

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						RESIDENT AVE DAILY MEMBERSHIP (ADM)		
A. PROPERTY VALUATION	1	1	2017 MARKET VALUE	4,232,823,600		2019-20 RES ADM (ACT)	4,303.44	
B. PUPIL DATA	1	2	2018 MARKET VALUE	4,440,238,943		2020-21 RES ADM (ACT)	4,192.20	
		3	2019 MARKET VALUE	4,636,426,911		2021-22 RES ADM (PRE)	4,298.31	
II. INITIAL COMPUTATIONS BY FUND		4	2020 MARKET VALUE	4,856,868,680		2022-23 RES ADM (EST)	4,186.00	
A. GENERAL	2	5	2021 MARKET VALUE	5,185,756,586		2023-24 RES ADM (EST)	4,172.00	
B. COMMUNITY SERVICE	12					2024-25 RES ADM (EST)	4,138.00	
C. GENERAL DEBT	13		REFERENDUM MARKET VALUE (RMV)		36			
D. OPEB/PENSION DEBT	15				37			
		6	2017 RMV	3,142,174,900	38			
III. ADJUSTMENTS BY FUND		7	2018 RMV	3,307,638,300	39			
A. GENERAL	16	8	2019 RMV	3,473,959,000	40			
B. COMMUNITY SERVICE	23	9	2020 RMV	3,653,763,600	41			
C. GENERAL DEBT	23	10	2021 RMV	3,913,949,200				
D. OPEB/PENSION DEBT	24							
IV. ABATEMENT ADJUSTMENTS	24		NET TAX CAPACITY (NTC)		42			
V. OFFSET ADJUSTMENTS	26	11	2017 NTC	45,551,934	43			
VI. TACONITE ADJUSTMENTS	27	12	2018 NTC	47,788,964	44			
		13	2019 NTC	50,127,522	45			
VII. LEVY AND AID SUMMARY	29	14	2020 NTC	52,465,810	46			
		15	2021 NTC	55,992,416				
VIII. TOTAL LEVY LIMITATION	30		SALES RATIO		47			
SCHOOL YEAR	FORMULA ALLOWANCE	TAX RATE	2017 SALES RATIO	93.8%	48			
2012-13	5,224	0.0000	2018 SALES RATIO	94.9%	49			
2013-14	5,302	0.0000	2019 SALES RATIO	94.2%	50			
2014-15	5,831	0.0035	2020 SALES RATIO	93.4%	51			
2015-16	5,948	0.0033	2021 SALES RATIO	92.6%	52			
2016-17	6,067	0.0030						
2017-18	6,188	0.0014	2017 UANTC=(11)/(16)=	48,570,074	53			
2018-19	6,312	0.0000	2018 UANTC=(12)/(17)=	50,368,732	54			
2019-20	6,438	0.0000	2019 UANTC=(13)/(18)=	53,191,125	55			
2020-21	6,567	0.0000	2020 UANTC=(14)/(19)=	56,170,023	56			
2021-22	6,728	0.0000	2021 UANTC=(15)/(20)=	60,420,952	57			
2022-23	6,863	0.0000						
2023-24	6,863	0.0000	ADJUSTED NTC (ANTC)					
			2017 ANTC	48,570,074	58			
			2018 ANTC	50,368,732	59			
			2019 ANTC	53,191,125	60			
			2020 ANTC	56,170,023	61			
			2021 ANTC	60,420,952	62			
			ADJUSTED NTC (ANTC)					
			2017 ANTC	48,570,074	58			
			2018 ANTC	50,368,732	59			
			2019 ANTC	53,191,125	60			
			2020 ANTC	56,170,023	61			
			2021 ANTC	60,420,952	62			
			AG MODIFIED ANTC FOR LTFM					
			2017 AG MODIFIED ANTC	46,921,401	63			
			2018 AG MODIFIED ANTC	48,672,629	64			
			2019 AG MODIFIED ANTC	51,469,127	65			
			2020 AG MODIFIED ANTC	54,415,613	66			
			2021 AG MODIFIED ANTC	58,427,306	67			

NOTE: ABOVE NUMBERS ARE NOT ALWAYS COMPARABLE FROM YEAR TO YEAR.

WEIGHTS FOR PUPIL UNITS FY 2008-FY 2014 & LATER

PRE-KGN HCP: 1.250 1.000
 HCP-KGN: 1.000 1.000
 REG-KGN PART: 0.612 0.550
 REG-KGN ALL: 0.612 1.000
 GRADES 1-3: 1.115 1.000
 GRADES 4-6: 1.060 1.000
 GRADES 7-12: 1.300 1.200

PUPIL DATA (CONT)		***GENERAL ED REVENUE (CONT)***		***COMPENSATORY REVENUE (CONT)***	
SCHOOL READINESS PLUS ADJUSTED ADM		103	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56) - (57)	116	COMPENSATORY PILOT
68	2019-20 ADJ SRP ADM			117	TOTAL COMPENSATORY REV = (115)+(116) = 642,806.80
69	2020-21 ADJ SRP ADM				
70	2021-22 ADJ SRP ADM	104	DECLINING ENROLL ALLOW = 0.28 X (101) = 1,921.64		
71	2022-23 ADJ SRP ADM				
72	2023-24 ADJ SRP ADM				ENGLISH LEARNER (EL)
SCHOOL READINESS PLUS PUPIL UNITS		105	DECLINING ENROLL REV = (103) X (104) =	118	2023-24 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) 32.00
73	2019-20 ADJ SRP PU				
74	2020-21 ADJ SRP PU		PENSION ADJUSTMENT REVENUE		
75	2021-22 ADJ SRP PU			119	IF(118)=0, ZERO; ELSE GTR OF 20, (118) = 32.00
76	2022-23 ADJ SRP PU	106	PENSION ADJUST ALLOWANCE (FY 2023 GEN ED REV REPORT, LINE 50) 1.00	120	EL REVENUE = (119) X \$704 = 22,528.00
77	2023-24 ADJ SRP PU				
(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) = 4,489.40	121	2023-24 ADM SRV (EST) 4,006.05
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		108	FY 2023 RETIRE SALARY 24,957,155.03	122	EL CONCENTRATION RATIO = (118)/(121) = .00798792
78	2019-20 EXT ADM (ACT) 34.39	109	PENSION ADJUST RATE .0125	123	EL CONCENTRATION FACTOR = LSR OF 1 OR (122)/.115 = .06946017
79	2020-21 EXT ADM (ACT) 8.99	110	RETIRE PENSION ADJUST = (108) X (109) = 311,964.43	124	EL PUPIL UNITS = (118) X (123) = 2.22
80	2021-22 EXT ADM (PREL) 28.62	111	TOTAL PENSION ADJ REV = (107)+(110) = 316,453.83	125	EL CONCENTRATION REV = (124) X \$250 = 555.00
81	2022-23 EXT ADM (EST) 84.00			126	DISTRICT EL REV + EL CONCENTRATION REV (EXCLUDES EL CROSS REDUC AID, 342) = (120)+(125) = 23,083.00
82	2023-24 EXT ADM (EST) 85.00			127	BASIC SKILLS REVENUE = (117)+(126) = 665,889.80
83	2024-25 EXT ADM (EST) 86.00				SPARSITY REVENUE
EXTENDED TIME PU			GIFTED & TALENTED REVENUE	128	ATTENDANCE AREA FOR SPARSITY 344.03
84	2019-20 EXT TIME PU 36.83	112	GIFTED & TALENTED REV = (57) X \$13.00 = 58,362.20	129	DIST TO NEAREST HS 12.6
85	2020-21 EXT TIME PU 10.20			130	ISOLATION INDEX = [SQ RT (.55 X (128))] + (129) = 26.4
86	2021-22 EXT TIME PU 30.97		EXTENDED TIME REVENUE	131	ISOLATION INDEX RATIO = [(130)-23]/10, WITH MIN= 0 AND MAX= 1.5 .34
87	2022-23 EXT TIME PU 90.40	88	2023-24 EXT PU (EST) 94.00	132	2023-24 ADM SRV, 7-12 1,927.73
88	2023-24 EXT TIME PU 94.00	113	EXTENDED TIME REVENUE = (88) X \$5,117 = 480,998.00		
GENERAL EDUCATION REVENUE			COMPENSATORY REVENUE		
101	FY 2024 FORMULA ALLOW 6,863				
57	2023-24 ADJ PU (EST) 4,489.40				
102	BASIC REVENUE = (57) X (101) = 30,810,752.20	114	FY 2023 COMPENSATORY REVENUE (FROM FY 2023 GEN ED REV REPORT, LINES 60 AND 61) 648,242.64		
DECLINING ENROLLMENT REV		115	EST FY 2024 COMPENSATORY REVENUE = (114) X (6,863-839)/(6,863-839) X [(50)/(49)] = 642,806.80		
56	2022-23 ADJ PU (EST) 4,450.40				
57	2023-24 ADJ PU (EST) 4,489.40				

