

LEVY LIMITATION AND CERTIFICATION REPORT OUTLINE			PROPERTY VALUATION DATA		PUPIL DATA	
	PAGE		MARKET VALUE		RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN A DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.	
I. GENERAL INPUT DATA					RESIDENT AVE DAILY MEMBERSHIP (ADM)	
A. PROPERTY VALUATION	1	1 2003 MARKET VALUE	2,212,002,802		33 2005-06 RES ADM (ACT)	4,141.01
B. PUPIL COUNTS	1	2 2004 MARKET VALUE	2,568,895,400		34 2006-07 RES ADM (ACT)	4,097.36
II. INITIAL COMPUTATIONS BY FUND		3 2005 MARKET VALUE	2,949,435,976		35 2007-08 RES ADM (EST)	3,990.00
A. GENERAL	2	4 2006 MARKET VALUE	3,363,530,284		36 2008-09 RES ADM (EST)	3,927.00
B. COMMUNITY SERVICE	9	5 2007 MARKET VALUE	3,688,012,199		37 2009-10 RES ADM (EST)	3,935.00
C. GENERAL DEBT	9				RESIDENT PUPIL UNITS	
D. OPEB/PENSION DEBT	11	REFERENDUM MARKET VALUE (RMV)			38 2005-06 RES PU (ACT)	4,834.37
III. ADJUSTMENTS BY FUND					39 2006-07 RES PU (ACT)	4,771.51
A. GENERAL	11	6 2003 RMV	1,739,041,305		40 2007-08 RES PU (EST)	4,654.41
B. COMMUNITY SERVICE	16	7 2004 RMV	1,996,938,800		41 2008-09 RES PU (EST)	4,572.94
C. GENERAL DEBT	17	8 2005 RMV	2,252,776,020		42 2009-10 RES PU (EST)	4,572.86
IV. ABATEMENT ADJUSTMENTS	17	9 2006 RMV	2,523,226,015		43 2006-07 RES PU (ACT)	
V. OFFSET ADJUSTMENTS	18	10 2007 RMV	2,727,531,465		USING KGN WT = 0.612	4,703.12
VI. TACONITE ADJUSTMENTS	19				LINES (38) & (39) ARE BASED ON A REG KGN WT OF 0.557.	
VII. AID & LEVY SUMMARY	20	NET TAX CAPACITY (NTC)			LINES (40) TO (43) ARE BASED ON A REG KGN WT OF 0.612.	
VIII. TOTAL LEVY LIMITATION	21	11 2003 NTC	24,165,214		RESIDENT MARGINAL COST PU (RMCPU)	
IX. CERTIFICATION FORMS	22	12 2004 NTC	28,037,075		44 2006-07 RMCPU (ACT)	
		13 2005 NTC	31,885,344		= GTR OF (39) OR	
		14 2006 NTC	36,523,343		[.23X(38) + .77X(39)]	4,785.95
		15 2007 NTC	39,914,504		45 2007-08 RMCPU (EST)	
					= GTR OF (40) OR	
		SALES RATIO			[.23X(43) + .77X(40)]	4,684.48
		16 2003 SALES RATIO	81.8%		46 2008-09 RMCPU (EST)	
		17 2004 SALES RATIO	83.9%		= GTR OF (41) OR	
		18 2005 SALES RATIO	82.7%		[.23X(40) + .77X(41)]	4,591.67
		19 2006 SALES RATIO	80.2%		47 2009-10 RMCPU (EST)	
		20 2007 SALES RATIO	86.3%		= GTR OF (42) OR	
		UNLIMITED ADJUSTED NTC (UANTC)			[.23X(41) + .77X(42)]	4,572.87
		21 2003 UANTC=(11)/(16)=	29,552,241		ADJUSTED ADM	
		22 2004 UANTC=(12)/(17)=	33,437,081		48 2005-06 ADJ ADM (ACT)	4,056.35
		23 2005 UANTC=(13)/(18)=	38,570,338		49 2006-07 ADJ ADM (ACT)	4,030.96
		24 2006 UANTC=(14)/(19)=	45,551,354		50 2007-08 ADJ ADM (EST)	3,975.00
		25 2007 UANTC=(15)/(20)=	46,263,649		51 2008-09 ADJ ADM (EST)	3,912.00
		ADJUSTED NTC (ANTC)			52 2009-10 ADJ ADM (EST)	3,905.00
		26 2003 ANTC	29,552,241			
		27 2004 ANTC	33,437,081			
		28 2005 ANTC	38,570,338			
		29 2006 ANTC	45,551,354			
		30 2007 ANTC	46,263,649			
		ADJUSTED NTC (ANTC)				
		USED FOR DEBT SERVICE ONLY				
		31 2007 ANTC, JOBZ	198,264			
		32 2007 ANTC, TOTAL				
		= (30)+(31) =	46,461,913			

NOTE THAT THESE NUMBERS ARE NOT ALWAYS COMPARABLE FROM YEAR TO YEAR.

WEIGHTS FOR PUPIL UNITS	FY 00-07	FY 08 & LATER
PRE-KGN:	1.250	1.250
HCP-KGN:	1.000	1.000
REG-KGN:	0.557	0.612
GRADES 1-3:	1.115	1.115
GRADES 4-6:	1.060	1.060
GRADES 7-12:	1.300	1.300

ADJUSTED PUPIL UNITS	EXT TIME MARGINAL COST PU (ETMCPU)	LIMITED ENGLISH PROFICIENCY (LEP)
53 2005-06 ADJ PU (ACT) 4,733.84	74 2006-07 ETMCPU (ACT)	107 08-09 ELIGIBLE
54 2006-07 ADJ PU (ACT) 4,686.54	= GTR OF (69) OR	LEP ADM (EST) 5.00
55 2007-08 ADJ PU (EST) 4,635.66	[.23X(68) + .77X(69)] 62.30	108 09-10 ELIGIBLE
56 2008-09 ADJ PU (EST) 4,554.19	75 2007-08 ETMCPU (EST)	LEP ADM (EST) 5.00
57 2009-10 ADJ PU (EST) 4,537.88	= GTR OF (70) OR	109 IF(108)=0, ZERO; ELSE
	[.23X(73) + .77X(70)] 14.32	GTR OF 20, (108), OR
58 2006-07 ADJ PU (ACT)	76 2008-09 ETMCPU (EST)	.23X(107)+.77X(108) = 20.00
USING KGN WT = 0.612 4,821.12	= GTR OF (71) OR	110 LEP REVENUE
	[.23X(70) + .77X(71)]	= \$700 X (109) = 14,000.00
LINES (53) & (54) ARE	77 2009-10 ETMCPU (EST)	111 2009-10 ADM SRV (EST) 3,842.55
BASED ON A REG KGN WT OF 0.557.	= GTR OF (72) OR	112 LEP CONCENTRATION
LINES (55) TO (58) ARE	[.23X(71) + .77X(72)]	RATIO = (108)/(111) = .00130122
BASED ON A REG KGN WT OF 0.612.		113 LEP CONCENTRATION
		FACTOR = LSR OF 1 OR
ADJUSTED MARGINAL COST PU (AMCPU)	GENERAL EDUCATION REVENUE	(112)/.115 = .01131496
59 2006-07 AMCPU (ACT)	BASIC REVENUE	114 LEP PUPIL UNITS
= GTR OF (54) OR		= (108) X (113) = .06
[.23X(53) + .77X(54)] 4,697.43	101 2009-10 FORMULA ALLOW 5,124.00	115 LEP CONCENTRATION REV
60 2007-08 AMCPU (EST)	62 2009-10 AMCPU (EST) 4,541.62	= \$250 X (114) = 15.00
= GTR OF (55) OR	102 BASIC REVENUE	116 DISTRICT LEP REV +
[.23X(58) + .77X(55)] 4,650.47	= (62) X (101) = 23,271,260.88	LEP CONCENTRATION REV
61 2008-09 AMCPU (EST)		= (110)+(115) = 14,015.00
= GTR OF (56) OR	GIFTED & TALENTED REVENUE	117 BASIC SKILLS REVENUE
[.23X(55) + .77X(56)] 4,572.92		= (106)+(116) = 833,604.61
62 2009-10 AMCPU (EST)	103 GIFTED & TALENTED REV	
= GTR OF (57) OR	= (62) X \$12.00 = 54,499.44	SPARSITY REVENUE
[.23X(56) + .77X(57)] 4,541.62		118 ATTENDANCE AREA
EXTENDED TIME ADM	EXTENDED TIME REVENUE	FOR SPARSITY 344.03
ADM >1.0 CAPPED AT 0.2	77 2009-10 ETMCPU (EST)	119 DIST TO NEAREST HS 11.0
63 2005-06 EXT ADM (ACT) 49.12	104 EXTENDED TIME REVENUE	120 ISOLATION INDEX
64 2006-07 EXT ADM (ACT) 54.40	= (77) X \$4,601 =	= [SQ RT (.55 X (118))]
65 2007-08 EXT ADM (EST)		+ (119) = 24.8
66 2008-09 EXT ADM (EST)	COMPENSATORY REVENUE	121 ISOLATION INDEX RATIO
67 2009-10 EXT ADM (EST)		= [(120)-23]/10, WITH
	105 2008-09 COMPENSATORY	MIN=0 AND MAX=1.5 .18
EXTENDED TIME PU	REVENUE (SEE COMP	122 2009-10 ADM SRV, 7-12 1,818.06
68 2005-06 EXT TIME PU 56.36	REVENUE REPORT) 832,788.52	123 SECONDARY SPARSITY ADM RATIO
69 2006-07 EXT TIME PU 62.30	106 EST 09-10 COMPENSATORY	= GREATER OF ZERO OR
70 2007-08 EXT TIME PU	= (105)	[400-(122)]
71 2008-09 EXT TIME PU	X (5,124-415)/(5,124-415)	/[400+(122)] =
72 2009-10 EXT TIME PU	X [(51)/(50)] = 819,589.61	124 SECONDARY SPARSITY REVENUE
73 2006-07 EXT TIME PU		= (101) X (121)
USING KGN WT = 0.612		X (122) X (123)
		OR SEE WEBSITE:
LINES (68) & (69) ARE		125 ELEM SPARSITY REVENUE
BASED ON A REG KGN WT OF 0.557.		(SEE WEBSITE)
LINES (70) TO (73) ARE		126 SPARSITY REVENUE
BASED ON A REG KGN WT OF 0.612.		= (124)+(125) =

TRANSPORTATION SPARSITY	REFERENDUM REVENUE	REFERENDUM REVENUE (CON'T)
127 ATTENDANCE AREA 344.0300	REF AUTH W/O INFLATION	155 2009-10 \$/RMCPU
128 SQUARE MILES PER RES PU = (127)/(42) = .0752	ADJUSTMENT ON BALLOT	CANCELLED BY ELECTIONS HELD IN CY 07 OR 08
129 SPARSTIY INDEX = GTR OF (128) OR 0.2 = .2000	142 2008-09 AUTH \$/RMCPU (2008-09 GEN ED REV REPORT, LINE 106) 393.47	156 2009-10 \$/RMCPU, UNCAPPED AUTHORITIES, WITH INFLATION ADJUST ON BALLOT = (152) +(153)+(154)-(155) =
130 DENSITY INDEX = LSR OF (128) OR 0.2 BUT AT LEAST .005 = .0752	143 2009-10 PHASEOUT OF LINE (142) (SEE REF PHASEOUT REPT)	157 2009-10 \$/RMCPU, UNCAPPED TOTAL, ALL AUTHORITIES =(147)+(156) = 393.47
131 PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(129) RAISED TO .26 POWER] X [(130) RAISED TO .13 POWER] X .1469 X (101) = 353.84	144 2009-10 \$/RMCPU ADDED BY ELECTIONS HELD BEFORE CY 08	158 STANDARD CAP BASED ON FORMULA ALLOWANCE = .26 X (101) = 1,332.24
132 TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (131) - [.0485 X (101)] = 105.33	145 2009-10 \$/RMCPU ADDED BY ELECTIONS HELD IN CY 2008	159 INFLATION FACTOR (EST) FY 2004 TO FY 2010 1.2145
133 TRANSPORTATION SPARSITY REVENUE = (62) X (132) = 478,368.83	146 2009-10 \$/RMCPU CANCELLED BY ELECTIONS HELD IN CY 07 OR 08	160 STANDARD CAP BASED ON CPI= \$1,294 X (159) = 1,571.56
TRAINING & EXPERIENCE	147 2009-10 \$/RMCPU, UNCAPPED AUTHORITIES, W/O INFLATION ADJUST ON BALLOT = (142)-(143) +(144)+(145)-(146) = 393.47	161 STANDARD CAP = GREATER OF (158) OR (160) = 1,571.56
134 T&E INDEX (EST) .8247	REF AUTH WITH INFLATION ADJUSTMENT ON BALLOT	162 REFERENDUM CONVERSION ALLOW (2002-03 GEN ED REV REPORT, LINE 85) 3.44
135 T&E ALLOWANCE = GREATER OF ZERO OR [(134)-0.8] X \$660 = 16.30	148 2008-09 AUTH \$/RMCPU (2008-09 GEN ED REV REPORT, LINE 111)	163 1993-94 REFERENDUM AUTHORITY/WADM
136 TRN & EXP REVENUE = (62) X (135) = 74,028.41	149 2009-10 PHASEOUT OF LINE (148) (SEE REF PHASEOUT REPT)	164 INFLATION FACTOR (EST) FY 2004 TO FY 2008 1.1374
OPERATING CAPITAL	150 2009-10 AUTH \$/RMCPU BEFORE INFLATION ADJ =(148)-(149) =	165 ALT CAP POST-FY09 GROWTH ADDITION = [(5,124/5,074)-1]/4 .0025
137 AVE BUILDING AGE (EST) (NOT > 50 YEARS) 30.38	151 FY 2010 ANNUAL INFLATION FACTOR (EST) 1.0089	166 ALT CAP MULTIPLIER = (164)+(165) = 1.1399
138 FACILITIES AGE INDEX = 1 + [.01 X (137)] = 1.3038	152 2009-10 AUTH \$/RMCPU AFTER INFLATION ADJ =(150) X (151) =	167 ALTERNATE CAP = GREATER OF ZERO OR [[1.177X(163)X(166)] +(162)-\$215] =
139 OPERATING CAPITAL ALLOWANCE = \$73 + [\$100 X (138)] = 203.38	153 2009-10 \$/RMCPU ADDED BY ELECTIONS HELD BEFORE CY 08	126 SPARSITY REVENUE
140 YEAR ROUND MCPU SRV	154 2009-10 \$/RMCPU ADDED BY ELECTIONS HELD IN CY 2008	168 CAP ON AUTHORITY PER RMCPU: IF (126)>0 THERE IS NO CAP; ELSE (168) = GTR OF (161) OR (167) 1,571.56
141 OPERATING CAP REVENUE = (62) X (139) + \$30 X (140) = 923,674.68		

