

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 THE 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	2017 MARKET VALUE	2,417,345,400		2019-20 RES ADM (ACT)	2,843.89	
B. PUPIL DATA	1	2	2018 MARKET VALUE	2,561,059,200		2020-21 RES ADM (ACT)	2,673.99	
		3	2019 MARKET VALUE	2,700,806,300		2021-22 RES ADM (PRE)	2,697.43	
II. INITIAL COMPUTATIONS BY FUND		4	2020 MARKET VALUE	2,833,197,950		2022-23 RES ADM (EST)	2,702.00	
A. GENERAL	2	5	2021 MARKET VALUE	2,976,150,350		2023-24 RES ADM (EST)	2,675.00	
B. COMMUNITY SERVICE	12					2024-25 RES ADM (EST)	2,638.00	
C. GENERAL DEBT	13		REFERENDUM MARKET VALUE (RMV)		36			
D. OPEB/PENSION DEBT	15				37			
		6	2017 RMV	1,655,492,500	38			
III. ADJUSTMENTS BY FUND		7	2018 RMV	1,741,631,500	39			
A. GENERAL	16	8	2019 RMV	1,853,071,900	40			
B. COMMUNITY SERVICE	23	9	2020 RMV	1,935,861,900	41			
C. GENERAL DEBT	23	10	2021 RMV	2,035,644,300				
D. OPEB/PENSION DEBT	24							
IV. ABATEMENT ADJUSTMENTS	24		NET TAX CAPACITY (NTC)		42			
		11	2017 NTC	25,775,591	43			
V. OFFSET ADJUSTMENTS	26	12	2018 NTC	27,384,469	44			
		13	2019 NTC	29,005,581	45			
VI. TACONITE ADJUSTMENTS	27	14	2020 NTC	30,576,452	46			
		15	2021 NTC	32,122,256				
VII. LEVY AND AID SUMMARY	29		SALES RATIO					
VIII. TOTAL LEVY LIMITATION	30				47			
		16	2017 SALES RATIO	90.8%	48			
SCHOOL YEAR	FORMULA ALLOWANCE	TAX RATE	17	2018 SALES RATIO	93.9%	49		
2012-13	5,224	0.0000	18	2019 SALES RATIO	91.7%	50		
2013-14	5,302	0.0000	19	2020 SALES RATIO	90.5%	51		
2014-15	5,831	0.0035	20	2021 SALES RATIO	88.7%	52		
2015-16	5,948	0.0033						
2016-17	6,067	0.0030	21	2017 UANTC=(11)/(16)=	28,404,409	53		
2017-18	6,188	0.0014	22	2018 UANTC=(12)/(17)=	29,170,591	54		
2018-19	6,312	0.0000	23	2019 UANTC=(13)/(18)=	31,609,658	55		
2019-20	6,438	0.0000	24	2020 UANTC=(14)/(19)=	33,805,257	56		
2020-21	6,567	0.0000	25	2021 UANTC=(15)/(20)=	36,203,553	57		
2021-22	6,728	0.0000						
2022-23	6,863	0.0000						
2023-24	6,863	0.0000						
			UNLIMITED ADJUSTED NTC (UANTC)					
NOTE: ABOVE NUMBERS ARE NOT ALWAYS COMPARABLE FROM YEAR TO YEAR.								
WEIGHTS FOR PUPIL UNITS	FY 2008-FY 2014	FY 2015 & LATER	26	2017 ANTC	28,404,409	58		
PRE-KGN HCP:	1.250	1.000	27	2018 ANTC	29,170,591	59		
HCP-KGN:	1.000	1.000	28	2019 ANTC	31,609,658	60		
REG-KGN PART:	0.612	0.550	29	2020 ANTC	33,805,257	61		
REG-KGN ALL:	0.612	1.000	30	2021 ANTC	36,203,553	62		
GRADES 1-3:	1.115	1.000						
GRADES 4-6:	1.060	1.000						
GRADES 7-12:	1.300	1.200						
			AG MODIFIED ANTC FOR LTFM					
			31	2017 AG MODIFIED ANTC	27,567,833	63		
			32	2018 AG MODIFIED ANTC	28,371,850	64		
			33	2019 AG MODIFIED ANTC	30,638,770	65		
			34	2020 AG MODIFIED ANTC	32,740,290	66		
			35	2021 AG MODIFIED ANTC	35,190,837	67		

PUPIL DATA (CONT)		***GENERAL ED REVENUE (CONT)***		***COMPENSATORY REVENUE (CONT)***	
SCHOOL READINESS PLUS ADJUSTED ADM		103	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56) - (57)	46.20	116 COMPENSATORY PILOT
68	2019-20 ADJ SRP ADM				117 TOTAL COMPENSATORY REV = (115)+(116) = 1,015,763.12
69	2020-21 ADJ SRP ADM				
70	2021-22 ADJ SRP ADM	104	DECLINING ENROLL ALLOW = 0.28 X (101) =	1,921.64	
71	2022-23 ADJ SRP ADM				ENGLISH LEARNER (EL)
72	2023-24 ADJ SRP ADM				
SCHOOL READINESS PLUS PUPIL UNITS		105	DECLINING ENROLL REV = (103) X (104) =	88,779.77	118 2023-24 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) 17.00
73	2019-20 ADJ SRP PU				
74	2020-21 ADJ SRP PU				
75	2021-22 ADJ SRP PU				
76	2022-23 ADJ SRP PU	106	PENSION ADJUST ALLOWANCE (FY 2023 GEN ED REV REPORT, LINE 50)		119 IF(118)=0, ZERO; ELSE GTR OF 20, (118) = 20.00
77	2023-24 ADJ SRP PU				
(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46) (47-52), AND (53-57))		107	INITIAL PENSION ADJ REV = (57) X (106) =		120 EL REVENUE = (119) X \$704 = 14,080.00
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		108	FY 2023 RETIRE SALARY 20,421,169.53		121 2023-24 ADM SRV (EST) 2,634.55
		109	PENSION ADJUST RATE .0125		122 EL CONCENTRATION RATIO = (118)/(121) = .00645271
78	2019-20 EXT ADM (ACT) 98.52				
79	2020-21 EXT ADM (ACT) 93.39	110	RETIRE PENSION ADJUST = (108) X (109) = 255,264.61		123 EL CONCENTRATION FACTOR = LSR OF 1 OR (122)/.115 = .05611052
80	2021-22 EXT ADM (PREL) 127.36				
81	2022-23 EXT ADM (EST) 90.00	111	TOTAL PENSION ADJ REV = (107)+(110) = 255,264.61		124 EL PUPIL UNITS = (118) X (123) = .95
82	2023-24 EXT ADM (EST) 92.00				
83	2024-25 EXT ADM (EST) 93.00				
EXTENDED TIME PU					125 EL CONCENTRATION REV = (124) X \$250 = 237.50
84	2019-20 EXT TIME PU 103.36				
85	2020-21 EXT TIME PU 97.13	112	GIFTED & TALENTED REV = (57) X \$13.00 = 38,295.40		126 DISTRICT EL REV + EL CONCENTRATION REV (EXCLUDES EL CROSS REDUC AID, 342) = (120)+(125) = 14,317.50
86	2021-22 EXT TIME PU 133.34				
87	2022-23 EXT TIME PU 96.00				
88	2023-24 EXT TIME PU 99.20				
GENERAL EDUCATION REVENUE		88	2023-24 EXT PU (EST) 99.20		127 BASIC SKILLS REVENUE = (117)+(126) = 1,030,080.62
BASIC REVENUE		113	EXTENDED TIME REVENUE = (88) X \$5,117 = 507,606.40		SPARSITY REVENUE
101	FY 2024 FORMULA ALLOW 6,863				128 ATTENDANCE AREA FOR SPARSITY 324.56
57	2023-24 ADJ PU (EST) 2,945.80				129 DIST TO NEAREST HS 10.0
102	BASIC REVENUE = (57) X (101) = 20,217,025.40	114	FY 2023 COMPENSATORY REVENUE (FROM FY 2023 GEN ED REV REPORT, LINES 60 AND 61) 1,021,911.36		130 ISOLATION INDEX = [SQ RT (.55 X (128))] + (129) = 23.4
DECLINING ENROLLMENT REV		115	EST FY 2024 COMPENSATORY REVENUE = (114) X (6,863-839)/(6,863-839) X [(50)/(49)] = 1,015,763.12		131 ISOLATION INDEX RATIO = [(130)-23]/10, WITH MIN= 0 AND MAX= 1.5 .04
56	2022-23 ADJ PU (EST) 2,992.00				
57	2023-24 ADJ PU (EST) 2,945.80				132 2023-24 ADM SRV, 7-12 1,244.24

SPARSITY REVENUE (CONT)		***TRANS SPARSITY (CONT)***		***TRANS SPARSITY (CONT)***	
133	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(132)] /[400+(132)] =	147	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(145) RAISED TO .26 POWER] X [(146) RAISED TO .13 POWER] X .141 X (101) = 478.34	160	TRANSP EXCESS COST = GTR OF ZERO OR (153)-(159) =
134	SECONDARY SPARSITY REVENUE = [(101) - \$530] X (131)X(132)X(133) OR MEMO:	148	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (147) - [.0466 X (101)] = 158.52	161	PUPIL TRANSP ADJ IF (160)=0, THEN (161)=0 ELSE (160) X 0.182 =
135	ELEM SPARSITY REVENUE (SEE WEBSITE)	149	INITIAL TRANSPORTATION SPARSITY REVENUE (57) X (148) = 466,968.22	162	TOTAL TRANSPORTATION SPARSITY REVENUE = (149)+(161) = 466,968.22
136	PRELIM SPARSITY REVENUE = (134)+(135) =	150	FY 2023 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB22 FORECAST) 1,966,921.22	INITIAL GENERAL ED REVENUE	
137	FY 2023 SPARSITY REV (FY 2023 GEN ED REV REPORT, LINE 98)	151	FY 2022 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB22 FORECAST)	102	BASIC 20,217,025.40
138	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	152	FY 2022 REG AND EXCESS TRANSP COST TIMES 105% = (151) X 1.05 =	105	DECLINING ENROLL 88,779.77
139	SPARSITY REVENUE IF (138)=YES, (139) = GTR OF (136) OR (137); ELSE (139) = (136)	153	ADJUSTED TRANSP COST = LSR OF (150) OR (152) =	111	PENSION ADJUSTMENT 255,264.61
	SMALL SCHOOLS REVENUE			112	GIFTED & TALENTED 38,295.40
57	2023-24 ADJ PU (EST) 2,945.80	154	FY 2023 BASIC REVENUE (2022-23 GEN ED REV REPORT LINE 46) 20,402,326.40	113	EXTENDED TIME 507,606.40
140	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	155	TRANSPORTATION PORTION OF FY 2023 BASIC REVENUE = (154) X .0466 = 950,748.41	127	BASIC SKILLS 1,030,080.62
141	SMALL SCHOOLS ALLOWANCE = (140) X \$544 =	156	FY 2023 TRANSP SPARSITY REV(2022-23 GEN ED REV REPORT, LINE 118) 551,408.45	139	SPARSITY
142	SMALL SCHOOLS REVENUE = (57) X (141) =	157	FY 2023 CHARTER TRANSP ADJ REV(2022-23 GEN ED REV REPORT, LINE 297)	142	SMALL SCHOOLS
	TRANSPORTATION SPARSITY	158	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	162	TRANSPORT SPARSITY 466,968.22
143	ATTENDANCE AREA 324.56	159	FY 2023 TRANSP REV SUBTOTAL =(155)+(156)+ +(157)-(158) = 1,502,156.86	163	INITIAL GENERAL ED REV = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) = 22,604,020.42
144	SQUARE MILES PER RES PU = (143)/(46) = .1107			OPERATING CAPITAL	
145	SPARSITY INDEX = GTR OF (144) OR 0.2 = .2000			164	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 31.45
146	DENSITY INDEX = LSR OF (144) OR 0.2 BUT AT LEAST .005 = .1107			165	FACILITIES AGE INDEX = 1 + [.01 X (164)] = 1.3145
				166	OPERATING CAPITAL ALLOWANCE = \$79 + [\$109 X (165)] = 222.28
				167	YEAR ROUND PU SERVED 54.79
				168	OPERATING CAP REVENUE = (57) X (166) + (167) X \$31 = 656,490.91
				LOCAL OPTIONAL REVENUE	
				169	MAXIMUM LOCAL OPTIONAL ALLOWANCE 724
				170	FY 2024 ACTUAL LOCAL OPTIONAL ALLOWANCE 724.00

LOCAL OPTIONAL REV (CONT)		***REFERENDUM ALLOWANCES (CONT)***		***REFERENDUM CAPS***			
57	2023-24 ADJ PU (EST)	2,945.80	185	FY 2024 ANNUAL INFLATION FACTOR	197	INFLATION FACTOR AS SET IN STATUTE	1.1594
171	LOCAL OPTIONAL REVENUE = (170) X (57) =	2,132,759.20	186	FY 2024 RESULT AFTER INFLATION ADJUSTMENT = (184) X (185) =	198	STANDARD CAP = [2079.50X(197)]-300=	2,110.97
172	TIER 1 LOR CAP/APU	300	187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	199	FY 2024 ALT CAP STARTING POINT (FY 2021 GENED REV REPORT, LINE137)+\$300	508.61
173	TIER 2 LOR CAP/APU	724	188	CPI APPLIED TO PERMANENT SUBTRACTION = (187) X [(185)-1] =	200	FY 2024 ALTERNATE CAP = [(199)*(197)]-300 =	289.68
174	TIER 1 LOR = LSR OF = (170) OR (172)	300.00	189	ADDED BY ELECTIONS HELD IN CY 2021 WITH DELAY	139	SPARSITY REVENUE	
175	TIER 2 LOR = [LSR OF (170) OR (173)]-(174)	424.00	190	FY 2024 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =	201	CAP ON AUTHORITY PER APU: IF (139)>0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200)	2,110.97
176	TOTAL, TIER 1 = (57) X (174) =	883,740.00	191	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	202	FY 2024 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =	
177	TOTAL, TIER 2 = (57) X (175) =	1,249,019.20	192	FY 2024 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2022	57	2023-24 ADJ PU (EST)	2,945.80
	REFERENDUM ALLOWANCES		193	FY 2024 \$/APU ADDED BY ELECTIONS HELD IN CY 2022	203	FY 2024 REFER REVENUE = (57) X (202) =	
	EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION		194	FY 2024 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2022		TRANSITION REVENUE	
	REF AUTH W/O INFLATION		195	FY 2024 \$/APU ADDED BY ELECTIONS HELD IN CY 2022	204	TRANSITION ALLOWANCE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 174)	8.86
178	FY 2023 AUTHORITY (FY 2023 GEN ED REV REPORT, LINE 135)		196	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	205	TRANSITION REVENUE = (57) X (204) =	26,099.78
179	PHASEOUT OF LINE (178)		197	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =		EQUITY REVENUE	
180	ADDED BY ELECTIONS HELD IN CY 2021 WITH DELAY		198	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	206	METRO 5TH PERCENTILE	7,173.96
181	FY 2024 W/O INFLATION RESULTS BEFORE ELECTIONS = (178)-(179)+(180) =		199	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	207	METRO 95TH PERCENTILE	9,307.69
	REF AUTH WITH INFLATION		200	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	208	METRO GAP = (207)-(206) =	2,133.73
182	FY 2023 AUTHORITY (FY 2023 GEN ED REV REPORT, LINE 141+142)		201	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	209	RURAL 5TH PERCENTILE	7,163.00
183	PHASEOUT OF LINE (182)		202	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	210	RURAL 95TH PERCENTILE	9,153.22
184	FY 2024 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =		203	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	211	RURAL GAP = (210)-(209) =	1,990.22
			204	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	212	DISTRICT'S REGION: METRO=MET; RURAL=RUR	RUR