SPARSITY REVENUE (CONT)		***TRANS SPARSITY (CONT)***		***TRANS SPARSITY (CONT)***	
133	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(132)] /[400+(132)] =	147	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(145) RAISED TO .26 POWER] X [(146) RAISED TO .13 POWER] X .141 X (101) = 454.89	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)] = 135.07	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) = 606,383.26	162	TOTAL TRANSPORTATION SPARSITY REVENUE = (149)+(161) = 606,383.26
136	PRELIM SPARSITY REVENUE = (134)+(135) =	150	FY 2023 EST REG AND EXCESS TRANSP COST (FIN 720 + DEP) (FROM FEB22 FORECAST) 1,399,600.77	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 30,810,752.20
138	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	152	FY 2022 REG AND EXCESS TRANSP COST TIMES 105% = (151) X 1.05 =	105	DECLINING ENROLL
139	SPARSITY REVENUE IF (138)=YES, (139) = GTR OF (136) OR (137); ELSE (139) = (136)	153	ADJUSTED TRANSP COST = LSR OF (150) OR (152) =	111	PENSION ADJUSTMENT 316,453.83
	SMALL SCHOOLS REVENUE			112	GIFTED & TALENTED 58,362.20
57	2023-24 ADJ PU (EST) 4,489.40	154	FY 2023 BASIC REVENUE (2022-23 GEN ED REV REPORT LINE 46) 30,543,095.20	113	EXTENDED TIME 480,998.00
140	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	155	TRANSPORTATION PORTION OF FY 2023 BASIC REVENUE = (154) X .0466 = 1,423,308.24	127	BASIC SKILLS 665,889.80
141	SMALL SCHOOLS ALLOWANCE = (140) X \$544 =	156	FY 2023 TRANSP SPARSITY REV(2022-23 GEN ED REV REPORT, LINE 118) 599,735.90	139	SPARSITY
142	SMALL SCHOOLS REVENUE = (57) X (141) =	157	FY 2023 CHARTER TRANSP ADJ REV(2022-23 GEN ED REV REPORT, LINE 297)	142	SMALL SCHOOLS
	TRANSPORTATION SPARSITY	158	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	162	TRANSPORT SPARSITY 606,383.26
143	ATTENDANCE AREA 344.03	159	FY 2023 TRANSP REV SUBTOTAL =(155)+(156)+ +(157)-(158) = 2,023,044.14	163	INITIAL GENERAL ED REV = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) = 32,938,839.29
144	SQUARE MILES PER RES PU = (143)/(46) = .0752			OPERATING CAPITAL	
145	SPARSITY INDEX = GTR OF (144) OR 0.2 = .2000			164	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 22.42
146	DENSITY INDEX = LSR OF (144) OR 0.2 BUT AT LEAST .005 = .0752			165	FACILITIES AGE INDEX = 1 + [.01 X (164)] = 1.2242
				166	OPERATING CAPITAL ALLOWANCE = \$79 + [\$109 X (165)] = 212.44
				167	YEAR ROUND PU SERVED
				168	OPERATING CAP REVENUE = (57) X (166) + (167) X \$31 = 953,728.14
				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)	4,489.40	185	FY 2024 ANNUAL INFLATION FACTOR	197	INFLATION FACTOR AS SET IN STATUTE	1.1594		
171	LOCAL OPTIONAL REVENUE = (170) X (57) =	3,250,325.60	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	462.27		
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 =	235.96		
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) =	1,346,820.00	191	FY 2024 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	202	FY 2024 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =	595.00		
177	TOTAL, TIER 2 = (57) X (175) =	1,903,505.60			57	2023-24 ADJ PU (EST)	4,489.40		
	REFERENDUM ALLOWANCES			NEW ELECTIONS WITHOUT INFLATION	203	FY 2024 REFER REVENUE = (57) X (202) =	2,671,193.00		
	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)	15.12
178	FY 2023 AUTHORITY (FY 2023 GEN ED REV REPORT, LINE 135)	595.00		NEW ELECTIONS WITH INFLATION	205	TRANSITION REVENUE = (57) X (204) =	67,879.72		
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) =	595.00	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	953,728.14	228	EQUITY REVENUE	614,374.38
214	DIST'S REGION'S 95TH PCT = (207) OR (210) =	9,153.22	30	2021 ANTC	60,420,952	240	EQUITY LIMIT = (228) X (235) =	614,374.38
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(102)+(203)+(205)+((172)*(57))]/(57) =	7,773.12	57	2023-24 ADJ PU (EST)	4,489.40	241	EQUITY AID = (228)-(240) =	
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) =	1,380.10	229	FY 2024 ANTC/ADJ PU = (30)/(57) =	13,458.58		TRANSITION AIDS & LEVIES	
217	EQUITY INDEX = (216)/(213) =	.69344093	230	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (229)/\$22,912 =	.58740311	205	TRANSITION REVENUE	67,879.72
218	= \$80 X (217) =	55.48	231	OPERATING CAP LIMIT = (168) X (230) =	560,222.88	242	TRANSITION LIMIT = (205) X (235) =	67,879.72
219	INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)=\$14+(218)	69.48	232	OPERATING CAP AID = (168)-(231) =	393,505.26	243	TRANSITION AID = (205)-(242) =	
57	2023-24 ADJ PU (EST)	4,489.40		LOCAL OPTIONAL AIDS & LEVIES			REFERENDUM AIDS & LEVIES	
220	= (57) X (219) =	311,923.51	176	TOTAL, TIER 1 = (57) X (174) =	1,346,820.00	202	REFER \$/APU ALL AUTHORITIES	595.00
221	FY 2024 STATE AVERAGE REF REV & TIER 1 LOR	1,173.95	177	TOTAL, TIER 2 = (57) X (175) =	1,903,505.60	244	TIER 1 CAP/APU	460
222	= .10 X [(221)] =	117.40	10	2021 RMV	3,913,949,200	245	TIER 2 CAP/APU = 0.25 X (101) - \$300 =	1,415.75
202	FY 2024 DISTRICT REFERENDUM REV/ADJ PU	595.00	46	2023-24 RES PU (EST)	4,577.20	139	SPARSITY REVENUE	
172	TIER 1 LOR CAP/APU	300	233	FY 2024 RMV/RES PU = (10)/(46) =	855,096.83	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)] =		234	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (233)/\$880,000 =	.97170094	247	TIER 1 = LSR OF (202) OR (244) =	460.00
57	2023-24 ADJ PU (EST)	4,489.40	235	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (233)/\$510,000 =	1.00000000	248	TIER 2 = [LSR OF (202) OR (246)] - (247) =	135.00
224	= LSR OF \$100,000 OR [(57) X (223)] =		236	TIER 1 LOR LEVY = (176) X (234) =	1,308,706.26	249	UNEQUALIZED = (202)-(247) - (248) =	
225	= (220)+(224) =	311,923.51	237	TIER 2 LOR LEVY = (177) X (235) =	1,903,505.60		BREAKDOWN OF REFERENDUM REVENUES	
226	BOTH RUR AND MET = 0.25 X (225)	77,980.87	238	TIER 1 LOR AID = (176) - (236) =	38,113.74	203	REFERENDUM REVENUE ALL AUTHORITIES	2,671,193.00
57	2023-24 ADJ PU (EST)	4,489.40	239	TIER 2 LOR AID = (177) - (237) =		250	TOTAL, TIER 1 = (57) X (247) =	2,065,124.00
227	= \$50.00 X (57) =	224,470.00						
228	EQUITY REVENUE = (225)+(226)+(227) =	614,374.38						

BREAKDOWN OF REF REVENUES (CONT)		***REFERENDUM LEVY WITH AID LIMIT***	***APPLYING THESE REDUCTIONS: ***
251	TOTAL, TIER 2 = (57) X (248) = 606,069.00	263 TIER 1 LEVY = (255)+(262) = 2,065,124.00	272 TAX BASE REPLACE AID
252	TOTAL, UNEQUALIZED = (203)-(250)-(251) =	256 TIER 2 LEVY = (256) = 606,069.00	280 TIER 1 REF AID = (265)-(274) =
	REFERENDUM LEVY PORTIONS	252 UNEQUALIZED LEVY	281 TIER 2 REF AID = (259)-(273) =
233	FY 2024 RMV/RES PU 855,096.83	264 TOTAL = (263) + (256)+(252) = 2,671,193.00	282 TIER 1 LOR AID = (238) - (275) 38,113.74
253	TIER 1 = LSR OF 1 OR (233)/\$567,000 = 1.00000000	REFERENDUM AID WITH AID LIMIT	283 TIER 1 LOR LEVY = (236) - (276) 1,308,706.26
254	TIER 2 = LSR OF 1 OR (233)/\$290,000 = 1.00000000	265 TIER 1 AID = (258)-(262) =	284 TIER 1 REF LEVY = (263)-(277) = 2,065,124.00
	INITIAL REFERENDUM LEVY	259 TIER 2 AID = (259) =	285 TIER 2 REF LEVY = (256)-(278) = 606,069.00
255	TIER 1 LEVY = (250) X (253) = 2,065,124.00	266 TOTAL AID = (265)+(259) =	286 UNEQL REF LEVY = (252)-(279) =
256	TIER 2 LEVY = (251) X (254) = 606,069.00		287 REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (272)+(280) + (281)+(282) = 38,113.74
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) = 3,979,899.26
257	TOTAL = (255) + (256)+(252) = 2,671,193.00	268 CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254) 3.54	REFERENDUM AID GUARANTEE
	INITIAL REFERENDUM AID	269 UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) = 895.00	289 FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)
258	TIER 1 AID = (250)-(255) =	270 PRORATED TBRA = LSR OF (267) OR [(267)X(269)/(268)] =	290 FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289) 1,299,999.00
259	TIER 2 AID = (251)-(256) =	271 REF AND LOR REV = (176) + (203) = 4,018,013.00	291 FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198) 918,665.96
260	TOTAL AID = (258)+(259) =	272 CAPPED TBRA = LSR OF (270) OR (271) =	292 FY 2015 COMBINED REVENUE = (290)+(291) = 2,218,664.96
	EQUALIZATION AID LIMIT	INITIAL REVENUES ARE REDUCED TO MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	293 FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 414,713.66
101	FY 2024 FORMULA ALLOW 6,863	273 TIER 2 REF AID	294 FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)
57	ADJ PU (EST) 4,489.40	274 TIER 1 REF AID	
261	REFERENDUM EQUALIZATION AID LIMIT = [[0.25 X (101)] -\$300]X(57) 6,355,868.05	275 TIER 1 LOR AID	
262	REFERENDUM EQUALIZATION AID CAP = GRT OF (260)-(261) OR 0 =	276 TIER 1 LOR LEVY	
		277 TIER 1 REF LEVY	
		278 TIER 2 REF LEVY	
		279 UNEQL REF LEVY	

