

***LEVY LIMITATION AND*** CERTIFICATION REPORT OUTLINE		***PROPERTY VALUATION DATA***		***PUPIL DATA***	
	PAGE	**MARKET VALUE**		RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.	
I. GENERAL INPUT DATA					
A. PROPERTY VALUATION	1	1	2018 MARKET VALUE	748,245,098	
B. PUPIL DATA	1	2	2019 MARKET VALUE	793,178,132	
		3	2020 MARKET VALUE	782,090,544	
II. INITIAL COMPUTATIONS BY FUND		4	2021 MARKET VALUE	802,758,094	
A. GENERAL	2	5	2022 MARKET VALUE		**RESIDENT AVERAGE DAILY**
B. COMMUNITY SERVICE	12				MEMBERSHIP (ADM)
C. GENERAL DEBT	13				
D. OPEB/PENSION DEBT	16				
		6	2018 RMV	269,503,675	36 2020-21 RES ADM (ACT) 573.82
III. ADJUSTMENTS BY FUND		7	2019 RMV	283,581,000	37 2021-22 RES ADM (ACT) 574.67
A. GENERAL	16	8	2020 RMV	295,742,525	38 2022-23 RES ADM (PRE) 511.97
B. COMMUNITY SERVICE	23	9	2021 RMV	311,874,275	39 2023-24 RES ADM (EST) 498.00
C. GENERAL DEBT	24	10	2022 RMV		40 2024-25 RES ADM (EST) 452.00
D. OPEB/PENSION DEBT	24				41 2025-26 RES ADM (EST) 452.00
					**REFERENDUM MARKET VALUE (RMV)**
IV. ABATEMENT ADJUSTMENTS	24				
V. OFFSET ADJUSTMENTS	26				**NET TAX CAPACITY (NTC)**
VI. TACONITE ADJUSTMENTS	27	11	2018 NTC	6,030,175	42 2020-21 RES PU (ACT) 641.73
		12	2019 NTC	6,425,781	43 2021-22 RES PU (ACT) 639.16
VII. LEVY AND AID SUMMARY	29	13	2020 NTC	6,363,774	44 2022-23 RES PU (PRE) 582.34
		14	2021 NTC	6,584,950	45 2023-24 RES PU (EST) 557.20
VIII. TOTAL LEVY LIMITATION	30	15	2022 NTC		46 2024-25 RES PU (EST) 504.40
					**RESIDENT PUPIL UNITS**
SCHOOL YEAR	FORMULA ALLOWANCE				
2019-20	6,438				**ADJUSTED ADM**
2020-21	6,567	16	2018 SALES RATIO	91.5%	47 2020-21 ADJ ADM (ACT) 691.73
2021-22	6,728	17	2019 SALES RATIO	96.2%	48 2021-22 ADJ ADM (ACT) 656.89
2022-23	6,863	18	2020 SALES RATIO	98.9%	49 2022-23 ADJ ADM (PRE) 594.99
2023-24	7,138	19	2021 SALES RATIO	98.6%	50 2023-24 ADJ ADM (EST) 615.00
2024-25	7,281	20	2022 SALES RATIO	%	51 2024-25 ADJ ADM (EST) 582.00
					52 2025-26 ADJ ADM (EST) 592.00
NOTE: ABOVE NUMBERS ARE NOT ALWAYS COMPARABLE FROM YEAR TO YEAR.					**UNLIMITED ADJUSTED NTC (UANTC)**
WEIGHTS FOR PUPIL UNITS	FY 2015 & LATER				
PRE-KGN HCP:	1.000	21	2018 UANTC=(11)/(16)=	6,589,898	**ADJUSTED PUPIL UNITS**
HCP-KGN:	1.000	22	2019 UANTC=(12)/(17)=	6,676,267	53 2020-21 ADJ PU (ACT) 769.85
REG-KGN PART:	0.550	23	2020 UANTC=(13)/(18)=	6,436,909	54 2021-22 ADJ PU (ACT) 732.73
REG-KGN ALL:	1.000	24	2021 UANTC=(14)/(19)=	6,678,339	55 2022-23 ADJ PU (PRE) 661.80
GRADES 1-3:	1.000	25	2022 UANTC=(15)/(20)=		56 2023-24 ADJ PU (EST) 683.00
GRADES 4-6:	1.000				57 2024-25 ADJ PU (EST) 643.00
GRADES 7-12:	1.200				**ADJUSTED NTC (ANTC)**
		26	2018 ANTC	6,589,898	**VOLUNTARY PRE-K ADJUSTED ADM**
		27	2019 ANTC	6,676,267	58 2020-21 ADJ VPK ADM
		28	2020 ANTC	6,436,909	59 2021-22 ADJ VPK ADM
		29	2021 ANTC	6,678,339	60 2022-23 ADJ VPK ADM
		30	2022 ANTC		61 2023-24 ADJ VPK ADM
					62 2024-25 ADJ VPK ADM
					**AG MODIFIED ANTC FOR LTFM**
		31	2018 AG MODIFIED ANTC	4,569,835	**VOL PRE-K ADJUSTED PUPIL UNITS**
		32	2019 AG MODIFIED ANTC	4,661,434	63 2020-21 ADJ VPK PU
		33	2020 AG MODIFIED ANTC	4,558,179	64 2021-22 ADJ VPK PU
		34	2021 AG MODIFIED ANTC	4,826,897	65 2022-23 ADJ VPK PU
		35	2022 AG MODIFIED ANTC		66 2023-24 ADJ VPK PU
					67 2024-25 ADJ VPK PU

***PUPIL DATA CONT.***		***DECLINING ENROLLMENT REV CONT.***		***COMPENSATORY REVENUE CONT.***	
**SCHOOL READINESS PLUS ADJUST ADM**		102	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56)-(57)	40.00	115 COMPENSATORY PILOT
68	2020-21 ADJ SRP ADM				116 TOTAL COMPENSATORY REV
69	2021-22 ADJ SRP ADM				= (114)+(115) =
70	2022-23 ADJ SRP ADM	103	DECLINING ENROLL ALLOW =(100)X0.28=	2,038.68	429,949.01
71	2023-24 ADJ SRP ADM				
72	2024-25 ADJ SRP ADM				**ENGLISH LEARNER (EL)**
*SCHOOL READINESS PLUS PUPIL UNITS*		104	DECLINING ENROLL REV = (102)X(103) =	81,547.20	117 2024-25 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)
73	2020-21 ADJ SRP PU				12.00
74	2021-22 ADJ SRP PU				
75	2022-23 ADJ SRP PU				
76	2023-24 ADJ SRP PU	105	PENSION ADJUST ALLOWANCE (FY 2024 GEN ED REV REPORT, LINE 50)		118 IF(117)=0, ZERO; ELSE GTR OF 20, (117) =
77	2024-25 ADJ SRP PU				20.00
**(NOTE: VPK & SRP ADM AND PUPIL** UNITS INCLUDED IN LINES (36-41), (42-46), (47-52), AND (53-57)		106	INITIAL PENSION ADJ REV = (57)X(105) =		119 EL REVENUE = (118)X\$1,228 =
					24,560.00
**EXTENDED TIME ADM** ADM >1.0 CAPPED AT 0.2		107	FY 2024 RETIRE SALARY	3,861,916.06	120 2024-25 ADM SRV (EST)
		108	PENSION ADJUST RATE	.0125	582.00
78	2020-21 EXT ADM (ACT)				121 EL CONCENTRATION RATIO = (117)/(120) =
79	2021-22 EXT ADM (ACT)				.02061856
80	2022-23 EXT ADM (PREL)	109	RETIRE PENSION ADJUST = (107)X(108) =	48,273.95	122 EL CONCENTRATION FACTOR = LSR OF 1 OR (121)/0.115 =
81	2023-24 EXT ADM (EST)				.17929183
82	2024-25 EXT ADM (EST)	110	TOTAL PENSION ADJ REV = (106)+(109) =	48,273.95	123 EL PUPIL UNITS = (117)X(122) =
83	2025-26 EXT ADM (EST)				2.15
**EXTENDED TIME PU**					124 EL CONCENTRATION REV = (123)X\$436 =
84	2020-21 EXT TIME PU				937.40
85	2021-22 EXT TIME PU	111	GIFTED & TALENTED REV = (57)X\$13.00 =	8,359.00	125 DISTRICT EL REV+ EL CONCENTRATION REV (EXCLUDES EL CROSS REDUC AID, 342) =(120)+(124) =
86	2022-23 EXT TIME PU				25,497.40
87	2023-24 EXT TIME PU				
88	2024-25 EXT TIME PU				
**GENERAL EDUCATION REVENUE**		88	2024-25 EXT PU (EST)		126 BASIC SKILLS REVENUE = (116)+(125) =
		112	EXTENDED TIME REVENUE = (88)X\$5,117 =		455,446.41
**BASIC REVENUE**					**SPARSITY REVENUE**
100	FY 2025 FORMULA ALLOW			7,281	127 ATTENDANCE AREA FOR SPARSITY
57	2024-25 ADJ PU (EST)			643.00	158.88
101	BASIC REVENUE = (57)X(100) =	113	FY 2024 COMPENSATORY REVENUE (FROM FY 2024 GEN ED REV REPORT, LINES 60 AND 61)	406,726.43	128 DIST TO NEAREST HS
	4,681,683.00				10.1
**DECLINING ENROLLMENT REV**					129 ISOLATION INDEX = [SQ RT (.55X(127))] +(128) =
56	2023-24 ADJ PU (EST)	114	EST FY 2025 COMPENSATORY REVENUE = GREATER OF (113) OR =(113)X(\$7,281-\$839)/(\$7,138-\$839)		19.4
57	2024-25 ADJ PU (EST)		X [(50)/(49)] =	429,949.01	130 ISOLATION INDEX RATIO = [(129)-23]/10, WITH MIN= 0 AND MAX= 1.5
					305.00
					131 2024-25 ADM SRV, 7-12

***SPARSITY REVENUE CONT.***		***TRANSPORTATION SPARSITY CONT.***		***TRANSPORTATION SPARSITY CONT.***	
132	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(131)] /[400+(131)] = .13475177	146	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(144) RAISED TO 0.26 POWER] X [(145) RAISED TO 0.13 POWER] X0.141X(100) = 616.74	159	TRANSP EXCESS COST = GTR OF ZERO OR (152)-(158) =
133	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(130)X(131)X(132) OR MEMO:	147	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (146) - [.0466X(100)] = 277.45	160	PUPIL TRANSP ADJ IF (159)=0, THEN (160)=0 ELSE (159)X0.35 =
134	ELEM SPARSITY REVENUE (SEE WEBSITE)	148	INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(147) = 178,400.35	161	TOTAL TRANSPORTATION SPARSITY REVENUE = (148)+(160) = 178,400.35
135	PRELIM SPARSITY REVENUE = (133)+(134) =	149	FY 2024 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB23 FORECAST) 292,625.33	**INITIAL GEN ED REVENUE**	
136	FY 2024 SPARSITY REV (FY 2024 GEN ED REV REPORT, LINE 98)	150	FY 2023 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB23 FORECAST)	101	BASIC 4,681,683.00
137	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	151	FY 2023 REG AND EXCESS TRANSP COST TIMES 105% = (150)X1.05 =	104	DECLINING ENROLL 81,547.20
138	SPARSITY REVENUE IF (137)=YES, (138) = GTR OF (135) OR (136); ELSE (138) = (135)	152	ADJUSTED TRANSP COST = LSR OF (149) OR (151) =	110	PENSION ADJUSTMENT 48,273.95
**SMALL SCHOOLS REVENUE**		153	FY 2024 BASIC REVENUE (2023-24 GEN ED REV REPORT LINE 46) 4,875,254.00	111	GIFTED & TALENTED 8,359.00
57	2024-25 ADJ PU (EST) 643.00	154	TRANSPORTATION PORTION OF FY 2024 BASIC REVENUE = (153)X.0466 = 227,186.84	112	EXTENDED TIME
139	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 = .33020833	155	FY 2024 TRANSP SPARSITY REV(2023-24 GEN ED REV REPORT, LINE 118) 175,203.16	126	BASIC SKILLS 455,446.41
140	SMALL SCHOOLS ALLOWANCE = (139)X\$544 = 179.63	156	FY 2024 CHARTER TRANSP ADJ REV(2023-24 GEN ED REV REPORT, LINE 308)	138	SPARSITY
141	SMALL SCHOOLS REVENUE = (57)X(140) = 115,502.09	157	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	141	SMALL SCHOOLS 115,502.09
**TRANSPORTATION SPARSITY**		158	FY 2024 TRANSP REV SUBTOTAL =(154)+(155) +(156)-(157) = 402,390.00	161	TRANSPORT SPARSITY 178,400.35
142	ATTENDANCE AREA 158.88	162	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(126) +(138)+(141)+(161) = 5,569,212.00	**OPERATING CAPITAL**	
143	SQUARE MILES PER RES PU =(142)/(46)= .3150	163	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 44.54	164	MAINTENANCE COST INDEX = 1+[.01X(163)] = 1.4454
144	SPARSITY INDEX = GTR OF (143) OR 0.2 = .3150	165	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(164)] = 236.55	166	MENSTRUAL PRODUCTS/OPIATE ANTOGONISTS ALLOWANCE =\$2= 2
145	DENSITY INDEX = LSR OF (143) OR 0.2 BUT AT LEAST 0.005 = .2000	167	YEAR ROUND PU SERVED	168	OPERATING CAP REVENUE = (57)X(165) +(57)X(166) +(167)X\$31 = 153,387.65
		169	UNEQUALIZED REVENUE =(57)X(166)= 1,286.00		

