

| ***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 | 735,656,495 | | | |
| B. PUPIL DATA | 1 | 2 | 2018 MARKET VALUE | 748,245,098 | | | |
| | | 3 | 2019 MARKET VALUE | 793,178,132 | | | |
| II. INITIAL COMPUTATIONS BY FUND | | 4 | 2020 MARKET VALUE | 782,090,544 | | | |
| A. GENERAL | 2 | 5 | 2021 MARKET VALUE | 802,758,094 | | RESIDENT AVE DAILY MEMBERSHIP (ADM) | |
| B. COMMUNITY SERVICE | 12 | | | | | | |
| C. GENERAL DEBT | 13 | | REFERENDUM MARKET VALUE (RMV) | | 36 | 2019-20 RES ADM (ACT) 611.63 | |
| D. OPEB/PENSION DEBT | 15 | | | | 37 | 2020-21 RES ADM (ACT) 573.82 | |
| | | 6 | 2017 RMV | 258,308,475 | 38 | 2021-22 RES ADM (PRE) 574.81 | |
| III. ADJUSTMENTS BY FUND | | 7 | 2018 RMV | 269,503,675 | 39 | 2022-23 RES ADM (EST) 551.00 | |
| A. GENERAL | 16 | 8 | 2019 RMV | 283,581,000 | 40 | 2023-24 RES ADM (EST) 498.00 | |
| B. COMMUNITY SERVICE | 23 | 9 | 2020 RMV | 295,742,525 | 41 | 2024-25 RES ADM (EST) 498.00 | |
| C. GENERAL DEBT | 23 | 10 | 2021 RMV | 311,874,275 | | | |
| D. OPEB/PENSION DEBT | 24 | | | | | RESIDENT PUPIL UNITS | |
| IV. ABATEMENT ADJUSTMENTS | 24 | | NET TAX CAPACITY (NTC) | | 42 | 2019-20 RES PU (ACT) 677.94 | |
| | | 11 | 2017 NTC | 5,878,776 | 43 | 2020-21 RES PU (ACT) 641.73 | |
| V. OFFSET ADJUSTMENTS | 26 | 12 | 2018 NTC | 6,030,175 | 44 | 2021-22 RES PU (PRE) 639.33 | |
| | | 13 | 2019 NTC | 6,425,781 | 45 | 2022-23 RES PU (EST) 608.60 | |
| VI. TACONITE ADJUSTMENTS | 27 | 14 | 2020 NTC | 6,363,774 | 46 | 2023-24 RES PU (EST) 557.20 | |
| | | 15 | 2021 NTC | 6,584,950 | | | |
| VII. LEVY AND AID SUMMARY | 29 | | | | | ADJUSTED ADM | |
| VIII. TOTAL LEVY LIMITATION | 30 | | SALES RATIO | | 47 | 2019-20 ADJ ADM (ACT) 708.31 | |
| | | 16 | 2017 SALES RATIO | 93.1% | 48 | 2020-21 ADJ ADM (ACT) 691.73 | |
| SCHOOL YEAR | FORMULA ALLOWANCE | TAX RATE | 17 | 2018 SALES RATIO | 91.5% | 49 | 2021-22 ADJ ADM (PRE) 657.04 |
| 2012-13 | 5,224 | 0.0000 | 18 | 2019 SALES RATIO | 96.2% | 50 | 2022-23 ADJ ADM (EST) 636.00 |
| 2013-14 | 5,302 | 0.0000 | 19 | 2020 SALES RATIO | 98.9% | 51 | 2023-24 ADJ ADM (EST) 600.00 |
| 2014-15 | 5,831 | 0.0035 | 20 | 2021 SALES RATIO | 98.6% | 52 | 2024-25 ADJ ADM (EST) 600.00 |
| 2015-16 | 5,948 | 0.0033 | | | | | UNLIMITED ADJUSTED NTC (UANTC) |
| 2016-17 | 6,067 | 0.0030 | 21 | 2017 UANTC=(11)/(16)= | 6,315,117 | 53 | 2019-20 ADJ PU (ACT) 783.69 |
| 2017-18 | 6,188 | 0.0014 | 22 | 2018 UANTC=(12)/(17)= | 6,589,898 | 54 | 2020-21 ADJ PU (ACT) 769.85 |
| 2018-19 | 6,312 | 0.0000 | 23 | 2019 UANTC=(13)/(18)= | 6,676,267 | 55 | 2021-22 ADJ PU (PRE) 732.91 |
| 2019-20 | 6,438 | 0.0000 | 24 | 2020 UANTC=(14)/(19)= | 6,436,909 | 56 | 2022-23 ADJ PU (EST) 707.60 |
| 2020-21 | 6,567 | 0.0000 | 25 | 2021 UANTC=(15)/(20)= | 6,678,339 | 57 | 2023-24 ADJ PU (EST) 670.00 |
| 2021-22 | 6,728 | 0.0000 | | | | | ADJUSTED NTC (ANTC) |
| 2022-23 | 6,863 | 0.0000 | | | | | |
| 2023-24 | 6,863 | 0.0000 | | | | | |
| | | | 26 | 2017 ANTC | 6,315,117 | 58 | 2019-20 ADJ VPK ADM |
| | | | 27 | 2018 ANTC | 6,589,898 | 59 | 2020-21 ADJ VPK ADM |
| | | | 28 | 2019 ANTC | 6,676,267 | 60 | 2021-22 ADJ VPK ADM |
| | | | 29 | 2020 ANTC | 6,436,909 | 61 | 2022-23 ADJ VPK ADM |
| | | | 30 | 2021 ANTC | 6,678,339 | 62 | 2023-24 ADJ VPK ADM |
| NOTE: ABOVE NUMBERS ARE NOT ALWAYS COMPARABLE FROM YEAR TO YEAR. | | | | | | | |
| WEIGHTS FOR PUPIL UNITS | FY 2008- FY 2014 | FY 2015 & LATER | | | | | |
| PRE-KGN HCP: | 1.250 | 1.000 | | | | | |
| HCP-KGN: | 1.000 | 1.000 | | | | | |
| REG-KGN PART: | 0.612 | 0.550 | 31 | 2017 AG MODIFIED ANTC | 4,282,899 | 63 | 2019-20 ADJ VPK PU |
| REG-KGN ALL: | 0.612 | 1.000 | 32 | 2018 AG MODIFIED ANTC | 4,569,835 | 64 | 2020-21 ADJ VPK PU |
| GRADES 1-3: | 1.115 | 1.000 | 33 | 2019 AG MODIFIED ANTC | 4,661,434 | 65 | 2021-22 ADJ VPK PU |
| GRADES 4-6: | 1.060 | 1.000 | 34 | 2020 AG MODIFIED ANTC | 4,558,179 | 66 | 2022-23 ADJ VPK PU |
| GRADES 7-12: | 1.300 | 1.200 | 35 | 2021 AG MODIFIED ANTC | 4,826,897 | 67 | 2023-24 ADJ VPK PU |

| ***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) | 37.60 | 116 COMPENSATORY PILOT |
| 68 | 2019-20 ADJ SRP ADM | | | | 117 TOTAL COMPENSATORY REV = (115)+(116) = |
| 69 | 2020-21 ADJ SRP ADM | | | | 149,742.57 |
| 70 | 2021-22 ADJ SRP ADM | 104 | DECLINING ENROLL ALLOW = 0.28 X (101) = | 1,921.64 | |
| 71 | 2022-23 ADJ SRP ADM | | | | ENGLISH LEARNER (EL) |
| 72 | 2023-24 ADJ SRP ADM | | | | |
| SCHOOL READINESS PLUS PUPIL UNITS | | 105 | DECLINING ENROLL REV = (103) X (104) = | 72,253.66 | 118 2023-24 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) |
| 73 | 2019-20 ADJ SRP PU | | | | 17.00 |
| 74 | 2020-21 ADJ SRP PU | | | | |
| 75 | 2021-22 ADJ SRP PU | | | | |
| 76 | 2022-23 ADJ SRP PU | 106 | PENSION ADJUST ALLOWANCE (FY 2023 GEN ED REV REPORT, LINE 50) | | 119 IF(118)=0, ZERO; ELSE GTR OF 20, (118) = |
| 77 | 2023-24 ADJ SRP PU | | | | 20.00 |
| (NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46) (47-52), AND (53-57)) | | 107 | INITIAL PENSION ADJ REV = (57) X (106) = | | 120 EL REVENUE = (119) X \$704 = |
| | | | | | 14,080.00 |
| EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2 | | 108 | FY 2023 RETIRE SALARY | 3,915,280.79 | 121 2023-24 ADM SRV (EST) |
| | | | | | 586.00 |
| | | 109 | PENSION ADJUST RATE | .0125 | 122 EL CONCENTRATION RATIO = (118)/(121) = |
| 78 | 2019-20 EXT ADM (ACT) | | | | .02901024 |
| 79 | 2020-21 EXT ADM (ACT) | 110 | RETIRE PENSION ADJUST = (108) X (109) = | 48,941.00 | 123 EL CONCENTRATION FACTOR = LSR OF 1 OR (122)/.115 = |
| 80 | 2021-22 EXT ADM (PREL) | | | | .25226296 |
| 81 | 2022-23 EXT ADM (EST) | | | | |
| 82 | 2023-24 EXT ADM (EST) | 111 | TOTAL PENSION ADJ REV = (107)+(110) = | 48,941.00 | 124 EL PUPIL UNITS = (118) X (123) = |
| 83 | 2024-25 EXT ADM (EST) | | | | 4.29 |
| EXTENDED TIME PU | | | | | 125 EL CONCENTRATION REV = (124) X \$250 = |
| 84 | 2019-20 EXT TIME PU | | | | 1,072.50 |
| 85 | 2020-21 EXT TIME PU | 112 | GIFTED & TALENTED REV = (57) X \$13.00 = | 8,710.00 | 126 DISTRICT EL REV + EL CONCENTRATION REV (EXCLUDES EL CROSS REDUC AID, 342) = (120)+(125) = |
| 86 | 2021-22 EXT TIME PU | | | | 15,152.50 |
| 87 | 2022-23 EXT TIME PU | | | | |
| 88 | 2023-24 EXT TIME PU | | | | |
| GENERAL EDUCATION REVENUE | | 88 | 2023-24 EXT PU (EST) | | 127 BASIC SKILLS REVENUE = (117)+(126) = |
| | | 113 | EXTENDED TIME REVENUE = (88) X \$5,117 = | | 164,895.07 |
| BASIC REVENUE | | | | | SPARSITY REVENUE |
| 101 | FY 2024 FORMULA ALLOW | | | 6,863 | 128 ATTENDANCE AREA FOR SPARSITY |
| 57 | 2023-24 ADJ PU (EST) | | | 670.00 | 158.88 |
| 102 | BASIC REVENUE = (57) X (101) = | 114 | FY 2023 COMPENSATORY REVENUE (FROM FY 2023 GEN ED REV REPORT, LINES 60 AND 61) | 154,696.32 | 129 DIST TO NEAREST HS |
| | 4,598,210.00 | | | | 10.1 |
| DECLINING ENROLLMENT REV | | 115 | EST FY 2024 COMPENSATORY REVENUE = (114) X (6,863-839)/(6,863-839) X [(50)/(49)] = | 149,742.57 | 130 ISOLATION INDEX = [SQ RT (.55 X (128))] + (129) = |
| 56 | 2022-23 ADJ PU (EST) | | | 707.60 | 19.4 |
| 57 | 2023-24 ADJ PU (EST) | | | 670.00 | 131 ISOLATION INDEX RATIO = [(130)-23]/10, WITH MIN= 0 AND MAX= 1.5 |
| | | | | | 349.46 |
| | | | | | 132 2023-24 ADM SRV, 7-12 |

| ***SPARSITY REVENUE (CONT)*** | | ***TRANS SPARSITY (CONT)*** | | ***TRANS SPARSITY (CONT)*** | |
|-------------------------------|-------------------------------------------------------------------------------------------------|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------------------------------------------------------------------------------------------------------|
| 133 | SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(132)] /[400+(132)] = .06743522 | 147 | PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(145) RAISED TO .26 POWER] X [(146) RAISED TO .13 POWER] X .141 X (101) = 566.46 | 160 | TRANSP EXCESS COST = GTR OF ZERO OR (153)-(159) = |
| 134 | SECONDARY SPARSITY REVENUE = [(101) - \$530] X (131)X(132)X(133) OR MEMO: | 148 | TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (147) - [.0466 X (101)] = 246.64 | 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) = 165,248.80 | 162 | TOTAL TRANSPORTATION SPARSITY REVENUE = (149)+(161) = 165,248.80 |
| 136 | PRELIM SPARSITY REVENUE = (134)+(135) = | 150 | FY 2023 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB22 FORECAST) 362,133.04 | INITIAL GENERAL ED REVENUE | |
| 137 | FY 2023 SPARSITY REV (FY 2023 GEN ED REV REPORT, LINE 98) | 151 | FY 2022 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB22 FORECAST) | 102 | BASIC 4,598,210.00 |
| 138 | ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO | 152 | FY 2022 REG AND EXCESS TRANSP COST TIMES 105% = (151) X 1.05 = | 105 | DECLINING ENROLL 72,253.66 |
| 139 | SPARSITY REVENUE IF (138)=YES, (139) = GTR OF (136) OR (137); ELSE (139) = (136) | 153 | ADJUSTED TRANSP COST = LSR OF (150) OR (152) = | 111 | PENSION ADJUSTMENT 48,941.00 |
| | SMALL SCHOOLS REVENUE | | | 112 | GIFTED & TALENTED 8,710.00 |
| 57 | 2023-24 ADJ PU (EST) 670.00 | 154 | FY 2023 BASIC REVENUE (2022-23 GEN ED REV REPORT LINE 46) 4,856,258.80 | 113 | EXTENDED TIME |
| 140 | SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 = .30208333 | 155 | TRANSPORTATION PORTION OF FY 2023 BASIC REVENUE = (154) X .0466 = 226,301.66 | 127 | BASIC SKILLS 164,895.07 |
| 141 | SMALL SCHOOLS ALLOWANCE = (140) X \$544 = 164.33 | 156 | FY 2023 TRANSP SPARSITY REV(2022-23 GEN ED REV REPORT, LINE 118) 165,458.11 | 139 | SPARSITY |
| 142 | SMALL SCHOOLS REVENUE = (57) X (141) = 110,101.10 | 157 | FY 2023 CHARTER TRANSP ADJ REV(2022-23 GEN ED REV REPORT, LINE 297) | 142 | SMALL SCHOOLS 110,101.10 |
| | TRANSPORTATION SPARSITY | 158 | REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS | 162 | TRANSPORT SPARSITY 165,248.80 |
| 143 | ATTENDANCE AREA 158.88 | 159 | FY 2023 TRANSP REV SUBTOTAL =(155)+(156)+ +(157)-(158) = 391,759.77 | 163 | INITIAL GENERAL ED REV = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) = 5,168,359.63 |
| 144 | SQUARE MILES PER RES PU = (143)/(46) = .2851 | | | OPERATING CAPITAL | |
| 145 | SPARSITY INDEX = GTR OF (144) OR 0.2 = .2851 | | | 164 | AVE BUILDING AGE (EST) (NOT > 50 YEARS) 44.07 |
| 146 | DENSITY INDEX = LSR OF (144) OR 0.2 BUT AT LEAST .005 = .2000 | | | 165 | FACILITIES AGE INDEX = 1 + [.01 X (164)] = 1.4407 |
| | | | | 166 | OPERATING CAPITAL ALLOWANCE = \$79 + [\$109 X (165)] = 236.04 |
| | | | | 167 | YEAR ROUND PU SERVED |
| | | | | 168 | OPERATING CAP REVENUE = (57) X (166) + (167) X \$31 = 158,146.80 |
| | | | | LOCAL OPTIONAL REVENUE | |
| | | | | 169 | MAXIMUM LOCAL OPTIONAL ALLOWANCE 724 |
| | | | | 170 | FY 2024 ACTUAL LOCAL OPTIONAL ALLOWANCE 724.00 |