REF AID GUARANTEE (CONT)		***REF AID & LEVY SUMMARY*** AFTER REF AID GUARANTEE		***GEN ED REV SUMMARY (CONT)***	
295	FY 2015 COMBINED AID FOR GUARANTEE = (293)+(294) = 414,713.66	310	TIER 1 REF LEVY = (284) - (304) = 2,065,124.00	203	REFERENDUM 2,671,193.00
296	FY 2024 COMBINED REVENUE = (171)+(203) = 5,921,518.60	311	TIER 2 REF LEVY = (285) - (305) = 606,069.00	205	TRANSITION 67,879.72
297	FY 2024 COMBINED INITIAL AID = (287)+(239) = 38,113.74	312	UNEQL LEVY = (286) - (306) =	228	EQUITY REVENUE 614,374.38
298	REVENUE RATIO = LESSER OF 1 OR [(296)/(292)] = 1.00000000	313	TOTAL REFERENDUM LEVY =(310)+ (311) +(312)= 2,671,193.00	320	ALT ATTENDANCE ADJ
299	2012 RMV 2,645,803,400	314	TOTAL REFERENDUM EQUALIZATION AID =(272) + (280) + (281) + (304)+ (305)+ (306) - (275) - (276) =	321	TOTAL GENERAL REVENUE = (102)+(105)+(111) + (112)+(113)+(127) + (139)+(142)+(162) + (168)+(171)+(203) + (205)+(228)+(320) = 40,496,340.13
300	2021 RMV 3,913,949,200		ALTERNATIVE ATTENDANCE ADJUSTMENT (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY)		GENERAL AIDS & LEVIES
301	RMV RATIO = LESSER OF 1 OR [(299)/(10)] = .67599329			231	OPERATING CAP LEVY 560,222.88
302	FY 2024 MINIMUM COMBINED AID = (295)X(298)X(300) = 280,343.65	147	TRANSPORT ALLOWANCE 454.89	240	EQUITY LEVY 614,374.38
303	FY 2024 REFERENDUM HOLD HARMLESS AID INCREASE IF (289)=0 THEN 0, ELSE GREATER OF 0 OR [(301)-(297)] =	315	ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	242	TRANSITION LEVY 67,879.72
	INITIAL LEVIES ARE REDUCED TO MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	316	EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT	308	LOCAL OPTIONAL 3,212,211.86
304	TIER 1 LOR LEVY	317	CHARTER ALT ATTENDANCE ADJUST = (147) X (315) + \$223 X (316) =	313	TOTAL REFERENDUM LEVY 2,671,193.00
305	TIER 1 REF LEVY	318	2023-24 RES PU ATTENDING MN STATE ACADEMIES	322	TOTAL GENERAL ED LEVY = (231)+(240)+(242) +(308)+(313) = 7,125,881.84
306	TIER 2 REF LEVY	319	MN STATE ACADEMIES ALT ATTENDANCE ADJ = - (101) X (318) =	323	TOTAL GENERAL ED AID = (321)-(322)= 33,370,458.29
	UNEQL REF LEVY	320	ALT ATTEND ADJUST TO AID = (317)+(319) =		ALTERNATIVE TEACHER COMP REV
	LOCAL OPT AID & LEVY SUMMARY AFTER REF AID GUARANTEE		GENERAL ED REVENUE SUMMARY	324	ENROLLMENT AS OF OCT 1, 2021 AT PARTICIPATING SITES (FY 2023 GENERAL EDUC RPT, LINE 313) 4,108.00
307	TIER 1 LOR LEVY = (283) - (303) = 1,308,706.26	102	BASIC 30,810,752.20	325	EST ENROLLMENT AS OF OCTOBER 1, 2022 AT PARTICIPATING SITES = (324)X[(50)/(49)] = 4,073.55
237	TIER 2 LOR LEVY = (237) 1,903,505.60	105	DECLINING ENROLL	326	ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00 X (325) = 1,059,123.00
308	LOCAL OPTIONAL LEVY LIMIT = (307) + (237) = 3,212,211.86	111	PENSION ADJUSTMENT 316,453.83		ALT TEACHER COMP AIDS & LEVIES
309	LOCAL OPTIONAL AID = (282)+ (239)+ (303)= = (275)+ (276)= 38,113.74	112	GIFTED & TALENTED 58,362.20	326	ALT COMP REVENUE 1,059,123.00
		113	EXTENDED TIME 480,998.00	327	ALT COMP BASIC AID = 0.65 X (326) = 688,429.95
		127	BASIC SKILLS 665,889.80	328	BASIC AID PRORATION .98779065
		139	SPARSITY	329	PRORATED BASIC AID = (327)X(328) = 680,024.66
		142	SMALL SCHOOLS		
		162	TRANSPORT SPARSITY 606,383.26		
		168	OPERATING CAPITAL 953,728.14		
		171	LOCAL OPTIONAL 3,250,325.60		

ALT TEACH COMP AIDS/LEVY (CONT)		***ACHIEVEMENT AND INTEG (CONT)***		***REEMPLOYMENT INSURANCE LEVY**			
330	PRO BASIC AID TO LEVY = (327) - (329) =	8,405.29	344	FY 2024 EST INCENTIVE BUDGET	359	EST FY 2023 EXPEND	70,569.49
331	ALT COMP LEVY REVENUE =(326)-(327) + (330)=	379,098.34	345	FY 2024 ADJ INITIAL BUDGET = (343) X 1.003 =	360	INITIAL REEMPLOYMENT LEVY = 100% OF (359)=	70,569.49
229	FY 2024 ANTC/ADJ PU	13,458.58	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) =	379,098.34	348	OCT 1, 2021 TOTAL ENROLLMENT	57	2023-24 ADJ PU (EST)	4,489.40
334	ALT COMP EQUALIZATION AID = (326)-(329)-(333) =		349	EST OCT 1, 2022 TOTAL ENROLLMENT = (348) =		SAFE SCHOOLS INTERMEDIATE LEVY	
	MISCELLANEOUS AIDS		350	PROTECTED ENROLLMENT RATIO =(347)/(349)=	362	SAFE SCH LEVY LIMIT = \$36 X (57) =	161,618.40
	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	7,394,324.31	352	INTEG HOLD HARMLESS (FROM FY 2023 INTEG REV RPT, LINE 11)	364	INTERMEDIATE LEVY ALLOWANCE <= \$15	
336	NET TUITION ADJUST	1,322,220.96-	353	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (345) OR [(351)+(352)] =	365	SAFE SCH INTERMEDIATE LIMIT = (57) X (364) =	
337	EXCESS COST AID	1,849,142.54	354	INCENTIVE REV =LSR OF (344) OR [(57) X \$10] =		JUDGMENT LEVY	
338	HOLD HARM/GROWTH LMT	188,867.73	355	ACHIEVE & INTEG REVENUE = (353) + (354) =	366	DISTRICT JUDGMENTS	
339	CROSS SUB REDUC AID	316,284.33	356	ACHIEVE & INTEG LEVY = (355) X .30	367	INTERMED JUDGMENTS	
340	TOTAL SPECIAL EDUC AID = (335) TO (339) =	8,426,397.95	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	195,189.79	358	ACHIEVE & INTEG AID =(355)-(356)-(357)=		ICE ARENA LEVY	
342	FY EL CROSS SUBSIDY REDUCTION AID	769.08			369	FY 2022 NET OPR COSTS	
	ACHIEVEMENT AND INTEGRATION REVENUE				370	ICE ARENA LEVY LIMIT = 100% OF (369) =	
57	2023-24 ADJ PU (EST)	4,489.40				FY 2023 CAREER & TECHNICAL	
343	FY 2024 EST INITIAL BUDGET				371	SHARE OF FY 2023 EST COOPERATIVE BUDGET	
					372	FY 2023 ESTIMATED DISTRICT BUDGET	591,475.84
					373	FY 2023 EST BUDGET = (371) + (372) =	591,475.84
					374	PRELIMINARY REVENUE = .35 X (373) =	207,016.54

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) = 1,400,171.48	433	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423) - (432) = 1,400,171.48	422	TOTAL LTFM REVENUE 1,400,171.48
419	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	434	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) =	441	TOTAL GENERAL FUND LTFM REVENUE = (422) - (770) = 1,267,293.48
420	DISTRICT LTFM REVENUE = (418) - (419) = 1,400,171.48	435	TOTAL LTFM LEVY = (433) + (434) = 1,400,171.48	442	LTFM GEN FUND EQUAL REV = (423) - (436) = 1,267,293.48
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) = 1,400,171.48	765	NET ALT FAC REG DEBT	444	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (442) - (443) = 1,267,293.48
	LTFM TOTAL AIDS & LEVIES	766	NET ALT FAC/H&S DEBT 132,878.00	445	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (441)-(443)-(444) =
57	2023-24 ADJ PU (EST) 4,489.40	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	446	TOTAL GEN FUND LTFM LEVY = (444) + (445) = 1,267,293.48
423	LTFM EQUALIZED REVENUE = LSR OF (418),(420) OR \$380 X (57) = 1,400,171.48	768	NET LTFM REQ DEBT SERVICE FOR VPK		DISABLED ACCESS LIMIT
35	2021 AG MODIFIED ANTC FOR LTFM REVENUE 58,427,306	769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS	447	FY 1992-FY 2024 APPROV DIS ACC COSTS 300,000.00
54	2020-21 ADJ PU (ACT) 4,471.32	770	TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) +(768)+(769) = 132,878.00	448	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX 150,000) OR 300,000 = 300,000.00
424	FY 2021 ANTC PER APU = (35) / (54) = 13,067.13	436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (770) = 132,878.00	449	LSR OF (447) OR (448) 300,000.00
425	STATEWIDE ANTC/APU 10,413.63	428	LTFM AID RATIO	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) =	451	LAST YEAR TO CERTIFY = (450) + 7 YEARS = 1999
427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = 1.00000000	438	LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (770) =	452	TOTAL CUM CERT LEVY (PAY 93 TO PAY 21) 300,000.00
428	LTFM AID RATIO = 1 - (427) =			453	CERT LEVY PAY 2022
429	LTFM INITIAL EQUAL AID = (423) X (428) =	439	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436) - (438) = 132,878.00	454	TOTAL CERTIFIED LEVY = (452)+(453) = 300,000.00
430	LTFM INITIAL EQUALIZED LEVY = (423) - (429) = 1,400,171.48	440	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (770)-(438)-(439) =	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) =				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 560,222.88
457	FY 2024 JOINT	477	170,536.45 FY 2024 NONJOINT	446	LT FAC MAINTENANCE 1,267,293.48
458	INSTRUCTIONAL/STORAGE FY 2023 JOINT	478	70,375.97 FY 2023 JOINT	455	DISABLED ACCESS
459	FY 2024 JOINT	479	FY 2024 JOINT	499	LEASE LEVY 951,752.80
460	TOT INTERMED OPERATING = (456) TO (459) =	480	REG OPERATING LEASES = (472) TO (479) =	500	COOP BLDG REPAIR
			240,912.42	501	OTHER CAPITAL (MEMO)
				502	CAP PROJECTS REFER
	APPROV INTERMED CAPITALIZED		APPROVED REGULAR CAPITALIZED LEASES	503	CAPITAL RELATED LIMITS = (231)+(446)+(455) + (499)+(500)+(501) + (502) = 2,779,269.16
	ADMINISTRATIVE SPACE		ADMINISTRATIVE SPACE		OTHER INITIAL GENERAL LEVIES
461	FY 2023 JOINT	481	FY 2023 NONJOINT	504	CONSOLIDATION/ TRANSITION
462	FY 2024 JOINT	482	FY 2024 NONJOINT	505	REORGANIZATION OPERATING DEBT
463	INSTRUCTIONAL/STORAGE FY 2023 JOINT	483	FY 2023 JOINT	506	HEALTH BENEFITS
464	FY 2024 JOINT	484	FY 2024 JOINT	507	ADDL RETIREMENT (MPLS AND STP)
465	EXCESS FUNDS CAP LEASE FY 2023 JOINT	485	FY 2023 NONJOINT	508	SEVERANCE
466	FY 2024 JOINT	486	FY 2024 NONJOINT	509	ADMIN DISTRICT
467	TOT INTERMED CAPITALIZED = SUM[(461) TO (464)] - (465) - (466) =	487	FY 2023 JOINT	510	SWIMMING POOL
		488	FY 2024 JOINT	511	TREE GROWTH
468	TOT INTERMED LEASE COSTS = (460) + (467) =		EXCESS FUNDS CAP LEASE	512	CONSOLIDATION/ RETIREMENT
		489	FY 2023 NONJOINT	513	ECON DEVELOP ABATE
57	2023-24 ADJ PU (EST) 4,489.40	490	FY 2024 NONJOINT	514	OTHER GENERAL (MEMO)
469	INTERMED PUPIL UNIT MAX LIMIT = \$65 X (57) =	491	FY 2023 JOINT	515	SUBTOTAL, OTHER INITIAL GENERAL LEVIES = (504) TO (514) =
		492	FY 2024 JOINT		INITIAL GENERAL FUND LEVY
470	INTERMED LEASE LIMIT =LSR (468) OR (469) =	493	REG CAPITALIZED LEASES = (481) TO (488) - (489) TO (492) =	516	GENERAL RMV VOTER APPROVED JOBZ EXEMPT =(313) = 2,671,193.00
			859,450.00	517	GENERAL RMV OTHER JOBZ EXEMPT = (308)+(240) + (242) = 3,894,465.96
471	INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (468) - (470) =	494	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER =(471)+(480)+(493)=	518	GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (502)
		57	2023-24 ADJ PU (EST) 4,489.40		
		495	REG PUPIL UNIT MAXIMUM LIMIT = \$212 X (57) =		
			951,752.80		
	APPROVED REGULAR OPERATING LEASES	496	COMM APPROVED LIMIT		
	ADMINISTRATIVE SPACE	497	REGULAR MAX LIMIT =GTR (495) OR (496)=		
472	FY 2023 NONJOINT		951,752.80		
473	FY 2024 NONJOINT	498	REGULAR LEASE LIMIT =LSR (494) OR (497)=		
474	FY 2023 JOINT		951,752.80		
475	FY 2024 JOINT	499	TOTAL LEASE LEVY LIMIT = (470) + (498) =		
			951,752.80		

