

***LEVY LIMITATION AND*** CERTIFICATION REPORT OUTLINE		***PROPERTY VALUATION DATA***		***PUPIL DATA***	
	PAGE	**MARKET VALUE**		RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.	
I. GENERAL INPUT DATA					
A. PROPERTY VALUATION	1	1	2018 MARKET VALUE	853,719,848	
B. PUPIL DATA	1	2	2019 MARKET VALUE	847,012,041	
		3	2020 MARKET VALUE	847,838,920	
II. INITIAL COMPUTATIONS BY FUND		4	2021 MARKET VALUE	869,232,751	
A. GENERAL	2	5	2022 MARKET VALUE	1,013,601,290	**RESIDENT AVERAGE DAILY**
B. COMMUNITY SERVICE	12				MEMBERSHIP (ADM)
C. GENERAL DEBT	13				
D. OPEB/PENSION DEBT	16				
		6	2018 RMV	177,493,400	36 2020-21 RES ADM (ACT) 439.76
III. ADJUSTMENTS BY FUND		7	2019 RMV	186,606,700	37 2021-22 RES ADM (ACT) 441.72
A. GENERAL	16	8	2020 RMV	186,643,500	38 2022-23 RES ADM (PRE) 468.85
B. COMMUNITY SERVICE	23	9	2021 RMV	191,183,100	39 2023-24 RES ADM (EST) 433.00
C. GENERAL DEBT	24	10	2022 RMV	213,603,100	40 2024-25 RES ADM (EST) 448.00
D. OPEB/PENSION DEBT	24				41 2025-26 RES ADM (EST) 448.00
					**REFERENDUM MARKET VALUE (RMV)**
IV. ABATEMENT ADJUSTMENTS	24				
V. OFFSET ADJUSTMENTS	26				**NET TAX CAPACITY (NTC)**
VI. TACONITE ADJUSTMENTS	27	11	2018 NTC	7,396,443	42 2020-21 RES PU (ACT) 479.80
VII. LEVY AND AID SUMMARY	29	12	2019 NTC	7,355,220	43 2021-22 RES PU (ACT) 479.77
VIII. TOTAL LEVY LIMITATION	30	13	2020 NTC	7,398,068	44 2022-23 RES PU (PRE) 513.85
		14	2021 NTC	7,614,362	45 2023-24 RES PU (EST) 473.40
		15	2022 NTC	9,015,883	46 2024-25 RES PU (EST) 487.80
					**RESIDENT PUPIL UNITS**
					**SALES RATIO**
SCHOOL YEAR	FORMULA ALLOWANCE	16	2018 SALES RATIO	100.9%	47 2020-21 ADJ ADM (ACT) 616.28
2019-20	6,438	17	2019 SALES RATIO	97.0%	48 2021-22 ADJ ADM (ACT) 636.89
2020-21	6,567	18	2020 SALES RATIO	96.5%	49 2022-23 ADJ ADM (PRE) 707.12
2021-22	6,728	19	2021 SALES RATIO	92.1%	50 2023-24 ADJ ADM (EST) 723.00
2022-23	6,863	20	2022 SALES RATIO	89.4%	51 2024-25 ADJ ADM (EST) 683.00
2023-24	7,138				52 2025-26 ADJ ADM (EST) 683.00
2024-25	7,281				**UNLIMITED ADJUSTED NTC (UANTC)**
		21	2018 UANTC=(11)/(16)=	7,327,245	**ADJUSTED PUPIL UNITS**
		22	2019 UANTC=(12)/(17)=	7,581,579	53 2020-21 ADJ PU (ACT) 671.02
		23	2020 UANTC=(13)/(18)=	7,660,462	54 2021-22 ADJ PU (ACT) 692.73
		24	2021 UANTC=(14)/(19)=	8,266,300	55 2022-23 ADJ PU (PRE) 769.90
		25	2022 UANTC=(15)/(20)=	10,080,608	56 2023-24 ADJ PU (EST) 790.60
					57 2024-25 ADJ PU (EST) 746.40
					**ADJUSTED NTC (ANTC)**
WEIGHTS FOR PUPIL UNITS	FY 2015 & LATER	26	2018 ANTC	7,327,245	**VOLUNTARY PRE-K ADJUSTED ADM**
PRE-KGN HCP:	1.000	27	2019 ANTC	7,581,579	58 2020-21 ADJ VPK ADM
HCP-KGN:	1.000	28	2020 ANTC	7,660,462	59 2021-22 ADJ VPK ADM
REG-KGN PART:	0.550	29	2021 ANTC	8,266,300	60 2022-23 ADJ VPK ADM
REG-KGN ALL:	1.000	30	2022 ANTC	9,836,897	61 2023-24 ADJ VPK ADM
GRADES 1-3:	1.000				62 2024-25 ADJ VPK ADM
GRADES 4-6:	1.000				**AG MODIFIED ANTC FOR LTFM**
GRADES 7-12:	1.200	31	2018 AG MODIFIED ANTC	4,600,008	**VOL PRE-K ADJUSTED PUPIL UNITS**
		32	2019 AG MODIFIED ANTC	4,784,233	63 2020-21 ADJ VPK PU
		33	2020 AG MODIFIED ANTC	4,807,390	64 2021-22 ADJ VPK PU
		34	2021 AG MODIFIED ANTC	5,071,357	65 2022-23 ADJ VPK PU
		35	2022 AG MODIFIED ANTC	6,034,915	66 2023-24 ADJ VPK PU
					67 2024-25 ADJ VPK PU

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

***PUPIL DATA CONT.***		***DECLINING ENROLLMENT REV CONT.***		***COMPENSATORY REVENUE CONT.***	
**SCHOOL READINESS PLUS ADJUST ADM**		102	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56)-(57)	44.20	115 COMPENSATORY PILOT
68	2020-21 ADJ SRP ADM				116 TOTAL COMPENSATORY REV = (114)+(115) =
69	2021-22 ADJ SRP ADM				377,086.85
70	2022-23 ADJ SRP ADM	103	DECLINING ENROLL ALLOW =(100)X0.28=	2,038.68	
71	2023-24 ADJ SRP ADM				**ENGLISH LEARNER (EL)**
72	2024-25 ADJ SRP ADM				
*SCHOOL READINESS PLUS PUPIL UNITS*		104	DECLINING ENROLL REV = (102)X(103) =	90,109.66	117 2024-25 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)
73	2020-21 ADJ SRP PU				5.00
74	2021-22 ADJ SRP PU				
75	2022-23 ADJ SRP PU				
76	2023-24 ADJ SRP PU	105	PENSION ADJUST ALLOWANCE (FY 2024 GEN ED REV REPORT, LINE 50)		118 IF(117)=0, ZERO; ELSE GTR OF 20, (117) =
77	2024-25 ADJ SRP PU				20.00
**(NOTE: VPK & SRP ADM AND PUPIL** UNITS INCLUDED IN LINES (36-41), (42-46), (47-52), AND (53-57)		106	INITIAL PENSION ADJ REV = (57)X(105) =		119 EL REVENUE = (118)X\$1,228 =
**EXTENDED TIME ADM** ADM >1.0 CAPPED AT 0.2		107	FY 2024 RETIRE SALARY	4,312,528.62	120 2024-25 ADM SRV (EST)
		108	PENSION ADJUST RATE	.0125	683.00
78	2020-21 EXT ADM (ACT)				121 EL CONCENTRATION RATIO = (117)/(120) =
79	2021-22 EXT ADM (ACT)				.00732064
80	2022-23 EXT ADM (PREL)	109	RETIRE PENSION ADJUST = (107)X(108) =	53,906.60	122 EL CONCENTRATION FACTOR = LSR OF 1 OR (121)/0.115 =
81	2023-24 EXT ADM (EST)				.06365774
82	2024-25 EXT ADM (EST)	110	TOTAL PENSION ADJ REV = (106)+(109) =	53,906.60	123 EL PUPIL UNITS = (117)X(122) =
83	2025-26 EXT ADM (EST)				.32
**EXTENDED TIME PU**					124 EL CONCENTRATION REV = (123)X\$436 =
84	2020-21 EXT TIME PU				139.52
85	2021-22 EXT TIME PU	111	GIFTED & TALENTED REV = (57)X\$13.00 =	9,703.20	125 DISTRICT EL REV+ EL CONCENTRATION REV (EXCLUDES EL CROSS REDUC AID, 342) =(120)+(124) =
86	2022-23 EXT TIME PU				24,699.52
87	2023-24 EXT TIME PU				
88	2024-25 EXT TIME PU				
**GENERAL EDUCATION REVENUE**		88	2024-25 EXT PU (EST)		126 BASIC SKILLS REVENUE = (116)+(125) =
**BASIC REVENUE**		112	EXTENDED TIME REVENUE = (88)X\$5,117 =		401,786.37
100	FY 2025 FORMULA ALLOW			7,281	**SPARSITY REVENUE**
57	2024-25 ADJ PU (EST)			746.40	127 ATTENDANCE AREA FOR SPARSITY
101	BASIC REVENUE = (57)X(100) =	5,434,538.40			179.38
**DECLINING ENROLLMENT REV**		113	FY 2024 COMPENSATORY REVENUE (FROM FY 2024 GEN ED REV REPORT, LINES 60 AND 61)	360,617.75	128 DIST TO NEAREST HS
56	2023-24 ADJ PU (EST)				14.4
57	2024-25 ADJ PU (EST)				
		114	EST FY 2025 COMPENSATORY REVENUE = GREATER OF (113) OR =(113)X(\$7,281-\$839)/(\$7,138-\$839) X [(50)/(49)] =	377,086.85	129 ISOLATION INDEX = [SQ RT (.55X(127))] +(128) =
					24.3
		130	ISOLATION INDEX RATIO = [(129)-23]/10, WITH MIN= 0 AND MAX= 1.5		.13
		131	2024-25 ADM SRV, 7-12		317.00

***SPARSITY REVENUE CONT.***		***TRANSPORTATION SPARSITY CONT.***		***TRANSPORTATION SPARSITY CONT.***	
132	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(131)] /[400+(131)] = .11576011	146	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(144) RAISED TO 0.26 POWER] X [(145) RAISED TO 0.13 POWER] X0.141X(100) = 642.06	159	TRANSP EXCESS COST = GTR OF ZERO OR (152)-(158) =
133	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(130)X(131)X(132) OR MEMO: 32,205.47	147	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (146) - [.0466X(100)] = 302.77	160	PUPIL TRANSP ADJ IF (159)=0, THEN (160)=0 ELSE (159)X0.35 =
134	ELEM SPARSITY REVENUE (SEE WEBSITE)	148	INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(147) = 225,987.53	161	TOTAL TRANSPORTATION SPARSITY REVENUE = (148)+(160) = 225,987.53
135	PRELIM SPARSITY REVENUE = (133)+(134) = 32,205.47	149	FY 2024 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB23 FORECAST) 381,478.42	**INITIAL GEN ED REVENUE**	
136	FY 2024 SPARSITY REV (FY 2024 GEN ED REV REPORT, LINE 98) 24,506.32	150	FY 2023 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB23 FORECAST)	101	BASIC 5,434,538.40
137	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	151	FY 2023 REG AND EXCESS TRANSP COST TIMES 105% = (150)X1.05 =	104	DECLINING ENROLL 90,109.66
138	SPARSITY REVENUE IF (137)=YES, (138) = GTR OF (135) OR (136); ELSE (138) = (135) 32,205.47	152	ADJUSTED TRANSP COST = LSR OF (149) OR (151) =	110	PENSION ADJUSTMENT 53,906.60
**SMALL SCHOOLS REVENUE**		153	FY 2024 BASIC REVENUE (2023-24 GEN ED REV REPORT LINE 46) 5,643,302.80	111	GIFTED & TALENTED 9,703.20
57	2024-25 ADJ PU (EST) 746.40	154	TRANSPORTATION PORTION OF FY 2024 BASIC REVENUE = (153)X.0466 = 262,977.91	112	EXTENDED TIME
139	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 = .22250000	155	FY 2024 TRANSP SPARSITY REV(2023-24 GEN ED REV REPORT, LINE 118) 238,555.64	126	BASIC SKILLS 401,786.37
140	SMALL SCHOOLS ALLOWANCE = (139)X\$544 = 121.04	156	FY 2024 CHARTER TRANSP ADJ REV(2023-24 GEN ED REV REPORT, LINE 308)	138	SPARSITY 32,205.47
141	SMALL SCHOOLS REVENUE = (57)X(140) = 90,344.26	157	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	141	SMALL SCHOOLS 90,344.26
**TRANSPORTATION SPARSITY**		158	FY 2024 TRANSP REV SUBTOTAL =(154)+(155) +(156)-(157) = 501,533.55	161	TRANSPORT SPARSITY 225,987.53
142	ATTENDANCE AREA 179.38	162	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(126) +(138)+(141)+(161) = 6,338,581.49	163	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 18.63
143	SQUARE MILES PER RES PU =(142)/(46)= .3677	164	MAINTENANCE COST INDEX = 1+ [.01X(163)] = 1.1863	164	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(164)] = 208.31
144	SPARSITY INDEX = GTR OF (143) OR 0.2 = .3677	165	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(164)] = 208.31	165	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(164)] = 208.31
145	DENSITY INDEX = LSR OF (143) OR 0.2 BUT AT LEAST 0.005 = .2000	166	MENSTRUAL PRODUCTS/OPIATE ANTOGONISTS ALLOWANCE =\$2= 2	166	MENSTRUAL PRODUCTS/OPIATE ANTOGONISTS ALLOWANCE =\$2= 2
		167	YEAR ROUND PU SERVED	167	YEAR ROUND PU SERVED
		168	OPERATING CAP REVENUE = (57)X(165) +(57)X(166) +(167)X\$31 = 156,975.38	168	OPERATING CAP REVENUE = (57)X(165) +(57)X(166) +(167)X\$31 = 156,975.38
		169	UNEQUALIZED REVENUE =(57)X(166)= 1,492.80	169	UNEQUALIZED REVENUE =(57)X(166)= 1,492.80