| ***LOCAL OPTIONAL REV (CONT)*** | | ***REFERENDUM ALLOWANCES (CONT)*** | | ***REFERENDUM CAPS*** | | | | | |
|---------------------------------|----------------------------------------------------------------------|------------------------------------|-----|------------------------------------------------------------------------------------|----------------------------------------------------------|------------------------------------------------------------------------------------------|--------------------|----------------------------------------------------------------------|------|
| 57 | 2023-24 ADJ PU (EST) | 670.00 | 185 | FY 2024 ANNUAL INFLATION FACTOR | 197 | INFLATION FACTOR AS SET IN STATUTE | 1.1594 | | |
| 171 | LOCAL OPTIONAL REVENUE = (170) X (57) = | 485,080.00 | 186 | FY 2024 RESULT AFTER INFLATION ADJUSTMENT = (184) X (185) = | 198 | STANDARD CAP = [2079.50X(197)]-300= | 2,110.97 | | |
| 172 | TIER 1 LOR CAP/APU | 300 | 187 | PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI | 199 | FY 2024 ALT CAP STARTING POINT (FY 2021 GENED REV REPORT, LINE137)+\$300 | 913.43 | | |
| 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 = | 759.03 | | |
| 174 | TIER 1 LOR = LSR OF = (170) OR (172) | 300.00 | 189 | ADDED BY ELECTIONS HELD IN CY 2021 WITH DELAY | 139 | SPARSITY REVENUE | | | |
| 175 | TIER 2 LOR = [LSR OF (170) OR (173)]-(174) | 424.00 | 190 | FY 2024 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) = | 201 | CAP ON AUTHORITY PER APU: IF (139)>0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200) | 2,110.97 | | |
| 176 | TOTAL, TIER 1 = (57) X (174) = | 201,000.00 | 191 | FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) = | 202 | FY 2024 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) = | 51.92 | | |
| 177 | TOTAL, TIER 2 = (57) X (175) = | 284,080.00 | | | 57 | 2023-24 ADJ PU (EST) | 670.00 | | |
| | REFERENDUM ALLOWANCES | | | NEW ELECTIONS WITHOUT INFLATION | 203 | FY 2024 REFER REVENUE = (57) X (202) = | 34,786.40 | | |
| | EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION | | | 192 | FY 2024 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2022 | | TRANSITION REVENUE | | |
| | REF AUTH W/O INFLATION | | | 193 | FY 2024 \$/APU ADDED BY ELECTIONS HELD IN CY 2022 | | 204 | TRANSITION ALLOWANCE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 174) | 8.81 |
| 178 | FY 2023 AUTHORITY (FY 2023 GEN ED REV REPORT, LINE 135) | 51.92 | | NEW ELECTIONS WITH INFLATION | 205 | TRANSITION REVENUE = (57) X (204) = | 5,902.70 | | |
| 179 | PHASEOUT OF LINE (178) | | 194 | FY 2024 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2022 | | | EQUITY REVENUE | | |
| 180 | ADDED BY ELECTIONS HELD IN CY 2021 WITH DELAY | | 195 | FY 2024 \$/APU ADDED BY ELECTIONS HELD IN CY 2022 | 206 | METRO 5TH PERCENTILE | 7,173.96 | | |
| 181 | FY 2024 W/O INFLATION RESULTS BEFORE ELECTIONS = (178)-(179)+(180) = | 51.92 | 196 | FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) = | 207 | METRO 95TH PERCENTILE | 9,307.69 | | |
| | REF AUTH WITH INFLATION | | | | 208 | METRO GAP = (207)-(206) = | 2,133.73 | | |
| 182 | FY 2023 AUTHORITY (FY 2023 GEN ED REV REPORT, LINE 141+142) | | | | 209 | RURAL 5TH PERCENTILE | 7,163.00 | | |
| 183 | PHASEOUT OF LINE (182) | | | | 210 | RURAL 95TH PERCENTILE | 9,153.22 | | |
| 184 | FY 2024 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) = | | | | 211 | RURAL GAP = (210)-(209) = | 1,990.22 | | |
| | | | | | 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 | 158,146.80 | 228 | EQUITY REVENUE | 110,181.50 |
| 214 | DIST'S REGION'S 95TH PCT = (207) OR (210)= | 9,153.22 | 30 | 2021 ANTC | 6,678,339 | 240 | EQUITY LIMIT = (228) X (235) = | 110,181.50 |
| | | | 57 | 2023-24 ADJ PU (EST) | 670.00 | 241 | EQUITY AID = (228)-(240) = | |
| 215 | DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(102)+(203)+(205)+((172)*(57))]/(57) = | 7,223.73 | 229 | FY 2024 ANTC/ADJ PU = (30)/(57) = | 9,967.67 | | | |
| | | | 230 | LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (229)/\$22,912 = | .43504146 | | TRANSITION AIDS & LEVIES | |
| 216 | DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) = | 1,929.49 | 231 | OPERATING CAP LIMIT = (168) X (230) = | 68,800.41 | 205 | TRANSITION REVENUE | 5,902.70 |
| 217 | EQUITY INDEX = (216)/(213) = | .96948579 | 232 | OPERATING CAP AID = (168)-(231) = | 89,346.39 | 242 | TRANSITION LIMIT = (205) X (235) = | 5,902.70 |
| 218 | = \$80 X (217) = | 77.56 | | | | 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) | 91.56 | 176 | TOTAL, TIER 1 = (57) X (174) = | 201,000.00 | 202 | REFER \$/APU ALL AUTHORITIES | 51.92 |
| 57 | 2023-24 ADJ PU (EST) | 670.00 | 177 | TOTAL, TIER 2 = (57) X (175) = | 284,080.00 | 244 | TIER 1 CAP/APU | 46 |
| 220 | = (57) X (219) = | 61,345.20 | | | | 245 | TIER 2 CAP/APU = 0.25 X (101)-\$300 = | 1,415.75 |
| 221 | FY 2024 STATE AVERAGE REF REV & TIER 1 LOR | 1,173.95 | 10 | 2021 RMV | 311,874,275 | 139 | SPARSITY REVENUE | |
| | | | 46 | 2023-24 RES PU (EST) | 557.20 | | | |
| 222 | = .10 X [(221)] = | 117.40 | 233 | FY 2024 RMV/RES PU = (10)/(46) = | 559,716.93 | 246 | TIER 2 CAP/APU IF (139) > ZERO THEN (246) = 9,999.99 ELSE (246) = (245) BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES | 1,415.75 |
| 202 | FY 2024 DISTRICT REFERENDUM REV/ADJ PU | 51.92 | 234 | LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (233)/\$880,000 = | .63604197 | 247 | TIER 1 = LSR OF (202) OR (244) = | 51.92 |
| 172 | TIER 1 LOR CAP/APU | 300 | | | | 248 | TIER 2 = [LSR OF (202) OR (246)]-(247) = | |
| 223 | = GTR OF ZERO OR [(222)-(202)-(172)] = | | 235 | LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (233)/\$510,000 = | 1.00000000 | 249 | UNEQUALIZED = (202)-(247) - (248) = | |
| 57 | 2023-24 ADJ PU (EST) | 670.00 | | | | | BREAKDOWN OF REFERENDUM REVENUES | |
| 224 | = LSR OF \$100,000 OR [(57) X (223)] = | | 236 | TIER 1 LOR LEVY = (176) X (234) = | 127,844.44 | 203 | REFERENDUM REVENUE ALL AUTHORITIES | 34,786.40 |
| 225 | = (220)+(224) = | 61,345.20 | 237 | TIER 2 LOR LEVY = (177) X (235) = | 284,080.00 | 250 | TOTAL, TIER 1 = (57) X (247) = | 34,786.40 |
| 226 | BOTH RUR AND MET = 0.25 X (225) | 15,336.30 | | | | | | |
| 57 | 2023-24 ADJ PU (EST) | 670.00 | 238 | TIER 1 LOR AID = (176) - (236) = | 73,155.56 | | | |
| 227 | = \$50.00 X (57) = | 33,500.00 | 239 | TIER 2 LOR AID = (177) - (237) = | | | | |
| 228 | EQUITY REVENUE = (225)+(226)+(227) = | 110,181.50 | | | | | | |

| **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) = 34,339.57 | 272 | TAX BASE REPLACE AID |
| 252 | TOTAL, UNEQUALIZED = (203)-(250)-(251) = | 256 | TIER 2 LEVY = (256) = | 280 | TIER 1 REF AID = (265)-(274) = 446.83 |
| | REFERENDUM LEVY PORTIONS | 252 | UNEQUALIZED LEVY | 281 | TIER 2 REF AID = (259)-(273) = |
| 233 | FY 2024 RMV/RES PU 559,716.93 | 264 | TOTAL = (263) + (256)+(252) = 34,339.57 | 282 | TIER 1 LOR AID = (238) - (275) 73,155.56 |
| 253 | TIER 1 = LSR OF 1 OR (233)/\$567,000 = .98715508 | | REFERENDUM AID WITH AID LIMIT | 283 | TIER 1 LOR LEVY = (236) - (276) 127,844.44 |
| 254 | TIER 2 = LSR OF 1 OR (233)/\$290,000 = 1.00000000 | 265 | TIER 1 AID = (258)-(262) = 446.83 | 284 | TIER 1 REF LEVY = (263)-(277) = 34,339.57 |
| | INITIAL REFERENDUM LEVY | 259 | TIER 2 AID = (259) = | 285 | TIER 2 REF LEVY = (256)-(278) = |
| 255 | TIER 1 LEVY = (250) X (253) = 34,339.57 | 266 | TOTAL AID = (265)+(259) = 446.83 | 286 | UNEQL REF LEVY = (252)-(279) = |
| 256 | TIER 2 LEVY = (251) X (254) = | | TAX BASE REPLACEMENT AID (TBRA) | 287 | REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (272)+(280) + (281)+(282) = 73,602.39 |
| 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) = 162,184.01 |
| 257 | TOTAL = (255) + (256)+(252) = 34,339.57 | 268 | CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254) | | REFERENDUM AID GUARANTEE |
| | INITIAL REFERENDUM AID | | | 289 | FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276) |
| 258 | TIER 1 AID = (250)-(255) = 446.83 | 269 | UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) = 351.92 | 290 | FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289) 638,334.62 |
| 259 | TIER 2 AID = (251)-(256) = | 270 | PRORATED TBRA = LSR OF (267) OR [(267)X(269)/(268)] = | 291 | FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198) |
| 260 | TOTAL AID = (258)+(259) = 446.83 | 271 | REF AND LOR REV = (176) + (203) = 235,786.40 | 292 | FY 2015 COMBINED REVENUE = (290)+(291) = 638,334.62 |
| | EQUALIZATION AID LIMIT | | | 293 | FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 284,911.88 |
| 101 | FY 2024 FORMULA ALLOW 6,863 | 272 | CAPPED TBRA = LSR OF (270) OR (271) = | 294 | FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197) |
| 57 | ADJ PU (EST) 670.00 | | INITIAL REVENUES ARE REDUCED TO MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER: | | |
| 261 | REFERENDUM EQUALIZATION AID LIMIT = [[0.25 X (101)] -\$300]X(57) 948,552.50 | 273 | TIER 2 REF AID | | |
| 262 | REFERENDUM EQUALIZATION AID CAP = GRT OF (260)-(261) OR 0 = | 274 | TIER 1 REF AID | | |
| | | 275 | TIER 1 LOR AID | | |
| | | 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 | | 310 | TIER 1 REF LEVY | | 203 | REFERENDUM | 34,786.40 |
| | = (293)+(294) = | 284,911.88 | | = (284) - (304) = | 34,339.57 | 205 | TRANSITION | 5,902.70 |
| 296 | FY 2024 COMBINED REVENUE | | 311 | TIER 2 REF LEVY | | 228 | EQUITY REVENUE | 110,181.50 |
| | = (171)+(203) = | 519,866.40 | | = (285) - (305) = | | 320 | ALT ATTENDANCE ADJ | |
| 297 | FY 2024 COMBINED INITIAL AID | | 312 | UNEQL LEVY | | 321 | TOTAL GENERAL REVENUE | |
| | = (287)+(239) = | 73,602.39 | | = (286) - (306) = | | | = (102)+(105)+(111) | |
| 298 | REVENUE RATIO = LESSER OF 1 OR [(296)/(292)] = | .81441047 | 313 | TOTAL REFERENDUM LEVY | | | + (112)+(113)+(127) | |
| | | | | =(310)+ (311) +(312)= | 34,339.57 | | + (139)+(142)+(162) | |
| 299 | 2012 RMV | 226,083,300 | 314 | TOTAL REFERENDUM EQUALIZATION AID | | | + (168)+(171)+(203) | |
| 10 | 2021 RMV | 311,874,275 | | =(272) + (280) + (281) + | | | + (205)+(228)+(320) = | 5,962,457.03 |
| 300 | RMV RATIO = LESSER OF 1 OR [(299) / (10)] = | .72491808 | | (304)+ (305)+ (306) - | | 231 | OPERATING CAP LEVY | 68,800.41 |
| | | | | (275) - (276) = | 446.83 | 240 | EQUITY LEVY | 110,181.50 |
| 301 | FY 2024 MINIMUM COMBINED AID | | | ALTERNATIVE ATTENDANCE ADJUSTMENT | | 242 | TRANSITION LEVY | 5,902.70 |
| | = (295)X(298)X(300) = | 168,206.52 | | (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY) | | 308 | LOCAL OPTIONAL | 411,924.44 |
| 302 | FY 2024 REFERENDUM HOLD HARMLESS AID INCREASE | | 147 | TRANSPORT ALLOWANCE | 566.46 | 313 | TOTAL REFERENDUM LEVY | 34,339.57 |
| | IF (289)=0 THEN 0, ELSE GREATER OF 0 OR [(301)-(297)] = | | 315 | ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT | | 322 | TOTAL GENERAL ED LEVY | |
| | INITIAL LEVIES ARE REDUCED TO MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER: | | | | | | = (231)+(240)+(242) | |
| 303 | TIER 1 LOR LEVY | | | | | | +(308)+(313) = | 631,148.62 |
| 304 | TIER 1 REF LEVY | | 316 | EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT | | 323 | TOTAL GENERAL ED AID | |
| 305 | TIER 2 REF LEVY | | | | | | = (321)-(322)= | 5,331,308.41 |
| 306 | UNEQL REF LEVY | | 317 | CHARTER ALT ATTENDANCE ADJUST = (147) X (315) + \$223 X (316) = | | | | |
| | | | 318 | 2023-24 RES PU ATTENDING MN STATE ACADEMIES | | 324 | ENROLLMENT AS OF OCT 1, 2021 AT PARTICIPATING SITES (FY 2023 GENERAL EDUC RPT, LINE 313) | |
| | | | 319 | MN STATE ACADEMIES ALT ATTENDANCE ADJ = - (101) X (318) = | | 325 | EST ENROLLMENT AS OF OCTOBER 1, 2022 AT PARTICIPATING SITES = (324)X[(50)/(49)] = | |
| | | | 320 | ALT ATTEND ADJUST TO AID = (317)+(319) = | | 326 | ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00 X (325) = | |
| | | | | | | | | |
| | LOCAL OPT AID & LEVY SUMMARY | | | GENERAL ED REVENUE SUMMARY | | | | |
| | AFTER REF AID GUARANTEE | | | | | | | |
| 307 | TIER 1 LOR LEVY | | 102 | BASIC | 4,598,210.00 | | ALT TEACHER COMP AIDS & LEVIES | |
| | = (283) - (303) = | 127,844.44 | 105 | DECLINING ENROLL | 72,253.66 | 326 | ALT COMP REVENUE | |
| 237 | TIER 2 LOR LEVY | | 111 | PENSION ADJUSTMENT | 48,941.00 | | | |
| | = (237) | 284,080.00 | 112 | GIFTED & TALENTED | 8,710.00 | 327 | ALT COMP BASIC AID = 0.65 X (326) = | |
| 308 | LOCAL OPTIONAL LEVY LIMIT | | 113 | EXTENDED TIME | | | | |
| | = (307) + (237) = | 411,924.44 | 127 | BASIC SKILLS | 164,895.07 | 328 | BASIC AID PRORATION | .98779065 |
| 309 | LOCAL OPTIONAL AID | | 139 | SPARSITY | | | | |
| | =(282)+ (239)+ (303)= | | 142 | SMALL SCHOOLS | 110,101.10 | 329 | PRORATED BASIC AID = (327)X(328) = | |
| | =(275)+ (276)= | 73,155.56 | 162 | TRANSPORT SPARSITY | 165,248.80 | | | |
| | | | 168 | OPERATING CAPITAL | 158,146.80 | | | |
| | | | 171 | LOCAL OPTIONAL | 485,080.00 | | | |

