

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	861,795,661			
B. PUPIL DATA	1	2	2018 MARKET VALUE	853,719,848			
		3	2019 MARKET VALUE	847,012,041			
II. INITIAL COMPUTATIONS BY FUND		4	2020 MARKET VALUE	847,838,920			
A. GENERAL	2	5	2021 MARKET VALUE	869,232,751		RESIDENT AVE DAILY MEMBERSHIP (ADM)	
B. COMMUNITY SERVICE	12						
C. GENERAL DEBT	13		REFERENDUM MARKET VALUE (RMV)		36	2019-20 RES ADM (ACT) 455.88	
D. OPEB/PENSION DEBT	15				37	2020-21 RES ADM (ACT) 439.76	
		6	2017 RMV	174,539,900	38	2021-22 RES ADM (PRE) 443.23	
III. ADJUSTMENTS BY FUND		7	2018 RMV	177,493,400	39	2022-23 RES ADM (EST) 410.00	
A. GENERAL	16	8	2019 RMV	186,606,700	40	2023-24 RES ADM (EST) 433.00	
B. COMMUNITY SERVICE	23	9	2020 RMV	186,643,500	41	2024-25 RES ADM (EST) 448.00	
C. GENERAL DEBT	23	10	2021 RMV	191,183,100			
D. OPEB/PENSION DEBT	24					RESIDENT PUPIL UNITS	
IV. ABATEMENT ADJUSTMENTS	24		NET TAX CAPACITY (NTC)		42	2019-20 RES PU (ACT) 497.83	
		11	2017 NTC	7,484,590	43	2020-21 RES PU (ACT) 479.80	
V. OFFSET ADJUSTMENTS	26	12	2018 NTC	7,396,443	44	2021-22 RES PU (PRE) 481.28	
		13	2019 NTC	7,355,220	45	2022-23 RES PU (EST) 447.00	
VI. TACONITE ADJUSTMENTS	27	14	2020 NTC	7,398,068	46	2023-24 RES PU (EST) 473.40	
		15	2021 NTC	7,614,362			
VII. LEVY AND AID SUMMARY	29					ADJUSTED ADM	
VIII. TOTAL LEVY LIMITATION	30		SALES RATIO		47	2019-20 ADJ ADM (ACT) 644.22	
		16	2017 SALES RATIO	102.3%	48	2020-21 ADJ ADM (ACT) 616.28	
SCHOOL YEAR	FORMULA ALLOWANCE	TAX RATE	17	2018 SALES RATIO	100.9%	49	2021-22 ADJ ADM (PRE) 637.88
2012-13	5,224	0.0000	18	2019 SALES RATIO	97.0%	50	2022-23 ADJ ADM (EST) 673.00
2013-14	5,302	0.0000	19	2020 SALES RATIO	96.5%	51	2023-24 ADJ ADM (EST) 677.00
2014-15	5,831	0.0035	20	2021 SALES RATIO	92.1%	52	2024-25 ADJ ADM (EST) 677.00
2015-16	5,948	0.0033					UNLIMITED ADJUSTED NTC (UANTC)
2016-17	6,067	0.0030	21	2017 UANTC=(11)/(16)=	7,314,368	53	2019-20 ADJ PU (ACT) 702.41
2017-18	6,188	0.0014	22	2018 UANTC=(12)/(17)=	7,327,245	54	2020-21 ADJ PU (ACT) 671.02
2018-19	6,312	0.0000	23	2019 UANTC=(13)/(18)=	7,581,579	55	2021-22 ADJ PU (PRE) 693.72
2019-20	6,438	0.0000	24	2020 UANTC=(14)/(19)=	7,660,462	56	2022-23 ADJ PU (EST) 733.20
2020-21	6,567	0.0000	25	2021 UANTC=(15)/(20)=	8,266,300	57	2023-24 ADJ PU (EST) 739.80
2021-22	6,728	0.0000					ADJUSTED NTC (ANTC)
2022-23	6,863	0.0000					VOLUNTARY PRE-K ADJUSTED ADM
2023-24	6,863	0.0000	26	2017 ANTC	7,314,368	58	2019-20 ADJ VPK ADM
			27	2018 ANTC	7,327,245	59	2020-21 ADJ VPK ADM
NOTE: ABOVE NUMBERS ARE NOT ALWAYS COMPARABLE FROM YEAR TO YEAR.			28	2019 ANTC	7,581,579	60	2021-22 ADJ VPK ADM
			29	2020 ANTC	7,660,462	61	2022-23 ADJ VPK ADM
WEIGHTS FOR PUPIL UNITS	FY 2008- FY 2014	FY 2015 & LATER	30	2021 ANTC	8,266,300	62	2023-24 ADJ VPK ADM
PRE-KGN HCP:	1.250	1.000					AG MODIFIED ANTC FOR LTFM
HCP-KGN:	1.000	1.000	31	2017 AG MODIFIED ANTC	4,602,850	63	2019-20 ADJ VPK PU
REG-KGN PART:	0.612	0.550	32	2018 AG MODIFIED ANTC	4,600,008	64	2020-21 ADJ VPK PU
REG-KGN ALL:	0.612	1.000	33	2019 AG MODIFIED ANTC	4,784,233	65	2021-22 ADJ VPK PU
GRADES 1-3:	1.115	1.000	34	2020 AG MODIFIED ANTC	4,807,390	66	2022-23 ADJ VPK PU
GRADES 4-6:	1.060	1.000	35	2021 AG MODIFIED ANTC	5,071,357	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)	116	COMPENSATORY PILOT
68	2019-20 ADJ SRP ADM			117	TOTAL COMPENSATORY REV = (115)+(116) = 102,326.22
69	2020-21 ADJ SRP ADM				
70	2021-22 ADJ SRP ADM	104	DECLINING ENROLL ALLOW = 0.28 X (101) = 1,921.64		
71	2022-23 ADJ SRP ADM				
72	2023-24 ADJ SRP ADM				ENGLISH LEARNER (EL)
SCHOOL READINESS PLUS PUPIL UNITS		105	DECLINING ENROLL REV = (103) X (104) =	118	2023-24 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) 5.00
73	2019-20 ADJ SRP PU				
74	2020-21 ADJ SRP PU		PENSION ADJUSTMENT REVENUE	119	IF(118)=0, ZERO; ELSE GTR OF 20, (118) = 20.00
75	2021-22 ADJ SRP PU				
76	2022-23 ADJ SRP PU	106	PENSION ADJUST ALLOWANCE (FY 2023 GEN ED REV REPORT, LINE 50)	120	EL REVENUE = (119) X \$704 = 14,080.00
77	2023-24 ADJ SRP PU			121	2023-24 ADM SRV (EST) 673.68
(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) =	122	EL CONCENTRATION RATIO = (118)/(121) = .00742192
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		108	FY 2023 RETIRE SALARY 3,935,917.75	123	EL CONCENTRATION FACTOR = LSR OF 1 OR (122)/.115 = .06453843
78	2019-20 EXT ADM (ACT)	109	PENSION ADJUST RATE .0125	124	EL PUPIL UNITS = (118) X (123) = .32
79	2020-21 EXT ADM (ACT)	110	RETIRE PENSION ADJUST = (108) X (109) = 49,198.97	125	EL CONCENTRATION REV = (124) X \$250 = 80.00
80	2021-22 EXT ADM (PREL)			126	DISTRICT EL REV + EL CONCENTRATION REV (EXCLUDES EL CROSS REDUC AID, 342) = (120)+(125) = 14,160.00
81	2022-23 EXT ADM (EST)	111	TOTAL PENSION ADJ REV = (107)+(110) = 49,198.97	127	BASIC SKILLS REVENUE = (117)+(126) = 116,486.22
82	2023-24 EXT ADM (EST)				SPARSITY REVENUE
83	2024-25 EXT ADM (EST)			128	ATTENDANCE AREA FOR SPARSITY 179.38
EXTENDED TIME PU		112	GIFTED & TALENTED REVENUE	129	DIST TO NEAREST HS 14.4
84	2019-20 EXT TIME PU			130	ISOLATION INDEX = [SQ RT (.55 X (128))] + (129) = 24.3
85	2020-21 EXT TIME PU			131	ISOLATION INDEX RATIO = [(130)-23]/10, WITH MIN= 0 AND MAX= 1.5 .13
86	2021-22 EXT TIME PU		GIFTED & TALENTED REV = (57) X \$13.00 = 9,617.40	132	2023-24 ADM SRV, 7-12 313.68
87	2022-23 EXT TIME PU				
88	2023-24 EXT TIME PU				
GENERAL EDUCATION REVENUE		88	2023-24 EXT PU (EST)		
BASIC REVENUE		113	EXTENDED TIME REVENUE = (88) X \$5,117 =		
101	FY 2024 FORMULA ALLOW 6,863				
57	2023-24 ADJ PU (EST) 739.80		COMPENSATORY REVENUE		
102	BASIC REVENUE = (57) X (101) = 5,077,247.40	114	FY 2023 COMPENSATORY REVENUE (FROM FY 2023 GEN ED REV REPORT, LINES 60 AND 61) 96,986.40		
DECLINING ENROLLMENT REV		115	EST FY 2024 COMPENSATORY REVENUE = (114) X (6,863-839)/(6,863-839) X [(50)/(49)] = 102,326.22		
56	2022-23 ADJ PU (EST) 733.20				
57	2023-24 ADJ PU (EST) 739.80				

SPARSITY REVENUE (CONT)		***TRANS SPARSITY (CONT)***		***TRANS SPARSITY (CONT)***	
133	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(132)] /[400+(132)] = .12095057	147	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(145) RAISED TO .26 POWER] X [(146) RAISED TO .13 POWER] X .141 X (101) = 609.93	160	TRANSP EXCESS COST = GTR OF ZERO OR (153)-(159) =
134	SECONDARY SPARSITY REVENUE = [(101) - \$530] X (131)X(132)X(133) OR MEMO: 31,235.44	148	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (147) - [.0466 X (101)] = 290.11	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) = 214,623.38	162	TOTAL TRANSPORTATION SPARSITY REVENUE = (149)+(161) = 214,623.38
136	PRELIM SPARSITY REVENUE = (134)+(135) = 31,235.44	150	FY 2023 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB22 FORECAST) 287,494.27	INITIAL GENERAL ED REVENUE	
137	FY 2023 SPARSITY REV (FY 2023 GEN ED REV REPORT, LINE 98) 35,089.27	151	FY 2022 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB22 FORECAST)	102	BASIC 5,077,247.40
138	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	152	FY 2022 REG AND EXCESS TRANSP COST TIMES 105% = (151) X 1.05 =	105	DECLINING ENROLL
139	SPARSITY REVENUE IF (138)=YES, (139) = GTR OF (136) OR (137); ELSE (139) = (136) 31,235.44	153	ADJUSTED TRANSP COST = LSR OF (150) OR (152) =	111	PENSION ADJUSTMENT 49,198.97
SMALL SCHOOLS REVENUE		154	FY 2023 BASIC REVENUE (2022-23 GEN ED REV REPORT LINE 46) 5,031,951.60	112	GIFTED & TALENTED 9,617.40
57	2023-24 ADJ PU (EST) 739.80	155	TRANSPORTATION PORTION OF FY 2023 BASIC REVENUE = (154) X .0466 = 234,488.94	113	EXTENDED TIME
140	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 = .22937500	156	FY 2023 TRANSP SPARSITY REV(2022-23 GEN ED REV REPORT, LINE 118) 219,439.43	127	BASIC SKILLS 116,486.22
141	SMALL SCHOOLS ALLOWANCE = (140) X \$544 = 124.78	157	FY 2023 CHARTER TRANSP ADJ REV(2022-23 GEN ED REV REPORT, LINE 297)	139	SPARSITY 31,235.44
142	SMALL SCHOOLS REVENUE = (57) X (141) = 92,312.24	158	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	142	SMALL SCHOOLS 92,312.24
TRANSPORTATION SPARSITY		159	FY 2023 TRANSP REV SUBTOTAL =(155)+(156)+ +(157)-(158) = 453,928.37	162	TRANSPORT SPARSITY 214,623.38
143	ATTENDANCE AREA 179.38	163	INITIAL GENERAL ED REV = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) = 5,590,721.05	163	INITIAL GENERAL ED REV
144	SQUARE MILES PER RES PU = (143)/(46) = .3789	164	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 17.63	166	OPERATING CAPITAL
145	SPARSITY INDEX = GTR OF (144) OR 0.2 = .3789	165	FACILITIES AGE INDEX = 1 + [.01 X (164)] = 1.1763	167	YEAR ROUND PU SERVED
146	DENSITY INDEX = LSR OF (144) OR 0.2 BUT AT LEAST .005 = .2000	166	OPERATING CAPITAL ALLOWANCE = \$79 + [\$109 X (165)] = 207.22	168	OPERATING CAP REVENUE = (57) X (166) + (167) X \$31 = 153,301.36
		167	OPERATING CAP REVENUE	LOCAL OPTIONAL REVENUE	
		168	OPERATING CAP REVENUE	169	MAXIMUM LOCAL OPTIONAL ALLOWANCE 724
		169	FY 2024 ACTUAL LOCAL OPTIONAL ALLOWANCE 724.00	170	FY 2024 ACTUAL LOCAL OPTIONAL ALLOWANCE 724.00

