

Special School Board Meeting of ISD 857

Thursday, September 22, 2022 5:30 PM

High School Conference Room, 100 County Road 25 , Lewiston, MN 55952

I. Call the Meeting to Order

Speaker(s): Board
Chair

II. Quorum Call

Speaker(s): Board
Chair

Brummer

Koverman

Maki

Meisch

Meyer

Sommer

Pringle

III. Resolution to Certify the Preliminary 2022 Payable 2023 School District Levy at the Maximum.

Speaker(s): Board
Chair

IV. Adjourn.

Speaker(s): Board
Chair

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

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

SPARSITY REVENUE (CONT)		***TRANS SPARSITY (CONT)***		***TRANS SPARSITY (CONT)***	
133	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(132)] /[400+(132)] = .06743522	147	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(145) RAISED TO .26 POWER] X [(146) RAISED TO .13 POWER] X .141 X (101) = 566.46	160	TRANSP EXCESS COST = GTR OF ZERO OR (153)-(159) =
134	SECONDARY SPARSITY REVENUE = [(101) - \$530] X (131)X(132)X(133) OR MEMO:	148	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (147) - [.0466 X (101)] = 246.64	161	PUPIL TRANSP ADJ IF (160)=0, THEN (161)=0 ELSE (160) X 0.182 =
135	ELEM SPARSITY REVENUE (SEE WEBSITE)	149	INITIAL TRANSPORTATION SPARSITY REVENUE (57) X (148) = 165,248.80	162	TOTAL TRANSPORTATION SPARSITY REVENUE = (149)+(161) = 165,248.80
136	PRELIM SPARSITY REVENUE = (134)+(135) =	150	FY 2023 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB22 FORECAST) 362,133.04	INITIAL GENERAL ED REVENUE	
137	FY 2023 SPARSITY REV (FY 2023 GEN ED REV REPORT, LINE 98)	151	FY 2022 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB22 FORECAST)	102	BASIC 4,598,210.00
138	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	152	FY 2022 REG AND EXCESS TRANSP COST TIMES 105% = (151) X 1.05 =	105	DECLINING ENROLL 72,253.66
139	SPARSITY REVENUE IF (138)=YES, (139) = GTR OF (136) OR (137); ELSE (139) = (136)	153	ADJUSTED TRANSP COST = LSR OF (150) OR (152) =	111	PENSION ADJUSTMENT 48,941.00
	SMALL SCHOOLS REVENUE			112	GIFTED & TALENTED 8,710.00
57	2023-24 ADJ PU (EST) 670.00	154	FY 2023 BASIC REVENUE (2022-23 GEN ED REV REPORT LINE 46) 4,856,258.80	113	EXTENDED TIME
140	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 = .30208333	155	TRANSPORTATION PORTION OF FY 2023 BASIC REVENUE = (154) X .0466 = 226,301.66	127	BASIC SKILLS 164,895.07
141	SMALL SCHOOLS ALLOWANCE = (140) X \$544 = 164.33	156	FY 2023 TRANSP SPARSITY REV(2022-23 GEN ED REV REPORT, LINE 118) 165,458.11	139	SPARSITY
142	SMALL SCHOOLS REVENUE = (57) X (141) = 110,101.10	157	FY 2023 CHARTER TRANSP ADJ REV(2022-23 GEN ED REV REPORT, LINE 297)	142	SMALL SCHOOLS 110,101.10
	TRANSPORTATION SPARSITY	158	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	162	TRANSPORT SPARSITY 165,248.80
143	ATTENDANCE AREA 158.88	159	FY 2023 TRANSP REV SUBTOTAL =(155)+(156)+ +(157)-(158) = 391,759.77	163	INITIAL GENERAL ED REV = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) = 5,168,359.63
144	SQUARE MILES PER RES PU = (143)/(46) = .2851			OPERATING CAPITAL	
145	SPARSITY INDEX = GTR OF (144) OR 0.2 = .2851			164	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 44.07
146	DENSITY INDEX = LSR OF (144) OR 0.2 BUT AT LEAST .005 = .2000			165	FACILITIES AGE INDEX = 1 + [.01 X (164)] = 1.4407
				166	OPERATING CAPITAL ALLOWANCE = \$79 + [\$109 X (165)] = 236.04
				167	YEAR ROUND PU SERVED
				168	OPERATING CAP REVENUE = (57) X (166) + (167) X \$31 = 158,146.80
				LOCAL OPTIONAL REVENUE	
				169	MAXIMUM LOCAL OPTIONAL ALLOWANCE 724
				170	FY 2024 ACTUAL LOCAL OPTIONAL ALLOWANCE 724.00

LOCAL OPTIONAL REV (CONT)		***REFERENDUM ALLOWANCES (CONT)***		***REFERENDUM CAPS***				
57	2023-24 ADJ PU (EST)	670.00	185	FY 2024 ANNUAL INFLATION FACTOR	197	INFLATION FACTOR AS SET IN STATUTE	1.1594	
171	LOCAL OPTIONAL REVENUE = (170) X (57) =	485,080.00	186	FY 2024 RESULT AFTER INFLATION ADJUSTMENT = (184) X (185) =	198	STANDARD CAP = [2079.50X(197)]-300=	2,110.97	
172	TIER 1 LOR CAP/APU	300	187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	199	FY 2024 ALT CAP STARTING POINT (FY 2021 GENED REV REPORT, LINE137)+\$300	913.43	
173	TIER 2 LOR CAP/APU	724	188	CPI APPLIED TO PERMANENT SUBTRACTION = (187) X [(185)-1] =	200	FY 2024 ALTERNATE CAP = [(199)*(197)]-300 =	759.03	
174	TIER 1 LOR = LSR OF = (170) OR (172)	300.00	189	ADDED BY ELECTIONS HELD IN CY 2021 WITH DELAY	139	SPARSITY REVENUE		
175	TIER 2 LOR = [LSR OF (170) OR (173)]-(174)	424.00	190	FY 2024 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =	201	CAP ON AUTHORITY PER APU: IF (139)>0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200)	2,110.97	
176	TOTAL, TIER 1 = (57) X (174) =	201,000.00	191	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	202	FY 2024 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =	51.92	
177	TOTAL, TIER 2 = (57) X (175) =	284,080.00			57	2023-24 ADJ PU (EST)	670.00	
	REFERENDUM ALLOWANCES			NEW ELECTIONS WITHOUT INFLATION	203	FY 2024 REFER REVENUE = (57) X (202) =	34,786.40	
	EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION			192	FY 2024 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2022		TRANSITION REVENUE	
	REF AUTH W/O INFLATION			193	FY 2024 \$/APU ADDED BY ELECTIONS HELD IN CY 2022	204	TRANSITION ALLOWANCE (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 174)	8.81
178	FY 2023 AUTHORITY (FY 2023 GEN ED REV REPORT, LINE 135)	51.92		NEW ELECTIONS WITH INFLATION	205	TRANSITION REVENUE = (57) X (204) =	5,902.70	
179	PHASEOUT OF LINE (178)		194	FY 2024 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2022		EQUITY REVENUE		
180	ADDED BY ELECTIONS HELD IN CY 2021 WITH DELAY		195	FY 2024 \$/APU ADDED BY ELECTIONS HELD IN CY 2022	206	METRO 5TH PERCENTILE	7,173.96	
181	FY 2024 W/O INFLATION RESULTS BEFORE ELECTIONS = (178)-(179)+(180) =	51.92	196	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) - (194)+(195) =	207	METRO 95TH PERCENTILE	9,307.69	
	REF AUTH WITH INFLATION				208	METRO GAP = (207)-(206) =	2,133.73	
182	FY 2023 AUTHORITY (FY 2023 GEN ED REV REPORT, LINE 141+142)				209	RURAL 5TH PERCENTILE	7,163.00	
183	PHASEOUT OF LINE (182)				210	RURAL 95TH PERCENTILE	9,153.22	
184	FY 2024 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =				211	RURAL GAP = (210)-(209) =	1,990.22	
					212	DISTRICT'S REGION: METRO=MET; RURAL=RUR	RUR	

EQUITY REVENUE (CONT)		**OPERATING CAPITAL AIDS & LEVIES**		***EQUITY AIDS & LEVIES***	
213	DIST'S REGION'S EQUITY GAP = (208) OR (211) = 1,990.22	168	OPERATING CAP REVENUE 158,146.80	228	EQUITY REVENUE 110,181.50
214	DIST'S REGION'S 95TH PCT = (207) OR (210) = 9,153.22	30	2021 ANTC 6,678,339	240	EQUITY LIMIT = (228) X (235) = 110,181.50
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(102)+(203)+(205)+((172)*(57))]/(57) = 7,223.73	57	2023-24 ADJ PU (EST) 670.00	241	EQUITY AID = (228)-(240) =
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) = 1,929.49	229	FY 2024 ANTC/ADJ PU = (30)/(57) = 9,967.67	230	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (229)/\$22,912 = .43504146
217	EQUITY INDEX = (216)/(213) = .96948579	231	OPERATING CAP LIMIT = (168) X (230) = 68,800.41	205	TRANSITION AIDS & LEVIES
218	= \$80 X (217) = 77.56	232	OPERATING CAP AID = (168)-(231) = 89,346.39	242	TRANSITION REVENUE 5,902.70
219	INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)=\$14+(218) 91.56	233	LOCAL OPTIONAL AIDS & LEVIES	243	TRANSITION LIMIT = (205) X (235) = 5,902.70
57	2023-24 ADJ PU (EST) 670.00	176	TOTAL, TIER 1 = (57) X (174) = 201,000.00	244	TRANSITION AID = (205)-(242) =
220	= (57) X (219) = 61,345.20	177	TOTAL, TIER 2 = (57) X (175) = 284,080.00	202	REFER \$/APU ALL AUTHORITIES 51.92
221	FY 2024 STATE AVERAGE REF REV & TIER 1 LOR 1,173.95	10	2021 RMV 311,874,275	244	TIER 1 CAP/APU 46
222	= .10 X [(221)] = 117.40	46	2023-24 RES PU (EST) 557.20	245	TIER 2 CAP/APU = 0.25 X (101)-\$300 = 1,415.75
202	FY 2024 DISTRICT REFERENDUM REV/ADJ PU 51.92	233	FY 2024 RMV/RES PU = (10)/(46) = 559,716.93	139	SPARSITY REVENUE
172	TIER 1 LOR CAP/APU 300	234	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (233)/\$880,000 = .63604197	246	TIER 2 CAP/APU IF (139) > ZERO THEN (246) = 9,999.99 ELSE (246) = (245) BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES 1,415.75
223	= GTR OF ZERO OR [(222)-(202)-(172)] =	235	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (233)/\$510,000 = 1.00000000	247	TIER 1 = LSR OF (202) OR (244) = 51.92
57	2023-24 ADJ PU (EST) 670.00	236	TIER 1 LOR LEVY = (176) X (234) = 127,844.44	248	TIER 2 = [LSR OF (202) OR (246)]-(247) =
224	= LSR OF \$100,000 OR [(57) X (223)] =	237	TIER 2 LOR LEVY = (177) X (235) = 284,080.00	249	UNEQUALIZED = (202)-(247) - (248) =
225	= (220)+(224) = 61,345.20	238	TIER 1 LOR AID = (176) - (236) = 73,155.56	BREAKDOWN OF REFERENDUM REVENUES	
226	BOTH RUR AND MET = 0.25 X (225) 15,336.30	239	TIER 2 LOR AID = (177) - (237) =	203	REFERENDUM REVENUE ALL AUTHORITIES 34,786.40
57	2023-24 ADJ PU (EST) 670.00	228	EQUITY REVENUE = (225)+(226)+(227) = 110,181.50	250	TOTAL, TIER 1 = (57) X (247) = 34,786.40
227	= \$50.00 X (57) = 33,500.00				