| **ALT TEACH COMP AIDS/LEVY (CONT)** | | ***ACHIEVEMENT AND INTEG (CONT)*** | | ***REEMPLOYMENT INSURANCE LEVY** | |
|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|----------------------------------------------------------------------------------------|----------------------------------|----------------------------------------------------|
| 330 | PRO BASIC AID TO LEVY = (327) - (329) = | 344 | FY 2024 EST INCENTIVE BUDGET | 359 | EST FY 2023 EXPEND |
| 331 | ALT COMP LEVY REVENUE =(326)-(327) + (330)= | 345 | FY 2024 ADJ INITIAL BUDGET = (343) X 1.003 = | 360 | INITIAL REEMPLOYMENT LEVY = 100% OF (359)= |
| 229 | FY 2024 ANTC/ADJ PU 9,967.67 | 346 | OCT 1, 2021 ENROLL OF PROTECTED STUDENTS | | SAFE SCHOOLS LEVY |
| 332 | ALT COMP LEVY RATIO = LESSER OF 1 OR [(229)/\$6,100] = 1.00000000 | 347 | EST OCT 1, 2022 ENROLL OF PROTECTED STUDENTS = (346) = | 361 | SAFE SCH LVY REQUEST? YES |
| 333 | ALT TEACHER COMP LEVY = (331) X (332) = | 348 | OCT 1, 2021 TOTAL ENROLLMENT | 57 | 2023-24 ADJ PU (EST) 670.00 |
| 334 | ALT COMP EQUALIZATION AID = (326)-(329)-(333) = | 349 | EST OCT 1, 2022 TOTAL ENROLLMENT = (348) = | 362 | SAFE SCH LEVY LIMIT = \$36 X (57) = 24,120.00 |
| | MISCELLANEOUS AIDS | 350 | PROTECTED ENROLLMENT RATIO =(347)/(349)= | | SAFE SCHOOLS INTERMEDIATE LEVY |
| | ESTIMATES OF FY 2023 MISC AIDS SHOWN BELOW ARE BASED ON END OF SESSION 2022 FORECAST. PLEASE NOTE THAT THESE ARE ROUGH ESTIMATES AND MAY CHANGE SIGNIFICANTLY WHEN UPDATED DATA BECOMES AVAILABLE. | 351 | INITIAL ACHIEVE & INTEG REVENUE FORMULA IF (343) > 0 = \$350 X (57) X (350) = | 363 | SAFE SCH INTERMEDIATE LEVY REQUEST? NO |
| 335 | SPEC ED REGULAR BEFORE TUITION ADJ 1,022,065.16 | 352 | INTEG HOLD HARMLESS (FROM FY 2023 INTEG REV RPT, LINE 11) | 364 | INTERMEDIATE LEVY ALLOWANCE <= \$15 |
| 336 | NET TUITION ADJUST 7,254.71- | 353 | INITIAL ACHIEVE & INTEG REVENUE = LSR OF (345) OR [(351)+(352)] = | 365 | SAFE SCH INTERMEDIATE LIMIT = (57) X (364) = |
| 337 | EXCESS COST AID 176,224.86 | 354 | INCENTIVE REV =LSR OF (344) OR [(57) X \$10] = | | JUDGMENT LEVY |
| 338 | HOLD HARM/GROWTH LMT | 355 | ACHIEVE & INTEG REVENUE = (353) + (354) = | 366 | DISTRICT JUDGMENTS |
| 339 | CROSS SUB REDUC AID 24,746.55 | 356 | ACHIEVE & INTEG LEVY = (355) X .30 | 367 | INTERMED JUDGMENTS |
| 340 | TOTAL SPECIAL EDUC AID = (335) TO (339) = 1,215,781.86 | 357 | TRANSFER TO MDE IF (353)=(345) THEN (357)=(345)-(343) ELSE (357)=(353)X.003 | 368 | JUDGMENT LIMIT =(366)+(367) = |
| 341 | FY 2024 NON-PUBLIC TRANSPORTATION AID 15,025.50 | 358 | ACHIEVE & INTEG AID =(355)-(356)-(357)= | | ICE ARENA LEVY |
| 342 | FY EL CROSS SUBSIDY REDUCTION AID 508.12 | | | 369 | FY 2022 NET OPR COSTS |
| | ACHIEVEMENT AND INTEGRATION REVENUE | | | 370 | ICE ARENA LEVY LIMIT = 100% OF (369) = |
| 57 | 2023-24 ADJ PU (EST) 670.00 | | | | FY 2023 CAREER & TECHNICAL |
| 343 | FY 2024 EST INITIAL BUDGET | | | 371 | SHARE OF FY 2023 EST COOPERATIVE BUDGET |
| | | | | 372 | FY 2023 ESTIMATED DISTRICT BUDGET 155,000.00 |
| | | | | 373 | FY 2023 EST BUDGET = (371) + (372) = 155,000.00 |
| | | | | 374 | PRELIMINARY REVENUE = .35 X (373) = 54,250.00 |

| ***CAREER & TECHNICAL (CONT)*** | | ***INITIAL LTFM REVENUE*** | | **OLD LAW HEALTH AND SAFETY (H&S)** | |
|---------------------------------|------------------------------------------------------------------------|----------------------------|-----------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------------------------------------------------------------------------------|
| 375 | LAST YEAR REVENUE (FY 2022 CTE AID REPORT, LINE 16) | 54,372.50 | 57 2023-24 ADJ PU (EST) 401 AVE BLDG AGE (EST) (NO MAX AGE LIMIT) | 670.00 50.47 | 409 OLD LAW HEALTH & SAFETY REVENUE = FY 2024 ESTIMATED H&S COST = |
| 376 | REVENUE GUARANTEE = LESSER OF (373) OR (375) = | 54,372.50 | 402 BLDG AGE RATIO = LSR OF 1 OR (401)/35 = | 1.00000000 | 410 REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2024 |
| 377 | PRELIMINARY REVENUE = GREATER OF (374) OR (376) = | 54,372.50 | 403 INITIAL LTFM REVENUE = \$380 X (57) X (402) = | 254,600.00 | 411 ALT FAC/H&S PAYGO REV FOR NEW APPROVALS |
| 378 | REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5 | | ADDITIONAL LTFM REVENUE FOR QUALIFIED H&S PROJECTS > \$100,000 | | 412 PAYGO REVENUE FOR ALT FAC AND AF/H&S = (410)+(411) = |
| 379 | CAREER TECH REVENUE = (377) + (378) = | 54,372.50 | 766 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B | 388,238.00 | 765 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A |
| 29 | 2020 ANTC | 6,436,909 | | | |
| 56 | 2022-23 ADJ PU (EST) | 707.60 | 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) = | 9,096.82 | | | 388,238.00 |
| 381 | LEVY RATIO FOR CTE = LESSER OF 1 OR (380)/\$7,612 = | 1.00000000 | 767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K | 94,527.00 | 767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K |
| 382 | CAREER TECH LEVY LIMIT = (379) X (381) = | 54,372.50 | 405 NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K | | 413 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (415)=NO THEN (769), ELSE 0 |
| 383 | EST CAREER TECH AID = (379) - (382) = | | 406 TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (766)+(404) + (767)+(405) = | 482,765.00 | 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 | | 482,765.00 |
| 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) = | 737,365.00 | 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 = |
| 400 | LTFM PLAN APPROVAL STATUS APPROVED | | | | 42,880.00 417 TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) = |

| ***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) = 737,365.00 | 433 | TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423) - (432) = 124,627.24 | 422 | TOTAL LTFM REVENUE 737,365.00 |
| 419 | DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM) | 434 | TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) = 482,765.00 | 441 | TOTAL GENERAL FUND LTFM REVENUE = (422) - (770) = 206,457.00 |
| 420 | DISTRICT LTFM REVENUE = (418) - (419) = 737,365.00 | 435 | TOTAL LTFM LEVY = (433) + (434) = 607,392.24 | 442 | LTFM GEN FUND EQUAL REV = (423) - (436) = |
| 421 | DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS | 436 | TOTAL LTFM DEBT SERVICE PORTION OF LTFM REV | 443 | LTFM GEN FUND EQUAL AID = (432) - (438) = |
| 422 | TOTAL LTFM REVENUE = (420) + (421) = 737,365.00 | 765 | NET ALT FAC REG DEBT | 444 | GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (442) - (443) = |
| | LTFM TOTAL AIDS & LEVIES | 766 | NET ALT FAC/H&S DEBT 388,238.00 | 445 | GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (441)-(443)-(444) = 206,457.00 |
| 57 | 2023-24 ADJ PU (EST) 670.00 | 767 | NET LTFM REQ DEBT FOR ELIG H&S>\$100K 94,527.00 | 446 | TOTAL GEN FUND LTFM LEVY = (444) + (445) = 206,457.00 |
| 423 | LTFM EQUALIZED REVENUE = LSR OF (418),(420) OR \$380 X (57) = 254,600.00 | 768 | NET LTFM REQ DEBT SERVICE FOR VPK | | DISABLED ACCESS LIMIT |
| 35 | 2021 AG MODIFIED ANTC FOR LTFM REVENUE 4,826,897 | 769 | NET LTFM REQ DEBT FOR ALL OTHER PROJECTS 48,143.00 | 447 | FY 1992-FY 2024 APPROV DIS ACC COSTS 84,118.00 |
| 54 | 2020-21 ADJ PU (ACT) 769.85 | 770 | TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) +(768)+(769) = 530,908.00 | 448 | MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX 150,000) OR 300,000 = 300,000.00 |
| 424 | FY 2021 ANTC PER APU = (35) / (54) = 6,269.92 | 436 | LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (770) = 254,600.00 | 449 | LSR OF (447) OR (448) 84,118.00 |
| 425 | STATEWIDE ANTC/APU 10,413.63 | 428 | LTFM AID RATIO .51049789 | 450 | FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1992 |
| 426 | LTFM EQUAL FACTOR = 123% OF (425) = 12,808.77 | 437 | LTFM DEBT INITIAL EQUAL AID = (436)X(428) = 129,972.76 | 451 | LAST YEAR TO CERTIFY = (450) + 7 YEARS = 1999 |
| 427 | LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = .48950211 | 438 | LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (770) = 129,972.76 | 452 | TOTAL CUM CERT LEVY (PAY 93 TO PAY 21) 84,118.00 |
| 428 | LTFM AID RATIO = 1 - (427) = .51049789 | 439 | LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436) - (438) = 124,627.24 | 453 | CERT LEVY PAY 2022 |
| 429 | LTFM INITIAL EQUAL AID = (423) X (428) = 129,972.76 | 440 | LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (770)-(438)-(439) = 276,308.00 | 454 | TOTAL CERTIFIED LEVY = (452)+(453) = 84,118.00 |
| 430 | LTFM INITIAL EQUALIZED LEVY = (423) - (429) = 124,627.24 | | | 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) = 129,972.76 | | | | 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 68,800.41 |
| 457 | FY 2024 JOINT | 477 | FY 2024 NONJOINT | 446 | LT FAC MAINTENANCE 206,457.00 |
| 458 | INSTRUCTIONAL/STORAGE FY 2023 JOINT | 478 | FY 2023 JOINT 2,098.32 | 455 | DISABLED ACCESS |
| 459 | FY 2024 JOINT | 479 | FY 2024 JOINT | 499 | LEASE LEVY 2,098.32 |
| 460 | TOT INTERMED OPERATING = (456) TO (459) = | 480 | REG OPERATING LEASES = (472) TO (479) = 2,098.32 | 500 | COOP BLDG REPAIR |
| | | | | 501 | OTHER CAPITAL (MEMO) |
| | | | | 502 | CAP PROJECTS REFER |
| | | | | 503 | CAPITAL RELATED LIMITS = (231)+(446)+(455) + (499)+(500)+(501) + (502) = 277,355.73 |
| | 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 | 509 | ADMIN DISTRICT |
| 468 | TOT INTERMED LEASE COSTS = (460) + (467) = | 488 | FY 2024 JOINT | 510 | SWIMMING POOL |
| 57 | 2023-24 ADJ PU (EST) 670.00 | | 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) = | | INITIAL GENERAL FUND LEVY |
| | | 494 | TOTAL APPROVED REGULAR LEASE COST & CARRYOVER =(471)+(480)+(493)= 2,098.32 | 516 | GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(313) = 34,339.57 |
| | | 57 | 2023-24 ADJ PU (EST) 670.00 | 517 | GENERAL RMV OTHER JOBZ EXEMPT = (308)+(240) + (242) = 528,008.64 |
| | | 495 | REG PUPIL UNIT MAXIMUM LIMIT = \$212 X (57) = 142,040.00 | 518 | GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (502) |
| | APPROVED REGULAR OPERATING LEASES | 496 | COMM APPROVED LIMIT | | |
| | ADMINISTRATIVE SPACE | 497 | REGULAR MAX LIMIT =GTR (495) OR (496)= 142,040.00 | | |
| 472 | FY 2023 NONJOINT | 498 | REGULAR LEASE LIMIT =LSR (494) OR (497)= 2,098.32 | | |
| 473 | FY 2024 NONJOINT | 499 | TOTAL LEASE LEVY LIMIT = (470) + (498) = 2,098.32 | | |
| 474 | FY 2023 JOINT | | | | |
| 475 | FY 2024 JOINT | | | | |

| ***INITIAL GEN FUND LEVY (CONT)*** | | ***EARLY CHILD FAMILY EDUCATION*** | | ***DISABLED ADULTS*** | | |
|------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|--|----------------------------------------------------------------------------------------------------------------------------|-----|---------------------------------------------------------------------------------------------------------|
| 519 | GENERAL NTC OTHER JOBZ =(333)+(356)+(360) +(362)+(365)+(368) +(370)+(382)+(386) +(503)-(502)+(515) = | 355,848.23 | | 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) = | 918,196.44 | | 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 6,678,339 |
| | BASIC COMMUNITY EDUCATION | | | 614 POPULATION UNDER FIVE YEARS OF AGE 213 | 46 | 2023-24 RES PU (EST) 557.20 |
| 601 | POPULATION (YR 2020) 4,084 | | | 615 GTR OF 150 OR (614) = 213 | 629 | ANTR/RES PU = (30)/(46) = 11,985.53 |
| 602 | GTR OF (601) OR 1,335 4,084 | | | 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 33,622.05 | 631 | FY 2024 SCH-AGE CARE LIM = (628) X (630) = |
| 604 | AFTER SCHOOL ENRICHMENT? YES | | | 30 2021 ANTC 6,678,339 | 632 | FY 2024 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) = |
| 605 | FY 2024 GENERAL REVENUE = \$5.42 X (602) = 22,135.28 | | | 618 ECFE TAX RATE .00246993 | | COMMUNITY SERVICE SUMMARY |
| 606 | FY 2024 YOUTH SERVICE REV = \$1.00 X (602) = 4,084.00 | | | 619 = (618) X (30) = 16,495.03 | 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 7,555.40 | | | 620 EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) = 16,495.03 | 634 | TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(625) + (627)+(631)+(633) = 50,638.95 |
| 608 | FY 2024 COMMUNITY EDUCATION REVENUE = (605)+(606)+(607) = 33,774.68 | | | 621 EST FY 2024 EARLY CHILD AID = (617)-(620) = 17,127.02 | | GENERAL DEBT SERVICE (FUND 7) |
| 30 | 2021 ANTC 6,678,339 | | | 622 DIST PLANS TO LEVY FOR FY 2024 HOME VISIT? YES | | REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2024 PRINCIPAL AND INTEREST PAYMENTS) |
| 609 | STANDARD COMM ED LEVY = .00940 X (30) = 62,776.39 | | | 623 HOME VISITING REVENUE IF (622) = YES AND (619) > \$0, = \$3.00 X (614), ELSE = \$0 639.00 | | REQUIRED DEBT ELIGIBLE FOR LONG TERM FACILITIES MAINTENANCE (LTFM) REV |
| 610 | COMM ED LEVY LIMIT LSR (608) OR (609) = 33,774.68 | | | 229 FY 2024 ANTC/ADJ PU 9,967.67 | 701 | ALT FAC REGULAR REQ DEBT SERV LEVY |
| 611 | FY 2024 EST GROSS COMM ED AID = (608)-(610) = | | | 624 HOME VISIT LEVY RATIO = LESSER OF 1 OR (229)/\$17,250 = .57783594 | 702 | ALT FAC/H&S REQ DEBT SERV LEVY 388,238.00 |
| | | | | 625 FY 2024 HOME VISIT LIMIT =(623) * (624) 369.24 | 703 | NEW LTFM REQ DEBT FOR ELIG H&S>\$100K 94,527.00 |
| | | | | 626 FY 2024 EST HOME VISIT AID =(623)-(625) 269.76 | | |