REFERENDUM REVENUE (CON'T)	EQUITY REVENUE (CON'T)	ALTERNATIVE TEACHER COMP REV (CON'T)
169 2009-10 \$/RMCPU, CAPPED TOTAL = LSR OF (157) OR (168) = 393.47	169 FY 2010 DISTRICT REFERENDUM REV/RMCPU 393.47	201 ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00 X (200) =
47 2009-10 RMCPU (EST) 4,572.87	188 = GTR OF ZERO OR [(187)-(169)] =	202 GRANDFATHER ALT COMP REVENUE
170 2009-10 REFER REVENUE = (47) X (169) = 1,799,287.16	47 2009-10 RMCPU (EST) 4,572.87	203 TOTAL ALT TEACH COMP REVENUE = (201)+(202) =
EQUITY REVENUE	189 = LSR OF \$100,000 OR [(47) X (188)] =	
171 METRO 5TH PERCENTILE 5,125.03	190 = (185)+(189) = 321,773.78	OPERATING CAPITAL AIDS & LEVIES
172 METRO 95TH PERCENTILE 6,686.84	191 IF (177) = MET THEN (191) = 0.25 X (190)	141 OPERATING CAP REVENUE 923,674.68
173 METRO GAP =(172)-(171) = 1,561.81	ELSE (191) = ZERO	30 2007 ANTC 46,263,649
174 RURAL 5TH PERCENTILE 5,124.00	62 2009-10 AMCPU (EST) 4,541.62	62 2009-10 AMCPU (EST) 4,541.62
175 RURAL 95TH PERCENTILE 6,856.65	192 = \$46.00 X (62) = 208,914.52	204 2009-10 ANTC/AMCPU = (30)/(62) = 10,186.60
176 RURAL GAP =(175)-(174) = 1,732.65	193 EQUITY REVENUE = (185)+(189) + (191)+(192) = 530,688.30	205 LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (204)/\$10,700 = .95201869
177 DISTRICT'S REGION: METRO=MET; RURAL=RUR RUR	TRANSITION REVENUE	206 OPERATING CAP LIMIT = (141) X (205) = 879,355.56
178 DIST'S REGION'S EQUITY GAP = (173) OR (176)= 1,732.65	194 TRANSITION ALLOWANCE (2003-04 GEN ED REV RPT, LINE 210) 14.24	207 OPERATING CAP AID = (141)-(206) = 44,319.12
179 DIST'S REGION'S 95TH PCT = (172) OR (175)= 6,856.65	195 PRELIM TRANSITION REV = (62) X (194) = 64,672.67	EQUITY AIDS & LEVIES
180 DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(102)+(170)]/(62)= 5,520.18	196 TRANSITION REVENUE FOR PREKINDERGARTEN PROGRAMS (2008-09 GEN ED RPT, LINE 144)	193 EQUITY REVENUE 530,688.30
181 DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (179)-(180) = 1,336.47	197 TRANSITION REVENUE FOR TUITION RECIPROCITY (SEE MEMO)	10 2007 RMV 2,727,531,465
182 EQUITY INDEX = (181)/(178) = .77134447	198 FY 10 TRANSITION REVENUE = (195)+(196)+(197) = 64,672.67	47 2009-10 RMCPU (EST) 4,572.87
183 = \$75 X (182) = 57.85	ALTERNATIVE TEACHER COMPENSATION REV	208 RMV/RMCPU = (10)/(47) = 596,459.44
170 REFERENDUM REVENUE 1,799,287.16	199 ENROLLMENT AS OF OCT 1, 2007 AT PARTICIPATING SITES (2008-09 GEN ED RPT, LINE 155)	209 LEVY RATIO FOR EQUITY, TRANSITION & REF TIER 1 = LESSER OF 1 OR (208)/\$476,000 = 1.00000000
184 INITIAL EQUITY ALLOW IF (181)=0 THEN (184)=0 ELSE IF (170)=0 THEN (184)=\$13 ELSE (184)=\$13+(183) 70.85	200 EST ENROLLMENT AS OF OCTOBER 1, 2008 AT PARTICIPATING SITES = (199)X[(51)/(50)] =	210 EQUITY LIMIT = (193) X (209) = 530,688.30
62 2009-10 AMCPU (EST) 4,541.62		211 EQUITY AID = (193)-(210) =
185 = (62) X (184) = 321,773.78		
186 FY 2010 STATE AVERAGE REF REV/RMCPU (EST) 849.65		
187 = .10 X (186) = 84.97		

TRANSITION AIDS & LEVIES		REFERENDUM LEVY PORTIONS	TAX BASE REPLACEMENT AID (CON'T)
198	TRANSITION REVENUE 64,672.67	208 RMV/RMCPU 596,459.44	INITIAL REVENUES ARE REDUCED TO MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:
212	TRANSITION LIMIT = (209) X (198) = 64,672.67	209 TIER 1 = LSR OF 1 OR (208)/\$476,000 = 1.00000000	
213	TRANSITION AID = (198)-(212) =	225 TIER 2 = LSR OF 1 OR (208)/\$270,000 = 1.00000000	236 TIER 2 AID
214	TRANSITION LIMIT, PREKGN PROGRAMS = (212)	REFERENDUM LEVY AUTHORITY	237 TIER 1 AID
	X [(196)/(198)] =	226 TIER 1 LEVY = (222) X (209) = 1,799,287.16	238 TIER 1 LEVY
215	TRANSITION LIMIT, TUITION RECIPROCITY = (212)	227 TIER 2 LEVY = (223) X (225) =	239 TIER 2 LEVY
	X [(197)/(198)] =	224 UNEQUALIZED LEVY	240 UNEQL LEVY
216	TRANSITION LIMIT, OTHER = (212)-(214)-(215) = 64,672.67	228 TOTAL = (226)+(227)+(224) = 1,799,287.16	APPLYING THESE REDUCTIONS GIVES THE FOLLOWING:
	REFERENDUM AIDS & LEVIES	REFERENDUM AID	235 TAX BASE REPLACE AID
169	REFER \$/RMCPU ALL AUTHORITIES 393.47	229 TIER 1 AID = (222)-(226) =	241 TIER 1 AID = (229)-(237) =
217	TIER 1 CAP/RMCPU 700.00	230 TIER 2 AID = (223)-(227) =	242 TIER 2 AID = (230)-(236) =
126	SPARSITY REVENUE	231 TOTAL AID = (229)+(230) =	243 TIER 1 LEVY = (226)-(238) = 1,799,287.16
218	TIER 1 + TIER 2 CAP/RMCPU IF (126) > ZERO THEN (218) = 9,999.99 ELSE (218) = (158) 1,332.24	TAX BASE REPLACEMENT AID (TBRA)	244 TIER 2 LEVY = (227)-(239) =
	BREAKDOWN OF \$/RMCPU BY TIER, ALL AUTHORITIES	232 ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)	245 UNEQL LEVY = (224)-(240) =
219	TIER 1 = LSR OF (169) OR (217) = 393.47	233 CONVERTED ADJ FY 2002 REF AUTHORITY (FROM TBRA PHASEOUT REPORT, LINE 24) 3.47	246 TOTAL OPERATING REFERENDUM EQUALIZATION AID = (241)+(242) =
220	TIER 2 = [LSR OF (169) OR (218)]-(219) =	157 2009-10 REF \$/RMCPU, UNCAPPED TOTAL 393.47	247 OPER REFERENDUM LEVY = (243)+(244)+(245) = 1,799,287.16
221	UNEQUALIZED = (169)-(219)-(220) =	234 PRORATED TBRA = LSR OF (232) OR (232) X [(157) / (233)] =	ALT TEACHER COMP AIDS & LEVIES
	BREAKDOWN OF REFERENDUM REVENUES	170 2009-10 REFER REV 1,799,287.16	201 ALT COMP REVENUE (EXCL GRANDFATHER)
170	REFERENDUM REVENUE ALL AUTHORITIES 1,799,287.16	235 CAPPED TBRA = LSR OF (234) OR (170) =	248 ALT COMP BASIC AID = 0.65 X (201) =
222	TOTAL, TIER 1 = (47) X (219) = 1,799,287.16		249 ALT COMP POTENTIAL LEVY = (201)-(248) =
223	TOTAL, TIER 2 = (47) X (220) =		204 2009-10 ANTC/AMCPU 10,186.60
224	TOTAL, UNEQUALIZED = (170)-(222)-(223) =		250 ALT COMP LEVY PORTION = LESSER OF 1 OR [(204)/\$5,913] = 1.00000000
			251 ALT TEACHER COMP LEVY = (249) X (250) =
			252 ALT COMP EQUALIZATION AID = (201)-(248)-(251) =

ALTERNATIVE ATTENDANCE ADJUSTMENT		GENERAL EDUCATION REVENUE SUMMARY		LOCAL COLLABORATIVE TIME STUDY (LCTS) LEVY	
57	2009-10 ADJ PU (EST)	4,537.88	102 BASIC	23,271,260.88	
42	2009-10 RES PU (EST)	4,572.86	103 GIFTED & TALENTED	54,499.44	270 ALLOCATED LCTS FUNDS
253	NET OPTIONS PU		104 EXTENDED TIME		271 LCTS LEVY LIMIT
	= (57)-(42) =	34.98-	117 BASIC SKILLS REVENUE	833,604.61	= (270) / 3 =
246	TOTAL REFER AID		126 SPARSITY		
254	REF AID/RMCPU		133 TRANSPORT SPARSITY	478,368.83	
	= (246)/(47) =		136 TRN & EXP REVENUE	74,028.41	INTEGRATION REVENUE
255	CONCENTRATION INDEX		141 OPERATING CAPITAL	923,674.68	
	= [(253)/(42)-0.2]		193 EQUITY REVENUE	530,688.30	57 09-10 ADJ PU (EST)
	BUT >=0 AND <=1		198 TRANSITION	64,672.67	272 09-10 EST BUDGET
217	TIER 1 CAP/RMCPU	700.00	203 ALT TCHR COMPENSATION		273 09-10 INTEG REV RATE
256	CONCENTRATION ALLOW		170 REFERENDUM	1,799,287.16	274 09-10 MPLS ONLY LEVY
	= (255) X (217) =		264 ALT ATTENDANCE ADJ		275 INTEGRATION REVENUE
257	INITIAL ADJ PER PU		265 TOTAL GENERAL REVENUE		
	IF (253)<0, (257)=(254)		= (102)+(103)+(104)		276 INTEGRATION LEVY
	ELSE (257) = GTR OF		+ (117)+(126)+(133)		= (275) X .30 =
	(254) OR (256) =		+ (136)+(141)+(193)		
			+ (198)+(203)+(170)		277 INTEGRATION AID
			+ (264) =	28,030,084.98	= (275)-(276) =
			GENERAL AIDS & LEVIES		
258	INITIAL ALT ATTENDANCE		206 OPERATING CAP LEVY	879,355.56	REEMPLOYMENT INSURANCE LEVY
	ADJ = (253) X (257) =		210 EQUITY LEVY	530,688.30	
131	TRANSPORT ALLOWANCE	353.84	212 TRANSITION LEVY	64,672.67	278 EST FY 09 EXPEND
259	AMCPU OF CHARTER		247 TOTAL OPER REFER LEVY	1,799,287.16	12,000.00
	SCHOOLS TRANSPORTED		251 ALT COMP LEVY		279 INITIAL REEMPLOYMENT
	BY DISTRICT		266 TOTAL GENERAL ED LEVY		LEVY = 100% OF (278)=
			= (206)+(210)+(212)		12,000.00
260	ETMCPU OF CHARTER		+ (247)+(251) =	3,274,003.69	SAFE SCHOOLS LEVY
	SCHOOLS TRANSPORTED		267 TOTAL GENERAL ED AID		
	BY DISTRICT		= (265)-(266)=	24,756,081.29	280 SAFE SCH LVY REQUEST?
261	CHARTER ALT ATT ADJ				62 2009-10 AMCPU (EST)
	= (131) X (259)		SPECIAL PROGRAMS AID		
	+ \$223 X (260) =		ESTIMATES OF FY 2010 SPECIAL		
262	2009-10 RES PU ATTENDING		EDUCATION AID AND EXCESS COST AID		
	MN STATE ACADEMIES		SHOWN BELOW ARE BASED ON THE 2008		
263	MN STATE ACADEMIES		END OF LEGISLATIVE SESSION ESTIMATES.		
	ALT ATTENDANCE ADJ		PLEASE NOTE THAT THESE ARE ROUGH		
	= - (101) X (262) =		ESTIMATES AND MAY CHANGE		
264	ALT ATTEND ADJ TO AID		SIGNIFICANTLY WHEN UPDATED DATA		
	= (258)+(261)+(263) =		BECOME AVAILABLE.		
			268 SPEC ED REGULAR		
			BEFORE TUITION ADJ	3,264,254.82	282 SAFE SCH INTERMEDIATE
			268A NET TUITION ADJUST	462,201.71-	LEVY REQUEST?
					NO
			269 EXCESS COST AID	478,226.81	283 INTERMEDIATE LEVY
					ALLOWANCE <= \$10
					62 2009-10 AMCPU (EST)
					4,541.62
					284 SAFE SCH INTERMEDIATE
					LIMIT = (62) X
					X (283) =

JUDGMENT LEVY	NONPUBLIC TRANSPORTATION AID (CON'T)	HEALTH AND SAFETY (CON'T)
285 DISTRICT JUDGMENTS	305 ESTIMATED FY 08	326 FY 85-09 OTH REVENUE 10,879.66
286 INTERMED JUDGMENTS	NONPUBLIC	327 FY 10 OTHER REVENUE
287 JUDGMENT LIMIT	NONREGULAR COST 16,102.00	328 CUMULATIVE REVENUE
= (285)+(286) =		= (321) TO (327) = 4,383,941.50
	306 ESTIMATED FY 10	329 MAX H&S ADD REV = GTR
ICE ARENA LEVY	NONPUBLIC	ZERO OR (320)-(328) = 171,535.00
288 FY 08 NET OPER COSTS	NONREGULAR AID	
	X (305) X 5124/5074= 16,260.67	
289 ICE ARENA LEVY LIMIT	307 FY 10 ESTIMATED	ALTERNATIVE FACILITIES
= 100% OF (288) =	TRANSPORTATION AID	(ALT FAC OR AF/H&S)
	= (304)+(306) = 126,142.87	
		330 REG ALT FAC PAYGO
FY 09 CAREER & TECHNICAL	CARPENTER BUS	REVENUE APPROVED
290 2008-09 ADM SRV 10-12 975.86	308 # OF ELIGIBLE BUSES	331 PAY 98 REG ALT FAC
291 ALLOWANCE PER ADM 80.00	309 CARPENTER BUS AUTHORITY	PAYGO GRANDFATHER AID
292 2008-09 MAX REVENUE	= (308) X \$30,000 =	332 PAY 09 REG ALT FAC
= (290) X (291) = 78,068.80		PAYGO REV ADJ (MEMO)
	310 05 PAY 06 LEVY	333 NET REG ALT FAC
293 08-09 APPROVED BUDGET 353,842.20	311 06 PAY 07 LEVY	PAYGO REV = (330)
294 = .25 X (293) = 88,460.55	312 07 PAY 08 LEVY	- (331) + (332) =
295 PRELIMINARY REVENUE	313 TOTAL CUMULATIVE LEVY	334 AF/H&S PAYGO REV APPR
= LESSER OF (292)	= (310) TO (312) =	335 PAY 09 AF/H&S PAYGO
OR (294) = 78,068.80		REVENUE ADJUST (MEMO)
296 LEVY AUTHORITY PAY 08 86,656.00	314 CARPENTER BUS LIMIT	336 AF/H&S PAYGO REV LIMIT
297 REVENUE GUARANTEE	= (309)-(313) =	= (334) + (335) =
= LESSER OF (293)	CAPITAL RELATED LEVY LIMITATIONS	337 PAYGO REVENUE LIMIT
OR (296) = 86,656.00		(ALT FAC AND AF/H&S)
298 CAREER TECH LEVY LIMIT	HEALTH AND SAFETY (H&S)	= (333) + (336) =
= GREATER OF (295)	(INC INTERMED DISTRIBUTION)	30 2007 ANTC 46,263,649
OR (297) = 86,656.00	CUMULATIVE COST:	62 2009-10 AMCPU (EST) 4,541.62
	315 FY 85-06 H&S ACT COST 3,854,123.23	338 ANTC/AMCPU
NONPUBLIC TRANSPORTATION AID	316 FY 07 ACTUAL H&S COST 133,670.78	= (30)/(62) = 10,186.60
299 ESTIMATED FY 08	317 FY 08 EST H&S COST 253,354.33	339 H&S/AF LEVY RATIO = LSR
REG/EXCESS COST 1,303,691.00	318 FY 09 EST H&S COST 191,173.16	1 OR (338)/\$2,935 = 1.00000000
300 ACTUAL FY 08	319 FY 10 EST H&S COST 123,155.00	
BUS DEPRECIATION 162,164.07	320 CUMULATIVE H&S COST	HEALTH & SAFETY AIDS & LEVIES
301 FY 08 REGULAR FTE 3,293.00	= (315) TO (319) = 4,555,476.50	340 INITIAL H&S LIMIT
302 FY 08 EXCESS FTE 277.00	CUMULATIVE REVENUE:	(MIN FOR MAX AID)
303 ESTIMATED FY 10	321 FY 85-05 H&S REVENUE 3,490,509.81	= (329) X (339) = 171,535.00
NONPUBLIC FTE 265.00	322 FY 06 ACT H&S REVENUE 352,733.76	341 INITIAL H&S AID
304 FY 10 NONPUBLIC	323 FY 07 ACT H&S REVENUE 133,670.78	= (329) - (340) =
TO AND FROM AID	324 FY 08 EST H&S REVENUE 242,155.00	H&S/AF AID PRORATION
= [(299)+(300)]	325 FY 09 EST H&S REVENUE 153,992.49	342 H&S/AF AID PRORATION
/ [(301)+(302)] X (303)		343 PRORATED H&S AID
X 5,124/5,074 = 109,882.20		= (341) X (342) =
		344 H&S LEVY LIMITATION
		= (329) - (343) = 171,535.00