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) = 34,339.57	272	TAX BASE REPLACE AID
252	TOTAL, UNEQUALIZED = (203)-(250)-(251) =	256	TIER 2 LEVY = (256) =	280	TIER 1 REF AID = (265)-(274) = 446.83
	REFERENDUM LEVY PORTIONS	252	UNEQUALIZED LEVY	281	TIER 2 REF AID = (259)-(273) =
233	FY 2024 RMV/RES PU 559,716.93	264	TOTAL = (263) + (256)+(252) = 34,339.57	282	TIER 1 LOR AID = (238) - (275) 73,155.56
253	TIER 1 = LSR OF 1 OR (233)/\$567,000 = .98715508		REFERENDUM AID WITH AID LIMIT	283	TIER 1 LOR LEVY = (236) - (276) 127,844.44
254	TIER 2 = LSR OF 1 OR (233)/\$290,000 = 1.00000000	265	TIER 1 AID = (258)-(262) = 446.83	284	TIER 1 REF LEVY = (263)-(277) = 34,339.57
	INITIAL REFERENDUM LEVY	259	TIER 2 AID = (259) =	285	TIER 2 REF LEVY = (256)-(278) =
255	TIER 1 LEVY = (250) X (253) = 34,339.57	266	TOTAL AID = (265)+(259) = 446.83	286	UNEQL REF LEVY = (252)-(279) =
256	TIER 2 LEVY = (251) X (254) =		TAX BASE REPLACEMENT AID (TBRA)	287	REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (272)+(280) + (281)+(282) = 73,602.39
252	UNEQUALIZED LEVY	267	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)	288	REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (283) + (284) + (285) + (286) = 162,184.01
257	TOTAL = (255) + (256)+(252) = 34,339.57	268	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)		REFERENDUM AID GUARANTEE
	INITIAL REFERENDUM AID			289	FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)
258	TIER 1 AID = (250)-(255) = 446.83	269	UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) = 351.92	290	FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289) 638,334.62
259	TIER 2 AID = (251)-(256) =	270	PRORATED TBRA = LSR OF (267) OR [(267)X(269)/(268)] =	291	FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198)
260	TOTAL AID = (258)+(259) = 446.83	271	REF AND LOR REV = (176) + (203) = 235,786.40	292	FY 2015 COMBINED REVENUE = (290)+(291) = 638,334.62
	EQUALIZATION AID LIMIT			293	FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 284,911.88
101	FY 2024 FORMULA ALLOW 6,863	272	CAPPED TBRA = LSR OF (270) OR (271) =	294	FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)
57	ADJ PU (EST) 670.00		INITIAL REVENUES ARE REDUCED TO MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:		
261	REFERENDUM EQUALIZATION AID LIMIT = [[0.25 X (101)] -\$300]X(57) 948,552.50	273	TIER 2 REF AID		
262	REFERENDUM EQUALIZATION AID CAP = GRT OF (260)-(261) OR 0 =	274	TIER 1 REF AID		
		275	TIER 1 LOR AID		
		276	TIER 1 LOR LEVY		
		277	TIER 1 REF LEVY		
		278	TIER 2 REF LEVY		
		279	UNEQL REF LEVY		

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

CAREER & TECHNICAL (CONT)		***INITIAL LTFM REVENUE***		**OLD LAW HEALTH AND SAFETY (H&S)**	
375	LAST YEAR REVENUE (FY 2022 CTE AID REPORT, LINE 16)	54,372.50	57 2023-24 ADJ PU (EST) 401 AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	670.00 50.47	409 OLD LAW HEALTH & SAFETY REVENUE = FY 2024 ESTIMATED H&S COST =
376	REVENUE GUARANTEE = LESSER OF (373) OR (375) =	54,372.50	402 BLDG AGE RATIO = LSR OF 1 OR (401)/35 =	1.00000000	410 REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2024
377	PRELIMINARY REVENUE = GREATER OF (374) OR (376) =	54,372.50	403 INITIAL LTFM REVENUE = \$380 X (57) X (402) =	254,600.00	411 ALT FAC/H&S PAYGO REV FOR NEW APPROVALS
378	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5		ADDITIONAL LTFM REVENUE FOR QUALIFIED H&S PROJECTS > \$100,000		412 PAYGO REVENUE FOR ALT FAC AND AF/H&S = (410)+(411) =
379	CAREER TECH REVENUE = (377) + (378) =	54,372.50	766 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B	388,238.00	765 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A
29	2020 ANTC	6,436,909			
56	2022-23 ADJ PU (EST)	707.60	404 NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ		766 NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B
380	FY 2023 ANTC/ADJ PU = (29)/(56) =	9,096.82			388,238.00
381	LEVY RATIO FOR CTE = LESSER OF 1 OR (380)/\$7,612 =	1.00000000	767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K	94,527.00	767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K
382	CAREER TECH LEVY LIMIT = (379) X (381) =	54,372.50	405 NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K		413 NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (415)=NO THEN (769), ELSE 0
383	EST CAREER TECH AID = (379) - (382) =		406 TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (766)+(404) + (767)+(405) =	482,765.00	768 NET LTFM REQ DEBT SERVICE FOR VPK
	ANNUAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)				407 NEW PAYGO LTFM LEVY FOR VPK
384	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2022 EXPENSES PAID		ADDITIONAL LTFM REVENUE FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN		414 TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (412)+(765)+(766) + (767)+ (413)+(768) + (407) =
385	PRORATION FACTOR TO REFLECT STATEWIDE CAP		768 NET LTFM REQ DEBT SERVICE FOR VPK		482,765.00
386	ANNUAL OPEB LEVY LIMIT = (384) X (385) =		407 NEW PAYGO LTFM LEVY FOR VPK		
	CAPITAL RELATED LEVY LIMITATIONS		408 TOTAL LTFM REVENUE UNDER NEW LAW = (403) + (406) + (768) + (407) =	737,365.00	OLD LAW DEFERRED MAINTENANCE 415 ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES
	LONG TERM FACILITIES MAINTENANCE REVENUE (LTFM)				416 OLD LAW DEFERRED MAINTENANCE REVENUE = (403) X \$64/\$380 =
400	LTFM PLAN APPROVAL STATUS APPROVED				42,880.00 417 TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) =

LTFM REVENUE		**LTFM TOTAL AIDS & LEVIES (CONT)**		***GEN FUND PORTION OF LTFM REV***	
418	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) = 737,365.00	433	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423) - (432) = 124,627.24	422	TOTAL LTFM REVENUE 737,365.00
419	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	434	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) = 482,765.00	441	TOTAL GENERAL FUND LTFM REVENUE = (422) - (770) = 206,457.00
420	DISTRICT LTFM REVENUE = (418) - (419) = 737,365.00	435	TOTAL LTFM LEVY = (433) + (434) = 607,392.24	442	LTFM GEN FUND EQUAL REV = (423) - (436) =
421	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS		DEBT SERVICE PORTION OF LTFM REV	443	LTFM GEN FUND EQUAL AID = (432) - (438) =
422	TOTAL LTFM REVENUE = (420) + (421) = 737,365.00	765	NET ALT FAC REG DEBT	444	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (442) - (443) =
	LTFM TOTAL AIDS & LEVIES	766	NET ALT FAC/H&S DEBT 388,238.00	445	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (441)-(443)-(444) = 206,457.00
57	2023-24 ADJ PU (EST) 670.00	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K 94,527.00	446	TOTAL GEN FUND LTFM LEVY = (444) + (445) = 206,457.00
423	LTFM EQUALIZED REVENUE = LSR OF (418),(420) OR \$380 X (57) = 254,600.00	768	NET LTFM REQ DEBT SERVICE FOR VPK		DISABLED ACCESS LIMIT
35	2021 AG MODIFIED ANTC FOR LTFM REVENUE 4,826,897	769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS 48,143.00	447	FY 1992-FY 2024 APPROV DIS ACC COSTS 84,118.00
54	2020-21 ADJ PU (ACT) 769.85	770	TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) +(768)+(769) = 530,908.00	448	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX 150,000) OR 300,000 = 300,000.00
424	FY 2021 ANTC PER APU = (35) / (54) = 6,269.92	436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (770) = 254,600.00	449	LSR OF (447) OR (448) 84,118.00
425	STATEWIDE ANTC/APU 10,413.63	428	LTFM AID RATIO .51049789	450	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1992
426	LTFM EQUAL FACTOR = 123% OF (425) = 12,808.77	437	LTFM DEBT INITIAL EQUAL AID = (436)X(428) = 129,972.76	451	LAST YEAR TO CERTIFY = (450) + 7 YEARS = 1999
427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = .48950211	438	LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (770) = 129,972.76	452	TOTAL CUM CERT LEVY (PAY 93 TO PAY 21) 84,118.00
428	LTFM AID RATIO = 1 - (427) = .51049789	439	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436) - (438) = 124,627.24	453	CERT LEVY PAY 2022
429	LTFM INITIAL EQUAL AID = (423) X (428) = 129,972.76	440	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (770)-(438)-(439) = 276,308.00	454	TOTAL CERTIFIED LEVY = (452)+(453) = 84,118.00
430	LTFM INITIAL EQUALIZED LEVY = (423) - (429) = 124,627.24			455	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (449)-(454)=
431	2015 TOTAL ALT FAC GRANDFATHER AID				LEASE LEVY LIMITATION
432	TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) = 129,972.76				DIST'S SHARE OF JOINT LEASE FOR INTERMED DISTX 287, 288, 916 AND 917