| ***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 48,143.00 | 718 | SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716) + (717) = | 736 | FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY |
| 706 | TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (701)+(702)+(703) + (704)+(705) = 530,908.00 | | OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID | | FUND 7 DEBT BALANCE |
| | REQUIRED DEBT ELIGIBLE FOR NATURAL DISASTER EQUAL AID (MS 123B.535) | 719 | VOTER APPR BONDS INELG FOR DEBT EQUAL AID | 737 | JUNE 2021 FUND 7-425 BAL FOR BOND REFUND |
| 707 | NATURAL DISASTER REQ DEBT SERV LEVY | | NON-VOTER APPR INELIG BONDS | 738 | JUNE 2021 FUND 7-451 BAL FOR QZAB & QSCB |
| | REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53) | 720 | FACIL BOND-MS 123B.62 | 739 | JUNE 2021 FUND 7-460 BALANCE NONSPENDABLE |
| 708 | TACONITE BONDS REQ DEBT SERV LEVY | 721 | EQUIP BOND-MS 123B.61 | 740 | JUNE 2021 FUND 7-463 BALANCE UNASSIGN NEG |
| 709 | TAC FUNDING FOR BONDS (NOT IRRRB) | 722 | REORG OPER DEBT | 741 | JUNE 2021 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 26,132.55 |
| 710 | TAC ADJ TO REQ = (709) OR [(709) X 1.05] = | 723 | ECON DEV ABATEMENT | 742 | PAY 21 DEBT EXCESS LEVY REDUCTION 18,586.58 |
| 711 | NET REQ DEBT SERV LEVY TACONITE=(708)-(710)= | 724 | JUDGMENT | 743 | PAY 22 DEBT EXCESS LEVY REDUCTION |
| 712 | VOTER APPR ELIG BONDS SOLD BY JULY 1, 2022 | 725 | OTHER NON-VOTER | 744 | 5% OF PAY 23 REQ DEBT SERV LEVY=(729) X 5%= 26,545.40 |
| 713 | NON-VOTER ELIG BONDS SOLD BY JULY 1, 2022 | 726 | INELG LEASE PURCHASE | 745 | FUND 7 AVAIL BALANCE GTR OF ZERO OR [(741) -(742)-(743)-(744)] = |
| 714 | VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2022 | 727 | SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS =(720) THRU (726)= | 746 | RETAIN FOR CAPITAL LOAN REPAYMENT |
| 715 | TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID =(711)+(712) +(713)+(714)= | 728 | REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID =(718)+(719)+(727) = | 747 | APPROVED DEBT EXCESS TO BE RETAINED |
| | REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID | 729 | GDS REQ DEBT SERV LEVY =(706)+(707)+(715) +(718)+(719)+(728) = 530,908.00 | 748 | DISTRICT REQUESTED ADDITIONAL EXCESS |
| 716 | VOTER APPR BONDS SOLD AFTER JULY 1, 2022 ELIG FOR FUTURE AID | 730 | GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) +(714)+(716)+(719) = | 749 | CERTIFIED DEBT EXCESS = GTR OF 0 OR [(745) -(746)-(747)+(748)= |
| | | 30 | 2021 ANTC 6,678,339 | 750 | EXCESS USED TO RETIRE FAC & EQUIP BONDS |
| | | 731 | MAXIMUM EFFORT DEBT SERVICE TAX RATE % | | |
| | | 732 | MAX EFFORT DEBT SERV LEVY = (30) X (731) = | | |
| | | 734 | DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(715) - (732)] = | | |

| ***FUND 7 DEBT BALANCE (CONT)*** | | ***NET DEBT EXCESS SUMMARY (CONT)*** | | ***NAT DISASTER DEBT EQ (CONT)*** | |
|----------------------------------|--------------------------------------------------------------------------------------------------|--------------------------------------|------------------------------------------------------------------------------------------------|-----------------------------------|-------------------------------------------------------------------------|
| 751 | ADJUSTED DEBT EXCESS = (749)-(750) = | 764 | NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) = | 775 | STATEWIDE AVE ANTC INCL JOBZ PER APU 11,033.47 |
| | BREAKDOWN OF NET DEBT EXCESS | | LONG TERM FACILITIES MAINTENANCE AID | 776 | DISASTER EQUAL FACTOR = 300% OF (775) = 33,100.41 |
| 752 | BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718)= 530,908.00 | 765 | NET ALT FAC REG DEBT = (701)-(755) = | 777 | NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (774)/(776) = .26207712 |
| 753 | DEBT EXCESS RATIO = LSR 1 OR (751)/(752)= | 766 | NET ALT FAC/H&S DEBT = (702)-(756) = 388,238.00 | 778 | DISASTER AID RATIO = = 1 - (777) = .73792288 |
| 754 | NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715) X (753) = | 767 | NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (703)-(757) = 94,527.00 | 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) = 48,143.00 | | 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) = 530,908.00 | 734 | DEBT EQUAL BASE |
| 758 | EXCESS FOR ELIGIBLE LTFM VPK BONDS = (704) X (753) = | 436 | LTFM DEBT EQUAL REV 254,600.00 | 754 | DEBT EXCESS FOR ELIG REQUIRED DEBT |
| 759 | EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (705) X (753) = | 438 | LTFM DEBT EQUAL AID 129,972.76 | 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 124,627.24 | 782 | FY 2024 GROSS DEBT EQUALIZATION REVENUE =(734)-(754)+(781) = |
| 761 | UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(751)-(752)] = | 440 | LTFM DEBT UNEQUAL LVY 276,308.00 | 30 | 2021 ANTC 6,678,339 |
| | NET DEBT EXCESS SUMMARY | 771 | LTFM DEBT LEVY LIMIT = (439) + (440) + (755) + (756) + (757)+(758)+(759) = 400,935.24 | 783 | = .1050 X (30) = 701,225.60 |
| 762 | DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(753) = | | NATURAL DISASTER DEBT EQUALIZATION | 784 | MAX UNEQ LOCAL EFFORT = .1574 X (30) = 1,051,170.56 |
| 763 | DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (751)-(761)-(762) = | 30 | 2021 ANTC 6,678,339 | 785 | FY 2024 NET DEBT EQ REV = GTR OF 0 OR [(782) - (784)] = |
| | | 772 | TEN PERCENT ANTC = 0.10 * (30) = 667,833 | 786 | PRELIM TIER 1 EQU REV =LSR (785) OR (783)= |
| | | 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) 769.85 | 788 | MAX EFFORT TIER 1 REV |
| | | 774 | FY 2021 ANTC PER APU = (30) / (54) = 8,674.86 | | |

| ***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) = | 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) 769.85 | 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) = 8,674.86 | 808 | DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(803)-(801)-(805)]= | 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)] = .78623135 | 810 | DEBT EQUAL AID INELIG, VOTER APPROVED = (716) + (719) = | 907 | FUND 47 DEBT BALANCE |
| 795 | TIER 1 DEBT EQU AID RATIO = 1-(793) = | 811 | DEBT EQUAL AID INELIG, NON VOTER APPROVED = (717) + (727) = | 908 | REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) = |
| 796 | TIER 2 DEBT EQU AID RATIO = 1-(794) = .21376865 | 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) = 400,935.24 | 910 | JUNE 2021 FUND 47-460 BALANCE NONSPENDABLE |
| 798 | TIER 2 DEBT AID = (790) X (796) = | 814 | TOTAL INITIAL GDS LEVY LIMIT = (812)+(813) = 400,935.24 | 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 | 262,787.81 262,787.81 | |
| 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)) | 2,848.95 |
| 921 | FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] = | 1002 | 21 PAY 22 LIMIT | 1003 | 21 PAY 22 LEVY | 66,473.34 66,473.34 |
| 922 | FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(914)- SUM (915) TO (920)] = | 1004 | FY 2023 OPER CAPITAL LEVY ADJUSTMENT = ((1100)-(1102)) = | 1017 | FY 2023 EQUITY LEVY ADJUSTMENT (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 202) | 160.13- 103,051.71 |
| 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 | 101,799.29 101,799.29 = ((1017)-(1018)) = | 1,252.42 |
| 924 | ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED | 1005 | FY 2023 LOR TIER 1 (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 198) | | FY 2023 TRANSITION LEVY ADJUSTMENT | 117,221.76 |
| 925 | ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED | 1006 | ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 275) | 1021 | FY 2023 TRANSITION LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 209) | 5,519.48 |
| 926 | NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS =(903)-(921)-(924) = | 1007 | ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 302) | 1022 21 PAY 22 LIMIT 1023 21 PAY 22 LEVY | 5,460.28 5,460.28 | |
| 927 | NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED =(908)-(922)-(925) = | 1008 | 21 PAY 22 LIMIT | 1009 | 21 PAY 22 LEVY | 115,964.56 115,964.56 |
| | LEVY LIMITATION ADJUSTMENTS | 1010 | PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1006)+(1007)+(1008) | | FY 2023 1ST TIER REFERENDUM LEVY ADJUST | 115,964.56 |
| | IN GENERAL, IF WE HAVE: | 1011 | PAY 22 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1006)+(1007)+(1009) | 1025 | FY 2023 1ST TIER REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 238) | 31,486.27 |
| A | FINAL LEVY AUTHORITY | 1012 | FY 2023 LOR TIER 1 LEVY ADJUSTMENT = ((1005)-(1010)) = | 1026 | ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 276) | 1,257.20 |
| B | PREVIOUSLY CALCULATED AUTHORITY | | FY 2023 LOR TIER 2 LEVY ADJUSTMENT | 1027 | ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 303) | |
| C | CERTIFIED LEVY BASED ON (B) | | | 1028 | 21 PAY 22 LIMIT | 31,148.59 |
| D | 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) | 1029 | 21 PAY 22 LEVY | 31,148.59 |

| **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) = | 31,148.59 | 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) = | 31,148.59 | 1043 | ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 305) | 1006 | ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 285) |
| 1032 | FY 2023 1ST TIER VTR REF LEVY ADJUSTMENT = ((1135)-(1136)) = | 337.68 | 1044 | 21 PAY 22 LEVY | 1045 | 21 PAY 22 LEVY |
| | FY 2023 2ND TIER REF LEVY ADJUST | | 1046 | PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043) +(1044) = | 1056 | FY 2023 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1006)-(1055) = FY 2023 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES |
| 1033 | FY 2023 2ND TIER REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 240) | | 1047 | PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043) +(1045) = | 1057 | FY 2023 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINES 281 TO 283) |
| 1034 | ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 277) | | 1048 | FY 2023 UNEQUALIZED REF LEVY ADJUSTMENT | 1058 | TIER 1 LEVY |
| 1035 | ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 304) | | | FY 2023 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES | 1059 | TIER 2 LEVY |
| 1036 | 21 PAY 22 LIMIT | | | FY 2023 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINES 253 TO 255) | 1060 | UNEQL LEVY |
| 1037 | 21 PAY 22 LEVY | | | | 1061 | TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1058) TO (1060) = |
| 1038 | PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035) +(1036) = | | 1049 | TIER 1 LEVY | 1062 | TOTAL FY 2023 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 22 LEVY =(1027)+(1035)+(1043) |
| 1039 | PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035) +(1037) = | | 1050 | TIER 2 LEVY | 1063 | FY 2023 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1062)-(1061) = FY 2023 REFERENDUM HOLD HARMLESS ADJUSTMENT TO LOR TIER 1 LEVIES |
| 1040 | FY 2023 2ND TIER REF LEVY ADJUSTMENT | | 1051 | UNEQL LEVY | 1064 | FY 2023 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 280) |
| | FY 2023 UNEQUAL REF LEVY ADJ | | 1052 | TOTAL FY 2023 TBRA ALLOC TO REF LEVY CATEGORIES = (1049) TO (1051) = | 1065 | FY 2023 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 280) |
| 1041 | FY 2023 UNEQUAL REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 242) | | 1053 | TOTAL FY 2023 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 22 LEVY = (1026)+(1034) +(1042) = | 1066 | ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY ALLOCATION OF TBRA |
| | | | 1054 | FY 2023 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1053)-(1052) = | | |

| ***FY 2023 HOLD HARM ADJ (CONT)*** | | *FY 23 & FY 22 CAPITAL RELATED ADJ* | | ***FY 2022 LTFM UNEQUAL LEVY ADJ*** | | |
|------------------------------------|----------------------------------------------------------------------------------------------------------------------------|-------------------------------------|------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------------------------------------------------------------|------------|
| 1065 | FY 2023 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1007)-(1064) = | | | 1092 | FY 2022 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2022 WEBSITE REPORT, LINE 64) | 243,803.17 |
| | FY 2023 INTEGRATION ADJUSTMENT | 1077 | FY 2023 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 63) | 1093 | 20 PAY 21 LIMIT | 250,947.17 |
| 1066 | FY 2023 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) | 1078 | 21 PAY 22 LIMIT | 1094 | 20 PAY 21 LEVY | 250,947.17 |
| 1067 | 21 PAY 22 LIMIT | 1079 | 21 PAY 22 LEVY | 1095 | TOTAL ADJUSTMENT = (1092)-(1094) = | 7,144.00- |
| 1068 | 21 PAY 22 LEVY | 1080 | FY 2023 LTFM EQUALIZED LEVY ADJUST | 1096 | 21 PAY 22 ADJ LIMIT | 13,300.00 |
| | | | | 1097 | 21 PAY 22 ADJ LEVY | 13,300.00 |
| 1069 | FY 2023 INTEGRATION ADJUSTMENT LIMIT | | | 1098 | FY 2022 LTFM UNEQUALIZED LEVY ADJUST = (1095)-(1097) = | 20,444.00- |
| | | 1081 | FY 2023 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 64) | | 3 YEAR PRIOR ADJUSTMENTS | |
| | FY 2021 CARRYOVER INTEGRATION ADJUSTMENT | | 220,010.00 | | FY 2021 OPERATING CAPITAL LEVY ADJ | |
| 1070 | FY 2021 INTEGRATION LEVY AUTH CARRYOVER FINAL ADJUSTMENT (FROM FY 2021 INTEGRATION CARRYOVER AID REPORT, LINE 14) | 1082 | 21 PAY 22 LIMIT | 1099 | FY 2021 OPER CAP LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 170) | 64,983.01 |
| | | 1083 | 21 PAY 22 LEVY | | | |
| 1071 | FY 2021 INTEG LEVY AUTH CARRYOVER ADJ PAY 23 | 1084 | FY 2023 LTFM UNEQUALIZED LEVY ADJUST = (1081)-(1083) = | 1100 | 19 PAY 20 LIMIT | 65,415.59 |
| | | | 16,872.00- | 1101 | 19 PAY 20 LEVY | 65,415.59 |
| 1072 | FY 2021 INTEG LEVY AUTH FINAL CARRYOVER ADJUSTMENT = (1070) - (1071) = | | | 1102 | TOTAL ADJUST TO PAY 20 OPER CAP LEVY AUTH = ((1100)-(1102)) = | 432.58- |
| | | 1085 | FY 2022 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2022 WEBSITE REPORT, LINE 63) | 1103 | 20 PAY 21 ADJ LIMIT | 573.28- |
| | FY 2023 ALT TEACHER COMP LEVY ADJ | | | 1104 | 20 PAY 21 ADJ LEVY | 573.28- |
| 1073 | FY 2023 ALT COMP LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 326) | 1086 | 20 PAY 21 LIMIT | 1105 | FY 2021 OPER CAPITAL LEVY ADJUSTMENT = ((1103)-(1104)) = | 140.70 |
| | | 1087 | 20 PAY 21 LEVY | | | |
| 1074 | 21 PAY 22 LIMIT | 1088 | TOTAL ADJUSTMENT | | FY 2021 LOR TIER 1 LEVY ADJ | |
| 1075 | 21 PAY 22 LEVY | | | 1106 | FY 2021 LOC OPT TIER 1 AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 189) | 110,219.15 |
| 1076 | FY 2023 ALT TEACH COMP LEVY ADJUSTMENT | 1089 | 21 PAY 22 ADJ LIMIT | 1107 | 19 PAY 20 LIMIT | 103,737.06 |
| | | 1090 | 21 PAY 22 ADJ LEVY | 1108 | 19 PAY 20 LEVY | 103,737.06 |
| | | 1091 | FY 2022 LTFM EQUALIZED LEVY ADJUST | 1109 | TOTAL ADJUST TO PAY 20 LOR OPTIONAL LEVY AUTH = ((1106)-(1107)) = | 6,482.09 |

