

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	184,130,914				
B. PUPIL DATA	1	2	2018 MARKET VALUE	191,406,833				
		3	2019 MARKET VALUE	185,847,488				
II. INITIAL COMPUTATIONS BY FUND		4	2020 MARKET VALUE	186,790,347				
A. GENERAL	2	5	2021 MARKET VALUE	187,478,514		RESIDENT AVE DAILY MEMBERSHIP (ADM)		
B. COMMUNITY SERVICE	12							
C. GENERAL DEBT	13		REFERENDUM MARKET VALUE (RMV)		36	2019-20 RES ADM (ACT)	159.53	
D. OPEB/PENSION DEBT	15				37	2020-21 RES ADM (ACT)	152.77	
		6	2017 RMV	50,068,960	38	2021-22 RES ADM (PRE)	171.85	
III. ADJUSTMENTS BY FUND		7	2018 RMV	51,188,425	39	2022-23 RES ADM (EST)	134.40	
A. GENERAL	16	8	2019 RMV	50,200,950	40	2023-24 RES ADM (EST)	124.00	
B. COMMUNITY SERVICE	23	9	2020 RMV	52,353,240	41	2024-25 RES ADM (EST)	128.00	
C. GENERAL DEBT	23	10	2021 RMV	54,649,840		RESIDENT PUPIL UNITS		
D. OPEB/PENSION DEBT	24							
IV. ABATEMENT ADJUSTMENTS	24		NET TAX CAPACITY (NTC)		42	2019-20 RES PU (ACT)	174.18	
V. OFFSET ADJUSTMENTS	26	11	2017 NTC	1,715,861	43	2020-21 RES PU (ACT)	166.85	
		12	2018 NTC	1,783,795	44	2021-22 RES PU (PRE)	188.01	
		13	2019 NTC	1,722,056	45	2022-23 RES PU (EST)	146.40	
VI. TACONITE ADJUSTMENTS	27	14	2020 NTC	1,739,348	46	2023-24 RES PU (EST)	136.00	
VII. LEVY AND AID SUMMARY	29	15	2021 NTC	1,746,362		ADJUSTED ADM		
VIII. TOTAL LEVY LIMITATION	30		SALES RATIO		47	2019-20 ADJ ADM (ACT)	287.22	
		16	2017 SALES RATIO	91.6%	48	2020-21 ADJ ADM (ACT)	280.99	
SCHOOL YEAR	FORMULA ALLOWANCE	TAX RATE	17	2018 SALES RATIO	95.8%	49	2021-22 ADJ ADM (PRE)	277.83
			18	2019 SALES RATIO	96.7%	50	2022-23 ADJ ADM (EST)	274.39
2012-13	5,224	0.0000	19	2020 SALES RATIO	97.2%	51	2023-24 ADJ ADM (EST)	268.00
2013-14	5,302	0.0000	20	2021 SALES RATIO	95.9%	52	2024-25 ADJ ADM (EST)	272.00
2014-15	5,831	0.0035		UNLIMITED ADJUSTED NTC (UANTC)		ADJUSTED PUPIL UNITS		
2015-16	5,948	0.0033	21	2017 UANTC=(11)/(16)=	1,872,551	53	2019-20 ADJ PU (ACT)	311.18
2016-17	6,067	0.0030	22	2018 UANTC=(12)/(17)=	1,862,176	54	2020-21 ADJ PU (ACT)	305.70
2017-18	6,188	0.0014	23	2019 UANTC=(13)/(18)=	1,780,495	55	2021-22 ADJ PU (PRE)	304.10
2018-19	6,312	0.0000	24	2020 UANTC=(14)/(19)=	1,787,008	56	2022-23 ADJ PU (EST)	301.39
2019-20	6,438	0.0000	25	2021 UANTC=(15)/(20)=	1,820,890	57	2023-24 ADJ PU (EST)	295.20
2020-21	6,567	0.0000		ADJUSTED NTC (ANTC)		VOLUNTARY PRE-K ADJUSTED ADM		
2021-22	6,728	0.0000	26	2017 ANTC	1,872,551	58	2019-20 ADJ VPK ADM	5.40
2022-23	6,863	0.0000	27	2018 ANTC	1,862,176	59	2020-21 ADJ VPK ADM	2.39
2023-24	6,863	0.0000	28	2019 ANTC	1,780,495	60	2021-22 ADJ VPK ADM	2.40
			29	2020 ANTC	1,787,008	61	2022-23 ADJ VPK ADM	2.39
			30	2021 ANTC	1,820,890	62	2023-24 ADJ VPK ADM	
NOTE: ABOVE NUMBERS ARE NOT ALWAYS COMPARABLE FROM YEAR TO YEAR.				AG MODIFIED ANTC FOR LTFM		VOLUNTARY PRE-K ADJUSTED PUPIL UNITS		
WEIGHTS FOR PUPIL UNITS	FY 2008-FY 2014	FY 2015 & LATER	31	2017 AG MODIFIED ANTC	1,686,584	63	2019-20 ADJ VPK PU	5.40
PRE-KGN HCP:	1.250	1.000	32	2018 AG MODIFIED ANTC	1,690,601	64	2020-21 ADJ VPK PU	2.39
HCP-KGN:	1.000	1.000	33	2019 AG MODIFIED ANTC	1,607,966	65	2021-22 ADJ VPK PU	2.40
REG-KGN PART:	0.612	0.550	34	2020 AG MODIFIED ANTC	1,625,028	66	2022-23 ADJ VPK PU	2.39
REG-KGN ALL:	0.612	1.000	35	2021 AG MODIFIED ANTC	1,657,075	67	2023-24 ADJ VPK PU	
GRADES 1-3:	1.115	1.000						
GRADES 4-6:	1.060	1.000						
GRADES 7-12:	1.300	1.200						

PUPIL DATA (CONT)			***GENERAL ED REVENUE (CONT)***			***COMPENSATORY REVENUE (CONT)***		
	SCHOOL READINESS PLUS ADJUSTED ADM	103	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56) - (57)	6.19		116	COMPENSATORY PILOT	
68	2019-20 ADJ SRP ADM					117	TOTAL COMPENSATORY REV = (115)+(116) =	222,567.53
69	2020-21 ADJ SRP ADM							
70	2021-22 ADJ SRP ADM	104	DECLINING ENROLL ALLOW = 0.28 X (101) =	1,921.64				
71	2022-23 ADJ SRP ADM							
72	2023-24 ADJ SRP ADM							
	SCHOOL READINESS PLUS PUPIL UNITS	105	DECLINING ENROLL REV = (103) X (104) =	11,894.95			ENGLISH LEARNER (EL)	
73	2019-20 ADJ SRP PU					118	2023-24 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)	1.00
74	2020-21 ADJ SRP PU							
75	2021-22 ADJ SRP PU		PENSION ADJUSTMENT REVENUE			119	IF(118)=0, ZERO; ELSE GTR OF 20, (118) =	20.00
76	2022-23 ADJ SRP PU	106	PENSION ADJUST ALLOWANCE (FY 2023 GEN ED REV REPORT, LINE 50)			120	EL REVENUE = (119) X \$704 =	14,080.00
77	2023-24 ADJ SRP PU					121	2023-24 ADM SRV (EST)	261.84
	(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46) (47-52), AND (53-57)	107	INITIAL PENSION ADJ REV = (57) X (106) =			122	EL CONCENTRATION RATIO = (118)/(121) =	.00381913
	EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2	108	FY 2023 RETIRE SALARY	2,293,193.16		123	EL CONCENTRATION FACTOR = LSR OF 1 OR (122)/.115 =	.03320983
78	2019-20 EXT ADM (ACT)	109	PENSION ADJUST RATE	.0125		124	EL PUPIL UNITS = (118) X (123) =	.03
79	2020-21 EXT ADM (ACT)	110	RETIRE PENSION ADJUST = (108) X (109) =	28,664.91		125	EL CONCENTRATION REV = (124) X \$250 =	7.50
80	2021-22 EXT ADM (PREL					126	DISTRICT EL REV + EL CONCENTRATION REV (EXCLUDES EL CROSS REDUC AID, 342) = (120)+(125) =	14,087.50
81	2022-23 EXT ADM (EST)	111	TOTAL PENSION ADJ REV = (107)+(110) =	28,664.91		127	BASIC SKILLS REVENUE = (117)+(126) =	236,655.03
82	2023-24 EXT ADM (EST)						SPARSITY REVENUE	
83	2024-25 EXT ADM (EST)					128	ATTENDANCE AREA FOR SPARSITY	1,532.31
	EXTENDED TIME PU		GIFTED & TALENTED REVENUE			129	DIST TO NEAREST HS	
84	2019-20 EXT TIME PU	112	GIFTED & TALENTED REV = (57) X \$13.00 =	3,837.60		130	ISOLATION INDEX = [SQ RT (.55 X (128))] + (129) =	29.0
85	2020-21 EXT TIME PU					131	ISOLATION INDEX RATIO = [(130)-23]/10, WITH MIN= 0 AND MAX= 1.5	.60
86	2021-22 EXT TIME PU		EXTENDED TIME REVENUE			132	2023-24 ADM SRV, 7-12	136.00
87	2022-23 EXT TIME PU							
88	2023-24 EXT TIME PU							
	GENERAL EDUCATION REVENUE	88	2023-24 EXT PU (EST)					
	BASIC REVENUE	113	EXTENDED TIME REVENUE = (88) X \$5,117 =					
101	FY 2024 FORMULA ALLOW		COMPENSATORY REVENUE					
57	2023-24 ADJ PU (EST)							
102	BASIC REVENUE = (57) X (101) =	114	FY 2023 COMPENSATORY REVENUE (FROM FY 2023 GEN ED REV REPORT, LINES 60 AND 61)	225,357.84				
	DECLINING ENROLLMENT REV	115	EST FY 2024 COMPENSATORY REVENUE = (114) X (6,863-839)/(6,863-839) X [(50)/(49)] =	222,567.53				
56	2022-23 ADJ PU (EST)							
57	2023-24 ADJ PU (EST)							

SPARSITY REVENUE (CONT)		***TRANS SPARSITY (CONT)***		***TRANS SPARSITY (CONT)***	
133	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(132)] /[400+(132)] = .49253731	147	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(145) RAISED TO .26 POWER] X [(146) RAISED TO .13 POWER] X .141 X (101) = 1,473.46	160	TRANSP EXCESS COST = GTR OF ZERO OR (153)-(159) =
134	SECONDARY SPARSITY REVENUE = [(101) - \$530] X (131)X(132)X(133) OR MEMO: 869,206.54	148	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (147) - [.0466 X (101)] = 1,153.64	161	PUPIL TRANSP ADJ IF (160)=0, THEN (161)=0 ELSE (160) X 0.182 =
135	ELEM SPARSITY REVENUE (SEE WEBSITE) 255,026.91	149	INITIAL TRANSPORTATION SPARSITY REVENUE (57) X (148) = 340,554.53	162	TOTAL TRANSPORTATION SPARSITY REVENUE = (149)+(161) = 340,554.53
136	PRELIM SPARSITY REVENUE = (134)+(135) = 1,124,233.45	150	FY 2023 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB22 FORECAST) 407,376.28	INITIAL GENERAL ED REVENUE	
137	FY 2023 SPARSITY REV (FY 2023 GEN ED REV REPORT, LINE 98) 1,100,268.26	151	FY 2022 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB22 FORECAST)	102	BASIC 2,025,957.60
138	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	152	FY 2022 REG AND EXCESS TRANSP COST TIMES 105% = (151) X 1.05 =	105	DECLINING ENROLL 11,894.95
139	SPARSITY REVENUE IF (138)=YES, (139) = GTR OF (136) OR (137); ELSE (139) = (136) 1,124,233.45	153	ADJUSTED TRANSP COST = LSR OF (150) OR (152) =	111	PENSION ADJUSTMENT 28,664.91
SMALL SCHOOLS REVENUE		154	FY 2023 BASIC REVENUE (2022-23 GEN ED REV REPORT LINE 46) 2,117,921.80	112	GIFTED & TALENTED 3,837.60
57	2023-24 ADJ PU (EST) 295.20	155	TRANSPORTATION PORTION OF FY 2023 BASIC REVENUE = (154) X .0466 = 98,695.16	113	EXTENDED TIME
140	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 = .69250000	156	FY 2023 TRANSP SPARSITY REV(2022-23 GEN ED REV REPORT, LINE 118) 345,190.70	127	BASIC SKILLS 236,655.03
141	SMALL SCHOOLS ALLOWANCE = (140) X \$544 = 376.72	157	FY 2023 CHARTER TRANSP ADJ REV(2022-23 GEN ED REV REPORT, LINE 297)	139	SPARSITY 1,124,233.45
142	SMALL SCHOOLS REVENUE = (57) X (141) = 111,207.74	158	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	142	SMALL SCHOOLS 111,207.74
TRANSPORTATION SPARSITY		159	FY 2023 TRANSP REV SUBTOTAL = (155)+(156)+ +(157)-(158) = 443,885.86	162	TRANSPORT SPARSITY 340,554.53
143	ATTENDANCE AREA 1,532.31	OPERATING CAPITAL		163	INITIAL GENERAL ED REV = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) = 3,883,005.81
144	SQUARE MILES PER RES PU = (143)/(46) = 11.2670	164	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 41.88	OPERATING CAPITAL	
145	SPARSITY INDEX = GTR OF (144) OR 0.2 = 11.2670	165	FACILITIES AGE INDEX = 1 + [.01 X (164)] = 1.4188	166	OPERATING CAPITAL ALLOWANCE = \$79 + [\$109 X (165)] = 233.65
146	DENSITY INDEX = LSR OF (144) OR 0.2 BUT AT LEAST .005 = .2000	167	YEAR ROUND PU SERVED	168	OPERATING CAP REVENUE = (57) X (166) + (167) X \$31 = 68,973.48
		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) 295.20
171 LOCAL OPTIONAL REVENUE
= (170) X (57) = 213,724.80
172 TIER 1 LOR CAP/APU 300
173 TIER 2 LOR CAP/APU 724
174 TIER 1 LOR = LSR OF
= (170) OR (172) 300.00
175 TIER 2 LOR = [LSR OF
(170) OR (173)]-(174) 424.00
176 TOTAL, TIER 1
= (57) X (174) = 88,560.00
177 TOTAL, TIER 2
= (57) X (175) = 125,164.80