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) =	4,410,682.57		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) =	10,976,341.53		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) 250,000.00
	COMMUNITY SERVICE			613 ECFE ANNUAL REPORT SUBMITTED? YES	30	2021 ANTC 60,420,952
	BASIC COMMUNITY EDUCATION			614 POPULATION UNDER FIVE YEARS OF AGE 1,557	46	2023-24 RES PU (EST) 4,577.20
601	POPULATION (YR 2020) 31,644			615 GTR OF 150 OR (614) = 1,557	629	ANTR/RES PU = (30)/(46) = 13,200.42
602	GTR OF (601) OR 1,335 31,644			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 245,772.45	631	FY 2024 SCH-AGE CARE LIM = (628) X (630) = 250,000.00
604	AFTER SCHOOL ENRICHMENT? YES			30 2021 ANTC 60,420,952	632	FY 2024 EST GROSS SCHOOL-AGE CARE AID = (628)-(631) =
605	FY 2024 GENERAL REVENUE = \$5.42 X (602) = 171,510.48			618 ECFE TAX RATE .00246993		COMMUNITY SERVICE SUMMARY
606	FY 2024 YOUTH SERVICE REV = \$1.00 X (602) = 31,644.00			619 = (618) X (30) = 149,235.52	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 27,806.92			620 EARLY CHILD LEVY LIMIT = LESSER OF (617) OR (619) = 149,235.52	634	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (610)+(620)+(625) + (627)+(631)+(633) = 633,841.27
608	FY 2024 COMMUNITY EDUCATION REVENUE = (605)+(606)+(607) = 230,961.40			621 EST FY 2024 EARLY CHILD AID = (617)-(620) = 96,536.93		GENERAL DEBT SERVICE (FUND 7)
30	2021 ANTC 60,420,952			622 DIST PLANS TO LEVY FOR FY 2024 HOME VISIT? YES		REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2024 PRINCIPAL AND INTEREST PAYMENTS)
609	STANDARD COMM ED LEVY = .00940 X (30) = 567,956.95			623 HOME VISITING REVENUE IF (622) = YES AND (619) > \$0, = \$3.00 X (614), ELSE = \$0 4,671.00		REQUIRED DEBT ELIGIBLE FOR LONG TERM FACILITIES MAINTENANCE (LTFM) REV
610	COMM ED LEVY LIMIT LSR (608) OR (609) = 230,961.40			229 FY 2024 ANTC/ADJ PU 13,458.58	701	ALT FAC REGULAR REQ DEBT SERV LEVY
611	FY 2024 EST GROSS COMM ED AID = (608)-(610) =			624 HOME VISIT LEVY RATIO = LESSER OF 1 OR (229)/\$17,250 = .78020754	702	ALT FAC/H&S REQ DEBT SERV LEVY 132,878.00
				625 FY 2024 HOME VISIT LIMIT =(623) * (624) 3,644.35	703	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K
				626 FY 2024 EST HOME VISIT AID =(623)-(625) 1,026.65		

REQ DEBT ELIG FOR LTFM (CONT)		***REQ DEBT FOR BONDS ELIG (CONT)***		*NON-VOTE APPR INELIG BONDS (CONT)*	
704	NEW LTFM REQ DEBT SERVICE FOR VPK	717	NON-VOTER BONDS SOLD AFTER JULY 1, 2022 ELIG FOR FUTURE AID	735	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY
705	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	718	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716) + (717) =	736	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY
706	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (701)+(702)+(703) + (704)+(705) = 132,878.00		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.62 692,063.00	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 206,771.03-
709	TAC FUNDING FOR BONDS (NOT IRRRB)	722	REORG OPER DEBT	741	JUNE 2021 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS)
710	TAC ADJ TO REQ = (709) OR [(709) X 1.05] =	723	ECON DEV ABATEMENT	742	PAY 21 DEBT EXCESS LEVY REDUCTION 142,208.38
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 5,608,050.00	725	OTHER NON-VOTER	744	5% OF PAY 23 REQ DEBT SERV LEVY=(729) X 5%= 321,649.55
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)= 692,063.00	746	RETAIN FOR CAPITAL LOAN REPAYMENT
715	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) + (713)+(714)= 5,608,050.00	728	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) = 692,063.00	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) = 6,432,991.00	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) = 5,608,050.00	749	CERTIFIED DEBT EXCESS = GTR OF 0 OR [(745) -(746)-(747)+(748)=
		30	2021 ANTC 60,420,952	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)] = 5,608,050.00		

FUND 7 DEBT BALANCE (CONT)		***NET DEBT EXCESS SUMMARY (CONT)***		***NAT DISASTER DEBT EQ (CONT)***	
751	ADJUSTED DEBT EXCESS = (749)-(750) =	764	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) =	775	STATEWIDE AVE ANTC INCL JOBZ PER APU 11,033.47
	BREAKDOWN OF NET DEBT EXCESS		LONG TERM FACILITIES MAINTENANCE AID	776	DISASTER EQUAL FACTOR = 300% OF (775) = 33,100.41
752	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718)= 6,432,991.00	765	NET ALT FAC REG DEBT = (701)-(755) =	777	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (774)/(776) = .40824268
753	DEBT EXCESS RATIO = LSR 1 OR (751)/(752)=	766	NET ALT FAC/H&S DEBT = (702)-(756) = 132,878.00	778	DISASTER AID RATIO = = 1 - (777) = .59175732
754	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715) X (753) =	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (703)-(757) =	779	DISASTER DEBT EQUAL AID = (773) X (778) =
755	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (701) X (753) =	768	NET LTFM REQ DEBT FOR ELIG VPK = (704)-(758) =	780	DISASTER LEVY LIMIT = (707) - (779) =
756	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (702) X (753) =	769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (705)-(759) =		DEBT EQUALIZATION AID
757	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (703) X (753) =	770	NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769) = 132,878.00	734	DEBT EQUAL BASE 5,608,050.00
758	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (704) X (753) =	436	LTFM DEBT EQUAL REV 132,878.00	754	DEBT EXCESS FOR ELIG REQUIRED DEBT
759	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (705) X (753) =	438	LTFM DEBT EQUAL AID	781	FY 2024 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)
760	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = -(720)-(721)-(750) = 692,063.00-	439	LTFM DEBT EQUAL LEVY 132,878.00	782	FY 2024 GROSS DEBT EQUALIZATION REVENUE =(734)-(754)+(781) = 5,608,050.00
761	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(751)-(752)] =	440	LTFM DEBT UNEQUAL LVY	30	2021 ANTC 60,420,952
	NET DEBT EXCESS SUMMARY	771	LTFM DEBT LEVY LIMIT = (439) + (440) + (755) + (756) + (757)+(758)+(759) = 132,878.00	783	= .1050 X (30) = 6,344,199.96
762	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(753) =		NATURAL DISASTER DEBT EQUALIZATION	784	MAX UNEQ LOCAL EFFORT = .1574 X (30) = 9,510,257.84
763	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (751)-(761)-(762) =	30	2021 ANTC 60,420,952	785	FY 2024 NET DEBT EQ REV = GTR OF 0 OR [(782) - (784)] =
		772	TEN PERCENT ANTC = 0.10 * (30) = 6,042,095	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) 4,471.32	788	MAX EFFORT TIER 1 REV
		774	FY 2021 ANTC PER APU = (30) / (54) = 13,513.00		

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) 4,471.32	807	PAY 23 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((806) X 1.05) =	904	LEVY BONDS IRREV TRUST NON-VOTER APPROVED 725,789.00
792	2021 ANTC INCL JOBZ / ADJ PU = (30)/(54) = 13,513.00	808	DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(803)-(801)-(805)]= 5,608,050.00	905	LEVY BONDS REVOC TRUST NON-VOTER APPROVED
793	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF \$4,430 OR 55.33% OF (775)] = 1.00000000	809	DEBT EQUAL AID ELIG, NON VOTER APPROVED = GTR OF [(713)-(800)-(807)] OR ZERO =	906	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (904) + (905) = 725,789.00
794	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (792)/[GTR OF \$8,000 OR 100% OF (775)] = 1.00000000	810	DEBT EQUAL AID INELIG, VOTER APPROVED = (716) + (719) =	907	FUND 47 DEBT BALANCE REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)
795	TIER 1 DEBT EQU AID RATIO = 1-(793) =	811	DEBT EQUAL AID INELIG, NON VOTER APPROVED = (717) + (727) = 692,063.00	908	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (906) + (907) = 725,789.00
796	TIER 2 DEBT EQU AID RATIO = 1-(794) =	812	DISASTER LEVY LIMIT VOTER APPROVED	909	JUNE 2021 FUND 47-425 BAL FOR BOND REFUND
797	TIER 1 DEBT AID = (791) X (795) =	813	INITIAL GDS LEVY LIM NON VOTER APPROVED = (809)+(811)+(771) = 824,941.00	910	JUNE 2021 FUND 47-460 BALANCE NONSPENDABLE
798	TIER 2 DEBT AID = (790) X (796) =	814	TOTAL INITIAL GDS LEVY LIMIT = (812)+(813) = 6,432,991.00	911	JUNE 2021 FUND 47-463 BALANCE UNASSIGN NEG 43,325.15-
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% = 36,289.45

