

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)	115	COMPENSATORY PILOT
68	2020-21 ADJ SRP ADM			116	TOTAL COMPENSATORY REV = (114)+(115) = 272,168.69
69	2021-22 ADJ SRP ADM				
70	2022-23 ADJ SRP ADM	103	DECLINING ENROLL ALLOW =(100)X0.28= 2,038.68		
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) =	117	2024-25 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)
73	2020-21 ADJ SRP PU			118	IF(117)=0, ZERO; ELSE GTR OF 20, (117) =
74	2021-22 ADJ SRP PU			119	EL REVENUE = (118)X\$1,228 =
75	2022-23 ADJ SRP PU			120	2024-25 ADM SRV (EST) 187.00
76	2023-24 ADJ SRP PU			121	EL CONCENTRATION RATIO = (117)/(120) =
77	2024-25 ADJ SRP PU			122	EL CONCENTRATION FACTOR = LSR OF 1 OR (121)/0.115 =
(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46), (47-52), AND (53-57)		105	**PENSION ADJUSTMENT REVENUE** PENSION ADJUST ALLOWANCE (FY 2024 GEN ED REV REPORT, LINE 50)	123	EL PUPIL UNITS = (117)X(122) =
		106	INITIAL PENSION ADJ REV = (57)X(105) =	124	EL CONCENTRATION REV = (123)X\$436 =
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		107	FY 2024 RETIRE SALARY 2,294,624.06	125	DISTRICT EL REV+ EL CONCENTRATION REV (EXCLUDES EL CROSS REDUC AID, 342) =(120)+(124) =
		108	PENSION ADJUST RATE .0125	126	BASIC SKILLS REVENUE = (116)+(125) = 272,168.69
78	2020-21 EXT ADM (ACT)	109	RETIRE PENSION ADJUST = (107)X(108) = 28,682.80		**SPARSITY REVENUE**
79	2021-22 EXT ADM (ACT)			127	ATTENDANCE AREA FOR SPARSITY 1,532.31
80	2022-23 EXT ADM (PREL)	110	TOTAL PENSION ADJ REV = (106)+(109) = 28,682.80	128	DIST TO NEAREST HS 21.8
81	2023-24 EXT ADM (EST)			129	ISOLATION INDEX = [SQ RT (.55X(127))] +(128) = 50.8
82	2024-25 EXT ADM (EST)			130	ISOLATION INDEX RATIO = [(129)-23]/10, WITH MIN= 0 AND MAX= 1.5 1.50
83	2025-26 EXT ADM (EST)			131	2024-25 ADM SRV, 7-12 103.00
EXTENDED TIME PU			**GIFTED & TALENTED REVENUE**		
84	2020-21 EXT TIME PU	111	GIFTED & TALENTED REV = (57)X\$13.00 = 2,723.76		
85	2021-22 EXT TIME PU				
86	2022-23 EXT TIME PU				
87	2023-24 EXT TIME PU				
88	2024-25 EXT TIME PU				
GENERAL EDUCATION REVENUE		88	2024-25 EXT PU (EST)		
		112	EXTENDED TIME REVENUE = (88)X\$5,117 =		
BASIC REVENUE			**COMPENSATORY REVENUE**		
100	FY 2025 FORMULA ALLOW 7,281				
57	2024-25 ADJ PU (EST) 209.52				
101	BASIC REVENUE = (57)X(100) = 1,525,515.12	113	FY 2024 COMPENSATORY REVENUE (FROM FY 2024 GEN ED REV REPORT, LINES 60 AND 61) 395,073.28		
DECLINING ENROLLMENT REV					
56	2023-24 ADJ PU (EST) 201.92	114	EST FY 2025 COMPENSATORY REVENUE = GREATER OF (113) OR =(113)X(\$7,281-\$839)/(\$7,138-\$839) X [(50)/(49)] = 272,168.69		
57	2024-25 ADJ PU (EST) 209.52				

SPARSITY REVENUE CONT.		***TRANSPORTATION SPARSITY CONT.***		***TRANSPORTATION SPARSITY CONT.***	
