

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	2020 MARKET VALUE	847,838,920			
B.	PUPIL DATA	1	2	2021 MARKET VALUE	869,232,751			
			3	2022 MARKET VALUE	1,013,601,290			
II.	INITIAL COMPUTATIONS BY FUND		4	2023 MARKET VALUE	1,384,864,897			
A.	GENERAL	2	5	2024 MARKET VALUE	1,416,774,743			
B.	COMMUNITY SERVICE	12						**RESIDENT AVERAGE DAILY**
C.	GENERAL DEBT	13						MEMBERSHIP (ADM)
D.	OPEB/PENSION DEBT	16						
				REFERENDUM MARKET VALUE (RMV)				
			6	2020 RMV	186,643,500	36	2022-23 RES ADM (ACT)	469.56
III.	ADJUSTMENTS BY FUND		7	2021 RMV	191,183,100	37	2023-24 RES ADM (ACT)	462.86
A.	GENERAL	17	8	2022 RMV	213,603,100	38	2024-25 RES ADM (PRE)	465.49
B.	COMMUNITY SERVICE	24	9	2023 RMV	242,341,600	39	2025-26 RES ADM (EST)	449.00
C.	GENERAL DEBT	24	10	2024 RMV	265,437,000	40	2026-27 RES ADM (EST)	433.00
D.	OPEB/PENSION DEBT	24				41	2027-28 RES ADM (EST)	430.00
				NET TAX CAPACITY (NTC)			**RESIDENT PUPIL UNITS**	
IV.	ABATEMENT ADJUSTMENTS	24						
			11	2020 NTC	7,398,068	42	2022-23 RES PU (ACT)	514.51
V.	OFFSET ADJUSTMENTS	26	12	2021 NTC	7,614,362	43	2023-24 RES PU (ACT)	506.60
			13	2022 NTC	9,015,883	44	2024-25 RES PU (PRE)	509.90
VI.	TACONITE ADJUSTMENTS	27	14	2023 NTC	12,401,393	45	2025-26 RES PU (EST)	490.80
			15	2024 NTC	12,127,138	46	2026-27 RES PU (EST)	473.40
VII.	LEVY AND AID SUMMARY	29						
VIII.	TOTAL LEVY LIMITATION	30		**SALES RATIO**			**ADJUSTED ADM**	
			16	2020 SALES RATIO	96.5%	47	2022-23 ADJ ADM (ACT)	707.12
			17	2021 SALES RATIO	92.1%	48	2023-24 ADJ ADM (ACT)	719.48
SCHOOL	FORMULA		18	2022 SALES RATIO	89.4%	49	2024-25 ADJ ADM (PRE)	718.89
YEAR	ALLOWANCE		19	2023 SALES RATIO	89.7%	50	2025-26 ADJ ADM (EST)	715.00
			20	2024 SALES RATIO	100.7%	51	2026-27 ADJ ADM (EST)	709.00
2020-21	6,567					52	2027-28 ADJ ADM (EST)	707.00
2021-22	6,728							
2022-23	6,863			**UNLIMITED ADJUSTED NTC (UANTC)**			**ADJUSTED PUPIL UNITS**	
2023-24	7,138		21	2020 UANTC=(11)/(16)=	7,660,462			
2024-25	7,281		22	2021 UANTC=(12)/(17)=	8,266,300	53	2022-23 ADJ PU (ACT)	769.90
2025-26	7,481		23	2022 UANTC=(13)/(18)=	10,080,608	54	2023-24 ADJ PU (ACT)	784.59
2026-27*	7,705		24	2023 UANTC=(14)/(19)=	13,813,880	55	2024-25 ADJ PU (PRE)	785.08
			25	2024 UANTC=(15)/(20)=	12,041,634	56	2025-26 ADJ PU (EST)	779.40
						57	2026-27 ADJ PU (EST)	775.00
*FORECAST ESTIMATES, SUBJECT TO CHANGE				**ADJUSTED NTC (ANTC)**			**VOLUNTARY PRE-K ADJUSTED ADM**	
WEIGHTS FOR	FY 2025	26	2020 ANTC	7,660,462				
PUPIL UNITS	& LATER	27	2021 ANTC	8,266,300	58	2022-23 ADJ VPK ADM		
		28	2022 ANTC	9,836,897	59	2023-24 ADJ VPK ADM		
PRE-KGN HCP:	1.000	29	2023 ANTC	11,705,908	60	2024-25 ADJ VPK ADM		
HCP-KGN:	1.000	30	2024 ANTC	12,041,634	61	2025-26 ADJ VPK ADM		
REG-KGN PART:	0.550				62	2026-27 ADJ VPK ADM		
REG-KGN ALL:	1.000			**AG MODIFIED ANTC FOR LTFM**			**VOL PRE-K ADJUSTED PUPIL UNITS**	
GRADES 1-3:	1.000							
GRADES 4-6:	1.000	31	2020 AG MODIFIED ANTC	4,807,390				
GRADES 7-12:	1.200	32	2021 AG MODIFIED ANTC	5,071,357	63	2022-23 ADJ VPK PU		
		33	2022 AG MODIFIED ANTC	6,034,915	64	2023-24 ADJ VPK PU		
		34	2023 AG MODIFIED ANTC	7,181,549	65	2024-25 ADJ VPK PU		
		35	2024 AG MODIFIED ANTC	7,411,718	66	2025-26 ADJ VPK PU		
					67	2026-27 ADJ VPK PU		

PUPIL DATA CONT			***DECLINING ENROLLMENT REV CONT***			***ENGLISH LEARNER (EL)***		
SCHOOL READINESS PLUS ADJUST ADM			102	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56)-(57) =	4.40	116	2026-27 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)	3.00
68	2022-23 ADJ SRP ADM							
69	2023-24 ADJ SRP ADM							
70	2024-25 ADJ SRP ADM		103	DECLINING ENROLL ALLOW = (100)X0.28 =	2,157.40	117	IF(116) = 0, ZERO; ELSE GTR OF 20, (116) =	20.00
71	2025-26 ADJ SRP ADM							
72	2026-27 ADJ SRP ADM							
SCHOOL READINESS PLUS PUPIL UNIT			104	DECLINING ENROLL REV = (102)X(103) =	9,492.56	118	EL REVENUE = (117)X\$1,775 =	35,500.00
73	2022-23 ADJ SRP PU					119	2026-27 ADM SRV (EST)	708.18
74	2023-24 ADJ SRP PU							
75	2024-25 ADJ SRP PU					120	EL CONCENTRATION RATIO = (116)/(119) =	.00423621
76	2025-26 ADJ SRP PU		105	PENSION ADJUST ALLOWANCE (FY2026 GEN ED REV REPORT, LINE 43)		121	EL CONCENTRATION FACTOR = LSR OF 1 OR (120)/0.115 =	.03683661
77	2026-27 ADJ SRP PU							
(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) =		122	EL PUPIL UNITS = (116)X(121) =	.11
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2			107	FY2026 RETIRE SALARY	4,514,976.74	123	EL CONCENTRATION REV = (122)X\$630 =	69.30
78	2022-23 EXT ADM (ACT)		108	PENSION ADJUST RATE	.0231	123.5	EL CROSS SUBSIDY (FEB 25 FORECAST EST. SUBJECT TO CHANGE) =	10,809.20
79	2023-24 EXT ADM (ACT)		109	RETIRE PENSION ADJUST = (107)X(108) =	104,295.96	124	DISTRICT EL REV+EL CONCEN REV+ EL CROSS-SUB = (118)+ (123)+(123.5) =	46,378.50
80	2024-25 EXT ADM (PRE)					125	BASIC SKILLS REVENUE = (115)+(124) =	358,544.93
81	2025-26 EXT ADM (EST)		110	TOTAL PENSION ADJ REV = (106)+(109) =	104,295.96			
82	2026-27 EXT ADM (EST)							
83	2027-28 EXT ADM (EST)							
EXTENDED TIME PU			**GIFTED & TALENTED REVENUE**			**SPARSITY REVENUE**		
84	2022-23 EXT TIME PU					126	ATTENDANCE AREA FOR SPARSITY	179.38
85	2023-24 EXT TIME PU		111	GIFTED & TALENTED REV = (57)X\$13.00 =	10,075.00	127	DIST TO NEAREST HS	14.4
86	2024-25 EXT TIME PU					128	ISOLATION INDEX = [SQ RT (.55X(126))] +(127) =	24.3
87	2025-26 EXT TIME PU					129	ISOLATION INDEX RATIO = [(128)-23]/10, WITH MIN= 0 AND MAX= 1.5	.13
88	2026-27 EXT TIME PU					130	2026-27 ADM SRV, 7-12	329.18
GENERAL EDUCATION REVENUE			88	2026-27 EXT PU (EST)				
BASIC REVENUE			112	EXTENDED TIME REVENUE = (88)X\$5,117 =				
100	FY2027 FORMULA ALLOW	7,705						
57	2026-27 ADJ PU (EST)	775.00						
101	BASIC REVENUE = (57)X(100) =	5,971,375.00	113	FY2027 COMPENSATORY (FEB 25 FORECAST EST. SUBJECT TO CHANGE)=	312,166.43			
DECLINING ENROLLMENT REV			114	COMPENSATORY PILOT				
56	2025-26 ADJ PU (EST)	779.40	115	TOTAL COMPENSATORY REV = (113)+(114) =	312,166.43			
57	2026-27 ADJ PU (EST)	775.00						

SPARSITY REVENUE CONT			***TRANSPORTATION SPARSITY CONT***			***TRANSPORTATION SPARSITY CONT***		
131	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(129)] /[400+(129)] =	.09712280	145	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(143) RAISED TO 0.26 POWER] X[(144) RAISED TO 0.13 POWER] X0.141X(100) =	684.77	158	TRANSP EXCESS COST = GTR OF ZERO OR (151)-(157) =	
132	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(128)X(129)X(131) OR MEMO =	29,820.84	146	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (145) - [.0466X(100)] =	325.72	159	PUPIL TRANSP ADJ IF (158)=0, THEN (159)=0 ELSE (158)X0.35 =	
133	ELEM SPARSITY REVENUE (SEE WEBSITE)		147	INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(146) =	252,433.00	160	TOTAL TRANSPORTATION SPARSITY REVENUE = (147)+(159) =	252,433.00
134	PRELIM SPARSITY REVENUE = (132)+(133) =	29,820.84	148	FY2026 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB25 FORECAST)	255,711.87	**INITIAL GEN ED REVENUE**		
135	FY2026 SPARSITY REV (FY2026 GEN ED REV REPORT, LINE 88)	31,719.91	149	FY2025 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB25 FORECAST)	246,184.34	101	BASIC	5,971,375.00
136	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT?	NO	150	FY2025 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 =	258,493.56	104	DECLINING ENROLL	9,492.56
137	SPARSITY REVENUE IF (136)=YES, (137) = GTR OF (134) OR (135); ELSE (137) = (134)	29,820.84	151	ADJUSTED TRANSP COST = LSR OF (148) OR (150) =	255,711.87	110	PENSION ADJUSTMENT	104,295.96
SMALL SCHOOLS REVENUE			152	FY2026 BASIC REVENUE (2025-26 GEN ED REV REPORT LINE 39)	5,830,691.40	111	GIFTED & TALENTED	10,075.00
57	2026-27 ADJ PU (EST)	775.00	153	TRANSPORTATION PORTION OF FY2026 BASIC REVENUE = (152)X.0466 =	271,710.22	112	EXTENDED TIME	
138	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	.19270833	154	FY2026 TRANSP SPARSITY REV(2025-26 GEN ED REV REPORT, LINE 109)	241,652.97	124	BASIC SKILLS	358,544.93
139	SMALL SCHOOLS ALLOWANCE = (138)X\$544 =	104.83	155	FY2026 CHARTER TRANSP ADJ REV (2025-26 GEN ED REV REPORT, LINE 301)		137	SPARSITY	29,820.84
140	SMALL SCHOOLS REVENUE = (57)X(139) =	81,243.25	156	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS		140	SMALL SCHOOLS	81,243.25
TRANSPORTATION SPARSITY			157	FY2026 TRANSP REV SUBTOTAL = (153)+(154) +(155)-(156) =	513,363.19	160	TRANSPORT SPARSITY	252,433.00
141	ATTENDANCE AREA	179.38				161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(124) +(137)+(140)+(160) =	6,817,280.54
142	SQUARE MILES PER RES PU = (141)/(46) =	.3789				**OPERATING CAPITAL**		
143	SPARSITY INDEX = GTR OF (142) OR 0.2 =	.3789				162	AVE BUILDING AGE (EST) (NOT > 50 YEARS)	19.94
144	DENSITY INDEX = LSR OF (142) OR 0.2 BUT AT LEAST 0.005 =	.2000				163	MAINTENANCE COST INDEX = 1+[.01X(162)] =	1.1994
						164	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] =	209.73
						165	MENSTRUAL PRODUCTS/OPIATE ANTAGONISTS ALLOWANCE = \$2 =	2.00
						166	YEAR ROUND PU SERVED	
						167	OPERATING CAP REVENUE = (57)X(164) +(57)X(165) +(166)X\$31 =	164,090.75
						168	UNEQUALIZED REVENUE = (57)X(165) =	1,550.00

LOCAL OPTIONAL REVENUE			***REF AUTH WITH INFLATION***			***NEW ELECTIONS*** WITH INFLATION		
169	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724	182	FY2026 AUTHORITY WITH INFLATION (FY2026 GEN ED REV REPORT, LINE 142)		194	FY2027 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2025	
170	FY2027 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00	183	PHASEOUT OF LINE (182)		195	FY2027 \$/APU ADDED BY ELECTIONS HELD IN CY 2025	
57	2026-27 ADJ PU (EST)	775.00	184	FY2027 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =		196	FY2027 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) -(194)+(195) =	
171	LOCAL OPTIONAL REVENUE = (170)X(57) =	561,100.00	185	FY2027 ANNUAL INFLATION FACTOR	1.0237			
172	TIER 1 LOR CAP/APU	300	186	FY2027 RESULT AFTER INFLATION ADJUSTMENT = (184)X(185) =				
173	TIER 2 LOR CAP/APU	724						
174	TIER 1 LOR = LSR OF = (170) OR (172) =	300.00	187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI		197	INFLATION FACTOR AS SET IN STATUTE	1.2699
175	TIER 2 LOR = [LSR OF 170 OR (173)]-(174) =	424.00	188	CPI APPLIED TO PERMANENT SUBTRACTION = (187)X[(185)-1] =		198	STANDARD CAP = [2079.50X(197)] - \$300=	2,340.76
176	TOTAL, TIER 1 = (57)X(174) =	232,500.00	189	ADDED BY ELECTIONS HELD IN CY 2024 WITH DELAY		199	FY2027 ALT CAP STARTING POINT FY 2021 GENED REV RPT, LINE (137)+\$300 =	919.80
177	TOTAL, TIER 2 = (57)X(175) =	328,600.00	190	FY2027 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =		200	FY2027 ALT CAP =[(199)X(197)] -\$300 =	868.05
	REFERENDUM ALLOWANCES		191	FY2027 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =		137	SPARSITY REVENUE	29,820.84
	EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION					201	CAP ON AUTHORITY PER APU: IF (137) > 0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200) =	9,999.99
178	FY2026 AUTHORITY (FY2026 GEN ED REV REPORT, LINE 132)		192	FY2027 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2025		57	2026-27 ADJ PU (EST)	775.00
179	PHASEOUT OF LINE (178)		193	FY2027 \$/APU ADDED BY ELECTIONS HELD IN CY 2025		203	FY2027 REFER REVENUE = (57)X(202) =	
180	ADDED BY ELECTIONS HELD IN CY 2024 WITH DELAY							
181	FY2027 W/O INFLATION RESULTS BEFORE ELECTIONS							