APPROVED INTERMED OPERATING		***APPROVED REG OP LEASES (CONT)***		***INITIAL CAPITAL RELATED LEVIES***	
456	ADMINISTRATIVE SPACE FY 2023 JOINT	476	INSTRUCTIONAL/STORAGE FY 2023 NONJOINT	231	OPERATING CAPITAL 68,800.41
457	FY 2024 JOINT	477	FY 2024 NONJOINT	446	LT FAC MAINTENANCE 206,457.00
458	INSTRUCTIONAL/STORAGE FY 2023 JOINT	478	FY 2023 JOINT 2,098.32	455	DISABLED ACCESS
459	FY 2024 JOINT	479	FY 2024 JOINT	499	LEASE LEVY 2,098.32
460	TOT INTERMED OPERATING = (456) TO (459) =	480	REG OPERATING LEASES = (472) TO (479) = 2,098.32	500	COOP BLDG REPAIR
				501	OTHER CAPITAL (MEMO)
				502	CAP PROJECTS REFER
				503	CAPITAL RELATED LIMITS = (231)+(446)+(455) + (499)+(500)+(501) + (502) = 277,355.73
	APPROV INTERMED CAPITALIZED		APPROVED REGULAR CAPITALIZED LEASES		
			ADMINISTRATIVE SPACE		OTHER INITIAL GENERAL LEVIES
461	ADMINISTRATIVE SPACE FY 2023 JOINT	481	FY 2023 NONJOINT	504	CONSOLIDATION/ TRANSITION
462	FY 2024 JOINT	482	FY 2024 NONJOINT	505	REORGANIZATION
463	INSTRUCTIONAL/STORAGE FY 2023 JOINT	483	FY 2023 JOINT		OPERATING DEBT
464	FY 2024 JOINT	484	FY 2024 JOINT	506	HEALTH BENEFITS
465	EXCESS FUNDS CAP LEASE FY 2023 JOINT	485	FY 2023 NONJOINT	507	ADDL RETIREMENT (MPLS AND STP)
466	FY 2024 JOINT	486	FY 2024 NONJOINT	508	SEVERANCE
467	TOT INTERMED CAPITALIZED = SUM[(461) TO (464)] - (465) - (466) =	487	FY 2023 JOINT	509	ADMIN DISTRICT
468	TOT INTERMED LEASE COSTS = (460) + (467) =	488	FY 2024 JOINT	510	SWIMMING POOL
57	2023-24 ADJ PU (EST) 670.00		EXCESS FUNDS CAP LEASE	511	TREE GROWTH
469	INTERMED PUPIL UNIT MAX LIMIT = \$65 X (57) =	489	FY 2023 NONJOINT	512	CONSOLIDATION/ RETIREMENT
470	INTERMED LEASE LIMIT =LSR (468) OR (469) =	490	FY 2024 NONJOINT	513	ECON DEVELOP ABATE
471	INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (468) - (470) =	491	FY 2023 JOINT	514	OTHER GENERAL (MEMO)
		492	FY 2024 JOINT	515	SUBTOTAL, OTHER INITIAL GENERAL LEVIES = (504) TO (514) =
		493	REG CAPITALIZED LEASES = (481) TO (488) - (489) TO (492) =		INITIAL GENERAL FUND LEVY
		494	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER =(471)+(480)+(493)= 2,098.32	516	GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(313) = 34,339.57
		57	2023-24 ADJ PU (EST) 670.00	517	GENERAL RMV OTHER JOBZ EXEMPT = (308)+(240) + (242) = 528,008.64
		495	REG PUPIL UNIT MAXIMUM LIMIT = \$212 X (57) = 142,040.00	518	GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (502)
	APPROVED REGULAR OPERATING LEASES	496	COMM APPROVED LIMIT		
	ADMINISTRATIVE SPACE	497	REGULAR MAX LIMIT =GTR (495) OR (496)= 142,040.00		
472	FY 2023 NONJOINT	498	REGULAR LEASE LIMIT =LSR (494) OR (497)= 2,098.32		
473	FY 2024 NONJOINT	499	TOTAL LEASE LEVY LIMIT = (470) + (498) = 2,098.32		
474	FY 2023 JOINT				
475	FY 2024 JOINT				

INITIAL GEN FUND LEVY (CONT)		***EARLY CHILD FAMILY EDUCATION***		***DISABLED ADULTS***		
519	GENERAL NTC OTHER JOBZ =(333)+(356)+(360) +(362)+(365)+(368) +(370)+(382)+(386) +(503)-(502)+(515) =	355,848.23		FY 2022 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY 2024	627	DISABLED ADULTS LIMIT LSR \$30,000 OR 50% OF APPROVED EXPENDITURES
520	TOTAL INITIAL GENERAL LEVY LIMITATION =(516)+(517)+(518) + (519) =	918,196.44		612 DIST PLANS TO LEVY FOR FY 2024 ECFE REVENUE? YES	628	SCHOOL-AGE CARE FY 2024 SCH-AGE CARE REV (FY 2024 EST COST)
	COMMUNITY SERVICE			613 ECFE ANNUAL REPORT SUBMITTED? YES	30	2021 ANTC 6,678,339
	BASIC COMMUNITY EDUCATION			614 POPULATION UNDER FIVE YEARS OF AGE 213	46	2023-24 RES PU (EST) 557.20
601	POPULATION (YR 2020) 4,084			615 GTR OF 150 OR (614) = 213	629	ANTR/RES PU = (30)/(46) = 11,985.53
602	GTR OF (601) OR 1,335 4,084			616 ECFE ALLOWANCE 0.023 X (101) = 157.85	630	LEVY RATIO = LSR OF 1 OR (629)/\$2,318 = 1.00000000
603	YOUTH SERVICE PROG? YES			617 FY 2024 EARLY CHILD FAMILY REVENUE IF (612) = YES = (615)X(616), IF ANNUAL REPT = YES 33,622.05	631	FY 2024 SCH-AGE CARE LIM = (628) X (630) =
604	AFTER SCHOOL ENRICHMENT? YES			30 2021 ANTC 6,678,339	632	FY 2024 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) =
605	FY 2024 GENERAL REVENUE = \$5.42 X (602) = 22,135.28			618 ECFE TAX RATE .00246993		COMMUNITY SERVICE SUMMARY
606	FY 2024 YOUTH SERVICE REV = \$1.00 X (602) = 4,084.00			619 = (618) X (30) = 16,495.03	633	OTHER COMM ED (MEMO)
607	FY 2024 AFTER SCHOOL REVENUE = \$1.85 X (602) NOT TO EXCEED 10,000 AND \$0.43 X POPULATION IN EXCESS OF 10,000 7,555.40			620 EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) = 16,495.03	634	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(625) + (627)+(631)+(633) = 50,638.95
608	FY 2024 COMMUNITY EDUCATION REVENUE = (605)+(606)+(607) = 33,774.68			621 EST FY 2024 EARLY CHILD AID = (617)-(620) = 17,127.02		GENERAL DEBT SERVICE (FUND 7) REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2024 PRINCIPAL AND INTEREST PAYMENTS)
30	2021 ANTC 6,678,339			622 DIST PLANS TO LEVY FOR FY 2024 HOME VISIT? YES		REQUIRED DEBT ELIGIBLE FOR LONG TERM FACILITIES MAINTENANCE (LTFM) REV
609	STANDARD COMM ED LEVY = .00940 X (30) = 62,776.39			623 HOME VISITING REVENUE IF (622) = YES AND (619) > \$0, = \$3.00 X (614), ELSE = \$0 639.00	701	ALT FAC REGULAR REQ DEBT SERV LEVY
610	COMM ED LEVY LIMIT LSR (608) OR (609) = 33,774.68			229 FY 2024 ANTC/ADJ PU 9,967.67	702	ALT FAC/H&S REQ DEBT SERV LEVY 388,238.00
611	FY 2024 EST GROSS COMM ED AID = (608)-(610) =			624 HOME VISIT LEVY RATIO = LESSER OF 1 OR (229)/\$17,250 = .57783594	703	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K 94,527.00
				625 FY 2024 HOME VISIT LIMIT =(623) * (624) 369.24		
				626 FY 2024 EST HOME VISIT AID =(623)-(625) 269.76		

REQ DEBT ELIG FOR LTFM (CONT)		***REQ DEBT FOR BONDS ELIG (CONT)***		*NON-VOTE APPR INELIG BONDS (CONT)*	
704	NEW LTFM REQ DEBT SERVICE FOR VPK	717	NON-VOTER BONDS SOLD AFTER JULY 1, 2022 ELIG FOR FUTURE AID	735	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY
705	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS 48,143.00	718	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716) + (717) =	736	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY
706	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (701)+(702)+(703) + (704)+(705) = 530,908.00		OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID		FUND 7 DEBT BALANCE
	REQUIRED DEBT ELIGIBLE FOR NATURAL DISASTER EQUAL AID (MS 123B.535)	719	VOTER APPR BONDS INELG FOR DEBT EQUAL AID	737	JUNE 2021 FUND 7-425 BAL FOR BOND REFUND
707	NATURAL DISASTER REQ DEBT SERV LEVY		NON-VOTER APPR INELIG BONDS	738	JUNE 2021 FUND 7-451 BAL FOR QZAB & QSCB
	REQUIRED DEBT ELIGIBLE FOR DEBT EQUALIZATION AID (MS 123B.53)	720	FACIL BOND-MS 123B.62	739	JUNE 2021 FUND 7-460 BALANCE NONSPENDABLE
708	TACONITE BONDS REQ DEBT SERV LEVY	721	EQUIP BOND-MS 123B.61	740	JUNE 2021 FUND 7-463 BALANCE UNASSIGN NEG
709	TAC FUNDING FOR BONDS (NOT IRRRB)	722	REORG OPER DEBT	741	JUNE 2021 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 26,132.55
710	TAC ADJ TO REQ = (709) OR [(709) X 1.05] =	723	ECON DEV ABATEMENT	742	PAY 21 DEBT EXCESS LEVY REDUCTION 18,586.58
711	NET REQ DEBT SERV LEVY TACONITE=(708)-(710)=	724	JUDGMENT	743	PAY 22 DEBT EXCESS LEVY REDUCTION
712	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2022	725	OTHER NON-VOTER	744	5% OF PAY 23 REQ DEBT SERV LEVY=(729) X 5%= 26,545.40
713	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2022	726	INELG LEASE PURCHASE	745	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(741) -(742)-(743)-(744)] =
714	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2022	727	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS =(720) THRU (726)=	746	RETAIN FOR CAPITAL LOAN REPAYMENT
715	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID =(711)+(712) +(713)+(714)=	728	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID =(718)+(719)+(727) =	747	APPROVED DEBT EXCESS TO BE RETAINED
	REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID	729	GDS REQ DEBT SERV LEVY =(706)+(707)+(715) +(718)+(719)+(728) = 530,908.00	748	DISTRICT REQUESTED ADDITIONAL EXCESS
716	VOTER APPR BONDS SOLD AFTER JULY 1, 2022 ELIG FOR FUTURE AID	730	GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) +(714)+(716)+(719) =	749	CERTIFIED DEBT EXCESS = GTR OF 0 OR [(745) -(746)-(747)+(748)]=
		30	2021 ANTC 6,678,339	750	EXCESS USED TO RETIRE FAC & EQUIP BONDS
		731	MAXIMUM EFFORT DEBT SERVICE TAX RATE %		
		732	MAX EFFORT DEBT SERV LEVY = (30) X (731) =		
		734	DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(715) - (732)] =		

