

LEVY LIMITATION AND CERTIFICATION REPORT OUTLINE			***PROPERTY VALUATION DATA***		***PUPIL DATA***		
	PAGE		MARKET VALUE			RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.	
I. GENERAL INPUT DATA							
A. PROPERTY VALUATION	1	1	2017 MARKET VALUE	910,262,713			
B. PUPIL DATA	1	2	2018 MARKET VALUE	931,588,552			
		3	2019 MARKET VALUE	957,930,621			
II. INITIAL COMPUTATIONS BY FUND		4	2020 MARKET VALUE	961,875,187			
A. GENERAL	2	5	2021 MARKET VALUE	1,019,115,840		RESIDENT AVE DAILY MEMBERSHIP (ADM)	
B. COMMUNITY SERVICE	12						
C. GENERAL DEBT	13		REFERENDUM MARKET VALUE (RMV)		36	2019-20 RES ADM (ACT) 2,563.38	
D. OPEB/PENSION DEBT	15				37	2020-21 RES ADM (ACT) 2,456.36	
		6	2017 RMV	941,838,067	38	2021-22 RES ADM (PRE) 2,422.80	
III. ADJUSTMENTS BY FUND		7	2018 RMV	965,665,224	39	2022-23 RES ADM (EST) 2,403.62	
A. GENERAL	16	8	2019 RMV	994,094,884	40	2023-24 RES ADM (EST) 2,309.00	
B. COMMUNITY SERVICE	23	9	2020 RMV	996,064,682	41	2024-25 RES ADM (EST) 2,252.00	
C. GENERAL DEBT	23	10	2021 RMV	1,045,964,595			
D. OPEB/PENSION DEBT	24					RESIDENT PUPIL UNITS	
IV. ABATEMENT ADJUSTMENTS	24		NET TAX CAPACITY (NTC)		42	2019-20 RES PU (ACT) 2,798.83	
		11	2017 NTC	11,963,415	43	2020-21 RES PU (ACT) 2,697.33	
V. OFFSET ADJUSTMENTS	26	12	2018 NTC	12,310,261	44	2021-22 RES PU (PRE) 2,655.73	
		13	2019 NTC	12,481,690	45	2022-23 RES PU (EST) 2,640.82	
VI. TACONITE ADJUSTMENTS	27	14	2020 NTC	12,278,545	46	2023-24 RES PU (EST) 2,539.60	
		15	2021 NTC	13,214,454			
VII. LEVY AND AID SUMMARY	29					ADJUSTED ADM	
VIII. TOTAL LEVY LIMITATION	30		SALES RATIO		47	2019-20 ADJ ADM (ACT) 2,639.20	
		16	2017 SALES RATIO	199.6%	48	2020-21 ADJ ADM (ACT) 2,528.86	
SCHOOL YEAR	FORMULA ALLOWANCE	TAX RATE	17	2018 SALES RATIO	190.3%	49	2021-22 ADJ ADM (PRE) 2,450.12
2012-13	5,224	0.0000	18	2019 SALES RATIO	96.3%	50	2022-23 ADJ ADM (EST) 2,352.62
2013-14	5,302	0.0000	19	2020 SALES RATIO	92.7%	51	2023-24 ADJ ADM (EST) 2,294.00
2014-15	5,831	0.0035	20	2021 SALES RATIO	92.7%	52	2024-25 ADJ ADM (EST) 2,267.00
2015-16	5,948	0.0033					UNLIMITED ADJUSTED NTC (UANTC)
2016-17	6,067	0.0030	21	2017 UANTC=(11)/(16)=	12,002,763	53	2019-20 ADJ PU (ACT) 2,868.77
2017-18	6,188	0.0014	22	2018 UANTC=(12)/(17)=	12,945,379	54	2020-21 ADJ PU (ACT) 2,771.39
2018-19	6,312	0.0000	23	2019 UANTC=(13)/(18)=	12,941,643	55	2021-22 ADJ PU (PRE) 2,678.41
2019-20	6,438	0.0000	24	2020 UANTC=(14)/(19)=	13,250,668	56	2022-23 ADJ PU (EST) 2,576.02
2020-21	6,567	0.0000	25	2021 UANTC=(15)/(20)=	14,252,096	57	2023-24 ADJ PU (EST) 2,521.00
2021-22	6,728	0.0000					ADJUSTED NTC (ANTC)
2022-23	6,863	0.0000	26	2017 ANTC	12,002,763	58	2019-20 ADJ VPK ADM 45.52
2023-24	6,863	0.0000	27	2018 ANTC	12,945,379	59	2020-21 ADJ VPK ADM 44.61
			28	2019 ANTC	12,941,643	60	2021-22 ADJ VPK ADM 44.60
NOTE: ABOVE NUMBERS ARE NOT ALWAYS COMPARABLE FROM YEAR TO YEAR.			29	2020 ANTC	13,250,668	61	2022-23 ADJ VPK ADM 44.62
			30	2021 ANTC	14,252,096	62	2023-24 ADJ VPK ADM
WEIGHTS FOR PUPIL UNITS	FY 2008- FY 2014	FY 2015 & LATER					AG MODIFIED ANTC FOR LTFM
PRE-KGN HCP:	1.250	1.000					
HCP-KGN:	1.000	1.000	31	2017 AG MODIFIED ANTC	11,965,829	63	2019-20 ADJ VPK PU 45.52
REG-KGN PART:	0.612	0.550	32	2018 AG MODIFIED ANTC	12,904,083	64	2020-21 ADJ VPK PU 44.61
REG-KGN ALL:	0.612	1.000	33	2019 AG MODIFIED ANTC	12,904,083	65	2021-22 ADJ VPK PU 44.60
GRADES 1-3:	1.115	1.000	34	2020 AG MODIFIED ANTC	13,209,406	66	2022-23 ADJ VPK PU 44.62
GRADES 4-6:	1.060	1.000	35	2021 AG MODIFIED ANTC	14,215,129	67	2023-24 ADJ VPK PU
GRADES 7-12:	1.300	1.200					

PUPIL DATA (CONT)		***GENERAL ED REVENUE (CONT)***		***COMPENSATORY REVENUE (CONT)***	
SCHOOL READINESS PLUS ADJUSTED ADM		103	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56) - (57)	55.02	116 COMPENSATORY PILOT
68	2019-20 ADJ SRP ADM				117 TOTAL COMPENSATORY REV = (115)+(116) =
69	2020-21 ADJ SRP ADM				802,221.95
70	2021-22 ADJ SRP ADM	104	DECLINING ENROLL ALLOW = 0.28 X (101) =	1,921.64	
71	2022-23 ADJ SRP ADM				ENGLISH LEARNER (EL)
72	2023-24 ADJ SRP ADM				
SCHOOL READINESS PLUS PUPIL UNITS		105	DECLINING ENROLL REV = (103) X (104) =	105,728.63	118 2023-24 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)
73	2019-20 ADJ SRP PU				4.00
74	2020-21 ADJ SRP PU				
75	2021-22 ADJ SRP PU				
76	2022-23 ADJ SRP PU	106	PENSION ADJUST ALLOWANCE (FY 2023 GEN ED REV REPORT, LINE 50)		119 IF(118)=0, ZERO; ELSE GTR OF 20, (118) =
77	2023-24 ADJ SRP PU				20.00
(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46) (47-52), AND (53-57))		107	INITIAL PENSION ADJ REV = (57) X (106) =		120 EL REVENUE = (119) X \$704 =
					14,080.00
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		108	FY 2023 RETIRE SALARY	11,533,408.40	121 2023-24 ADM SRV (EST)
					2,289.77
		109	PENSION ADJUST RATE	.0125	122 EL CONCENTRATION RATIO = (118)/(121) =
					.00174690
78	2019-20 EXT ADM (ACT)	8.69			123 EL CONCENTRATION FACTOR = LSR OF 1 OR (122)/.115 =
79	2020-21 EXT ADM (ACT)	5.26			.01519043
80	2021-22 EXT ADM (PREL)	19.28			
81	2022-23 EXT ADM (EST)				
82	2023-24 EXT ADM (EST)				
83	2024-25 EXT ADM (EST)				
EXTENDED TIME PU					124 EL PUPIL UNITS = (118) X (123) =
					.06
84	2019-20 EXT TIME PU	10.10			125 EL CONCENTRATION REV = (124) X \$250 =
85	2020-21 EXT TIME PU	6.30			15.00
86	2021-22 EXT TIME PU	21.27			126 DISTRICT EL REV + EL CONCENTRATION REV (EXCLUDES EL CROSS REDUC AID, 342) = (120)+(125) =
87	2022-23 EXT TIME PU				14,095.00
88	2023-24 EXT TIME PU				
GENERAL EDUCATION REVENUE		88	2023-24 EXT PU (EST)		127 BASIC SKILLS REVENUE = (117)+(126) =
		113	EXTENDED TIME REVENUE = (88) X \$5,117 =		816,316.95
BASIC REVENUE					SPARSITY REVENUE
101	FY 2024 FORMULA ALLOW	6,863			128 ATTENDANCE AREA FOR SPARSITY
57	2023-24 ADJ PU (EST)	2,521.00			296.22
102	BASIC REVENUE = (57) X (101) =	17,301,623.00			129 DIST TO NEAREST HS
					3.2
DECLINING ENROLLMENT REV		114	FY 2023 COMPENSATORY REVENUE (FROM FY 2023 GEN ED REV REPORT, LINES 60 AND 61)	835,468.56	130 ISOLATION INDEX = [SQ RT (.55 X (128))] + (129) =
					16.0
56	2022-23 ADJ PU (EST)	2,576.02			131 ISOLATION INDEX RATIO = [(130)-23]/10, WITH MIN= 0 AND MAX= 1.5
57	2023-24 ADJ PU (EST)	2,521.00			132 2023-24 ADM SRV, 7-12
					1,085.02

SPARSITY REVENUE (CONT)		***TRANS SPARSITY (CONT)***		***TRANS SPARSITY (CONT)***	
133	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(132)] /[400+(132)] =	147	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(145) RAISED TO .26 POWER] X [(146) RAISED TO .13 POWER] X .141 X (101) = 481.58	160	TRANSP EXCESS COST = GTR OF ZERO OR (153)-(159) =
134	SECONDARY SPARSITY REVENUE = [(101) - \$530] X (131)X(132)X(133) OR MEMO:	148	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (147) - [.0466 X (101)] = 161.76	161	PUPIL TRANSP ADJ IF (160)=0, THEN (161)=0 ELSE (160) X 0.182 =
135	ELEM SPARSITY REVENUE (SEE WEBSITE)	149	INITIAL TRANSPORTATION SPARSITY REVENUE (57) X (148) = 407,796.96	162	TOTAL TRANSPORTATION SPARSITY REVENUE = (149)+(161) = 407,796.96
136	PRELIM SPARSITY REVENUE = (134)+(135) =	150	FY 2023 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB22 FORECAST) 1,432,028.00	INITIAL GENERAL ED REVENUE	
137	FY 2023 SPARSITY REV (FY 2023 GEN ED REV REPORT, LINE 98)	151	FY 2022 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB22 FORECAST)	102	BASIC 17,301,623.00
138	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	152	FY 2022 REG AND EXCESS TRANSP COST TIMES 105% = (151) X 1.05 =	105	DECLINING ENROLL 105,728.63
139	SPARSITY REVENUE IF (138)=YES, (139) = GTR OF (136) OR (137); ELSE (139) = (136)	153	ADJUSTED TRANSP COST = LSR OF (150) OR (152) =	111	PENSION ADJUSTMENT 144,167.60
	SMALL SCHOOLS REVENUE			112	GIFTED & TALENTED 32,773.00
57	2023-24 ADJ PU (EST) 2,521.00	154	FY 2023 BASIC REVENUE (2022-23 GEN ED REV REPORT LINE 46) 18,403,958.06	113	EXTENDED TIME
140	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	155	TRANSPORTATION PORTION OF FY 2023 BASIC REVENUE = (154) X .0466 = 857,624.45	127	BASIC SKILLS 816,316.95
141	SMALL SCHOOLS ALLOWANCE = (140) X \$544 =	156	FY 2023 TRANSP SPARSITY REV(2022-23 GEN ED REV REPORT, LINE 118) 428,227.90	139	SPARSITY
142	SMALL SCHOOLS REVENUE = (57) X (141) =	157	FY 2023 CHARTER TRANSP ADJ REV(2022-23 GEN ED REV REPORT, LINE 297)	142	SMALL SCHOOLS
	TRANSPORTATION SPARSITY	158	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	162	TRANSPORT SPARSITY 407,796.96
143	ATTENDANCE AREA 296.22	159	FY 2023 TRANSP REV SUBTOTAL =(155)+(156)+ +(157)-(158) = 1,285,852.35	163	INITIAL GENERAL ED REV = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) = 18,808,406.14
144	SQUARE MILES PER RES PU = (143)/(46) = .1166			OPERATING CAPITAL	
145	SPARSITY INDEX = GTR OF (144) OR 0.2 = .2000			164	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 43.39
146	DENSITY INDEX = LSR OF (144) OR 0.2 BUT AT LEAST .005 = .1166			165	FACILITIES AGE INDEX = 1 + [.01 X (164)] = 1.4339
				166	OPERATING CAPITAL ALLOWANCE = \$79 + [\$109 X (165)] = 235.30
				167	YEAR ROUND PU SERVED
				168	OPERATING CAP REVENUE = (57) X (166) + (167) X \$31 = 593,191.30
				LOCAL OPTIONAL REVENUE	
				169	MAXIMUM LOCAL OPTIONAL ALLOWANCE 724
				170	FY 2024 ACTUAL LOCAL OPTIONAL ALLOWANCE 724.00

