJUST
	2014 GENERAL	2034 GENERAL = (2023)+(2027)+(2030)=
	2015 COMMUNITY SERVICE	2035 COMMUNITY SERVICE = (2024)+(2028)+(2031)=
	2016 GENERAL DEBT SERVICE	2036 GEN DEBT SERVICE = (2025)+(2029)+(2032)=
	2017 TOTAL	2037 TOTAL
	2018 EST FY 2011 ABATEMENT AID PRORATION FACTOR 1.00000000	
	PRORATED ABATEMENT AID BY FUND	CARRY-OVER ABATEMENT LEVY AUTHORITY
	2019 GENERAL (2018)X(2014)	PAY 10 REGULAR ABATEMENT LIMIT
	2020 COM SER (2018)X(2015)	
	2021 GEN DBT (2018)X(2016)	2038 GENERAL 200.59
	2022 TOTAL	2039 COMMUNITY SERVICE 36.46
		2040 GENERAL DEBT SERVICE 264.75

PAY 10 REGULAR ABATEMENT LEVY	TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST	OPEB/PENSION DEBT SERVICE INITIAL LEVY SUMMARY
2041 GENERAL 200.59		
2042 COMMUNITY SERVICE 36.46	GENERAL FUND INITIAL LEVY SUMMARY	3010 OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (903)+(1901) =
2043 GENERAL DEBT SERVICE 264.75		
CARRY-OVER ABATEMENT LEVY LIMIT (ZERO IF NO LEVY AUTHORITY IN FUND)	3001 GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (410)+(1307) = 1,789,202.39	3011 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT = (909)+(1902) = 748,923.00
2044 GENERAL=(2038)-(2041) OR MEMO	3002 GENERAL RMV OTHER JOBZ EXEMPT = (411)+(1308) = 582,688.73	3012 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3010)+(3011) = 748,923.00
2045 COM SER=(2039)-(2042) OR MEMO		
2046 GEN DBT=(2040)-(2043) OR MEMO	3003 GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (412)+(1309) =	
2047 TOTAL		
ADVANCE ABATEMENT LEVY ADJUSTMENT	3004 GENERAL NTC OTHER JOBZ EXEMPT = (413) +(1310)+(2034)+(2044) +(2059) = 1,521,375.18	OFFSETTING ADJUSTMENTS (COUNTY AUDITORS CANNOT SPREAD LEVIES BASED ON A NEGATIVE TAX RATE. TOTAL LEVY LIMITATIONS BY TRUTH IN TAXATION LEVY/FUND CATEGORY SHOWN ON PAGE 24 MUST BE ZERO OR GREATER.
2048 SCHOOL TAXES ABATED IN 1ST 6 MO OF 2010 896.75-		
2049 SCHOOL TAXES ADDED IN 1ST 6 MO OF 2010 71.07		
2050 NET CHANGE IN SCHOOL TAXES (2048)+(2049) 825.68-	3005 TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3001)+(3002) + (3003)+(3004) = 3,893,266.30	OFFSET CARRIED FORWARD
2051 TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1 X (2050)] 825.68		3013 GENERAL 3014 GENERAL DEBT SERVICE 3015 OPEB/PENSION DEBT SERVICE
ADVANCE ABATEMENT AUTHORITY BY FUND	COMMUNITY SERV INITIAL LEVY SUMMARY	
2052 GENERAL = (2051)-(2053)-(2054) 449.44	3006 TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (529)+(1419)+(2035) + (2045)+(2060) = 411,593.89	POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS
2053 COM SER (2051)X(2011) 39.49		
2054 GEN DBT (2051)X(2012) 336.75		
2051 TOTAL 825.68		
PREVIOUS ADVANCE ABATE LEVY (PAY 10 PREVIOUS ADVANCE PLUS PAY 10 ADVANCE LEVY)	GEN DEBT SERV INITIAL LEVY SUMMARY	3016 GEN RMV VOTER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3001)]
2055 GENERAL	3007 GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (799)+(1703)+(2036) + (2046)+(2061) = 2,766,082.39	3017 GEN RMV OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3002)]
2056 COMMUNITY SERVICE		
2057 GENERAL DEBT SERVICE		
2058 TOTAL		3018 GEN NTC VOTER JOB EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3003)]
ADVANCE ABATEMENT ADJUSTMENT BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)	3008 GEN DEBT SERVICE OTHER JOBZ NONEXEMPT = (800)+(1706)+(2036) + (2046)+(2061) = 222,807.00	3019 GEN NTC OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3004)]
2059 GENERAL=(2051)-(2058) - (2060)-(2061) = 449.44		
2060 COM SER (2053)-(2056) 39.49	3009 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3007)+(3008) = 2,988,889.39	3020 COM SERV POSITIVE OFFSET GTR 0 OR [0-(3006)]
2061 GEN DBT (2054)-(2057) 336.75		
2062 TOTAL 825.68		