REFERENDUM ALLOWANCES

EXIST AUTHORITY AFTER
REFERENDUM SIMPLIFICATION

REF AUTH W/O INFLATION

178 FY 2023 AUTHORITY
(FY 2023 GEN ED REV
REPORT, LINE 135)
179 PHASEOUT OF
LINE (178)
180 ADDED BY ELECTIONS
HELD IN CY 2021 WITH
DELAY
181 FY 2024 W/O INFLATION RESULTS
BEFORE ELECTIONS
= (178)-(179)+(180) =
REF AUTH WITH INFLATION
182 FY 2023 AUTHORITY
(FY 2023 GEN ED REV
REPORT, LINE 141+142)
183 PHASEOUT OF
LINE (182)
184 FY 2024 RESULT BEFORE
INFLATION ADJUSTMENT
= (182)-(183) =

185 FY 2024 ANNUAL INFLATION
FACTOR 1.0238
186 FY 2024 RESULT AFTER
INFLATION ADJUSTMENT
= (184) X (185) =
187 PERMANENT SUBTRACTION
AMOUNT SUBJECT TO CPI
188 CPI APPLIED TO
PERMANENT SUBTRACTION
= (187) X [(185)-1] =
189 ADDED BY ELECTIONS
HELD IN CY 2021 WITH
DELAY
190 FY 2024 WITH INFLATION RESULTS
BEFORE ELECTIONS
= (186)+(188)+(189) =
191 FY 2024 \$/APU UNCAPPED
TOTAL, ALL AUTHORITIES
= (181)+(190) =
NEW ELECTIONS
WITHOUT INFLATION
192 FY 2024 AUTHORITY
CANCELLED BY ELECTIONS
HELD IN CY 2022
193 FY 2024 \$/APU
ADDED BY ELECTIONS
HELD IN CY 2022
NEW ELECTIONS
WITH INFLATION
194 FY 2024 AUTHORITY
CANCELLED BY ELECTIONS
HELD IN CY 2022
195 FY 2024 \$/APU
ADDED BY ELECTIONS
HELD IN CY 2022
196 FY 2024 \$/APU
UNCAPPED TOTAL,
ALL AUTHORITIES
= (191)-(192)+(193)
- (194)+(195) =

197 INFLATION FACTOR
AS SET IN STATUTE 1.1594
198 STANDARD CAP
=[2079.50X(197)]-300= 2,110.97
199 FY 2024 ALT CAP STARTING POINT
(FY 2021 GENED REV
REPORT, LINE137)+\$300 738.82
200 FY 2024 ALTERNATE CAP
=[(199)*(197)]-300 = 556.59
139 SPARSITY REVENUE 1,124,233.45
201 CAP ON AUTHORITY PER
APU: IF (139)>0
THERE IS NO CAP;
ELSE (201) = GTR
OF (198) OR (200) 9,999.99
202 FY 2024 \$/ADJ PU,
CAPPED TOTAL = LSR
OF (196) OR (201) =
57 2023-24 ADJ PU (EST) 295.20
203 FY 2024 REFER REVENUE
= (57) X (202) =
TRANSITION REVENUE
204 TRANSITION ALLOWANCE
(FY 2015 GENERAL
EDUC REVENUE REPORT,
LINE 174)
205 TRANSITION REVENUE
= (57) X (204) =
EQUITY REVENUE
206 METRO 5TH PERCENTILE 7,173.96
207 METRO 95TH PERCENTILE 9,307.69
208 METRO GAP
=(207)-(206) = 2,133.73
209 RURAL 5TH PERCENTILE 7,163.00
210 RURAL 95TH PERCENTILE 9,153.22
211 RURAL GAP
=(210)-(209) = 1,990.22
212 DISTRICT'S REGION:
METRO=MET; RURAL=RUR RUR

EQUITY REVENUE (CONT)			**OPERATING CAPITAL AIDS & LEVIES**			***EQUITY AIDS & LEVIES***		
213	DIST'S REGION'S EQUITY GAP = (208) OR (211) =	1,990.22	168	OPERATING CAP REVENUE	68,973.48	228	EQUITY REVENUE	49,446.00
			30	2021 ANTC	1,820,890	240	EQUITY LIMIT	
214	DIST'S REGION'S 95TH PCT = (207) OR (210) =	9,153.22	57	2023-24 ADJ PU (EST)	295.20		= (228) X (235) =	38,959.28
			229	FY 2024 ANTC/ADJ PU = (30)/(57) =	6,168.33	241	EQUITY AID = (228)-(240) =	10,486.72
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(102)+(203)+(205)+ (172)*(57))]/(57) =	7,163.00	230	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (229)/\$22,912 =	.26921831	TRANSITION AIDS & LEVIES		
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) =	1,990.22	231	OPERATING CAP LIMIT = (168) X (230) =	18,568.92	205	TRANSITION REVENUE	
217	EQUITY INDEX = (216)/(213) =	1.00000000	232	OPERATING CAP AID = (168)-(231) =	50,404.56	242	TRANSITION LIMIT = (205) X (235) =	
218	= \$80 X (217) =	80.00				243	TRANSITION AID = (205)-(242) =	
219	INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)=\$14+(218)	94.00	LOCAL OPTIONAL AIDS & LEVIES			REFERENDUM AIDS & LEVIES		
57	2023-24 ADJ PU (EST)	295.20	176	TOTAL, TIER 1 = (57) X (174) =	88,560.00	202	REFER \$/APU ALL AUTHORITIES	
220	= (57) X (219) =	27,748.80	177	TOTAL, TIER 2 = (57) X (175) =	125,164.80	244	TIER 1 CAP/APU	460
221	FY 2024 STATE AVERAGE REF REV & TIER 1 LOR	1,173.95	10	2021 RMV	54,649,840	245	TIER 2 CAP/APU = 0.25 X (101)-\$300 =	9,999.99
222	= .10 X [(221)] =	117.40	46	2023-24 RES PU (EST)	136.00	139	SPARSITY REVENUE	1,124,233.45
202	FY 2024 DISTRICT REFERENDUM REV/ADJ PU		233	FY 2024 RMV/RES PU = (10)/(46) =	401,837.06	246	TIER 2 CAP/APU IF (139) > ZERO THEN (246) = 9,999.99 ELSE (246) = (245) BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES	9,999.99
172	TIER 1 LOR CAP/APU	300	234	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (233)/\$880,000 =	.45663302	247	TIER 1 = LSR OF (202) OR (244) =	
223	= GTR OF ZERO OR [(222)-(202)-(172)] =		235	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (233)/\$510,000 =	.78791580	248	TIER 2 = [LSR OF (202) OR (246)]-(247) =	
57	2023-24 ADJ PU (EST)	295.20	236	TIER 1 LOR LEVY = (176) X (234) =	40,439.42	249	UNEQUALIZED = (202)-(247) - (248) =	
224	= LSR OF \$100,000 OR [(57) X (223)] =		237	TIER 2 LOR LEVY = (177) X (235) =	98,619.32	BREAKDOWN OF REFERENDUM REVENUES		
225	= (220)+(224) =	27,748.80	238	TIER 1 LOR AID = (176) - (236) =	48,120.58	203	REFERENDUM REVENUE ALL AUTHORITIES	
226	BOTH RUR AND MET = = 0.25 X (225)	6,937.20	239	TIER 2 LOR AID = (177) - (237) =	26,545.48	250	TOTAL, TIER 1 = (57) X (247) =	
57	2023-24 ADJ PU (EST)	295.20						
227	= \$50.00 X (57) =	14,760.00						
228	EQUITY REVENUE = (225)+(226)+(227) =	49,446.00						

BREAKDOWN OF REF REVENUES (CONT)		***REFERENDUM LEVY WITH AID LIMIT***		***APPLYING THESE REDUCTIONS: ***	
251	TOTAL, TIER 2 = (57) X (248) =	263	TIER 1 LEVY = (255)+(262) =	272	TAX BASE REPLACE AID
252	TOTAL, UNEQUALIZED = (203)-(250)-(251) =	256	TIER 2 LEVY = (256) =	280	TIER 1 REF AID = (265)-(274) =
	REFERENDUM LEVY PORTIONS	252	UNEQUALIZED LEVY	281	TIER 2 REF AID = (259)-(273) =
233	FY 2024 RMV/RES PU 401,837.06	264	TOTAL = (263) + (256)+(252) =	282	TIER 1 LOR AID = (238) - (275) 48,120.58
253	TIER 1 = LSR OF 1 OR (233)/\$567,000 = .70870734		REFERENDUM AID WITH AID LIMIT	283	TIER 1 LOR LEVY = (236) - (276) 40,439.42
254	TIER 2 = LSR OF 1 OR (233)/\$290,000 = 1.00000000	265	TIER 1 AID = (258)-(262) =	284	TIER 1 REF LEVY = (263)-(277) =
	INITIAL REFERENDUM LEVY	259	TIER 2 AID = (259) =	285	TIER 2 REF LEVY = (256)-(278) =
255	TIER 1 LEVY = (250) X (253) =	266	TOTAL AID = (265)+(259) =	286	UNEQL REF LEVY = (252)-(279) =
256	TIER 2 LEVY = (251) X (254) =		TAX BASE REPLACEMENT AID (TBRA)	287	REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (272)+(280) + (281)+(282) = 48,120.58
252	UNEQUALIZED LEVY	267	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)	288	REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (283) + (284) + (285) + (286) = 40,439.42
257	TOTAL = (255) + (256)+(252) =	268	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)		REFERENDUM AID GUARANTEE
	INITIAL REFERENDUM AID	269	UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) = 300.00	289	FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276) 33,399.05
258	TIER 1 AID = (250)-(255) =	270	PRORATED TBRA = LSR OF (267) OR [(267)X(269)/(268)] =	290	FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289) 121,869.60
259	TIER 2 AID = (251)-(256) =	271	REF AND LOR REV = (176) + (203) = 88,560.00	291	FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198)
260	TOTAL AID = (258)+(259) =	272	CAPPED TBRA = LSR OF (270) OR (271) =	292	FY 2015 COMBINED REVENUE = (290)+(291) = 121,869.60
	EQUALIZATION AID LIMIT		INITIAL REVENUES ARE REDUCED TO MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	293	FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 121,869.60
101	FY 2024 FORMULA ALLOW 6,863	273	TIER 2 REF AID	294	FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)
57	ADJ PU (EST) 295.20	274	TIER 1 REF AID		
261	REFERENDUM EQUALIZATION AID LIMIT = [(0.25 X (101)) -\$300]X(57) 417,929.40	275	TIER 1 LOR AID		
262	REFERENDUM EQUALIZATION AID CAP = GRT OF (260)-(261) OR 0 =	276	TIER 1 LOR LEVY		
		277	TIER 1 REF LEVY		
		278	TIER 2 REF LEVY		
		279	UNEQL REF LEVY		

REF AID GUARANTEE (CONT)