LOCAL OPTIONAL REV (CONT)		***REFERENDUM ALLOWANCES (CONT)***		***REFERENDUM CAPS***			
57	2023-24 ADJ PU (EST)	2,521.00	185	FY 2024 ANNUAL INFLATION FACTOR	197	INFLATION FACTOR AS SET IN STATUTE	1.1594
171	LOCAL OPTIONAL REVENUE = (170) X (57) =	1,825,204.00	186	FY 2024 RESULT AFTER INFLATION ADJUSTMENT = (184) X (185) =	198	STANDARD CAP = [2079.50X(197)]-300=	2,110.97
172	TIER 1 LOR CAP/APU	300	187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	199	FY 2024 ALT CAP STARTING POINT (FY 2021 GENED REV REPORT, LINE137)+\$300	
173	TIER 2 LOR CAP/APU	724	188	CPI APPLIED TO PERMANENT SUBTRACTION = (187) X [(185)-1] =	200	FY 2024 ALTERNATE CAP = [(199)*(197)]-300 =	300.00-
174	TIER 1 LOR = LSR OF = (170) OR (172)	300.00	189	ADDED BY ELECTIONS HELD IN CY 2021 WITH DELAY	139	SPARSITY REVENUE	
175	TIER 2 LOR = [LSR OF (170) OR (173)]-(174)	424.00	190	FY 2024 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =	201	CAP ON AUTHORITY PER APU: IF (139)>0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200)	2,110.97
176	TOTAL, TIER 1 = (57) X (174) =	756,300.00	191	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	202	FY 2024 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =	189.67
177	TOTAL, TIER 2 = (57) X (175) =	1,068,904.00	192	FY 2024 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2022	57	2023-24 ADJ PU (EST)	2,521.00
	REFERENDUM ALLOWANCES		193	FY 2024 \$/APU ADDED BY ELECTIONS HELD IN CY 2022	203	FY 2024 REFER REVENUE = (57) X (202) =	478,158.07
	EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION		194	FY 2024 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2022		TRANSITION REVENUE	
	REF AUTH W/O INFLATION		195	FY 2024 \$/APU ADDED BY ELECTIONS HELD IN CY 2022	204	TRANSITION ALLOWANCE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 174)	2.25
178	FY 2023 AUTHORITY (FY 2023 GEN ED REV REPORT, LINE 135)	189.67	196	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	205	TRANSITION REVENUE = (57) X (204) =	5,672.25
179	PHASEOUT OF LINE (178)		197	FY 2024 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2022		EQUITY REVENUE	
180	ADDED BY ELECTIONS HELD IN CY 2021 WITH DELAY		198	FY 2024 \$/APU ADDED BY ELECTIONS HELD IN CY 2022	206	METRO 5TH PERCENTILE	7,173.96
181	FY 2024 W/O INFLATION RESULTS BEFORE ELECTIONS = (178)-(179)+(180) =	189.67	199	FY 2024 \$/APU ADDED BY ELECTIONS HELD IN CY 2022	207	METRO 95TH PERCENTILE	9,307.69
	REF AUTH WITH INFLATION		200	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	208	METRO GAP = (207)-(206) =	2,133.73
182	FY 2023 AUTHORITY (FY 2023 GEN ED REV REPORT, LINE 141+142)		201	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	209	RURAL 5TH PERCENTILE	7,163.00
183	PHASEOUT OF LINE (182)		202	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	210	RURAL 95TH PERCENTILE	9,153.22
184	FY 2024 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =		203	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	211	RURAL GAP = (210)-(209) =	1,990.22
			204	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	212	DISTRICT'S REGION: METRO=MET; RURAL=RUR	RUR

EQUITY REVENUE (CONT)		**OPERATING CAPITAL AIDS & LEVIES**		***EQUITY AIDS & LEVIES***				
213	DIST'S REGION'S EQUITY GAP = (208) OR (211) =	1,990.22	168	OPERATING CAP REVENUE	593,191.30	228	EQUITY REVENUE	397,971.36
214	DIST'S REGION'S 95TH PCT = (207) OR (210) =	9,153.22	30	2021 ANTC	14,252,096	240	EQUITY LIMIT = (228) X (235) =	321,390.70
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(102)+(203)+(205)+((172)*(57))]/(57) =	7,354.92	229	FY 2024 ANTC/ADJ PU = (30)/(57) =	5,653.35	241	EQUITY AID = (228)-(240) =	76,580.66
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) =	1,798.30	230	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (229)/\$22,912 =	.24674188	TRANSITION AIDS & LEVIES		
217	EQUITY INDEX = (216)/(213) =	.90356845	231	OPERATING CAP LIMIT = (168) X (230) =	146,365.14	205	TRANSITION REVENUE	5,672.25
218	= \$80 X (217) =	72.29	232	OPERATING CAP AID = (168)-(231) =	446,826.16	242	TRANSITION LIMIT = (205) X (235) =	4,580.75
219	INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)=\$14+(218)	86.29	LOCAL OPTIONAL AIDS & LEVIES			243	TRANSITION AID = (205)-(242) =	1,091.50
57	2023-24 ADJ PU (EST)	2,521.00	176	TOTAL, TIER 1 = (57) X (174) =	756,300.00	REFERENDUM AIDS & LEVIES		
220	= (57) X (219) =	217,537.09	177	TOTAL, TIER 2 = (57) X (175) =	1,068,904.00	202	REFER \$/APU ALL AUTHORITIES	189.67
221	FY 2024 STATE AVERAGE REF REV & TIER 1 LOR	1,173.95	10	2021 RMV	1,045,964,595	244	TIER 1 CAP/APU	460
222	= .10 X [(221)] =	117.40	46	2023-24 RES PU (EST)	2,539.60	245	TIER 2 CAP/APU = 0.25 X (101)-\$300 =	1,415.75
202	FY 2024 DISTRICT REFERENDUM REV/ADJ PU	189.67	233	FY 2024 RMV/RES PU = (10)/(46) =	411,861.94	139	SPARSITY REVENUE	
172	TIER 1 LOR CAP/APU	300	234	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (233)/\$880,000 =	.46802493	246	TIER 2 CAP/APU IF (139) > ZERO THEN (246) = 9,999.99 ELSE (246) = (245) BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES	1,415.75
223	= GTR OF ZERO OR [(222)-(202)-(172)] =		235	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (233)/\$510,000 =	.80757243	247	TIER 1 = LSR OF (202) OR (244) =	189.67
57	2023-24 ADJ PU (EST)	2,521.00	236	TIER 1 LOR LEVY = (176) X (234) =	353,967.25	248	TIER 2 = [LSR OF (202) OR (246)]-(247) =	
224	= LSR OF \$100,000 OR [(57) X (223)] =		237	TIER 2 LOR LEVY = (177) X (235) =	863,217.40	249	UNEQUALIZED = (202)-(247) - (248) =	
225	= (220)+(224) =	217,537.09	238	TIER 1 LOR AID = (176) - (236) =	402,332.75	BREAKDOWN OF REFERENDUM REVENUES		
226	BOTH RUR AND MET = 0.25 X (225)	54,384.27	239	TIER 2 LOR AID = (177) - (237) =	205,686.60	203	REFERENDUM REVENUE ALL AUTHORITIES	478,158.07
57	2023-24 ADJ PU (EST)	2,521.00	228	EQUITY REVENUE = (225)+(226)+(227) =	397,971.36	250	TOTAL, TIER 1 = (57) X (247) =	478,158.07
227	= \$50.00 X (57) =	126,050.00						

BREAKDOWN OF REF REVENUES (CONT)		***REFERENDUM LEVY WITH AID LIMIT***		***APPLYING THESE REDUCTIONS: ***	
251	TOTAL, TIER 2 = (57) X (248) =	263	TIER 1 LEVY = (255)+(262) = 347,328.24	272	TAX BASE REPLACE AID
252	TOTAL, UNEQUALIZED = (203)-(250)-(251) =	256	TIER 2 LEVY = (256) =	280	TIER 1 REF AID = (265)-(274) = 130,829.83
	REFERENDUM LEVY PORTIONS	252	UNEQUALIZED LEVY	281	TIER 2 REF AID = (259)-(273) =
233	FY 2024 RMV/RES PU 411,861.94	264	TOTAL = (263) + (256)+(252) = 347,328.24	282	TIER 1 LOR AID = (238) - (275) = 402,332.75
253	TIER 1 = LSR OF 1 OR (233)/\$567,000 = .72638790		REFERENDUM AID WITH AID LIMIT	283	TIER 1 LOR LEVY = (236) - (276) = 353,967.25
254	TIER 2 = LSR OF 1 OR (233)/\$290,000 = 1.00000000	265	TIER 1 AID = (258)-(262) = 130,829.83	284	TIER 1 REF LEVY = (263)-(277) = 347,328.24
	INITIAL REFERENDUM LEVY	259	TIER 2 AID = (259) =	285	TIER 2 REF LEVY = (256)-(278) =
255	TIER 1 LEVY = (250) X (253) = 347,328.24	266	TOTAL AID = (265)+(259) = 130,829.83	286	UNEQL REF LEVY = (252)-(279) =
256	TIER 2 LEVY = (251) X (254) =		TAX BASE REPLACEMENT AID (TBRA)	287	REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (272)+(280) + (281)+(282) = 533,162.58
252	UNEQUALIZED LEVY	267	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)	288	REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (283) + (284) + (285) + (286) = 701,295.49
257	TOTAL = (255) + (256)+(252) = 347,328.24	268	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)		REFERENDUM AID GUARANTEE
	INITIAL REFERENDUM AID	269	UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) = 489.67	289	FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)
258	TIER 1 AID = (250)-(255) = 130,829.83	270	PRORATED TBRA = LSR OF (267) OR [(267)X(269)/(268)] =	290	FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289)
259	TIER 2 AID = (251)-(256) =	271	REF AND LOR REV = (176) + (203) = 1,234,458.07	291	FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198)
260	TOTAL AID = (258)+(259) = 130,829.83		CAPPED TBRA = LSR OF (270) OR (271) =	292	FY 2015 COMBINED REVENUE = (290)+(291) =
	EQUALIZATION AID LIMIT		INITIAL REVENUES ARE REDUCED TO MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	293	FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287)
101	FY 2024 FORMULA ALLOW 6,863	273	TIER 2 REF AID	294	FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)
57	ADJ PU (EST) 2,521.00	274	TIER 1 REF AID		
261	REFERENDUM EQUALIZATION AID LIMIT = [[0.25 X (101)] -\$300]X(57) 3,569,105.75	275	TIER 1 LOR AID		
262	REFERENDUM EQUALIZATION AID CAP = GRT OF (260)-(261) OR 0 =	276	TIER 1 LOR LEVY		
		277	TIER 1 REF LEVY		
		278	TIER 2 REF LEVY		
		279	UNEQL REF LEVY		

REF AID GUARANTEE (CONT)		***REF AID & LEVY SUMMARY*** AFTER REF AID GUARANTEE		***GEN ED REV SUMMARY (CONT)***	
295	FY 2015 COMBINED AID FOR GUARANTEE = (293)+(294) =	310	TIER 1 REF LEVY = (284) - (304) = 347,328.24	203	REFERENDUM 478,158.07
296	FY 2024 COMBINED REVENUE = (171)+(203) = 2,303,362.07	311	TIER 2 REF LEVY = (285) - (305) =	205	TRANSITION 5,672.25
297	FY 2024 COMBINED INITIAL AID = (287)+(239) = 738,849.18	312	UNEQL LEVY = (286) - (306) =	228	EQUITY REVENUE 397,971.36
298	REVENUE RATIO = LESSER OF 1 OR [(296)/(292)] =	313	TOTAL REFERENDUM LEVY = (310)+ (311) +(312)= 347,328.24	320	ALT ATTENDANCE ADJ
299	2012 RMV 860,698,991	314	TOTAL REFERENDUM EQUALIZATION AID = (272) + (280) + (281) + (304)+ (305)+ (306) - (275) - (276) = 130,829.83	321	TOTAL GENERAL REVENUE = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) + (168)+(171)+(203) + (205)+(228)+(320) = 22,108,603.12
300	2021 RMV 1,045,964,595				GENERAL AIDS & LEVIES
301	RMV RATIO = LESSER OF 1 OR [(299) / (10)] = .82287584		ALTERNATIVE ATTENDANCE ADJUSTMENT (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY)	231	OPERATING CAP LEVY 146,365.14
302	FY 2024 MINIMUM COMBINED AID = (295)X(298)X(300) =	147	TRANSPORT ALLOWANCE 481.58	240	EQUITY LEVY 321,390.70
303	FY 2024 REFERENDUM HARMLESS AID INCREASE IF (289)=0 THEN 0, ELSE GREATER OF 0 OR [(301)-(297)] =	315	ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	242	TRANSITION LEVY 4,580.75
	INITIAL LEVIES ARE REDUCED TO MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	316	EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	308	LOCAL OPTIONAL 1,217,184.65
304	TIER 1 LOR LEVY	317	CHARTER ALT ATTENDANCE ADJUST = (147) X (315) + \$223 X (316) =	313	TOTAL REFERENDUM LEVY 347,328.24
305	TIER 1 REF LEVY	318	2023-24 RES PU ATTENDING MN STATE ACADEMIES	322	TOTAL GENERAL ED LEVY = (231)+(240)+(242) + (308)+(313) = 2,036,849.48
306	TIER 2 REF LEVY	319	MN STATE ACADEMIES ALT ATTENDANCE ADJ = - (101) X (318) =	323	TOTAL GENERAL ED AID = (321)-(322)= 20,071,753.64
	UNEQL REF LEVY	320	ALT ATTEND ADJUST TO AID = (317)+(319) =		ALTERNATIVE TEACHER COMP REV
	LOCAL OPT AID & LEVY SUMMARY AFTER REF AID GUARANTEE		GENERAL ED REVENUE SUMMARY	324	ENROLLMENT AS OF OCT 1, 2021 AT PARTICIPATING SITES (FY 2023 GENERAL EDUC RPT, LINE 313)
307	TIER 1 LOR LEVY = (283) - (303) = 353,967.25	102	BASIC 17,301,623.00	325	EST ENROLLMENT AS OF OCTOBER 1, 2022 AT PARTICIPATING SITES = (324)X[(50)/(49)] =
237	TIER 2 LOR LEVY = (237) 863,217.40	105	DECLINING ENROLL 105,728.63	326	ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00 X (325) =
308	LOCAL OPTIONAL LEVY LIMIT = (307) + (237) = 1,217,184.65	111	PENSION ADJUSTMENT 144,167.60		ALT TEACHER COMP AIDS & LEVIES
309	LOCAL OPTIONAL AID = (282)+ (239)+ (303)= = (275)+ (276)= 608,019.35	112	GIFTED & TALENTED 32,773.00	326	ALT COMP REVENUE
		113	EXTENDED TIME	327	ALT COMP BASIC AID = 0.65 X (326) =
		127	BASIC SKILLS 816,316.95	328	BASIC AID PRORATION .98779065
		139	SPARSITY	329	PRORATED BASIC AID = (327)X(328) =
		142	SMALL SCHOOLS		
		162	TRANSPORT SPARSITY 407,796.96		
		168	OPERATING CAPITAL 593,191.30		
		171	LOCAL OPTIONAL 1,825,204.00		