FUND 7 DEBT BALANCE (CONT)		***NET DEBT EXCESS SUMMARY (CONT)***		***NAT DISASTER DEBT EQ (CONT)***	
751	ADJUSTED DEBT EXCESS = (749)-(750) =	764	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) =	775	STATEWIDE AVE ANTC INCL JOBZ PER APU 11,033.47
	BREAKDOWN OF NET DEBT EXCESS		LONG TERM FACILITIES MAINTENANCE AID	776	DISASTER EQUAL FACTOR = 300% OF (775) = 33,100.41
752	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718)= 530,908.00	765	NET ALT FAC REG DEBT = (701)-(755) =	777	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (774)/(776) = .26207712
753	DEBT EXCESS RATIO = LSR 1 OR (751)/(752)=	766	NET ALT FAC/H&S DEBT = (702)-(756) = 388,238.00	778	DISASTER AID RATIO = = 1 - (777) = .73792288
754	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715) X (753) =	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (703)-(757) = 94,527.00	779	DISASTER DEBT EQUAL AID = (773) X (778) =
755	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (701) X (753) =	768	NET LTFM REQ DEBT FOR ELIG VPK = (704)-(758) =	780	DISASTER LEVY LIMIT = (707) - (779) =
756	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (702) X (753) =	769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (705)-(759) = 48,143.00		DEBT EQUALIZATION AID
757	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (703) X (753) =	770	NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769) = 530,908.00	734	DEBT EQUAL BASE
758	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (704) X (753) =	436	LTFM DEBT EQUAL REV 254,600.00	754	DEBT EXCESS FOR ELIG REQUIRED DEBT
759	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (705) X (753) =	438	LTFM DEBT EQUAL AID 129,972.76	781	FY 2024 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)
760	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = -(720)-(721)-(750) =	439	LTFM DEBT EQUAL LEVY 124,627.24	782	FY 2024 GROSS DEBT EQUALIZATION REVENUE =(734)-(754)+(781) =
761	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(751)-(752)] =	440	LTFM DEBT UNEQUAL LVY 276,308.00	30	2021 ANTC 6,678,339
	NET DEBT EXCESS SUMMARY	771	LTFM DEBT LEVY LIMIT = (439) + (440) + (755) + (756) + (757)+(758)+(759) = 400,935.24	783	= .1050 X (30) = 701,225.60
762	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(753) =		NATURAL DISASTER DEBT EQUALIZATION	784	MAX UNEQ LOCAL EFFORT = .1574 X (30) = 1,051,170.56
763	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (751)-(761)-(762) =	30	2021 ANTC 6,678,339	785	FY 2024 NET DEBT EQ REV = GTR OF 0 OR [(782) - (784)] =
		772	TEN PERCENT ANTC = 0.10 * (30) = 667,833	786	PRELIM TIER 1 EQU REV =LSR (785) OR (783)=
		707	REQ DEBT LEVY FOR NATURAL DISASTER DEBT	787	PRELIM TIER 2 EQU REV = (785)-(786) =
		773	FY 2024 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707) - (772)] =	732	MAXIMUM EFFORT DEBT SERVICE LEVY
		54	2020-21 ADJ PU (ACT) 769.85	788	MAX EFFORT TIER 1 REV
		774	FY 2021 ANTC PER APU = (30) / (54) = 8,674.86		

DEBT EQUALIZATION AID (CONT)		***ADJUSTMENT TO GDS LIMIT*** FOR IRRRB ALLOCATION	***OTR POSTEMPLOY BENEFITS (OPEB)*** & PENSION DEBT SERVICE (FUND 47)		
789	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (782) - (732) =	804	FY 2024 IRRRB FUNDING FOR VOTER-APPR BONDS	901	LEVY BONDS IRREV TRUST VOTER APPROVED
790	TIER 2 EQUAL REV = GTR OF (787) OR (789) =	805	PAY 23 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((804) X 1.05) =	902	LEVY BONDS REVOC TRUST VOTER APPROVED
791	TIER 1 EQUAL REV = GTR OF (786) OR (788) =	806	FY 2024 IRRRB FUNDING FOR NON-VOTER BONDS	903	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (901) + (902) =
54	2020-21 ADJ PU (ACT) 769.85	807	PAY 23 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((806) X 1.05) =	904	LEVY BONDS IRREV TRUST NON-VOTER APPROVED
792	2021 ANTC INCL JOBZ / ADJ PU = (30)/(54) = 8,674.86	808	DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(803)-(801)-(805)]=	905	LEVY BONDS REVOC TRUST NON-VOTER APPROVED
793	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF \$4,430 OR 55.33% OF (775)] = 1.00000000	809	DEBT EQUAL AID ELIG, NON VOTER APPROVED = GTR OF [(713)-(800)-(807)] OR ZERO =	906	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (904) + (905) =
794	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF \$8,000 OR 100% OF (775)] = .78623135	810	DEBT EQUAL AID INELIG, VOTER APPROVED = (716) + (719) =	907	FUND 47 DEBT BALANCE
795	TIER 1 DEBT EQU AID RATIO = 1-(793) =	811	DEBT EQUAL AID INELIG, NON VOTER APPROVED = (717) + (727) =	908	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) =
796	TIER 2 DEBT EQU AID RATIO = 1-(794) = .21376865	812	DISASTER LEVY LIMIT VOTER APPROVED	909	JUNE 2021 FUND 47-425 BAL FOR BOND REFUND
797	TIER 1 DEBT AID = (791) X (795) =	813	INITIAL GDS LEVY LIM NON VOTER APPROVED = (809)+(811)+(771) = 400,935.24	910	JUNE 2021 FUND 47-460 BALANCE NONSPENDABLE
798	TIER 2 DEBT AID = (790) X (796) =	814	TOTAL INITIAL GDS LEVY LIMIT = (812)+(813) = 400,935.24	911	JUNE 2021 FUND 47-463 BALANCE UNASSIGN NEG
799	TOTAL DEBT EQ AID = (797)+(798) =			912	JUNE 2021 FUND 47-464 BALANCE RESTRICTED
800	NON VOTER DEBT AID = (799)X(713)/(715) =			913	JUNE 2021 FUND 47-464 BALANCE VOTER APPROV
801	VOTER APPR DEBT AID = (799)-(800) =			914	JUNE 2021 FUND 47-464 BAL NON-VOTER APPROV = (912) - (913) =
	MINIMUM EST MAX EFFORT PAYMENT			915	PAY 21 OPEB DEBT EXC REDUCTION NON-VOTER
732	MAX EFFORT DEBT LEVY			916	PAY 22 OPEB DEBT EXC REDUCTION NON-VOTER
802	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927)-(706) -(719)-(720)-(721) =			917	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (903) X 5% =
803	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =			918	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (908) X 5% =

FUND 47 DEBT BALANCE (CONT)		***GENERAL FUND ADJUSTMENTS***		***FY 2022 LOR TIER 2 (CONT)***		
919	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER		FY 2023 OPERATING CAPITAL LEVY ADJUSTMENT	1014 21 PAY 22 LIMIT 1015 21 PAY 22 LEVY	262,787.81 262,787.81	
920	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1001	FY 2023 OPER CAP LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 179)	1016	FY 2023 LOR TIER 2 LEVY ADJUSTMENT = ((1113) - (1114))	2,848.95
921	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] =	1002	21 PAY 22 LIMIT	1003	21 PAY 22 LEVY	66,473.34 66,473.34
922	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(914)- SUM (915) TO (920)] =	1004	FY 2023 OPER CAPITAL LEVY ADJUSTMENT = ((1100)-(1102)) =	1017	FY 2023 EQUITY LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 202)	160.13- 103,051.71
923	CLOSING FUND 47 TO FUND 7 TRANSFER IF (922) GTR ZERO AND (908) = ZERO, ELSE 0		FY 2023 LOR TIER 1 LEVY ADJUSTMENT	1018 21 PAY 22 LIMIT 1019 21 PAY 22 LEVY 1020 FY 2023 EQUITY LEVY ADJUSTMENT	101,799.29 101,799.29 = ((1017)-(1018)) =	1,252.42
924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005	FY 2023 LOR TIER 1 (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 198)		FY 2023 TRANSITION LEVY ADJUSTMENT	117,221.76
925	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 275)	1021	FY 2023 TRANSITION LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 209)	5,519.48
926	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS =(903)-(921)-(924) =	1007	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 302)	1022 21 PAY 22 LIMIT 1023 21 PAY 22 LEVY	5,460.28 5,460.28	
927	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED =(908)-(922)-(925) =	1008	21 PAY 22 LIMIT	1024	FY 2023 TRANSITION LEVY ADJUSTMENT = ((1021)-(1022)) =	115,964.56 115,964.56 59.20
	LEVY LIMITATION ADJUSTMENTS	1010	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1006)+(1007)+(1008)		FY 2023 1ST TIER REFERENDUM LEVY ADJUST	115,964.56
	IN GENERAL, IF WE HAVE:	1011	PAY 22 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1006)+(1007)+(1009)	1025	FY 2023 1ST TIER REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 238)	115,964.56 31,486.27
A	FINAL LEVY AUTHORITY	1012	FY 2023 LOR TIER 1 LEVY ADJUSTMENT = ((1005)-(1010)) =	1026	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 276)	1,257.20
B	PREVIOUSLY CALCULATED AUTHORITY		FY 2023 LOR TIER 2 LEVY ADJUSTMENT	1027	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 303)	
C	CERTIFIED LEVY BASED ON (B)			1028	21 PAY 22 LIMIT	31,148.59
D	LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO	1013	FY 2023 LOR TIER 2 (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 200)	1029	21 PAY 22 LEVY	31,148.59

FY 2023 1ST TIER REF ADJ (CONT)		***FY 2023 UNEQUAL REF ADJ (CONT)***		**FY 2023 LOR TBRA ALLOCATION ADJ**	
1030	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1026)+(1027) + (1028) = 31,148.59	1042	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 278)	1055	FY 2023 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 252)
1031	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1026)+(1027) 31,148.59 +(1029) =	1043	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 305)	1006	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 285)
1032	FY 2023 1ST TIER VTR REF LEVY ADJUSTMENT = ((1135)-(1136)) = 337.68	1044	21 PAY 22 LEVY	1045	21 PAY 22 LEVY
	FY 2023 2ND TIER REF LEVY ADJUST	1046	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043) +(1044) =	1056	FY 2023 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1006)-(1055) = FY 2023 REFERENDUM HOLD HARMLESS ADJUSTMENT TO VOTER-APPROVED LEVIES
1033	FY 2023 2ND TIER REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 240)	1047	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1042)+(1043) +(1045) =	1057	FY 2023 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINES 281 TO 283)
1034	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 277)	1048	FY 2023 UNEQUALIZED REF LEVY ADJUSTMENT	1058	TIER 1 LEVY
1035	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 304)		FY 2023 TBRA ALLOCATION ADJUSTMENT TO VOTER-APPROVED LEVIES	1059	TIER 2 LEVY
1036	21 PAY 22 LIMIT		FY 2023 ALLOCATION OF TBRA TO REF LEVY CATEGORIES (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINES 253 TO 255)	1060	UNEQL LEVY
1037	21 PAY 22 LEVY			1061	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1058) TO (1060) =
1038	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035) +(1036) =	1049	TIER 1 LEVY	1062	TOTAL FY 2023 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 22 LEVY =(1027)+(1035)+(1043)
1039	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1034)+(1035) +(1037) =	1050	TIER 2 LEVY	1063	FY 2023 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1062)-(1061) = FY 2023 REFERENDUM HOLD HARMLESS ADJUSTMENT TO LOR TIER 1 LEVIES
1040	FY 2023 2ND TIER REF LEVY ADJUSTMENT	1051	UNEQL LEVY	1064	FY 2023 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 280)
	FY 2023 UNEQUAL REF LEVY ADJ	1052	TOTAL FY 2023 TBRA ALLOC TO REF LEVY CATEGORIES = (1049) TO (1051) =	1065	FY 2023 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 280)
1041	FY 2023 UNEQUAL REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 242)	1053	TOTAL FY 2023 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 22 LEVY = (1026)+(1034) +(1042) =	1066	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY ALLOCATION OF TBRA
		1054	FY 2023 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1053)-(1052) =		

