LEVY LIMITATION AND
CERTIFICATION REPORT OUTLINE

SCHOOL YEAR	FORMULA ALLOWANCE	TAX RATE
2012-13	5,224	0.0000
2013-14	5,302	0.0000
2014-15	5,831	0.0035
2015-16	5,948	0.0033
2016-17	6,067	0.0030
2017-18	6,188	0.0014
2018-19	6,312	0.0000
2019-20	6,438	0.0000
2020-21	6,567	0.0000
2021-22	6,728	0.0000
2022-23	6,863	0.0000
2023-24	6,863	0.0000

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

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

PROPERTY VALUATION DATA

	MARKET VALUE	
1	2017 MARKET VALUE	1,605,055,500
2	2018 MARKET VALUE	1,593,027,000
3	2019 MARKET VALUE	1,689,470,600
4	2020 MARKET VALUE	1,760,596,157
5	2021 MARKET VALUE	1,817,344,776
	REFERENDUM MARKET VALUE (RMV)	
6	2017 RMV	849,897,350
7	2018 RMV	912,239,250
8	2019 RMV	957,417,250
9	2020 RMV	1,026,993,875
10	2021 RMV	1,081,944,725
	NET TAX CAPACITY (NTC)	
11	2017 NTC	14,503,844
12	2018 NTC	14,794,155
13	2019 NTC	15,691,939
14	2020 NTC	16,372,303
15	2021 NTC	16,914,473
	SALES RATIO	
16	2017 SALES RATIO	100.3%
17	2018 SALES RATIO	96.3%
18	2019 SALES RATIO	96.4%
19	2020 SALES RATIO	96.9%
20	2021 SALES RATIO	94.6%
	UNLIMITED ADJUSTED NTC (UANTC)	
21	2017 UANTC=(11)/(16)=	14,467,487
22	2018 UANTC=(12)/(17)=	15,364,750
23	2019 UANTC=(13)/(18)=	16,274,183
24	2020 UANTC=(14)/(19)=	16,894,326
25	2021 UANTC=(15)/(20)=	17,871,778
	ADJUSTED NTC (ANTC)	
26	2017 ANTC	14,467,487
27	2018 ANTC	15,364,750
28	2019 ANTC	16,274,183
29	2020 ANTC	16,894,326
30	2021 ANTC	17,871,778
	AG MODIFIED ANTC FOR LTFM	
31	2017 AG MODIFIED ANTC	11,677,068
32	2018 AG MODIFIED ANTC	12,650,522
33	2019 AG MODIFIED ANTC	13,127,677
34	2020 AG MODIFIED ANTC	13,633,312
35	2021 AG MODIFIED ANTC	14,645,282

PUPIL DATA

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

	RESIDENT AVE DAILY MEMBERSHIP (ADM)	
36	2019-20 RES ADM (ACT)	1,944.85
37	2020-21 RES ADM (ACT)	1,892.35
38	2021-22 RES ADM (PRE)	1,817.36
39	2022-23 RES ADM (EST)	1,804.00
40	2023-24 RES ADM (EST)	1,773.00
41	2024-25 RES ADM (EST)	1,748.00
	RESIDENT PUPIL UNITS	
42	2019-20 RES PU (ACT)	2,138.34
43	2020-21 RES PU (ACT)	2,085.57
44	2021-22 RES PU (PRE)	2,001.00
45	2022-23 RES PU (EST)	1,986.80
46	2023-24 RES PU (EST)	1,950.20
	ADJUSTED ADM	
47	2019-20 ADJ ADM (ACT)	1,556.35
48	2020-21 ADJ ADM (ACT)	1,504.96
49	2021-22 ADJ ADM (PRE)	1,437.49
50	2022-23 ADJ ADM (EST)	1,371.00
51	2023-24 ADJ ADM (EST)	1,362.00
52	2024-25 ADJ ADM (EST)	1,343.00
	ADJUSTED PUPIL UNITS	
53	2019-20 ADJ PU (ACT)	1,710.08
54	2020-21 ADJ PU (ACT)	1,657.94
55	2021-22 ADJ PU (PRE)	1,581.70
56	2022-23 ADJ PU (EST)	1,507.00
57	2023-24 ADJ PU (EST)	1,500.00
	VOLUNTARY PRE-K ADJUSTED ADM	
58	2019-20 ADJ VPK ADM	
59	2020-21 ADJ VPK ADM	
60	2021-22 ADJ VPK ADM	
61	2022-23 ADJ VPK ADM	
62	2023-24 ADJ VPK ADM	
	VOLUNTARY PRE-K ADJUSTED PUPIL UNITS	
63	2019-20 ADJ VPK PU	
64	2020-21 ADJ VPK PU	
65	2021-22 ADJ VPK PU	
66	2022-23 ADJ VPK PU	
67	2023-24 ADJ VPK PU	

PUPIL DATA (CONT)

SCHOOL READINESS PLUS ADJUSTED ADM

68 2019-20 ADJ SRP ADM
69 2020-21 ADJ SRP ADM
70 2021-22 ADJ SRP ADM
71 2022-23 ADJ SRP ADM
72 2023-24 ADJ SRP ADM

SCHOOL READINESS PLUS PUPIL UNITS

73 2019-20 ADJ SRP PU
74 2020-21 ADJ SRP PU
75 2021-22 ADJ SRP PU
76 2022-23 ADJ SRP PU
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)

EXTENDED TIME ADM
ADM >1.0 CAPPED AT 0.2

78	2019-20 EXT ADM (ACT)	.37
79	2020-21 EXT ADM (ACT)	.09
80	2021-22 EXT ADM (PREL	.16
81	2022-23 EXT ADM (EST)	
82	2023-24 EXT ADM (EST)	
83	2024-25 EXT ADM (EST)	

EXTENDED TIME PU

84	2019-20 EXT TIME PU	.41
85	2020-21 EXT TIME PU	.09
86	2021-22 EXT TIME PU	.20
87	2022-23 EXT TIME PU	
88	2023-24 EXT TIME PU	

GENERAL EDUCATION REVENUE

BASIC REVENUE

101 FY 2024 FORMULA ALLOW 6,863
57 2023-24 ADJ PU (EST) 1,500.00

102 BASIC REVENUE
= (57) X (101) = 10,294,500.00

DECLINING ENROLLMENT REV

56 2022-23 ADJ PU (EST) 1,507.00
57 2023-24 ADJ PU (EST) 1,500.00

GENERAL ED REVENUE (CONT)

103 DECLINING PUPIL UNITS
= GREATER OF ZERO OR
= (56) - (57) 7.00

104 DECLINING ENROLL ALLOW
= 0.28 X (101) = 1,921.64

105 DECLINING ENROLL REV
= (103) X (104) = 13,451.48

PENSION ADJUSTMENT REVENUE

106 PENSION ADJUST ALLOWANCE
(FY 2023 GEN ED REV
REPORT, LINE 50)

107 INITIAL PENSION ADJ REV
= (57) X (106) =

108 FY 2023 RETIRE SALARY 8,011,128.57

109 PENSION ADJUST RATE .0125

110 RETIRE PENSION ADJUST
= (108) X (109) = 100,139.10

111 TOTAL PENSION ADJ REV
= (107)+(110) = 100,139.10

GIFTED & TALENTED REVENUE

112 GIFTED & TALENTED REV
= (57) X $13.00 = 19,500.00

EXTENDED TIME REVENUE

88 2023-24 EXT PU (EST)
113 EXTENDED TIME REVENUE
= (88) X $5,117 =

COMPENSATORY REVENUE

114 FY 2023 COMPENSATORY
REVENUE (FROM FY 2023
GEN ED REV REPORT,
LINES 60 AND 61) 358,789.44

115 EST FY 2024 COMPENSATORY
REVENUE = (114)
X (6,863-839)/(6,863-839)
X [(50)/(49)] = 342,193.91

COMPENSATORY REVENUE (CONT)

116 COMPENSATORY PILOT

117 TOTAL COMPENSATORY REV
= (115)+(116) = 342,193.91

ENGLISH LEARNER (EL)

118 2023-24 ELIGIBLE
EL ADM (EST)
(7 YEAR LIMIT) 90.00

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

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

121 2023-24 ADM SRV (EST) 1,351.58

122 EL CONCENTRATION
RATIO = (118)/(121) = .06658873

123 EL CONCENTRATION
FACTOR = LSR OF 1 OR
(122)/.115 = .57903243

124 EL PUPIL UNITS
= (118) X (123) = 52.11

125 EL CONCENTRATION REV
= (124) X $250 = 13,027.50

126 DISTRICT EL REV +
EL CONCENTRATION REV
(EXCLUDES EL CROSS REDUC AID, 342)
= (120)+(125) = 76,387.50

127 BASIC SKILLS REVENUE
= (117)+(126) = 418,581.41

SPARSITY REVENUE

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

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

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

132 2023-24 ADM SRV, 7-12 678.78

SPARSITY REVENUE (CONT)

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

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

135 ELEM SPARSITY REVENUE
(SEE WEBSITE)

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

137 FY 2023 SPARSITY REV
(FY 2023 GEN ED REV
REPORT, LINE 98)

138 ELIGIBLE FOR CLOSED
BUILDING ADJUSTMENT? NO

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

SMALL SCHOOLS REVENUE

57 2023-24 ADJ PU (EST) 1,500.00

140 SMALL SCHOOLS RATIO =
GTR OF ZERO OR
[960-(57)]/960 =

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

142 SMALL SCHOOLS REVENUE
= (57) X (141) =

TRANSPORTATION SPARSITY

143 ATTENDANCE AREA 270.18
144 SQUARE MILES PER
RES PU = (143)/(46) = .1385

145 SPARSITY INDEX = GTR
OF (144) OR 0.2 = .2000
146 DENSITY INDEX
= LSR OF (144) OR 0.2
BUT AT LEAST .005 = .1385

TRANS SPARSITY (CONT)

147 PRELIMINARY TOTAL
TRANSPORT ALLOWANCE
= [(145) RAISED TO .26 POWER]
X [(146) RAISED TO .13 POWER]
X .141 X (101) = 492.48

148 TRANSPORTATION
SPARSITY ALLOWANCE
= GTR OF ZERO OR (147)
-[.0466 X (101)]= 172.66

149 INITIAL TRANSPORTATION
SPARSITY REVENUE
(57) X (148) = 258,990.00

150 FY 2023 EST REG AND EXCESS
TRANSP COST (FIN 720 + DEP)
(FROM FEB22 FORECAST) 765,132.77

151 FY 2022 EST REG AND EXCESS
TRANSP COST (FIN 720 + DEP)
(FROM FEB22 FORECAST)

152 FY 2022 REG AND EXCESS
TRANSP COST TIMES 105%
= (151) X 1.05 =

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

154 FY 2023 BASIC REVENUE
(2022-23 GEN ED REV
REPORT LINE 46) 10,578,628.20

155 TRANSPORTATION PORTION
OF FY 2023 BASIC REVENUE
= (154) X .0466 = 492,964.07

156 FY 2023 TRANSP SPARSITY
REV(2022-23 GEN ED REV
REPORT, LINE 118) 263,548.57

157 FY 2023 CHARTER TRANSP ADJ
REV(2022-23 GEN ED REV
REPORT, LINE 297)

158 REIMBURSEMENT OF TRANS FOR PREGNANT
AND PARENTING TEENS

159 FY 2023 TRANSP REV SUBTOTAL
=(155)+(156)+
+(157)-(158) = 756,512.64

TRANS SPARSITY (CONT)

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

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

162 TOTAL TRANSPORTATION
SPARSITY REVENUE
= (149)+(161) = 258,990.00

INITIAL GENERAL ED REVENUE

102	BASIC	10,294,500.00
105	DECLINING ENROLL	13,451.48
111	PENSION ADJUSTMENT	100,139.10
112	GIFTED & TALENTED	19,500.00
113	EXTENDED TIME	
127	BASIC SKILLS	418,581.41
139	SPARSITY	
142	SMALL SCHOOLS	
162	TRANSPORT SPARSITY	258,990.00

163 INITIAL GENERAL ED REV
= (102)+(105)+(111)
+ (112)+(113)+(127)
+ (139)+(142)+(162) = 11,105,161.99

OPERATING CAPITAL

164 AVE BUILDING AGE (EST)
(NOT > 50 YEARS) 35.50

165 FACILITIES AGE INDEX =
1 + [.01 X (164)] = 1.3550

166 OPERATING CAPITAL
ALLOWANCE = $79
+ [$109 X (165)] = 226.70

167 YEAR ROUND PU SERVED
168 OPERATING CAP REVENUE
= (57) X (166)
+ (167) X $31 = 340,050.00

LOCAL OPTIONAL REVENUE

169 MAXIMUM LOCAL
OPTIONAL ALLOWANCE 724

170 FY 2024 ACTUAL LOCAL
OPTIONAL ALLOWANCE 724.00

LOCAL OPTIONAL REV (CONT)

57	2023-24 ADJ PU (EST)	1,500.00
171	LOCAL OPTIONAL REVENUE = (170) X (57) =	1,086,000.00
172	TIER 1 LOR CAP/APU	300
173	TIER 2 LOR CAP/APU	724
174	TIER 1 LOR = LSR OF = (170) OR (172)	300.00
175	TIER 2 LOR = [LSR OF (170) OR (173)]-(174)	424.00
176	TOTAL, TIER 1 = (57) X (174) =	450,000.00
177	TOTAL, TIER 2 = (57) X (175) =	636,000.00

REFERENDUM ALLOWANCES

EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION

REF AUTH W/O INFLATION

178	FY 2023 AUTHORITY (FY 2023 GEN ED REV REPORT, LINE 135)	
179	PHASEOUT OF LINE (178)	
180	ADDED BY ELECTIONS HELD IN CY 2021 WITH DELAY	
181	FY 2024 W/O INFLATION RESULTS BEFORE ELECTIONS = (178)-(179)+(180) =	

REF AUTH WITH INFLATION

182	FY 2023 AUTHORITY (FY 2023 GEN ED REV REPORT, LINE 141+142)	520.88
183	PHASEOUT OF LINE (182)	
184	FY 2024 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =	520.88

REFERENDUM ALLOWANCES (CONT)

185	FY 2024 ANNUAL INFLATION FACTOR	1.0238
186	FY 2024 RESULT AFTER INFLATION ADJUSTMENT = (184) X (185) =	533.28
187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	
188	CPI APPLIED TO PERMANENT SUBTRACTION = (187) X [(185)-1] =	
189	ADDED BY ELECTIONS HELD IN CY 2021 WITH DELAY	
190	FY 2024 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =	533.28
191	FY 2024 $/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	533.28

NEW ELECTIONS WITHOUT INFLATION

192	FY 2024 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2022	
193	FY 2024 $/APU ADDED BY ELECTIONS HELD IN CY 2022	