ALT TEACH COMP AIDS/LEVY (CONT)		***ACHIEVEMENT AND INTEG (CONT)***		***REEMPLOYMENT INSURANCE LEVY**	
330	PRO BASIC AID TO LEVY = (327) - (329) =	344	FY 2024 EST INCENTIVE BUDGET	359	EST FY 2023 EXPEND
331	ALT COMP LEVY REVENUE =(326)-(327) + (330)=	345	FY 2024 ADJ INITIAL BUDGET = (343) X 1.003 =	360	INITIAL REEMPLOYMENT LEVY = 100% OF (359)=
229	FY 2024 ANTC/ADJ PU 5,653.35	346	OCT 1, 2021 ENROLL OF PROTECTED STUDENTS		SAFE SCHOOLS LEVY
332	ALT COMP LEVY RATIO = LESSER OF 1 OR [(229)/\$6,100] = .92677869	347	EST OCT 1, 2022 ENROLL OF PROTECTED STUDENTS = (346) =	361	SAFE SCH Lvy REQUEST? YES
333	ALT TEACHER COMP LEVY = (331) X (332) =	348	OCT 1, 2021 TOTAL ENROLLMENT	57	2023-24 ADJ PU (EST) 2,521.00
334	ALT COMP EQUALIZATION AID = (326)-(329)-(333) =	349	EST OCT 1, 2022 TOTAL ENROLLMENT = (348) =	362	SAFE SCH LEVY LIMIT = \$36 X (57) = 90,756.00
	MISCELLANEOUS AIDS	350	PROTECTED ENROLLMENT RATIO =(347)/(349)=		SAFE SCHOOLS INTERMEDIATE LEVY
	ESTIMATES OF FY 2023 MISC AIDS SHOWN BELOW ARE BASED ON END OF SESSION 2022 FORECAST. PLEASE NOTE THAT THESE ARE ROUGH ESTIMATES AND MAY CHANGE SIGNIFICANTLY WHEN UPDATED DATA BECOMES AVAILABLE.	351	INITIAL ACHIEVE & INTEG REVENUE FORMULA IF (343) > 0 = \$350 X (57) X (350) =	363	SAFE SCH INTERMEDIATE LEVY REQUEST? NO
335	SPEC ED REGULAR BEFORE TUITION ADJ 3,541,163.89	352	INTEG HOLD HARMLESS (FROM FY 2023 INTEG REV RPT, LINE 11)	364	INTERMEDIATE LEVY ALLOWANCE <= \$15
336	NET TUITION ADJUST 1,028,701.28-	353	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (345) OR [(351)+(352)] =	365	SAFE SCH INTERMEDIATE LIMIT = (57) X (364) =
337	EXCESS COST AID 845,989.04	354	INCENTIVE REV =LSR OF (344) OR [(57) X \$10] =		JUDGMENT LEVY
338	HOLD HARM/GROWTH LMT	355	ACHIEVE & INTEG REVENUE = (353) + (354) =	366	DISTRICT JUDGMENTS
339	CROSS SUB REDUC AID 182,830.17	356	ACHIEVE & INTEG LEVY = (355) X .30	367	INTERMED JUDGMENTS
340	TOTAL SPECIAL EDUC AID = (335) TO (339) = 3,541,281.82	357	TRANSFER TO MDE IF (353)=(345) THEN (357)=(345)-(343) ELSE (357)=(353)X.003	368	JUDGMENT LIMIT =(366)+(367) =
341	FY 2024 NON-PUBLIC TRANSPORTATION AID 29,547.66	358	ACHIEVE & INTEG AID =(355)-(356)-(357)=		ICE ARENA LEVY
342	FY EL CROSS SUBSIDY REDUCTION AID 469.36			369	FY 2022 NET OPR COSTS
	ACHIEVEMENT AND INTEGRATION REVENUE			370	ICE ARENA LEVY LIMIT = 100% OF (369) =
57	2023-24 ADJ PU (EST) 2,521.00				FY 2023 CAREER & TECHNICAL
343	FY 2024 EST INITIAL BUDGET			371	SHARE OF FY 2023 EST COOPERATIVE BUDGET
				372	FY 2023 ESTIMATED DISTRICT BUDGET 255,740.00
				373	FY 2023 EST BUDGET = (371) + (372) = 255,740.00
				374	PRELIMINARY REVENUE = .35 X (373) = 89,509.00

CAREER & TECHNICAL (CONT)		***INITIAL LTFM REVENUE***		**OLD LAW HEALTH AND SAFETY (H&S)**			
375	LAST YEAR REVENUE (FY 2022 CTE AID REPORT, LINE 16)	127,400.00	57	2023-24 ADJ PU (EST)	2,521.00	409	OLD LAW HEALTH & SAFETY REVENUE = FY 2024 ESTIMATED H&S COST =
			401	AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	79.33		
376	REVENUE GUARANTEE = LESSER OF (373) OR (375) =	127,400.00	402	BLDG AGE RATIO = LSR OF 1 OR (401)/35 =	1.00000000	410	REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2024
377	PRELIMINARY REVENUE = GREATER OF (374) OR (376) =	127,400.00	403	INITIAL LTFM REVENUE = \$380 X (57) X (402) =	957,980.00	411	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS
378	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5			ADDITIONAL LTFM REVENUE FOR QUALIFIED H&S PROJECTS > \$100,000		412	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (410)+(411) =
379	CAREER TECH REVENUE = (377) + (378) =	127,400.00	766	NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B		765	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A
29	2020 ANTC	13,250,668					
56	2022-23 ADJ PU (EST)	2,576.02	404	NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ		766	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B
380	FY 2023 ANTC/ADJ PU = (29)/(56) =	5,143.85					
381	LEVY RATIO FOR CTE = LESSER OF 1 OR (380)/\$7,612 =	.67575539	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K		767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K
382	CAREER TECH LEVY LIMIT = (379) X (381) =	86,091.24	405	NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K		413	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (415)=NO THEN (769), ELSE 0
383	EST CAREER TECH AID = (379) - (382) =	41,308.76	406	TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (766)+(404) + (767)+(405) =		768	NET LTFM REQ DEBT SERVICE FOR VPK
	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)					407	NEW PAYGO LTFM LEVY FOR VPK
384	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2022 EXPENSES PAID			ADDITIONAL LTFM REVENUE FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN		414	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (412)+(765)+(766) + (767)+ (413)+(768) + (407) =
385	PRORATION FACTOR TO REFLECT STATEWIDE CAP		768	NET LTFM REQ DEBT SERVICE FOR VPK			
386	ANNUAL OPEB LEVY LIMIT = (384) X (385) =		407	NEW PAYGO LTFM LEVY FOR VPK			
	CAPITAL RELATED LEVY LIMITATIONS		408	TOTAL LTFM REVENUE UNDER NEW LAW = (403) + (406) + (768) + (407) =	957,980.00	415	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES
	LONG TERM FACILITIES MAINTENANCE REVENUE (LTFM)					416	OLD LAW DEFERRED MAINTENANCE REVENUE = (403) X \$64/\$380 = 161,344.00
400	LTFM PLAN APPROVAL STATUS APPROVED					417	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) = 161,344.00

LTFM REVENUE		**LTFM TOTAL AIDS & LEVIES (CONT)**		***GEN FUND PORTION OF LTFM REV***	
418	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) = 957,980.00	433	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423) - (432) = 383,620.71	422	TOTAL LTFM REVENUE 957,980.00
419	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	434	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) =	441	TOTAL GENERAL FUND LTFM REVENUE = (422) - (770) = 957,980.00
420	DISTRICT LTFM REVENUE = (418) - (419) = 957,980.00	435	TOTAL LTFM LEVY = (433) + (434) = 383,620.71	442	LTFM GEN FUND EQUAL REV = (423) - (436) = 957,980.00
421	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS		DEBT SERVICE PORTION OF LTFM REV	443	LTFM GEN FUND EQUAL AID = (432) - (438) = 574,359.29
422	TOTAL LTFM REVENUE = (420) + (421) = 957,980.00	765	NET ALT FAC REG DEBT	444	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (442) - (443) = 383,620.71
	LTFM TOTAL AIDS & LEVIES	766	NET ALT FAC/H&S DEBT	445	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (441)-(443)-(444) =
57	2023-24 ADJ PU (EST) 2,521.00	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	446	TOTAL GEN FUND LTFM LEVY = (444) + (445) = 383,620.71
423	LTFM EQUALIZED REVENUE = LSR OF (418),(420) OR \$380 X (57) = 957,980.00	768	NET LTFM REQ DEBT SERVICE FOR VPK		DISABLED ACCESS LIMIT
35	2021 AG MODIFIED ANTC FOR LTFM REVENUE 14,215,129	769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS	447	FY 1992-FY 2024 APPROV DIS ACC COSTS 600,000.00
54	2020-21 ADJ PU (ACT) 2,771.39	770	TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) +(768)+(769) =	448	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX 150,000) OR 300,000 = 300,000.00
424	FY 2021 ANTC PER APU = (35) / (54) = 5,129.24	436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (770) =	449	LSR OF (447) OR (448) 600,000.00
425	STATEWIDE ANTC/APU 10,413.63	428	LTFM AID RATIO .59955249	450	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1995
426	LTFM EQUAL FACTOR = 123% OF (425) = 12,808.77	437	LTFM DEBT INITIAL EQUAL AID = (436)X(428) =	451	LAST YEAR TO CERTIFY = (450) + 7 YEARS = 2002
427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = .40044751	438	LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (770) =	452	TOTAL CUM CERT LEVY (PAY 93 TO PAY 21) 600,000.00
428	LTFM AID RATIO = 1 - (427) = .59955249	439	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436) - (438) =	453	CERT LEVY PAY 2022
429	LTFM INITIAL EQUAL AID = (423) X (428) = 574,359.29	440	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (770)-(438)-(439) =	454	TOTAL CERTIFIED LEVY = (452)+(453) = 600,000.00
430	LTFM INITIAL EQUALIZED LEVY = (423) - (429) = 383,620.71			455	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (449)-(454)=
431	2015 TOTAL ALT FAC GRANDFATHER AID				LEASE LEVY LIMITATION
432	TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) = 574,359.29				DIST'S SHARE OF JOINT LEASE FOR INTERMED DISTX 287, 288, 916 AND 917

APPROVED INTERMED OPERATING		***APPROVED REG OP LEASES (CONT)***		***INITIAL CAPITAL RELATED LEVIES***	
456	ADMINISTRATIVE SPACE FY 2023 JOINT	476	INSTRUCTIONAL/STORAGE FY 2023 NONJOINT	231	OPERATING CAPITAL
457	FY 2024 JOINT	477	32,400.00 FY 2024 NONJOINT	446	146,365.14 LT FAC MAINTENANCE
458	INSTRUCTIONAL/STORAGE FY 2023 JOINT	478	31,425.00 FY 2023 JOINT	455	383,620.71 DISABLED ACCESS
459	FY 2024 JOINT	479	FY 2024 JOINT	499	63,825.00 LEASE LEVY
460	TOT INTERMED OPERATING = (456) TO (459) =	480	REG OPERATING LEASES = (472) TO (479) =	500	COOP BLDG REPAIR
			63,825.00	501	OTHER CAPITAL (MEMO)
				502	CAP PROJECTS REFER
				503	CAPITAL RELATED LIMITS = (231)+(446)+(455) + (499)+(500)+(501) + (502) =
					593,810.85
	APPROV INTERMED CAPITALIZED		APPROVED REGULAR CAPITALIZED LEASES		
			ADMINISTRATIVE SPACE		OTHER INITIAL GENERAL LEVIES
461	ADMINISTRATIVE SPACE FY 2023 JOINT	481	FY 2023 NONJOINT	504	CONSOLIDATION/ TRANSITION
462	FY 2024 JOINT	482	FY 2024 NONJOINT	505	REORGANIZATION OPERATING DEBT
463	INSTRUCTIONAL/STORAGE FY 2023 JOINT	483	FY 2023 JOINT	506	HEALTH BENEFITS
464	FY 2024 JOINT	484	FY 2024 JOINT	507	115,961.00 ADDL RETIREMENT (MPLS AND STP)
465	EXCESS FUNDS CAP LEASE FY 2023 JOINT	485	FY 2023 NONJOINT	508	SEVERANCE
466	FY 2024 JOINT	486	FY 2024 NONJOINT	509	ADMIN DISTRICT
467	TOT INTERMED CAPITALIZED = SUM[(461) TO (464)] - (465) - (466) =	487	FY 2023 JOINT	510	SWIMMING POOL
		488	FY 2024 JOINT	511	1,263.75 TREE GROWTH
			EXCESS FUNDS CAP LEASE	512	CONSOLIDATION/ RETIREMENT
468	TOT INTERMED LEASE COSTS = (460) + (467) =	489	FY 2023 NONJOINT	513	ECON DEVELOP ABATE
		490	FY 2024 NONJOINT	514	OTHER GENERAL (MEMO)
57	2023-24 ADJ PU (EST) 2,521.00	491	FY 2023 JOINT	515	SUBTOTAL, OTHER INITIAL GENERAL LEVIES = (504) TO (514) =
469	INTERMED PUPIL UNIT MAX LIMIT = \$65 X (57) =	492	FY 2024 JOINT		117,224.75
470	INTERMED LEASE LIMIT =LSR (468) OR (469) =	493	REG CAPITALIZED LEASES = (481) TO (488) - (489) TO (492) =		
471	INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (468) - (470) =	494	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER =(471)+(480)+(493)=		INITIAL GENERAL FUND LEVY
		57	2023-24 ADJ PU (EST) 2,521.00	516	GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(313) =
		495	REG PUPIL UNIT MAXIMUM LIMIT = \$212 X (57) =	517	347,328.24 GENERAL RMV OTHER JOBZ EXEMPT = (308)+(240) + (242) =
		496	534,452.00 COMM APPROVED LIMIT	518	1,543,156.10 GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (502)
	APPROVED REGULAR OPERATING LEASES	497	REGULAR MAX LIMIT =GTR (495) OR (496)=		
	ADMINISTRATIVE SPACE	498	63,825.00 REGULAR LEASE LIMIT =LSR (494) OR (497)=		
472	FY 2023 NONJOINT	499	TOTAL LEASE LEVY LIMIT = (470) + (498) =		
473	FY 2024 NONJOINT		63,825.00		
474	FY 2023 JOINT				
475	FY 2024 JOINT				

INITIAL GEN FUND LEVY (CONT)		***EARLY CHILD FAMILY EDUCATION***		***DISABLED ADULTS***		
519	GENERAL NTC OTHER JOBZ =(333)+(356)+(360) +(362)+(365)+(368) +(370)+(382)+(386) +(503)-(502)+(515) =	887,882.84		FY 2022 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY 2024	627	DISABLED ADULTS LIMIT LSR \$30,000 OR 50% OF APPROVED EXPENDITURES
520	TOTAL INITIAL GENERAL LEVY LIMITATION =(516)+(517)+(518) + (519) =	2,778,367.18		612 DIST PLANS TO LEVY FOR FY 2024 ECFE REVENUE? YES	628	SCHOOL-AGE CARE FY 2024 SCH-AGE CARE REV (FY 2024 EST COST)
COMMUNITY SERVICE			613	ECFE ANNUAL REPORT SUBMITTED? YES	30	2021 ANTC 14,252,096
BASIC COMMUNITY EDUCATION			614	POPULATION UNDER FIVE YEARS OF AGE 775	46	2023-24 RES PU (EST) 2,539.60
601	POPULATION (YR 2020)	18,806	615	GTR OF 150 OR (614) = 775	629	ANTR/RES PU = (30)/(46) = 5,611.95
602	GTR OF (601) OR 1,335	18,806	616	ECFE ALLOWANCE 0.023 X (101) = 157.85	630	LEVY RATIO = LSR OF 1 OR (629)/\$2,318 = 1.00000000
603	YOUTH SERVICE PROG?	YES	617	FY 2024 EARLY CHILD FAMILY REVENUE IF (612) = YES = (615)X(616), IF ANNUAL REPT = YES 122,333.75	631	FY 2024 SCH-AGE CARE LIM = (628) X (630) =
604	AFTER SCHOOL ENRICHMENT?	YES	30	2021 ANTC 14,252,096	632	FY 2024 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) =
605	FY 2024 GENERAL REVENUE = \$5.42 X (602) =	101,928.52	618	ECFE TAX RATE .00246993	COMMUNITY SERVICE SUMMARY	
606	FY 2024 YOUTH SERVICE REV = \$1.00 X (602) =	18,806.00	619	= (618) X (30) = 35,201.68	633	OTHER COMM ED (MEMO)
607	FY 2024 AFTER SCHOOL REVENUE = \$1.85 X (602) NOT TO EXCEED 10,000 AND \$0.43 X POPULATION IN EXCESS OF 10,000	22,286.58	620	EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) = 35,201.68	634	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(625) + (627)+(631)+(633) = 169,933.35
608	FY 2024 COMMUNITY EDUCATION REVENUE = (605)+(606)+(607) =	143,021.10	621	EST FY 2024 EARLY CHILD AID = (617)-(620) = 87,132.07	HOME VISITING LIMIT	
30	2021 ANTC	14,252,096	622	DIST PLANS TO LEVY FOR FY 2024 HOME VISIT? YES	GENERAL DEBT SERVICE (FUND 7)	
609	STANDARD COMM ED LEVY = .00940 X (30) =	133,969.70	623	HOME VISITING REVENUE IF (622) = YES AND (619) > \$0, = \$3.00 X (614), ELSE = \$0 2,325.00	REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2024 PRINCIPAL AND INTEREST PAYMENTS)	
610	COMM ED LEVY LIMIT LSR (608) OR (609) =	133,969.70	229	FY 2024 ANTC/ADJ PU 5,653.35	701	ALT FAC REGULAR REQ DEBT SERV LEVY
611	FY 2024 EST GROSS COMM ED AID = (608)-(610) =	9,051.40	624	HOME VISIT LEVY RATIO = LESSER OF 1 OR (229)/\$17,250 = .32773043	702	ALT FAC/H&S REQ DEBT SERV LEVY
			625	FY 2024 HOME VISIT LIMIT =(623) * (624) 761.97	703	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K
			626	FY 2024 EST HOME VISIT AID =(623)-(625) 1,563.03		