295 FY 2015 COMBINED AID
FOR GUARANTEE
= (293)+(294) = 121,869.60

296 FY 2024 COMBINED REVENUE
= (171)+(203) = 213,724.80

297 FY 2024 COMBINED
INITIAL AID
= (287)+(239) = 74,666.06

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

299 2012 RMV 38,674,340
10 2021 RMV 54,649,840

300 RMV RATIO =
LESSER OF 1 OR
[(299)/(10)] = .70767526

301 FY 2024 MINIMUM
COMBINED AID
= (295)X(298)X(300) = 86,244.10

302 FY 2024 REFERENDUM HOLD
HARMLESS AID INCREASE
IF (289)=0 THEN 0,
ELSE GREATER OF 0
OR [(301)-(297)] = 11,578.04

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

303 TIER 1 LOR LEVY 11,578.04
304 TIER 1 REF LEVY
305 TIER 2 REF LEVY
306 UNEQL REF LEVY

LOCAL OPT AID & LEVY SUMMARY
AFTER REF AID GUARANTEE

307 TIER 1 LOR LEVY
= (283) - (303) = 28,861.38

237 TIER 2 LOR LEVY
= (237) 98,619.32

308 LOCAL OPTIONAL LEVY LIMIT
= (307) + (237) = 127,480.70

309 LOCAL OPTIONAL AID
=(282)+ (239)+ (303)=
=(275)+ (276)= 74,666.06

REF AID & LEVY SUMMARY
AFTER REF AID GUARANTEE

310 TIER 1 REF LEVY
= (284) - (304) =

311 TIER 2 REF LEVY
= (285) - (305) =

312 UNEQL LEVY
= (286) - (306) =

313 TOTAL REFERENDUM LEVY
=(310)+ (311) +(312)=

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

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

147 TRANSPORT ALLOWANCE 1,473.46
315 ADJ PU OF CHARTER
SCHOOLS TRANSPORTED
BY DISTRICT

316 EXT TME PU OF CHARTER
SCHOOLS TRANSPORTED
BY DISTRICT

317 CHARTER ALT ATTENDANCE
ADJUST = (147) X (315)
+ \$223 X (316) =

318 2023-24 RES PU ATTENDING
MN STATE ACADEMIES

319 MN STATE ACADEMIES
ALT ATTENDANCE ADJ
= - (101) X (318) =

320 ALT ATTEND ADJUST
TO AID
= (317)+(319) =

GENERAL ED REVENUE SUMMARY

102 BASIC 2,025,957.60
105 DECLINING ENROLL 11,894.95
111 PENSION ADJUSTMENT 28,664.91
112 GIFTED & TALENTED 3,837.60
113 EXTENDED TIME
127 BASIC SKILLS 236,655.03
139 SPARSITY 1,124,233.45
142 SMALL SCHOOLS 111,207.74
162 TRANSPORT SPARSITY 340,554.53
168 OPERATING CAPITAL 68,973.48
171 LOCAL OPTIONAL 213,724.80

GEN ED REV SUMMARY (CONT)

203 REFERENDUM
205 TRANSITION
228 EQUITY REVENUE 49,446.00
320 ALT ATTENDANCE ADJ
321 TOTAL GENERAL REVENUE
= (102)+(105)+(111)
+ (112)+(113)+(127)
+ (139)+(142)+(162)
+ (168)+(171)+(203)
+ (205)+(228)+(320) = 4,215,150.09

GENERAL AIDS & LEVIES

231 OPERATING CAP LEVY 18,568.92
240 EQUITY LEVY 38,959.28
242 TRANSITION LEVY
308 LOCAL OPTIONAL 127,480.70
313 TOTAL REFERENDUM LEVY

322 TOTAL GENERAL ED LEVY
= (231)+(240)+(242)
+(308)+(313) = 185,008.90

323 TOTAL GENERAL ED AID
= (321)-(322)= 4,030,141.19

ALTERNATIVE TEACHER COMP REV

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

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

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

ALT TEACHER COMP AIDS & LEVIES

326 ALT COMP REVENUE

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

328 BASIC AID PRORATION .98779065

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

ALT TEACH COMP AIDS/LEVY (CONT)		***ACHIEVEMENT AND INTEG (CONT)***		***REEMPLOYMENT INSURANCE LEVY**	
330	PRO BASIC AID TO LEVY = (327) - (329) =	344	FY 2024 EST INCENTIVE BUDGET 11,287.00	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 6,168.33	346	OCT 1, 2021 ENROLL OF PROTECTED STUDENTS 59.00		SAFE SCHOOLS LEVY
332	ALT COMP LEVY RATIO = LESSER OF 1 OR [(229)/\$6,100] = 1.00000000	347	EST OCT 1, 2022 ENROLL OF PROTECTED STUDENTS = (346) = 59.00	361	SAFE SCH Lvy REQUEST? YES 57 2023-24 ADJ PU (EST) 295.20
333	ALT TEACHER COMP LEVY = (331) X (332) =	348	OCT 1, 2021 TOTAL ENROLLMENT 284.00	362	SAFE SCH LEVY LIMIT = \$36 X (57) = 10,627.20
334	ALT COMP EQUALIZATION AID = (326)-(329)-(333) =	349	EST OCT 1, 2022 TOTAL ENROLLMENT = (348) = 284.00		SAFE SCHOOLS INTERMEDIATE LEVY
MISCELLANEOUS AIDS		350	PROTECTED ENROLLMENT RATIO =(347)/(349)= .20774648	363	SAFE SCH INTERMEDIATE LEVY REQUEST? NO
ESTIMATES OF FY 2023 MISC AIDS SHOWN BELOW ARE BASED ON END OF SESSION 2022 FORECAST. PLEASE NOTE THAT THESE ARE ROUGH ESTIMATES AND MAY CHANGE SIGNIFICANTLY WHEN UPDATED DATA BECOMES AVAILABLE.		351	INITIAL ACHIEVE & INTEG REVENUE FORMULA IF (343) > 0 = \$350 X (57) X (350) =	364	INTERMEDIATE LEVY ALLOWANCE <= \$15
335	SPEC ED REGULAR BEFORE TUITION ADJ 405,950.67	352	INTEG HOLD HARMLESS (FROM FY 2023 INTEG REV RPT, LINE 11)	365	SAFE SCH INTERMEDIATE LIMIT = (57) X (364) =
336	NET TUITION ADJUST 136,974.40				JUDGMENT LEVY
337	EXCESS COST AID 100,065.86	353	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (345) OR [(351)+(352)] =	366	DISTRICT JUDGMENTS
338	HOLD HARM/GROWTH LMT			367	INTERMED JUDGMENTS
339	CROSS SUB REDUC AID 11,548.30	354	INCENTIVE REV =LSR OF (344) OR [(57) X \$10] = 2,952.00	368	JUDGMENT LIMIT =(366)+(367) =
340	TOTAL SPECIAL EDUC AID = (335) TO (339) = 654,539.23	355	ACHIEVE & INTEG REVENUE = (353) + (354) = 2,952.00		ICE ARENA LEVY
341	FY 2024 NON-PUBLIC TRANSPORTATION AID	356	ACHIEVE & INTEG LEVY = (355) X .30 885.60	369	FY 2022 NET OPR COSTS
342	FY EL CROSS SUBSIDY REDUCTION AID 471.26	357	TRANSFER TO MDE IF (353)=(345) THEN (357)=(345)-(343) ELSE (357)=(353)X.003	370	ICE ARENA LEVY LIMIT = 100% OF (369) =
ACHIEVEMENT AND INTEGRATION REVENUE		358	ACHIEVE & INTEG AID =(355)-(356)-(357)= 2,066.40		FY 2023 CAREER & TECHNICAL
57	2023-24 ADJ PU (EST) 295.20			371	SHARE OF FY 2023 EST COOPERATIVE BUDGET
343	FY 2024 EST INITIAL BUDGET			372	FY 2023 ESTIMATED DISTRICT BUDGET 47,000.00
				373	FY 2023 EST BUDGET = (371) + (372) = 47,000.00
				374	PRELIMINARY REVENUE = .35 X (373) = 16,450.00

CAREER & TECHNICAL (CONT)

INITIAL LTFM REVENUE

OLD LAW HEALTH AND SAFETY (H&S)

375 LAST YEAR REVENUE
(FY 2022 CTE AID
REPORT, LINE 16) 34,829.37

57 2023-24 ADJ PU (EST) 295.20
401 AVE BLDG AGE (EST)
(NO MAX AGE LIMIT) 43.57

409 OLD LAW HEALTH & SAFETY
REVENUE = FY 2024
ESTIMATED H&S COST = 11,300.00

376 REVENUE GUARANTEE
= LESSER OF (373)
OR (375) = 34,829.37

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) = 34,829.37

403 INITIAL LTFM REVENUE =
\$380 X (57) X (402) = 112,176.00

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) = 34,829.37

766 NET DEBT SERVICE FOR
EXISTING REGULAR
ALT FAC/H&S BONDS 1B

765 NET DEBT SERVICE FOR
EXISTING AND NEW REGULAR
ALT FAC BONDS 1A

29 2020 ANTC 1,787,008
56 2022-23 ADJ PU (EST) 301.39

404 NET DEBT SERVICE FOR
PORTION OF EXISTING
ALT FAC BONDS 1A FOR
QUALIFIED H&S PROJ

766 NET DEBT SERVICE FOR
EXISTING AND NEW REGULAR
ALT FAC/H&S BONDS 1B

380 FY 2023 ANTC/ADJ PU
= (29)/(56) = 5,929.22

381 LEVY RATIO FOR CTE
= LESSER OF 1 OR
(380)/\$7,612 = .77893064

767 NET LTFM REQ DEBT FOR
ELIG H&S>\$100K 250,115.45

767 NET LTFM REQ DEBT FOR
ELIG H&S>\$100K 250,115.45

382 CAREER TECH LEVY LIMIT
= (379) X (381) = 27,129.66

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) = 7,699.71

406 TOTAL ADDL LTFM REV
FOR PROJECTS >\$100K
= (766)+(404)
+ (767)+(405) = 250,115.45

768 NET LTFM REQ DEBT
SERVICE FOR VPK

ANNUAL OTHER POSTEMPLOYMENT
BENEFITS (OPEB)

384 AUTHORITY REQUESTED BY
DISTRICT BASED UPON
FY 2022 EXPENSES PAID 6,122.00

ADDITIONAL LTFM REVENUE
FOR QUALIFIED VOLUNTARY
PRE-KINDERGARTEN

407 NEW PAYGO LTFM LEVY
FOR VPK

385 PRORATION FACTOR TO
REFLECT STATEWIDE CAP 1.00000000

768 NET LTFM REQ DEBT
SERVICE FOR VPK

414 TOTAL OLD LAW ALT FAC
AND AF/H&S REVENUE
= (412)+(765)+(766)
+ (767)+ (413)+(768)
+ (407) = 250,115.45

386 ANNUAL OPEB LEVY LIMIT
= (384) X (385) = 6,122.00

407 NEW PAYGO LTFM LEVY
FOR VPK

OLD LAW DEFERRED MAINTENANCE

CAPITAL RELATED LEVY LIMITATIONS

408 TOTAL LTFM REVENUE
UNDER NEW LAW
= (403) + (406)
+ (768) + (407) = 362,291.45

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 = 18,892.80

400 LTFM PLAN
APPROVAL STATUS APPROVED

417 TOTAL OLD LAW FORMULA
REVENUE FOR HOLD HARMLESS
= (409)+(414)+(416) = 280,308.25

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) = 362,291.45	433	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423) - (432) = 47,472.17	422	TOTAL LTFM REVENUE 362,291.45
419	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	434	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) = 250,115.45	441	TOTAL GENERAL FUND LTFM REVENUE = (422) - (770) = 112,176.00
420	DISTRICT LTFM REVENUE = (418) - (419) = 362,291.45	435	TOTAL LTFM LEVY = (433) + (434) = 297,587.62	442	LTFM GEN FUND EQUAL REV = (423) - (436) =
421	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS		DEBT SERVICE PORTION OF LTFM REV	443	LTFM GEN FUND EQUAL AID = (432) - (438) =
422	TOTAL LTFM REVENUE = (420) + (421) = 362,291.45	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	445	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (441)-(443)-(444) = 112,176.00
57	2023-24 ADJ PU (EST) 295.20	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K 250,115.45	446	TOTAL GEN FUND LTFM LEVY = (444) + (445) = 112,176.00
423	LTFM EQUALIZED REVENUE = LSR OF (418),(420) OR \$380 X (57) = 112,176.00	768	NET LTFM REQ DEBT SERVICE FOR VPK		DISABLED ACCESS LIMIT
35	2021 AG MODIFIED ANTC FOR LTFM REVENUE 1,657,075	769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS	447	FY 1992-FY 2024 APPROV DIS ACC COSTS
54	2020-21 ADJ PU (ACT) 305.70	770	TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) +(768)+(769) = 250,115.45	448	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX X 150,000) OR 300,000 = 300,000.00
424	FY 2021 ANTC PER APU = (35) / (54) = 5,420.59	436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (770) = 112,176.00	449	LSR OF (447) OR (448)
425	STATEWIDE ANTC/APU 10,413.63	428	LTFM AID RATIO .57680636	450	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED
426	LTFM EQUAL FACTOR = 123% OF (425) = 12,808.77	437	LTFM DEBT INITIAL EQUAL AID = (436)X(428) = 64,703.83	451	LAST YEAR TO CERTIFY = (450) + 7 YEARS =
427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = .42319364	438	LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (770) = 64,703.83	452	TOTAL CUM CERT LEVY (PAY 93 TO PAY 21)
428	LTFM AID RATIO = 1 - (427) = .57680636	439	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436) - (438) = 47,472.17	453	CERT LEVY PAY 2022
429	LTFM INITIAL EQUAL AID = (423) X (428) = 64,703.83	440	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (770)-(438)-(439) = 137,939.45	454	TOTAL CERTIFIED LEVY = (452)+(453) =
430	LTFM INITIAL EQUALIZED LEVY = (423) - (429) = 47,472.17			455	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (449)-(454)=
431	2015 TOTAL ALT FAC GRANDFATHER AID				LEASE LEVY LIMITATION
432	TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) = 64,703.83				DIST'S SHARE OF JOINT LEASE FOR INTERMED DISTX 287, 288, 916 AND 917