<b>**LOCAL OPTIONAL REVENUE**</b>		<b>***REF AUTH WITH INFLATION***</b>		<b>***NEW ELECTIONS*** WITH INFLATION</b>		
170	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724	183	FY 2024 AUTHORITY WITH INFLATION (FY 2024 GEN ED REV REPORT, LINE 151)	195	FY 2025 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2023
171	FY 2025 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00		AUTHORITIES WITH INFLATION RENEWED BY BOARD ACTION DO NOT PHASE OUT	196	FY 2025 \$/APU ADDED BY ELECTIONS HELD IN CY 2023
57	2024-25 ADJ PU (EST)	746.40	184	PHASEOUT OF LINE (183)	197	FY 2025 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (192)-(193)+(194) -(195)+(196) =
172	LOCAL OPTIONAL REVENUE = (171)X(57) =	540,393.60	185	FY 2025 RESULT BEFORE INFLATION ADJUSTMENT = (183)-(184) =	186	FY 2025 ANNUAL INFLATION FACTOR
173	TIER 1 LOR CAP/APU	300			1.0257	
174	TIER 2 LOR CAP/APU	724	187	FY 2025 RESULT AFTER INFLATION ADJUSTMENT = (185)X(186) =	<b>**REFERENDUM CAPS**</b>	
175	TIER 1 LOR = LSR OF = (171) OR (173)	300.00	188	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	198	INFLATION FACTOR AS SET IN STATUTE
176	TIER 2 LOR = [LSR OF 171 OR (174)]-(175)	424.00	189	CPI APPLIED TO PERMANENT SUBTRACTION (188) X [(186)-1] =	1.1594	
177	TOTAL, TIER 1 = (57)X(175) =	223,920.00	190	ADDED BY ELECTIONS HELD IN CY 2022 WITH DELAY	199	STANDARD CAP = [2079.50X(198) - \$300=
178	TOTAL, TIER 2 = (57)X(176) =	316,473.60	191	FY 2025 WITH INFLATION RESULTS BEFORE ELECTIONS =(187)+(189)+(190) =	2,110.97	
	<b>**REFERENDUM ALLOWANCES**</b>		192	FY 2025 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (182)+(191) =	919.80	
	<b>**EXIST AUTHORITY AFTER** REFERENDUM SIMPLIFICATION</b>		193	FY 2025 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2023	766.42	
	<b>**REF AUTH W/O INFLATION**</b>		194	FY 2025 \$/APU ADDED BY ELECTIONS HELD IN CY 2023	32,205.47	
179	FY 2024 AUTHORITY (FY 2024 GEN ED REV REPORT, LINE 135)				202	CAP ON AUTHORITY PER APU: IF (138) > 0 THERE IS NO CAP; ELSE (202) = GTR OF (199) OR (201)
180	PHASEOUT OF LINE (179)				9,999.99	
181	ADDED BY ELECTIONS HELD IN CY 2022 WITH DELAY			<b>**NEW ELECTIONS** WITHOUT INFLATION</b>	203	FY 2025 \$/ADJ PU, CAPPED TOTAL = LSR OF (197) OR (202) =
182	FY 2025 W/O INFLATION RESULTS BEFORE ELECTIONS		57	2024-25 ADJ PU (EST)	746.40	
			204	FY 2025 REFER REVENUE = (57)X(203) =		

\*\*\*TRANSITION REVENUE\*\*\*

\*\*\*EQUITY REVENUE CONT.\*\*\*

\*\*\*LOCAL OPTIONAL AIDS & LEVIES\*\*\*

205 TRANSITION ALLOWANCE  
(FY 2015 GEN ED REVENUE  
REPORT, LINE 174)

206 TRANSITION REVENUE  
= (57)X(205) =

\*\*\*EQUITY REVENUE\*\*

207 METRO 5TH PERCENTILE 7,591.96  
208 METRO 95TH PERCENTILE 9,725.69  
209 METRO GAP  
=(208)-(207) = 2,133.73

210 RURAL 5TH PERCENTILE 7,581.00  
211 RURAL 95TH PERCENTILE 9,691.97  
212 RURAL GAP  
=(211)-(210) = 2,110.97

213 DISTRICT'S REGION:  
METRO=MET; RURAL=RUR RUR

214 DIST'S REGION'S EQUITY  
GAP = (209) OR (212)= 2,110.97

215 DIST'S REGION'S 95TH  
PCT = (208) OR (211)= 9,691.97

216 DISTRICT'S REVENUE/PU  
FOR EQUITY PURPOSES  
=[(101)+(204)+(206)+  
[(173)X(57)]/(57) = 7,581.00

217 DISTRICT'S EQUITY GAP  
= GREATER OF ZERO  
OR (215)-(216) = 2,110.97

218 EQUITY INDEX  
= (217)/(214) = 1.00000000

219 = \$80X(218) = 80.00

220 INITIAL EQUITY ALLOW  
IF (217)=0 THEN (220)=0  
ELSE (220)=\$14+(219) 94.00

57 2024-25 ADJ PU (EST) 746.40  
221 = (57)X(220) = 70,161.60

222 FY 2025 STATE AVERAGE  
REF REV & TIER 1 LOR 1,347.01

223 =0.10X[(222)] = 134.70

203 FY 2025 DISTRICT  
REFERENDUM REV/ADJ PU

173 TIER 1 LOR CAP/APU 300

224 = GTR OF ZERO OR  
[(223)-(203)-(173)] =

57 2024-25 ADJ PU (EST) 746.40  
225 = LSR OF  
\$100,000 OR  
[(57)X(224)] =

226 = (221)+(225) = 70,161.60

227 BOTH RUR AND MET =  
= 0.25X(226) 17,540.40

57 2024-25 ADJ PU (EST) 746.40  
228 = \$50.00X(57) = 37,320.00

229 EQUITY REVENUE  
=(226)+(227)+(228)= 125,022.00

\*\*\*OPERATING CAPITAL AIDS & LEVIES\*\*

168 OPERATING CAP REVENUE 156,975.38

169 UNEQUALIZED REVENUE  
=(57)X(166)= 1,492.80

230 OPERATING CAPITAL REVENUE  
SUBJECT TO EQUALIZATION  
=(168)-(169)= 155,482.58

30 2022 ANTC 9,836,897  
57 2024-25 ADJ PU (EST) 746.40

231 FY 2025 ANTC/ADJ PU  
=(30)/(57)= 13,179.12

232 LEVY RATIO FOR OPER CAP  
= LESSER OF 1 OR  
(231)/\$22,912 = .57520601

233 OPERATING CAPITAL EQUAL LIMIT  
= (230)X(232) = 89,434.51

234 OPERATING CAP AID  
=(168)-(233)= 67,540.87

177 TOTAL, TIER 1  
= (57)X(175) = 223,920.00

178 TOTAL, TIER 2  
= (57)X(176) = 316,473.60

10 2022 RMV 213,603,100  
46 2024-25 RES PU (EST) 487.80

235 FY 2025 RMV/RES PU  
= (10)/(46) = 437,890.73

236 LEVY RATIO FOR  
LOCAL OPTIONAL TIER 1  
= LESSER OF 1 OR  
(235)/\$880,000 = .49760310

237 LEVY RATIO FOR  
LOCAL OPTIONAL TIER 2,  
EQUITY, TRANSITION  
= LESSER OF 1 OR  
(235)/\$587,244= .74567085

238 TIER 1 LOR LEVY  
= (177)X(236) = 111,423.29

239 TIER 2 LOR LEVY  
= (178)X(237) = 235,985.14

240 TIER 1 LOR AID  
= (177)-(238) = 112,496.71

241 TIER 2 LOR AID  
= (178)-(239) = 80,488.46

\*\*\*EQUITY AIDS & LEVIES\*\*

229 EQUITY REVENUE 125,022.00

242 LEVY RATIO FOR EQUITY  
=(235)/\$510,000 .86000000

243 EQUITY LIMIT  
= (229)X(237) = 93,225.26

244 EQUITY AID  
= (229)-(243) = 31,796.74

\*\*\*TRANSITION AIDS & LEVIES\*\*

206 TRANSITION REVENUE

245 LEVY RATIO FOR TRANSITION  
=(235)/\$510,000 .86000000

\*\*\*TRANSITION AIDS & LEVIES CONT.\*\*\*

246 TRANSITION LIMIT  
 = (206)X(237) =  
 247 TRANSITION AID  
 = (206)-(246) =

\*\*REFERENDUM AIDS & LEVIES\*\*

203 REFER \$/APU  
 ALL AUTHORITIES  
 248 TIER 1 CAP/APU 460  
 249 TIER 2 CAP/APU  
 = 0.25X(100)-\$300 = 9,999.99  
 138 SPARSITY REVENUE 32,205.47  
 250 TIER 2 CAP/APU  
 IF (138) > ZERO  
 THEN (250) = 9,999.99  
 ELSE (250) = (249) 9,999.99  
 BREAKDOWN OF \$/APU  
 BY TIER, ALL AUTHORITIES  
 251 TIER 1 = LSR OF  
 (203) OR (248) =  
 252 TIER 2 = [LSR OF (203)  
 OR (250)]-(251) =  
 253 UNEQUALIZED  
 = (203)-(251)  
 -(252) =

\*\*\*BREAKDOWN OF REFERENDUM\*\*\*  
 REVENUES

204 REFERENDUM REVENUE  
 ALL AUTHORITIES  
 254 TOTAL, TIER 1  
 = (57)X(251) =  
 255 TOTAL, TIER 2  
 = (57)X(252) =  
 256 TOTAL, UNEQUALIZED  
 = (204)-(254)-(255) =

\*\*\*REFERENDUM LEVY PORTIONS\*\*\*

235 FY 2025 RMV/RES PU 437,890.73  
 257 TIER 1 = LSR OF 1  
 OR (235)/\$567,000 = .77229406  
 258 TIER 2 = LSR OF 1  
 OR (235)/\$290,000 = 1.00000000

\*\*INITIAL REFERENDUM LEVY\*\*

259 TIER 1 LEVY  
 = (254)X(257) =  
 260 TIER 2 LEVY  
 = (255)X(258) =  
 256 UNEQUALIZED LEVY  
 261 TOTAL = (259)  
 +(260)+(256) =

\*\*INITIAL REFERENDUM AID\*\*

262 TIER 1 AID  
 = (254)-(259) =  
 263 TIER 2 AID  
 = (255)-(260) =  
 264 TOTAL AID  
 = (262)+(263) =

\*\*EQUALIZATION AID LIMIT\*\*

101 FY 2025 FORMULA ALLOW 7,281  
 57 ADJ PU (EST) 746.40  
 265 REFERENDUM EQUALIZATION AID LIMIT  
 = [[0.25X(100)]  
 -\$300]X(57) 1,134,714.60

266 REFERENDUM EQUALIZATION AID CAP  
 = GRT OF (264)-(265)  
 OR 0 =

\*\*REFERENDUM LEVY WITH AID LIMIT\*\*

267 TIER 1 LEVY  
 = (259)+(266) =  
 260 TIER 2 LEVY  
 256 UNEQUALIZED LEVY  
 268 TOTAL = (267)  
 +(260)+(256) =

\*\*\*REFERENDUM AID WITH AID LIMIT\*\*\*

269 TIER 1 AID  
 = (262)-(266) =  
 263 TIER 2 AID  
 270 TOTAL AID  
 = (269)+(263) =

\*\*TAX BASE REPLACEMENT\*\*  
 AID (TBRA)

271 ADJ INITIAL TBRA  
 (FROM TBRA PHASEOUT  
 REPORT, LINE 11)  
 272 CONVERTED ADJ FY 2002  
 REF AUTHORITY  
 (FY 2015 GENERAL  
 EDUC REVENUE REPORT,  
 LINE 254)  
 273 UNCAPPED REF AND LOR ALLOWANCE  
 = (175)+(197) = 300.00  
 274 PRORATED TBRA  
 = LSR OF (271) OR  
 [(271)X(273)/(272)] =  
 275 REF AND LOR REV  
 = (177)+(204) = 223,920.00

276 CAPPED TBRA = LSR OF  
 (274) OR (275) =

\*\*INITIAL REVENUES ARE REDUCED TO\*\*  
 MAKE TAX BASE REPLACEMENT AID  
 REVENUE-NEUTRAL. REVENUE COMPONENTS  
 ARE REDUCED IN THE FOLLOWING ORDER:

277 TIER 2 REF AID  
 278 TIER 1 REF AID  
 279 TIER 1 LOR AID  
 280 TIER 1 LOR LEVY  
 281 TIER 1 REF LEVY  
 282 TIER 2 REF LEVY  
 283 UNEQL REF LEVY