REQ DEBT ELIG FOR LTFM (CONT)	***REQ DEBT FOR BONDS ELIG (CONT)***	*NON-VOTE APPR INELIG BONDS (CONT)*
704 NEW LTFM REQ DEBT SERVICE FOR VPK	717 NON-VOTER BONDS SOLD AFTER JULY 1, 2022 ELIG FOR FUTURE AID	735 BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY
705 NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	718 SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716) + (717) =	736 FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY
706 TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (701)+(702)+(703) + (704)+(705) =	OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID	FUND 7 DEBT BALANCE
REQUIRED DEBT ELIGIBLE FOR NATURAL DISASTER EQUAL AID (MS 123B.535)	719 VOTER APPR BONDS INELG FOR DEBT EQUAL AID	737 JUNE 2021 FUND 7-425 BAL FOR BOND REFUND
707 NATURAL DISASTER REQ DEBT SERV LEVY	NON-VOTER APPR INELIG BONDS	738 JUNE 2021 FUND 7-451 BAL FOR QZAB & QSCB
REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53)	720 FACIL BOND-MS 123B.62	739 JUNE 2021 FUND 7-460 BALANCE NONSPENDABLE
708 TACONITE BONDS REQ DEBT SERV LEVY	721 EQUIP BOND-MS 123B.61	740 JUNE 2021 FUND 7-463 BALANCE UNASSIGN NEG
709 TAC FUNDING FOR BONDS (NOT IRRRB)	722 REORG OPER DEBT	741 JUNE 2021 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 147,893.81
710 TAC ADJ TO REQ = (709) OR [(709) X 1.05] =	723 ECON DEV ABATEMENT	742 PAY 21 DEBT EXCESS LEVY REDUCTION
711 NET REQ DEBT SERV LEVY TACONITE=(708)-(710)=	724 JUDGMENT	743 PAY 22 DEBT EXCESS LEVY REDUCTION
712 VOTER APPR ELIG BONDS SOLD BY JULY 1, 2022 12,275,340.00	725 OTHER NON-VOTER	744 5% OF PAY 23 REQ DEBT SERV LEVY=(729) X 5%= 613,767.00
713 NON-VOTER ELIG BONDS SOLD BY JULY 1, 2022	726 INELG LEASE PURCHASE	745 FUND 7 AVAIL BALANCE GTR OF ZERO OR [(741) -(742)-(743)-(744)] =
714 VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2022	727 SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726) =	746 RETAIN FOR CAPITAL LOAN REPAYMENT
715 TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) + (713)+(714) = 12,275,340.00	728 REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) =	747 APPROVED DEBT EXCESS TO BE RETAINED
REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID	729 GDS REQ DEBT SERV LEVY = (706)+(707)+(715) + (718)+(719)+(728) = 12,275,340.00	748 DISTRICT REQUESTED ADDITIONAL EXCESS
716 VOTER APPR BONDS SOLD AFTER JULY 1, 2022 ELIG FOR FUTURE AID	730 GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) + (714)+(716)+(719) = 12,275,340.00	749 CERTIFIED DEBT EXCESS = GTR OF 0 OR [(745) -(746)-(747)+(748) =
	30 2021 ANTC 14,252,096	750 EXCESS USED TO RETIRE FAC & EQUIP BONDS
	731 MAXIMUM EFFORT DEBT SERVICE TAX RATE %	
	732 MAX EFFORT DEBT SERV LEVY = (30) X (731) =	
	734 DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(715) - (732)] = 12,275,340.00	

FUND 7 DEBT BALANCE (CONT)		***NET DEBT EXCESS SUMMARY (CONT)***		***NAT DISASTER DEBT EQ (CONT)***	
751	ADJUSTED DEBT EXCESS = (749)-(750) =	764	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) =	775	STATEWIDE AVE ANTC INCL JOBZ PER APU 11,033.47
	BREAKDOWN OF NET DEBT EXCESS		LONG TERM FACILITIES MAINTENANCE AID	776	DISASTER EQUAL FACTOR = 300% OF (775) = 33,100.41
752	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718)= 12,275,340.00	765	NET ALT FAC REG DEBT = (701)-(755) =	777	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (774)/(776) = .15536303
753	DEBT EXCESS RATIO = LSR 1 OR (751)/(752)=	766	NET ALT FAC/H&S DEBT = (702)-(756) =	778	DISASTER AID RATIO = = 1 - (777) = .84463697
754	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715) X (753) =	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (703)-(757) =	779	DISASTER DEBT EQUAL AID = (773) X (778) =
755	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (701) X (753) =	768	NET LTFM REQ DEBT FOR ELIG VPK = (704)-(758) =	780	DISASTER LEVY LIMIT = (707) - (779) =
756	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (702) X (753) =	769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (705)-(759) =		DEBT EQUALIZATION AID
757	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (703) X (753) =	770	NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769) =	734	DEBT EQUAL BASE 12,275,340.00
758	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (704) X (753) =	436	LTFM DEBT EQUAL REV	754	DEBT EXCESS FOR ELIG REQUIRED DEBT
759	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (705) X (753) =	438	LTFM DEBT EQUAL AID	781	FY 2024 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)
760	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = -(720)-(721)-(750) =	439	LTFM DEBT EQUAL LEVY	782	FY 2024 GROSS DEBT EQUALIZATION REVENUE =(734)-(754)+(781) = 12,275,340.00
761	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(751)-(752)] =	440	LTFM DEBT UNEQUAL LVY	30	2021 ANTC 14,252,096
	NET DEBT EXCESS SUMMARY	771	LTFM DEBT LEVY LIMIT = (439) + (440) + (755) + (756) + (757)+(758)+(759) =	783	= .1050 X (30) = 1,496,470.08
762	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(753) =		NATURAL DISASTER DEBT EQUALIZATION	784	MAX UNEQ LOCAL EFFORT = .1574 X (30) = 2,243,279.91
763	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (751)-(761)-(762) =	30	2021 ANTC 14,252,096	785	FY 2024 NET DEBT EQ REV = GTR OF 0 OR [(782) - (784)] = 10,032,060.09
		772	TEN PERCENT ANTC = 0.10 * (30) = 1,425,209	786	PRELIM TIER 1 EQU REV =LSR (785) OR (783)= 1,496,470.08
		707	REQ DEBT LEVY FOR NATURAL DISASTER DEBT	787	PRELIM TIER 2 EQU REV = (785)-(786) = 8,535,590.01
		773	FY 2024 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707) - (772)] =	732	MAXIMUM EFFORT DEBT SERVICE LEVY
		54	2020-21 ADJ PU (ACT) 2,771.39	788	MAX EFFORT TIER 1 REV
		774	FY 2021 ANTC PER APU = (30) / (54) = 5,142.58		

DEBT EQUALIZATION AID (CONT)		***ADJUSTMENT TO GDS LIMIT*** FOR IRRRB ALLOCATION		***OTR POSTEMPLOY BENEFITS (OPEB)*** & PENSION DEBT SERVICE (FUND 47)	
789	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (782) - (732) =	804	FY 2024 IRRRB FUNDING FOR VOTER-APPR BONDS 4,900,000.00	901	LEVY BONDS IRREV TRUST VOTER APPROVED
790	TIER 2 EQUAL REV = GTR OF (787) OR (789) = 8,535,590.01	805	PAY 23 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((804) X 1.05) = 5,145,000.00	902	LEVY BONDS REVOC TRUST VOTER APPROVED
791	TIER 1 EQUAL REV = GTR OF (786) OR (788) = 1,496,470.08	806	FY 2024 IRRRB FUNDING FOR NON-VOTER BONDS	903	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (901) + (902) =
54	2020-21 ADJ PU (ACT) 2,771.39	807	PAY 23 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((806) X 1.05) =	904	LEVY BONDS IRREV TRUST NON-VOTER APPROVED 817,237.00
792	2021 ANTC INCL JOBZ / ADJ PU = (30)/(54) = 5,142.58	808	DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(803)-(801)-(805)]= 1,638,942.85	905	LEVY BONDS REVOC TRUST NON-VOTER APPROVED
793	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF \$4,430 OR 55.33% OF (775)] = .84238043	809	DEBT EQUAL AID ELIG, NON VOTER APPROVED = GTR OF [(713)-(800)-(807)] OR ZERO =	906	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (904) + (905) = 817,237.00
794	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF \$8,000 OR 100% OF (775)] = .46608909	810	DEBT EQUAL AID INELIG, VOTER APPROVED = (716) + (719) =	907	FUND 47 DEBT BALANCE
795	TIER 1 DEBT EQU AID RATIO = 1-(793) = .15761957	811	DEBT EQUAL AID INELIG, NON VOTER APPROVED = (717) + (727) =	908	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) = 817,237.00
796	TIER 2 DEBT EQU AID RATIO = 1-(794) = .53391091	771	LTFM DEBT LEVY LIMIT NON VOTER APPROVED	909	JUNE 2021 FUND 47-425 BAL FOR BOND REFUND
797	TIER 1 DEBT AID = (791) X (795) = 235,872.97	780	DISASTER LEVY LIMIT VOTER APPROVED	910	JUNE 2021 FUND 47-460 BALANCE NONSPENDABLE
798	TIER 2 DEBT AID = (790) X (796) = 5,491,397.15	812	INITIAL GDS LEVY LIM VOTER APPROVED =(808)+(810)+(780) = 1,638,942.85	911	JUNE 2021 FUND 47-463 BALANCE UNASSIGN NEG
799	TOTAL DEBT EQ AID = (797)+(798) = 5,491,397.15	813	INITIAL GDS LEVY LIM NON VOTER APPROVED = (809)+(811)+(771) =	912	JUNE 2021 FUND 47-464 BALANCE RESTRICTED 117,963.31
800	NON VOTER DEBT AID = (799)X(713)/(715) =	814	TOTAL INITIAL GDS LEVY LIMIT = (812)+(813) = 1,638,942.85	913	JUNE 2021 FUND 47-464 BALANCE VOTER APPROV
801	VOTER APPR DEBT AID = (799)-(800) = 5,491,397.15			914	JUNE 2021 FUND 47-464 BAL NON-VOTER APPROV = (912) - (913) = 117,963.31
	MINIMUM EST MAX EFFORT PAYMENT			915	PAY 21 OPEB DEBT EXC REDUCTION NON-VOTER
732	MAX EFFORT DEBT LEVY			916	PAY 22 OPEB DEBT EXC REDUCTION NON-VOTER 108,007.17
802	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927)-(706) -(719)-(720)-(721) =			917	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (903) X 5% =
803	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =			918	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (908) X 5% = 40,861.85

FUND 47 DEBT BALANCE (CONT)		***GENERAL FUND ADJUSTMENTS***		***FY 2022 LOR TIER 2 (CONT)***	
919	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER		FY 2023 OPERATING CAPITAL LEVY ADJUSTMENT	1014 21 PAY 22 LIMIT 1015 21 PAY 22 LEVY	785,428.98 785,428.98
920	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1001	FY 2023 OPER CAP LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 179)	1016	FY 2023 LOR TIER 2 LEVY ADJUSTMENT = ((1113) - (1115))
			136,080.69		.14-
921	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] =	1002	21 PAY 22 LIMIT		
		1003	21 PAY 22 LEVY		
			137,023.45 137,023.45		
922	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(914)- SUM (915) TO (920)] =	1004	FY 2023 OPER CAPITAL LEVY ADJUSTMENT = ((1100)-(1102)) =	1017	FY 2023 EQUITY LEVY ADJUSTMENT FY 2023 EQUITY LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 202)
			942.76-		292,637.09
923	CLOSING FUND 47 TO FUND 7 TRANSFER IF (922) GTR ZERO AND (908) = ZERO, ELSE 0		FY 2023 LOR TIER 1 LEVY ADJUSTMENT	1018 21 PAY 22 LIMIT 1019 21 PAY 22 LEVY 1020 FY 2023 EQUITY LEVY ADJUSTMENT	291,247.81 291,247.81
924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005	FY 2023 LOR TIER 1 (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 198)		= ((1017)-(1018)) = 1,389.28
			346,598.69		
925	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 275)	1021	FY 2023 TRANSITION LEVY AUTH FY 2023 TRANSITION LEVY ADJUSTMENT (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 209)
					4,167.96
926	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS =(903)-(921)-(924) =	1007	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 302)	1022 21 PAY 22 LIMIT 1023 21 PAY 22 LEVY	4,167.96 4,167.96
		1008	21 PAY 22 LIMIT		
		1009	21 PAY 22 LEVY	1024	FY 2023 TRANSITION LEVY ADJUSTMENT
			346,598.74 346,598.74		
927	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED =(908)-(922)-(925) =	1010	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1006)+(1007)+(1008)		
	817,237.00		346,598.74		
		1011	PAY 22 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1006)+(1007)+(1009)		
			346,598.74		
A	IN GENERAL, IF WE HAVE:	1012	FY 2023 LOR TIER 1 LEVY ADJUSTMENT	1025	FY 2023 1ST TIER REFERENDUM LEVY ADJUST FY 2023 1ST TIER REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 238)
B	FINAL LEVY AUTHORITY				340,097.87
C	PREVIOUSLY CALCULATED AUTHORITY			1026	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 276)
D	CERTIFIED LEVY BASED ON (B) LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO				
				1027	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 303)
		1013	FY 2023 LOR TIER 2 (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 200)	1028 21 PAY 22 LIMIT 1029 21 PAY 22 LEVY	340,097.93 340,097.93
			785,428.84		