132	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(131)] /[400+(131)] = .59045726	146	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(144) RAISED TO 0.26 POWER] X [(145) RAISED TO 0.13 POWER] X0.141X(100) = 1,627.31	159	TRANSP EXCESS COST = GTR OF ZERO OR (152)-(158) =
133	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(130)X(131)X(132) OR MEMO: 1,007,021.06	147	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (146) - [.0466X(100)] = 1,288.02	160	PUPIL TRANSP ADJ IF (159)=0, THEN (160)=0 ELSE (159)X0.35 =
134	ELEM SPARSITY REVENUE (SEE WEBSITE) 298,591.67	148	INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(147) = 269,865.95	161	TOTAL TRANSPORTATION SPARSITY REVENUE = (148)+(160) = 269,865.95
135	PRELIM SPARSITY REVENUE = (133)+(134) = 1,305,612.73	149	FY 2024 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB23 FORECAST) 280,572.71	**INITIAL GEN ED REVENUE**	
136	FY 2024 SPARSITY REV (FY 2024 GEN ED REV REPORT, LINE 98) 1,198,665.04	150	FY 2023 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB23 FORECAST)	101	BASIC 1,525,515.12
137	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	151	FY 2023 REG AND EXCESS TRANSP COST TIMES 105% = (150)X1.05 =	104	DECLINING ENROLL
138	SPARSITY REVENUE IF (137)=YES, (138) = GTR OF (135) OR (136); ELSE (138) = (135) 1,305,612.73	152	ADJUSTED TRANSP COST = LSR OF (149) OR (151) =	110	PENSION ADJUSTMENT 28,682.80
SMALL SCHOOLS REVENUE		153	FY 2024 BASIC REVENUE (2023-24 GEN ED REV REPORT LINE 46) 1,441,304.96	111	GIFTED & TALENTED 2,723.76
57	2024-25 ADJ PU (EST) 209.52	154	TRANSPORTATION PORTION OF FY 2024 BASIC REVENUE = (153)X.0466 = 67,164.81	112	EXTENDED TIME
139	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 = .78175000	155	FY 2024 TRANSP SPARSITY REV(2023-24 GEN ED REV REPORT, LINE 118) 257,607.52	126	BASIC SKILLS 272,168.69
140	SMALL SCHOOLS ALLOWANCE = (139)X\$544 = 425.27	156	FY 2024 CHARTER TRANSP ADJ REV(2023-24 GEN ED REV REPORT, LINE 308)	138	SPARSITY 1,305,612.73
141	SMALL SCHOOLS REVENUE = (57)X(140) = 89,102.57	157	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	141	SMALL SCHOOLS 89,102.57
TRANSPORTATION SPARSITY		158	FY 2024 TRANSP REV SUBTOTAL =(154)+(155) +(156)-(157) = 324,772.33	161	TRANSPORT SPARSITY 269,865.95
142	ATTENDANCE AREA 1,532.31	162	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(126) +(138)+(141)+(161) = 3,493,671.62	**OPERATING CAPITAL**	
143	SQUARE MILES PER RES PU =(142)/(46)= 13.1506	163	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 42.88	164	MAINTENANCE COST INDEX = 1+ [.01X(163)] = 1.4288
144	SPARSITY INDEX = GTR OF (143) OR 0.2 = 13.1506	164	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(164)] = 234.74	165	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(164)] = 234.74
145	DENSITY INDEX = LSR OF (143) OR 0.2 BUT AT LEAST 0.005 = .2000	166	MENSTRUAL PRODUCTS/OPIATE ANTOGONISTS ALLOWANCE =\$2=	166	MENSTRUAL PRODUCTS/OPIATE ANTOGONISTS ALLOWANCE =\$2=
		167	YEAR ROUND PU SERVED	167	YEAR ROUND PU SERVED