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	1,918,515.20 1,918,515.20
920	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1001	FY 2023 OPER CAP LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 179)	1016	FY 2023 LOR TIER 2 LEVY ADJUSTMENT = ((1113) - (1115))
			520,808.19		31,545.60-
921	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(913)-(917)] =	1002	21 PAY 22 LIMIT		
		1003	21 PAY 22 LEVY		
			521,102.34 521,102.34		
922	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(914)- SUM (915) TO (920)] =	1004	FY 2023 OPER CAPITAL LEVY ADJUSTMENT = ((1100)-(1102)) =	1017	FY 2023 EQUITY LEVY ADJUSTMENT FY 2023 EQUITY LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 202)
			294.15-		610,706.14
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	610,056.16 610,056.16
		1005	FY 2023 LOR TIER 1 (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 198)		= ((1017)-(1018)) = 649.98
			1,205,039.71		
924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1006	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 275)	1021	FY 2023 TRANSITION LEVY ADJUSTMENT FY 2023 TRANSITION LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 209)
					67,290.05
925	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1007	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 302)	1022 21 PAY 22 LIMIT 1023 21 PAY 22 LEVY	68,414.97 68,414.97
926	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS =(903)-(921)-(924) =	1008	21 PAY 22 LIMIT	1024	FY 2023 TRANSITION LEVY ADJUSTMENT = ((1021)-(1023)) =
		1009	21 PAY 22 LEVY		1,124.92-
			1,191,060.11 1,191,060.11		
927	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED =(908)-(922)-(925) =	1010	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1006)+(1007)+(1008)		
	725,789.00		1,191,060.11		
	LEVY LIMITATION ADJUSTMENTS	1011	PAY 22 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1006)+(1007)+(1009)	1025	FY 2023 1ST TIER REFERENDUM LEVY ADJUST FY 2023 1ST TIER REF LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 238)
			1,191,060.11		2,047,184.00
A	IN GENERAL, IF WE HAVE:	1012	FY 2023 LOR TIER 1 LEVY ADJUSTMENT = ((1005)-(1010)) =	1026	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 276)
B	FINAL LEVY AUTHORITY		13,979.60		
C	PREVIOUSLY CALCULATED AUTHORITY				
D	CERTIFIED LEVY BASED ON (B) LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO			1027	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 303)
		1013	FY 2023 LOR TIER 2 (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 200)	1028 21 PAY 22 LIMIT 1029 21 PAY 22 LEVY	2,081,408.00 2,081,408.00
			1,886,969.60		

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) = 2,081,408.00	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) 2,081,408.00 +(1029) =	1043	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY REPORT, LINE 305)	1006	ALLOCATION OF TBRA (FROM PAY 22 LEVY REPORT, LINE 285)
1032	FY 2023 1ST TIER VTR REF LEVY ADJUSTMENT = ((1135)-(11317)) = 34,224.00-	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) 600,804.00	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 610,848.00		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 610,848.00			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) = 610,848.00	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) 610,848.00 +(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 = ((1142)-(1144)) = 10,044.00-	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) =		
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) =		
		1054	FY 2023 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1053)-(1052) =	1007	ALLOC OF REF HOLD HARM (FROM PAY 22 LEVY ALLOCATION OF TBRA

FY 2023 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) =	FY 2023 LTFM EQUALIZED LEVY ADJUST	1092	FY 2022 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2022 WEBSITE REPORT, LINE 64)
	FY 2023 INTEGRATION ADJUSTMENT	1077 FY 2023 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 63) 1,207,080.63	1093	20 PAY 21 LIMIT
1066	FY 2023 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	1078 21 PAY 22 LIMIT 1,224,089.92	1094	20 PAY 21 LEVY
		1079 21 PAY 22 LEVY 1,224,089.92	1095	TOTAL ADJUSTMENT
1067	21 PAY 22 LIMIT	1080 FY 2023 LTFM EQUALIZED LEVY ADJUST	1096	21 PAY 22 ADJ LIMIT
1068	21 PAY 22 LEVY	= (1077)-(1079) = 17,009.29-	1097	21 PAY 22 ADJ LEVY
1069	FY 2023 INTEGRATION ADJUSTMENT LIMIT	FY 2023 LTFM UNEQUALIZED LEVY ADJUST	1098	FY 2022 LTFM UNEQUALIZED LEVY ADJUST
	FY 2021 CARRYOVER INTEGRATION ADJUSTMENT	1081 FY 2023 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 64)		3 YEAR PRIOR ADJUSTMENTS
1070	FY 2021 INTEGRATION LEVY AUTH CARRYOVER FINAL ADJUSTMENT (FROM FY 2021 INTEGRATION CARRYOVER AID REPORT, LINE 14)	1082 21 PAY 22 LIMIT	1099	FY 2021 OPER CAP LEVY AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 170) 445,948.48
		1083 21 PAY 22 LEVY		
1071	FY 2021 INTEG LEVY AUTH CARRYOVER ADJ PAY 23	1084 FY 2023 LTFM UNEQUALIZED LEVY ADJUST	1100	19 PAY 20 LIMIT 442,045.69
			1101	19 PAY 20 LEVY 442,045.69
1072	FY 2021 INTEG LEVY AUTH FINAL CARRYOVER ADJUSTMENT = (1070) - (1071) =	FY 2022 LTFM EQUALIZED LEVY ADJUST	1102	TOTAL ADJUST TO PAY 20 OPER CAP LEVY AUTH = ((1100)-(1101)) = 3,902.79
	FY 2023 ALT TEACHER COMP LEVY ADJ	1085 FY 2022 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2022 WEBSITE REPORT, LINE 63) 1,175,992.38	1103	20 PAY 21 ADJ LIMIT 1,856.97
1073	FY 2023 ALT COMP LEVY AUTH (FROM FY 2023 GENERAL EDUC REVENUE REPORT, LINE 326) 389,490.11	1086 20 PAY 21 LIMIT 1,211,998.67	1104	20 PAY 21 ADJ LEVY 1,856.97
		1087 20 PAY 21 LEVY 1,211,998.67	1105	FY 2021 OPER CAPITAL LEVY ADJUSTMENT = ((1103)-(1104)) = 2,045.82
1074	21 PAY 22 LIMIT 380,159.77	1088 TOTAL ADJUSTMENT = (1085)-(1087) = 36,006.29-		FY 2021 LOR TIER 1 LEVY ADJ
1075	21 PAY 22 LEVY 380,159.77	1089 21 PAY 22 ADJ LIMIT 32,607.50-	1106	FY 2021 LOC OPT TIER 1 AUTH (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 189) 1,093,196.76
1076	FY 2023 ALT TEACH COMP LEVY ADJUSTMENT = ((1070)-(1071)) = 9,330.34	1090 21 PAY 22 ADJ LEVY 32,607.50-	1107	19 PAY 20 LIMIT 1,132,326.01
		1091 FY 2022 LTFM EQUALIZED LEVY ADJUST = (1088)-(1090) = 3,398.79-	1108	19 PAY 20 LEVY 1,132,326.01
			1109	TOTAL ADJUST TO PAY 20 LOR OPTIONAL LEVY AUTH = ((1106)-(1108)) = 39,129.25-

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 22,139.63
1158	20 PAY 21 ADJ LIMIT	1171	20 PAY 21 ADJ LEVY	1187	REEMPLOY LEVY AUTH = 100% OF (1186) = 22,139.63
1159	20 PAY 21 ADJ LEVY	1172	FY 2021 HOLD HARM ALLOC	1188	20 PAY 21 LIMIT 20,751.93
1160	FY 2021 TBRA ALLOC LEVY ADJUSTMENT			1189	20 PAY 21 LEVY 20,751.93
	FY 2021 LOR TBRA ADJUST		FY 2021 LOR TIER 1 HOLD HARMLESS ADJUSTMENT	1190	FY 2021 REEMPLOY ADJUST = ((1187)-(1188)) = 1,387.70
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) 4,471.32
1164	20 PAY 21 ADJ LIMIT	1176	20 PAY 21 ADJ LIMIT	1192	FY 2021 SAFE SCHOOLS AUTH \$36 X (54) = 160,967.52
1165	20 PAY 21 ADJ LEVY	1177	20 PAY 21 ADJ LEVY	1193	19 PAY 20 LIMIT 169,200.00
1166	FY 2021 LOR TIER 1 TBRA LEVY ADJUSTMENT	1178	FY 2020 TIER 1 HOLD HARM ADJUSTMENT =(1175)-(1176) =	1194	19 PAY 20 LEVY 169,200.00
	FY 2021 REFERENDUM HOLD HARM		FY 2021 INTEGRATION ADJUSTMENT	1195	FY 2021 SAFE SCH ADJUST = ((1187)-(1189)) = 8,232.48-
1167	FY 2021 ALLOC OF HOLD HARM (FROM FY 2021 GENERAL EDUC REVENUE REPORT, LINE 272 TO 274)	1179	FY 2021 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)		FY 2021 SAFE SCHOOLS INTERMEDIATE ADJUST
		1180	19 PAY 20 LIMIT	54	2020-21 ADJ PU (ACT) 4,471.32
		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

GENERAL DEBT SERVICE ADJUST		*FY 2021 LTFM DEBT LEVY ADJ (CONT)*		***INITIAL ABATE LEVY ADJ (CONT)***	
1705	OTHER ADJUST (MEMO) NON-VOTER APPROVED	1724	21 PAY 22 ADJ LIMIT	2024	FY 2023 ABATEMENT AID 827.64
		1725	21 PAY 22 ADJ LEVY		
1706	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1704)+(1705) + (1710)+(1717)+(1728)= 335.95	1726	FY 2021 DEBT LIMIT ADJUST = (1722)+(1724) =	2005	INITIAL ABATEMENT LEVY ADJUSTMENT = (2004)-(2024) = 22,465.57
		1727	FY 2021 DEBT LEVY ADJUST = (1723)+(1725) =		
	FY 2023 LTFM DEBT LEVY ADJ	1728	FY 2021 LTFM DEBT LEVY ADJ =(1721)-(1726)=	2006	GENERAL 8,162,469.09
1707	FY 2023 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2023 RPT, LINE 59) 130,056.09		OTH POSTEMPLOYMENT BENE (OPEB) & PENSION DEBT SERVICE ADJUSTMENTS	2007	COMMUNITY SERVICE 805,195.00
1708	21 PAY 22 LIMIT 129,720.14	1900	REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF	2008	GENERAL DEBT SERVICE 6,644,325.37
1709	21 PAY 22 LEVY 129,720.14		[(921)OR(924)] X -1 =	2009	OPEB DEBT SERVICE 747,420.88
1710	FY 2023 LTFM DEBT LEVY ADJ =(1707)-(1708)= 335.95	1901	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED	2010	TOTAL 16,359,410.34
	FY 2022 LTFM DEBT LEVY ADJUST	1902	TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) =		
1711	FY 2022 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2022 RPT, LINE 59) 132,551.15	1903	REDUCTION DEBT EXCESS, NON-VOTER = GTR OF [(922)OR(925)] X -1 =		CERTIFIED LEVY RATIO BY FUND
1712	20 PAY 21 LIMIT 132,551.15	1904	OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR	2011	GENERAL (2006)/(2010) .59032145
1713	20 PAY 21 LEVY 132,551.15	1905	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =	2012	COM SER (2007)/(2010) .04921907
1714	TOTAL ADJUSTMENT ADJ =(1711)-(1712)=		ABATEMENT ADJUSTMENTS	2013	GEN DBT (2008)/(2010) .40614700
1715	21 PAY 22 ADJ LIMIT		INITIAL ABATEMENT LEVY ADJUSTMENT	2014	OPEB DBT (2009)/(2010) .04568752
1716	21 PAY 22 ADJ LEVY			2015	TOTAL 1.00000000
1717	FY 2022 LTFM DEBT LEVY ADJ =(1714)-(1715)=	2001	SCHOOL TAXES ABATED IN 2021 23,293.21-		ABATEMENT AID BY FUND (FROM PART III OF FY 2023 ABATEMENT AID REPORT)
	FY 2021 LTFM DEBT LEVY ADJUST	2002	SCHOOL TAXES ADDED IN 2021	2016	GENERAL 629.40
1718	FY 2021 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2021 RPT, LINE 59) 826,363.65	2003	NET CHANGE IN SCHOOL TAXES = (2001)+(2002) = 23,293.21-	2017	COMMUNITY SERVICE 198.24
1719	19 PAY 20 LIMIT 826,363.65	2004	ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1 X (2003)] 23,293.21	2018	GENERAL DEBT SERVICE 827.64
1720	19 PAY 20 LEVY 826,363.65			2019	TOTAL 827.64
1721	TOTAL ADJUSTMENT ADJ =(1718)-(1719)=			2020	EST FY 2023 ABATEMENT AID PRORATION FACTOR 1.00000000
1722	20 PAY 21 ADJ LIMIT				PRORATED ABATEMENT AID BY FUND
1723	20 PAY 21 ADJ LEVY			2021	GENERAL (2020)X(2016) 629.40
				2022	COM SER (2020)X(2017) 198.24
				2023	GEN DBT (2020)X(2018)
				2024	TOTAL 827.64
					INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)
				2025	GENERAL=(2004)-(2024)- (2026)-(2027)-(2028)= 10,992.66
				2026	COM SER [(2004)X (2012)]-(2022) = 948.23
				2027	GDS DBT [(2004)X (2013)]-(2023) = 9,460.47
				2028	OPEB DBT [(2004)X (2014)] = 1,064.21
				2005	TOTAL = (2004)-(2024) 22,465.57