TRANSITION AIDS & LEVIES CONT

245 TRANSITION LIMIT
= (205)X(244) =
246 TRANSITION AID
= (205)-(245) =

REFERENDUM AIDS & LEVIES

202 REFER \$/APU
ALL AUTHORITIES
247 TIER 1 CAP/APU 460
248 TIER 2 CAP/APU
= 0.25X(100)-\$300 = 9,999.99
137 SPARSITY REVENUE 29,820.84
249 TIER 2 CAP/APU
IF (137) > ZERO
THEN (249) = 9,999.99
ELSE (249) = (248) 9,999.99
BREAKDOWN OF \$/APU
BY TIER, ALL AUTHORITIES
250 TIER 1 = LSR OF
(202) OR (247) =
251 TIER 2 = [LSR OF (202)
OR (249)]-(250) =
252 UNEQUALIZED
= (202)-(250)
-(251) =
BREAKDOWN OF REFERENDUM
REVENUES
203 REFERENDUM REVENUE
ALL AUTHORITIES
253 TOTAL, TIER 1
= (57)X(250) =
254 TOTAL, TIER 2
= (57)X(251) =
255 TOTAL, UNEQUALIZED
= (203)-(253)-(254) =

REFERENDUM LEVY PORTIONS

234 FY2027 RMV/RES PU 560,703.42
256 TIER 1 = LSR OF 1
OR (234)/\$567,000 = .98889492
257 TIER 2 = LSR OF 1
OR (234)/\$290,000 = 1.00000000
INITIAL REFERENDUM LEVY
258 TIER 1 LEVY
= (253)X(256) =
259 TIER 2 LEVY
= (254)X(257) =
255 UNEQUALIZED LEVY
260 TOTAL = (258)
+(259)+(255) =
INITIAL REFERENDUM AID
261 TIER 1 AID
= (253)-(258) =
262 TIER 2 AID
= (254)-(259) =
263 TOTAL AID
= (261)+(262) =
EQUALIZATION AID LIMIT
100 FY2027 FORMULA ALLOW 7,705
57 ADJ PU (EST) 775.00
264 REFERENDUM EQUALIZATION AID LIMIT
= [[0.25X(100)]
-\$300]X(57) = 1,260,343.75
265 REFERENDUM EQUALIZATION AID CAP
= GRT OF (263)-(264)
OR 0 =
REFERENDUM LEVY WITH AID LIMIT
266 TIER 1 LEVY
= (258)+(265) =
259 TIER 2 LEVY =
255 UNEQUALIZED LEVY =
267 TOTAL = (266)
+(259)+(255) =

REFERENDUM AID WITH AID LIMIT

268 TIER 1 AID
= (261)-(265) =
262 TIER 2 AID =
269 TOTAL AID
= (268)+(262) =
TAX BASE REPLACEMENT
AID (TBRA)
270 ADJ INITIAL TBRA
(FROM TBRA PHASEOUT
REPORT, LINE 11)
271 CONVERTED ADJ FY 2002
REF AUTHORITY
(FY 2015 GENERAL
EDUC REVENUE REPORT,
LINE 254)
272 UNCAPPED REF AND LOR ALLOWANCE
= (174)+(196) = 300.00
273 PRORATED TBRA
= LSR OF (270) OR
[(270)X(272)/(271)] =
274 REF AND LOR REV
= (176)+(203) = 232,500.00
275 CAPPED TBRA = LSR OF
(273) OR (274) =
INITIAL REVENUES ARE REDUCED TO
MAKE TAX BASE REPLACEMENT AID
REVENUE-NEUTRAL. REVENUE COMPONENTS
ARE REDUCED IN THE FOLLOWING ORDER:
276 TIER 2 REF AID
277 TIER 1 REF AID
278 TIER 1 LOR AID
279 TIER 1 LOR LEVY
280 TIER 1 REF LEVY
281 TIER 2 REF LEVY
282 UNEQL REF LEVY

APPLYING THESE REDUCTIONS: ***		***REFERENDUM AID GUARANTEE CONT		***OPT AID & LEVY SUMMARY CONT***	
275	TAX BASE REPLACE AID	297	FY 2015 LOCATION	311	LOCAL OPTIONAL LEVY LIMIT
283	TIER 1 REF AID		EQUITY AID		= (238)+(310) = 422,585.19
	= (268)-(277) =		(FY 2015 GENERAL	312	LOCAL OPTIONAL AID
284	TIER 2 REF AID		EDUC REVENUE REPORT,		= (240)+(278)+(279) =
	= (262)-(276) =		LINE 197)		= (285)+(306) = 138,514.81
285	TIER 1 LOR AID				
	= (239)-(278) = 84,359.61	298	FY 2015 COMBINED AID		
286	TIER 1 LOR LEVY		FOR GUARANTEE		
	= (237)-(279) = 148,140.39		= (296)+(297) = 332,697.51		
287	TIER 1 REF LEVY				**REF AID & LEVY SUMMARY**
	= (266)-(280) =	299	FY2027 COMBINED REVENUE		AFTER REF AID GUARANTEE
288	TIER 2 REF LEVY		= (171)+(203) = 561,100.00	313	TIER 1 REF LEVY
	= (259)-(281) =				= (287)-(307) =
289	UNEQL REF LEVY	300	FY2027 COMBINED	314	TIER 2 REF LEVY
	= (255)-(282) =		INITIAL AID		= (288)-(308) =
			= (240)+(290) = 138,514.81	315	UNEQL LEVY
					= (289)-(309) =
290	REFER AND LOR TIER 1 EQUALIZATION				
	AID BEFORE AID GUARANTEE	301	REVENUE RATIO =	316	TOTAL REFERENDUM LEVY
	= (275)+(283)		LESSER OF 1 OR		= (313)+(314)+(315) =
	+(284)+(285) = 84,359.61		[(299)/(295)] = 1.00000000		
291	REFERENDUM AND LOR LEVY	302	2012 RMV 137,450,800	317	TOTAL REFERENDUM
	BEFORE AID GUARANTEE	10	2024 RMV 265,437,000		EQUALIZATION AID
	= (286)+(287)	303	RMV RATIO =		= (275)+(283)+(284)
	+(288)+(289) = 148,140.39		LESSER OF 1 OR		+(307)+(308)+(309)
			[(302)/(10)] = .51782834		-(278)-(279) =
		304	FY2027 MINIMUM		
	REFERENDUM AID GUARANTEE		COMBINED AID		**ALTERNATIVE ATTENDANCE ADJUST**
292	FY 2015 REFERENDUM AID		= (298)X(301)X(303) = 172,280.20		(CHARTER TRANSPORT AND
	INCREASE FROM GUARANTEE				MN STATE ACAD ADJ'S ONLY)
	(FY 2015 GEN ED REV	305	FY2027 REFERENDUM HOLD	145	TRANSPORT ALLOWANCE 684.77
	REPORT, LINE 276)		HARMLESS AID INCREASE	318	ADJ PU OF CHARTER
293	FY 2015 REFERENDUM REV		IF (292) = 0 THEN 0,		SCHOOLS TRANSPORTED
	(FY 2015 GEN ED REV		ELSE GREATER OF 0		BY DISTRICT
	REPORT, LINE 289) 550,212.33		OR [(304)-(300)] =	319	EXT TME PU OF CHARTER
294	FY 2015 LOCATION				SCHOOLS TRANSPORTED
	EQUITY REVENUE		**INITIAL LEVIES ARE REDUCED TO**		BY DISTRICT
	(FY 2015 GEN ED REV		MAKE THE REFER AID GUARANTEE	320	CHARTER ALT ATTENDANCE
	REPORT LINE 198)		REVENUE-NEUTRAL. LEVY COMPONENTS		ADJUST = (145)X(318)
			ARE REDUCED IN THE FOLLOWING ORDER:		+\$223X(319) =
295	FY 2015 COMBINED REVENUE	306	TIER 1 LOR LEVY	321	2026-27 RES PU ATTENDING
	= (293)+(294) = 550,212.33	307	TIER 1 REF LEVY		MN STATE ACADEMIES
		308	TIER 2 REF LEVY	322	MN STATE ACADEMIES
296	FY 2015 REFERENDUM	309	UNEQL REF LEVY		ALT ATTENDANCE ADJ
	EQUALIZATION PLUS				= -(100)X(321) =
	HOLD HARMLESS AID			323	ALT ATTEND ADJUST
	(FY 2015 GENERAL		**LOCAL OPT AID & LEVY SUMMARY**		TO AID
	EDUC REVENUE REPORT,		AFTER REF AID GUARANTEE		= (320)+(322) =
	LINES 276 & 287) 332,697.51				
		310	TIER 1 LOR LEVY		
			= (286)-(306) = 148,140.39		
		238	TIER 2 LOR LEVY		
			= (238) = 274,444.80		

GENERAL ED REVENUE SUMMARY			***ALT TEACHER COMP AIDS & LEVIES***			***ACHIEVEMENT AND INTEGRATION***		
101	BASIC	5,971,375.00	330	ALT COMP REVENUE	186,186.00	57	2026-27 ADJ PU (EST)	775.00
104	DECLINING ENROLL	9,492.56						
110	PENSION ADJUSTMENT	104,295.96	331	ALT COMP BASIC AID		346	FY2027 EST	
111	GIFTED & TALENTED	10,075.00		= 0.65X(330) =	121,020.90		INITIAL BUDGET	55,721.55
112	EXTENDED TIME		332	BASIC AID PRORATION	1.00000000	347	FY2027 EST	
124	BASIC SKILLS	358,544.93					INCENTIVE BUDGET	7,706.00
137	SPARSITY	29,820.84	333	PRORATED BASIC AID		348	FY2027 ADJ	
140	SMALL SCHOOLS	81,243.25		= (331)X(332) =	121,020.90		INITIAL BUDGET	
160	TRANSPORT SPARSITY	252,433.00	334	PRO BASIC AID TO LEVY			= (346)X1.003 =	55,888.71
167	OPERATING CAPITAL	164,090.75		= (331)-(333) =		349	OCT 1, 2024 ENROLL OF	
171	LOCAL OPTIONAL	561,100.00	335	ALT COMP LEVY REVENUE			PROTECTED STUDENTS	94.00
203	REFERENDUM			= (330)-(331)+(334) =	65,165.10	350	EST OCT 1, 2025 ENROLL	
205	TRANSITION		230	FY2027 ANTC/ADJ PU	15,537.59		OF PROTECTED STUDENTS	
228	EQUITY REVENUE	129,812.50	336	ALT COMP LEVY RATIO			= (349) =	94.00
323	ALT ATTENDANCE ADJ			= LESSER OF 1 OR		351	OCT 1, 2024	
				[(230)/\$6,100] =	1.00000000		TOTAL ENROLLMENT	720.00
324	TOTAL GENERAL REVENUE		337	ALT TEACHER COMP LEVY		352	EST OCT 1, 2025	
	= (101)+(104)+(110)			= (335)X(336) =	65,165.10		TOTAL ENROLLMENT	
	+(111)+(112)+(124)		338	ALT COMP EQUALIZATION AID			= (351) =	720.00
	+(137)+(140)+(160)			= (330)-(333)-(337) =		353	PROTECTED ENROLLMENT	
	+(167)+(171)+(203)						RATIO = (350)/(352) =	.13055556
	+(205)+(228)+(323) =	7,672,283.79				354	INITIAL ACHIEVE & INTEG REVENUE	
							FORMULA = IF (346) > 0 =	
GENERAL AIDS & LEVIES			**MISCELLANEOUS AIDS**				\$350 X(57)X(353) =	35,413.20
232	OPERATING CAP LEVY	110,225.71	ESTIMATES OF FY2027 MISC AIDS BELOW ARE BASED ON END OF SESSION 2025 FORECAST. PLEASE NOTE THAT THESE ARE ROUGH ESTIMATES AND MAY CHANGE SIGNIFICANTLY WHEN UPDATED DATA BECOMES AVAILABLE.			355	INTEG HOLD HARMLESS	
242	EQUITY LEVY	129,812.50					(FROM FY2026 INTEG	
245	TRANSITION LEVY						REV RPT, LINE 11)	20,509.41
311	LOCAL OPTIONAL	422,585.19				356	INITIAL ACHIEVE & INTEG	
316	TOTAL REFERENDUM LEVY		339	SPEC ED REGULAR			REVENUE = LSR OF (348)	
325	TOTAL GENERAL ED LEVY		340	BEFORE TUITION ADJ			OR [(354)+(355)] =	55,888.71
	= (232)+(242)+(245)		341	NET TUITION ADJUST		357	INCENTIVE REV = LSR OF(347)	
	+(311)+(316) =	662,623.40	342	EXCESS COST AID			OR [(57)X\$10] =	7,706.00
326	TOTAL GENERAL ED AID		343	HOLD HARM/GROWTH LMT		358	ACHIEVE & INTEG REVENUE	
	= (324)-(325) =	7,009,660.39		CROSS SUB REDUC AID			= (356)+(357) =	63,594.71
ALTERNATIVE TEACHER COMP REV			344	TOTAL SPECIAL EDUC AID		359	ACHIEVE & INTEG LEVY	
327	ENROLLMENT AS OF OCT 1,			= (339) TO (343) =			= (358)X.30 =	19,078.41
	2024 AT PARTICIPATING		345	FY 2027 NON-PUBLIC		360	TRANSFER TO MDE	
	SITES (FY2026 GENERAL			TRANSPORTATION AID			IF (356) = (348)	
	EDUC RPT, LINE 317)	720.00					THEN (360) = (348)-(346) ELSE	
328	EST ENROLLMENT AS OF						(360) = (356)X.013 =	167.16
	OCTOBER 1, 2025 AT					361	ACHIEVE & INTEG AID	
	PARTICIPATING SITES						= (358)-(359)-(360) =	44,349.14
	= (327)X[(50)/(49)] =	716.10						
329	ALTERNATIVE TEACHER							
	COMPENSATION REVENUE							
	= \$260.00X(328) =	186,186.00						