APPROVED INTERMED OPERATING			***APPROVED REG OP LEASES (CONT)***			***INITIAL CAPITAL RELATED LEVIES***		
	ADMINISTRATIVE SPACE			INSTRUCTIONAL/STORAGE	231	OPERATING CAPITAL	18,568.92	
456	FY 2023 JOINT				446	LT FAC MAINTENANCE	112,176.00	
457	FY 2024 JOINT		476	FY 2023 NONJOINT	455	DISABLED ACCESS		
			477	FY 2024 NONJOINT	499	LEASE LEVY		
	INSTRUCTIONAL/STORAGE		478	FY 2023 JOINT	500	COOP BLDG REPAIR		
458	FY 2023 JOINT		479	FY 2024 JOINT	501	OTHER CAPITAL (MEMO)		
459	FY 2024 JOINT				502	CAP PROJECTS REFER		
460	TOT INTERMED OPERATING		480	REG OPERATING LEASES	503	CAPITAL RELATED LIMITS		
	= (456) TO (459) =			= (472) TO (479) =		= (231)+(446)+(455)		
						+ (499)+(500)+(501)		
						+ (502) =	130,744.92	
	APPROV INTERMED CAPITALIZED			APPROVED REGULAR CAPITALIZED LEASES				
				ADMINISTRATIVE SPACE		OTHER INITIAL GENERAL LEVIES		
461	ADMINISTRATIVE SPACE		481	FY 2023 NONJOINT				
462	FY 2024 JOINT		482	FY 2024 NONJOINT	504	CONSOLIDATION/		
			483	FY 2023 JOINT		TRANSITION		
	INSTRUCTIONAL/STORAGE		484	FY 2024 JOINT	505	REORGANIZATION		
463	FY 2023 JOINT					OPERATING DEBT		
464	FY 2024 JOINT			INSTRUCTIONAL/STORAGE	506	HEALTH BENEFITS		
					507	ADDL RETIREMENT		
	EXCESS FUNDS CAP LEASE		485	FY 2023 NONJOINT		(MPLS AND STP)		
465	FY 2023 JOINT		486	FY 2024 NONJOINT	508	SEVERANCE		
466	FY 2024 JOINT		487	FY 2023 JOINT	509	ADMIN DISTRICT		
			488	FY 2024 JOINT	510	SWIMMING POOL		
467	TOT INTERMED CAPITALIZED				511	TREE GROWTH	63,411.38	
	= SUM[(461) TO (464)]			EXCESS FUNDS CAP LEASE	512	CONSOLIDATION/		
	- (465) - (466) =					RETIREMENT		
			489	FY 2023 NONJOINT	513	ECON DEVELOP ABATE		
468	TOT INTERMED LEASE COSTS		490	FY 2024 NONJOINT	514	OTHER GENERAL (MEMO)		
	= (460) + (467) =		491	FY 2023 JOINT				
			492	FY 2024 JOINT	515	SUBTOTAL, OTHER INITIAL		
57	2023-24 ADJ PU (EST)	295.20				GENERAL LEVIES		
469	INTERMED PUPIL UNIT MAX		493	REG CAPITALIZED LEASES		= (504) TO (514) =	63,411.38	
	LIMIT = \$65 X (57) =			= (481) TO (488) -				
				(489) TO (492) =				
470	INTERMED LEASE LIMIT					INITIAL GENERAL FUND LEVY		
	=LSR (468) OR (469) =		494	TOTAL APPROVED REGULAR	516	GENERAL RMV VOTER		
				LEASE COST & CARRYOVER		APPROVED JOBZ EXEMPT		
471	INTERMED CARRYOVER (INCL			= (471)+(480)+(493)=		= (313) =		
	IN REGULAR LEASE LIMIT)				517	GENERAL RMV OTHER		
	= (468) - (470) =		57	2023-24 ADJ PU (EST)		JOBZ EXEMPT		
			495	REG PUPIL UNIT MAXIMUM		= (308)+(240)		
				LIMIT = \$212 X (57) =	62,582.40	+ (242) =	166,439.98	
	APPROVED REGULAR OPERATING LEASES		496	COMM APPROVED LIMIT				
	ADMINISTRATIVE SPACE		497	REGULAR MAX LIMIT	518	GENERAL NTC		
472	FY 2023 NONJOINT			=GTR (495) OR (496)=		VOTER APPROVED		
473	FY 2024 NONJOINT					JOBZ EXEMPT		
474	FY 2023 JOINT		498	REGULAR LEASE LIMIT		= (502)		
475	FY 2024 JOINT			=LSR (494) OR (497)=				
			499	TOTAL LEASE LEVY LIMIT				
				= (470) + (498) =				

INITIAL GEN FUND LEVY (CONT)

519 GENERAL NTC OTHER JOBZ
= (333)+(356)+(360)
+ (362)+(365)+(368)
+ (370)+(382)+(386)
+ (503)-(502)+(515) = 238,920.76

520 TOTAL INITIAL GENERAL
LEVY LIMITATION
= (516)+(517)+(518)
+ (519) = 405,360.74

COMMUNITY SERVICE

BASIC COMMUNITY EDUCATION

601 POPULATION (YR 2020) 1,279
602 GTR OF (601) OR 1,335 1,335

603 YOUTH SERVICE PROG? NO

604 AFTER SCHOOL
ENRICHMENT? YES

605 FY 2024 GENERAL REVENUE
= \$5.42 X (602) = 7,235.70

606 FY 2024 YOUTH SERVICE
REV = \$1.00 X (602) =

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 2,469.75

608 FY 2024 COMMUNITY
EDUCATION REVENUE
= (605)+(606)+(607) = 9,705.45

30 2021 ANTC 1,820,890
609 STANDARD COMM ED LEVY
= .00940 X (30) = 17,116.37

610 COMM ED LEVY LIMIT
LSR (608) OR (609) = 9,705.45

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

EARLY CHILD FAMILY EDUCATION

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

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

613 ECFE ANNUAL REPORT
SUBMITTED? YES

614 POPULATION UNDER
FIVE YEARS OF AGE 31

615 GTR OF 150 OR (614) = 150

616 ECFE ALLOWANCE
0.023 X (101) = 157.85

617 FY 2024 EARLY CHILD
FAMILY REVENUE
IF (612) = YES
= (615)X(616),
IF ANNUAL REPT = YES 23,677.50

30 2021 ANTC 1,820,890
618 ECFE TAX RATE .00246993
619 = (618) X (30) = 4,497.47

620 EARLY CHILD LEVY LIMIT
= LESSER OF (617)
OR (619) = 4,497.47

621 EST FY 2024 EARLY CHILD
AID = (617)-(620) = 19,180.03

HOME VISITING LIMIT

622 DIST PLANS TO LEVY FOR
FY 2024 HOME VISIT? NO

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

229 FY 2024 ANTC/ADJ PU 6,168.33
624 HOME VISIT LEVY RATIO
= LESSER OF 1 OR
(229)/\$17,250 = .35758435

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

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

DISABLED ADULTS

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

SCHOOL-AGE CARE

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

30 2021 ANTC 1,820,890
46 2023-24 RES PU (EST) 136.00

629 ANTC/RES PU
= (30)/(46) = 13,388.90

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

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

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

COMMUNITY SERVICE SUMMARY

633 OTHER COMM ED (MEMO)

634 TOTAL INITIAL COMMUNITY
SERVICE LEVY LIMIT
= (610)+(620)+(625)
+ (627)+(631)+(633) = 14,202.92

GENERAL DEBT SERVICE (FUND 7)

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

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

701 ALT FAC REGULAR
REQ DEBT SERV LEVY

702 ALT FAC/H&S
REQ DEBT SERV LEVY

703 NEW LTFM REQ DEBT FOR
ELIG H&S>\$100K 259,245.00

REQ DEBT ELIG FOR LTFM (CONT)		***REQ DEBT FOR BONDS ELIG (CONT)***		*NON-VOTE APPR INELIG BONDS (CONT)*	
704	NEW LTFM REQ DEBT SERVICE FOR VPK	717	NON-VOTER BONDS SOLD AFTER JULY 1, 2022 ELIG FOR FUTURE AID	735	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY
705	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	718	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716) + (717) =	736	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY
706	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (701)+(702)+(703) + (704)+(705) = 259,245.00		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) 45,041.10
710	TAC ADJ TO REQ = (709) OR [(709) X 1.05] =	723	ECON DEV ABATEMENT	742	PAY 21 DEBT EXCESS LEVY REDUCTION 12,406.10
711	NET REQ DEBT SERV LEVY TACONITE=(708)-(710)=	724	JUDGMENT	743	PAY 22 DEBT EXCESS LEVY REDUCTION 10,543.20
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%= 12,962.25
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)] = 9,129.55
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) = 259,245.00	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)= 9,129.55
		30	2021 ANTC 1,820,890	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) = 9,129.55	764	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) = 9,129.55	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)= 259,245.00	765	NET ALT FAC REG DEBT = (701)-(755) =	777	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (774)/(776) = .17995125
753	DEBT EXCESS RATIO = LSR 1 OR (751)/(752)= .03521592	766	NET ALT FAC/H&S DEBT = (702)-(756) =	778	DISASTER AID RATIO = = 1 - (777) = .82004875
754	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715) X (753) =	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (703)-(757) = 250,115.45	779	DISASTER DEBT EQUAL AID = (773) X (778) =
755	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (701) X (753) =	768	NET LTFM REQ DEBT FOR ELIG VPK = (704)-(758) =	780	DISASTER LEVY LIMIT = (707) - (779) =
756	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (702) X (753) =	769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (705)-(759) =	DEBT EQUALIZATION AID	
757	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (703) X (753) = 9,129.55	770	NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769) = 250,115.45	734	DEBT EQUAL BASE
758	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (704) X (753) =	436	LTFM DEBT EQUAL REV 112,176.00	754	DEBT EXCESS FOR ELIG REQUIRED DEBT
759	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (705) X (753) =	438	LTFM DEBT EQUAL AID 64,703.83	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 47,472.17	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 137,939.45	30	2021 ANTC 1,820,890
NET DEBT EXCESS SUMMARY		771	LTFM DEBT LEVY LIMIT = (439) + (440) + (755) + (756) + (757)+(758)+(759) = 194,541.17	783	= .1050 X (30) = 191,193.45
762	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(753) =	NATURAL DISASTER DEBT EQUALIZATION		784	MAX UNEQ LOCAL EFFORT = .1574 X (30) = 286,608.09
763	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (751)-(761)-(762) = 9,129.55	30	2021 ANTC 1,820,890	785	FY 2024 NET DEBT EQ REV = GTR OF 0 OR [(782) - (784)] =
		772	TEN PERCENT ANTC = 0.10 * (30) = 182,089	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) 305.70	788	MAX EFFORT TIER 1 REV
		774	FY 2021 ANTC PER APU = (30) / (54) = 5,956.46		

DEBT EQUALIZATION AID (CONT)