LOCAL OPTIONAL REV (CONT)		***REFERENDUM ALLOWANCES (CONT)***		***REFERENDUM CAPS***			
57	2023-24 ADJ PU (EST)	739.80	185	FY 2024 ANNUAL INFLATION FACTOR	197	INFLATION FACTOR AS SET IN STATUTE	1.1594
171	LOCAL OPTIONAL REVENUE = (170) X (57) =	535,615.20	186	FY 2024 RESULT AFTER INFLATION ADJUSTMENT = (184) X (185) =	198	STANDARD CAP = [2079.50X(197)]-300=	2,110.97
172	TIER 1 LOR CAP/APU	300	187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	199	FY 2024 ALT CAP STARTING POINT (FY 2021 GENED REV REPORT, LINE137)+\$300	919.80
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 =	766.42
174	TIER 1 LOR = LSR OF = (170) OR (172)	300.00	189	ADDED BY ELECTIONS HELD IN CY 2021 WITH DELAY	139	SPARSITY REVENUE	31,235.44
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)	9,999.99
176	TOTAL, TIER 1 = (57) X (174) =	221,940.00	191	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	202	FY 2024 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =	
177	TOTAL, TIER 2 = (57) X (175) =	313,675.20	192	FY 2024 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2022	57	2023-24 ADJ PU (EST)	739.80
	REFERENDUM ALLOWANCES		193	FY 2024 \$/APU ADDED BY ELECTIONS HELD IN CY 2022	203	FY 2024 REFER REVENUE = (57) X (202) =	
	EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION		194	FY 2024 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2022		TRANSITION REVENUE	
	REF AUTH W/O INFLATION		195	FY 2024 \$/APU ADDED BY ELECTIONS HELD IN CY 2022	204	TRANSITION ALLOWANCE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 174)	
178	FY 2023 AUTHORITY (FY 2023 GEN ED REV REPORT, LINE 135)		196	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	205	TRANSITION REVENUE = (57) X (204) =	
179	PHASEOUT OF LINE (178)		197	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =		EQUITY REVENUE	
180	ADDED BY ELECTIONS HELD IN CY 2021 WITH DELAY		198	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	206	METRO 5TH PERCENTILE	7,173.96
181	FY 2024 W/O INFLATION RESULTS BEFORE ELECTIONS = (178)-(179)+(180) =		199	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	207	METRO 95TH PERCENTILE	9,307.69
	REF AUTH WITH INFLATION		200	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	208	METRO GAP = (207)-(206) =	2,133.73
182	FY 2023 AUTHORITY (FY 2023 GEN ED REV REPORT, LINE 141+142)		201	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	209	RURAL 5TH PERCENTILE	7,163.00
183	PHASEOUT OF LINE (182)		202	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	210	RURAL 95TH PERCENTILE	9,153.22
184	FY 2024 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =		203	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	211	RURAL GAP = (210)-(209) =	1,990.22
			204	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	212	DISTRICT'S REGION: METRO=MET; RURAL=RUR	RUR

EQUITY REVENUE (CONT)		**OPERATING CAPITAL AIDS & LEVIES**		***EQUITY AIDS & LEVIES***				
213	DIST'S REGION'S EQUITY GAP = (208) OR (211) =	1,990.22	168	OPERATING CAP REVENUE	153,301.36	228	EQUITY REVENUE	123,916.50
214	DIST'S REGION'S 95TH PCT = (207) OR (210) =	9,153.22	30	2021 ANTC	8,266,300	240	EQUITY LIMIT = (228) X (235) =	98,125.12
			57	2023-24 ADJ PU (EST)	739.80	241	EQUITY AID = (228)-(240) =	25,791.38
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(102)+(203)+(205)+((172)*(57))]/(57) =	7,163.00	229	FY 2024 ANTC/ADJ PU = (30)/(57) =	11,173.70			
			230	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (229)/\$22,912 =	.48767895		TRANSITION AIDS & LEVIES	
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) =	1,990.22	231	OPERATING CAP LIMIT = (168) X (230) =	74,761.85	205	TRANSITION REVENUE	
217	EQUITY INDEX = (216)/(213) =	1.00000000	232	OPERATING CAP AID = (168)-(231) =	78,539.51	242	TRANSITION LIMIT = (205) X (235) =	
218	= \$80 X (217) =	80.00				243	TRANSITION AID = (205)-(242) =	
				LOCAL OPTIONAL AIDS & LEVIES			REFERENDUM AIDS & LEVIES	
219	INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)=\$14+(218)	94.00	176	TOTAL, TIER 1 = (57) X (174) =	221,940.00	202	REFER \$/APU ALL AUTHORITIES	
57	2023-24 ADJ PU (EST)	739.80	177	TOTAL, TIER 2 = (57) X (175) =	313,675.20	244	TIER 1 CAP/APU	46
220	= (57) X (219) =	69,541.20				245	TIER 2 CAP/APU = 0.25 X (101)-\$300 =	9,999.99
221	FY 2024 STATE AVERAGE REF REV & TIER 1 LOR	1,173.95	10	2021 RMV	191,183,100	139	SPARSITY REVENUE	31,235.44
			46	2023-24 RES PU (EST)	473.40			
222	= .10 X [(221)] =	117.40	233	FY 2024 RMV/RES PU = (10)/(46) =	403,851.08	246	TIER 2 CAP/APU IF (139) > ZERO THEN (246) = 9,999.99 ELSE (246) = (245) BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES	9,999.99
202	FY 2024 DISTRICT REFERENDUM REV/ADJ PU		234	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (233)/\$880,000 =	.45892168			
172	TIER 1 LOR CAP/APU	300				247	TIER 1 = LSR OF (202) OR (244) =	
223	= GTR OF ZERO OR [(222)-(202)-(172)] =		235	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (233)/\$510,000 =	.79186486	248	TIER 2 = [LSR OF (202) OR (246)]-(247) =	
57	2023-24 ADJ PU (EST)	739.80	236	TIER 1 LOR LEVY = (176) X (234) =	101,853.08	249	UNEQUALIZED = (202)-(247) - (248) =	
224	= LSR OF \$100,000 OR [(57) X (223)] =						BREAKDOWN OF REFERENDUM REVENUES	
225	= (220)+(224) =	69,541.20	237	TIER 2 LOR LEVY = (177) X (235) =	248,388.37			
226	BOTH RUR AND MET = 0.25 X (225)	17,385.30	238	TIER 1 LOR AID = (176) - (236) =	120,086.92	203	REFERENDUM REVENUE ALL AUTHORITIES	
57	2023-24 ADJ PU (EST)	739.80	239	TIER 2 LOR AID = (177) - (237) =	65,286.83	250	TOTAL, TIER 1 = (57) X (247) =	
227	= \$50.00 X (57) =	36,990.00						
228	EQUITY REVENUE = (225)+(226)+(227) =	123,916.50						

BREAKDOWN OF REF REVENUES (CONT)		***REFERENDUM LEVY WITH AID LIMIT***	***APPLYING THESE REDUCTIONS: ***
251	TOTAL, TIER 2 = (57) X (248) =	263 TIER 1 LEVY = (255)+(262) =	272 TAX BASE REPLACE AID
252	TOTAL, UNEQUALIZED = (203)-(250)-(251) =	256 TIER 2 LEVY = (256) =	280 TIER 1 REF AID = (265)-(274) =
	REFERENDUM LEVY PORTIONS	252 UNEQUALIZED LEVY	281 TIER 2 REF AID = (259)-(273) =
233	FY 2024 RMV/RES PU 403,851.08	264 TOTAL = (263) + (256)+(252) =	282 TIER 1 LOR AID = (238) - (275) 120,086.92
253	TIER 1 = LSR OF 1 OR (233)/\$567,000 = .71225940	REFERENDUM AID WITH AID LIMIT	283 TIER 1 LOR LEVY = (236) - (276) 101,853.08
254	TIER 2 = LSR OF 1 OR (233)/\$290,000 = 1.00000000	265 TIER 1 AID = (258)-(262) =	284 TIER 1 REF LEVY = (263)-(277) =
	INITIAL REFERENDUM LEVY	259 TIER 2 AID = (259) =	285 TIER 2 REF LEVY = (256)-(278) =
255	TIER 1 LEVY = (250) X (253) =	266 TOTAL AID = (265)+(259) =	286 UNEQL REF LEVY = (252)-(279) =
256	TIER 2 LEVY = (251) X (254) =	TAX BASE REPLACEMENT AID (TBRA)	287 REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (272)+(280) + (281)+(282) = 120,086.92
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) = 101,853.08
257	TOTAL = (255) + (256)+(252) =	268 CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)	REFERENDUM AID GUARANTEE
	INITIAL REFERENDUM AID	269 UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) = 300.00	289 FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)
258	TIER 1 AID = (250)-(255) =	270 PRORATED TBRA = LSR OF (267) OR [(267)X(269)/(268)] =	290 FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289) 550,212.33
259	TIER 2 AID = (251)-(256) =	271 REF AND LOR REV = (176) + (203) = 221,940.00	291 FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198)
260	TOTAL AID = (258)+(259) =	272 CAPPED TBRA = LSR OF (270) OR (271) =	292 FY 2015 COMBINED REVENUE = (290)+(291) = 550,212.33
	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) 332,697.51
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) 739.80	274 TIER 1 REF AID	
261	REFERENDUM EQUALIZATION AID LIMIT = [[0.25 X (101)] -\$300]X(57) 1,047,371.85	275 TIER 1 LOR AID	
262	REFERENDUM EQUALIZATION AID CAP = GRT OF (260)-(261) OR 0 =	276 TIER 1 LOR LEVY	
		277 TIER 1 REF LEVY	
		278 TIER 2 REF LEVY	
		279 UNEQL REF LEVY	