<b>**LOCAL OPTIONAL REVENUE**</b>		<b>***REF AUTH WITH INFLATION***</b>		<b>***NEW ELECTIONS*** WITH INFLATION</b>		
170	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724	183	FY 2024 AUTHORITY WITH INFLATION (FY 2024 GEN ED REV REPORT, LINE 151)	195	FY 2025 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2023
171	FY 2025 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00		AUTHORITIES WITH INFLATION RENEWED BY BOARD ACTION DO NOT PHASE OUT	196	FY 2025 \$/APU ADDED BY ELECTIONS HELD IN CY 2023
57	2024-25 ADJ PU (EST)	643.00	184	PHASEOUT OF LINE (183)	197	FY 2025 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (192)-(193)+(194) -(195)+(196) =
172	LOCAL OPTIONAL REVENUE = (171)X(57) =	465,532.00	185	FY 2025 RESULT BEFORE INFLATION ADJUSTMENT = (183)-(184) =		51.92
173	TIER 1 LOR CAP/APU	300	186	FY 2025 ANNUAL INFLATION FACTOR		1.0257
174	TIER 2 LOR CAP/APU	724	187	FY 2025 RESULT AFTER INFLATION ADJUSTMENT = (185)X(186) =	<b>**REFERENDUM CAPS**</b>	
175	TIER 1 LOR = LSR OF = (171) OR (173)	300.00	188	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	198	INFLATION FACTOR AS SET IN STATUTE
176	TIER 2 LOR = [LSR OF 171 OR (174)]-(175)	424.00	189	CPI APPLIED TO PERMANENT SUBTRACTION (188) X [(186)-1] =	199	STANDARD CAP = [2079.50X(198) - \$300=
177	TOTAL, TIER 1 = (57)X(175) =	192,900.00	190	ADDED BY ELECTIONS HELD IN CY 2022 WITH DELAY	200	FY 2025 ALT CAP STARTING POINT (FY 2022 GENED REV RPT, LINE (137)+\$300
178	TOTAL, TIER 2 = (57)X(176) =	272,632.00	191	FY 2025 WITH INFLATION RESULTS BEFORE ELECTIONS =(187)+(189)+(190) =	201	FY 2025 ALT CAP =[(200)X(198)] -\$300 =
<b>**REFERENDUM ALLOWANCES**</b>			192	FY 2025 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (182)+(191) =	138	SPARSITY REVENUE
<b>**EXIST AUTHORITY AFTER** REFERENDUM SIMPLIFICATION</b>			193	FY 2025 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2023	202	CAP ON AUTHORITY PER APU: IF (138) > 0 THERE IS NO CAP; ELSE (202) = GTR OF (199) OR (201)
<b>**REF AUTH W/O INFLATION**</b>			194	FY 2025 \$/APU ADDED BY ELECTIONS HELD IN CY 2023	203	FY 2025 \$/ADJ PU, CAPPED TOTAL = LSR OF (197) OR (202) =
179	FY 2024 AUTHORITY (FY 2024 GEN ED REV REPORT, LINE 135)	51.92	57	2024-25 ADJ PU (EST)		643.00
180	PHASEOUT OF LINE (179)		204	FY 2025 REFER REVENUE = (57)X(203) =		33,384.56
181	ADDED BY ELECTIONS HELD IN CY 2022 WITH DELAY					
182	FY 2025 W/O INFLATION RESULTS BEFORE ELECTIONS	51.92				

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

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

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

205 TRANSITION ALLOWANCE (FY 2015 GEN ED REVENUE REPORT, LINE 174) 8.81

203 FY 2025 DISTRICT REFERENDUM REV/ADJ PU 51.92

177 TOTAL, TIER 1 = (57)X(175) = 192,900.00

206 TRANSITION REVENUE = (57)X(205) = 5,664.83

173 TIER 1 LOR CAP/APU 300

178 TOTAL, TIER 2 = (57)X(176) = 272,632.00

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

10 2022 RMV 46 2024-25 RES PU (EST) 504.40

\*\*EQUITY REVENUE\*\*

207 METRO 5TH PERCENTILE 7,591.96

57 2024-25 ADJ PU (EST) 643.00

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

208 METRO 95TH PERCENTILE 9,725.69

225 = LSR OF \$100,000 OR [(57)X(224)] =

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

209 METRO GAP = (208)-(207) = 2,133.73

226 = (221)+(225) = 58,963.10

210 RURAL 5TH PERCENTILE 7,581.00

227 BOTH RUR AND MET = 0.25X(226) 14,740.77

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

211 RURAL 95TH PERCENTILE 9,691.97

57 2024-25 ADJ PU (EST) 643.00

212 RURAL GAP = (211)-(210) = 2,110.97

228 = \$50.00X(57) = 32,150.00

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

229 EQUITY REVENUE = (226)+(227)+(228) = 105,853.87

238 TIER 1 LOR LEVY = (177)X(236) =

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

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

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

168 OPERATING CAP REVENUE 153,387.65

239 TIER 2 LOR LEVY = (178)X(237) =

216 DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES = [(101)+(204)+(206)+[(173)X(57)]]/(57) = 7,641.73

169 UNEQUALIZED REVENUE = (57)X(166) = 1,286.00

240 TIER 1 LOR AID = (177)-(238) = 192,900.00

217 DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (215)-(216) = 2,050.24

230 OPERATING CAPITAL REVENUE SUBJECT TO EQUALIZATION = (168)-(169) = 152,101.65

241 TIER 2 LOR AID = (178)-(239) = 272,632.00

218 EQUITY INDEX = (217)/(214) = .97123123

30 2022 ANTC 57 2024-25 ADJ PU (EST) 643.00

\*\*EQUITY AIDS & LEVIES\*\* 229 EQUITY REVENUE 105,853.87

219 = \$80X(218) = 77.70

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

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

220 INITIAL EQUITY ALLOW IF (217)=0 THEN (220)=0 ELSE (220)=\$14+(219) 91.70

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

243 EQUITY LIMIT = (229)X(237) =

57 2024-25 ADJ PU (EST) 643.00

233 OPERATING CAPITAL EQUAL LIMIT = (230)X(232) =

244 EQUITY AID = (229)-(243) = 105,853.87

221 = (57)X(220) = 58,963.10

234 OPERATING CAP AID = (168)-(233) = 153,387.65

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

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

206 TRANSITION REVENUE 5,664.83

223 = 0.10X[(222)] = 134.70

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

***TRANSITION AIDS & LEVIES CONT.***		***REFERENDUM LEVY PORTIONS***		***REFERENDUM AID WITH AID LIMIT***	
246	TRANSITION LIMIT = (206)X(237) =	235	FY 2025 RMV/RES PU	269	TIER 1 AID = (262)-(266) = 33,384.56
247	TRANSITION AID = (206)-(246) = 5,664.83	257	TIER 1 = LSR OF 1 OR (235)/\$567,000 =	263	TIER 2 AID
		258	TIER 2 = LSR OF 1 OR (235)/\$290,000 =	270	TOTAL AID = (269)+(263) = 33,384.56
**REFERENDUM AIDS & LEVIES**		**INITIAL REFERENDUM LEVY**		**TAX BASE REPLACEMENT**	
203	REFER \$/APU ALL AUTHORITIES 51.92	259	TIER 1 LEVY = (254)X(257) =	271	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)
248	TIER 1 CAP/APU 460	260	TIER 2 LEVY = (255)X(258) =	272	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)
249	TIER 2 CAP/APU = 0.25X(100)-\$300 = 1,520.25	256	UNEQUALIZED LEVY	273	UNCAPPED REF AND LOR ALLOWANCE = (175)+(197) = 351.92
138	SPARSITY REVENUE	261	TOTAL = (259) +(260)+(256) =	274	PRORATED TBRA = LSR OF (271) OR [(271)X(273)/(272)] =
250	TIER 2 CAP/APU IF (138) > ZERO THEN (250) = 9,999.99 ELSE (250) = (249) BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES 1,520.25	262	TIER 1 AID = (254)-(259) = 33,384.56	275	REF AND LOR REV = (177)+(204) = 226,284.56
251	TIER 1 = LSR OF (203) OR (248) = 51.92	263	TIER 2 AID = (255)-(260) =	276	CAPPED TBRA = LSR OF (274) OR (275) =
252	TIER 2 = [LSR OF (203) OR (250)]-(251) =	264	TOTAL AID = (262)+(263) = 33,384.56	**INITIAL REVENUES ARE REDUCED TO** MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	
253	UNEQUALIZED = (203)-(251) -(252) =	**EQUALIZATION AID LIMIT**			
		101	FY 2025 FORMULA ALLOW 7,281		
		57	ADJ PU (EST) 643.00		
		265	REFERENDUM EQUALIZATION AID LIMIT = [[0.25X(100)] -\$300]X(57) 977,520.75		
	***BREAKDOWN OF REFERENDUM*** REVENUES	266	REFERENDUM EQUALIZATION AID CAP = GRT OF (264)-(265) OR 0 =	277	TIER 2 REF AID
204	REFERENDUM REVENUE ALL AUTHORITIES 33,384.56			278	TIER 1 REF AID
254	TOTAL, TIER 1 = (57)X(251) = 33,384.56			279	TIER 1 LOR AID
				280	TIER 1 LOR LEVY
255	TOTAL, TIER 2 = (57)X(252) =			281	TIER 1 REF LEVY
				282	TIER 2 REF LEVY
256	TOTAL, UNEQUALIZED = (204)-(254)-(255) =	267	TIER 1 LEVY = (259)+(266) =	283	UNEQL REF LEVY
		260	TIER 2 LEVY		
		256	UNEQUALIZED LEVY		
		268	TOTAL = (267) +(260)+(256) =		

***APPLYING THESE REDUCTIONS: ***		***REFERENDUM AID GUARANTEE CONT.***		***OPT AID & LEVY SUMMARY CONT.***	
276	TAX BASE REPLACE AID	298	FY 2015 LOCATION EQUITY AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)	312	LOCAL OPTIONAL LEVY LIMIT = (311)+(239) =
284	TIER 1 REF AID = (269)-(278) =			313	LOCAL OPTIONAL AID = (286)+ (241)+ (307)=
285	TIER 2 REF AID = (263)-(277) =				465,532.00
286	TIER 1 LOR AID = (240)-(279) =	299	FY 2015 COMBINED AID FOR GUARANTEE = (297)+(298) =		
287	TIER 1 LOR LEVY = (238)-(280) =		284,911.88		**REF AID & LEVY SUMMARY** AFTER REF AID GUARANTEE
288	TIER 1 REF LEVY = (267)-(281) =	300	FY 2025 COMBINED REVENUE = (172)+(204) =	314	TIER 1 REF LEVY = (288)-(308) =
289	TIER 2 REF LEVY = (260)-(282) =		498,916.56	315	TIER 2 REF LEVY = (289)-(309) =
290	UNEQL REF LEVY = (256)-(283) =	301	FY 2025 COMBINED INITIAL AID = (291)+(241) =	316	UNEQL LEVY = (290)-(310) =
			498,916.56		
291	REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (276)+(284) + (285)+(286) =	302	REVENUE RATIO = LESSER OF 1 OR [(300)/(296)] =	317	TOTAL REFERENDUM LEVY = (314)+(315)+(316)=
	226,284.56		.78159095	318	TOTAL REFERENDUM EQUALIZATION AID = (276)+(284)+(285) + (308)+(309)+(310) - (279)-(280) =
292	REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (287)+(288) + (289)+(290) =	303	2012 RMV 226,083,300		33,384.56
		10	2022 RMV		
		304	RMV RATIO = LESSER OF 1 OR [(303)/(10)] =		
	**REFERENDUM AID GUARANTEE**	305	FY 2025 MINIMUM COMBINED AID = (299)X(302)X(304) =		**ALTERNATIVE ATTENDANCE ADJUST** (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY)
293	FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)	306	FY 2025 REFERENDUM HOLD HARMLESS AID INCREASE IF (293)=0 THEN 0, ELSE GREATER OF 0 OR [(305)-(301)] =	146	TRANSPORT ALLOWANCE 616.74
				319	ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT
294	FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289) =			320	EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT
	638,334.62			321	CHARTER ALT ATTENDANCE ADJUST = (146)X(319) + \$223X(320) =
295	FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198)		**INITIAL LEVIES ARE REDUCED TO** MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	322	2024-25 RES PU ATTENDING MN STATE ACADEMIES
		307	TIER 1 LOR LEVY	323	MN STATE ACADEMIES ALT ATTENDANCE ADJ = -(100)X(322) =
296	FY 2015 COMBINED REVENUE = (294)+(295) =	308	TIER 1 REF LEVY	324	ALT ATTEND ADJUST TO AID = (321)+(323) =
	638,334.62	309	TIER 2 REF LEVY		
297	FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) =	310	UNEQL REF LEVY		
	284,911.88		**LOCAL OPT AID & LEVY SUMMARY** AFTER REF AID GUARANTEE		
		311	TIER 1 LOR LEVY = (287)-(307) =		
		239	TIER 2 LOR LEVY = (239)		

***GENERAL ED REVENUE SUMMARY***		***ALT TEACHER COMP AIDS & LEVIES***		***ACHIEVEMENT AND INTEGRATION***	
				REVENUE	
101	BASIC	4,681,683.00	331	ALT COMP REVENUE	
104	DECLINING ENROLL	81,547.20			
110	PENSION ADJUSTMENT	48,273.95	332	ALT COMP BASIC AID	57 2024-25 ADJ PU (EST) 643.00
111	GIFTED & TALENTED	8,359.00		= 0.65X(331) =	
112	EXTENDED TIME				348 FY 2025 EST
126	BASIC SKILLS	455,446.41	333	BASIC AID PRORATION	INITIAL BUDGET
138	SPARSITY			1.00000000	
141	SMALL SCHOOLS	115,502.09	334	PRORATED BASIC AID	349 FY 2025 EST
161	TRANSPORT SPARSITY	178,400.35		= (332)X(333) =	INCENTIVE BUDGET
168	OPERATING CAPITAL	153,387.65			350 FY 2025 ADJ
172	LOCAL OPTIONAL	465,532.00	335	PRO BASIC AID TO LEVY	INITIAL BUDGET
204	REFERENDUM	33,384.56		= (332)-(334) =	= (348)X1.003 =
206	TRANSITION	5,664.83			
229	EQUITY REVENUE	105,853.87	336	ALT COMP LEVY REVENUE	351 OCT 1, 2022 ENROLL OF
324	ALT ATTENDANCE ADJ			=(331)-(332)+(335)=	PROTECTED STUDENTS
					352 EST OCT 1, 2023 ENROLL
325	TOTAL GENERAL REVENUE		231	FY 2025 ANTC/ADJ PU	OF PROTECTED STUDENTS
	= (101)+(104)+(110)		337	ALT COMP LEVY RATIO	= (351) =
	+(111)+(112)+(126)			= LESSER OF 1 OR	
	+(138)+(141)+(161)			[(231)/\$6,100] =	353 OCT 1, 2022
	+(168)+(172)+(204)				TOTAL ENROLLMENT
	+(206)+(229)+(324) =	6,333,034.91	338	ALT TEACHER COMP LEVY	354 EST OCT 1, 2023
				= (336)X(337) =	TOTAL ENROLLMENT
					= (353) =
			339	ALT COMP EQUALIZATION AID	355 PROTECTED ENROLLMENT
				= (331)-(334)-(338) =	RATIO =(352)/(354)=
233	OPERATING CAP LEVY				356 INITIAL ACHIEVE & INTEG REVENUE
243	EQUITY LEVY				FORMULA =IF (348) > 0 =
246	TRANSITION LEVY				\$350 X(57)X(355)=
312	LOCAL OPTIONAL				
317	TOTAL REFERENDUM LEVY				357 INTEG HOLD HARMLESS
					(FROM FY 2024 INTEG
326	TOTAL GENERAL ED LEVY				REV RPT, LINE 11)
	= (233)+(243)+(246)				
	+(312)+(317) =				358 INITIAL ACHIEVE & INTEG
					REVENUE = LSR OF (350)
327	TOTAL GENERAL ED AID				OR [(356)+(357)] =
	= (325)-(326)=	6,333,034.91	340	SPEC ED REGULAR	
				BEFORE TUITION ADJ	882,591.31
			341	NET TUITION ADJUST	9,755.20-
			342	EXCESS COST AID	205,193.69
			343	HOLD HARM/GROWTH LMT	
			344	CROSS SUB REDUC AID	26,194.88
328	ENROLLMENT AS OF OCT 1,				
	2022 AT PARTICIPATING				
	SITES (FY 2024 GENERAL				
	EDUC RPT, LINE 324)		345	TOTAL SPECIAL EDUC AID	360 ACHIEVE & INTEG REVENUE
				= (340) TO (344) =	= (358)+(359) =
				1,104,224.68	
329	EST ENROLLMENT AS OF		346	FY 2025 NON-PUBLIC	
	OCTOBER 1, 2023 AT			TRANSPORTATION AID	40,046.69
	PARTICIPATING SITES				
	= (328)X[(50)/(49)] =		347	FY EL CROSS SUBSIDY	
				REDUCTION AID	534.27
330	ALTERNATIVE TEACHER				
	COMPENSATION REVENUE				
	= \$260.00X(329) =				
					361 ACHIEVE & INTEG LEVY
					= (360)X.30
					362 TRANSFER TO MDE
					IF (358)=(350)
					THEN (362)=(350)-(348)
					ELSE (362)=(358)X.003
					363 ACHIEVE & INTEG AID
					=(360)-(361)-(362)=