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

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

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

54 2020-21 ADJ PU (ACT) 305.70
792 2021 ANTC INCL JOBZ /
ADJ PU = (30)/(54) = 5,956.46

793 TIER 1 DEBT EQUAL
LEVY RATIO = LSR OF 1 OR
(792)/[GTR OF \$4,430
OR 55.33% OF (775)] = .97569806

794 TIER 2 DEBT EQUAL
LEVY RATIO = LSR OF 1 OR
(792)/[GTR OF \$8,000
OR 100% OF (775)] = .53985374

795 TIER 1 DEBT EQU AID
RATIO = 1-(793) = .02430194

796 TIER 2 DEBT EQU AID
RATIO = 1-(794) = .46014626

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

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

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

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

801 VOTER APPR DEBT AID
= (799)-(800) =

MINIMUM EST MAX EFFORT PAYMENT

732 MAX EFFORT DEBT LEVY

802 MAX EFFORT REQ LEVY
= GTR OF ZERO OR
[(729)+(926)+(927)-(706)
-(719)-(720)-(721)] =

803 MINIMUM EST MAX EFFORT
PAYMENT = GTR OF 0
OR (732)-(802) =

ADJUSTMENT TO GDS LIMIT
FOR IRRRB ALLOCATION

804 FY 2024 IRRRB FUNDING
FOR VOTER-APPR BONDS

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

806 FY 2024 IRRRB FUNDING
FOR NON-VOTER BONDS

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

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

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

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

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

771 LTFM DEBT LEVY LIMIT
NON VOTER APPROVED 194,541.17

780 DISASTER LEVY LIMIT
VOTER APPROVED

812 INITIAL GDS LEVY LIM
VOTER APPROVED
=(808)+(810)+(780) =

813 INITIAL GDS LEVY LIM
NON VOTER APPROVED
= (809)+(811)+(771) = 194,541.17

814 TOTAL INITIAL GDS LEVY
LIMIT = (812)+(813) = 194,541.17

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

901 LEVY BONDS IRREV TRUST
VOTER APPROVED

902 LEVY BONDS REVOC TRUST
VOTER APPROVED

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

904 LEVY BONDS IRREV TRUST
NON-VOTER APPROVED

905 LEVY BONDS REVOC TRUST
NON-VOTER APPROVED

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

FUND 47 DEBT BALANCE

907 REQ DEBT SERV LEVY FOR
PENSION BONDS (MPLS)

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

909 JUNE 2021 FUND 47-425
BAL FOR BOND REFUND

910 JUNE 2021 FUND 47-460
BALANCE NONSPENDABLE

911 JUNE 2021 FUND 47-463
BALANCE UNASSIGN NEG

912 JUNE 2021 FUND 47-464
BALANCE RESTRICTED

913 JUNE 2021 FUND 47-464
BALANCE VOTER APPROV

914 JUNE 2021 FUND 47-464
BAL NON-VOTER APPROV
= (912) - (913) =

915 PAY 21 OPEB DEBT EXC
REDUCTION NON-VOTER

916 PAY 22 OPEB DEBT EXC
REDUCTION NON-VOTER

917 5% OF REQUIRED OPEB
DEBT SERV LEVY VOTER
= (903) X 5% =

918 5% OF REQUIRED OPEB
DEBT SERV LEVY NONVOT
= (908) X 5% =

FUND 47 DEBT BALANCE (CONT)		***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	79,766.02 79,766.02
920	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1001	FY 2023 OPER CAP LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 179)	1016 FY 2023 LOR TIER 2 LEVY ADJUSTMENT = ((1113) - (1115))	3,888.46
921	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] =	1002	21 PAY 22 LIMIT		
		1003	21 PAY 22 LEVY		
922	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(914)- SUM (915) TO (920)] =	1004	FY 2023 OPER CAPITAL LEVY ADJUSTMENT = ((1100)-(1102)) =	1017 FY 2023 EQUITY LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 202)	33,047.46
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 = ((1017)-(1018)) =	31,511.34 31,511.34 1,536.12
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)		
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)	
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	
927	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED =(908)-(922)-(925) =	1008	21 PAY 22 LIMIT	1024 FY 2023 TRANSITION LEVY ADJUSTMENT	
		1009	21 PAY 22 LEVY		
		1010	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1006)+(1007)+(1008)		
		1011	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ =(1006)+(1007)+(1009)		
		1012	FY 2023 LOR TIER 1 LEVY ADJUSTMENT = ((1005)-(1010)) =	1025 FY 2023 1ST TIER REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 238)	
			FY 2023 LOR TIER 2 LEVY ADJUSTMENT	1026 ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 276)	
		1013	FY 2023 LOR TIER 2 (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 200)	1027 ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 303)	
				1028 21 PAY 22 LIMIT 1029 21 PAY 22 LEVY	
LEVY LIMITATION ADJUSTMENTS					
IN GENERAL, IF WE HAVE:					
A	FINAL LEVY AUTHORITY				
B	PREVIOUSLY CALCULATED AUTHORITY				
C	CERTIFIED LEVY BASED ON (B)				
D	LEVY ADJUSTMENT, THEN:				
	IF A>B, D=A-B				
	IF A<C, D=A-C				
	OTHERWISE D=ZERO				

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

FY 2023 HOLD HARM ADJ (CONT)		*FY 23 & FY 22 CAPITAL RELATED ADJ*		***FY 2022 LTFM UNEQUAL LEVY ADJ***	
1065	FY 2023 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1007)-(1064) =	1077	FY 2023 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 63)	1092	FY 2022 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2022 WEBSITE REPORT, LINE 64)
	FY 2023 INTEGRATION ADJUSTMENT		51,340.10	1093	20 PAY 21 LIMIT
1066	FY 2023 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 3,396.26	1078	21 PAY 22 LIMIT 52,527.02	1094	20 PAY 21 LEVY
		1079	21 PAY 22 LEVY 52,527.02	1095	TOTAL ADJUSTMENT
1067	21 PAY 22 LIMIT 937.20	1080	FY 2023 LTFM EQUALIZED LEVY ADJUST	1096	21 PAY 22 ADJ LIMIT
1068	21 PAY 22 LEVY 937.20		= (1077)-(1079) = 1,186.92-	1097	21 PAY 22 ADJ LEVY
1069	FY 2023 INTEGRATION ADJUSTMENT LIMIT = (1066)-(1067) = 2,459.06		FY 2023 LTFM UNEQUALIZED LEVY ADJUST	1098	FY 2022 LTFM UNEQUALIZED LEVY ADJUST
	FY 2021 CARRYOVER INTEGRATION ADJUSTMENT	1081	FY 2023 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 64)		3 YEAR PRIOR ADJUSTMENTS
1070	FY 2021 INTEGRATION LEVY AUTH CARRYOVER FINAL ADJUSTMENT (FROM FY 2021 INTEGRATION CARRYOVER AID REPORT, LINE 14)	1082	21 PAY 22 LIMIT	1099	FY 2021 OPER CAP LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 170) 18,131.35
1071	FY 2021 INTEG LEVY AUTH CARRYOVER ADJ PAY 23	1083	21 PAY 22 LEVY		
1072	FY 2021 INTEG LEVY AUTH FINAL CARRYOVER ADJUSTMENT = (1070) - (1071) =	1084	FY 2023 LTFM UNEQUALIZED LEVY ADJUST	1100	19 PAY 20 LIMIT 17,961.39
			FY 2022 LTFM EQUALIZED LEVY ADJUST	1101	19 PAY 20 LEVY 17,961.39
	FY 2023 ALT TEACHER COMP LEVY ADJ	1085	FY 2022 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2022 WEBSITE REPORT, LINE 63) 53,949.08	1102	TOTAL ADJUST TO PAY 20 OPER CAP LEVY AUTH = ((1100)-(1101)) = 169.96
1073	FY 2023 ALT COMP LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 326)	1086	20 PAY 21 LIMIT 54,703.62	1103	20 PAY 21 ADJ LIMIT 84.99
		1087	20 PAY 21 LEVY 54,703.62	1104	20 PAY 21 ADJ LEVY 84.99
1074	21 PAY 22 LIMIT	1088	TOTAL ADJUSTMENT = (1085)-(1087) = 754.54-	1105	FY 2021 OPER CAPITAL LEVY ADJUSTMENT = ((1103)-(1104)) = 84.97
1075	21 PAY 22 LEVY	1089	21 PAY 22 ADJ LIMIT 754.54-		FY 2021 LOR TIER 1 LEVY ADJ
1076	FY 2023 ALT TEACH COMP LEVY ADJUSTMENT	1090	21 PAY 22 ADJ LEVY 754.54-	1106	FY 2021 LOC OPT TIER 1 AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 189) 13,469.27
		1091	FY 2022 LTFM EQUALIZED LEVY ADJUST	1107	19 PAY 20 LIMIT 11,032.81
				1108	19 PAY 20 LEVY 11,032.81
				1109	TOTAL ADJUST TO PAY 20 LOR OPTIONAL LEVY AUTH = ((1106)-(1107)) = 2,436.46

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)		REPORT, LINE 1038)
LEVY ADJUSTMENT				
= ((1109)-(1110)) =	2,436.46	1128 19 PAY 20 LIMIT		1143 PAY 20 LEVY BEFORE
		1129 19 PAY 20 LEVY		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				1144 TOTAL ADJUST TO PAY 20
(FROM FY 2021 GENERAL		1131 20 PAY 21 ADJ LIMIT		2ND TIER REF LEVY AUTH
EDUC REVENUE REPORT,		1132 20 PAY 21 ADJ LEVY		
LINE 276)	15,079.42			
1114 19 PAY 20 LIMIT	18,978.37	1133 FY 2021 TRANSITION		1145 20 PAY 21 ADJ LIMIT
1115 19 PAY 20 LEVY	18,978.37	LEVY ADJUSTMENT		1146 20 PAY 21 ADJ LEVY
1116 TOTAL ADJUST TO PAY 20				1147 FY 2021 2ND TIER REF
LOR OPTIONAL LEVY AUTH				LEVY ADJUSTMENT
= ((1106)-(1107)) =	3,898.95-	FY 2021 1ST TIER VOTER-APPROVED		
		REFER LEVY ADJUST		
1117 20 PAY 21 ADJ LIMIT	1,508.83-			FY 2021 UNEQUAL REF LEVY ADJ
1118 20 PAY 21 ADJ LEVY	1,508.83-	1134 FY 2021 1ST TIER REF LEVY AUTH		
		(FROM FY 2021 GENERAL		1148 FY 2021 UNEQUAL REF LEVY AUTH
1119 FY 2021 LOR OPTIONAL		EDUC REVENUE REPORT,		(FROM FY 2021 GENERAL
LEVY ADJUSTMENT		LINE 229)		EDUC REVENUE REPORT,
=(1116)-(1117)	2,390.12-			LINE 233)
		1135 PAY 20 LIMIT BEFORE		1149 PAY 20 LIMIT BEFORE
FY 2021 EQUITY LEVY ADJUSTMENT		TBRA AND HOLD HARM ADJ		TBRA AND HOLD HARM ADJ
		(FROM PAY 21 LEVY		(FROM PAY 21 LEVY
1120 FY 2021 EQUITY LEVY AUTH		REPORT, LINE 1022)		REPORT, LINE 1054)
(FROM FY 2021 GENERAL		1136 PAY 20 LEVY BEFORE		1150 PAY 20 LEVY BEFORE
EDUC REVENUE REPORT,		TBRA AND HOLD HARM ADJ		TBRA AND HOLD HARM ADJ
LINE 193)	30,802.48	(FROM PAY 21 LEVY		(FROM PAY 21 LEVY
		REPORT, LINE 1023)		REPORT, LINE 1055)
1121 19 PAY 20 LIMIT	38,766.80	1137 TOTAL ADJUST TO PAY 20		1151 TOTAL ADJUST TO PAY 20
1122 19 PAY 20 LEVY	38,766.80	1ST TIER REF LEVY AUTH		UNEQUAL REF LEVY AUTH
1123 TOTAL ADJUST TO PAY 20		1138 20 PAY 21 ADJ LIMIT		1152 20 PAY 21 ADJ LIMIT
EQUITY LEVY AUTH		1139 20 PAY 21 ADJ LEVY		1153 20 PAY 21 ADJ LEVY
= ((1120)-(1122)) =	7,964.32-			
1124 20 PAY 21 ADJ LIMIT	3,082.07-	1140 FY 2021 1ST TIER REF		1154 FY 2021 UNEQUAL REF
1125 20 PAY 21 ADJ LEVY	3,082.07-	LEVY ADJUSTMENT		LEVY ADJUSTMENT
1126 FY 2021 EQUITY				
LEVY ADJUSTMENT				
= ((1123)-(1125)) =	4,882.25-	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
		1169	FY 2021 HOLD HARM TOTAL = (1168)-(1167) =		FY 2021 REEMPLOYMENT ADJUSTMENT
1156	PAY 20 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 20 LEVY RPT, LINES 297 TO 300)	1170	20 PAY 21 ADJ LIMIT	1186	FY 2021 EXPEND ACTUAL 18,352.76
		1171	20 PAY 21 ADJ LEVY	1187	REEMPLOY LEVY AUTH = 100% OF (1186) = 18,352.76
1157	FY 2021 TBRA ALLOCATION TOTAL ADJUSTMENT = (1156)-(1155) =	1172	FY 2021 HOLD HARM ALLOC	1188	20 PAY 21 LIMIT 18,352.76
				1189	20 PAY 21 LEVY 18,352.76
1158	20 PAY 21 ADJ LIMIT		FY 2021 LOR TIER 1 HOLD HARMLESS ADJUSTMENT	1190	FY 2021 REEMPLOY ADJUST
1159	20 PAY 21 ADJ LEVY	1173	FY 2021 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINES 271)		FY 2021 SAFE SCHOOLS ADJUST
1160	FY 2021 TBRA ALLOC LEVY ADJUSTMENT		18,503.45	1191	SAFE SCH LVY REQUEST NO
		1174	PAY 20 TIER 1 HOLD HARMLESS LEVY (FROM PAY 21 LEVY RPT, LINES 312)	54	2020-21 ADJ PU (ACT) 305.70
	FY 2021 LOR TBRA ADJUST		29,206.81	1192	FY 2021 SAFE SCHOOLS AUTH \$36 X (54) =
1161	FY 2021 ALLOC OF TBRA TO LOR TIER 1 LEVY (FROM FY 2021 GENERAL REVENUE REPORT, LINE 243)	1175	FY 2021 LOR TIER 1 HOLD HARMLESS ADJUSTMENT = (1173)-(1174) =	1193	19 PAY 20 LIMIT
				1194	19 PAY 20 LEVY
1162	ALLOCATION OF TBRA (FROM PAY 20 LEVY RPT, LINE 296)	1176	20 PAY 21 ADJ LIMIT 3,478.97	1195	FY 2021 SAFE SCH ADJUST
		1177	20 PAY 21 ADJ LEVY 3,478.97		FY 2021 SAFE SCHOOLS INTERMEDIATE ADJUST
1163	FY 2021 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1161)-(1162) =	1178	FY 2020 TIER 1 HOLD HARM ADJUSTMENT =(1175)-(1176) = 14,182.33-	1196	SAFE SCH INTERMEDIATE LEVY ALLOW
1164	20 PAY 21 ADJ LIMIT			54	2020-21 ADJ PU (ACT) 305.70
1165	20 PAY 21 ADJ LEVY		FY 2021 INTEGRATION ADJUSTMENT	1197	FY 2021 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1196) X (54) =
1166	FY 2021 LOR TIER 1 TBRA LEVY ADJUSTMENT	1179	FY 2021 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 4,858.33	1198	19 PAY 20 LIMIT
		1180	19 PAY 20 LIMIT 6,709.78	1199	19 PAY 20 LEVY
		1181	19 PAY 20 LEVY 6,709.78	1200	FY 2021 SAFE SCHOOLS INTERMEDIATE ADJUST
	FY 2021 REFERENDUM HOLD HARM	1182	TOTAL ADJUSTMENT = (1179)-(1181) = 1,851.45-		
1167	FY 2021 ALLOC OF HOLD HARM (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 272 TO 274)	1183	20 PAY 21 ADJ LIMIT 1,851.45-		
		1184	20 PAY 21 ADJ LEVY 1,851.45-		