***APPLYING THESE REDUCTIONS: ***		***REFERENDUM AID GUARANTEE CONT.***		***OPT AID & LEVY SUMMARY CONT.***	
276	TAX BASE REPLACE AID	298	FY 2015 LOCATION	312	LOCAL OPTIONAL LEVY LIMIT
284	TIER 1 REF AID		EQUITY AID		= (311)+(239) = 347,408.43
	= (269)-(278) =		(FY 2015 GENERAL	313	LOCAL OPTIONAL AID
285	TIER 2 REF AID		EDUC REVENUE REPORT,		=(286)+ (241)+ (307)=
	= (263)-(277) =		LINE 197)		=(279)+ (280)= 192,985.17
286	TIER 1 LOR AID	299	FY 2015 COMBINED AID		
	= (240)-(279)		FOR GUARANTEE		**REF AID & LEVY SUMMARY**
287	TIER 1 LOR LEVY		= (297)+(298) =		AFTER REF AID GUARANTEE
	= (238)-(280)	300	FY 2025 COMBINED REVENUE	314	TIER 1 REF LEVY
288	TIER 1 REF LEVY		= (172)+(204) =		= (288)-(308) =
	= (267)-(281) =	301	FY 2025 COMBINED	315	TIER 2 REF LEVY
289	TIER 2 REF LEVY		INITIAL AID		= (289)-(309) =
	= (260)-(282) =	302	REVENUE RATIO =	316	UNEQL LEVY
290	UNEQL REF LEVY		LESSER OF 1 OR		= (290)-(310) =
	= (256)-(283) =		[(300)/(296)] =	317	TOTAL REFERENDUM LEVY
291	REFER AND LOR TIER 1 EQUALIZATION				=(314)+(315)+(316)=
	AID BEFORE AID GUARANTEE	303	2012 RMV	318	TOTAL REFERENDUM
	= (276)+(284)		137,450,800		EQUALIZATION AID
	+ (285)+(286) =	10	2022 RMV		=(276)+(284)+(285)
	112,496.71	304	RMV RATIO =		+(308)+(309)+(310)
292	REFERENDUM AND LOR LEVY		LESSER OF 1 OR		-(279)-(280) =
	BEFORE AID GUARANTEE		[(303)/(10)] =		.64348692
	= (287)+(288)	305	FY 2025 MINIMUM		**ALTERNATIVE ATTENDANCE ADJUST**
	+ (289)+(290) =		COMBINED AID		(CHARTER TRANSPORT AND
	111,423.29		= (299)X(302)X(304) =		MN STATE ACAD ADJ'S ONLY)
		306	FY 2025 REFERENDUM HOLD	146	TRANSPORT ALLOWANCE
	**REFERENDUM AID GUARANTEE**		HARMLESS AID INCREASE		642.06
293	FY 2015 REFERENDUM AID		IF (293)=0 THEN 0,	319	ADJ PU OF CHARTER
	INCREASE FROM GUARANTEE		ELSE GREATER OF 0		SCHOOLS TRANSPORTED
	(FY 2015 GEN ED REV		OR [(305)-(301)] =		BY DISTRICT
	REPORT, LINE 276)			320	EXT TME PU OF CHARTER
			**INITIAL LEVIES ARE REDUCED TO**		SCHOOLS TRANSPORTED
294	FY 2015 REFERENDUM REV		MAKE THE REFER AID GUARANTEE		BY DISTRICT
	(FY 2015 GEN ED REV		REVENUE-NEUTRAL. LEVY COMPONENTS	321	CHARTER ALT ATTENDANCE
	REPORT, LINE 289)		ARE REDUCED IN THE FOLLOWING ORDER:		ADJUST = (146)X(319)
295	FY 2015 LOCATION	307	TIER 1 LOR LEVY		+\$223X(320) =
	EQUITY REVENUE	308	TIER 1 REF LEVY	322	2024-25 RES PU ATTENDING
	(FY 2015 GEN ED REV	309	TIER 2 REF LEVY		MN STATE ACADEMIES
	REPORT LINE 198)	310	UNEQL REF LEVY	323	MN STATE ACADEMIES
	550,212.33				ALT ATTENDANCE ADJ
296	FY 2015 COMBINED REVENUE		**LOCAL OPT AID & LEVY SUMMARY**	324	ALT ATTEND ADJUST
	= (294)+(295) =		AFTER REF AID GUARANTEE		TO AID
	550,212.33				= (321)+(323) =
297	FY 2015 REFERENDUM	311	TIER 1 LOR LEVY		
	EQUALIZATION PLUS		= (287)-(307) =		111,423.29
	HOLD HARMLESS AID	239	TIER 2 LOR LEVY		
	(FY 2015 GENERAL		= (239)		235,985.14
	EDUC REVENUE REPORT,				
	LINES 276 & 287)				





***REEMPLOYMENT INSURANCE LEVY***		***FY 2024 CAREER & TECH CONT.***		***INITIAL LTFM REVENUE***	
364	EST FY 2024 EXPEND	380	LAST YEAR REVENUE	57	2024-25 ADJ PU (EST) 746.40
365	INITIAL REEMPLOYMENT LEVY = 100% OF (364)=		(FY 2023 CTE AID REPORT, LINE 16) 68,326.18	401	AVE BLDG AGE (EST) (NO MAX AGE LIMIT) 20.63
	**SAFE SCHOOLS LEVY**	381	REVENUE GUARANTEE = LESSER OF (378) OR (380) = 68,326.18	402	BLDG AGE RATIO = LSR OF 1 OR (401)/35 = .58942857
366	SAFE SCH LVY REQUEST? YES	382	PRELIMINARY REVENUE = GREATER OF (379) OR (381) = 71,461.95	403	INITIAL LTFM REVENUE = \$380X(57)X(402) = 167,180.80
57	2024-25 ADJ PU (EST) 746.40	383	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5		**ADDITIONAL LTFM REVENUE** FOR QUALIFIED H&S PROJECTS > \$100,000
367	SAFE SCH LEVY LIMIT = \$36X(57) = 26,870.40	384	CAREER TECH REVENUE = (382)+(383) = 71,461.95	764	NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B
	**SAFE SCHOOLS INTERMEDIATE LEVY**	29	2021 ANTC 8,266,300	404	NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ
368	SAFE SCH INTERMEDIATE LEVY REQUEST? NO	56	2023-24 ADJ PU (EST) 790.60		
369	INTERMEDIATE LEVY ALLOWANCE <= \$15	385	FY 2024 ANTC/ADJ PU = (29)/(56) = 10,455.73	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K
370	SAFE SCH INTERMEDIATE LIMIT = (57)X(369) =	386	LEVY RATIO FOR CTE = LESSER OF 1 OR (385)/\$7,612 = 1.00000000	405	NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K
	**JUDGMENT LEVY**	387	CAREER TECH LEVY LIMIT = (384)X(386) = 71,461.95	406	TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (404)+(405) +(764)+(765) =
371	DISTRICT JUDGMENTS	388	EST CAREER TECH AID = (384)-(387) =		**ADDITIONAL LTFM REVENUE** FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN
372	INTERMED JUDGMENTS		**ANNUAL OTHER POSTEMPLOYMENT** BENEFITS (OPEB)	766	NET LTFM REQ DEBT SERVICE FOR VPK
373	JUDGMENT LIMIT = (371)+(372) =	389	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2023 EXPENSES PAID	407	NEW PAYGO LTFM LEVY FOR VPK
	**ICE ARENA LEVY**			408	TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(406) +(407)+(766) = 167,180.80
374	FY 2023 NET OPR COSTS	390	PRORATION FACTOR TO REFLECT STATEWIDE CAP		
375	ICE ARENA LEVY LIMIT = 100% OF (374) =	391	ANNUAL OPEB LEVY LIMIT = (389)X(390) =		
	**FY 2024 CAREER & TECHNICAL**		**CAPITAL RELATED LEVY LIMITATIONS**		
376	SHARE OF FY 2024 EST COOPERATIVE BUDGET		**LONG TERM FACILITIES MAINTENANCE** REVENUE (LTFM)		
377	FY 2024 ESTIMATED DISTRICT BUDGET 204,177.00	400	LTFM PLAN APPROVAL STATUS APPROVED		
378	FY 2024 EST BUDGET = (376)+(377) = 204,177.00				
379	PRELIMINARY REVENUE = .35X(378) = 71,461.95				

***OLD LAW HEALTH & SAFETY (H&S)***		***LTFM REVENUE***		***LTFM TOTAL AIDS & LEVIES CONT.***	
409	OLD LAW HEALTH & SAFETY REVENUE = FY 2025 ESTIMATED H&S COST =	418	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) = 167,180.80	432	TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) = 70,362.85
410	REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2025	419	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	433	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423)-(432) = 96,817.95
411	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	420	DISTRICT LTFM REVENUE = (418)-(419) = 167,180.80	434	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) =
412	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (410)+(411) =	421	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS	435	TOTAL LTFM LEVY = (433)+(434) = 96,817.95
763	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	422	TOTAL LTFM REVENUE = (420)+(421) = 167,180.80	**DEBT SERV PORTION OF LTFM REV**	
764	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	**LTFM TOTAL AIDS & LEVIES**		763	NET ALT FAC REG DEBT
765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	57	2024-25 ADJ PU (EST) 746.40	764	NET ALT FAC/H&S DEBT
413	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (415)=NO THEN (767), ELSE 0	423	LTFM EQUALIZED REVENUE = LSR OF (418),(420) OR \$380X(57) = 167,180.80	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K
766	NET LTFM REQ DEBT SERVICE FOR VPK	35	2022 AG MODIFIED ANTC FOR LTFM REVENUE 6,034,915	766	NET LTFM REQ DEBT SERVICE FOR VPK
407	NEW PAYGO LTFM LEVY FOR VPK	54	2021-22 ADJ PU (ACT) 692.73	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS 144,233.76
414	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (407)+(412)+(413) +(763)+ (764)+(765) +(766) =	424	FY 2022 ANTC PER APU = (35)/(54) = 8,711.79	768	TOTAL DEBT SERVICE LTFM REVENUE = (763)+(764)+(765) +(766)+(767) = 144,233.76
	**OLD LAW DEFERRED MAINTENANCE**	425	STATEWIDE ANTC/APU 12,230.18	436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (768) = 144,233.76
415	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	426	LTFM EQUAL FACTOR = 123% OF (425) = 15,043.12	428	LTFM AID RATIO .42087878
416	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 = 28,156.77	427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = .57912122	437	LTFM DEBT INITIAL EQUAL AID = (436)X(428) = 60,704.93
417	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) = 28,156.77	428	LTFM AID RATIO = 1-(427) = .42087878	438	LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (768) = 60,704.93
		429	LTFM INITIAL EQUAL AID = (423)X(428) = 70,362.85	439	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436)-(438) = 83,528.83
		430	LTFM INITIAL EQUALIZED LEVY = (423)-(429) = 96,817.95	440	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (768)-(438)-(439) =

***GEN FUND PORTION OF LTFM REV***		***APPROVED INTERMED OPERATING***		***APPROVED REG OP LEASES CONT.***	
422	TOTAL LTFM REVENUE	167,180.80			
			456	ADMINISTRATIVE SPACE	**INSTRUCTIONAL/STORAGE**
			457	FY 2024 JOINT	
441	TOTAL GENERAL FUND LTFM REVENUE			474	FY 2024 NONJOINT
	= (422)-(768) =	22,947.04		475	FY 2025 NONJOINT
			458	INSTRUCTIONAL/STORAGE	
442	LTFM GEN FUND EQUAL REV		459	FY 2024 JOINT	476
	= (423)-(436) =	22,947.04		459	FY 2025 JOINT
			460	TOT INTERMED OPERATING	= SUM (472) TO (475)=
443	LTFM GEN FUND EQUAL AID				***APPROVED REGULAR***
	= (432)-(438) =	9,657.92			CAPITALIZED LEASES
					**ADMINISTRATIVE SPACE**
444	GEN FUND LTFM EQUAL LIMIT				***APPROVED INTERMED CAPITALIZED***
	= GTR OF ZERO OR				477
	(442)-(443) =	13,289.12		478	FY 2024 NONJOINT
			461	***ADMINISTRATIVE SPACE***	478
445	GEN FUND LTFM UNEQUAL LIMIT		462	FY 2024 JOINT	FY 2025 NONJOINT
	= GTR OF ZERO OR				**INSTRUCTIONAL/STORAGE**
	(441)-(443)-(444) =				479
			463	***INSTRUCTIONAL/STORAGE***	FY 2024 NONJOINT
446	TOTAL GEN FUND LTFM LEVY		464	FY 2024 JOINT	480
	= (444)+(445) =	13,289.12		464	FY 2025 JOINT
					**EXCESS FUNDS CAP LEASE**
	**DISABLED ACCESS LIMIT**		465	***EXCESS FUNDS CAP LEASE***	481
			466	FY 2024 JOINT	482
				466	FY 2025 JOINT
447	FY 1992-FY 2025		467	TOT INTERMED CAPITALIZED	483
	APPROV DIS ACC COSTS			= SUM[(461) TO (464)]	= [SUM (477) TO (480)]
448	MAXIMUM = GTR OF (JUNE			-(465)-(466) =	-[(481)+(482)] =
	1991 COMPONENT DIST X				
	150,000) OR 300,000 =	300,000.00	468	TOT INTERMED LEASE COSTS	484
449	LSR OF (447) OR (448)			= (460)+(467) =	TOTAL APPROVED REGULAR
					LEASE COST & CARRYOVER
					=(471)+(476)+(483)=
450	FIRST YEAR DISABLED		57	2024-25 ADJ PU (EST)	746.40
	ACCESS LEVY CERTIFIED		469	INTERMED PUPIL UNIT MAX	
451	LAST YEAR TO CERTIFY			LIMIT = \$65X(57) =	
	= (450)+7 YEARS =				485
452	TOTAL CUM CERT LEVY		470	INTERMED LEASE LIMIT	REG PUPIL UNIT MAXIMUM
	(PAY 93 TO PAY 22)			=LSR (468) OR (469) =	LIMIT = \$212X(57) =
					158,236.80
453	CERT LEVY PAY 2023		471	INTERMED CARRYOVER (INCL	486
454	TOTAL CERTIFIED LEVY			IN REGULAR LEASE LIMIT)	REGULAR MAX LIMIT
	= (452)+(453) =			= (468)-(470) =	=GTR (485) OR (486)=
					158,236.80
455	DISABLED ACCESS LIMIT				488
	= GREATER OF ZERO				REGULAR LEASE LIMIT
	OR (449)-(454)=				=LSR (484) OR (487)=
					**APPROVED REG OPERATING LEASES**
					489
					TOTAL LEASE LEVY LIMIT
					= (470)+(488) =
	LEASE LEVY LIMITATION		472	FY 2024 NONJOINT	
			473	FY 2025 NONJOINT	
	DIST'S SHARE OF JOINT				
	LEASE FOR INTERMED DIST				
	287, 288, 916 AND 917				