ALTERNATIVE FACILITIES AIDS & LEVIES

345 INITIAL ALT FAC LIMIT
(MIN FOR MAX AID)
= (337) X (339) =
346 INITIAL ALT FAC AID
= (337) - (345) =
342 H&S/AF AID PRORATION 1.00000000
347 PRORATED ALT FAC AID
= (346) X (342) =
348 ALT FAC LEVY LIMIT
= (337) - (347) =

DEFERRED MAINTENANCE LIMIT

30 2007 ANTC 46,263,649
62 2009-10 AMCPU (EST) 4,541.62
349 AVG BLDG AGE (EST)
(NO AGE LIMIT) 32.92
350 ELG FOR DEF MNT REV? YES
351 BLDG AGE RATIO = LSR
OF 1 OR (349)/35 = .94057143
352 MAX DEF MAINT REV =
\$60 X (62) X (351) = 256,303.08
338 ANTC/AMCPU
= (30)/(62) = 10,186.60
353 DEF MAINT LEVY RATIO
LSR 1 OR (338)/\$5,900 1.00000000
354 DEF MAINT LEVY LIMIT
= (352) X (353) = 256,303.08
355 INITIAL DEF MAINT AID
= (352) - (354) =

DISABLED ACCESS LIMIT

356 FY 92-10 APPRVD COSTS 300,000.00
357 MAXIMUM = GTR OF (JUNE
91 COMPONENT DISTS X
150,000) OR 300,000 = 300,000.00
358 LSR OF (356) OR (357) 300,000.00
359 FIRST YEAR DISABLED
ACCESS LEVY CERTIFIED 1992
360 LAST YEAR TO CERTIFY
= (359) + 7 YEARS = 1999
361 TOTAL CUM CERT LEVY
(PAY 93 TO PAY 07) 300,000.00
362 CERT LEVY PAY 08
363 TOTAL CERTIFIED LEVY
= (361)+(362) = 300,000.00

DISABLED ACCESS LIMIT (CON'T)

364 DISABLED ACCESS LIMIT
= GREATER OF ZERO
OR (358)-(363)=
LEASE LEVY LIMITATION
365 DIST'S SHARE OF LEASES
FOR INTERMEDIATE DISTS
287, 916 OR 917
62 2009-10 AMCPU (EST) 4,541.62
366 INTERMED PUPIL UNIT
LIMIT = \$43 X (62) =
367 INTERMED LEASE LIMIT =
LSR (365) OR (366) =
368 INTERMED DIST CARRYOVR
= (365) - (367) =
369 APPR OPER LEASE NONJ 250,757.00
370 APPR OPER LEASE JOINT
371 APPR CAP LEASE NONJ
372 APPR CAP LEASE JOINT
373 TIES CAPITAL LEASE
374 SUM (368) TO (373) = 250,757.00
42 2009-10 RES PU (EST) 4,572.86
375 PUPIL UNIT MAX LIMIT
= \$150 X (42) = 685,929.00
376 COMM APPROVED LIMIT
377 REGULAR MAX LIMIT =
GTR (375) OR (376) = 685,929.00
378 LSR (374) OR (377) 250,757.00
379 LEASE LEVY LIMIT
= (367) + (378) = 250,757.00

INITIAL CAPITAL RELATED LEVIES

206 OPERATING CAPITAL 879,355.56
344 HEALTH & SAFETY 171,535.00
348 PAYGO ALTERNATIVE FAC
354 DEFERRED MAINTENANCE 256,303.08
364 DISABLED ACCESS
379 LEASE LEVY 250,757.00
380 COOP BLDG REPAIR
381 OTHER CAPITAL (MEMO)
382 CAP PROJECTS REFER
383 CAPITAL RELATED LIMITS
= (206)+(344)+(348)
+ (354)+(364)+(379)
+ (380)+(381)+(382) = 1,557,950.64

OTHER INITIAL GENERAL LEVIES

384 CONSOLIDATION/
TRANSITION
385 REORGANIZATION
OPERATING DEBT
386 HEALTH BENEFITS
387 HEALTH INS (MPLS)
388 ADDL RETIREMENT
(MPLS AND STP)
389 SEVERANCE
390 ADMIN DISTRICT
391 SWIMMING POOL
392 TREE GROWTH
393 CONSOLIDATION/
RETIREMENT
394 ECON DEVELOP ABATE
395 OTHER GENERAL (MEMO)
396 SUBTOTAL--OTHER INITIAL
GENERAL LEVIES
= (384) TO (395) =
INITIAL GENERAL FUND LEVY
397 GENERAL RMV
VOTER APPROVED
JOBZ EXEMPT
= (247) = 1,799,287.16
398 GENERAL RMV OTHER
JOBZ EXEMPT
= (210)+(212) = 595,360.97
399 GENERAL NTC
VOTER APPROVED
JOBZ EXEMPT
= (382) =
400 GENERAL NTC OTHER
JOBZ EXEMPT = (251)
+(271)+(276)+(279)
+(281)+(284)+(287)
+(289)+(298)+(314)
+(383)-(382)+(396) = 1,792,855.24
401 TOTAL INITIAL GENERAL
LEVY LIMITATION
= (397)+(398)
+ (399)+(400) = 4,187,503.37

COMMUNITY SERVICE		HOME VISITING LIMIT	GENERAL DEBT SERVICE (CON'T)
BASIC COMMUNITY EDUCATION (PRIOR TO FUND BAL ADJUST)		519 HOME VISITING LIMIT = \$1.60 X (512) = 2,409.60	705 PAY 09 REQ DEBT SERV LEVY FOR TAC BONDS
INITIAL LEVY LIMITATION:			706 FY 10 TACONITE FUNDING FOR BONDS
501 POPULATION (YR 2007)	28,925	DISABLED ADULTS	707 TAC ADJ TO REQ = (706) OR ((706) X 1.05) =
502 GTR OF (501) OR 1,335	28,925	520 DISABLED ADULTS LIMIT LSR: \$30,000 OR 50% OF APPROVED EXPENDITURE	708 NET REQ DEBT SERV LEVY TACONITE=(705)-(707)=
503 YOUTH SERVICE PROG?	YES		709 PAY 97 LEVY FOR ALT FACILITY BONDS (MAX ALT FAC BONDED AID)
504 AFTER SCHOOL ENRICHMENT?	YES	SCHOOL-AGE CARE	710 ALT FAC AID ADJUST = 1.05 X (709) ROUNDED=
505 FY 10 GENERAL REVENUE = \$5.42 X (502) =	156,773.50	521 FY 10 SCH-AGE CARE REV (FY 10 EST COST)	711 ALT FAC REQ REG DEBT SERV LEVY (SOLD BY JULY 1ST AND AID ELG)
506 FY 10 YOUTH SERVICE REV = \$1.00 X (502) =	28,925.00	30 2007 ANTC	712 PAY 09 ALT FAC REQ REG DEBT SERV LEVY (NOT AID ELIGIBLE)
507 FY 10 AFTER SCHOOL REVENUE = \$1.85 X (502) NOT TO EXCEED 10,000 AND \$0.43 X POPULATION IN EXCESS OF 10,000	26,637.75	42 2009-10 RES PU (EST)	713 ALT FAC/H&S REQ DEBT SERV LEVY (SOLD BY JULY 1ST AND AID ELG)
508 FY 10 COMMUNITY EDUCATION REVENUE = (505)+(506)+(507) =	212,336.25	522 ANTC/RES PU = (30)/(42) =	714 ALT FAC/H&S REQUIRED DEBT SERVICE LEVY (NOT AID ELIGIBLE)
30 2007 ANTC	46,263,649	523 LEVY RATIO = LSR OF 1 OR (522)/\$2,433 =	715 ALT FAC NET ELIGIBLE REQ DEBT SERVICE LEVY = (711)+(713)-(710) =
509 STANDARD COMM ED LEVY = .00900 X (30) =	416,372.84	524 FY 10 SCH-AGE CARE LIM = (521) X (523) =	716 REQ DBT SRV LEVY FOR VOTER APPR ELIG BONDS SOLD BY JULY 1, 2008
510 COMM EDUC LEVY LIMIT LSR (508) OR (509) =	212,336.25	525 FY 10 EST GROSS SCHOOL-AGE CARE AID = (521)-(524) =	717 REQ DBT SRV LEVY FOR NON-VOTER ELIG BONDS SOLD BY JULY 1, 2008
511 FY 10 EST GROSS COMM ED AID = (508)-(510) =		526 OTHER COMM ED (MEMO)	718 REQ DBT SRV LEVY FOR ELG BONDS SOLD BY JULY 1, 2008 =(716)+(717)=
EARLY CHILD FAMILY EDUCATION (PRIOR TO FUND BAL ADJUST)		COMMUNITY SERVICE SUMMARY	719 PAY 09 SHARE INTERMED DIST DEBT SERV (ELG)
512 EST POPULATION UNDER FIVE YEARS OF AGE	1,506.00	527 TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (510)+(517)+(519) + (520)+(524)+(526) =	720 CUR ELG REQ DEBT SERV LEVY = (704)+(708) +(715)+(718)+(719) =
513 GTR OF 150 OR (512) =	1,506.00	GENERAL DEBT SERVICE (FUND 7) FUNDING/REFUNDING CAP PROJECTS	721 PAY 09 SHARE INTERMED DIST DEBT SERV(INELG)
514 FY 10 EARLY CHILD FAMILY REVENUE = \$120.00 X (513) =	180,720.00	REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 10 PRINCIPAL AND INTEREST PAYMENTS)	722 REQ DEBT SERV LEVY FOR VOTER APPR BONDS SOLD AFTER 7/1/08 AND ELG FOR FUTURE EQUAL AID
30 2007 ANTC	46,263,649	701 REQ DEBT SERV LEVY FOR CALAMITY BONDS	
515 ECFE TAX RATE	.00335014	702 H&S TRANSFER REQUIRED FOR CALAMITY BONDS	
516 = (515) X (30) =	154,989.70	703 TRANSFER ADJUST REQ = 1.05 X (702) ROUNDED=	
517 EARLY CHILD LEVY LIMIT = LESSER OF (514) OR (516) =	154,989.70	704 NET REQ DEBT SERV LEVY CALAMITY=(701)-(703)=	
518 EST FY 10 EARLY CHILD AID = (514)-(517) =	25,730.30		

GENERAL DEBT SERVICE (CON'T)	DEBT EXCESS	BREAKDOWN OF NET DEBT EXCESS (CON'T)
723 REQ DEBT SERV LEVY FOR NON-VOTER BONDS SOLD AFTER 7/1/08 AND ELG FOR FUTURE EQUAL AID	740 JUN 07 FUND 7-422 BAL 458,366.22	757 DEBT EXCESS RATIO = LSR 1 OR (752)/(756) = .03739880
724 REQ DEBT SERV LEVY FOR BOND SOLD AFTER 7/1/08 AND ELG FOR FUTURE EQ AID = (722)+(723) =	741 JUN 07 FUND 7-425 BAL FOR BOND REFUNDING 742 PAY 07 DEBT EXCESS LEVY REDUCTION 118,256.46	758 NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (720) X (757) = 112,474.81
725 REQ DEBT SERV LEVY FOR FACIL BOND-MS 123B.62	743 PAY 08 DEBT EXCESS LEVY REDUCTION 77,262.75	759 EXCESS FOR ELIGIBLE ALT FACILITIES BONDS = (715) X (757) =
726 REQ DEBT SERV LEVY FOR EQUIP BOND-MS 123B.61	744 5% OF PAY 09 REQ DEBT SERV LEVY=(730) X 5%= 745 FUND 7 AVAIL BALANCE GTR OF ZERO OR [(740) -(742)-(743)-(744)] = 112,474.81	760 EXCESS FOR INELIGIBLE FACILITY & EQUIP BONDS IF IN (756), THEN [(725)+(726)]X(757) =
727 REQ DEBT SERV LEVY FOR VOTER APPR BNDS ISSUED AFTER 7/1/92, NOT ELG FOR DEBT EQUAL AID	746 RETAIN CAP LOAN RPYMT 747 APPROVED DEBT EXCESS TO BE RETAINED	761 GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = (760)- (725)-(726)-(751) =
728 REQ DEBT SERV LEVY FOR NON-VOTER BONDS ISSUED AFTER 7/1/92, NOT ELG FOR DEBT EQUAL AID	748 DEBT EXCESS FOR AUTHORIZED TRANSFER 749 DISTRICT REQUESTED ADDITIONAL EXCESS	762 UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(752)-(756)] =
729 REQ DEBT SERVICE LEVY FOR BONDS ISSUED AFTER 7/1/92, NOT ELG DEBT EQ AID =(727)+(728)=	750 CERT DEBT EXCESS = GREATER OF ZERO OR [(745)-(746)-(747) -(748)] OR (749) = 112,474.81	763 DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(731)-(722)]X(757) = 112,474.81
730 GDS REQ DEBT SERV LEVY = (712)+(714)+(720) +(721)+(724)+(725) +(726)+(729) = 3,007,444.00	751 EXCESS USED TO RETIRE FAC & EQUIP BONDS 752 ADJUSTED DEBT EXCESS = (750)-(751) = 112,474.81	764 DEBT EXCESS FOR NON- VOTER APPROVED DEBT = = (752)-(762)-(763) =
731 GDS REQ DEBT SERV LEVY VOTER APPR = (708) +(716)+(722)+(727) = 3,007,444.00	BOND SCHEDULE ADJ FOR DEBT SERVICE AID ADJ	765 NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (763) + (764) = 112,474.81
32 2007 ANTC TOTAL 46,461,913	753 FY 10 NET REV ADJ TO DEBT EQ REVENUE(MEMO)	766 FY 10 GROSS DEBT EQ REVENUE = (735)+(738) +(753)-(758) = 2,894,969.19
732 MAX EFF DS TAX RATE %	BREAKDOWN OF NET DEBT EXCESS	DEBT EQUALIZATION AID
733 MAX EFFORT DEBT SERV LEVY = (32) X (732) =	754 PAY 08 REQ DEBT SERV LEVY FOR FACIL BONDS	32 2007 ANTC INCLUDING JOBZ 46,461,913
734 DS LOAN RECEIVABLE	755 PAY 08 REQ DEBT SERV LEVY ON EQUIP BONDS	767 = .10 X (32) = 4,646,191.30
735 DEBT EQL BASE = GTR OF (733)OR((720)-(734))= 3,007,444.00	IF [(754)+(755)] > 0 THEN (725) AND (726) ARE INCLUDED IN (756)	768 = .15 X (32) = 6,969,286.95
736 FY 10 ENERGY LOAN COSTS FOR LOANS APPROVED PRIOR TO 3/1/98	756 BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (733) = 0, THEN [(730)+(739)-(712)- (714)-(724)] ELSE 0 = 3,007,444.00	769 DEDICATED FUNDS
737 FY 10 ENERGY LOAN COSTS FOR LOANS APPROVED AFTER 3/1/98 (REQUIRE GEN FUND TRANSFER)		770 LOCAL EFFORT = GTR OF 0 OR [(768)-(769)] = 6,969,286.95
738 ENERGY LOAN LIMIT = (736) =		748 DEBT EXCESS FOR AUTHORIZED TRANSFER
739 INELG LEASE PURCHASE		771 FY 10 NET DEBT EQ REV = GTR OF ZERO OR [(766)+(748)-(770)] =