FY 2021 ALT TEACHER COMP LEVY ADJ		**FY 2021 LTFM UNEQUAL ADJ (CONT)**		***FY 2021 ANNUAL OPEB LEVY ADJ***	
1201	FY 2021 ALT COMP LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 317)	1220	19 PAY 20 LIMIT	1238	FY 2021 ACTUAL COST (FIN 797 + OBJ 291) 10,200.50
		1221	19 PAY 20 LEVY		
		1222	TOTAL ADJUSTMENT	1239	PRORATION FACTOR TO REFLECT STATEWIDE CAP 1.00000000
1202	19 PAY 20 LIMIT				
1203	19 PAY 20 LEVY	1223	20 PAY 21 ADJ LIMIT	1240	PRORATED ANNUAL OPEB LEVY AUTH 10,200.50
		1224	20 PAY 21 ADJ LEVY		
1204	TOTAL ADJUST TO PAY 20 ALT COMP LEVY AUTH	1225	21 PAY 22 ADJ LIMIT	1241	21 PAY 22 LIMIT 947.00
		1226	21 PAY 22 ADJ LEVY	1242	21 PAY 22 LEVY 947.00
1205	20 PAY 21 ADJ LIMIT				
1206	20 PAY 21 ADJ LEVY	1227	FY 2021 UNEQUAL LIMIT ADJUST = (1223)+(1225) =	1243	FY 2021 ANNUAL OPEB ADJUSTMENT = (1235)-(1236) = 9,253.50
1207	FY 2021 ALT TEACH COMP LEVY ADJUST	1228	FY 2021 UNEQUAL LEVY ADJUST = (1224)+(1226) =		
					PAY 20 LEASE LEVY ADJUST
	FY 2021 LTFM EQUALIZED LEVY ADJ	1229	FY 2021 LTFM UNEQUALIZED LEVY ADJUST		FY 2020 AND FY 2021 LEASE COST WITH A PAY 20 LEVY(PAY 21 LEASE LEVY FOR FY 2021 & 2022 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)
1208	FY 2021 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2021 WEBSITE REPORT, LINE 63) 61,302.73		FY 2021 CAREER TECHNICAL ADJ		FY 2020 PAY 19 NET LEASE COSTS
1209	19 PAY 20 LIMIT 64,090.12	1230	FY 2021 CAREER TECH LEVY AUTHORITY	1301	PAY 19 OPER INTERMED
1210	19 PAY 20 LEVY 64,090.12		(FY 2021 CTE AID REPORT LINE 21) 27,872.24	1302	PAY 19 CAP INTERMED
1211	TOTAL ADJUSTMENT = (1208)-(1210) = 2,787.39-	1231	20 PAY 21 LIMIT 28,284.20	1303	PAY 19 TIES CAPITAL
		1232	20 PAY 21 LEVY 28,284.20	1304	PAY 19 OPER JOINT
1212	20 PAY 21 ADJ LIMIT 122.32-			1305	PAY 19 OPER NON-J ADM
1213	20 PAY 21 ADJ LEVY 122.32-	1233	FY 2021 CAREER TECH ADJUSTMENT	1306	PAY 19 OPER NON-J
			= ((1230)-(1232)) = 411.96-	1307	PAY 19 CAPITAL JOINT
1214	21 PAY 22 ADJ LIMIT 40.11-			1308	PAY 19 CAP NON-J ADM
1215	21 PAY 22 ADJ LEVY 40.11-			1309	PAY 19 CAPITAL NON-J
1216	FY 2021 EQUAL LIMIT ADJUST = (1212)+(1214) = 162.43-		FY 2021 HEALTH BENEFIT LEVY ADJUST	1310	FY 2020 COSTS (PAY 19) SUM (1301) TO (1309)=
1217	FY 2021 EQUAL LEVY ADJUST = (1213)+(1215) = 162.43-	1234	FY 2021 ACTUAL COST (LIMITED TO \$600,000)		FY 2020 PAY 20 NET LEASE COSTS
1218	FY 2021 LTFM EQUALIZED LEVY ADJUST = (1211)-(1217) = 2,624.96-	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
				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)=
FY 2021 LTFM UNEQUAL LEVY ADJ					
1219	FY 2021 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2021 WEBSITE REPORT, LINE 64)				

FY 2021 PAY 20 NET LEASE COSTS		***FY 2021 PAY 21 NET LEASE COSTS***		***FY 2021 NET LEASE COSTS***	
1320	PAY 20 OPER INTERMED	1345	TOTAL FY 2021 OPER NON-J NET LEASE COSTS FOR (PAY 20) = (1324) + (1325) =	1357	REGULAR MAX AUTHORITY = GTR OF (1355) OR (1356) = 64,808.40
1321	PAY 20 CAP INTERMED			1358	TOTAL PAY 20 REGULAR LEASE LEVY AUTHORITY = LSR OF (1354) OR (1357) =
1322	PAY 20 TIES CAPITAL	1346	ACTUAL FY 2021 UFARS LEASE COSTS (FUND 1, OBJECT 370)	1359	TOTAL PAY 20 REGULAR & INTERM LEASE LEVY AUTH = (1352) + (1358) =
1323	PAY 20 OPER JOINT			1360	19 PAY 20 LIMIT
1324	PAY 20 OPER NON-J ADM	1347	PAY 20 OPER NON-J LEASE COST LIMITED BY FY 2021 UFARS =LSR(1345) OR (1346)=	1361	19 PAY 20 LEVY
1325	PAY 20 OPER NON-J OTH			1362	PAY 20 LEASE LEVY LIMITATION ADJUSTMENT (NO ADJUSTMENT)
1326	PAY 20 CAPITAL JOINT				CAPITAL RELATED ADJ SUMMARY
1327	PAY 20 CAP NON-J ADM			1004	FY 2023 OPER CAP ADJ .03-
1328	PAY 20 CAP NON-J OTH			1105	FY 2021 OPER CAP ADJ 84.97
1329	FY 2021 COSTS (PAY 20) SUM (1320) TO (1328)=			1080	FY 2023 LTFM EQ ADJ 1,186.92-
	FY 2021 NET LEASE COSTS			1084	FY 2023 LTFM UNEQ ADJ
1330	PAY 21 OPER INTERMED	1348	FY 2021 ADJUSTED COSTS (PAY 20) = (1329) - (1324)-(1325)+(1347)=	1091	FY 2022 LTFM EQ ADJ
1331	PAY 21 CAP INTERMED	1349	PAY 20 ADJUSTED NET LEASE COSTS = (1344) + (1348) =	1098	FY 2022 LTFM UNEQ ADJ
1332	PAY 21 OPER JOINT			1218	FY 2021 LTFM EQ ADJ 2,624.96-
1333	PAY 21 OPER NON-J ADM			1229	FY 2021 LTFM UNEQ ADJ
1334	PAY 21 OPER NON-J OTH	1350	DIST'S SHARE OF PAY 20 LEASE COSTS FOR THE INTERMEDIATE DISTRICTS = (1311) + (1312) + (1320) + (1321) =	1362	PAY 20 LEASE LEVY ADJ
1335	PAY 21 CAPITAL JOINT			1363	LEASE LEVY ADJ (MEMO)
1336	PAY 21 CAP NON-J ADM	54	2020-21 ADJ PU (ACT) 305.70	1364	OTHER CEX ADJ (MEMO)
1337	PAY 21 CAP NON-J OTH	1351	INTERM PUPIL UNIT AUTH = \$65 X (54) = 19,870.50	1365	TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT =(1004)+(1105)+(1080) +(1084)+(1091)+(1098) +(1218)+(1229)+(1362) +(1363)+(1364) = 3,726.94-
1338	FY 2021 COSTS (PAY 21) SUM (1330) TO (1337)	1352	INTERM LEASE AUTH = LSR OF (1350) OR (1351) =		OTHER GENERAL LIMITATION ADJ
1339	TOTAL FY 2020 OPER NON-J NET LEASE COSTS =(1306)+(1314)+(1315)	1353	INTERM DIST CARRYOVER TO REGULAR LEASE AUTH = (1350) - (1352) =	760	GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS
1340	ACTUAL FY 2020 UFARS LEASE COSTS (FUND 1, OBJECT 370)	1354	PAY 20 LEASE COST UNDER REGULAR AUTH = (1349) - (1352) =	1366	ECON DEV ABATE ADJUST (MEMO)
1341	PAY 19 OPER NON-J LEASE COST LIMITED BY FY 2020 UFARS LSR (1306) OR (1340)=	54	2020-21 ADJ PU (ACT) 305.70	1367	DEBT SURPLUS TRANSFER (MEMO)
1342	REMAIN FY 2020 UFARS = GREATER OF ZERO OR [(1340) - (1341)] =	1355	PAY 20 PUPIL UNIT MAX AUTH = \$212 X (54) = 64,808.40	1368	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)
1343	PAY 20 OPER NON-J LEASE COST LIMITED BY FY 2020 UFARS = LSR [(1314)+(1315)] OR (1342) =	1356	PAY 20 COMMISSIONER APPROVED LIMIT		
1344	FY 2020 ADJUSTED COSTS (PAY 20) = (1319) - (1314)-(1315)+(1343)=				

OTHER GEN LIMITATION ADJ (CONT)		***GEN FUND ADJUST SUMMARY***		***FY 2021 HOME VISITING ADJ***	
1369	OTHER ADJUST, GEN RMV VOTER APPROVED JOBZ EXEMPT (MEMO)	1383	GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(1032)+(1040)+(1048) +(1054)+(1063)+(1140) +(1147)+(1154)+(1160) +(1172)+(1370) =	1405	19 PAY 20 LIMIT
1370	TOTAL OTHER ADJUST GEN RMV VOTER APPR JOBZ EXEMPT = (1368)+(1369) =	1384	GENERAL RMV OTHER JOBZ EXEMPT =(1012)+ +(1016)+(1020)+(1024) +(1056)+(1065)+(1112) +(1119)+(1126)+(1133) +(1166)+(1178)+(1374)	1406	19 PAY 20 LEVY
1371	MAINT PU VAR (MEMO)		11,877.74-	1407	FY 2021 HOME VISIT ADJUSTMENT
1372	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)	1385	GENERAL NTC VOTER APPROVED JOBZ EXEMPT =(1377) =		FY 2021 SCHOOL-AGE CARE
1373	OTHER ADJUST, GEN RMV OTHER JOBZ EXEMPT (MEMO)	1386	GENERAL NTC OTHER JOBZ EXEMPT = (760)+(1069)+(1076) +(1185)+(1190)+(1195) +(1200)+(1207)+(1233) +(1237)+(1243)+(1365) +(1366)+(1367)+(1382)	1408	FY 2021 AUTHORITY (FROM UFARS EXPENDITURES)
1374	TOTAL OTHER ADJUST GEN OTHER RMV JOBZ EXEMPT= =(1371)+(1372)+(1373)		7,573.66	1409	19 PAY 20 LIMIT
1375	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)	1387	TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1383)+(1384) + (1385)+(1386) =	1410	19 PAY 20 LEVY
1376	OTHER ADJUST, GEN NTC VOTER APPROVED JOBZ EXEMPT (MEMO)		4,304.08-	1411	SCH-AGE CARE ADJUSTMENT
1377	TOTAL OTHER ADJUST GEN NTC VOTER APPR JOBZ EXEMPT =(1375)+(1376)=	COMMUNITY SERVICE FUND ADJUSTMENTS		1412	ADULTS W/DISABILITIES ADJUST
1378	TIF ADJUST (MEMO)	FY 2023 EARLY CHILD FAMILY ADJ		1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)
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)	1414	OTHER ADJUST (MEMO)
1380	FY 2021 INTEG LEVY AUTH CARRYOVER ADJUSTMENT		4,428.88	1415	TOTAL OTHER ADJUST =(1413)+(1414)=
1381	OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT (MEMO)	1401	21 PAY 22 LIMIT	1416	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT =(1403)+(1407)+(1411) + (1412) + (1415) =
1382	TOTAL OTHER ADJUST, GEN NTC OTHER JOBZ EXEMPT=(1378)+(1379) + (1380)+(1381) =	1402	21 PAY 22 LEVY		.93-
		1403	FY 2023 EARLY CHILD FAMILY ADJUST = ((1400)-(1402)) =	GENERAL DEBT SERVICE ADJUSTMENTS	
			.93-	1701	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762) X -1 =
		FY 2021 HOME VISITING ADJ		1702	OTHER ADJUST (MEMO) VOTER APPROVED
		1404	FY 2021 HOME VISITING FINAL ADJUSTMENT (FROM FY 2021 HOME VISITING AID REPORT, LINE 8)	1703	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1701)+(1702) =
				1704	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763) X -1 =
					9,129.55-