EQUITY REVENUE (CONT)		**OPERATING CAPITAL AIDS & LEVIES**		***EQUITY AIDS & LEVIES***				
213	DIST'S REGION'S EQUITY GAP = (208) OR (211) =	1,990.22	168	OPERATING CAP REVENUE	656,490.91	228	EQUITY REVENUE	492,095.88
214	DIST'S REGION'S 95TH PCT = (207) OR (210) =	9,153.22	30	2021 ANTC	36,203,553	240	EQUITY LIMIT = (228) X (235) =	492,095.88
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(102)+(203)+(205)+((172)*(57))]/(57) =	7,171.86	229	FY 2024 ANTC/ADJ PU = (30)/(57) =	12,289.89	241	EQUITY AID = (228)-(240) =	
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) =	1,981.36	230	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (229)/\$22,912 =	.53639534	205	TRANSITION AIDS & LEVIES	
217	EQUITY INDEX = (216)/(213) =	.99554823	231	OPERATING CAP LIMIT = (168) X (230) =	352,138.66	242	TRANSITION LIMIT = (205) X (235) =	26,099.78
218	= \$80 X (217) =	79.64	232	OPERATING CAP AID = (168)-(231) =	304,352.25	243	TRANSITION AID = (205)-(242) =	26,099.78
219	INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)=\$14+(218)	93.64	LOCAL OPTIONAL AIDS & LEVIES			REFERENDUM AIDS & LEVIES		
57	2023-24 ADJ PU (EST)	2,945.80	176	TOTAL, TIER 1 = (57) X (174) =	883,740.00	202	REFER \$/APU ALL AUTHORITIES	
220	= (57) X (219) =	275,844.71	177	TOTAL, TIER 2 = (57) X (175) =	1,249,019.20	244	TIER 1 CAP/APU	460
221	FY 2024 STATE AVERAGE REF REV & TIER 1 LOR	1,173.95	10	2021 RMV	2,035,644,300	245	TIER 2 CAP/APU = 0.25 X (101)-\$300 =	1,415.75
222	= .10 X [(221)] =	117.40	46	2023-24 RES PU (EST)	2,930.60	139	SPARSITY REVENUE	
202	FY 2024 DISTRICT REFERENDUM REV/ADJ PU		233	FY 2024 RMV/RES PU = (10)/(46) =	694,616.90	246	TIER 2 CAP/APU IF (139) > ZERO THEN (246) = 9,999.99 ELSE (246) = (245) BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES	1,415.75
172	TIER 1 LOR CAP/APU	300	234	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (233)/\$880,000 =	.78933739	247	TIER 1 = LSR OF (202) OR (244) =	
223	= GTR OF ZERO OR [(222)-(202)-(172)] =		235	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (233)/\$510,000 =	1.00000000	248	TIER 2 = [LSR OF (202) OR (246)]-(247) =	
57	2023-24 ADJ PU (EST)	2,945.80	236	TIER 1 LOR LEVY = (176) X (234) =	697,569.03	249	UNEQUALIZED = (202)-(247) - (248) =	
224	= LSR OF \$100,000 OR [(57) X (223)] =		237	TIER 2 LOR LEVY = (177) X (235) =	1,249,019.20	BREAKDOWN OF REFERENDUM REVENUES		
225	= (220)+(224) =	275,844.71	238	TIER 1 LOR AID = (176) - (236) =	186,170.97	203	REFERENDUM REVENUE ALL AUTHORITIES	
226	BOTH RUR AND MET = 0.25 X (225)	68,961.17	239	TIER 2 LOR AID = (177) - (237) =		250	TOTAL, TIER 1 = (57) X (247) =	
57	2023-24 ADJ PU (EST)	2,945.80						
227	= \$50.00 X (57) =	147,290.00						
228	EQUITY REVENUE = (225)+(226)+(227) =	492,095.88						

BREAKDOWN OF REF REVENUES (CONT)		***REFERENDUM LEVY WITH AID LIMIT***	***APPLYING THESE REDUCTIONS: ***
251	TOTAL, TIER 2 = (57) X (248) =	263 TIER 1 LEVY = (255)+(262) =	272 TAX BASE REPLACE AID
252	TOTAL, UNEQUALIZED = (203)-(250)-(251) =	256 TIER 2 LEVY = (256) =	280 TIER 1 REF AID = (265)-(274) =
	REFERENDUM LEVY PORTIONS	252 UNEQUALIZED LEVY	281 TIER 2 REF AID = (259)-(273) =
233	FY 2024 RMV/RES PU 694,616.90	264 TOTAL = (263) + (256)+(252) =	282 TIER 1 LOR AID = (238) - (275) 186,170.97
253	TIER 1 = LSR OF 1 OR (233)/\$567,000 = 1.00000000	REFERENDUM AID WITH AID LIMIT	283 TIER 1 LOR LEVY = (236) - (276) 697,569.03
254	TIER 2 = LSR OF 1 OR (233)/\$290,000 = 1.00000000	265 TIER 1 AID = (258)-(262) =	284 TIER 1 REF LEVY = (263)-(277) =
	INITIAL REFERENDUM LEVY	259 TIER 2 AID = (259) =	285 TIER 2 REF LEVY = (256)-(278) =
255	TIER 1 LEVY = (250) X (253) =	266 TOTAL AID = (265)+(259) =	286 UNEQL REF LEVY = (252)-(279) =
256	TIER 2 LEVY = (251) X (254) =	TAX BASE REPLACEMENT AID (TBRA)	287 REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (272)+(280) + (281)+(282) = 186,170.97
252	UNEQUALIZED LEVY	267 ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)	288 REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (283) + (284) + (285) + (286) = 697,569.03
257	TOTAL = (255) + (256)+(252) =	268 CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)	REFERENDUM AID GUARANTEE
	INITIAL REFERENDUM AID	269 UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) = 300.00	289 FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)
258	TIER 1 AID = (250)-(255) =	270 PRORATED TBRA = LSR OF (267) OR [(267)X(269)/(268)] =	290 FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289) 959,742.00
259	TIER 2 AID = (251)-(256) =	271 REF AND LOR REV = (176) + (203) = 883,740.00	291 FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198) 678,217.68
260	TOTAL AID = (258)+(259) =	272 CAPPED TBRA = LSR OF (270) OR (271) =	292 FY 2015 COMBINED REVENUE = (290)+(291) = 1,637,959.68
	EQUALIZATION AID LIMIT	INITIAL REVENUES ARE REDUCED TO MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	293 FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 470,805.22
101	FY 2024 FORMULA ALLOW 6,863	273 TIER 2 REF AID	294 FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197) 82,034.38
57	ADJ PU (EST) 2,945.80	274 TIER 1 REF AID	
261	REFERENDUM EQUALIZATION AID LIMIT = [[0.25 X (101)] -\$300]X(57) 4,170,516.35	275 TIER 1 LOR AID	
262	REFERENDUM EQUALIZATION AID CAP = GRT OF (260)-(261) OR 0 =	276 TIER 1 LOR LEVY	
		277 TIER 1 REF LEVY	
		278 TIER 2 REF LEVY	
		279 UNEQL REF LEVY	

REF AID GUARANTEE (CONT)			***REF AID & LEVY SUMMARY***			***GEN ED REV SUMMARY (CONT)***		
295	FY 2015 COMBINED AID FOR GUARANTEE = (293)+(294) =	552,839.60	310	TIER 1 REF LEVY = (284) - (304) =		203	REFERENDUM	
296	FY 2024 COMBINED REVENUE = (171)+(203) =	2,132,759.20	311	TIER 2 REF LEVY = (285) - (305) =		205	TRANSITION	26,099.78
297	FY 2024 COMBINED INITIAL AID = (287)+(239) =	186,170.97	312	UNEQL LEVY = (286) - (306) =		228	EQUITY REVENUE	492,095.88
298	REVENUE RATIO = LESSER OF 1 OR [(296)/(292)] =	1.00000000	313	TOTAL REFERENDUM LEVY =(310)+ (311) +(312)=		320	ALT ATTENDANCE ADJ	
299	2012 RMV	1,351,599,500	314	TOTAL REFERENDUM EQUALIZATION AID =(272) + (280) + (281) + (304)+ (305)+ (306) - (275) - (276) =		321	TOTAL GENERAL REVENUE = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) + (168)+(171)+(203) + (205)+(228)+(320) =	25,911,466.19
300	2021 RMV	2,035,644,300		ALTERNATIVE ATTENDANCE ADJUSTMENT (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY)		GENERAL AIDS & LEVIES		
301	RMV RATIO = LESSER OF 1 OR [(299)/(10)] =	.66396644				231	OPERATING CAP LEVY	352,138.66
302	FY 2024 MINIMUM COMBINED AID = (295)X(298)X(300) =	367,066.94	147	TRANSPORT ALLOWANCE	478.34	240	EQUITY LEVY	492,095.88
303	FY 2024 REFERENDUM HOLD HARMLESS AID INCREASE IF (289)=0 THEN 0, ELSE GREATER OF 0 OR [(301)-(297)] =		315	ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT		242	TRANSITION LEVY	26,099.78
	INITIAL LEVIES ARE REDUCED TO MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:		316	EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT		308	LOCAL OPTIONAL	1,946,588.23
304	TIER 1 LOR LEVY		317	CHARTER ALT ATTENDANCE ADJUST = (147) X (315) + \$223 X (316) =		313	TOTAL REFERENDUM LEVY	
305	TIER 1 REF LEVY		318	2023-24 RES PU ATTENDING MN STATE ACADEMIES		322	TOTAL GENERAL ED LEVY = (231)+(240)+(242) + (308)+(313) =	2,816,922.55
306	TIER 2 REF LEVY		319	MN STATE ACADEMIES ALT ATTENDANCE ADJ = - (101) X (318) =		323	TOTAL GENERAL ED AID = (321)-(322)=	23,094,543.64
	UNEQL REF LEVY		320	ALT ATTEND ADJUST TO AID = (317)+(319) =		ALTERNATIVE TEACHER COMP REV		
	LOCAL OPT AID & LEVY SUMMARY AFTER REF AID GUARANTEE			GENERAL ED REVENUE SUMMARY		324	ENROLLMENT AS OF OCT 1, 2021 AT PARTICIPATING SITES (FY 2023 GENERAL EDUC RPT, LINE 313)	2,805.00
307	TIER 1 LOR LEVY = (283) - (303) =	697,569.03	102	BASIC	20,217,025.40	325	EST ENROLLMENT AS OF OCTOBER 1, 2022 AT PARTICIPATING SITES = (324)X[(50)/(49)] =	2,788.12
237	TIER 2 LOR LEVY = (237)	1,249,019.20	105	DECLINING ENROLL	88,779.77	326	ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00 X (325) =	724,911.20
308	LOCAL OPTIONAL LEVY LIMIT = (307) + (237) =	1,946,588.23	111	PENSION ADJUSTMENT	255,264.61	ALT TEACHER COMP AIDS & LEVIES		
309	LOCAL OPTIONAL AID =(282)+ (239)+ (303)= =(275)+ (276)=	186,170.97	112	GIFTED & TALENTED	38,295.40	326	ALT COMP REVENUE	724,911.20
			113	EXTENDED TIME	507,606.40	327	ALT COMP BASIC AID = 0.65 X (326) =	471,192.28
			127	BASIC SKILLS	1,030,080.62	328	BASIC AID PRORATION	.98779065
			139	SPARSITY		329	PRORATED BASIC AID = (327)X(328) =	465,439.32
			142	SMALL SCHOOLS				
			162	TRANSPORT SPARSITY	466,968.22			
			168	OPERATING CAPITAL	656,490.91			
			171	LOCAL OPTIONAL	2,132,759.20			

ALT TEACH COMP AIDS/LEVY (CONT)		***ACHIEVEMENT AND INTEG (CONT)***		***REEMPLOYMENT INSURANCE LEVY**					
330	PRO BASIC AID TO LEVY = (327) - (329) =	5,752.96		344	FY 2024 EST INCENTIVE BUDGET	29,728.00	359	EST FY 2023 EXPEND	30,000.00
331	ALT COMP LEVY REVENUE =(326)-(327) + (330)=	259,471.88		345	FY 2024 ADJ INITIAL BUDGET	312,502.20	360	INITIAL REEMPLOYMENT LEVY = 100% OF (359)=	30,000.00
229	FY 2024 ANTC/ADJ PU	12,289.89		346	OCT 1, 2021 ENROLL OF PROTECTED STUDENTS	703.00		SAFE SCHOOLS LEVY	
332	ALT COMP LEVY RATIO = LESSER OF 1 OR [(229)/\$6,100] =	1.00000000		347	EST OCT 1, 2022 ENROLL OF PROTECTED STUDENTS	703.00	361	SAFE SCH LVY REQUEST? 2023-24 ADJ PU (EST)	YES 2,945.80
333	ALT TEACHER COMP LEVY = (331) X (332) =	259,471.88		348	OCT 1, 2021 TOTAL ENROLLMENT	2,805.00	362	SAFE SCH LEVY LIMIT = \$36 X (57) =	106,048.80
334	ALT COMP EQUALIZATION AID = (326)-(329)-(333) =			349	EST OCT 1, 2022 TOTAL ENROLLMENT	2,805.00		SAFE SCHOOLS INTERMEDIATE LEVY	
	MISCELLANEOUS AIDS			350	PROTECTED ENROLLMENT RATIO =(347)/(349)=	.25062389	363	SAFE SCH INTERMEDIATE LEVY REQUEST?	NO
	ESTIMATES OF FY 2023 MISC AIDS SHOWN BELOW ARE BASED ON END OF SESSION 2022 FORECAST. PLEASE NOTE THAT THESE ARE ROUGH ESTIMATES AND MAY CHANGE SIGNIFICANTLY WHEN UPDATED DATA BECOMES AVAILABLE.			351	INITIAL ACHIEVE & INTEG REVENUE FORMULA IF (343) > 0 = \$350 X (57) X (350) =	258,400.75	364	INTERMEDIATE LEVY ALLOWANCE <= \$15	
335	SPEC ED REGULAR BEFORE TUITION ADJ	4,651,164.71		352	INTEG HOLD HARMLESS (FROM FY 2023 INTEG REV RPT, LINE 11)	33,501.61	365	SAFE SCH INTERMEDIATE LIMIT = (57) X (364) =	
336	NET TUITION ADJUST	215,441.32-						JUDGMENT LEVY	
337	EXCESS COST AID	1,136,964.23		353	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (345) OR [(351)+(352)] =	291,902.36	366	DISTRICT JUDGMENTS	
338	HOLD HARM/GROWTH LMT						367	INTERMED JUDGMENTS	
339	CROSS SUB REDUC AID	201,712.46		354	INCENTIVE REV =LSR OF (344) OR [(57) X \$10] =	29,458.00	368	JUDGMENT LIMIT =(366)+(367) =	
340	TOTAL SPECIAL EDUC AID = (335) TO (339) =	5,774,400.08		355	ACHIEVE & INTEG REVENUE = (353) + (354) =	321,360.36	369	FY 2022 NET OPR COSTS	
341	FY 2024 NON-PUBLIC TRANSPORTATION AID	96,573.44		356	ACHIEVE & INTEG LEVY = (355) X .30	96,408.11	370	ICE ARENA LEVY LIMIT = 100% OF (369) =	
	ACHIEVEMENT AND INTEGRATION REVENUE			357	TRANSFER TO MDE IF (353)=(345) THEN (357)=(345)-(343) ELSE (357)=(353)X.003	875.71		ICE ARENA LEVY	
57	2023-24 ADJ PU (EST)	2,945.80		358	ACHIEVE & INTEG AID =(355)-(356)-(357)=	224,076.54	371	SHARE OF FY 2023 EST COOPERATIVE BUDGET	
343	FY 2024 EST INITIAL BUDGET	311,567.50					372	FY 2023 ESTIMATED DISTRICT BUDGET	558,030.00
							373	FY 2023 EST BUDGET = (371) + (372) =	558,030.00
							374	PRELIMINARY REVENUE = .35 X (373) =	195,310.50