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

FY 2021 LOR TIER 1 LEVY ADJ (CONT)	***FY 2021 TRANSITION LEVY ADJ***	**FY 2021 2ND TIER REF ADJ (CONT)**
1110 20 PAY 21 ADJ LIMIT	1127 FY 2021 TRANSITION LEVY AUTH	1142 PAY 20 LIMIT BEFORE
1111 20 PAY 21 ADJ LEVY	(FROM FY 2021 GENERAL	TBRA AND HOLD HARM ADJ
	EDUC REVENUE REPORT,	(FROM PAY 21 LEVY
1112 FY 2021 LOR OPTIONAL	LINE 200) 5,585.01	REPORT, LINE 1038)
LEVY ADJUSTMENT		
= ((1109)-(1110)) = 6,482.09	1128 19 PAY 20 LIMIT 5,256.55	1143 PAY 20 LEVY BEFORE
	1129 19 PAY 20 LEVY 5,256.55	TBRA AND HOLD HARM ADJ
		(FROM PAY 21 LEVY
FY 2021 LOR TIER 2 LEVY ADJUST	1130 TOTAL ADJUST TO PAY 20	REPORT, LINE 1039)
	TRANSITION LEVY AUTH	
1113 FY 2021 LOC OPT LEVY AUTH	= ((1127)-(1128)) = 328.46	1144 TOTAL ADJUST TO PAY 20
(FROM FY 2021 GENERAL		2ND TIER REF LEVY AUTH
EDUC REVENUE REPORT,	1131 20 PAY 21 ADJ LIMIT 8.19-	
LINE 276) 268,790.64	1132 20 PAY 21 ADJ LEVY 8.19-	
		1145 20 PAY 21 ADJ LIMIT
1114 19 PAY 20 LIMIT 252,982.83	1133 FY 2021 TRANSITION	1146 20 PAY 21 ADJ LEVY
1115 19 PAY 20 LEVY 252,982.83	LEVY ADJUSTMENT	
	= ((1130)-(1131)) = 336.65	1147 FY 2021 2ND TIER REF
1116 TOTAL ADJUST TO PAY 20		LEVY ADJUSTMENT
LOR OPTIONAL LEVY AUTH		
= ((1106)-(1107)) = 15,807.81	FY 2021 1ST TIER VOTER-APPROVED	
	REFER LEVY ADJUST	
1117 20 PAY 21 ADJ LIMIT 394.35-		FY 2021 UNEQUAL REF LEVY ADJ
1118 20 PAY 21 ADJ LEVY 394.35-	1134 FY 2021 1ST TIER REF LEVY AUTH	
	(FROM FY 2021 GENERAL	1148 FY 2021 UNEQUAL REF LEVY AUTH
1119 FY 2021 LOR OPTIONAL	EDUC REVENUE REPORT,	(FROM FY 2021 GENERAL
LEVY ADJUSTMENT	LINE 229) 29,605.34	EDUC REVENUE REPORT,
=((1116)-(1117)) 16,202.16		LINE 233)
	1135 PAY 20 LIMIT BEFORE	1149 PAY 20 LIMIT BEFORE
FY 2021 EQUITY LEVY ADJUSTMENT	TBRA AND HOLD HARM ADJ	TBRA AND HOLD HARM ADJ
	(FROM PAY 21 LEVY	(FROM PAY 21 LEVY
1120 FY 2021 EQUITY LEVY AUTH	REPORT, LINE 1022) 27,864.23	REPORT, LINE 1054)
(FROM FY 2021 GENERAL		
EDUC REVENUE REPORT,	1136 PAY 20 LEVY BEFORE	1150 PAY 20 LEVY BEFORE
LINE 193) 104,021.66	TBRA AND HOLD HARM ADJ	TBRA AND HOLD HARM ADJ
	(FROM PAY 21 LEVY	(FROM PAY 21 LEVY
1121 19 PAY 20 LIMIT 97,866.77	REPORT, LINE 1023) 27,864.23	REPORT, LINE 1055)
1122 19 PAY 20 LEVY 97,866.77	1137 TOTAL ADJUST TO PAY 20	1151 TOTAL ADJUST TO PAY 20
	1ST TIER REF LEVY AUTH	UNEQUAL REF LEVY AUTH
1123 TOTAL ADJUST TO PAY 20	= ((1134)-(1135)) = 1,741.11	
EQUITY LEVY AUTH		
= ((1120)-(1121)) = 6,154.89	1138 20 PAY 21 ADJ LIMIT 43.44-	1152 20 PAY 21 ADJ LIMIT
	1139 20 PAY 21 ADJ LEVY 43.44-	1153 20 PAY 21 ADJ LEVY
1124 20 PAY 21 ADJ LIMIT 115.32-		
1125 20 PAY 21 ADJ LEVY 115.32-	1140 FY 2021 1ST TIER REF	1154 FY 2021 UNEQUAL REF
	LEVY ADJUSTMENT	LEVY ADJUSTMENT
1126 FY 2021 EQUITY	= ((1138)-(1139)) = 1,784.55	
LEVY ADJUSTMENT		
= ((1123)-(1124)) = 6,270.21	FY 2021 2ND TIER REF LEVY ADJUST	
	1141 FY 2021 2ND TIER REF LEVY AUTH	
	(FROM FY 2021 GENERAL EDUC	
	REV RPT, LINE 231)	

FY 2021 TBRA ALLOCATION ADJ TO VOTER-APPROVED LEVIES		***FY 2021 REF HOLD HARM (CONT)***		***FY 2021 INTEGRATION ADJ (CONT)***	
1155	FY 2021 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINES 244 TO 246)	1168	PAY 20 HOLD HARM ALLOC (FROM PAY 20 LEVY RPT, LINE 313 TO 315)	1185	FY 2021 INTEGRATION ADJUSTMENT LIMIT
1156	PAY 20 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 20 LEVY RPT, LINES 297 TO 300)	1169	FY 2021 HOLD HARM TOTAL = (1168)-(1167) =		FY 2021 REEMPLOYMENT ADJUSTMENT
1157	FY 2021 TBRA ALLOCATION TOTAL ADJUSTMENT = (1156)-(1155) =	1170	20 PAY 21 ADJ LIMIT	1186	FY 2021 EXPEND ACTUAL
1158	20 PAY 21 ADJ LIMIT	1171	20 PAY 21 ADJ LEVY	1187	REEMPLOY LEVY AUTH = 100% OF (1186) =
1159	20 PAY 21 ADJ LEVY	1172	FY 2021 HOLD HARM ALLOC	1188	20 PAY 21 LIMIT 8,287.87
1160	FY 2021 TBRA ALLOC LEVY ADJUSTMENT			1189	20 PAY 21 LEVY 8,287.87
	FY 2021 LOR TBRA ADJUST		FY 2021 LOR TIER 1 HOLD HARMLESS ADJUSTMENT	1190	FY 2021 REEMPLOY ADJUST = ((1187)-(1189)) = 8,287.87-
1161	FY 2021 ALLOC OF TBRA TO LOR TIER 1 LEVY (FROM FY 2021 GENERAL REVENUE REPORT, LINE 243)	1173	FY 2021 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINES 271)		FY 2021 SAFE SCHOOLS ADJUST
1162	ALLOCATION OF TBRA (FROM PAY 20 LEVY RPT, LINE 296)	1174	PAY 20 TIER 1 HOLD HARMLESS LEVY (FROM PAY 21 LEVY RPT, LINES 312)	1191	SAFE SCH LVY REQUEST YES
1163	FY 2021 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1161)-(1162) =	1175	FY 2021 LOR TIER 1 HOLD HARMLESS ADJUSTMENT = (1173)-(1174) =	54	2020-21 ADJ PU (ACT) 769.85
1164	20 PAY 21 ADJ LIMIT	1176	20 PAY 21 ADJ LIMIT	1192	FY 2021 SAFE SCHOOLS AUTH \$36 X (54) = 27,714.60
1165	20 PAY 21 ADJ LEVY	1177	20 PAY 21 ADJ LEVY	1193	19 PAY 20 LIMIT 29,030.40
1166	FY 2021 LOR TIER 1 TBRA LEVY ADJUSTMENT	1178	FY 2020 TIER 1 HOLD HARM ADJUSTMENT =(1175)-(1176) =	1194	19 PAY 20 LEVY 29,030.40
	FY 2021 REFERENDUM HOLD HARM		FY 2021 INTEGRATION ADJUSTMENT	1195	FY 2021 SAFE SCH ADJUST = ((1187)-(1189)) = 1,315.80-
1167	FY 2021 ALLOC OF HOLD HARM (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 272 TO 274)	1179	FY 2021 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)		FY 2021 SAFE SCHOOLS INTERMEDIATE ADJUST
		1180	19 PAY 20 LIMIT	54	2020-21 ADJ PU (ACT) 769.85
		1181	19 PAY 20 LEVY	1196	SAFE SCH INTERMEDIATE LEVY ALLOW
		1182	TOTAL ADJUSTMENT	1197	FY 2021 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1196) X (54) =
		1183	20 PAY 21 ADJ LIMIT	1198	19 PAY 20 LIMIT
		1184	20 PAY 21 ADJ LEVY	1199	19 PAY 20 LEVY
				1200	FY 2021 SAFE SCHOOLS INTERMEDIATE ADJUST

FY 2021 ALT TEACHER COMP LEVY ADJ		**FY 2021 LTFM UNEQUAL ADJ (CONT)**		***FY 2021 ANNUAL OPEB LEVY ADJ***		
1201	FY 2021 ALT COMP LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 317)	1220	19 PAY 20 LIMIT	261,439.50	1238	FY 2021 ACTUAL COST (FIN 797 + OBJ 291)
		1221	19 PAY 20 LEVY	261,439.50		
		1222	TOTAL ADJUSTMENT = (1219)-(1221) =	13,889.00-	1239	PRORATION FACTOR TO REFLECT STATEWIDE CAP 1.00000000
1202	19 PAY 20 LIMIT	1223	20 PAY 21 ADJ LIMIT	1,368.00	1240	PRORATED ANNUAL OPEB LEVY AUTH
1203	19 PAY 20 LEVY	1224	20 PAY 21 ADJ LEVY	1,368.00		
1204	TOTAL ADJUST TO PAY 20 ALT COMP LEVY AUTH	1225	21 PAY 22 ADJ LIMIT	4,940.00-	1241	21 PAY 22 LIMIT 9,648.00
		1226	21 PAY 22 ADJ LEVY	4,940.00-	1242	21 PAY 22 LEVY 9,648.00
1205	20 PAY 21 ADJ LIMIT	1227	FY 2021 UNEQUAL LIMIT ADJUST = (1223)+(1225) =	3,572.00-	1243	FY 2021 ANNUAL OPEB ADJUSTMENT = (1235)-(1237) = 9,648.00-
1206	20 PAY 21 ADJ LEVY					
1207	FY 2021 ALT TEACH COMP LEVY ADJUST	1228	FY 2021 UNEQUAL LEVY ADJUST = (1224)+(1226) =	3,572.00-		
		1229	FY 2021 LTFM UNEQUALIZED LEVY ADJUST = (1222)-(1228) =	10,317.00-		PAY 20 LEASE LEVY ADJUST
	FY 2021 LTFM EQUALIZED LEVY ADJ					FY 2020 AND FY 2021 LEASE COST WITH A PAY 20 LEVY(PAY 21 LEASE LEVY FOR FY 2021 & 2022 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)
1208	FY 2021 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2021 WEBSITE REPORT, LINE 63)		FY 2021 CAREER TECHNICAL ADJ			FY 2020 PAY 19 NET LEASE COSTS
1209	19 PAY 20 LIMIT	1230	FY 2021 CAREER TECH LEVY AUTHORITY (FY 2021 CTE AID REPORT LINE 21)	43,257.10	1301	PAY 19 OPER INTERMED
1210	19 PAY 20 LEVY				1302	PAY 19 CAP INTERMED
1211	TOTAL ADJUSTMENT				1303	PAY 19 TIES CAPITAL
		1231	20 PAY 21 LIMIT	37,555.70	1304	PAY 19 OPER JOINT
1212	20 PAY 21 ADJ LIMIT	1232	20 PAY 21 LEVY	37,555.70	1305	PAY 19 OPER NON-J ADM
1213	20 PAY 21 ADJ LEVY	1233	FY 2021 CAREER TECH ADJUSTMENT = ((1230)-(1231))	5,701.40	1306	PAY 19 OPER NON-J
1214	21 PAY 22 ADJ LIMIT				1307	PAY 19 CAPITAL JOINT
1215	21 PAY 22 ADJ LEVY				1308	PAY 19 CAP NON-J ADM
					1309	PAY 19 CAPITAL NON-J
1216	FY 2021 EQUAL LIMIT ADJUST = (1212)+(1214) =		FY 2021 HEALTH BENEFIT LEVY ADJUST		1310	FY 2020 COSTS (PAY 19) SUM (1301) TO (1309)=
1217	FY 2021 EQUAL LEVY ADJUST = (1213)+(1215) =	1234	FY 2021 ACTUAL COST (LIMITED TO \$600,000)			FY 2020 PAY 20 NET LEASE COSTS
1218	FY 2021 LTFM EQUALIZED LEVY ADJUST	1235	20 PAY 21 LIMIT		1311	PAY 20 OPER INTERMED
		1236	20 PAY 21 LEVY		1312	PAY 20 CAP INTERMED
		1237	FY 2021 HEALTH BENEFITS ADJUST		1313	PAY 20 OPER JOINT 2,556.61
					1314	PAY 20 OPER NON-J ADM
					1315	PAY 20 OPER NON-J OTH
					1316	PAY 20 CAPITAL JOINT
					1317	PAY 20 CAP NON-J ADM
					1318	PAY 20 CAP NON-J OTH
					1319	FY 2020 COSTS (PAY 20) SUM (1311) TO (1318)= 2,556.61
1219	FY 2021 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2021 WEBSITE REPORT, LINE 64) 247,550.50					

