

I. COMPUTATION OF 2024 PAYABLE 2025 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	17,710,306.13	546,381.18-	N/A			17,163,924.95
GEN-RMV OTHER-EXEMP	6,308,617.12	427,629.93-	N/A			5,880,987.19
GEN-NTC VOTER-EXEMP	4,689,691.60		N/A			4,689,691.60
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	8,798,837.03	103,900.08-	165,683.80			8,860,620.75
TOTAL GENERAL	37,507,451.88	1,077,911.19-	165,683.80			36,595,224.49
COM SERV-EXEMP	1,583,545.02	1,056.11-	7,880.70			1,590,369.61
DEBT-VOTER-NONEXEMP	3,888,164.00	394,910.94-	52,172.74			3,545,425.80
DEBT-OTHER-NONEXEMP	6,359,323.08	649,128.39-				5,710,194.69
TOTAL DEBT SERV	10,247,487.08	1,044,039.33-	52,172.74			9,255,620.49
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP	1,466,832.00	101,505.68-	8,715.87			1,374,042.19
TOTAL OPEB/PENSION	1,466,832.00	101,505.68-	8,715.87			1,374,042.19
TOTAL	50,805,315.98	2,224,512.31-	234,453.11			48,815,256.78

II. COMPARISON OF 2023 PAYABLE 2024 LEVY LIMITATION WITH 2024 PAYABLE 2025 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2023 PAY 2024 LIMITATION	2024 PAY 2025 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	39,330,562.19	36,595,224.49	2,735,337.70-	6.95-
COMMUNITY SERVICE	1,617,467.62	1,590,369.61	27,098.01-	1.68-
GENERAL DEBT SERVICE	8,686,946.95	9,255,620.49	568,673.54	6.55
OPEB DEBT SERVICE	1,405,109.93	1,374,042.19	31,067.74-	2.21-
TOTAL	51,040,086.70	48,815,256.78	2,224,829.92-	4.36-

III. COMPARISON OF 2023 PAYABLE 2024 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2024 PAYABLE 2025 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2023 PAY 2024 CERTIFIED LEVY + ADJUSTMENTS	2024 PAY 2025 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	39,330,562.19			
COMMUNITY SERVICE	1,617,467.62			
GENERAL DEBT SERVICE	8,686,946.95			
OPEB DEBT SERVICE	1,405,109.94			
TOTAL AFTER ADJUSTMENTS	51,040,086.70			

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER	21,448,839.43	21,448,839.43	17,163,924.95	17,163,924.95	
(5002)	GENERAL-RMV OTHER	7,293,645.52	7,293,645.52	5,880,987.19	5,880,987.19	
(5003)	GENERAL-NTC VOTER	4,351,374.36	4,351,374.36	4,689,691.60	4,689,691.60	
(5004)	GENERAL-NTC OTHER	6,236,702.87	6,236,702.88	8,860,620.75	8,860,620.75	
(5009)	COMMUNITY SERV-NTC OTHER	1,617,467.62	1,617,467.62	1,590,369.61	1,590,369.61	
(5013)	GENL DEBT-NTC VOTER	3,309,515.63	3,309,515.63	3,545,425.80	3,545,425.80	*1
(5014)	GENL DEBT-NTC OTHER	5,377,431.32	5,377,431.32	5,710,194.69	5,710,194.69	*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER	1,405,109.93	1,405,109.94	1,374,042.19	1,374,042.19	
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	39,330,562.19	39,330,562.19	36,595,224.49	36,595,224.49	
(5009)	COMMUNITY SERVICES FUND	1,617,467.62	1,617,467.62	1,590,369.61	1,590,369.61	
(5015)	GENERAL DEBT SERVICE FUND	8,686,946.95	8,686,946.95	9,255,620.49	9,255,620.49	
(5022)	OPEB/PENSION DEBT SERVICE FUND	1,405,109.93	1,405,109.94	1,374,042.19	1,374,042.19	
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	28,742,484.95	28,742,484.95	23,044,912.14	23,044,912.14	
	NET TAX CAPACITY	22,297,601.74	22,297,601.75	25,770,344.64	25,770,344.64	
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	29,109,729.42	29,109,729.42	25,399,042.35	25,399,042.35	
	OTHER	21,930,357.27	21,930,357.28	23,416,214.43	23,416,214.43	
TOTAL LEVY						
	TOTAL LEVY	51,040,086.70	51,040,086.70	48,815,256.78	48,815,256.78	