***INITIAL CAPITAL RELATED LEVIES***		***INITIAL GEN FUND LEVY CONT.***		***ECFE CONT.***				
233	OPERATING CAPITAL	89,434.51	510	TOTAL INITIAL GENERAL	612	ECFE ANNUAL REPORT		
446	LT FAC MAINTENANCE	13,289.12		LEVY LIMITATION		SUBMITTED?	YES	
455	DISABLED ACCESS			=(506)+(507)+(508)	613	POPULATION UNDER		
489	LEASE LEVY			+(509) =	724,995.26	FIVE YEARS OF AGE	290	
490	COOP BLDG REPAIR							
491	OTHER CAPITAL (MEMO)			**COMMUNITY SERVICE**		614	GTR OF 150 OR (613) =	290
492	CAP PROJECTS REFER					615	ECFE ALLOWANCE	
493	CAPITAL RELATED LIMITS			**BASIC COMMUNITY EDUCATION**		0.023X(100) =	167.46	
	= (233)+(446)+(455)					616	FY 2025 EARLY CHILD	
	+(489)+(490)+(491)		600	POPULATION (YR 2020)	2,603	FAMILY REVENUE		
	+(492) =	102,723.63	601	GTR OF (600) OR 1,335	2,603	IF (611) = YES		
			602	YOUTH SERVICE PROG?	YES	= (614)X(615),		
	**OTHER INITIAL GENERAL LEVIES**		603	AFTER SCHOOL		IF ANNUAL REPT = YES	48,563.40	
494	CONSOLIDATION/			ENRICHMENT?	YES			
495	TRANSITION		604	FY 2025 GENERAL REVENUE		30	2022 ANTC	9,836,897
496	REORGANIZATION			= \$6.35X(601) =	16,529.05	617	ECFE TAX RATE	.00200272
497	OPERATING DEBT		605	FY 2025 YOUTH SERVICE		618	= (617)X(30) =	19,700.55
498	HEALTH BENEFITS			REV = \$1.00X(601) =	2,603.00	619	EARLY CHILD LEVY LIMIT	
499	ADDL RETIREMENT		606	FY 2025 AFTER SCHOOL		= LESSER OF (616)		
500	(MPLS AND STP)			REVENUE = \$1.85X(601)		OR (618) =	19,700.55	
501	SEVERANCE			NOT TO EXCEED 10,000				
502	ADMIN DISTRICT			AND \$.43XPOPULATION		620	EST FY 2025 EARLY CHILD	
503	SWIMMING POOL			IN EXCESS OF 10,000	4,815.55	AID = (616)-(619) =	28,862.85	
504	TREE GROWTH		607	FY 2025 COMMUNITY				
505	CONSOLIDATION/			EDUCATION REVENUE		**HOME VISITING LIMIT**		
	RETIREMENT			= (604)+(605)+(606) =	23,947.60	621	DIST PLANS TO LEVY FOR	
	ECON DEVELOP ABATE					FY 2025 HOME VISIT?	YES	
	OTHER GENERAL (MEMO)		30	2022 ANTC	9,836,897	622	HOME VISITING REVENUE	
			608	STANDARD COMM ED LEVY		IF (621) = YES		
	SUBTOTAL, OTHER INITIAL			= 0.00375X(30) =	36,888.36	AND (618) > \$0,		
	GENERAL LEVIES					= \$3.00X(613),		
	= (494) TO (504) =		609	COMM ED LEVY LIMIT		ELSE = \$0	870.00	
				LSR (607) OR (608) =	23,947.60	231	FY 2025 ANTC/ADJ PU	13,179.12
	**INITIAL GENERAL FUND LEVY**		610	FY 2025 EST GROSS COMM ED		623	HOME VISIT LEVY RATIO	
506	GENERAL RMV VOTER APPROVED			AID = (607)-(609) =		= LESSER OF 1 OR		
	=(317) =					(231)/\$17,250 =	.76400696	
507	GENERAL RMV OTHER			**EARLY CHILD FAMILY EDUCATION**		624	FY 2025 HOME VISIT LIMIT	
	=(312)+(243)					= (622)X(623)	664.69	
	+(246) =	440,633.69		FY 2023 ECFE ANNUAL REPORT		625	FY 2025 EST HOME VISIT	
508	GENERAL NTC			MUST BE SUBMITTED TO CERTIFY		AID =(622)-(624)	205.31	
	VOTER APPROVED			EARLY CHILDHOOD FAMILY ED &				
	=(492)			HOME VISIT LEVIES FOR FY 2025				
509	GENERAL NTC OTHER		611	DIST PLANS TO LEVY FOR				
	=(338)+(361)+(365)			FY 2025 ECFE REVENUE?	YES			
	+(367)+(370)+(373)							
	+(375)+(387)+(391)							
	+(493)-(492)+(505) =	284,361.57						

***ADULTS WITH DISABILITIES***			***GENERAL DEBT SERVICE (FUND 7)***			***DEBT EQUAL AID CONT.***		
626	ADULTS WITH DISABILITIES REQUEST?	NO		REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2025 PRINCIPAL AND INTEREST PAYMENTS)	713	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2023		
627	DISTRICT POPULATON TIMES \$0.34 = (600)X\$0.34 =			**REQ DEBT ELIGIBLE FOR LONG TERM** FACILITIES MAINTENANCE (LTFM) REV	714	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (710)+(711) + (712)+(713) =	1,615,413.00	
628	FY 2023 ADULTS WITH DISABILITIES REVENUE		700	ALT FAC REGULAR REQ DEBT SERV LEVY				
629	TOTAL REVENUE, =GREATER OF = GREATER OF (627) OR (628)=		701	ALT FAC/H&S REQ DEBT SERV LEVY		**REQUIRED DEBT FOR BONDS ELIG** FOR FUTURE DEBT EQUALIZATION AID		
630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.006 = (30)X0.006 =		702	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	715	VOTER APPR BONDS SOLD AFTER JULY 1, 2023 ELIG FOR FUTURE AID		
631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) =		703	NEW LTFM REQ DEBT SERVICE FOR VPK	716	NON-VOTER BONDS SOLD AFTER JULY 1, 2023 ELIG FOR FUTURE AID		
632	ADULTS WITH DISABILITIES AID = (629)-(631) =		704	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	148,103.00	717	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (715)+(716) =	
	**SCHOOL-AGE CARE**		705	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) + (703)+(704) =	148,103.00		**OTHER REQUIRED DEBT FOR BONDS** INELIGIBLE FOR DEBT EQUAL AID	
633	FY 2025 SCH-AGE CARE REV (FY 2025 EST COST)			**REQ DEBT ELIGIBLE FOR NATURAL** DISASTER EQUAL AID (MS 123B.535)	718	VOTER APPR BONDS INELG FOR DEBT EQUAL AID	139,650.00	
30	2022 ANTC	9,836,897						
46	2024-25 RES PU (EST)	487.80						
634	ANTC/RES PU = (30)/(46) =	20,165.84	706	NATURAL DISASTER REQ DEBT SERV LEVY		**NON-VOTER APPR INELIG BONDS**		
635	LEVY RATIO = LSR OF 1 OR (634)/\$2,318 =	1.00000000		**REQUIRED DEBT ELIGIBLE FOR DEBT** EQUALIZATION AID (MS 123B.53)	719	FACIL BOND-MS 123B.62		
636	FY 2025 SCH-AGE CARE LIM = (633)X(635) =		707	TACONITE BONDS REQ DEBT SERV LEVY	720	EQUIP BOND-MS 123B.61		
637	FY 2025 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) =		708	TAC FUNDING FOR BONDS (NOT IRRRB)	721	REORG OPER DEBT		
	**COMMUNITY SERVICE SUMMARY**		709	TAC ADJ TO REQ = (708) OR [(708)X1.05] =	722	ECON DEV ABATEMENT		
638	OTHER COMM ED (MEMO)		710	NET REQ DEBT SERV LEVY TACONITE=(707)-(709)=	723	JUDGMENT		
639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) =	44,312.84	711	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2023	1,615,413.00	724	OTHER NON-VOTER INELG LEASE PURCHASE	
			712	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2023		725	INELG LEASE PURCHASE	
						726	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (719) THRU (725) =	
						727	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (717)+(718)+(726) =	139,650.00
						728	GDS REQ DEBT SERV LEVY = (705)+(706)+(714) +(717)+(718)+(727) =	1,903,166.00

***NON-VTR APPR INELIG BOND CONT.***		***FUND 7 DEBT BALANCE CONT.***		***NET DBT EXCESS BREAKDOWN CONT.***	
729	GDS REQ DEBT SERV LEVY VOTER APPR = (710)+(711) +(713)+(715)+(718) = 1,755,063.00	744	RETAIN FOR CAPITAL LOAN REPAYMENT	758	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = -(719)-(720)-(748) =
30	2022 ANTC 9,836,897	745	APPROVED DEBT EXCESS TO BE RETAINED	759	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(749)-(750)] =
730	MAXIMUM EFFORT DEBT SERVICE TAX RATE %	746	DISTRICT REQUESTED ADDITIONAL EXCESS		
731	MAX EFFORT DEBT SERV LEVY = (30)X(730) =	747	CERTIFIED DEBT EXCESS = GTR OF 0 OR (743) -(744)-(745)+(746)= 49,720.79		***NET DEBT EXCESS SUMMARY***
732	DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(714)-(731)] = 1,615,413.00	748	EXCESS USED TO RETIRE FAC & EQUIP BONDS	760	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(729)-(715)]X(751) = 45,851.55
733	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	749	ADJUSTED DEBT EXCESS = (747)-(748) = 49,720.79	761	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (749)-(759)-(760) = 3,869.24
			**BREAKDOWN OF NET DEBT EXCESS**	762	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (760)+(761) = 49,720.79
734	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY	750	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (731)>0, THEN 0 ELSE (728)-(717)= 1,903,166.00		**LONG TERM FACILITIES MAINT AID**
	**FUND 7 DEBT BALANCE**			763	NET ALT FAC REG DEBT = (700)-(753) =
735	JUNE 2022 FUND 7-425 BAL FOR BOND REFUND	751	DEBT EXCESS RATIO = LSR 1 OR (749)/(750)= .02612530	764	NET ALT FAC/H&S DEBT = (701)-(754) =
736	JUNE 2022 FUND 7-451 BAL FOR QZAB & QSCB	752	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (714)X(751) = 42,203.15	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (702)-(755) =
737	JUNE 2022 FUND 7-460 BALANCE NONSPENDABLE	753	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(751) =	766	NET LTFM REQ DEBT FOR ELIG VPK = (703)-(756) =
738	JUNE 2022 FUND 7-463 BALANCE UNASSIGN NEG	754	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(751) =	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(757) = 144,233.76
739	JUNE 2022 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 276,736.92	755	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(751) =	768	NET DEBT LEVY FOR LT FAC MAINT = (763)+(764)+(765) + (766)+(767) = 144,233.76
740	PAY 22 DEBT EXCESS LEVY REDUCTION 71,216.04	756	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(751) =	436	LTFM DEBT EQUAL REV 144,233.76
741	PAY 23 DEBT EXCESS LEVY REDUCTION 60,641.79	757	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(751) = 3,869.24	438	LTFM DEBT EQUAL AID 60,704.93
742	5% OF PAY 24 REQ DEBT SERV LEVY=(728)X5%= 95,158.30			439	LTFM DEBT EQUAL LEVY 83,528.83
743	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(739) -(740)-(741)-(742)] = 49,720.79			440	LTFM DEBT UNEQUAL LVY
				769	LTFM DEBT LEVY LIMIT = (439)+(440)+(753)+(754) +(755)+(756)+(757)= 87,398.07

***NATURAL DISASTER DEBT EQUAL***			***DEBT EQUALIZATION AID CONT.***			***MINIMUM EST MAX EFFORT PAYMENT***		
30	2022 ANTC	9,836,897	783	FY 2025 NET DEBT EQ REV = GTR OF 0 OR [(780)-(782)] =	24,882.26	732	MAX EFFORT DEBT LEVY	
770	TEN PERCENT ANTC = 0.10X(30) =	983,689	784	PRELIM TIER 1 EQU REV =LSR (783) OR (781)=	24,882.26	800	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927)-(706) -(719)-(720)-(721) =	
706	REQ DEBT LEVY FOR NATURAL DISASTER DEBT		785	PRELIM TIER 2 EQU REV = (783)-(784) =		801	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	
771	FY 2025 DISASTER DEBT EQ REV = GTR OF ZERO OR [(706)-(770)] =		731	MAXIMUM EFFORT DEBT SERVICE LEVY				
54	2021-22 ADJ PU (ACT)	692.73	786	MAX EFFORT TIER 1 REV			**ADJUSTMENT TO GDS LIMIT** FOR IRRRB ALLOCATION	
772	FY 2022 ANTC PER APU = (30)/(54) =	14,200.19	787	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (780)-(731) =		802	FY 2025 IRRRB FUNDING FOR VOTER-APPR BONDS	
773	STATEWIDE AVE ANTC INC PER APU	12,964.47	788	TIER 1 EQUAL REV = GTR OF (784) OR (786) =	24,882.26	803	PAY 24 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((802)X1.05) =	
774	DISASTER EQUAL FACTOR = 300% OF (773) =	38,893.40	789	TIER 2 EQUAL REV = GTR OF (785) OR (787) =		804	FY 2025 IRRRB FUNDING FOR NON-VOTER BONDS	
775	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (772)/(774) =	.36510539	54	2021-22 ADJ PU (ACT)	692.73	805	PAY 24 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((804)X1.05) =	
776	DISASTER AID RATIO = = 1-(775) =	.63489461	790	2022 ANTC /ADJ APU = (30)/(54) =	14,200.19	806	DEBT EQUAL AID ELIG, VOTER APPROVED =GTR OF ZERO OR [(710)+(711)+(713) +(801)-(799)-(803)] =	1,615,413.00
777	DISASTER DEBT EQUAL AID = (771)X(776) =		791	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$4,430 OR 55.33% OF (773)] =	1.00000000	807	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(712)-(798)-(805)] OR ZERO =	
778	DISASTER LEVY LIMIT = (706)-(777) =		792	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$8,000 OR 100% OF (773)] =	1.00000000	808	DEBT EQUAL AID INELIG, VOTER APPROVED =(715)+(718) =	139,650.00
	**DEBT EQUALIZATION AID**					809	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(716)+(726) =	
732	DEBT EQUAL BASE	1,615,413.00	793	TIER 1 DEBT EQU AID RATIO = 1-(791) =		769	LTFM DEBT LEVY LIMIT NON VOTER APPROVED	87,398.07
752	DEBT EXCESS FOR ELIG REQUIRED DEBT	42,203.15	794	TIER 2 DEBT EQU AID RATIO = 1-(792) =		778	DISASTER LEVY LIMIT VOTER APPROVED	
779	FY 2025 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)		795	TIER 1 DEBT AID = (788)X(793) =				
780	FY 2025 GROSS DEBT EQUALIZATION REVENUE = (732)-(752)+(779) =	1,573,209.85	796	TIER 2 DEBT AID = (789)X(794) =				
30	2022 ANTC	9,836,897	797	TOTAL DEBT EQ AID = (795)+(796) =				
781	= .1050X(30) =	1,032,874.19	798	NON VOTER DEBT AID = (797)X(712)/(714) =				
782	MAX UNEQ LOCAL EFFORT = .1574X(30) =	1,548,327.59	799	VOTER APPR DEBT AID = (797)-(798) =				