DEBT EQUALIZATION AID (CON'T)

772 MAX TIER 1 EQU REV
 = (715)+(767)-(759) = 4,646,191.30

773 PRELIM TIER 1 EQU REV
 = LESSER OF
 (771) OR (772) =

774 PRELIM TIER 2 EQU REV
 = (771)-(773) =

733 MAXIMUM EFFORT DEBT
 SERVICE LEVY

775 MIN TIER 2 REV FOR MAX
 EFF = GTR OF ZERO OR
 [(733)-(767)-(770)] =

776 TIER 2 EQUAL REV = GTR
 OF (774) OR (775) =

777 TIER 1 EQUAL REV
 = (771)-(776) =

54 2006-07 ADJ PU (ACT) 4,686.54
 778 ANTC/ADJ PU
 = (32)/(54) = 9,913.91

779 TIER 1 DEBT EQUAL
 LEVY RATIO = LSR OF
 1 OR (778)/\$3,200 = 1.00000000

780 TIER 2 DEBT EQUAL
 LEVY RATIO = LSR OF
 1 OR (778)/\$8,000 = 1.00000000

781 TIER 1 DEBT EQU AID
 RATIO = 1-(779) =

782 TIER 2 DEBT EQU AID
 RATIO = 1-(780) =

783 TIER 1 DEBT AID
 = (777) X (781) =

784 TIER 2 DEBT AID
 = (776) X (782) =

785 GROSS FY 10 DEBT AID
 = (783)+(784) =

786 FY 10 DEBT SERVICE
 AID PRORATION 1.00000000

787 FY 10 NET DEBT AID
 = (785) X (786) =

788 ELG ALT FAC BOND LESS
 ALT FAC DEBT EXCESS
 = (715) - (759) =

789 TIER 1 ALT FAC REV
 IF (733) = 0 THEN LSR
 OF (777) OR (788) =

DEBT EQUALIZATION AID (CON'T)

790 NON VOTER DEBT AID
 = (781) X (786)
 X (789) =

791 VOTER APPR DEBT AID
 = (787)-(790) =

792 NET ADJ DS LEVY = IF
 (733)>0 THEN {GTR OF
 [(730)-(725)-(726)]
 OR [(733)-(906)]}
 - (787) ELSE 0

793 ADD MAX EFF GDS LEVY =
 IF (733)>0 THEN GTR [(733)
 -(906)-(792)] OR 0 =

794 GDS LEVY LIMIT VOTER
 APPR = [GTR OF (731) OR
 (733)]-(791)+(793) = 3,007,444.00

795 GDS LEVY LIMIT FOR
 NON VOTER = (730)-(731)
 +(738)+(739)-(790) =

796 TOTAL INITIAL GDS LEVY
 LIMIT = (794)+(795) = 3,007,444.00

OTHER POST-EMPLOYMENT BENEFITS (OPEB)
 & PENSION DEBT SERVICE (FUND 47)

901 LVY BONDS IRREV TRUST 701,371.00

902 LVY BONDS REVOC TRUST

903 LVY BONDS FUND 1 RSVD

904 REQUIRED DEBT SERVICE
 LEVY FOR OPEB BONDS
 = SUM (901) TO (903) = 701,371.00

905 REQ DEBT SERV LEVY FOR
 PENSION BONDS (MPLS)

906 REQ DEBT SERV LEVY FOR
 OPEB & PENSION BONDS
 = (904) + (905) = 701,371.00

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

FY 09 (2008-09) OPERATING
 CAPITAL LEVY ADJUSTMENT

1001 FY 09 OPER CAP LEVY AUTH
 (FROM 2008-09 GENERAL
 EDUC REVENUE REPORT,
 LINE 163) 865,816.40

1002 07 PAY 08 LIMIT 862,665.95

1003 07 PAY 08 LEVY 862,665.95

1004 FY 09 OPER CAPITAL
 LEVY ADJUSTMENT
 ((1001)-(1002)) 3,150.45

FY 09 EQUITY LEVY ADJUSTMENT

1005 FY 09 EQUITY LEVY AUTH
 (FROM 2008-09 GENERAL
 EDUC REVENUE REPORT,
 LINE 173) 535,717.58

1006 07 PAY 08 LIMIT 538,756.29

1007 07 PAY 08 LEVY 538,756.29

1008 FY 09 EQUITY
 LEVY ADJUSTMENT
 ((1005)-(1007)) 3,038.71-

FY 09 TRANSITION LEVY ADJUSTMENT

1009 FY 09 TRANSITION LEVY AUTH
 (FROM 2008-09 GENERAL
 EDUC REVENUE REPORT,
 LINE 180) 65,118.38

1010 07 PAY 08 LIMIT 66,706.28

1011 07 PAY 08 LEVY 66,706.28

1012 FY 09 TRANSITION
 LEVY ADJUSTMENT
 ((1009)-(1011)) 1,587.90-

FY 09 ALT TEACHER COMP LEVY ADJUST	FY 09 2ND TIER REF LEVY ADJ (CON'T)	FY 07 (2006-07) OPERATING CAPITAL LEVY ADJUSTMENT	
1013 FY 09 ALT COMP LEVY AUTH (FROM 2008-09 GENERAL EDUC REVENUE REPORT, LINE 190)	1030 FY 09 2ND TIER REF LEVY ADJUSTMENT	1044 FY 07 OPER CAP LEVY AUTH (FROM 2006-07 GENERAL EDUC REVENUE REPORT, LINE 150)	633,241.64
1014 07 PAY 08 LIMIT	FY 09 UNEQUAL REF LEVY ADJUST	1045 05 PAY 06 LIMIT	627,960.52
1015 07 PAY 08 LEVY		1046 05 PAY 06 LEVY	627,960.52
1016 FY 09 ALT TEACH COMP LEVY ADJUSTMENT	1031 FY 09 UNEQUAL REF LEVY AUTH (FROM 2008-09 GENERAL EDUC REVENUE REPORT, LINE 209)	1047 TOTAL ADJ TO PAY 06 OPER CAP LEVY AUTH ((1044)-(1045))	5,281.12
FY 09 1ST TIER REF LEVY ADJUST	1032 ALLOCATION OF TBRA (FROM PAY 08 LEVY REPORT, LINE 224)	1048 06 PAY 07 ADJ LIMIT	2,531.82
1017 FY 09 1ST TIER REF LEVY AUTH (FROM 2008-09 GENERAL EDUC REVENUE REPORT, LINE 205)	1033 07 PAY 08 LIMIT	1049 06 PAY 07 ADJ LEVY	2,531.82
1,806,684.39	1034 07 PAY 08 LEVY	1050 FY 07 OPER CAPITAL LEVY ADJUSTMENT ((1047)-(1048))	2,749.30
1018 ALLOCATION OF TBRA (FROM PAY 08 LEVY REPORT, LINE 222)	1035 PAY 08 LIMIT ADJ FOR TBRA = (1032)+(1033) =	FY 07 EQUITY LEVY ADJUSTMENT	
1019 07 PAY 08 LIMIT	1,801,514.20	1051 FY 07 EQUITY LEVY AUTH (FROM 2006-07 GENERAL EDUC REVENUE REPORT, LINE 160)	475,218.57
1020 07 PAY 08 LEVY	1,801,514.20	1052 05 PAY 06 LIMIT	438,391.50
1021 PAY 08 LIMIT ADJ FOR TBRA = (1018)+(1019) =	1,801,514.20	1053 05 PAY 06 LEVY	438,391.50
1022 PAY 08 LEVY ADJ FOR TBRA = (1018)+(1020) =	1,801,514.20	1054 TOTAL ADJ TO PAY 06 EQUITY LEVY AUTH ((1051)-(1052))	36,827.07
1023 FY 09 1ST TIER REF LEVY ADJUSTMENT ((1017)-(1021))	5,170.19	FY 09 TBRA ALLOCATION ADJUSTMENT	
FY 09 2ND TIER REF LEVY ADJUST	FY 09 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM 2008-09 GENERAL EDUC REVENUE REPORT, LINES 226 TO 228)	1055 06 PAY 07 ADJ LIMIT	62,835.93
1024 FY 09 2ND TIER REF LEVY AUTH (FROM 2007-08 GENERAL EDUC REVENUE REPORT, LINE 207)	1038 TIER 1 LVY	1056 06 PAY 07 ADJ LEVY	62,835.93
1025 ALLOCATION OF TBRA (FROM PAY 08 LEVY REPORT, LINE 223)	1039 TIER 2 LVY	1057 FY 07 EQUITY LEVY ADJUSTMENT ((1054)-(1056))	26,008.86-
1026 06 PAY 07 LIMIT	1040 UNEQL LEVY	FY 07 TRANSITION LEVY ADJUSTMENT	
1027 06 PAY 07 LEVY	1041 TOTAL FY 09 TBRA ALLOC TO REF LEVY CATEGORIES = (1038) TO (1040) =	1058 FY 07 TRANSITION LEVY AUTH (FROM 2006-07 GENERAL REV REPORT, LINE 167)	58,635.40
1028 PAY 07 LIMIT ADJ FOR TBRA = (1025)+(1026) =	1042 TOTAL FY 09 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 08 LEVY = (1018)+(1025) + (1032) =	1059 05 PAY 06 LIMIT	56,953.70
1029 PAY 07 LEVY ADJ FOR TBRA = (1025)+(1027) =	1043 FY 09 TBRA ALLOCATION ADJUSTMENT = (1042)-(1041) =	1060 05 PAY 06 LEVY	56,953.70
		1061 TOTAL ADJ TO PAY 06 TRANSITION LEVY AUTH ((1058)-(1059))	1,681.70
		1062 06 PAY 07 ADJ LIMIT	4,359.58
		1063 06 PAY 07 ADJ LEVY	4,359.58
		1064 FY 07 TRANSITION LEVY ADJUSTMENT ((1061)-(1063))	2,677.88-

FY 07 ALT TEACHER COMP LEVY ADJUST		FY 07 (2006-07) 1ST TIER REFERENDUM LEVY ADJUSTMENT, JOBZ EXEMPT		FY 07 2ND TIER REF LEVY ADJUSTMENT, JOBZ NONEXEMPT (CON'T)
1065 FY 07 ALT COMP LEVY AUTH (FROM 2006-07 GENERAL EDUC REVENUE REPORT, LINE 177)	282,487.66	1082 FY 07 1ST TIER REF LEVY AUTH (FROM 2006-07 GENERAL EDUC REVENUE REPORT, LINE 217)	1,636,147.32	1097 PAY 06 LIMIT ADJ FOR TBRA = (1094)+(1095) =
1066 05 PAY 06 LIMIT	290,740.58			1098 PAY 06 LEVY ADJ FOR TBRA = (1094)+(1096) =
1067 05 PAY 06 LIMIT	290,740.58			1099 TOTAL ADJ TO PAY 06 2ND TIER REF LEVY AUTH
1068 TOTAL ADJ TO PAY 06 ALT COMP LEVY AUTH ((1065)-(1067))	8,252.92-	1083 ALLOCATION OF TBRA (FROM PAY 06 LEVY REPORT, LINE 250)		1100 06 PAY 07 ADJ LIMIT
1069 06 PAY 07 ADJ LIMIT	8,252.92-	1084 05 PAY 06 LIMIT	1,636,147.33	1101 06 PAY 07 ADJ LEVY
1070 06 PAY 07 ADJ LEVY	8,252.92-	1085 05 PAY 06 LEVY	1,636,147.33	1102 FY 07 2ND TIER REF LEVY ADJUSTMENT, JOBZ NONEXEMPT
1071 FY 07 ALT TEACH COMP LEVY ADJUSTMENT		1086 PAY 06 LIMIT ADJ FOR TBRA = (1083)+(1084) =	1,636,147.33	
		1087 PAY 06 LEVY ADJ FOR TBRA = (1083)+(1085) =	1,636,147.33	
FY 07 (2006-07) 1ST TIER REFERENDUM LEVY ADJUSTMENT, JOBZ NONEXEMPT		1088 TOTAL ADJ TO PAY 06 1ST TIER REF LEVY AUTH ((1082)-(1087))	.01-	FY 07 2ND TIER REF LEVY ADJUSTMENT, JOBZ EXEMPT
1072 FY 07 1ST TIER REF LEVY AUTH (FROM 2006-07 GENERAL EDUC REVENUE REPORT, LINE 213)	14,558.50	1089 06 PAY 07 ADJ LIMIT		1103 FY 07 2ND TIER REF LEVY AUTH (FROM 2006-07 GENERAL EDUC REVENUE REPORT, LINE 219)
1073 ALLOCATION OF TBRA (FROM PAY 06 LEVY REPORT, LINE 249)		1090 06 PAY 07 ADJ LEVY		1104 ALLOCATION OF TBRA (FROM PAY 06 LEVY REPORT, LINE 252)
		1091 FY 07 1ST TIER REF LEVY ADJUSTMENT, JOBZ EXEMPT ((1088)-(1090))	.01-	1105 05 PAY 06 LIMIT
1074 05 PAY 06 LIMIT	14,558.50			1106 05 PAY 06 LEVY
1075 05 PAY 06 LEVY	14,558.50	FY 07 1ST TIER REF LEVY ADJUST, TOTAL		1107 PAY 06 LIMIT ADJ FOR TBRA = (1104)+(1105) =
1076 PAY 06 LIMIT ADJ FOR TBRA = (1073)+(1074) =	14,558.50	1092 FY 07 1ST TIER REF LEVY ADJUST, TOTAL = (1081)+(1091) =		1108 PAY 06 LEVY ADJ FOR TBRA = (1104)+(1106) =
1077 PAY 06 LEVY ADJ FOR TBRA = (1073)+(1075) =	14,558.50			1109 TOTAL ADJ TO PAY 06 2ND TIER REF LEVY AUTH
1078 TOTAL ADJ TO PAY 06 1ST TIER REF LEVY AUTH		FY 07 2ND TIER REF LEVY ADJUSTMENT, JOBZ NONEXEMPT		
		1093 FY 07 2ND TIER REF LEVY AUTH (FROM 2006-07 GENERAL EDUC REVENUE REPORT, LINE 215)		1110 06 PAY 07 ADJ LIMIT
1079 06 PAY 07 ADJ LIMIT	.01-			1111 06 PAY 07 ADJ LEVY
1080 06 PAY 07 ADJ LEVY	.01-	1094 ALLOCATION OF TBRA (FROM PAY 06 LEVY REPORT, LINE 251)		1112 FY 07 2ND TIER REF LEVY ADJUSTMENT, JOBZ EXEMPT
1081 FY 07 1ST TIER REF LEVY ADJUSTMENT, JOBZ NONEXEMPT ((1078)-(1079))	.01			
		1095 05 PAY 06 LIMIT		FY 07 2ND TIER REF LEVY ADJUST, TOTAL
		1096 05 PAY 06 LEVY		1113 FY 07 2ND TIER REF LEVY ADJUST, TOTAL = (1102)+(1112) =