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

48,815,256.78

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	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:						
(313)	1ST TIER RMV REFER	3,816,068.00	3,816,068.00	3,594,716.00	3,594,716.00	*2
(314)	2ND TIER RMV REFER	8,795,621.95	8,795,621.95	8,644,901.25	8,644,901.25	*2
(315)	UNEQUALIZED RMV REFER	5,663,044.91	5,663,044.91	5,470,688.88	5,470,688.88	
(1031)	FY2025 1ST TIER REF ADJUST	190,532.00	190,532.00	145,820.00-	145,820.00-	*2
(1039)	FY2025 2ND TIER REF ADJUST	972,381.65	972,381.65	336,099.25-	336,099.25-	*2
(1047)	FY2025 UNEQUAL REF ADJUST	705,227.58	705,227.58	196,529.67-	196,529.67-	
(1053)	FY2025 TBRA ALLOC ADJUST					*2
(1062)	FY2025 REF HOLD HARMLESS ADJ					
(1137)	FY2023 1ST TIER REF ADJUST	139,577.80	139,577.80	4,526.40	4,526.40	
(1144)	FY2023 2ND TIER REF ADJUST	279,762.46	279,762.46	9,404.58	9,404.58	
(1151)	FY2023 UNEQUAL REF ADJUST	886,623.08	886,623.08	118,136.76	118,136.76	
(1157)	FY2023 TBRA ALLOC ADJUST					
(1169)	FY2023 REF HOLD HARMLESS ADJ					
(1334)	OTHER RMV REF ADJUST (MEMO)					
(3025)	RMV REF NET OFFSET ADJUST					
(4055)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED	21,448,839.43	21,448,839.43	17,163,924.95	17,163,924.95	
GENERAL REFER MARKET VALUE OTHER:						
(310)	1ST TIER LOCAL OPTIONAL	2,485,348.41	2,485,348.41	2,340,988.41	2,340,988.41	2,340,988.41 *3
(238)	2ND TIER LOCAL OPTIONAL	3,517,419.20	3,517,419.20	3,313,390.40	3,313,390.40	3,313,390.40 *3
(242)	EQUITY	414,790.00	414,790.00	390,730.00	390,730.00	*3
(245)	TRANSITION	279,734.37	279,734.37	263,508.31	263,508.31	*3
(1011)	FY2025 LOR TIER 1 ADJUST	88,255.57	88,255.57	95,100.00-	95,100.00-	*3
(1015)	FY2025 LOR TIER 2 ADJUST	175,620.80	175,620.80	134,408.00-	134,408.00-	*3
(1019)	FY2025 EQUITY ADJUST	20,710.00	20,710.00	15,850.00-	15,850.00-	*3
(1023)	FY2025 TRANSITION ADJUST	13,966.83	13,966.83	10,689.23-	10,689.23-	*3
(1055)	FY2025 LOR TIER 1 TBRA ADJUST					*2
(1064)	FY2025 LOR TIER 1 HOLD HARM ADJ					
(1109)	FY2023 LOR TIER 1 ADJUST	143,742.86	143,742.86	22,967.32-	22,967.32-	22,967.32-
(1116)	FY2023 LOR TIER 2 ADJUST	128,654.32	128,654.32	4,172.16	4,172.16	4,172.16
(1123)	FY2023 EQUITY ADJUST	15,171.50	15,171.50	153,119.34-	153,119.34-	
(1130)	FY2023 TRANSITION ADJUST	10,231.66	10,231.66	331.80	331.80	
(1163)	FY2023 LOR TIER 1 TBRA ADJUST					
(1175)	FY2023 LOR TIER 1 HOLD HARMLESS					
(1339)	OTHER ADJ, GEN OTHER RMV					
(3026)	GENERAL OTH RMV NET OFFSET ADJ					
(4053)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER	7,293,645.52	7,293,645.52	5,880,987.19	5,880,987.19	

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 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LVYSUP01910125  
 DISTRICT NO. 0191 TYPE 01  
 DISTRICT NAME Burnsville-Eagan-Savage S  
 ECSU REGION 11 Dakota County

M I N N E S O T A D E P A R T M E N T O F E D U C A T I O N  
 L E V Y S U P P L E M E N T A L R E P O R T  
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 DATE OF RUN: 11/25/24

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED:						
(492)	CAPITAL PROJECT REFERENDUM	4,351,374.36	4,351,374.36	4,689,691.60	4,689,691.60	
(1337)	OTHER NTC VOTER ADJ					
(4057)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED	4,351,374.36	4,351,374.36	4,689,691.60	4,689,691.60	