FY 2023 1ST TIER REF ADJ (CONT)		***FY 2023 UNEQUAL REF ADJ (CONT)***		**FY 2023 LOR TBRA ALLOCATION ADJ**	
1030	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1026)+(1027) + (1028) = 340,097.93	1042	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 278)	1055	FY 2023 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 252)
1031	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1026)+(1027) 340,097.93 +(1029) =	1043	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 305)	1006	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 285)
1032	FY 2023 1ST TIER VTR REF LEVY ADJUSTMENT = ((1135)-(11317) = .06-	1044	21 PAY 22 LEVY	1045	21 PAY 22 LEVY
	FY 2023 2ND TIER REF LEVY ADJUST	1046	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043) +(1044) =	1056	FY 2023 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1006)-(1055) = FY 2023 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES
1033	FY 2023 2ND TIER REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 240)	1047	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043) +(1045) =	1057	FY 2023 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINES 281 TO 283)
1034	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 277)	1048	FY 2023 UNEQUALIZED REF LEVY ADJUSTMENT	1058	TIER 1 LEVY
1035	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 304)		FY 2023 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES	1059	TIER 2 LEVY
1036	21 PAY 22 LIMIT		FY 2023 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINES 253 TO 255)	1060	UNEQL LEVY
1037	21 PAY 22 LEVY			1061	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1058) TO (1060) =
1038	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035) +(1036) =	1049	TIER 1 LEVY	1062	TOTAL FY 2023 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 22 LEVY =(1027)+(1035)+(1043)
1039	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035) +(1037) =	1050	TIER 2 LEVY	1063	FY 2023 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1062)-(1061) = FY 2023 REFERENDUM HOLD HARMLESS ADJUSTMENT TO LOR TIER 1 LEVIES
1040	FY 2023 2ND TIER REF LEVY ADJUSTMENT	1051	UNEQL LEVY	1064	FY 2023 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 280)
	FY 2023 UNEQUAL REF LEVY ADJ	1052	TOTAL FY 2023 TBRA ALLOC TO REF LEVY CATEGORIES = (1049) TO (1051) =	1065	FY 2023 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 280)
1041	FY 2023 UNEQUAL REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 242)	1053	TOTAL FY 2023 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 22 LEVY = (1026)+(1034) +(1042) =	1066	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY ALLOCATION OF TBRA
		1054	FY 2023 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1053)-(1052) =		

FY 2023 HOLD HARM ADJ (CONT)		*FY 23 & FY 22 CAPITAL RELATED ADJ*		***FY 2022 LTFM UNEQUAL LEVY ADJ***	
1065	FY 2023 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1007)-(1064) =	1077	FY 2023 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 63)	1092	FY 2022 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2022 WEBSITE REPORT, LINE 64)
	FY 2023 INTEGRATION ADJUSTMENT		381,846.65	1093	20 PAY 21 LIMIT
1066	FY 2023 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	1078	21 PAY 22 LIMIT	1094	20 PAY 21 LEVY
		1079	21 PAY 22 LEVY	1095	TOTAL ADJUSTMENT
1067	21 PAY 22 LIMIT			1096	21 PAY 22 ADJ LIMIT
1068	21 PAY 22 LEVY	1080	FY 2023 LTFM EQUALIZED LEVY ADJUST = (1077)-(1079) =	1097	21 PAY 22 ADJ LEVY
			12,983.61-	1098	FY 2022 LTFM UNEQUALIZED LEVY ADJUST
1069	FY 2023 INTEGRATION ADJUSTMENT LIMIT		FY 2023 LTFM UNEQUALIZED LEVY ADJUST		
		1081	FY 2023 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 64)		3 YEAR PRIOR ADJUSTMENTS
	FY 2021 CARRYOVER INTEGRATION ADJUSTMENT				FY 2021 OPERATING CAPITAL LEVY ADJ
1070	FY 2021 INTEGRATION LEVY AUTH CARRYOVER FINAL ADJUSTMENT (FROM FY 2021 INTEGRATION CARRYOVER AID REPORT, LINE 14)	1082	21 PAY 22 LIMIT	1099	FY 2021 OPER CAP LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 170)
		1083	21 PAY 22 LEVY		127,822.46
1071	FY 2021 INTEG LEVY AUTH CARRYOVER ADJ PAY 23	1084	FY 2023 LTFM UNEQUALIZED LEVY ADJUST	1100	19 PAY 20 LIMIT
				1101	19 PAY 20 LEVY
1072	FY 2021 INTEG LEVY AUTH FINAL CARRYOVER ADJUSTMENT = (1070) - (1071) =		FY 2022 LTFM EQUALIZED LEVY ADJUST	1102	TOTAL ADJUST TO PAY 20 OPER CAP LEVY AUTH = ((1100)-(1101)) =
		1085	FY 2022 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2022 WEBSITE REPORT, LINE 63)		327.14
	FY 2023 ALT TEACHER COMP LEVY ADJ		412,563.32	1103	20 PAY 21 ADJ LIMIT
1073	FY 2023 ALT COMP LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 326)	1086	20 PAY 21 LIMIT	1104	20 PAY 21 ADJ LEVY
		1087	20 PAY 21 LEVY		272.76
1074	21 PAY 22 LIMIT			1105	FY 2021 OPER CAPITAL LEVY ADJUSTMENT = ((1103)-(1104)) =
1075	21 PAY 22 LEVY	1088	TOTAL ADJUSTMENT = (1085)-(1087) =		54.38
			4,438.80-		
1076	FY 2023 ALT TEACH COMP LEVY ADJUSTMENT	1089	21 PAY 22 ADJ LIMIT	1106	FY 2021 LOR OPT TIER 1 AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 189)
		1090	21 PAY 22 ADJ LEVY		331,723.22
			6,887.79-	1107	19 PAY 20 LIMIT
		1091	FY 2022 LTFM EQUALIZED LEVY ADJUST = (1088)-(1089) =	1108	19 PAY 20 LEVY
			2,448.99		334,035.52
				1109	TOTAL ADJUST TO PAY 20 LOR OPTIONAL LEVY AUTH = ((1106)-(1108)) =
					2,312.30-

FY 2021 LOR TIER 1 LEVY ADJ (CONT)		***FY 2021 TRANSITION LEVY ADJ***	**FY 2021 2ND TIER REF ADJ (CONT)**
1110	20 PAY 21 ADJ LIMIT	2,312.30-	1127 FY 2021 TRANSITION LEVY AUTH
1111	20 PAY 21 ADJ LEVY	2,312.30-	(FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 200)
1112	FY 2021 LOR OPTIONAL LEVY ADJUSTMENT		4,377.26
			1128 19 PAY 20 LIMIT
			1129 19 PAY 20 LEVY
	FY 2021 LOR TIER 2 LEVY ADJUST		4,285.63
			4,285.63
1113	FY 2021 LOC OPT LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 276)	808,971.03	1130 TOTAL ADJUST TO PAY 20 TRANSITION LEVY AUTH = ((1127)-(1128)) =
			91.63
1114	19 PAY 20 LIMIT	814,610.00	1131 20 PAY 21 ADJ LIMIT
1115	19 PAY 20 LEVY	814,610.00	1132 20 PAY 21 ADJ LEVY
			7.26
			7.26
1116	TOTAL ADJUST TO PAY 20 LOR OPTIONAL LEVY AUTH = ((1106)-(1108)) =	5,638.97-	1133 FY 2021 TRANSITION LEVY ADJUSTMENT = ((1130)-(1131)) =
			84.37
1117	20 PAY 21 ADJ LIMIT	5,638.97-	FY 2021 1ST TIER VOTER-APPROVED REFER LEVY ADJUST
1118	20 PAY 21 ADJ LEVY	5,638.97-	1134 FY 2021 1ST TIER REF LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 229)
			331,898.85
1119	FY 2021 LOR OPTIONAL LEVY ADJUSTMENT =((1116)-(1117))		1135 PAY 20 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 21 LEVY REPORT, LINE 1022)
			321,079.77
	FY 2021 EQUITY LEVY ADJUSTMENT		1136 PAY 20 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 21 LEVY REPORT, LINE 1023)
1120	FY 2021 EQUITY LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 193)	304,876.27	321,079.77
1121	19 PAY 20 LIMIT	301,126.31	1137 TOTAL ADJUST TO PAY 20 1ST TIER REF LEVY AUTH = ((1134)-(1135)) =
1122	19 PAY 20 LEVY	301,126.31	10,819.08
1123	TOTAL ADJUST TO PAY 20 EQUITY LEVY AUTH = ((1120)-(1121)) =	3,749.96	1138 20 PAY 21 ADJ LIMIT
			4,421.64
1124	20 PAY 21 ADJ LIMIT	2,126.61-	1139 20 PAY 21 ADJ LEVY
1125	20 PAY 21 ADJ LEVY	2,126.61-	4,421.64
1126	FY 2021 EQUITY LEVY ADJUSTMENT = ((1123)-(1124)) =	5,876.57	1140 FY 2021 1ST TIER REF LEVY ADJUSTMENT = ((1138)-(1139)) =
			6,397.44
			FY 2021 2ND TIER REF LEVY ADJUST
			1141 FY 2021 2ND TIER REF LEVY AUTH (FROM FY 2021 GENERAL EDUC REV RPT, LINE 231)
			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		***FY 2021 REF HOLD HARM (CONT)***		***FY 2021 INTEGRATION ADJ (CONT)***	
1155	FY 2021 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINES 244 TO 246)	1168	PAY 20 HOLD HARM ALLOC (FROM PAY 20 LEVY RPT, LINE 313 TO 315)	1185	FY 2021 INTEGRATION ADJUSTMENT LIMIT
1156	PAY 20 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 20 LEVY RPT, LINES 297 TO 300)	1169	FY 2021 HOLD HARM TOTAL = (1168)-(1167) =		FY 2021 REEMPLOYMENT ADJUSTMENT
1157	FY 2021 TBRA ALLOCATION TOTAL ADJUSTMENT = (1156)-(1155) =	1170	20 PAY 21 ADJ LIMIT	1186	FY 2021 EXPEND ACTUAL
1158	20 PAY 21 ADJ LIMIT	1171	20 PAY 21 ADJ LEVY	1187	REEMPLOY LEVY AUTH = 100% OF (1186) =
1159	20 PAY 21 ADJ LEVY	1172	FY 2021 HOLD HARM ALLOC	1188	20 PAY 21 LIMIT 65,000.00
1160	FY 2021 TBRA ALLOC LEVY ADJUSTMENT			1189	20 PAY 21 LEVY 65,000.00
	FY 2021 LOR TBRA ADJUST		FY 2021 LOR TIER 1 HOLD HARMLESS ADJUSTMENT	1190	FY 2021 REEMPLOY ADJUST = ((1187)-(1189)) = 65,000.00-
1161	FY 2021 ALLOC OF TBRA TO LOR TIER 1 LEVY (FROM FY 2021 GENERAL REVENUE REPORT, LINE 243)	1173	FY 2021 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINES 271)		FY 2021 SAFE SCHOOLS ADJUST
1162	ALLOCATION OF TBRA (FROM PAY 20 LEVY RPT, LINE 296)	1174	PAY 20 TIER 1 HOLD HARMLESS LEVY (FROM PAY 21 LEVY RPT, LINES 312)	1191	SAFE SCH LVY REQUEST YES
1163	FY 2021 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1161)-(1162) =	1175	FY 2021 LOR TIER 1 HOLD HARMLESS ADJUSTMENT = (1173)-(1174) =	54	2020-21 ADJ PU (ACT) 2,771.39
1164	20 PAY 21 ADJ LIMIT	1176	20 PAY 21 ADJ LIMIT	1192	FY 2021 SAFE SCHOOLS AUTH \$36 X (54) = 99,770.04
1165	20 PAY 21 ADJ LEVY	1177	20 PAY 21 ADJ LEVY	1193	19 PAY 20 LIMIT 102,395.52
1166	FY 2021 LOR TIER 1 TBRA LEVY ADJUSTMENT	1178	FY 2020 TIER 1 HOLD HARM ADJUSTMENT = (1175)-(1176) =	1194	19 PAY 20 LEVY 102,395.52
	FY 2021 REFERENDUM HOLD HARM		FY 2021 INTEGRATION ADJUSTMENT	1195	FY 2021 SAFE SCH ADJUST = ((1187)-(1189)) = 2,625.48-
1167	FY 2021 ALLOC OF HOLD HARM (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 272 TO 274)	1179	FY 2021 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)		FY 2021 SAFE SCHOOLS INTERMEDIATE ADJUST
		1180	19 PAY 20 LIMIT	54	2020-21 ADJ PU (ACT) 2,771.39
		1181	19 PAY 20 LEVY	1196	SAFE SCH INTERMEDIATE LEVY ALLOW
		1182	TOTAL ADJUSTMENT	1197	FY 2021 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1196) X (54) =
		1183	20 PAY 21 ADJ LIMIT	1198	19 PAY 20 LIMIT
		1184	20 PAY 21 ADJ LEVY	1199	19 PAY 20 LEVY
				1200	FY 2021 SAFE SCHOOLS INTERMEDIATE ADJUST

FY 2021 ALT TEACHER COMP LEVY ADJ		**FY 2021 LTFM UNEQUAL ADJ (CONT)**		***FY 2021 ANNUAL OPEB LEVY ADJ***	
1201	FY 2021 ALT COMP LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 317)	1220	19 PAY 20 LIMIT	1238	FY 2021 ACTUAL COST (FIN 797 + OBJ 291)
		1221	19 PAY 20 LEVY		
		1222	TOTAL ADJUSTMENT	1239	PRORATION FACTOR TO REFLECT STATEWIDE CAP 1.00000000
1202	19 PAY 20 LIMIT	1223	20 PAY 21 ADJ LIMIT	1240	PRORATED ANNUAL OPEB LEVY AUTH
1203	19 PAY 20 LEVY	1224	20 PAY 21 ADJ LEVY		
1204	TOTAL ADJUST TO PAY 20 ALT COMP LEVY AUTH	1225	21 PAY 22 ADJ LIMIT	1241	21 PAY 22 LIMIT
		1226	21 PAY 22 ADJ LEVY	1242	21 PAY 22 LEVY
1205	20 PAY 21 ADJ LIMIT	1227	FY 2021 UNEQUAL LIMIT ADJUST = (1223)+(1225) =	1243	FY 2021 ANNUAL OPEB ADJUSTMENT (NO ADJUSTMENT)
1206	20 PAY 21 ADJ LEVY				
1207	FY 2021 ALT TEACH COMP LEVY ADJUST	1228	FY 2021 UNEQUAL LEVY ADJUST = (1224)+(1226) =		
		1229	FY 2021 LTFM UNEQUALIZED LEVY ADJUST		PAY 20 LEASE LEVY ADJUST
	FY 2021 LTFM EQUALIZED LEVY ADJ				FY 2020 AND FY 2021 LEASE COST WITH A PAY 20 LEVY(PAY 21 LEASE LEVY FOR FY 2021 & 2022 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)
1208	FY 2021 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2021 WEBSITE REPORT, LINE 63) 456,142.37		FY 2021 CAREER TECHNICAL ADJ		FY 2020 PAY 19 NET LEASE COSTS
1209	19 PAY 20 LIMIT 456,142.37	1230	FY 2021 CAREER TECH LEVY AUTHORITY (FY 2021 CTE AID REPORT LINE 21) 47,373.53	1301	PAY 19 OPER INTERMED
1210	19 PAY 20 LEVY 456,142.37			1302	PAY 19 CAP INTERMED
1211	TOTAL ADJUSTMENT			1303	PAY 19 TIES CAPITAL
		1231	20 PAY 21 LIMIT 47,030.33	1304	PAY 19 OPER JOINT
		1232	20 PAY 21 LEVY 47,030.33	1305	PAY 19 OPER NON-J ADM
1212	20 PAY 21 ADJ LIMIT	1233	FY 2021 CAREER TECH ADJUSTMENT = ((1230)-(1231)) = 343.20	1306	PAY 19 OPER NON-J
1213	20 PAY 21 ADJ LEVY			1307	PAY 19 CAPITAL JOINT
1214	21 PAY 22 ADJ LIMIT			1308	PAY 19 CAP NON-J ADM
1215	21 PAY 22 ADJ LEVY			1309	PAY 19 CAPITAL NON-J
				1310	FY 2020 COSTS (PAY 19) SUM (1301) TO (1309)=
1216	FY 2021 EQUAL LIMIT ADJUST = (1212)+(1214) =		FY 2021 HEALTH BENEFIT LEVY ADJUST		FY 2020 PAY 20 NET LEASE COSTS
1217	FY 2021 EQUAL LEVY ADJUST = (1213)+(1215) =	1234	FY 2021 ACTUAL COST (LIMITED TO \$600,000) 156,791.70	1311	PAY 20 OPER INTERMED
1218	FY 2021 LTFM EQUALIZED LEVY ADJUST	1235	20 PAY 21 LIMIT 141,243.00	1312	PAY 20 CAP INTERMED
		1236	20 PAY 21 LEVY 141,243.00	1313	PAY 20 OPER JOINT
		1237	FY 2021 HEALTH BENEFITS ADJUST = ((1229)-(1230)) = 15,548.70	1314	PAY 20 OPER NON-J ADM
				1315	PAY 20 OPER NON-J OTH
				1316	PAY 20 CAPITAL JOINT
				1317	PAY 20 CAP NON-J ADM
				1318	PAY 20 CAP NON-J OTH
				1319	FY 2020 COSTS (PAY 20) SUM (1311) TO (1318)=
1219	FY 2021 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2021 WEBSITE REPORT, LINE 64)				