FY 07 UNEQUALIZED REF LEVY ADJUST, JOBZ NONEXEMPT	FY 07 UNEQUALIZED REF LEVY ADJUST, JOBZ EXEMPT (CON'T)	FY 09 INTEGRATION ADJUSTMENT
1114 FY 07 UNEQUAL REF LEVY AUTH (FROM 2006-07 GENERAL REV REPORT, LINE 203)	1131 06 PAY 07 ADJ LIMIT 1132 06 PAY 07 ADJ LEVY 1133 FY 07 UNEQUAL REF LEVY ADJUSTMENT, JOBZ EXEMPT	1147 FY 09 INTEGRATION LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 18)
1115 ALLOCATION OF TBRA (FROM PAY 06 LEVY REPORT, LINE 253)		1148 07 PAY 08 LIMIT 1149 07 PAY 08 LEVY 1150 FY 09 INTEGRATION ADJUSTMENT LIMIT
1116 05 PAY 06 LIMIT 1117 05 PAY 06 LEVY	FY 07 UNEQUALIZED REF LEVY ADJUST, TOTAL	
1118 PAY 06 LIMIT ADJ FOR TBRA = (1115)+(1116) =	1134 FY 07 UNEQUALIZED REF LEVY ADJUST, TOTAL = (1123)+(1133) =	FY 07 INTEGRATION ADJUSTMENT
1119 PAY 06 LEVY ADJ FOR TBRA = (1115)+(1117) =		1151 FY 07 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 18)
1120 TOTAL ADJ TO PAY 06 UNEQUAL REF LEVY AUTH	FY 07 TBRA ALLOCATION ADJUSTMENT	1152 05 PAY 06 LIMIT 1153 05 PAY 06 LEVY 1154 TOTAL ADJUSTMENT
1121 06 PAY 07 ADJ LIMIT 1122 06 PAY 07 ADJ LEVY 1123 FY 07 UNEQUAL REF LEVY ADJUSTMENT, JOBZ NONEXEMPT	FY 07 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM 2006-07 GENERAL EDUC REVENUE REPORT, LINES 249 TO 254)	1155 06 PAY 07 ADJ LIMIT 1156 06 PAY 07 ADJ LEVY 1157 FY 07 INTEGRATION ADJUSTMENT LIMIT
FY 07 UNEQUALIZED REF LEVY ADJUST, JOBZ EXEMPT	1135 TIER 1 LVY, NONEXEMPT 1136 TIER 1 LVY, EXEMPT 1137 TIER 2 LVY, NONEXEMPT 1138 TIER 2 LVY, EXEMPT 1139 UNEQL LEVY, NONEXEMPT 1140 UNEQL LEVY, EXEMPT	FY 07 REEMPLOYMENT ADJUSTMENT
1124 FY 07 UNEQUAL REF LEVY AUTH (FROM 2006-07 GENERAL REV REPORT, LINE 206)	1141 TOTAL FY 07 TBRA ALLOC TO REF LEVY CATEGORIES = (1135) TO (1140) =	1158 FY 07 EXPEND ACTUAL 19,615.90 1159 REEMPLOY LEVY AUTH = 100% OF (1158) = 19,615.90
1125 ALLOCATION OF TBRA (FROM PAY 06 LEVY REPORT, LINE 254)	1142 TOTAL FY 07 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 06 LEVY = (1073)+(1083) + (1094)+(1104) + (1115)+(1125) =	1160 06 PAY 07 LIMIT 12,000.00 1161 06 PAY 07 LEVY 12,000.00 1162 FY 07 REEMPLOY ADJUST ((1159) - (1160)) 7,615.90
1126 05 PAY 06 LIMIT 1127 05 PAY 06 LEVY		FY 03 REEMPLOYMENT ADJUSTMENT
1128 PAY 06 LIMIT ADJ FOR TBRA = (1125)+(1126) =	1143 FY 07 TBRA ALLOCATION TOTAL ADJUSTMENT = (1142)-(1141) =	1163 REEMPLOYMENT BALANCE (PAY 08 LEVY LINE 1134)
1129 PAY 06 LEVY ADJ FOR TBRA = (1125)+(1127) =	1144 06 PAY 07 ADJ LIMIT 1145 06 PAY 07 ADJ LEVY	1164 FY 03 REEMPLOY ADJUST IF (1163) < ZERO THEN -1 X (1163) ELSE -1 X [LESSER OF (279) OR (1163)] =
1130 TOTAL ADJ TO PAY 06 UNEQUAL REF LEVY AUTH	1146 FY 07 TBRA ALLOC LEVY ADJUSTMENT	1165 REVISED REEMPLOYMENT BALANCE = (1163)+(1164)] =

FY 07 SAFE SCHOOLS ADJUST		FY 08 HEALTH & SAFETY ADJUSTMENT		FY 07 HEALTH & SAFETY ADJUST (CON'T)	
1166	SAFE SCH LVY REQUEST? YES	1209	FY 08 EST HEALTH & SAFETY LEVY AUTHORITY PRIOR TO AID PRORATION (FROM FY 08 HEALTH & SAFETY AID REPORT, LINE 24)	1222	05 PAY 06 H&S LIMIT 181,827.00
59	2006-07 AMCPU (ACT) 4,697.43			1223	05 PAY 06 H&S LEVY 181,827.00
1167	FY 07 SAFE SCHOOLS AUTHORITY \$27 X (59)= 126,830.61		242,155.00	1224	PRELIM ADJUST LIMIT = (1221) - (1223) = 48,156.22-
1168	05 PAY 06 LIMIT 125,165.25	1210	FY 08 LEVY ADJUSTMENT FOR AID PRORATION (FROM FY 08 HEALTH & SAFETY AID REPORT, LINE 35)	1225	06 PAY 07 FOR FY 07 H&S LIMIT ADJUSTMENT 12,500.00-
1169	05 PAY 06 LEVY 125,165.25			1226	06 PAY 07 FOR FY 07 H&S ADJUSTMENT LEVY 12,500.00-
1170	FY 07 SAFE SCH ADJUST ((1167) - (1168)) 1,665.36	1211	FY 08 HEALTH & SAFETY TOTAL LEVY AUTHORITY = (1209) + (1210) = 242,155.00	1227	07 PAY 08 FOR FY 07 H&S LIMIT ADJUSTMENT
FY 07 HEALTH BENEFITS LEVY ADJUST				1228	07 PAY 08 FOR FY 07 H&S ADJUSTMENT LEVY
1171	FY 07 ACTUAL COST	1212	06 PAY 07 H&S LIMIT 242,155.00	1229	FY 07 H&S LIMIT ADJUST = (1225)+(1227) = 12,500.00-
1172	06 PAY 07 LIMIT	1213	06 PAY 07 H&S LEVY 242,155.00	1230	FY 07 H&S LEVY ADJUST = (1226)+(1228) = 12,500.00-
1173	06 PAY 07 LEVY	1214	PRELIM ADJUST LIMIT	1231	FY 07 H&S LEVY ADJUST = (1224) - (1230) = 35,656.22-
1174	FY 07 HEALTH BEN ADJ			1232	FY 07 MIN H&S ADJUST TO LEVY FOR AID = LSR OF (1231) OR [(1219)-(1223)-(1230)] BUT NOT LESS THAN 0
CAPITAL RELATED ADJUSTMENTS		1215	07 PAY 08 FOR FY 07 H&S LIMIT ADJUSTMENT	LEASE ADJUSTMENTS (MEMO)	
FY 09 HEALTH & SAFETY ADJUSTMENT		1216	07 PAY 08 FOR FY 07 H&S ADJUSTMENT LEVY	1233	OPER LEASE ADJUSTMENT 1,514.10-
1200	FY 09 EST HEALTH & SAFETY LEVY AUTHORITY PRIOR TO AID PRORATION (FY 09 H&S AID REPT, LINE 24) 153,992.49	1217	FY 08 H&S LEVY ADJUST= (NO ADJUSTMENT)	1234	CAPITAL LEASE ADJUST
1201	FY 09 LEVY ADJUST FOR AID PRORATION (FY 09 H&S AID REPT, LINE 35)	1218	MIN H&S ADJUST LIMIT = LSR OF (1217) OR [(1209)-(1213)-(1216)] BUT NOT LESS THAN 0	1235	OPER JOINT LEASE ADJ
1202	FY 09 HEALTH & SAFETY TOTAL LEVY AUTHORITY = (1200)+(1201) = 153,992.49			1236	CAPITAL JNT LEASE ADJ
1203	07 PAY 08 INITIAL H&S LIMIT PRIOR TO AID PRORATION 162,987.99	FY 07 HEALTH & SAFETY ADJUSTMENT		1237	TIES LEASE ADJUST
1204	07 PAY 08 H&S LIMIT 162,987.99	1219	FY 07 ACT HEALTH & SAFETY LEVY AUTHORITY PRIOR TO AID PRORATION (FROM FY 07 HEALTH & SAFETY AID REPORT, LINE 24) 133,670.78	1238	INTERM DIST LSE ADJ
1205	07 PAY 08 H&S LEVY 162,987.99			1239	PAY 06 LEASE ADJ FOR FY 07 PUPIL UNITS
1206	08 PAY 09 INITIAL H&S ADJUSTMENT PRIOR TO AID PRORATION = (1200)-(1203) = 8,995.50-	1220	FY 07 H&S LEVY ADJUST FOR AID PRORATION (FROM FY 07 HEALTH & SAFETY AID REPORT, LINE 35)	1240	TOTAL LEASE ADJ = SUM (1233) THROUGH (1239) 1,514.10-
1207	08 PAY 09 MINIMUM TO AVOID AID REDUCTION = GTR OF 0 OR (1206)			CAPITAL RELATED ADJUSTMENTS SUMMARY	
1208	FY 09 H&S LEVY ADJUST = (1202) - (1205) = 8,995.50-	1221	FY 07 HEALTH & SAFETY TOTAL LEVY AUTHORITY = (1219) + (1220) = 133,670.78	1004	FY 09 OPER CAP ADJ 3,150.45
				1050	FY 07 OPER CAP ADJ 2,749.30
				1208	FY 09 H&S ADJ 8,995.50-
				1217	FY 08 H&S ADJ
				1231	FY 07 H&S ADJ 35,656.22-
				1240	LEASE ADJ 1,514.10-
				1241	ALT FAC ADJ (MEMO)

CAPITAL RELATED ADJ SUMMARY (CON'T)
 1242 OTHER CAP ADJ (MEMO)
 1243 TOTAL CAPITAL RELATED
 LEVY LIMIT ADJUSTMENT
 =(1004)+(1050)+(1208)
 +(1217)+(1231)+(1240)
 +(1241)+(1242) = 40,266.07-

OTHER GENERAL LIMITATION ADJ (CON'T)
 1258 OTHER ADJUST, GEN
 NTC OTHER JOBZ
 EXEMPT (MEMO)
 1259 TOTAL OTHER ADJUST,
 GEN NTC OTHER JOBZ
 EXEMPT = (1256)
 +(1257)+(1258) =

FY 09 EARLY CHILD FAMILY ADJ (CON'T)
 1406 07 PAY 08 LIMIT 94,663.46
 1407 07 PAY 08 LEVY 94,663.46
 1408 FY 09 EARLY CHILD
 FAMILY ADJUST

OTHER GENERAL LIMITATION ADJUSTMENTS

761 GENERAL FUND LEVY ADJ
 FOR FAC & EQUIP BONDS
 1244 MAINT PU VAR (MEMO)
 1245 ECN DEV ABATE ADJUST
 (MEMO)
 1246 DEBT SURPLUS TRANSFER
 (MEMO)
 1247 SCH TAX ADJ (STR ADJUST
 REPORT LINE 9)
 1248 OTHER ADJUST, GEN RMV
 VOTER APPROVED
 JOBZ EXEMPT (MEMO) .01
 1249 TOTAL OTHER ADJUST
 GEN RMV VOTER APPR
 JOBZ EXEMPT
 = (1247)+(1248)= .01
 1250 SCH TAX ADJ (STR ADJUST
 REPORT LINE 14)
 1251 OTHER ADJUST, GEN
 RMV OTHER JOBZ
 EXEMPT (MEMO) 11.89
 1252 TOTAL OTHER ADJUST
 GEN RMV OTHER JOBZ
 EXEMPT=(1250)+(1251)= 11.89
 1253 SCH TAX ADJ (STR ADJUST
 REPORT LINE 23)
 1254 OTHER ADJUST, GEN NTC
 VOTER APPROVED
 JOBZ EXEMPT (MEMO)
 1255 TOTAL OTHER ADJUST
 GEN NTC VOTER APPR
 JOBZ EXEMPT
 =(1253)+(1254)=
 1256 TIF ADJ (MEMO)
 1257 SCH TAX ADJ (STR ADJUST
 REPORT LINE 28)

GENERAL FUND ADJUSTMENT SUMMARY
 1260 GENERAL RMV VOTER
 APPROVED JOBZ EXEMPT
 =(1023)+(1030)+(1037)
 +(1043)+(1092)
 +(1113)+(1134)
 +(1146)+(1249) = 5,170.20
 1261 GENERAL RMV OTHER
 JOBZ EXEMPT
 =(1008)+(1012)+(1057)
 +(1064)+(1252) = 33,301.46-
 1262 GENERAL NTC VOTER
 APPROVED JOBZ EXEMPT
 =(1255) =
 1263 GENERAL NTC OTHER
 JOBZ EXEMPT
 =(1016)+(1071)+(1150)
 +(1157)+(1162)+(1164)
 +(1170)+(1174)+(1243)
 +(761)+(1244)+(1245)
 +(1246)+(1259) = 30,984.81-
 1264 TOTAL GENERAL LEVY
 LIMITATION ADJUSTMENT
 = (1260)+(1261)
 + (1262)+(1263) = 59,116.07-
 COMMUNITY SERV ADJUSTMENTS
 FY 09 EARLY CHILD FAMILY ADJ
 1401 ACT POPULATION UNDER
 FIVE YEARS OF AGE 1,506
 1402 GTR OF (1401) OR 150 1,506
 1403 REVENUE LIMIT
 = \$120.00 X (1402) = 180,720.00
 29 2006 ANTC 45,551,354
 1404 = .00207817 X (29) = 94,663.46
 1405 LEVY AUTH = LSR
 OF (1403) OR (1404) 94,663.46

FY 09 HOME VISIT ADJUSTMENT
 1409 FY 09 HOME VISIT
 LEVY AUTHORITY
 \$1.60 X (1401) 2,409.60
 1410 07 PAY 08 LIMIT 2,406.40
 1411 07 PAY 08 LEVY 2,406.40
 1412 FY 09 HOME VISIT
 ADJUSTMENT
 ((1409) - (1410)) 3.20
 FY 07 SCHOOL-AGE CARE
 1413 FY 07 AUTHORITY (FROM
 UFARS EXPENDITURES) 24,361.57
 1414 05 PAY 06 LIMIT 25,000.00
 1415 05 PAY 06 LEVY 25,000.00
 1416 FY 07 SCH-AGE CARE
 ADJUSTMENT
 ((1413) - (1415)) 638.43-
 1417 ADULTS W/DISABILITIES
 ADJUST (MEMO)
 1418 FY 08 COMMUNITY ED
 EXCESS FUND BALANCE
 ADJUST (FROM 07-08
 COMMUNITY ED AID
 REPT, LINE 2.13)
 1419 FY 08 EARLY CHILD
 FAMILY EXCESS FUND BAL
 ADJUST (FROM 07-08 ECFE
 AID REPT, LINE 2.13)
 1420 SCH TAX ADJ (STR ADJUST
 REPORT LINE 33)
 1421 OTHER ADJUST (MEMO)
 1422 TOTAL OTHER ADJUST
 =(1420)+(1421)=
 1423 TOTAL COMMUNITY SERVICE
 LIMITATION ADJUSTMENT
 = (1408)+(1412)+(1416)
 + (1417)+(1418)
 + (1419)+(1422) = 635.23-