| *FY 2021 LOR TIER 1 LEVY ADJ (CONT)* | ***FY 2021 TRANSITION LEVY ADJ*** | **FY 2021 2ND TIER REF ADJ (CONT)** |
|--------------------------------------|-------------------------------------|-------------------------------------|
| 1110 20 PAY 21 ADJ LIMIT | 1127 FY 2021 TRANSITION LEVY AUTH | 1142 PAY 20 LIMIT BEFORE |
| 1111 20 PAY 21 ADJ LEVY | (FROM FY 2021 GENERAL | TBRA AND HOLD HARM ADJ |
| | EDUC REVENUE REPORT, | (FROM PAY 21 LEVY |
| 1112 FY 2021 LOR OPTIONAL | LINE 200) 5,585.01 | REPORT, LINE 1038) |
| LEVY ADJUSTMENT | | |
| = ((1109)-(1110)) = 6,482.09 | 1128 19 PAY 20 LIMIT 5,256.55 | 1143 PAY 20 LEVY BEFORE |
| | 1129 19 PAY 20 LEVY 5,256.55 | TBRA AND HOLD HARM ADJ |
| | | (FROM PAY 21 LEVY |
| FY 2021 LOR TIER 2 LEVY ADJUST | 1130 TOTAL ADJUST TO PAY 20 | REPORT, LINE 1039) |
| | TRANSITION LEVY AUTH | |
| 1113 FY 2021 LOC OPT LEVY AUTH | = ((1127)-(1128)) = 328.46 | 1144 TOTAL ADJUST TO PAY 20 |
| (FROM FY 2021 GENERAL | | 2ND TIER REF LEVY AUTH |
| EDUC REVENUE REPORT, | 1131 20 PAY 21 ADJ LIMIT 8.19- | |
| LINE 276) 268,790.64 | 1132 20 PAY 21 ADJ LEVY 8.19- | |
| | | 1145 20 PAY 21 ADJ LIMIT |
| 1114 19 PAY 20 LIMIT 252,982.83 | 1133 FY 2021 TRANSITION | 1146 20 PAY 21 ADJ LEVY |
| 1115 19 PAY 20 LEVY 252,982.83 | LEVY ADJUSTMENT | |
| | = ((1130)-(1131)) = 336.65 | 1147 FY 2021 2ND TIER REF |
| 1116 TOTAL ADJUST TO PAY 20 | | LEVY ADJUSTMENT |
| LOR OPTIONAL LEVY AUTH | | |
| = ((1106)-(1107)) = 15,807.81 | FY 2021 1ST TIER VOTER-APPROVED | |
| | REFER LEVY ADJUST | |
| 1117 20 PAY 21 ADJ LIMIT 394.35- | | FY 2021 UNEQUAL REF LEVY ADJ |
| 1118 20 PAY 21 ADJ LEVY 394.35- | 1134 FY 2021 1ST TIER REF LEVY AUTH | |
| | (FROM FY 2021 GENERAL | 1148 FY 2021 UNEQUAL REF LEVY AUTH |
| 1119 FY 2021 LOR OPTIONAL | EDUC REVENUE REPORT, | (FROM FY 2021 GENERAL |
| LEVY ADJUSTMENT | LINE 229) 29,605.34 | EDUC REVENUE REPORT, |
| =((1116)-(1117)) 16,202.16 | | LINE 233) |
| | 1135 PAY 20 LIMIT BEFORE | 1149 PAY 20 LIMIT BEFORE |
| FY 2021 EQUITY LEVY ADJUSTMENT | TBRA AND HOLD HARM ADJ | TBRA AND HOLD HARM ADJ |
| | (FROM PAY 21 LEVY | (FROM PAY 21 LEVY |
| 1120 FY 2021 EQUITY LEVY AUTH | REPORT, LINE 1022) 27,864.23 | REPORT, LINE 1054) |
| (FROM FY 2021 GENERAL | | |
| EDUC REVENUE REPORT, | 1136 PAY 20 LEVY BEFORE | 1150 PAY 20 LEVY BEFORE |
| LINE 193) 104,021.66 | TBRA AND HOLD HARM ADJ | TBRA AND HOLD HARM ADJ |
| | (FROM PAY 21 LEVY | (FROM PAY 21 LEVY |
| 1121 19 PAY 20 LIMIT 97,866.77 | REPORT, LINE 1023) 27,864.23 | REPORT, LINE 1055) |
| 1122 19 PAY 20 LEVY 97,866.77 | 1137 TOTAL ADJUST TO PAY 20 | 1151 TOTAL ADJUST TO PAY 20 |
| | 1ST TIER REF LEVY AUTH | UNEQUAL REF LEVY AUTH |
| 1123 TOTAL ADJUST TO PAY 20 | = ((1134)-(1135)) = 1,741.11 | |
| EQUITY LEVY AUTH | | |
| = ((1120)-(1121)) = 6,154.89 | 1138 20 PAY 21 ADJ LIMIT 43.44- | 1152 20 PAY 21 ADJ LIMIT |
| | 1139 20 PAY 21 ADJ LEVY 43.44- | 1153 20 PAY 21 ADJ LEVY |
| 1124 20 PAY 21 ADJ LIMIT 115.32- | | |
| 1125 20 PAY 21 ADJ LEVY 115.32- | 1140 FY 2021 1ST TIER REF | 1154 FY 2021 UNEQUAL REF |
| | LEVY ADJUSTMENT | LEVY ADJUSTMENT |
| 1126 FY 2021 EQUITY | = ((1138)-(1139)) = 1,784.55 | |
| LEVY ADJUSTMENT | | |
| = ((1123)-(1124)) = 6,270.21 | 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 |
| 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 8,287.87 |
| 1160 | FY 2021 TBRA ALLOC LEVY ADJUSTMENT | | | 1189 | 20 PAY 21 LEVY 8,287.87 |
| | FY 2021 LOR TBRA ADJUST | | FY 2021 LOR TIER 1 HOLD HARMLESS ADJUSTMENT | 1190 | FY 2021 REEMPLOY ADJUST = ((1187)-(1189)) = 8,287.87- |
| 1161 | FY 2021 ALLOC OF TBRA TO LOR TIER 1 LEVY (FROM FY 2021 GENERAL REVENUE REPORT, LINE 243) | 1173 | FY 2021 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINES 271) | | FY 2021 SAFE SCHOOLS ADJUST |
| 1162 | ALLOCATION OF TBRA (FROM PAY 20 LEVY RPT, LINE 296) | 1174 | PAY 20 TIER 1 HOLD HARMLESS LEVY (FROM PAY 21 LEVY RPT, LINES 312) | 1191 | SAFE SCH LVY REQUEST YES |
| 1163 | FY 2021 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1161)-(1162) = | 1175 | FY 2021 LOR TIER 1 HOLD HARMLESS ADJUSTMENT = (1173)-(1174) = | 54 | 2020-21 ADJ PU (ACT) 769.85 |
| 1164 | 20 PAY 21 ADJ LIMIT | 1176 | 20 PAY 21 ADJ LIMIT | 1192 | FY 2021 SAFE SCHOOLS AUTH \$36 X (54) = 27,714.60 |
| 1165 | 20 PAY 21 ADJ LEVY | 1177 | 20 PAY 21 ADJ LEVY | 1193 | 19 PAY 20 LIMIT 29,030.40 |
| 1166 | FY 2021 LOR TIER 1 TBRA LEVY ADJUSTMENT | 1178 | FY 2020 TIER 1 HOLD HARM ADJUSTMENT =(1175)-(1176) = | 1194 | 19 PAY 20 LEVY 29,030.40 |
| | FY 2021 REFERENDUM HOLD HARM | | FY 2021 INTEGRATION ADJUSTMENT | 1195 | FY 2021 SAFE SCH ADJUST = ((1187)-(1189)) = 1,315.80- |
| 1167 | FY 2021 ALLOC OF HOLD HARM (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 272 TO 274) | 1179 | FY 2021 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) | | FY 2021 SAFE SCHOOLS INTERMEDIATE ADJUST |
| | | 1180 | 19 PAY 20 LIMIT | 54 | 2020-21 ADJ PU (ACT) 769.85 |
| | | 1181 | 19 PAY 20 LEVY | 1196 | SAFE SCH INTERMEDIATE LEVY ALLOW |
| | | 1182 | TOTAL ADJUSTMENT | 1197 | FY 2021 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1196) X (54) = |
| | | 1183 | 20 PAY 21 ADJ LIMIT | 1198 | 19 PAY 20 LIMIT |
| | | 1184 | 20 PAY 21 ADJ LEVY | 1199 | 19 PAY 20 LEVY |
| | | | | 1200 | FY 2021 SAFE SCHOOLS INTERMEDIATE ADJUST |

| *FY 2021 ALT TEACHER COMP LEVY ADJ* | | **FY 2021 LTFM UNEQUAL ADJ (CONT)** | | ***FY 2021 ANNUAL OPEB LEVY ADJ*** | | |
|-------------------------------------|---------------------------------------------------------------------------------------------------|-------------------------------------|------------------------------------------------------------------------------|------------------------------------|------|-----------------------------------------------------------------------------------------------------------------------------------------|
| 1201 | FY 2021 ALT COMP LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 317) | 1220 | 19 PAY 20 LIMIT | 261,439.50 | 1238 | FY 2021 ACTUAL COST (FIN 797 + OBJ 291) |
| | | 1221 | 19 PAY 20 LEVY | 261,439.50 | | |
| | | 1222 | TOTAL ADJUSTMENT = (1219)-(1221) = | 13,889.00- | 1239 | PRORATION FACTOR TO REFLECT STATEWIDE CAP 1.00000000 |
| 1202 | 19 PAY 20 LIMIT | 1223 | 20 PAY 21 ADJ LIMIT | 1,368.00 | 1240 | PRORATED ANNUAL OPEB LEVY AUTH |
| 1203 | 19 PAY 20 LEVY | 1224 | 20 PAY 21 ADJ LEVY | 1,368.00 | | |
| 1204 | TOTAL ADJUST TO PAY 20 ALT COMP LEVY AUTH | 1225 | 21 PAY 22 ADJ LIMIT | 4,940.00- | 1241 | 21 PAY 22 LIMIT 9,648.00 |
| | | 1226 | 21 PAY 22 ADJ LEVY | 4,940.00- | 1242 | 21 PAY 22 LEVY 9,648.00 |
| 1205 | 20 PAY 21 ADJ LIMIT | 1227 | FY 2021 UNEQUAL LIMIT ADJUST = (1223)+(1225) = | 3,572.00- | 1243 | FY 2021 ANNUAL OPEB ADJUSTMENT = (1235)-(1237) = 9,648.00- |
| 1206 | 20 PAY 21 ADJ LEVY | | | | | |
| 1207 | FY 2021 ALT TEACH COMP LEVY ADJUST | 1228 | FY 2021 UNEQUAL LEVY ADJUST = (1224)+(1226) = | 3,572.00- | | |
| | | 1229 | FY 2021 LTFM UNEQUALIZED LEVY ADJUST = (1222)-(1228) = | 10,317.00- | | PAY 20 LEASE LEVY ADJUST |
| | FY 2021 LTFM EQUALIZED LEVY ADJ | | | | | FY 2020 AND FY 2021 LEASE COST WITH A PAY 20 LEVY(PAY 21 LEASE LEVY FOR FY 2021 & 2022 LEASE COSTS WILL BE ADJUSTED NEXT YEAR) |
| 1208 | FY 2021 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2021 WEBSITE REPORT, LINE 63) | | FY 2021 CAREER TECHNICAL ADJ | | | FY 2020 PAY 19 NET LEASE COSTS |
| 1209 | 19 PAY 20 LIMIT | 1230 | FY 2021 CAREER TECH LEVY AUTHORITY (FY 2021 CTE AID REPORT LINE 21) | 43,257.10 | 1301 | PAY 19 OPER INTERMED |
| 1210 | 19 PAY 20 LEVY | | | | 1302 | PAY 19 CAP INTERMED |
| 1211 | TOTAL ADJUSTMENT | | | | 1303 | PAY 19 TIES CAPITAL |
| | | 1231 | 20 PAY 21 LIMIT | 37,555.70 | 1304 | PAY 19 OPER JOINT |
| 1212 | 20 PAY 21 ADJ LIMIT | 1232 | 20 PAY 21 LEVY | 37,555.70 | 1305 | PAY 19 OPER NON-J ADM |
| 1213 | 20 PAY 21 ADJ LEVY | 1233 | FY 2021 CAREER TECH ADJUSTMENT = ((1230)-(1231)) | 5,701.40 | 1306 | PAY 19 OPER NON-J |
| 1214 | 21 PAY 22 ADJ LIMIT | | | | 1307 | PAY 19 CAPITAL JOINT |
| 1215 | 21 PAY 22 ADJ LEVY | | | | 1308 | PAY 19 CAP NON-J ADM |
| | | | | | 1309 | PAY 19 CAPITAL NON-J |
| 1216 | FY 2021 EQUAL LIMIT ADJUST = (1212)+(1214) = | | FY 2021 HEALTH BENEFIT LEVY ADJUST | | 1310 | FY 2020 COSTS (PAY 19) SUM (1301) TO (1309)= |
| 1217 | FY 2021 EQUAL LEVY ADJUST = (1213)+(1215) = | 1234 | FY 2021 ACTUAL COST (LIMITED TO \$600,000) | | | FY 2020 PAY 20 NET LEASE COSTS |
| 1218 | FY 2021 LTFM EQUALIZED LEVY ADJUST | 1235 | 20 PAY 21 LIMIT | | 1311 | PAY 20 OPER INTERMED |
| | | 1236 | 20 PAY 21 LEVY | | 1312 | PAY 20 CAP INTERMED |
| | | 1237 | FY 2021 HEALTH BENEFITS ADJUST | | 1313 | PAY 20 OPER JOINT 2,556.61 |
| | | | | | 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)= 2,556.61 |
| 1219 | FY 2021 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2021 WEBSITE REPORT, LINE 64) 247,550.50 | | | | | |