FY 2021 PAY 20 NET LEASE COSTS		***FY 2021 PAY 21 NET LEASE COSTS***		***FY 2021 NET LEASE COSTS***	
1320	PAY 20 OPER INTERMED	1345	TOTAL FY 2021 OPER	1357	REGULAR MAX AUTHORITY
1321	PAY 20 CAP INTERMED		NON-J NET LEASE COSTS		= GTR OF (1355)
1322	PAY 20 TIES CAPITAL		FOR (PAY 20)		OR (1356) =
1323	PAY 20 OPER JOINT		= (1324) + (1325) =		587,534.68
1324	PAY 20 OPER NON-J ADM			1358	TOTAL PAY 20 REGULAR
1325	PAY 20 OPER NON-J OTH	1346	ACTUAL FY 2021 UFARS		LEASE LEVY AUTHORITY
1326	PAY 20 CAPITAL JOINT		LEASE COSTS		= LSR OF (1354)
1327	PAY 20 CAP NON-J ADM		(FUND 1, OBJECT 370)		OR (1357) =
1328	PAY 20 CAP NON-J OTH		284,265.69		
1329	FY 2021 COSTS (PAY 20)	1347	PAY 20 OPER NON-J	1359	TOTAL PAY 20 REGULAR &
	SUM (1320) TO (1328)=		LEASE COST LIMITED		INTERM LEASE LEVY AUTH
			BY FY 2021 UFARS		= (1352) + (1358) =
			=LSR(1345) OR (1346)=		
	FY 2021 NET LEASE COSTS			1360	19 PAY 20 LIMIT
			FY 2021 NET LEASE COSTS	1361	19 PAY 20 LEVY
					121,397.92
1330	PAY 21 OPER INTERMED				121,397.92
1331	PAY 21 CAP INTERMED	1348	FY 2021 ADJUSTED COSTS	1362	PAY 20 LEASE LEVY
1332	PAY 21 OPER JOINT		(PAY 20) = (1329) -		LIMITATION ADJUSTMENT
1333	PAY 21 OPER NON-J ADM		(1324)-(1325)+(1347)=		= (1359)-(1361) =
1334	PAY 21 OPER NON-J OTH				121,397.92-
1335	PAY 21 CAPITAL JOINT	1349	PAY 20 ADJUSTED NET		
1336	PAY 21 CAP NON-J ADM		LEASE COSTS		CAPITAL RELATED ADJ SUMMARY
1337	PAY 21 CAP NON-J OTH		= (1344) + (1348) =	1004	FY 2023 OPER CAP ADJ
				1105	FY 2021 OPER CAP ADJ
1338	FY 2021 COSTS (PAY 21)	1350	DIST'S SHARE OF PAY 20	1080	FY 2023 LTFM EQ ADJ
	SUM (1330) TO (1337)		LEASE COSTS FOR THE	1084	FY 2023 LTFM UNEQ ADJ
			INTERMEDIATE DISTRICTS	1091	FY 2022 LTFM EQ ADJ
			= (1311) + (1312)	1098	FY 2022 LTFM UNEQ ADJ
1339	TOTAL FY 2020 OPER		+ (1320) + (1321) =	1218	FY 2021 LTFM EQ ADJ
	NON-J NET LEASE COSTS	54	2020-21 ADJ PU (ACT)	1229	FY 2021 LTFM UNEQ ADJ
	=(1306)+(1314)+(1315)		2,771.39	1362	PAY 20 LEASE LEVY ADJ
		1351	INTERM PUPIL UNIT	1363	LEASE LEVY ADJ (MEMO)
1340	ACTUAL FY 2020 UFARS		AUTH = \$65 X (54) =	1364	OTHER CEX ADJ (MEMO)
	LEASE COSTS		180,140.35	1365	TOTAL CAPITAL RELATED
	(FUND 1, OBJECT 370)				LEVY LIMIT ADJUSTMENT
	296,259.32	1352	INTERM LEASE AUTH = LSR		=(1004)+(1105)+(1080)
1341	PAY 19 OPER NON-J		OF (1350) OR (1351) =		+(1084)+(1091)+(1098)
	LEASE COST LIMITED	1353	INTERM DIST CARRYOVER		+(1218)+(1229)+(1362)
	BY FY 2020 UFARS		TO REGULAR LEASE AUTH		+(1363)+(1364) =
	LSR (1306) OR (1340)=		= (1350) - (1352) =		13,345.92-
1342	REMAIN FY 2020 UFARS	1354	PAY 20 LEASE COST		OTHER GENERAL LIMITATION ADJ
	= GREATER OF ZERO OR		UNDER REGULAR AUTH	760	GENERAL FUND LEVY ADJ
	[(1340) - (1341)] =		= (1349) - (1352) =		FOR FAC & EQUIP BONDS
	296,259.32				
1343	PAY 20 OPER NON-J	54	2020-21 ADJ PU (ACT)	1366	ECON DEV ABATE ADJUST
	LEASE COST LIMITED		2,771.39		(MEMO)
	BY FY 2020 UFARS	1355	PAY 20 PUPIL UNIT MAX	1367	DEBT SURPLUS TRANSFER
	= LSR [(1314)+(1315)]		AUTH = \$212 X (54) =		(MEMO)
	OR (1342) =		587,534.68		
		1356	PAY 20 COMMISSIONER	1368	SCH TAX ADJUSTMENT
1344	FY 2020 ADJUSTED COSTS		APPROVED LIMIT		(FROM STR ADJUST
	(PAY 20) = (1319) -				REPORT, LINE 9)
	(1314)-(1315)+(1343)=				

OTHER GEN LIMITATION ADJ (CONT)		***GEN FUND ADJUST SUMMARY***		***FY 2021 HOME VISITING ADJ***	
1369	OTHER ADJUST, GEN RMV VOTER APPROVED JOBZ EXEMPT (MEMO)	1383	GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(1032)+(1040)+(1048) +(1054)+(1063)+(1140) +(1147)+(1154)+(1160) +(1172)+(1370) =	1405	19 PAY 20 LIMIT 767.25
1370	TOTAL OTHER ADJUST GEN RMV VOTER APPR JOBZ EXEMPT = (1368)+(1369) =		6,397.38	1406	19 PAY 20 LEVY 767.25
1371	MAINT PU VAR (MEMO)	1384	GENERAL RMV OTHER JOBZ EXEMPT =(1012)+ +(1016)+(1020)+(1024) +(1056)+(1065)+(1112) +(1119)+(1126)+(1133) +(1166)+(1178)+(1374)	1407	FY 2021 HOME VISIT ADJUSTMENT = ((1404)-(1406)) =
1372	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)		7,350.03		FY 2021 SCHOOL-AGE CARE
1373	OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO)	1385	GENERAL NTC VOTER APPROVED JOBZ EXEMPT =(1377) =	1408	FY 2021 AUTHORITY (FROM UFARS EXPENDITURES)
1374	TOTAL OTHER ADJUST GEN OTHER RMV JOBZ EXEMPT= =(1371)+(1372)+(1373)	1386	GENERAL NTC OTHER JOBZ EXEMPT = (760)+(1069)+(1076) +(1185)+(1190)+(1195) +(1200)+(1207)+(1233) +(1237)+(1243)+(1365) +(1366)+(1367)+(1382)	1409	19 PAY 20 LIMIT
1375	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)		65,079.50-	1410	19 PAY 20 LEVY
1376	OTHER ADJUST, GEN NTC VOTER APPROVED JOBZ EXEMPT (MEMO)	1387	TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1383)+(1384) + (1385)+(1386) =	1411	SCH-AGE CARE ADJUSTMENT
1377	TOTAL OTHER ADJUST GEN NTC VOTER APPR JOBZ EXEMPT =(1375)+(1376)=		51,332.09-	1412	ADULTS W/DISABILITIES ADJUST
1378	TIF ADJUST (MEMO)	1400	FY 2023 REVISED ECFE LEVY AUTH (FROM FY 2023 ECFE AID REPORT, LINE 1.7)	1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)
1379	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)		32,840.14	1414	OTHER ADJUST (MEMO)
1380	FY 2021 INTEG LEVY AUTH CARRYOVER ADJUSTMENT	1401	21 PAY 22 LIMIT 32,847.08	1415	TOTAL OTHER ADJUST =(1413)+(1414)=
1381	OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO)	1402	21 PAY 22 LEVY 32,847.08	1416	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT =(1403)+(1407)+(1411) + (1412) + (1415) =
1382	TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT=(1378)+(1379) + (1380)+(1381) =	1403	FY 2023 EARLY CHILD FAMILY ADJUST = ((1400)-(1402)) =		GENERAL DEBT SERVICE ADJUSTMENTS
			6.94-	1701	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762) X -1 =
				1702	OTHER ADJUST (MEMO) VOTER APPROVED
		1404	FY 2021 HOME VISITING FINAL ADJUSTMENT (FROM FY 2021 HOME VISITING AID REPORT, LINE 8)	1703	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1701)+(1702) =
				1704	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763) X -1 =

GENERAL DEBT SERVICE ADJUST		*FY 2021 LTFM DEBT LEVY ADJ (CONT)*		***INITIAL ABATE LEVY ADJ (CONT)***	
1705	OTHER ADJUST (MEMO) NON-VOTER APPROVED	1724	21 PAY 22 ADJ LIMIT	2024	FY 2023 ABATEMENT AID 1,422.66
		1725	21 PAY 22 ADJ LEVY		
1706	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1704)+(1705) + (1710)+(1717)+(1728)=	1726	FY 2021 DEBT LIMIT ADJUST = (1722)+(1724) =	2005	INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) = 519.25
		1727	FY 2021 DEBT LEVY ADJUST = (1723)+(1725) =		
	FY 2023 LTFM DEBT LEVY ADJ	1728	FY 2021 LTFM DEBT LEVY ADJ =(1721)-(1726)=		PAY 20 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND
1707	FY 2023 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2023 RPT, LINE 59)		OTH POSTEMPLOYMENT BENE (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS	2006	GENERAL 1,577,766.61
				2007	COMMUNITY SERVICE
				2008	GENERAL DEBT SERVICE 1,691,823.97
				2009	OPEB DEBT SERVICE 691,284.12
				2010	TOTAL 3,960,874.70
1708	21 PAY 22 LIMIT	1900	REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF		CERTIFIED LEVY RATIO BY FUND
1709	21 PAY 22 LEVY		[(921)OR(924)] X -1 =		
1710	FY 2023 LTFM DEBT LEVY ADJ =(1707)-(1708)=	1901	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED	2011	GENERAL (2006)/(2010) .74739422
		1902	TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) =	2012	COM SER (2007)/(2010)
	FY 2022 LTFM DEBT LEVY ADJUST			2013	GEN DBT (2008)/(2010) .42713393
1711	FY 2022 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2022 RPT, LINE 59)	1903	REDUCTION DEBT EXCESS, NON-VOTER = GTR OF	2014	OPEB DBT (2009)/(2010) .17452815
			[(922)OR(925)] X -1 =	2015	TOTAL 1.00000000
1712	20 PAY 21 LIMIT	1904	OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR		ABATEMENT AID BY FUND (FROM PART III OF FY 2023 ABATEMENT AID REPORT)
1713	20 PAY 21 LEVY			2016	GENERAL 593.29
1714	TOTAL ADJUSTMENT ADJ =(1711)-(1712)=	1905	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =	2017	COMMUNITY SERVICE
				2018	GENERAL DEBT SERVICE 829.37
1715	21 PAY 22 ADJ LIMIT		ABATEMENT ADJUSTMENTS	2019	TOTAL 1,422.66
1716	21 PAY 22 ADJ LEVY		INITIAL ABATEMENT LEVY ADJUSTMENT	2020	EST FY 2023 ABATEMENT AID PRORATION FACTOR 1.00000000
1717	FY 2022 LTFM DEBT LEVY ADJ =(1714)-(1715)=				PRORATED ABATEMENT AID BY FUND
	FY 2021 LTFM DEBT LEVY ADJUST	2001	SCHOOL TAXES ABATED IN 2021 2,222.18-	2021	GENERAL (2020)X(2016) 593.29
1718	FY 2021 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2021 RPT, LINE 59)	2002	SCHOOL TAXES ADDED IN 2021 280.27	2022	COM SER (2020)X(2017)
		2003	NET CHANGE IN SCHOOL TAXES = (2001)+(2002) = 1,941.91-	2023	GEN DBT (2020)X(2018) 829.37
1719	19 PAY 20 LIMIT			2024	TOTAL 1,422.66
1720	19 PAY 20 LEVY	2004	ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)] 1,941.91		INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)
1721	TOTAL ADJUSTMENT ADJ =(1718)-(1719)=			2025	GENERAL=(2004)-(2024)- (2026)-(2027)-(2028)= 180.24
1722	20 PAY 21 ADJ LIMIT			2026	COM SER [(2004)X (2012)]-(2022) =
1723	20 PAY 21 ADJ LEVY			2027	GDS DBT [(2004)X (2013)]-(2023) = .09
				2028	OPEB DBT [(2004)X (2014)] = 338.92
				2005	TOTAL = (2004)-(2024) 519.25