NEW ELECTIONS WITH INFLATION

194	FY 2024 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2022	
195	FY 2024 $/APU ADDED BY ELECTIONS HELD IN CY 2022	
196	FY 2024 $/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	533.28

REFERENDUM CAPS

197	INFLATION FACTOR AS SET IN STATUTE	1.1594
198	STANDARD CAP =[2079.50X(197)]-300=	2,110.97
199	FY 2024 ALT CAP STARTING POINT (FY 2021 GENED REV REPORT, LINE137)+$300	922.75
200	FY 2024 ALTERNATE CAP =[(199)*(197)]-300 =	769.84
139	SPARSITY REVENUE	
201	CAP ON AUTHORITY PER APU: IF (139)>0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200)	2,110.97
202	FY 2024 $/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =	533.28
57	2023-24 ADJ PU (EST)	1,500.00
203	FY 2024 REFER REVENUE = (57) X (202) =	799,920.00

TRANSITION REVENUE

204	TRANSITION ALLOWANCE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 174)	33.88
205	TRANSITION REVENUE = (57) X (204) =	50,820.00

EQUITY REVENUE

206	METRO 5TH PERCENTILE	7,173.96
207	METRO 95TH PERCENTILE	9,307.69
208	METRO GAP =(207)-(206) =	2,133.73
209	RURAL 5TH PERCENTILE	7,163.00
210	RURAL 95TH PERCENTILE	9,153.22
211	RURAL GAP =(210)-(209) =	1,990.22
212	DISTRICT'S REGION: METRO=MET; RURAL=RUR	RUR

EQUITY REVENUE (CONT)

213 DIST'S REGION'S EQUITY GAP = (208) OR (211)= 1,990.22

214 DIST'S REGION'S 95TH PCT = (207) OR (210)= 9,153.22

215 DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES =[(102)+(203)+(205)+ ((172)*(57))]/(57) = 7,730.16

216 DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) = 1,423.06

217 EQUITY INDEX = (216)/(213) = .71502648
218 = $80 X (217) = 57.20

219 INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)=$14+(218) 71.20

57 2023-24 ADJ PU (EST) 1,500.00
220 = (57) X (219) = 106,800.00

221 FY 2024 STATE AVERAGE REF REV & TIER 1 LOR 1,173.95

222 =.10 X[(221)] = 117.40

202 FY 2024 DISTRICT REFERENDUM REV/ADJ PU 533.28

172 TIER 1 LOR CAP/APU 300

223 = GTR OF ZERO OR [(222)-(202)-(172)] =

57 2023-24 ADJ PU (EST) 1,500.00
224 = LSR OF $100,000 OR [(57) X (223)] =

225 = (220)+(224) = 106,800.00

226 BOTH RUR AND MET = = 0.25 X (225) 26,700.00

57 2023-24 ADJ PU (EST) 1,500.00
227 = $50.00 X (57) = 75,000.00

228 EQUITY REVENUE = (225)+(226)+(227) = 208,500.00

OPERATING CAPITAL AIDS & LEVIES

168 OPERATING CAP REVENUE 340,050.00

30 2021 ANTC 17,871,778
57 2023-24 ADJ PU (EST) 1,500.00
229 FY 2024 ANTC/ADJ PU = (30)/(57) = 11,914.52

230 LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (229)/$22,912 = .52001222

231 OPERATING CAP LIMIT = (168) X (230) = 176,830.16

232 OPERATING CAP AID = (168)-(231) = 163,219.84

LOCAL OPTIONAL AIDS & LEVIES

176 TOTAL, TIER 1 = (57) X (174) = 450,000.00

177 TOTAL, TIER 2 = (57) X (175) = 636,000.00

10 2021 RMV 1,081,944,725
46 2023-24 RES PU (EST) 1,950.20
233 FY 2024 RMV/RES PU = (10)/(46) = 554,786.55

234 LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (233)/$880,000 = .63043926

235 LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (233)/$510,000 = 1.00000000

236 TIER 1 LOR LEVY = (176) X (234) = 283,697.67

237 TIER 2 LOR LEVY = (177) X (235) = 636,000.00

238 TIER 1 LOR AID = (176) - (236) = 166,302.33

239 TIER 2 LOR AID = (177) - (237) =

EQUITY AIDS & LEVIES

228 EQUITY REVENUE 208,500.00

240 EQUITY LIMIT = (228) X (235) = 208,500.00

241 EQUITY AID = (228)-(240) =

TRANSITION AIDS & LEVIES

205 TRANSITION REVENUE 50,820.00

242 TRANSITION LIMIT = (205) X (235) = 50,820.00

243 TRANSITION AID = (205)-(242) =

REFERENDUM AIDS & LEVIES

202 REFER $/APU ALL AUTHORITIES 533.28

244 TIER 1 CAP/APU 460
245 TIER 2 CAP/APU = 0.25 X (101)-$300 = 1,415.75

139 SPARSITY REVENUE

246 TIER 2 CAP/APU IF (139) > ZERO THEN (246) = 9,999.99 ELSE (246) = (245) 1,415.75

BREAKDOWN OF $/APU BY TIER, ALL AUTHORITIES

247 TIER 1 = LSR OF (202) OR (244) = 460.00

248 TIER 2 = [LSR OF (202) OR (246)]-(247) = 73.28

249 UNEQUALIZED = (202)-(247) - (248) =

BREAKDOWN OF REFERENDUM REVENUES

203 REFERENDUM REVENUE ALL AUTHORITIES 799,920.00

250 TOTAL, TIER 1 = (57) X (247) = 690,000.00

BREAKDOWN OF REF REVENUES (CONT)

251	TOTAL, TIER 2 = (57) X (248) =	109,920.00
252	TOTAL, UNEQUALIZED = (203)-(250)-(251) =	

REFERENDUM LEVY PORTIONS

233	FY 2024 RMV/RES PU	554,786.55
253	TIER 1 = LSR OF 1 OR (233)/$567,000 =	.97845952
254	TIER 2 = LSR OF 1 OR (233)/$290,000 =	1.00000000

INITIAL REFERENDUM LEVY

255	TIER 1 LEVY = (250) X (253) =	675,137.07
256	TIER 2 LEVY = (251) X (254) =	109,920.00
252	UNEQUALIZED LEVY	
257	TOTAL = (255) + (256)+(252) =	785,057.07

INITIAL REFERENDUM AID

258	TIER 1 AID = (250)-(255) =	14,862.93
259	TIER 2 AID = (251)-(256) =	
260	TOTAL AID = (258)+(259) =	14,862.93

EQUALIZATION AID LIMIT

101	FY 2024 FORMULA ALLOW	6,863
57	ADJ PU (EST)	1,500.00
261	REFERENDUM EQUALIZATION AID LIMIT = [[0.25 X (101)] -$300]X(57)	2,123,625.00
262	REFERENDUM EQUALIZATION AID CAP = GRT OF (260)-(261) OR 0 =	

REFERENDUM LEVY WITH AID LIMIT

263	TIER 1 LEVY = (255)+(262) =	675,137.07
256	TIER 2 LEVY = (256) =	109,920.00
252	UNEQUALIZED LEVY	
264	TOTAL = (263) + (256)+(252) =	785,057.07

REFERENDUM AID WITH AID LIMIT

265	TIER 1 AID = (258)-(262) =	14,862.93
259	TIER 2 AID = (259) =	
266	TOTAL AID = (265)+(259) =	14,862.93

TAX BASE REPLACEMENT AID (TBRA)

267	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)	37,140.52
268	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)	69.04
269	UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) =	833.28
270	PRORATED TBRA = LSR OF (267) OR [(267)X(269)/(268)] =	37,140.52
271	REF AND LOR REV = (176) + (203) =	1,249,920.00
272	CAPPED TBRA = LSR OF (270) OR (271) =	37,140.52

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

273	TIER 2 REF AID	
274	TIER 1 REF AID	14,862.93
275	TIER 1 LOR AID	22,277.59
276	TIER 1 LOR LEVY	
277	TIER 1 REF LEVY	
278	TIER 2 REF LEVY	
279	UNEQL REF LEVY	

***APPLYING THESE REDUCTIONS: ***

272	TAX BASE REPLACE AID	37,140.52
280	TIER 1 REF AID = (265)-(274) =	
281	TIER 2 REF AID = (259)-(273) =	
282	TIER 1 LOR AID = (238) - (275)	144,024.74
283	TIER 1 LOR LEVY = (236) - (276)	283,697.67
284	TIER 1 REF LEVY = (263)-(277) =	675,137.07
285	TIER 2 REF LEVY = (256)-(278) =	109,920.00
286	UNEQL REF LEVY = (252)-(279) =	
287	REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (272)+(280) + (281)+(282) =	181,165.26
288	REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (283) + (284) + (285) + (286) =	1,068,754.74

REFERENDUM AID GUARANTEE

289	FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)	
290	FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289)	818,154.40
291	FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198)	727,431.36
292	FY 2015 COMBINED REVENUE = (290)+(291) =	1,545,585.76
293	FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287)	391,433.66
294	FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)	256,483.36

REF AID GUARANTEE (CONT)

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

296 FY 2024 COMBINED REVENUE
= (171)+(203) = 1,885,920.00

297 FY 2024 COMBINED
INITIAL AID
= (287)+(239) = 181,165.26

298 REVENUE RATIO =
LESSER OF 1 OR
[(296)/(292)] = 1.00000000

299 2012 RMV 705,710,810
10 2021 RMV 1,081,944,725
300 RMV RATIO =
LESSER OF 1 OR
[(299) /(10)] = .65226143

301 FY 2024 MINIMUM
COMBINED AID
= (295)X(298)X(300) = 422,611.28

302 FY 2024 REFERENDUM HOLD
HARMLESS AID INCREASE
IF (289)=0 THEN 0,
ELSE GREATER OF 0
OR [(301)-(297)] =

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

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

LOCAL OPT AID & LEVY SUMMARY
AFTER REF AID GUARANTEE

307 TIER 1 LOR LEVY
= (283) - (303) = 283,697.67
237 TIER 2 LOR LEVY
= (237) 636,000.00

308 LOCAL OPTIONAL LEVY LIMIT
= (307) + (237) = 919,697.67
309 LOCAL OPTIONAL AID
=(282)+ (239)+ (303)=
=(275)+ (276)= 166,302.33

REF AID & LEVY SUMMARY
AFTER REF AID GUARANTEE

310 TIER 1 REF LEVY
= (284) - (304) = 675,137.07
311 TIER 2 REF LEVY
= (285) - (305) = 109,920.00
312 UNEQL LEVY
= (286) - (306) =

313 TOTAL REFERENDUM LEVY
=(310)+ (311) +(312)= 785,057.07

314 TOTAL REFERENDUM
EQUALIZATION AID
=(272) + (280) + (281) +
(304)+ (305)+ (306) -
(275) - (276) = 14,862.93

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

147 TRANSPORT ALLOWANCE 492.48
315 ADJ PU OF CHARTER
SCHOOLS TRANSPORTED
BY DISTRICT

316 EXT TME PU OF CHARTER
SCHOOLS TRANSPORTED
BY DISTRICT
317 CHARTER ALT ATTENDANCE
ADJUST = (147) X (315)
+ $223 X (316) =
318 2023-24 RES PU ATTENDING
MN STATE ACADEMIES
319 MN STATE ACADEMIES
ALT ATTENDANCE ADJ
= - (101) X (318) =
320 ALT ATTEND ADJUST
TO AID
= (317)+(319) =

GENERAL ED REVENUE SUMMARY

102	BASIC	10,294,500.00
105	DECLINING ENROLL	13,451.48
111	PENSION ADJUSTMENT	100,139.10
112	GIFTED & TALENTED	19,500.00
113	EXTENDED TIME	
127	BASIC SKILLS	418,581.41
139	SPARSITY	
142	SMALL SCHOOLS	
162	TRANSPORT SPARSITY	258,990.00
168	OPERATING CAPITAL	340,050.00
171	LOCAL OPTIONAL	1,086,000.00

GEN ED REV SUMMARY (CONT)

203	REFERENDUM	799,920.00
205	TRANSITION	50,820.00
228	EQUITY REVENUE	208,500.00
320	ALT ATTENDANCE ADJ	

321 TOTAL GENERAL REVENUE
= (102)+(105)+(111)
+ (112)+(113)+(127)
+ (139)+(142)+(162)
+ (168)+(171)+(203)
+ (205)+(228)+(320) = 13,590,451.99

GENERAL AIDS & LEVIES

231	OPERATING CAP LEVY	176,830.16
240	EQUITY LEVY	208,500.00
242	TRANSITION LEVY	50,820.00
308	LOCAL OPTIONAL	919,697.67
313	TOTAL REFERENDUM LEVY	785,057.07

322 TOTAL GENERAL ED LEVY
= (231)+(240)+(242)
+(308)+(313) = 2,140,904.90

323 TOTAL GENERAL ED AID
= (321)-(322)= 11,449,547.09

ALTERNATIVE TEACHER COMP REV

324 ENROLLMENT AS OF OCT 1,
2021 AT PARTICIPATING
SITES (FY 2023 GENERAL
EDUC RPT, LINE 313)

325 EST ENROLLMENT AS OF
OCTOBER 1, 2022 AT
PARTICIPATING SITES
= (324)X[(50)/(49)] =

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

ALT TEACHER COMP AIDS & LEVIES

326 ALT COMP REVENUE

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

328 BASIC AID PRORATION .98779065

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

ALT TEACH COMP AIDS/LEVY (CONT)

330	PRO BASIC AID TO LEVY = (327) - (329) =	
331	ALT COMP LEVY REVENUE =(326)-(327) + (330)=	
229	FY 2024 ANTC/ADJ PU	11,914.52
332	ALT COMP LEVY RATIO = LESSER OF 1 OR [(229)/$6,100] =	1.00000000
333	ALT TEACHER COMP LEVY = (331) X (332) =	
334	ALT COMP EQUALIZATION AID = (326)-(329)-(333) =	

MISCELLANEOUS AIDS

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.