COLLECT NEGATIVE ADJUSTMENTS IN GENERAL AND COMM ED FUNDS	COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND	NET NEGATIVE ADJUSTMENT BALANCE TO BE CARRIED FORWARD
3021 GEN RMV VOTER JOBZ EXEMPT NEGATIVE OFFSET	3033 GDS VOTER JOBZ NONEXEMPT NEGATIVE OFFSET	3037 GENERAL ADJUST BALANCE FORWARD = (3013)-(3026) -(3027)-(3028)-(3029) -(3030) =
3022 GEN RMV OTHER JOBZ EXEMPT NEGATIVE OFFSET	3034 GDS OTH JOBZ NONEXEMPT NEGATIVE OFFSET	3038 GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3014)-(3035) -(3036)=
3023 GEN NTC VOTER JOB EXEMPT NEGATIVE OFFSET	NET OFFSETTING ADJUSTMENTS IN GENERAL DEBT SERV FUND	3039 OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3015)-(3041) -(3042)=
3024 GEN NTC OTHER JOBZ EXEMPT NEGATIVE OFFSET	3035 GDS VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3031)+(3033) =	3040 TOTAL ADJUST BALANCE FORWARD =(3037) +(3038)+(3039)=
3025 COM SERV NEGATIVE OFFSET	3036 GDS OTH JOBZ NONEXEMPT NET OFFSET ADJ = (3032)+(3034) =	
NET OFFSETTING ADJUSTMENTS IN GEN AND COM SERV	POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	FY 2012 TAC REF REVENUE (PAY 01 REFERENDUM LEVY REQ) (JULY 2011 PAYMENT) INFORMATION ONLY
3026 GEN RMV VOTER JOBZ EXEMPT NET OFFSET ADJ = (3016)+(3021) =	3037 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3010)]	4001 1983-84 RESIDENT PU 41 2009-10 RES PU (EST) 4,584.75 4002 TACONITE REF PU [GTR OF (4001) OR (41)] =
3027 GEN RMV OTHER JOBZ EXEMPT NET OFFSET ADJ = (3017)+(3022) =	3038 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3011)]	4003 = (4002) X \$175 = 15 2009 NTC 43,644,518 4004 = (15) X 1.8% =
3028 GEN NTC VOTER JOB EXEMPT NET OFFSET ADJ = (3018)+(3023) =	COLLECT NEGATIVE ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	4005 TAC REF PYMT = GTR 0 OR [(4003)-(4004)] =
3029 GEN NTC OTHER JOBZ EXEMPT NET OFFSET ADJ = (3019)+(3024) =	3039 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NEGATIVE OFFSET	58 2011-12 ADJ PU (EST) 4,427.09 4006 = (58) X \$25 =
3030 COM SERV NET OFFSET ADJ = (3020)+(3025) =	3040 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NEGATIVE OFFSET	4007 RSVD OUTCOME-BASED LRN OR EARLY CHILD = LSR (4005) OR (4006) =
POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL DEBT SERV FUND	NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	FY 2010 TACONITE RECEIPTS (FEB 2010 & AUG 2010 PYMT) USED TO CALCULATE PAY 11 LEVY LIMIT REDUCTION
3031 GDS VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3007)]	3041 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3037)+(3039) =	4008 TAC POT 13.72 CENTS PER TON INITIAL AMT
3032 GDS OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3008)]	3042 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NET OFFSET ADJ = (3038)+(3040) =	4009 PAY 09 CITY/TWP REPLC 4010 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST 4011 TAC POT RECEIPTS BASE (4008)-(4009)-(4010)=