***INITIAL GEN DEBT SERVICE CONT.***		***FUND 47 DEBT BALANCE CONT.***		***LEVY LIMITATION ADJUSTMENTS***	
810	INITIAL GDS LEVY LIM VOTER APPROVED =(806)+(808)+(778) = 1,755,063.00		BAL NON-VOTER APPROV = (911)-(912) =		IN GENERAL, IF WE HAVE:
		914	PAY 22 OPEB DEBT EXC REDUCTION NON-VOTER	A	FINAL LEVY AUTHORITY
811	INITIAL GDS LEVY LIM NON VOTER APPROVED = (807)+(809)+(769) = 87,398.07	915	PAY 23 OPEB DEBT EXC REDUCTION NON-VOTER	B	PREVIOUSLY CALCULATED AUTHORITY
		916	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =	C	CERTIFIED LEVY BASED ON (B)
812	TOTAL INITIAL GDS LEVY LIMIT = (810)+(811) = 1,842,461.07		5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% =	D	LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO
	**OTR POSTEMPLOY BENEFITS (OPEB)** & PENSION DEBT SERVICE (FUND 47)	917	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER		**GENERAL FUND ADJUSTMENTS**
900	LEVY BONDS IRREV TRUST VOTER APPROVED	918	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1000	FY 2024 OPER CAP LEVY AUTH (FROM FY 2024 GENERAL EDUC REV REPORT, LINE 194) 75,155.07
901	LEVY BONDS REVOC TRUST VOTER APPROVED	919	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =	1001	22 PAY 23 LIMIT 74,761.78
902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	920	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] =	1002	22 PAY 23 LEVY 74,761.78
903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED	921	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907) = ZERO, ELSE 0	1003	FY 2024 OPER CAPITAL LEVY ADJUSTMENT = ((1100)-(1101)) = 393.29
904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED	922	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED		**FY 2024 LOR TIER 1 LEVY ADJUST**
905	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (903)+(904)=	923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1004	FY 2024 LOR TIER 1 (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 201) 108,847.04
	**FUND 47 DEBT BALANCE**	924	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =	1005	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 275)
906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)	925	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) =	1006	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 302)
907	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED	926	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1005) +(1006)+(1007)= 102,899.42	1007	22 PAY 23 LIMIT 102,899.42
908	JUNE 2022 FUND 47-425 BAL FOR BOND REFUND		PAY 23 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1005) +(1006)+(1008)= 102,899.42	1008	22 PAY 23 LEVY 102,899.42
909	JUNE 2022 FUND 47-460 BALANCE NONSPENDABLE		FY 2024 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1009)) = 5,947.62	1009	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1005) +(1006)+(1007)= 102,899.42
910	JUNE 2022 FUND 47-463 BALANCE UNASSIGN NEG			1010	PAY 23 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1005) +(1006)+(1008)= 102,899.42
911	JUNE 2022 FUND 47-464 BALANCE RESTRICTED			1011	FY 2024 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1009)) = 5,947.62
912	JUNE 2022 FUND 47-464 BALANCE VOTER APPROV				
913	JUNE 2022 FUND 47-464				



***FY 2024 LOR TIER 2*** LEVY ADJUSTMENT		***FY 2024 1ST TIER REF ADJ CONT.***		***FY 2024 UNEQUAL REF LEVY ADJ***		
1012	FY 2024 LOR TIER 2 (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 202)	265,444.50	1026	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 303)	1040	FY 2024 UNEQUAL REF LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 255)
1013	22 PAY 23 LIMIT	250,940.07	1027	22 PAY 23 LIMIT	1041	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 278)
1014	22 PAY 23 LEVY	250,940.07	1028	22 PAY 23 LEVY	1042	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 305)
1015	FY 2024 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1013))	14,504.43	1029	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1027) =	1043	22 PAY 23 LEVY
**FY 2024 EQUITY LEVY ADJUSTMENT**			1030	PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1028) =	1044	22 PAY 23 LEVY
1016	FY 2024 EQUITY LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 214)	104,863.10	1031	FY 2024 1ST TIER VTR REF LEVY ADJUSTMENT	1045	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =
1017	22 PAY 23 LIMIT	99,133.17	**FY 2024 2ND TIER REF LEVY ADJUST**		1046	PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =
1018	22 PAY 23 LEVY	99,133.17	1032	FY 2024 2ND TIER REF LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 253)	1047	FY 2024 UNEQUALIZED REF LEVY ADJUSTMENT
1019	FY 2024 EQUITY LEVY ADJUSTMENT = ((1016)-(1017)) =	5,729.93	1033	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 277)	**FY 2024 TBRA ALLOCATION ADJUST** TO VOTER-APPROVED LEVIES	
**FY 2024 TRANSITION LEVY ADJUST**			1034	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 304)	**FY 2024 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINES 266 TO 268)	
1020	FY 2024 TRANSITION LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 222)		1035	22 PAY 23 LIMIT	1048	TIER 1 LEVY
1021	22 PAY 23 LIMIT		1036	22 PAY 23 LEVY	1049	TIER 2 LEVY
1022	22 PAY 23 LEVY		1037	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =	1050	UNEQL LEVY
1023	FY 2024 TRANSITION LEVY ADJUSTMENT		1038	PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =	1051	TOTAL FY 2024 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =
**FY 2024 1ST TIER REFERENDUM** LEVY ADJUST			1039	FY 2024 2ND TIER REF LEVY ADJUSTMENT	1052	TOTAL FY 2024 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 23 LEVY = (1025)+(1033) +(1041) =
1024	FY 2024 1ST TIER REF LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 251)				1053	FY 2024 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =
1025	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 276)					

***FY 2024 LOR TBRA ALLOCATION ADJ***		***FY 2024 INTEGRATION ADJUSTMENT***		***FY 2024 HEALTH & SAFETY***	
1054	FY 2024 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 265)	1065	FY 2024 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 17,024.38	1081	FY 2024 HEALTH AND SAFETY REBATES ADJUST
1005	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 275)	1066	22 PAY 23 LIMIT 18,111.51		**FY 2023 LTFM EQUAL LEVY ADJUST**
1055	FY 2024 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =	1067	22 PAY 23 LEVY 18,111.51	1082	FY 2023 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 63) 88,685.56
	**FY 2024 REFERENDUM HOLD HARMLESS** ADJUST TO VOTER-APPROVED LEVIES	1068	FY 2024 INTEGRATION ADJUSTMENT LIMIT = (1065)-(1067) = 1,087.13-	1083	21 PAY 22 LIMIT 86,339.32
1056	FY 2024 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINES 294 TO 296)		**FY 2024 ALT TEACHER COMP ADJ**	1084	21 PAY 22 LEVY 86,339.32
1057	TIER 1 LEVY	1069	FY 2024 ALT COMP LEVY AUTH (FROM FY 2024 GEN ED REVENUE REPORT, LINE 339) 64,883.00	1085	TOTAL ADJUSTMENT = (1082)-(1083) = 2,346.24
1058	TIER 2 LEVY	1070	22 PAY 23 LIMIT 63,903.84	1086	22 PAY 23 ADJ LIMIT 235.23
1059	UNEQL LEVY	1071	22 PAY 23 LEVY 63,903.84	1087	22 PAY 23 ADJ LEVY 235.23
1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =	1072	FY 2024 ALT TEACH COMP LEVY ADJUSTMENT = ((1069)-(1070)) = 979.16	1088	FY 2023 LTFM EQUALIZED LEVY ADJUST = (1085)-(1086) = 2,111.01
1061	TOTAL FY 2024 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 23 LEVY =(1026) +(1034)+(1042)=		**FY 24 & FY 23 CAPITAL RELATED ADJ**		**FY 2023 LTFM UNEQUAL LEVY ADJ**
1062	FY 2024 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =		**FY 2024 LTFM EQUAL LEVY ADJ**	1089	FY 2023 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2023 WEBSITE REPORT, LINE 64)
	**FY 2024 REFERENDUM HOLD HARMLESS** ADJUSTMENT TO TIER 1 LEVIES	1073	FY 2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2024 WEBSITE REPORT, LINE 63) 99,426.59	1090	21 PAY 22 LIMIT
1063	FY 2024 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 293)	1074	22 PAY 23 LIMIT 93,987.48	1091	21 PAY 22 LEVY
1006	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY ALLOCATION OF TBRA	1075	22 PAY 23 LEVY 93,987.48	1092	TOTAL ADJUSTMENT
1064	FY 2024 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =	1076	FY 2024 LTFM EQUALIZED LEVY ADJUST = (1073)-(1074) = 5,439.11	1093	22 PAY 23 ADJ LIMIT
			**FY 2024 LTFM UNEQUAL LEVY ADJ***	1094	22 PAY 23 ADJ LEVY
		1077	FY 2024 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2024 WEBSITE REPORT, LINE 64)	1095	FY 2023 LTFM UNEQUALIZED LEVY ADJUST
					***3 YEAR PRIOR ADJUSTMENTS***
		1078	22 PAY 23 LIMIT		**FY 2022 OPERATING CAPITAL** LEVY ADJUSTMENT
		1079	22 PAY 23 LEVY	1096	FY 2022 OPER CAP LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 181) 68,569.06
		1080	FY 2024 LTFM UNEQUALIZED LEVY ADJUST	1097	20 PAY 21 LIMIT 65,083.80
				1098	20 PAY 21 LEVY 65,083.80

***FY 2022 OPER CAP ADJ CONT.***		***FY 2022 EQUITY LEVY ADJUSTMENT***		***FY 2022 1ST TIER VTR APPROVED*** REFER LEVY ADJUST CONT.	
1099	TOTAL ADJUST TO PAY 21 OPER CAP LEVY AUTH = ((1096)-(1097)) =	3,485.26	1117	FY 2022 EQUITY LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 208)	88,491.75
1100	21 PAY 22 ADJ LIMIT	3,124.62	1118	20 PAY 21 LIMIT	92,456.56
1101	21 PAY 22 ADJ LEVY	3,124.62	1119	20 PAY 21 LEVY	92,456.56
1102	FY 2022 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) =	360.64	1120	TOTAL ADJUST TO PAY 21 EQUITY LEVY AUTH = ((1117)-(1119)) =	3,964.81-
**FY 2022 LOR TIER 1 LEVY ADJ**			1121	21 PAY 22 ADJ LIMIT	703.53
1103	FY 2022 LOC OPT TIER 1 AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 200)	91,853.71	1122	21 PAY 22 ADJ LEVY	703.53
1104	20 PAY 21 LIMIT	95,969.16	1123	FY 2022 EQUITY LEVY ADJUSTMENT = ((1120)-(1122)) =	4,668.34-
1105	20 PAY 21 LEVY	95,969.16	**FY 2022 TRANSITION LEVY ADJ**		
1106	TOTAL ADJUST TO PAY 21 LOR OPTIONAL LEVY AUTH = ((1103)-(1105)) =	4,115.45-	1124	FY 2022 TRANSITION LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 215)	
1107	21 PAY 22 ADJ LIMIT	730.26	1125	20 PAY 21 LIMIT	
1108	21 PAY 22 ADJ LEVY	730.26	1126	20 PAY 21 LEVY	
1109	FY 2022 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1108)) =	4,845.71-	1127	TOTAL ADJUST TO PAY 21 TRANSITION LEVY AUTH	
**FY 2022 LOR TIER 2 LEVY ADJUST**			1128	21 PAY 22 ADJ LIMIT	
1110	FY 2022 LOC OPT LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 202)	224,002.99	1129	21 PAY 22 ADJ LEVY	
1111	20 PAY 21 LIMIT	234,039.30	1130	FY 2022 TRANSITION LEVY ADJUSTMENT	
1112	20 PAY 21 LEVY	234,039.30	***FY 2022 1ST TIER VOTER*** APPROVED REFER LEVY ADJUST		
1113	TOTAL ADJUST TO PAY 21 LOR OPTIONAL LEVY AUTH = ((1110) - (1112))	10,036.31-	1131	FY 2022 1ST TIER REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 240)	
1114	21 PAY 22 ADJ LIMIT	1,780.88	1132	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1030)	
1115	21 PAY 22 ADJ LEVY	1,780.88			
1116	FY 2022 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1115))	11,817.19-			

\*\*\*FY 2022 UNEQUAL REF LEVY ADJ\*\*\*

\*\*\*FY 2022 LOR TBRA ADJUST\*\*\*

\*\*\*FY 2022 LOR TIER 1 HOLD\*\*\*  
HARMLESS ADJUSTMENT CONT.