***REEMPLOYMENT INSURANCE LEVY***		***FY 2024 CAREER & TECH CONT.***		***INITIAL LTFM REVENUE***	
364	EST FY 2024 EXPEND	12,000.00	380	LAST YEAR REVENUE (FY 2023 CTE AID REPORT, LINE 16)	57 2024-25 ADJ PU (EST) 643.00
365	INITIAL REEMPLOYMENT LEVY = 100% OF (364)=	12,000.00		54,250.00	401 AVE BLDG AGE (EST) (NO MAX AGE LIMIT) 51.47
	<b>**SAFE SCHOOLS LEVY**</b>		381	REVENUE GUARANTEE = LESSER OF (378) OR (380) =	402 BLDG AGE RATIO = LSR OF 1 OR (401)/35 = 1.00000000
366	SAFE SCH LVY REQUEST? YES		382	PRELIMINARY REVENUE = GREATER OF (379) OR (381) =	403 INITIAL LTFM REVENUE = \$380X(57)X(402) = 244,340.00
57	2024-25 ADJ PU (EST)	643.00	383	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5	<b>**ADDITIONAL LTFM REVENUE**</b> FOR QUALIFIED H&S PROJECTS > \$100,000
367	SAFE SCH LEVY LIMIT = \$36X(57) =	23,148.00	384	CAREER TECH REVENUE = (382)+(383) =	764 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B 396,900.00
	<b>**SAFE SCHOOLS INTERMEDIATE LEVY**</b>			54,250.00	
368	SAFE SCH INTERMEDIATE LEVY REQUEST?	NO	29	2021 ANTC	6,678,339
			56	2023-24 ADJ PU (EST)	683.00
369	INTERMEDIATE LEVY ALLOWANCE <= \$15		385	FY 2024 ANTC/ADJ PU = (29)/(56) =	9,777.95
370	SAFE SCH INTERMEDIATE LIMIT = (57)X(369) =		386	LEVY RATIO FOR CTE = LESSER OF 1 OR (385)/\$7,612 =	1.00000000
	<b>**JUDGMENT LEVY**</b>		387	CAREER TECH LEVY LIMIT = (384)X(386) =	54,250.00
371	DISTRICT JUDGMENTS		388	EST CAREER TECH AID = (384)-(387) =	
372	INTERMED JUDGMENTS			<b>**ANNUAL OTHER POSTEMPLOYMENT**</b> BENEFITS (OPEB)	
373	JUDGMENT LIMIT = (371)+(372) =		389	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2023 EXPENSES PAID	<b>**ADDITIONAL LTFM REVENUE**</b> FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN
	<b>**ICE ARENA LEVY**</b>		390	PRORATION FACTOR TO REFLECT STATEWIDE CAP	766 NET LTFM REQ DEBT SERVICE FOR VPK
374	FY 2023 NET OPR COSTS		391	ANNUAL OPEB LEVY LIMIT = (389)X(390) =	407 NEW PAYGO LTFM LEVY FOR VPK
375	ICE ARENA LEVY LIMIT = 100% OF (374) =			<b>**CAPITAL RELATED LEVY LIMITATIONS**</b>	408 TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(406) +(407)+(766) = 735,767.00
	<b>**FY 2024 CAREER &amp; TECHNICAL**</b>			<b>**LONG TERM FACILITIES MAINTENANCE**</b> REVENUE (LTFM)	
376	SHARE OF FY 2024 EST COOPERATIVE BUDGET		400	LTFM PLAN APPROVAL STATUS	APPROVED
377	FY 2024 ESTIMATED DISTRICT BUDGET	155,000.00			
378	FY 2024 EST BUDGET = (376)+(377) =	155,000.00			
379	PRELIMINARY REVENUE = .35X(378) =	54,250.00			

***OLD LAW HEALTH & SAFETY (H&S)***		***LTFM REVENUE***		***LTFM TOTAL AIDS & LEVIES CONT.***	
409	OLD LAW HEALTH & SAFETY REVENUE = FY 2025 ESTIMATED H&S COST =	418	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) = 735,767.00	432	TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) = 244,340.00
410	REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2025	419	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	433	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423)-(432) =
411	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	420	DISTRICT LTFM REVENUE = (418)-(419) = 735,767.00	434	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) = 491,427.00
412	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (410)+(411) =	421	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS	435	TOTAL LTFM LEVY = (433)+(434) = 491,427.00
763	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	422	TOTAL LTFM REVENUE = (420)+(421) = 735,767.00	**DEBT SERV PORTION OF LTFM REV**	
764	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B 396,900.00	**LTFM TOTAL AIDS & LEVIES**		763	NET ALT FAC REG DEBT
765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K 94,527.00	57	2024-25 ADJ PU (EST) 643.00	764	NET ALT FAC/H&S DEBT 396,900.00
413	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (415)=NO THEN (767), ELSE 0	423	LTFM EQUALIZED REVENUE = LSR OF (418),(420) OR \$380X(57) = 244,340.00	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K 94,527.00
766	NET LTFM REQ DEBT SERVICE FOR VPK	35	2022 AG MODIFIED ANTC FOR LTFM REVENUE	766	NET LTFM REQ DEBT SERVICE FOR VPK
407	NEW PAYGO LTFM LEVY FOR VPK	54	2021-22 ADJ PU (ACT) 732.73	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS 47,408.00
414	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (407)+(412)+(413) +(763)+ (764)+(765) +(766) = 491,427.00	424	FY 2022 ANTC PER APU = (35)/(54) =	768	TOTAL DEBT SERVICE LTFM REVENUE = (763)+(764)+(765) +(766)+(767) = 538,835.00
**OLD LAW DEFERRED MAINTENANCE**		425	STATEWIDE ANTC/APU 12,230.18	436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (768) = 244,340.00
415	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	426	LTFM EQUAL FACTOR = 123% OF (425) = 15,043.12	428	LTFM AID RATIO 1.00000000
416	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 = 41,152.00	427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) =	437	LTFM DEBT INITIAL EQUAL AID = (436)X(428) = 244,340.00
417	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) = 532,579.00	428	LTFM AID RATIO = 1-(427) = 1.00000000	438	LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (768) = 244,340.00
		429	LTFM INITIAL EQUAL AID = (423)X(428) = 244,340.00	439	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436)-(438) =
		430	LTFM INITIAL EQUALIZED LEVY = (423)-(429) =	440	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (768)-(438)-(439) = 294,495.00
		431	2015 TOTAL ALT FAC GRANDFATHER AID		

***GEN FUND PORTION OF LTFM REV***		***APPROVED INTERMED OPERATING***		***APPROVED REG OP LEASES CONT.***	
422	TOTAL LTFM REVENUE	735,767.00			
			456	ADMINISTRATIVE SPACE	**INSTRUCTIONAL/STORAGE**
441	TOTAL GENERAL FUND LTFM REVENUE		457	FY 2024 JOINT	
	= (422)-(768) =	196,932.00		474	FY 2024 NONJOINT
				475	FY 2025 NONJOINT
442	LTFM GEN FUND EQUAL REV		458	INSTRUCTIONAL/STORAGE	
	= (423)-(436) =		459	FY 2024 JOINT	476
				459	FY 2025 JOINT
443	LTFM GEN FUND EQUAL AID		460	TOT INTERMED OPERATING	***APPROVED REGULAR***
	= (432)-(438) =			= (456) TO (459) =	CAPITALIZED LEASES
444	GEN FUND LTFM EQUAL LIMIT		**APPROVED INTERMED CAPITALIZED**		
	= GTR OF ZERO OR		***ADMINISTRATIVE SPACE***		
	(442)-(443) =		461	FY 2024 JOINT	477
			462	FY 2025 JOINT	478
445	GEN FUND LTFM UNEQUAL LIMIT		**INSTRUCTIONAL/STORAGE**		
	= GTR OF ZERO OR		***INSTRUCTIONAL/STORAGE***		
	(441)-(443)-(444) =	196,932.00	463	FY 2024 JOINT	479
			464	FY 2025 JOINT	480
446	TOTAL GEN FUND LTFM LEVY		**EXCESS FUNDS CAP LEASE**		
	= (444)+(445) =	196,932.00	465	FY 2024 JOINT	481
			466	FY 2025 JOINT	482
	**DISABLED ACCESS LIMIT**		***EXCESS FUNDS CAP LEASE***		
447	FY 1992-FY 2025		467	TOT INTERMED CAPITALIZED	483
	APPROV DIS ACC COSTS	84,118.00		= SUM[(461) TO (464)]	= [SUM (477) TO (480)]
448	MAXIMUM = GTR OF (JUNE			-(465)-(466) =	-[(481)+(482)] =
	1991 COMPONENT DIST X		468	TOT INTERMED LEASE COSTS	484
	150,000) OR 300,000 =	300,000.00		= (460)+(467) =	TOTAL APPROVED REGULAR
449	LSR OF (447) OR (448)	84,118.00			LEASE COST & CARRYOVER
			57	2024-25 ADJ PU (EST)	=(471)+(476)+(483)=
450	FIRST YEAR DISABLED		469	INTERMED PUPIL UNIT MAX	57
	ACCESS LEVY CERTIFIED	1992		LIMIT = \$65X(57) =	2024-25 ADJ PU (EST)
451	LAST YEAR TO CERTIFY				REG PUPIL UNIT MAXIMUM
	= (450)+7 YEARS =	1999			LIMIT = \$212X(57) =
452	TOTAL CUM CERT LEVY		470	INTERMED LEASE LIMIT	136,316.00
	(PAY 93 TO PAY 22)	84,118.00		=LSR (468) OR (469) =	486
					COMM APPROVED LIMIT
453	CERT LEVY PAY 2023		471	INTERMED CARRYOVER (INCL	487
454	TOTAL CERTIFIED LEVY			IN REGULAR LEASE LIMIT)	REGULAR MAX LIMIT
	= (452)+(453) =	84,118.00		= (468)-(470) =	=GTR (485) OR (486)=
					136,316.00
455	DISABLED ACCESS LIMIT		**APPROVED REG OPERATING LEASES**		
	= GREATER OF ZERO		***ADMINISTRATIVE SPACE***		
	OR (449)-(454)=		472	FY 2024 NONJOINT	488
			473	FY 2025 NONJOINT	REGULAR LEASE LIMIT
					=LSR (484) OR (487)=
	LEASE LEVY LIMITATION		**APPROVED REG OPERATING LEASES**		
			***ADMINISTRATIVE SPACE***		
	DIST'S SHARE OF JOINT		472	FY 2024 NONJOINT	489
	LEASE FOR INTERMED DIST		473	FY 2025 NONJOINT	TOTAL LEASE LEVY LIMIT
	287, 288, 916 AND 917				= (470)+(488) =