335	SPEC ED REGULAR BEFORE TUITION ADJ	2,028,313.74
336	NET TUITION ADJUST	1,233,096.07-
337	EXCESS COST AID	531,516.34
338	HOLD HARM/GROWTH LMT	519,247.02
339	CROSS SUB REDUC AID	111,117.75
340	TOTAL SPECIAL EDUC AID = (335) TO (339) =	1,957,098.78
341	FY 2024 NON-PUBLIC TRANSPORTATION AID	68,713.33
342	FY EL CROSS SUBSIDY REDUCTION AID	2,524.59

ACHIEVEMENT AND INTEGRATION REVENUE

57	2023-24 ADJ PU (EST)	1,500.00
343	FY 2024 EST INITIAL BUDGET	

ACHIEVEMENT AND INTEG (CONT)

344	FY 2024 EST INCENTIVE BUDGET	
345	FY 2024 ADJ INITIAL BUDGET = (343) X 1.003 =	
346	OCT 1, 2021 ENROLL OF PROTECTED STUDENTS	
347	EST OCT 1, 2022 ENROLL OF PROTECTED STUDENTS = (346) =	
348	OCT 1, 2021 TOTAL ENROLLMENT	
349	EST OCT 1, 2022 TOTAL ENROLLMENT = (348) =	
350	PROTECTED ENROLLMENT RATIO =(347)/(349)=	
351	INITIAL ACHIEVE & INTEG REVENUE FORMULA IF (343) > 0 = $350 X (57) X (350) =	
352	INTEG HOLD HARMLESS (FROM FY 2023 INTEG REV RPT, LINE 11)	
353	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (345) OR [(351)+(352)] =	
354	INCENTIVE REV =LSR OF (344) OR [(57) X $10] =	
355	ACHIEVE & INTEG REVENUE = (353) + (354) =	
356	ACHIEVE & INTEG LEVY = (355) X .30	
357	TRANSFER TO MDE IF (353)=(345) THEN (357)=(345)-(343) ELSE (357)=(353)X.003	
358	ACHIEVE & INTEG AID =(355)-(356)-(357)=	

***REEMPLOYMENT INSURANCE LEVY**

359	EST FY 2023 EXPEND	20,000.00
360	INITIAL REEMPLOYMENT LEVY = 100% OF (359)=	20,000.00

SAFE SCHOOLS LEVY

361	SAFE SCH LVY REQUEST?	YES
57	2023-24 ADJ PU (EST)	1,500.00
362	SAFE SCH LEVY LIMIT = $36 X (57) =	54,000.00

SAFE SCHOOLS INTERMEDIATE LEVY

363	SAFE SCH INTERMEDIATE LEVY REQUEST?	NO
364	INTERMEDIATE LEVY ALLOWANCE <= $15	
365	SAFE SCH INTERMEDIATE LIMIT = (57) X (364) =	

JUDGMENT LEVY

366	DISTRICT JUDGMENTS	
367	INTERMED JUDGMENTS	
368	JUDGMENT LIMIT =(366)+(367) =	

ICE ARENA LEVY

369	FY 2022 NET OPR COSTS	
370	ICE ARENA LEVY LIMIT = 100% OF (369) =	

FY 2023 CAREER & TECHNICAL

371	SHARE OF FY 2023 EST COOPERATIVE BUDGET	
372	FY 2023 ESTIMATED DISTRICT BUDGET	211,631.00
373	FY 2023 EST BUDGET = (371) + (372) =	211,631.00
374	PRELIMINARY REVENUE = .35 X (373) =	74,070.85

CAREER & TECHNICAL (CONT)

375	LAST YEAR REVENUE (FY 2022 CTE AID REPORT, LINE 16)	72,964.62
376	REVENUE GUARANTEE = LESSER OF (373) OR (375) =	72,964.62
377	PRELIMINARY REVENUE = GREATER OF (374) OR (376) =	74,070.85
378	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5	
379	CAREER TECH REVENUE = (377) + (378) =	74,070.85
29	2020 ANTC	16,894,326
56	2022-23 ADJ PU (EST)	1,507.00
380	FY 2023 ANTC/ADJ PU = (29)/(56) =	11,210.57
381	LEVY RATIO FOR CTE = LESSER OF 1 OR (380)/$7,612 =	1.00000000
382	CAREER TECH LEVY LIMIT = (379) X (381) =	74,070.85
383	EST CAREER TECH AID = (379) - (382) =	

ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)

384	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2022 EXPENSES PAID	
385	PRORATION FACTOR TO REFLECT STATEWIDE CAP	
386	ANNUAL OPEB LEVY LIMIT = (384) X (385) =	

CAPITAL RELATED LEVY LIMITATIONS

LONG TERM FACILITIES MAINTENANCE REVENUE (LTFM)

400	LTFM PLAN APPROVAL STATUS	APPROVED

INITIAL LTFM REVENUE

57	2023-24 ADJ PU (EST)	1,500.00
401	AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	40.87
402	BLDG AGE RATIO = LSR OF 1 OR (401)/35 =	1.00000000
403	INITIAL LTFM REVENUE = $380 X (57) X (402) =	570,000.00

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

766	NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B	
404	NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ	
767	NET LTFM REQ DEBT FOR ELIG H&S>$100K	
405	NEW PAYGO LTFM LEVY FOR ELIG H&S>$100K	
406	TOTAL ADDL LTFM REV FOR PROJECTS >$100K = (766)+(404) + (767)+(405) =	

ADDITIONAL LTFM REVENUE FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN

768	NET LTFM REQ DEBT SERVICE FOR VPK	
407	NEW PAYGO LTFM LEVY FOR VPK	
408	TOTAL LTFM REVENUE UNDER NEW LAW = (403) + (406) + (768) + (407) =	570,000.00

OLD LAW HEALTH AND SAFETY (H&S)

409	OLD LAW HEALTH & SAFETY REVENUE = FY 2024 ESTIMATED H&S COST =	65,000.00
410	REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2024	
411	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	
412	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (410)+(411) =	
765	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	
766	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	
767	NET LTFM REQ DEBT 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	
768	NET LTFM REQ DEBT SERVICE FOR VPK	
407	NEW PAYGO LTFM LEVY FOR VPK	
414	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (412)+(765)+(766) + (767)+ (413)+(768) + (407) =	

OLD LAW DEFERRED MAINTENANCE

415	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE?	YES
416	OLD LAW DEFERRED MAINTENANCE REVENUE = (403) X $64/$380 =	96,000.00
417	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) =	161,000.00

LTFM REVENUE

418	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) =	570,000.00
419	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	
420	DISTRICT LTFM REVENUE = (418) - (419) =	570,000.00
421	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS	
422	TOTAL LTFM REVENUE = (420) + (421) =	570,000.00

LTFM TOTAL AIDS & LEVIES

57	2023-24 ADJ PU (EST)	1,500.00
423	LTFM EQUALIZED REVENUE = LSR OF (418),(420) OR \$380 X (57) =	570,000.00
35	2021 AG MODIFIED ANTC FOR LTFM REVENUE	14,645,282
54	2020-21 ADJ PU (ACT)	1,657.94
424	FY 2021 ANTC PER APU = (35) / (54) =	8,833.42
425	STATEWIDE ANTC/APU	10,413.63
426	LTFM EQUAL FACTOR = 123% OF (425) =	12,808.77
427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) =	.68963843
428	LTFM AID RATIO = = 1 - (427) =	.31036157
429	LTFM INITIAL EQUAL AID = (423) X (428) =	176,906.09
430	LTFM INITIAL EQUALIZED LEVY = (423) - (429) =	393,093.91
431	2015 TOTAL ALT FAC GRANDFATHER AID	
432	TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) =	176,906.09

LTFM TOTAL AIDS & LEVIES (CONT)

433	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423) - (432) =	393,093.91
434	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) =	
435	TOTAL LTFM LEVY = (433) + (434) =	393,093.91

DEBT SERVICE PORTION OF LTFM REV

765	NET ALT FAC REG DEBT	
766	NET ALT FAC/H&S DEBT	
767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	
768	NET LTFM REQ DEBT SERVICE FOR VPK	
769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS	
770	TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) +(768)+(769) =	
436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (770) =	
428	LTFM AID RATIO	.31036157
437	LTFM DEBT INITIAL EQUAL AID = (436)X(428) =	
438	LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (770) =	
439	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436) - (438) =	
440	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (770)-(438)-(439) =	

GEN FUND PORTION OF LTFM REV

422	TOTAL LTFM REVENUE	570,000.00
441	TOTAL GENERAL FUND LTFM REVENUE = (422) - (770) =	570,000.00
442	LTFM GEN FUND EQUAL REV = (423) - (436) =	570,000.00
443	LTFM GEN FUND EQUAL AID = (432) - (438) =	176,906.09
444	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (442) - (443) =	393,093.91
445	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (441)-(443)-(444) =	
446	TOTAL GEN FUND LTFM LEVY = (444) + (445) =	393,093.91

DISABLED ACCESS LIMIT

447	FY 1992-FY 2024 APPROV DIS ACC COSTS	300,000.00
448	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTS X 150,000) OR 300,000 =	300,000.00
449	LSR OF (447) OR (448)	300,000.00
450	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED	1992
451	LAST YEAR TO CERTIFY = (450) + 7 YEARS =	1999
452	TOTAL CUM CERT LEVY (PAY 93 TO PAY 21)	300,000.00
453	CERT LEVY PAY 2022	
454	TOTAL CERTIFIED LEVY = (452)+(453) =	300,000.00
455	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (449)-(454)=	

LEASE LEVY LIMITATION

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

APPROVED INTERMED OPERATING

ADMINISTRATIVE SPACE
456 FY 2023 JOINT
457 FY 2024 JOINT

INSTRUCTIONAL/STORAGE
458 FY 2023 JOINT
459 FY 2024 JOINT

460 TOT INTERMED OPERATING
= (456) TO (459) =

APPROV INTERMED CAPITALIZED

ADMINISTRATIVE SPACE
461 FY 2023 JOINT
462 FY 2024 JOINT

INSTRUCTIONAL/STORAGE
463 FY 2023 JOINT
464 FY 2024 JOINT

EXCESS FUNDS CAP LEASE
465 FY 2023 JOINT
466 FY 2024 JOINT

467 TOT INTERMED CAPITALIZED
= SUM[(461) TO (464)]
- (465) - (466) =

468 TOT INTERMED LEASE COSTS
= (460) + (467) =

57 2023-24 ADJ PU (EST) 1,500.00
469 INTERMED PUPIL UNIT MAX
LIMIT = $65 X (57) =

470 INTERMED LEASE LIMIT
=LSR (468) OR (469) =

471 INTERMED CARRYOVER (INCL
IN REGULAR LEASE LIMIT)
= (468) - (470) =

APPROVED REGULAR OPERATING LEASES

ADMINISTRATIVE SPACE

472 FY 2023 NONJOINT
473 FY 2024 NONJOINT
474 FY 2023 JOINT
475 FY 2024 JOINT

APPROVED REG OP LEASES (CONT)

INSTRUCTIONAL/STORAGE

476 FY 2023 NONJOINT
477 FY 2024 NONJOINT
478 FY 2023 JOINT 13,149.00
479 FY 2024 JOINT

480 REG OPERATING LEASES
= (472) TO (479) = 13,149.00

APPROVED REGULAR CAPITALIZED LEASES

ADMINISTRATIVE SPACE

481 FY 2023 NONJOINT
482 FY 2024 NONJOINT
483 FY 2023 JOINT
484 FY 2024 JOINT

INSTRUCTIONAL/STORAGE

485 FY 2023 NONJOINT 160,792.52
486 FY 2024 NONJOINT
487 FY 2023 JOINT 8,425.00
488 FY 2024 JOINT

EXCESS FUNDS CAP LEASE

489 FY 2023 NONJOINT
490 FY 2024 NONJOINT
491 FY 2023 JOINT
492 FY 2024 JOINT

493 REG CAPITALIZED LEASES
= (481) TO (488) -
(489) TO (492) = 169,217.52

494 TOTAL APPROVED REGULAR
LEASE COST & CARRYOVER
=(471)+(480)+(493)= 182,366.52

57 2023-24 ADJ PU (EST) 1,500.00
495 REG PUPIL UNIT MAXIMUM
LIMIT = $212 X (57) = 318,000.00

496 COMM APPROVED LIMIT

497 REGULAR MAX LIMIT
=GTR (495) OR (496)= 318,000.00

498 REGULAR LEASE LIMIT
=LSR (494) OR (497)= 182,366.52

499 TOTAL LEASE LEVY LIMIT
= (470) + (498) = 182,366.52

INITIAL CAPITAL RELATED LEVIES

231 OPERATING CAPITAL 176,830.16
446 LT FAC MAINTENANCE 393,093.91
455 DISABLED ACCESS
499 LEASE LEVY 182,366.52
500 COOP BLDG REPAIR
501 OTHER CAPITAL (MEMO)
502 CAP PROJECTS REFER

503 CAPITAL RELATED LIMITS
= (231)+(446)+(455)
+ (499)+(500)+(501)
+ (502) = 752,290.59

OTHER INITIAL GENERAL LEVIES

504 CONSOLIDATION/
TRANSITION
505 REORGANIZATION
OPERATING DEBT
506 HEALTH BENEFITS
507 ADDL RETIREMENT
(MPLS AND STP)
508 SEVERANCE
509 ADMIN DISTRICT
510 SWIMMING POOL
511 TREE GROWTH
512 CONSOLIDATION/
RETIREMENT
513 ECON DEVELOP ABATE
514 OTHER GENERAL (MEMO)

515 SUBTOTAL, OTHER INITIAL
GENERAL LEVIES
= (504) T0 (514) =

INITIAL GENERAL FUND LEVY

516 GENERAL RMV VOTER
APPROVED JOBZ EXEMPT
=(313) = 785,057.07

517 GENERAL RMV OTHER
JOBZ EXEMPT
= (308)+(240)
+ (242) = 1,179,017.67

518 GENERAL NTC
VOTER APPROVED
JOBZ EXEMPT
= (502)

INITIAL GEN FUND LEVY (CONT)