FY 2021 PAY 20 NET LEASE COSTS		***FY 2021 PAY 21 NET LEASE COSTS***		***FY 2021 NET LEASE COSTS***	
1320	PAY 20 OPER INTERMED	1345	TOTAL FY 2021 OPER	1357	REGULAR MAX AUTHORITY
1321	PAY 20 CAP INTERMED		NON-J NET LEASE COSTS		= GTR OF (1355)
1322	PAY 20 TIES CAPITAL		FOR (PAY 20)		OR (1356) =
1323	PAY 20 OPER JOINT		= (1324) + (1325) =		163,208.20
1324	PAY 20 OPER NON-J ADM			1358	TOTAL PAY 20 REGULAR
1325	PAY 20 OPER NON-J OTH	1346	ACTUAL FY 2021 UFARS		LEASE LEVY AUTHORITY
1326	PAY 20 CAPITAL JOINT		LEASE COSTS		= LSR OF (1354)
1327	PAY 20 CAP NON-J ADM		(FUND 1, OBJECT 370)		OR (1357) =
1328	PAY 20 CAP NON-J OTH		6,267.03		2,556.61
1329	FY 2021 COSTS (PAY 20)	1347	PAY 20 OPER NON-J	1359	TOTAL PAY 20 REGULAR &
	SUM (1320) TO (1328)=		LEASE COST LIMITED		INTERM LEASE LEVY AUTH
			BY FY 2021 UFARS		= (1352) + (1358) =
			=LSR(1345) OR (1346)=		2,556.61
				1360	19 PAY 20 LIMIT
					2,779.38
				1361	19 PAY 20 LEVY
					2,779.38
	FY 2021 NET LEASE COSTS		FY 2021 NET LEASE COSTS		
1330	PAY 21 OPER INTERMED			1362	PAY 20 LEASE LEVY
1331	PAY 21 CAP INTERMED	1348	FY 2021 ADJUSTED COSTS		LIMITATION ADJUSTMENT
1332	PAY 21 OPER JOINT		(PAY 20) = (1329) -		= (1359)-(1361) =
1333	PAY 21 OPER NON-J ADM		(1324)-(1325)+(1347)=		222.77-
1334	PAY 21 OPER NON-J OTH				
1335	PAY 21 CAPITAL JOINT	1349	PAY 20 ADJUSTED NET		CAPITAL RELATED ADJ SUMMARY
1336	PAY 21 CAP NON-J ADM		LEASE COSTS	1004	FY 2023 OPER CAP ADJ
1337	PAY 21 CAP NON-J OTH		= (1344) + (1348) =	1105	FY 2021 OPER CAP ADJ
			2,556.61	1080	FY 2023 LTFM EQ ADJ
1338	FY 2021 COSTS (PAY 21)	1350	DIST'S SHARE OF PAY 20	1084	FY 2023 LTFM UNEQ ADJ
	SUM (1330) TO (1337)		LEASE COSTS FOR THE	1091	FY 2022 LTFM EQ ADJ
	3,848.54		INTERMEDIATE DISTRICTS	1098	FY 2022 LTFM UNEQ ADJ
1339	TOTAL FY 2020 OPER		= (1311) + (1312)	1218	FY 2021 LTFM EQ ADJ
	NON-J NET LEASE COSTS		+ (1320) + (1321) =	1229	FY 2021 LTFM UNEQ ADJ
	=(1306)+(1314)+(1315)	54	2020-21 ADJ PU (ACT)	1362	PAY 20 LEASE LEVY ADJ
			769.85	1363	LEASE LEVY ADJ (MEMO)
1340	ACTUAL FY 2020 UFARS	1351	INTERM PUPIL UNIT	1364	OTHER CEX ADJ (MEMO)
	LEASE COSTS		AUTH = \$65 X (54) =	1365	TOTAL CAPITAL RELATED
	(FUND 1, OBJECT 370)		50,040.25		LEVY LIMIT ADJUSTMENT
	133.64	1352	INTERM LEASE AUTH = LSR		=(1004)+(1105)+(1080)
1341	PAY 19 OPER NON-J		OF (1350) OR (1351) =		+(1084)+(1091)+(1098)
	LEASE COST LIMITED	1353	INTERM DIST CARRYOVER		+(1218)+(1229)+(1362)
	BY FY 2020 UFARS		TO REGULAR LEASE AUTH		+(1363)+(1364) =
	LSR (1306) OR (1340)=		= (1350) - (1352) =		47,875.20-
1342	REMAIN FY 2020 UFARS	1354	PAY 20 LEASE COST		OTHER GENERAL LIMITATION ADJ
	= GREATER OF ZERO OR		UNDER REGULAR AUTH	760	GENERAL FUND LEVY ADJ
	[(1340) - (1341)] =		= (1349) - (1352) =		FOR FAC & EQUIP BONDS
	133.64		2,556.61	1366	ECON DEV ABATE ADJUST
1343	PAY 20 OPER NON-J	54	2020-21 ADJ PU (ACT)		(MEMO)
	LEASE COST LIMITED		769.85	1367	DEBT SURPLUS TRANSFER
	BY FY 2020 UFARS	1355	PAY 20 PUPIL UNIT MAX		(MEMO)
	= LSR [(1314)+(1315)]		AUTH = \$212 X (54) =		
	OR (1342) =		163,208.20	1368	SCH TAX ADJUSTMENT
		1356	PAY 20 COMMISSIONER		(FROM STR ADJUST
1344	FY 2020 ADJUSTED COSTS		APPROVED LIMIT		REPORT, LINE 9)
	(PAY 20) = (1319) -				
	(1314)-(1315)+(1343)=				
	2,556.61				

GENERAL DEBT SERVICE ADJUST		*FY 2021 LTFM DEBT LEVY ADJ (CONT)*		***INITIAL ABATE LEVY ADJ (CONT)***			
1705	OTHER ADJUST (MEMO) NON-VOTER APPROVED	1724	21 PAY 22 ADJ LIMIT	2,291.16	2024	FY 2023 ABATEMENT AID	131.05
		1725	21 PAY 22 ADJ LEVY	2,291.16			
1706	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1704)+(1705) + (1710)+(1717)+(1728)=	1726	FY 2021 DEBT LIMIT ADJUST = (1722)+(1724) =	1,656.69	2005	INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) =	674.60
	23,212.81	1727	FY 2021 DEBT LEVY ADJUST = (1723)+(1725) =	1,656.69		PAY 20 CERTIFIED LEVY PLUS AUDITOR ADJUSTMENT BY FUND	
	FY 2023 LTFM DEBT LEVY ADJ	1728	FY 2021 LTFM DEBT LEVY ADJ =(1721)-(1726)=	4,784.99	2006	GENERAL	870,137.78
1707	FY 2023 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2023 RPT, LINE 59)		OTH POSTEMPLOYMENT BENE (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS		2007	COMMUNITY SERVICE	80,253.01
	385,271.24				2008	GENERAL DEBT SERVICE	370,233.57
1708	21 PAY 22 LIMIT	1900	REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF		2009	OPEB DEBT SERVICE	
1709	21 PAY 22 LEVY		[(921)OR(924)] X -1 =		2010	TOTAL	1,320,624.36
1710	FY 2023 LTFM DEBT LEVY ADJ =(1707)-(1708)=	1901	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED				
	8,529.72	1902	TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) =				
	FY 2022 LTFM DEBT LEVY ADJUST						
1711	FY 2022 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2022 RPT, LINE 59)	1903	REDUCTION DEBT EXCESS, NON-VOTER = GTR OF				
	369,929.10		[(922)OR(925)] X -1 =				
1712	20 PAY 21 LIMIT	1904	OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR				
1713	20 PAY 21 LEVY						
1714	TOTAL ADJUSTMENT ADJ =(1711)-(1712)=	1905	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =				
	3,458.82						
1715	21 PAY 22 ADJ LIMIT						
1716	21 PAY 22 ADJ LEVY						
	6,439.28-						
	6,439.28-						
1717	FY 2022 LTFM DEBT LEVY ADJ =(1714)-(1715)=		ABATEMENT ADJUSTMENTS				
	9,898.10		INITIAL ABATEMENT LEVY ADJUSTMENT				
	FY 2021 LTFM DEBT LEVY ADJUST	2001	SCHOOL TAXES ABATED IN 2021	1,268.66-			
1718	FY 2021 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2021 RPT, LINE 59)	2002	SCHOOL TAXES ADDED IN 2021	463.01			
	381,575.54	2003	NET CHANGE IN SCHOOL TAXES = (2001)+(2002) =	805.65-			
1719	19 PAY 20 LIMIT						
1720	19 PAY 20 LEVY	2004	ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)]	805.65			
	375,133.86						
	375,133.86						
1721	TOTAL ADJUSTMENT ADJ =(1718)-(1719)=						
	6,441.68						
1722	20 PAY 21 ADJ LIMIT						
1723	20 PAY 21 ADJ LEVY						
	634.47-						
	634.47-						