FY 2010 TACONITE RECEIPTS (CON'T)	LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT	TACONITE LEVY LIMIT ADJUST
4012 MINING 3.43 CENTS/TON		4020 MAX TACONITE REDUCT
4013 TAC RAILR GRANDFATHER	4026 COMMUNITY SERVICE	4040 COM SERV = -1 X (LSR
4014 DEER RVR GRANDFATHER	4027 OTHER GENERAL NTC	OF (4020) OR (4026))=
4015 FY 2010 TAC RECPTS BASE FOR CITY/TWP ADJUSTMENT =SUM(4011) TO (4014)=	4028 REDUCED OTHER NTC FOR LIMITED H&S LEVY	4041 REMAINING REDUCTION = (4020)+(4040) =
4016 TOTAL PAY 09 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION	4029 OTHER GENERAL RMV	4042 GEN OTH NTC = -1 X (LSR OF (4028) OR (4041))=
4017 FY 2010 TAC RECEIPTS BASE LESS PAY 09 TAC LEVY REPLACEMENT = (4015)+(4016) =	4030 OP REFERENDUM (VOTER) 4031 = 50% OF (4030) =	4043 REMAINING REDUCTION = (4041)+(4042) =
4018 FY 2010 TAC AID REPLC ALLOC TO CITY/TWP (IF ((4012)>0 & (4017)>1), THEN (4017); ELSE 0)	4032 CAP PROJ LIMIT(VOTER) 4033 = 50% OF (4032) =	4044 OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4034) OR (4043))=
4019 FY 2010 TAC RECPTS BASE FOR LEVY LIMIT REDUCT = (4015) - (4018)=	4034 NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS	4045 REMAINING REDUCTION = (4043)+(4044) =
4020 MAX PAY 11 TAC REDUCTN = 95% OF (4019) =	4035 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS	4046 GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4037) OR (4045))=
FY 2010 TACONITE RECEIPTS (FEB 2010 & AUG 2010 PYMT) INFORMATION ONLY	4036 = 50% OF (4035) =	4047 REMAINING REDUCTION = (4043)+(4046) =
4021 TAC POT ALLOCATED FROM OTHER TAC SCHOOL DIST FOR PAY 09 LEVY REPLC	4037 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS	4048 GEN OTH RMV = -1 X (LSR OF (4029) OR (4047))=
4022 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 09 LEVY REPLC	4038 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS	4049 REMAINING REDUCTION = (4047)+(4048) =
4023 FY 2010 TAC REPLC BASE (FUNDS REIMB OF (4016)) (4019)+(4021)+(4022)=	4039 = 50% OF (4038) =	4050 OPER REF = -1 X (LSR OF (4031) OR (4049))=
4024 FY 2010 ADDITIONAL TAC POT 2 CENTS PER TON		4051 REMAINING REDUCTION = (4049)+(4050) =
4025 FY 2010 TAC BLDG MAINT & REPAIR 4 CENTS/TON		4052 CAP PROJ = -1 X (LSR OF (4033) OR (4051))=
		4053 REMAINING REDUCTION = (4051)+(4052) =
		4054 OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4036) OR (4053))=
		4055 REMAINING REDUCTION = (4053)+(4054) =
		4056 GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4039) OR (4055))=
		4057 TOTAL TACONITE LEVY LIMITATION ADJUST = (4040)+(4042)+(4044)+ (4046)+(4048)+(4050)+ (4052)+(4054)+(4056)=
		4058 PAY 11 TAC LEVY CITY/TWP ALLOC=(4020)+(4057)

FY 2012 LEVY, AID & REVENUE SUMMARY
BY FUND
(ESTIMATE AT TIME OF PROPOSED
LEVY CERTIFICATION)

FY 2012 LEVY, AID & REVENUE SUMMARY
BY FUND (CON'T)