GENERAL DEBT SERVICE ADJUSTMENTS		ABATEMENT AID BY FUND (FROM PART III OF FY 09 ABATEMENT AID REPORT)		TOTAL REGULAR ABATEMENT LEVY ADJUST	
1701	DEBT EXCESS, VOTER APPR = (763) * -1 = 112,474.81-	2014	GENERAL 157.72	2033	GENERAL = (2023)+(2027)+(2030)= 53.25
1702	OTHER ADJUSTMENT (MEMO) VOTER APPROVED	2015	COMMUNITY SERVICE 8.12	2034	COMMUNITY SERVICE = (2024)+(2028)+(2031)= 13.44
1703	TOTAL ADJ VOTER APPR = (1701)+(1702) = 112,474.81-	2016	GENERAL DEBT SERVICE	2035	GEN DEBT SERVICE = (2025)+(2029)= 98.39
		2017	TOTAL 165.84	2036	TOTAL 165.08
		2018	EST FY 09 ABATEMENT AID PRORATION FACTOR 1.00000000		
1704	DEBT EXCESS, NON-VOTER APPR = (764) * -1 =	PRORATED ABATEMENT AID BY FUND		CARRY-OVER ABATEMENT LEVY AUTHORITY	
1705	OTHER ADJUST (MEMO) NON-VOTER APPROVED	2019	GENERAL (2018)X(2014) 157.72	07 PAY 08 REGULAR ABATEMENT LIMIT	
1706	TOTAL ADJ NON-VTR APPR = (1704)+(1705) =	2020	COM SER (2018)X(2015) 8.12	2037	GENERAL 57.27
		2021	GEN DBT (2018)X(2016)	2038	COMMUNITY SERVICE 20.51
		2022	TOTAL 165.84	2039	GENERAL DEBT SERVICE 166.81
ABATEMENT ADJUSTMENTS		INITIAL ABATE LEVY ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		07 PAY 08 REGULAR ABATEMENT LEVY	
INITIAL ABATEMENT LEVY ADJUSTMENT		2023	GENERAL=(2004)-(2022) - (2024)-(2025) = 53.25	2040	GENERAL 57.27
2001	SCHOOL TAXES ABATED IN 2007 330.92-	2024	COM SRV [(2004)X (2011)]-(2020) = 13.44	2041	COMMUNITY SERVICE 20.51
2002	SCHOOL TAXES ADDED IN 2007	2025	GDS DBT [(2004)X (2012)]-(2021) = 98.39	2042	GENERAL DEBT SERVICE 166.81
2003	NET CHANGE IN SCHOOL TAXES=(2001)+(2002) = 330.92-	2005	TOTAL = (2004)-(2022) 165.08	CARRY-OVER ABATEMENT LEVY LIMIT (ZERO IF NO LEVY AUTHORITY IN FUND)	
2004	ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)] 330.92	ABATEMENT INTEREST ADJUSTMENT		2043	GENERAL=(2037)-(2040) OR MEMO
2022	FY 09 ABATEMENT AID 165.84	2026	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2006	2044	COM SRV=(2038)-(2041) OR MEMO
2005	INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2022) = 165.08	ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		2045	GDS SRV=(2039)-(2042) OR MEMO
05 PAY 06 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND		2027	GENERAL = (2026) - (2028)-(2029) =	2046	TOTAL
2006	GENERAL 3,710,696.00	2028	COM SER (2026)X(2011)	ADVANCE ABATEMENT LEVY ADJUSTMENT	
2007	COMMUNITY SERVICE 379,139.29	2029	GEN DBT (2026)X(2012)	2047	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2008 1,002.00-
2008	GENERAL DEBT SERVICE 1,730,511.41	2026	TOTAL	2048	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2008
2009	TOTAL 5,820,346.70	FY 07 ABATEMENT AID ADJUSTMENT (ZERO IF NO LEVY AUTHORITY IN FUND)		2049	NET CHANGE IN SCHOOL TAXES (2047)+(2048) 1,002.00-
CERTIFIED LEVY RATIO BY FUND		2030	GENERAL	2050	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1 X (2049)] 1,002.00
2010	GENERAL (2006)/(2009) .63753865	2031	COMMUNITY SERVICE	ADVANCE ABATEMENT AUTHORITY BY FUND	
2011	COM SER (2007)/(2009) .06514033	2032	TOTAL	2051	GENERAL = (2050)-(2053)-(2052) 638.81
2012	GEN DBT (2008)/(2009) .29732102			2052	COM SER (2050)X(2011) 65.27
2013	TOTAL 1.00000000			2053	GEN DBT (2050)X(2012) 297.92
				2050	TOTAL 1,002.00

PREVIOUS ADVANCE ABATE LEVY
 (PAY 08 PREVIOUS ADVANCE PLUS
 PAY 08 ADVANCE LEVY)

2054 GENERAL 163.15
 2055 COMMUNITY SERVICE 22.39
 2056 GENERAL DEBT SERVICE 112.46
 2057 TOTAL 298.00

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

2058 GENERAL=(2050)-(2057)
 - (2059)-(2060) = 475.66
 2059 COM SER (2052)-(2055) 42.88
 2060 GEN DBT (2053)-(2056) 185.46
 2061 TOTAL 704.00

TOTAL INITIAL LEVY LIMITATION SUMMARY
 BEFORE OFFSETTING ADJUSTMENTS

GENERAL FUND INITIAL LEVY SUMMARY

3001 GENERAL RMV
 VOTER APPROVED
 JOBZ EXEMPT
 = (397)+(1260) = 1,804,457.36

3002 GENERAL RMV
 OTHER
 JOBZ EXEMPT
 = (398)+(1261) = 562,059.51

3003 GENERAL NTC
 VOTER APPROVED
 JOBZ EXEMPT
 = (399)+(1262) =

3004 GENERAL NTC OTHER
 JOBZ EXEMPT = (400)
 +(1263)+(2033)+(2043)
 +(2058) = 1,762,399.34

3005 TOTAL INITIAL GENERAL FUND
 LEVY LIMITATION
 = (3001)+(3002)
 + (3003)+(3004) = 4,128,916.21

COMMUNITY SERV INITIAL LEVY SUMMARY

3006 TOTAL COMMUNITY SERVICE
 FUND INITIAL LEVY LIMITATION
 = (527)+(1423)+(2034)
 + (2044)+(2059) = 404,156.64

GEN DEBT SERV INITIAL LEVY SUMMARY

3007 GEN DEBT SERVICE
 VOTER APPROVED
 JOBZ NONEXEMPT
 = (794)+(1703)+(2035)
 + (2045)+(2060) = 2,895,253.04

3008 GEN DEBT SERVICE
 OTHER
 JOBZ NONEXEMPT
 = (795)+(1706)+(2035)
 + (2045)+(2060) =

3009 TOTAL DEBT SERVICE
 FUND INITIAL LEVY LIMITATION
 = (3007)+(3008) = 2,895,253.04

OPEB/PENSION DEBT SERV INITIAL
 LEVY SUMMARY

3010 TOTAL OPEB/PENSION DEBT
 SERVICE FUND INITIAL
 LEVY LIMITATION
 = (906) = 701,371.00

OFFSETTING ADJUSTMENTS
 (SINCE COUNTY AUDITORS CANNOT SPREAD
 LEVIES BASED ON A NEGATIVE TAX RATE,
 TOTAL LEVY LIMITATIONS BY TRUTH IN
 TAXATION LEVY/FUND CATEGORY SHOWN ON
 PAGE 22 MUST BE ZERO OR GREATER.

OFFSET CARRIED FORWARD

3011 GENERAL
 3012 DEBT SERV

POSITIVE OFFSETTING ADJUSTMENTS
 IN GEN AND COMM SERV FUNDS

3013 GEN RMV VOTER
 JOBZ EXEMPT
 POSITIVE OFFSET
 GTR 0 OR [0-(3001)]

3014 GEN RMV OTHER
 JOBZ EXEMPT
 POSITIVE OFFSET
 GTR 0 OR [0-(3002)]

3015 GEN NTC VOTER
 JOBZ EXEMPT
 POSITIVE OFFSET
 GTR 0 OR [0-(3003)]

POSITIVE OFFSETTING ADJUSTMENTS
 IN GEN AND COMM SERV FUNDS (CON'T)

3016 GEN NTC OTHER
 JOBZ EXEMPT
 POSITIVE OFFSET
 GTR 0 OR [0-(3004)]

3017 COMM SERV
 POSITIVE OFFSET
 GTR 0 OR [0-(3006)]

COLLECT NEGATIVE ADJUSTMENTS IN
 GENERAL AND COMM ED FUNDS

3018 GEN RMV VOTER
 JOBZ EXEMPT
 NEGATIVE OFFSET

3019 GEN RMV OTHER
 JOBZ EXEMPT
 NEGATIVE OFFSET

3020 GEN NTC VOTER
 JOB EXEMPT
 NEGATIVE OFFSET

3021 GEN NTC OTHER
 JOBZ EXEMPT
 NEGATIVE OFFSET

3022 COMM SERV
 NEGATIVE OFFSET

NET OFFSETTING ADJUSTMENTS
 IN GEN AND COMM SERV

3023 GEN RMV VOTER
 JOBZ EXEMPT
 NET OFFSET ADJ
 = (3013)+(3018) =

3024 GEN RMV OTHER
 JOBZ EXEMPT
 NET OFFSET ADJ
 = (3014)+(3019) =

3025 GEN NTC VOTER
 JOB EXEMPT
 NET OFFSET ADJ
 = (3015)+(3020) =

3026 GEN NTC OTHER
 JOBZ EXEMPT
 NET OFFSET ADJ
 = (3016)+(3021) =

3027 COMM SERV
 NET OFFSET ADJ
 = (3017)+(3022) =

POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL DEBT SERV FUND	INFORMATION ONLY FY 10 TAC REF REVENUE (PAY 01 REFERENDUM LEVY REQ) (JULY 2009 PAYMENT)	LEVY LIMIT SUBJ TO TAC ADJ (CON'T)
3028 GDS VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3007)]	4001 1983-84 RESIDENT PU 40 2007-08 RES PU (EST) 4,654.41 4002 TACONITE REF PU [GTR OF (4001) OR (40)] =	4022 OP REFERENDUM (VOTER) 4023 = 50% OF (4022) = 4024 CAP PROJ LIMIT(VOTER) 4025 = 50% OF (4024) = 4026 OPEB DEBT SERV LEVY 4027 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS
3029 GDS OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3008)]	4003 = (4002) X \$175 = 15 2007 NTC 39,914,504 4004 = (15) X 1.8% = 4005 TAC REF PYMT = GTR 0 OR [(4003)-(4004)] =	4028 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS 4029 = 50% OF (4028) =
COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND	57 2009-10 ADJ PU (EST) 4,537.88 4006 = (57) X \$25 = 4007 RSVD OUTCOME-BASED LRN OR EARLY CHILD = LSR (4005) OR (4006) =	TACONITE LEVY LIMIT ADJUST 4017 MAX TACONITE REDUCT 4030 COMM SERV = -1 X (LSR OF (4017) OR (4018))= 4031 REMAINING REDUCTION = (4017)+(4030) =
3030 GDS VOTER JOBZ NONEXEMPT NEGATIVE OFFSET	INFORMATIONAL & EST FY 10 ADDL TAC REVENUE (FEB 2010 & AUG 2010 PYMT)	4032 GEN OTH NTC = -1 X (LSR OF (4020) OR (4031))= 4033 REMAINING REDUCTION = (4031)+(4032) =
3031 GDS OTH JOBZ NONEXEMPT NEGATIVE OFFSET	4008 ESTIMATED 4 CENTS/TON BLDG MAINT & REPAIRS 4009 ESTIMATED 2 CENTS/TON ADDL TAC POT DISTRIB	4034 OPEB DEBT = -1 X (LSR OF (4026) OR (4033))= 4035 REMAINING REDUCTION = (4033)+(4034) = 4036 GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4027) OR (4035))= 4037 REMAINING REDUCTION = (4033)+(4036) =
NET OFFSETTING ADJUSTMENTS IN GENERAL DEBT SERV FUND	FY 08 TACONITE RECEIPTS USED TO CALCULATE PAY 09 LEVY LIMIT REDUCTION (FEB 2008 & AUG 2008 PYMT)	4038 GEN OTH RMV = -1X(LSR OF (4021) OR (4037))= 4039 REMAINING REDUCTION = (4037)+(4038) =
3032 GDS VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3028)+(3030) =	4010 TACONITE POT DISTRIB 4011 MINING 3.43 CENTS/TON 4012 TAC RAILR GRANDFATHER 4013 DEER RIVER GRANDFATHR 4014 FY 08 ADDL TAC DISTRIB MIN PAY 07 LEVY REPLC 4015 PAY 07 CITY/TWP REPLC 4016 FY 08 TAC RECPTS BASE =(4010)+(4011)+(4012) +(4013)-(4014)-(4015)	4040 OPER REF = -1 X (LSR OF (4023) OR (4039))= 4041 REMAINING REDUCTION = (4039)+(4040) = 4042 CAP PROJ = -1 X (LSR OF (4025) OR (4041))= 4043 REMAINING REDUCTION = (4041)+(4042) =
3033 GDS OTH JOBZ NONEXEMPT NET OFFSET ADJ = (3029)+(3031) =	4017 MAX PAY 09 TAC REDUCTN = 95% OF (4016) =	4044 GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4029) OR (4043))= 4045 TOTAL TAC LEVY LIMIT ADJUST=(4030)+(4032)+ (4034)+(4036)+(4038)+ (4040)+(4042)+(4044)=
NET NEGATIVE ADJUSTMENT BALANCE TO BE CARRIED FORWARD	LEVY LIMIT SUBJECT TO TAC ADJUST	4046 FY 10 CITY/TWP DISTRIB = (4017)+(4045) =
3034 GEN ADJ BALANCE FORWARD =(3011)-(3023)-(3024) -(3025)-(3026)-(3027)	4018 COMMUNITY SERVICE 4019 OTHER GENERAL NTC 4020 REDUCED OTHER NTC FOR LIMITED H&S LEVY 4021 OTHER GENERAL RMV	
3035 GDS ADJ BALANCE FORWARD =(3012)-(3032)-(3033)		
3036 TOTAL ADJ BALANCE FORWARD =(3034)+(3035) =		

FY 10 TOTAL AID, LEVY & REVENUE SUMMARY BY FUND (EST AT TIME OF PROPOSED LEVY CERTIFICATION) ADJUSTED FOR TACONITE RECEIPTS		GENERAL DEBT SERVICE FUND	MAXIMUM ALLOWABLE LEVY FOR PAYABLE 2009 TO QUALIFY FOR EXEMPTION FROM TRUTH-IN-TAXATION PUBLIC HEARING REQUIREMENT (INCLUDES BOTH NET TAX CAPACITY BASE AND MARKET VALUE BASED TAXES)
GENERAL FUND			
5001	GEN RMV VOTER APPROVED JOBSS EXEMPT = (3001) +(3023)+(4040) = 1,804,457.36	5013 GEN DEBT SERVICE - VOTER APPROVED JOBZ NONEXEMPT = (3007) +(3032)+(4044) = 2,895,253.04	
5002	GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3024)+(4038) = 562,059.51	5014 GEN DEBT SERV - OTHER JOBZ NONEXEMPT = (3008) +(3033) + (4036) =	7000 PAY 08 CERTIFIED LEVY (SEE PAY 08 LEVY CERTIFICATION REPORT PAGE 21, LINE 13) 7,179,751.38
5003	GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003) +(3025)+(4042) =	5015 TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) = 2,895,253.04	7001 IMPLICIT PRICE DEFLATOR INFLATION ADJUSTMENT 1.061943
5004	GENERAL NTC OTHER JOBZ EXEMPT = (3004) +(3026)+(4032) = 1,762,399.34	5016 TOTAL GENERAL DEBT SERVICE FUND AID = (787)+(2021) =	7002 MAXIMUM 2009 LEVY FOR TRUTH-IN-TAXATION HEARING EXEMPTION (PROPOSED AMOUNT ON PAY 09 LEVY CERTIFICATION REPORT PAGE 22, LINE 14) = (7000) X (7001) = 7,624,486.71
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002) + (5003)+(5004) = 4,128,916.21	5017 TACONITE RECEIPTS = -(4036)-(4044) =	
5006	TOTAL GENERAL FUND AID = (267)+(268)+(268A) + (269)+(277)+(307) + (343)+(347) +(355)+(2019) = 28,162,661.80	5018 TOTAL DEBT SERVICE FUND REVENUE = (5015) +(5016)+(5017) = 2,895,253.04	
5007	TACONITE RECEIPTS = - (4032)-(4038) - (4040)-(4042) =	OPEB/PENSION DEBT SERVICE FUND	
5008	TOTAL GENERAL FUND REV REVENUE = (5005) +(5006)+(5007) = 32,291,578.01	5019 TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (3010) + (4034) = 701,371.00	
COMMUNITY SERVICE FUND		5020 TACONITE RECEIPTS = -(4034) =	
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006) +(3027)+(4030) = 404,156.64	5021 TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE = (5019)+(5020) = 701,371.00	
5010	TOTAL COMMUNITY SERVICE FUND AID = (511)+(518) + (525)+(2020) = 25,738.42		
5011	TACONITE RECEIPTS = = -1 X (4030) =		
5012	TOTAL COMMUNITY SERVICE FUND REVENUE = (5009) +(5010)+(5011) = 429,895.06		