***ADULTS WITH DISABILITIES***		***GENERAL DEBT SERVICE (FUND 7)***		***DEBT EQUAL AID CONT.***	
626	ADULTS WITH DISABILITIES REQUEST? NO		REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2025 PRINCIPAL AND INTEREST PAYMENTS)	713	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2023
627	DISTRICT POPULATON TIMES \$0.34 = (600)X\$0.34 =		**REQ DEBT ELIGIBLE FOR LONG TERM** FACILITIES MAINTENANCE (LTFM) REV	714	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (710)+(711) + (712)+(713)=
628	FY 2023 ADULTS WITH DISABILITIES REVENUE	700	ALT FAC REGULAR REQ DEBT SERV LEVY		
629	TOTAL REVENUE, =GREATER OF = GREATER OF (627) OR (628)=	701	ALT FAC/H&S REQ DEBT SERV LEVY 396,900.00		**REQUIRED DEBT FOR BONDS ELIG** FOR FUTURE DEBT EQUALIZATION AID
630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.006 = (30)X0.006 =	702	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K 94,527.00	715	VOTER APPR BONDS SOLD AFTER JULY 1, 2023 ELIG FOR FUTURE AID
631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) =	703	NEW LTFM REQ DEBT SERVICE FOR VPK	716	NON-VOTER BONDS SOLD AFTER JULY 1, 2023 ELIG FOR FUTURE AID
632	ADULTS WITH DISABILITIES AID = (629)-(631) =	704	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS 47,408.00	717	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (715)+(716) =
	**SCHOOL-AGE CARE**	705	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) +(703)+(704) = 538,835.00		**OTHER REQUIRED DEBT FOR BONDS** INELIGIBLE FOR DEBT EQUAL AID
633	FY 2025 SCH-AGE CARE REV (FY 2025 EST COST) 36,000.00		**REQ DEBT ELIGIBLE FOR NATURAL** DISASTER EQUAL AID (MS 123B.535)	718	VOTER APPR BONDS INELG FOR DEBT EQUAL AID
30	2022 ANTC	706	NATURAL DISASTER REQ DEBT SERV LEVY		**NON-VOTER APPR INELIG BONDS**
46	2024-25 RES PU (EST) 504.40			719	FACIL BOND-MS 123B.62
634	ANTC/RES PU = (30)/(46) =			720	EQUIP BOND-MS 123B.61
635	LEVY RATIO = LSR OF 1 OR (634)/\$2,318 =		**REQUIRED DEBT ELIGIBLE FOR DEBT** EQUALIZATION AID (MS 123B.53)	721	REORG OPER DEBT
636	FY 2025 SCH-AGE CARE LIM = (633)X(635) =	707	TACONITE BONDS REQ DEBT SERV LEVY	722	ECON DEV ABATEMENT
637	FY 2025 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) = 36,000.00	708	TAC FUNDING FOR BONDS (NOT IRRRB)	723	JUDGMENT
	**COMMUNITY SERVICE SUMMARY**	709	TAC ADJ TO REQ = (708) OR [(708)X1.05] =	724	OTHER NON-VOTER
638	OTHER COMM ED (MEMO)	710	NET REQ DEBT SERV LEVY TACONITE=(707)-(709)=	725	INELG LEASE PURCHASE
639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) =	711	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2023	726	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (719) THRU (725)=
		712	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2023	727	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (717)+(718)+(726) =
				728	GDS REQ DEBT SERV LEVY = (705)+(706)+(714) +(717)+(718)+(727) = 538,835.00

***NON-VTR APPR INELIG BOND CONT.***		***FUND 7 DEBT BALANCE CONT.***		***NET DBT EXCESS BREAKDOWN CONT.***	
729	GDS REQ DEBT SERV LEVY VOTER APPR = (710)+(711) +(713)+(715)+(718) =	744	RETAIN FOR CAPITAL LOAN REPAYMENT	758	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = -(719)-(720)-(748) =
30	2022 ANTC	745	APPROVED DEBT EXCESS TO BE RETAINED	759	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(749)-(750)] =
730	MAXIMUM EFFORT DEBT SERVICE TAX RATE %	746	DISTRICT REQUESTED ADDITIONAL EXCESS		
731	MAX EFFORT DEBT SERV LEVY = (30)X(730) =	747	CERTIFIED DEBT EXCESS = GTR OF 0 OR (743) -(744)-(745)+(746)=		***NET DEBT EXCESS SUMMARY***
732	DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(714)-(731)] =	748	EXCESS USED TO RETIRE FAC & EQUIP BONDS	760	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(729)-(715)]X(751) =
733	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	749	ADJUSTED DEBT EXCESS = (747)-(748) =	761	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (749)-(759)-(760) =
			**BREAKDOWN OF NET DEBT EXCESS**	762	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (760)+(761) =
734	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY	750	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (731)>0, THEN 0 ELSE (728)-(717)= 538,835.00		**LONG TERM FACILITIES MAINT AID**
	**FUND 7 DEBT BALANCE**	751	DEBT EXCESS RATIO = LSR 1 OR (749)/(750)=	763	NET ALT FAC REG DEBT = (700)-(753) =
735	JUNE 2022 FUND 7-425 BAL FOR BOND REFUND	752	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (714)X(751) =	764	NET ALT FAC/H&S DEBT = (701)-(754) = 396,900.00
736	JUNE 2022 FUND 7-451 BAL FOR QZAB & QSCB	753	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(751) =	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (702)-(755) = 94,527.00
737	JUNE 2022 FUND 7-460 BALANCE NONSPENDABLE	754	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(751) =	766	NET LTFM REQ DEBT FOR ELIG VPK = (703)-(756) =
738	JUNE 2022 FUND 7-463 BALANCE UNASSIGN NEG	755	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(751) =	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(757) = 47,408.00
739	JUNE 2022 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 23,703.48	756	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(751) =	768	NET DEBT LEVY FOR LT FAC MAINT = (763)+(764)+(765) + (766)+(767) = 538,835.00
740	PAY 22 DEBT EXCESS LEVY REDUCTION	757	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(751) =	436	LTFM DEBT EQUAL REV 244,340.00
741	PAY 23 DEBT EXCESS LEVY REDUCTION			438	LTFM DEBT EQUAL AID 244,340.00
742	5% OF PAY 24 REQ DEBT SERV LEVY=(728)X5%= 26,941.75			439	LTFM DEBT EQUAL LEVY
743	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(739) -(740)-(741)-(742)] =			440	LTFM DEBT UNEQUAL Lvy 294,495.00
				769	LTFM DEBT LEVY LIMIT = (439)+(440)+(753)+(754) +(755)+(756)+(757)= 294,495.00

***NATURAL DISASTER DEBT EQUAL***		***DEBT EQUALIZATION AID CONT.***		***MINIMUM EST MAX EFFORT PAYMENT***	
30	2022 ANTC	783	FY 2025 NET DEBT EQ	732	MAX EFFORT DEBT LEVY
770	TEN PERCENT ANTC = 0.10X(30) =		REV = GTR OF 0 OR [(780)-(782)] =	800	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927)-(706) -(719)-(720)-(721)] =
706	REQ DEBT LEVY FOR NATURAL DISASTER DEBT	784	PRELIM TIER 1 EQU REV =LSR (783) OR (781)=		
771	FY 2025 DISASTER DEBT EQ REV = GTR OF ZERO OR [(706)-(770)] =	785	PRELIM TIER 2 EQU REV = (783)-(784) =	801	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =
54	2021-22 ADJ PU (ACT)	786	MAX EFFORT TIER 1 REV		**ADJUSTMENT TO GDS LIMIT** FOR IRRRB ALLOCATION
772	FY 2022 ANTC PER APU = (30)/(54) =	787	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (780)-(731) =	802	FY 2025 IRRRB FUNDING FOR VOTER-APPR BONDS
773	STATEWIDE AVE ANTC INC PER APU	788	TIER 1 EQUAL REV = GTR OF (784) OR (786) =	803	PAY 24 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((802)X1.05) =
774	DISASTER EQUAL FACTOR = 300% OF (773) =	789	TIER 2 EQUAL REV = GTR OF (785) OR (787) =	804	FY 2025 IRRRB FUNDING FOR NON-VOTER BONDS
775	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (772)/(774) =	54	2021-22 ADJ PU (ACT)	805	PAY 24 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((804)X1.05) =
776	DISASTER AID RATIO = = 1-(775) =	790	2022 ANTC /ADJ APU = (30)/(54) =	806	DEBT EQUAL AID ELIG, VOTER APPROVED =GTR OF ZERO OR [(710)+(711)+(713) +(801)-(799)-(803)] =
777	DISASTER DEBT EQUAL AID = (771)X(776) =	791	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$4,430 OR 55.33% OF (773)] =	807	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(712)-(798)-(805)] OR ZERO =
778	DISASTER LEVY LIMIT = (706)-(777) =	792	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$8,000 OR 100% OF (773)] =	808	DEBT EQUAL AID INELIG, VOTER APPROVED =(715)+(718) =
	**DEBT EQUALIZATION AID**	793	TIER 1 DEBT EQU AID RATIO = 1-(791) =	809	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(716)+(726) =
732	DEBT EQUAL BASE	794	TIER 2 DEBT EQU AID RATIO = 1-(792) =	769	LTFM DEBT LEVY LIMIT NON VOTER APPROVED
752	DEBT EXCESS FOR ELIG REQUIRED DEBT				294,495.00
779	FY 2025 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)	795	TIER 1 DEBT AID = (788)X(793) =	778	DISASTER LEVY LIMIT VOTER APPROVED
780	FY 2025 GROSS DEBT EQUALIZATION REVENUE = (732)-(752)+(779) =	796	TIER 2 DEBT AID = (789)X(794) =		
30	2022 ANTC	797	TOTAL DEBT EQ AID = (795)+(796) =		
781	= .1050X(30) =	798	NON VOTER DEBT AID = (797)X(712)/(714) =		
782	MAX UNEQ LOCAL EFFORT = .1574X(30) =	799	VOTER APPR DEBT AID = (797)-(798) =		

***INITIAL GEN DEBT SERVICE CONT.***		***FUND 47 DEBT BALANCE CONT.***		***LEVY LIMITATION ADJUSTMENTS***	
810	INITIAL GDS LEVY LIM VOTER APPROVED =(806)+(808)+(778) =		BAL NON-VOTER APPROV = (911)-(912) =		IN GENERAL, IF WE HAVE:
		914	PAY 22 OPEB DEBT EXC REDUCTION NON-VOTER	A	FINAL LEVY AUTHORITY
811	INITIAL GDS LEVY LIM NON VOTER APPROVED = (807)+(809)+(769) = 294,495.00	915	PAY 23 OPEB DEBT EXC REDUCTION NON-VOTER	B	PREVIOUSLY CALCULATED AUTHORITY
		916	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =	C	CERTIFIED LEVY BASED ON (B)
812	TOTAL INITIAL GDS LEVY LIMIT = (810)+(811) = 294,495.00	917	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% =	D	LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO
	**OTR POSTEMPLOY BENEFITS (OPEB)** & PENSION DEBT SERVICE (FUND 47)				**GENERAL FUND ADJUSTMENTS**
900	LEVY BONDS IRREV TRUST VOTER APPROVED	918	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER		**FY 2024 OPERATING** CAPITAL LEVY ADJUSTMENT
901	LEVY BONDS REVOC TRUST VOTER APPROVED	919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1000	FY 2024 OPER CAP LEVY AUTH (FROM FY 2024 GENERAL EDUC REV REPORT, LINE 194) 68,949.08
902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	920	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =	1001	22 PAY 23 LIMIT 68,800.39
903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED	921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] =	1002	22 PAY 23 LEVY 68,800.39
904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED			1003	FY 2024 OPER CAPITAL LEVY ADJUSTMENT = ((1100)-(1101)) = 148.69
905	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (903)+(904)=	922	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907) = ZERO, ELSE 0		**FY 2024 LOR TIER 1 LEVY ADJUST**
	**FUND 47 DEBT BALANCE**	923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1004	FY 2024 LOR TIER 1 (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 201) 130,325.00
906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)	924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1005	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 275)
907	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) =	925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =	1006	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 302)
908	JUNE 2022 FUND 47-425 BAL FOR BOND REFUND			1007	22 PAY 23 LIMIT 127,462.81
909	JUNE 2022 FUND 47-460 BALANCE NONSPENDABLE	926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) =	1008	22 PAY 23 LEVY 127,462.81
910	JUNE 2022 FUND 47-463 BALANCE UNASSIGN NEG			1009	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1005) +(1006)+(1007)= 127,462.81
911	JUNE 2022 FUND 47-464 BALANCE RESTRICTED			1010	PAY 23 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1005) +(1006)+(1008)= 127,462.81
912	JUNE 2022 FUND 47-464 BALANCE VOTER APPROV			1011	FY 2024 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1009)) = 2,862.19
913	JUNE 2022 FUND 47-464				



***FY 2024 LOR TIER 2*** LEVY ADJUSTMENT		***FY 2024 1ST TIER REF ADJ CONT.***		***FY 2024 UNEQUAL REF LEVY ADJ***			
1012	FY 2024 LOR TIER 2 (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 202)	289,592.00	1026	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 303)	1040	FY 2024 UNEQUAL REF LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 255)	
1013	22 PAY 23 LIMIT	283,232.00	1027	22 PAY 23 LIMIT	34,237.07	1041	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 278)
1014	22 PAY 23 LEVY	283,232.00	1028	22 PAY 23 LEVY	34,237.07	1042	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 305)
1015	FY 2024 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1013))	6,360.00	1029	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1027) =	34,237.07	1043	22 PAY 23 LEVY
**FY 2024 EQUITY LEVY ADJUSTMENT**			1030	PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1028) =	34,237.07	1044	22 PAY 23 LEVY
1016	FY 2024 EQUITY LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 214)	112,413.26	1031	FY 2024 1ST TIER VTR REF LEVY ADJUSTMENT = ((1024)-(1029)) =	768.79	1045	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =
1017	22 PAY 23 LIMIT	109,852.60	**FY 2024 2ND TIER REF LEVY ADJUST**			1046	PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =
1018	22 PAY 23 LEVY	109,852.60	1032	FY 2024 2ND TIER REF LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 253)		1047	FY 2024 UNEQUALIZED REF LEVY ADJUSTMENT
1019	FY 2024 EQUITY LEVY ADJUSTMENT = ((1016)-(1017)) =	2,560.66	1033	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 277)		**FY 2024 TBRA ALLOCATION ADJUST** TO VOTER-APPROVED LEVIES	
**FY 2024 TRANSITION LEVY ADJUST**			1034	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 304)		**FY 2024 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINES 266 TO 268)	
1020	FY 2024 TRANSITION LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 222)	6,017.23	1035	22 PAY 23 LIMIT		1048	TIER 1 LEVY
1021	22 PAY 23 LIMIT	5,885.08	1036	22 PAY 23 LEVY		1049	TIER 2 LEVY
1022	22 PAY 23 LEVY	5,885.08	1037	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =		1050	UNEQL LEVY
1023	FY 2024 TRANSITION LEVY ADJUSTMENT = ((1020)-(1021)) =	132.15	1038	PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =		1051	TOTAL FY 2024 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =
**FY 2024 1ST TIER REFERENDUM** LEVY ADJUST			1039	FY 2024 2ND TIER REF LEVY ADJUSTMENT		1052	TOTAL FY 2024 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 23 LEVY = (1025)+(1033) +(1041) =
1024	FY 2024 1ST TIER REF LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 251)	35,005.86				1053	FY 2024 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =
1025	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 276)						