GENERAL FUND

5001 GEN RMV VOTER APPROVED
JOBZ EXEMPT = (3001)
+(3026)+(4050) = 1,789,202.39

5002 GENERAL RMV OTHER
JOBZ EXEMPT = (3002)
+(3027)+(4048) = 582,688.73

5003 GEN NTC VOTER APPROVED
JOBZ EXEMPT = (3003)
+(3028)+(4052) =

5004 GENERAL NTC OTHER
JOBZ EXEMPT = (3004)
+(3029)+(4042) = 1,521,375.18

5005 TOTAL GENERAL FUND
LEVY LIMITATION
= (5001)+(5002)
+ (5003)+(5004) = 3,893,266.30

5006 TOTAL GENERAL FUND AID
= (268)+(269)+(270)
+ (271)+(279)+(314)
+ (343)+(347)
+ (355)+(2019) = 28,790,476.81

5007 TACONITE RECEIPTS =
- (4042)-(4048)
- (4050)-(4052) =

5008 TOTAL GENERAL FUND
REVENUE = (5005)
+(5006)+(5007) = 32,683,743.11

COMMUNITY SERVICE FUND

5009 TOTAL COMMUNITY
SERVICE FUND LEVY
LIMITATION = (3006)
+(3030)+(4040) = 411,593.89

5010 TOTAL COMMUNITY
SERVICE FUND AID
= (511)+(519)
+ (527)+(2020) = 31,454.86

5011 TACONITE RECEIPTS =
= - (4040) =

5012 TOTAL COMMUNITY SERVICE
FUND REVENUE = (5009)
+(5010)+(5011) = 443,048.75

GENERAL DEBT SERVICE FUND

5013 GEN DEBT SERVICE
VOTER APPROVED JOBZ
NONEXEMPT = (3007)
+(3035)+(4056) = 2,766,082.39

5014 GEN DEBT SERV OTHER
JOBZ NONEXEMPT = (3008)
+(3036)+(4046) = 222,807.00

5015 TOTAL DEBT SERVICE
FUND LEVY LIMITATION
= (5013)+(5014) = 2,988,889.39

5016 TOTAL GENERAL DEBT
SERVICE FUND AID
= (792)+(2021) =

5017 TACONITE RECEIPTS =
-(4046)-(4056) =

5018 TOTAL DEBT SERVICE
FUND REVENUE = (5015)
+(5016)+(5017) = 2,988,889.39

OPEB/PENSION DEBT SERVICE FUND

5019 OPEB/PENSION DEBT
SERVICE VOTER APPROVED
JOBZ NONEXEMPT
= (3010)+(4054) =

5020 OPEB/PENSION DEBT
SERVICE OTHER
JOBZ NONEXEMPT
= (3011)+(4044) = 748,923.00

5021 TOTAL OPEB/PENSION DEBT
SERVICE FUND LEVY
LIMITATION
= (5019)+(5020) = 748,923.00

5022 TACONITE RECEIPTS =
-(4044)-(4054) =

5023 TOTAL OPEB/PENSION DEBT
SERVICE FUND REVENUE
= (5021)+(5022) = 748,923.00

I. COMPUTATION OF 2010 PAYABLE 2011 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	MAXIMUM LEVY BEFORE OFFSETS
GEN-RMV VOTER EXEMP	1,756,989.00	32,213.39	N/A	1,789,202.39
GEN-RMV OTHER EXEMP	585,185.51	2,496.78-	N/A	582,688.73
GEN-NTC VOTER EXEMP			N/A	
GEN-NTC OTHER EXEMP	1,608,037.53	87,111.79-	449.44	1,521,375.18
TOTAL GENERAL	3,950,212.04	57,395.18-	449.44	3,893,266.30
COM SERV EXEMP	411,509.74	44.66	39.49	411,593.89
DEBT-VOTER NONEXEMP	2,928,918.00	163,172.36-	336.75	2,766,082.39
DEBT-OTHER NONEXEMP	222,807.00			222,807.00
TOTAL DEBT SERV	3,151,725.00	163,172.36-	336.75	2,988,889.39
OPEB-VOTER-NONEXEMP			N/A	
OPEB-OTHER-NONEXEMP	748,923.00		N/A	748,923.00
TOTAL OPEB/PENSION	748,923.00		N/A	748,923.00
TOTAL	8,262,369.78	220,522.88-	825.68	8,042,672.58