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER:						
INITIAL LEVIES:						
(232)	OPERATING CAPITAL	1,324,288.67	1,324,288.67	1,436,149.33	1,436,149.33	*3
(337)	ALT TEACHER COMP (Q COMP)	710,457.93	710,457.93	685,290.06	685,290.06	*4
(359)	ACHIEVEMENT & INTEGRATION	580,509.80	580,509.80	602,392.48	602,392.48	*5
(363)	FY2025 REEMPLOYMENT INS	100,000.00	100,000.00	100,000.00	100,000.00	
(365)	SAFE SCHOOLS	298,648.79	298,648.80	281,325.60	281,325.60	
(368)	SAFE SCHOOLS INTERMEDIATE	103,697.50	103,697.50	117,219.00	117,219.00	
(371)	JUDGMENT					*6
(373)	ICE ARENA					
(385)	FY2025 CAREER TECHNICAL	364,194.71	364,194.71	364,194.71	364,194.71	
(389)	FY2024 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)					
(444)	LT FACILITIES EQUAL					*4
(445)	LT FACILITIES UNEQUAL	2,560,960.80	2,560,960.80	4,920,844.75	4,920,844.75	
(455)	DISABLED ACCESS					
(489)	BUILDING/LAND LEASE	329,052.08	329,052.08	291,421.10	291,421.10	
(490)	COOP BUILDING REPAIR					
(491)	OTHER CAPITAL (MEMO)					
(494)	CONSOL/TRANSITION					
(495)	REORG OPERATING DEBT					
(496)	FY2025 HEALTH BENEFITS					
(497)	ADDITIONAL RETIREMENT					
(498)	SEVERANCE					
(499)	ADMINISTRATIVE DISTRICT					
(500)	SWIMMING POOL					
(501)	TREE GROWTH					
(502)	CONSOL/RETIREMENT					
(503)	ECON DEV ABATEMENT					
(504)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	6,371,810.28	6,371,810.29	8,798,837.03	8,798,837.03	

FOOTNOTES:

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

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1003)	FY2025 OPER CAPITAL ADJUST	1,591.62	1,591.62	1,110.19-	1,110.19-	*3
(1102)	FY2023 OPER CAPITAL ADJUST	3,626.44	3,626.44	2,436.63	2,436.63	
(1072)	FY2025 ALT TEACHER COMP ADJUST	1,747.51-	1,747.51-	19,403.93-	19,403.93-	*7
(1204)	FY2023 ALT TEACHER COMP ADJUST	68.21-	68.21-	29,524.68-	29,524.68-	
(1068)	FY2025 ACHIEVE & INTEG ADJUST	16,201.81	16,201.81			*5
(1182)	FY2023 ACHIEVE & INTEG ADJUST			38,212.06	38,212.06	*5
(1187)	FY2023 REEMPLOYMENT ADJUST	175,000.00-	175,000.00-	78,545.19-	78,545.19-	
(1192)	FY2023 SAFE SCHOOLS ADJUST	1,194.12-	1,194.12-	20,643.84	20,643.84	
(1197)	FY2023 SAFE SCHOOLS INTERM ADJ	414.62-	414.62-	7,168.00	7,168.00	
(1230)	FY2023 CAREER TECHNICAL ADJUST	1,658.78	1,658.78			
(1234)	FY2023 HEALTH BENEFITS ADJUST					
(1240)	FY2023 ANNUAL OPEB ADJUST					
(1076)	FY2025 LTFM EQUAL ADJUST					
(1080)	FY2025 LTFM UNEQUAL ADJUST			16,349.00-	16,349.00-	
(1081)	FY2025 H&S REBATE ADJ					
(1088)	FY2024 LTFM EQUAL ADJUST					
(1095)	FY2024 LTFM UNEQUAL ADJUST	111,896.95	111,896.95	25,918.92	25,918.92	
(1215)	FY2023 LTFM EQUAL ADJUST					
(1226)	FY2023 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER	43,448.86-	43,448.86-	50,553.54-	50,553.54-	

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 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1327)	PAY 22 LEASE ADJUST	179,898.65-	179,898.65-	53,346.54-	53,346.54-	
(1328)	LEASE LEVY ADJ (MEMO)					
(1329)	OTHER CAPITAL ADJUST (MEMO)					
(758)	FY2026 FAC & EQUIP BOND ADJUST					
(1331)	ECON DEV ABATE ADJUST					
(1332)	DEBT SURPLUS ADJUST					
(1346)	OTHER GENERAL ADJUST					
(2038)	ABATEMENT ADJUSTMENT	74,286.22	74,286.22	206,670.99	206,670.99	*10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST	13,953.88	13,953.88	40,987.19-	40,987.19-	*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	91,658.55-	91,658.55-	112,337.26	112,337.26	
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	6,371,810.28	6,371,810.29	8,798,837.03	8,798,837.03	
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	43,448.86-	43,448.86-	50,553.54-	50,553.54-	
(5004)	TOTAL GENERAL - NTC OTHER	6,236,702.87	6,236,702.88	8,860,620.75	8,860,620.75	

FOOTNOTES:

\*10 PAY 2026 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 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.