| ***FY 2021 PAY 20 NET LEASE COSTS*** | | ***FY 2021 PAY 21 NET LEASE COSTS*** | | ***FY 2021 NET LEASE COSTS*** | |
|--------------------------------------|-------------------------|--------------------------------------|-------------------------|-------------------------------|------------------------------|
| 1320 | PAY 20 OPER INTERMED | 1345 | TOTAL FY 2021 OPER | 1357 | REGULAR MAX AUTHORITY |
| 1321 | PAY 20 CAP INTERMED | | NON-J NET LEASE COSTS | | = GTR OF (1355) |
| 1322 | PAY 20 TIES CAPITAL | | FOR (PAY 20) | | OR (1356) = |
| 1323 | PAY 20 OPER JOINT | | = (1324) + (1325) = | | 163,208.20 |
| 1324 | PAY 20 OPER NON-J ADM | | | 1358 | TOTAL PAY 20 REGULAR |
| 1325 | PAY 20 OPER NON-J OTH | 1346 | ACTUAL FY 2021 UFARS | | LEASE LEVY AUTHORITY |
| 1326 | PAY 20 CAPITAL JOINT | | LEASE COSTS | | = LSR OF (1354) |
| 1327 | PAY 20 CAP NON-J ADM | | (FUND 1, OBJECT 370) | | OR (1357) = |
| 1328 | PAY 20 CAP NON-J OTH | | 6,267.03 | | 2,556.61 |
| 1329 | FY 2021 COSTS (PAY 20) | 1347 | PAY 20 OPER NON-J | 1359 | TOTAL PAY 20 REGULAR & |
| | SUM (1320) TO (1328)= | | LEASE COST LIMITED | | INTERM LEASE LEVY AUTH |
| | | | BY FY 2021 UFARS | | = (1352) + (1358) = |
| | | | =LSR(1345) OR (1346)= | | 2,556.61 |
| | | | | 1360 | 19 PAY 20 LIMIT |
| | | | | | 2,779.38 |
| | | | | 1361 | 19 PAY 20 LEVY |
| | | | | | 2,779.38 |
| | FY 2021 NET LEASE COSTS | | FY 2021 NET LEASE COSTS | | |
| 1330 | PAY 21 OPER INTERMED | | | 1362 | PAY 20 LEASE LEVY |
| 1331 | PAY 21 CAP INTERMED | 1348 | FY 2021 ADJUSTED COSTS | | LIMITATION ADJUSTMENT |
| 1332 | PAY 21 OPER JOINT | | (PAY 20) = (1329) - | | = (1359)-(1361) = |
| 1333 | PAY 21 OPER NON-J ADM | | (1324)-(1325)+(1347)= | | 222.77- |
| 1334 | PAY 21 OPER NON-J OTH | | | | |
| 1335 | PAY 21 CAPITAL JOINT | 1349 | PAY 20 ADJUSTED NET | | CAPITAL RELATED ADJ SUMMARY |
| 1336 | PAY 21 CAP NON-J ADM | | LEASE COSTS | | |
| 1337 | PAY 21 CAP NON-J OTH | | = (1344) + (1348) = | 1004 | FY 2023 OPER CAP ADJ |
| | | | 2,556.61 | 1105 | FY 2021 OPER CAP ADJ |
| 1338 | FY 2021 COSTS (PAY 21) | 1350 | DIST'S SHARE OF PAY 20 | 1080 | FY 2023 LTFM EQ ADJ |
| | SUM (1330) TO (1337) | | LEASE COSTS FOR THE | 1084 | FY 2023 LTFM UNEQ ADJ |
| | 3,848.54 | | INTERMEDIATE DISTRICTS | | 16,872.00- |
| | | | = (1311) + (1312) | 1091 | FY 2022 LTFM EQ ADJ |
| 1339 | TOTAL FY 2020 OPER | | + (1320) + (1321) = | 1098 | FY 2022 LTFM UNEQ ADJ |
| | NON-J NET LEASE COSTS | | | 1218 | FY 2021 LTFM EQ ADJ |
| | =(1306)+(1314)+(1315) | | | 1229 | FY 2021 LTFM UNEQ ADJ |
| | | 54 | 2020-21 ADJ PU (ACT) | | 10,317.00- |
| 1340 | ACTUAL FY 2020 UFARS | 1351 | INTERM PUPIL UNIT | 1362 | PAY 20 LEASE LEVY ADJ |
| | LEASE COSTS | | AUTH = \$65 X (54) = | 1363 | LEASE LEVY ADJ (MEMO) |
| | (FUND 1, OBJECT 370) | | 50,040.25 | 1364 | OTHER CEX ADJ (MEMO) |
| | 133.64 | 1352 | INTERM LEASE AUTH = LSR | 1365 | TOTAL CAPITAL RELATED |
| 1341 | PAY 19 OPER NON-J | | OF (1350) OR (1351) = | | LEVY LIMIT ADJUSTMENT |
| | LEASE COST LIMITED | | | | =(1004)+(1105)+(1080) |
| | BY FY 2020 UFARS | 1353 | INTERM DIST CARRYOVER | | +(1084)+(1091)+(1098) |
| | LSR (1306) OR (1340)= | | TO REGULAR LEASE AUTH | | +(1218)+(1229)+(1362) |
| | | | = (1350) - (1352) = | | +(1363)+(1364) = |
| | | | | | 47,875.20- |
| 1342 | REMAIN FY 2020 UFARS | 1354 | PAY 20 LEASE COST | | OTHER GENERAL LIMITATION ADJ |
| | = GREATER OF ZERO OR | | UNDER REGULAR AUTH | 760 | GENERAL FUND LEVY ADJ |
| | [(1340) - (1341)] = | | = (1349) - (1352) = | | FOR FAC & EQUIP BONDS |
| | 133.64 | | 2,556.61 | 1366 | ECON DEV ABATE ADJUST |
| 1343 | PAY 20 OPER NON-J | 54 | 2020-21 ADJ PU (ACT) | | (MEMO) |
| | LEASE COST LIMITED | | | 1367 | DEBT SURPLUS TRANSFER |
| | BY FY 2020 UFARS | 1355 | PAY 20 PUPIL UNIT MAX | | (MEMO) |
| | = LSR [(1314)+(1315)] | | AUTH = \$212 X (54) = | | |
| | OR (1342) = | | 163,208.20 | 1368 | SCH TAX ADJUSTMENT |
| | | 1356 | PAY 20 COMMISSIONER | | (FROM STR ADJUST |
| 1344 | FY 2020 ADJUSTED COSTS | | APPROVED LIMIT | | REPORT, LINE 9) |
| | (PAY 20) = (1319) - | | | | |
| | (1314)-(1315)+(1343)= | | | | |
| | 2,556.61 | | | | |

| **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 306.06 |
| | | | | 1406 | 19 PAY 20 LEVY 306.06 |
| 1370 | TOTAL OTHER ADJUST GEN RMV VOTER APPR JOBZ EXEMPT = (1368)+(1369) = | | 2,122.23 | 1407 | FY 2021 HOME VISIT ADJUSTMENT = ((1404)-(1406)) = 30.65- |
| 1371 | MAINT PU VAR (MEMO) | 1384 | GENERAL RMV OTHER JOBZ EXEMPT =(1012)+ +(1016)+(1020)+(1024) +(1056)+(1065)+(1112) +(1119)+(1126)+(1133) +(1166)+(1178)+(1374) | | |
| 1372 | SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14) | | 34,708.88 | 1408 | FY 2021 AUTHORITY (FROM UFARS EXPENDITURES) |
| 1373 | OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO) | 1385 | GENERAL NTC VOTER APPROVED JOBZ EXEMPT =(1377) = | 1409 | 19 PAY 20 LIMIT 22,077.00 |
| | | | | 1410 | 19 PAY 20 LEVY 22,077.00 |
| 1374 | TOTAL OTHER ADJUST GEN OTHER RMV JOBZ EXEMPT= =(1371)+(1372)+(1373) | 1386 | GENERAL NTC OTHER JOBZ EXEMPT = (760)+(1069)+(1076) +(1185)+(1190)+(1195) +(1200)+(1207)+(1233) +(1237)+(1243)+(1365) +(1366)+(1367)+(1382) | 1411 | SCH-AGE CARE ADJUSTMENT = ((1408)-(1410)) = 22,077.00- |
| 1375 | SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23) | | 61,425.47- | 1412 | ADULTS W/DISABILITIES ADJUST |
| 1376 | OTHER ADJUST, GEN NTC VOTER APPROVED JOBZ EXEMPT (MEMO) | 1387 | TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1383)+(1384) + (1385)+(1386) = | 1413 | SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33) |
| | | | 24,594.36- | 1414 | OTHER ADJUST (MEMO) |
| 1377 | TOTAL OTHER ADJUST GEN NTC VOTER APPR JOBZ EXEMPT =(1375)+(1376)= | | | 1415 | TOTAL OTHER ADJUST =(1413)+(1414)= |
| 1378 | TIF ADJUST (MEMO) | | | 1416 | TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT =(1403)+(1407)+(1411) + (1412) + (1415) = |
| 1379 | SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28) | 1400 | FY 2023 REVISED ECFE LEVY AUTH (FROM FY 2023 ECFE AID REPORT, LINE 1.7) | | |
| | | | 15,953.08 | | GENERAL DEBT SERVICE ADJUSTMENTS |
| 1380 | FY 2021 INTEG LEVY AUTH CARRYOVER ADJUSTMENT | 1401 | 21 PAY 22 LIMIT 15,956.45 | 1701 | REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762) X -1 = |
| | | 1402 | 21 PAY 22 LEVY 15,956.45 | | |
| 1381 | OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO) | 1403 | FY 2023 EARLY CHILD FAMILY ADJUST = ((1400)-(1402)) = | 1702 | OTHER ADJUST (MEMO) VOTER APPROVED |
| | | | 3.37- | | |
| 1382 | TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT=(1378)+(1379) + (1380)+(1381) = | | | 1703 | TOTAL DEBT SERV ADJUST VOTER APPROVED = (1701)+(1702) = |
| | | 1404 | FY 2021 HOME VISITING FINAL ADJUSTMENT (FROM FY 2021 HOME VISITING AID REPORT, LINE 8) | 1704 | REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763) X -1 = |
| | | | 275.41 | | |

| ***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 | 2,291.16 | 2024 | FY 2023 ABATEMENT AID | 131.05 |
| | | 1725 | 21 PAY 22 ADJ LEVY | 2,291.16 | | | |
| 1706 | TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1704)+(1705) + (1710)+(1717)+(1728)= | 1726 | FY 2021 DEBT LIMIT ADJUST = (1722)+(1724) = | 1,656.69 | 2005 | INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) = | 674.60 |
| | 23,212.81 | 1727 | FY 2021 DEBT LEVY ADJUST = (1723)+(1725) = | 1,656.69 | | PAY 20 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND | |
| | FY 2023 LTFM DEBT LEVY ADJ | 1728 | FY 2021 LTFM DEBT LEVY ADJ =(1721)-(1726)= | 4,784.99 | 2006 | GENERAL | 870,137.78 |
| 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 | 80,253.01 |
| | 385,271.24 | | | | 2008 | GENERAL DEBT SERVICE | 370,233.57 |
| 1708 | 21 PAY 22 LIMIT | 1900 | REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF | | 2009 | OPEB DEBT SERVICE | |
| 1709 | 21 PAY 22 LEVY | | [(921)OR(924)] X -1 = | | 2010 | TOTAL | 1,320,624.36 |
| 1710 | FY 2023 LTFM DEBT LEVY ADJ =(1707)-(1708)= | 1901 | OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED | | | | |
| | 8,529.72 | 1902 | TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) = | | | | |
| | FY 2022 LTFM DEBT LEVY ADJUST | | | | | | |
| 1711 | FY 2022 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2022 RPT, LINE 59) | 1903 | REDUCTION DEBT EXCESS, NON-VOTER = GTR OF | | | | |
| | 369,929.10 | | [(922)OR(925)] X -1 = | | | | |
| 1712 | 20 PAY 21 LIMIT | 1904 | OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR | | | | |
| 1713 | 20 PAY 21 LEVY | | | | | | |
| 1714 | TOTAL ADJUSTMENT ADJ =(1711)-(1712)= | 1905 | TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) = | | | | |
| | 3,458.82 | | | | | | |
| 1715 | 21 PAY 22 ADJ LIMIT | | | | | | |
| 1716 | 21 PAY 22 ADJ LEVY | | | | | | |
| | 6,439.28- | | | | | | |
| | 6,439.28- | | | | | | |
| 1717 | FY 2022 LTFM DEBT LEVY ADJ =(1714)-(1715)= | | ABATEMENT ADJUSTMENTS | | | | |
| | 9,898.10 | | INITIAL ABATEMENT LEVY ADJUSTMENT | | | | |
| | FY 2021 LTFM DEBT LEVY ADJUST | 2001 | SCHOOL TAXES ABATED IN 2021 | 1,268.66- | | | |
| 1718 | FY 2021 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2021 RPT, LINE 59) | 2002 | SCHOOL TAXES ADDED IN 2021 | 463.01 | | | |
| | 381,575.54 | 2003 | NET CHANGE IN SCHOOL TAXES = (2001)+(2002) = | 805.65- | | | |
| 1719 | 19 PAY 20 LIMIT | | | | | | |
| 1720 | 19 PAY 20 LEVY | 2004 | ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)] | 805.65 | | | |
| | 375,133.86 | | | | | | |
| | 375,133.86 | | | | | | |
| 1721 | TOTAL ADJUSTMENT ADJ =(1718)-(1719)= | | | | | | |
| | 6,441.68 | | | | | | |
| 1722 | 20 PAY 21 ADJ LIMIT | | | | | | |
| 1723 | 20 PAY 21 ADJ LEVY | | | | | | |
| | 634.47- | | | | | | |
| | 634.47- | | | | | | |

CERTIFIED LEVY RATIO BY FUND

| | | |
|------|------------------------|------------|
| 2011 | GENERAL (2006)/(2010) | .65888364 |
| 2012 | COM SER (2007)/(2010) | .06076899 |
| 2013 | GEN DBT (2008)/(2010) | .28034737 |
| 2014 | OPEB DBT (2009)/(2010) | |
| 2015 | TOTAL | 1.00000000 |

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

| | | |
|------|----------------------|--------|
| 2016 | GENERAL | 119.82 |
| 2017 | COMMUNITY SERVICE | 11.23 |
| 2018 | GENERAL DEBT SERVICE | |
| 2019 | TOTAL | 131.05 |

EST FY 2023 ABATEMENT AID PRORATION FACTOR

1.00000000

PRORATED ABATEMENT AID BY FUND

| | | |
|------|-----------------------|--------|
| 2021 | GENERAL (2020)X(2016) | 119.82 |
| 2022 | COM SER (2020)X(2017) | 11.23 |
| 2023 | GEN DBT (2020)X(2018) | |
| 2024 | TOTAL | 131.05 |