CERTIFIED LEVY RATIO BY FUND

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

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

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

EST FY 2023 ABATEMENT AID PRORATION FACTOR

1.00000000

PRORATED ABATEMENT AID BY FUND

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

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

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

ABATEMENT INTEREST ADJUSTMENT		***CARRY-OVER ABATEMENT LEVY LIM*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***TOTAL INITIAL LEVY LIMITATION*** SUMMARY BEFORE OFFSETTING ADJUST	
2029	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2021	2052	GENERAL=(2044)-(2048) OR MEMO	3001	GENERAL FUND INITIAL LEVY SUMMARY
	ABATEMENT INTEREST ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)	2053	COM SER=(2045)-(2049) OR MEMO	3001	GENERAL RMV VOTER APPROVED JOBZ EXEMPT = (516)+(1383) = 36,461.80
2030	GENERAL = (2029) -(2031) -(2032)-(2033) =	2054	GEN DBT=(2046)-(2050) OR MEMO	3002	GENERAL RMV OTHER JOBZ EXEMPT = (517)+(1384) = 562,717.52
2031	COM SER (2029)X(2012)	2055	OPEB DBT=(2047)-(2051) OR MEMO	3002	GENERAL RMV OTHER JOBZ EXEMPT = (517)+(1384) = 562,717.52
2032	GEN DBT (2029)X(2013)	2056	TOTAL		
2033	OPEB DBT (2029)X(2014)		ADVANCE ABATEMENT LEVY ADJUST	3003	GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (518)+(1385) =
2029	TOTAL	2057	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2022 37.54-	3003	GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (518)+(1385) =
	FY 2021 ABATEMENT AID ADJUST (ZERO IF NO LEVY AUTHORITY IN FUND)	2058	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2022 1,212.24	3004	GENERAL NTC OTHER JOBZ EXEMPT +(519)+(1386)+(2039) +(2052)+(2070) = 294,313.17
2034	GENERAL	2059	NET CHANGE IN SCHOOL TAXES (2057)+(2058) 1,174.70	3004	GENERAL NTC OTHER JOBZ EXEMPT +(519)+(1386)+(2039) +(2052)+(2070) = 294,313.17
2035	COMMUNITY SERVICE	2060	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1 X (2059)]	3005	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3001)+(3002) + (3003)+(3004) = 893,492.49
2036	GEN DEBT		ADVANCE ABATEMENT AUTH BY FUND		
2037	OPEB DEBT	2061	GENERAL = (2060) -(2062)-(2063)-(2064)	3006	COMMUNITY SERV INIT LEVY SUMMARY
2038	TOTAL	2062	COM SER (2060)X(2012)	3006	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (634)+(1416)+(2040) + (2053)+(2071) = 28,514.16
	TOTAL REGULAR ABATE LEVY ADJ	2063	GEN DBT (2060)X(2013)		
2039	GENERAL = (2025)+(2030)+(2034)= 411.01	2064	OPEB DBT (2060)X(2014)		
2040	COMMUNITY SERVICE = (2026)+(2031)+(2035)= 37.73	2060	TOTAL		
2041	GEN DEBT SERVICE = (2027)+(2032)+(2036)= 225.86		PREVIOUS ADVANCE ABATE LEVY (PAY 21 PREVIOUS ADVANCE PLUS PAY 21 ADVANCE LEVY)	3007	GEN DEBT SERV INITIAL LEVY SUMMARY
2042	OPEB DEBT SERVICE = (2028)+(2033)+(2037)= 674.60	2065	GENERAL 520.60	3007	GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (812)+(1703)+(2041) + (2054)+(2072) =
2043	TOTAL	2066	COMMUNITY SERVICE 51.50	3008	GEN DEBT SERVICE OTHER JOBZ NONEXEMPT = (813)+(1706)+(2041) + (2054)+(2072) = 424,195.59
	CARRY-OVER ABATE LEVY AUTHORITY	2067	GENERAL DEBT SERVICE 178.32		
	PAY 22 REGULAR ABATEMENT LIMIT	2068	OPEB DEBT SERVICE		
2044	GENERAL	2069	TOTAL 750.42		
2045	COMMUNITY SERVICE		ADVANCE ABATEMENT ADJUSTMENT BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)	3009	TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3007)+(3008) = 424,195.59
2046	GENERAL DEBT SERVICE	2070	GENERAL=(2060)-(2069)- (2071)-(2072)-(2073)= 520.60-		
2047	OPEB DEBT SERVICE	2071	COM SER (2062)-(2066) 51.50-		
	PAY 22 REGULAR ABATEMENT LEVY	2072	GEN DBT (2063)-(2067) 178.32-		
2048	GENERAL	2073	OPEB DBT (2064)-(2068)		
2049	COMMUNITY SERVICE	2074	TOTAL 750.42-		
2050	GENERAL DEBT SERVICE				
2051	OPEB DEBT SERVICE				

OPEB/PENSION DEBT SVC INITIAL LEVY SUMMARY	***POSITIVE OFFSETTING ADJ (CONT)***	***POSITIVE OFFSETTING ADJ*** IN GENERAL DEBT SERV FUND
3010 OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (903)+(1900)+(2042) + (2055)+(2073) =	3020 COM SERV POSITIVE OFFSET GTR 0 OR [0-(3006)] COLLECT NEGATIVE ADJUSTMENTS IN GENERAL AND COMM ED FUNDS	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 POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS	3026 GEN RMV VOTER JOBZ EXEMPT NET OFFSET ADJ = (3016)+(3021) =	3036 GDS OTH JOBZ NONEXEMPT NET OFFSET ADJ = (3032)+(3034) =
3016 GEN RMV VOTER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3001)]	3027 GEN RMV OTHER JOBZ EXEMPT NET OFFSET ADJ = (3017)+(3022) =	3037 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3010)]
3017 GEN RMV OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3002)]	3028 GEN NTC VOTER JOB EXEMPT NET OFFSET ADJ = (3018)+(3023) =	POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND
3018 GEN NTC VOTER JOB EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3003)]	3029 GEN NTC OTHER JOBZ EXEMPT NET OFFSET ADJ = (3019)+(3024) =	3038 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3011)]
3019 GEN NTC OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3004)]	3030 COM SERV NET OFFSET ADJ = (3020)+(3025) =	3039 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NEGATIVE OFFSET

COLLECT NEGATIVE ADJUST		***MAXIMUM EFFORT LOAN AID***		***FY 2024 TAC REG REF REV***	
IN OPEB/PENSION DEBT SERV FUND				(PAY 01 REF LEVY REQ)	
3040	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NEGATIVE OFFSET	3507	ACT MAX EFF LOAN AID FOR FY 2018 - FY 2022	4006	REG FRONT END FORMULA = (4003) X \$175 =
		3508	Pay 18 - PAY 21 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4007	TAC REG REF REV = GTR 0 OR [(4006)-(4005)]=
	NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	3509	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023		FY 2024 TAC ADD REF REV
3041	OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3037)+(3039) =	3510	BAL AVAIL END FY 2023 (3507)-(3508) =	4008	FY 13 REF REV ALLOW
				4009	TAC REF ADD ALLOWANCE = (4008)+\$415 =
3042	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NET OFFSET ADJ = (3038)+(3040) =		LEVY LIMITS ARE REDUCED IN THE FOLLOWING ORDER	4010	ADD FRONT END FORMULA = (4002) X (4009) =
	NET NEGATIVE ADJ BALANCE TO BE CARRIED FORWARD	3511	GEN DEBT VOTER =	4011	TAC ADD BASE = GTR 0 OR [(4010)-(4005)] =
		3512	GEN DEBT OTHER =	4012	TAC ADD REF REVENUE = (4011) X 22.5% =
3043	GENERAL ADJUST BALANCE FORWARD = (3013)-(3026) -(3027)-(3028)-(3029) -(3030) =	3513	OPEB DEBT VOTER =		FY 2024 TAC TOTAL REF REV (JULY 2022 PAYMENT)
		3514	OPEB DEBT OTHER =	4013	TAC TOTAL REF REV = (4007)+(4012) =
3044	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3014)-(3035)-(3036)	3515	GENERAL NTC VOTER =	4014	MAXIMUM EC RESERVE = (57) X \$25 =
		3516	GENERAL NTC OTHER =	4015	RSVD EARLY CHILDHOOD = LSR(4013)OR(4014)=
3045	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3041)-(3042)=	3517	COMMUNITY SERVICE =		FY 2022 TACONITE RECEIPTS (FEB 2022 & AUG 2022 PYMT) USED TO CALCULATE PAY 23 LEVY LIMITATION REDUCTION
3046	TOTAL ADJUST BALANCE FORWARD =(3043) +(3044)+(3045)=	3518	MAX EFF LEVY LIMIT ADJ = SUM (3511) TO (3517)=	4016	TAC POT 13.72 CENTS PER TON (INITIAL AMT)
	LEVY AFTER OFFSETS STARTING POINT FOR MAX EFFORT ADJUSTMENTS	3519	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE =(3510) - (3518) =	4017	CITY/TWP REPLACEMENT NOT USED THIS YEAR
3500	GEN DEBT VOTER APPR	4001	1983-84 RESIDENT PU	4018	TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4028)
3501	GEN DEBT OTHER 424,195.59	4002	2011-12 RESIDENT PU	4019	TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)
3502	OPEB DEBT VOTER APPR	44	2021-22 RES PU (PRE)	4020	TAC POT RECEIPTS BASE = (4016) - (4017) - (4018) - (4019) =
3503	OPEB DEBT OTHER	57	2023-24 ADJ PU (EST)	4021	MINING 3.43 CENTS/TON
3504	GENERAL NTC VOTER			4022	TAC RAILR GRANDFATHER
3505	GENERAL NTC OTHER 294,313.17	4003	TACONITE REG REF PU =GTR (4001) OR (44)=		
3506	COMMUNITY SERVICE 28,514.16	4004	2011 NET TAX CAPACITY		
		4005	TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4004) X 1.8% =		

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

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

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

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

II. COMPARISON OF 2021 PAYABLE 2022 LEVY LIMITATION WITH 2022 PAYABLE 2023 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2021 PAY 2022 LIMITATION	2022 PAY 2023 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	949,070.91	893,492.49	55,578.42-	5.86-
COMMUNITY SERVICE	56,120.13	28,514.16	27,605.97-	49.19-
GENERAL DEBT SERVICE	380,537.20	424,195.59	43,658.39	11.47
OPEB DEBT SERVICE				
TOTAL	1,385,728.24	1,346,202.24	39,526.00-	2.85-

III. COMPARISON OF 2021 PAYABLE 2022 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2022 PAYABLE 2023 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2021 PAY 2022 CERTIFIED LEVY + ADJUSTMENTS	2022 PAY 2023 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	949,070.91			
COMMUNITY SERVICE	56,120.13			
GENERAL DEBT SERVICE	380,537.20			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	1,385,728.24			

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT	35,203.51	35,203.51	36,461.80		
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	521,016.87	521,016.87	562,717.52		
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT					
(5004)	GENERAL-NTC OTHER-JOBZ EXEMPT	392,850.53	392,850.53	294,313.17		
(5010)	COMMUNITY SERV-NTC OTHER-EXEMPT	56,120.13	56,120.13	28,514.16		
(5015)	GENL DEBT-NTC VOTER-NONEXEMPT					*1
(5016)	GENL DEBT-NTC OTHER-NONEXEMPT	380,537.20	380,537.20	424,195.59		*1
(5022)	OPEB DEBT-NTC VOTER-NONEXEMPT					
(5023)	OPEB DEBT-NTC OTHER-NONEXEMPT					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	949,070.91	949,070.91	893,492.49		
(5010)	COMMUNITY SERVICES FUND	56,120.13	56,120.13	28,514.16		
(5017)	GENERAL DEBT SERVICE FUND	380,537.20	380,537.20	424,195.59		
(5024)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	556,220.38	556,220.38	599,179.32		
	NET TAX CAPACITY	829,507.86	829,507.86	747,022.92		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	35,203.51	35,203.51	36,461.80		
	OTHER	1,350,524.73	1,350,524.73	1,309,740.44		
TOTAL LEVY						
	TOTAL LEVY	1,385,728.24	1,385,728.24	1,346,202.24		