ABATEMENT INTEREST ADJUSTMENT		***CARRY-OVER ABATEMENT LEVY LIM*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***TOTAL INITIAL LEVY LIMITATION*** SUMMARY BEFORE OFFSETTING ADJUST	
2029	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2021	2052	GENERAL=(2044)-(2048) OR MEMO	3001	GENERAL FUND INITIAL LEVY SUMMARY
	ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)	2053	COM SER=(2045)-(2049) OR MEMO	3001	GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (516)+(1383) = 353,725.62
2030	GENERAL = (2029) -(2031) -(2032)-(2033) =	2054	GEN DBT=(2046)-(2050) OR MEMO	3002	GENERAL RMV OTHER JOBZ EXEMPT = (517)+(1384) = 1,550,506.13
2031	COM SER (2029)X(2012)	2055	OPEB DBT=(2047)-(2051) OR MEMO	3002	GENERAL RMV OTHER JOBZ EXEMPT = (517)+(1384) = 1,550,506.13
2032	GEN DBT (2029)X(2013)	2056	TOTAL	3003	GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (518)+(1385) =
2033	OPEB DBT (2029)X(2014)		ADVANCE ABATEMENT LEVY ADJUST	3003	GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (518)+(1385) =
2029	TOTAL	2057	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2022 880.03-	3004	GENERAL NTC OTHER JOBZ EXEMPT +(519)+(1386)+(2039) +(2052)+(2070) = 823,084.11
	FY 2021 ABATEMENT AID ADJUST (ZERO IF NO LEVY AUTHORITY IN FUND)	2058	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2022 71.26	3004	GENERAL NTC OTHER JOBZ EXEMPT +(519)+(1386)+(2039) +(2052)+(2070) = 823,084.11
2034	GENERAL	2059	NET CHANGE IN SCHOOL TAXES (2057)+(2058) 808.77-	3005	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3001)+(3002) + (3003)+(3004) = 2,727,315.86
2035	COMMUNITY SERVICE	2060	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1 X (2059)] 808.77	3005	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3001)+(3002) + (3003)+(3004) = 2,727,315.86
2036	GEN DEBT		ADVANCE ABATEMENT AUTH BY FUND	3006	COMMUNITY SERV INIT LEVY SUMMARY
2037	OPEB DEBT	2061	GENERAL = (2060) -(2062)-(2063)-(2064) 322.17	3006	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (634)+(1416)+(2040) + (2053)+(2071) = 169,159.16
2038	TOTAL	2062	COM SER (2060)X(2012)	3006	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (634)+(1416)+(2040) + (2053)+(2071) = 169,159.16
	TOTAL REGULAR ABATE LEVY ADJ	2063	GEN DBT (2060)X(2013) 345.45	3007	GEN DEBT SERV INITIAL LEVY SUMMARY
2039	GENERAL = (2025)+(2030)+(2034)= 180.24	2064	OPEB DBT (2060)X(2014) 141.15	3007	GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (812)+(1703)+(2041) + (2054)+(2072) = 1,639,288.39
2040	COMMUNITY SERVICE = (2026)+(2031)+(2035)=	2060	TOTAL 808.77	3008	GEN DEBT SERVICE OTHER JOBZ NONEXEMPT = (813)+(1706)+(2041) + (2054)+(2072) =
2041	GEN DEBT SERVICE = (2027)+(2032)+(2036)= .09		PREVIOUS ADVANCE ABATE LEVY (PAY 21 PREVIOUS ADVANCE PLUS PAY 21 ADVANCE LEVY)	3008	GEN DEBT SERVICE OTHER JOBZ NONEXEMPT = (813)+(1706)+(2041) + (2054)+(2072) =
2042	OPEB DEBT SERVICE = (2028)+(2033)+(2037)= 338.92	2065	GENERAL 221.64	3009	TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3007)+(3008) = 1,639,288.39
2043	TOTAL 519.25	2066	COMMUNITY SERVICE		
	CARRY-OVER ABATE LEVY AUTHORITY	2067	GENERAL DEBT SERVICE		
	PAY 22 REGULAR ABATEMENT LIMIT	2068	OPEB DEBT SERVICE 131.29		
2044	GENERAL	2069	TOTAL 352.93		
2045	COMMUNITY SERVICE		ADVANCE ABATEMENT ADJUSTMENT BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		
2046	GENERAL DEBT SERVICE	2070	GENERAL=(2060)-(2069)- (2071)-(2072)-(2073)= 100.53		
2047	OPEB DEBT SERVICE	2071	COM SER (2062)-(2066)		
	PAY 22 REGULAR ABATEMENT LEVY	2072	GEN DBT (2063)-(2067) 345.45		
2048	GENERAL	2073	OPEB DBT (2064)-(2068) 9.86		
2049	COMMUNITY SERVICE	2074	TOTAL 455.84		
2050	GENERAL DEBT SERVICE				
2051	OPEB DEBT SERVICE				

OPEB/PENSION DEBT SVC INITIAL LEVY SUMMARY		***POSITIVE OFFSETTING ADJ (CONT)***		***POSITIVE OFFSETTING ADJ*** IN GENERAL DEBT SERV FUND	
3010	OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (903)+(1900)+(2042) + (2055)+(2073) =	3020	COM SERV POSITIVE OFFSET GTR 0 OR [0-(3006)]	3031	GDS VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3007)]
3011	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT =(908)+(1903)+(2042) + (2055)+(2073) = 817,585.78	3021	GEN RMV VOTER JOBZ EXEMPT NEGATIVE OFFSET	3032	GDS OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3008)]
3012	TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3010)+(3011) = 817,585.78	3022	GEN RMV OTHER JOBZ EXEMPT NEGATIVE OFFSET		COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND
	OFFSETTING ADJUSTMENTS (COUNTY AUDITORS CANNOT SPREAD LEVIES BASED ON A NEGATIVE TAX RATE. TOTAL LEVY LIMITATIONS BY TRUTH IN TAXATION LEVY/FUND CATEGORY SHOWN ON PAGE 30 MUST BE ZERO OR GREATER).	3023	GEN NTC VOTER JOB EXEMPT NEGATIVE OFFSET	3033	GDS VOTER JOBZ NONEXEMPT NEGATIVE OFFSET
	OFFSET CARRIED FORWARD	3024	GEN NTC OTHER JOBZ EXEMPT NEGATIVE OFFSET	3034	GDS OTH JOBZ NONEXEMPT NEGATIVE OFFSET
3013	GENERAL	3025	COM SERV NEGATIVE OFFSET	3035	GDS VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3031)+(3033) =
3014	GENERAL DEBT SERVICE 28,848.53-	3026	GEN RMV VOTER JOBZ EXEMPT NET OFFSET ADJ = (3016)+(3021) =	3036	GDS OTH JOBZ NONEXEMPT NET OFFSET ADJ = (3032)+(3034) =
3015	OPEB/PENSION DEBT SERVICE	3027	GEN RMV OTHER JOBZ EXEMPT NET OFFSET ADJ = (3017)+(3022) =	3037	OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3010)]
3016	GEN RMV VOTER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3001)]	3028	GEN NTC VOTER JOB EXEMPT NET OFFSET ADJ = (3018)+(3023) =		POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND
3017	GEN RMV OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3002)]	3029	GEN NTC OTHER JOBZ EXEMPT NET OFFSET ADJ = (3019)+(3024) =	3038	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3011)]
3018	GEN NTC VOTER JOB EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3003)]	3030	COM SERV NET OFFSET ADJ = (3020)+(3025) =	3039	OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NEGATIVE OFFSET
3019	GEN NTC OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3004)]				

COLLECT NEGATIVE ADJUST		***MAXIMUM EFFORT LOAN AID***		***FY 2024 TAC REG REF REV***	
IN OPEB/PENSION DEBT SERV FUND				(PAY 01 REF LEVY REQ)	
3040	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NEGATIVE OFFSET	3507	ACT MAX EFF LOAN AID FOR FY 2018 - FY 2022	4006	REG FRONT END FORMULA = (4003) X \$175 = 833,834.75
		3508	Pay 18 - PAY 21 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4007	TAC REG REF REV = GTR 0 OR [(4006)-(4005)]= 652,473.84
	NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	3509	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023		FY 2024 TAC ADD REF REV
3041	OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3037)+(3039) =	3510	BAL AVAIL END FY 2023 (3507)-(3508) =	4008	FY 13 REF REV ALLOW 415.00-
				4009	TAC REF ADD ALLOWANCE = (4008)+\$415 =
3042	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NET OFFSET ADJ = (3038)+(3040) =		LEVY LIMITS ARE REDUCED IN THE FOLLOWING ORDER	4010	ADD FRONT END FORMULA = (4002) X (4009) =
		3511	GEN DEBT VOTER =	4011	TAC ADD BASE = GTR 0 OR [(4010)-(4005)] =
	NET NEGATIVE ADJ BALANCE TO BE CARRIED FORWARD	3512	GEN DEBT OTHER =	4012	TAC ADD REF REVENUE = (4011) X 22.5% =
		3513	OPEB DEBT VOTER =		FY 2024 TAC TOTAL REF REV (JULY 2022 PAYMENT)
3043	GENERAL ADJUST BALANCE FORWARD = (3013)-(3026) -(3027)-(3028)-(3029) -(3030) =	3514	OPEB DEBT OTHER =	4013	TAC TOTAL REF REV = (4007)+(4012) = 652,473.84
		3515	GENERAL NTC VOTER =	4014	MAXIMUM EC RESERVE = (57) X \$25 = 63,025.00
		3516	GENERAL NTC OTHER =	4015	RSVD EARLY CHILDHOOD = LSR(4013)OR(4014)= 63,025.00
3044	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3014)-(3035)-(3036) 28,848.53-	3517	COMMUNITY SERVICE =		
		3518	MAX EFF LEVY LIMIT ADJ = SUM (3511) TO (3517)=		
3045	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3041)-(3042)=	3519	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE =(3510) - (3518) =		FY 2022 TACONITE RECEIPTS (FEB 2022 & AUG 2022 PYMT) USED TO CALCULATE PAY 23 LEVY LIMITATION REDUCTION
3046	TOTAL ADJUST BALANCE FORWARD =(3043) +(3044)+(3045)= 28,848.53-		TACONITE REFERENDUM DATA INFORMATION ONLY	4016	TAC POT 13.72 CENTS PER TON (INITIAL AMT) 1,026,575.00
	LEVY AFTER OFFSETS STARTING POINT FOR MAX EFFORT ADJUSTMENTS	4001	1983-84 RESIDENT PU 4,764.77	4017	CITY/TWP REPLACEMENT NOT USED THIS YEAR
3500	GEN DEBT VOTER APPR 1,639,288.39	4002	2011-12 RESIDENT PU	4018	TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4028)
3501	GEN DEBT OTHER	44	2021-22 RES PU (PRE) 2,655.73	4019	TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)
3502	OPEB DEBT VOTER APPR	57	2023-24 ADJ PU (EST) 2,521.00	4020	TAC POT RECEIPTS BASE = (4016) - (4017) - (4018) - (4019) = 1,026,575.00
3503	OPEB DEBT OTHER 817,585.78	4003	TACONITE REG REF PU =GTR (4001) OR (44)= 4,764.77	4021	MINING 3.43 CENTS/TON 191,060.00
3504	GENERAL NTC VOTER	4004	2011 NET TAX CAPACITY	4022	TAC RAILR GRANDFATHER
3505	GENERAL NTC OTHER 823,084.11	4005	TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4004) X 1.8% = 181,360.91		
3506	COMMUNITY SERVICE 169,159.16				

TACONITE RECEIPTS (CONT)		***LEVY LIMIT SUBJECT TO*** TACONITE ADJUSTMENT (CONT)	***LEVY LIMIT SUBJECT TO*** TACONITE ADJUSTMENT (CONT)
4023	DEER RVR GRANDFATHER		
4024	FY 2022 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM(4020) TO (4023)= 1,217,635.00	4041 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS	4062 GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4045) OR (4061))=
		4042 = 50% OF (4041) =	
4025	MAX TAC REDUCT = 95% OF [(4024)+(4019)] 1,156,753.25	4043 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS	4063 TOTAL TACONITE LEVY LIMITATION ADJUST = (4046)+(4048)+(4050)+(4052)+(4054)+(4056)+(4058)+(4060)+(4062)= 1,156,753.25-
4026	TOTAL PAY 21 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION 1,437,328.15-	4044 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS 1,639,288.39	
		4045 = 50% OF (4044) = 819,644.20	4064 CITY/TOWNSHIP DISTRIBUTION = (4025)+(4063) =
4027	FY 2022 ELIG DIST TAC REPL AMT PLUS PAY 21 TAC LEVY ADJUSTMENT =(4024)+(4026)-(4019) 219,693.15-	4046 COM SERV = -1 X (LSR OF (4025) OR (4032))= 169,159.16-	FY 2024 LEVY, AID & REVENUE SUMMARY BY FUND CONTINUES ON PAGE 29
		4047 REMAINING REDUCTION = (4025)+(4046) = 987,594.09	
4028	TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 21 LEVY REPLACEMENT [NOT INCL IN (4024)] 4,503.00	4048 GEN OTH NTC = -1 X (LSR OF (4034) OR (4047))= 823,084.11-	
		4049 REMAINING REDUCTION = (4047)+(4048) = 164,509.98	
4029	TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 21 LEVY REPLACEMENT [NOT INCL IN (4024)] 219,694.00	4050 OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4040) OR (4049))= 164,509.98-	
		4051 REMAINING REDUCTION = (4049)+(4050) =	
4030	FY 2022 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4024)] 727,347.00	4052 GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4043) OR (4051))=	
		4053 REMAINING REDUCTION = (4049)+(4052) =	
4031	FY 2022 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4024)] 474,977.00	4054 GEN OTH RMV = -1 X (LSR OF (4035) OR (4053))=	
		4055 REMAINING REDUCTION = (4053)+(4054) =	
	LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT	4056 OPER REF = -1 X (LSR OF (4037) OR (4055))=	
4032	COMMUNITY SERVICE 169,159.16	4057 REMAINING REDUCTION = (4055)+(4056) =	
4033	OTHER GENERAL NTC 823,084.11	4058 CAP PROJ = -1 X (LSR OF (4039) OR (4057))=	
4034	REDUCED OTHER NTC FOR LIMITED LTFM LEVY 823,084.11	4059 REMAINING REDUCTION = (4057)+(4058) =	
4035	OTHER GENERAL RMV 1,550,506.13	4060 OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4042) OR (4059))=	
4036	OP REFERENDUM (VOTER) 353,725.62		
4037	= 50% OF (4036) = 176,862.81	4061 REMAINING REDUCTION = (4059)+(4060) =	
4038	CAP PROJ LIMIT(VOTER)		
4039	= 50% OF (4038) =		
4040	NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS 817,585.78		