1145 FY 2022 UNEQUAL REF LEVY AUTH  
(FROM FY 2022 GENERAL  
EDUC REVENUE REPORT,  
LINE 244)

1158 FY 2022 ALLOC OF TBRA  
TO LOR TIER 1 LEVY  
(FROM FY 2022 GENERAL  
REVENUE REPORT,  
LINE 254)

1172 FY 2022 LOR TIER 1 HOLD  
HARMLESS ADJUSTMENT

1146 PAY 21 LIMIT BEFORE  
TBRA AND HOLD HARM ADJ  
(FROM PAY 22 LEVY  
REPORT, LINE 1054)

1159 ALLOCATION OF TBRA  
(FROM PAY 21 LEVY RPT,  
LINE 296)

1173 21 PAY 22 ADJ LIMIT  
1174 21 PAY 22 ADJ LEVY

1147 PAY 21 LEVY BEFORE  
TBRA AND HOLD HARM ADJ  
(FROM PAY 22 LEVY  
REPORT, LINE 1055)

1160 FY 2022 ALLOCATION OF TBRA  
LOR LEVY TIER 1 ADJUSTMENT  
= (1158)-(1159) =

1175 FY 2021 TIER 1 HOLD HARM  
ADJUSTMENT

1148 TOTAL ADJUST TO PAY 21  
UNEQUAL REF LEVY AUTH

1161 21 PAY 22 ADJ LIMIT  
1162 21 PAY 22 ADJ LEVY

\*\*FY 2022 INTEGRATION ADJUSTMENT\*\*

1163 FY 2022 LOR TIER 1 TBRA  
LEVY ADJUSTMENT

1176 FY 2022 INTEG LEVY AUTH  
(FROM INTEGRATION REVENUE  
REPORT, LINE 20) 13,931.53

1149 21 PAY 22 ADJ LIMIT  
1150 21 PAY 22 ADJ LEVY

1177 20 PAY 21 LIMIT 15,949.82  
1178 20 PAY 21 LEVY 15,949.82

1151 FY 2022 UNEQUAL REF  
LEVY ADJUSTMENT

\*\*FY 2022 REFERENDUM HOLD HARM\*\*

1179 TOTAL ADJUSTMENT  
= (1176)-(1178) = 2,018.29-

1164 FY 2022 ALLOC OF HOLD HARM  
(FROM FY 2022 GENERAL  
EDUC REVENUE REPORT,  
LINE 283 TO 285)

1180 21 PAY 22 ADJ LIMIT 950.95-  
1181 21 PAY 22 ADJ LEVY 950.95-

\*\*FY 2022 TBRA ALLOCATION ADJ\*\*  
TO VOTER-APPROVED LEVIES

1152 FY 2022 ALLOC OF TBRA  
TO VTR-APPR REF LEVIES  
(FROM FY 2022 GENERAL  
EDUC REVENUE REPORT,  
LINES 255 TO 257)

1165 PAY 21 HOLD HARM ALLOC  
(FROM PAY 21 LEVY RPT,  
LINE 313 TO 315)

1182 FY 2022 INTEGRATION  
ADJUSTMENT LIMIT  
= (1179)-(1181) = 1,067.34-

1153 PAY 21 ALLOC OF TBRA  
TO VOTER-APPR REF LEVY  
(FROM PAY 21 LEVY RPT,  
LINES 297 TO 300)

1166 FY 2022 HOLD HARM TOTAL  
= (1165)-(1164) =

\*\*FY 2022 REEMPLOYMENT ADJUSTMENT\*\*

1154 FY 2022 TBRA ALLOCATION  
TOTAL ADJUSTMENT  
= (1153)-(1152) =

1167 21 PAY 22 ADJ LIMIT  
1168 21 PAY 22 ADJ LEVY

1183 FY 2022 EXPEND ACTUAL  
1184 REEMPLOY LEVY AUTH  
= 100% OF (1183) =

1155 21 PAY 22 ADJ LIMIT  
1156 21 PAY 22 ADJ LEVY

1169 FY 2022 HOLD HARM ALLOC

1185 21 PAY 22 LIMIT  
1186 21 PAY 22 LEVY

\*\*FY 2022 LOR TIER 1 HOLD\*\*  
HARMLESS ADJUSTMENT

1157 FY 2022 TBRA ALLOC  
LEVY ADJUSTMENT

1170 FY 2022 ALLOC OF HOLD HARMLESS  
TO LOR TIER 1 LEVY  
(FROM FY 2022 GENERAL  
EDUC REVENUE REPORT,  
LINES 282)

1187 FY 2022 REEMPLOY ADJUST

\*\*FY 2022 SAFE SCHOOLS ADJUST\*\*

1188 SAFE SCH Lvy REQUEST YES  
54 2021-22 ADJ PU (ACT) 692.73

1171 PAY 21 TIER 1 HOLD  
HARMLESS LEVY  
(FROM PAY 22 LEVY RPT,  
LINES 312)

1189 FY 2022 SAFE SCHOOLS  
AUTH \$36X(54) = 24,938.28

***FY 2022 SAFE SCHOOLS ADJ CONT.***			***FY 2022 LTFM EQUAL ADJ CONT.***			***FY 2022 CAREER TECHNICAL ADJ***		
1190	20 PAY 21 LIMIT	24,710.40	1206	20 PAY 21 LIMIT	81,095.31	1227	FY 2022 CAREER TECH	
1191	20 PAY 21 LEVY	24,710.40	1207	20 PAY 21 LEVY	81,095.31		LEVY AUTHORITY	
1192	FY 2022 SAFE SCH ADJUST = ((1189)-(1190)) =	227.88	1208	TOTAL ADJUSTMENT = (1205)-(1206) =	747.86		(FY 2022 CTE AID REPORT LINE 21)	68,326.18
	**FY 2022 SAFE SCHOOLS** INTERMEDIATE ADJUST		1209	21 PAY 22 ADJ LIMIT	3,993.32	1228	21 PAY 22 LIMIT	68,326.18
			1210	21 PAY 22 ADJ LEVY	3,993.32	1229	21 PAY 22 LEVY	68,326.18
1193	SAFE SCH INTERMEDIATE LEVY ALLOW		1211	22 PAY 23 ADJ LIMIT	4,064.22-	1230	FY 2022 CAREER TECH ADJUSTMENT	
54	2021-22 ADJ PU (ACT)	692.73	1212	22 PAY 23 ADJ LEVY	4,064.22-			
1194	FY 2022 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1193)X(54) =		1213	FY 2022 EQUAL LIMIT ADJUST = (1209)+(1211) =	70.90-		**FY 2022 HEALTH BENEFIT** LEVY ADJUST	
1195	20 PAY 21 LIMIT		1214	FY 2022 EQUAL LEVY ADJUST = (1210)+(1212) =	70.90-	1231	FY 2022 ACTUAL COST (LIMITED TO \$600,000)	
1196	20 PAY 21 LEVY		1215	FY 2022 LTFM EQUALIZED LEVY ADJUST = (1208)-(1213) =	818.76	1232	21 PAY 22 LIMIT	
1197	FY 2022 SAFE SCHOOLS INTERMEDIATE ADJUST			**FY 2022 LTFM UNEQUAL LEVY ADJ**		1233	21 PAY 22 LEVY	
	**FY 2022 ALTERNATE TEACHER** COMPENSATION LEVY ADJUST		1216	FY 2022 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2022 WEBSITE REPORT, LINE 64)		1234	FY 2022 HEALTH BENEFITS ADJUST	
1198	FY 2022 ALT COMP LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 317)	56,413.41	1217	20 PAY 21 LIMIT			**FY 2022 ANNUAL OPEB LEVY ADJ**	
1199	20 PAY 21 LIMIT	60,666.93	1218	20 PAY 21 LEVY		1235	FY 2022 ACTUAL COST (FIN 797+OBJ 291)	
1200	20 PAY 21 LEVY	60,666.93	1219	TOTAL ADJUSTMENT		1236	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000
1201	TOTAL ADJUST TO PAY 21 ALT COMP LEVY AUTH = ((1198)-(1200)) =	4,253.52-	1220	21 PAY 22 ADJ LIMIT		1237	PRORATED ANNUAL OPEB LEVY AUTH	
1202	21 PAY 22 ADJ LIMIT	4,248.26-	1221	21 PAY 22 ADJ LEVY		1238	22 PAY 23 LIMIT	
1203	21 PAY 22 ADJ LEVY	4,248.26-	1222	22 PAY 23 ADJ LIMIT		1239	22 PAY 23 LEVY	
1204	FY 2022 ALT TEACH COMP LEVY ADJUST = ((1201)-(1203)) =	5.26-	1223	22 PAY 23 ADJ LEVY		1240	FY 2022 ANNUAL OPEB ADJUSTMENT (NO ADJUSTMENT)	
	**FY 2022 LTFM EQUALIZED LEVY ADJ**		1224	FY 2022 UNEQUAL LIMIT ADJUST = (1220)+(1222) =				
1205	FY 2022 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2022 WEBSITE REPORT, LINE 63)	81,843.17	1225	FY 2022 UNEQUAL LEVY ADJUST = (1221)+(1223) =				
			1226	FY 2022 LTFM UNEQUALIZED LEVY ADJUST				

***PAY 21 LEASE LEVY ADJUST***		***FY 2022 NET LEASE COSTS***		***FY 2022 NET LEASE COSTS***	
1329	PAY 22 OPER INTERMED	1347	FY 2022 ADJUSTED COSTS		
1330	PAY 22 CAP INTERMED		(PAY 21) = (1328) -		
1331	PAY 22 OPER JOINT	1,990.00	(1323)-(1324)+(1346)=		
1332	PAY 22 OPER NON-J ADM				
1333	PAY 22 OPER NON-J OTH			1348	PAY 21 ADJUSTED NET
1334	PAY 22 CAPITAL JOINT	1,695.00			LEASE COSTS
1335	PAY 22 CAP NON-J ADM				= (1343)+(1347) =
1336	PAY 22 CAP NON-J OTH				
1337	FY 2022 COSTS (PAY 22)			1349	DIST'S SHARE OF PAY 21
	SUM (1329) TO (1336)=	3,685.00			LEASE COSTS FOR THE
1338	TOTAL FY 2021 OPER				INTERMEDIATE DISTRICTS
	NON-J NET LEASE COSTS				= (1310)+(1311)
	=(1305)+(1313)+(1314)				+(1319)+(1320) =
1339	ACTUAL FY 2021 UFARS			54	2021-22 ADJ PU (ACT)
	LEASE COSTS				692.73
	(FUND 1, OBJECT 570)	43,696.43		1350	INTERM PUPIL UNIT
					AUTH = \$65X(54) =
					45,027.45
				1351	INTERM LEASE AUTH = LSR
					OF (1349) OR (1350) =
1340	PAY 20 OPER NON-J			1352	INTERM DIST CARRYOVER
	LEASE COST LIMITED				TO REGULAR LEASE AUTH
	BY FY 2021 UFARS				=(1349)-(1351)=
	LSR (1305) OR (1339)=			1353	PAY 21 LEASE COST
1341	REMAIN FY 2021 UFARS				UNDER REGULAR AUTH
	= GREATER OF ZERO OR				= (1348)-(1351) =
	[(1339)-(1340)] =	43,696.43		54	2021-22 ADJ PU (ACT)
1342	PAY 21 OPER NON-J				692.73
	LEASE COST LIMITED			1354	PAY 21 PUPIL UNIT MAX
	BY FY 2021 UFARS				AUTH = \$212X(54) =
	= LSR [(1313)+(1314)]				146,858.76
	OR (1341) =			1355	PAY 21 COMMISSIONER
					APPROVED LIMIT
1343	FY 2021 ADJUSTED COSTS				
	(PAY 21) = (1318) -				
	(1313)-(1314)+(1342)=				
1344	TOTAL FY 2022 OPER				
	NON-J NET LEASE COSTS				
	FOR (PAY 21)				
	= (1323)+(1324) =				
1345	ACTUAL FY 2022 UFARS				
	LEASE COSTS				
	(FUND 1, OBJECT 370)				
1346	PAY 21 OPER NON-J				
	LEASE COST LIMITED				
	BY FY 2022 UFARS				
	=LSR(1344) OR (1345)=				



***COMMUNITY SERVICE ADJUST***		**FY 2023 LTFM DEBT LEVY ADJ CONT.**		***OPEB & PEN DBT SERV ADJ CONT.***	
1412	***ADULTS W/DISABILITIES*** ADJUST	1710	21 PAY 22 LIMIT	1902	TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) =
		1711	21 PAY 22 LEVY		
1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)	1712	TOTAL ADJUSTMENT ADJ =(1709)-(1710)=	1903	REDUCTION DEBT EXCESS, NON-VOTER =GTR OF [(921)OR(924)]X-1 =
1414	OTHER ADJUST (MEMO)	1713	22 PAY 23 ADJ LIMIT		
1415	TOTAL OTHER ADJUST =(1413)+(1414)=	1714	22 PAY 23 ADJ LEVY	1904	OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR
1416	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT =(1403)+(1407)+(1411) + (1412)+(1415) =	1715	FY 2023 LTFM DEBT LEVY ADJ =(1712)-(1713)=	1905	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =
	1,011.60-				
	**GENERAL DEBT SERVICE ADJUST**		**FY 2022 LTFM DEBT LEVY ADJUST**		**ABATEMENT ADJUSTMENTS**
1700	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (760) X-1 =	1716	FY 2022 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2022 RPT, LINE 59)		**INITIAL ABATEMENT LEVY ADJUST**
	45,851.55-	1717	20 PAY 21 LIMIT	2000	SCHOOL TAXES ABATED IN 2022 610.78-
1701	OTHER ADJUST (MEMO) VOTER APPROVED	1718	20 PAY 21 LEVY	2001	SCHOOL TAXES ADDED IN 2022 42.77
1702	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) =	1719	TOTAL ADJUSTMENT = (1716)-(1717) =	2002	NET CHANGE IN SCHOOL TAXES = (2000)+(2001) = 568.01-
	45,851.55-	1720	21 PAY 22 ADJ LIMIT	2003	ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1X(2002)] 568.01
1703	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (761) X -1 =	1721	21 PAY 22 ADJ LEVY	2023	FY 2024 ABATEMENT AID 70.53
	3,869.24-	1722	22 PAY 23 ADJ LIMIT	2004	INITIAL ABATEMENT LEVY ADJUSTMENT = (2003)-(2023) = 497.48
1704	OTHER ADJUST (MEMO) NON-VOTER APPROVED	1723	22 PAY 23 ADJ LEVY		
		1724	FY 2022 DEBT LIMIT ADJUST = (1720)+(1722) =		**PAY 21 CERTIFIED LEVY PLUS** AUDITOR ADJUSTMENT BY FUND
		1725	FY 2022 DEBT LEVY ADJUST = (1721)+(1723) =	2005	GENERAL 753,490.12
		1726	FY 2022 LTFM DEBT LEVY ADJ =(1719)-(1724)=	2006	COMMUNITY SERVICE 42,897.24
		1727	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1703)+(1704)+ (1708)+(1715)+(1726)=	2007	GENERAL DEBT SERVICE 1,283,206.03
			3,869.24-	2008	OPEB DEBT SERVICE
				2009	TOTAL 2,079,593.39
			**OTH POSTEMPLOYMENT BENE (OPEB)** & PENSION DEBT SERVICE ADJUSTMENTS		
1706	22 PAY 23 LIMIT	1900	REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(920)OR(923)] X-1 =		
1707	22 PAY 23 LEVY				
1708	FY 2024 LTFM DEBT LEVY ADJ =(1705)-(1706)=	1901	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED		
			**FY 2023 LTFM DEBT LEVY ADJUST***		
1709	FY 2023 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2023 RPT, LINE 59)				