REF AID GUARANTEE (CONT)			***REF AID & LEVY SUMMARY***			***GEN ED REV SUMMARY (CONT)***		
295	FY 2015 COMBINED AID FOR GUARANTEE = (293)+(294) =	332,697.51	310	TIER 1 REF LEVY = (284) - (304) =		203	REFERENDUM	
296	FY 2024 COMBINED REVENUE = (171)+(203) =	535,615.20	311	TIER 2 REF LEVY = (285) - (305) =		205	TRANSITION	
297	FY 2024 COMBINED INITIAL AID = (287)+(239) =	185,373.75	312	UNEQL LEVY = (286) - (306) =		228	EQUITY REVENUE	123,916.50
298	REVENUE RATIO = LESSER OF 1 OR [(296)/(292)] =	.97347001	313	TOTAL REFERENDUM LEVY =(310)+ (311) +(312)=		320	ALT ATTENDANCE ADJ	
299	2012 RMV	137,450,800	314	TOTAL REFERENDUM EQUALIZATION AID =(272) + (280) + (281) + (304)+ (305)+ (306) - (275) - (276) =		321	TOTAL GENERAL REVENUE = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) + (168)+(171)+(203) + (205)+(228)+(320) =	6,403,554.11
300	2021 RMV	191,183,100		ALTERNATIVE ATTENDANCE ADJUSTMENT (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY)			GENERAL AIDS & LEVIES	
301	RMV RATIO = LESSER OF 1 OR [(299) / (10)] =	.71894848				231	OPERATING CAP LEVY	74,761.85
302	FY 2024 MINIMUM COMBINED AID = (295)X(298)X(300) =	232,846.60	147	TRANSPORT ALLOWANCE	609.93	240	EQUITY LEVY	98,125.12
303	FY 2024 REFERENDUM HOLD HARMLESS AID INCREASE IF (289)=0 THEN 0, ELSE GREATER OF 0 OR [(301)-(297)] =		315	ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT		242	TRANSITION LEVY	
	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	350,241.45
304	TIER 1 LOR LEVY		317	CHARTER ALT ATTENDANCE ADJUST = (147) X (315) + \$223 X (316) =		313	TOTAL REFERENDUM LEVY	
305	TIER 1 REF LEVY		318	2023-24 RES PU ATTENDING MN STATE ACADEMIES		322	TOTAL GENERAL ED LEVY = (231)+(240)+(242) + (308)+(313) =	523,128.42
306	TIER 2 REF LEVY		319	MN STATE ACADEMIES ALT ATTENDANCE ADJ = - (101) X (318) =		323	TOTAL GENERAL ED AID = (321)-(322)=	5,880,425.69
	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)	647.00
307	TIER 1 LOR LEVY = (283) - (303) =	101,853.08	102	BASIC	5,077,247.40	325	EST ENROLLMENT AS OF OCTOBER 1, 2022 AT PARTICIPATING SITES = (324)X[(50)/(49)] =	682.62
237	TIER 2 LOR LEVY = (237)	248,388.37	105	DECLINING ENROLL		326	ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00 X (325) =	177,481.20
308	LOCAL OPTIONAL LEVY LIMIT = (307) + (237) =	350,241.45	111	PENSION ADJUSTMENT	49,198.97		ALT TEACHER COMP AIDS & LEVIES	
309	LOCAL OPTIONAL AID =(282)+ (239)+ (303)= =(275)+ (276)=	185,373.75	112	GIFTED & TALENTED	9,617.40	326	ALT COMP REVENUE	177,481.20
			113	EXTENDED TIME		327	ALT COMP BASIC AID = 0.65 X (326) =	115,362.78
			127	BASIC SKILLS	116,486.22	328	BASIC AID PRORATION	.98779065
			139	SPARSITY	31,235.44	329	PRORATED BASIC AID = (327)X(328) =	113,954.27
			142	SMALL SCHOOLS	92,312.24			
			162	TRANSPORT SPARSITY	214,623.38			
			168	OPERATING CAPITAL	153,301.36			
			171	LOCAL OPTIONAL	535,615.20			

ALT TEACH COMP AIDS/LEVY (CONT)		***ACHIEVEMENT AND INTEG (CONT)***		***REEMPLOYMENT INSURANCE LEVY**	
330	PRO BASIC AID TO LEVY = (327) - (329) =	1,408.51	344	FY 2024 EST INCENTIVE BUDGET	7,232.00
331	ALT COMP LEVY REVENUE =(326)-(327) + (330)=	63,526.93	345	FY 2024 ADJ INITIAL BUDGET	53,139.69
229	FY 2024 ANTC/ADJ PU	11,173.70	346	OCT 1, 2021 ENROLL OF PROTECTED STUDENTS	83.00
332	ALT COMP LEVY RATIO = LESSER OF 1 OR [(229)/\$6,100] =	1.00000000	347	EST OCT 1, 2022 ENROLL OF PROTECTED STUDENTS	83.00
333	ALT TEACHER COMP LEVY = (331) X (332) =	63,526.93	348	OCT 1, 2021 TOTAL ENROLLMENT	647.00
334	ALT COMP EQUALIZATION AID = (326)-(329)-(333) =		349	EST OCT 1, 2022 TOTAL ENROLLMENT	647.00
MISCELLANEOUS AIDS			350	PROTECTED ENROLLMENT RATIO =(347)/(349)=	.12828439
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) =	33,216.68
335	SPEC ED REGULAR BEFORE TUITION ADJ	832,582.48	352	INTEG HOLD HARMLESS (FROM FY 2023 INTEG REV RPT, LINE 11)	20,509.41
336	NET TUITION ADJUST	151,088.35	353	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (345) OR [(351)+(352)] =	53,139.69
337	EXCESS COST AID	259,235.59	354	INCENTIVE REV =LSR OF (344) OR [(57) X \$10] =	7,232.00
338	HOLD HARM/GROWTH LMT		355	ACHIEVE & INTEG REVENUE = (353) + (354) =	60,371.69
339	CROSS SUB REDUC AID	26,212.23	356	ACHIEVE & INTEG LEVY = (355) X .30	18,111.51
340	TOTAL SPECIAL EDUC AID = (335) TO (339) =	1,269,118.65	357	TRANSFER TO MDE IF (353)=(345) THEN (357)=(345)-(343) ELSE (357)=(353)X.003	158.94
341	FY 2024 NON-PUBLIC TRANSPORTATION AID		358	ACHIEVE & INTEG AID =(355)-(356)-(357)=	42,101.24
342	FY EL CROSS SUBSIDY REDUCTION AID	471.69			
ACHIEVEMENT AND INTEGRATION REVENUE					
57	2023-24 ADJ PU (EST)	739.80			
343	FY 2024 EST INITIAL BUDGET	52,980.75			
			359	EST FY 2023 EXPEND	
			360	INITIAL REEMPLOYMENT LEVY = 100% OF (359)=	
				SAFE SCHOOLS LEVY	
			361	SAFE SCH Lvy REQUEST?	YES
			57	2023-24 ADJ PU (EST)	739.80
			362	SAFE SCH LEVY LIMIT = \$36 X (57) =	26,632.80
				SAFE SCHOOLS INTERMEDIATE LEVY	
			363	SAFE SCH INTERMEDIATE LEVY REQUEST?	NO
			364	INTERMEDIATE LEVY ALLOWANCE <= \$15	
			365	SAFE SCH INTERMEDIATE LIMIT = (57) X (364) =	
				JUDGMENT LEVY	
			366	DISTRICT JUDGMENTS	
			367	INTERMED JUDGMENTS	
			368	JUDGMENT LIMIT =(366)+(367) =	
				ICE ARENA LEVY	
			369	FY 2022 NET OPR COSTS	
			370	ICE ARENA LEVY LIMIT = 100% OF (369) =	
				FY 2023 CAREER & TECHNICAL	
			371	SHARE OF FY 2023 EST COOPERATIVE BUDGET	
			372	FY 2023 ESTIMATED DISTRICT BUDGET	177,848.00
			373	FY 2023 EST BUDGET = (371) + (372) =	177,848.00
			374	PRELIMINARY REVENUE = .35 X (373) =	62,246.80

CAREER & TECHNICAL (CONT)		***INITIAL LTFM REVENUE***		**OLD LAW HEALTH AND SAFETY (H&S)**	
375	LAST YEAR REVENUE (FY 2022 CTE AID REPORT, LINE 16)	68,326.18	57 2023-24 ADJ PU (EST) 401 AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	739.80 19.63	409 OLD LAW HEALTH & SAFETY REVENUE = FY 2024 ESTIMATED H&S COST =
376	REVENUE GUARANTEE = LESSER OF (373) OR (375) =	68,326.18	402 BLDG AGE RATIO = LSR OF 1 OR (401)/35 =	.56085714	410 REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2024
377	PRELIMINARY REVENUE = GREATER OF (374) OR (376) =	68,326.18	403 INITIAL LTFM REVENUE = \$380 X (57) X (402) =	157,670.40	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) =	68,326.18	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	7,660,462			
56	2022-23 ADJ PU (EST)	733.20	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) =	10,447.98	767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K		767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K
381	LEVY RATIO FOR CTE = LESSER OF 1 OR (380)/\$7,612 =	1.00000000	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
382	CAREER TECH LEVY LIMIT = (379) X (381) =	68,326.18	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) =	157,670.40	OLD LAW DEFERRED MAINTENANCE 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 = 26,555.01
400	LTFM PLAN APPROVAL STATUS APPROVED				417 TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) = 26,555.01

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) = 157,670.40	433	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423) - (432) = 93,031.76	422	TOTAL LTFM REVENUE 157,670.40
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) = 157,670.40
420	DISTRICT LTFM REVENUE = (418) - (419) = 157,670.40	435	TOTAL LTFM LEVY = (433) + (434) = 93,031.76	442	LTFM GEN FUND EQUAL REV = (423) - (436) = 157,670.40
421	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS		DEBT SERVICE PORTION OF LTFM REV	443	LTFM GEN FUND EQUAL AID = (432) - (438) = 64,638.64
422	TOTAL LTFM REVENUE = (420) + (421) = 157,670.40	765	NET ALT FAC REG DEBT	444	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (442) - (443) = 93,031.76
	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) 739.80	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	446	TOTAL GEN FUND LTFM LEVY = (444) + (445) = 93,031.76
423	LTFM EQUALIZED REVENUE = LSR OF (418),(420) OR \$380 X (57) = 157,670.40	768	NET LTFM REQ DEBT SERVICE FOR VPK		DISABLED ACCESS LIMIT
35	2021 AG MODIFIED ANTC FOR LTFM REVENUE 5,071,357	769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS	447	FY 1992-FY 2024 APPROV DIS ACC COSTS
54	2020-21 ADJ PU (ACT) 671.02	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) = 7,557.68	436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (770) =	449	LSR OF (447) OR (448)
425	STATEWIDE ANTC/APU 10,413.63	428	LTFM AID RATIO .40996052	450	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED
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 =
427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = .59003948	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)
428	LTFM AID RATIO = 1 - (427) = .40996052	439	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436) - (438) =	453	CERT LEVY PAY 2022
429	LTFM INITIAL EQUAL AID = (423) X (428) = 64,638.64	440	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (770)-(438)-(439) =	454	TOTAL CERTIFIED LEVY = (452)+(453) =
430	LTFM INITIAL EQUALIZED LEVY = (423) - (429) = 93,031.76			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) = 64,638.64				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 74,761.85
457	FY 2024 JOINT	477	FY 2024 NONJOINT	446	LT FAC MAINTENANCE 93,031.76
458	INSTRUCTIONAL/STORAGE FY 2023 JOINT	478	FY 2023 JOINT 7,389.00	455	DISABLED ACCESS
459	FY 2024 JOINT	479	FY 2024 JOINT	499	LEASE LEVY 12,123.00
460	TOT INTERMED OPERATING = (456) TO (459) =	480	REG OPERATING LEASES = (472) TO (479) = 7,389.00	500	COOP BLDG REPAIR
				501	OTHER CAPITAL (MEMO)
				502	CAP PROJECTS REFER
				503	CAPITAL RELATED LIMITS = (231)+(446)+(455) + (499)+(500)+(501) + (502) = 179,916.61
	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
463	INSTRUCTIONAL/STORAGE FY 2023 JOINT	483	FY 2023 JOINT		OPERATING DEBT
464	FY 2024 JOINT	484	FY 2024 JOINT	506	HEALTH BENEFITS
465	EXCESS FUNDS CAP LEASE FY 2023 JOINT	485	FY 2023 NONJOINT	507	ADDL RETIREMENT (MPLS AND STP)
466	FY 2024 JOINT	486	FY 2024 NONJOINT	508	SEVERANCE
467	TOT INTERMED CAPITALIZED = SUM[(461) TO (464)] - (465) - (466) =	487	FY 2023 JOINT 4,734.00	509	ADMIN DISTRICT
468	TOT INTERMED LEASE COSTS = (460) + (467) =	488	FY 2024 JOINT	510	SWIMMING POOL
57	2023-24 ADJ PU (EST) 739.80		EXCESS FUNDS CAP LEASE	511	TREE GROWTH
469	INTERMED PUPIL UNIT MAX LIMIT = \$65 X (57) =	489	FY 2023 NONJOINT	512	CONSOLIDATION/ RETIREMENT
470	INTERMED LEASE LIMIT =LSR (468) OR (469) =	490	FY 2024 NONJOINT	513	ECON DEVELOP ABATE
471	INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (468) - (470) =	491	FY 2023 JOINT	514	OTHER GENERAL (MEMO)
		492	FY 2024 JOINT	515	SUBTOTAL, OTHER INITIAL GENERAL LEVIES = (504) TO (514) =
		493	REG CAPITALIZED LEASES = (481) TO (488) - (489) TO (492) = 4,734.00		INITIAL GENERAL FUND LEVY
		494	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER =(471)+(480)+(493)= 12,123.00	516	GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(313) =
		57	2023-24 ADJ PU (EST) 739.80	517	GENERAL RMV OTHER JOBZ EXEMPT = (308)+(240) + (242) = 448,366.57
		495	REG PUPIL UNIT MAXIMUM LIMIT = \$212 X (57) = 156,837.60	518	GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (502)
		496	COMM APPROVED LIMIT		
		497	REGULAR MAX LIMIT =GTR (495) OR (496)= 156,837.60		
		498	REGULAR LEASE LIMIT =LSR (494) OR (497)= 12,123.00		
		499	TOTAL LEASE LEVY LIMIT = (470) + (498) = 12,123.00		