FY 2024 LEVY, AID & REV SUMMARY		***COMMUNITY SERVICE FUND***		**OPEB/PENS DEBT SERV FUND (CONT)**	
BY FUND					
(ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)					
GENERAL FUND		5012	MAX EFFORT LOAN AID USED = -(3517) =	5024	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5022)+(5023) = 653,075.80
5001 GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4056) = 353,725.62		5013	TACONITE RECEIPTS = -(4046) = 169,159.16	5025	MAX EFFORT LOAN AID USED = -(3513)-(3514) =
5002 GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4054) = 1,550,506.13		5014	TOTAL COMM SERV FUND REVENUE = (5010) +(5011)+(5012)+(5013) 266,905.66	5026	TACONITE RECEIPTS = -(4050)-(4060) = 164,509.98
5003 GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003)+ (3028)+(3515)+(4058)=		GENERAL DEBT SERVICE FUND		5027	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5024)+(5025)+(5026) 817,585.78
5004 GENERAL NTC OTHER JOBZ EXEMPT = (3004)+ (3029)+(3516)+(4048)=		5015	GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3007)+ (3035)+(3511)+(4062)= 1,639,288.39	TOTAL, ALL FUNDS	
5005 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 1,904,231.75		5016	GEN DEBT SERV OTHER JOBZ NONEXEMPT = (3008) (3036)+(3512)+(4052)=	5028	TOTAL LEVY LIMIT = (5005)+(5010) + (5017)+(5024) = 4,196,595.94
5006 TOTAL GENERAL FUND AID = (323)+(329)+(334)+ (340)+(341)+(342)+(358) +(383)+(443)+(2021)= 24,259,313.82		5017	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5015)+(5016) = 1,639,288.39	5029	TOTAL AID = (5006)+(5011) + (5018) = 29,849,286.84
5007 MAX EFFORT LOAN AID USED = -(3515)-(3516) =		5018	TOTAL DEBT SERVICE FUND AID = (438)+ (779)+(799)+(2023) = 5,492,226.52	5030	TOTAL MAX EFFORT AID USED = (5007)+(5012) + (5019)+(5025) =
5008 TACONITE RECEIPTS = - (4048)-(4054) - (4056)-(4058) = 823,084.11		5019	MAX EFFORT LOAN AID USED =(3508)-(3511)-(3512)	5031	TOTAL TACONITE RECEIPTS = (5008)+(5013) + (5020)+(5026) = 1,156,753.25-
5009 TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007)+(5008)= 26,986,629.68		5020	TACONITE RECEIPTS = -(4052)-(4062) =	5032	TOTAL REVENUE = (5009)+(5014) + (5021)+(5027) = 35,202,636.03
		5021	TOTAL DEBT SERVICE FUND REVENUE = (5017) +(5018)+(5019)+(5020) 7,131,514.91	OPEB/PENSION DEBT SERVICE FUND	
COMMUNITY SERVICE FUND					
5010 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006)+ (3030)+(3517)+(4046)=		5022	OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT =(3010)+ (3041)+(3513)+(4060)=		
5011 TOTAL COMMUNITY SERVICE FUND AID = (611)+(621)+(626) + (632)+(2022) = 97,746.50		5023	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT=(3011)+ (3042)+(3514)+(4050)= 653,075.80		

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	347,328.24	6,397.38	N/A			353,725.62
GEN-RMV OTHER-EXEMP	1,543,156.10	7,350.03	N/A			1,550,506.13
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	887,882.84	65,079.50-	280.77		823,084.11-	
TOTAL GENERAL	2,778,367.18	51,332.09-	280.77		823,084.11-	1,904,231.75
COM SERV-EXEMP	169,933.35	774.19-			169,159.16-	
DEBT-VOTER-NONEXEMP	1,638,942.85		345.54			1,639,288.39
DEBT-OTHER-NONEXEMP						
TOTAL DEBT SERV	1,638,942.85		345.54			1,639,288.39
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP	817,237.00		348.78		164,509.98-	653,075.80
TOTAL OPEB/PENSION	817,237.00		348.78		164,509.98-	653,075.80
TOTAL	5,404,480.38	52,106.28-	975.09		1,156,753.25-	4,196,595.94

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	1,992,767.36	1,904,231.75	88,535.61-	4.44-
COMMUNITY SERVICE				
GENERAL DEBT SERVICE	1,504,812.97	1,639,288.39	134,475.42	8.94
OPEB DEBT SERVICE	709,695.09	653,075.80	56,619.29-	7.98-
TOTAL	4,207,275.42	4,196,595.94	10,679.48-	.25-

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	1,992,767.36			
COMMUNITY SERVICE				
GENERAL DEBT SERVICE	1,504,812.97			
OPEB DEBT SERVICE	709,695.09			
TOTAL AFTER ADJUSTMENTS	4,207,275.42			

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	351,598.56	351,598.56	353,725.62		
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	1,478,603.04	1,478,603.04	1,550,506.13		
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT					
(5004)	GENERAL-NTC OTHER-JOBZ EXEMPT	162,565.76	162,565.76			
(5010)	COMMUNITY SERV-NTC OTHER-EXEMPT					
(5015)	GENL DEBT-NTC VOTER-NONEXEMPT	1,504,812.97	1,504,812.97	1,639,288.39		*1
(5016)	GENL DEBT-NTC OTHER-NONEXEMPT					*1
(5022)	OPEB DEBT-NTC VOTER-NONEXEMPT					
(5023)	OPEB DEBT-NTC OTHER-NONEXEMPT	709,695.09	709,695.09	653,075.80		
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	1,992,767.36	1,992,767.36	1,904,231.75		
(5010)	COMMUNITY SERVICES FUND					
(5017)	GENERAL DEBT SERVICE FUND	1,504,812.97	1,504,812.97	1,639,288.39		
(5024)	OPEB/PENSION DEBT SERVICE FUND	709,695.09	709,695.09	653,075.80		
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	1,830,201.60	1,830,201.60	1,904,231.75		
	NET TAX CAPACITY	2,377,073.82	2,377,073.82	2,292,364.19		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	1,856,411.53	1,856,411.53	1,993,014.01		
	OTHER	2,350,863.89	2,350,863.89	2,203,581.93		
TOTAL LEVY						
	TOTAL LEVY	4,207,275.42	4,207,275.42	4,196,595.94		

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

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](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	340,097.93	340,097.93	347,328.24		*2
(311)	2ND TIER RMV REFER					*2
(312)	UNEQUALIZED RMV REFER					
(1032)	FY 2023 1ST TIER REF ADJUST	11,500.63	11,500.63	.06-		*2
(1040)	FY 2023 2ND TIER REF ADJUST					*2
(1048)	FY 2023 UNEQUAL REF ADJUST					
(1054)	FY 2023 TBRA ALLOC ADJUST					*2
(1063)	FY 2023 REF HOLD HARMLESS ADJ					
(1140)	FY 2021 1ST TIER REF ADJUST			6,397.44		
(1147)	FY 2021 2ND TIER REF ADJUST					
	FY 2021 3RD TIER REF ADJUST			N/A	N/A	N/A
(1154)	FY 2021 UNEQUAL REF ADJUST					
(1160)	FY 2021 TBRA ALLOC ADJUST					
(1172)	FY 2021 REF HOLD HARMLESS ADJ					
(1369)	OTHER RMV REF ADJUST (MEMO)					
(3026)	RMV REF NET OFFSET ADJUST					
(4056)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT	351,598.56	351,598.56	353,725.62		
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:						
(307)	1ST TIER LOCAL OPTIONAL	346,598.74	346,598.74	353,967.25		*3
(237)	2ND TIER LOCAL OPTIONAL	785,428.98	785,428.98	863,217.40		*3
(240)	EQUITY	291,247.81	291,247.81	321,390.70		*3
(242)	TRANSITION	4,167.96	4,167.96	4,580.75		*3
(1012)	FY 2023 LOR TIER 1 ADJUST	11,720.47	11,720.47	.05-		*3
(1016)	FY 2023 LOR TIER 2 ADJUST	28,582.61	28,582.61	.14-		*3
(1020)	FY 2023 EQUITY ADJUST	10,704.79	10,704.79	1,389.28		*3
(1024)	FY 2023 TRANSITION ADJUST	151.68	151.68			*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					
(1119)	FY 2021 LOR TIER 2 ADJUST	N/A	N/A			
(1126)	FY 2021 EQUITY ADJUST			5,876.57		
(1133)	FY 2021 TRANSITION ADJUST			84.37		
	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	1,478,603.04	1,478,603.04	1,550,506.13		

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	137,023.45	137,023.45	146,365.14		*3
(333)	ALT TEACHER COMP (Q COMP)					*4
(356)	ACHIEVEMENT & INTEGRATION					*5
(360)	FY 2023 REEMPLOYMENT INS					
(362)	SAFE SCHOOLS	96,537.60	96,537.60	90,756.00		
(365)	SAFE SCHOOLS INTERMEDIATE					
(368)	JUDGMENT	260,000.00	260,000.00			*6
(370)	ICE ARENA					
(382)	FY 2023 CAREER TECHNICAL	80,839.25	80,839.25	86,091.24		
(386)	FY 2022 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)					
(444)	LT FACILITIES EQUAL	394,830.26	394,830.26	383,620.71		*4
(445)	LT FACILITIES UNEQUAL					
(455)	DISABLED ACCESS					
(499)	BUILDING/LAND LEASE	68,825.00	68,825.00	63,825.00		
(500)	COOP BUILDING REPAIR					
(501)	OTHER CAPITAL (MEMO)					
(504)	CONSOL/TRANSITION					
(505)	REORG OPERATING DEBT					
(506)	FY 2023 HEALTH BENEFITS	103,377.00	103,377.00	115,961.00		
(507)	ADDITIONAL RETIREMENT					
(508)	SEVERANCE					
(509)	ADMINISTRATIVE DISTRICT					
(510)	SWIMMING POOL					
(511)	TREE GROWTH	1,263.75	1,263.75	1,263.75		
(512)	CONSOL/RETIREMENT					
(513)	ECON DEV ABATEMENT					
(514)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER JOBZ EXEMPT	1,142,696.31	1,142,696.31	887,882.84		

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1004)	FY 2023 OPER CAPITAL ADJUST	4,890.23	4,890.23	942.76-		*3
(1105)	FY 2021 OPER CAPITAL ADJUST			54.38		
(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			65,000.00-		
(1195)	FY 2021 SAFE SCHOOLS ADJUST			2,625.48-		
(1200)	FY 2021 SAFE SCHOOLS INTERM ADJ					
(1233)	FY 2021 CAREER TECHNICAL ADJUST			343.20		
(1237)	FY 2021 HEALTH BENEFITS ADJUST			15,548.70		
(1243)	FY 2021 ANNUAL OPEB ADJUST					
(1080)	FY 2023 LTFM EQUAL ADJUST	6,887.79-	6,887.79-	12,983.61-		
(1084)	FY 2023 LTFM UNEQUAL ADJUST					
(1091)	FY 2022 LTFM EQUAL ADJUST			2,448.99		
(1098)	FY 2022 LTFM UNEQUAL ADJUST					
(1218)	FY 2021 LTFM EQUAL ADJUST					
(1229)	FY 2021 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER JOBZ EXEMPT	1,997.56-	1,997.56-	63,156.58-		

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			121,397.92-		
(1363)	LEASE LEVY ADJ (MEMO)			119,475.00		
(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			180.24		*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	196.26	196.26	100.53		*12
(3029)	GENERAL OTH NTC NET OFFSET ADJ					
(3516)	GEN OTH NTC MAX EFFORT ADJ					
(4048)	GENERAL OTH NTC TACONITE ADJUST	978,329.25-	978,329.25-	823,084.11-		
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE					
	GENERAL NTC OTHER JOBZ EXEMPT	978,132.99-	978,132.99-	824,726.26-		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 35					
	GENERAL NTC OTHER JOBZ EXEMPT	1,142,696.31	1,142,696.31	887,882.84		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 36					
	GENERAL NTC OTHER JOBZ EXEMPT	1,997.56-	1,997.56-	63,156.58-		
(5004)	TOTAL GENERAL - NTC					
	OTHER JOBZ EXEMPT	162,565.76	162,565.76			

FOOTNOTES:

- *10 PAY 2024 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THE COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
 - *11 PAY 2024 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 - *12 PAY 2024 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
COMMUNITY SERVICE JOBZ EXEMPT:						
(610)	BASIC COMMUNITY EDUC	124,556.28	124,556.28	133,969.70		*13
(620)	EARLY CHILD FAMILY	32,847.08	32,847.08	35,201.68		*14
(625)	HOME VISITING	687.49	687.49	761.97		
(627)	ADULTS W/ DISABILITIES					
(631)	SCHOOL-AGE CARE					*14
(633)	OTHER COMM ED (MEMO)					
(1403)	FY 2023 EARLY CHILD FAMILY ADJ	213.46	213.46	6.94-		
(1407)	FY 2021 HOME VISITING ADJUST	689.11-	689.11-	767.25-		
(1411)	FY 2021 SCHOOL-AGE CARE ADJUST					
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT					*10
(2053)	CARRY-OVER ABATEMENT ADJUST					*11
(2071)	ADVANCE ABATEMENT ADJUST					*12
(3030)	COM SERV NET OFFSET ADJUST					
(3517)	COM SERV MAX EFFORT ADJUST					
(4046)	COM SERV TACONITE ADJUST	157,615.20-	157,615.20-	169,159.16-		
(5010)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT					

FOOTNOTES:

- *10 PAY 2024 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- *11 PAY 2024 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2024 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *13 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
- *14 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID. DISTRICT MUST PROVIDE A COMMUNITY EDUCATION PROGRAM TO QUALIFY FOR THIS LEVY.

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

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(808)	DEBT SERVICE-AID ELIG	1,504,812.97	1,504,812.97	1,638,942.85		*15
(810)	DEBT SERVICE-AID INELIG					*15
(780)	NATURAL DISASTER DEBT					*15
(1701)	REDUCTION FOR DEBT EXCESS					
(1702)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT			.09		*10,16
(2054)	CARRY OVER ABATEMENT					*11,16
(2072)	ADVANCE ABATE ADJUST			345.45		*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	1,504,812.97	1,504,812.97	1,639,288.39		*1
DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(809)	DEBT SERVICE-AID ELIG					*15
(811)	DEBT SERVICE-AID INELIG					*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					
(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					*1

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(903)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*15
(1900)	REDUCTION FOR DEBT EXCESS					
(1901)	OTHER ADJUST (MEMO)					
(2042)	ABATEMENT ADJUSTMENT					*10,17
(2055)	CARRY OVER ABATEMENT					*11,17
(2073)	ADVANCE ABATE ADJUST					*12,17
(3041)	OPEB DEBT VTR NET OFFSET ADJUST					
(3513)	OPEB VTR MAX EFFORT ADJ					
(4060)	OPEB/PENSION DEBT TACONITE ADJUST					
(5022)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT					
OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(908)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS	817,586.00	817,586.00	817,237.00		*15
(1903)	REDUCTION FOR DEBT EXCESS	108,007.17-	108,007.17-			
(1904)	OTHER ADJUST (MEMO)					
(2042)	ABATEMENT ADJUSTMENT			338.92		*10,17
(2055)	CARRY OVER ABATEMENT					*11,17
(2073)	ADVANCE ABATE ADJUST	116.26	116.26	9.86		*12,17
(3042)	OPEB DEBT OTH NET OFFSET ADJUST					
(3514)	OPEB OTH MAX EFFORT ADJ					
(4050)	OPEB/PENSION DEBT TACONITE ADJUST			164,509.98-		
(5023)	TOTAL OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT	709,695.09	709,695.09	653,075.80		

FOOTNOTES:

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

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

END OF LEVY LIMITATION AND CERTIFICATION REPORT