***FY 2024 LOR TBRA ALLOCATION ADJ***		***FY 2024 INTEGRATION ADJUSTMENT***		***FY 2024 HEALTH & SAFETY***	
1054	FY 2024 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 265)	1065	FY 2024 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	1081	FY 2024 HEALTH AND SAFETY REBATES ADJUST
		1066	22 PAY 23 LIMIT		**FY 2023 LTFM EQUAL LEVY ADJUST**
		1067	22 PAY 23 LEVY		
1005	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 275)	1068	FY 2024 INTEGRATION ADJUSTMENT LIMIT	1082	FY 2023 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 63)
1055	FY 2024 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =		**FY 2024 ALT TEACHER COMP ADJ**	1083	21 PAY 22 LIMIT
	**FY 2024 REFERENDUM HOLD HARMLESS** ADJUST TO VOTER-APPROVED LEVIES	1069	FY 2024 ALT COMP LEVY AUTH (FROM FY 2024 GEN ED REVENUE REPORT, LINE 339)	1084	21 PAY 22 LEVY
1056	FY 2024 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINES 294 TO 296)	1070	22 PAY 23 LIMIT	1085	TOTAL ADJUSTMENT
		1071	22 PAY 23 LEVY	1086	22 PAY 23 ADJ LIMIT
		1072	FY 2024 ALT TEACH COMP LEVY ADJUSTMENT	1087	22 PAY 23 ADJ LEVY
1057	TIER 1 LEVY			1088	FY 2023 LTFM EQUALIZED LEVY ADJUST
1058	TIER 2 LEVY				
1059	UNEQL LEVY		**FY 24 & FY 23 CAPITAL RELATED ADJ**		**FY 2023 LTFM UNEQUAL LEVY ADJ**
1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =		**FY 2024 LTFM EQUAL LEVY ADJ**	1089	FY 2023 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2023 WEBSITE REPORT, LINE 64) 195,158.00
1061	TOTAL FY 2024 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 23 LEVY =(1026) +(1034)+(1042)=	1073	FY 2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2024 WEBSITE REPORT, LINE 63)	1090	21 PAY 22 LIMIT 236,882.00
		1074	22 PAY 23 LIMIT	1091	21 PAY 22 LEVY 236,882.00
1062	FY 2024 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =	1075	22 PAY 23 LEVY	1092	TOTAL ADJUSTMENT = (1089)-(1091) = 41,724.00-
	**FY 2024 REFERENDUM HOLD HARMLESS** ADJUSTMENT TO TIER 1 LEVIES	1076	FY 2024 LTFM EQUALIZED LEVY ADJUST	1093	22 PAY 23 ADJ LIMIT 41,724.00-
				1094	22 PAY 23 ADJ LEVY 41,724.00-
				1095	FY 2023 LTFM UNEQUALIZED LEVY ADJUST
1063	FY 2024 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 293)		**FY 2024 LTFM UNEQUAL LEVY ADJ**		**3 YEAR PRIOR ADJUSTMENTS**
		1077	FY 2024 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2024 WEBSITE REPORT, LINE 64) 211,397.00		**FY 2022 OPERATING CAPITAL** LEVY ADJUSTMENT
1006	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY ALLOCATION OF TBRA	1078	22 PAY 23 LIMIT 205,697.00	1096	FY 2022 OPER CAP LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 181) 68,779.10
		1079	22 PAY 23 LEVY 205,697.00		
1064	FY 2024 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =	1080	FY 2024 LTFM UNEQUALIZED LEVY ADJUST = (1077)-(1078) = 5,700.00	1097	20 PAY 21 LIMIT 65,692.14
				1098	20 PAY 21 LEVY 65,692.14

***FY 2022 OPER CAP ADJ CONT.***		***FY 2022 EQUITY LEVY ADJUSTMENT***		***FY 2022 1ST TIER VTR APPROVED*** REFER LEVY ADJUST CONT.	
1099	TOTAL ADJUST TO PAY 21 OPER CAP LEVY AUTH = ((1096)-(1097)) =	3,086.96	1117	FY 2022 EQUITY LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 208)	104,739.85
1100	21 PAY 22 ADJ LIMIT	2,938.31	1118	20 PAY 21 LIMIT	104,614.01
1101	21 PAY 22 ADJ LEVY	2,938.31	1119	20 PAY 21 LEVY	104,614.01
1102	FY 2022 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) =	148.65	1120	TOTAL ADJUST TO PAY 21 EQUITY LEVY AUTH = ((1117)-(1118)) =	125.84
**FY 2022 LOR TIER 1 LEVY ADJ**			1121	21 PAY 22 ADJ LIMIT	6,169.40
1103	FY 2022 LOC OPT TIER 1 AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 200)	110,828.15	1122	21 PAY 22 ADJ LEVY	6,169.40
1104	20 PAY 21 LIMIT	110,796.14	1123	FY 2022 EQUITY LEVY ADJUSTMENT = ((1120)-(1122)) =	6,043.56-
1105	20 PAY 21 LEVY	110,796.14	**FY 2022 TRANSITION LEVY ADJ**		
1106	TOTAL ADJUST TO PAY 21 LOR OPTIONAL LEVY AUTH = ((1103)-(1104)) =	32.01	1124	FY 2022 TRANSITION LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 215)	5,615.87
1107	21 PAY 22 ADJ LIMIT	6,516.12	1125	20 PAY 21 LIMIT	5,614.25
1108	21 PAY 22 ADJ LEVY	6,516.12	1126	20 PAY 21 LEVY	5,614.25
1109	FY 2022 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1108)) =	6,484.11-	1127	TOTAL ADJUST TO PAY 21 TRANSITION LEVY AUTH = ((1124)-(1125)) =	1.62
**FY 2022 LOR TIER 2 LEVY ADJUST**			1128	21 PAY 22 ADJ LIMIT	330.19
1110	FY 2022 LOC OPT LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 202)	270,275.82	1129	21 PAY 22 ADJ LEVY	330.19
1111	20 PAY 21 LIMIT	270,197.75	1130	FY 2022 TRANSITION LEVY ADJUSTMENT = ((1127)-(1129)) =	328.57-
1112	20 PAY 21 LEVY	270,197.75	***FY 2022 1ST TIER VOTER*** APPROVED REFER LEVY ADJUST		
1113	TOTAL ADJUST TO PAY 21 LOR OPTIONAL LEVY AUTH = ((1110) - (1111))	78.07	1131	FY 2022 1ST TIER REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 240)	29,768.92
1114	21 PAY 22 ADJ LIMIT	15,890.81	1132	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1030)	29,760.32
1115	21 PAY 22 ADJ LEVY	15,890.81			
1116	FY 2022 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1115))	15,812.74-			

***FY 2022 UNEQUAL REF LEVY ADJ***		***FY 2022 LOR TBRA ADJUST***		***FY 2022 LOR TIER 1 HOLD*** HARMLESS ADJUSTMENT CONT.	
1145	FY 2022 UNEQUAL REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 244)	1158	FY 2022 ALLOC OF TBRA TO LOR TIER 1 LEVY (FROM FY 2022 GENERAL REVENUE REPORT, LINE 254)	1172	FY 2022 LOR TIER 1 HOLD HARMLESS ADJUSTMENT
1146	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1054)	1159	ALLOCATION OF TBRA (FROM PAY 21 LEVY RPT, LINE 296)	1173	21 PAY 22 ADJ LIMIT
1147	PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1055)	1160	FY 2022 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1158)-(1159) =	1174	21 PAY 22 ADJ LEVY
1148	TOTAL ADJUST TO PAY 21 UNEQUAL REF LEVY AUTH	1161	21 PAY 22 ADJ LIMIT	1175	FY 2021 TIER 1 HOLD HARM ADJUSTMENT
1149	21 PAY 22 ADJ LIMIT	1162	21 PAY 22 ADJ LEVY	**FY 2022 INTEGRATION ADJUSTMENT**	
1150	21 PAY 22 ADJ LEVY	1163	FY 2022 LOR TIER 1 TBRA LEVY ADJUSTMENT	1176	FY 2022 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)
1151	FY 2022 UNEQUAL REF LEVY ADJUSTMENT	**FY 2022 REFERENDUM HOLD HARM**		1177	20 PAY 21 LIMIT
**FY 2022 TBRA ALLOCATION ADJ** TO VOTER-APPROVED LEVIES		1164	FY 2022 ALLOC OF HOLD HARM (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 283 TO 285)	1178	20 PAY 21 LEVY
1152	FY 2022 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINES 255 TO 257)	1165	PAY 21 HOLD HARM ALLOC (FROM PAY 21 LEVY RPT, LINE 313 TO 315)	1179	TOTAL ADJUSTMENT
1153	PAY 21 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 21 LEVY RPT, LINES 297 TO 300)	1166	FY 2022 HOLD HARM TOTAL = (1165)-(1164) =	1180	21 PAY 22 ADJ LIMIT
1154	FY 2022 TBRA ALLOCATION TOTAL ADJUSTMENT = (1153)-(1152) =	1167	21 PAY 22 ADJ LIMIT	1181	21 PAY 22 ADJ LEVY
1155	21 PAY 22 ADJ LIMIT	1168	21 PAY 22 ADJ LEVY	1182	FY 2022 INTEGRATION ADJUSTMENT LIMIT
1156	21 PAY 22 ADJ LEVY	1169	FY 2022 HOLD HARM ALLOC	**FY 2022 REEMPLOYMENT ADJUSTMENT**	
1157	FY 2022 TBRA ALLOC LEVY ADJUSTMENT	**FY 2022 LOR TIER 1 HOLD** HARMLESS ADJUSTMENT		1183	FY 2022 EXPEND ACTUAL
		1170	FY 2022 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINES 282)	1184	REEMPLOY LEVY AUTH = 100% OF (1183) =
		1171	PAY 21 TIER 1 HOLD HARMLESS LEVY (FROM PAY 22 LEVY RPT, LINES 312)	1185	21 PAY 22 LIMIT 35,000.00
				1186	21 PAY 22 LEVY 35,000.00
				1187	FY 2022 REEMPLOY ADJUST = ((1184)-(1186)) = 35,000.00-
				**FY 2022 SAFE SCHOOLS ADJUST**	
				1188	SAFE SCH Lvy REQUEST YES
				54	2021-22 ADJ PU (ACT) 732.73
				1189	FY 2022 SAFE SCHOOLS AUTH \$36X(54) = 26,378.28

***FY 2022 SAFE SCHOOLS ADJ CONT.***		***FY 2022 LTFM EQUAL ADJ CONT.***		***FY 2022 CAREER TECHNICAL ADJ***			
1190	20 PAY 21 LIMIT	28,303.20	1206	20 PAY 21 LIMIT	1227	FY 2022 CAREER TECH	
1191	20 PAY 21 LEVY	28,303.20	1207	20 PAY 21 LEVY		LEVY AUTHORITY	
1192	FY 2022 SAFE SCH ADJUST		1208	TOTAL ADJUSTMENT		(FY 2022 CTE AID REPORT	
	= ((1189)-(1191)) =	1,924.92-				LINE 21)	43,257.10
			1209	21 PAY 22 ADJ LIMIT	1228	21 PAY 22 LIMIT	54,372.50
			1210	21 PAY 22 ADJ LEVY	1229	21 PAY 22 LEVY	54,372.50
	**FY 2022 SAFE SCHOOLS**		1211	22 PAY 23 ADJ LIMIT	1230	FY 2022 CAREER TECH	
	INTERMEDIATE ADJUST		1212	22 PAY 23 ADJ LEVY		ADJUSTMENT	
1193	SAFE SCH INTERMEDIATE		1213	FY 2022 EQUAL LIMIT ADJUST		= ((1227)-(1229)) =	11,115.40-
	LEVY ALLOW			= (1209)+(1211) =			
54	2021-22 ADJ PU (ACT)	732.73				**FY 2022 HEALTH BENEFIT**	
1194	FY 2022 SAFE SCHOOLS		1214	FY 2022 EQUAL LEVY ADJUST		LEVY ADJUST	
	INTERMEDIATE AUTHORITY			= (1210)+(1212) =	1231	FY 2022 ACTUAL COST	
	= (1193)X(54) =		1215	FY 2022 LTFM EQUALIZED		(LIMITED TO \$600,000)	
1195	20 PAY 21 LIMIT			LEVY ADJUST	1232	21 PAY 22 LIMIT	
1196	20 PAY 21 LEVY				1233	21 PAY 22 LEVY	
1197	FY 2022 SAFE SCHOOLS			**FY 2022 LTFM UNEQUAL LEVY ADJ**	1234	FY 2022 HEALTH	
	INTERMEDIATE ADJUST					BENEFITS ADJUST	
			1216	FY 2022 EST LTFM			
				UNEQUALIZED LEVY AUTH		**FY 2022 ANNUAL OPEB LEVY ADJ**	
	**FY 2022 ALTERNATE TEACHER**			(FROM FY 2022 WEBSITE			
	COMPENSATION LEVY ADJUST			REPORT, LINE 64)	230,628.57		
1198	FY 2022 ALT COMP LEVY AUTH		1217	20 PAY 21 LIMIT	250,947.17	1235	FY 2022 ACTUAL COST
	(FROM FY 2022 GENERAL		1218	20 PAY 21 LEVY	250,947.17		(FIN 797+OBJ 291)
	EDUC REVENUE REPORT,		1219	TOTAL ADJUSTMENT		1236	PRORATION FACTOR TO
	LINE 317)			= (1216)-(1218) =	20,318.60-		REFLECT STATEWIDE CAP
1199	20 PAY 21 LIMIT					1.00000000	
1200	20 PAY 21 LEVY		1220	21 PAY 22 ADJ LIMIT	13,300.00	1237	PRORATED ANNUAL
			1221	21 PAY 22 ADJ LEVY	13,300.00		OPEB LEVY AUTH
1201	TOTAL ADJUST TO PAY 21		1222	22 PAY 23 ADJ LIMIT	20,444.00-	1238	22 PAY 23 LIMIT
	ALT COMP LEVY AUTH		1223	22 PAY 23 ADJ LEVY	20,444.00-	1239	22 PAY 23 LEVY
1202	21 PAY 22 ADJ LIMIT		1224	FY 2022 UNEQUAL LIMIT ADJUST		1240	FY 2022 ANNUAL
1203	21 PAY 22 ADJ LEVY			= (1220)+(1222) =	7,144.00-		OPEB ADJUSTMENT
1204	FY 2022 ALT TEACH COMP LEVY ADJUST		1225	FY 2022 UNEQUAL LEVY ADJUST			(NO ADJUSTMENT)
				= (1221)+(1223) =	7,144.00-		
			1226	FY 2022 LTFM UNEQUALIZED			
	**FY 2022 LTFM EQUALIZED LEVY ADJ**			LEVY ADJUST			
1205	FY 2022 EST LTFM			= (1219)-(1225) =	13,174.60-		
	EQUALIZED LEVY AUTHORITY						
	(FROM FY 2022 WEBSITE						
	REPORT, LINE 63)						