I. COMPUTATION OF 2008 PAYABLE 2009 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TACONITE ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER EXEMP	1,799,287.16	5,170.20	N/A			1,804,457.36
GEN-RMV OTHER EXEMP	595,360.97	33,301.46-	N/A			562,059.51
GEN-NTC VOTER EXEMP			N/A			
GEN-NTC OTHER EXEMP	1,792,855.24	30,984.81-	528.91			1,762,399.34
TOTAL GENERAL	4,187,503.37	59,116.07-	528.91			4,128,916.21
COMM SERV EXEMP	404,735.55	635.23-	56.32			404,156.64
DEBT-VOTER NONEX	3,007,444.00	112,474.81-	283.85			2,895,253.04
DEBT-OTHER NONEX						
TOTAL DEBT SERV	3,007,444.00	112,474.81-	283.85			2,895,253.04
OPEB/PENSION NONEX	701,371.00					701,371.00
TOTAL	8,301,053.92	172,226.11-	869.08			8,129,696.89

II. COMPARISON OF 2007 PAYABLE 2008 LEVY LIMITATION WITH 2008 PAYABLE 2009 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS): *1

FUND	07 PAY 08 LIMITATION	08 PAY 09 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
TOTAL GENERAL	3,908,160.06	4,128,916.21	220,756.15	5.65 %
COMMUNITY SERVICE	343,400.67	404,156.64	60,755.97	17.69
GENERAL DEBT SERVICE *2	2,928,190.65	2,895,253.04	32,937.61-	1.12-
OPEB DEBT SERVICE		701,371.00	701,371.00	
TOTAL	7,179,751.38	8,129,696.89	949,945.51	13.23 %

III. COMPARISON OF 2007 PAYABLE 2008 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2008 PAYABLE 2009 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS: *1

FUND	PAY 08 CERT LEVY + ADJUSTMENTS	PAY 09 CERT LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
TOTAL GENERAL	3,908,160.06	4,128,916.21	220,756.15	5.65 %
COMMUNITY SERVICE	343,400.67	404,156.64	60,755.97	17.69
GENERAL DEBT SERVICE *2	2,928,190.65	2,895,253.04	32,937.61-	1.12-
OPEB DEBT SERVICE		701,371.00	701,371.00	
TOTAL AFTER ADJUSTMENTS	7,179,751.38	8,129,696.89	949,945.51	13.23 %

TABLES II AND III FOOTNOTES:

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

LEVY CATEGORY	MAXIMUM LEVY BEFORE OFFSETS	OFFSET ADJUSTMENTS (B)	TACONITE ADJUSTMENTS	MAXIMUM LEVY LIMITATION	FINAL CERTIFIED LEVY
(1) GENERAL--RMV VOTER JOBZ EXEMPT	1,804,457.36			1,804,457.36	1,804,457.36
(2) GENERAL--RMV OTHER JOBZ EXEMPT	562,059.51			562,059.51	562,059.51
(3) GENERAL--NTC VOTER JOBZ EXEMPT					
(4) GENERAL--NTC OTHER JOBZ EXEMPT	1,762,399.34			1,762,399.34	1,762,399.34
(5) COMMUNITY SERV--OTHER JOBZ EXEMPT	404,156.64			404,156.64	404,156.64
(6) GEN DEBT SERV--VOTER JOBZ NONEXEMPT	2,895,253.04			2,895,253.04	2,895,253.04
(7) GEN DEBT SERV--OTHER JOBZ NONEXEMPT					
(8) OPEB/PENSION--OTHER JOBZ NONEXEMPT	701,371.00			701,371.00	701,371.00
(9) TOTAL LEVY	8,129,696.89			8,129,696.89	8,129,696.89
(10) GENERAL ADJUST OFFSET CARRIED FORWARD					
(11) DEBT SERVICE OFFSET CARRIED FORWARD					

/(12) TOTAL CERTIFIED ON REFER MARKET VALUE = (1)+(2) =	2,366,516.87
/(13) TOTAL CERTIFIED ON NET CAPACITY = (3)+(4) + (5)+(6)+(7)+(8) =	5,763,180.02
/(14) GRAND TOTAL CERTIFIED LEVY = (12)+(13) =	8,129,696.89

A) TRUTH IN TAXATION CATEGORIES: VOTER APPROVED LEVIES = (1)+(3)+(6)
 ALL OTHER LEVIES = (2)+(4)+(5)+(7)+(8)

B) OFFSETTING ADJUSTMENTS USED TO ENSURE THAT THE MAXIMUM LEVY LIMITATION IN EACH LEVY CATEGORY IS NOT LESS THAN ZERO. IF THERE IS NOT ENOUGH LEVY AUTHORITY WITHIN THE GENERAL & COMMUNITY SERVICE FUNDS, OR IN THE GENERAL DEBT SERVICE FUND, A NEGATIVE BALANCE WILL BE CARRIED FORWARD TO PAY 2010.

C) SCHOOL DISTRICTS CERTIFYING THE MAXIMUM LEVY LIMITATION FOR THE FINAL LEVY MUST CERTIFY THE DOLLAR LIMITATION SHOWN. SCHOOL DISTRICTS MUST ADOPT THEIR FINAL LEVY ON OR BEFORE DECEMBER 26, 2008.

D) SCHOOL DISTRICTS CERTIFYING LESS THAN THE MAXIMUM LEVY LIMITATION FOR ANY CATEGORY MUST CERTIFY A DOLLAR AMOUNT FOR EACH OF LINES (1)-(14) AND COMPLETE THE APPROPRIATE SECTIONS OF PAGES 23 THROUGH 31 AS NEEDED TO DOCUMENT THE SPECIFIC AMOUNTS CERTIFIED FOR EACH LEVY COMPONENT.

E) THE SCHOOL DISTRICT MUST SUBMIT THE COMPLETED ORIGINAL OF THIS FORM TO THE HOME COUNTY AUDITOR BY DECEMBER 29, 2008. A DUPLICATE COPY MUST BE SUBMITTED TO MINNESOTA DEPT OF EDUCATION, PROGRAM FINANCE DIVISION, 1500 HIGHWAY 36 WEST, ROSEVILLE, MN 55113, BY JANUARY 7, 2009.

THE CERTIFIED LEVY LISTED ABOVE IS THE LEVY VOTED BY THE SCHOOL BOARD FOR TAXES PAYABLE IN 2009.

SIGNATURE OF SCHOOL BOARD CLERK _____

DATE OF CERTIFICATION _____

DISTRICTS CERTIFYING LESS THAN THE MAXIMUM GENL - REFER MARKET VALUE VOTER APPR JOBZ EXEMPT LEVY LIMIT MUST COMPLETE THIS PAGE.

GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:

		*** FINAL ***				*** FINAL ***	
LIMITATION COMPONENTS	LIMITATION	/CERTIFIED	LEVY *2 /	LIMITATION COMPONENTS	LIMITATION	/CERTIFIED	LEVY *2 /
(243)		/	/	(1249)		/	/
FY 10 1ST TIER RMV REF	1,799,287.16	/	1,799,287.16 /	OTHER RMV REFERENDUM		/	/
	*1	/-----/		ADJUSTMENT (MEMO)	.01	/	.01 /
(244)		/	/			/-----/	
FY 10 2ND TIER RMV REF		/	/	(3023)		/	/
	*1	/-----/		RMV REF NET OFFSET ADJ		/	/
(245)		/	/			/-----/	
FY 10 UNEQUALIZED RMV REF		/	/	(4040)		/	/
		/-----/		REFERENDUM TACONITE ADJ		/	/
(1023)		/	/			/-----/	
FY 09 1ST TIER REF ADJUST	5,170.19	/	5,170.19 /	TOTAL GENERAL - RMV VOTER		/	/
	*1	/-----/		APROVED JOBZ EXEMPT	1,804,457.36	/	1,804,457.36 /
(1030)		/	/			*2 /-----/	
FY 09 2ND TIER REF ADJUST		/	/				
	*1	/-----/					
(1037)		/	/				
FY 09 UNEQUAL REF ADJUST		/	/				
		/-----/					
(1043)		/	/				
FY 09 TBRA ALLOC ADJUST		/	/				
	*1	/-----/					
(1092)		/	/				
FY 07 1ST TIER REF ADJUST		/	/				
		/-----/					
(1113)		/	/				
FY 07 2ND TIER REF ADJUST		/	/				
		/-----/					
(1134)		/	/				
FY 07 UNEQUAL REF ADJUST		/	/				
		/-----/					
(1146)		/	/				
FY 07 TBRA ALLOC ADJUST		/	/				
		/-----/					

GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT LEVY FOOTNOTES:

*1 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
*2 THE CERTIFIED LEVY COMPONENTS MUST ADD UP EXACTLY TO THE AMOUNT OF THE CERTIFIED GENERAL - REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT LEVY ON PAGE 22.

DISTRICTS CERTIFYING LESS THAN THE MAXIMUM GENL - REFER MARKET VALUE OTHER JOBZ EXEMPT LEVY LIMIT MUST COMPLETE THIS PAGE.

GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:

LIMITATION COMPONENTS	LIMITATION	*** FINAL ***	
		/CERTIFIED LEVY *2 /	/ /
(210)		/	/
EQUITY	530,688.30	/ 530,688.30 /	/ /
	*1	/-----/	/ /
(212)		/	/
TRANSITION	64,672.67	/ 64,672.67 /	/ /
	*1	/-----/	/ /
(1008)		/	/
FY 09 EQUITY ADJUST	3,038.71	-/ 3,038.71-/	/ /
	*1	/-----/	/ /
(1012)		/	/
FY 09 TRANSITION ADJUST	1,587.90	-/ 1,587.90-/	/ /
	*1	/-----/	/ /
(1057)		/	/
FY 07 EQUITY ADJUST	26,008.86	-/ 26,008.86-/	/ /
		/-----/	/ /
(1064)		/	/
FY 07 TRANSITION ADJUST	2,677.88	-/ 2,677.88-/	/ /
		/-----/	/ /
(1252)		/	/
OTHER ADJUST, GENERAL		/	/
OTHER, RMV	11.89	/ 11.89 /	/ /
		/-----/	/ /
(3024)		/	/
GENERAL OTH RMV NET OFFSET		/	/
		/-----/	/ /
(4038)		/	/
GEN OTH RMV TACONITE ADJ		/	/
		/-----/	/ /
TOTAL GENERAL - RMV		/	/
OTHER JOBZ EXEMPT	562,059.51	/ 562,059.51 /	/ /
	*2	/-----/	/ /

GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT LEVY FOOTNOTES:

*1 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING COMPONENT OF GENERAL EDUCATION AID.
*2 THE CERTIFIED LEVY COMPONENTS MUST ADD UP EXACTLY TO THE AMOUNT OF THE CERTIFIED GENERAL - REFER MARKET VALUE OTHER JOBZ EXEMPT LEVY ON PAGE 22.

DISTRICTS CERTIFYING LESS THAN THE MAXIMUM GENL - NET TAX CAPACITY VOTER APPR JOBZ EXEMPT LEVY LIMIT MUST COMPLETE COLUMN 1 BELOW.
 DISTRICTS CERTIFYING LESS THAN THE MAXIMUM GENL - NET TAX CAPACITY OTHER JOBZ EXEMPT LEVY LIMITATION MUST COMPLETE COLUMN 2 BELOW.
 NOTE: DISTRICTS COMPLETING COLUMN 2 MUST ALSO COMPLETE PAGE 26 THROUGH PAGE 28.

GENERAL NET TAX CAPACITY VOTER APPROVED JOBZ EXEMPT:

GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:

LIMITATION COMPONENTS	LIMITATION	*** FINAL *** /CERTIFIED LEVY *1 /	LIMITATION COMPONENTS	LIMITATION	*** FINAL *** /CERTIFIED LEVY *20/
(382) CAPITAL PROJECT REFERENDUM	/	/	(206) OPERATING CAPITAL	879,355.56	879,355.56
(1255) OTHER NTC VOTER ADJUSTMENT (MEMO)	/	/	(251) ALT TEACHER COMPENSATION		
(3025) NTC VOTER NET OFFSET ADJ	/	/	(271) LCTS LEVY LIMIT		
(4042) CAPITAL PROJ TACONITE ADJ	/	/	(276) INTEGRATION		
TOTAL GENERAL - NTC VOTER APPROVED JOBZ EXEMPT	/	/	(279) REEMPLOYMENT INS	12,000.00	12,000.00
	*1	/	(281) SAFE SCHOOLS	136,248.60	136,248.60
		/	(284) SAFE SCHOOLS INTERMEDIATE		
		/	(287) JUDGMENT		
		/	(289) ICE ARENA		
		/	SUBTOTAL:		
		/	INITIAL GENERAL NTC OTHER		
		/	(THIS COLUMN)	1,027,604.16	1,027,604.16

GENERAL NET TAX CAPACITY VOTER APPROVED JOBZ EXEMPT LEVY FOOTNOTES:

*1 THE CERTIFIED LEVY COMPONENTS MUST ADD UP EXACTLY TO THE AMOUNT OF THE CERTIFIED GENERAL - NET TAX CAPACITY VOTER APPROVED JOBZ EXEMPT LEVY ON PAGE 22.

GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT LEVY FOOTNOTES:

- *1 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING COMPONENT OF GENERAL EDUC AID.
- *2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION AID SHOWN ON LINE 252.
- *3 LEVY LIMITATION IN FUTURE YEARS WILL NOT BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *4 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.
- *5 PAY 2010 LEVY ADJUSTMENT LIMITATION WILL NOT BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *6 WITH COMMISSIONER APPROVAL, DISTRICTS MAY SPREAD THIS LEVY OVER UP TO THREE YEARS.
- *20 THE CERTIFIED LEVY COMPONENTS ON PAGE 25, COLUMN 2, THROUGH PAGE 28 MUST ADD UP EXACTLY TO THE AMOUNT OF THE CERTIFIED GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT LEVY ON PAGE 22.

DISTRICTS CERTIFYING LESS THAN THE MAXIMUM GENERAL - NET TAX CAPACITY OTHER JOBZ EXEMPT LEVY LIMITATION MUST COMPLETE THIS PAGE.
NOTE: DISTRICTS COMPLETING THIS PAGE MUST ALSO COMPLETE PAGE 25, COLUMN 2, PAGE 27, AND PAGE 28.