***CERTIFIED LEVY RATIO BY FUND***		***ABATEMENT INTEREST ADJ BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***CARRY-OVER ABATEMENT LEVY LIM*** (ZERO IF NO LEVY AUTHORITY IN FUND)				
2010	GENERAL =(2005)/(2009)=	.36232569	2029	GENERAL=(2028)-(2030) -(2031)-(2032)=	2051	GENERAL=(2043)-(2047) OR MEMO		
2011	COMMUNITY SERVICE =(2006)/(2009)=	.02062771	2030	COMMUNITY SERVICE =(2028)X(2011)=	2052	COMMUNITY SERVICE=(2044)-(2048) OR MEMO		
2012	GEN DEBT SERVICE =(2007)/(2009)=	.61704660	2031	GENERAL DEBT SERVICE =(2028)X(2012)=	2053	GENERAL DEBT SERVICE=(2045)-(2049) OR MEMO		
2013	OPEB DEBT SERVICE =(2008)/(2009)=		2032	OPEB DEBT SERVICE =(2028)X(2013)=	2054	OPEB DEBT SERVICE=(2046)-(2050) OR MEMO		
2014	TOTAL	1.00000000	2028	TOTAL	2055	TOTAL		
**ABATEMENT AID BY FUND (FROM** PART III OF FY 2024 ABATE AID RPT)			**FY 2022 ABATEMENT AID ADJUST** (ZERO IF NO LEVY AUTHORITY IN FUND)		**ADVANCE ABATEMENT LEVY ADJUST**			
2015	GENERAL	65.18	2033	GENERAL	2056	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2023		
2016	COMMUNITY SERVICE	5.35	2034	COMMUNITY SERVICE	2057	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2023		
2017	GENERAL DEBT SERVICE		2035	GENERAL DEBT SERVICE	2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057)		
2018	TOTAL	70.53	2036	OPEB DEBT SERVICE	2059	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1X(2058)]		
2019	EST FY 2024 ABATEMENT AID PRORATION FACTOR	1.00000000	2037	TOTAL				
**PRORATED ABATEMENT AID BY FUND**			**TOTAL REGULAR ABATE LEVY ADJ**					
2020	GENERAL =(2019)X(2015)=	65.18	2038	GENERAL = (2024)+(2029)+(2033)=	140.62			
2021	COMMUNITY SERVICE =(2019)X(2016)=	5.35	2039	COMMUNITY SERVICE = (2025)+(2030)+(2034)=	6.37	**ADVANCE ABATEMENT AUTH BY FUND**		
2022	GENERAL DEBT SERVICE =(2019)X(2017)=		2040	GENERAL DEBT SERVICE = (2026)+(2031)+(2035)=	350.49	2060	GENERAL = (2059) -(2061)-(2062)-(2063)	
2023	TOTAL	70.53	2041	OPEB DEBT SERVICE = (2027)+(2032)+(2036)=	497.48	2061	COMMUNITY SERVICE =(2059)X(2011)=	
**INITIAL ABATE LEVY ADJ BY FUND** (ZERO IF NO LEVY AUTHORITY IN FUND)			2042	TOTAL		2062	GENERAL DEBT SERVICE =(2059)X(2012)=	
2024	GENERAL=(2003)-(2023)- (2025)-(2026)-(2027)=	140.62	**CARRY-OVER ABATE LEVY AUTHORITY**			2063	OPEB DEBT SERVICE =(2059)X(2013)	
2025	COMMUNITY SERVICE [(2003)X (2011)]-(2021) =	6.37	**PAY 23 REGULAR ABATEMENT LIMIT**			2059	TOTAL	
2026	GENERAL DEBT SERV DBT [(2003)X (2012)]-(2022) =	350.49	2043	GENERAL	1,663.52	**PREVIOUS ADVANCE ABATEMENT LEVY** (PAY 22 PREVIOUS ADVANCE PLUS PAY 22 ADVANCE LEVY)		
2027	OPEB DEBT [(2003)X (2013)] =		2044	COMMUNITY SERVICE	94.15	2064	GENERAL	195.07
2004	TOTAL = (2003)-(2023)	497.48	2045	GENERAL DEBT SERVICE	5,243.81	2065	COMMUNITY SERVICE	13.55
**ABATEMENT INTEREST ADJUSTMENT**			2046	OPEB DEBT SERVICE		2066	GENERAL DEBT SERVICE	402.16
2028	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2022		**PAY 23 REGULAR ABATEMENT LEVY**			2067	OPEB DEBT SERVICE	
			2047	GENERAL	1,663.52	2068	TOTAL	610.78
			2048	COMMUNITY SERVICE	94.15			
			2049	GENERAL DEBT SERVICE	5,243.81			
			2050	OPEB DEBT SERVICE				

***ADVANCE ABATE ADJUST BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***GEN DBT SERV INI SUMMARY CONT.***		***COLLECT NEGATIVE ADJUSTMENTS*** IN GENERAL AND COMM ED FUNDS	
2069	GENERAL=(2059)-(2068)- (2070)-(2071)-(2072)=	195.07-	3008 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) =	1,792,688.61	3020 GEN RMV VOTER NEGATIVE OFFSET
2070	COMMUNITY SERVICE =(2061)-(2065)=	13.55-			3021 GEN RMV OTHER NEGATIVE OFFSET
2071	GENERAL DEBT SERVICE =(2062)-(2066)=	402.16-	**OPEB/PENSION DEBT SVC INITIAL** LEVY SUMMARY***		3022 GEN NTC VOTER NEGATIVE OFFSET
2072	OPEB DEBT SERVICE =(2063)-(2067)=		3009 OPEB/PENSION DEBT SERVICE VOTER APPROVED = (902)+(1900)+(2041) + (2054)+(2072) =		3023 GEN NTC OTHER NEGATIVE OFFSET
2073	TOTAL	610.78-			
**TOTAL INITIAL LEVY LIMITATION** SUMMARY BEFORE OFFSETTING ADJUST			3010 OPEB/PENSION DEBT SERVICE OTHER =(907)+(1903)+(2041) + (2054)+(2072) =		3024 COM SERV NEGATIVE OFFSET
**GEN FUND INITIAL LEVY SUMMARY**					
3000	GENERAL RMV VOTER APPROVED = (506)+(1381) =		3011 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) =		**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV
3001	GENERAL RMV OTHER = (507)+(1382) =	445,443.11			3025 GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =
3002	GENERAL NTC VOTER APPROVED = (508)+(1383) =		***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).		3026 GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =
3003	GENERAL NTC OTHER +(509)+(1384)+(2038) +(2051)+(2069) =	290,769.24			3027 GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =
3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) =	736,212.35	**OFFSET CARRIED FORWARD**		3028 GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =
**COM SERV INITIAL LEVY SUMMARY**			3012 GENERAL		3029 COM SERV NET OFFSET ADJ = (3019)+(3024) =
3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) + (2052)+(2070) =	43,294.06	3013 GENERAL DEBT SERVICE		**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND
**GEN DBT SERV INITIAL LEVY SUMMARY**			3014 OPEB/PENSION DEBT SERVICE		
3006	GEN DEBT SERVICE VOTER APPROVED = (810)+(1702)+(2040) + (2053)+(2071) =	1,709,159.78	**POSITIVE OFFSETTING ADJUSTMENTS** IN GENERAL AND COM SERV FUNDS		3030 GDS VOTER POSITIVE OFFSET GTR OF 0 OR [-(3006)]
3007	GEN DEBT SERVICE OTHER = (811)+(1727)+(2040) + (2053)+(2071) =	83,528.83	3015 GENERAL RMV VOTER POSITIVE OFFSET GTR 0 OR [0-(3000)]		3031 GDS OTHER POSITIVE OFFSET GTR OF 0 OR [-(3007)]
			3016 GENERAL RMV OTHER POSITIVE OFFSET GTR 0 OR [0-(3001)]		
			3017 GENERAL NTC VOTER POSITIVE OFFSET GTR 0 OR [0-(3002)]		
			3018 GENERAL NTC OTHER POSITIVE OFFSET GTR 0 OR [0-(3003)]		
			3019 COMMUNITY SERVICE POSITIVE OFFSET GTR 0 OR [0-(3005)]		

***COLLECT NEGATIVE ADJUSTMENTS*** IN GENERAL DEBT SERV FUND	***NET NEGATIVE ADJ BALANCE*** TO BE CARRIED FORWARD	***TACONITE REFERENDUM DATA*** INFORMATION ONLY
3032 GDS VOTER NEGATIVE OFFSET	3042 GENERAL ADJUST BALANCE FORWARD = (3012)-(3025) -(3026)-(3027)-(3028) -(3029) =	4000 1983-84 RESIDENT PU 4001 2011-12 RESIDENT PU 44 2022-23 RES PU (PRE) 513.85 57 2024-25 ADJ PU (EST) 746.40
**COLLECT NEGATIVE ADJUSTMENTS** IN GENERAL DEBT SERV FUND	3043 GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3013) -(3034)-(3035) =	4002 TACONITE REG REF PU =GTR (4000) OR (44)=
3033 GDS OTH NEGATIVE OFFSET	3044 OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3040)-(3041)=	4003 2011 NET TAX CAPACITY
3034 GDS VOTER NET OFFSET ADJ = (3030)+(3032) =	3045 TOTAL ADJUST BALANCE FORWARD =(3042) +(3043)+(3044)=	4004 TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4003)X1.8% =
3035 GDS OTH NET OFFSET ADJ = (3031)+(3033) =		**FY 2025 TAC REG REF REV** (PAY 01 REF LEVY REQ)
3036 OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET GTR OF 0 OR [-(3009)]	**LEVY AFTER OFFSETS** STARTING POINT FOR MAX EFFORT ADJUSTMENTS	4005 REG FRONT END FORMULA = (4002)X\$175 =
**POSITIVE OFFSETTING ADJUSTMENT** IN OPEB/PENSION DEBT SERV FUND	3500 GEN DEBT VOTER APPR 1,709,159.78 3501 GEN DEBT OTHER 83,528.83	4006 TAC REG REF REV = GTR 0 OR [(4005)-(4004)]=
3037 OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET GTR OF 0 OR [-(3010)]	**MAXIMUM EFFORT LOAN AID**	**FY 2025 TAC ADD REF REV**
3038 OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET	3502 ACT MAX EFF LOAN AID FOR FY 2019 - FY 2023	4007 FY 13 REF REV ALLOW 4008 TAC REF ADD ALLOWANCE = (4007)+\$415 =
**COLLECT NEGATIVE ADJUST** IN OPEB/PENSION DEBT SERV FUND	3503 PAY 19 - PAY 22 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4009 ADD FRONT END FORMULA = (4001)X(4008) =
3039 OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET	3504 REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023	4010 TAC ADD BASE = GTR 0 OR [(4009)-(4004)] =
**NET OFFSETTING ADJUSTMENTS** IN OPEB/PENSION DEBT SERV FUND	3505 BAL AVAIL END FY 2023 (3502)-(3503) =	4011 TAC ADD REF REVENUE = (4010)X22.5% =
3040 OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =	**LEVY LIMITS ARE REDUCED** IN THE FOLLOWING ORDER	**FY 2025 TAC TOTAL REF REV** (JULY 2022 PAYMENT)
3041 OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =	3506 GEN DEBT VOTER = 3507 GEN DEBT OTHER =	4012 TAC TOTAL REF REV = (4006)+(4011) =
	3508 MAX EFF LEVY LIMIT ADJ = =(3506)+(3507)=	4013 MAXIMUM EC RESERVE = (57)X\$25 =
	3509 MAX EFFORT LOAN AID RETAINED FOR FUTURE USE =(3505)-(3508) =	4014 RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013)=

***FY 2023 TACONITE RECEIPTS*** (FEB 2023 & AUG 2023 PYMT) USED TO CALCULATE PAY 24 LEVY LIMITATION REDUCTION	4030	FY 2023 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4023)]	***LEVY LIMIT SUBJECT TO*** TACONITE ADJUSTMENT CONT.
4015 TAC POT 13.72 CENTS PER TON (INITIAL AMT)			4052 REMAINING REDUCTION = (4048)+(4051) =
4016 CITY/TWP REPLACEMENT NOT USED THIS YEAR		**LEVY LIMIT SUBJECT TO** TACONITE ADJUSTMENT	4053 GEN OTH RMV = -1 X (LSR OF (4034) OR (4052))= 4054 REMAINING REDUCTION = (4052)+(4053) =
4017 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4027)	4031 COMMUNITY SERVICE 4032 OTHER GENERAL NTC		4055 OPER REF = -1 X (LSR OF (4036) OR (4054))= 4056 REMAINING REDUCTION = (4054)+(4055) =
4018 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)	4033 REDUCED OTHER NTC FOR LIMITED LTFM LEVY 4034 OTHER GENERAL RMV		4057 CAP PROJ = -1 X (LSR OF (4038) OR (4056))= 4058 REMAINING REDUCTION = (4056)+(4057) =
4019 TAC POT RECEIPTS BASE = (4015)-(4016) -(4017)-(4018) =	4035 OP REFERENDUM (VOTER) 4036 = 50% OF (4035) =		4059 OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4041) OR (4058))= 4060 REMAINING REDUCTION = (4058)+(4059) =
4020 MINING 3.43 CENTS/TON	4037 CAP PROJ LIMIT(VOTER) 4038 = 50% OF (4037) =		4061 GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4044) OR (4060))= 4062 TOTAL TACONITE LEVY LIMITATION ADJUST = (4045)+(4047)+(4049)+ (4051)+(4053)+(4055)+ (4057)+(4059)+(4061)=
4021 TAC RAILR GRANDFATHER	4039 NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS		4063 CITY/TOWNSHIP DISTRIBUTION = (4024)+(4062) =
4022 DEER RVR GRANDFATHER	4040 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS		
4023 FY 2023 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM (4019)TO(4022)=	4041 = 50% OF (4040) =		
4024 MAX TAC REDUCT = 95% OF [(4023)+(4018)]	4042 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS		
4025 TOTAL PAY 22 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION	4043 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS 4044 = 50% OF (4043) =		
4026 FY 2023 ELIG DIST TAC REPL AMT PLUS PAY 22 TAC LEVY ADJUSTMENT =(4023) +(4025)-(4018)=	4045 COM SERV = -1 X (LSR OF (4024) OR (4031))= 4046 REMAINING REDUCTION = (4024)+(4045) =		
4027 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 22 LEVY REPLACEMENT [NOT INCL IN (4023)]	4047 GEN OTH NTC = -1 X (LSR OF (4033) OR (4046))= 4048 REMAINING REDUCTION = (4046)+(4047) =		
4028 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 22 LEVY REPLACEMENT [NOT INCL IN (4023)]	4049 OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4039) OR (4048))= 4050 REMAINING REDUCTION = (4048)+(4049) =		
4029 FY 2023 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)]	4051 GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4042) OR (4050))=		