CAREER & TECHNICAL (CONT)		***INITIAL LTFM REVENUE***		**OLD LAW HEALTH AND SAFETY (H&S)**	
375	LAST YEAR REVENUE (FY 2022 CTE AID REPORT, LINE 16)	146,685.00	57 2023-24 ADJ PU (EST) 401 AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	2,945.80 37.62	409 OLD LAW HEALTH & SAFETY REVENUE = FY 2024 ESTIMATED H&S COST =
376	REVENUE GUARANTEE = LESSER OF (373) OR (375) =	146,685.00	402 BLDG AGE RATIO = LSR OF 1 OR (401)/35 =	1.00000000	410 REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2024
377	PRELIMINARY REVENUE = GREATER OF (374) OR (376) =	195,310.50	403 INITIAL LTFM REVENUE = \$380 X (57) X (402) =	1,119,404.00	411 ALT FAC/H&S PAYGO REV FOR NEW APPROVALS
378	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5		ADDITIONAL LTFM REVENUE FOR QUALIFIED H&S PROJECTS > \$100,000		412 PAYGO REVENUE FOR ALT FAC AND AF/H&S = (410)+(411) =
379	CAREER TECH REVENUE = (377) + (378) =	195,310.50	766 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B		765 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A
29	2020 ANTC	33,805,257			
56	2022-23 ADJ PU (EST)	2,992.00	404 NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ		766 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B
380	FY 2023 ANTC/ADJ PU = (29)/(56) =	11,298.55			
381	LEVY RATIO FOR CTE = LESSER OF 1 OR (380)/\$7,612 =	1.00000000	767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K		767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K
382	CAREER TECH LEVY LIMIT = (379) X (381) =	195,310.50	405 NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K		413 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (415)=NO THEN (769), ELSE 0
383	EST CAREER TECH AID = (379) - (382) =		406 TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (766)+(404) + (767)+(405) =		768 NET LTFM REQ DEBT SERVICE FOR VPK
	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)				407 NEW PAYGO LTFM LEVY FOR VPK
384	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2022 EXPENSES PAID	108,652.00	ADDITIONAL LTFM REVENUE FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN		414 TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (412)+(765)+(766) + (767)+ (413)+(768) + (407) =
385	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000	768 NET LTFM REQ DEBT SERVICE FOR VPK		
386	ANNUAL OPEB LEVY LIMIT = (384) X (385) =	108,652.00	407 NEW PAYGO LTFM LEVY FOR VPK		
	CAPITAL RELATED LEVY LIMITATIONS		408 TOTAL LTFM REVENUE UNDER NEW LAW = (403) + (406) + (768) + (407) =	1,119,404.00	415 ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES
	LONG TERM FACILITIES MAINTENANCE REVENUE (LTFM)				416 OLD LAW DEFERRED MAINTENANCE REVENUE = (403) X \$64/\$380 = 188,531.20
400	LTFM PLAN APPROVAL STATUS APPROVED				417 TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) = 188,531.20

LTFM REVENUE		**LTFM TOTAL AIDS & LEVIES (CONT)**		***GEN FUND PORTION OF LTFM REV***	
418	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) = 1,119,404.00	433	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423) - (432) = 1,033,171.90	422	TOTAL LTFM REVENUE 1,119,404.00
419	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	434	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) =	441	TOTAL GENERAL FUND LTFM REVENUE = (422) - (770) = 731,298.96
420	DISTRICT LTFM REVENUE = (418) - (419) = 1,119,404.00	435	TOTAL LTFM LEVY = (433) + (434) = 1,033,171.90	442	LTFM GEN FUND EQUAL REV = (423) - (436) = 731,298.96
421	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS		DEBT SERVICE PORTION OF LTFM REV	443	LTFM GEN FUND EQUAL AID = (432) - (438) = 56,334.84
422	TOTAL LTFM REVENUE = (420) + (421) = 1,119,404.00	765	NET ALT FAC REG DEBT	444	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (442) - (443) = 674,964.12
	LTFM TOTAL AIDS & LEVIES	766	NET ALT FAC/H&S DEBT	445	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (441)-(443)-(444) =
57	2023-24 ADJ PU (EST) 2,945.80	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	446	TOTAL GEN FUND LTFM LEVY = (444) + (445) = 674,964.12
423	LTFM EQUALIZED REVENUE = LSR OF (418),(420) OR \$380 X (57) = 1,119,404.00	768	NET LTFM REQ DEBT SERVICE FOR VPK		DISABLED ACCESS LIMIT
35	2021 AG MODIFIED ANTC FOR LTFM REVENUE 35,190,837	769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS 388,105.04	447	FY 1992-FY 2024 APPROV DIS ACC COSTS 300,000.00
54	2020-21 ADJ PU (ACT) 2,976.71	770	TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) +(768)+(769) = 388,105.04	448	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX 150,000) OR 300,000 = 300,000.00
424	FY 2021 ANTC PER APU = (35) / (54) = 11,822.06	436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (770) = 388,105.04	449	LSR OF (447) OR (448) 300,000.00
425	STATEWIDE ANTC/APU 10,413.63	428	LTFM AID RATIO .07703394	450	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1992
426	LTFM EQUAL FACTOR = 123% OF (425) = 12,808.77	437	LTFM DEBT INITIAL EQUAL AID = (436)X(428) = 29,897.26	451	LAST YEAR TO CERTIFY = (450) + 7 YEARS = 1999
427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = .92296606	438	LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (770) = 29,897.26	452	TOTAL CUM CERT LEVY (PAY 93 TO PAY 21) 300,000.00
428	LTFM AID RATIO = 1 - (427) = .07703394	439	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436) - (438) = 358,207.78	453	CERT LEVY PAY 2022
429	LTFM INITIAL EQUAL AID = (423) X (428) = 86,232.10	440	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (770)-(438)-(439) =	454	TOTAL CERTIFIED LEVY = (452)+(453) = 300,000.00
430	LTFM INITIAL EQUALIZED LEVY = (423) - (429) = 1,033,171.90			455	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (449)-(454)=
431	2015 TOTAL ALT FAC GRANDFATHER AID				LEASE LEVY LIMITATION
432	TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) = 86,232.10				DIST'S SHARE OF JOINT LEASE FOR INTERMED DISTX 287, 288, 916 AND 917

APPROVED INTERMED OPERATING		***APPROVED REG OP LEASES (CONT)***		***INITIAL CAPITAL RELATED LEVIES***	
ADMINISTRATIVE SPACE		INSTRUCTIONAL/STORAGE		231 OPERATING CAPITAL	352,138.66
456 FY 2023 JOINT				446 LT FAC MAINTENANCE	674,964.12
457 FY 2024 JOINT		476 FY 2023 NONJOINT		455 DISABLED ACCESS	
		477 FY 2024 NONJOINT	167,911.25	499 LEASE LEVY	279,755.99
INSTRUCTIONAL/STORAGE		478 FY 2023 JOINT	15,844.74	500 COOP BLDG REPAIR	
458 FY 2023 JOINT		479 FY 2024 JOINT		501 OTHER CAPITAL (MEMO)	
459 FY 2024 JOINT				502 CAP PROJECTS REFER	
460 TOT INTERMED OPERATING		480 REG OPERATING LEASES		503 CAPITAL RELATED LIMITS	
= (456) TO (459) =		= (472) TO (479) =	183,755.99	= (231)+(446)+(455)	
				+ (499)+(500)+(501)	
		APPROVED REGULAR CAPITALIZED LEASES		+ (502) =	1,306,858.77
APPROV INTERMED CAPITALIZED		ADMINISTRATIVE SPACE		OTHER INITIAL GENERAL LEVIES	
ADMINISTRATIVE SPACE					
461 FY 2023 JOINT		481 FY 2023 NONJOINT		504 CONSOLIDATION/	
462 FY 2024 JOINT		482 FY 2024 NONJOINT		TRANSITION	
		483 FY 2023 JOINT		505 REORGANIZATION	
INSTRUCTIONAL/STORAGE		484 FY 2024 JOINT		OPERATING DEBT	
463 FY 2023 JOINT				506 HEALTH BENEFITS	
464 FY 2024 JOINT		INSTRUCTIONAL/STORAGE		507 ADDL RETIREMENT	
				(MPLS AND STP)	
EXCESS FUNDS CAP LEASE		485 FY 2023 NONJOINT	96,000.00	508 SEVERANCE	
465 FY 2023 JOINT		486 FY 2024 NONJOINT		509 ADMIN DISTRICT	
466 FY 2024 JOINT		487 FY 2023 JOINT		510 SWIMMING POOL	
		488 FY 2024 JOINT		511 TREE GROWTH	
467 TOT INTERMED CAPITALIZED		EXCESS FUNDS CAP LEASE		512 CONSOLIDATION/	
= SUM[(461) TO (464)]				RETIREMENT	
- (465) - (466) =		489 FY 2023 NONJOINT		513 ECON DEVELOP ABATE	
		490 FY 2024 NONJOINT		514 OTHER GENERAL (MEMO)	
468 TOT INTERMED LEASE COSTS		491 FY 2023 JOINT			
= (460) + (467) =		492 FY 2024 JOINT		515 SUBTOTAL, OTHER INITIAL	
				GENERAL LEVIES	
57 2023-24 ADJ PU (EST)	2,945.80			= (504) TO (514) =	
469 INTERMED PUPIL UNIT MAX		493 REG CAPITALIZED LEASES			
LIMIT = \$65 X (57) =		= (481) TO (488) -		INITIAL GENERAL FUND LEVY	
		(489) TO (492) =	96,000.00		
470 INTERMED LEASE LIMIT		494 TOTAL APPROVED REGULAR		516 GENERAL RMV VOTER	
=LSR (468) OR (469) =		LEASE COST & CARRYOVER		APPROVED JOBZ EXEMPT	
		=(471)+(480)+(493)=	279,755.99	=(313) =	
471 INTERMED CARRYOVER (INCL		57 2023-24 ADJ PU (EST)	2,945.80	517 GENERAL RMV OTHER	
IN REGULAR LEASE LIMIT)		495 REG PUPIL UNIT MAXIMUM		JOBZ EXEMPT	
= (468) - (470) =		LIMIT = \$212 X (57) =	624,509.60	= (308)+(240)	
				+ (242) =	2,464,783.89
APPROVED REGULAR OPERATING LEASES		496 COMM APPROVED LIMIT			
ADMINISTRATIVE SPACE				518 GENERAL NTC	
		497 REGULAR MAX LIMIT		VOTER APPROVED	
472 FY 2023 NONJOINT		=GTR (495) OR (496)=	624,509.60	JOBZ EXEMPT	
473 FY 2024 NONJOINT				= (502)	
474 FY 2023 JOINT		498 REGULAR LEASE LIMIT			
475 FY 2024 JOINT		=LSR (494) OR (497)=	279,755.99		
		499 TOTAL LEASE LEVY LIMIT			
		= (470) + (498) =	279,755.99		

INITIAL GEN FUND LEVY (CONT)		***EARLY CHILD FAMILY EDUCATION***		***DISABLED ADULTS***	
519	GENERAL NTC OTHER JOBZ =(333)+(356)+(360) +(362)+(365)+(368) +(370)+(382)+(386) +(503)-(502)+(515) =	2,102,750.06	FY 2022 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY 2024	627	DISABLED ADULTS LIMIT LSR \$30,000 OR 50% OF APPROVED EXPENDITURES
520	TOTAL INITIAL GENERAL LEVY LIMITATION =(516)+(517)+(518) + (519) =	4,567,533.95	612 DIST PLANS TO LEVY FOR FY 2024 ECFE REVENUE? YES	628	SCHOOL-AGE CARE FY 2024 SCH-AGE CARE REV (FY 2024 EST COST)
	COMMUNITY SERVICE		613 ECFE ANNUAL REPORT SUBMITTED? YES	30	2021 ANTC 36,203,553
	BASIC COMMUNITY EDUCATION		614 POPULATION UNDER FIVE YEARS OF AGE 1,220	46	2023-24 RES PU (EST) 2,930.60
601	POPULATION (YR 2020) 18,163		615 GTR OF 150 OR (614) = 1,220	629	ANTR/RES PU = (30)/(46) = 12,353.63
602	GTR OF (601) OR 1,335 18,163		616 ECFE ALLOWANCE 0.023 X (101) = 157.85	630	LEVY RATIO = LSR OF 1 OR (629)/\$2,318 = 1.00000000
603	YOUTH SERVICE PROG? YES		617 FY 2024 EARLY CHILD FAMILY REVENUE IF (612) = YES = (615)X(616), IF ANNUAL REPT = YES 192,577.00	631	FY 2024 SCH-AGE CARE LIM = (628) X (630) =
604	AFTER SCHOOL ENRICHMENT? YES		30 2021 ANTC 36,203,553	632	FY 2024 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) =
605	FY 2024 GENERAL REVENUE = \$5.42 X (602) = 98,443.46		618 ECFE TAX RATE .00246993		COMMUNITY SERVICE SUMMARY
606	FY 2024 YOUTH SERVICE REV = \$1.00 X (602) = 18,163.00		619 = (618) X (30) = 89,420.24	633	OTHER COMM ED (MEMO)
607	FY 2024 AFTER SCHOOL REVENUE = \$1.85 X (602) NOT TO EXCEED 10,000 AND \$0.43 X POPULATION IN EXCESS OF 10,000 22,010.09		620 EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) = 89,420.24	634	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(625) + (627)+(631)+(633) = 230,644.38
608	FY 2024 COMMUNITY EDUCATION REVENUE = (605)+(606)+(607) = 138,616.55		621 EST FY 2024 EARLY CHILD AID = (617)-(620) = 103,156.76		GENERAL DEBT SERVICE (FUND 7)
30	2021 ANTC 36,203,553		622 DIST PLANS TO LEVY FOR FY 2024 HOME VISIT? YES		REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2024 PRINCIPAL AND INTEREST PAYMENTS)
609	STANDARD COMM ED LEVY = .00940 X (30) = 340,313.40		623 HOME VISITING REVENUE IF (622) = YES AND (619) > \$0, = \$3.00 X (614), ELSE = \$0 3,660.00		REQUIRED DEBT ELIGIBLE FOR LONG TERM FACILITIES MAINTENANCE (LTFM) REV
610	COMM ED LEVY LIMIT LSR (608) OR (609) = 138,616.55		229 FY 2024 ANTC/ADJ PU 12,289.89	701	ALT FAC REGULAR REQ DEBT SERV LEVY
611	FY 2024 EST GROSS COMM ED AID = (608)-(610) =		624 HOME VISIT LEVY RATIO = LESSER OF 1 OR (229)/\$17,250 = .71245739	702	ALT FAC/H&S REQ DEBT SERV LEVY
			625 FY 2024 HOME VISIT LIMIT =(623) * (624) 2,607.59	703	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K
			626 FY 2024 EST HOME VISIT AID =(623)-(625) 1,052.41		

REQ DEBT ELIG FOR LTFM (CONT)		***REQ DEBT FOR BONDS ELIG (CONT)***		*NON-VOTE APPR INELIG BONDS (CONT)*	
704	NEW LTFM REQ DEBT SERVICE FOR VPK	717	NON-VOTER BONDS SOLD AFTER JULY 1, 2022 ELIG FOR FUTURE AID	735	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY
705	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS 395,535.00	718	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716) + (717) = 505,865.21	736	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY
706	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (701)+(702)+(703) + (704)+(705) = 395,535.00		OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID		FUND 7 DEBT BALANCE
	REQUIRED DEBT ELIGIBLE FOR NATURAL DISASTER EQUAL AID (MS 123B.535)	719	VOTER APPR BONDS INELG FOR DEBT EQUAL AID	737	JUNE 2021 FUND 7-425 BAL FOR BOND REFUND
707	NATURAL DISASTER REQ DEBT SERV LEVY		NON-VOTER APPR INELIG BONDS	738	JUNE 2021 FUND 7-451 BAL FOR QZAB & QSCB
	REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53)	720	FACIL BOND-MS 123B.62	739	JUNE 2021 FUND 7-460 BALANCE NONSPENDABLE
708	TACONITE BONDS REQ DEBT SERV LEVY	721	EQUIP BOND-MS 123B.61	740	JUNE 2021 FUND 7-463 BALANCE UNASSIGN NEG
709	TAC FUNDING FOR BONDS (NOT IRRRB)	722	REORG OPER DEBT	741	JUNE 2021 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 434,388.48
710	TAC ADJ TO REQ = (709) OR [(709) X 1.05] =	723	ECON DEV ABATEMENT 437,798.00	742	PAY 21 DEBT EXCESS LEVY REDUCTION
711	NET REQ DEBT SERV LEVY TACONITE=(708)-(710)=	724	JUDGMENT	743	PAY 22 DEBT EXCESS LEVY REDUCTION 111,429.66
712	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2022 3,494,171.00	725	OTHER NON-VOTER	744	5% OF PAY 23 REQ DEBT SERV LEVY=(729) X 5%= 241,668.46
713	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2022	726	INELG LEASE PURCHASE	745	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(741) -(742)-(743)-(744)] = 81,290.36
714	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2022	727	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS =(720) THRU (726)= 437,798.00	746	RETAIN FOR CAPITAL LOAN REPAYMENT
715	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID =(711)+(712) +(713)+(714)= 3,494,171.00	728	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID =(718)+(719)+(727) = 437,798.00	747	APPROVED DEBT EXCESS TO BE RETAINED
	REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID	729	GDS REQ DEBT SERV LEVY =(706)+(707)+(715) +(718)+(719)+(728) = 4,833,369.21	748	DISTRICT REQUESTED ADDITIONAL EXCESS
716	VOTER APPR BONDS SOLD AFTER JULY 1, 2022 ELIG FOR FUTURE AID 505,865.21	730	GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) +(714)+(716)+(719) = 4,000,036.21	749	CERTIFIED DEBT EXCESS = GTR OF 0 OR [(745) -(746)-(747)+(748)= 81,290.36
		30	2021 ANTC 36,203,553	750	EXCESS USED TO RETIRE FAC & EQUIP BONDS
		731	MAXIMUM EFFORT DEBT SERVICE TAX RATE %		
		732	MAX EFFORT DEBT SERV LEVY = (30) X (731) =		
		734	DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(715) - (732)] = 3,494,171.00		