		168	OPERATING CAP REVENUE = (57)X(165) +(57)X(166) +(167)X\$31 = 49,601.76	168	OPERATING CAP REVENUE = (57)X(165) +(57)X(166) +(167)X\$31 = 49,601.76
		169	UNEQUALIZED REVENUE =(57)X(166)= 419.04	169	UNEQUALIZED REVENUE =(57)X(166)= 419.04

LOCAL OPTIONAL REVENUE		***REF AUTH WITH INFLATION***		***NEW ELECTIONS*** WITH INFLATION		
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)	209.52	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) =	151,692.48	185	FY 2025 RESULT BEFORE INFLATION ADJUSTMENT = (183)-(184) =	186	FY 2025 ANNUAL INFLATION FACTOR
173	TIER 1 LOR CAP/APU	300		1.0257	187	FY 2025 RESULT AFTER INFLATION ADJUSTMENT = (185)X(186) =
174	TIER 2 LOR CAP/APU	724			188	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI
175	TIER 1 LOR = LSR OF = (171) OR (173)	300.00			189	CPI APPLIED TO PERMANENT SUBTRACTION (188) X [(186)-1] =
176	TIER 2 LOR = [LSR OF 171 OR (174)]-(175)	424.00			190	ADDED BY ELECTIONS HELD IN CY 2022 WITH DELAY
177	TOTAL, TIER 1 = (57)X(175) =	62,856.00			191	FY 2025 WITH INFLATION RESULTS BEFORE ELECTIONS =(187)+(189)+(190) =
178	TOTAL, TIER 2 = (57)X(176) =	88,836.48			192	FY 2025 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (182)+(191) =
	REFERENDUM ALLOWANCES				193	FY 2025 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2023
	EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION				194	FY 2025 \$/APU ADDED BY ELECTIONS HELD IN CY 2023
	REF AUTH W/O INFLATION				203	FY 2025 \$/ADJ PU, CAPPED TOTAL = LSR OF (197) OR (202) =
179	FY 2024 AUTHORITY (FY 2024 GEN ED REV REPORT, LINE 135)				57	2024-25 ADJ PU (EST)
180	PHASEOUT OF LINE (179)				204	FY 2025 REFER REVENUE = (57)X(203) =
181	ADDED BY ELECTIONS HELD IN CY 2022 WITH DELAY					209.52
182	FY 2025 W/O INFLATION RESULTS BEFORE ELECTIONS					9,999.99

TRANSITION AIDS & LEVIES CONT.		***REFERENDUM LEVY PORTIONS***		***REFERENDUM AID WITH AID LIMIT***			
246	TRANSITION LIMIT = (206)X(245) =	235	FY 2025 RMV/RES PU	603,312.35	269	TIER 1 AID = (262)-(266) =	
247	TRANSITION AID =(206)-(246) =	257	TIER 1 = LSR OF 1 OR (235)/\$567,000 =	1.00000000	263	TIER 2 AID	
		258	TIER 2 = LSR OF 1 OR (235)/\$290,000 =	1.00000000	270	TOTAL AID = (269)+(263) =	
REFERENDUM AIDS & LEVIES		**INITIAL REFERENDUM LEVY**		**TAX BASE REPLACEMENT**			
203	REFER \$/APU ALL AUTHORITIES	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 =	9,999.99	256	UNEQUALIZED LEVY			
138	SPARSITY REVENUE	1,305,612.73	261	TOTAL = (259) +(260)+(256) =			
250	TIER 2 CAP/APU IF (138) > ZERO THEN (250) = 9,999.99 ELSE (250) = (249) BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES	9,999.99		**INITIAL REFERENDUM AID**	273	UNCAPPED REF AND LOR ALLOWANCE = (175)+(197) =	
251	TIER 1 = LSR OF (203) OR (248) =		262	TIER 1 AID = (254)-(259) =	300.00		
252	TIER 2 = [LSR OF (203) OR (250)]-(251) =		263	TIER 2 AID = (255)-(260) =			