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) =	356,514.03		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) =	804,880.60	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 8,266,300
	BASIC COMMUNITY EDUCATION		614	POPULATION UNDER FIVE YEARS OF AGE 295	46	2023-24 RES PU (EST) 473.40
601	POPULATION (YR 2020) 2,603		615	GTR OF 150 OR (614) = 295	629	ANTR/RES PU = (30)/(46) = 17,461.55
602	GTR OF (601) OR 1,335 2,603		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 46,565.75	631	FY 2024 SCH-AGE CARE LIM = (628) X (630) =
604	AFTER SCHOOL ENRICHMENT? YES		30	2021 ANTC 8,266,300	632	FY 2024 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) =
605	FY 2024 GENERAL REVENUE = \$5.42 X (602) = 14,108.26		618	ECFE TAX RATE .00246993		COMMUNITY SERVICE SUMMARY
606	FY 2024 YOUTH SERVICE REV = \$1.00 X (602) = 2,603.00		619	= (618) X (30) = 20,417.18	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 4,815.55		620	EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) = 20,417.18	634	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(625) + (627)+(631)+(633) = 42,517.25
608	FY 2024 COMMUNITY EDUCATION REVENUE = (605)+(606)+(607) = 21,526.81		621	EST FY 2024 EARLY CHILD AID = (617)-(620) = 26,148.57		GENERAL DEBT SERVICE (FUND 7) REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2024 PRINCIPAL AND INTEREST PAYMENTS) REQUIRED DEBT ELIGIBLE FOR LONG TERM FACILITIES MAINTENANCE (LTFM) REV
30	2021 ANTC 8,266,300		622	DIST PLANS TO LEVY FOR FY 2024 HOME VISIT? YES	701	ALT FAC REGULAR REQ DEBT SERV LEVY
609	STANDARD COMM ED LEVY = .00940 X (30) = 77,703.22		623	HOME VISITING REVENUE IF (622) = YES AND (619) > \$0, = \$3.00 X (614), ELSE = \$0 885.00	702	ALT FAC/H&S REQ DEBT SERV LEVY
610	COMM ED LEVY LIMIT LSR (608) OR (609) = 21,526.81		229	FY 2024 ANTC/ADJ PU 11,173.70	703	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K
611	FY 2024 EST GROSS COMM ED AID = (608)-(610) =		624	HOME VISIT LEVY RATIO = LESSER OF 1 OR (229)/\$17,250 = .64775072		
			625	FY 2024 HOME VISIT LIMIT =(623) * (624) 573.26		
			626	FY 2024 EST HOME VISIT AID =(623)-(625) 311.74		

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) = 133,809.00	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
		722	REORG OPER DEBT	741	JUNE 2021 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 469,495.91
709	TAC FUNDING FOR BONDS (NOT IRRRB)	723	ECON DEV ABATEMENT		
		724	JUDGMENT 133,809.00	742	PAY 21 DEBT EXCESS LEVY REDUCTION 76,342.69
710	TAC ADJ TO REQ = (709) OR [(709) X 1.05] =	725	OTHER NON-VOTER	743	PAY 22 DEBT EXCESS LEVY REDUCTION 71,216.04
711	NET REQ DEBT SERV LEVY TACONITE=(708)-(710)=	726	INELG LEASE PURCHASE	744	5% OF PAY 23 REQ DEBT SERV LEVY=(729) X 5%= 94,301.85
712	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2022 1,618,419.00	727	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726)= 133,809.00	745	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(741) -(742)-(743)-(744)] = 227,635.33
713	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2022	728	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) = 133,809.00	746	RETAIN FOR CAPITAL LOAN REPAYMENT
714	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2022	729	GDS REQ DEBT SERV LEVY = (706)+(707)+(715) + (718)+(719)+(728) = 1,886,037.00	747	APPROVED DEBT EXCESS TO BE RETAINED
715	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) + (713)+(714)= 1,618,419.00	730	GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) + (714)+(716)+(719) = 1,752,228.00	748	DISTRICT REQUESTED ADDITIONAL EXCESS
	REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID	30	2021 ANTC 8,266,300	749	CERTIFIED DEBT EXCESS = GTR OF 0 OR [(745) -(746)-(747)+(748)= 227,635.33
716	VOTER APPR BONDS SOLD AFTER JULY 1, 2022 ELIG FOR FUTURE AID 133,809.00	731	MAXIMUM EFFORT DEBT SERVICE TAX RATE %	750	EXCESS USED TO RETIRE FAC & EQUIP BONDS
		732	MAX EFFORT DEBT SERV LEVY = (30) X (731) =		
		734	DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(715) - (732)] = 1,618,419.00		

FUND 7 DEBT BALANCE (CONT)		***NET DEBT EXCESS SUMMARY (CONT)***		***NAT DISASTER DEBT EQ (CONT)***	
751	ADJUSTED DEBT EXCESS = (749)-(750) = 227,635.33	764	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) = 227,635.33	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)= 1,752,228.00	765	NET ALT FAC REG DEBT = (701)-(755) =	777	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (774)/(776) = .37217092
753	DEBT EXCESS RATIO = LSR 1 OR (751)/(752)= .12991193	766	NET ALT FAC/H&S DEBT = (702)-(756) =	778	DISASTER AID RATIO = = 1 - (777) = .62782908
754	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715) X (753) = 210,251.94	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 1,618,419.00
758	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (704) X (753) =	436	LTFM DEBT EQUAL REV	754	DEBT EXCESS FOR ELIG REQUIRED DEBT 210,251.94
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) = 1,408,167.06
761	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(751)-(752)] =	440	LTFM DEBT UNEQUAL LVY	30	2021 ANTC 8,266,300
	NET DEBT EXCESS SUMMARY	771	LTFM DEBT LEVY LIMIT = (439) + (440) + (755) + (756) + (757)+(758)+(759) =	783	= .1050 X (30) = 867,961.50
762	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(753) = 210,251.94		NATURAL DISASTER DEBT EQUALIZATION	784	MAX UNEQ LOCAL EFFORT = .1574 X (30) = 1,301,115.62
763	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (751)-(761)-(762) = 17,383.39	30	2021 ANTC 8,266,300	785	FY 2024 NET DEBT EQ REV = GTR OF 0 OR [(782) - (784)] = 107,051.44
		772	TEN PERCENT ANTC = 0.10 * (30) = 826,630	786	PRELIM TIER 1 EQU REV =LSR (785) OR (783)= 107,051.44
		707	REQ DEBT LEVY FOR NATURAL DISASTER DEBT	787	PRELIM TIER 2 EQU REV = (785)-(786) =
		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) 671.02	788	MAX EFFORT TIER 1 REV
		774	FY 2021 ANTC PER APU = (30) / (54) = 12,319.01		

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	901	LEVY BONDS IRREV TRUST VOTER APPROVED
790	TIER 2 EQUAL REV = GTR OF (787) OR (789) =	805	PAY 23 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((804) X 1.05) =	902	LEVY BONDS REVOC TRUST VOTER APPROVED
791	TIER 1 EQUAL REV = GTR OF (786) OR (788) = 107,051.44	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) 671.02	807	PAY 23 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((806) X 1.05) =	904	LEVY BONDS IRREV TRUST NON-VOTER APPROVED
792	2021 ANTC INCL JOBZ / ADJ PU = (30)/(54) = 12,319.01	808	DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(803)-(801)-(805)] = 1,618,419.00	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)] = 1.00000000	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) =
794	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF \$8,000 OR 100% OF (775)] = 1.00000000	810	DEBT EQUAL AID INELIG, VOTER APPROVED = (716) + (719) = 133,809.00	907	FUND 47 DEBT BALANCE REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)
795	TIER 1 DEBT EQU AID RATIO = 1-(793) =	811	DEBT EQUAL AID INELIG, NON VOTER APPROVED = (717) + (727) = 133,809.00	908	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) =
796	TIER 2 DEBT EQU AID RATIO = 1-(794) =	812	DISASTER LEVY LIMIT VOTER APPROVED	909	JUNE 2021 FUND 47-425 BAL FOR BOND REFUND
797	TIER 1 DEBT AID = (791) X (795) =	813	INITIAL GDS LEVY LIM NON VOTER APPROVED = (809)+(811)+(771) = 133,809.00	910	JUNE 2021 FUND 47-460 BALANCE NONSPENDABLE
798	TIER 2 DEBT AID = (790) X (796) =	814	TOTAL INITIAL GDS LEVY LIMIT = (812)+(813) = 1,886,037.00	911	JUNE 2021 FUND 47-463 BALANCE UNASSIGN NEG
799	TOTAL DEBT EQ AID = (797)+(798) =			912	JUNE 2021 FUND 47-464 BALANCE RESTRICTED
800	NON VOTER DEBT AID = (799)X(713)/(715) =			913	JUNE 2021 FUND 47-464 BALANCE VOTER APPROV
801	VOTER APPR DEBT AID = (799)-(800) =			914	JUNE 2021 FUND 47-464 BAL NON-VOTER APPROV = (912) - (913) =
	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
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% =