FUND 7 DEBT BALANCE (CONT)

751 ADJUSTED DEBT EXCESS
 = (749)-(750) = 81,290.36

BREAKDOWN OF NET DEBT EXCESS

752 BASE FOR NET DEBT
 EXCESS DISTRIBUTION
 = IF (732)>0, THEN 0
 ELSE (729)-(718)= 4,327,504.00

753 DEBT EXCESS RATIO =
 LSR 1 OR (751)/(752)= .01878458

754 NET DEBT EXCESS FOR
 ELG REQ DEBT SERVICE
 = (715) X (753) = 65,636.53

755 EXCESS FOR ELIGIBLE
 ALT FAC REGULAR BONDS
 = (701) X (753) =

756 EXCESS FOR ELIGIBLE
 ALT FAC/H&S BONDS
 = (702) X (753) =

757 EXCESS FOR ELIGIBLE
 LTFM IAQFAA BONDS
 = (703) X (753) =

758 EXCESS FOR ELIGIBLE
 LTFM VPK BONDS
 = (704) X (753) =

759 EXCESS FOR ELIGIBLE
 LTFM OTHER BONDS
 = (705) X (753) = 7,429.96

760 GENERAL FUND LEVY ADJ
 FOR FACILITY & EQUIP
 BONDS =
 -(720)-(721)-(750) =

761 UNALLOCATED DEBT
 EXCESS = GTR OF ZERO
 OR [(751)-(752)] =

NET DEBT EXCESS SUMMARY

762 DEBT EXCESS FOR VOTER
 APPROVED BONDED DEBT =
 [(730)-(716)]X(753) = 65,636.53

763 DEBT EXCESS FOR NON-
 VOTER APPROVED DEBT
 = (751)-(761)-(762) = 15,653.83

NET DEBT EXCESS SUMMARY (CONT)

764 NET DEBT EXCESS FOR
 DEBT SERV LEVY REDUCT
 = (762)+(763) = 81,290.36

LONG TERM FACILITIES MAINTENANCE AID

765 NET ALT FAC REG DEBT
 = (701)-(755) =

766 NET ALT FAC/H&S DEBT
 = (702)-(756) =

767 NET LTFM REQ DEBT FOR
 ELIG H&S>\$100K
 = (703)-(757) =

768 NET LTFM REQ DEBT FOR
 ELIG VPK
 = (704)-(758) =

769 NET LTFM REQ DEBT FOR
 ALL OTHER PROJECTS
 = (705)-(759) = 388,105.04

770 NET DEBT LEVY FOR
 LT FAC MAINT
 = (765)+(766)+(767)
 + (768)+(769) = 388,105.04

436 LTFM DEBT EQUAL REV 388,105.04
 438 LTFM DEBT EQUAL AID 29,897.26

439 LTFM DEBT EQUAL LEVY 358,207.78
 440 LTFM DEBT UNEQUAL LVY

771 LTFM DEBT LEVY LIMIT
 = (439) + (440)
 + (755) + (756)
 + (757)+(758)+(759) = 365,637.74

NATURAL DISASTER DEBT EQUALIZATION

30 2021 ANTC 36,203,553

772 TEN PERCENT ANTC
 = 0.10 * (30) = 3,620,355

7707 REQ DEBT LEVY FOR
 NATURAL DISASTER DEBT

773 FY 2024 DISASTER DEBT EQ
 REV = GTR OF ZERO OR
 [(707) - (772)] =

54 2020-21 ADJ PU (ACT) 2,976.71
 774 FY 2021 ANTC PER APU
 = (30) / (54) = 12,162.27

NAT DISASTER DEBT EQ (CONT)

775 STATEWIDE AVE ANTC
 INCL JOBZ PER APU 11,033.47

776 DISASTER EQUAL FACTOR
 = 300% OF (775) = 33,100.41

777 NATURAL DISASTER
 LEVY RATIO = LSR OF
 1 OR (774)/(776) = .36743563

778 DISASTER AID RATIO =
 = 1 - (777) = .63256437

779 DISASTER DEBT EQUAL AID
 = (773) X (778) =

780 DISASTER LEVY LIMIT
 = (707) - (779) =

DEBT EQUALIZATION AID

734 DEBT EQUAL BASE 3,494,171.00
 754 DEBT EXCESS FOR ELIG
 REQUIRED DEBT 65,636.53

781 FY 2024 NET REV ADJ
 TO DEBT EQUALIZATION
 REVENUE (MEMO)

782 FY 2024 GROSS DEBT
 EQUALIZATION REVENUE
 =(734)-(754)+(781) = 3,428,534.47

30 2021 ANTC 36,203,553

783 = .1050 X (30) = 3,801,373.07

784 MAX UNEQ LOCAL EFFORT
 = .1574 X (30) = 5,698,439.24

785 FY 2024 NET DEBT EQ
 REV = GTR OF 0 OR
 [(782) - (784)] =

786 PRELIM TIER 1 EQU REV
 =LSR (785) OR (783)=

787 PRELIM TIER 2 EQU REV
 = (785)-(786) =

732 MAXIMUM EFFORT DEBT
 SERVICE LEVY

788 MAX EFFORT TIER 1 REV

DEBT EQUALIZATION AID (CONT)		***ADJUSTMENT TO GDS LIMIT***	***OTR POSTEMPLOY BENEFITS (OPEB)***
		FOR IRRRB ALLOCATION	& PENSION DEBT SERVICE (FUND 47)
789	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (782) - (732) =	804	FY 2024 IRRRB FUNDING FOR VOTER-APPR BONDS
790	TIER 2 EQUAL REV = GTR OF (787) OR (789) =	805	PAY 23 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((804) X 1.05) =
791	TIER 1 EQUAL REV = GTR OF (786) OR (788) =	806	FY 2024 IRRRB FUNDING FOR NON-VOTER BONDS
54	2020-21 ADJ PU (ACT) 2,976.71	807	PAY 23 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((806) X 1.05) =
792	2021 ANTC INCL JOBZ / ADJ PU = (30)/(54) = 12,162.27	808	DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(803)-(801)-(805)]= 3,494,171.00
793	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF \$4,430 OR 55.33% OF (775)] = 1.00000000	809	DEBT EQUAL AID ELIG, NON VOTER APPROVED = GTR OF [(713)-(800)-(807)] OR ZERO =
794	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF \$8,000 OR 100% OF (775)] = 1.00000000	810	DEBT EQUAL AID INELIG, VOTER APPROVED = (716) + (719) = 505,865.21
795	TIER 1 DEBT EQU AID RATIO = 1-(793) =	811	DEBT EQUAL AID INELIG, NON VOTER APPROVED = (717) + (727) = 437,798.00
796	TIER 2 DEBT EQU AID RATIO = 1-(794) =	771	LTFM DEBT LEVY LIMIT NON VOTER APPROVED 365,637.74
797	TIER 1 DEBT AID = (791) X (795) =	780	DISASTER LEVY LIMIT VOTER APPROVED
798	TIER 2 DEBT AID = (790) X (796) =	812	INITIAL GDS LEVY LIM VOTER APPROVED =(808)+(810)+(780) = 4,000,036.21
799	TOTAL DEBT EQ AID = (797)+(798) =	813	INITIAL GDS LEVY LIM NON VOTER APPROVED = (809)+(811)+(771) = 803,435.74
800	NON VOTER DEBT AID = (799)X(713)/(715) =	814	TOTAL INITIAL GDS LEVY LIMIT = (812)+(813) = 4,803,471.95
801	VOTER APPR DEBT AID = (799)-(800) =		
	MINIMUM EST MAX EFFORT PAYMENT		
732	MAX EFFORT DEBT LEVY		
802	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927)-(706) -(719)-(720)-(721) =		
803	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =		
		901	LEVY BONDS IRREV TRUST VOTER APPROVED
		902	LEVY BONDS REVOC TRUST VOTER APPROVED
		903	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (901) + (902) =
		904	LEVY BONDS IRREV TRUST NON-VOTER APPROVED
		905	LEVY BONDS REVOC TRUST NON-VOTER APPROVED
		906	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (904) + (905) =
			FUND 47 DEBT BALANCE
		907	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)
		908	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) =
		909	JUNE 2021 FUND 47-425 BAL FOR BOND REFUND
		910	JUNE 2021 FUND 47-460 BALANCE NONSPENDABLE
		911	JUNE 2021 FUND 47-463 BALANCE UNASSIGN NEG
		912	JUNE 2021 FUND 47-464 BALANCE RESTRICTED
		913	JUNE 2021 FUND 47-464 BALANCE VOTER APPROV
		914	JUNE 2021 FUND 47-464 BAL NON-VOTER APPROV = (912) - (913) =
		915	PAY 21 OPEB DEBT EXC REDUCTION NON-VOTER
		916	PAY 22 OPEB DEBT EXC REDUCTION NON-VOTER
		917	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (903) X 5% =
		918	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (908) X 5% =

FUND 47 DEBT BALANCE (CONT)		***GENERAL FUND ADJUSTMENTS***		***FY 2022 LOR TIER 2 (CONT)***	
919	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER		FY 2023 OPERATING CAPITAL LEVY ADJUSTMENT	1014 21 PAY 22 LIMIT 1015 21 PAY 22 LEVY	1,344,080.00 1,344,080.00
920	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1001	FY 2023 OPER CAP LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 179)	1016	FY 2023 LOR TIER 2 LEVY ADJUSTMENT = ((1113) - (1115))
			328,803.53		83,612.80-
921	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] =	1002	21 PAY 22 LIMIT		
		1003	21 PAY 22 LEVY		
			337,057.50 337,057.50		
922	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(914)- SUM (915) TO (920)] =	1004	FY 2023 OPER CAPITAL LEVY ADJUSTMENT = ((1100)-(1102)) =	1017	FY 2023 EQUITY LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 202)
			8,253.97-		496,643.40
923	CLOSING FUND 47 TO FUND 7 TRANSFER IF (922) GTR ZERO AND (908) = ZERO, ELSE 0		FY 2023 LOR TIER 1 LEVY ADJUSTMENT	1018 21 PAY 22 LIMIT 1019 21 PAY 22 LEVY 1020	529,469.25 529,469.25
924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005	FY 2023 LOR TIER 1 (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 198)		FY 2023 EQUITY LEVY ADJUSTMENT = ((1017)-(1019)) =
			740,845.87		32,825.85-
925	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 275)	1021	FY 2023 TRANSITION LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 209)
					26,339.01
926	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS =(903)-(921)-(924) =	1007	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 302)	1022 21 PAY 22 LIMIT 1023 21 PAY 22 LEVY	28,086.20 28,086.20
927	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED =(908)-(922)-(925) =	1008	21 PAY 22 LIMIT	1024	FY 2023 TRANSITION LEVY ADJUSTMENT = ((1021)-(1023)) =
		1009	21 PAY 22 LEVY		1,747.19-
			693,145.17 693,145.17		
		1010	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1006)+(1007)+(1008)		
			693,145.17		
		1011	PAY 22 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1006)+(1007)+(1009)		
			693,145.17		
A	IN GENERAL, IF WE HAVE:	1012	FY 2023 LOR TIER 1 LEVY ADJUSTMENT	1025	FY 2023 1ST TIER REFERENDUM LEVY ADJUST
B	FINAL LEVY AUTHORITY				
C	PREVIOUSLY CALCULATED AUTHORITY			1026	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 276)
D	CERTIFIED LEVY BASED ON (B) LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO				
				1027	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 303)
		1013	FY 2023 LOR TIER 2 (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 200)	1028 21 PAY 22 LIMIT 1029 21 PAY 22 LEVY	
			1,260,467.20		

FY 2023 1ST TIER REF ADJ (CONT)	***FY 2023 UNEQUAL REF ADJ (CONT)***	**FY 2023 LOR TBRA ALLOCATION ADJ**
1030 PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1026)+(1027) + (1028) =	1042 ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 278)	1055 FY 2023 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 252)
1031 PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1026)+(1027) +(1029) =	1043 ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 305)	1006 ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 285)
1032 FY 2023 1ST TIER VTR REF LEVY ADJUSTMENT	1044 21 PAY 22 LEVY 1045 21 PAY 22 LEVY	1056 FY 2023 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1006)-(1055) =
FY 2023 2ND TIER REF LEVY ADJUST	1046 PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043) +(1044) =	FY 2023 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES
1033 FY 2023 2ND TIER REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 240)	1047 PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043) +(1045) =	1057 FY 2023 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINES 281 TO 283)
1034 ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 277)	1048 FY 2023 UNEQUALIZED REF LEVY ADJUSTMENT	1058 TIER 1 LEVY 1059 TIER 2 LEVY 1060 UNEQL LEVY
1035 ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 304)	FY 2023 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES	1061 TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1058) TO (1060) =
1036 21 PAY 22 LIMIT	FY 2023 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINES 253 TO 255)	1062 TOTAL FY 2023 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 22 LEVY =(1027)+(1035)+(1043)
1037 21 PAY 22 LEVY	1049 TIER 1 LEVY 1050 TIER 2 LEVY 1051 UNEQL LEVY	1063 FY 2023 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1062)-(1061) =
1038 PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035) +(1036) =	1052 TOTAL FY 2023 TBRA ALLOC TO REF LEVY CATEGORIES = (1049) TO (1051) =	FY 2023 REFERENDUM HOLD HARMLESS ADJUSTMENT TO LOR TIER 1 LEVIES
1039 PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035) +(1037) =	1053 TOTAL FY 2023 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 22 LEVY = (1026)+(1034) +(1042) =	1064 FY 2023 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 280)
1040 FY 2023 2ND TIER REF LEVY ADJUSTMENT	1054 FY 2023 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1053)-(1052) =	1007 ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY ALLOCATION OF TBRA
FY 2023 UNEQUAL REF LEVY ADJ		
1041 FY 2023 UNEQUAL REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 242)		