FUND	MAXIMUM LEVY BEFORE OFFSETS	OFFSET ADJUSTMENTS	TACONITE ADJUSTMENT	MAXIMUM LEVY LIMITATION	PROPOSED LEVY	CERTIFIED LEVY
GEN-RMV VOTER EXEMP	1,789,202.39			1,789,202.39	1,789,202.39	
GEN-RMV OTHER EXEMP	582,688.73			582,688.73	582,688.73	
GEN-NTC VOTER EXEMP						
GEN-NTC OTHER EXEMP	1,521,375.18			1,521,375.18	1,521,375.18	
TOTAL GENERAL	3,893,266.30			3,893,266.30	3,893,266.30	
COM SERV EXEMP	411,593.89			411,593.89	411,593.89	
DEBT-VOTER NONEXEMP	2,766,082.39			2,766,082.39	2,766,082.39	
DEBT-OTHER NONEXEMP	222,807.00			222,807.00	222,807.00	
TOTAL DEBT SERV	2,988,889.39			2,988,889.39	2,988,889.39	
OPEB-VOTER NONEXEMP						
OPEB-OTHER NONEXEMP	748,923.00			748,923.00	748,923.00	
TOTAL OPEB/PENSION	748,923.00			748,923.00	748,923.00	
TOTAL	8,042,672.58			8,042,672.58	8,042,672.58	

II. COMPARISON OF 2010 PAYABLE 2011 LEVY LIMITATION WITH 2009 PAYABLE 2010 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS): *1

FUND	2009 PAY 2010 LIMITATION	2010 PAY 2011 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	3,880,904.61	3,893,266.30	12,361.69	.32 %
COMMUNITY SERVICE	412,936.85	411,593.89	1,342.96-	.33-
GENERAL DEBT SERVICE *2	2,628,689.04	2,988,889.39	360,200.35	13.70
OPEB DEBT SERVICE	794,273.00	748,923.00	45,350.00-	5.71-
TOTAL	7,716,803.50	8,042,672.58	325,869.08	4.22 %

III. COMPARISON OF 2010 PAYABLE 2011 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH
2009 PAYABLE 2010 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS: *1

FUND	2009 PAY 2010 CERTIFIED LEVY + ADJUSTMENTS	2010 PAY 2011 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	3,880,904.61			%
COMMUNITY SERVICE	412,936.85			
GENERAL DEBT SERVICE *2	2,628,689.04			
OPEB DEBT SERVICE	794,273.00			
TOTAL AFTER ADJUSTMENTS	7,716,803.50			%

TABLE II AND III FOOTNOTES:

- *1 AMOUNTS SHOWN ARE BEFORE REDUCTION FOR MARKET VALUE CREDITS.
- *2 AMOUNTS SHOWN REFLECT REDUCTIONS FOR DEBT SERVICE EXCESS AND DEBT SERVICE AID.

LINE #	LIMITATION COMPONENTS	2009 PAY 2010 LIMITATION	2009 PAY 2010 CERTIFIED LEVY	2010 PAY 2011 LIMITATION	2010 PAY 2011 PROPOSED LEVY	2010 PAY 2011 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:						
(244)	FY 2012 1ST TIER RMV REF	1,786,629.00	1,786,629.00	1,756,989.00	1,756,989.00	*3
(245)	FY 2012 2ND TIER RMV REF					*3
(246)	FY 2012 UNEQUALIZED RMV REF					
(1023)	FY 2011 1ST TIER REF ADJUST	4,674.42	4,674.42			*3
(1030)	FY 2011 2ND TIER REF ADJUST					*3
(1037)	FY 2011 UNEQUAL REF ADJUST					
(1043)	FY 2011 TBRA ALLOC ADJUST					*3
(1081)	FY 2009 1ST TIER REF ADJUST	12,802.28	12,802.28	32,213.39	32,213.39	
(1091)	FY 2009 2ND TIER REF ADJUST					
(1101)	FY 2009 UNEQUAL REF ADJUST					
(1110)	FY 2009 TBRA ALLOC ADJUST					
(1295)	OTHER RMV REFERENDUM ADJUST (MEMO)					
(3026)	RMV REF NET OFFSET ADJUST					
(4050)	REFERENDUM TACONITE ADJUST					
	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT	1,804,105.70	1,804,105.70	1,789,202.39	1,789,202.39	
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:						
(211)	EQUITY	529,385.46	529,385.46	521,782.62	521,782.62	*4
(213)	TRANSITION	64,613.43	64,613.43	63,402.89	63,402.89	*4
(1008)	FY 2011 EQUITY ADJUST	681.25-	681.25-	1,905.73	1,905.73	*4
(1012)	FY 2011 TRANSITION ADJUST					*4
(1057)	FY 2009 EQUITY ADJUST	26,183.90-	26,183.90-	4,093.08-	4,093.08-	
(1064)	FY 2009 TRANSITION ADJUST	2,649.01-	2,649.01-	309.43-	309.43-	
(1299)	OTHER ADJUST, GENERAL OTHER RMV					
(3027)	GENERAL OTH RMV NET OFFSET ADJ					
(4048)	GENERAL OTH RMV TACONITE ADJUST					
	TOTAL GENERAL - RMV OTHER JOBZ EXEMPT	564,484.73	564,484.73	582,688.73	582,688.73	
GENERAL NET TAX CAPACITY VOTER APPROVED JOBZ EXEMPT:						
(395)	CAPITAL PROJECT REFERENDUM					
(1302)	OTHER NTC VOTER ADJUSTMENT (MEMO)					
(3028)	NTC VOTER NET OFFSET ADJ					
(4052)	CAPITAL PROJ TACONITE ADJ					
	TOTAL GENERAL - NTC VOTER APPROVED JOBZ EXEMPT					