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) = 2,556,770.00
2030	GENERAL = (2029) -(2031) -(2032)-(2033) =	2054	GEN DBT=(2046)-(2050) OR MEMO	3002	GENERAL RMV OTHER JOBZ EXEMPT = (517)+(1384) = 3,727,911.03
2031	COM SER (2029)X(2012)	2055	OPEB DBT=(2047)-(2051) OR MEMO	3002	GENERAL RMV OTHER JOBZ EXEMPT = (517)+(1384) = 3,727,911.03
2032	GEN DBT (2029)X(2013)	2056	TOTAL	3003	GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (518)+(1385) =
2033	OPEB DBT (2029)X(2014)		ADVANCE ABATEMENT LEVY ADJUST	3003	GENERAL NTC VOTER APPROVED JOBZ EXEMPT = (518)+(1385) =
2029	TOTAL	2057	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2022	3004	GENERAL NTC OTHER JOBZ EXEMPT +(519)+(1386)+(2039) +(2052)+(2070) = 3,683,072.18
	FY 2021 ABATEMENT AID ADJUST (ZERO IF NO LEVY AUTHORITY IN FUND)	2058	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2022	3004	GENERAL NTC OTHER JOBZ EXEMPT +(519)+(1386)+(2039) +(2052)+(2070) = 3,683,072.18
2034	GENERAL	2059	NET CHANGE IN SCHOOL TAXES (2057)+(2058)	3005	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3001)+(3002) + (3003)+(3004) = 9,967,753.21
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) = 9,967,753.21
2036	GEN DEBT		ADVANCE ABATEMENT AUTH BY FUND	3006	COMMUNITY SERV INIT LEVY SUMMARY
2037	OPEB DEBT	2061	GENERAL = (2060) -(2062)-(2063)-(2064)	3006	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (634)+(1416)+(2040) + (2053)+(2071) = 635,477.21
2038	TOTAL	2062	COM SER (2060)X(2012)	3006	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (634)+(1416)+(2040) + (2053)+(2071) = 635,477.21
	TOTAL REGULAR ABATE LEVY ADJ	2063	GEN DBT (2060)X(2013)	3007	GEN DEBT SERV INITIAL LEVY SUMMARY
2039	GENERAL = (2025)+(2030)+(2034)= 10,992.66	2064	OPEB DBT (2060)X(2014)	3007	GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (812)+(1703)+(2041) + (2054)+(2072) = 5,607,903.43
2040	COMMUNITY SERVICE = (2026)+(2031)+(2035)= 948.23	2065	GENERAL 8,025.43	3008	GEN DEBT SERVICE OTHER JOBZ NONEXEMPT = (813)+(1706)+(2041) + (2054)+(2072) = 825,276.95
2041	GEN DEBT SERVICE = (2027)+(2032)+(2036)= 9,460.47	2066	COMMUNITY SERVICE 1,165.89	3009	TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3007)+(3008) = 6,433,180.38
2042	OPEB DEBT SERVICE = (2028)+(2033)+(2037)= 1,064.21	2067	GENERAL DEBT SERVICE 9,607.04		
2043	TOTAL 22,465.57	2068	OPEB DEBT SERVICE 1,537.85		
	CARRY-OVER ABATE LEVY AUTHORITY	2069	TOTAL 20,336.21		
	PAY 22 REGULAR ABATEMENT LIMIT		ADVANCE ABATEMENT ADJUSTMENT BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		
2044	GENERAL 171.93	2070	GENERAL=(2060)-(2069)- (2071)-(2072)-(2073)= 8,025.43-		
2045	COMMUNITY SERVICE 51.70	2071	COM SER (2062)-(2066) 1,165.89-		
2046	GENERAL DEBT SERVICE 511.22	2072	GEN DBT (2063)-(2067) 9,607.04-		
2047	OPEB DEBT SERVICE 81.83	2073	OPEB DBT (2064)-(2068) 1,537.85-		
	PAY 22 REGULAR ABATEMENT LEVY	2074	TOTAL 20,336.21-		
2048	GENERAL 171.93				
2049	COMMUNITY SERVICE 51.70				
2050	GENERAL DEBT SERVICE 511.22				
2051	OPEB DEBT SERVICE 81.83				

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) = 725,315.36	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) = 725,315.36	3022 GEN RMV OTHER JOBZ EXEMPT NEGATIVE OFFSET	COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND
OFFSETTING ADJUSTMENTS (COUNTY AUDITORS CANNOT SPREAD LEVIES BASED ON A NEGATIVE TAX RATE. TOTAL LEVY LIMITATIONS BY TRUTH IN TAXATION LEVY/FUND CATEGORY SHOWN ON PAGE 30 MUST BE ZERO OR GREATER).	3023 GEN NTC VOTER JOB EXEMPT NEGATIVE OFFSET	3033 GDS VOTER JOBZ NONEXEMPT NEGATIVE OFFSET
OFFSET CARRIED FORWARD	3024 GEN NTC OTHER JOBZ EXEMPT NEGATIVE OFFSET	COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND
3013 GENERAL	3025 COM SERV NEGATIVE OFFSET	3034 GDS OTH JOBZ NONEXEMPT NEGATIVE OFFSET
3014 GENERAL DEBT SERVICE	NET OFFSETTING ADJUSTMENTS IN GEN AND COM SERV	3035 GDS VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3031)+(3033) =
3015 OPEB/PENSION DEBT SERVICE	3026 GEN RMV VOTER JOBZ EXEMPT NET OFFSET ADJ = (3016)+(3021) =	3036 GDS OTH JOBZ NONEXEMPT NET OFFSET ADJ = (3032)+(3034) =
POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS	3027 GEN RMV OTHER JOBZ EXEMPT NET OFFSET ADJ = (3017)+(3022) =	3037 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3010)]
3016 GEN RMV VOTER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3001)]	3028 GEN NTC VOTER JOB EXEMPT NET OFFSET ADJ = (3018)+(3023) =	POSITIVE OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND
3017 GEN RMV OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3002)]	3029 GEN NTC OTHER JOBZ EXEMPT NET OFFSET ADJ = (3019)+(3024) =	3038 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT POSITIVE OFFSET GTR OF 0 OR [-(3011)]
3018 GEN NTC VOTER JOB EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3003)]	3030 COM SERV NET OFFSET ADJ = (3020)+(3025) =	3039 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NEGATIVE OFFSET
3019 GEN NTC OTHER JOBZ EXEMPT POSITIVE OFFSET GTR 0 OR [0-(3004)]		