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 1725 21 PAY 22 ADJ LEVY	2024 FY 2023 ABATEMENT AID	
1706 TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1704)+(1705) + (1710)+(1717)+(1728)= 9,129.55-	1726 FY 2021 DEBT LIMIT ADJUST = (1722)+(1724) = 1727 FY 2021 DEBT LEVY ADJUST = (1723)+(1725) = 1728 FY 2021 LTFM DEBT LEVY ADJ =(1721)-(1726)=	2005 INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) = PAY 20 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND	
FY 2023 LTFM DEBT LEVY ADJ	OTH POSTEMPLOYMENT BENE (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS	2006 GENERAL 351,521.90 2007 COMMUNITY SERVICE 14,882.83 2008 GENERAL DEBT SERVICE 205,419.58 2009 OPEB DEBT SERVICE 2010 TOTAL 571,824.31	
1707 FY 2023 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2023 RPT, LINE 59)	1900 REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(921)OR(924)] X -1 =	CERTIFIED LEVY RATIO BY FUND	
1708 21 PAY 22 LIMIT 1709 21 PAY 22 LEVY	1901 OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED	2011 GENERAL (2006)/(2010) .61473759 2012 COM SER (2007)/(2010) .02602693 2013 GEN DBT (2008)/(2010) .35923548 2014 OPEB DBT (2009)/(2010) 2015 TOTAL 1.00000000	
1710 FY 2023 LTFM DEBT LEVY ADJ =(1707)-(1708)=	1902 TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) =	ABATEMENT AID BY FUND (FROM PART III OF FY 2023 ABATEMENT AID REPORT)	
FY 2022 LTFM DEBT LEVY ADJUST	1903 REDUCTION DEBT EXCESS, NON-VOTER = GTR OF [(922)OR(925)] X -1 =	2016 GENERAL 2017 COMMUNITY SERVICE 2018 GENERAL DEBT SERVICE 2019 TOTAL	
1711 FY 2022 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2022 RPT, LINE 59)	1904 OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR	2020 EST FY 2023 ABATEMENT AID PRORATION FACTOR 1.00000000	
1712 20 PAY 21 LIMIT 1713 20 PAY 21 LEVY 1714 TOTAL ADJUSTMENT ADJ =(1711)-(1712)=	1905 TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =	PRORATED ABATEMENT AID BY FUND	
1715 21 PAY 22 ADJ LIMIT 1716 21 PAY 22 ADJ LEVY	ABATEMENT ADJUSTMENTS	2021 GENERAL (2020)X(2016) 2022 COM SER (2020)X(2017) 2023 GEN DBT (2020)X(2018) 2024 TOTAL	
1717 FY 2022 LTFM DEBT LEVY ADJ =(1714)-(1715)=	INITIAL ABATEMENT LEVY ADJUSTMENT	INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)	
FY 2021 LTFM DEBT LEVY ADJUST	2001 SCHOOL TAXES ABATED IN 2021 2002 SCHOOL TAXES ADDED IN 2021 2003 NET CHANGE IN SCHOOL TAXES = (2001)+(2002) =	2025 GENERAL=(2004)-(2024)- (2026)-(2027)-(2028)= 2026 COM SER [(2004)X (2012)]-(2022) = 2027 GDS DBT [(2004)X (2013)]-(2023) = 2028 OPEB DBT [(2004)X (2014)] = 2005 TOTAL = (2004)-(2024)	
1718 FY 2021 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2021 RPT, LINE 59)	2004 ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)]		
1719 19 PAY 20 LIMIT 1720 19 PAY 20 LEVY			
1721 TOTAL ADJUSTMENT ADJ =(1718)-(1719)=			
1722 20 PAY 21 ADJ LIMIT 1723 20 PAY 21 ADJ LEVY			

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	GENERAL FUND INITIAL LEVY SUMMARY	
	ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)	2053	COM SER=(2045)-(2049) OR MEMO	3001	GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (516)+(1383) =
2030	GENERAL = (2029) -(2031) -(2032)-(2033) =	2054	GEN DBT=(2046)-(2050) OR MEMO	3002	GENERAL RMV OTHER JOBZ EXEMPT = (517)+(1384) = 154,562.24
2031	COM SER (2029)X(2012)	2055	OPEB DBT=(2047)-(2051) OR MEMO		
2032	GEN DBT (2029)X(2013)	2056	TOTAL		
2033	OPEB DBT (2029)X(2014)		ADVANCE ABATEMENT LEVY ADJUST	3003	GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (518)+(1385) =
2029	TOTAL			3004	GENERAL NTC OTHER JOBZ EXEMPT +(519)+(1386)+(2039) +(2052)+(2070) = 246,494.42
	FY 2021 ABATEMENT AID ADJUST (ZERO IF NO LEVY AUTHORITY IN FUND)	2057	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2022	3005	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3001)+(3002) + (3003)+(3004) = 401,056.66
2034	GENERAL	2058	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2022		
2035	COMMUNITY SERVICE	2059	NET CHANGE IN SCHOOL TAXES (2057)+(2058)		
2036	GEN DEBT	2060	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1 X (2059)]		
2037	OPEB DEBT		ADVANCE ABATEMENT AUTH BY FUND	3006	COMMUNITY SERV INIT LEVY SUMMARY TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (634)+(1416)+(2040) + (2053)+(2071) = 14,201.99
2038	TOTAL				
	TOTAL REGULAR ABATE LEVY ADJ			3007	GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (812)+(1703)+(2041) + (2054)+(2072) =
2039	GENERAL = (2025)+(2030)+(2034)=	2061	GENERAL = (2060) -(2062)-(2063)-(2064)	3008	GEN DEBT SERVICE OTHER JOBZ NONEXEMPT = (813)+(1706)+(2041) + (2054)+(2072) = 185,411.62
2040	COMMUNITY SERVICE = (2026)+(2031)+(2035)=	2062	COM SER (2060)X(2012)		
2041	GEN DEBT SERVICE = (2027)+(2032)+(2036)=	2063	GEN DBT (2060)X(2013)	3009	TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3007)+(3008) = 185,411.62
2042	OPEB DEBT SERVICE = (2028)+(2033)+(2037)=	2064	OPEB DBT (2060)X(2014)		
2043	TOTAL	2060	TOTAL		
	CARRY-OVER ABATE LEVY AUTHORITY		PREVIOUS ADVANCE ABATE LEVY (PAY 21 PREVIOUS ADVANCE PLUS PAY 21 ADVANCE LEVY)		
	PAY 22 REGULAR ABATEMENT LIMIT	2065	GENERAL		
2044	GENERAL	2066	COMMUNITY SERVICE		
2045	COMMUNITY SERVICE	2067	GENERAL DEBT SERVICE		
2046	GENERAL DEBT SERVICE	2068	OPEB DEBT SERVICE		
2047	OPEB DEBT SERVICE	2069	TOTAL		
	PAY 22 REGULAR ABATEMENT LEVY		ADVANCE ABATEMENT ADJUSTMENT BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		
2048	GENERAL	2070	GENERAL=(2060)-(2069)- (2071)-(2072)-(2073)=		
2049	COMMUNITY SERVICE	2071	COM SER (2062)-(2066)		
2050	GENERAL DEBT SERVICE	2072	GEN DBT (2063)-(2067)		
2051	OPEB DEBT SERVICE	2073	OPEB DBT (2064)-(2068)		
		2074	TOTAL		

OPEB/PENSION DEBT SVC INITIAL			***POSITIVE OFFSETTING ADJ (CONT)***			***POSITIVE OFFSETTING ADJ***		
LEVY SUMMARY						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			

COLLECT NEGATIVE ADJUST IN OPEB/PENSION DEBT SERV FUND		***MAXIMUM EFFORT LOAN AID***		***FY 2024 TAC REG REF REV*** (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
		3518	MAX EFF LEVY LIMIT ADJ = SUM (3511) TO (3517)=	4016	TAC POT 13.72 CENTS PER TON (INITIAL AMT)
3046	TOTAL ADJUST BALANCE FORWARD =(3043) +(3044)+(3045)=	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		TACONITE REFERENDUM DATA INFORMATION ONLY	4018	TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4028)
		4001	1983-84 RESIDENT PU		
		4002	2011-12 RESIDENT PU		
		44	2021-22 RES PU (PRE)	188.01	
		57	2023-24 ADJ PU (EST)	295.20	
3500	GEN DEBT VOTER APPR	4003	TACONITE REG REF PU =GTR (4001) OR (44)=	4019	TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)
3501	GEN DEBT OTHER			4020	TAC POT RECEIPTS BASE = (4016) - (4017) - (4018) - (4019) =
3502	OPEB DEBT VOTER APPR	4004	2011 NET TAX CAPACITY		
3503	OPEB DEBT OTHER	4005	TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4004) X 1.8% =	4021	MINING 3.43 CENTS/TON
3504	GENERAL NTC VOTER			4022	TAC RAILR GRANDFATHER
3505	GENERAL NTC OTHER				
3506	COMMUNITY SERVICE				

185,411.62

246,494.42

14,201.99

TACONITE RECEIPTS (CONT)

4023 DEER RVR GRANDFATHER
4024 FY 2022 ELIGIBLE TAC
RECEIPTS BASE AMOUNT
=SUM(4020) TO (4023)=
4025 MAX TAC REDUCT = 95%
OF [(4024)+(4019)]
4026 TOTAL PAY 21 TAC LEVY
LIMIT ADJUST ON LEVY
LIMIT & CERTIFICATION
4027 FY 2022 ELIG DIST TAC
REPL AMT PLUS PAY 21
TAC LEVY ADJUSTMENT
=(4024)+(4026)-(4019)
4028 TAC POT ALLOCATED FROM
OTHER TAC SCH DIST FOR
PAY 21 LEVY REPLACEMENT
[NOT INCL IN (4024)]
4029 TAC PROP TAX RELIEF
ACCOUNT TRANSFER FOR
PAY 21 LEVY REPLACEMENT
[NOT INCL IN (4024)]
4030 FY 2022 ADDITIONAL TAC
POT 11 CENTS/TON
[NOT INCL IN (4024)]
4031 FY 2022 TAC BLDG MAINT
& REPAIR 4 CENTS/TON
[NOT INCL IN (4024)]

LEVY LIMIT SUBJECT TO
TACONITE ADJUSTMENT
4032 COMMUNITY SERVICE
4033 OTHER GENERAL NTC
4034 REDUCED OTHER NTC FOR
LIMITED LTFM LEVY
4035 OTHER GENERAL RMV
4036 OP REFERENDUM (VOTER)
4037 = 50% OF (4036) =
4038 CAP PROJ LIMIT(VOTER)
4039 = 50% OF (4038) =
4040 NET OPEB DEBT SERV LEVY
NON-VOTER APPR BONDS

LEVY LIMIT SUBJECT TO
TACONITE ADJUSTMENT (CONT)

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

LEVY LIMIT SUBJECT TO
TACONITE ADJUSTMENT (CONT)

4062 GDS TACONITE ADJUST
VOTER APPR= -1 X (LSR
OF (4045) OR (4061))=
4063 TOTAL TACONITE LEVY
LIMITATION ADJUST =
(4046)+(4048)+(4050)+
(4052)+(4054)+(4056)+
(4058)+(4060)+(4062)=
4064 CITY/TOWNSHIP DISTRIBUTION
= (4025)+(4063) =