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	217,794.35 217,794.35
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) - (1114))
			69,282.48		18,713.91
921	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] =	1002	21 PAY 22 LIMIT		
		1003	21 PAY 22 LEVY		
			69,279.19 69,279.19		
922	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(914)- SUM (915) TO (920)] =	1004	FY 2023 OPER CAPITAL LEVY ADJUSTMENT = ((1100)-(1101)) =		
			3.29	1017	FY 2023 EQUITY LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 202)
					93,431.92
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	86,039.04 86,039.04
		1005	FY 2023 LOR TIER 1 (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 198)		= ((1017)-(1018)) = 7,392.88
			104,367.76		
924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1006	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 275)	1021	FY 2023 TRANSITION LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 209)
925	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1007	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 302)	1022 21 PAY 22 LIMIT 1023 21 PAY 22 LEVY	
926	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS =(903)-(921)-(924) =	1008	21 PAY 22 LIMIT	1024	FY 2023 TRANSITION LEVY ADJUSTMENT
		1009	21 PAY 22 LEVY		
			96,109.58 96,109.58		
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)		
			96,109.58		
		1011	PAY 22 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1006)+(1007)+(1009)		
			96,109.58	1025	FY 2023 1ST TIER REFERENDUM LEVY ADJUST
		1012	FY 2023 LOR TIER 1 LEVY ADJUSTMENT = ((1005)-(1010)) =	1026	FY 2023 1ST TIER REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 238)
			8,258.18		
A	IN GENERAL, IF WE HAVE:			1027	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 303)
B	FINAL LEVY AUTHORITY				
C	PREVIOUSLY CALCULATED AUTHORITY			1028	21 PAY 22 LIMIT
D	CERTIFIED LEVY BASED ON (B)			1029	21 PAY 22 LEVY
	LEVY ADJUSTMENT, THEN:				
	IF A>B, D=A-B				
	IF A<C, D=A-C				
	OTHERWISE D=ZERO	1013	FY 2023 LOR TIER 2 (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 200)		
			236,508.26		

FY 2023 1ST TIER REF ADJ (CONT)	***FY 2023 UNEQUAL REF ADJ (CONT)***	**FY 2023 LOR TBRA ALLOCATION ADJ**
1030 PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1026)+(1027) + (1028) =	1042 ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 278)	1055 FY 2023 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 252)
1031 PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1026)+(1027) +(1029) =	1043 ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 305)	1006 ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 285)
1032 FY 2023 1ST TIER VTR REF LEVY ADJUSTMENT	1044 21 PAY 22 LEVY 1045 21 PAY 22 LEVY	1056 FY 2023 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1006)-(1055) =
FY 2023 2ND TIER REF LEVY ADJUST	1046 PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043) +(1044) =	FY 2023 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES
1033 FY 2023 2ND TIER REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 240)	1047 PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043) +(1045) =	1057 FY 2023 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINES 281 TO 283)
1034 ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 277)	1048 FY 2023 UNEQUALIZED REF LEVY ADJUSTMENT	1058 TIER 1 LEVY 1059 TIER 2 LEVY 1060 UNEQL LEVY
1035 ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 304)	FY 2023 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES	1061 TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1058) TO (1060) =
1036 21 PAY 22 LIMIT	FY 2023 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINES 253 TO 255)	1062 TOTAL FY 2023 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 22 LEVY =(1027)+(1035)+(1043)
1037 21 PAY 22 LEVY	1049 TIER 1 LEVY 1050 TIER 2 LEVY 1051 UNEQL LEVY	1063 FY 2023 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1062)-(1061) =
1038 PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035) +(1036) =	1052 TOTAL FY 2023 TBRA ALLOC TO REF LEVY CATEGORIES = (1049) TO (1051) =	FY 2023 REFERENDUM HOLD HARMLESS ADJUSTMENT TO LOR TIER 1 LEVIES
1039 PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035) +(1037) =	1053 TOTAL FY 2023 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 22 LEVY = (1026)+(1034) +(1042) =	1064 FY 2023 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 280)
1040 FY 2023 2ND TIER REF LEVY ADJUSTMENT	1054 FY 2023 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1053)-(1052) =	1007 ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY ALLOCATION OF TBRA
FY 2023 UNEQUAL REF LEVY ADJ		
1041 FY 2023 UNEQUAL REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 241)		

FY 2023 HOLD HARM ADJ (CONT)		*FY 23 & FY 22 CAPITAL RELATED ADJ*		***FY 2022 LTFM UNEQUAL LEVY ADJ***	
1065	FY 2023 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1007)-(1064) =			1092	FY 2022 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2022 WEBSITE REPORT, LINE 64)
	FY 2023 INTEGRATION ADJUSTMENT	1077	FY 2023 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 63) 85,988.17	1093	20 PAY 21 LIMIT
1066	FY 2023 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 17,986.03	1078	21 PAY 22 LIMIT 86,339.32	1094	20 PAY 21 LEVY
		1079	21 PAY 22 LEVY 86,339.32	1095	TOTAL ADJUSTMENT
1067	21 PAY 22 LIMIT 15,234.79	1080	FY 2023 LTFM EQUALIZED LEVY ADJUST	1096	21 PAY 22 ADJ LIMIT
1068	21 PAY 22 LEVY 15,234.79		= (1077)-(1079) = 351.15-	1097	21 PAY 22 ADJ LEVY
1069	FY 2023 INTEGRATION ADJUSTMENT LIMIT = (1066)-(1067) = 2,751.24		FY 2023 LTFM UNEQUALIZED LEVY ADJUST	1098	FY 2022 LTFM UNEQUALIZED LEVY ADJUST
	FY 2021 CARRYOVER INTEGRATION ADJUSTMENT	1081	FY 2023 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 64)		3 YEAR PRIOR ADJUSTMENTS
1070	FY 2021 INTEGRATION LEVY AUTH CARRYOVER FINAL ADJUSTMENT (FROM FY 2021 INTEGRATION CARRYOVER AID REPORT, LINE 14)	1082	21 PAY 22 LIMIT	1099	FY 2021 OPER CAP LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 170) 63,234.86
		1083	21 PAY 22 LEVY		
1071	FY 2021 INTEG LEVY AUTH CARRYOVER ADJ PAY 23	1084	FY 2023 LTFM UNEQUALIZED LEVY ADJUST	1100	19 PAY 20 LIMIT 62,566.15
				1101	19 PAY 20 LEVY 62,566.15
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)) = 668.71
	FY 2023 ALT TEACHER COMP LEVY ADJ	1085	FY 2022 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2022 WEBSITE REPORT, LINE 63) 82,158.61	1103	20 PAY 21 ADJ LIMIT 334.35
1073	FY 2023 ALT COMP LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 326) 61,343.74	1086	20 PAY 21 LIMIT 81,095.31	1104	20 PAY 21 ADJ LEVY 334.35
		1087	20 PAY 21 LEVY 81,095.31	1105	FY 2021 OPER CAPITAL LEVY ADJUSTMENT = ((1103)-(1104)) = 334.36
1074	21 PAY 22 LIMIT 59,345.35	1088	TOTAL ADJUSTMENT = (1085)-(1086) = 1,063.30		FY 2021 LOR TIER 1 LEVY ADJ
1075	21 PAY 22 LEVY 59,345.35	1089	21 PAY 22 ADJ LIMIT 3,993.32	1106	FY 2021 LOC OPT TIER 1 AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 189) 84,624.48
1076	FY 2023 ALT TEACH COMP LEVY ADJUSTMENT = ((1070)-(1071)) = 1,998.39	1090	21 PAY 22 ADJ LEVY 3,993.32		
		1091	FY 2022 LTFM EQUALIZED LEVY ADJUST = (1088)-(1090) = 2,930.02-	1107	19 PAY 20 LIMIT 81,192.99
				1108	19 PAY 20 LEVY 81,192.99
				1109	TOTAL ADJUST TO PAY 20 LOR OPTIONAL LEVY AUTH = ((1106)-(1107)) = 3,431.49

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	9,637.76	1127	FY 2021 TRANSITION LEVY AUTH	1142	PAY 20 LIMIT BEFORE
1111	20 PAY 21 ADJ LEVY	9,637.76		(FROM FY 2021 GENERAL		TBRA AND HOLD HARM ADJ
				EDUC REVENUE REPORT,		(FROM PAY 21 LEVY
1112	FY 2021 LOR OPTIONAL			LINE 200)		REPORT, LINE 1038)
	LEVY ADJUSTMENT					
	= ((1109)-(1111)) =	6,206.27-	1128	19 PAY 20 LIMIT	1143	PAY 20 LEVY BEFORE
			1129	19 PAY 20 LEVY		TBRA AND HOLD HARM ADJ
						(FROM PAY 21 LEVY
						REPORT, LINE 1039)
	FY 2021 LOR TIER 2 LEVY ADJUST		1130	TOTAL ADJUST TO PAY 20		TOTAL ADJUST TO PAY 20
				TRANSITION LEVY AUTH		2ND TIER REF LEVY AUTH
1113	FY 2021 LOC OPT LEVY AUTH		1131	20 PAY 21 ADJ LIMIT	1144	
	(FROM FY 2021 GENERAL		1132	20 PAY 21 ADJ LEVY		
	EDUC REVENUE REPORT,	206,373.11				
	LINE 276)					
1114	19 PAY 20 LIMIT	198,004.77	1133	FY 2021 TRANSITION	1145	20 PAY 21 ADJ LIMIT
1115	19 PAY 20 LEVY	198,004.77		LEVY ADJUSTMENT	1146	20 PAY 21 ADJ LEVY
1116	TOTAL ADJUST TO PAY 20				1147	FY 2021 2ND TIER REF
	LOR OPTIONAL LEVY AUTH					LEVY ADJUSTMENT
	= ((1106)-(1107)) =	8,368.34		FY 2021 1ST TIER VOTER-APPROVED		
				REFER LEVY ADJUST		
1117	20 PAY 21 ADJ LIMIT	23,503.54				FY 2021 UNEQUAL REF LEVY ADJ
1118	20 PAY 21 ADJ LEVY	23,503.54	1134	FY 2021 1ST TIER REF LEVY AUTH	1148	FY 2021 UNEQUAL REF LEVY AUTH
				(FROM FY 2021 GENERAL		(FROM FY 2021 GENERAL
				EDUC REVENUE REPORT,		EDUC REVENUE REPORT,
				LINE 229)		LINE 233)
1119	FY 2021 LOR OPTIONAL		1135	PAY 20 LIMIT BEFORE	1149	PAY 20 LIMIT BEFORE
	LEVY ADJUSTMENT			TBRA AND HOLD HARM ADJ		TBRA AND HOLD HARM ADJ
	=((1116)-(1117))	15,135.20-		(FROM PAY 21 LEVY		(FROM PAY 21 LEVY
				REPORT, LINE 1022)		REPORT, LINE 1054)
	FY 2021 EQUITY LEVY ADJUSTMENT		1136	PAY 20 LEVY BEFORE	1150	PAY 20 LEVY BEFORE
				TBRA AND HOLD HARM ADJ		TBRA AND HOLD HARM ADJ
1120	FY 2021 EQUITY LEVY AUTH			(FROM PAY 21 LEVY		(FROM PAY 21 LEVY
	(FROM FY 2021 GENERAL			REPORT, LINE 1023)		REPORT, LINE 1055)
	EDUC REVENUE REPORT,	81,527.11				
	LINE 193)		1137	TOTAL ADJUST TO PAY 20	1151	TOTAL ADJUST TO PAY 20
				1ST TIER REF LEVY AUTH		UNEQUAL REF LEVY AUTH
1121	19 PAY 20 LIMIT	78,221.22				
1122	19 PAY 20 LEVY	78,221.22				
1123	TOTAL ADJUST TO PAY 20		1138	20 PAY 21 ADJ LIMIT	1152	20 PAY 21 ADJ LIMIT
	EQUITY LEVY AUTH		1139	20 PAY 21 ADJ LEVY	1153	20 PAY 21 ADJ LEVY
	= ((1120)-(1121)) =	3,305.89				
1124	20 PAY 21 ADJ LIMIT	9,285.01	1140	FY 2021 1ST TIER REF	1154	FY 2021 UNEQUAL REF
1125	20 PAY 21 ADJ LEVY	9,285.01		LEVY ADJUSTMENT		LEVY ADJUSTMENT
1126	FY 2021 EQUITY					
	LEVY ADJUSTMENT					
	= ((1123)-(1125)) =	5,979.12-				
				FY 2021 2ND TIER REF LEVY ADJUST		
			1141	FY 2021 2ND TIER REF LEVY AUTH		
				(FROM FY 2021 GENERAL EDUC		
				REV RPT, LINE 231)		