COLLECT NEGATIVE ADJUST IN OPEB/PENSION DEBT SERV FUND	***MAXIMUM EFFORT LOAN AID***	***FY 2024 TAC REG REF REV*** (PAY 01 REF LEVY REQ)
3040 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NEGATIVE OFFSET	3507 ACT MAX EFF LOAN AID FOR FY 2018 - FY 2022	4006 REG FRONT END FORMULA = (4003) X \$175 =
	3508 Pay 18 - PAY 21 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4007 TAC REG REF REV = GTR 0 OR [(4006)-(4005)]=
NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND	3509 REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023	FY 2024 TAC ADD REF REV
3041 OPEB/PENSION DEBT SERVICE VOTER JOBZ NONEXEMPT NET OFFSET ADJ = (3037)+(3039) =	3510 BAL AVAIL END FY 2023 (3507)-(3508) =	4008 FY 13 REF REV ALLOW 4009 TAC REF ADD ALLOWANCE = (4008)+\$415 =
3042 OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT NET OFFSET ADJ = (3038)+(3040) =	LEVY LIMITS ARE REDUCED IN THE FOLLOWING ORDER	4010 ADD FRONT END FORMULA = (4002) X (4009) =
NET NEGATIVE ADJ BALANCE TO BE CARRIED FORWARD	3511 GEN DEBT VOTER =	4011 TAC ADD BASE = GTR 0 OR [(4010)-(4005)] =
3043 GENERAL ADJUST BALANCE FORWARD = (3013)-(3026) -(3027)-(3028)-(3029) -(3030) =	3512 GEN DEBT OTHER =	4012 TAC ADD REF REVENUE = (4011) X 22.5% =
3044 GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3014)-(3035)-(3036)	3513 OPEB DEBT VOTER =	FY 2024 TAC TOTAL REF REV (JULY 2022 PAYMENT)
3045 OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3041)-(3042)=	3514 OPEB DEBT OTHER =	4013 TAC TOTAL REF REV = (4007)+(4012) =
3046 TOTAL ADJUST BALANCE FORWARD =(3043) +(3044)+(3045)=	3515 GENERAL NTC VOTER =	4014 MAXIMUM EC RESERVE = (57) X \$25 =
LEVY AFTER OFFSETS STARTING POINT FOR MAX EFFORT ADJUSTMENTS	3516 GENERAL NTC OTHER =	4015 RSVD EARLY CHILDHOOD = LSR(4013)OR(4014)=
3500 GEN DEBT VOTER APPR 5,607,903.43	3517 COMMUNITY SERVICE =	FY 2022 TACONITE RECEIPTS (FEB 2022 & AUG 2022 PYMT) USED TO CALCULATE PAY 23 LEVY LIMITATION REDUCTION
3501 GEN DEBT OTHER 825,276.95	3518 MAX EFF LEVY LIMIT ADJ = SUM (3511) TO (3517)=	4016 TAC POT 13.72 CENTS PER TON (INITIAL AMT)
3502 OPEB DEBT VOTER APPR	3519 MAX EFFORT LOAN AID RETAINED FOR FUTURE USE =(3510) - (3518) =	4017 CITY/TWP REPLACEMENT NOT USED THIS YEAR
3503 OPEB DEBT OTHER 725,315.36	4001 1983-84 RESIDENT PU	4018 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4028)
3504 GENERAL NTC VOTER	4002 2011-12 RESIDENT PU	4019 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)
3505 GENERAL NTC OTHER 3,683,072.18	44 2021-22 RES PU (PRE) 4,733.78	4020 TAC POT RECEIPTS BASE = (4016) - (4017) - (4018) - (4019) =
3506 COMMUNITY SERVICE 635,477.21	57 2023-24 ADJ PU (EST) 4,489.40	4021 MINING 3.43 CENTS/TON
	4003 TACONITE REG REF PU =GTR (4001) OR (44)=	4022 TAC RAILR GRANDFATHER
	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	4041 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS	4062 GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4045) OR (4061))=
4024 FY 2022 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM(4020) TO (4023)=	4042 = 50% OF (4041) =	4063 TOTAL TACONITE LEVY LIMITATION ADJUST = (4046)+(4048)+(4050)+ (4052)+(4054)+(4056)+ (4058)+(4060)+(4062)=
4025 MAX TAC REDUCT = 95% OF [(4024)+(4019)]	4043 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS	4064 CITY/TOWNSHIP DISTRIBUTION = (4025)+(4063) =
4026 TOTAL PAY 21 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION	4044 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS	
4027 FY 2022 ELIG DIST TAC REPL AMT PLUS PAY 21 TAC LEVY ADJUSTMENT =(4024)+(4026)-(4019)	4045 = 50% OF (4044) =	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)]	4046 COM SERV = -1 X (LSR OF (4025) OR (4032))= 4047 REMAINING REDUCTION = (4025)+(4046) =	
4029 TAC PROP TAX RELIEF ACCOUNT TRANSFER 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) =	
4030 FY 2022 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4024)]	4050 OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4040) OR (4049))= 4051 REMAINING REDUCTION = (4049)+(4050) =	
4031 FY 2022 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4024)]	4052 GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4043) OR (4051))= 4053 REMAINING REDUCTION = (4049)+(4052) =	
LEVY LIMIT SUBJECT TO TACONITE ADJUSTMENT	4054 GEN OTH RMV = -1 X (LSR OF (4035) OR (4053))= 4055 REMAINING REDUCTION = (4053)+(4054) =	
4032 COMMUNITY SERVICE	4056 OPER REF = -1 X (LSR OF (4037) OR (4055))= 4057 REMAINING REDUCTION = (4055)+(4056) =	
4033 OTHER GENERAL NTC	4058 CAP PROJ = -1 X (LSR OF (4039) OR (4057))= 4059 REMAINING REDUCTION = (4057)+(4058) =	
4034 REDUCED OTHER NTC FOR LIMITED LTFM LEVY	4060 OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4042) OR (4059))=	
4035 OTHER GENERAL RMV	4061 REMAINING REDUCTION = (4059)+(4060) =	
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 LEVY CERTIFICATION)					
GENERAL FUND		5012	MAX EFFORT LOAN AID USED = -(3517) =	5024	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5022)+(5023) = 725,315.36
5001 GEN RMV VOTER APPROVED JOBZ EXEMPT = (3001) +(3026)+(4056) = 2,556,770.00		5013	TACONITE RECEIPTS = -(4046) =	5025	MAX EFFORT LOAN AID USED = -(3513)-(3514) =
5002 GENERAL RMV OTHER JOBZ EXEMPT = (3002) +(3027)+(4054) = 3,727,911.03		5014	TOTAL COMM SERV FUND REVENUE = (5010) +(5011)+(5012)+(5013) 733,239.03	5026	TACONITE RECEIPTS = -(4050)-(4060) =
5003 GEN NTC VOTER APPROVED JOBZ EXEMPT = (3003)+ (3028)+(3515)+(4058)=		GENERAL DEBT SERVICE FUND		5027	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5024)+(5025)+(5026) 725,315.36
5004 GENERAL NTC OTHER JOBZ EXEMPT = (3004)+ (3029)+(3516)+(4048)= 3,683,072.18		5015	GEN DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT = (3007)+ (3035)+(3511)+(4062)= 5,607,903.43	TOTAL, ALL FUNDS	
5005 TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 9,967,753.21		5016	GEN DEBT SERV OTHER JOBZ NONEXEMPT = (3008) (3036)+(3512)+(4052)= 825,276.95	5028	TOTAL LEVY LIMIT = (5005)+(5010) + (5017)+(5024) = 17,761,726.16
5006 TOTAL GENERAL FUND AID = (323)+(329)+(334)+ (340)+(341)+(342)+(358) +(383)+(443)+(2021)= 42,673,469.17		5017	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5015)+(5016) = 6,433,180.38	5029	TOTAL AID = (5006)+(5011) + (5018) = 42,771,230.99
5007 MAX EFFORT LOAN AID USED = -(3515)-(3516) =		5018	TOTAL DEBT SERVICE FUND AID = (438)+ (779)+(799)+(2023) =	5030	TOTAL MAX EFFORT AID USED = (5007)+(5012) + (5019)+(5025) =
5008 TACONITE RECEIPTS = - (4048)-(4054) - (4056)-(4058) =		5019	MAX EFFORT LOAN AID USED =(3508)-(3511)-(3512)	5031	TOTAL TACONITE RECEIPTS = (5008)+(5013) + (5020)+(5026) =
5009 TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007)+(5008)= 52,641,222.38		5020	TACONITE RECEIPTS = -(4052)-(4062) =	5032	TOTAL REVENUE = (5009)+(5014) + (5021)+(5027) = 60,532,957.15
		5021	TOTAL DEBT SERVICE FUND REVENUE = (5017) +(5018)+(5019)+(5020) 6,433,180.38	OPEB/PENSION DEBT SERVICE FUND	
COMMUNITY SERVICE FUND					
5010 TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3006)+ (3030)+(3517)+(4046)= 635,477.21		5022	OPEB/PENSION DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT =(3010)+ (3041)+(3513)+(4060)=		
5011 TOTAL COMMUNITY SERVICE FUND AID = (611)+(621)+(626) + (632)+(2022) = 97,761.82		5023	OPEB/PENSION DEBT SERVICE OTHER JOBZ NONEXEMPT=(3011)+ (3042)+(3514)+(4050)= 725,315.36		

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	2,671,193.00	114,423.00-	N/A			2,556,770.00
GEN-RMV OTHER-EXEMP	3,894,465.96	166,554.93-	N/A			3,727,911.03
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	4,410,682.57	730,577.62-	2,967.23			3,683,072.18
TOTAL GENERAL	10,976,341.53	1,011,555.55-	2,967.23			9,967,753.21
COM SERV-EXEMP	633,841.27	1,853.60	217.66-			635,477.21
DEBT-VOTER-NONEXEMP	5,608,050.00		146.57-			5,607,903.43
DEBT-OTHER-NONEXEMP	824,941.00	335.95				825,276.95
TOTAL DEBT SERV	6,432,991.00	335.95	146.57-			6,433,180.38
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP	725,789.00		473.64-			725,315.36
TOTAL OPEB/PENSION	725,789.00		473.64-			725,315.36
TOTAL	18,768,962.80	1,009,366.00-	2,129.36			17,761,726.16

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	8,369,350.71	9,967,753.21	1,598,402.50	19.10
COMMUNITY SERVICE	639,840.30	635,477.21	4,363.09-	.68-
GENERAL DEBT SERVICE	6,486,466.63	6,433,180.38	53,286.25-	.82-
OPEB DEBT SERVICE	739,898.34	725,315.36	14,582.98-	1.97-
TOTAL	16,235,555.98	17,761,726.16	1,526,170.18	9.40

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	8,369,351.00			
COMMUNITY SERVICE	639,840.00			
GENERAL DEBT SERVICE	6,486,467.00			
OPEB DEBT SERVICE	739,898.00			
TOTAL AFTER ADJUSTMENTS	16,235,556.00			

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT	2,631,534.00	2,631,534.00	2,556,770.00	2,556,770.00	
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	3,687,030.17	3,687,030.17	3,727,911.03	3,727,911.03	
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT					
(5004)	GENERAL-NTC OTHER-JOBZ EXEMPT	2,050,786.54	2,050,786.54	3,683,072.18	3,683,072.18	
(5010)	COMMUNITY SERV-NTC OTHER-EXEMPT	639,840.30	639,840.30	635,477.21	635,477.21	
(5015)	GENL DEBT-NTC VOTER-NONEXEMPT	5,663,934.49	5,663,934.49	5,607,903.43	5,607,903.43	*1
(5016)	GENL DEBT-NTC OTHER-NONEXEMPT	822,532.14	822,532.14	825,276.95	825,276.95	*1
(5022)	OPEB DEBT-NTC VOTER-NONEXEMPT					
(5023)	OPEB DEBT-NTC OTHER-NONEXEMPT	739,898.34	739,898.34	725,315.36	725,315.36	
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	8,369,350.71	8,369,350.71	9,967,753.21	9,967,753.21	
(5010)	COMMUNITY SERVICES FUND	639,840.30	639,840.30	635,477.21	635,477.21	
(5017)	GENERAL DEBT SERVICE FUND	6,486,466.63	6,486,466.63	6,433,180.38	6,433,180.38	
(5024)	OPEB/PENSION DEBT SERVICE FUND	739,898.34	739,898.34	725,315.36	725,315.36	
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	6,318,564.17	6,318,564.17	6,284,681.03	6,284,681.03	
	NET TAX CAPACITY	9,916,991.81	9,916,991.81	11,477,045.13	11,477,045.13	
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	8,295,468.49	8,295,468.49	8,164,673.43	8,164,673.43	
	OTHER	7,940,087.49	7,940,087.49	9,597,052.73	9,597,052.73	
TOTAL LEVY						
	TOTAL LEVY	16,235,555.98	16,235,555.98	17,761,726.16	17,761,726.16	