FY 2023 HOLD HARM ADJ (CONT)		*FY 23 & FY 22 CAPITAL RELATED ADJ*		***FY 2022 LTFM UNEQUAL LEVY ADJ***	
1065	FY 2023 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1007)-(1064) =			1092	FY 2022 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2022 WEBSITE REPORT, LINE 64)
	FY 2023 INTEGRATION ADJUSTMENT	1077	FY 2023 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 63) 890,265.98	1093	20 PAY 21 LIMIT
1066	FY 2023 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 88,786.49	1078	21 PAY 22 LIMIT 949,258.43	1094	20 PAY 21 LEVY
		1079	21 PAY 22 LEVY 949,258.43	1095	TOTAL ADJUSTMENT
1067	21 PAY 22 LIMIT 103,988.42	1080	FY 2023 LTFM EQUALIZED LEVY ADJUST	1096	21 PAY 22 ADJ LIMIT
1068	21 PAY 22 LEVY 103,988.42		= (1077)-(1079) = 58,992.45-	1097	21 PAY 22 ADJ LEVY
1069	FY 2023 INTEGRATION ADJUSTMENT LIMIT = (1066)-(1068) = 15,201.93-		FY 2023 LTFM UNEQUALIZED LEVY ADJUST	1098	FY 2022 LTFM UNEQUALIZED LEVY ADJUST
	FY 2021 CARRYOVER INTEGRATION ADJUSTMENT	1081	FY 2023 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 64)		3 YEAR PRIOR ADJUSTMENTS
1070	FY 2021 INTEGRATION LEVY AUTH CARRYOVER FINAL ADJUSTMENT (FROM FY 2021 INTEGRATION CARRYOVER AID REPORT, LINE 14)	1082	21 PAY 22 LIMIT	1099	FY 2021 OPER CAP LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 170) 277,698.46
		1083	21 PAY 22 LEVY		
1071	FY 2021 INTEG LEVY AUTH CARRYOVER ADJ PAY 23	1084	FY 2023 LTFM UNEQUALIZED LEVY ADJUST	1100	19 PAY 20 LIMIT 281,891.61
				1101	19 PAY 20 LEVY 281,891.61
1072	FY 2021 INTEG LEVY AUTH FINAL CARRYOVER ADJUSTMENT = (1070) - (1071) =		FY 2022 LTFM EQUALIZED LEVY ADJUST	1102	TOTAL ADJUST TO PAY 20 OPER CAP LEVY AUTH = ((1100)-(1102)) = 4,193.15-
	FY 2023 ALT TEACHER COMP LEVY ADJ	1085	FY 2022 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2022 WEBSITE REPORT, LINE 63) 863,927.32	1103	20 PAY 21 ADJ LIMIT 478.26
1073	FY 2023 ALT COMP LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 326) 265,949.31	1086	20 PAY 21 LIMIT 952,797.41	1104	20 PAY 21 ADJ LEVY 478.26
		1087	20 PAY 21 LEVY 952,797.41	1105	FY 2021 OPER CAPITAL LEVY ADJUSTMENT = ((1103)-(1105)) = 4,671.41-
1074	21 PAY 22 LIMIT 264,077.58	1088	TOTAL ADJUSTMENT = (1085)-(1087) = 88,870.09-		FY 2021 LOR TIER 1 LEVY ADJ
1075	21 PAY 22 LEVY 264,077.58	1089	21 PAY 22 ADJ LIMIT 81,945.97-	1106	FY 2021 LOC OPT TIER 1 AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 189) 602,516.54
1076	FY 2023 ALT TEACH COMP LEVY ADJUSTMENT = ((1070)-(1071)) = 1,871.73	1090	21 PAY 22 ADJ LEVY 81,945.97-		
		1091	FY 2022 LTFM EQUALIZED LEVY ADJUST = (1088)-(1090) = 6,924.12-	1107	19 PAY 20 LIMIT 627,216.48
				1108	19 PAY 20 LEVY 627,216.48
				1109	TOTAL ADJUST TO PAY 20 LOR OPTIONAL LEVY AUTH = ((1106)-(1108)) = 24,699.94-

FY 2021 LOR TIER 1 LEVY ADJ (CONT)	***FY 2021 TRANSITION LEVY ADJ***	**FY 2021 2ND TIER REF ADJ (CONT)**
1110 20 PAY 21 ADJ LIMIT	1127 FY 2021 TRANSITION LEVY AUTH	1142 PAY 20 LIMIT BEFORE
1111 20 PAY 21 ADJ LEVY	(FROM FY 2021 GENERAL	TBRA AND HOLD HARM ADJ
	EDUC REVENUE REPORT,	(FROM PAY 21 LEVY
1112 FY 2021 LOR OPTIONAL	LINE 200) 26,373.65	REPORT, LINE 1038)
LEVY ADJUSTMENT		
= ((1109)-(1111)) = 24,699.94-	1128 19 PAY 20 LIMIT 29,181.29	1143 PAY 20 LEVY BEFORE
	1129 19 PAY 20 LEVY 29,181.29	TBRA AND HOLD HARM ADJ
		(FROM PAY 21 LEVY
FY 2021 LOR TIER 2 LEVY ADJUST	1130 TOTAL ADJUST TO PAY 20	REPORT, LINE 1039)
	TRANSITION LEVY AUTH	
1113 FY 2021 LOC OPT LEVY AUTH	= ((1127)-(1129)) = 2,807.64-	1144 TOTAL ADJUST TO PAY 20
(FROM FY 2021 GENERAL		2ND TIER REF LEVY AUTH
EDUC REVENUE REPORT,	1131 20 PAY 21 ADJ LIMIT 194.91-	
LINE 276) 1,262,125.04	1132 20 PAY 21 ADJ LEVY 194.91-	
		1145 20 PAY 21 ADJ LIMIT
1114 19 PAY 20 LIMIT 1,396,486.40	1133 FY 2021 TRANSITION	1146 20 PAY 21 ADJ LEVY
1115 19 PAY 20 LEVY 1,396,486.40	LEVY ADJUSTMENT	
	= ((1130)-(1132)) = 2,612.73-	1147 FY 2021 2ND TIER REF
1116 TOTAL ADJUST TO PAY 20		LEVY ADJUSTMENT
LOR OPTIONAL LEVY AUTH		
= ((1106)-(1108)) = 134,361.36-	FY 2021 1ST TIER VOTER-APPROVED	
	REFER LEVY ADJUST	
1117 20 PAY 21 ADJ LIMIT 9,328.00-		FY 2021 UNEQUAL REF LEVY ADJ
1118 20 PAY 21 ADJ LEVY 9,328.00-	1134 FY 2021 1ST TIER REF LEVY AUTH	
	(FROM FY 2021 GENERAL	1148 FY 2021 UNEQUAL REF LEVY AUTH
1119 FY 2021 LOR OPTIONAL	EDUC REVENUE REPORT,	(FROM FY 2021 GENERAL
LEVY ADJUSTMENT	LINE 229)	EDUC REVENUE REPORT,
=(1116)-(1117) 125,033.36-		LINE 233)
	1135 PAY 20 LIMIT BEFORE	1149 PAY 20 LIMIT BEFORE
FY 2021 EQUITY LEVY ADJUSTMENT	TBRA AND HOLD HARM ADJ	TBRA AND HOLD HARM ADJ
	(FROM PAY 21 LEVY	(FROM PAY 21 LEVY
1120 FY 2021 EQUITY LEVY AUTH	REPORT, LINE 1022)	REPORT, LINE 1054)
(FROM FY 2021 GENERAL	1136 PAY 20 LEVY BEFORE	1150 PAY 20 LEVY BEFORE
EDUC REVENUE REPORT,	TBRA AND HOLD HARM ADJ	TBRA AND HOLD HARM ADJ
LINE 193) 497,110.58	(FROM PAY 21 LEVY	(FROM PAY 21 LEVY
	REPORT, LINE 1023)	REPORT, LINE 1055)
1121 19 PAY 20 LIMIT 549,990.02	1137 TOTAL ADJUST TO PAY 20	1151 TOTAL ADJUST TO PAY 20
1122 19 PAY 20 LEVY 549,990.02	1ST TIER REF LEVY AUTH	UNEQUAL REF LEVY AUTH
1123 TOTAL ADJUST TO PAY 20	1138 20 PAY 21 ADJ LIMIT	
EQUITY LEVY AUTH	1139 20 PAY 21 ADJ LEVY	1152 20 PAY 21 ADJ LIMIT
= ((1120)-(1122)) = 52,879.44-		1153 20 PAY 21 ADJ LEVY
	1140 FY 2021 1ST TIER REF	1154 FY 2021 UNEQUAL REF
1124 20 PAY 21 ADJ LIMIT 3,632.82-	LEVY ADJUSTMENT	LEVY ADJUSTMENT
1125 20 PAY 21 ADJ LEVY 3,632.82-		
1126 FY 2021 EQUITY		
LEVY ADJUSTMENT		
= ((1123)-(1125)) = 49,246.62-	FY 2021 2ND TIER REF LEVY ADJUST	
	1141 FY 2021 2ND TIER REF LEVY AUTH	
	(FROM FY 2021 GENERAL EDUC	
	REV RPT, LINE 231)	

FY 2021 TBRA ALLOCATION ADJ TO VOTER-APPROVED LEVIES		***FY 2021 REF HOLD HARM (CONT)***		***FY 2021 INTEGRATION ADJ (CONT)***	
1155	FY 2021 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINES 244 TO 246)	1168	PAY 20 HOLD HARM ALLOC (FROM PAY 20 LEVY RPT, LINE 313 TO 315)	1185	FY 2021 INTEGRATION ADJUSTMENT LIMIT = (1182)-(1184) = 7,647.53-
		1169	FY 2021 HOLD HARM TOTAL = (1168)-(1167) =		FY 2021 REEMPLOYMENT ADJUSTMENT
1156	PAY 20 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 20 LEVY RPT, LINES 297 TO 300)	1170	20 PAY 21 ADJ LIMIT	1186	FY 2021 EXPEND ACTUAL
		1171	20 PAY 21 ADJ LEVY	1187	REEMPLOY LEVY AUTH = 100% OF (1186) =
1157	FY 2021 TBRA ALLOCATION TOTAL ADJUSTMENT = (1156)-(1155) =	1172	FY 2021 HOLD HARM ALLOC	1188	20 PAY 21 LIMIT 30,000.00
				1189	20 PAY 21 LEVY 30,000.00
1158	20 PAY 21 ADJ LIMIT		FY 2021 LOR TIER 1 HOLD HARMLESS ADJUSTMENT	1190	FY 2021 REEMPLOY ADJUST = ((1187)-(1189)) = 30,000.00-
1159	20 PAY 21 ADJ LEVY	1173	FY 2021 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINES 271)		FY 2021 SAFE SCHOOLS ADJUST
1160	FY 2021 TBRA ALLOC LEVY ADJUSTMENT			1191	SAFE SCH LVY REQUEST YES
		1174	PAY 20 TIER 1 HOLD HARMLESS LEVY (FROM PAY 21 LEVY RPT, LINES 312)	54	2020-21 ADJ PU (ACT) 2,976.71
	FY 2021 LOR TBRA ADJUST			1192	FY 2021 SAFE SCHOOLS AUTH \$36 X (54) = 107,161.56
1161	FY 2021 ALLOC OF TBRA TO LOR TIER 1 LEVY (FROM FY 2021 GENERAL REVENUE REPORT, LINE 243)	1175	FY 2021 LOR TIER 1 HOLD HARMLESS ADJUSTMENT = (1173)-(1174) =	1193	19 PAY 20 LIMIT 118,569.60
				1194	19 PAY 20 LEVY 118,569.60
1162	ALLOCATION OF TBRA (FROM PAY 20 LEVY RPT, LINE 296)	1176	20 PAY 21 ADJ LIMIT	1195	FY 2021 SAFE SCH ADJUST = ((1187)-(1189)) = 11,408.04-
1163	FY 2021 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1161)-(1162) =	1177	20 PAY 21 ADJ LEVY		FY 2021 SAFE SCHOOLS INTERMEDIATE ADJUST
		1178	FY 2020 TIER 1 HOLD HARM ADJUSTMENT =(1175)-(1176) =	54	2020-21 ADJ PU (ACT) 2,976.71
1164	20 PAY 21 ADJ LIMIT		FY 2021 INTEGRATION ADJUSTMENT	1196	SAFE SCH INTERMEDIATE LEVY ALLOW
1165	20 PAY 21 ADJ LEVY	1179	FY 2021 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 88,189.12	54	2020-21 ADJ PU (ACT) 2,976.71
1166	FY 2021 LOR TIER 1 TBRA LEVY ADJUSTMENT			1197	FY 2021 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1196) X (54) =
		1180	19 PAY 20 LIMIT 83,414.00	1198	19 PAY 20 LIMIT
	FY 2021 REFERENDUM HOLD HARM	1181	19 PAY 20 LEVY 83,414.00	1199	19 PAY 20 LEVY
1167	FY 2021 ALLOC OF HOLD HARM (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 272 TO 274)	1182	TOTAL ADJUSTMENT = (1179)-(1180) = 4,775.12	1200	FY 2021 SAFE SCHOOLS INTERMEDIATE ADJUST
		1183	20 PAY 21 ADJ LIMIT 12,422.65		
		1184	20 PAY 21 ADJ LEVY 12,422.65		

FY 2021 ALT TEACHER COMP LEVY ADJ		**FY 2021 LTFM UNEQUAL ADJ (CONT)**		***FY 2021 ANNUAL OPEB LEVY ADJ***	
1201	FY 2021 ALT COMP LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 317)	1220	19 PAY 20 LIMIT	1238	FY 2021 ACTUAL COST (FIN 797 + OBJ 291)
	287,713.66	1221	19 PAY 20 LEVY		147,366.00
		1222	TOTAL ADJUSTMENT	1239	PRORATION FACTOR TO REFLECT STATEWIDE CAP
1202	19 PAY 20 LIMIT				1.00000000
1203	19 PAY 20 LEVY	1223	20 PAY 21 ADJ LIMIT	1240	PRORATED ANNUAL OPEB LEVY AUTH
	289,462.04	1224	20 PAY 21 ADJ LEVY		147,366.00
1204	TOTAL ADJUST TO PAY 20 ALT COMP LEVY AUTH = ((1201)-(1203)) =	1225	21 PAY 22 ADJ LIMIT	1241	21 PAY 22 LIMIT
	1,748.38-	1226	21 PAY 22 ADJ LEVY	1242	21 PAY 22 LEVY
					155,468.00
1205	20 PAY 21 ADJ LIMIT	1227	FY 2021 UNEQUAL LIMIT ADJUST	1243	FY 2021 ANNUAL OPEB ADJUSTMENT
1206	20 PAY 21 ADJ LEVY		= (1223)+(1225) =		= (1235)-(1237) =
	688.82-				8,102.00-
1207	FY 2021 ALT TEACH COMP LEVY ADJUST = ((1204)-(1206)) =	1228	FY 2021 UNEQUAL LEVY ADJUST = (1224)+(1226) =		
	1,059.56-				
		1229	FY 2021 LTFM UNEQUALIZED LEVY ADJUST		PAY 20 LEASE LEVY ADJUST
	FY 2021 LTFM EQUALIZED LEVY ADJ				FY 2020 AND FY 2021 LEASE COST WITH A PAY 20 LEVY(PAY 21 LEASE LEVY FOR FY 2021 & 2022 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)
1208	FY 2021 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2021 WEBSITE REPORT, LINE 63)		FY 2021 CAREER TECHNICAL ADJ		FY 2020 PAY 19 NET LEASE COSTS
	929,474.03	1230	FY 2021 CAREER TECH LEVY AUTHORITY (FY 2021 CTE AID REPORT LINE 21)	1301	PAY 19 OPER INTERMED
1209	19 PAY 20 LIMIT		140,323.17	1302	PAY 19 CAP INTERMED
1210	19 PAY 20 LEVY			1303	PAY 19 TIES CAPITAL
	1,028,422.54	1231	20 PAY 21 LIMIT	1304	PAY 19 OPER JOINT
		1232	20 PAY 21 LEVY	1305	PAY 19 OPER NON-J ADM
1211	TOTAL ADJUSTMENT = (1208)-(1210) =		170,374.75	1306	PAY 19 OPER NON-J
	98,948.51-		170,374.75	1307	PAY 19 CAPITAL JOINT
1212	20 PAY 21 ADJ LIMIT	1233	FY 2021 CAREER TECH ADJUSTMENT = ((1230)-(1232)) =	1308	PAY 19 CAP NON-J ADM
1213	20 PAY 21 ADJ LEVY		30,051.58-	1309	PAY 19 CAPITAL NON-J
	6,869.48-			1310	FY 2020 COSTS (PAY 19)
1214	21 PAY 22 ADJ LIMIT				SUM (1301) TO (1309)=
1215	21 PAY 22 ADJ LEVY				163,824.00
	79,498.53-				
	79,498.53-				
1216	FY 2021 EQUAL LIMIT ADJUST = (1212)+(1214) =		FY 2021 HEALTH BENEFIT LEVY ADJUST		FY 2020 PAY 20 NET LEASE COSTS
	86,368.01-	1234	FY 2021 ACTUAL COST (LIMITED TO \$600,000)	1311	PAY 20 OPER INTERMED
1217	FY 2021 EQUAL LEVY ADJUST = (1213)+(1215) =			1312	PAY 20 CAP INTERMED
	86,368.01-	1235	20 PAY 21 LIMIT	1313	PAY 20 OPER JOINT
1218	FY 2021 LTFM EQUALIZED LEVY ADJUST = (1211)-(1217) =	1236	20 PAY 21 LEVY	1314	PAY 20 OPER NON-J ADM
	12,580.50-			1315	PAY 20 OPER NON-J OTH
		1237	FY 2021 HEALTH BENEFITS ADJUST	1316	PAY 20 CAPITAL JOINT
				1317	PAY 20 CAP NON-J ADM
				1318	PAY 20 CAP NON-J OTH
				1319	FY 2020 COSTS (PAY 20) SUM (1311) TO (1318)=
1219	FY 2021 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2021 WEBSITE REPORT, LINE 64)				31,797.17