FY 2021 TBRA ALLOCATION ADJ TO VOTER-APPROVED LEVIES		***FY 2021 REF HOLD HARM (CONT)***		***FY 2021 INTEGRATION ADJ (CONT)***	
1155	FY 2021 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINES 244 TO 246)	1168	PAY 20 HOLD HARM ALLOC (FROM PAY 20 LEVY RPT, LINE 313 TO 315)	1185	FY 2021 INTEGRATION ADJUSTMENT LIMIT = (1182)-(1184) = 2,098.41-
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
1160	FY 2021 TBRA ALLOC LEVY ADJUSTMENT			1189	20 PAY 21 LEVY
	FY 2021 LOR TBRA ADJUST		FY 2021 LOR TIER 1 HOLD HARMLESS ADJUSTMENT	1190	FY 2021 REEMPLOY ADJUST
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)	1191	SAFE SCH LVY REQUEST YES
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)	54	2020-21 ADJ PU (ACT) 671.02
1163	FY 2021 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1161)-(1162) =	1175	FY 2021 LOR TIER 1 HOLD HARMLESS ADJUSTMENT = (1173)-(1174) =	1192	FY 2021 SAFE SCHOOLS AUTH \$36 X (54) = 24,156.72
1164	20 PAY 21 ADJ LIMIT	1176	20 PAY 21 ADJ LIMIT	1193	19 PAY 20 LIMIT 25,012.80
1165	20 PAY 21 ADJ LEVY	1177	20 PAY 21 ADJ LEVY	1194	19 PAY 20 LEVY 25,012.80
1166	FY 2021 LOR TIER 1 TBRA LEVY ADJUSTMENT	1178	FY 2020 TIER 1 HOLD HARM ADJUSTMENT =(1175)-(1176) =	1195	FY 2021 SAFE SCH ADJUST = ((1187)-(1189)) = 856.08-
	FY 2021 REFERENDUM HOLD HARM		FY 2021 INTEGRATION ADJUSTMENT		FY 2021 SAFE SCHOOLS INTERMEDIATE ADJUST
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) 13,717.24	1196	SAFE SCH INTERMEDIATE LEVY ALLOW
		1180	19 PAY 20 LIMIT 13,920.00	54	2020-21 ADJ PU (ACT) 671.02
		1181	19 PAY 20 LEVY 13,920.00	1197	FY 2021 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1196) X (54) =
		1182	TOTAL ADJUSTMENT = (1179)-(1181) = 202.76-	1198	19 PAY 20 LIMIT
		1183	20 PAY 21 ADJ LIMIT 1,895.65	1199	19 PAY 20 LEVY
		1184	20 PAY 21 ADJ LEVY 1,895.65	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)	61,869.82	1220 19 PAY 20 LIMIT 1221 19 PAY 20 LEVY 1222 TOTAL ADJUSTMENT	1238	FY 2021 ACTUAL COST (FIN 797 + OBJ 291)
1202	19 PAY 20 LIMIT	63,057.59	1223 20 PAY 21 ADJ LIMIT	1239	PRORATION FACTOR TO REFLECT STATEWIDE CAP
1203	19 PAY 20 LEVY	63,057.59	1224 20 PAY 21 ADJ LEVY	1240	PRORATED ANNUAL OPEB LEVY AUTH
1204	TOTAL ADJUST TO PAY 20 ALT COMP LEVY AUTH = ((1201)-(1203)) =	1,187.77-	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	959.92-	1227 FY 2021 UNEQUAL LIMIT ADJUST	1243	FY 2021 ANNUAL OPEB ADJUSTMENT (NO ADJUSTMENT)
1206	20 PAY 21 ADJ LEVY	959.92-	= (1223)+(1225) =		
1207	FY 2021 ALT TEACH COMP LEVY ADJUST = ((1204)-(1206)) =	227.85-	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)	72,438.52	FY 2021 CAREER TECHNICAL ADJ		FY 2020 PAY 19 NET LEASE COSTS
1209	19 PAY 20 LIMIT	75,005.65	1230 FY 2021 CAREER TECH LEVY AUTHORITY (FY 2021 CTE AID REPORT LINE 21)	68,326.18	1301 PAY 19 OPER INTERMED
1210	19 PAY 20 LEVY	75,005.65			1302 PAY 19 CAP INTERMED
1211	TOTAL ADJUSTMENT = (1208)-(1210) =	2,567.13-	1231 20 PAY 21 LIMIT	67,205.25	1303 PAY 19 TIES CAPITAL
			1232 20 PAY 21 LEVY	67,205.25	1304 PAY 19 OPER JOINT
1212	20 PAY 21 ADJ LIMIT	1,921.56-	1233 FY 2021 CAREER TECH ADJUSTMENT	1,120.93	1305 PAY 19 OPER NON-J ADM
1213	20 PAY 21 ADJ LEVY	1,921.56-	= ((1230)-(1231))		1306 PAY 19 OPER NON-J
1214	21 PAY 22 ADJ LIMIT	2,763.60-			1307 PAY 19 CAPITAL JOINT
1215	21 PAY 22 ADJ LEVY	2,763.60-			1308 PAY 19 CAP NON-J ADM
					1309 PAY 19 CAPITAL NON-J
					1310 FY 2020 COSTS (PAY 19) SUM (1301) TO (1309)=
1216	FY 2021 EQUAL LIMIT ADJUST = (1212)+(1214) =	4,685.16-	FY 2021 HEALTH BENEFIT LEVY ADJUST		FY 2020 PAY 20 NET LEASE COSTS
1217	FY 2021 EQUAL LEVY ADJUST = (1213)+(1215) =	4,685.16-	1234 FY 2021 ACTUAL COST (LIMITED TO \$600,000)		1311 PAY 20 OPER INTERMED
1218	FY 2021 LTFM EQUALIZED LEVY ADJUST = (1211)-(1216) =	2,118.03	1235 20 PAY 21 LIMIT		1312 PAY 20 CAP INTERMED
			1236 20 PAY 21 LEVY		1313 PAY 20 OPER JOINT
			1237 FY 2021 HEALTH BENEFITS ADJUST		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)				1,473.54

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 531.88
1370	TOTAL OTHER ADJUST GEN RMV VOTER APPR JOBZ EXEMPT = (1368)+(1369) =	1384	GENERAL RMV OTHER JOBZ EXEMPT =(1012)+ +(1016)+(1020)+(1024) +(1056)+(1065)+(1112) +(1119)+(1126)+(1133) +(1166)+(1178)+(1374) 7,044.38	1406	19 PAY 20 LEVY 531.88
1371	MAINT PU VAR (MEMO)			1407	FY 2021 HOME VISIT ADJUSTMENT = ((1404)-(1405)) = 18.85
1372	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)	1385	GENERAL NTC VOTER APPROVED JOBZ EXEMPT =(1377) =		FY 2021 SCHOOL-AGE CARE
1373	OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO)	1386	GENERAL NTC OTHER JOBZ EXEMPT = (760)+(1069)+(1076) +(1185)+(1190)+(1195) +(1200)+(1207)+(1233) +(1237)+(1243)+(1365) +(1366)+(1367)+(1382) 582.73-	1408	FY 2021 AUTHORITY (FROM UFARS EXPENDITURES)
1374	TOTAL OTHER ADJUST GEN OTHER RMV JOBZ EXEMPT= =(1371)+(1372)+(1373)	1387	TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1383)+(1384) + (1385)+(1386) = 6,461.65	1409	19 PAY 20 LIMIT
1375	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)			1410	19 PAY 20 LEVY
1376	OTHER ADJUST, GEN NTC VOTER APPROVED JOBZ EXEMPT (MEMO)			1411	SCH-AGE CARE ADJUSTMENT
1377	TOTAL OTHER ADJUST GEN NTC VOTER APPR JOBZ EXEMPT =(1375)+(1376)=			1412	ADULTS W/DISABILITIES ADJUST
1378	TIF ADJUST (MEMO)			1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)
1379	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)			1414	OTHER ADJUST (MEMO)
1380	FY 2021 INTEG LEVY AUTH CARRYOVER ADJUSTMENT			1415	TOTAL OTHER ADJUST =(1413)+(1414)=
1381	OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO)			1416	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT =(1403)+(1407)+(1411) + (1412) + (1415) = 14.84
1382	TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT=(1378)+(1379) + (1380)+(1381) =	1400	FY 2023 REVISED ECFE LEVY AUTH (FROM FY 2023 ECFE AID REPORT, LINE 1.7) 18,985.51		GENERAL DEBT SERVICE ADJUSTMENTS
		1401	21 PAY 22 LIMIT 18,989.52		
		1402	21 PAY 22 LEVY 18,989.52	1701	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762) X -1 = 210,251.94-
		1403	FY 2023 EARLY CHILD FAMILY ADJUST = ((1400)-(1402)) = 4.01-	1702	OTHER ADJUST (MEMO) VOTER APPROVED
				1703	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1701)+(1702) = 210,251.94-
				1704	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763) X -1 = 17,383.39-

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 962.49
		1725	21 PAY 22 ADJ LEVY		
1706	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1704)+(1705) + (1710)+(1717)+(1728)= 17,383.39-	1726	FY 2021 DEBT LIMIT ADJUST = (1722)+(1724) =	2005	INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) = 7,001.48
		1727	FY 2021 DEBT LEVY ADJUST = (1723)+(1725) =		
	FY 2023 LTFM DEBT LEVY ADJ	1728	FY 2021 LTFM DEBT LEVY ADJ =(1721)-(1726)=	2006	PAY 20 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND GENERAL 623,766.46
1707	FY 2023 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2023 RPT, LINE 59)		OTH POSTEMPLOYMENT BENE (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS	2007	COMMUNITY SERVICE 43,341.67
1708	21 PAY 22 LIMIT	1900	REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF	2008	GENERAL DEBT SERVICE 1,286,021.41
1709	21 PAY 22 LEVY		[(921)OR(924)] X -1 =	2009	OPEB DEBT SERVICE
1710	FY 2023 LTFM DEBT LEVY ADJ =(1707)-(1708)=	1901	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED	2010	TOTAL 1,953,129.54
	FY 2022 LTFM DEBT LEVY ADJUST	1902	TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) =		CERTIFIED LEVY RATIO BY FUND
1711	FY 2022 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2022 RPT, LINE 59)	1903	REDUCTION DEBT EXCESS, NON-VOTER = GTR OF [(922)OR(925)] X -1 =	2011	GENERAL (2006)/(2010) .31936769
1712	20 PAY 21 LIMIT	1904	OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR	2012	COM SER (2007)/(2010) .02219088
1713	20 PAY 21 LEVY	1905	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =	2013	GEN DBT (2008)/(2010) .65844143
1714	TOTAL ADJUSTMENT ADJ =(1711)-(1712)=		ABATEMENT ADJUSTMENTS	2014	OPEB DBT (2009)/(2010)
1715	21 PAY 22 ADJ LIMIT		INITIAL ABATEMENT LEVY ADJUSTMENT	2015	TOTAL 1.00000000
1716	21 PAY 22 ADJ LEVY	2001	SCHOOL TAXES ABATED IN 2021 7,963.97-		ABATEMENT AID BY FUND (FROM PART III OF FY 2023 ABATEMENT AID REPORT)
1717	FY 2022 LTFM DEBT LEVY ADJ =(1714)-(1715)=	2002	SCHOOL TAXES ADDED IN 2021	2016	GENERAL 879.91
	FY 2021 LTFM DEBT LEVY ADJUST	2003	NET CHANGE IN SCHOOL TAXES = (2001)+(2002) = 7,963.97-	2017	COMMUNITY SERVICE 82.58
1718	FY 2021 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2021 RPT, LINE 59)	2004	ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)] 7,963.97	2018	GENERAL DEBT SERVICE 962.49
1719	19 PAY 20 LIMIT			2019	TOTAL
1720	19 PAY 20 LEVY			2020	EST FY 2023 ABATEMENT AID PRORATION FACTOR 1.00000000
1721	TOTAL ADJUSTMENT ADJ =(1718)-(1719)=				PRORATED ABATEMENT AID BY FUND
1722	20 PAY 21 ADJ LIMIT			2021	GENERAL (2020)X(2016) 879.91
1723	20 PAY 21 ADJ LEVY			2022	COM SER (2020)X(2017) 82.58
				2023	GEN DBT (2020)X(2018)
				2024	TOTAL 962.49
					INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)
				2025	GENERAL=(2004)-(2024)- (2026)-(2027)-(2028)= 1,663.52
				2026	COM SER [(2004)X (2012)]-(2022) = 94.15
				2027	GDS DBT [(2004)X (2013)]-(2023) = 5,243.81
				2028	OPEB DBT [(2004)X (2014)] =
				2005	TOTAL = (2004)-(2024) 7,001.48