FY 2025 LEVY, AID & REVENUE SUMMARY  
 BY FUND CONTINUES ON PAGE 29

***FY 2025 LEVY, AID & REVENUE*** SUMMARY BY FUND (ESTIMATE AT TIME (OF PROPOSED LEVY CERTIFICATION)		***GENERAL DEBT SERVICE FUND***		***TOTAL, ALL FUNDS***	
**GENERAL FUND**		5013	GEN DEBT SERVICE VOTER APPROVED =(3006)+(3034) +(3506)+(4061)=	1,709,159.78	5025 TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) =
5001	GEN RMV VOTER APPROVED =(3000)+(3025) +(4055)=	5014	GEN DEBT SERV OTHER =(3007)+(3035) +(3507)+(4051)=	83,528.83	5026 TOTAL AID = (5006)+(5010) + (5016) =
5002	GENERAL RMV OTHER = (3001)+(3026) +(4053) =	5015	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) =	1,792,688.61	5027 TOTAL MAX EFFORT AID USED = (5017) =
5003	GEN NTC VOTER APPROVED = (3002)+(3027) +(4057)=	5016	TOTAL DEBT SERVICE FUND AID = (438)+ (777)+(797)+(2022) =	60,704.93	5028 TOTAL TACONITE RECEIPTS = (5007)+(5011) + (5018)+(5023) =
5004	GENERAL NTC OTHER = (3003)+(3028) +(4047)=	5017	MAX EFF LOAN AID USED =(3503) -(3506)-(3507)=		5029 TOTAL REVENUE = (5008)+(5012) + (5019)+(5024) =
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) =	5018	TACONITE RECEIPTS = -(4051)-(4061) =		
5006	TOTAL GENERAL FUND AID = (327)+(334)+(339)+ (345)+(346)+(347)+(363) +(388)+(443)+(2020)=	5019	TOTAL DEBT SERVICE FUND REVENUE =(5015)+(5016) +(5017)+(5018)=	1,853,393.54	
5007	TACONITE RECEIPTS = -(4047)-(4053) - (4055)-(4057) =	**OPEB/PENSION DEBT SERVICE FUND**			
5008	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007)=	5020	OPEB/PENSION DEBT SERVICE VOTER APPROVED =(3009)+(3040) +(4059)=		
**COMMUNITY SERVICE FUND**		5021	OPEB/PENSION DEBT SERVICE OTHER =(3010)+(3041) +(4049)=		
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045)=	5022	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =		
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) =	5023	TACONITE RECEIPTS = -(4049)-(4059) =		
5011	TACONITE RECEIPTS = -(4045) =	5024	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5022)+(5023)		
5012	TOTAL COMM SERV FUND REVENUE = (5009) +(5010)+(5011)				

I. COMPUTATION OF 2023 PAYABLE 2024 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP			N/A			
GEN-RMV OTHER-EXEMP	440,633.69	4,809.42	N/A			445,443.11
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	284,361.57	6,462.12	54.45-			290,769.24
TOTAL GENERAL	724,995.26	11,271.54	54.45-			736,212.35
COM SERV-EXEMP	44,312.84	1,011.60-	7.18-			43,294.06
DEBT-VOTER-NONEXEMP	1,755,063.00	45,851.55-	51.67-			1,709,159.78
DEBT-OTHER-NONEXEMP	87,398.07	3,869.24-				83,528.83
TOTAL DEBT SERV	1,842,461.07	49,720.79-	51.67-			1,792,688.61
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	2,611,769.17	39,460.85-	113.30-			2,572,195.02

II. COMPARISON OF 2022 PAYABLE 2023 LEVY LIMITATION WITH 2023 PAYABLE 2024 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2022 PAY 2023 LIMITATION	2023 PAY 2024 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	817,053.90	736,212.35	80,841.55-	9.89-
COMMUNITY SERVICE	42,521.17	43,294.06	772.89	1.82
GENERAL DEBT SERVICE	1,693,963.64	1,792,688.61	98,724.97	5.83
OPEB DEBT SERVICE				
TOTAL	2,553,538.71	2,572,195.02	18,656.31	.73

III. COMPARISON OF 2022 PAYABLE 2023 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2023 PAYABLE 2024 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2022 PAY 2023 CERTIFIED LEVY + ADJUSTMENTS	2023 PAY 2024 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	817,053.90			
COMMUNITY SERVICE	42,521.17			
GENERAL DEBT SERVICE	1,693,963.64			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	2,553,538.71			

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER					
(5002)	GENERAL-RMV OTHER	460,017.04	460,017.04	445,443.11		
(5003)	GENERAL-NTC VOTER					
(5004)	GENERAL-NTC OTHER	357,036.86	357,036.86	290,769.24		
(5009)	COMMUNITY SERV-NTC OTHER	42,521.17	42,521.17	43,294.06		
(5013)	GENL DEBT-NTC VOTER	1,693,963.64	1,693,963.64	1,709,159.78		*1
(5014)	GENL DEBT-NTC OTHER			83,528.83		*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	817,053.90	817,053.90	736,212.35		
(5009)	COMMUNITY SERVICES FUND	42,521.17	42,521.17	43,294.06		
(5015)	GENERAL DEBT SERVICE FUND	1,693,963.64	1,693,963.64	1,792,688.61		
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	460,017.04	460,017.04	445,443.11		
	NET TAX CAPACITY	2,093,521.67	2,093,521.67	2,126,751.91		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	1,693,963.64	1,693,963.64	1,709,159.78		
	OTHER	859,575.07	859,575.07	863,035.24		
TOTAL LEVY						
	TOTAL LEVY	2,553,538.71	2,553,538.71	2,572,195.02		

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:						
(314)	1ST TIER RMV REFER					*2
(315)	2ND TIER RMV REFER					*2
(316)	UNEQUALIZED RMV REFER					
(1031)	FY 2024 1ST TIER REF ADJUST					*2
(1039)	FY 2024 2ND TIER REF ADJUST					*2
(1047)	FY 2024 UNEQUAL REF ADJUST					
(1053)	FY 2024 TBRA ALLOC ADJUST					*2
(1062)	FY 2024 REF HOLD HARMLESS ADJ					
(1137)	FY 2022 1ST TIER REF ADJUST					
(1144)	FY 2022 2ND TIER REF ADJUST					
(1151)	FY 2022 UNEQUAL REF ADJUST					
(1157)	FY 2022 TBRA ALLOC ADJUST					
(1169)	FY 2022 REF HOLD HARMLESS ADJ					
(1368)	OTHER RMV REF ADJUST (MEMO)					
(3025)	RMV REF NET OFFSET ADJUST					
(4055)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED					
GENERAL REFER MARKET VALUE OTHER:						
(311)	1ST TIER LOCAL OPTIONAL	102,899.42	102,899.42	111,423.29		*3
(239)	2ND TIER LOCAL OPTIONAL	250,940.07	250,940.07	235,985.14		*3
(243)	EQUITY	99,133.17	99,133.17	93,225.26		*3
(246)	TRANSITION					*3
(1011)	FY 2024 LOR TIER 1 ADJUST	8,258.18	8,258.18	5,947.62		*3
(1015)	FY 2024 LOR TIER 2 ADJUST	18,713.91	18,713.91	14,504.43		*3
(1019)	FY 2024 EQUITY ADJUST	7,392.88	7,392.88	5,729.93		*3
(1023)	FY 2024 TRANSITION ADJUST					*3
(1055)	FY 2024 LOR TIER 1 TBRA ADJUST					*2
(1064)	FY 2024 LOR TIER 1 HOLD HARM AD					
(1109)	FY 2022 LOR TIER 1 ADJUST	6,206.27-	6,206.27-	4,845.71-		
(1116)	FY 2022 LOR TIER 2 ADJUST	15,135.20-	15,135.20-	11,817.19-		
(1123)	FY 2022 EQUITY ADJUST	5,979.12-	5,979.12-	4,668.34-		
(1130)	FY 2022 TRANSITION ADJUST					
(1163)	FY 2022 LOR TIER 1 TBRA ADJUST					
(1175)	FY 2022 LOR TIER 1 HOLD HARMLES					
(1373)	OTHER ADJ, GEN OTHER RMV			41.32-		
(3026)	GENERAL OTH RMV NET OFFSET ADJ					
(4053)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER	460,017.04	460,017.04	445,443.11		

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 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.





LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER:						
INITIAL LEVIES:						
(233)	OPERATING CAPITAL	74,761.78	74,761.78	89,434.51		*3
(338)	ALT TEACHER COMP (Q COMP)	63,903.84	63,903.84	66,339.91		*4
(361)	ACHIEVEMENT & INTEGRATION	18,111.51	18,111.51	16,965.68		*5
(365)	FY 2024 REEMPLOYMENT INS					
(367)	SAFE SCHOOLS	26,906.40	26,906.40	26,870.40		
(370)	SAFE SCHOOLS INTERMEDIATE					
(373)	JUDGMENT					*6
(375)	ICE ARENA					
(387)	FY 2024 CAREER TECHNICAL	68,326.18	68,326.18	71,461.95		
(391)	FY 2023 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)					
(444)	LT FACILITIES EQUAL	93,987.48	93,987.48	13,289.12		*4
(445)	LT FACILITIES UNEQUAL					
(455)	DISABLED ACCESS					
(489)	BUILDING/LAND LEASE	12,123.00	12,123.00			
(490)	COOP BUILDING REPAIR					
(491)	OTHER CAPITAL (MEMO)					
(494)	CONSOL/TRANSITION					
(495)	REORG OPERATING DEBT					
(496)	FY 2024 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	358,120.19	358,120.19	284,361.57		

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 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1003)	FY 2024 OPER CAPITAL ADJUST	3.29	3.29	393.29		*3
(1102)	FY 2022 OPER CAPITAL ADJUST	334.36	334.36	360.64		
(1072)	FY 2024 ALT TEACHER COMP ADJUST	1,998.39	1,998.39	979.16		*7
(1204)	FY 2022 ALT TEACHER COMP ADJUST	227.85-	227.85-	5.26-		
(1068)	FY 2024 ACHIEVE & INTEG ADJUST	2,751.24	2,751.24	1,087.13-		*5
(1182)	FY 2022 ACHIEVE & INTEG ADJUST	2,098.41-	2,098.41-	1,067.34-		*5
(1187)	FY 2022 REEMPLOYMENT ADJUST					
(1192)	FY 2022 SAFE SCHOOLS ADJUST	856.08-	856.08-	227.88		
(1197)	FY 2022 SAFE SCHOOLS INTERM ADJ					
(1230)	FY 2022 CAREER TECHNICAL ADJUST	1,120.93	1,120.93			
(1234)	FY 2022 HEALTH BENEFITS ADJUST					
(1240)	FY 2022 ANNUAL OPEB ADJUST					
(1076)	FY 2024 LTFM EQUAL ADJUST	235.23	235.23	5,439.11		
(1080)	FY 2024 LTFM UNEQUAL ADJUST					
(1081)	FY 2024 H&S REBATE ADJ	N/A	N/A			
(1088)	FY 2023 LTFM EQUAL ADJUST	4,064.22-	4,064.22-	2,111.01		
(1095)	FY 2023 LTFM UNEQUAL ADJUST					
(1215)	FY 2022 LTFM EQUAL ADJUST	2,118.03	2,118.03	818.76		
(1226)	FY 2022 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER	1,314.91	1,314.91	8,170.12		

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 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1361)	PAY 21 LEASE ADJUST	2,445.46-	2,445.46-	1,708.00-		
(1362)	LEASE LEVY ADJ (MEMO)					
(1363)	OTHER CAPITAL ADJUST (MEMO)					
(758)	FY 2025 FAC & EQUIP BOND ADJUST					
(1365)	ECON DEV ABATE ADJUST					
(1366)	DEBT SURPLUS ADJUST					
(1380)	OTHER GENERAL ADJUST					
(2038)	ABATEMENT ADJUSTMENT	1,663.52	1,663.52	140.62		*10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST	1,616.30-	1,616.30-	195.07-		*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	2,398.24-	2,398.24-	1,762.45-		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	358,120.19	358,120.19	284,361.57		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	1,314.91	1,314.91	8,170.12		
(5004)	TOTAL GENERAL - NTC OTHER	357,036.86	357,036.86	290,769.24		

FOOTNOTES:

\*10 PAY 2025 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 2025 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.

\*12 PAY 2025 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 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
COMMUNITY SERVICE:						
(609)	BASIC COMMUNITY EDUC	21,526.81	21,526.81	23,947.60		*13
(619)	EARLY CHILD FAMILY	20,417.18	20,417.18	19,700.55		*14
(624)	HOME VISITING	567.43	567.43	664.69		
(631)	ADULTS W/ DISABILITIES					
(636)	SCHOOL-AGE CARE					*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY 2024 EARLY CHILD FAMILY ADJ	4.01-	4.01-	997.00-		
(1407)	FY 2022 HOME VISITING ADJUST	18.85	18.85	14.60-		
(1411)	FY 2022 SCHOOL-AGE CARE ADJUST					
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)					
(2039)	ABATEMENT ADJUSTMENT	94.15	94.15	6.37		*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	99.24-	99.24-	13.55-		*12
(4045)	COM SERV TACONITE ADJUST					
(5009)	TOTAL COMMUNITY SERVICE	42,521.17	42,521.17	43,294.06		

FOOTNOTES:

- \*10 PAY 2025 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 2025 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*12 PAY 2025 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 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY	NOTES
DEBT SERVICE VOTER APPROVED:							
(806)	DEBT SERVICE-AID ELIG	1,618,419.00	1,618,419.00	1,615,413.00			*15
(808)	DEBT SERVICE-AID INELIG	133,809.00	133,809.00	139,650.00			*15
(778)	NATURAL DISASTER DEBT						*15
(1700)	REDUCTION FOR DEBT EXCESS	60,641.79-	60,641.79-	45,851.55-			
(1701)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT	5,243.81	5,243.81	350.49			*10,16
(2053)	CARRY OVER ABATEMENT						*11,16
(2071)	ADVANCE ABATE ADJUST	2,866.38-	2,866.38-	402.16-			*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	1,693,963.64	1,693,963.64	1,709,159.78			*1
DEBT SERVICE OTHER:							
(807)	DEBT SERVICE-AID ELIG						*15
(809)	DEBT SERVICE-AID INELIG						*15
(769)	LT FACILITIES DEBT SERVICE			87,398.07			*15
(1708)	FY 2024 LTFM DEBT SERV ADJ						
(1715)	FY 2023 LTFM DEBT SERV ADJ						
(1726)	FY 2022 LTFM DEBT SERV ADJ						
(1703)	REDUCTION FOR DEBT EXCESS			3,869.24-			
(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			83,528.83			*1

FOOTNOTES:

- \*1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- \*10 PAY 2025 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 2025 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*12 PAY 2025 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 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 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					*15
(1903)	REDUCTION FOR DEBT EXCESS					
(1904)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST					*12,17
(3041)	OPEB DEBT OTH NET OFFSET ADJUST					
(4049)	OPEB/PENSION DEBT TACONITE ADJUST					
(5021)	TOTAL OPEB/PENSION DEBT SERVICE OTHER					

FOOTNOTES:

- \*10 PAY 2025 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 2025 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*12 PAY 2025 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 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

END OF LEVY LIMITATION AND CERTIFICATION REPORT