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

| | | |
|------|-------------------------------------------------|--------|
| 2025 | GENERAL=(2004)-(2024)- (2026)-(2027)-(2028)= | 411.01 |
| 2026 | COM SER [(2004)X (2012)]-(2022) = | 37.73 |
| 2027 | GDS DBT [(2004)X (2013)]-(2023) = | 225.86 |
| 2028 | OPEB DBT [(2004)X (2014)] = | |
| 2005 | TOTAL = (2004)-(2024) | 674.60 |

| ***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) = 36,461.80 |
| 2030 | GENERAL = (2029) -(2031) -(2032)-(2033) = | 2054 | GEN DBT=(2046)-(2050) OR MEMO | 3002 | GENERAL RMV OTHER JOBZ EXEMPT = (517)+(1384) = 562,717.52 |
| 2031 | COM SER (2029)X(2012) | 2055 | OPEB DBT=(2047)-(2051) OR MEMO | 3002 | GENERAL RMV OTHER JOBZ EXEMPT = (517)+(1384) = 562,717.52 |
| 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 37.54- | 3004 | GENERAL NTC OTHER JOBZ EXEMPT +(519)+(1386)+(2039) +(2052)+(2070) = 294,313.17 |
| | FY 2021 ABATEMENT AID ADJUST (ZERO IF NO LEVY AUTHORITY IN FUND) | 2058 | SCHOOL TAXES ADDED IN 1ST 6 MO OF 2022 1,212.24 | 3004 | GENERAL NTC OTHER JOBZ EXEMPT +(519)+(1386)+(2039) +(2052)+(2070) = 294,313.17 |
| 2034 | GENERAL | 2059 | NET CHANGE IN SCHOOL TAXES (2057)+(2058) 1,174.70 | 3005 | TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3001)+(3002) + (3003)+(3004) = 893,492.49 |
| 2035 | COMMUNITY SERVICE | 2060 | TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1 X (2059)] | 3005 | TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3001)+(3002) + (3003)+(3004) = 893,492.49 |
| 2036 | GEN DEBT | | ADVANCE ABATEMENT AUTH BY FUND | 3006 | COMMUNITY SERV INIT LEVY SUMMARY |
| 2037 | OPEB DEBT | 2061 | GENERAL = (2060) -(2062)-(2063)-(2064) | 3006 | TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (634)+(1416)+(2040) + (2053)+(2071) = 28,514.16 |
| 2038 | TOTAL | 2062 | COM SER (2060)X(2012) | 3006 | TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (634)+(1416)+(2040) + (2053)+(2071) = 28,514.16 |
| | TOTAL REGULAR ABATE LEVY ADJ | 2063 | GEN DBT (2060)X(2013) | 3007 | GEN DEBT SERV INITIAL LEVY SUMMARY |
| 2039 | GENERAL = (2025)+(2030)+(2034)= 411.01 | 2064 | OPEB DBT (2060)X(2014) | 3007 | GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (812)+(1703)+(2041) + (2054)+(2072) = |
| 2040 | COMMUNITY SERVICE = (2026)+(2031)+(2035)= 37.73 | 2065 | GENERAL 520.60 | 3008 | GEN DEBT SERVICE OTHER JOBZ NONEXEMPT = (813)+(1706)+(2041) + (2054)+(2072) = 424,195.59 |
| 2041 | GEN DEBT SERVICE = (2027)+(2032)+(2036)= 225.86 | 2066 | COMMUNITY SERVICE 51.50 | 3008 | GEN DEBT SERVICE OTHER JOBZ NONEXEMPT = (813)+(1706)+(2041) + (2054)+(2072) = 424,195.59 |
| 2042 | OPEB DEBT SERVICE = (2028)+(2033)+(2037)= 674.60 | 2067 | GENERAL DEBT SERVICE 178.32 | 3009 | TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3007)+(3008) = 424,195.59 |
| 2043 | TOTAL | 2068 | OPEB DEBT SERVICE | | |
| | CARRY-OVER ABATE LEVY AUTHORITY | 2069 | TOTAL 750.42 | | |
| | PAY 22 REGULAR ABATEMENT LIMIT | | ADVANCE ABATEMENT ADJUSTMENT BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND) | | |
| 2044 | GENERAL | 2070 | GENERAL=(2060)-(2069)- (2071)-(2072)-(2073)= 520.60- | | |
| 2045 | COMMUNITY SERVICE | 2071 | COM SER (2062)-(2066) 51.50- | | |
| 2046 | GENERAL DEBT SERVICE | 2072 | GEN DBT (2063)-(2067) 178.32- | | |
| 2047 | OPEB DEBT SERVICE | 2073 | OPEB DBT (2064)-(2068) 750.42- | | |
| | PAY 22 REGULAR ABATEMENT LEVY | 2074 | TOTAL | | |
| 2048 | GENERAL | | | | |
| 2049 | COMMUNITY SERVICE | | | | |
| 2050 | GENERAL DEBT SERVICE | | | | |
| 2051 | OPEB DEBT SERVICE | | | | |

| ***OPEB/PENSION DEBT SVC INITIAL*** LEVY SUMMARY | ***POSITIVE OFFSETTING ADJ (CONT)*** | ***POSITIVE OFFSETTING ADJ*** IN GENERAL DEBT SERV FUND |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|
| 3010 OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (903)+(1900)+(2042) + (2055)+(2073) = | 3020 COM SERV POSITIVE OFFSET GTR 0 OR [0-(3006)] | 3031 GDS VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3007)] |
| 3011 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT =(908)+(1903)+(2042) + (2055)+(2073) = | 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) = |
| POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS | 3027 GEN RMV OTHER JOBZ EXEMPT NET OFFSET ADJ = (3017)+(3022) = | 3037 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3010)] |
| 3016 GEN RMV VOTER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3001)] | 3028 GEN NTC VOTER JOB EXEMPT NET OFFSET ADJ = (3018)+(3023) = | POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND |
| 3017 GEN RMV OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3002)] | 3029 GEN NTC OTHER JOBZ EXEMPT NET OFFSET ADJ = (3019)+(3024) = | 3038 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3011)] |
| 3018 GEN NTC VOTER JOB EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3003)] | 3030 COM SERV NET OFFSET ADJ = (3020)+(3025) = | 3039 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NEGATIVE OFFSET |
| 3019 GEN NTC OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3004)] | | |

| ***COLLECT NEGATIVE ADJUST*** | | ***MAXIMUM EFFORT LOAN AID*** | | ***FY 2024 TAC REG REF REV*** | |
|--------------------------------|------------------------------------------------------------------------------------------|-------------------------------|----------------------------------------------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------|
| IN OPEB/PENSION DEBT SERV FUND | | | | (PAY 01 REF LEVY REQ) | |
| 3040 | OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NEGATIVE OFFSET | 3507 | ACT MAX EFF LOAN AID FOR FY 2018 - FY 2022 | 4006 | REG FRONT END FORMULA = (4003) X \$175 = |
| | | 3508 | Pay 18 - PAY 21 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) = | 4007 | TAC REG REF REV = GTR 0 OR [(4006)-(4005)]= |
| | NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND | 3509 | REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023 | | FY 2024 TAC ADD REF REV |
| 3041 | OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3037)+(3039) = | 3510 | BAL AVAIL END FY 2023 (3507)-(3508) = | 4008 | FY 13 REF REV ALLOW |
| | | | | 4009 | TAC REF ADD ALLOWANCE = (4008)+\$415 = |
| 3042 | OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NET OFFSET ADJ = (3038)+(3040) = | | LEVY LIMITS ARE REDUCED IN THE FOLLOWING ORDER | 4010 | ADD FRONT END FORMULA = (4002) X (4009) = |
| | NET NEGATIVE ADJ BALANCE TO BE CARRIED FORWARD | 3511 | GEN DEBT VOTER = | 4011 | TAC ADD BASE = GTR 0 OR [(4010)-(4005)] = |
| | | 3512 | GEN DEBT OTHER = | 4012 | TAC ADD REF REVENUE = (4011) X 22.5% = |
| 3043 | GENERAL ADJUST BALANCE FORWARD = (3013)-(3026) -(3027)-(3028)-(3029) -(3030) = | 3513 | OPEB DEBT VOTER = | | FY 2024 TAC TOTAL REF REV (JULY 2022 PAYMENT) |
| | | 3514 | OPEB DEBT OTHER = | 4013 | TAC TOTAL REF REV = (4007)+(4012) = |
| 3044 | GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3014)-(3035)-(3036) | 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) |
| | | 3519 | MAX EFFORT LOAN AID RETAINED FOR FUTURE USE =(3510) - (3518) = | 4017 | CITY/TWP REPLACEMENT NOT USED THIS YEAR |
| | LEVY AFTER OFFSETS STARTING POINT FOR MAX EFFORT ADJUSTMENTS | 4001 | 1983-84 RESIDENT PU | 4018 | TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4028) |
| 3500 | GEN DEBT VOTER APPR | 4002 | 2011-12 RESIDENT PU | 4019 | TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET) |
| 3501 | GEN DEBT OTHER 424,195.59 | 44 | 2021-22 RES PU (PRE) | 4020 | TAC POT RECEIPTS BASE = (4016) - (4017) - (4018) - (4019) = |
| 3502 | OPEB DEBT VOTER APPR | 57 | 2023-24 ADJ PU (EST) | 4021 | MINING 3.43 CENTS/TON |
| 3503 | OPEB DEBT OTHER | 4003 | TACONITE REG REF PU =GTR (4001) OR (44)= | 4022 | TAC RAILR GRANDFATHER |
| 3504 | GENERAL NTC VOTER | 4004 | 2011 NET TAX CAPACITY | | |
| 3505 | GENERAL NTC OTHER 294,313.17 | 4005 | TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4004) X 1.8% = | | |
| 3506 | COMMUNITY SERVICE 28,514.16 | | | | |

| ***TACONITE RECEIPTS (CONT)*** | ***LEVY LIMIT SUBJECT TO*** TACONITE ADJUSTMENT (CONT) | ***LEVY LIMIT SUBJECT TO*** TACONITE ADJUSTMENT (CONT) |
|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| 4023 DEER RVR GRANDFATHER | | |
| 4024 FY 2022 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM(4020) TO (4023)= | 4041 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS 4042 = 50% OF (4041) = | 4062 GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4045) OR (4061))= |
| 4025 MAX TAC REDUCT = 95% OF [(4024)+(4019)] | 4043 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS | 4063 TOTAL TACONITE LEVY LIMITATION ADJUST = (4046)+(4048)+(4050)+ (4052)+(4054)+(4056)+ (4058)+(4060)+(4062)= |
| 4026 TOTAL PAY 21 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION | 4044 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS 4045 = 50% OF (4044) = | 4064 CITY/TOWNSHIP DISTRIBUTION = (4025)+(4063) = |
| 4027 FY 2022 ELIG DIST TAC REPL AMT PLUS PAY 21 TAC LEVY ADJUSTMENT =(4024)+(4026)-(4019) | 4046 COM SERV = -1 X (LSR OF (4025) OR (4032))= 4047 REMAINING REDUCTION = (4025)+(4046) = | FY 2024 LEVY, AID & REVENUE SUMMARY BY FUND CONTINUES ON PAGE 29 |
| 4028 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 21 LEVY REPLACEMENT [NOT INCL IN (4024)] | 4048 GEN OTH NTC = -1 X (LSR OF (4034) OR (4047))= 4049 REMAINING REDUCTION = (4047)+(4048) = | |
| 4029 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 21 LEVY REPLACEMENT [NOT INCL IN (4024)] | 4050 OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4040) OR (4049))= 4051 REMAINING REDUCTION = (4049)+(4050) = | |
| 4030 FY 2022 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4024)] | 4052 GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4043) OR (4051))= 4053 REMAINING REDUCTION = (4049)+(4052) = | |
| 4031 FY 2022 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4024)] | 4054 GEN OTH RMV = -1 X (LSR OF (4035) OR (4053))= 4055 REMAINING REDUCTION = (4053)+(4054) = | |
| LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT | 4056 OPER REF = -1 X (LSR OF (4037) OR (4055))= 4057 REMAINING REDUCTION = (4055)+(4056) = | |
| 4032 COMMUNITY SERVICE | 4058 CAP PROJ = -1 X (LSR OF (4039) OR (4057))= 4059 REMAINING REDUCTION = (4057)+(4058) = | |
| 4033 OTHER GENERAL NTC | 4060 OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4042) OR (4059))= | |
| 4034 REDUCED OTHER NTC FOR LIMITED LTFM LEVY | 4061 REMAINING REDUCTION = (4059)+(4060) = | |
| 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 | | |

| **FY 2024 LEVY, AID & REV SUMMARY** | | ***COMMUNITY SERVICE FUND*** | | **OPEB/PENS DEBT SERV FUND (CONT)** | |
|-------------------------------------|--|----------------------------------|--|-------------------------------------|--|
| BY FUND | | | | | |
| (ESTIMATE AT TIME OF PROPOSED | | 5012 MAX EFFORT LOAN AID USED | | 5024 TOTAL OPEB/PENSION DEBT | |
| LEVY CERTIFICATION) | | = -(3517) = | | SERVICE FUND LEVY | |
| | | | | LIMITATION | |
| GENERAL FUND | | 5013 TACONITE RECEIPTS | | = (5022)+(5023) = | |
| | | = -(4046) = | | | |
| 5001 GEN RMV VOTER APPROVED | | 5014 TOTAL COMM SERV | | 5025 MAX EFFORT LOAN AID USED | |
| JOBZ EXEMPT = (3001) | | FUND REVENUE = (5010) | | = -(3513)-(3514) = | |
| +(3026)+(4056) = | | +(5011)+(5012)+(5013) 45,922.17 | | | |
| 36,461.80 | | | | 5026 TACONITE RECEIPTS = | |
| | | | | -(4050)-(4060) = | |
| 5002 GENERAL RMV OTHER | | GENERAL DEBT SERVICE FUND | | 5027 TOTAL OPEB/PENSION DEBT | |
| JOBZ EXEMPT = (3002) | | | | SERVICE FUND REVENUE | |
| +(3027)+(4054) = | | | | =(5024)+(5025)+(5026) | |
| 562,717.52 | | | | | |
| 5003 GEN NTC VOTER APPROVED | | 5015 GEN DEBT SERVICE | | | |
| JOBZ EXEMPT = (3003)+ | | VOTER APPROVED JOBZ | | | |
| (3028)+(3515)+(4058)= | | NONEXEMPT = (3007)+ | | | |
| | | (3035)+(3511)+(4062)= | | | |
| 5004 GENERAL NTC OTHER | | 5016 GEN DEBT SERV OTHER | | TOTAL, ALL FUNDS | |
| JOBZ EXEMPT = (3004)+ | | JOBZ NONEXEMPT = (3008) | | | |
| (3029)+(3516)+(4048)= | | (3036)+(3512)+(4052)= 424,195.59 | | 5028 TOTAL LEVY LIMIT | |
| 294,313.17 | | | | = (5005)+(5010) | |
| | | | | + (5017)+(5024) = | |
| 5005 TOTAL GENERAL FUND | | 5017 TOTAL DEBT SERVICE | | 1,346,202.24 | |
| LEVY LIMITATION | | FUND LEVY LIMITATION | | | |
| = (5001)+(5002)+(5003) | | = (5015)+(5016) = | | 5029 TOTAL AID | |
| + (5004) = | | 424,195.59 | | = (5006)+(5011) | |
| 893,492.49 | | | | + (5018) = | |
| | | | | 6,710,124.48 | |
| 5006 TOTAL GENERAL FUND AID | | 5018 TOTAL DEBT SERVICE | | 5030 TOTAL MAX EFFORT AID USED | |
| = (323)+(329)+(334)+ | | FUND AID = (438)+ | | = (5007)+(5012) | |
| (340)+(341)+(342)+(358) | | (779)+(799)+(2023) = | | + (5019)+(5025) = | |
| +(383)+(443)+(2021)= | | 129,972.76 | | | |
| 6,562,743.71 | | | | 5031 TOTAL TACONITE RECEIPTS | |
| 5007 MAX EFFORT LOAN AID USED | | 5019 MAX EFFORT LOAN AID USED | | = (5008)+(5013) | |
| = -(3515)-(3516) = | | = (3508)-(3511)-(3512) | | + (5020)+(5026) = | |
| | | | | | |
| 5008 TACONITE RECEIPTS | | 5020 TACONITE RECEIPTS | | 5032 TOTAL REVENUE | |
| = - (4048)-(4054) | | = -(4052)-(4062) = | | = (5009)+(5014) | |
| - (4056)-(4058) = | | | | + (5021)+(5027) = | |
| | | | | 8,056,326.72 | |
| 5009 TOTAL GENERAL FUND | | 5021 TOTAL DEBT SERVICE | | | |
| REVENUE = (5005)+ | | FUND REVENUE = (5017) | | | |
| (5006)+(5007)+(5008)= | | +(5018)+(5019)+(5020) 554,168.35 | | | |
| 7,456,236.20 | | | | | |
| | | | | | |
| | | OPEB/PENSION DEBT SERVICE FUND | | | |
| | | | | | |
| COMMUNITY SERVICE FUND | | 5022 OPEB/PENSION DEBT | | | |
| | | SERVICE VOTER APPROVED | | | |
| 5010 TOTAL COMMUNITY | | JOBZ NONEXEMPT =(3010)+ | | | |
| SERVICE FUND LEVY | | (3041)+(3513)+(4060)= | | | |
| LIMITATION = (3006)+ | | | | | |
| (3030)+(3517)+(4046)= | | 5023 OPEB/PENSION DEBT | | | |
| 28,514.16 | | SERVICE OTHER | | | |
| | | JOBZ NONEXEMPT=(3011)+ | | | |
| 5011 TOTAL COMMUNITY | | (3042)+(3514)+(4050)= | | | |
| SERVICE FUND AID | | | | | |
| = (611)+(621)+(626) | | | | | |
| + (632)+(2022) = | | | | | |
| 17,408.01 | | | | | |