ABATEMENT INTEREST ADJUSTMENT		***CARRY-OVER ABATEMENT LEVY LIM*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***TOTAL INITIAL LEVY LIMITATION*** SUMMARY BEFORE OFFSETTING ADJUST	
2029	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2021	2052	GENERAL=(2044)-(2048) OR MEMO	3001	GENERAL FUND INITIAL LEVY SUMMARY
	ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)	2053	COM SER=(2045)-(2049) OR MEMO	3001	GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (516)+(1383) =
2030	GENERAL = (2029) -(2031) -(2032)-(2033) =	2054	GEN DBT=(2046)-(2050) OR MEMO	3002	GENERAL RMV OTHER JOBZ EXEMPT = (517)+(1384) = 455,410.95
2031	COM SER (2029)X(2012)	2055	OPEB DBT=(2047)-(2051) OR MEMO	3002	GENERAL RMV OTHER JOBZ EXEMPT = (517)+(1384) = 455,410.95
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 610.78-	3004	GENERAL NTC OTHER JOBZ EXEMPT +(519)+(1386)+(2039) +(2052)+(2070) = 355,978.52
	FY 2021 ABATEMENT AID ADJUST (ZERO IF NO LEVY AUTHORITY IN FUND)	2058	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2022	3004	GENERAL NTC OTHER JOBZ EXEMPT +(519)+(1386)+(2039) +(2052)+(2070) = 355,978.52
2034	GENERAL	2059	NET CHANGE IN SCHOOL TAXES (2057)+(2058) 610.78-	3005	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3001)+(3002) + (3003)+(3004) = 811,389.47
2035	COMMUNITY SERVICE	2060	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1 X (2059)] 610.78	3005	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3001)+(3002) + (3003)+(3004) = 811,389.47
2036	GEN DEBT		ADVANCE ABATEMENT AUTH BY FUND	3006	COMMUNITY SERV INIT LEVY SUMMARY
2037	OPEB DEBT	2061	GENERAL = (2060) -(2062)-(2063)-(2064) 195.07	3006	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (634)+(1416)+(2040) + (2053)+(2071) = 42,527.00
2038	TOTAL	2062	COM SER (2060)X(2012) 13.55	3006	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (634)+(1416)+(2040) + (2053)+(2071) = 42,527.00
	TOTAL REGULAR ABATE LEVY ADJ	2063	GEN DBT (2060)X(2013) 402.16	3007	GEN DEBT SERV INITIAL LEVY SUMMARY
2039	GENERAL = (2025)+(2030)+(2034)= 1,663.52	2064	OPEB DBT (2060)X(2014) 610.78	3007	GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (812)+(1703)+(2041) + (2054)+(2072) = 1,544,353.49
2040	COMMUNITY SERVICE = (2026)+(2031)+(2035)= 94.15	2065	GENERAL 1,811.37	3008	GEN DEBT SERVICE OTHER JOBZ NONEXEMPT = (813)+(1706)+(2041) + (2054)+(2072) = 116,425.61
2041	GEN DEBT SERVICE = (2027)+(2032)+(2036)= 5,243.81	2066	COMMUNITY SERVICE 112.79	3009	TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3007)+(3008) = 1,660,779.10
2042	OPEB DEBT SERVICE = (2028)+(2033)+(2037)= 7,001.48	2067	GENERAL DEBT SERVICE 3,268.54		
2043	TOTAL 7,001.48	2068	OPEB DEBT SERVICE 5,192.70		
	CARRY-OVER ABATE LEVY AUTHORITY	2069	TOTAL 5,192.70		
	PAY 22 REGULAR ABATEMENT LIMIT		ADVANCE ABATEMENT ADJUSTMENT BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		
2044	GENERAL 37.19	2070	GENERAL=(2060)-(2069)- (2071)-(2072)-(2073)= 1,616.30-		
2045	COMMUNITY SERVICE 4.58	2071	COM SER (2062)-(2066) 99.24-		
2046	GENERAL DEBT SERVICE 254.54	2072	GEN DBT (2063)-(2067) 2,866.38-		
2047	OPEB DEBT SERVICE	2073	OPEB DBT (2064)-(2068) 4,581.92-		
	PAY 22 REGULAR ABATEMENT LEVY	2074	TOTAL 4,581.92-		
2048	GENERAL 37.19				
2049	COMMUNITY SERVICE 4.58				
2050	GENERAL DEBT SERVICE 254.54				
2051	OPEB DEBT SERVICE				

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

COLLECT NEGATIVE ADJUST		***MAXIMUM EFFORT LOAN AID***		***FY 2024 TAC REG REF REV***	
IN OPEB/PENSION DEBT SERV FUND				(PAY 01 REF LEVY REQ)	
3040	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NEGATIVE OFFSET	3507	ACT MAX EFF LOAN AID FOR FY 2018 - FY 2022	4006	REG FRONT END FORMULA = (4003) X \$175 =
		3508	Pay 18 - PAY 21 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4007	TAC REG REF REV = GTR 0 OR [(4006)-(4005)]=
	NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	3509	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023		FY 2024 TAC ADD REF REV
3041	OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3037)+(3039) =	3510	BAL AVAIL END FY 2023 (3507)-(3508) =	4008	FY 13 REF REV ALLOW
				4009	TAC REF ADD ALLOWANCE = (4008)+\$415 =
3042	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NET OFFSET ADJ = (3038)+(3040) =		LEVY LIMITS ARE REDUCED IN THE FOLLOWING ORDER	4010	ADD FRONT END FORMULA = (4002) X (4009) =
	NET NEGATIVE ADJ BALANCE TO BE CARRIED FORWARD	3511	GEN DEBT VOTER =	4011	TAC ADD BASE = GTR 0 OR [(4010)-(4005)] =
		3512	GEN DEBT OTHER =	4012	TAC ADD REF REVENUE = (4011) X 22.5% =
3043	GENERAL ADJUST BALANCE FORWARD = (3013)-(3026) -(3027)-(3028)-(3029) -(3030) =	3513	OPEB DEBT VOTER =		FY 2024 TAC TOTAL REF REV (JULY 2022 PAYMENT)
		3514	OPEB DEBT OTHER =	4013	TAC TOTAL REF REV = (4007)+(4012) =
3044	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3014)-(3035)-(3036)	3515	GENERAL NTC VOTER =	4014	MAXIMUM EC RESERVE = (57) X \$25 =
		3516	GENERAL NTC OTHER =	4015	RSVD EARLY CHILDHOOD = LSR(4013)OR(4014)=
3045	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3041)-(3042)=	3517	COMMUNITY SERVICE =		FY 2022 TACONITE RECEIPTS (FEB 2022 & AUG 2022 PYMT) USED TO CALCULATE PAY 23 LEVY LIMITATION REDUCTION
3046	TOTAL ADJUST BALANCE FORWARD =(3043) +(3044)+(3045)=	3518	MAX EFF LEVY LIMIT ADJ = SUM (3511) TO (3517)=	4016	TAC POT 13.72 CENTS PER TON (INITIAL AMT)
	LEVY AFTER OFFSETS STARTING POINT FOR MAX EFFORT ADJUSTMENTS	3519	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE =(3510) - (3518) =	4017	CITY/TWP REPLACEMENT NOT USED THIS YEAR
3500	GEN DEBT VOTER APPR 1,544,353.49	4001	1983-84 RESIDENT PU	4018	TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4028)
3501	GEN DEBT OTHER 116,425.61	4002	2011-12 RESIDENT PU	4019	TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)
3502	OPEB DEBT VOTER APPR	44	2021-22 RES PU (PRE) 481.28	4020	TAC POT RECEIPTS BASE = (4016) - (4017) - (4018) - (4019) =
3503	OPEB DEBT OTHER	57	2023-24 ADJ PU (EST) 739.80	4021	MINING 3.43 CENTS/TON
3504	GENERAL NTC VOTER	4003	TACONITE REG REF PU =GTR (4001) OR (44)=	4022	TAC RAILR GRANDFATHER
3505	GENERAL NTC OTHER 355,978.52	4004	2011 NET TAX CAPACITY		
3506	COMMUNITY SERVICE 42,527.00	4005	TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4004) X 1.8% =		

TACONITE RECEIPTS (CONT)

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

LEVY LIMIT SUBJECT TO
 TACONITE ADJUSTMENT (CONT)

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

LEVY LIMIT SUBJECT TO
 TACONITE ADJUSTMENT (CONT)

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

FY 2024 LEVY, AID & REV SUMMARY		***COMMUNITY SERVICE FUND***		**OPEB/PENS DEBT SERV FUND (CONT)**	
BY FUND					
(ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)					
GENERAL FUND		5012	MAX EFFORT LOAN AID USED = -(3517) =	5024	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5022)+(5023) =
5001 GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4056) =		5013	TACONITE RECEIPTS = -(4046) =	5025	MAX EFFORT LOAN AID USED = -(3513)-(3514) =
5002 GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4054) =	455,410.95	5014	TOTAL COMM SERV FUND REVENUE = (5010) +(5011)+(5012)+(5013) 69,069.89	5026	TACONITE RECEIPTS = -(4050)-(4060) =
5003 GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003)+ (3028)+(3515)+(4058)=		GENERAL DEBT SERVICE FUND		5027	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5024)+(5025)+(5026)
5004 GENERAL NTC OTHER JOBZ EXEMPT = (3004)+ (3029)+(3516)+(4048)=	355,978.52	5015	GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3007)+ (3035)+(3511)+(4062)= 1,544,353.49	TOTAL, ALL FUNDS	
5005 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) =	811,389.47	5016	GEN DEBT SERV OTHER JOBZ NONEXEMPT = (3008) (3036)+(3512)+(4052)= 116,425.61	5028	TOTAL LEVY LIMIT = (5005)+(5010) + (5017)+(5024) = 2,514,695.57
5006 TOTAL GENERAL FUND AID = (323)+(329)+(334)+ (340)+(341)+(342)+(358) +(383)+(443)+(2021)=	7,371,590.09	5017	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5015)+(5016) = 1,660,779.10	5029	TOTAL AID = (5006)+(5011) + (5018) = 7,398,132.98
5007 MAX EFFORT LOAN AID USED = -(3515)-(3516) =		5018	TOTAL DEBT SERVICE FUND AID = (438)+ (779)+(799)+(2023) =	5030	TOTAL MAX EFFORT AID USED = (5007)+(5012) + (5019)+(5025) =
5008 TACONITE RECEIPTS = - (4048)-(4054) - (4056)-(4058) =		5019	MAX EFFORT LOAN AID USED =(3508)-(3511)-(3512)	5031	TOTAL TACONITE RECEIPTS = (5008)+(5013) + (5020)+(5026) =
5009 TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007)+(5008)=	8,182,979.56	5020	TACONITE RECEIPTS = -(4052)-(4062) =	5032	TOTAL REVENUE = (5009)+(5014) + (5021)+(5027) = 9,912,828.55
		5021	TOTAL DEBT SERVICE FUND REVENUE = (5017) +(5018)+(5019)+(5020) 1,660,779.10		
		OPEB/PENSION DEBT SERVICE FUND			
COMMUNITY SERVICE FUND		5022	OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT =(3010)+ (3041)+(3513)+(4060)=		
5010 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006)+ (3030)+(3517)+(4046)=	42,527.00	5023	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT=(3011)+ (3042)+(3514)+(4050)=		
5011 TOTAL COMMUNITY SERVICE FUND AID = (611)+(621)+(626) + (632)+(2022) =	26,542.89				