\*12 PAY 2026 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 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
COMMUNITY SERVICE:						
(609)	BASIC COMMUNITY EDUC	485,566.73	485,566.74	458,903.01	458,903.01	*13
(619)	EARLY CHILD FAMILY	259,321.12	259,321.12	278,162.29	278,162.29	*14
(624)	HOME VISITING	8,482.85	8,482.85	9,105.00	9,105.00	
(631)	ADULTS W/ DISABILITIES	7,769.06	7,769.06	7,374.72	7,374.72	
(636)	SCHOOL-AGE CARE	830,000.00	830,000.00	830,000.00	830,000.00	*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY2025 EARLY CHILD FAMILY ADJ	13,180.86-	13,180.86-	471.71-	471.71-	
(1407)	FY2023 HOME VISITING ADJUST	118.42-	118.42-	584.40-	584.40-	
(1411)	FY2023 SCHOOL-AGE CARE ADJUST	35,677.79	35,677.79			
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)					
(2039)	ABATEMENT ADJUSTMENT	3,491.67	3,491.67	9,967.12	9,967.12	*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	457.67	457.67	2,086.42-	2,086.42-	*12
(4045)	COM SERV TACONITE ADJUST					
(5009)	TOTAL COMMUNITY SERVICE	1,617,467.62	1,617,467.62	1,590,369.61	1,590,369.61	

FOOTNOTES:

- \*10 PAY 2026 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 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*12 PAY 2026 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 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.



LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED:						
(806)	DEBT SERVICE-AID ELIG	3,886,064.00	3,886,064.00	3,888,164.00	3,888,164.00	*15
(808)	DEBT SERVICE-AID INELIG					*15
(778)	NATURAL DISASTER DEBT					*15
(1700)	REDUCTION FOR DEBT EXCESS	608,847.25-	608,847.25-	394,910.94-	394,910.94-	
(1701)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT	25,839.54	25,839.54	66,469.13	66,469.13	*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST	6,459.34	6,459.34	14,296.39-	14,296.39-	*12,16
(3034)	GDS VTR NET OFFSET ADJUST					
(3506)	GDS VTR MAX EFFORT ADJ					
(4061)	GDS VTR TACONITE ADJUST					
(5013)	TOTAL DEBT SERVICE VOTER APPROVED	3,309,515.63	3,309,515.63	3,545,425.80	3,545,425.80	*1
DEBT SERVICE OTHER:						
(807)	DEBT SERVICE-AID ELIG					*15
(809)	DEBT SERVICE-AID INELIG					*15
(769)	LT FACILITIES DEBT SERVICE	6,383,003.00	6,383,003.00	6,359,323.08	6,359,323.08	*15
(1708)	FY2025 LTFM DEBT SERV ADJ	302.85-	302.85-			
(1715)	FY2024 LTFM DEBT SERV ADJ	39.81-	39.81-	190.50	190.50	190.50
(1726)	FY2023 LTFM DEBT SERV ADJ	5,175.06-	5,175.06-	597.54-	597.54-	597.54-
(1703)	REDUCTION FOR DEBT EXCESS	1,000,053.96-	1,000,053.96-	648,721.35-	648,721.35-	
(1704)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT					*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST					*12,16
(3035)	GDS OTH NET OFFSET ADJUST					
(3507)	GDS OTH MAX EFFORT ADJ					
(4051)	GDS OTH TACONITE ADJUST					
(5014)	TOTAL DEBT SERVICE OTHER	5,377,431.32	5,377,431.32	5,710,194.69	5,710,194.69	*1

FOOTNOTES:

- \*1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- \*10 PAY 2026 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 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*12 PAY 2026 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 2040, 2053 AND 2071 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 810 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED:						
(902)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*15
(1900)	REDUCTION FOR DEBT EXCESS					
(1901)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST					*12,17
(4059)	OPEB/PENSION DEBT TACONITE ADJUST					
(5020)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED					
OPEB/PENSION DEBT SERVICE OTHER:						
(907)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS	1,469,759.00	1,469,759.00	1,466,832.00	1,466,832.00	*15
(1903)	REDUCTION FOR DEBT EXCESS	68,327.54-	68,327.54-	101,505.68-	101,505.68-	
(1904)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT	3,678.47	3,678.47	9,430.68	9,430.68	*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST			714.81-	714.81-	*12,17
(3041)	OPEB DEBT OTH NET OFFSET ADJUST					
(4049)	OPEB/PENSION DEBT TACONITE ADJUST					
(5021)	TOTAL OPEB/PENSION DEBT SERVICE OTHER	1,405,109.93	1,405,109.94	1,374,042.19	1,374,042.19	

FOOTNOTES:

- \*10 PAY 2026 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 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*12 PAY 2026 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 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 902 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

END OF LEVY LIMITATION AND CERTIFICATION REPORT