\*\*\*PAY 21 LEASE LEVY ADJUST\*\*\*

\*\*\*FY 2022 NET LEASE COSTS\*\*\*

\*\*\*FY 2022 NET LEASE COSTS\*\*\*

\*\*\*FY 2021 AND FY 2022 LEASE COST WITH A PAY 21 LEVY (PAY 22 LEASE LEVY FOR FY 2022 & 2023 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)\*\*\*

1329 PAY 22 OPER INTERMED
1330 PAY 22 CAP INTERMED
1331 PAY 22 OPER JOINT 3,449.79
1332 PAY 22 OPER NON-J ADM
1333 PAY 22 OPER NON-J OTH
1334 PAY 22 CAPITAL JOINT
1335 PAY 22 CAP NON-J ADM
1336 PAY 22 CAP NON-J OTH

1347 FY 2022 ADJUSTED COSTS (PAY 21) = (1328) - (1323)-(1324)+(1346)=

\*\*FY 2021 PAY 20 NET LEASE COSTS\*\*

1300 PAY 20 OPER INTERMED
1301 PAY 20 CAP INTERMED
1302 PAY 20 TIES CAPITAL
1303 PAY 20 OPER JOINT
1304 PAY 20 OPER NON-J ADM
1305 PAY 20 OPER NON-J
1306 PAY 20 CAPITAL JOINT
1307 PAY 20 CAP NON-J ADM
1308 PAY 20 CAPITAL NON-J
1309 FY 2021 COSTS (PAY 20) SUM (1300) TO (1308)=

1337 FY 2022 COSTS (PAY 22) SUM (1329) TO (1336)= 3,449.79
1338 TOTAL FY 2021 OPER NON-J NET LEASE COSTS =(1305)+(1313)+(1314)

1348 PAY 21 ADJUSTED NET LEASE COSTS = (1343)+(1347) = 3,848.54
1349 DIST'S SHARE OF PAY 21 LEASE COSTS FOR THE INTERMEDIATE DISTRICTS = (1310)+(1311) +(1319)+(1320) =

\*\*FY 2021 PAY 21 NET LEASE COSTS\*\*

1310 PAY 21 OPER INTERMED
1311 PAY 21 CAP INTERMED
1312 PAY 21 OPER JOINT 3,848.54
1313 PAY 21 OPER NON-J ADM
1314 PAY 21 OPER NON-J OTH
1315 PAY 21 CAPITAL JOINT
1316 PAY 21 CAP NON-J ADM
1317 PAY 21 CAP NON-J OTH
1318 FY 2021 COSTS (PAY 21) SUM (1310) TO (1317)= 3,848.54

1340 PAY 20 OPER NON-J LEASE COST LIMITED BY FY 2021 UFARS LSR (1305) OR (1339)=
1341 REMAIN FY 2021 UFARS = GREATER OF ZERO OR [(1339)-(1340)] = 6,267.03

54 2021-22 ADJ PU (ACT) 732.73
1350 INTERM PUPIL UNIT AUTH = \$65X(54) = 47,627.45
1351 INTERM LEASE AUTH = LSR OF (1349) OR (1350) =

\*\*FY 2022 PAY 21 NET LEASE COSTS\*\*

1319 PAY 21 OPER INTERMED
1320 PAY 21 CAP INTERMED
1321 PAY 21 TIES CAPITAL
1322 PAY 21 OPER JOINT
1323 PAY 21 OPER NON-J ADM
1324 PAY 21 OPER NON-J OTH
1325 PAY 21 CAPITAL JOINT
1326 PAY 21 CAP NON-J ADM
1327 PAY 21 CAP NON-J OTH
1328 FY 2022 COSTS (PAY 21) SUM (1319) TO (1327)=

1342 PAY 21 OPER NON-J LEASE COST LIMITED BY FY 2021 UFARS = LSR [(1313)+(1314)] OR (1341) =
1343 FY 2021 ADJUSTED COSTS (PAY 21) = (1318) - (1313)-(1314)+(1342)= 3,848.54

1352 INTERM DIST CARRYOVER TO REGULAR LEASE AUTH =(1349)-(1351)=
1353 PAY 21 LEASE COST UNDER REGULAR AUTH = (1348)-(1351) = 3,848.54

\*\*FY 2022 PAY 22 NET LEASE COSTS\*\*

1344 TOTAL FY 2022 OPER NON-J NET LEASE COSTS FOR (PAY 21) = (1323)+(1324) =
1345 ACTUAL FY 2022 UFARS LEASE COSTS (FUND 1, OBJECT 370)
1346 PAY 21 OPER NON-J LEASE COST LIMITED BY FY 2022 UFARS =LSR(1344) OR (1345)=

54 2021-22 ADJ PU (ACT) 732.73
1354 PAY 21 PUPIL UNIT MAX AUTH = \$212X(54) = 155,338.76
1355 PAY 21 COMMISSIONER APPROVED LIMIT

\*\*FY 2022 NET LEASE COSTS\*\*

1356 REGULAR MAX AUTHORITY = GTR OF (1354) OR (1355) = 155,338.76
1357 TOTAL PAY 21 REGULAR LEASE LEVY AUTHORITY = LSR OF (1353) OR (1356) = 3,848.54
1358 TOTAL PAY 21 REGULAR & INTERM LEASE LEVY AUTH = (1351)+(1357) = 3,848.54

***FY 2022 NET LEASE COSTS***		***OTHER GENERAL LIMITATION ADJ***		***GEN FUND ADJUST SUMMARY CONT.***			
1359	20 PAY 21 LIMIT	3,848.54	1371	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)	1384	GENERAL NTC OTHER = (758)+(1068)+(1072) +(1182)+(1187)+(1192) +(1197)+(1204)+(1230) +(1234)+(1240)+(1364) +(1365)+(1366)+(1380)	55,217.58-
1360	20 PAY 21 LEVY	3,848.54					
1361	PAY 21 LEASE LEVY LIMITATION ADJUSTMENT (NO ADJUSTMENT)		1372	OTHER ADJUST, GEN RMV OTHER (MEMO)			
**CAPITAL RELATED ADJ SUMMARY**			1373	TOTAL OTHER ADJUST GEN OTHER RMV =(1370) +(1371)+(1372)=	1385	TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1381)+(1382) + (1383)+(1384) =	72,944.44-
1003	FY 2024 OPER CAP ADJ	148.69					
1102	FY 2022 OPER CAP ADJ	148.65	1374	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)			
1076	FY 2024 LTFM EQ ADJ				**COMMUNITY SERVICE FUND ADJUST**		
1080	FY 2024 LTFM UNEQ ADJ	5,700.00			**FY 2024 EARLY CHILD FAMILY ADJ**		
1081	FY 2024 H&S REBATES		1375	OTHER ADJUST, GEN NTC VOTER APPROVED (MEMO)			
1088	FY 2023 LTFM EQ ADJ				1400	FY 2024 REVISED ECFE LEVY AUTH (FROM FY 2024 ECFE AID REPORT, LINE 1.7)	15,689.56
1095	FY 2023 LTFM UNEQ ADJ		1376	TOTAL OTHER ADJUST GEN NTC VOTER APPR =(1374)+(1375)=	1401	22 PAY 23 LIMIT	16,495.03
1215	FY 2022 LTFM EQ ADJ				1402	22 PAY 23 LEVY	16,495.03
1226	FY 2022 LTFM UNEQ ADJ	13,174.60-	1377	TIF ADJUST (MEMO)	1403	FY 2024 EARLY CHILD FAMILY ADJUST = ((1400)-(1402)) =	805.47-
1361	PAY 21 LEASE LEVY ADJ		1378	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)	**FY 2022 HOME VISITING ADJ**		
1362	LEASE LEVY ADJ (MEMO)				1404	FY 2022 HOME VISITING FINAL ADJUSTMENT (FROM FY 2022 HOME VISITING AID REPORT, LINE 8)	324.84
1363	OTHER CEX ADJ (MEMO)		1379	OTHER ADJUST, GEN NTC OTHER (MEMO)	1405	20 PAY 21 LIMIT	273.22
1364	TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT =(1003)+(1102)+(1076)+ (1080)+(1081)+(1088)+ (1095)+(1215)+(1226)+ (1361)+(1362)+(1363)=	7,177.26-			1406	20 PAY 21 LEVY	273.22
**OTHER GENERAL LIMITATION ADJ**			1380	TOTAL OTHER ADJUST, GEN NTC OTHER =(1377)+(1378) +(1379) =	1407	FY 2022 HOME VISIT ADJUSTMENT = ((1404)-(1405)) =	51.62
758	GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS				***FY 2022 SCHOOL-AGE CARE***		
1365	ECON DEV ABATE ADJUST (MEMO)		**GEN FUND ADJUST SUMMARY**		1408	FY 2022 AUTHORITY (FROM UFARS EXPENDITURES)	
1366	DEBT SURPLUS TRANSFER (MEMO)		1381	GENERAL RMV VOTER APPROVED =(1031)+(1039)+(1047) +(1053)+(1062)+(1137) +(1144)+(1151)+(1157) +(1169)+(1369) =	1409	20 PAY 21 LIMIT	
1367	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)			972.88-	1410	20 PAY 21 LEVY	
1368	OTHER ADJUST, GEN RMV VOTER APPROVED (MEMO)		1382	GENERAL RMV OTHER =(1011)+(1015)+(1019) +(1023)+(1055)+(1064) +(1109)+(1116)+(1123) +(1130)+(1163)+(1175) +(1373)=	1411	FY 2022 SCH-AGE CARE ADJUSTMENT	
1369	TOTAL OTHER ADJUST GEN RMV VOTER APPR = (1367)+(1368) =			16,753.98-			
1370	MAINT PU VAR (MEMO)		1383	GENERAL NTC VOTER =(1376) =			

***COMMUNITY SERVICE ADJUST***		**FY 2023 LTFM DEBT LEVY ADJ CONT.**		***OPEB & PEN DBT SERV ADJ CONT.***		
1412	***ADULTS W/DISABILITIES*** ADJUST	1710	21 PAY 22 LIMIT	376,741.52	1902	TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) =
		1711	21 PAY 22 LEVY	376,741.52		
1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)	1712	TOTAL ADJUSTMENT ADJ =(1709)-(1710)=	21,136.21	1903	REDUCTION DEBT EXCESS, NON-VOTER =GTR OF [(921)OR(924)]X-1 =
1414	OTHER ADJUST (MEMO)	1713	22 PAY 23 ADJ LIMIT	21,136.21		
1415	TOTAL OTHER ADJUST =(1413)+(1414)=	1714	22 PAY 23 ADJ LEVY	21,136.21	1904	OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR
1416	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT =(1403)+(1407)+(1411) + (1412)+(1415) =	1715	FY 2023 LTFM DEBT LEVY ADJ =(1712)-(1713)=		1905	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =
	753.85-					
	**GENERAL DEBT SERVICE ADJUST**		**FY 2022 LTFM DEBT LEVY ADJUST**			**ABATEMENT ADJUSTMENTS**
1700	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (760) X-1 =	1716	FY 2022 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2022 RPT, LINE 59)	376,307.67		**INITIAL ABATEMENT LEVY ADJUST**
1701	OTHER ADJUST (MEMO) VOTER APPROVED	1717	20 PAY 21 LIMIT	366,470.28	2000	SCHOOL TAXES ABATED IN 2022
1702	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) =	1718	20 PAY 21 LEVY	366,470.28	2001	SCHOOL TAXES ADDED IN 2022
1703	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (761) X -1 =	1719	TOTAL ADJUSTMENT = (1716)-(1717) =	9,837.39	2002	NET CHANGE IN SCHOOL TAXES = (2000)+(2001) =
1704	OTHER ADJUST (MEMO) NON-VOTER APPROVED	1720	21 PAY 22 ADJ LIMIT	6,439.28-	2003	ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1X(2002)]
		1721	21 PAY 22 ADJ LEVY	6,439.28-	2004	INITIAL ABATEMENT LEVY ADJUSTMENT = (2003)-(2023) =
		1722	22 PAY 23 ADJ LIMIT	9,898.10		
		1723	22 PAY 23 ADJ LEVY	9,898.10	2005	GENERAL
		1724	FY 2022 DEBT LIMIT ADJUST = (1720)+(1722) =	3,458.82	2006	COMMUNITY SERVICE
		1725	FY 2022 DEBT LEVY ADJUST = (1721)+(1723) =	3,458.82	2007	GENERAL DEBT SERVICE
		1726	FY 2022 LTFM DEBT LEVY ADJ =(1719)-(1724)=	6,378.57	2008	OPEB DEBT SERVICE
		1727	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1703)+(1704)+ (1708)+(1715)+(1726)=	3,477.16	2009	TOTAL
1705	FY 2024 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2024 RPT, LINE 59)					876,368.16
	398,421.81					58,364.99
1706	22 PAY 23 LIMIT					352,204.34
1707	22 PAY 23 LEVY					
	401,323.22					1,286,937.49
	401,323.22					
1708	FY 2024 LTFM DEBT LEVY ADJ =(1705)-(1706)=	1900	REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(920)OR(923)] X-1 =	2,901.41-		
	2,901.41-	1901	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED			
1709	FY 2023 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2023 RPT, LINE 59)					
	397,877.73					