REEMPLOYMENT INSURANCE LEVY			***FY2026 CAREER & TECH CONT***			***CAPITAL RELATED LEVY LIMITS***		
362	EST FY2026 EXPEND		378	LAST YEAR REVENUE (FY2025 CTE AID REPORT, LINE 11)	94,177.30	**LONG TERM FAC MAINT REV (LTFM)**		
363	INITIAL REEMPLOYMENT LEVY = 100% OF (362) =		379	REVENUE GUARANTEE = LESSER OF (376) OR (378) =	94,177.30	400	LTFM PLAN APPROVAL STATUS	APPROVED
SAFE SCHOOLS LEVY						**INITIAL LTFM REVENUE**		
364	SAFE SCH LVY REQUEST?	YES	380	PRELIMINARY REVENUE = GREATER OF (377) OR (379) =	94,177.30	57	2026-27 ADJ PU (EST)	775.00
57	2026-27 ADJ PU (EST)	775.00				401	AVE BLDG AGE (EST) (NO MAX AGE LIMIT)	21.94
365	SAFE SCH LEVY LIMIT = \$36X(57) =	27,900.00	381	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5		402	BLDG AGE RATIO = LSR OF 1 OR (401)/35 =	.62685714
SAFE SCHOOLS INTERMEDIATE LEVY			382	CAREER TECH REVENUE = (380)+(381) =	94,177.30	403	INITIAL LTFM REVENUE = \$380X(57)X(402) =	184,609.43
366	SAFE SCH INTERMEDIATE LEVY REQUEST?	NO	29	2023 ANTC	11,705,908	**ADDITIONAL LTFM REVENUE**		
367	INTERMEDIATE LEVY ALLOWANCE <= \$15		56	2025-26 ADJ PU (EST)	779.40	FOR QUALIFIED H&S PROJECTS > \$100,000		
368	SAFE SCH INTERMEDIATE LIMIT = (57)X(367) =		383	FY2026 ANTC/ADJ PU = (29)/(56) =	15,019.13	766	NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B	
JUDGMENT LEVY			384	LEVY RATIO FOR CTE = LESSER OF 1 OR (383)/\$7,612 =	1.00000000	404	NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ	
369	DISTRICT JUDGMENTS		385	CAREER TECH LEVY LIMIT = (382)X(384) =	94,177.30	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	
370	INTERMED JUDGMENTS					770	NET LTFM REQ DEBT FOR ELIG ROOFING >\$100K	
371	JUDGMENT LIMIT = (369)+(370) =		**ANNUAL OTHER POSTEMPLOYMENT** BENEFITS (OPEB)			405	NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K	
ICE ARENA LEVY			387	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY2025 EXPENSES PAID		406	NEW PAYGO LTFM LEVY FOR ELIG ROOFING>\$100K	
372	FY2025 NET OPR COSTS					407	TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (404)+(405)+(766) +(767)+(770)+(406) =	
373	ICE ARENA LEVY LIMIT = 100% OF (372) =		388	PRORATION FACTOR TO REFLECT STATEWIDE CAP				
FY2026 CAREER & TECHNICAL			389	ANNUAL OPEB LEVY LIMIT = (387)X(388) =				
374	SHARE OF FY2026 EST COOPERATIVE BUDGET							
375	FY2026 ESTIMATED DISTRICT BUDGET	247,000.00						
376	FY2026 EST BUDGET = (374)+(375) =	247,000.00						
377	PRELIMINARY REVENUE = .35X(376) =	86,450.00						

ADDITIONAL LTFM REVENUE FOR FOR QUALIFIED VOLUNTARY PRE-K			***OLD LAW H&S CONT***			***LTFM TOTAL AIDS & LEVIES CONT***		
768	NET LTFM REQ DEBT SERVICE FOR VPK	408	NEW PAYGO LTFM LEVY FOR VPK	54	2023-24 ADJ PU (ACT)	784.59		
408	NEW PAYGO LTFM LEVY FOR VPK	415	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (408)+(413)+(414) +(765)+ (766)+(767) +(768)+(406)+(770) =	425	FY2024 ANTC PER APU = (35)/(54) =	9,446.61		
409	TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(407) +(408)+(768) =			426	STATEWIDE ANTC/APU	13,658.23		
	184,609.43			427	LTFM EQUAL FACTOR = 125.5% OF (426) =	17,141.08		
OLD LAW HEALTH & SAFETY (H&S)			**OLD LAW DEFERRED MAINTENANCE**					
410	OLD LAW HEALTH & SAFETY REVENUE = FY2027 ESTIMATED H&S COST =	416	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE?	YES	428	LTFM LEVY RATIO = LSR OF 1 OR (425)/(427) =	.55110938	
411	REG ALT FAC PAYGO REVENUE APPROVED FOR FY2027	417	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 =	31,092.11	429	LTFM AID RATIO = 1-(428) =	.44889062	
412	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	418	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (410)+(415)+(417) =	31,092.11	430	LTFM INITIAL EQUAL AID = (424)X(429) =	82,869.44	
413	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (411)+(412) =				431	LTFM INITIAL EQUALIZED LEVY = (424)-(430) =	101,739.99	
406	NEW PAYGO LTFM LEVY FOR ELIG ROOFING>\$100K				432	2015 TOTAL ALT FAC GRANDFATHER AID		
765	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	419	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (409) OR (418) =	184,609.43	433	TOTAL LTFM EQUAL AID = GREATER OF (430) OR (432) =	82,869.44	
766	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	420	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)		434	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (424)-(433) =	101,739.99	
767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	421	DISTRICT LTFM REVENUE = (419)-(420) =	184,609.43	435	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (423)-(433)-(434) =		
414	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (416) = NO THEN (769), ELSE 0 =	422	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS		436	TOTAL LTFM LEVY = (434)+(435) =	101,739.99	
768	NET LTFM REQ DEBT SERVICE FOR VPK	423	TOTAL LTFM REVENUE = (421)+(422) =	184,609.43	**DEBT SERV PORTION OF LTFM REV**			
770	NET LTFM REQ DEBT FOR ELIG ROOFING >\$100K	57	2026-27 ADJ PU (EST)	775.00	765	NET ALT FAC REG DEBT		
		424	LTFM EQUALIZED REVENUE = LSR OF (419), (421), OR \$380X(57) =	184,609.43	766	NET ALT FAC/H&S DEBT		
		35	2024 AG MODIFIED ANTC FOR LTFM REVENUE	7,411,718	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K		
					768	NET LTFM REQ DEBT SERVICE FOR VPK		
					769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS	82,702.60	

DEBT SERV PORT LTFM REV CONT		***DISABLED ACCESS LIMIT***		***APPROVED INTERMED CAPITALIZED***	
770	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS	448	FY 1992 - FY2027 APPROV DIS ACC COSTS	462	**ADMINISTRATIVE SPACE** FY2026 JOINT
771	TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) +(768)+(769)+(770) =	449	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX 150,000) OR 300,000 =	463	FY2027 JOINT
	82,702.60	450	LSR OF (448) OR (449)	464	**INSTRUCTIONAL/STORAGE** FY2026 JOINT 21,332.00
437	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (424) OR (771) =	451	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED	465	FY2027 JOINT
	82,702.60	452	LAST YEAR TO CERTIFY = (451)+7 YEARS =	466	**EXCESS FUNDS CAP LEASE** FY2026 JOINT
429	LTFM AID RATIO .44889062	453	TOTAL CUM CERT LEVY (PAY 93 TO PAY 24)	467	FY2027 JOINT
438	LTFM DEBT INITIAL EQUAL AID = (437)X(429) =	454	CERT LEVY PAY 2025	468	TOT INTERMEDIATE CAPITALIZED = SUM[(462) TO (465)] -(466)-(467) = 21,332.00
	37,124.42	455	TOTAL CERTIFIED LEVY = (453)+(454) =	469	TOT INTERMEDIATE LEASE COSTS = (461)+(468) = 24,605.00
439	LTFM DEBT EQUAL AID = GREATER OF (432) OR (438) BUT NOT MORE THAN (771) =	456	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (450)-(455) =	57	2026-27 ADJ PU (EST) 775.00
	37,124.42			470	INTERMEDIATE PUPIL UNIT MAX LIMIT = \$65X(57) = 50,375.00
440	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (437)-(439) =			471	INTERMEDIATE LEASE LIMIT = LSR (469) OR (470) = 24,605.00
	45,578.18			472	INTERMEDIATE CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (469)-(471) =
441	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (771)-(439)-(440) =				
			LEASE LEVY LIMITATION		
	GEN FUND PORTION OF LTFM REV		DISTRICT'S SHARE OF JOINT LEASE FOR INTERMEDIATE DISTRICTS 287, 288, 916 AND 917		**APPROVED REG OPERATING LEASES**
423	TOTAL LTFM REVENUE 184,609.43				**ADMINISTRATIVE SPACE**
442	TOTAL GENERAL FUND LTFM REVENUE = (423)-(771) =			473	FY2026 NONJOINT
	101,906.83			474	FY2027 NONJOINT
443	LTFM GEN FUND EQUAL REV = (424)-(437) =	457	FY2026 JOINT		**INSTRUCTIONAL/STORAGE**
	101,906.83	458	FY2027 JOINT		
444	LTFM GEN FUND EQUAL AID = (433)-(439) =	459	FY2026 JOINT 3,273.00	475	FY2026 NONJOINT
	45,745.02	460	FY2027 JOINT	476	FY2027 NONJOINT
445	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (443)-(444) =	461	TOT INTERMEDIATE OPERATING = (457) TO (460) = 3,273.00	477	REG OPERATING LEASES = SUM (473) TO (476)=
	56,161.81				
446	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (442)-(444)-(445) =				
447	TOTAL GEN FUND LTFM LEVY = (445)+(446) =				
	56,161.81				

APPROVED REGULAR CAPITALIZED LEASES		***OTHER INITIAL GENERAL LEVIES***		***COMMUNITY SERVICE***	
ADMINISTRATIVE SPACE		495	CONSOLIDATION/ TRANSITION	**BASIC COMMUNITY EDUCATION**	
478	FY2026 NONJOINT	496	REORGANIZATION	600	POPULATION (YR 2020) 2,603
479	FY2027 NONJOINT	497	OPERATING DEBT	601	GTR OF (600) OR 1,335 2,603
INSTRUCTIONAL/STORAGE		498	HEALTH BENEFITS	602	YOUTH SERVICE PROG? YES
		499	ADDL RETIREMENT (MPLS AND STP)	603	AFTER SCHOOL ENRICHMENT? YES
480	FY2026 NONJOINT	500	SEVERANCE		
481	FY2027 NONJOINT	501	ADMIN DISTRICT		
EXCESS FUNDS CAP LEASE		502	SWIMMING POOL		
		503	TREE GROWTH	604	FY2027 GENERAL REVENUE = \$6.35X(601) = 16,529.05
482	FY2026 NONJOINT	504	CONSOLIDATION/ RETIREMENT		
483	FY2027 NONJOINT	505	ECON DEVELOP ABATE	605	FY2027 YOUTH SERVICE REV = \$1.00X(601) = 2,603.00
				606	FY2027 AFTER SCHOOL REVENUE = \$1.85X(601) NOT TO EXCEED 10,000 AND \$0.43XPOPULATION IN EXCESS OF 10,000 = 4,815.55
484	REG CAPITALIZED LEASES = [SUM (478) TO (481)] - [(482)+(483)] =	506	SUBTOTAL, OTHER INITIAL GENERAL LEVIES = (495) TO (505) =		
485	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER = (472)+(477)+(484) =	**INITIAL GENERAL FUND LEVY**		607	FY2027 COMMUNITY EDUCATION REVENUE = (604)+(605)+(606) = 23,947.60
57	2026-27 ADJ PU (EST) 775.00	507	GENERAL RMV VOTER APPROVED = (316) =	30	2024 ANTC 12,041,634
486	REG PUPIL UNIT MAXIMUM LIMIT = \$212X(57) = 164,300.00	508	GENERAL RMV OTHER = (311)+(242) +(245) = 552,397.69	608	STANDARD COMM ED LEVY = 0.003128X(30) = 37,666.23
487	COMM APPROVED LIMIT	509	GENERAL NTC VOTER APPROVED = (493)	609	COMM ED LEVY LIMIT = LSR (607) OR (608) = 23,947.60
488	REGULAR MAX LIMIT = GTR OF (486) OR (487) = 164,300.00	510	GENERAL NTC OTHER = (337)+(359)+(363) +(365)+(368)+(371) +(373)+(385)+(389) +(494)-(493)+(506) = 397,313.33	610	FY2027 EST GROSS COMM ED AID = (607)-(609) =
489	REGULAR LEASE LIMIT = LSR OF (485) OR (488) =	511	TOTAL INITIAL GENERAL LEVY LIMITATION = (507)+(508)+(509) +(510) = 949,711.02	**EARLY CHILD FAMILY EDUCATION**	
490	TOTAL LEASE LEVY LIMIT = (471)+(489) = 24,605.00			FY2025 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY2027	
INITIAL CAPITAL RELATED LEVIES				611	DIST PLANS TO LEVY FOR FY2027 ECFE REVENUE? YES
232	OPERATING CAPITAL 110,225.71			612	ECFE ANNUAL REPORT SUBMITTED? YES
447	LT FAC MAINTENANCE 56,161.81			613	POPULATION UNDER FIVE YEARS OF AGE 275
456	DISABLED ACCESS			614	GTR OF 150 OR (613) = 275
490	LEASE LEVY 24,605.00			615	ECFE ALLOWANCE = 0.023X(100) = 177.22
491	COOP BLDG REPAIR				
492	OTHER CAPITAL (MEMO)				
493	CAP PROJECTS REFER				
494	CAPITAL RELATED LIMITS = (232)+(447)+(456) +(490)+(491)+(492) +(493) = 190,992.52				