FOOTNOTES:

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

*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 2011. FOR PAYABLE 2010 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR TO THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2009 PAY 2010 LIMITATION	2009 PAY 2010 CERTIFIED LEVY	2010 PAY 2011 LIMITATION	2010 PAY 2011 PROPOSED LEVY	2010 PAY 2011 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:						
INITITAL LEVIES:						
(207)	OPERATING CAPITAL	902,075.89	902,075.89	868,211.03	868,211.03	*4
(252)	ALT TEACHER COMPENSATION					*5
(273)	LCTS LEVY LIMIT					*6
(278)	INTEGRATION					*7
(281)	REEMPLOYMENT INS	12,000.00	12,000.00	15,000.00	15,000.00	
(283)	SAFE SCHOOLS	136,123.80	136,123.80	133,573.50	133,573.50	
(286)	SAFE SCHOOLS INTERMEDIATE					
(289)	JUDGMENT					*8
(291)	ICE ARENA					
(302)	FY 2011 CAREER TECHNICAL	86,656.00	86,656.00	86,656.00	86,656.00	
(305)	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)					
--	CARPENTER BUS (PAY 2010 ONLY)					
(344)	HEALTH & SAFETY	102,736.74	102,736.74	177,950.00	177,950.00	*9
(348)	ALTERNATIVE FACILITIES					*10
(354)	DEFERRED MAINTENANCE	271,625.32	271,625.32	267,147.00	267,147.00	*11
(364)	DISABLED ACCESS					
(392)	BUILDING/LAND LEASE	88,201.00	88,201.00	59,500.00	59,500.00	
(393)	COOP BUILDING REPAIR					
(394)	OTHER CAPITAL (MEMO)					
(397)	CONSOL/TRANSITION					
(398)	REORG OPERATING DEBT					
(399)	HEALTH BENEFITS					
(400)	HEALTH INS (MPLS)					
(401)	ADDITIONAL RETIREMENT					
(402)	SEVERANCE					
(403)	ADMINISTRATIVE DISTRICT					
(404)	SWIMMING POOL					
(405)	TREE GROWTH					
(406)	CONSOL/RETIREMENT					
(407)	ECON DEV ABATEMENT					
(408)	OTHER GENERAL (MEMO)					
SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER JOBZ EXEMPT		1,599,418.75	1,599,418.75	1,608,037.53	1,608,037.53	

FOOTNOTES:

- *4 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING COMPONENT OF GENERAL EDUCATION AID.
- *5 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION AID SHOWN ON LINE 253.
- *6 LEVY LIMITATION IN FUTURE YEARS WILL NOT BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *7 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 WITH COMMISSIONER APPROVAL, DISTRICTS MAY SPREAD THIS LEVY OVER UP TO THREE YEARS.
- *9 DISTRICT UNDERLEVY BELOW AMOUNT SHOWN ON LINE 340 WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
- *10 DISTRICT UNDERLEVY BELOW AMOUNT SHOWN ON LINE 345 WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
- *11 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN DEFERRED MAINTENANCE AID SHOWN ON LINE 355.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2011. FOR PAYABLE 2010 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR TO THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2009 PAY 2010 LIMITATION	2009 PAY 2010 CERTIFIED LEVY	2010 PAY 2011 LIMITATION	2010 PAY 2011 PROPOSED LEVY	2010 PAY 2011 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1004)	FY 2011 OPER CAPITAL ADJUST	3,069.83	3,069.83	1,767.99-	1,767.99-	*4
(1016)	FY 2011 ALT TEACHER COMP ADJUST					*12
(1050)	FY 2009 OPER CAPITAL ADJUST	2,667.44	2,667.44	3,022.56	3,022.56	
(1071)	FY 2009 ALT TEACHER COMP ADJUST					
(1114)	FY 2011 INTEGRATION ADJUST					*7
(1121)	FY 2009 INTEGRATION ADJUST					*7
(1126)	FY 2009 REEMPLOYMENT ADJUST	1,790.38-	1,790.38-	5,246.32-	5,246.32-	
(1130)	FY 2003 REEMPLOYMENT ADJUST					
(1136)	FY 2009 SAFE SCHOOLS ADJUST	4,034.07-	4,034.07-	3,997.20-	3,997.20-	
(1141)	FY 2009 SAFE SCHOOLS INTERM ADJ					
(1163)	FY 2009 CAREER TECHNICAL ADJUST	4,255.20-	4,255.20-	4,255.20-	4,255.20-	
(1167)	FY 2009 HEALTH BENEFITS ADJUST					
(1208)	FY 2011 HEALTH & SAFETY ADJUST	20,194.83-	20,194.83-			*13
(1217)	FY 2010 HEALTH & SAFETY ADJUST	8,995.50	8,995.50	28,185.17-	28,185.17-	*14
(1231)	FY 2009 HEALTH & SAFETY ADJUST	62,390.79-	62,390.79-	44,925.44-	44,925.44-	
(1236)	FY 2009 DEFERRED MAINT ADJUST	8,733.85-	8,733.85-	2,701.03-	2,701.03-	
(1286)	PAY 08 LEASE ADJUST			944.00	944.00	
(1287)	LEASE LEVY ADJ (MEMO)					
(1288)	ALT FAC ADJUST (MEMO)					
(1289)	OTHER CAPITAL ADJUST (MEMO)					
(766)	FY 2012 FAC & EQUIP BOND ADJUST					
(1291)	MAINT PU VARIANCE ADJUST					
(1292)	ECON DEV ABATE ADJUST					
(1293)	DEBT SURPLUS ADJUST					
(1306)	OTHER GENERAL ADJUST					
(2034)	ABATEMENT ADJUSTMENT	200.59	200.59			*15
(2044)	CARRY-OVER ABATEMENT ADJUST					*16
(2059)	ADVANCE ABATEMENT ADJUST	638.81-	638.81-	449.44	449.44	*17
(3029)	GENERAL OTH NTC NET OFFSET ADJ					
(4042)	GENERAL OTH NTC TACONITE ADJUST					
SUBTOTAL - ADJUSTMENTS -						
GENERAL NTC OTHER JOBZ EXEMPT		87,104.57-	87,104.57-	86,662.35-	86,662.35-	
TOTAL GENERAL - NTC						
OTHER JOBZ EXEMPT		1,512,314.18	1,512,314.18	1,521,375.18	1,521,375.18	

FOOTNOTES:

- *4 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING COMPONENT OF GENERAL EDUCATION AID.
 - *7 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.
 - *12 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION AID SHOWN ON LINE 182 OF GENERAL EDUCATION AID REPORT.
 - *13 DIST UNDERLEVY BELOW THE AMOUNT SHOWN ON LINE 1207 WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
 - *14 DIST UNDERLEVY BELOW THE AMOUNT SHOWN ON LINE 1218 WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
 - *15 PAY 2012 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).
 - *16 PAY 2012 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 - *17 PAY 2012 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 2011. FOR PAYABLE 2010 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR TO THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2009 PAY 2010 LIMITATION	2009 PAY 2010 CERTIFIED LEVY	2010 PAY 2011 LIMITATION	2010 PAY 2011 PROPOSED LEVY	2010 PAY 2011 CERTIFIED LEVY NOTES
COMMUNITY SERVICE JOBZ EXEMPT:						
(510)	BASIC COMMUNITY EDUC	215,836.60	215,836.60	215,836.60	215,836.60	*19
(518)	EARLY CHILD FAMILY	157,863.21	157,863.21	158,145.14	158,145.14	*20
(521)	HOME VISITING	2,483.20	2,483.20	2,528.00	2,528.00	
(522)	ADULTS W/ DISABILITIES					
(526)	SCHOOL-AGE CARE	35,000.00	35,000.00	35,000.00	35,000.00	*20
(528)	OTHER COMM ED (MEMO)					
(1404)	FY 2011 EARLY CHILD FAMILY ADJ					
(1408)	FY 2011 HOME VISITING ADJUST	73.60	73.60	44.80	44.80	
(1412)	FY 2009 SCHOOL-AGE CARE ADJUST	1,709.05	1,709.05	.14-	.14-	
(1413)	ADULTS W/ DISABILITIES ADJUST					
(1414)	FY 2010 COMM ED EXCESS FUND BALANCE ADJUST					
(1415)	FY 2010 EARLY CHILD FAMILY EXCESS FUND BALANCE ADJUST					
(1418)	OTHER ADJUST					
(2035)	ABATEMENT ADJUSTMENT	36.46	36.46			*16
(2045)	CARRY-OVER ABATEMENT ADJUST					*17
(2060)	ADVANCE ABATEMENT ADJUST	65.27-	65.27-	39.49	39.49	*18
(3030)	COM SERV NET OFFSET ADJUST					
(4040)	COM SERV TACONITE ADJUST					
	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	412,936.85	412,936.85	411,593.89	411,593.89	

FOOTNOTES:

- *16 PAY 2012 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).
- *17 PAY 2012 LEVY LIMITATION WILL NOT BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *18 PAY 2012 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *19 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
- *20 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 2011. FOR PAYABLE 2010 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR TO THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2009 PAY 2010 LIMITATION	2009 PAY 2010 CERTIFIED LEVY	2010 PAY 2011 LIMITATION	2010 PAY 2011 PROPOSED LEVY	2010 PAY 2011 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(799)	INITIAL DEBT SERVICE	3,014,610.00	3,014,610.00	2,928,918.00	2,928,918.00	*20
(1701)	REDUCTION FOR DEBT EXCESS	385,887.79-	385,887.79-	163,172.36-	163,172.36-	
(1702)	OTHER ADJUST (MEMO)					
(2036)	ABATEMENT ADJUSTMENT	264.75	264.75			*15,21
(2046)	CARRY OVER ABATEMENT					*16,21
(2061)	ADVANCE ABATE ADJUST	297.92-	297.92-	336.75	336.75	*17,21
(3035)	GDS VTR NET OFFSET ADJUST					
(4056)	GDS VTR TACONITE ADJUST					
	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT	2,628,689.04	2,628,689.04	2,766,082.39	2,766,082.39	
DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(800)	INITIAL DEBT SERVICE			222,807.00	222,807.00	*20
(1704)	REDUCTION FOR DEBT EXCESS					
(1705)	OTHER ADJUST (MEMO)					
(2036)	ABATEMENT ADJUSTMENT					*15,21
(2046)	CARRY OVER ABATEMENT					*16,21
(2061)	ADVANCE ABATE ADJUST					*17,21
(3036)	GDS OTH NET OFFSET ADJUST					
(4046)	GDS OTH TACONITE ADJUST					
	TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT			222,807.00	222,807.00	

FOOTNOTES:

- *15 PAY 2012 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).
- *16 PAY 2012 LEVY LIMITATION WILL NOT BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *17 PAY 2012 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *20 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *21 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2036, 2046 AND 2061 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 799 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

LINE #	LIMITATION COMPONENTS	2009 PAY 2010 LIMITATION	2009 PAY 2010 CERTIFIED LEVY	2010 PAY 2011 LIMITATION	2010 PAY 2011 PROPOSED LEVY	2010 PAY 2011 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(903)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*20
(1901)	REDUCTION FOR DEBT EXCESS					
(3041)	OPEB DEBT VTR NET OFFSET ADJUST					
(4054)	OPEB/PENSION DEBT TACONITE ADJUST					
	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT					
OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(909)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS	794,273.00	794,273.00	748,923.00	748,923.00	*20
(1902)	REDUCTION FOR DEBT EXCESS					
(3042)	OPEB DEBT OTH NET OFFSET ADJUST					
(4044)	OPEB/PENSION DEBT TACONITE ADJUST					
	TOTAL OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT	794,273.00	794,273.00	748,923.00	748,923.00	

FOOTNOTES:

*20 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.