FY 2024 LEVY, AID & REVENUE SUMMARY
BY FUND CONTINUES ON PAGE 29

FY 2024 LEVY, AID & REV SUMMARY		***COMMUNITY SERVICE FUND***		**OPEB/PENS DEBT SERV FUND (CONT)**	
BY FUND					
(ESTIMATE AT TIME OF PROPOSED					
LEVY CERTIFICATION)					
GENERAL FUND					
5001	GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4056) =	5012	MAX EFFORT LOAN AID USED = -(3517) =	5024	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5022)+(5023) =
5002	GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4054) = 154,562.24	5013	TACONITE RECEIPTS = -(4046) =	5025	MAX EFFORT LOAN AID USED = -(3513)-(3514) =
5003	GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003)+ (3028)+(3515)+(4058)=	5014	TOTAL COMM SERV FUND REVENUE = (5010) +(5011)+(5012)+(5013) 33,382.02	5026	TACONITE RECEIPTS = -(4050)-(4060) =
5004	GENERAL NTC OTHER JOBZ EXEMPT = (3004)+ (3029)+(3516)+(4048)= 246,494.42	GENERAL DEBT SERVICE FUND		5027	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5024)+(5025)+(5026)
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 401,056.66	5015	GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3007)+ (3035)+(3511)+(4062)=	TOTAL, ALL FUNDS	
5006	TOTAL GENERAL FUND AID = (323)+(329)+(334)+ (340)+(341)+(342)+(358) +(383)+(443)+(2021)= 4,694,917.79	5016	GEN DEBT SERV OTHER JOBZ NONEXEMPT = (3008) (3036)+(3512)+(4052)= 185,411.62	5028	TOTAL LEVY LIMIT = (5005)+(5010) + (5017)+(5024) = 600,670.27
5007	MAX EFFORT LOAN AID USED = -(3515)-(3516) =	5017	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5015)+(5016) = 185,411.62	5029	TOTAL AID = (5006)+(5011) + (5018) = 4,778,801.65
5008	TACONITE RECEIPTS = - (4048)-(4054) - (4056)-(4058) =	5018	TOTAL DEBT SERVICE FUND AID = (438)+ (779)+(799)+(2023) = 64,703.83	5030	TOTAL MAX EFFORT AID USED = (5007)+(5012) + (5019)+(5025) =
5009	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007)+(5008)= 5,095,974.45	5019	MAX EFFORT LOAN AID USED =(3508)-(3511)-(3512)	5031	TOTAL TACONITE RECEIPTS = (5008)+(5013) + (5020)+(5026) =
COMMUNITY SERVICE FUND		5020	TACONITE RECEIPTS = -(4052)-(4062) =	5032	TOTAL REVENUE = (5009)+(5014) + (5021)+(5027) = 5,379,471.92
5010	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006)+ (3030)+(3517)+(4046)= 14,201.99	5021	TOTAL DEBT SERVICE FUND REVENUE = (5017) +(5018)+(5019)+(5020) 250,115.45	OPEB/PENSION DEBT SERVICE FUND	
5011	TOTAL COMMUNITY SERVICE FUND AID = (611)+(621)+(626) + (632)+(2022) = 19,180.03	5022	OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT =(3010)+ (3041)+(3513)+(4060)=		
		5023	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT=(3011)+ (3042)+(3514)+(4050)=		

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

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP			N/A			
GEN-RMV OTHER-EXEMP	166,439.98	11,877.74-	N/A			154,562.24
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	238,920.76	7,573.66				246,494.42
TOTAL GENERAL	405,360.74	4,304.08-				401,056.66
COM SERV-EXEMP	14,202.92	.93-				14,201.99
DEBT-VOTER-NONEXEMP						
DEBT-OTHER-NONEXEMP	194,541.17	9,129.55-				185,411.62
TOTAL DEBT SERV	194,541.17	9,129.55-				185,411.62
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	614,104.83	13,434.56-				600,670.27

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	334,224.56	401,056.66	66,832.10	20.00
COMMUNITY SERVICE	14,164.63	14,201.99	37.36	.26
GENERAL DEBT SERVICE	183,181.80	185,411.62	2,229.82	1.22
OPEB DEBT SERVICE				
TOTAL	531,570.99	600,670.27	69,099.28	13.00

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	334,224.56			
COMMUNITY SERVICE	14,164.63			
GENERAL DEBT SERVICE	183,181.80			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	531,570.99			

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	19,655.94	19,655.94			
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	113,363.77	113,363.77	154,562.24		
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT					
(5004)	GENERAL-NTC OTHER-JOBZ EXEMPT	201,204.85	201,204.85	246,494.42		
(5010)	COMMUNITY SERV-NTC OTHER-EXEMPT	14,164.63	14,164.63	14,201.99		
(5015)	GENL DEBT-NTC VOTER-NONEXEMPT	183,181.80	183,181.80			*1
(5016)	GENL DEBT-NTC OTHER-NONEXEMPT			185,411.62		*1
(5022)	OPEB DEBT-NTC VOTER-NONEXEMPT					
(5023)	OPEB DEBT-NTC OTHER-NONEXEMPT					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	334,224.56	334,224.56	401,056.66		
(5010)	COMMUNITY SERVICES FUND	14,164.63	14,164.63	14,201.99		
(5017)	GENERAL DEBT SERVICE FUND	183,181.80	183,181.80	185,411.62		
(5024)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	133,019.71	133,019.71	154,562.24		
	NET TAX CAPACITY	398,551.28	398,551.28	446,108.03		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	202,837.74	202,837.74			
	OTHER	328,733.25	328,733.25	600,670.27		
TOTAL LEVY						
	TOTAL LEVY	531,570.99	531,570.99	600,670.27		

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:						
(310)	1ST TIER RMV REFER					*2
(311)	2ND TIER RMV REFER					*2
(312)	UNEQUALIZED RMV REFER					
(1032)	FY 2023 1ST TIER REF ADJUST					*2
(1040)	FY 2023 2ND TIER REF ADJUST					*2
(1048)	FY 2023 UNEQUAL REF ADJUST					
(1054)	FY 2023 TBRA ALLOC ADJUST					*2
(1063)	FY 2023 REF HOLD HARMLESS ADJ					
(1140)	FY 2021 1ST TIER REF ADJUST					
(1147)	FY 2021 2ND TIER REF ADJUST					
	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	19,655.94	19,655.94			
(1369)	OTHER RMV REF ADJUST (MEMO)					
(3026)	RMV REF NET OFFSET ADJUST					
(4056)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT	19,655.94	19,655.94			
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:						
(307)	1ST TIER LOCAL OPTIONAL	35,199.62	35,199.62	28,861.38		*3
(237)	2ND TIER LOCAL OPTIONAL	79,766.02	79,766.02	98,619.32		*3
(240)	EQUITY	31,511.34	31,511.34	38,959.28		*3
(242)	TRANSITION					*3
(1012)	FY 2023 LOR TIER 1 ADJUST	250.30	250.30	1,715.92		*3
(1016)	FY 2023 LOR TIER 2 ADJUST	309.52	309.52	3,888.46		*3
(1020)	FY 2023 EQUITY ADJUST	241.14	241.14	1,536.12		*3
(1024)	FY 2023 TRANSITION ADJUST					*3
(1056)	FY 2023 LOR TIER 1 TBRA ADJUST					*2
(1065)	FY 2023 LOR TIER 1 HOLD HARM AD	2,825.82-	2,825.82-			
(1112)	FY 2021 LOR TIER 1 ADJUST	21,021.22-	21,021.22-	2,436.46		
(1119)	FY 2021 LOR TIER 2 ADJUST	N/A	N/A	2,390.12-		
(1126)	FY 2021 EQUITY ADJUST	10,067.13-	10,067.13-	4,882.25-		
(1133)	FY 2021 TRANSITION ADJUST					
	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	14,182.33-		
(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	113,363.77	113,363.77	154,562.24		

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.

LVYLIM03630123

MINNESOTA DEPARTMENT OF EDUCATION

ED-00111-43

DISTRICT NO. 0363 TYPE 01 LEVY LIMITATION AND CERTIFICATION

DISTRICT NAME SOUTH KOCHICHING SCHOOL 2022 PAYABLE 2023

ECSU REGION 01 KOCHICHING

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DATE OF RUN: 09/20/22

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	18,223.41	18,223.41	18,568.92			*3
(333)	ALT TEACHER COMP (Q COMP)						*4
(356)	ACHIEVEMENT & INTEGRATION	937.20	937.20	885.60			*5
(360)	FY 2023 REEMPLOYMENT INS	15,000.00	15,000.00				
(362)	SAFE SCHOOLS	11,246.40	11,246.40	10,627.20			
(365)	SAFE SCHOOLS INTERMEDIATE						
(368)	JUDGMENT						*6
(370)	ICE ARENA						
(382)	FY 2023 CAREER TECHNICAL	29,172.97	29,172.97	27,129.66			
(386)	FY 2022 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	947.00	947.00	6,122.00			
(444)	LT FACILITIES EQUAL	52,527.02	52,527.02				*4
(445)	LT FACILITIES UNEQUAL			112,176.00			
(455)	DISABLED ACCESS						
(499)	BUILDING/LAND LEASE						
(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	63,411.38	63,411.38	63,411.38			
(512)	CONSOL/RETIREMENT						
(513)	ECON DEV ABATEMENT						
(514)	OTHER GENERAL (MEMO)						
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER JOBZ EXEMPT	191,465.38	191,465.38	238,920.76			

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	817.46	817.46	.03-			*3
(1105)	FY 2021 OPER CAPITAL ADJUST	85.40	85.40	84.97			
(1076)	FY 2023 ALT TEACHER COMP ADJUST						*7
(1207)	FY 2021 ALT TEACHER COMP ADJUST						
(1069)	FY 2023 ACHIEVE & INTEG ADJUST	2,122.02	2,122.02	2,459.06			*5
(1185)	FY 2021 ACHIEVE & INTEG ADJUST	4,508.53-	4,508.53-				*5
(1190)	FY 2021 REEMPLOYMENT ADJUST	14,224.95	14,224.95				
(1195)	FY 2021 SAFE SCHOOLS ADJUST						
(1200)	FY 2021 SAFE SCHOOLS INTERM ADJ						
(1233)	FY 2021 CAREER TECHNICAL ADJUST	2,161.51	2,161.51	411.96-			
(1237)	FY 2021 HEALTH BENEFITS ADJUST						
(1243)	FY 2021 ANNUAL OPEB ADJUST			9,253.50			
(1080)	FY 2023 LTFM EQUAL ADJUST	754.54-	754.54-	1,186.92-			
(1084)	FY 2023 LTFM UNEQUAL ADJUST						
(1091)	FY 2022 LTFM EQUAL ADJUST	40.11-	40.11-				
(1098)	FY 2022 LTFM UNEQUAL ADJUST						
(1218)	FY 2021 LTFM EQUAL ADJUST	4,368.69-	4,368.69-	2,624.96-	2,624.96-		
(1229)	FY 2021 LTFM UNEQUAL ADJUST						
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE						
	GENERAL NTC OTHER JOBZ EXEMPT	9,739.47	9,739.47	7,573.66			

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					
(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					*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST					*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					
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 35 GENERAL NTC OTHER JOBZ EXEMPT	191,465.38	191,465.38	238,920.76		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 36 GENERAL NTC OTHER JOBZ EXEMPT	9,739.47	9,739.47	7,573.66		
(5004)	TOTAL GENERAL - NTC OTHER JOBZ EXEMPT	201,204.85	201,204.85	246,494.42		

FOOTNOTES:

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

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY	NOTES
COMMUNITY SERVICE JOBZ EXEMPT:							
(610)	BASIC COMMUNITY EDUC	9,705.45	9,705.45	9,705.45			*13
(620)	EARLY CHILD FAMILY	4,429.81	4,429.81	4,497.47			*14
(625)	HOME VISITING						
(627)	ADULTS W/ DISABILITIES						
(631)	SCHOOL-AGE CARE						*14
(633)	OTHER COMM ED (MEMO)						
(1403)	FY 2023 EARLY CHILD FAMILY ADJ	29.37	29.37	.93-			
(1407)	FY 2021 HOME VISITING ADJUST						
(1411)	FY 2021 SCHOOL-AGE CARE ADJUST						
(1412)	ADULTS W/ DISABILITIES ADJUST						
(1415)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT						*10
(2053)	CARRY-OVER ABATEMENT ADJUST						*11
(2071)	ADVANCE ABATEMENT ADJUST						*12
(3030)	COM SERV NET OFFSET ADJUST						
(3517)	COM SERV MAX EFFORT ADJUST						
(4046)	COM SERV TACONITE ADJUST						
(5010)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	14,164.63	14,164.63	14,201.99			

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	193,725.00	193,725.00			*15
(810)	DEBT SERVICE-AID INELIG					*15
(780)	NATURAL DISASTER DEBT					*15
(1701)	REDUCTION FOR DEBT EXCESS	10,543.20-	10,543.20-			
(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	183,181.80	183,181.80			*1
DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(809)	DEBT SERVICE-AID ELIG					*15
(811)	DEBT SERVICE-AID INELIG					*15
(771)	LT FACILITIES DEBT SERVICE			194,541.17		*15
(1710)	FY 2023 LTFM DEBT SERV ADJ					
(1717)	FY 2022 LTFM DEBT SERV ADJ					
(1728)	FY 2021 LTFM DEBT SERV ADJ					
(1704)	REDUCTION FOR DEBT EXCESS			9,129.55-		
(1705)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,16
(2054)	CARRY OVER ABATEMENT					*11,16
(2072)	ADVANCE ABATE ADJUST					*12,16
(3036)	GDS OTH NET OFFSET ADJUST					
(3512)	GDS OTH MAX EFFORT ADJ					
(4052)	GDS OTH TACONITE ADJUST					
(5016)	TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT			185,411.62		*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