ECFE CONT

616 FY2027 EARLY CHILD FAMILY REVENUE
IF (611) = YES
= (614)X(615),
IF ANNUAL REPT = YES 48,735.50

30 2024 ANTC 12,041,634
617 ECFE TAX RATE .00177098
618 = (617)X(30) = 21,325.49

619 EARLY CHILD LEVY LIMIT
= LESSER OF (616)
OR (618) = 21,325.49

620 EST FY2027 EARLY CHILD AID = (616)-(619) = 27,410.01

HOME VISITING LIMIT

621 DIST PLANS TO LEVY FOR FY2027 HOME VISIT? YES

622 HOME VISITING REVENUE
IF (621) = YES
AND (618) > \$0,
= \$3.00X(613),
ELSE = \$0 825.00

230 FY2027 ANTC/ADJ PU 15,537.59
623 HOME VISIT LEVY RATIO
= LESSER OF 1 OR
(230)/\$17,250 = .90072986

624 FY2027 HOME VISIT LIMIT
= (622)X(623) = 743.10

625 FY2027 EST HOME VISIT AID
= (622)-(624) = 81.90

ADULTS WITH DISABILITIES

626 ADULTS WITH DISABILITIES REQUEST? NO

627 DISTRICT POPULATON TIMES \$0.34
= (600)X\$0.34 =

628 FY 23 ADULTS WITH DISABILITIES REVENUE

629 TOTAL REVENUE,
= GREATER OF (627)
OR (628) =

ADULTS WITH DISABILITIES CONT

630 ANTC TIMES DISTRICT TAX RATE
NOT TO EXCEED 0.005
= (30)X0.00005 =

631 DISABLED ADULTS LEVY LIMIT
= LESSER OF (629)
OR (630) =

632 ADULTS WITH DISABILITIES AID
= (629)-(631) =

SCHOOL-AGE CARE

633 FY2027 SCHOOL-AGE CARE REVENUE
(FY2027 EST COST)

30 2024 ANTC 12,041,634
46 2026-27 RES PU (EST) 473.40

634 ANTC/RES PU
= (30)/(46) = 25,436.49

635 LEVY RATIO = LSR OF
1 OR (634)/\$2,318 = 1.00000000

636 FY2027 SCHOOL-AGE CARE LIMIT
= (633)X(635) =

637 FY2027 EST GROSS SCHOOL-AGE CARE
AID = (633)-(636) =

COMMUNITY SERVICE SUMMARY

638 OTHER COMM ED (MEMO)

639 TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT
= (609)+(619)+(624)
+(631)+(636)+(638) = 46,016.19

GENERAL DEBT SERVICE (FUND 7)

REQUIRED DEBT SERVICE LEVY
(EQUAL TO 105% OF THE FY2027
PRINCIPAL AND INTEREST PAYMENTS)

REQ DEBT ELIGIBLE FOR LTFM REV
FACILITIES MAINTENANCE (LTFM) REV

700 ALT FAC REGULAR
REQ DEBT SERV LEVY

701 ALT FAC/H&S
REQ DEBT SERV LEVY

702 NEW LTFM REQ DEBT FOR
ELIG H&S>\$100K

703 NEW LTFM REQ DEBT
SERVICE FOR VPK

704 NEW LTFM REQ DEBT FOR
ALL OTHER PROJECTS 91,403.00

705 NEW LTFM REQ DEBT FOR
ALL ROOF PROJECTS

706 TOTAL REQ DEBT SERV LEVY
FOR LTFM REVENUE
= (700)+(701)+(702)
+(703)+(704)+(705) = 91,403.00

REQ DEBT ELIGIBLE FOR NATURAL
DISASTER EQUAL AID (MS 123B.535)

707 NATURAL DISASTER
REQ DEBT SERV LEVY

REQUIRED DEBT ELIGIBLE FOR DEBT
EQUALIZATION AID (MS 123B.53)

708 TACONITE BONDS
REQ DEBT SERV LEVY

709 TAC FUNDING FOR
BONDS (NOT IRRRB)

710 TAC ADJ TO REQ = (709)
OR [(709)X1.05] =

711 NET REQUIRED DEBT
SERVICE LEVY TACONITE
= (708)-(710) =

712 VOTER APPR ELIG BONDS
SOLD BY JULY 1, 2025 1,215,730.00

DEBT EQUAL AID CONT		***NON-VTR APPR INELIG BOND CONT***		***FUND 7 DEBT BALANCE CONT***	
713	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2025	729	GDS REQ DEBT SERV LEVY = (706)+(707)+(715) +(718)+(719)+(728) = 1,444,946.00	744	FUND 7 AVAIL BALANCE = GTR OF ZERO OR [(740) -(741)-(742)-(743)] = 137,540.47
714	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2025	730	GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) +(714)+(716)+(719) = 1,353,543.00	745	RETAIN FOR CAPITAL LOAN REPAYMENT
715	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) +(713)+(714) = 1,215,730.00	30	2024 ANTC 12,041,634	746	APPROVED DEBT EXCESS TO BE RETAINED
REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID		731	MAXIMUM EFFORT DEBT SERVICE TAX RATE %	747	DISTRICT REQUESTED ADDITIONAL EXCESS
716	VOTER APPR BONDS SOLD AFTER JULY 1, 2025 ELIG FOR FUTURE AID	732	MAX EFFORT DEBT SERV LEVY = (30)X(731) =	748	CERTIFIED DEBT EXCESS = GTR OF 0 OR (744) -(745)-(746)+(747) = 137,540.47
717	NON-VOTER BONDS SOLD AFTER JULY 1, 2025 ELIG FOR FUTURE AID	733	DEBT EQUAL REVENUE BASE = GTR OF ZERO OR [(715)-(732)] = 1,215,730.00	749	EXCESS USED TO RETIRE FAC & EQUIP BONDS
718	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716)+(717) =	734	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	750	ADJUSTED DEBT EXCESS = (748)-(749) = 137,540.47
OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID		735	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY	**BREAKDOWN OF NET DEBT EXCESS**	
719	VOTER APPR BONDS INELG FOR DEBT EQUAL AID 137,813.00	**FUND 7 DEBT BALANCE**		751	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718) = 1,444,946.00
***NON-VOTER APPR INELIG BONDS**		736	JUNE 2024 FUND 7-425 BAL FOR BOND REFUND	752	DEBT EXCESS RATIO = LSR 1 OR (750)/(751)= .09518727
720	FACIL BOND-MS 123B.62	737	JUNE 2024 FUND 7-451 BAL FOR QZAB & QSCB	753	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715)X(752) = 115,722.02
721	EQUIP BOND-MS 123B.61	738	JUNE 2024 FUND 7-460 BALANCE NONSPENDABLE	754	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(752) =
722	REORG OPER DEBT	739	JUNE 2024 FUND 7-463 BALANCE UNASSIGN NEG	755	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(752) =
723	ECON DEV ABATEMENT	740	JUNE 2024 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 358,663.69	756	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(752) =
724	JUDGMENT	741	PAY 24 DEBT EXCESS LEVY REDUCTION 49,720.79	757	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(752) =
725	OTHER NON-VOTER	742	PAY 25 DEBT EXCESS LEVY REDUCTION 99,155.13	758	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(752) = 8,700.40
726	INELG LEASE PURCHASE	743	5% OF PAY 26 REQ DEBT SERV LEVY = (729)X5% = 72,247.30		
727	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726) =				
728	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) = 137,813.00				

NET DBT EXCESS BREAKDOWN CONT			***LTFM AID CONT***			***DEBT EQUALIZATION AID***		
759	EXCESS FOR ELIGIBLE LTFM ROOF BONDS = (705)X(752) =	437	LTFM DEBT EQUAL REV	82,702.60	733	DEBT EQUAL BASE	1,215,730.00	
		439	LTFM DEBT EQUAL AID	37,124.42	753	DEBT EXCESS FOR ELIG REQUIRED DEBT	115,722.02	
760	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = ZERO-(720) -(721)-(749) =	440	LTFM DEBT EQUAL LEVY	45,578.18	782	FY2027 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)		
		441	LTFM DEBT UNEQUAL LVY					
761	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(750)-(751)] =	772	LTFM DEBT LEVY LIMIT (440)+ (441)+(754)+(755)+(756)+ (757)+(758)+(759) =	54,278.58	783	FY2027 GROSS DEBT EQUALIZATION REVENUE = (733)-(753)+(782) =	1,100,007.98	
			NATURAL DISASTER DEBT EQUAL					
		30	2024 ANTC	12,041,634	30	2024 ANTC	12,041,634	
		773	TEN PERCENT ANTC = 0.10X(30) =	1,204,163	784	= 0.1050X(30) =	1,264,371.57	
762	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(752) =	707	REQ DEBT LEVY FOR NATURAL DISASTER DEBT		785	MAX UNEQ LOCAL EFFORT = 0.1574X(30) =	1,895,353.19	
	128,840.06	774	FY2027 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707)-(773)] =		786	FY2027 NET DEBT EQ REV = GTR OF 0 OR [(783)-(785)] =		
763	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (750)-(761)-(762) =				787	PRELIM TIER 1 EQU REV = LSR (786) OR (784) =		
	8,700.41	54	2023-24 ADJ PU (ACT)	784.59	788	PRELIM TIER 2 EQU REV = (786)-(787) =		
764	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) =	775	FY2024 ANTC PER APU = (30)/(54) =	15,347.68	732	MAXIMUM EFFORT DEBT SERVICE LEVY		
	137,540.47	776	STATEWIDE AVE ANTC INC PER APU	14,626.35	789	MAX EFFORT TIER 1 REV		
					790	MIN TIER 2 REV FOR MAX EFFORT = GTR OF ZERO OR (783)-(732) =		
		777	DISASTER EQUAL FACTOR = 300% OF (776) =	43,879.05	791	TIER 1 EQUAL REV = GTR OF (787) OR (789) =		
765	NET ALT FAC REG DEBT = (700)-(754) =	778	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (775)/(777) =	.34977239	792	TIER 2 EQUAL REV = GTR OF (788) OR (790) =		
766	NET ALT FAC/H&S DEBT = (701)-(755) =	779	DISASTER AID RATIO = 1-(778) =	.65022761	54	2023-24 ADJ PU (ACT)	784.59	
767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (702)-(756) =	780	DISASTER DEBT EQUAL AID = (774)X(779) =		793	2024 ANTC /ADJ APU = (30)/(54) =	15,347.68	
768	NET LTFM REQ DEBT FOR ELIG VPK = (703)-(757) =	781	DISASTER LEVY LIMIT = (707)-(780) =		794	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (793)/[GTR OF \$4,430 OR 55.33% OF (776)] =	1.00000000	
769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(758) =				795	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (793)/[GTR OF \$8,000 OR 100% OF (776)] =	1.00000000	
	82,702.60							
770	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (705)-(759) =							
771	NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769)+(770) =							
	82,702.60							

DEBT EQUALIZATION AID CONT		***ADJ TO GDS LIM FOR IRRRB ALLO***		***FUND 47 DEBT BALANCE***	
796	TIER 1 DEBT EQU AID RATIO = 1-(794) =	810	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(713)-(801)-(808)] OR ZERO =	906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)
797	TIER 2 DEBT EQU AID RATIO = 1-(795) =			907	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) =
798	TIER 1 DEBT AID = (791)X(796) =	811	DEBT EQUAL AID INELIG, VOTER APPROVED =(716)+(719) = 137,813.00	908	JUNE 2024 FUND 47-425 BAL FOR BOND REFUND
799	TIER 2 DEBT AID = (792)X(797) =	812	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(717)+(727) =	909	JUNE 2024 FUND 47-460 BALANCE NONSPENDABLE
800	TOTAL DEBT EQ AID = (798)+(799) =			910	JUNE 2024 FUND 47-463 BALANCE UNASSIGN NEG
801	NON VOTER DEBT AID = (800)X(713)/(715) =	772	LTFM DEBT LEVY LIMIT NON VOTER APPROVED 54,278.58	911	JUNE 2024 FUND 47-464 BALANCE RESTRICTED
802	VOTER APPR DEBT AID = (800)-(801) =	781	DISASTER LEVY LIMIT VOTER APPROVED	912	JUNE 2024 FUND 47-464 BALANCE VOTER APPROV
				913	JUNE 2024 FUND 47-464 BAL NON-VOTER APPROV = (911)-(912) =
MINIMUM EST MAX EFFORT PAYMENT		**INITIAL GENERAL DEBT SERVICE**			
732	MAX EFFORT DEBT LEVY	813	INITIAL GDS LEVY LIM VOTER APPROVED = (809)+(811)+(781) = 1,353,543.00	914	PAY 24 OPEB DEBT EXC REDUCTION NON-VOTER
803	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(925)+(926)-(706) -(719)-(720)-(721) =	814	INITIAL GDS LEVY LIM NON VOTER APPROVED = (810)+(812)+(772) = 54,278.58	915	PAY 25 OPEB DEBT EXC REDUCTION NON-VOTER
804	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	815	TOTAL INITIAL GDS LEVY LIMIT = (813)+(814) = 1,407,821.58	916	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =
				917	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% =
				918	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER
ADJUSTMENT TO GDS LIMIT FOR IRRRB ALLOCATION		**OTR POSTEMPLOY BENEFITS (OPEB)** & PENSION DEBT SERVICE (FUND 47)		919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER
805	FY2027 IRRRB FUNDING FOR VOTER-APPR BONDS	900	LEVY BONDS IRREV TRUST VOTER APPROVED	920	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =
806	PAY 26 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((805)X1.05) =	901	LEVY BONDS REVOC TRUST VOTER APPROVED	921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] =
807	FY2027 IRRRB FUNDING FOR NON-VOTER BONDS	902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	922	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907) = ZERO, ELSE 0
808	PAY 26 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((807)X1.05) =	903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED		
809	DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(804)-(802)-(806)] = 1,215,730.00	904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED		
		905	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (903)+(904) =		