519 GENERAL NTC OTHER JOBZ
=(333)+(356)+(360)
+(362)+(365)+(368)
+(370)+(382)+(386)
+(503)-(502)+(515) = 900,361.44

520 TOTAL INITIAL GENERAL
LEVY LIMITATION
=(516)+(517)+(518)
+ (519) = 2,864,436.18

COMMUNITY SERVICE

BASIC COMMUNITY EDUCATION

601 POPULATION (YR 2020) 12,817
602 GTR OF (601) OR 1,335 12,817

603 YOUTH SERVICE PROG? YES

604 AFTER SCHOOL
ENRICHMENT? YES

605 FY 2024 GENERAL REVENUE
= $5.42 X (602) = 69,468.14

606 FY 2024 YOUTH SERVICE
REV = $1.00 X (602) = 12,817.00

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 19,711.31

608 FY 2024 COMMUNITY
EDUCATION REVENUE
= (605)+(606)+(607) = 101,996.45

30 2021 ANTC 17,871,778
609 STANDARD COMM ED LEVY
= .00940 X (30) = 167,994.71

610 COMM ED LEVY LIMIT
LSR (608) OR (609) = 101,996.45

611 FY 2024 EST GROSS COMM ED
AID = (608)-(610) =

EARLY CHILD FAMILY EDUCATION

FY 2022 ECFE ANNUAL REPORT
MUST BE SUBMITTED TO CERTIFY
EARLY CHILDHOOD FAMILY ED &
HOME VISIT LEVIES FOR FY 2024

612 DIST PLANS TO LEVY FOR
FY 2024 ECFE REVENUE? YES

613 ECFE ANNUAL REPORT
SUBMITTED? YES
614 POPULATION UNDER
FIVE YEARS OF AGE 563

615 GTR OF 150 OR (614) = 563

616 ECFE ALLOWANCE
0.023 X (101) = 157.85

617 FY 2024 EARLY CHILD
FAMILY REVENUE
IF (612) = YES
= (615)X(616),
IF ANNUAL REPT = YES 88,869.55

30 2021 ANTC 17,871,778
618 ECFE TAX RATE .00246993
619 = (618) X (30) = 44,142.04

620 EARLY CHILD LEVY LIMIT
= LESSER OF (617)
OR (619) = 44,142.04

621 EST FY 2024 EARLY CHILD
AID = (617)-(620) = 44,727.51

HOME VISITING LIMIT

622 DIST PLANS TO LEVY FOR
FY 2024 HOME VISIT? YES

623 HOME VISITING REVENUE
IF (622) = YES
AND (619) > $0,
= $3.00 X (614),
ELSE = $0 1,689.00

229 FY 2024 ANTC/ADJ PU 11,914.52
624 HOME VISIT LEVY RATIO
= LESSER OF 1 OR
(229)/$17,250 = .69069681

625 FY 2024 HOME VISIT LIMIT
=(623) * (624) 1,166.59

626 FY 2024 EST HOME VISIT
AID =(623)-(625) 522.41

DISABLED ADULTS

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

SCHOOL-AGE CARE

628 FY 2024 SCH-AGE CARE REV
(FY 2024 EST COST) 12,500.00

30 2021 ANTC 17,871,778
46 2023-24 RES PU (EST) 1,950.20

629 ANTC/RES PU
= (30)/(46) = 9,164.07

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

631 FY 2024 SCH-AGE CARE LIM
= (628) X (630) = 12,500.00

632 FY 2024 EST GROSS
SCHOOL-AGE CARE
AID = (628)-(631) =

COMMUNITY SERVICE SUMMARY

633 OTHER COMM ED (MEMO)

634 TOTAL INITIAL COMMUNITY
SERVICE LEVY LIMIT
= (610)+(620)+(625)
+ (627)+(631)+(633) = 159,805.08

GENERAL DEBT SERVICE (FUND 7)

REQUIRED DEBT SERVICE LEVY
(EQUAL TO 105% OF THE FY 2024
PRINCIPAL AND INTEREST PAYMENTS)

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

701 ALT FAC REGULAR
REQ DEBT SERV LEVY

702 ALT FAC/H&S
REQ DEBT SERV LEVY

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

REQ DEBT ELIG FOR LTFM (CONT)

704 NEW LTFM REQ DEBT SERVICE FOR VPK

705 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS

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

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

707 NATURAL DISASTER REQ DEBT SERV LEVY

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

708 TACONITE BONDS REQ DEBT SERV LEVY

709 TAC FUNDING FOR BONDS (NOT IRRRB)

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

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

712 VOTER APPR ELIG BONDS SOLD BY JULY 1, 2022 1,461,797.00

713 NON-VOTER ELIG BONDS SOLD BY JULY 1, 2022

714 VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2022

715 TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID =(711)+(712) +(713)+(714)= 1,461,797.00

REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID

716 VOTER APPR BONDS SOLD AFTER JULY 1, 2022 ELIG FOR FUTURE AID

REQ DEBT FOR BONDS ELIG (CONT)

717 NON-VOTER BONDS SOLD AFTER JULY 1, 2022 ELIG FOR FUTURE AID

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

OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID

719 VOTER APPR BONDS INELG FOR DEBT EQUAL AID

NON-VOTER APPR INELIG BONDS

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

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

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

729 GDS REQ DEBT SERV LEVY =(706)+(707)+(715) +(718)+(719)+(728) = 1,616,147.00

730 GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) +(714)+(716)+(719) = 1,461,797.00

30 2021 ANTC 17,871,778

731 MAXIMUM EFFORT DEBT SERVICE TAX RATE %

732 MAX EFFORT DEBT SERV LEVY = (30) X (731) =

734 DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(715) - (732)] = 1,461,797.00

NON-VOTE APPR INELIG BONDS (CONT)

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

736 FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY

FUND 7 DEBT BALANCE

737 JUNE 2021 FUND 7-425 BAL FOR BOND REFUND

738 JUNE 2021 FUND 7-451 BAL FOR QZAB & QSCB

739 JUNE 2021 FUND 7-460 BALANCE NONSPENDABLE

740 JUNE 2021 FUND 7-463 BALANCE UNASSIGN NEG

741 JUNE 2021 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 320,747.76

742 PAY 21 DEBT EXCESS LEVY REDUCTION 73,944.52

743 PAY 22 DEBT EXCESS LEVY REDUCTION 88,440.30

744 5% OF PAY 23 REQ DEBT SERV LEVY=(729) X 5%= 80,807.35

745 FUND 7 AVAIL BALANCE GTR OF ZERO OR [(741) -(742)-(743)-(744)] = 77,555.59

746 RETAIN FOR CAPITAL LOAN REPAYMENT

747 APPROVED DEBT EXCESS TO BE RETAINED

748 DISTRICT REQUESTED ADDITIONAL EXCESS

749 CERTIFIED DEBT EXCESS = GTR OF 0 OR [(745) -(746)-(747)+(748)= 77,555.59

750 EXCESS USED TO RETIRE FAC & EQUIP BONDS

FUND 7 DEBT BALANCE (CONT)

751 ADJUSTED DEBT EXCESS
= (749)-(750) = 77,555.59

BREAKDOWN OF NET DEBT EXCESS

752 BASE FOR NET DEBT
EXCESS DISTRIBUTION
= IF (732)>0, THEN 0
ELSE (729)-(718)= 1,616,147.00

753 DEBT EXCESS RATIO =
LSR 1 OR (751)/(752)= .04798796

754 NET DEBT EXCESS FOR
ELG REQ DEBT SERVICE
= (715) X (753) = 70,148.66

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

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

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

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

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

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

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

NET DEBT EXCESS SUMMARY

762 DEBT EXCESS FOR VOTER
APPROVED BONDED DEBT =
[(730)-(716)]X(753) = 70,148.66

763 DEBT EXCESS FOR NON-
VOTER APPROVED DEBT
= (751)-(761)-(762) = 7,406.93

NET DEBT EXCESS SUMMARY (CONT)

764 NET DEBT EXCESS FOR
DEBT SERV LEVY REDUCT
= (762)+(763) = 77,555.59

LONG TERM FACILITIES MAINTENANCE AID

765 NET ALT FAC REG DEBT
= (701)-(755) =
766 NET ALT FAC/H&S DEBT
= (702)-(756) =

767 NET LTFM REQ DEBT FOR
ELIG H&S>$100K
= (703)-(757) =
768 NET LTFM REQ DEBT FOR
ELIG VPK
= (704)-(758) =

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

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

436 LTFM DEBT EQUAL REV
438 LTFM DEBT EQUAL AID

439 LTFM DEBT EQUAL LEVY
440 LTFM DEBT UNEQUAL LVY

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

NATURAL DISASTER DEBT EQUALIZATION

30 2021 ANTC 17,871,778

772 TEN PERCENT ANTC
= 0.10 * (30) = 1,787,177

707 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) 1,657.94
774 FY 2021 ANTC PER APU
= (30) / (54) = 10,779.51

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) = .32566092

778 DISASTER AID RATIO =
= 1 - (777) = .67433908

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

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

DEBT EQUALIZATION AID

734 DEBT EQUAL BASE 1,461,797.00
754 DEBT EXCESS FOR ELIG
REQUIRED DEBT 70,148.66

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

782 FY 2024 GROSS DEBT
EQUALIZATION REVENUE
=(734)-(754)+(781) = 1,391,648.34

30 2021 ANTC 17,871,778

783 = .1050 X (30) = 1,876,536.69

784 MAX UNEQ LOCAL EFFORT
= .1574 X (30) = 2,813,017.86

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)

789 MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (782) - (732) =

790 TIER 2 EQUAL REV = GTR OF (787) OR (789) =

791 TIER 1 EQUAL REV = GTR OF (786) OR (788) =

54 2020-21 ADJ PU (ACT) 1,657.94

792 2021 ANTC INCL JOBZ / ADJ PU = (30)/(54) = 10,779.51

793 TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF $4,430 OR 55.33% OF (775)] = 1.00000000

794 TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF $8,000 OR 100% OF (775)] = .97698276

795 TIER 1 DEBT EQU AID RATIO = 1-(793) =

796 TIER 2 DEBT EQU AID RATIO = 1-(794) = .02301724

797 TIER 1 DEBT AID = (791) X (795) =

798 TIER 2 DEBT AID = (790) X (796) =

799 TOTAL DEBT EQ AID = (797)+(798) =

800 NON VOTER DEBT AID = (799)X(713)/(715) =

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) =

ADJUSTMENT TO GDS LIMIT FOR IRRRB ALLOCATION

804 FY 2024 IRRRB FUNDING FOR VOTER-APPR BONDS

805 PAY 23 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((804) X 1.05) =

806 FY 2024 IRRRB FUNDING FOR NON-VOTER BONDS

807 PAY 23 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((806) X 1.05) =

808 DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(803)-(801)-(805)]= 1,461,797.00

809 DEBT EQUAL AID ELIG, NON VOTER APPROVED = GTR OF [(713)-(800)-(807)] OR ZERO =

810 DEBT EQUAL AID INELIG, VOTER APPROVED = (716) + (719) =

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

771 LTFM DEBT LEVY LIMIT NON VOTER APPROVED

780 DISASTER LEVY LIMIT VOTER APPROVED

812 INITIAL GDS LEVY LIM VOTER APPROVED =(808)+(810)+(780) = 1,461,797.00

813 INITIAL GDS LEVY LIM NON VOTER APPROVED = (809)+(811)+(771) = 154,350.00

814 TOTAL INITIAL GDS LEVY LIMIT = (812)+(813) = 1,616,147.00

OTR POSTEMPLOY BENEFITS (OPEB) & PENSION DEBT SERVICE (FUND 47)

901 LEVY BONDS IRREV TRUST VOTER APPROVED

902 LEVY BONDS REVOC TRUST VOTER APPROVED

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

904 LEVY BONDS IRREV TRUST NON-VOTER APPROVED

905 LEVY BONDS REVOC TRUST NON-VOTER APPROVED

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

FUND 47 DEBT BALANCE

907 REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)

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

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)

919 RETAIN FOR CAP LOAN REPAYMENT NON-VOTER

920 APPROV DEBT EXCESS TO BE RETAINED NON-VOTER

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

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

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

924 ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED

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

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

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

LEVY LIMITATION ADJUSTMENTS

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

GENERAL FUND ADJUSTMENTS

FY 2023 OPERATING CAPITAL LEVY ADJUSTMENT

1001	FY 2023 OPER CAP LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 179)	167,158.89
1002	21 PAY 22 LIMIT	167,630.75
1003	21 PAY 22 LEVY	167,630.75
1004	FY 2023 OPER CAPITAL LEVY ADJUSTMENT = ((1100)-(1102)) =	471.86-

FY 2023 LOR TIER 1 LEVY ADJUSTMENT

1005	FY 2023 LOR TIER 1 (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 198)	269,507.56
1006	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 275)	
1007	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 302)	
1008	21 PAY 22 LIMIT	278,564.58
1009	21 PAY 22 LEVY	278,564.58
1010	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1006)+(1007)+(1008)	278,564.58
1011	PAY 22 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1006)+(1007)+(1009)	278,564.58
1012	FY 2023 LOR TIER 1 LEVY ADJUSTMENT = ((1005)-(1011)) =	9,057.02-

FY 2023 LOR TIER 2 LEVY ADJUSTMENT

1013	FY 2023 LOR TIER 2 (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 200)	610,732.30

FY 2022 LOR TIER 2 (CONT)

1014	21 PAY 22 LIMIT	631,256.46
1015	21 PAY 22 LEVY	631,256.46
1016	FY 2023 LOR TIER 2 LEVY ADJUSTMENT = ((1113) - (1115))	20,524.16-

FY 2023 EQUITY LEVY ADJUSTMENT

1017	FY 2023 EQUITY LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 202)	201,620.88
1018	21 PAY 22 LIMIT	208,191.80
1019	21 PAY 22 LEVY	208,191.80
1020	FY 2023 EQUITY LEVY ADJUSTMENT = ((1017)-(1019)) =	6,570.92-

FY 2023 TRANSITION LEVY ADJUSTMENT

1021	FY 2023 TRANSITION LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 209)	48,800.97
1022	21 PAY 22 LIMIT	50,440.96
1023	21 PAY 22 LEVY	50,440.96
1024	FY 2023 TRANSITION LEVY ADJUSTMENT = ((1021)-(1023)) =	1,639.99-

FY 2023 1ST TIER REFERENDUM LEVY ADJUST

1025	FY 2023 1ST TIER REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 238)	641,367.79
1026	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 276)	
1027	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 303)	
1028	21 PAY 22 LIMIT	662,921.47
1029	21 PAY 22 LEVY	662,921.47

FY 2023 1ST TIER REF ADJ (CONT)

1030 PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1026)+(1027) + (1028) = 662,921.47

1031 PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1026)+(1027) +(1029) = 662,921.47

1032 FY 2023 1ST TIER VTR REF LEVY ADJUSTMENT = ((1135)-(11317) = 21,553.68-

FY 2023 2ND TIER REF LEVY ADJUST

1033 FY 2023 2ND TIER REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 240) 93,840.43

1034 ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 277)

1035 ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 304)

1036 21 PAY 22 LIMIT 36,038.18
1037 21 PAY 22 LEVY 36,038.18

1038 PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035) +(1036) = 36,038.18

1039 PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035) +(1037) = 36,038.18

1040 FY 2023 2ND TIER REF LEVY ADJUSTMENT = ((1142)-(1143)) = 57,802.25

FY 2023 UNEQUAL REF LEVY ADJ

1041 FY 2023 UNEQUAL REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 242)

FY 2023 UNEQUAL REF ADJ (CONT)

1042 ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 278)

1043 ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 305)

1044 21 PAY 22 LEVY
1045 21 PAY 22 LEVY

1046 PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043) +(1044) =

1047 PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043) +(1045) =

1048 FY 2023 UNEQUALIZED REF LEVY ADJUSTMENT

FY 2023 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES

FY 2023 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINES 253 TO 255)

1049 TIER 1 LEVY
1050 TIER 2 LEVY
1051 UNEQL LEVY

1052 TOTAL FY 2023 TBRA ALLOC TO REF LEVY CATEGORIES = (1049) TO (1051) =

1053 TOTAL FY 2023 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 22 LEVY = (1026)+(1034) +(1042) =

1054 FY 2023 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1053)-(1052) =

FY 2023 LOR TBRA ALLOCATION ADJ

1055 FY 2023 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 252)

1006 ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 285)