FY 2021 PAY 20 NET LEASE COSTS		***FY 2021 PAY 21 NET LEASE COSTS***		***FY 2021 NET LEASE COSTS***	
1320	PAY 20 OPER INTERMED	1345	TOTAL FY 2021 OPER	1357	REGULAR MAX AUTHORITY
1321	PAY 20 CAP INTERMED		NON-J NET LEASE COSTS		= GTR OF (1355)
1322	PAY 20 TIES CAPITAL		FOR (PAY 20)		OR (1356) =
1323	PAY 20 OPER JOINT		= (1324) + (1325) =	159,021.20	631,062.52
1324	PAY 20 OPER NON-J ADM				
1325	PAY 20 OPER NON-J OTH	1346	ACTUAL FY 2021 UFARS	1358	TOTAL PAY 20 REGULAR
1326	PAY 20 CAPITAL JOINT		LEASE COSTS		LEASE LEVY AUTHORITY
1327	PAY 20 CAP NON-J ADM		(FUND 1, OBJECT 370)	329,853.40	= LSR OF (1354)
1328	PAY 20 CAP NON-J OTH				OR (1357) =
					190,818.37
1329	FY 2021 COSTS (PAY 20)	1347	PAY 20 OPER NON-J	1359	TOTAL PAY 20 REGULAR &
	SUM (1320) TO (1328)=		LEASE COST LIMITED		INTERM LEASE LEVY AUTH
	159,021.20		BY FY 2021 UFARS		= (1352) + (1358) =
			=LSR(1345) OR (1346)=	159,021.20	190,818.37
	FY 2021 NET LEASE COSTS		FY 2021 NET LEASE COSTS	1360	19 PAY 20 LIMIT
				1361	19 PAY 20 LEVY
1330	PAY 21 OPER INTERMED				209,935.99
1331	PAY 21 CAP INTERMED	1348	FY 2021 ADJUSTED COSTS	1362	PAY 20 LEASE LEVY
1332	PAY 21 OPER JOINT		(PAY 20) = (1329) -		LIMITATION ADJUSTMENT
1333	PAY 21 OPER NON-J ADM		(1324)-(1325)+(1347)=	159,021.20	= (1359)-(1361) =
1334	PAY 21 OPER NON-J OTH				19,117.62-
1335	PAY 21 CAPITAL JOINT	1349	PAY 20 ADJUSTED NET		CAPITAL RELATED ADJ SUMMARY
1336	PAY 21 CAP NON-J ADM		LEASE COSTS		
1337	PAY 21 CAP NON-J OTH		= (1344) + (1348) =	190,818.37	1004
					FY 2023 OPER CAP ADJ
1338	FY 2021 COSTS (PAY 21)	1350	DIST'S SHARE OF PAY 20		1105
	SUM (1330) TO (1337)		LEASE COSTS FOR THE		FY 2021 OPER CAP ADJ
	18,655.07		INTERMEDIATE DISTRICTS		1080
			= (1311) + (1312)		FY 2023 LTFM EQ ADJ
1339	TOTAL FY 2020 OPER		+ (1320) + (1321) =		1084
	NON-J NET LEASE COSTS	54	2020-21 ADJ PU (ACT)	2,976.71	FY 2023 LTFM UNEQ ADJ
	=(1306)+(1314)+(1315)	1351	INTERM PUPIL UNIT		1091
	163,824.00		AUTH = \$65 X (54) =	193,486.15	FY 2022 LTFM EQ ADJ
1340	ACTUAL FY 2020 UFARS				1098
	LEASE COSTS	1352	INTERM LEASE AUTH = LSR		FY 2021 LTFM EQ ADJ
	(FUND 1, OBJECT 370)		OF (1350) OR (1351) =		1218
	327,506.81				FY 2021 LTFM UNEQ ADJ
1341	PAY 19 OPER NON-J				1229
	LEASE COST LIMITED	1353	INTERM DIST CARRYOVER		FY 2021 LTFM UNEQ ADJ
	BY FY 2020 UFARS		TO REGULAR LEASE AUTH		1362
	LSR (1306) OR (1340)=		= (1350) - (1352) =		PAY 20 LEASE LEVY ADJ
	163,824.00				1363
1342	REMAIN FY 2020 UFARS	1354	PAY 20 LEASE COST		LEASE LEVY ADJ (MEMO)
	= GREATER OF ZERO OR		UNDER REGULAR AUTH		1364
	[(1340) - (1341)] =		= (1349) - (1352) =	190,818.37	OTHER CEX ADJ (MEMO)
	163,682.81				1365
1343	PAY 20 OPER NON-J				TOTAL CAPITAL RELATED
	LEASE COST LIMITED	54	2020-21 ADJ PU (ACT)	2,976.71	LEVY LIMIT ADJUSTMENT
	BY FY 2020 UFARS				=(1004)+(1105)+(1080)
	= LSR [(1314)+(1315)]	1355	PAY 20 PUPIL UNIT MAX		+(1084)+(1091)+(1098)
	OR (1342) =		AUTH = \$212 X (54) =	631,062.52	+(1218)+(1229)+(1362)
		1356	PAY 20 COMMISSIONER		+(1363)+(1364) =
1344	FY 2020 ADJUSTED COSTS		APPROVED LIMIT		110,540.07-
	(PAY 20) = (1319) -				OTHER GENERAL LIMITATION ADJ
	(1314)-(1315)+(1343)=				
	31,797.17				760
					GENERAL FUND LEVY ADJ
					FOR FAC & EQUIP BONDS
					1366
					ECON DEV ABATE ADJUST
					(MEMO)
					1367
					DEBT SURPLUS TRANSFER
					(MEMO)
					1368
					SCH TAX ADJUSTMENT
					(FROM STR ADJUST
					REPORT, LINE 9)

OTHER GEN LIMITATION ADJ (CONT)		***GEN FUND ADJUST SUMMARY***		***FY 2021 HOME VISITING ADJ***	
1369	OTHER ADJUST, GEN RMV VOTER APPROVED JOBZ EXEMPT (MEMO)	1383	GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(1032)+(1040)+(1048) +(1054)+(1063)+(1140) +(1147)+(1154)+(1160) +(1172)+(1370) =	1405	19 PAY 20 LIMIT 1,655.83
1370	TOTAL OTHER ADJUST GEN RMV VOTER APPR JOBZ EXEMPT = (1368)+(1369) =	1384	GENERAL RMV OTHER JOBZ EXEMPT =(1012)+ +(1016)+(1020)+(1024) +(1056)+(1065)+(1112) +(1119)+(1126)+(1133) +(1166)+(1178)+(1374) 272,077.79-	1406	19 PAY 20 LEVY 1,655.83
1371	MAINT PU VAR (MEMO)			1407	FY 2021 HOME VISIT ADJUSTMENT = ((1404)-(1405)) = 159.23
1372	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)	1385	GENERAL NTC VOTER APPROVED JOBZ EXEMPT =(1377) =		FY 2021 SCHOOL-AGE CARE
1373	OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO)	1386	GENERAL NTC OTHER JOBZ EXEMPT = (760)+(1069)+(1076) +(1185)+(1190)+(1195) +(1200)+(1207)+(1233) +(1237)+(1243)+(1365) +(1366)+(1367)+(1382) 212,138.98-	1408	FY 2021 AUTHORITY (FROM UFARS EXPENDITURES)
1374	TOTAL OTHER ADJUST GEN OTHER RMV JOBZ EXEMPT= =(1371)+(1372)+(1373)	1387	TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1383)+(1384) + (1385)+(1386) = 484,216.77-	1409	19 PAY 20 LIMIT
1375	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)			1410	19 PAY 20 LEVY
1376	OTHER ADJUST, GEN NTC VOTER APPROVED JOBZ EXEMPT (MEMO)			1411	SCH-AGE CARE ADJUSTMENT
1377	TOTAL OTHER ADJUST GEN NTC VOTER APPR JOBZ EXEMPT =(1375)+(1376)=			1412	ADULTS W/DISABILITIES ADJUST
1378	TIF ADJUST (MEMO)			1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)
1379	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)			1414	OTHER ADJUST (MEMO)
1380	FY 2021 INTEG LEVY AUTH CARRYOVER ADJUSTMENT			1415	TOTAL OTHER ADJUST =(1413)+(1414)=
1381	OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO)			1416	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT =(1403)+(1407)+(1411) + (1412) + (1415) = 141.53
1382	TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT=(1378)+(1379) + (1380)+(1381) =	1400	FY 2023 REVISED ECFE LEVY AUTH (FROM FY 2023 ECFE AID REPORT, LINE 1.7) 83,782.15		GENERAL DEBT SERVICE ADJUSTMENTS
		1401	21 PAY 22 LIMIT 83,799.85	1701	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762) X -1 = 65,636.53-
		1402	21 PAY 22 LEVY 83,799.85	1702	OTHER ADJUST (MEMO) VOTER APPROVED
		1403	FY 2023 EARLY CHILD FAMILY ADJUST = ((1400)-(1402)) = 17.70-	1703	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1701)+(1702) = 65,636.53-
				1704	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763) X -1 = 15,653.83-

GENERAL DEBT SERVICE ADJUST		*FY 2021 LTFM DEBT LEVY ADJ (CONT)*		***INITIAL ABATE LEVY ADJ (CONT)***	
1705	OTHER ADJUST (MEMO) NON-VOTER APPROVED	1724	21 PAY 22 ADJ LIMIT	2024	FY 2023 ABATEMENT AID 2,566.77
		1725	21 PAY 22 ADJ LEVY		
1706	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1704)+(1705) + (1710)+(1717)+(1728)= 15,742.40-	1726	FY 2021 DEBT LIMIT ADJUST = (1722)+(1724) =	2005	INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) = 13,668.30
		1727	FY 2021 DEBT LEVY ADJUST = (1723)+(1725) =		
	FY 2023 LTFM DEBT LEVY ADJ	1728	FY 2021 LTFM DEBT LEVY ADJ =(1721)-(1726)=	2006	GENERAL 4,810,595.39
1707	FY 2023 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2023 RPT, LINE 59) 87,464.36		OTH POSTEMPLOYMENT BENE (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS	2007	COMMUNITY SERVICE 208,550.92
1708	21 PAY 22 LIMIT 87,552.93	1900	REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF	2008	GENERAL DEBT SERVICE 3,778,721.00
1709	21 PAY 22 LEVY 87,552.93		[(921)OR(924)] X -1 =	2009	OPEB DEBT SERVICE
1710	FY 2023 LTFM DEBT LEVY ADJ =(1707)-(1708)= 88.57-	1901	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED	2010	TOTAL 8,797,867.31
	FY 2022 LTFM DEBT LEVY ADJUST	1902	TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) =		
1711	FY 2022 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2022 RPT, LINE 59) 84,867.24	1903	REDUCTION DEBT EXCESS, NON-VOTER = GTR OF [(922)OR(925)] X -1 =		CERTIFIED LEVY RATIO BY FUND
1712	20 PAY 21 LIMIT 84,867.24	1904	OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR	2011	GENERAL (2006)/(2010) .54679109
1713	20 PAY 21 LEVY 84,867.24	1905	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =	2012	COM SER (2007)/(2010) .02370471
1714	TOTAL ADJUSTMENT ADJ =(1711)-(1712)=			2013	GEN DBT (2008)/(2010) .42950420
1715	21 PAY 22 ADJ LIMIT			2014	OPEB DBT (2009)/(2010)
1716	21 PAY 22 ADJ LEVY			2015	TOTAL 1.00000000
1717	FY 2022 LTFM DEBT LEVY ADJ =(1714)-(1715)=		ABATEMENT ADJUSTMENTS		ABATEMENT AID BY FUND (FROM PART III OF FY 2023 ABATEMENT AID REPORT)
	FY 2021 LTFM DEBT LEVY ADJUST	2001	SCHOOL TAXES ABATED IN 2021 16,235.07-	2016	GENERAL 2,417.98
1718	FY 2021 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2021 RPT, LINE 59)	2002	SCHOOL TAXES ADDED IN 2021	2017	COMMUNITY SERVICE 148.79
1719	19 PAY 20 LIMIT	2003	NET CHANGE IN SCHOOL TAXES = (2001)+(2002) = 16,235.07-	2018	GENERAL DEBT SERVICE
1720	19 PAY 20 LEVY	2004	ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)] 16,235.07	2019	TOTAL 2,566.77
1721	TOTAL ADJUSTMENT ADJ =(1718)-(1719)=			2020	EST FY 2023 ABATEMENT AID PRORATION FACTOR 1.00000000
1722	20 PAY 21 ADJ LIMIT				PRORATED ABATEMENT AID BY FUND
1723	20 PAY 21 ADJ LEVY			2021	GENERAL (2020)X(2016) 2,417.98
				2022	COM SER (2020)X(2017) 148.79
				2023	GEN DBT (2020)X(2018)
				2024	TOTAL 2,566.77
					INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)
				2025	GENERAL=(2004)-(2024)- (2026)-(2027)-(2028)= 6,459.21
				2026	COM SER [(2004)X (2012)]-(2022) = 236.06
				2027	GDS DBT [(2004)X (2013)]-(2023) = 6,973.03
				2028	OPEB DBT [(2004)X (2014)] =
				2005	TOTAL = (2004)-(2024) 13,668.30

ABATEMENT INTEREST ADJUSTMENT		***CARRY-OVER ABATEMENT LEVY LIM*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***TOTAL INITIAL LEVY LIMITATION*** SUMMARY BEFORE OFFSETTING ADJUST	
2029	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2021	2052	GENERAL=(2044)-(2048) OR MEMO	3001	GENERAL FUND INITIAL LEVY SUMMARY
	ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)	2053	COM SER=(2045)-(2049) OR MEMO	3001	GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (516)+(1383) =
2030	GENERAL = (2029) -(2031) -(2032)-(2033) =	2054	GEN DBT=(2046)-(2050) OR MEMO	3002	GENERAL RMV OTHER JOBZ EXEMPT = (517)+(1384) = 2,192,706.10
2031	COM SER (2029)X(2012)	2055	OPEB DBT=(2047)-(2051) OR MEMO	3002	GENERAL RMV OTHER JOBZ EXEMPT = (517)+(1384) = 2,192,706.10
2032	GEN DBT (2029)X(2013)	2056	TOTAL		
2033	OPEB DBT (2029)X(2014)		ADVANCE ABATEMENT LEVY ADJUST	3003	GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (518)+(1385) =
2029	TOTAL	2057	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2022 1,572.09-	3003	GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (518)+(1385) =
	FY 2021 ABATEMENT AID ADJUST (ZERO IF NO LEVY AUTHORITY IN FUND)	2058	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2022	3004	GENERAL NTC OTHER JOBZ EXEMPT +(519)+(1386)+(2039) +(2052)+(2070) = 1,891,810.18
2034	GENERAL	2059	NET CHANGE IN SCHOOL TAXES (2057)+(2058) 1,572.09-	3004	GENERAL NTC OTHER JOBZ EXEMPT +(519)+(1386)+(2039) +(2052)+(2070) = 1,891,810.18
2035	COMMUNITY SERVICE	2060	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1 X (2059)] 1,572.09	3005	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3001)+(3002) + (3003)+(3004) = 4,084,516.28
2036	GEN DEBT		ADVANCE ABATEMENT AUTH BY FUND		
2037	OPEB DEBT	2061	GENERAL = (2060) -(2062)-(2063)-(2064) 859.60	3006	COMMUNITY SERV INIT LEVY SUMMARY
2038	TOTAL	2062	COM SER (2060)X(2012) 37.27	3006	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (634)+(1416)+(2040) + (2053)+(2071) = 230,761.51
	TOTAL REGULAR ABATE LEVY ADJ	2063	GEN DBT (2060)X(2013) 675.22		
2039	GENERAL = (2025)+(2030)+(2034)= 6,459.21	2064	OPEB DBT (2060)X(2014)		
2040	COMMUNITY SERVICE = (2026)+(2031)+(2035)= 236.06	2060	TOTAL 1,572.09		
2041	GEN DEBT SERVICE = (2027)+(2032)+(2036)= 6,973.03		PREVIOUS ADVANCE ABATE LEVY (PAY 21 PREVIOUS ADVANCE PLUS PAY 21 ADVANCE LEVY)	3007	GEN DEBT SERV INITIAL LEVY SUMMARY
2042	OPEB DEBT SERVICE = (2028)+(2033)+(2037)=			3007	GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (812)+(1703)+(2041) + (2054)+(2072) = 3,936,600.62
2043	TOTAL 13,668.30	2065	GENERAL 6,119.71	3008	GEN DEBT SERVICE OTHER JOBZ NONEXEMPT = (813)+(1706)+(2041) + (2054)+(2072) = 787,693.34
	CARRY-OVER ABATE LEVY AUTHORITY	2066	COMMUNITY SERVICE 297.73		
	PAY 22 REGULAR ABATEMENT LIMIT	2067	GENERAL DEBT SERVICE 5,447.31		
2044	GENERAL 12.14	2068	OPEB DEBT SERVICE		
2045	COMMUNITY SERVICE 1.38	2069	TOTAL 11,864.75		
2046	GENERAL DEBT SERVICE 40.83		ADVANCE ABATEMENT ADJUSTMENT BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)	3009	TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3007)+(3008) = 4,724,293.96
2047	OPEB DEBT SERVICE	2070	GENERAL=(2060)-(2069)- (2071)-(2072)-(2073)= 5,260.11-		
	PAY 22 REGULAR ABATEMENT LEVY	2071	COM SER (2062)-(2066) 260.46-		
2048	GENERAL 12.14	2072	GEN DBT (2063)-(2067) 4,772.09-		
2049	COMMUNITY SERVICE 1.38	2073	OPEB DBT (2064)-(2068)		
2050	GENERAL DEBT SERVICE 40.83	2074	TOTAL 10,292.66-		
2051	OPEB DEBT SERVICE				