FUND 47 DEBT BALANCE CONT				***LOR TIER 1 LEVY ADJ CONT***				***FY2026 TRANSITION LEVY ADJUST***			
923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED			1005	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 279)			1020	FY2026 TRANSITION LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 213)		
924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED			1006	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 306)			1021	24 PAY 25 LIMIT		
								1022	24 PAY 25 LEVY		
925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =			1007	24 PAY 25 LIMIT		132,874.80	1023	FY2026 TRANSITION LEVY ADJUSTMENT		
				1008	24 PAY 25 LEVY		132,874.80				
				1009	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1005) +(1006)+(1007) =		132,874.80		**FY2026 1ST TIER REFERENDUM** LEVY ADJUST		
926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) =			1010	PAY 25 LEVY BEFORE TRBA AND HOLD HARM ADJ = (1005) +(1006)+(1008) =		132,874.80	1024	FY2026 1ST TIER REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 242)		
	LEVY LIMITATION ADJUSTMENTS			1011	FY2026 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1010)) =		1,678.26-	1025	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 280)		
A	IN GENERAL, IF WE HAVE:										
B	FINAL LEVY AUTHORITY										
C	PREVIOUSLY CALCULATED AUTHORITY										
D	CERTIFIED LEVY BASED ON (B) LEVY ADJUSTMENT, THEN:										
	IF A>B, D=A-B										
	IF A<C, D=A-C			1012	FY2026 LOR TIER 2 (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 202)		254,149.31	1026	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 307)		
	OTHERWISE D=ZERO							1027	24 PAY 25 LIMIT		
								1028	24 PAY 25 LEVY		
	GENERAL FUND ADJUSTMENTS			1013	24 PAY 25 LIMIT		257,400.36	1029	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1027) =		
	FY2026 OPERATING			1014	24 PAY 25 LEVY		257,400.36				
	CAPITAL LEVY ADJUSTMENT			1015	FY2026 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1014))		3,251.05-	1030	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1028) =		
1000	FY2026 OPER CAP LEVY AUTH (FROM FY2026 GENERAL EDUC REV REPORT, LINE 197)		107,152.60								
1001	24 PAY 25 LIMIT		106,595.68								
1002	24 PAY 25 LEVY		106,595.68								
				1016	FY2026 EQUITY LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 205)		126,394.58	1031	FY2026 1ST TIER VTR REF LEVY ADJUSTMENT		
1003	FY2026 OPER CAPITAL LEVY ADJUSTMENT = ((1000)-(1001)) =		556.92								
				1017	24 PAY 25 LIMIT		128,011.41				
	FY2026 LOR TIER 1 LEVY ADJUST			1018	24 PAY 25 LEVY		128,011.41				
1004	FY2026 LOR TIER 1 (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 185)		131,196.54	1019	FY2026 EQUITY LEVY ADJUSTMENT = ((1016)-(1018)) =		1,616.83-				

FY2026 2ND TIER REF LEVY ADJ		***FY2026 UNEQUAL REF ADJ CONT***		***FY2026 REFERENDUM HOLD***	
				HARMLESS ADJ TO VTR-APPROVED LEVIES	
1032	FY2026 2ND TIER REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 244)	1046	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =	1056	FY2026 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINES 285 TO 287)
1033	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 281)	1047	FY2026 UNEQUALIZED REF LEVY ADJUSTMENT	1057	TIER 1 LEVY
1034	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 308)	**FY2026 TBRA ALLOCATION ADJUST** TO VOTER-APPROVED LEVIES		1058	TIER 2 LEVY
1035	24 PAY 25 LIMIT	**FY2026 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINES 257 TO 259)		1059	UNEQL LEVY
1036	24 PAY 25 LEVY			1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =
1037	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =	1048	TIER 1 LEVY	1061	TOTAL FY2026 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 25 LEVY = (1026) +(1034)+(1042) =
1038	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =	1049	TIER 2 LEVY	1062	FY2026 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =
1039	FY2026 2ND TIER REF LEVY ADJUSTMENT	1050	UNEQL LEVY	**FY2026 REFERENDUM HOLD HARMLESS** ADJUSTMENT TO TIER 1 LEVIES	
FY2026 UNEQUAL REF LEVY ADJ		1051	TOTAL FY2026 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =	1063	FY2026 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 284)
1040	FY2026 UNEQUAL REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 246)	1052	TOTAL FY2026 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 25 LEVY = (1025)+(1033) +(1041) =	1064	FY2026 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =
1041	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 282)	1053	FY2026 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =	**FY2026 INTEGRATION ADJUSTMENT**	
1042	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 309)	**FY2026 LOR TBRA ALLOCATION ADJ**		1065	FY2026 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 21) 17,761.61
1043	24 PAY 25 LEVY	1054	FY2026 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 256)	1066	24 PAY 25 LIMIT 17,761.61
1044	24 PAY 25 LEVY	1005	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 279)	1067	24 PAY 25 LEVY 17,761.61
1045	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =	1055	FY2026 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =	1068	FY2026 INTEGRATION ADJUSTMENT LIMIT

FY2026 ALT TEACHER COMP ADJ			***FY2025 LTFM EQUAL LVY ADJ CONT***			***FY2024 LOR TIER 1 LEVY ADJ***		
1069	FY2026 ALT COMP LEVY AUTH (FROM FY2026 GEN ED REVENUE REPORT, LINE 338)	65,520.00	1083	23 PAY 24 LIMIT	18,168.90	1103	FY2024 LOC OPT TIER 1 AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 209)	100,940.55
			1084	23 PAY 24 LEVY	18,168.90			
1070	24 PAY 25 LIMIT	65,015.86	1085	TOTAL ADJUSTMENT				
1071	24 PAY 25 LEVY	65,015.86		= (1082)-(1084) =	4,557.21-	1104	22 PAY 23 LIMIT	102,899.42
1072	FY2026 ALT TEACH COMP LEVY ADJUSTMENT		1086	24 PAY 25 ADJ LIMIT	4,406.76-	1105	22 PAY 23 LEVY	102,899.42
	= ((1069)-(1070)) =	504.14	1087	24 PAY 25 ADJ LEVY	4,406.76-			
			1088	FY2025 LTFM EQUALIZED LEVY ADJUST		1106	TOTAL ADJUST TO PAY 23 LOR OPTIONAL LEVY AUTH	
				= (1085)-(1087) =	150.45-		= ((1103)-(1105)) =	1,958.87-
	FY26 & FY25 CAPITAL RELATED ADJ					1107	23 PAY 24 ADJ LIMIT	5,947.62
						1108	23 PAY 24 ADJ LEVY	5,947.62
	FY2026 LTFM EQUAL LEVY ADJ			**FY2025 LTFM UNEQUAL LEVY ADJ**		1109	FY2024 LOR OPTIONAL LEVY ADJUSTMENT	
1073	FY2026 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2026 WEBSITE REPORT, LINE 63)	17,345.05	1089	FY2025 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2025 WEBSITE REPORT, LINE 64)			= ((1106)-(1108)) =	7,906.49-
1074	24 PAY 25 LIMIT	16,405.56						
1075	24 PAY 25 LEVY	16,405.56	1090	23 PAY 24 LIMIT			**FY2024 LOR TIER 2 LEVY ADJUST**	
1076	FY2026 LTFM EQUALIZED LEVY ADJUST		1091	23 PAY 24 LEVY		1110	FY2024 LOC OPT LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 211)	246,162.99
	= (1073)-(1074) =	939.49	1092	TOTAL ADJUSTMENT				
			1093	24 PAY 25 ADJ LIMIT		1111	22 PAY 23 LIMIT	250,940.07
	FY2026 LTFM UNEQUAL LEVY ADJ		1094	24 PAY 25 ADJ LEVY		1112	22 PAY 23 LEVY	250,940.07
1077	FY2026 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY2026 WEBSITE REPORT, LINE 64)		1095	FY2025 LTFM UNEQUALIZED LEVY ADJUST				
						1113	TOTAL ADJUST TO PAY 23 LOR OPTIONAL LEVY AUTH	
1078	24 PAY 25 LIMIT						= ((1110) - (1112))	4,777.08-
1079	24 PAY 25 LEVY					1114	23 PAY 24 ADJ LIMIT	14,504.43
						1115	23 PAY 24 ADJ LEVY	14,504.43
1080	FY2026 LTFM UNEQUALIZED LEVY ADJUST		1096	FY2024 OPER CAP LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 190)	75,274.12	1116	FY2024 LOR OPTIONAL LEVY ADJUSTMENT	
							= ((1113) - (1115))	19,281.51-
	FY2026 HEALTH & SAFETY		1097	22 PAY 23 LIMIT	74,761.78			
			1098	22 PAY 23 LEVY	74,761.78		**FY2024 EQUITY LEVY ADJUSTMENT**	
1081	FY2026 HEALTH AND SAFETY REBATES ADJUST		1099	TOTAL ADJUST TO PAY 23 OPER CAP LEVY AUTH		1117	FY2024 EQUITY LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 214)	97,246.00
				= ((1096)-(1097)) =	512.34			
	FY2025 LTFM EQUAL LEVY ADJUST		1100	23 PAY 24 ADJ LIMIT	393.29	1118	22 PAY 23 LIMIT	99,133.17
1082	FY2025 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 63)	13,611.69	1101	23 PAY 24 ADJ LEVY	393.29	1119	22 PAY 23 LEVY	99,133.17
			1102	FY2024 OPER CAPITAL LEVY ADJUSTMENT		1120	TOTAL ADJUST TO PAY 23 EQUITY LEVY AUTH	
				= ((1099)-(1100)) =	119.05		= ((1117)-(1119)) =	1,887.17-

FY2024 EQUITY LEVY ADJ CONT			***FY2024 2ND TIER REF LEVY ADJ***			***FY2024 TBRA ALLOCATION ADJ*** TO VOTER-APPROVED LEVIES		
1121	23 PAY 24 ADJ LIMIT	5,729.93	1138	FY2024 2ND TIER REF LEVY AUTH (FROM FY2024 GENERAL EDUC REV RPT, LINE 253)		1152	FY2024 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINES 266 TO 268)	
1122	23 PAY 24 ADJ LEVY	5,729.93						
1123	FY2024 EQUITY LEVY ADJUSTMENT = ((1120)-(1122)) =	7,617.10-	1139	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 24 LEVY REPORT, LINE 1037)		1153	PAY 23 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 23 LEVY RPT, LINES 277 TO 279)	
FY2024 TRANSITION LEVY ADJ			1140	PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 24 LEVY REPORT, LINE 1038)		1154	FY2024 TBRA ALLOC TOT ADJ = (1153)-(1152) =	
1124	FY2024 TRANSITION LEVY AUTH (FROM FY2024 GENED REV RPT, LINE 222)					1155	23 PAY 24 ADJ LIMIT	
1125	22 PAY 23 LIMIT		1141	TOTAL ADJUST TO PAY 23 2ND TIER REF LEVY AUTH		1156	23 PAY 24 ADJ LEVY	
1126	22 PAY 23 LEVY					1157	FY2024 TBRA ALLOC LVY ADJ	
1127	TOTAL ADJUST TO PAY 23 TRANSITION LEVY AUTH		1142	23 PAY 24 ADJ LIMIT				
			1143	23 PAY 24 ADJ LEVY				
1128	23 PAY 24 ADJ LIMIT		1144	FY2024 2ND TIER REF LEVY ADJUSTMENT		**FY2024 LOR TBRA ADJUST**		
1129	23 PAY 24 ADJ LEVY					1158	FY2024 ALLOC OF TBRA TO LOR TO LOR TIER 1 LEVY (FROM FY2024 GENED REV RPT, LINE 265)	
1130	FY2024 TRANSITION LEVY ADJUSTMENT		**FY2024 UNEQUAL REF LEVY ADJ**			1159	ALLOCATION OF TBRA (FROM PAY 23 LEVY RPT, LINE 276)	
FY2024 1ST TIER VOTER APPROVED REFER LEVY ADJUST			1145	FY2024 UNEQUAL REF LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 255)		1160	FY2024 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1158)-(1159) =	
1131	FY2024 1ST TIER REF LEVY AUTH (FROM FY2024 GENED REV RPT, LINE 254)		1146	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 24 LEVY REPORT, LINE 1045)		1161	23 PAY 24 ADJ LIMIT	
1132	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 24 LEVY REPORT, LINE 1029)		1147	PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 24 LEVY REPORT, LINE 1046)		1162	23 PAY 24 ADJ LEVY	
1133	PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 24 LEVY REPORT, LINE 1030)		1148	TOTAL ADJUST TO PAY 23 UNEQUAL REF LEVY AUTH		1163	FY2024 LOR TIER 1 TBRA LVY ADJ	
1134	TOTAL ADJUST TO PAY 23 1ST TIER REF LEVY AUTH		1149	23 PAY 24 ADJ LIMIT		**FY2024 REFERENDUM HOLD HARM**		
			1150	23 PAY 24 ADJ LEVY		1164	FY2024 ALLOC OF HOLD HARM (FROM FY2024 GENED REV RPT LINES 294 TO 296)	
1135	23 PAY 24 ADJ LIMIT		1151	FY2024 UNEQUAL REF LEVY ADJUSTMENT		1165	PAY 23 HOLD HARM ALLOC (FROM PAY 23 LEVY RPT, LINES 304 TO 306)	
1136	23 PAY 24 ADJ LEVY					1166	FY2024 HOLD HARM TOTAL = (1165)-(1164) =	
1137	FY2024 1ST TIER REF LEVY ADJUSTMENT							