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

17,761,726.16

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	2,081,408.00	2,081,408.00	2,065,124.00	2,065,124.00	*2
(311)	2ND TIER RMV REFER	610,848.00	610,848.00	606,069.00	606,069.00	*2
(312)	UNEQUALIZED RMV REFER					
(1032)	FY 2023 1ST TIER REF ADJUST	57,592.00-	57,592.00-	34,224.00-	34,224.00-	*2
(1040)	FY 2023 2ND TIER REF ADJUST	3,130.00-	3,130.00-	10,044.00-	10,044.00-	*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			70,155.00-	70,155.00-	
(1147)	FY 2021 2ND TIER REF ADJUST					
	FY 2021 3RD TIER REF ADJUST			N/A	N/A	N/A
(1154)	FY 2021 UNEQUAL REF ADJUST					
(1160)	FY 2021 TBRA ALLOC ADJUST					
(1172)	FY 2021 REF HOLD HARMLESS ADJ					
(1369)	OTHER RMV REF ADJUST (MEMO)					
(3026)	RMV REF NET OFFSET ADJUST					
(4056)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED JOBZ EXEMPT	2,631,534.00	2,631,534.00	2,556,770.00	2,556,770.00	
GENERAL REFER MARKET VALUE OTHER JOBZ EXEMPT:						
(307)	1ST TIER LOCAL OPTIONAL	1,191,060.11	1,191,060.11	1,308,706.26	1,308,706.26	*3
(237)	2ND TIER LOCAL OPTIONAL	1,918,515.20	1,918,515.20	1,903,505.60	1,903,505.60	*3
(240)	EQUITY	610,056.16	610,056.16	614,374.38	614,374.38	*3
(242)	TRANSITION	68,414.97	68,414.97	67,879.72	67,879.72	*3
(1012)	FY 2023 LOR TIER 1 ADJUST	35,291.83-	35,291.83-	13,979.60	13,979.60	*3
(1016)	FY 2023 LOR TIER 2 ADJUST	53,084.80-	53,084.80-	31,545.60-	31,545.60-	*3
(1020)	FY 2023 EQUITY ADJUST	16,795.25-	16,795.25-	649.98	649.98	*3
(1024)	FY 2023 TRANSITION ADJUST	1,893.02-	1,893.02-	1,124.92-	1,124.92-	*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	720.80	720.80	39,129.25-	39,129.25-	
(1119)	FY 2021 LOR TIER 2 ADJUST	N/A	N/A	79,321.92-		
(1126)	FY 2021 EQUITY ADJUST	283.23	283.23	27,234.17-	27,234.17-	
(1133)	FY 2021 TRANSITION ADJUST	25.71	25.71	2,828.65-	2,828.65-	
	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	603.16-	603.16-			
(3027)	GENERAL OTH RMV NET OFFSET ADJ					
(4054)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER JOBZ EXEMPT	3,687,030.17	3,687,030.17	3,727,911.03	3,727,911.03	

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	521,102.34	521,102.34	560,222.88	560,222.88	*3
(333)	ALT TEACHER COMP (Q COMP)	380,159.77	380,159.77	379,098.34	379,098.34	*4
(356)	ACHIEVEMENT & INTEGRATION					*5
(360)	FY 2023 REEMPLOYMENT INS	22,139.63	22,139.63	70,569.49	70,569.49	
(362)	SAFE SCHOOLS	162,892.80	162,892.80	161,618.40	161,618.40	
(365)	SAFE SCHOOLS INTERMEDIATE					
(368)	JUDGMENT					*6
(370)	ICE ARENA					
(382)	FY 2023 CAREER TECHNICAL	202,798.25	202,798.25	215,655.18	215,655.18	
(386)	FY 2022 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	242,144.74	242,144.74	804,472.00	804,472.00	
(444)	LT FACILITIES EQUAL	1,224,089.92	1,224,089.92	1,267,293.48	1,267,293.48	*4
(445)	LT FACILITIES UNEQUAL					
(455)	DISABLED ACCESS					
(499)	BUILDING/LAND LEASE	959,257.60	959,257.60	951,752.80	951,752.80	
(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	3,714,585.05	3,714,585.05	4,410,682.57	4,410,682.57	

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	22,159.49	22,159.49	294.15-	294.15-	*3
(1105)	FY 2021 OPER CAPITAL ADJUST	1,808.25	1,808.25	2,045.82	2,045.82	
(1076)	FY 2023 ALT TEACHER COMP ADJUST	37,824.25-	37,824.25-	9,330.34	9,330.34	*7
(1207)	FY 2021 ALT TEACHER COMP ADJUST	240.89	240.89	1,480.30-	1,480.30-	
(1069)	FY 2023 ACHIEVE & INTEG ADJUST					*5
(1185)	FY 2021 ACHIEVE & INTEG ADJUST					*5
(1190)	FY 2021 REEMPLOYMENT ADJUST	9,891.46	9,891.46	1,387.70	1,387.70	
(1195)	FY 2021 SAFE SCHOOLS ADJUST	1,861.56-	1,861.56-	8,232.48-	8,232.48-	
(1200)	FY 2021 SAFE SCHOOLS INTERM ADJ					
(1233)	FY 2021 CAREER TECHNICAL ADJUST	24,484.95-	24,484.95-	13,490.98	13,490.98	
(1237)	FY 2021 HEALTH BENEFITS ADJUST					
(1243)	FY 2021 ANNUAL OPEB ADJUST	840,162.25-	840,162.25-			
(1080)	FY 2023 LTFM EQUAL ADJUST	32,607.50-	32,607.50-	17,009.29-	17,009.29-	
(1084)	FY 2023 LTFM UNEQUAL ADJUST					
(1091)	FY 2022 LTFM EQUAL ADJUST	61,560.00-	61,560.00-	3,398.79-	3,398.79-	
(1098)	FY 2022 LTFM UNEQUAL ADJUST	20,947.99	20,947.99			
(1218)	FY 2021 LTFM EQUAL ADJUST	14,402.00-	14,402.00-	9,530.40-	9,530.40-	
(1229)	FY 2021 LTFM UNEQUAL ADJUST	5,349.31	5,349.31	3,243.06	3,243.06	
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER JOBZ EXEMPT	952,505.12-	952,505.12-	10,447.51-	10,447.51-	

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	5,149.36-	5,149.36-	28,067.11-	28,067.11-	
(1363)	LEASE LEVY ADJ (MEMO)					
(1364)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY 2024 FAC & EQUIP BOND ADJUST	692,812.00-	692,812.00-	692,063.00-	692,063.00-	
(1366)	ECON DEV ABATE ADJUST					
(1367)	DEBT SURPLUS ADJUST					
(1382)	OTHER GENERAL ADJUST	21,111.52-	21,111.52-			
(2039)	ABATEMENT ADJUSTMENT	171.93	171.93	10,992.66	10,992.66	*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	7,607.56	7,607.56	8,025.43-	8,025.43-	*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	711,293.39-	711,293.39-	717,162.88-	717,162.88-	
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 35 GENERAL NTC OTHER JOBZ EXEMPT	3,714,585.05	3,714,585.05	4,410,682.57	4,410,682.57	
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 36 GENERAL NTC OTHER JOBZ EXEMPT	952,505.12-	952,505.12-	10,447.51-	10,447.51-	
(5004)	TOTAL GENERAL - NTC OTHER JOBZ EXEMPT	2,050,786.54	2,050,786.54	3,683,072.18	3,683,072.18	

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	230,961.40	230,961.40	230,961.40	230,961.40	*13
(620)	EARLY CHILD FAMILY	139,239.87	139,239.87	149,235.52	149,235.52	*14
(625)	HOME VISITING	3,342.01	3,342.01	3,644.35	3,644.35	
(627)	ADULTS W/ DISABILITIES					
(631)	SCHOOL-AGE CARE	250,000.00	250,000.00	250,000.00	250,000.00	*14
(633)	OTHER COMM ED (MEMO)					
(1403)	FY 2023 EARLY CHILD FAMILY ADJ	877.35	877.35	29.42-	29.42-	
(1407)	FY 2021 HOME VISITING ADJUST	81.16	81.16	203.89	203.89	
(1411)	FY 2021 SCHOOL-AGE CARE ADJUST	14,188.10	14,188.10	1,679.13	1,679.13	
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT	51.70	51.70	948.23	948.23	*10
(2053)	CARRY-OVER ABATEMENT ADJUST					*11
(2071)	ADVANCE ABATEMENT ADJUST	1,098.71	1,098.71	1,165.89-	1,165.89-	*12
(3030)	COM SERV NET OFFSET ADJUST					
(3517)	COM SERV MAX EFFORT ADJUST					
(4046)	COM SERV TACONITE ADJUST					
(5010)	TOTAL COMMUNITY SERVICE JOBZ EXEMPT	639,840.30	639,840.30	635,477.21	635,477.21	

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED JOBZ NONEXEMPT:						
(808)	DEBT SERVICE-AID ELIG	5,654,355.00	5,654,355.00	5,608,050.00	5,608,050.00	*15
(810)	DEBT SERVICE-AID INELIG					*15
(780)	NATURAL DISASTER DEBT					*15
(1701)	REDUCTION FOR DEBT EXCESS					
(1702)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT	511.22	511.22	9,460.47	9,460.47	*10,16
(2054)	CARRY OVER ABATEMENT					*11,16
(2072)	ADVANCE ABATE ADJUST	9,068.27	9,068.27	9,607.04-	9,607.04-	*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	5,663,934.49	5,663,934.49	5,607,903.43	5,607,903.43	*1
DEBT SERVICE OTHER JOBZ NONEXEMPT:						
(809)	DEBT SERVICE-AID ELIG					*15
(811)	DEBT SERVICE-AID INELIG	692,812.00	692,812.00	692,063.00	692,063.00	*15
(771)	LT FACILITIES DEBT SERVICE	129,720.14	129,720.14	132,878.00	132,878.00	*15
(1710)	FY 2023 LTFM DEBT SERV ADJ			335.95	335.95	
(1717)	FY 2022 LTFM DEBT SERV ADJ					
(1728)	FY 2021 LTFM DEBT SERV ADJ					
(1704)	REDUCTION FOR DEBT EXCESS					
(1705)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,16
(2054)	CARRY OVER ABATEMENT					*11,16
(2072)	ADVANCE ABATE ADJUST					*12,16
(3036)	GDS OTH NET OFFSET ADJUST					
(3512)	GDS OTH MAX EFFORT ADJ					
(4052)	GDS OTH TACONITE ADJUST					
(5016)	TOTAL DEBT SERVICE OTHER JOBZ NONEXEMPT	822,532.14	822,532.14	825,276.95	825,276.95	*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	738,337.00	738,337.00	725,789.00	725,789.00	*15
(1903)	REDUCTION FOR DEBT EXCESS					
(1904)	OTHER ADJUST (MEMO)					
(2042)	ABATEMENT ADJUSTMENT	81.83	81.83	1,064.21	1,064.21	*10,17
(2055)	CARRY OVER ABATEMENT					*11,17
(2073)	ADVANCE ABATE ADJUST	1,479.51	1,479.51	1,537.85-	1,537.85-	*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	739,898.34	739,898.34	725,315.36	725,315.36	

FOOTNOTES:

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

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

END OF LEVY LIMITATION AND CERTIFICATION REPORT