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED JOBZ EXEMPT:						
(310)	1ST TIER RMV REFER	31,148.59	31,148.59	34,339.57		*2
(311)	2ND TIER RMV REFER					*2
(312)	UNEQUALIZED RMV REFER					
(1032)	FY 2023 1ST TIER REF ADJUST	1,750.27	1,750.27	337.68		*2
(1040)	FY 2023 2ND TIER REF ADJUST					*2
(1048)	FY 2023 UNEQUAL REF ADJUST					
(1054)	FY 2023 TBRA ALLOC ADJUST					*2
(1063)	FY 2023 REF HOLD HARMLESS ADJ					
(1140)	FY 2021 1ST TIER REF ADJUST	1,774.69	1,774.69	1,784.55		
(1147)	FY 2021 2ND TIER REF ADJUST	529.96	529.96			
	FY 2021 3RD TIER REF ADJUST			N/A	N/A	N/A
(1154)	FY 2021 UNEQUAL REF ADJUST					
(1160)	FY 2021 TBRA ALLOC ADJUST					
(1172)	FY 2021 REF HOLD HARMLESS ADJ					
(1369)	OTHER RMV REF ADJUST (MEMO)					
(3026)	RMV REF NET OFFSET ADJUST					
(4056)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT	35,203.51	35,203.51	36,461.80		
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:						
(307)	1ST TIER LOCAL OPTIONAL	115,964.56	115,964.56	127,844.44		*3
(237)	2ND TIER LOCAL OPTIONAL	262,787.81	262,787.81	284,080.00		*3
(240)	EQUITY	101,799.29	101,799.29	110,181.50		*3
(242)	TRANSITION	5,460.28	5,460.28	5,902.70		*3
(1012)	FY 2023 LOR TIER 1 ADJUST	6,516.12	6,516.12	1,257.20		*3
(1016)	FY 2023 LOR TIER 2 ADJUST	15,890.81	15,890.81	2,848.95		*3
(1020)	FY 2023 EQUITY ADJUST	6,169.40	6,169.40	1,252.42		*3
(1024)	FY 2023 TRANSITION ADJUST	330.19	330.19	59.20		*3
(1056)	FY 2023 LOR TIER 1 TBRA ADJUST					*2
(1065)	FY 2023 LOR TIER 1 HOLD HARM AD					
(1112)	FY 2021 LOR TIER 1 ADJUST	4,327.92	4,327.92	6,482.09		
(1119)	FY 2021 LOR TIER 2 ADJUST	N/A	N/A	16,202.16		
(1126)	FY 2021 EQUITY ADJUST	1,680.56	1,680.56	6,270.21		
(1133)	FY 2021 TRANSITION ADJUST	89.93	89.93	336.65		
	FY 2021 TIER 1 BRD-APPR REF ADJ			N/A	N/A	N/A
(1166)	FY 2021 LOR TIER 1 TBRA ADJUST	N/A	N/A			
(1178)	FY 2021 LOR TIER 1 HOLD HARMLES	N/A	N/A			
(1374)	OTHER ADJ, GEN OTHER RMV					
(3027)	GENERAL OTH RMV NET OFFSET ADJ					
(4054)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER JOBZ EXEMPT	521,016.87	521,016.87	562,717.52		

FOOTNOTES:

*2 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING REFERENDUM EQUALIZATION AID (PRIOR TO TAX BASE REPLACEMENT AID AND REFERENDUM HOLD HARMLESS).

*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID. FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2023. FOR PAYABLE 2022 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED JOBZ EXEMPT:						
(502)	CAPITAL PROJECT REFERENDUM					
(1377)	OTHER NTC VOTER ADJ					
(3028)	NTC VOTER NET OFFSET ADJ					
(3515)	NTC VOTER MAX EFFORT ADJ					
(4058)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED JOBZ EXEMPT					

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT:						
INITIAL LEVIES:						
(231)	OPERATING CAPITAL	66,473.34	66,473.34	68,800.41		*3
(333)	ALT TEACHER COMP (Q COMP)					*4
(356)	ACHIEVEMENT & INTEGRATION					*5
(360)	FY 2023 REEMPLOYMENT INS	35,000.00	35,000.00			
(362)	SAFE SCHOOLS	27,072.00	27,072.00	24,120.00		
(365)	SAFE SCHOOLS INTERMEDIATE					
(368)	JUDGMENT					*6
(370)	ICE ARENA					
(382)	FY 2023 CAREER TECHNICAL	54,372.50	54,372.50	54,372.50		
(386)	FY 2022 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	9,648.00	9,648.00			
(444)	LT FACILITIES EQUAL					*4
(445)	LT FACILITIES UNEQUAL	236,882.00	236,882.00	206,457.00		
(455)	DISABLED ACCESS					
(499)	BUILDING/LAND LEASE	3,449.79	3,449.79	2,098.32		
(500)	COOP BUILDING REPAIR					
(501)	OTHER CAPITAL (MEMO)					
(504)	CONSOL/TRANSITION					
(505)	REORG OPERATING DEBT					
(506)	FY 2023 HEALTH BENEFITS					
(507)	ADDITIONAL RETIREMENT					
(508)	SEVERANCE					
(509)	ADMINISTRATIVE DISTRICT					
(510)	SWIMMING POOL					
(511)	TREE GROWTH					
(512)	CONSOL/RETIREMENT					
(513)	ECON DEV ABATEMENT					
(514)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER JOBZ EXEMPT	432,897.63	432,897.63	355,848.23		

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1004)	FY 2023 OPER CAPITAL ADJUST	2,938.31	2,938.31	160.13-		*3
(1105)	FY 2021 OPER CAPITAL ADJUST	134.73	134.73	140.70		
(1076)	FY 2023 ALT TEACHER COMP ADJUST					*7
(1207)	FY 2021 ALT TEACHER COMP ADJUST					
(1069)	FY 2023 ACHIEVE & INTEG ADJUST					*5
(1185)	FY 2021 ACHIEVE & INTEG ADJUST					*5
(1190)	FY 2021 REEMPLOYMENT ADJUST	334.42	334.42	8,287.87-		
(1195)	FY 2021 SAFE SCHOOLS ADJUST	801.72-	801.72-	1,315.80-		
(1200)	FY 2021 SAFE SCHOOLS INTERM ADJ					
(1233)	FY 2021 CAREER TECHNICAL ADJUST	476.64-	476.64-	5,701.40		
(1237)	FY 2021 HEALTH BENEFITS ADJUST					
(1243)	FY 2021 ANNUAL OPEB ADJUST	34,751.00-	34,751.00-	9,648.00-		
(1080)	FY 2023 LTFM EQUAL ADJUST					
(1084)	FY 2023 LTFM UNEQUAL ADJUST	13,300.00	13,300.00	16,872.00-		
(1091)	FY 2022 LTFM EQUAL ADJUST					
(1098)	FY 2022 LTFM UNEQUAL ADJUST	4,940.00-	4,940.00-	20,444.00-		
(1218)	FY 2021 LTFM EQUAL ADJUST					
(1229)	FY 2021 LTFM UNEQUAL ADJUST	16,305.80-	16,305.80-	10,317.00-	10,317.00-	
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER JOBZ EXEMPT	40,567.70-	40,567.70-	61,202.70-		

FOOTNOTES:

- *3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID.
- *5 70% OF INTEGRATION REVENUE IS PROVIDED BY STATE AID. DISTRICT MUST PROVIDE 30% OF INTEGRATION REVENUE EITHER THROUGH THIS LEVY OR THROUGH OTHER DISTRICT FUNDS.
- *7 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN ALTERNATIVE COMPENSATION EQUALIZATION

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

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER JOBZ EXEMPT (CON'T):						
LEVY ADJUSTMENTS:						
(1362)	PAY 20 LEASE ADJUST			222.77-		
(1363)	LEASE LEVY ADJ (MEMO)					
(1364)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY 2024 FAC & EQUIP BOND ADJUST					
(1366)	ECON DEV ABATE ADJUST					
(1367)	DEBT SURPLUS ADJUST					
(1382)	OTHER GENERAL ADJUST					
(2039)	ABATEMENT ADJUSTMENT			411.01		*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	520.60	520.60	520.60-		*12
(3029)	GENERAL OTH NTC NET OFFSET ADJ					
(3516)	GEN OTH NTC MAX EFFORT ADJ					
(4048)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER JOBZ EXEMPT	520.60	520.60	332.36-		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 35 GENERAL NTC OTHER JOBZ EXEMPT	432,897.63	432,897.63	355,848.23		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 36 GENERAL NTC OTHER JOBZ EXEMPT	40,567.70-	40,567.70-	61,202.70-		
(5004)	TOTAL GENERAL - NTC OTHER JOBZ EXEMPT	392,850.53	392,850.53	294,313.17		

FOOTNOTES:

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

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

FOOTNOTES:

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- *11 PAY 2024 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2024 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *13 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
- *14 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID. DISTRICT MUST PROVIDE A COMMUNITY EDUCATION PROGRAM TO QUALIFY FOR THIS LEVY.

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

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(808)	DEBT SERVICE-AID ELIG					*15
(810)	DEBT SERVICE-AID INELIG					*15
(780)	NATURAL DISASTER DEBT					*15
(1701)	REDUCTION FOR DEBT EXCESS					
(1702)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,16
(2054)	CARRY OVER ABATEMENT					*11,16
(2072)	ADVANCE ABATE ADJUST					*12,16
(3035)	GDS VTR NET OFFSET ADJUST					
(3511)	GDS VTR MAX EFFORT ADJ					
(4062)	GDS VTR TACONITE ADJUST					
(5015)	TOTAL DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT					*1
DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(809)	DEBT SERVICE-AID ELIG					*15
(811)	DEBT SERVICE-AID INELIG					*15
(771)	LT FACILITIES DEBT SERVICE	376,741.52	376,741.52	400,935.24		*15
(1710)	FY 2023 LTFM DEBT SERV ADJ	6,439.28-	6,439.28-	8,529.72		
(1717)	FY 2022 LTFM DEBT SERV ADJ	2,291.16	2,291.16	9,898.10		
(1728)	FY 2021 LTFM DEBT SERV ADJ	7,765.48	7,765.48	4,784.99		
(1704)	REDUCTION FOR DEBT EXCESS					
(1705)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT			225.86		*10,16
(2054)	CARRY OVER ABATEMENT					*11,16
(2072)	ADVANCE ABATE ADJUST	178.32	178.32	178.32-		*12,16
(3036)	GDS OTH NET OFFSET ADJUST					
(3512)	GDS OTH MAX EFFORT ADJ					
(4052)	GDS OTH TACONITE ADJUST					
(5016)	TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT	380,537.20	380,537.20	424,195.59		*1

FOOTNOTES:

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

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

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

FOOTNOTES:

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- *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