FY2024 REF HOLD HARM CONT			***FY2024 REEMPLOYMENT ADJUSTMENT***			***FY2024 ALT TEACHER ADJ CONT***		
1167	23 PAY 24 ADJ LIMIT		1185	23 PAY 24 LIMIT		1202	23 PAY 24 ADJ LIMIT	979.16
1168	23 PAY 24 ADJ LEVY		1186	23 PAY 24 LEVY		1203	23 PAY 24 ADJ LEVY	979.16
1169	FY2024 HOLD HARM ALLOC		1187	FY2024 REEMPLOY ADJUST		1204	FY2024 ALT TEACH COMP LEVY ADJUST	
FY2024 LOR TIER 1 HOLD HARMLESS ADJUSTMENT			**FY2024 SAFE SCHOOLS ADJUST**			**FY2024 LTFM EQUALIZED LEVY ADJ**		
1170	FY2024 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY2024 GENED REV RPT, LINES 293)		1188	SAFE SCH LEVY REQUEST	YES	1205	FY2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2024 WEBSITE REPORT, LINE 63)	98,670.77
			54	2023-24 ADJ PU (ACT)	784.59			
1171	PAY 23 TIER 1 HOLD HARMLESS LEVY (FROM PAY 23 LEVY RPT, LINES 303)		1189	FY2024 SAFE SCHOOLS AUTH \$36X(54) =	28,245.24	1206	22 PAY 23 LIMIT	93,987.48
			1190	22 PAY 23 LIMIT	26,906.40	1207	22 PAY 23 LEVY	93,987.48
			1191	22 PAY 23 LEVY	26,906.40	1208	TOTAL ADJUSTMENT = (1205)-(1206) =	4,683.29
1172	FY2024 LOR TIER 1 HOLD HARM ADJ		1192	FY2024 SAFE SCH ADJUST = ((1189)-(1190)) =	1,338.84	1209	23 PAY 24 ADJ LIMIT	3,477.24
						1210	23 PAY 24 ADJ LEVY	3,477.24
1173	23 PAY 24 ADJ LIMIT		**FY2024 SAFE SCHOOLS** INTERMEDIATE ADJUST			1211	24 PAY 25 ADJ LIMIT	855.17-
1174	23 PAY 24 ADJ LEVY					1212	24 PAY 25 ADJ LEVY	855.17-
1175	FY2023 TIER 1 HOLD HARM ADJUSTMENT		1193	SAFE SCH INTERMEDIATE LEVY ALLOW		1213	FY2024 EQUAL LIMIT ADJUST = (1209)+(1211) =	2,622.07
			54	2023-24 ADJ PU (ACT)	784.59	1214	FY2024 EQUAL LEVY ADJUST = (1210)+(1212) =	2,622.07
FY2024 INTEGRATION ADJUSTMENT			1194	FY2024 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1193)X(54) =		1215	FY2024 LTFM EQUALIZED LEVY ADJUST = (1208)-(1213) =	2,061.22
1176	FY2024 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	16,155.68	1195	22 PAY 23 LIMIT				
1177	22 PAY 23 LIMIT	18,111.51	1196	22 PAY 23 LEVY				
1178	22 PAY 23 LEVY	18,111.51	1197	FY2024 SAFE SCHOOLS INTERMEDIATE ADJUST		1216	FY2024 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2024 WEBSITE REPORT, LINE 64)	
1179	TOTAL ADJUSTMENT = (1176)-(1178) =	1,955.83-						
1180	23 PAY 24 ADJ LIMIT	1,087.13-	**FY2024 ALTERNATE TEACHER** COMPENSATION LEVY ADJUST			1217	22 PAY 23 LIMIT	
1181	23 PAY 24 ADJ LEVY	1,087.13-				1218	22 PAY 23 LEVY	
1182	FY2024 INTEGRATION ADJUSTMENT LIMIT = (1179)-(1181) =	868.70-	1198	FY2024 ALT COMP LEVY AUTH (FROM FY2024 GENED REV RPT, LINE 335)	64,883.00	1219	TOTAL ADJUSTMENT	
FY2024 REEMPLOYMENT ADJUSTMENT			1199	22 PAY 23 LIMIT	63,903.84	1220	23 PAY 24 ADJ LIMIT	
			1200	22 PAY 23 LEVY	63,903.84	1221	23 PAY 24 ADJ LEVY	
1183	FY2024 EXPEND ACTUAL		1201	TOTAL ADJUST TO PAY 23 ALT COMP LEVY AUTH = ((1198)-(1199)) =	979.16	1222	24 PAY 25 ADJ LIMIT	
1184	REEMPLOY LEVY AUTH = 100% OF (1183) =					1223	24 PAY 25 ADJ LEVY	

FY2024 LTFM UNEQUAL ADJ CONT			***PAY 23 LEASE LEVY ADJUST***		1313	***INTERM DIST CARRYOVER***	
1224	FY2024 UNEQUAL LIMIT ADJUST = (1220)+(1222) =		FY2023 AND FY2024 LEASE COST WITH A PAY 23 LEVY (PAY 24 LEASE LEVY FOR FY2024 & 2025 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)		1314	TO REGULAR LEASE AUTH = (1310)-(1312) =	
1225	FY2024 UNEQUAL LEVY ADJUST = (1221)+(1223) =					FY2023 NON-JOINT LEASE COSTS = (1301)+(1303)+ (1306)+(1308) =	
1226	FY2024 LTFM UNEQUALIZED LEVY ADJUST		**PAY 23 FY2023 LEASE COSTS** LEASE COSTS		54	2023-24 ADJ PU (ACT) 784.59	
			REG OPERATING LEASES		1315	PAY 23 PUPIL UNIT MAX AUTH = \$212X(54) = 166,333.08	
FY2024 CAREER TECHNICAL ADJ			1300	INTERMEDIATE	5,868.00		
1227	FY2024 CAREER TECH LEVY AUTHORITY (FY2024 CTE AID RPT LINE 21) 75,253.20		1301	NON-JOINT		1316	PAY 23 COMMISSIONER APPROVED LIMIT
			** CAPITALIZED LEASES **				
1228	23 PAY 24 LIMIT	71,461.95	1302	INTERMEDIATE	4,825.00	1317	REGULAR MAX AUTHORITY = GTR OF (1315)
1229	23 PAY 24 LEVY	71,461.95	1303	NON-JOINT			OR (1316) = 166,333.08
1230	FY2024 CAREER TECH ADJ = ((1227)-(1228)) 3,791.25		1304	PAY 23 FY2023 TOTAL LEASE COSTS = (1300)+ (1301)+(1302)+(1303)= 10,693.00		1318	TOTAL PAY 23 REGULAR LEASE LEVY AUTHORITY = LSR OF (1313)+(1314) OR (1317) =
FY2024 HEALTH BENEFIT LEVY ADJ			**PAY 23 FY2024 LEASE COSTS**		1319	TOTAL PAY 23 REGULAR & INTERM LEASE LEVY AUTH = (1312)+(1318) = 10,693.00	
1231	FY2024 ACTUAL COST (LIMITED TO \$600,000)		**REG OPERATING LEASES**				
1232	23 PAY 24 LIMIT		1305	INTERMEDIATE			
1233	23 PAY 24 LEVY		1306	NON-JOINT		**PAY 23 NET LEASE COSTS**	
1234	FY2024 HEALTH BENEFITS ADJUST		** CAPITALIZED LEASES **		1320	22 PAY 23 LIMIT	12,123.00
			1307	INTERMEDIATE	1321	22 PAY 23 LEVY	12,123.00
			1308	NON-JOINT	1322	PAY 23 LEASE LEVY LIMITATION ADJUSTMENT = (1319) - (1321) =	1,430.00-
FY2024 ANNUAL OPEB LEVY ADJ			1309	PAY 23 FY2024 TOTAL LEASE COSTS = (1305)+ (1306)+(1307)+(1308)=			
1235	FY2024 ACTUAL COST (FIN 797+OBJ 291)		1310	FY2023 INTERMEDIATE COSTS (1300)+(1302)+ (1305)+(1307) = 10,693.00			
1236	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000	54	2023-24 ADJ PU (ACT)	784.59		
1237	PRORATED ANNUAL OPEB LEVY AUTH		1311	INTERM PUPIL UNIT AUTH = \$65X(54) = 50,998.35			
1238	24 PAY 25 LIMIT		1312	INTERM LEASE AUTH = LSR OF (1310) OR (1311) = 10,693.00			
1239	24 PAY 25 LEVY						
1240	FY2024 ANNUAL OPEB ADJUSTMENT (NO ADJUSTMENT)						

CAPITAL RELATED ADJ SUMMARY		***OTHER GEN LIMITATION ADJ CONT***		***GEN FUND ADJUST SUMMARY CONT***	
1003	FY2026 OPER CAP ADJ 556.92	1334	TOTAL OTHER ADJUST	1346	TOTAL GENERAL LEVY
1102	FY2024 OPER CAP ADJ 119.05		GEN OTHER RMV = (1331)		LIMITATION ADJUSTMENT
1076	FY2026 LTFM EQ ADJ 939.49		+(1332)+(1333) = 29.56-		= (1342)+(1343)
1080	FY2026 LTFM UNEQ ADJ				+(1344)+(1345) = 34,519.04-
1081	FY2026 H&S REBATES	1335	SCH TAX ADJUSTMENT		
1088	FY2025 LTFM EQ ADJ 150.45-		(FROM STR ADJUST		
1095	FY2025 LTFM UNEQ ADJ		REPORT, LINE 23)		**COMMUNITY SERVICE FUND ADJUST**
1215	FY2024 LTFM EQ ADJ 2,061.22	1336	OTHER ADJUST, GEN NTC		**FY2026 EARLY CHILD FAMILY ADJ**
1226	FY2024 LTFM UNEQ ADJ		VOTER APPROVED (MEMO)		
1322	PAY 23 LEASE LEVY ADJ 1,430.00-	1337	TOTAL OTHER ADJUST	1400	FY2026 REVISED ECFE LEVY
1323	LEASE LEVY ADJ (MEMO)		GEN NTC VOTER APPR		AUTH (FROM FY2026 ECFE AID
1324	OTHER CEX ADJ (MEMO)		= (1335)+(1336) =		REPORT, LINE 1.7)= 21,081.72
1325	TOTAL CAPITAL RELATED	1338	TIF ADJUST (MEMO)	1401	24 PAY 25 LIMIT 23,400.93
	LEVY LIMIT ADJUSTMENT			1402	24 PAY 25 LEVY 23,400.93
	= (1003)+(1102)+(1076)+	1339	SCH TAX ADJUSTMENT	1403	FY2026 EARLY CHILD
	(1080)+(1081)+(1088)+		(FROM STR ADJUST		FAMILY ADJUST
	(1095)+(1215)+(1226)+		REPORT, LINE 28)		= ((1400)-(1402)) = 2,319.21-
	(1322)+(1323)+(1324)= 2,096.23	1340	OTHER ADJUST, GEN		**FY2024 HOME VISITING ADJ**
			NTC OTHER (MEMO)	1404	FY2024 HOME VISITING
	OTHER GENERAL LIMITATION ADJ	1341	TOTAL OTHER ADJUST,		FINAL ADJUSTMENT
760	GENERAL FUND LEVY ADJ		GEN NTC OTHER		(FROM FY2024 ECFE HOME VISITING
	FOR FAC & EQUIP BONDS		= (1338)+(1339)		AID REPORT, LINE 8) 531.37
1326	ECON DEV ABATE ADJUST		+(1340) =	1405	22 PAY 23 LIMIT 567.43
	(MEMO)			1406	22 PAY 23 LEVY 567.43
1327	DEBT SURPLUS TRANSFER			1407	FY2024 HOME VISIT
	(MEMO)				ADJUSTMENT
1328	SCH TAX ADJUSTMENT	1342	GENERAL RMV VOTER APPROVED		= ((1404)-(1406)) = 36.06-
	(FROM STR ADJUST		= (1031)+(1039)+(1047)		
	REPORT, LINE 9)		+(1053)+(1062)+(1137)		**FY2024 SCHOOL-AGE CARE**
1329	OTHER ADJUST, GEN RMV		+(1144)+(1151)+(1157)		
	VOTER APPROVED (MEMO)		+(1169)+(1330) =	1408	FY2024 AUTHORITY (FROM
1330	TOTAL OTHER ADJUST	1343	GENERAL RMV OTHER		UFARS EXPENDITURES)
	GEN RMV VOTER APPR		= (1011)+(1015)+(1019)	1409	22 PAY 23 LIMIT
	= (1328)+(1329) =		+(1023)+(1055)+(1064)	1410	22 PAY 23 LEVY
1331	MAINT PU VAR (MEMO)		+(1109)+(1116)+(1123)		
			+(1130)+(1163)+(1175)	1411	FY2024 SCH-AGE CARE
			+(1334) = 41,380.80-		ADJUSTMENT
	OTHER GENERAL LIMITATION ADJ	1344	GENERAL NTC VOTER		
1332	SCH TAX ADJUSTMENT		= (1337) =		
	(FROM STR ADJUST	1345	GENERAL NTC OTHER		
	REPORT, LINE 14)		= (760)+(1068)+(1072)+		
1333	OTHER ADJUST, GEN		(1182)+(1187)+(1192)+		
	RMV OTHER (MEMO)		(1197)+(1204)+(1230)+		
			(1234)+(1240)+(1325)+		
			(1326)+(1327)+(1341)= 6,861.76		

COMMUNITY SERVICE ADJUST			***FY2025 LTFM DEBT LEVY ADJUST***			***OTH POSTEMPLOYMENT BENE (OPEB)*** & PENSION DEBT SERVICE ADJUSTMENTS		
1412	**ADULTS W/DISABILITIES** ADJUST		1709	FY2025 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2025 RPT, LINE 59)	87,398.96	1900	REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(920)OR(923)]X-1 =	
1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)		1710	23 PAY 24 LIMIT	87,398.07	1901	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED	
1414	OTHER ADJUST (MEMO)		1711	23 PAY 24 LEVY	87,398.07			
1415	TOTAL OTHER ADJUST = (1413)+(1414) =		1712	TOTAL ADJUSTMENT ADJ =(1709)-(1710) =	.89	1902	TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) =	
1416	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1403)+(1407)+(1411) +(1412)+(1415) =	2,355.27-	1713	24 PAY 25 ADJ LIMIT	.89	1903	REDUCTION DEBT EXCESS, NON-VOTER = GTR OF [(921)OR(924)]X-1 =	
			1714	24 PAY 25 ADJ LEVY	.89			
			1715	FY2025 LTFM DEBT LEVY ADJ = (1712)-(1713) =				
	GENERAL DEBT SERVICE ADJUST			**FY2024 LTFM DEBT LEVY ADJUST**		1904	OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR	
1700	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762)X-1 =	128,840.06-	1716	FY2024 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2024 RPT, LINE 59)		1905	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =	
1701	OTHER ADJUST (MEMO) VOTER APPROVED		1717	22 PAY 23 LIMIT				
1702	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) =	128,840.06-	1718	22 PAY 23 LEVY			**ABATEMENT ADJUSTMENTS**	
1703	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763)X-1 =	8,700.41-	1719	TOTAL ADJUSTMENT = (1716)-(1717) =			**INITIAL ABATEMENT LEVY ADJUST**	
1704	OTHER ADJUST (MEMO) NON-VOTER APPROVED		1720	23 PAY 24 ADJ LIMIT		2000	SCHOOL TAXES ABATED IN 2024	
	FY2026 LTFM DEBT LEVY ADJ		1721	23 PAY 24 ADJ LEVY		2001	SCHOOL TAXES ADDED IN 2024	
1705	FY2026 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2026 RPT, LINE 59)	89,617.25	1722	24 PAY 25 ADJ LIMIT		2002	NET CHANGE IN SCHOOL TAXES = (2000)+(2001) =	
1706	24 PAY 25 LIMIT	89,617.64	1723	24 PAY 25 ADJ LEVY		2003	ABATEMENT RECOVERY REVENUE = [GTR OF ZERO OR -1X(2002)] =	
1707	24 PAY 25 LEVY	89,617.64	1724	FY2024 DEBT LIMIT ADJUST = (1720)+(1722) =		2023	FY2026 ABATEMENT AID	
1708	FY2026 LTFM DEBT LEVY ADJ = (1705)-(1706) =	.39-	1725	FY2024 DEBT LEVY ADJUST = (1721)+(1723) =		2004	INITIAL ABATEMENT LEVY ADJ = (2003)-(2023) =	
			1726	FY2024 LTFM DEBT LEVY ADJ = (1719)-(1724) =			**PAY 23 CERTIFIED LEVY PLUS** AUDITOR ADJUSTMENT BY FUND	
			1727	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1703)+(1704)+ (1708)+(1715)+(1726)=	8,700.80-	2005	GENERAL	817,053.90
						2006	COMMUNITY SERVICE	42,521.17
						2007	GENERAL DEBT SERVICE	1,693,963.64
						2008	OPEB DEBT SERVICE	
						2009	TOTAL	2,553,538.71