1056 FY 2023 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1006)-(1055) =

FY 2023 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES

1057 FY 2023 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINES 281 TO 283)

1058 TIER 1 LEVY
1059 TIER 2 LEVY
1060 UNEQL LEVY

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

1062 TOTAL FY 2023 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 22 LEVY =(1027)+(1035)+(1043)

1063 FY 2023 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1062)-(1061) =

FY 2023 REFERENDUM HOLD HARMLESS ADJUSTMENT TO LOR TIER 1 LEVIES

1064 FY 2023 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 280)

1007 ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY ALLOCATION OF TBRA

FY 2023 HOLD HARM ADJ (CONT)

1065 FY 2023 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1007)-(1064) =

FY 2023 INTEGRATION ADJUSTMENT

1066 FY 2023 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)

1067 21 PAY 22 LIMIT
1068 21 PAY 22 LEVY

1069 FY 2023 INTEGRATION ADJUSTMENT LIMIT

FY 2021 CARRYOVER INTEGRATION ADJUSTMENT

1070 FY 2021 INTEGRATION LEVY AUTH CARRYOVER FINAL ADJUSTMENT (FROM FY 2021 INTEGRATION CARRYOVER AID REPORT, LINE 14)

1071 FY 2021 INTEG LEVY AUTH CARRYOVER ADJ PAY 23

1072 FY 2021 INTEG LEVY AUTH FINAL CARRYOVER ADJUSTMENT = (1070) - (1071) =

FY 2023 ALT TEACHER COMP LEVY ADJ

1073 FY 2023 ALT COMP LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 326)

1074 21 PAY 22 LIMIT
1075 21 PAY 22 LEVY

1076 FY 2023 ALT TEACH COMP LEVY ADJUSTMENT

FY 23 & FY 22 CAPITAL RELATED ADJ

FY 2023 LTFM EQUALIZED LEVY ADJUST

1077 FY 2023 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 63) 386,768.00

1078 21 PAY 22 LIMIT 408,896.15
1079 21 PAY 22 LEVY 408,896.15

1080 FY 2023 LTFM EQUALIZED LEVY ADJUST = (1077)-(1079) = 22,128.15-

FY 2023 LTFM UNEQUALIZED LEVY ADJUST

1081 FY 2023 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 64)

1082 21 PAY 22 LIMIT
1083 21 PAY 22 LEVY

1084 FY 2023 LTFM UNEQUALIZED LEVY ADJUST

FY 2022 LTFM EQUALIZED LEVY ADJUST

1085 FY 2022 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2022 WEBSITE REPORT, LINE 63) 405,204.71

1086 20 PAY 21 LIMIT 413,778.59
1087 20 PAY 21 LEVY 413,778.59

1088 TOTAL ADJUSTMENT = (1085)-(1087) = 8,573.88-

1089 21 PAY 22 ADJ LIMIT 304.40-
1090 21 PAY 22 ADJ LEVY 304.40-

1091 FY 2022 LTFM EQUALIZED LEVY ADJUST = (1088)-(1090) = 8,269.48-

FY 2022 LTFM UNEQUAL LEVY ADJ

1092 FY 2022 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2022 WEBSITE REPORT, LINE 64)

1093 20 PAY 21 LIMIT
1094 20 PAY 21 LEVY
1095 TOTAL ADJUSTMENT

1096 21 PAY 22 ADJ LIMIT
1097 21 PAY 22 ADJ LEVY

1098 FY 2022 LTFM UNEQUALIZED LEVY ADJUST

3 YEAR PRIOR ADJUSTMENTS

FY 2021 OPERATING CAPITAL LEVY ADJ

1099 FY 2021 OPER CAP LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 170) 145,542.11

1100 19 PAY 20 LIMIT 145,287.01
1101 19 PAY 20 LEVY 145,287.01

1102 TOTAL ADJUST TO PAY 20 OPER CAP LEVY AUTH = ((1100)-(1101)) = 255.10

1103 20 PAY 21 ADJ LIMIT 34.25-
1104 20 PAY 21 ADJ LEVY 34.25-

1105 FY 2021 OPER CAPITAL LEVY ADJUSTMENT = ((1103)-(1104)) = 289.35

FY 2021 LOR TIER 1 LEVY ADJ

1106 FY 2021 LOC OPT TIER 1 AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 189) 247,224.42

1107 19 PAY 20 LIMIT 255,959.51
1108 19 PAY 20 LEVY 255,959.51

1109 TOTAL ADJUST TO PAY 20 LOR OPTIONAL LEVY AUTH = ((1106)-(1108)) = 8,735.09-

FY 2021 LOR TIER 1 LEVY ADJ (CONT)

1110 20 PAY 21 ADJ LIMIT
1111 20 PAY 21 ADJ LEVY

1112 FY 2021 LOR OPTIONAL LEVY ADJUSTMENT = ((1109)-(1111)) = 8,735.09-

FY 2021 LOR TIER 2 LEVY ADJUST

1113 FY 2021 LOC OPT LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 276) 602,904.42

1114 19 PAY 20 LIMIT 624,206.61
1115 19 PAY 20 LEVY 624,206.61

1116 TOTAL ADJUST TO PAY 20 LOR OPTIONAL LEVY AUTH = ((1106)-(1108)) = 21,302.19-

1117 20 PAY 21 ADJ LIMIT 10,610.15-
1118 20 PAY 21 ADJ LEVY 10,610.15-

1119 FY 2021 LOR OPTIONAL LEVY ADJUSTMENT =(1116)-(1117) 10,692.04-

FY 2021 EQUITY LEVY ADJUSTMENT

1120 FY 2021 EQUITY LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 193) 198,716.72

1121 19 PAY 20 LIMIT 204,983.41
1122 19 PAY 20 LEVY 204,983.41

1123 TOTAL ADJUST TO PAY 20 EQUITY LEVY AUTH = ((1120)-(1122)) = 6,266.69-

1124 20 PAY 21 ADJ LIMIT 2,742.60-
1125 20 PAY 21 ADJ LEVY 2,742.60-

1126 FY 2021 EQUITY LEVY ADJUSTMENT = ((1123)-(1125)) = 3,524.09-

FY 2021 TRANSITION LEVY ADJ

1127 FY 2021 TRANSITION LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 200) 48,175.48

1128 19 PAY 20 LIMIT 49,877.64
1129 19 PAY 20 LEVY 49,877.64

1130 TOTAL ADJUST TO PAY 20 TRANSITION LEVY AUTH = ((1127)-(1129)) = 1,702.16-

1131 20 PAY 21 ADJ LIMIT 847.81-
1132 20 PAY 21 ADJ LEVY 847.81-

1133 FY 2021 TRANSITION LEVY ADJUSTMENT = ((1130)-(1132)) = 854.35-

FY 2021 1ST TIER VOTER-APPROVED REFER LEVY ADJUST

1134 FY 2021 1ST TIER REF LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 229) 588,338.90

1135 PAY 20 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 21 LEVY REPORT, LINE 1022) 609,126.44

1136 PAY 20 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 21 LEVY REPORT, LINE 1023) 609,126.44

1137 TOTAL ADJUST TO PAY 20 1ST TIER REF LEVY AUTH = ((1134)-(1136)) = 20,787.54-

1138 20 PAY 21 ADJ LIMIT 10,353.82-
1139 20 PAY 21 ADJ LEVY 10,353.82-

1140 FY 2021 1ST TIER REF LEVY ADJUSTMENT = ((1138)-(1140)) = 10,433.72-

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 2ND TIER REF ADJ (CONT)

1142 PAY 20 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 21 LEVY REPORT, LINE 1038)

1143 PAY 20 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 21 LEVY REPORT, LINE 1039)

1144 TOTAL ADJUST TO PAY 20 2ND TIER REF LEVY AUTH

1145 20 PAY 21 ADJ LIMIT
1146 20 PAY 21 ADJ LEVY

1147 FY 2021 2ND TIER REF LEVY ADJUSTMENT

FY 2021 UNEQUAL REF LEVY ADJ

1148 FY 2021 UNEQUAL REF LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 233)

1149 PAY 20 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 21 LEVY REPORT, LINE 1054)

1150 PAY 20 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 21 LEVY REPORT, LINE 1055)

1151 TOTAL ADJUST TO PAY 20 UNEQUAL REF LEVY AUTH

1152 20 PAY 21 ADJ LIMIT
1153 20 PAY 21 ADJ LEVY

1154 FY 2021 UNEQUAL REF LEVY ADJUSTMENT

FY 2021 TBRA ALLOCATION ADJ
TO VOTER-APPROVED LEVIES

1155 FY 2021 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINES 244 TO 246)

1156 PAY 20 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 20 LEVY RPT, LINES 297 TO 300)

1157 FY 2021 TBRA ALLOCATION TOTAL ADJUSTMENT = (1156)-(1155) =

1158 20 PAY 21 ADJ LIMIT
1159 20 PAY 21 ADJ LEVY

1160 FY 2021 TBRA ALLOC LEVY ADJUSTMENT

FY 2021 LOR TBRA ADJUST

1161 FY 2021 ALLOC OF TBRA TO LOR TIER 1 LEVY (FROM FY 2021 GENERAL REVENUE REPORT, LINE 243)

1162 ALLOCATION OF TBRA (FROM PAY 20 LEVY RPT, LINE 296)

1163 FY 2021 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1161)-(1162) =

1164 20 PAY 21 ADJ LIMIT
1165 20 PAY 21 ADJ LEVY

1166 FY 2021 LOR TIER 1 TBRA LEVY ADJUSTMENT

FY 2021 REFERENDUM HOLD HARM

1167 FY 2021 ALLOC OF HOLD HARM (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 272 TO 274)

FY 2021 REF HOLD HARM (CONT)

1168 PAY 20 HOLD HARM ALLOC (FROM PAY 20 LEVY RPT, LINE 313 TO 315)

1169 FY 2021 HOLD HARM TOTAL = (1168)-(1167) =

1170 20 PAY 21 ADJ LIMIT
1171 20 PAY 21 ADJ LEVY

1172 FY 2021 HOLD HARM ALLOC

FY 2021 LOR TIER 1 HOLD HARMLESS ADJUSTMENT

1173 FY 2021 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINES 271)

1174 PAY 20 TIER 1 HOLD HARMLESS LEVY (FROM PAY 21 LEVY RPT, LINES 312)

1175 FY 2021 LOR TIER 1 HOLD HARMLESS ADJUSTMENT = (1173)-(1174) =

1176 20 PAY 21 ADJ LIMIT
1177 20 PAY 21 ADJ LEVY

1178 FY 2020 TIER 1 HOLD HARM ADJUSTMENT =(1175)-(1176) =

FY 2021 INTEGRATION ADJUSTMENT

1179 FY 2021 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)

1180 19 PAY 20 LIMIT
1181 19 PAY 20 LEVY

1182 TOTAL ADJUSTMENT

1183 20 PAY 21 ADJ LIMIT
1184 20 PAY 21 ADJ LEVY

FY 2021 INTEGRATION ADJ (CONT)

1185 FY 2021 INTEGRATION ADJUSTMENT LIMIT

FY 2021 REEMPLOYMENT ADJUSTMENT

1186	FY 2021 EXPEND ACTUAL	
1187	REEMPLOY LEVY AUTH = 100% OF (1186) =	
1188	20 PAY 21 LIMIT	20,000.00
1189	20 PAY 21 LEVY	20,000.00
1190	FY 2021 REEMPLOY ADJUST = ((1187)-(1189) =	20,000.00-

FY 2021 SAFE SCHOOLS ADJUST

1191	SAFE SCH LVY REQUEST	YES
54	2020-21 ADJ PU (ACT)	1,657.94
1192	FY 2021 SAFE SCHOOLS AUTH $36 X (54) =	59,685.84
1193	19 PAY 20 LIMIT	62,690.40
1194	19 PAY 20 LEVY	62,690.40
1195	FY 2021 SAFE SCH ADJUST = ((1187)-(1189)) =	3,004.56-

FY 2021 SAFE SCHOOLS INTERMEDIATE ADJUST

1196	SAFE SCH INTERMEDIATE LEVY ALLOW	
54	2020-21 ADJ PU (ACT)	1,657.94
1197	FY 2021 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1196) X (54) =	
1198	19 PAY 20 LIMIT	
1199	19 PAY 20 LEVY	
1200	FY 2021 SAFE SCHOOLS INTERMEDIATE ADJUST	

FY 2021 ALT TEACHER COMP LEVY ADJ

1201	FY 2021 ALT COMP LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 317)	
1202	19 PAY 20 LIMIT	
1203	19 PAY 20 LEVY	
1204	TOTAL ADJUST TO PAY 20 ALT COMP LEVY AUTH	
1205	20 PAY 21 ADJ LIMIT	
1206	20 PAY 21 ADJ LEVY	
1207	FY 2021 ALT TEACH COMP LEVY ADJUST	

FY 2021 LTFM EQUALIZED LEVY ADJ

1208	FY 2021 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2021 WEBSITE REPORT, LINE 63)	432,829.39
1209	19 PAY 20 LIMIT	454,617.84
1210	19 PAY 20 LEVY	454,617.84
1211	TOTAL ADJUSTMENT = (1208)-(1210) =	21,788.45-
1212	20 PAY 21 ADJ LIMIT	21,407.30-
1213	20 PAY 21 ADJ LEVY	21,407.30-
1214	21 PAY 22 ADJ LIMIT	
1215	21 PAY 22 ADJ LEVY	
1216	FY 2021 EQUAL LIMIT ADJUST = (1212)+(1214) =	21,407.30-
1217	FY 2021 EQUAL LEVY ADJUST = (1213)+(1215) =	21,407.30-
1218	FY 2021 LTFM EQUALIZED LEVY ADJUST = (1211)-(1217) =	381.15-

FY 2021 LTFM UNEQUAL LEVY ADJ

1219	FY 2021 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2021 WEBSITE REPORT, LINE 64)	

FY 2021 LTFM UNEQUAL ADJ (CONT)

1220	19 PAY 20 LIMIT	
1221	19 PAY 20 LEVY	
1222	TOTAL ADJUSTMENT	
1223	20 PAY 21 ADJ LIMIT	
1224	20 PAY 21 ADJ LEVY	
1225	21 PAY 22 ADJ LIMIT	
1226	21 PAY 22 ADJ LEVY	
1227	FY 2021 UNEQUAL LIMIT ADJUST = (1223)+(1225) =	
1228	FY 2021 UNEQUAL LEVY ADJUST = (1224)+(1226) =	
1229	FY 2021 LTFM UNEQUALIZED LEVY ADJUST	