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 | 34,339.57 | 2,122.23 | N/A | | | 36,461.80 |
| GEN-RMV OTHER-EXEMP | 528,008.64 | 34,708.88 | N/A | | | 562,717.52 |
| 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 | 355,848.23 | 61,425.47- | 109.59- | | | 294,313.17 |
| TOTAL GENERAL | 918,196.44 | 24,594.36- | 109.59- | | | 893,492.49 |
| COM SERV-EXEMP | 50,638.95 | 22,111.02- | 13.77- | | | 28,514.16 |
| DEBT-VOTER-NONEXEMP | | | | | | |
| DEBT-OTHER-NONEXEMP | 400,935.24 | 23,212.81 | 47.54 | | | 424,195.59 |
| TOTAL DEBT SERV | 400,935.24 | 23,212.81 | 47.54 | | | 424,195.59 |
| OPEB-VOTER-NONEXEMP | | | | | | |
| OPEB-OTHER-NONEXEMP | | | | | | |
| TOTAL OPEB/PENSION | | | | | | |
| TOTAL | 1,369,770.63 | 23,492.57- | 75.82- | | | 1,346,202.24 |

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 | 949,070.91 | 893,492.49 | 55,578.42- | 5.86- |
| COMMUNITY SERVICE | 56,120.13 | 28,514.16 | 27,605.97- | 49.19- |
| GENERAL DEBT SERVICE | 380,537.20 | 424,195.59 | 43,658.39 | 11.47 |
| OPEB DEBT SERVICE | | | | |
| TOTAL | 1,385,728.24 | 1,346,202.24 | 39,526.00- | 2.85- |

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 | 949,070.91 | | | |
| COMMUNITY SERVICE | 56,120.13 | | | |
| GENERAL DEBT SERVICE | 380,537.20 | | | |
| OPEB DEBT SERVICE | | | | |
| TOTAL AFTER ADJUSTMENTS | 1,385,728.24 | | | |

| 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 | 35,203.51 | 35,203.51 | 36,461.80 | | |
| (5002) | GENERAL-RMV OTHER-JOBZ EXEMPT | 521,016.87 | 521,016.87 | 562,717.52 | | |
| (5003) | GENERAL-NTC VOTER-JOBZ EXEMPT | | | | | |
| (5004) | GENERAL-NTC OTHER-JOBZ EXEMPT | 392,850.53 | 392,850.53 | 294,313.17 | | |
| (5010) | COMMUNITY SERV-NTC OTHER-EXEMPT | 56,120.13 | 56,120.13 | 28,514.16 | | |
| (5015) | GENL DEBT-NTC VOTER-NONEXEMPT | | | | | *1 |
| (5016) | GENL DEBT-NTC OTHER-NONEXEMPT | 380,537.20 | 380,537.20 | 424,195.59 | | *1 |
| (5022) | OPEB DEBT-NTC VOTER-NONEXEMPT | | | | | |
| (5023) | OPEB DEBT-NTC OTHER-NONEXEMPT | | | | | |
| SUBTOTALS BY FUND | | | | | | |
| (5005) | GENERAL FUND | 949,070.91 | 949,070.91 | 893,492.49 | | |
| (5010) | COMMUNITY SERVICES FUND | 56,120.13 | 56,120.13 | 28,514.16 | | |
| (5017) | GENERAL DEBT SERVICE FUND | 380,537.20 | 380,537.20 | 424,195.59 | | |
| (5024) | OPEB/PENSION DEBT SERVICE FUND | | | | | |
| SUBTOTALS BY TAX BASE | | | | | | |
| | REFERENDUM MARKET VALUE | 556,220.38 | 556,220.38 | 599,179.32 | | |
| | NET TAX CAPACITY | 829,507.86 | 829,507.86 | 747,022.92 | | |
| SUBTOTALS BY TRUTH IN TAXATION CATEGORY | | | | | | |
| | VOTER APPROVED | 35,203.51 | 35,203.51 | 36,461.80 | | |
| | OTHER | 1,350,524.73 | 1,350,524.73 | 1,309,740.44 | | |
| TOTAL LEVY | | | | | | |
| | TOTAL LEVY | 1,385,728.24 | 1,385,728.24 | 1,346,202.24 | | |

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.

| 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 | 31,148.59 | 31,148.59 | 34,339.57 | | *2 |
| (311) | 2ND TIER RMV REFER | | | | | *2 |
| (312) | UNEQUALIZED RMV REFER | | | | | |
| (1032) | FY 2023 1ST TIER REF ADJUST | 1,750.27 | 1,750.27 | 337.68 | | *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 | 1,774.69 | 1,774.69 | 1,784.55 | | |
| (1147) | FY 2021 2ND TIER REF ADJUST | 529.96 | 529.96 | | | |
| | FY 2021 3RD TIER REF ADJUST | | | N/A | N/A | N/A |
| (1154) | FY 2021 UNEQUAL REF ADJUST | | | | | |
| (1160) | FY 2021 TBRA ALLOC ADJUST | | | | | |
| (1172) | FY 2021 REF HOLD HARMLESS ADJ | | | | | |
| (1369) | OTHER RMV REF ADJUST (MEMO) | | | | | |
| (3026) | RMV REF NET OFFSET ADJUST | | | | | |
| (4056) | REFERENDUM TACONITE ADJUST | | | | | |
| (5001) | TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT | 35,203.51 | 35,203.51 | 36,461.80 | | |
| GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT: | | | | | | |
| (307) | 1ST TIER LOCAL OPTIONAL | 115,964.56 | 115,964.56 | 127,844.44 | | *3 |
| (237) | 2ND TIER LOCAL OPTIONAL | 262,787.81 | 262,787.81 | 284,080.00 | | *3 |
| (240) | EQUITY | 101,799.29 | 101,799.29 | 110,181.50 | | *3 |
| (242) | TRANSITION | 5,460.28 | 5,460.28 | 5,902.70 | | *3 |
| (1012) | FY 2023 LOR TIER 1 ADJUST | 6,516.12 | 6,516.12 | 1,257.20 | | *3 |
| (1016) | FY 2023 LOR TIER 2 ADJUST | 15,890.81 | 15,890.81 | 2,848.95 | | *3 |
| (1020) | FY 2023 EQUITY ADJUST | 6,169.40 | 6,169.40 | 1,252.42 | | *3 |
| (1024) | FY 2023 TRANSITION ADJUST | 330.19 | 330.19 | 59.20 | | *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 | 4,327.92 | 4,327.92 | 6,482.09 | | |
| (1119) | FY 2021 LOR TIER 2 ADJUST | N/A | N/A | 16,202.16 | | |
| (1126) | FY 2021 EQUITY ADJUST | 1,680.56 | 1,680.56 | 6,270.21 | | |
| (1133) | FY 2021 TRANSITION ADJUST | 89.93 | 89.93 | 336.65 | | |
| | FY 2021 TIER 1 BRD-APPR REF ADJ | | | N/A | N/A | N/A |
| (1166) | FY 2021 LOR TIER 1 TBRA ADJUST | N/A | N/A | | | |
| (1178) | FY 2021 LOR TIER 1 HOLD HARMLES | N/A | N/A | | | |
| (1374) | OTHER ADJ, GEN OTHER RMV | | | | | |
| (3027) | GENERAL OTH RMV NET OFFSET ADJ | | | | | |
| (4054) | GENERAL OTH RMV TACONITE ADJUST | | | | | |
| (5002) | TOTAL GENERAL - RMV OTHER JOBZ EXEMPT | 521,016.87 | 521,016.87 | 562,717.52 | | |

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 | 66,473.34 | 66,473.34 | 68,800.41 | | *3 |
| (333) | ALT TEACHER COMP (Q COMP) | | | | | *4 |
| (356) | ACHIEVEMENT & INTEGRATION | | | | | *5 |
| (360) | FY 2023 REEMPLOYMENT INS | 35,000.00 | 35,000.00 | | | |
| (362) | SAFE SCHOOLS | 27,072.00 | 27,072.00 | 24,120.00 | | |
| (365) | SAFE SCHOOLS INTERMEDIATE | | | | | |
| (368) | JUDGMENT | | | | | *6 |
| (370) | ICE ARENA | | | | | |
| (382) | FY 2023 CAREER TECHNICAL | 54,372.50 | 54,372.50 | 54,372.50 | | |
| (386) | FY 2022 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB) | 9,648.00 | 9,648.00 | | | |
| (444) | LT FACILITIES EQUAL | | | | | *4 |
| (445) | LT FACILITIES UNEQUAL | 236,882.00 | 236,882.00 | 206,457.00 | | |
| (455) | DISABLED ACCESS | | | | | |
| (499) | BUILDING/LAND LEASE | 3,449.79 | 3,449.79 | 2,098.32 | | |
| (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 | 432,897.63 | 432,897.63 | 355,848.23 | | |

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 | 2,938.31 | 2,938.31 | 160.13- | | *3 |
| (1105) | FY 2021 OPER CAPITAL ADJUST | 134.73 | 134.73 | 140.70 | | |
| (1076) | FY 2023 ALT TEACHER COMP ADJUST | | | | | *7 |
| (1207) | FY 2021 ALT TEACHER COMP ADJUST | | | | | |
| (1069) | FY 2023 ACHIEVE & INTEG ADJUST | | | | | *5 |
| (1185) | FY 2021 ACHIEVE & INTEG ADJUST | | | | | *5 |
| (1190) | FY 2021 REEMPLOYMENT ADJUST | 334.42 | 334.42 | 8,287.87- | | |
| (1195) | FY 2021 SAFE SCHOOLS ADJUST | 801.72- | 801.72- | 1,315.80- | | |
| (1200) | FY 2021 SAFE SCHOOLS INTERM ADJ | | | | | |
| (1233) | FY 2021 CAREER TECHNICAL ADJUST | 476.64- | 476.64- | 5,701.40 | | |
| (1237) | FY 2021 HEALTH BENEFITS ADJUST | | | | | |
| (1243) | FY 2021 ANNUAL OPEB ADJUST | 34,751.00- | 34,751.00- | 9,648.00- | | |
| (1080) | FY 2023 LTFM EQUAL ADJUST | | | | | |
| (1084) | FY 2023 LTFM UNEQUAL ADJUST | 13,300.00 | 13,300.00 | 16,872.00- | | |
| (1091) | FY 2022 LTFM EQUAL ADJUST | | | | | |
| (1098) | FY 2022 LTFM UNEQUAL ADJUST | 4,940.00- | 4,940.00- | 20,444.00- | | |
| (1218) | FY 2021 LTFM EQUAL ADJUST | | | | | |
| (1229) | FY 2021 LTFM UNEQUAL ADJUST | 16,305.80- | 16,305.80- | 10,317.00- | 10,317.00- | |
| (5005B) | SUBTOTAL - ADJUSTMENTS-THIS PAGE | | | | | |
| | GENERAL NTC OTHER JOBZ EXEMPT | 40,567.70- | 40,567.70- | 61,202.70- | | |

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 | | | 222.77- | | |
| (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 | | | 411.01 | | *10 |
| (2052) | CARRY-OVER ABATEMENT ADJUST | | | | | *11 |
| (2070) | ADVANCE ABATEMENT ADJUST | 520.60 | 520.60 | 520.60- | | *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 | 520.60 | 520.60 | 332.36- | | |
| (5005A) | SUBTOTAL - INITIAL LEVIES- PAGE 35 GENERAL NTC OTHER JOBZ EXEMPT | 432,897.63 | 432,897.63 | 355,848.23 | | |
| (5005B) | SUBTOTAL - ADJUSTMENTS- PAGE 36 GENERAL NTC OTHER JOBZ EXEMPT | 40,567.70- | 40,567.70- | 61,202.70- | | |
| (5004) | TOTAL GENERAL - NTC OTHER JOBZ EXEMPT | 392,850.53 | 392,850.53 | 294,313.17 | | |

FOOTNOTES:

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

| LINE # | LIMITATION COMPONENTS | 2021 PAY 2022 LIMITATION | 2021 PAY 2022 CERTIFIED LEVY | 2022 PAY 2023 LIMITATION | 2022 PAY 2023 PROPOSED LEVY | 2022 PAY 2023 CERTIFIED LEVY NOTES |
|--------------------------------|----------------------------------------|-----------------------------|---------------------------------|-----------------------------|--------------------------------|---------------------------------------|
| COMMUNITY SERVICE JOBZ EXEMPT: | | | | | | |
| (610) | BASIC COMMUNITY EDUC | 33,774.68 | 33,774.68 | 33,774.68 | | *13 |
| (620) | EARLY CHILD FAMILY | 15,956.45 | 15,956.45 | 16,495.03 | | *14 |
| (625) | HOME VISITING | 305.17 | 305.17 | 369.24 | | |
| (627) | ADULTS W/ DISABILITIES | | | | | |
| (631) | SCHOOL-AGE CARE | | | | | *14 |
| (633) | OTHER COMM ED (MEMO) | | | | | |
| (1403) | FY 2023 EARLY CHILD FAMILY ADJ | 110.12 | 110.12 | 3.37- | | |
| (1407) | FY 2021 HOME VISITING ADJUST | 50.44 | 50.44 | 30.65- | | |
| (1411) | FY 2021 SCHOOL-AGE CARE ADJUST | 5,871.77 | 5,871.77 | 22,077.00- | | |
| (1412) | ADULTS W/ DISABILITIES ADJUST | | | | | |
| (1415) | OTHER ADJUST (MEMO) | | | | | |
| (2040) | ABATEMENT ADJUSTMENT | | | 37.73 | | *10 |
| (2053) | CARRY-OVER ABATEMENT ADJUST | | | | | *11 |
| (2071) | ADVANCE ABATEMENT ADJUST | 51.50 | 51.50 | 51.50- | | *12 |
| (3030) | COM SERV NET OFFSET ADJUST | | | | | |
| (3517) | COM SERV MAX EFFORT ADJUST | | | | | |
| (4046) | COM SERV TACONITE ADJUST | | | | | |
| (5010) | TOTAL COMMUNITY SERVICE JOBZ EXEMPT | 56,120.13 | 56,120.13 | 28,514.16 | | |

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 | | | | | *15 |
| (810) | DEBT SERVICE-AID INELIG | | | | | *15 |
| (780) | NATURAL DISASTER DEBT | | | | | *15 |
| (1701) | REDUCTION FOR DEBT EXCESS | | | | | |
| (1702) | OTHER ADJUST (MEMO) | | | | | |
| (2041) | ABATEMENT ADJUSTMENT | | | | | *10,16 |
| (2054) | CARRY OVER ABATEMENT | | | | | *11,16 |
| (2072) | ADVANCE ABATE ADJUST | | | | | *12,16 |
| (3035) | GDS VTR NET OFFSET ADJUST | | | | | |
| (3511) | GDS VTR MAX EFFORT ADJ | | | | | |
| (4062) | GDS VTR TACONITE ADJUST | | | | | |
| (5015) | TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT | | | | | *1 |
| DEBT SERVICE OTHER JOBZ NONEXEMPT: | | | | | | |
| (809) | DEBT SERVICE-AID ELIG | | | | | *15 |
| (811) | DEBT SERVICE-AID INELIG | | | | | *15 |
| (771) | LT FACILITIES DEBT SERVICE | 376,741.52 | 376,741.52 | 400,935.24 | | *15 |
| (1710) | FY 2023 LTFM DEBT SERV ADJ | 6,439.28- | 6,439.28- | 8,529.72 | | |
| (1717) | FY 2022 LTFM DEBT SERV ADJ | 2,291.16 | 2,291.16 | 9,898.10 | | |
| (1728) | FY 2021 LTFM DEBT SERV ADJ | 7,765.48 | 7,765.48 | 4,784.99 | | |
| (1704) | REDUCTION FOR DEBT EXCESS | | | | | |
| (1705) | OTHER ADJUST (MEMO) | | | | | |
| (2041) | ABATEMENT ADJUSTMENT | | | 225.86 | | *10,16 |
| (2054) | CARRY OVER ABATEMENT | | | | | *11,16 |
| (2072) | ADVANCE ABATE ADJUST | 178.32 | 178.32 | 178.32- | | *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 | 380,537.20 | 380,537.20 | 424,195.59 | | *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