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		2029	GENERAL = (2028) -(2030)	2051	GENERAL= (2043)-(2047)
2011	= (2005)/(2009) =	.31996926		-(2031)-(2032) =		OR MEMO =
2011	COMMUNITY SERVICE		2030	COMMUNITY SERVICE	2052	COMMUNITY SERVICE = (2044)-(2048)
2012	= (2006)/(2009) =	.01665186		= (2028)X(2011) =		OR MEMO =
2012	GEN DEBT SERVICE		2031	GENERAL DEBT SERVICE	2053	GENERAL DEBT SERVICE = (2045)-(2049)
2013	= (2007)/(2009) =	.66337888		= (2028)X(2012) =		OR MEMO =
2013	OPEB DEBT SERVICE		2032	OPEB DEBT SERVICE	2054	OPEB DEBT SERVICE = (2046)-(2050)
2014	= (2008)/(2009) =			= (2028)X(2013) =		OR MEMO =
2014	TOTAL	1.00000000	2028	TOTAL	2055	TOTAL
ABATEMENT AID BY FUND (FROM PART III OF FY2026 ABATE AID RPT)			**FY2024 ABATEMENT AID ADJUST** (ZERO IF NO LEVY AUTHORITY IN FUND)		**ADVANCE ABATEMENT LEVY ADJUST**	
2015	GENERAL		2033	GENERAL	2056	SCHOOL TAXES ABATED
2016	COMMUNITY SERVICE		2034	COMMUNITY SERVICE		IN 1ST 6 MO OF 2025
2017	GENERAL DEBT SERVICE		2035	GENERAL DEBT SERVICE	2057	SCHOOL TAXES ADDED
2018	TOTAL		2036	OPEB DEBT SERVICE		IN 1ST 6 MO OF 2025
2019	EST FY2026 ABATEMENT AID PRORATION FACTOR	1.00000000	2037	TOTAL	2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057)
PRORATED ABATEMENT AID BY FUND			**TOTAL REGULAR ABATE LEVY ADJ**		2059	TOTAL ADVANCE ABATE LEVY AUTHORITY = [GTR OF ZERO OR -1X(2058)] =
2020	GENERAL		2038	GENERAL = (2024)		1,675.40-
	= (2019)X(2015) =			+(2029)+(2033) =		
2021	COMMUNITY SERVICE		2039	COMMUNITY SERVICE = (2025)		
	= (2019)X(2016) =			+(2030)+(2034)=		
2022	GENERAL DEBT SERVICE		2040	GENERAL DEBT SERVICE = (2026)	2060	GENERAL = (2059)-(2061)
	= (2019)X(2017) =			+(2031)+(2035)=		-(2062)-(2063) =
2023	TOTAL		2041	OPEB DEBT SERVICE = (2027)	2061	COMMUNITY SERVICE
				+(2032)+(2036)=		= (2059)X(2011) =
			2042	TOTAL	2062	GENERAL DEBT SERVICE
						= (2059)X(2012) =
					2063	OPEB DEBT SERVICE
						= (2059)X(2013) =
					2059	TOTAL
						1,675.40

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) = 536.08	3008	TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 1,271,392.14	3020	GEN RMV VOTER NEGATIVE OFFSET
2070	COMMUNITY SERVICE = (2061)-(2065) = 27.90			3021	GEN RMV OTHER NEGATIVE OFFSET
2071	GENERAL DEBT SERVICE = (2062)-(2066) = 1,111.42		**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 1,675.40			3024	COM SERV NEGATIVE OFFSET
TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST		3010	OPEB/PENSION DEBT SERVICE OTHER = (907)+(1903)+(2041) +(2054)+(2072) =		
GEN FUND INITIAL LEVY SUMMARY		3011	TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) =	**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV	
3000	GENERAL RMV VOTER APPROVED = (507)+(1342) =			3025	GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =
3001	GENERAL RMV OTHER = (508)+(1343) = 511,016.89			3026	GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =
3002	GENERAL NTC VOTER APPROVED = (509)+(1344) =		**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).	3027	GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =
3003	GENERAL NTC OTHER = (510)+(1345)+(2038) +(2051)+(2069) = 404,711.17			3028	GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =
3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) = 915,728.06		**OFFSET CARRIED FORWARD**	3029	COM SERV NET OFFSET ADJ = (3019)+(3024) =
COM SERV INITIAL LEVY SUMMARY		3012	GENERAL		
3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) +(2052)+(2070) = 43,688.82	3013	GENERAL DEBT SERVICE		
		3014	OPEB/PENSION DEBT SERVICE		
GEN DBT SERV INITIAL LEVY SUMMARY			**POSITIVE OFFSETTING ADJUSTMENTS** IN GENERAL AND COM SERV FUNDS	**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND	
		3015	GEN RMV VTR POSITIVE OFFSET = GTR OF 0 OR [0-(3000)] =	3030	GDS VTR POSITIVE OFFSET = GTR OF 0 OR [- (3006)] =
		3016	GEN RMV OTH POSITIVE OFFSET = GTR OF 0 OR [0-(3001)] =	3031	GDS OTH POSITIVE OFFSET = GTR OF 0 OR [- (3007)] =
3006	GEN DEBT SERVICE VOTER APPROVED = (813)+(1702)+(2040) +(2053)+(2071) = 1,225,814.36	3017	GEN NTC VTR POSITIVE OFFSET = GTR OF 0 OR [0-(3002)] =		
3007	GEN DEBT SERVICE OTHER = (814)+(1727)+(2040) +(2053)+(2071) = 45,577.78	3018	GEN NTC OTH POSITIVE OFFSET = GTR OF 0 OR [0-(3003)] =		
		3019	COMM SRV POSITIVE OFFSET = GTR OF 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 2024-25 RES PU (PRE) 57 2026-27 ADJ PU (EST)	509.90 775.00
COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND		3043 GENERAL DEBT SERVICE ADJUST BALANCE FORWARD = (3013) -(3034)-(3035) =	4002 TACONITE REG REF PU = GTR OF (4000) OR (44) =	
3033	GDS OTHER 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) =		**FY2027 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 1,225,814.36 3501 GEN DEBT OTHER 45,577.78	4006 TAC REG REF REV = GTR OF 0 OR [(4005)-(4004)]	
3037	OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET = GTR OF 0 OR [-(3010)] =	**MAXIMUM EFFORT LOAN AID**	**FY2027 TAC ADD REF REV**	
3038	OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET	3502 ACT MAX EFF LOAN AID FOR FY2018 - FY2026	4007 FY 13 REF REV ALLOW 4008 TAC REF ADD ALLOWANCE = (4007)+\$415 =	
COLLECT NEGATIVE ADJUST IN OPEB/PENSION DEBT SERV FUND		3503 PAY 17 - PAY 25 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 FY2027	4010 TAC ADD BASE = GTR 0 OR [(4009)-(4004)] =	
NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		3505 BAL AVAIL END FY2027 = (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	**FY2027 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) =	

FY2025 TACONITE RECEIPTS
(FEB 2025 & AUG 2025 PYMT)
USED TO CALCULATE PAY 26
LEVY LIMITATION REDUCTION

4015 TAC POT 13.72 CENTS
PER TON (INITIAL AMT)

4016 CITY/TWP REPLACEMENT
NOT USED THIS YEAR

4017 TAC POT ALLOCATED TO
OTHER TAC SCHOOL DIST
TO FUND LINE (4027)

4018 TAC POT ALLOCATED TO
CITIES AND TOWNSHIPS
(SEE SPREADSHEET)

4019 TAC POT RECEIPTS BASE
= (4015)-(4016)
-(4017)-(4018) =

4020 MINING 3.43 CENTS/TON

4021 TAC RAILR GRANDFATHER

4022 DEER RVR GRANDFATHER

4023 FY2025 ELIGIBLE TAC RECEUOTS
BASE AMOUNT = SUM
(4019)TO(4022) =

4024 MAX TAC REDUCT = 95%
OF [(4023)+(4018)] =

4025 TOTAL PAY 24 TAC LEVY
LIMIT ADJUST ON LEVY
LIMIT & CERTIFICATION

4026 FY2025 ELIG DIST TAC
REPL AMT PLUS PAY 24
TAC LEVY ADJUSTMENT = (4023)
+(4025)-(4018) =

4027 TAC POT ALLOCATED FROM
OTHER TAC SCH DIST FOR
PAY 24 LEVY REPLACMENT
[NOT INCL IN (4023)]

4028 TAC PROP TAX RELIEF
ACCOUNT TRANSFER FOR
PAY 24 LEVY REPLACEMENT
[NOT INCL IN (4023)]

4029 FY2025 ADDITIONAL TAC
POT 11 CENTS/TON
[NOT INCL IN (4023)]

FY2025 TACONITE RECEIPT CONT

4030 FY2025 TAC BLDG MAINT
& REPAIR 4 CENTS/TON
[NOT INCL IN (4023)]

LEVY LIMIT SUBJECT TO
TACONITE ADJUSTMENT

4031 COMMUNITY SERVICE
4032 OTHER GENERAL NTC

4033 REDUCED OTHER NTC FOR
LIMITED LTFM LEVY

4034 OTHER GENERAL RMV

4035 OP REFERENDUM (VOTER)
4036 = 50% OF (4035) =

4037 CAP PROJ LIMIT(VOTER)
4038 = 50% OF (4037) =

4039 NET OPEB DEBT SERV LEVY
NON-VOTER APPR BONDS

4040 NET OPEB DEBT SERV LEVY
FOR VOTER APPR BONDS
4041 = 50% OF (4040) =

4042 NET GEN DEBT SERV LEVY
NON-VOTER APPR BONDS

4043 NET GEN DEBT SERV LEVY
FOR VOTER APPR BONDS
4044 = 50% OF (4043) =

4045 COM SERV = -1X(LSR OF
(4024) OR (4031)) =

4046 REMAINING REDUCTION
= (4024)+(4045) =

4047 GEN OTH NTC = -1X(LSR OF
(4033) OR (4046)) =

4048 REMAINING REDUCTION
= (4046)+(4047) =

4049 OPEB TACONITE ADJUST
NON-VOTER = -1X(LSR OF
(4039) OR (4048)) =

4050 REMAINING REDUCTION
= (4048)+(4049) =

4051 GDS TACONITE ADJUST
NON-VOTER = -1X(LSR OF
(4042) OR (4050))=

LEVY LIMIT SUBJECT TO
TACONITE ADJUSTMENT CONT

4052 REMAINING REDUCTION
= (4048)+(4051) =

4053 GEN OTH RMV = -1X(LSR OF
(4034) OR (4052)) =

4054 REMAINING REDUCTION
= (4052)+(4053) =

4055 OPER REF = -1X(LSR OF
(4036) OR (4054)) =

4056 REMAINING REDUCTION
= (4054)+(4055) =

4057 CAP PROJ = -1X(LSR OF
(4038) OR (4056)) =

4058 REMAINING REDUCTION
= (4056)+(4057) =

4059 OPEB DEBT TAC ADJUST
VOTER APPR = -1X(LSR OF
(4041) OR (4058)) =

4060 REMAINING REDUCTION
= (4058)+(4059) =

4061 GDS TACONITE ADJUST
VOTER APPR = -1X(LSR OF
(4044) OR (4060)) =

4062 TOTAL TACONITE LEVY
LIMITATION ADJUST =
(4045)+(4047)+(4049)+
(4051)+(4053)+(4055)+
(4057)+(4059)+(4061)=

4063 CITY/TOWNSHIP DISTRIBUTION
= (4024)+(4062) =

FY2027 LEVY, AID & REVENUE SUMMARY
BY FUND CONTINUES ON PAGE 29

5000	***FY2027 LEVY, AID & REVENUE*** SUMMARY BY FUND (ESTIMATE AT TIME OF PROPOSED LEVY CERTIFICATION)	***GENERAL DEBT SERVICE FUND***	***TOTAL, ALL FUNDS***
	GENERAL FUND		
5001	GEN RMV VOTER APPROVED = (3000)+(3025) +(4055) =	5013 GEN DEBT SERVICE VOTER APPROVED = (3006)+(3034) +(3506)+(4061) = 1,225,814.36	5025 TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) = 2,230,809.02
5002	GENERAL RMV OTHER = (3001)+(3026) +(4053) = 511,016.89	5014 GEN DEBT SERV OTHER = (3007)+(3035) +(3507)+(4051) = 45,577.78	5026 TOTAL AID = (5006)+(5010) +(5016) = 7,285,391.78
5003	GEN NTC VOTER APPROVED = (3002)+(3027) +(4057) =	5015 TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) = 1,271,392.14	5027 TOTAL MAX EFFORT AID USED = (5017) =
5004	GENERAL NTC OTHER = (3003)+(3028) +(4047) = 404,711.17	5016 TOTAL DEBT SERVICE FUND AID = (439)+ (780)+(800)+(2022) = 37,124.42	5028 TOTAL TACONITE RECEIPTS = (5007)+(5011) +(5018)+(5023) =
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 915,728.06	5017 MAX EFF LOAN AID USED = (3503) -(3506)-(3507) =	5029 TOTAL REVENUE = (5008)+(5012) +(5019)+(5024) = 9,516,200.80
5006	TOTAL GENERAL FUND AID = (326)+(333)+(338) +(344)+(345)+(361) +(386)+(444)+(2020) = 7,220,775.45	5018 TACONITE RECEIPTS = -(4051)-(4061) =	
5007	TACONITE RECEIPTS = -1X(4047)-(4053) - (4055)-(4057) =	5019 TOTAL DEBT SERVICE FUND REVENUE = (5015)+(5016) 1,308,516.56 +(5017)+(5018) =	
5008	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007) = 8,136,503.51	***OPEB/PENSION DEBT SERVICE FUND***	
	COMMUNITY SERVICE FUND	5020 OPEB/PENSION DEBT SERVICE VOTER APPROVED = (3009)+(3040) +(4059) =	
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045) = 43,688.82	5021 OPEB/PENSION DEBT SERVICE OTHER = (3010)+(3041) +(4049) =	
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) = 27,491.91	5022 TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =	
5011	TACONITE RECEIPTS = -1X(4045) =	5023 TACONITE RECEIPTS = -(4049)-(4059) =	
5012	TOTAL COMM SERV FUND REVENUE = (5009) +(5010)+(5011) = 71,180.73	5024 TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE = (5022)+(5023) =	