FY 2021 CAREER TECHNICAL ADJ

1230	FY 2021 CAREER TECH LEVY AUTHORITY (FY 2021 CTE AID REPORT LINE 21)	72,964.62
1231	20 PAY 21 LIMIT	72,964.62
1232	20 PAY 21 LEVY	72,964.62
1233	FY 2021 CAREER TECH ADJUSTMENT	

FY 2021 HEALTH BENEFIT LEVY ADJUST

1234	FY 2021 ACTUAL COST (LIMITED TO $600,000)	
1235	20 PAY 21 LIMIT	
1236	20 PAY 21 LEVY	
1237	FY 2021 HEALTH BENEFITS ADJUST	

FY 2021 ANNUAL OPEB LEVY ADJ

1238	FY 2021 ACTUAL COST (FIN 797 + OBJ 291)	
1239	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000
1240	PRORATED ANNUAL OPEB LEVY AUTH	
1241	21 PAY 22 LIMIT	
1242	21 PAY 22 LEVY	
1243	FY 2021 ANNUAL OPEB ADJUSTMENT (NO ADJUSTMENT)	

PAY 20 LEASE LEVY ADJUST

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)

FY 2020 PAY 19 NET LEASE COSTS

1301	PAY 19 OPER INTERMED	
1302	PAY 19 CAP INTERMED	
1303	PAY 19 TIES CAPITAL	
1304	PAY 19 OPER JOINT	
1305	PAY 19 OPER NON-J ADM	
1306	PAY 19 OPER NON-J	
1307	PAY 19 CAPITAL JOINT	
1308	PAY 19 CAP NON-J ADM	
1309	PAY 19 CAPITAL NON-J	
1310	FY 2020 COSTS (PAY 19) SUM (1301) TO (1309)=	

FY 2020 PAY 20 NET LEASE COSTS

1311	PAY 20 OPER INTERMED	
1312	PAY 20 CAP INTERMED	
1313	PAY 20 OPER JOINT	9,886.81
1314	PAY 20 OPER NON-J ADM	
1315	PAY 20 OPER NON-J OTH	
1316	PAY 20 CAPITAL JOINT	9,668.94
1317	PAY 20 CAP NON-J ADM	
1318	PAY 20 CAP NON-J OTH	160,792.60
1319	FY 2020 COSTS (PAY 20) SUM (1311) TO (1318)=	180,348.35

FY 2021 PAY 20 NET LEASE COSTS

1320	PAY 20 OPER INTERMED	
1321	PAY 20 CAP INTERMED	
1322	PAY 20 TIES CAPITAL	
1323	PAY 20 OPER JOINT	
1324	PAY 20 OPER NON-J ADM	
1325	PAY 20 OPER NON-J OTH	
1326	PAY 20 CAPITAL JOINT	
1327	PAY 20 CAP NON-J ADM	
1328	PAY 20 CAP NON-J OTH	
1329	FY 2021 COSTS (PAY 20) SUM (1320) TO (1328)=	

FY 2021 NET LEASE COSTS

1330	PAY 21 OPER INTERMED	
1331	PAY 21 CAP INTERMED	
1332	PAY 21 OPER JOINT	12,244.00
1333	PAY 21 OPER NON-J ADM	
1334	PAY 21 OPER NON-J OTH	
1335	PAY 21 CAPITAL JOINT	8,095.00
1336	PAY 21 CAP NON-J ADM	
1337	PAY 21 CAP NON-J OTH	160,792.60
1338	FY 2021 COSTS (PAY 21) SUM (1330) TO (1337)	181,131.60
1339	TOTAL FY 2020 OPER NON-J NET LEASE COSTS =(1306)+(1314)+(1315)	
1340	ACTUAL FY 2020 UFARS LEASE COSTS (FUND 1, OBJECT 370)	57,991.60
1341	PAY 19 OPER NON-J LEASE COST LIMITED BY FY 2020 UFARS LSR (1306) OR (1340)=	
1342	REMAIN FY 2020 UFARS = GREATER OF ZERO OR [(1340) - (1341)] =	57,991.60
1343	PAY 20 OPER NON-J LEASE COST LIMITED BY FY 2020 UFARS = LSR [(1314)+(1315)] OR (1342) =	
1344	FY 2020 ADJUSTED COSTS (PAY 20) = (1319) - (1314)-(1315)+(1343)=	180,348.35

FY 2021 PAY 21 NET LEASE COSTS

1345	TOTAL FY 2021 OPER NON-J NET LEASE COSTS FOR (PAY 20) = (1324) + (1325) =	
1346	ACTUAL FY 2021 UFARS LEASE COSTS (FUND 1, OBJECT 370)	17,154.93
1347	PAY 20 OPER NON-J LEASE COST LIMITED BY FY 2021 UFARS =LSR(1345) OR (1346)=	

FY 2021 NET LEASE COSTS

1348	FY 2021 ADJUSTED COSTS (PAY 20) = (1329) - (1324)-(1325)+(1347)=	
1349	PAY 20 ADJUSTED NET LEASE COSTS = (1344) + (1348) =	180,348.35
1350	DIST'S SHARE OF PAY 20 LEASE COSTS FOR THE INTERMEDIATE DISTRICTS = (1311) + (1312) + (1320) + (1321) =	
54	2020-21 ADJ PU (ACT)	1,657.94
1351	INTERM PUPIL UNIT AUTH = $65 X (54) =	107,766.10
1352	INTERM LEASE AUTH = LSR OF (1350) OR (1351) =	
1353	INTERM DIST CARRYOVER TO REGULAR LEASE AUTH = (1350) - (1352) =	
1354	PAY 20 LEASE COST UNDER REGULAR AUTH = (1349) - (1352) =	180,348.35
54	2020-21 ADJ PU (ACT)	1,657.94
1355	PAY 20 PUPIL UNIT MAX AUTH = $212 X (54) =	351,483.28
1356	PAY 20 COMMISSIONER APPROVED LIMIT	

FY 2021 NET LEASE COSTS

1357	REGULAR MAX AUTHORITY = GTR OF (1355) OR (1356) =	351,483.28
1358	TOTAL PAY 20 REGULAR LEASE LEVY AUTHORITY = LSR OF (1354) OR (1357) =	180,348.35
1359	TOTAL PAY 20 REGULAR & INTERM LEASE LEVY AUTH = (1352) + (1358) =	180,348.35
1360	19 PAY 20 LIMIT	178,437.60
1361	19 PAY 20 LEVY	178,437.60
1362	PAY 20 LEASE LEVY LIMITATION ADJUSTMENT = (1359) - (1360) =	1,910.75

CAPITAL RELATED ADJ SUMMARY

1004	FY 2023 OPER CAP ADJ	471.86-
1105	FY 2021 OPER CAP ADJ	289.35
1080	FY 2023 LTFM EQ ADJ	22,128.15-
1084	FY 2023 LTFM UNEQ ADJ	
1091	FY 2022 LTFM EQ ADJ	8,269.48-
1098	FY 2022 LTFM UNEQ ADJ	
1218	FY 2021 LTFM EQ ADJ	381.15-
1229	FY 2021 LTFM UNEQ ADJ	
1362	PAY 20 LEASE LEVY ADJ	1,910.75
1363	LEASE LEVY ADJ (MEMO)	
1364	OTHER CEX ADJ (MEMO)	
1365	TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT =(1004)+(1105)+(1080) +(1084)+(1091)+(1098) +(1218)+(1229)+(1362) +(1363)+(1364) =	29,050.54-

OTHER GENERAL LIMITATION ADJ

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)

1369 OTHER ADJUST, GEN RMV VOTER APPROVED JOBZ EXEMPT (MEMO)

1370 TOTAL OTHER ADJUST GEN RMV VOTER APPR JOBZ EXEMPT = (1368)+(1369) =

1371 MAINT PU VAR (MEMO)

1372 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)

1373 OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO)

1374 TOTAL OTHER ADJUST GEN OTHER RMV JOBZ EXEMPT= =(1371)+(1372)+(1373)

1375 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)

1376 OTHER ADJUST, GEN NTC VOTER APPROVED JOBZ EXEMPT (MEMO)

1377 TOTAL OTHER ADJUST GEN NTC VOTER APPR JOBZ EXEMPT =(1375)+(1376)=

1378 TIF ADJUST (MEMO)

1379 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)

1380 FY 2021 INTEG LEVY AUTH CARRYOVER ADJUSTMENT

1381 OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO)

1382 TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT=(1378)+(1379) + (1380)+(1381) =

GEN FUND ADJUST SUMMARY

1383 GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(1032)+(1040)+(1048) +(1054)+(1063)+(1140) +(1147)+(1154)+(1160) +(1172)+(1370) = 25,814.85

1384 GENERAL RMV OTHER JOBZ EXEMPT =(1012)+ +(1016)+(1020)+(1024) +(1056)+(1065)+(1112) +(1119)+(1126)+(1133) +(1166)+(1178)+(1374) 61,597.66-

1385 GENERAL NTC VOTER APPROVED JOBZ EXEMPT =(1377) =

1386 GENERAL NTC OTHER JOBZ EXEMPT = (760)+(1069)+(1076) +(1185)+(1190)+(1195) +(1200)+(1207)+(1233) +(1237)+(1243)+(1365) +(1366)+(1367)+(1382) 52,055.10-

1387 TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1383)+(1384) + (1385)+(1386) = 87,837.91-

COMMUNITY SERVICE FUND ADJUSTMENTS

FY 2023 EARLY CHILD FAMILY ADJ

1400 FY 2023 REVISED ECFE LEVY AUTH (FROM FY 2023 ECFE AID REPORT, LINE 1.7) 41,870.50

1401 21 PAY 22 LIMIT 41,879.34
1402 21 PAY 22 LEVY 41,879.34
1403 FY 2023 EARLY CHILD FAMILY ADJUST = ((1400)-(1402)) = 8.84-

FY 2021 HOME VISITING ADJ

1404 FY 2021 HOME VISITING FINAL ADJUSTMENT (FROM FY 2021 HOME VISITING AID REPORT, LINE 8) 941.24

FY 2021 HOME VISITING ADJ

1405 19 PAY 20 LIMIT 882.68
1406 19 PAY 20 LEVY 882.68

1407 FY 2021 HOME VISIT ADJUSTMENT = ((1404)-(1405)) = 58.56

FY 2021 SCHOOL-AGE CARE

1408 FY 2021 AUTHORITY (FROM UFARS EXPENDITURES) 12,500.00

1409 19 PAY 20 LIMIT 12,500.00
1410 19 PAY 20 LEVY 12,500.00

1411 SCH-AGE CARE ADJUSTMENT

1412 ADULTS W/DISABILITIES ADJUST

1413 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)

1414 OTHER ADJUST (MEMO)

1415 TOTAL OTHER ADJUST =(1413)+(1414)=

1416 TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT =(1403)+(1407)+(1411) + (1412) + (1415) = 49.72

GENERAL DEBT SERVICE ADJUSTMENTS

1701 REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762) X -1 = 70,148.66-

1702 OTHER ADJUST (MEMO) VOTER APPROVED

1703 TOTAL DEBT SERV ADJUST VOTER APPROVED = (1701)+(1702) = 70,148.66-

1704 REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763) X -1 = 7,406.93-

GENERAL DEBT SERVICE ADJUST

1705 OTHER ADJUST (MEMO)
NON-VOTER APPROVED

1706 TOTAL DEBT SERV ADJUST
NON-VOTER APPROVED
= (1704)+(1705) +
(1710)+(1717)+(1728)= 7,406.93-

FY 2023 LTFM DEBT LEVY ADJ

1707 FY 2023 EST LTFM
DEBT LEVY AUTHORITY
(FROM WEBSITE
FY 2023 RPT, LINE 59)

1708 21 PAY 22 LIMIT
1709 21 PAY 22 LEVY

1710 FY 2023 LTFM DEBT LEVY
ADJ =(1707)-(1708)=

FY 2022 LTFM DEBT LEVY ADJUST

1711 FY 2022 EST LTFM
DEBT LEVY AUTHORITY
(FROM WEBSITE
FY 2022 RPT, LINE 59)

1712 20 PAY 21 LIMIT
1713 20 PAY 21 LEVY
1714 TOTAL ADJUSTMENT
ADJ =(1711)-(1712)=

1715 21 PAY 22 ADJ LIMIT
1716 21 PAY 22 ADJ LEVY

1717 FY 2022 LTFM DEBT LEVY
ADJ =(1714)-(1715)=

FY 2021 LTFM DEBT LEVY ADJUST

1718 FY 2021 EST LTFM
DEBT LEVY AUTHORITY
(FROM WEBSITE
FY 2021 RPT, LINE 59)

1719 19 PAY 20 LIMIT
1720 19 PAY 20 LEVY

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

1722 20 PAY 21 ADJ LIMIT
1723 20 PAY 21 ADJ LEVY

FY 2021 LTFM DEBT LEVY ADJ (CONT)

1724 21 PAY 22 ADJ LIMIT
1725 21 PAY 22 ADJ LEVY

1726 FY 2021 DEBT LIMIT ADJUST
= (1722)+(1724) =
1727 FY 2021 DEBT LEVY ADJUST
= (1723)+(1725) =

1728 FY 2021 LTFM DEBT LEVY
ADJ =(1721)-(1726)=

OTH POSTEMPLOYMENT BENE (OPEB)
& PENSION DEBT SERVICE ADJUSTMENTS

1900 REDUCTION DEBT EXCESS,
VOTER APPROV = GTR OF
[(921)OR(924)] X -1 =

1901 OTHER OPEB DS ADJUST
(MEMO) VOTER APPROVED

1902 TOTAL OPEB DEBT SERV
ADJ VOTER APPROVED
= (1900)+(1901) =

1903 REDUCTION DEBT EXCESS,
NON-VOTER = GTR OF
[(922)OR(925)] X -1 =

1904 OTHER OPEB DS ADJUST
(MEMO)NON-VOTER APPR

1905 TOTAL ADJUSTMENT
NON-VOTER APPROVED
= (1903)+(1904) =

ABATEMENT ADJUSTMENTS

INITIAL ABATEMENT LEVY ADJUSTMENT

2001 SCHOOL TAXES ABATED
IN 2021 4,995.74-
2002 SCHOOL TAXES ADDED
IN 2021 184.94
2003 NET CHANGE IN SCHOOL
TAXES
= (2001)+(2002) = 4,810.80-

2004 ABATEMENT RECOVERY
REVENUE [GTR OF ZERO
OR -1 X (2003)] 4,810.80

INITIAL ABATE LEVY ADJ (CONT)

2024 FY 2023 ABATEMENT AID 1,679.76

2005 INITIAL ABATEMENT LEVY
ADJUSTMENT
= (2004)-(2024) = 3,131.04

PAY 20 CERTIFIED LEVY PLUS
AUDITOR ADJUSTMENT BY FUND

2006 GENERAL 2,593,548.82
2007 COMMUNITY SERVICE 159,796.06
2008 GENERAL DEBT SERVICE 1,561,112.20
2009 OPEB DEBT SERVICE
2010 TOTAL 4,314,457.08