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

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP			N/A			
GEN-RMV OTHER-EXEMP	448,366.57	7,044.38	N/A			455,410.95
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	356,514.03	582.73-	47.22			355,978.52
TOTAL GENERAL	804,880.60	6,461.65	47.22			811,389.47
COM SERV-EXEMP	42,517.25	14.84	5.09-			42,527.00
DEBT-VOTER-NONEXEMP	1,752,228.00	210,251.94-	2,377.43			1,544,353.49
DEBT-OTHER-NONEXEMP	133,809.00	17,383.39-				116,425.61
TOTAL DEBT SERV	1,886,037.00	227,635.33-	2,377.43			1,660,779.10
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	2,733,434.85	221,158.84-	2,419.56			2,514,695.57

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	741,861.68	811,389.47	69,527.79	9.37
COMMUNITY SERVICE	41,301.01	42,527.00	1,225.99	2.97
GENERAL DEBT SERVICE	1,549,867.31	1,660,779.10	110,911.79	7.16
OPEB DEBT SERVICE				
TOTAL	2,333,030.00	2,514,695.57	181,665.57	7.79

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	741,861.68			
COMMUNITY SERVICE	41,301.01			
GENERAL DEBT SERVICE	1,549,867.31			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	2,333,030.00			

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT					
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	393,880.19	393,880.19	455,410.95		
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT					
(5004)	GENERAL-NTC OTHER-JOBZ EXEMPT	347,981.49	347,981.49	355,978.52		
(5010)	COMMUNITY SERV-NTC OTHER-EXEMPT	41,301.01	41,301.01	42,527.00		
(5015)	GENL DEBT-NTC VOTER-NONEXEMPT	1,549,867.31	1,549,867.31	1,544,353.49		*1
(5016)	GENL DEBT-NTC OTHER-NONEXEMPT			116,425.61		*1
(5022)	OPEB DEBT-NTC VOTER-NONEXEMPT					
(5023)	OPEB DEBT-NTC OTHER-NONEXEMPT					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	741,861.68	741,861.68	811,389.47		
(5010)	COMMUNITY SERVICES FUND	41,301.01	41,301.01	42,527.00		
(5017)	GENERAL DEBT SERVICE FUND	1,549,867.31	1,549,867.31	1,660,779.10		
(5024)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	393,880.19	393,880.19	455,410.95		
	NET TAX CAPACITY	1,939,149.81	1,939,149.81	2,059,284.62		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	1,549,867.31	1,549,867.31	1,544,353.49		
	OTHER	783,162.69	783,162.69	970,342.08		
TOTAL LEVY						
	TOTAL LEVY	2,333,030.00	2,333,030.00	2,514,695.57		

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					*2
(311)	2ND TIER RMV REFER					*2
(312)	UNEQUALIZED RMV REFER					
(1032)	FY 2023 1ST TIER REF ADJUST					*2
(1040)	FY 2023 2ND TIER REF ADJUST					*2
(1048)	FY 2023 UNEQUAL REF ADJUST					
(1054)	FY 2023 TBRA ALLOC ADJUST					*2
(1063)	FY 2023 REF HOLD HARMLESS ADJ					
(1140)	FY 2021 1ST TIER REF ADJUST					
(1147)	FY 2021 2ND TIER REF ADJUST					
(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					
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:						
(307)	1ST TIER LOCAL OPTIONAL	96,109.58	96,109.58	101,853.08		*3
(237)	2ND TIER LOCAL OPTIONAL	217,794.35	217,794.35	248,388.37		*3
(240)	EQUITY	86,039.04	86,039.04	98,125.12		*3
(242)	TRANSITION					*3
(1012)	FY 2023 LOR TIER 1 ADJUST	730.26	730.26	8,258.18		*3
(1016)	FY 2023 LOR TIER 2 ADJUST	1,780.88	1,780.88	18,713.91		*3
(1020)	FY 2023 EQUITY ADJUST	703.53	703.53	7,392.88		*3
(1024)	FY 2023 TRANSITION ADJUST					*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	5,139.57-	5,139.57-	6,206.27-		
(1119)	FY 2021 LOR TIER 2 ADJUST	N/A	N/A	15,135.20-		
(1126)	FY 2021 EQUITY ADJUST	2,030.37-	2,030.37-	5,979.12-		
(1133)	FY 2021 TRANSITION ADJUST					
(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	393,880.19	393,880.19	455,410.95		

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	69,279.19	69,279.19	74,761.85		*3
(333)	ALT TEACHER COMP (Q COMP)	59,345.35	59,345.35	63,526.93		*4
(356)	ACHIEVEMENT & INTEGRATION	15,234.79	15,234.79	18,111.51		*5
(360)	FY 2023 REEMPLOYMENT INS					
(362)	SAFE SCHOOLS	26,460.00	26,460.00	26,632.80		
(365)	SAFE SCHOOLS INTERMEDIATE					
(368)	JUDGMENT					*6
(370)	ICE ARENA					
(382)	FY 2023 CAREER TECHNICAL	68,326.18	68,326.18	68,326.18		
(386)	FY 2022 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)					
(444)	LT FACILITIES EQUAL	86,339.32	86,339.32	93,031.76		*4
(445)	LT FACILITIES UNEQUAL					
(455)	DISABLED ACCESS					
(499)	BUILDING/LAND LEASE			12,123.00		
(500)	COOP BUILDING REPAIR					
(501)	OTHER CAPITAL (MEMO)					
(504)	CONSOL/TRANSITION					
(505)	REORG OPERATING DEBT					
(506)	FY 2023 HEALTH BENEFITS					
(507)	ADDITIONAL RETIREMENT					
(508)	SEVERANCE					
(509)	ADMINISTRATIVE DISTRICT					
(510)	SWIMMING POOL					
(511)	TREE GROWTH					
(512)	CONSOL/RETIREMENT					
(513)	ECON DEV ABATEMENT					
(514)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER JOBZ EXEMPT	324,984.83	324,984.83	356,514.03		

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	3,124.62	3,124.62	3.29		*3
(1105)	FY 2021 OPER CAPITAL ADJUST	333.58	333.58	334.36		
(1076)	FY 2023 ALT TEACHER COMP ADJUST	4,248.26-	4,248.26-	1,998.39		*7
(1207)	FY 2021 ALT TEACHER COMP ADJUST	225.28	225.28	227.85-		
(1069)	FY 2023 ACHIEVE & INTEG ADJUST	950.95-	950.95-	2,751.24		*5
(1185)	FY 2021 ACHIEVE & INTEG ADJUST	1,671.29-	1,671.29-	2,098.41-		*5
(1190)	FY 2021 REEMPLOYMENT ADJUST	22,269.37	22,269.37			
(1195)	FY 2021 SAFE SCHOOLS ADJUST	443.88-	443.88-	856.08-		
(1200)	FY 2021 SAFE SCHOOLS INTERM ADJ					
(1233)	FY 2021 CAREER TECHNICAL ADJUST	1,441.18	1,441.18	1,120.93		
(1237)	FY 2021 HEALTH BENEFITS ADJUST					
(1243)	FY 2021 ANNUAL OPEB ADJUST					
(1080)	FY 2023 LTFM EQUAL ADJUST	3,993.32	3,993.32	351.15-		
(1084)	FY 2023 LTFM UNEQUAL ADJUST					
(1091)	FY 2022 LTFM EQUAL ADJUST	2,763.60-	2,763.60-	2,930.02-		
(1098)	FY 2022 LTFM UNEQUAL ADJUST					
(1218)	FY 2021 LTFM EQUAL ADJUST	20.92-	20.92-	2,118.03	2,118.03	
(1229)	FY 2021 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER JOBZ EXEMPT	21,288.45	21,288.45	1,862.73		

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			2,445.46-		
(1363)	LEASE LEVY ADJ (MEMO)					
(1364)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY 2024 FAC & EQUIP BOND ADJUST					
(1366)	ECON DEV ABATE ADJUST					
(1367)	DEBT SURPLUS ADJUST					
(1382)	OTHER GENERAL ADJUST					
(2039)	ABATEMENT ADJUSTMENT	37.19	37.19	1,663.52		*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	1,671.02	1,671.02	1,616.30-		*12
(3029)	GENERAL OTH NTC NET OFFSET ADJ					
(3516)	GEN OTH NTC MAX EFFORT ADJ					
(4048)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER JOBZ EXEMPT	1,708.21	1,708.21	2,398.24-		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 35 GENERAL NTC OTHER JOBZ EXEMPT	324,984.83	324,984.83	356,514.03		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 36 GENERAL NTC OTHER JOBZ EXEMPT	21,288.45	21,288.45	1,862.73		
(5004)	TOTAL GENERAL - NTC OTHER JOBZ EXEMPT	347,981.49	347,981.49	355,978.52		

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.
- 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	21,526.81	21,526.81	21,526.81		*13
(620)	EARLY CHILD FAMILY	18,989.52	18,989.52	20,417.18		*14
(625)	HOME VISITING	516.59	516.59	573.26		
(627)	ADULTS W/ DISABILITIES					
(631)	SCHOOL-AGE CARE					*14
(633)	OTHER COMM ED (MEMO)					
(1403)	FY 2023 EARLY CHILD FAMILY ADJ	125.05	125.05	4.01-		
(1407)	FY 2021 HOME VISITING ADJUST	34.97	34.97	18.85		
(1411)	FY 2021 SCHOOL-AGE CARE ADJUST					
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT	4.58	4.58	94.15		*10
(2053)	CARRY-OVER ABATEMENT ADJUST					*11
(2071)	ADVANCE ABATEMENT ADJUST	103.49	103.49	99.24-		*12
(3030)	COM SERV NET OFFSET ADJUST					
(3517)	COM SERV MAX EFFORT ADJUST					
(4046)	COM SERV TACONITE ADJUST					
(5010)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	41,301.01	41,301.01	42,527.00		

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	1,617,815.00	1,617,815.00	1,618,419.00		*15
(810)	DEBT SERVICE-AID INELIG			133,809.00		*15
(780)	NATURAL DISASTER DEBT					*15
(1701)	REDUCTION FOR DEBT EXCESS	71,216.04-	71,216.04-	210,251.94-		
(1702)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT	254.54	254.54	5,243.81		*10,16
(2054)	CARRY OVER ABATEMENT					*11,16
(2072)	ADVANCE ABATE ADJUST					*12,16
(3035)	GDS VTR NET OFFSET ADJUST	3,013.81	3,013.81	2,866.38-		
(3511)	GDS VTR MAX EFFORT ADJ					
(4062)	GDS VTR TACONITE ADJUST					
(5015)	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT	1,549,867.31	1,549,867.31	1,544,353.49		*1
DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(809)	DEBT SERVICE-AID ELIG					*15
(811)	DEBT SERVICE-AID INELIG			133,809.00		*15
(771)	LT FACILITIES DEBT SERVICE					*15
(1710)	FY 2023 LTFM DEBT SERV ADJ					
(1717)	FY 2022 LTFM DEBT SERV ADJ					
(1728)	FY 2021 LTFM DEBT SERV ADJ					
(1704)	REDUCTION FOR DEBT EXCESS			17,383.39-		
(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			116,425.61		*1

FOOTNOTES:

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

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

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

FOOTNOTES:

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

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

END OF LEVY LIMITATION AND CERTIFICATION REPORT