OPEB/PENSION DEBT SVC INITIAL LEVY SUMMARY		***POSITIVE OFFSETTING ADJ (CONT)***	***POSITIVE OFFSETTING ADJ*** IN GENERAL DEBT SERV FUND
3010	OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (903)+(1900)+(2042) + (2055)+(2073) =	3020 COM SERV POSITIVE OFFSET GTR 0 OR [0-(3006)]	3031 GDS VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3007)]
3011	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT =(908)+(1903)+(2042) + (2055)+(2073) =	3021 GEN RMV VOTER JOBZ EXEMPT NEGATIVE OFFSET	3032 GDS OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3008)]
3012	TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3010)+(3011) =	3022 GEN RMV OTHER JOBZ EXEMPT NEGATIVE OFFSET	COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND
	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 30 MUST BE ZERO OR GREATER).	3023 GEN NTC VOTER JOB EXEMPT NEGATIVE OFFSET	3033 GDS VOTER JOBZ NONEXEMPT NEGATIVE OFFSET
	OFFSET CARRIED FORWARD	3024 GEN NTC OTHER JOBZ EXEMPT NEGATIVE OFFSET	COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND
3013	GENERAL	3025 COM SERV NEGATIVE OFFSET	3034 GDS OTH JOBZ NONEXEMPT NEGATIVE OFFSET
3014	GENERAL DEBT SERVICE 172,401.17-	NET OFFSETTING ADJUSTMENTS IN GEN AND COM SERV	3035 GDS VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3031)+(3033) =
3015	OPEB/PENSION DEBT SERVICE	3026 GEN RMV VOTER JOBZ EXEMPT NET OFFSET ADJ = (3016)+(3021) =	3036 GDS OTH JOBZ NONEXEMPT NET OFFSET ADJ = (3032)+(3034) =
	POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS	3027 GEN RMV OTHER JOBZ EXEMPT NET OFFSET ADJ = (3017)+(3022) =	3037 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3010)]
3016	GEN RMV VOTER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3001)]	3028 GEN NTC VOTER JOB EXEMPT NET OFFSET ADJ = (3018)+(3023) =	POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND
3017	GEN RMV OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3002)]	3029 GEN NTC OTHER JOBZ EXEMPT NET OFFSET ADJ = (3019)+(3024) =	3038 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3011)]
3018	GEN NTC VOTER JOB EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3003)]	3030 COM SERV NET OFFSET ADJ = (3020)+(3025) =	3039 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NEGATIVE OFFSET
3019	GEN NTC OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3004)]		

COLLECT NEGATIVE ADJUST		***MAXIMUM EFFORT LOAN AID***		***FY 2024 TAC REG REF REV***	
IN OPEB/PENSION DEBT SERV FUND				(PAY 01 REF LEVY REQ)	
3040	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NEGATIVE OFFSET	3507	ACT MAX EFF LOAN AID FOR FY 2018 - FY 2022	4006	REG FRONT END FORMULA = (4003) X \$175 =
		3508	Pay 18 - PAY 21 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4007	TAC REG REF REV = GTR 0 OR [(4006)-(4005)]=
	NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	3509	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023		FY 2024 TAC ADD REF REV
3041	OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3037)+(3039) =	3510	BAL AVAIL END FY 2023 (3507)-(3508) =	4008	FY 13 REF REV ALLOW
				4009	TAC REF ADD ALLOWANCE = (4008)+\$415 =
3042	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NET OFFSET ADJ = (3038)+(3040) =		LEVY LIMITS ARE REDUCED IN THE FOLLOWING ORDER	4010	ADD FRONT END FORMULA = (4002) X (4009) =
	NET NEGATIVE ADJ BALANCE TO BE CARRIED FORWARD	3511	GEN DEBT VOTER =	4011	TAC ADD BASE = GTR 0 OR [(4010)-(4005)] =
		3512	GEN DEBT OTHER =	4012	TAC ADD REF REVENUE = (4011) X 22.5% =
3043	GENERAL ADJUST BALANCE FORWARD = (3013)-(3026) -(3027)-(3028)-(3029) -(3030) =	3513	OPEB DEBT VOTER =		FY 2024 TAC TOTAL REF REV (JULY 2022 PAYMENT)
		3514	OPEB DEBT OTHER =	4013	TAC TOTAL REF REV = (4007)+(4012) =
3044	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3014)-(3035)-(3036) 172,401.17-	3515	GENERAL NTC VOTER =	4014	MAXIMUM EC RESERVE = (57) X \$25 =
		3516	GENERAL NTC OTHER =	4015	RSVD EARLY CHILDHOOD = LSR(4013)OR(4014)=
3045	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3041)-(3042)=	3517	COMMUNITY SERVICE =		FY 2022 TACONITE RECEIPTS (FEB 2022 & AUG 2022 PYMT) USED TO CALCULATE PAY 23 LEVY LIMITATION REDUCTION
3046	TOTAL ADJUST BALANCE FORWARD =(3043) +(3044)+(3045)= 172,401.17-	3518	MAX EFF LEVY LIMIT ADJ = SUM (3511) TO (3517)=	4016	TAC POT 13.72 CENTS PER TON (INITIAL AMT)
	LEVY AFTER OFFSETS STARTING POINT FOR MAX EFFORT ADJUSTMENTS	3519	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE =(3510) - (3518) =	4017	CITY/TWP REPLACEMENT NOT USED THIS YEAR
3500	GEN DEBT VOTER APPR 3,936,600.62	4001	1983-84 RESIDENT PU	4018	TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4028)
3501	GEN DEBT OTHER 787,693.34	4002	2011-12 RESIDENT PU	4019	TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)
3502	OPEB DEBT VOTER APPR	44	2021-22 RES PU (PRE) 2,956.62	4020	TAC POT RECEIPTS BASE = (4016) - (4017) - (4018) - (4019) =
3503	OPEB DEBT OTHER	57	2023-24 ADJ PU (EST) 2,945.80	4021	MINING 3.43 CENTS/TON
3504	GENERAL NTC VOTER	4003	TACONITE REG REF PU =GTR (4001) OR (44)=	4022	TAC RAILR GRANDFATHER
3505	GENERAL NTC OTHER 1,891,810.18	4004	2011 NET TAX CAPACITY		
3506	COMMUNITY SERVICE 230,761.51	4005	TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4004) X 1.8% =		

TACONITE RECEIPTS (CONT)

4023 DEER RVR GRANDFATHER
 4024 FY 2022 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM(4020) TO (4023)=
 4025 MAX TAC REDUCT = 95% OF [(4024)+(4019)]
 4026 TOTAL PAY 21 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION
 4027 FY 2022 ELIG DIST TAC REPL AMT PLUS PAY 21 TAC LEVY ADJUSTMENT =(4024)+(4026)-(4019)
 4028 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 21 LEVY REPLACEMENT [NOT INCL IN (4024)]
 4029 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 21 LEVY REPLACEMENT [NOT INCL IN (4024)]
 4030 FY 2022 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4024)]
 4031 FY 2022 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4024)]
 LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT
 4032 COMMUNITY SERVICE
 4033 OTHER GENERAL NTC
 4034 REDUCED OTHER NTC FOR LIMITED LTFM LEVY
 4035 OTHER GENERAL RMV
 4036 OP REFERENDUM (VOTER)
 4037 = 50% OF (4036) =
 4038 CAP PROJ LIMIT(VOTER)
 4039 = 50% OF (4038) =
 4040 NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS

LEVY LIMIT SUBJECT TO
 TACONITE ADJUSTMENT (CONT)

4041 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS
 4042 = 50% OF (4041) =
 4043 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS
 4044 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS
 4045 = 50% OF (4044) =
 4046 COM SERV = -1 X (LSR OF (4025) OR (4032))=
 4047 REMAINING REDUCTION = (4025)+(4046) =
 4048 GEN OTH NTC = -1 X (LSR OF (4034) OR (4047))=
 4049 REMAINING REDUCTION = (4047)+(4048) =
 4050 OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4040) OR (4049))=
 4051 REMAINING REDUCTION = (4049)+(4050) =
 4052 GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4043) OR (4051))=
 4053 REMAINING REDUCTION = (4049)+(4052) =
 4054 GEN OTH RMV = -1 X (LSR OF (4035) OR (4053))=
 4055 REMAINING REDUCTION = (4053)+(4054) =
 4056 OPER REF = -1 X (LSR OF (4037) OR (4055))=
 4057 REMAINING REDUCTION = (4055)+(4056) =
 4058 CAP PROJ = -1 X (LSR OF (4039) OR (4057))=
 4059 REMAINING REDUCTION = (4057)+(4058) =
 4060 OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4042) OR (4059))=
 4061 REMAINING REDUCTION = (4059)+(4060) =

LEVY LIMIT SUBJECT TO
 TACONITE ADJUSTMENT (CONT)

4062 GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4045) OR (4061))=
 4063 TOTAL TACONITE LEVY LIMITATION ADJUST = (4046)+(4048)+(4050)+(4052)+(4054)+(4056)+(4058)+(4060)+(4062)=
 4064 CITY/TOWNSHIP DISTRIBUTION = (4025)+(4063) =
 FY 2024 LEVY, AID & REVENUE SUMMARY
 BY FUND CONTINUES ON PAGE 29

FY 2024 LEVY, AID & REV SUMMARY		***COMMUNITY SERVICE FUND***		**OPEB/PENS DEBT SERV FUND (CONT)**	
BY FUND					
(ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)					
GENERAL FUND		5012	MAX EFFORT LOAN AID USED = -(3517) =	5024	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5022)+(5023) =
5001 GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4056) =		5013	TACONITE RECEIPTS = -(4046) =	5025	MAX EFFORT LOAN AID USED = -(3513)-(3514) =
5002 GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4054) = 2,192,706.10		5014	TOTAL COMM SERV FUND REVENUE = (5010) +(5011)+(5012)+(5013) 335,119.47	5026	TACONITE RECEIPTS = -(4050)-(4060) =
5003 GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003)+ (3028)+(3515)+(4058)=		GENERAL DEBT SERVICE FUND		5027	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5024)+(5025)+(5026)
5004 GENERAL NTC OTHER JOBZ EXEMPT = (3004)+ (3029)+(3516)+(4048)= 1,891,810.18		5015	GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3007)+ (3035)+(3511)+(4062)= 3,936,600.62	TOTAL, ALL FUNDS	
5005 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 4,084,516.28		5016	GEN DEBT SERV OTHER JOBZ NONEXEMPT = (3008) (3036)+(3512)+(4052)= 787,693.34	5028	TOTAL LEVY LIMIT = (5005)+(5010) + (5017)+(5024) = 9,039,571.75
5006 TOTAL GENERAL FUND AID = (323)+(329)+(334)+ (340)+(341)+(342)+(358) +(383)+(443)+(2021)= 29,714,255.37		5017	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5015)+(5016) = 4,724,293.96	5029	TOTAL AID = (5006)+(5011) + (5018) = 29,848,510.59
5007 MAX EFFORT LOAN AID USED = -(3515)-(3516) =		5018	TOTAL DEBT SERVICE FUND AID = (438)+ (779)+(799)+(2023) = 29,897.26	5030	TOTAL MAX EFFORT AID USED = (5007)+(5012) + (5019)+(5025) =
5008 TACONITE RECEIPTS = - (4048)-(4054) - (4056)-(4058) =		5019	MAX EFFORT LOAN AID USED =(3508)-(3511)-(3512)	5031	TOTAL TACONITE RECEIPTS = (5008)+(5013) + (5020)+(5026) =
5009 TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007)+(5008)= 33,798,771.65		5020	TACONITE RECEIPTS = -(4052)-(4062) =	5032	TOTAL REVENUE = (5009)+(5014) + (5021)+(5027) = 38,888,082.34
		5021	TOTAL DEBT SERVICE FUND REVENUE = (5017) +(5018)+(5019)+(5020) 4,754,191.22		
		OPEB/PENSION DEBT SERVICE FUND			
COMMUNITY SERVICE FUND		5022	OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT =(3010)+ (3041)+(3513)+(4060)=		
5010 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006)+ (3030)+(3517)+(4046)= 230,761.51		5023	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT=(3011)+ (3042)+(3514)+(4050)=		
5011 TOTAL COMMUNITY SERVICE FUND AID = (611)+(621)+(626) + (632)+(2022) = 104,357.96					

I. COMPUTATION OF 2022 PAYABLE 2023 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP			N/A			
GEN-RMV OTHER-EXEMP	2,464,783.89	272,077.79-	N/A			2,192,706.10
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	2,102,750.06	212,138.98-	1,199.10			1,891,810.18
TOTAL GENERAL	4,567,533.95	484,216.77-	1,199.10			4,084,516.28
COM SERV-EXEMP	230,644.38	141.53	24.40-			230,761.51
DEBT-VOTER-NONEXEMP	4,000,036.21	65,636.53-	2,200.94			3,936,600.62
DEBT-OTHER-NONEXEMP	803,435.74	15,742.40-				787,693.34
TOTAL DEBT SERV	4,803,471.95	81,378.93-	2,200.94			4,724,293.96
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	9,601,650.28	565,454.17-	3,375.64			9,039,571.75

II. COMPARISON OF 2021 PAYABLE 2022 LEVY LIMITATION WITH 2022 PAYABLE 2023 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2021 PAY 2022 LIMITATION	2022 PAY 2023 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	4,606,730.46	4,084,516.28	522,214.18-	11.34-
COMMUNITY SERVICE	225,196.80	230,761.51	5,564.71	2.47
GENERAL DEBT SERVICE	3,915,312.41	4,724,293.96	808,981.55	20.66
OPEB DEBT SERVICE				
TOTAL	8,747,239.67	9,039,571.75	292,332.08	3.34

III. COMPARISON OF 2021 PAYABLE 2022 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2022 PAYABLE 2023 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2021 PAY 2022 CERTIFIED LEVY + ADJUSTMENTS	2022 PAY 2023 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	4,606,730.46			
COMMUNITY SERVICE	225,196.80			
GENERAL DEBT SERVICE	3,915,312.41			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	8,747,239.67			

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT					
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	2,506,333.95	2,506,333.95	2,192,706.10	2,192,706.10	2,192,706.10
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT					
(5004)	GENERAL-NTC OTHER-JOBZ EXEMPT	2,100,396.51	2,100,396.51	1,891,810.18	1,891,803.01	1,891,803.01
(5010)	COMMUNITY SERV-NTC OTHER-EXEMPT	225,196.80	225,196.80	230,761.51	230,761.51	230,761.51
(5015)	GENL DEBT-NTC VOTER-NONEXEMPT	3,400,618.03	3,400,618.03	3,936,600.62	3,938,369.03	3,938,369.03 *1
(5016)	GENL DEBT-NTC OTHER-NONEXEMPT	514,694.38	514,694.38	787,693.34	787,709.11	787,709.11 *1
(5022)	OPEB DEBT-NTC VOTER-NONEXEMPT					
(5023)	OPEB DEBT-NTC OTHER-NONEXEMPT					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	4,606,730.46	4,606,730.46	4,084,516.28	4,084,509.11	
(5010)	COMMUNITY SERVICES FUND	225,196.80	225,196.80	230,761.51	230,761.51	230,761.51
(5017)	GENERAL DEBT SERVICE FUND	3,915,312.41	3,915,312.41	4,724,293.96	4,726,078.14	
(5024)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	2,506,333.95	2,506,333.95	2,192,706.10	2,192,706.10	
	NET TAX CAPACITY	6,240,905.72	6,240,905.72	6,846,865.65	6,848,642.66	
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	3,400,618.03	3,400,618.03	3,936,600.62	3,938,369.03	
	OTHER	5,346,621.64	5,346,621.64	5,102,971.13	5,102,979.73	
TOTAL LEVY						
	TOTAL LEVY	8,747,239.67	8,747,239.67	9,039,571.75	9,041,348.76	9,041,348.76