CERTIFIED LEVY RATIO BY FUND

2011 GENERAL (2006)/(2010) .60112982
2012 COM SER (2007)/(2010) .03703735
2013 GEN DBT (2008)/(2010) .36183283
2014 OPEB DBT (2009)/(2010
2015 TOTAL 1.00000000

ABATEMENT AID BY FUND (FROM PART
III OF FY 2023 ABATEMENT AID REPORT)

2016 GENERAL 1,632.30
2017 COMMUNITY SERVICE 47.46
2018 GENERAL DEBT SERVICE
2019 TOTAL 1,679.76

2020 EST FY 2023 ABATEMENT
AID PRORATION FACTOR 1.00000000

PRORATED ABATEMENT AID BY FUND

2021 GENERAL (2020)X(2016) 1,632.30
2022 COM SER (2020)X(2017) 47.46
2023 GEN DBT (2020)X(2018)
2024 TOTAL 1,679.76

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

2025 GENERAL=(2004)-(2024)-
(2026)-(2027)-(2028)= 1,259.61
2026 COM SER [(2004)X
(2012)]-(2022) = 130.72
2027 GDS DBT [(2004)X
(2013)]-(2023) = 1,740.71
2028 OPEB DBT [(2004)X
(2014)] =
2005 TOTAL = (2004)-(2024) 3,131.04

```
      ***ABATEMENT INTEREST ADJUSTMENT***         ***CARRY-OVER ABATEMENT LEVY LIM***        ***TOTAL INITIAL LEVY LIMITATION***
                                                  (ZERO IF NO LEVY AUTHORITY IN FUND)        SUMMARY BEFORE OFFSETTING ADJUST
 2029 ABATEMENT INTEREST
      DEDUCTED FROM TAX                      2052 GENERAL=(2044)-(2048)                      GENERAL FUND INITIAL LEVY SUMMARY
      SETTLEMENTS IN 2021                         OR MEMO
                                             2053 COM SER=(2045)-(2049)                 3001 GENERAL RMV
      ABATEMENT INTEREST ADJUST BY FUND           OR MEMO                                    VOTER APPROVED
      (ZERO IF NO LEVY AUTHORITY IN FUND)    2054 GEN DBT=(2046)-(2050)                      JOBZ EXEMPT
                                                  OR MEMO                                    = (516)+(1383) =        810,871.92
 2030 GENERAL = (2029) -(2031)               2055 OPEB DBT=(2047)-(2051)
      -(2032)-(2033) =                            OR MEMO                               3002 GENERAL RMV OTHER
 2031 COM SER (2029)X(2012)                  2056 TOTAL                                      JOBZ EXEMPT
 2032 GEN DBT (2029)X(2013)                                                                  = (517)+(1384) =      1,117,420.01
 2033 OPEB DBT (2029)X(2014
 2029 TOTAL                                       ADVANCE ABATEMENT LEVY ADJUST         3003 GENERAL NTC
                                                                                             VOTER APPROVED
                                             2057 SCHOOL TAXES ABATED                        JOBZ EXEMPT
      FY 2021 ABATEMENT AID ADJUST                IN 1ST 6 MO OF 2022         779.15-        = (518)+(1385) =
      (ZERO IF NO LEVY AUTHORITY IN FUND)    2058 SCHOOL TAXES ADDED
                                                  IN 1ST 6 MO OF 2022                   3004 GENERAL NTC OTHER
 2034 GENERAL                                2059 NET CHANGE IN SCHOOL                       JOBZ EXEMPT
 2035 COMMUNITY SERVICE                           TAXES (2057)+(2058)         779.15-        +(519)+(1386)+(2039)
 2036 GEN DEBT                                                                               +(2052)+(2070) =        848,321.91
 2037 OPEB DEBT                              2060 TOTAL ADVANCE ABATE
 2038 TOTAL                                       LEVY AUTHORITY [GTR OF                3005 TOTAL GENERAL FUND
                                                  ZERO OR -1 X (2059)]        779.15         INITIAL LEVY LIMITATION
                                                                                             = (3001)+(3002)
      TOTAL REGULAR ABATE LEVY ADJ                                                           + (3003)+(3004) =     2,776,613.84
                                                  ADVANCE ABATEMENT AUTH BY FUND
 2039 GENERAL =
      (2025)+(2030)+(2034)=      1,259.61    2061 GENERAL = (2060)                           COMMUNITY SERV INIT LEVY SUMMARY
 2040 COMMUNITY SERVICE =                         -(2062)-(2063)-(2064)       468.37
      (2026)+(2031)+(2035)=        130.72    2062 COM SER (2060)X(2012)        28.86    3006 TOTAL COMMUNITY SERVICE
 2041 GEN DEBT SERVICE =                     2063 GEN DBT (2060)X(2013)       281.92         FUND INITIAL LEVY LIMITATION
      (2027)+(2032)+(2036)=      1,740.71    2064 OPEB DBT (2060)X(2014                      = (634)+(1416)+(2040)
 2042 OPEB DEBT SERVICE =                    2060 TOTAL                       779.15         + (2053)+(2071) =       159,882.36
      (2028)+(2033)+(2037)=
 2043 TOTAL                      3,131.04         PREVIOUS ADVANCE ABATE LEVY
                                                  (PAY 21 PREVIOUS ADVANCE PLUS              GEN DEBT SERV INITIAL LEVY SUMMARY
      CARRY-OVER ABATE LEVY AUTHORITY             PAY 21 ADVANCE LEVY)
                                                                                        3007 GEN DEBT SERVICE
      PAY 22 REGULAR ABATEMENT LIMIT         2065 GENERAL                   1,712.41         VOTER APPROVED
                                             2066 COMMUNITY SERVICE           132.02         JOBZ NONEXEMPT
 2044 GENERAL                      484.35    2067 GENERAL DEBT SERVICE      1,224.14         = (812)+(1703)+(2041)
 2045 COMMUNITY SERVICE            357.69    2068 OPEB DEBT SERVICE                          + (2054)+(2072) =     1,392,446.83
 2046 GENERAL DEBT SERVICE       4,522.61    2069 TOTAL                     3,068.57
 2047 OPEB DEBT SERVICE                                                                 3008 GEN DEBT SERVICE
                                                                                             OTHER
                                                  ADVANCE ABATEMENT ADJUSTMENT BY FUND       JOBZ NONEXEMPT
      PAY 22 REGULAR ABATEMENT LEVY               (ZERO IF NO LEVY AUTHORITY IN FUND)        = (813)+(1706)+(2041)
                                                                                             + (2054)+(2072) =       146,943.07
 2048 GENERAL                      484.35    2070 GENERAL=(2060)-(2069)-
 2049 COMMUNITY SERVICE            357.69         (2071)-(2072)-(2073)=     1,244.04-   3009 TOTAL DEBT SERVICE FUND
 2050 GENERAL DEBT SERVICE       4,522.61    2071 COM SER (2062)-(2066)       103.16-        INITIAL LEVY LIMITATION
 2051 OPEB DEBT SERVICE                      2072 GEN DBT (2063)-(2067)       942.22-        = (3007)+(3008) =     1,539,389.90
                                             2073 OPEB DBT (2064)-(2068
                                             2074 TOTAL                     2,289.42-
```

OPEB/PENSION DEBT SVC INITIAL
LEVY SUMMARY

3010 OPEB/PENSION DEBT
SERVICE VOTER APPROVED
JOBZ NONEXEMPT
= (903)+(1900)+(2042)
+ (2055)+(2073) =

3011 OPEB/PENSION DEBT
SERVICE OTHER
JOBZ NONEXEMPT
=(908)+(1903)+(2042)
+ (2055)+(2073) =

3012 TOTAL OPEB/PENSION DEBT
SERVICE FUND INITIAL
LEVY LIMITATION
= (3010)+(3011) =

OFFSETTING ADJUSTMENTS
(COUNTY AUDITORS CANNOT SPREAD
LEVIES BASED ON A NEGATIVE TAX RATE.
TOTAL LEVY LIMITATIONS BY TRUTH IN
TAXATION LEVY/FUND CATEGORY SHOWN ON
PAGE 30 MUST BE ZERO OR GREATER).

OFFSET CARRIED FORWARD

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

POSITIVE OFFSETTING ADJUSTMENTS
IN GENERAL AND COM SERV FUNDS

3016 GEN RMV VOTER
JOBZ EXEMPT
POSITIVE OFFSET
GTR 0 OR [0-(3001)]

3017 GEN RMV OTHER
JOBZ EXEMPT
POSITIVE OFFSET
GTR 0 OR [0-(3002)]

3018 GEN NTC VOTER
JOB EXEMPT
POSITIVE OFFSET
GTR 0 OR [0-(3003)]

3019 GEN NTC OTHER
JOBZ EXEMPT
POSITIVE OFFSET
GTR 0 OR [0-(3004)]

POSITIVE OFFSETTING ADJ (CONT)

3020 COM SERV
POSITIVE OFFSET
GTR 0 OR [0-(3006)]

COLLECT NEGATIVE ADJUSTMENTS
IN GENERAL AND COMM ED FUNDS

3021 GEN RMV VOTER
JOBZ EXEMPT
NEGATIVE OFFSET

3022 GEN RMV OTHER
JOBZ EXEMPT
NEGATIVE OFFSET

3023 GEN NTC VOTER
JOB EXEMPT
NEGATIVE OFFSET

3024 GEN NTC OTHER
JOBZ EXEMPT
NEGATIVE OFFSET

3025 COM SERV
NEGATIVE OFFSET

NET OFFSETTING ADJUSTMENTS
IN GEN AND COM SERV

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

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

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

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

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

POSITIVE OFFSETTING ADJ
IN GENERAL DEBT SERV FUND

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

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

COLLECT NEGATIVE ADJUSTMENTS
IN GENERAL DEBT SERV FUND

3033 GDS VOTER
JOBZ NONEXEMPT
NEGATIVE OFFSET

COLLECT NEGATIVE ADJUSTMENTS
IN GENERAL DEBT SERV FUND

3034 GDS OTH
JOBZ NONEXEMPT
NEGATIVE OFFSET

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

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

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

POSITIVE OFFSETTING ADJUSTMENTS
IN OPEB/PENSION DEBT SERV FUND

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

3039 OPEB/PENSION DEBT SERVICE
VOTER JOBZ NONEXEMPT
NEGATIVE OFFSET

COLLECT NEGATIVE ADJUST
IN OPEB/PENSION DEBT SERV FUND

3040 OPEB/PENSION DEBT SERVICE
OTHER JOBZ NONEXEMPT
NEGATIVE OFFSET

NET OFFSETTING ADJUSTMENTS
IN OPEB/PENSION DEBT SERV FUND

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

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

NET NEGATIVE ADJ BALANCE
TO BE CARRIED FORWARD

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

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

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

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

LEVY AFTER OFFSETS
STARTING POINT FOR MAX
EFFORT ADJUSTMENTS

3500	GEN DEBT VOTER APPR	1,392,446.83
3501	GEN DEBT OTHER	146,943.07
3502	OPEB DEBT VOTER APPR	
3503	OPEB DEBT OTHER	
3504	GENERAL NTC VOTER	
3505	GENERAL NTC OTHER	848,321.91
3506	COMMUNITY SERVICE	159,882.36

MAXIMUM EFFORT LOAN AID

3507 ACT MAX EFF LOAN AID
FOR FY 2018 - FY 2022

3508 Pay 18 - PAY 21 ACT MAX
EFF LOAN AID LEVY LIMIT
ADJUST (ALL FUNDS) =

3509 REQUESTED DEBT
DEFEASANCE AMOUNT
BY END OF FY 2023

3510 BAL AVAIL END FY 2023
(3507)-(3508) =

LEVY LIMITS ARE REDUCED
IN THE FOLLOWING ORDER

3511 GEN DEBT VOTER =
3512 GEN DEBT OTHER =
3513 OPEB DEBT VOTER =
3514 OPEB DEBT OTHER =
3515 GENERAL NTC VOTER =
3516 GENERAL NTC OTHER =
3517 COMMUNITY SERVICE =

3518 MAX EFF LEVY LIMIT ADJ =
SUM (3511) TO (3517)=

3519 MAX EFFORT LOAN AID
RETAINED FOR
FUTURE USE
=(3510) - (3518) =

TACONITE REFERENDUM DATA
INFORMATION ONLY

4001	1983-84 RESIDENT PU	
4002	2011-12 RESIDENT PU	
44	2021-22 RES PU (PRE)	2,001.00
57	2023-24 ADJ PU (EST)	1,500.00

4003 TACONITE REG REF PU
=GTR (4001) OR (44)=

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

FY 2024 TAC REG REF REV
(PAY 01 REF LEVY REQ)

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

FY 2024 TAC ADD REF REV

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

FY 2024 TAC TOTAL REF REV
(JULY 2022 PAYMENT)

4013 TAC TOTAL REF REV
= (4007)+(4012) =
4014 MAXIMUM EC RESERVE
= (57) X $25 =
4015 RSVD EARLY CHILDHOOD
= LSR(4013)OR(4014)=

FY 2022 TACONITE RECEIPTS
(FEB 2022 & AUG 2022 PYMT)
USED TO CALCULATE PAY 23
LEVY LIMITATION REDUCTION

4016 TAC POT 13.72 CENTS
PER TON (INITIAL AMT)

4017 CITY/TWP REPLACEMENT
NOT USED THIS YEAR

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

4019 TAC POT ALLOCATED TO
CITIES AND TOWNSHIPS
(SEE SPREADSHEET)

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

4021 MINING 3.43 CENTS/TON

4022 TAC RAILR GRANDFATHER

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 REPLACMENT [NOT INCL IN (4024)]

4029 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 21 LEVY REPLACMENT [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 BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)

GENERAL FUND

5001	GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4056) =	810,871.92
5002	GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4054) =	1,117,420.01
5003	GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003)+ (3028)+(3515)+(4058)=	
5004	GENERAL NTC OTHER JOBZ EXEMPT = (3004)+ (3029)+(3516)+(4048)=	848,321.91
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) =	2,776,613.84
5006	TOTAL GENERAL FUND AID = (323)+(329)+(334)+ (340)+(341)+(342)+(358) +(383)+(443)+(2021)=	13,656,422.18
5007	MAX EFFORT LOAN AID USED = -(3515)-(3516) =	
5008	TACONITE RECEIPTS = - (4048)-(4054) - (4056)-(4058) =	
5009	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007)+(5008)=	16,433,036.02

COMMUNITY SERVICE FUND

5010	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006)+ (3030)+(3517)+(4046)=	159,882.36
5011	TOTAL COMMUNITY SERVICE FUND AID = (611)+(621)+(626) + (632)+(2022) =	45,297.38