***CERTIFIED LEVY RATIO BY FUND***		***ABATEMENT INTEREST ADJ BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***CARRY-OVER ABATEMENT LEVY LIM*** (ZERO IF NO LEVY AUTHORITY IN FUND)			
2010	GENERAL =(2005)/(2009)=	.68097181	2029	GENERAL=(2028)-(2030) -(2031)-(2032)=	2051	GENERAL=(2043)-(2047) OR MEMO	
2011	COMMUNITY SERVICE =(2006)/(2009)=	.04535185	2030	COMMUNITY SERVICE =(2028)X(2011)=	2052	COMMUNITY SERVICE=(2044)-(2048) OR MEMO	
2012	GEN DEBT SERVICE =(2007)/(2009)=	.27367634	2031	GENERAL DEBT SERVICE =(2028)X(2012)=	2053	GENERAL DEBT SERVICE=(2045)-(2049) OR MEMO	
2013	OPEB DEBT SERVICE =(2008)/(2009)=		2032	OPEB DEBT SERVICE =(2028)X(2013)=	2054	OPEB DEBT SERVICE=(2046)-(2050) OR MEMO	
2014	TOTAL	1.00000000	2028	TOTAL	2055	TOTAL	
**ABATEMENT AID BY FUND (FROM** PART III OF FY 2024 ABATE AID RPT)			**FY 2022 ABATEMENT AID ADJUST** (ZERO IF NO LEVY AUTHORITY IN FUND)		**ADVANCE ABATEMENT LEVY ADJUST**		
2015	GENERAL		2033	GENERAL	2056	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2023	
2016	COMMUNITY SERVICE		2034	COMMUNITY SERVICE	2057	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2023	
2017	GENERAL DEBT SERVICE		2035	GENERAL DEBT SERVICE	2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057)	
2018	TOTAL		2036	OPEB DEBT SERVICE	2059	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1X(2058)]	
2019	EST FY 2024 ABATEMENT AID PRORATION FACTOR	1.00000000	2037	TOTAL			
**PRORATED ABATEMENT AID BY FUND**			**TOTAL REGULAR ABATE LEVY ADJ**		**ADVANCE ABATEMENT AUTH BY FUND**		
2020	GENERAL =(2019)X(2015)=		2038	GENERAL = (2024)+(2029)+(2033)=	2060	GENERAL = (2059) -(2061)-(2062)-(2063)	
2021	COMMUNITY SERVICE =(2019)X(2016)=		2039	COMMUNITY SERVICE = (2025)+(2030)+(2034)=	2061	COMMUNITY SERVICE =(2059)X(2011)=	
2022	GENERAL DEBT SERVICE =(2019)X(2017)=		2040	GENERAL DEBT SERVICE = (2026)+(2031)+(2035)=	2062	GENERAL DEBT SERVICE =(2059)X(2012)=	
2023	TOTAL		2041	OPEB DEBT SERVICE = (2027)+(2032)+(2036)=	2063	OPEB DEBT SERVICE =(2059)X(2013)	
			2042	TOTAL	2059	TOTAL	
**INITIAL ABATE LEVY ADJ BY FUND** (ZERO IF NO LEVY AUTHORITY IN FUND)			**CARRY-OVER ABATE LEVY AUTHORITY**		**PREVIOUS ADVANCE ABATEMENT LEVY** (PAY 22 PREVIOUS ADVANCE PLUS PAY 22 ADVANCE LEVY)		
2024	GENERAL=(2003)-(2023)- (2025)-(2026)-(2027)=		**PAY 23 REGULAR ABATEMENT LIMIT**		2064	GENERAL	
2025	COMMUNITY SERVICE [(2003)X (2011)]-(2021) =		2043	GENERAL	411.01	2065	COMMUNITY SERVICE
2026	GENERAL DEBT SERV DBT [(2003)X (2012)]-(2022) =		2044	COMMUNITY SERVICE	37.73	2066	GENERAL DEBT SERVICE
2027	OPEB DEBT [(2003)X (2013)] =		2045	GENERAL DEBT SERVICE	225.86	2067	OPEB DEBT SERVICE
2004	TOTAL = (2003)-(2023)		2046	OPEB DEBT SERVICE		2068	TOTAL
**ABATEMENT INTEREST ADJUSTMENT**			**PAY 23 REGULAR ABATEMENT LEVY**				
2028	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2022		2047	GENERAL	411.01		
			2048	COMMUNITY SERVICE	37.73		
			2049	GENERAL DEBT SERVICE	225.86		
			2050	OPEB DEBT SERVICE			

***ADVANCE ABATE ADJUST BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***GEN DBT SERV INI SUMMARY CONT.***		***COLLECT NEGATIVE ADJUSTMENTS*** IN GENERAL AND COMM ED FUNDS	
2069	GENERAL=(2059)-(2068)- (2070)-(2071)-(2072)=	3008	TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 297,972.16	3020	GEN RMV VOTER NEGATIVE OFFSET
2070	COMMUNITY SERVICE =(2061)-(2065)=			3021	GEN RMV OTHER NEGATIVE OFFSET
2071	GENERAL DEBT SERVICE =(2062)-(2066)=		**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 18,480.71-
2073	TOTAL			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**				
3000	GENERAL RMV VOTER APPROVED = (506)+(1381) = 972.88-	3011	TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) =		**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV
3001	GENERAL RMV OTHER = (507)+(1382) = 16,753.98-			3025	GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) = 972.88
3002	GENERAL NTC VOTER APPROVED = (508)+(1383) =		***OFFSETTING ADJUSTMENTS*** (COUNTY AUDITORS CANNOT SPREAD LEVIES BASED ON A NEGATIVE TAX RATE. TOTAL LEVY LIMITATIONS BY TRUTH IN TAXATION LEVY/FUND CATEGORY SHOWN ON PAGE 30 MUST BE ZERO OR GREATER).	3026	GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) = 16,753.98
3003	GENERAL NTC OTHER +(509)+(1384)+(2038) +(2051)+(2069) = 231,112.42			3027	GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =
3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) = 213,385.56		**OFFSET CARRIED FORWARD**	3028	GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) = 18,480.71-
	**COM SERV INITIAL LEVY SUMMARY**	3012	GENERAL	3029	COM SERV NET OFFSET ADJ = (3019)+(3024) = 753.85
3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) + (2052)+(2070) = 753.85-	3013	GENERAL DEBT SERVICE		**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND
	**GEN DBT SERV INITIAL LEVY SUMMARY**	3014	OPEB/PENSION DEBT SERVICE	3030	GDS VOTER POSITIVE OFFSET GTR OF 0 OR [-(3006)]
3006	GEN DEBT SERVICE VOTER APPROVED = (810)+(1702)+(2040) + (2053)+(2071) =	3015	GENERAL RMV VOTER POSITIVE OFFSET GTR 0 OR [0-(3000)] 972.88	3031	GDS OTHER POSITIVE OFFSET GTR OF 0 OR [-(3007)]
		3016	GENERAL RMV OTHER POSITIVE OFFSET GTR 0 OR [0-(3001)] 16,753.98		
3007	GEN DEBT SERVICE OTHER = (811)+(1727)+(2040) + (2053)+(2071) = 297,972.16	3017	GENERAL NTC VOTER POSITIVE OFFSET GTR 0 OR [0-(3002)]		
		3018	GENERAL NTC OTHER POSITIVE OFFSET GTR 0 OR [0-(3003)]		
		3019	COMMUNITY SERVICE POSITIVE OFFSET GTR 0 OR [0-(3005)] 753.85		

***COLLECT NEGATIVE ADJUSTMENTS*** IN GENERAL DEBT SERV FUND		***NET NEGATIVE ADJ BALANCE*** TO BE CARRIED FORWARD	***TACONITE REFERENDUM DATA*** INFORMATION ONLY	
3032	GDS VOTER NEGATIVE OFFSET	3042	GENERAL ADJUST BALANCE FORWARD = (3012)-(3025) -(3026)-(3027)-(3028) -(3029) =	4000 1983-84 RESIDENT PU 4001 2011-12 RESIDENT PU 44 2022-23 RES PU (PRE) 582.34 57 2024-25 ADJ PU (EST) 643.00
**COLLECT NEGATIVE ADJUSTMENTS** IN GENERAL DEBT SERV FUND		3043	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3013) -(3034)-(3035) =	4002 TACONITE REG REF PU =GTR (4000) OR (44)=
3033	GDS OTH NEGATIVE OFFSET	3044	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3040)-(3041)=	4003 2011 NET TAX CAPACITY
3034	GDS VOTER NET OFFSET ADJ = (3030)+(3032) =	3045	TOTAL ADJUST BALANCE FORWARD =(3042) +(3043)+(3044)=	4004 TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4003)X1.8% =
3035	GDS OTH NET OFFSET ADJ = (3031)+(3033) =			**FY 2025 TAC REG REF REV** (PAY 01 REF LEVY REQ)
3036	OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET GTR OF 0 OR [-(3009)]		**LEVY AFTER OFFSETS** STARTING POINT FOR MAX EFFORT ADJUSTMENTS	4005 REG FRONT END FORMULA = (4002)X\$175 = 4006 TAC REG REF REV = GTR 0 OR [(4005)-(4004)]=
**POSITIVE OFFSETTING ADJUSTMENT** IN OPEB/PENSION DEBT SERV FUND		3500	GEN DEBT VOTER APPR	
		3501	GEN DEBT OTHER 297,972.16	**FY 2025 TAC ADD REF REV**
3037	OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET GTR OF 0 OR [-(3010)]		**MAXIMUM EFFORT LOAN AID**	4007 FY 13 REF REV ALLOW 4008 TAC REF ADD ALLOWANCE = (4007)+\$415 =
3038	OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET	3502	ACT MAX EFF LOAN AID FOR FY 2019 - FY 2023	4009 ADD FRONT END FORMULA = (4001)X(4008) = 4010 TAC ADD BASE = GTR 0 OR [(4009)-(4004)] = 4011 TAC ADD REF REVENUE = (4010)X22.5% =
**COLLECT NEGATIVE ADJUST** IN OPEB/PENSION DEBT SERV FUND		3503	PAY 19 - PAY 22 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	
3039	OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET	3504	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023	**FY 2025 TAC TOTAL REF REV** (JULY 2022 PAYMENT)
**NET OFFSETTING ADJUSTMENTS** IN OPEB/PENSION DEBT SERV FUND		3505	BAL AVAIL END FY 2023 (3502)-(3503) =	4012 TAC TOTAL REF REV = (4006)+(4011) = 4013 MAXIMUM EC RESERVE = (57)X\$25 = 4014 RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013)=
3040	OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =		**LEVY LIMITS ARE REDUCED** IN THE FOLLOWING ORDER	
3041	OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =	3506	GEN DEBT VOTER =	
		3507	GEN DEBT OTHER =	
		3508	MAX EFF LEVY LIMIT ADJ = =(3506)+(3507)=	
		3509	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE =(3505)-(3508) =	

***FY 2023 TACONITE RECEIPTS*** (FEB 2023 & AUG 2023 PYMT) USED TO CALCULATE PAY 24 LEVY LIMITATION REDUCTION	4030	FY 2023 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4023)]	***FY 2023 TACONITE RECEIPT CONT.***	4052	REMAINING REDUCTION = (4048)+(4051) =	***LEVY LIMIT SUBJECT TO*** TACONITE ADJUSTMENT CONT.
4015 TAC POT 13.72 CENTS PER TON (INITIAL AMT)				4053	GEN OTH RMV = -1 X (LSR OF (4034) OR (4052))=	
4016 CITY/TWP REPLACEMENT NOT USED THIS YEAR			**LEVY LIMIT SUBJECT TO** TACONITE ADJUSTMENT	4054	REMAINING REDUCTION = (4052)+(4053) =	
4017 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4027)	4031	COMMUNITY SERVICE		4055	OPER REF = -1 X (LSR OF (4036) OR (4054))=	
4018 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)	4032	OTHER GENERAL NTC		4056	REMAINING REDUCTION = (4054)+(4055) =	
4019 TAC POT RECEIPTS BASE = (4015)-(4016) -(4017)-(4018) =	4033	REDUCED OTHER NTC FOR LIMITED LTFM LEVY		4057	CAP PROJ = -1 X (LSR OF (4038) OR (4056))=	
4020 MINING 3.43 CENTS/TON	4034	OTHER GENERAL RMV		4058	REMAINING REDUCTION = (4056)+(4057) =	
4021 TAC RAILR GRANDFATHER	4035	OP REFERENDUM (VOTER)		4059	OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4041) OR (4058))=	
4022 DEER RVR GRANDFATHER	4036	= 50% OF (4035) =		4060	REMAINING REDUCTION = (4058)+(4059) =	
4023 FY 2023 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM (4019)TO(4022)=	4037	CAP PROJ LIMIT(VOTER)		4061	GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4044) OR (4060))=	
4024 MAX TAC REDUCT = 95% OF [(4023)+(4018)]	4038	= 50% OF (4037) =		4062	TOTAL TACONITE LEVY LIMITATION ADJUST = (4045)+(4047)+(4049)+ (4051)+(4053)+(4055)+ (4057)+(4059)+(4061)=	
4025 TOTAL PAY 22 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION	4039	NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS		4063	CITY/TOWNSHIP DISTRIBUTION = (4024)+(4062) =	
4026 FY 2023 ELIG DIST TAC REPL AMT PLUS PAY 22 TAC LEVY ADJUSTMENT =(4023) +(4025)-(4018)=	4040	NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS				FY 2025 LEVY, AID & REVENUE SUMMARY BY FUND CONTINUES ON PAGE 29
4027 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 22 LEVY REPLACEMENT [NOT INCL IN (4023)]	4041	= 50% OF (4040) =				
4028 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 22 LEVY REPLACEMENT [NOT INCL IN (4023)]	4042	NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS				
4029 FY 2023 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)]	4043	NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS				
	4044	= 50% OF (4043) =				
	4045	COM SERV = -1 X (LSR OF (4024) OR (4031))=				
	4046	REMAINING REDUCTION = (4024)+(4045) =				
	4047	GEN OTH NTC = -1 X (LSR OF (4033) OR (4046))=				
	4048	REMAINING REDUCTION = (4046)+(4047) =				
	4049	OPEB TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4039) OR (4048))=				
	4050	REMAINING REDUCTION = (4048)+(4049) =				
	4051	GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4042) OR (4050))=				

***FY 2025 LEVY, AID & REVENUE*** SUMMARY BY FUND (ESTIMATE AT TIME (OF PROPOSED LEVY CERTIFICATION)		***GENERAL DEBT SERVICE FUND***		***TOTAL, ALL FUNDS***	
**GENERAL FUND**		5013	GEN DEBT SERVICE VOTER APPROVED =(3006)+(3034) +(3506)+(4061)=	5025	TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) = 510,603.87
5001	GEN RMV VOTER APPROVED =(3000)+(3025) +(4055)=	5014	GEN DEBT SERV OTHER =(3007)+(3035) +(3507)+(4051)= 297,972.16	5026	TOTAL AID = (5006)+(5010) + (5016) = 7,830,250.11
5002	GENERAL RMV OTHER = (3001)+(3026) +(4053) =	5015	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) = 297,972.16	5027	TOTAL MAX EFFORT AID USED = (5017) =
5003	GEN NTC VOTER APPROVED = (3002)+(3027) +(4057)=	5016	TOTAL DEBT SERVICE FUND AID = (438)+ (777)+(797)+(2022) = 244,340.00	5028	TOTAL TACONITE RECEIPTS = (5007)+(5011) + (5018)+(5023) =
5004	GENERAL NTC OTHER = (3003)+(3028) +(4047)= 212,631.71	5017	MAX EFF LOAN AID USED =(3503) -(3506)-(3507)=	5029	TOTAL REVENUE = (5008)+(5012) + (5019)+(5024) = 8,340,853.98
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 212,631.71	5018	TACONITE RECEIPTS = -(4051)-(4061) =		
5006	TOTAL GENERAL FUND AID = (327)+(334)+(339)+ (345)+(346)+(347)+(363) +(388)+(443)+(2020)= 7,477,840.55	5019	TOTAL DEBT SERVICE FUND REVENUE =(5015)+(5016) 542,312.16 +(5017)+(5018)=		
		**OPEB/PENSION DEBT SERVICE FUND**			
5007	TACONITE RECEIPTS = -(4047)-(4053) - (4055)-(4057) =	5020	OPEB/PENSION DEBT SERVICE VOTER APPROVED =(3009)+(3040) +(4059)=		
5008	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007)= 7,690,472.26	5021	OPEB/PENSION DEBT SERVICE OTHER =(3010)+(3041) +(4049)=		
		**COMMUNITY SERVICE FUND**			
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045)=	5022	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =		
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) = 108,069.56	5023	TACONITE RECEIPTS = -(4049)-(4059) =		
5011	TACONITE RECEIPTS = -(4045) =	5024	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5022)+(5023)		
5012	TOTAL COMM SERV FUND REVENUE = (5009) +(5010)+(5011) 108,069.56				