LIMITATION COMPONENTS	LIMITATION	*** FINAL *** /CERTIFIED LEVY *20/ /	LIMITATION COMPONENTS	LIMITATION	*** FINAL *** /CERTIFIED LEVY *20/ /
(298) FY 09 CAREER TECHNICAL	86,656.00	/ 86,656.00 /	(388) ADDITIONAL RETIREMENT		/ /
(314) CARPENTER BUS		/ /	(389) SEVERANCE		/ /
	*7	/ /	(390) ADMINISTRATIVE DISTRICT		/ /
(344) HEALTH & SAFETY	171,535.00	/ 171,535.00 /	(391) SWIMMING POOL		/ /
	*8	/ /	(392) TREE GROWTH		/ /
(348) ALTERNATIVE FACILITIES		/ /	(393) CONSOL/RETIREMENT		/ /
	*9	/ /	(394) ECON DEV ABATEMENT		/ /
(354) DEFERRED MAINTENANCE	256,303.08	/ 256,303.08 /	(395) OTHER GENERAL (MEMO)		/ /
	*10	/ /	SUBTOTAL: INITIAL GEN NTC OTHER (THIS PAGE)	765,251.08	/ 765,251.08 /
(364) DISABLED ACCESS		/ /	SUBTOTAL: INITIAL GEN NTC OTHER (FROM PAGE 25)	1,027,604.16	/ 1,027,604.16 /
(379) BUILDING/LAND LEASE	250,757.00	/ 250,757.00 /	SUBTOTAL--INITIAL GENERAL - NET TAX CAPACITY OTHER	1,792,855.24	/ 1,792,855.24 /
(380) COOP BUILDING REPAIR		/ /			/ /
(381) OTHER CAPITAL (MEMO)		/ /			/ /
(384) CONSOL/TRANSITION		/ /			/ /
(385) REORG OPERATING DEBT		/ /			/ /
(386) HEALTH BENEFITS		/ /			/ /
(387) HEALTH INS (MPLS)		/ /			/ /

GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT LEVY FOOTNOTES (CONTINUED):

- *7 DISTRICT MAY SPREAD LEVY OVER PAY 2009 - PAY 2010. PAY 2010 LEVY LIMITATION WILL REPRESENT ANY AMOUNT UNDER LEVIED IN THIS COMPONENT FOR PAY 2009.
- *8 DISTRICT UNDERLEVY BELOW THE AMOUNT SHOWN ON LINE 340 WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
- *9 DISTRICT UNDERLEVY BELOW THE AMOUNT SHOWN ON LINE 345 WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
- *10 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN DEFERRED MAINTENANCE AID SHOWN ON LINE 355.
- *20 THE CERTIFIED LEVY COMPONENTS ON PAGE 25, COLUMN 2, THROUGH PAGE 28 MUST ADD UP EXACTLY TO THE AMOUNT OF THE CERTIFIED GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT ON PAGE 22.

DISTRICTS CERTIFYING LESS THAN THE MAXIMUM GENERAL - NET TAX CAPACITY OTHER JOBZ EXEMPT LEVY LIMITATION MUST COMPLETE THIS PAGE.
NOTE: DISTRICTS COMPLETING THIS PAGE MUST ALSO COMPLETE PAGE 25 COLUMN 2, PAGE 26, AND PAGE 28.

LIMITATION COMPONENTS	LIMITATION	*** FINAL *** /CERTIFIED LEVY *19/	LIMITATION COMPONENTS	LIMITATION	*** FINAL *** /CERTIFIED LEVY *20/
(1004)		/ /	(1170)		/ /
FY 09 OPER CAPITAL ADJUST	3,150.45	/ 3,150.45 /	FY 07 SAFE SCHOOLS ADJ	1,665.36	/ 1,665.36 /
	*11	/-----/			/-----/
(1016)		/ /	(1174)		/ /
FY 09 ALT TEACH COMP ADJ		/ /	FY 07 HEALTH BENEFITS ADJ		/ /
	*12	/-----/			/-----/
(1050)		/ /	(1208)		/ /
FY 07 OPER CAPITAL ADJUST	2,749.30	/ 2,749.30 /	FY 09 HEALTH & SAFETY ADJ	8,995.50-	/ 8,995.50-/
		/-----/		*14	/-----/
(1071)		/ /	(1217)		/ /
FY 07 ALT TEACH COMP ADJ		/ /	FY 08 HEALTH & SAFETY ADJ		/ /
		/-----/		*15	/-----/
(1150)		/ /	(1231)		/ /
FY 09 INTEGRATION ADJ		/ /	FY 07 HEALTH & SAFETY ADJ	35,656.22-	/ 35,656.22-/
	*4	/-----/		*16	/-----/
(1157)		/ /	SUBTOTAL:		/ /
FY 07 INTEGRATION ADJ		/ /	ADJUSTMENTS		/ /
		/-----/	(THIS PAGE)	29,470.71-	/ 29,470.71-/
(1162)		/ /			/-----/
FY 07 REEMPLOYMENT ADJ	7,615.90	/ 7,615.90 /			
	*13	/-----/			
(1164)		/ /			
FY 03 REEMPLOYMENT ADJ		/ /			
	*13	/-----/			

GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT LEVY FOOTNOTES (CONTINUED):

- *4 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.
- *11 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING COMPONENT OF GENERAL EDUC AID.
- *12 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION AID SHOWN ON LINE 182 OF FY 08 GENERAL EDUCATION AID REPORT.
- *13 LEVY LIMITATION IN FUTURE YEARS WILL NOT BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *14 DIST UNDERLEVY BELOW THE AMOUNT SHOWN ON LINE 1207 WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
- *15 DIST UNDERLEVY BELOW THE AMOUNT SHOWN ON LINE 1218 WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
- *16 DIST UNDERLEVY BELOW THE AMOUNT SHOWN ON LINE 1232 WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
- *20 THE CERTIFIED LEVY COMPONENTS ON PAGE 25, COLUMN 2, THROUGH PAGE 28 MUST ADD UP EXACTLY TO THE AMOUNT OF THE CERTIFIED GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT LEVY ON PAGE 22.

DISTRICTS THAT CERTIFY LESS THAN THE MAXIMUM GENERAL - NET TAX CAPACITY OTHER JOBZ EXEMPT LEVY LIMITATION MUST COMPLETE THIS PAGE.
NOTE: DISTRICTS COMPLETING THIS PAGE MUST ALSO COMPLETE PAGE 25 COLUMN 2, PAGE 26, AND PAGE 27.

LIMITATION COMPONENTS		LIMITATION	*** FINAL *** /CERTIFIED LEVY *20/	LIMITATION COMPONENTS		LIMITATION	*** FINAL *** /CERTIFIED LEVY *20/
(1240)	LEASE ADJ	1,514.10-	/	(2033)	ABATEMENT ADJUSTMENT	53.25 /	53.25 /
(1241)	ALT FAC ADJ (MEMO)	/	/	(2043)	CARRY-OVER ABATEMENT ADJ	*17 /	/
(1242)	OTHER CAPITAL ADJ (MEMO)	/	/	(2058)	ADVANCE ABATEMENT ADJ	475.66 /	475.66 /
(761)	FY 10 FAC & EQP BOND ADJ	/	/	(3026)	GENERAL OTH NTC NET OFFSET	*19 /	/
(1244)	MAINT PU VARIANCE ADJ	/	/	(4032)	GEN OTH NTC TACONITE ADJ	/	/
(1245)	ECON DEV ABATE ADJ	/	/	SUBTOTAL:			
(1246)	DEBT SURPLUS ADJUST	/	/	ADJUSTMENTS			
(1259)	OTHER GENERAL ADJ	/	/	(THIS PAGE)			
				985.19- /			
				SUBTOTAL:			
				ADJUSTMENTS			
				(FROM PAGE 27)			
				29,470.71- /			
				SUBTOTAL:			
				INITIAL GENERAL NET			
				TAX CAPACITY OTHER			
				(FROM PAGE 26)			
				1,792,855.24 /			
				TOTAL GENERAL NET			
				TAX CAPACITY OTHER			
				JOBZ EXEMPT			
				1,762,399.34 /			
				*20 /			

GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT LEVY FOOTNOTES (CONTINUED):

- *17 PAY 2010 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).
- *18 PAY 2010 LEVY LIMITATION WILL NOT BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *19 PAY 2010 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *20 THE CERTIFIED LEVY COMPONENTS ON PAGE 25, COLUMN 2, THROUGH PAGE 28 MUST ADD UP EXACTLY TO THE AMOUNT OF THE CERTIFIED GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT LEVY ON PAGE 22.

DISTRICTS CERTIFYING LESS THAN THE MAXIMUM COMMUNITY SERVICE JOBZ EXEMPT LEVY LIMITATION MUST COMPLETE THIS PAGE.

		*** FINAL ***				*** FINAL ***	
LIMITATION COMPONENTS	LIMITATION	/CERTIFIED LEVY *6 /	/	LIMITATION COMPONENTS	LIMITATION	/CERTIFIED LEVY *6 /	/
(510)		/	/	(1408)		/	/
BASIC COMMUNITY EDUC	212,336.25	/	212,336.25 /	FY 09 EARLY CHILD		/	/
	*1	/	-----/	FAMILY ADJUST		/	/
(517)		/	/		*2	/	-----/
EARLY CHILD FAMILY	154,989.70	/	154,989.70 /	(1412)		/	/
	*2	/	-----/	FY 09 HOME VISITING ADJ	3.20	/	3.20 /
(519)		/	/			/	-----/
HOME VISITING	2,409.60	/	2,409.60 /	(1416)		/	/
		/	-----/	FY 07 SCHOOL-AGE CARE ADJ	638.43	/	638.43-/
(520)		/	/			/	-----/
ADULTS W/ DISABILITIES		/	-----/	(1417)		/	/
		/	-----/	ADULTS W/ DISABILITIES ADJ		/	-----/
(524)		/	/			/	-----/
SCHOOL-AGE CARE	35,000.00	/	35,000.00 /	(1418)		/	/
	*2	/	-----/	FY 08 COMM ED EXCESS FUND		/	/
(526)		/	/	BALANCE ADJ		/	-----/
OTHER COMM ED (MEMO)		/	-----/			/	-----/
		/	-----/	(1419)		/	/
		/	-----/	FY 08 EARLY CHILD FAMILY		/	/
		/	-----/	EXCESS FUND BALANCE ADJ		/	-----/
		/	-----/			/	-----/
		/	-----/	(1422)		/	/
		/	-----/	OTHER ADJUST		/	-----/
		/	-----/			/	-----/
		/	-----/	(2034)		/	/
		/	-----/	ABATEMENT ADJUSTMENT	13.44	/	13.44 /
		/	-----/		*3	/	-----/
		/	-----/	(2044)		/	/
		/	-----/	CARRY-OVER ABATEMENT ADJ		/	-----/
		/	-----/		*4	/	-----/
		/	-----/	(2059)		/	/
		/	-----/	ADVANCE ABATEMENT ADJ	42.88	/	42.88 /
		/	-----/		*5	/	-----/
		/	-----/	(3027)		/	/
		/	-----/	COMM SERV NET OFFSET ADJ		/	-----/
		/	-----/			/	-----/
		/	-----/	(4030)		/	/
		/	-----/	COMM SERV TACONITE ADJ		/	-----/
		/	-----/			/	-----/
		/	-----/	TOTAL COMMUNITY		/	/
		/	-----/	SERVICE JOBZ EXEMPT	404,156.64	/	404,156.64 /
		/	-----/		*6	/	-----/

COMMUNITY SERVICE JOBZ EXEMPT FOOTNOTES:

- *1 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
- *2 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.
- *3 PAY 2010 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).
- *4 PAY 2010 LEVY LIMITATION WILL NOT BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *5 PAY 2010 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *6 THE CERTIFIED LEVY COMPONENTS MUST ADD UP EXACTLY TO THE AMOUNT OF THE CERTIFIED COMMUNITY SERVICE JOBZ EXEMPT LEVY ON PAGE 22.

DISTRICTS CERTIFYING LESS THAN THE MAXIMUM DEBT SERVICE VOTER JOBZ NONEXEMPT LEVY LIMITATION MUST COMPLETE COLUMN 1 BELOW.
 DISTRICTS CERTIFYING LESS THAN THE MAXIMUM DEBT SERVICE OTHER JOBZ NONEXEMPT LEVY LIMITATION MUST COMPLETE COLUMN 2 BELOW.

DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:

DEBT SERVICE OTHER JOBZ NONEXEMPT:

LIMITATION COMPONENTS		LIMITATION	*** FINAL *** /CERTIFIED LEVY *5 /	LIMITATION COMPONENTS		LIMITATION	*** FINAL *** /CERTIFIED LEVY *5 /
(794)	INITIAL DEBT SERVICE	3,007,444.00	3,007,444.00	(795)	INITIAL DEBT SERVICE		
		*1 /-----/				*1 /-----/	
(1701)	REDUCTION FOR DEBT EXCESS	112,474.81	112,474.81	(1704)	REDUCTION FOR DEBT EXCESS		
		/-----/				/-----/	
(1702)	OTHER ADJUST (MEMO)			(1705)	OTHER ADJUST (MEMO)		
		/-----/				/-----/	
(2035)*	ABATEMENT ADJUSTMENT	98.39	98.39	(2035)*	ABATEMENT ADJUSTMENT		
		*2 /-----/				*2 /-----/	
(2045)*	CARRY OVER ABATEMENT			(2045)*	CARRY OVER ABATEMENT		
		*3 /-----/				*3 /-----/	
(2060)*	ADVANCE ABATE ADJ	185.46	185.46	(2060)*	ADVANCE ABATE ADJ		
		*4 /-----/				*4 /-----/	
(3032)	GDS VTR NET OFFSET ADJ			(3033)	GDS OTH NET OFFSET ADJ		
		/-----/				/-----/	
(4044)	GDS VTR TACONITE ADJ			(4036)	GDS OTH TACONITE ADJ		
		/-----/				/-----/	
	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT	2,895,253.04	2,895,253.04		TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT		
		*5 /-----/				*5 /-----/	

* NOTE: ABATEMENT ADJUSTMENTS SHOWN ON LINES 2035, 2045 AND 2060 APPEAR AS VOTER APPROVED DEBT SERV IF VOTER APPROVED INITIAL DEBT SERV LEVY ON LINE 794 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERV.

DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT LEVY FOOTNOTES:

- *1 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *2 PAY 2010 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).
- *3 PAY 2010 LEVY LIMITATION WILL NOT BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *4 PAY 2010 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *5 THE CERTIFIED LEVY COMPONENTS MUST ADD UP EXACTLY TO THE AMOUNT OF THE CERTIFIED DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT LEVY ON PAGE 22.

DEBT SERVICE OTHER JOBZ NONEXEMPT LEVY FOOTNOTES:

- *1 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *2 PAY 2010 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).
- *3 PAY 2010 LEVY LIMITATION WILL NOT BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *4 PAY 2010 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *5 THE CERTIFIED LEVY COMPONENTS MUST ADD UP EXACTLY TO THE AMOUNT OF THE CERTIFIED DEBT SERVICE OTHER JOBZ NONEXEMPT LEVY ON PAGE 22.

DISTRICTS CERTIFYING LESS THAN THE MAXIMUM OPEB/PENSION DEBT SERVICE OTHER - JOBZ NONEXEMPT LEVY LIMITATION MUST COMPLETE THIS PAGE.

		*** FINAL ***	
LIMITATION COMPONENTS	LIMITATION	/CERTIFIED LEVY *2 /	/
(906)		/	/
REQ DEBT SERVICE LEVY		/	/
FOR OPEB/PENSION BONDS	701,371.00	/ 701,371.00 /	/
	*1	/-----/	/
(4034)		/	/
OPEB DEBT TACONITE ADJ		/	/
		/-----/	/
TOTAL OPEB DEBT SERVICE		/	/
JOBZ NONEXEMPT	701,371.00	/ 701,371.00 /	/
	*2	/-----/	/

OPEB/PENSION DEBT SERVICE OTHER - JOBZ NONEXEMPT LEVY FOOTNOTES:

- *1 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *2 THE CERTIFIED LEVY COMPONENTS MUST ADD UP EXACTLY TO THE AMOUNT OF THE CERTIFIED OPEB/PENSION DEBT SERVICE OTHER - JOBZ NONEXEMPT LEVY ON PAGE 22.