I. COMPUTATION OF 2025 PAYABLE 2026 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	552,397.69	41,380.80-	N/A			511,016.89
GEN-RMV OTHER-EXEMP			N/A			
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	397,313.33	6,861.76	536.08			404,711.17
TOTAL GENERAL	949,711.02	34,519.04-	536.08			915,728.06
COM SERV-EXEMP	46,016.19	2,355.27-	27.90			43,688.82
DEBT-VOTER-NONEXEMP	1,353,543.00	128,840.06-	1,111.42			1,225,814.36
DEBT-OTHER-NONEXEMP	54,278.58	8,700.80-				45,577.78
TOTAL DEBT SERV	1,407,821.58	137,540.86-	1,111.42			1,271,392.14
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	2,403,548.79	174,415.17-	1,675.40			2,230,809.02

II. COMPARISON OF 2024 PAYABLE 2025 LEVY LIMITATION WITH 2025 PAYABLE 2026 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2024 PAY 2025 LIMITATION	2025 PAY 2026 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	814,324.97	915,728.06	101,403.09	12.45
COMMUNITY SERVICE	48,058.14	43,688.82	4,369.32-	9.09-
GENERAL DEBT SERVICE	1,746,288.40	1,271,392.14	474,896.26-	27.19-
OPEB DEBT SERVICE				
TOTAL	2,608,671.51	2,230,809.02	377,862.49-	14.48-

III. COMPARISON OF 2024 PAYABLE 2025 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH
2025 PAYABLE 2026 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2024 PAY 2025 CERTIFIED LEVY + ADJUSTMENTS	2025 PAY 2026 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	814,324.97			
COMMUNITY SERVICE	48,058.14			
GENERAL DEBT SERVICE	1,746,288.40			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	2,608,671.51			

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY	NOTES
SUBTOTALS BY LEVY CATEGORY							
(5001)	GENERAL-RMV VOTER						
(5002)	GENERAL-RMV OTHER	452,699.79	452,699.79	511,016.89			
(5003)	GENERAL-NTC VOTER						
(5004)	GENERAL-NTC OTHER	361,625.18	361,625.18	404,711.17			
(5009)	COMMUNITY SERV-NTC OTHER	48,058.14	48,058.14	43,688.82			
(5013)	GENL DEBT-NTC VOTER	1,664,671.99	1,664,671.99	1,225,814.36			*1
(5014)	GENL DEBT-NTC OTHER	81,616.41	81,616.41	45,577.78			*1
(5020)	OPEB DEBT-NTC VOTER						
(5021)	OPEB DEBT-NTC OTHER						
SUBTOTALS BY FUND							
(5005)	GENERAL FUND	814,324.97	814,324.97	915,728.06			
(5009)	COMMUNITY SERVICES FUND	48,058.14	48,058.14	43,688.82			
(5015)	GENERAL DEBT SERVICE FUND	1,746,288.40	1,746,288.40	1,271,392.14			
(5022)	OPEB/PENSION DEBT SERVICE FUND						
SUBTOTALS BY TAX BASE							
	REFERENDUM MARKET VALUE	452,699.79	452,699.79	511,016.89			
	NET TAX CAPACITY	2,155,971.72	2,155,971.72	1,719,792.13			
SUBTOTALS BY TRUTH IN TAXATION CATEGORY							
	VOTER APPROVED	1,664,671.99	1,664,671.99	1,225,814.36			
	OTHER	943,999.52	943,999.52	1,004,994.66			
TOTAL LEVY							
	TOTAL LEVY	2,608,671.51	2,608,671.51	2,230,809.02			

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	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY	NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:							
(313)	1ST TIER RMV REFER						*2
(314)	2ND TIER RMV REFER						*2
(315)	UNEQUALIZED RMV REFER						
(1031)	FY2026 1ST TIER REF ADJUST						*2
(1039)	FY2026 2ND TIER REF ADJUST						*2
(1047)	FY2026 UNEQUAL REF ADJUST						
(1053)	FY2026 TBRA ALLOC ADJUST						*2
(1062)	FY2026 REF HOLD HARMLESS ADJ						
(1137)	FY2024 1ST TIER REF ADJUST						
(1144)	FY2024 2ND TIER REF ADJUST						
(1151)	FY2024 UNEQUAL REF ADJUST						
(1157)	FY2024 TBRA ALLOC ADJUST						
(1169)	FY2024 REF HOLD HARMLESS ADJ						
(1329)	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:							
(310)	1ST TIER LOCAL OPTIONAL	132,874.80	132,874.80	148,140.39			*3
(238)	2ND TIER LOCAL OPTIONAL	257,400.36	257,400.36	274,444.80			*3
(242)	EQUITY	128,011.41	128,011.41	129,812.50			*3
(245)	TRANSITION						*3
(1011)	FY2026 LOR TIER 1 ADJUST	5,694.83-	5,694.83-	1,678.26-			*3
(1015)	FY2026 LOR TIER 2 ADJUST	27,053.19-	27,053.19-	3,251.05-			*3
(1019)	FY2026 EQUITY ADJUST	5,486.39-	5,486.39-	1,616.83-			*3
(1023)	FY2026 TRANSITION ADJUST						*3
(1055)	FY2026 LOR TIER 1 TBRA ADJUST						*2
(1064)	FY2026 LOR TIER 1 HOLD HARM ADJ						
(1109)	FY2024 LOR TIER 1 ADJUST	4,899.83-	4,899.83-	7,906.49-			
(1116)	FY2024 LOR TIER 2 ADJUST	20,747.79-	20,747.79-	19,281.51-			
(1123)	FY2024 EQUITY ADJUST	1,704.75-	1,704.75-	7,617.10-			
(1130)	FY2024 TRANSITION ADJUST						
(1163)	FY2024 LOR TIER 1 TBRA ADJUST						
(1175)	FY2024 LOR TIER 1 HOLD HARMLESS						
(1334)	OTHER ADJ, GEN OTHER RMV			29.56-			
(3026)	GENERAL OTH RMV NET OFFSET ADJ						
(4053)	GENERAL OTH RMV TACONITE ADJUST						
(5002)	TOTAL GENERAL - RMV OTHER	452,699.79	452,699.79	511,016.89			

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 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED:						
(493)	CAPITAL PROJECT REFERENDUM					
(1337)	OTHER NTC VOTER ADJ					
(4057)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED					

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY	NOTES
GENERAL NET TAX CAPACITY OTHER:							
INITIAL LEVIES:							
(232)	OPERATING CAPITAL	106,595.68	106,595.68	110,225.71			*3
(337)	ALT TEACHER COMP (Q COMP)	65,015.86	65,015.86	65,165.10			*4
(359)	ACHIEVEMENT & INTEGRATION	17,761.61	17,761.61	19,078.41			*5
(363)	FY2026 REEMPLOYMENT INS						
(365)	SAFE SCHOOLS	27,792.00	27,792.00	27,900.00			
(368)	SAFE SCHOOLS INTERMEDIATE						
(371)	JUDGMENT						*6
(373)	ICE ARENA						
(385)	FY2026 CAREER TECHNICAL	94,177.30	94,177.30	94,177.30			
(389)	FY2025 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)						
(445)	LT FACILITIES EQUAL	16,405.56	16,405.56	56,161.81			*4
(446)	LT FACILITIES UNEQUAL						
(456)	DISABLED ACCESS						
(490)	BUILDING/LAND LEASE	27,280.00	27,280.00	24,605.00			
(491)	COOP BUILDING REPAIR						
(492)	OTHER CAPITAL (MEMO)						
(495)	CONSOL/TRANSITION						
(496)	REORG OPERATING DEBT						
(497)	FY2026 HEALTH BENEFITS						
(498)	ADDITIONAL RETIREMENT						
(499)	SEVERANCE						
(500)	ADMINISTRATIVE DISTRICT						
(501)	SWIMMING POOL						
(502)	TREE GROWTH						
(503)	CONSOL/RETIREMENT						
(504)	ECON DEV ABATEMENT						
(505)	OTHER GENERAL (MEMO)						
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	355,028.01	355,028.01	397,313.33			

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 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY	NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):							
LEVY ADJUSTMENTS:							
(1003)	FY2026 OPER CAPITAL ADJUST	728.96-	728.96-	556.92			*3
(1102)	FY2024 OPER CAPITAL ADJUST	364.44	364.44	119.05			
(1072)	FY2026 ALT TEACHER COMP ADJUST	737.10	737.10	504.14			*7
(1204)	FY2024 ALT TEACHER COMP ADJUST	2,466.74-	2,466.74-				
(1068)	FY2026 ACHIEVE & INTEG ADJUST	526.60	526.60				*5
(1182)	FY2024 ACHIEVE & INTEG ADJUST			868.70-			*5
(1187)	FY2024 REEMPLOYMENT ADJUST						
(1192)	FY2024 SAFE SCHOOLS ADJUST	1,256.40	1,256.40	1,338.84			
(1197)	FY2024 SAFE SCHOOLS INTERM ADJ						
(1230)	FY2024 CAREER TECHNICAL ADJUST	6,927.02	6,927.02	3,791.25			
(1234)	FY2024 HEALTH BENEFITS ADJUST						
(1240)	FY2024 ANNUAL OPEB ADJUST						
(1076)	FY2026 LTFM EQUAL ADJUST	4,406.76-	4,406.76-	939.49			
(1080)	FY2026 LTFM UNEQUAL ADJUST						
(1081)	FY2026 H&S REBATE ADJ						
(1088)	FY2025 LTFM EQUAL ADJUST	855.17-	855.17-	150.45-			
(1095)	FY2025 LTFM UNEQUAL ADJUST						
(1215)	FY2024 LTFM EQUAL ADJUST	1,558.24	1,558.24	2,061.22			
(1226)	FY2024 LTFM UNEQUAL ADJUST						
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE						
	GENERAL NTC OTHER	2,912.17	2,912.17	8,291.76			

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 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY	NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):							
LEVY ADJUSTMENTS:							
(1322)	PAY 23 LEASE ADJUST	3,685.00	3,685.00	1,430.00-			
(1323)	LEASE LEVY ADJ (MEMO)						
(1324)	OTHER CAPITAL ADJUST (MEMO)						
(760)	FY2027 FAC & EQUIP BOND ADJUST						
(1326)	ECON DEV ABATE ADJUST						
(1327)	DEBT SURPLUS ADJUST						
(1341)	OTHER GENERAL ADJUST						
(2038)	ABATEMENT ADJUSTMENT						*10
(2051)	CARRY-OVER ABATEMENT ADJUST						*11
(2069)	ADVANCE ABATEMENT ADJUST			536.08			*12
(4047)	GENERAL OTH NTC TACONITE ADJUST						
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	3,685.00	3,685.00	893.92-			
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	355,028.01	355,028.01	397,313.33			
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	2,912.17	2,912.17	8,291.76			
(5004)	TOTAL GENERAL - NTC OTHER	361,625.18	361,625.18	404,711.17			

FOOTNOTES:

*10 PAY 2027 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 2027 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.

*12 PAY 2027 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 2026. FOR PAYABLE 2025 COLUMNS,
THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY	NOTES
COMMUNITY SERVICE:							
(609)	BASIC COMMUNITY EDUC	23,947.60	23,947.60	23,947.60			*13
(619)	EARLY CHILD FAMILY	23,400.93	23,400.93	21,325.49			*14
(624)	HOME VISITING	751.56	751.56	743.10			
(631)	ADULTS W/ DISABILITIES						
(636)	SCHOOL-AGE CARE						*14
(638)	OTHER COMM ED (MEMO)						
(1403)	FY2026 EARLY CHILD FAMILY ADJ	35.84-	35.84-	2,319.21-			
(1407)	FY2024 HOME VISITING ADJUST	6.11-	6.11-	36.06-			
(1411)	FY2024 SCHOOL-AGE CARE ADJUST						
(1412)	ADULTS W/ DISABILITIES ADJUST						
(1415)	OTHER ADJUST (MEMO)						
(2039)	ABATEMENT ADJUSTMENT						*10
(2052)	CARRY-OVER ABATEMENT ADJUST						*11
(2070)	ADVANCE ABATEMENT ADJUST			27.90			*12
(4045)	COM SERV TACONITE ADJUST						
(5009)	TOTAL COMMUNITY SERVICE	48,058.14	48,058.14	43,688.82			

FOOTNOTES:

- *10 PAY 2027 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 2027 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2027 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 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY	NOTES
DEBT SERVICE VOTER APPROVED:							
(809)	DEBT SERVICE-AID ELIG	1,616,962.00	1,616,962.00	1,215,730.00			*15
(811)	DEBT SERVICE-AID INELIG	138,863.00	138,863.00	137,813.00			*15
(781)	NATURAL DISASTER DEBT						*15
(1700)	REDUCTION FOR DEBT EXCESS	91,153.01-	91,153.01-	128,840.06-			
(1701)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT						*10,16
(2053)	CARRY OVER ABATEMENT						*11,16
(2071)	ADVANCE ABATE ADJUST			1,111.42			*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	1,664,671.99	1,664,671.99	1,225,814.36			*1
DEBT SERVICE OTHER:							
(810)	DEBT SERVICE-AID ELIG						*15
(812)	DEBT SERVICE-AID INELIG						*15
(772)	LT FACILITIES DEBT SERVICE	89,617.64	89,617.64	54,278.58			*15
(1708)	FY2026 LTFM DEBT SERV ADJ	.89	.89	.39-			
(1715)	FY2025 LTFM DEBT SERV ADJ						
(1726)	FY2024 LTFM DEBT SERV ADJ						
(1703)	REDUCTION FOR DEBT EXCESS	8,002.12-	8,002.12-	8,700.41-			
(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	81,616.41	81,616.41	45,577.78			*1

FOOTNOTES:

- *1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
 - *10 PAY 2027 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 2027 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 - *12 PAY 2027 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 813 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 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 2027 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 2027 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2027 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 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

END OF LEVY LIMITATION AND CERTIFICATION REPORT