COMMUNITY SERVICE FUND

5012	MAX EFFORT LOAN AID USED = -(3517) =	
5013	TACONITE RECEIPTS = -(4046) =	
5014	TOTAL COMM SERV FUND REVENUE = (5010) +(5011)+(5012)+(5013)	205,179.74

GENERAL DEBT SERVICE FUND

5015	GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3007)+ (3035)+(3511)+(4062)=	1,392,446.83
5016	GEN DEBT SERV OTHER JOBZ NONEXEMPT = (3008) (3036)+(3512)+(4052)=	146,943.07
5017	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5015)+(5016) =	1,539,389.90
5018	TOTAL DEBT SERVICE FUND AID = (438)+ (779)+(799)+(2023) =	
5019	MAX EFFORT LOAN AID USED =(3508)-(3511)-(3512)	
5020	TACONITE RECEIPTS = -(4052)-(4062) =	
5021	TOTAL DEBT SERVICE FUND REVENUE = (5017) +(5018)+(5019)+(5020)	1,539,389.90

OPEB/PENSION DEBT SERVICE FUND

5022	OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT =(3010)+ (3041)+(3513)+(4060)=	
5023	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT=(3011)+ (3042)+(3514)+(4050)=	

OPEB/PENS DEBT SERV FUND (CONT)

5024	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5022)+(5023) =	
5025	MAX EFFORT LOAN AID USED = -(3513)-(3514) =	
5026	TACONITE RECEIPTS = -(4050)-(4060) =	
5027	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5024)+(5025)+(5026)	

TOTAL, ALL FUNDS

5028	TOTAL LEVY LIMIT = (5005)+(5010) + (5017)+(5024) =	4,475,886.10
5029	TOTAL AID = (5006)+(5011) + (5018) =	13,701,719.56
5030	TOTAL MAX EFFORT AID USED = (5007)+(5012) + (5019)+(5025) =	
5031	TOTAL TACONITE RECEIPTS = (5008)+(5013) + (5020)+(5026) =	
5032	TOTAL REVENUE = (5009)+(5014) + (5021)+(5027) =	18,177,605.66

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	785,057.07	25,814.85	N/A			810,871.92
GEN-RMV OTHER-EXEMP	1,179,017.67	61,597.66-	N/A			1,117,420.01
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	900,361.44	52,055.10-	15.57			848,321.91
TOTAL GENERAL	2,864,436.18	87,837.91-	15.57			2,776,613.84
COM SERV-EXEMP	159,805.08	49.72	27.56			159,882.36
DEBT-VOTER-NONEXEMP	1,461,797.00	70,148.66-	798.49			1,392,446.83
DEBT-OTHER-NONEXEMP	154,350.00	7,406.93-				146,943.07
TOTAL DEBT SERV	1,616,147.00	77,555.59-	798.49			1,539,389.90
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	4,640,388.26	165,343.78-	841.62			4,475,886.10

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	2,804,843.67	2,776,613.84	28,229.83-	1.01-
COMMUNITY SERVICE	157,660.93	159,882.36	2,221.43	1.41
GENERAL DEBT SERVICE	1,530,252.56	1,539,389.90	9,137.34	.60
OPEB DEBT SERVICE				
TOTAL	4,492,757.16	4,475,886.10	16,871.06-	.38-

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	2,804,843.67			
COMMUNITY SERVICE	157,660.93			
GENERAL DEBT SERVICE	1,530,252.56			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	4,492,757.16			

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	708,228.06	708,228.06	810,871.92	810,871.92		
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	1,177,431.42	1,177,431.42	1,117,420.01	1,117,420.01		
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT						
(5004)	GENERAL-NTC OTHER-JOBZ EXEMPT	919,184.19	919,184.19	848,321.91	848,321.91		
(5010)	COMMUNITY SERV-NTC OTHER-EXEMPT	157,660.93	157,660.93	159,882.36	159,882.36		
(5015)	GENL DEBT-NTC VOTER-NONEXEMPT	1,389,326.35	1,389,326.35	1,392,446.83	1,392,446.83		*1
(5016)	GENL DEBT-NTC OTHER-NONEXEMPT	140,926.21	140,926.21	146,943.07	146,943.07		*1
(5022)	OPEB DEBT-NTC VOTER-NONEXEMPT						
(5023)	OPEB DEBT-NTC OTHER-NONEXEMPT						
SUBTOTALS BY FUND							
(5005)	GENERAL FUND	2,804,843.67	2,804,843.67	2,776,613.84	2,776,613.84		
(5010)	COMMUNITY SERVICES FUND	157,660.93	157,660.93	159,882.36	159,882.36		
(5017)	GENERAL DEBT SERVICE FUND	1,530,252.56	1,530,252.56	1,539,389.90	1,539,389.90		
(5024)	OPEB/PENSION DEBT SERVICE FUND						
SUBTOTALS BY TAX BASE							
	REFERENDUM MARKET VALUE	1,885,659.48	1,885,659.48	1,928,291.93	1,928,291.93		
	NET TAX CAPACITY	2,607,097.68	2,607,097.68	2,547,594.17	2,547,594.17		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY							
	VOTER APPROVED	2,097,554.41	2,097,554.41	2,203,318.75	2,203,318.75		
	OTHER	2,395,202.75	2,395,202.75	2,272,567.35	2,272,567.35		
TOTAL LEVY							
	TOTAL LEVY	4,492,757.16	4,492,757.16	4,475,886.10	4,475,886.10		
ALLOWABLE INCREASE							
	ALLOWABLE INCREASE AMOUNT						
	MAXIMUM ALLOWABLE CERTIFIED LEVY				4,475,886.10		

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	NOTES
	GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:						
(310)	1ST TIER RMV REFER	662,921.47	662,921.47	675,137.07	675,137.07		*2
(311)	2ND TIER RMV REFER	36,038.18	36,038.18	109,920.00	109,920.00		*2
(312)	UNEQUALIZED RMV REFER						
(1032)	FY 2023 1ST TIER REF ADJUST	10,846.65	10,846.65	21,553.68-	21,553.68-		*2
(1040)	FY 2023 2ND TIER REF ADJUST	4,887.74	4,887.74	57,802.25	57,802.25		*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	3,205.19-	3,205.19-	10,433.72-	10,433.72-		
(1147)	FY 2021 2ND TIER REF ADJUST	3,260.79-	3,260.79-				
	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						
(4056)	REFERENDUM TACONITE ADJUST						
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT	708,228.06	708,228.06	810,871.92	810,871.92		
	GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:						
(307)	1ST TIER LOCAL OPTIONAL	278,564.58	278,564.58	283,697.67	283,697.67		*3
(237)	2ND TIER LOCAL OPTIONAL	631,256.46	631,256.46	636,000.00	636,000.00		*3
(240)	EQUITY	208,191.80	208,191.80	208,500.00	208,500.00		*3
(242)	TRANSITION	50,440.96	50,440.96	50,820.00	50,820.00		*3
(1012)	FY 2023 LOR TIER 1 ADJUST	4,557.84	4,557.84	9,057.02-	9,057.02-		*3
(1016)	FY 2023 LOR TIER 2 ADJUST	11,115.18	11,115.18	20,524.16-	20,524.16-		*3
(1020)	FY 2023 EQUITY ADJUST	3,683.42	3,683.42	6,570.92-	6,570.92-		*3
(1024)	FY 2023 TRANSITION ADJUST	888.17	888.17	1,639.99-	1,639.99-		*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	7,816.46-	7,816.46-	8,735.09-	8,735.09-		
(1119)	FY 2021 LOR TIER 2 ADJUST	N/A	N/A	10,692.04-			
(1126)	FY 2021 EQUITY ADJUST	2,825.95-	2,825.95-	3,524.09-	3,524.09-		
(1133)	FY 2021 TRANSITION ADJUST	624.58-	624.58-	854.35-	854.35-		
	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						
(4054)	GENERAL OTH RMV TACONITE ADJUST						
(5002)	TOTAL GENERAL - RMV OTHER JOBZ EXEMPT	1,177,431.42	1,177,431.42	1,117,420.01	1,117,420.01		

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	167,630.75	167,630.75	176,830.16	176,830.16		*3
(333)	ALT TEACHER COMP (Q COMP)						*4
(356)	ACHIEVEMENT & INTEGRATION						*5
(360)	FY 2023 REEMPLOYMENT INS	5,000.00	5,000.00	20,000.00	20,000.00		
(362)	SAFE SCHOOLS	57,355.20	57,355.20	54,000.00	54,000.00		
(365)	SAFE SCHOOLS INTERMEDIATE						
(368)	JUDGMENT						*6
(370)	ICE ARENA						
(382)	FY 2023 CAREER TECHNICAL	72,964.62	72,964.62	74,070.85	74,070.85		
(386)	FY 2022 ANNUAL OTHER POST-EMPLOYMENT BENEFITS (OPEB)						
(444)	LT FACILITIES EQUAL	408,896.15	408,896.15	393,093.91	393,093.91		*4
(445)	LT FACILITIES UNEQUAL						
(455)	DISABLED ACCESS						
(499)	BUILDING/LAND LEASE	182,500.60	182,500.60	182,366.52	182,366.52		
(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	894,347.32	894,347.32	900,361.44	900,361.44		

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.

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

LEVY ADJUSTMENTS:

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
(1004)	FY 2023 OPER CAPITAL ADJUST	6,853.03	6,853.03	471.86-	471.86-		*3
(1105)	FY 2021 OPER CAPITAL ADJUST	260.26	260.26	289.35	289.35		
(1076)	FY 2023 ALT TEACHER COMP ADJUST						*7
(1207)	FY 2021 ALT TEACHER COMP ADJUST						
(1069)	FY 2023 ACHIEVE & INTEG ADJUST						*5
(1185)	FY 2021 ACHIEVE & INTEG ADJUST						*5
(1190)	FY 2021 REEMPLOYMENT ADJUST	15,854.10	15,854.10	20,000.00-	20,000.00-		
(1195)	FY 2021 SAFE SCHOOLS ADJUST	33.84-	33.84-	3,004.56-	3,004.56-		
(1200)	FY 2021 SAFE SCHOOLS INTERM ADJ						
(1233)	FY 2021 CAREER TECHNICAL ADJUST						
(1237)	FY 2021 HEALTH BENEFITS ADJUST						
(1243)	FY 2021 ANNUAL OPEB ADJUST						
(1080)	FY 2023 LTFM EQUAL ADJUST	304.40-	304.40-	22,128.15-	22,128.15-		
(1084)	FY 2023 LTFM UNEQUAL ADJUST						
(1091)	FY 2022 LTFM EQUAL ADJUST			8,269.48-	8,269.48-		
(1098)	FY 2022 LTFM UNEQUAL ADJUST						
(1218)	FY 2021 LTFM EQUAL ADJUST	481.76	481.76	381.15-	381.15-		
(1229)	FY 2021 LTFM UNEQUAL ADJUST						
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE GENERAL NTC OTHER JOBZ EXEMPT	23,110.91	23,110.91	53,965.85-	53,965.85-		

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			1,910.75	1,910.75		
(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	484.35	484.35	1,259.61	1,259.61		*10
(2052)	CARRY-OVER ABATEMENT ADJUST						*11
(2070)	ADVANCE ABATEMENT ADJUST	1,241.61	1,241.61	1,244.04-	1,244.04-		*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	1,725.96	1,725.96	1,926.32	1,926.32		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 35 GENERAL NTC OTHER JOBZ EXEMPT	894,347.32	894,347.32	900,361.44	900,361.44		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 36 GENERAL NTC OTHER JOBZ EXEMPT	23,110.91	23,110.91	53,965.85-	53,965.85-		
(5004)	TOTAL GENERAL - NTC OTHER JOBZ EXEMPT	919,184.19	919,184.19	848,321.91	848,321.91		

FOOTNOTES:
*10 PAY 2024 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THI COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
*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	101,996.45	101,996.45	101,996.45	101,996.45		*13
(620)	EARLY CHILD FAMILY	41,879.34	41,879.34	44,142.04	44,142.04		*14
(625)	HOME VISITING	1,067.78	1,067.78	1,166.59	1,166.59		
(627)	ADULTS W/ DISABILITIES						
(631)	SCHOOL-AGE CARE	12,000.00	12,000.00	12,500.00	12,500.00		*14
(633)	OTHER COMM ED (MEMO)						
(1403)	FY 2023 EARLY CHILD FAMILY ADJ	268.43	268.43	8.84-	8.84-		
(1407)	FY 2021 HOME VISITING ADJUST	5.43-	5.43-	58.56	58.56		
(1411)	FY 2021 SCHOOL-AGE CARE ADJUST						
(1412)	ADULTS W/ DISABILITIES ADJUST						
(1415)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT	357.69	357.69	130.72	130.72		*10
(2053)	CARRY-OVER ABATEMENT ADJUST						*11
(2071)	ADVANCE ABATEMENT ADJUST	96.67	96.67	103.16-	103.16-		*12
(3030)	COM SERV NET OFFSET ADJUST						
(3517)	COM SERV MAX EFFORT ADJUST						
(4046)	COM SERV TACONITE ADJUST						
(5010)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	157,660.93	157,660.93	159,882.36	159,882.36		

FOOTNOTES:
*10 PAY 2024 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THI COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
*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	1,464,160.00	1,464,160.00	1,461,797.00	1,461,797.00		*15
(810)	DEBT SERVICE-AID INELIG						*15
(780)	NATURAL DISASTER DEBT						*15
(1701)	REDUCTION FOR DEBT EXCESS	80,266.51-	80,266.51-	70,148.66-	70,148.66-		
(1702)	OTHER ADJUST (MEMO)						
(2041)	ABATEMENT ADJUSTMENT	4,522.61	4,522.61	1,740.71	1,740.71		*10,16
(2054)	CARRY OVER ABATEMENT						*11,16
(2072)	ADVANCE ABATE ADJUST	910.25	910.25	942.22-	942.22-		*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	1,389,326.35	1,389,326.35	1,392,446.83	1,392,446.83		*1
DEBT SERVICE OTHER JOBZ NONEXEMPT:							
(809)	DEBT SERVICE-AID ELIG						*15
(811)	DEBT SERVICE-AID INELIG	149,100.00	149,100.00	154,350.00	154,350.00		*15
(771)	LT FACILITIES DEBT SERVICE						*15
(1710)	FY 2023 LTFM DEBT SERV ADJ						
(1717)	FY 2022 LTFM DEBT SERV ADJ						
(1728)	FY 2021 LTFM DEBT SERV ADJ						
(1704)	REDUCTION FOR DEBT EXCESS	8,173.79-	8,173.79-	7,406.93-	7,406.93-		
(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	140,926.21	140,926.21	146,943.07	146,943.07		*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 THI 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 THI 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