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

1,777.01-

MAXIMUM ALLOWABLE CERTIFIED LEVY

9,039,571.75

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY	2022 PAY 2023 NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:							
(310)	1ST TIER RMV REFER						*2
(311)	2ND TIER RMV REFER						*2
(312)	UNEQUALIZED RMV REFER						
(1032)	FY 2023 1ST TIER REF ADJUST						*2
(1040)	FY 2023 2ND TIER REF ADJUST						*2
(1048)	FY 2023 UNEQUAL REF ADJUST						
(1054)	FY 2023 TBRA ALLOC ADJUST						*2
(1063)	FY 2023 REF HOLD HARMLESS ADJ						
(1140)	FY 2021 1ST TIER REF ADJUST	192.12-	192.12-				
(1147)	FY 2021 2ND TIER REF ADJUST						
	FY 2021 3RD TIER REF ADJUST			N/A	N/A	N/A	
(1154)	FY 2021 UNEQUAL REF ADJUST						
(1160)	FY 2021 TBRA ALLOC ADJUST						
(1172)	FY 2021 REF HOLD HARMLESS ADJ						
(1369)	OTHER RMV REF ADJUST (MEMO)						
(3026)	RMV REF NET OFFSET ADJUST	192.12	192.12				
(4056)	REFERENDUM TACONITE ADJUST						
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT						
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:							
(307)	1ST TIER LOCAL OPTIONAL	693,145.17	693,145.17	697,569.03	697,569.03	697,569.03	*3
(237)	2ND TIER LOCAL OPTIONAL	1,344,080.00	1,344,080.00	1,249,019.20	1,249,019.20	1,249,019.20	*3
(240)	EQUITY	529,469.25	529,469.25	492,095.88	492,095.88	492,095.88	*3
(242)	TRANSITION	28,086.20	28,086.20	26,099.78	26,099.78	26,099.78	*3
(1012)	FY 2023 LOR TIER 1 ADJUST	3,173.89-	3,173.89-	47,700.70	47,700.70	47,700.70	*3
(1016)	FY 2023 LOR TIER 2 ADJUST	41,467.20-	41,467.20-	83,612.80-	83,612.80-	83,612.80-	*3
(1020)	FY 2023 EQUITY ADJUST	16,333.82-	16,333.82-	32,825.85-	32,825.85-	32,825.85-	*3
(1024)	FY 2023 TRANSITION ADJUST	866.51-	866.51-	1,747.19-	1,747.19-	1,747.19-	*3
(1056)	FY 2023 LOR TIER 1 TBRA ADJUST						*2
(1065)	FY 2023 LOR TIER 1 HOLD HARM AD						
(1112)	FY 2021 LOR TIER 1 ADJUST	17,710.48-	17,710.48-	24,699.94-	24,699.94-	24,699.94-	
(1119)	FY 2021 LOR TIER 2 ADJUST	N/A	N/A	125,033.36-		125,033.36-	
(1126)	FY 2021 EQUITY ADJUST	6,974.54-	6,974.54-	49,246.62-	49,246.62-	49,246.62-	
(1133)	FY 2021 TRANSITION ADJUST	370.08-	370.08-	2,612.73-	2,612.73-	2,612.73-	
	FY 2021 TIER 1 BRD-APPR REF ADJ			N/A	N/A	N/A	
(1166)	FY 2021 LOR TIER 1 TBRA ADJUST	N/A	N/A				
(1178)	FY 2021 LOR TIER 1 HOLD HARMLES	N/A	N/A				
(1374)	OTHER ADJ, GEN OTHER RMV						
(3027)	GENERAL OTH RMV NET OFFSET ADJ	192.12-	192.12-				
(4054)	GENERAL OTH RMV TACONITE ADJUST						
(5002)	TOTAL GENERAL - RMV OTHER JOBZ EXEMPT	2,506,333.95	2,506,333.95	2,192,706.10	2,192,706.10	2,192,706.10	

FOOTNOTES:

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

*3 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 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED JOBZ EXEMPT:						
(502)	CAPITAL PROJECT REFERENDUM					
(1377)	OTHER NTC VOTER ADJ					
(3028)	NTC VOTER NET OFFSET ADJ					
(3515)	NTC VOTER MAX EFFORT ADJ					
(4058)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED JOBZ EXEMPT					

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY	NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:							
INITIAL LEVIES:							
(231)	OPERATING CAPITAL	337,057.50	337,057.50	352,138.66	352,138.66	352,138.66	*3
(333)	ALT TEACHER COMP (Q COMP)	264,077.58	264,077.58	259,471.88	259,471.88	259,471.88	*4
(356)	ACHIEVEMENT & INTEGRATION	103,988.42	103,988.42	96,408.11	96,408.11	96,408.11	*5
(360)	FY 2023 REEMPLOYMENT INS	16,000.00	16,000.00	30,000.00	30,000.00	30,000.00	
(362)	SAFE SCHOOLS	114,120.00	114,120.00	106,048.80	106,048.80	106,048.80	
(365)	SAFE SCHOOLS INTERMEDIATE						
(368)	JUDGMENT						*6
(370)	ICE ARENA						
(382)	FY 2023 CAREER TECHNICAL	146,685.00	146,685.00	195,310.50	195,310.50	195,310.50	
(386)	FY 2022 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	155,468.00	155,468.00	108,652.00	108,652.00	108,652.00	
(444)	LT FACILITIES EQUAL	949,258.43	949,258.43	674,964.12	674,956.95	674,956.95	*4
(445)	LT FACILITIES UNEQUAL						
(455)	DISABLED ACCESS						
(499)	BUILDING/LAND LEASE	266,086.60	266,086.60	279,755.99	279,755.99	279,755.99	
(500)	COOP BUILDING REPAIR						
(501)	OTHER CAPITAL (MEMO)						
(504)	CONSOL/TRANSITION						
(505)	REORG OPERATING DEBT						
(506)	FY 2023 HEALTH BENEFITS						
(507)	ADDITIONAL RETIREMENT						
(508)	SEVERANCE						
(509)	ADMINISTRATIVE DISTRICT						
(510)	SWIMMING POOL						
(511)	TREE GROWTH						
(512)	CONSOL/RETIREMENT						
(513)	ECON DEV ABATEMENT						
(514)	OTHER GENERAL (MEMO)						
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER JOBZ EXEMPT	2,352,741.53	2,352,741.53	2,102,750.06	2,102,742.89		

FOOTNOTES:

- *3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
- *4 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN EQUALIZATION AID.
- *5 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.
- *6 WITH COMMISSIONER APPROVAL, DISTRICTS MAY SPREAD THIS LEVY OVER UP TO THREE YEARS.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1004)	FY 2023 OPER CAPITAL ADJUST	7,695.44	7,695.44	8,253.97-	8,253.97-	8,253.97- *3
(1105)	FY 2021 OPER CAPITAL ADJUST	424.35	424.35	4,671.41-	4,671.41-	4,671.41-
(1076)	FY 2023 ALT TEACHER COMP ADJUST	39,382.17-	39,382.17-	1,871.73	1,871.73	1,871.73 *7
(1207)	FY 2021 ALT TEACHER COMP ADJUST	175.14	175.14	1,059.56-	1,059.56-	1,059.56-
(1069)	FY 2023 ACHIEVE & INTEG ADJUST	1,787.31-	1,787.31-	15,201.93-	15,201.93-	15,201.93- *5
(1185)	FY 2021 ACHIEVE & INTEG ADJUST	2,178.58-	2,178.58-	7,647.53-	7,647.53-	7,647.53- *5
(1190)	FY 2021 REEMPLOYMENT ADJUST	9,202.99	9,202.99	30,000.00-	30,000.00-	30,000.00-
(1195)	FY 2021 SAFE SCHOOLS ADJUST	1,085.40-	1,085.40-	11,408.04-	11,408.04-	11,408.04-
(1200)	FY 2021 SAFE SCHOOLS INTERM ADJ					
(1233)	FY 2021 CAREER TECHNICAL ADJUST	31,064.32-	31,064.32-	30,051.58-	30,051.58-	30,051.58-
(1237)	FY 2021 HEALTH BENEFITS ADJUST					
(1243)	FY 2021 ANNUAL OPEB ADJUST			8,102.00-	8,102.00-	8,102.00-
(1080)	FY 2023 LTFM EQUAL ADJUST	81,945.97-	81,945.97-	58,992.45-	58,992.45-	58,992.45-
(1084)	FY 2023 LTFM UNEQUAL ADJUST					
(1091)	FY 2022 LTFM EQUAL ADJUST	79,498.53-	79,498.53-	6,924.12-	6,924.12-	6,924.12-
(1098)	FY 2022 LTFM UNEQUAL ADJUST					
(1218)	FY 2021 LTFM EQUAL ADJUST	15,315.49-	15,315.49-	12,580.50-	12,580.50-	12,580.50-
(1229)	FY 2021 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER JOBZ EXEMPT	234,759.85-	234,759.85-	193,021.36-	193,021.36-	

FOOTNOTES:

- *3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
- *5 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS.
- *7 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1362)	PAY 20 LEASE ADJUST	23,717.02-	23,717.02-	19,117.62-	19,117.62-	19,117.62-
(1363)	LEASE LEVY ADJ (MEMO)					
(1364)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY 2024 FAC & EQUIP BOND ADJUST					
(1366)	ECON DEV ABATE ADJUST					
(1367)	DEBT SURPLUS ADJUST					
(1382)	OTHER GENERAL ADJUST					
(2039)	ABATEMENT ADJUSTMENT	12.14	12.14	6,459.21	6,459.21	6,459.21 *10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	6,119.71	6,119.71	5,260.11-	5,260.11-	5,260.11- *12
(3029)	GENERAL OTH NTC NET OFFSET ADJ					
(3516)	GEN OTH NTC MAX EFFORT ADJ					
(4048)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER JOBZ EXEMPT	17,585.17-	17,585.17-	17,918.52-	17,918.52-	
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 35 GENERAL NTC OTHER JOBZ EXEMPT	2,352,741.53	2,352,741.53	2,102,750.06	2,102,742.89	
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 36 GENERAL NTC OTHER JOBZ EXEMPT	234,759.85-	234,759.85-	193,021.36-	193,021.36-	
(5004)	TOTAL GENERAL - NTC OTHER JOBZ EXEMPT	2,100,396.51	2,100,396.51	1,891,810.18	1,891,803.01	1,891,803.01

FOOTNOTES:

*10 PAY 2024 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THE COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).

*11 PAY 2024 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.

*12 PAY 2024 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 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY	NOTES
COMMUNITY SERVICE JOBZ EXEMPT:							
(610)	BASIC COMMUNITY EDUC	138,616.55	138,616.55	138,616.55	138,616.55	138,616.55	*13
(620)	EARLY CHILD FAMILY	83,799.85	83,799.85	89,420.24	89,420.24	89,420.24	*14
(625)	HOME VISITING	1,901.00	1,901.00	2,607.59	2,607.59	2,607.59	
(627)	ADULTS W/ DISABILITIES						
(631)	SCHOOL-AGE CARE						*14
(633)	OTHER COMM ED (MEMO)						
(1403)	FY 2023 EARLY CHILD FAMILY ADJ	521.38	521.38	17.70-	17.70-	17.70-	
(1407)	FY 2021 HOME VISITING ADJUST	58.91	58.91	159.23	159.23	159.23	
(1411)	FY 2021 SCHOOL-AGE CARE ADJUST						
(1412)	ADULTS W/ DISABILITIES ADJUST						
(1415)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT	1.38	1.38	236.06	236.06	236.06	*10
(2053)	CARRY-OVER ABATEMENT ADJUST						*11
(2071)	ADVANCE ABATEMENT ADJUST	297.73	297.73	260.46-	260.46-	260.46-	*12
(3030)	COM SERV NET OFFSET ADJUST						
(3517)	COM SERV MAX EFFORT ADJUST						
(4046)	COM SERV TACONITE ADJUST						
(5010)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	225,196.80	225,196.80	230,761.51	230,761.51	230,761.51	

FOOTNOTES:

- *10 PAY 2024 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).
- *11 PAY 2024 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2024 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *13 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
- *14 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 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY	NOTES
DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:							
(808)	DEBT SERVICE-AID ELIG	3,491,546.00	3,491,546.00	3,494,171.00	3,494,171.00		*15
(810)	DEBT SERVICE-AID INELIG			505,865.21	507,565.00		*15
(780)	NATURAL DISASTER DEBT						*15
(1701)	REDUCTION FOR DEBT EXCESS	96,416.11-	96,416.11-	65,636.53-	65,567.91-		
(1702)	OTHER ADJUST (MEMO)						
(2041)	ABATEMENT ADJUSTMENT	40.83	40.83	6,973.03	6,973.03	6,973.03	*10,16
(2054)	CARRY OVER ABATEMENT						*11,16
(2072)	ADVANCE ABATE ADJUST	5,447.31	5,447.31	4,772.09-	4,772.09-	4,772.09-	*12,16
(3035)	GDS VTR NET OFFSET ADJUST						
(3511)	GDS VTR MAX EFFORT ADJ						
(4062)	GDS VTR TACONITE ADJUST						
(5015)	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT	3,400,618.03	3,400,618.03	3,936,600.62	3,938,369.03	3,938,369.03	*1
DEBT SERVICE OTHER JOBZ NONEXEMPT:							
(809)	DEBT SERVICE-AID ELIG						*15
(811)	DEBT SERVICE-AID INELIG	442,155.00	442,155.00	437,798.00	437,798.00		*15
(771)	LT FACILITIES DEBT SERVICE	87,552.93	87,552.93	365,637.74	365,637.14		*15
(1710)	FY 2023 LTFM DEBT SERV ADJ			88.57-	88.57-	88.57-	
(1717)	FY 2022 LTFM DEBT SERV ADJ						
(1728)	FY 2021 LTFM DEBT SERV ADJ						
(1704)	REDUCTION FOR DEBT EXCESS	15,013.55-	15,013.55-	15,653.83-	15,637.46-		
(1705)	OTHER ADJUST (MEMO)						
(2041)	ABATEMENT ADJUSTMENT						*10,16
(2054)	CARRY OVER ABATEMENT						*11,16
(2072)	ADVANCE ABATE ADJUST						*12,16
(3036)	GDS OTH NET OFFSET ADJUST						
(3512)	GDS OTH MAX EFFORT ADJ						
(4052)	GDS OTH TACONITE ADJUST						
(5016)	TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT	514,694.38	514,694.38	787,693.34	787,709.11	787,709.11	*1

FOOTNOTES:

- *1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- *10 PAY 2024 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).
- *11 PAY 2024 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2024 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *16 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 812 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(903)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*15
(1900)	REDUCTION FOR DEBT EXCESS					
(1901)	OTHER ADJUST (MEMO)					
(2042)	ABATEMENT ADJUSTMENT					*10,17
(2055)	CARRY OVER ABATEMENT					*11,17
(2073)	ADVANCE ABATE ADJUST					*12,17
(3041)	OPEB DEBT VTR NET OFFSET ADJUST					
(3513)	OPEB VTR MAX EFFORT ADJ					
(4060)	OPEB/PENSION DEBT TACONITE ADJUST					
(5022)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT					
OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(908)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*15
(1903)	REDUCTION FOR DEBT EXCESS					
(1904)	OTHER ADJUST (MEMO)					
(2042)	ABATEMENT ADJUSTMENT					*10,17
(2055)	CARRY OVER ABATEMENT					*11,17
(2073)	ADVANCE ABATE ADJUST					*12,17
(3042)	OPEB DEBT OTH NET OFFSET ADJUST					
(3514)	OPEB OTH MAX EFFORT ADJ					
(4050)	OPEB/PENSION DEBT TACONITE ADJUST					
(5023)	TOTAL OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT					

FOOTNOTES:

- *10 PAY 2024 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).
- *11 PAY 2024 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2024 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *17 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2042, 2055 AND 2073 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 903 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

END OF LEVY LIMITATION AND CERTIFICATION REPORT