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

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP		972.88-	N/A	972.88		
GEN-RMV OTHER-EXEMP		16,753.98-	N/A	16,753.98		
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	286,330.00	55,217.58-		18,480.71-		212,631.71
TOTAL GENERAL	286,330.00	72,944.44-		753.85-		212,631.71
COM SERV-EXEMP		753.85-		753.85		
DEBT-VOTER-NONEXEMP						
DEBT-OTHER-NONEXEMP	294,495.00	3,477.16				297,972.16
TOTAL DEBT SERV	294,495.00	3,477.16				297,972.16
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	580,825.00	70,221.13-				510,603.87

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

FUND	2022 PAY 2023 LIMITATION	2023 PAY 2024 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	876,129.82	212,631.71	663,498.11-	75.73-
COMMUNITY SERVICE	50,592.26		50,592.26-	100.00-
GENERAL DEBT SERVICE	437,190.06	297,972.16	139,217.90-	31.84-
OPEB DEBT SERVICE				
TOTAL	1,363,912.14	510,603.87	853,308.27-	62.56-

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

FUND	2022 PAY 2023 CERTIFIED LEVY + ADJUSTMENTS	2023 PAY 2024 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	876,129.82			
COMMUNITY SERVICE	50,592.26			
GENERAL DEBT SERVICE	437,190.06			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	1,363,912.14			

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER	36,359.30	36,359.30			
(5002)	GENERAL-RMV OTHER	561,141.37	561,141.37			
(5003)	GENERAL-NTC VOTER					
(5004)	GENERAL-NTC OTHER	278,629.15	278,629.15	212,631.71		
(5009)	COMMUNITY SERV-NTC OTHER	50,592.26	50,592.26			
(5013)	GENL DEBT-NTC VOTER					*1
(5014)	GENL DEBT-NTC OTHER	437,190.06	437,190.06	297,972.16		*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	876,129.82	876,129.82	212,631.71		
(5009)	COMMUNITY SERVICES FUND	50,592.26	50,592.26			
(5015)	GENERAL DEBT SERVICE FUND	437,190.06	437,190.06	297,972.16		
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	597,500.67	597,500.67			
	NET TAX CAPACITY	766,411.47	766,411.47	510,603.87		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	36,359.30	36,359.30			
	OTHER	1,327,552.84	1,327,552.84	510,603.87		
TOTAL LEVY						
	TOTAL LEVY	1,363,912.14	1,363,912.14	510,603.87		

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:						
(314)	1ST TIER RMV REFER	34,237.07	34,237.07			*2
(315)	2ND TIER RMV REFER					*2
(316)	UNEQUALIZED RMV REFER					
(1031)	FY 2024 1ST TIER REF ADJUST	337.68	337.68	768.79		*2
(1039)	FY 2024 2ND TIER REF ADJUST					*2
(1047)	FY 2024 UNEQUAL REF ADJUST					
(1053)	FY 2024 TBRA ALLOC ADJUST					*2
(1062)	FY 2024 REF HOLD HARMLESS ADJ					
(1137)	FY 2022 1ST TIER REF ADJUST	1,784.55	1,784.55	1,741.67-		
(1144)	FY 2022 2ND TIER REF ADJUST					
(1151)	FY 2022 UNEQUAL REF ADJUST					
(1157)	FY 2022 TBRA ALLOC ADJUST					
(1169)	FY 2022 REF HOLD HARMLESS ADJ					
(1368)	OTHER RMV REF ADJUST (MEMO)					
(3025)	RMV REF NET OFFSET ADJUST			972.88		
(4055)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED	36,359.30	36,359.30			
GENERAL REFER MARKET VALUE OTHER:						
(311)	1ST TIER LOCAL OPTIONAL	127,462.81	127,462.81			*3
(239)	2ND TIER LOCAL OPTIONAL	283,232.00	283,232.00			*3
(243)	EQUITY	109,852.60	109,852.60			*3
(246)	TRANSITION	5,885.08	5,885.08			*3
(1011)	FY 2024 LOR TIER 1 ADJUST	1,257.20	1,257.20	2,862.19		*3
(1015)	FY 2024 LOR TIER 2 ADJUST	2,848.95	2,848.95	6,360.00		*3
(1019)	FY 2024 EQUITY ADJUST	1,252.42	1,252.42	2,560.66		*3
(1023)	FY 2024 TRANSITION ADJUST	59.20	59.20	132.15		*3
(1055)	FY 2024 LOR TIER 1 TBRA ADJUST					*2
(1064)	FY 2024 LOR TIER 1 HOLD HARM AD					
(1109)	FY 2022 LOR TIER 1 ADJUST	6,482.09	6,482.09	6,484.11-		
(1116)	FY 2022 LOR TIER 2 ADJUST	16,202.16	16,202.16	15,812.74-		
(1123)	FY 2022 EQUITY ADJUST	6,270.21	6,270.21	6,043.56-		
(1130)	FY 2022 TRANSITION ADJUST	336.65	336.65	328.57-		
(1163)	FY 2022 LOR TIER 1 TBRA ADJUST					
(1175)	FY 2022 LOR TIER 1 HOLD HARMLES					
(1373)	OTHER ADJ, GEN OTHER RMV					
(3026)	GENERAL OTH RMV NET OFFSET ADJ			16,753.98		
(4053)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER	561,141.37	561,141.37			

FOOTNOTES:

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

\*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID. FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.



LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED:						
(492)	CAPITAL PROJECT REFERENDUM					
(1376)	OTHER NTC VOTER ADJ					
(4057)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED					

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER:						
INITIAL LEVIES:						
(233)	OPERATING CAPITAL	68,800.39	68,800.39			*3
(338)	ALT TEACHER COMP (Q COMP)					*4
(361)	ACHIEVEMENT & INTEGRATION					*5
(365)	FY 2024 REEMPLOYMENT INS	10,000.00	10,000.00	12,000.00		
(367)	SAFE SCHOOLS	24,048.00	24,048.00	23,148.00		
(370)	SAFE SCHOOLS INTERMEDIATE					
(373)	JUDGMENT					*6
(375)	ICE ARENA					
(387)	FY 2024 CAREER TECHNICAL	54,372.50	54,372.50	54,250.00		
(391)	FY 2023 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)					
(444)	LT FACILITIES EQUAL					*4
(445)	LT FACILITIES UNEQUAL	205,697.00	205,697.00	196,932.00		
(455)	DISABLED ACCESS					
(489)	BUILDING/LAND LEASE	2,098.32	2,098.32			
(490)	COOP BUILDING REPAIR					
(491)	OTHER CAPITAL (MEMO)					
(494)	CONSOL/TRANSITION					
(495)	REORG OPERATING DEBT					
(496)	FY 2024 HEALTH BENEFITS					
(497)	ADDITIONAL RETIREMENT					
(498)	SEVERANCE					
(499)	ADMINISTRATIVE DISTRICT					
(500)	SWIMMING POOL					
(501)	TREE GROWTH					
(502)	CONSOL/RETIREMENT					
(503)	ECON DEV ABATEMENT					
(504)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	365,016.21	365,016.21	286,330.00		

FOOTNOTES:

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

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1003)	FY 2024 OPER CAPITAL ADJUST	160.13-	160.13-	148.69		*3
(1102)	FY 2022 OPER CAPITAL ADJUST	140.70	140.70	148.65		
(1072)	FY 2024 ALT TEACHER COMP ADJUST					*7
(1204)	FY 2022 ALT TEACHER COMP ADJUST					
(1068)	FY 2024 ACHIEVE & INTEG ADJUST					*5
(1182)	FY 2022 ACHIEVE & INTEG ADJUST					*5
(1187)	FY 2022 REEMPLOYMENT ADJUST	8,287.87-	8,287.87-	35,000.00-		
(1192)	FY 2022 SAFE SCHOOLS ADJUST	1,315.80-	1,315.80-	1,924.92-		
(1197)	FY 2022 SAFE SCHOOLS INTERM ADJ					
(1230)	FY 2022 CAREER TECHNICAL ADJUST	5,701.40	5,701.40	11,115.40-		
(1234)	FY 2022 HEALTH BENEFITS ADJUST					
(1240)	FY 2022 ANNUAL OPEB ADJUST	9,648.00-	9,648.00-			
(1076)	FY 2024 LTFM EQUAL ADJUST					
(1080)	FY 2024 LTFM UNEQUAL ADJUST	41,724.00-	41,724.00-	5,700.00		
(1081)	FY 2024 H&S REBATE ADJ	N/A	N/A			
(1088)	FY 2023 LTFM EQUAL ADJUST					
(1095)	FY 2023 LTFM UNEQUAL ADJUST	20,444.00-	20,444.00-			
(1215)	FY 2022 LTFM EQUAL ADJUST					
(1226)	FY 2022 LTFM UNEQUAL ADJUST	10,317.00-	10,317.00-	13,174.60-		
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER	86,054.70-	86,054.70-	55,217.58-		

FOOTNOTES:

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

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1361)	PAY 21 LEASE ADJUST	222.77-	222.77-			
(1362)	LEASE LEVY ADJ (MEMO)					
(1363)	OTHER CAPITAL ADJUST (MEMO)					
(758)	FY 2025 FAC & EQUIP BOND ADJUST					
(1365)	ECON DEV ABATE ADJUST					
(1366)	DEBT SURPLUS ADJUST					
(1380)	OTHER GENERAL ADJUST					
(2038)	ABATEMENT ADJUSTMENT	411.01	411.01			*10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST	520.60-	520.60-			*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	332.36-	332.36-	18,480.71-		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	365,016.21	365,016.21	286,330.00		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	86,054.70-	86,054.70-	55,217.58-		
(5004)	TOTAL GENERAL - NTC OTHER	278,629.15	278,629.15	212,631.71		

FOOTNOTES:

\*10 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).

\*11 PAY 2025 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.

\*12 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
COMMUNITY SERVICE:						
(609)	BASIC COMMUNITY EDUC	33,774.68	33,774.68			*13
(619)	EARLY CHILD FAMILY	16,495.03	16,495.03			*14
(624)	HOME VISITING	370.34	370.34			
(631)	ADULTS W/ DISABILITIES					
(636)	SCHOOL-AGE CARE					*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY 2024 EARLY CHILD FAMILY ADJ	3.37-	3.37-	805.47-		
(1407)	FY 2022 HOME VISITING ADJUST	30.65-	30.65-	51.62		
(1411)	FY 2022 SCHOOL-AGE CARE ADJUST	22,077.00-	22,077.00-			
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)	22,077.00	22,077.00			
(2039)	ABATEMENT ADJUSTMENT	37.73	37.73			*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	51.50-	51.50-			*12
(4045)	COM SERV TACONITE ADJUST					
(5009)	TOTAL COMMUNITY SERVICE	50,592.26	50,592.26			

FOOTNOTES:

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  - \*11 PAY 2025 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
  - \*12 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
  - \*13 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
  - \*14 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID. DISTRICT MUST PROVIDE A COMMUNITY EDUCATION PROGRAM TO QUALIFY FOR THIS LEVY.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED:						
(806)	DEBT SERVICE-AID ELIG					*15
(808)	DEBT SERVICE-AID INELIG					*15
(778)	NATURAL DISASTER DEBT					*15
(1700)	REDUCTION FOR DEBT EXCESS					
(1701)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT					*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST					*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
DEBT SERVICE OTHER:						
(807)	DEBT SERVICE-AID ELIG					*15
(809)	DEBT SERVICE-AID INELIG					*15
(769)	LT FACILITIES DEBT SERVICE	401,323.22	401,323.22	294,495.00		*15
(1708)	FY 2024 LTFM DEBT SERV ADJ	21,136.21	21,136.21	2,901.41-		
(1715)	FY 2023 LTFM DEBT SERV ADJ	9,898.10	9,898.10			
(1726)	FY 2022 LTFM DEBT SERV ADJ	4,784.99	4,784.99	6,378.57		
(1703)	REDUCTION FOR DEBT EXCESS					
(1704)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT	225.86	225.86			*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST	178.32-	178.32-			*12,16
(3035)	GDS OTH NET OFFSET ADJUST					
(3507)	GDS OTH MAX EFFORT ADJ					
(4051)	GDS OTH TACONITE ADJUST					
(5014)	TOTAL DEBT SERVICE OTHER	437,190.06	437,190.06	297,972.16		*1

FOOTNOTES:

- \*1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- \*10 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- \*11 PAY 2025 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*12 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- \*16 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2040, 2053 AND 2071 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 810 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED:						
(902)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*15
(1900)	REDUCTION FOR DEBT EXCESS					
(1901)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST					*12,17
(4059)	OPEB/PENSION DEBT TACONITE ADJUST					
(5020)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED					
OPEB/PENSION DEBT SERVICE OTHER:						
(907)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*15
(1903)	REDUCTION FOR DEBT EXCESS					
(1904)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST					*12,17
(3041)	OPEB DEBT OTH NET OFFSET ADJUST					
(4049)	OPEB/PENSION DEBT TACONITE ADJUST					
(5021)	TOTAL OPEB/PENSION DEBT SERVICE OTHER					

FOOTNOTES:

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- \*11 PAY 2025 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- \*12 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- \*15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- \*17 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 902 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2024. FOR PAYABLE 2023 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

END OF LEVY LIMITATION AND CERTIFICATION REPORT