253	UNEQUALIZED = (203)-(251) -(252) =		264	TOTAL AID = (262)+(263) =			
	BREAKDOWN OF REFERENDUM REVENUES			**EQUALIZATION AID LIMIT**	275	REF AND LOR REV = (177)+(204) =	
204	REFERENDUM REVENUE ALL AUTHORITIES		101	FY 2025 FORMULA ALLOW	7,281	276	CAPPED TBRA = LSR OF (274) OR (275) =
254	TOTAL, TIER 1 = (57)X(251) =		57	ADJ PU (EST)	209.52		**INITIAL REVENUES ARE REDUCED TO** MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:
255	TOTAL, TIER 2 = (57)X(252) =		265	REFERENDUM EQUALIZATION AID LIMIT = [[0.25X(100)] -\$300]X(57)	318,522.78	277	TIER 2 REF AID
256	TOTAL, UNEQUALIZED = (204)-(254)-(255) =		266	REFERENDUM EQUALIZATION AID CAP = GRT OF (264)-(265) OR 0 =		278	TIER 1 REF AID
				REFERENDUM LEVY WITH AID LIMIT		279	TIER 1 LOR AID
			267	TIER 1 LEVY = (259)+(266) =		280	TIER 1 LOR LEVY
			260	TIER 2 LEVY		281	TIER 1 REF LEVY
			256	UNEQUALIZED LEVY		282	TIER 2 REF LEVY
			268	TOTAL = (267) +(260)+(256) =		283	UNEQL REF LEVY

APPLYING THESE REDUCTIONS: ***		***REFERENDUM AID GUARANTEE CONT.		***OPT AID & LEVY SUMMARY CONT.***	
276	TAX BASE REPLACE AID	298	FY 2015 LOCATION	312	LOCAL OPTIONAL LEVY LIMIT
284	TIER 1 REF AID		EQUITY AID		= (311)+(239) = 88,836.48
	= (269)-(278) =		(FY 2015 GENERAL	313	LOCAL OPTIONAL AID
285	TIER 2 REF AID		EDUC REVENUE REPORT,		=(286)+ (241)+ (307)=
	= (263)-(277) =		LINE 197)		=(279)+ (280)= 19,763.04
286	TIER 1 LOR AID				
	= (240)-(279)	299	FY 2015 COMBINED AID		
	19,763.04		FOR GUARANTEE		**REF AID & LEVY SUMMARY**
287	TIER 1 LOR LEVY		= (297)+(298) =		AFTER REF AID GUARANTEE
	= (238)-(280)		121,869.60		
288	TIER 1 REF LEVY	300	FY 2025 COMBINED REVENUE	314	TIER 1 REF LEVY
	= (267)-(281) =		= (172)+(204) =		= (288)-(308) =
289	TIER 2 REF LEVY		151,692.48	315	TIER 2 REF LEVY
	= (260)-(282) =	301	FY 2025 COMBINED		= (289)-(309) =
290	UNEQL REF LEVY		INITIAL AID	316	UNEQL LEVY
	= (256)-(283) =		= (291)+(241) =		= (290)-(310) =
			19,763.04		4,190.42-
291	REFER AND LOR TIER 1 EQUALIZATION	302	REVENUE RATIO =	317	TOTAL REFERENDUM LEVY
	AID BEFORE AID GUARANTEE		LESSER OF 1 OR		=(314)+(315)+(316)=
	= (276)+(284)		[(300)/(296)] =		4,190.42-
	+(285)+(286) =		1.00000000	318	TOTAL REFERENDUM
	19,763.04	303	2012 RMV		EQUALIZATION AID
292	REFERENDUM AND LOR LEVY		38,674,340		=(276)+(284)+(285)
	BEFORE AID GUARANTEE	10	2022 RMV		+(308)+(309)+(310)
	= (287)+(288)	304	RMV RATIO =		-(279)-(280) =
	+(289)+(290) =		LESSER OF 1 OR		4,190.42
	43,092.96		[(303) / (10)] =		.55014886
		305	FY 2025 MINIMUM		**ALTERNATIVE ATTENDANCE ADJUST**
	REFERENDUM AID GUARANTEE		COMBINED AID		(CHARTER TRANSPORT AND
293	FY 2015 REFERENDUM AID		= (299)X(302)X(304) =		MN STATE ACAD ADJ'S ONLY)
	INCREASE FROM GUARANTEE		67,046.42	146	TRANSPORT ALLOWANCE
	(FY 2015 GEN ED REV	306	FY 2025 REFERENDUM HOLD		1,627.31
	REPORT, LINE 276)		HARMLESS AID INCREASE	319	ADJ PU OF CHARTER
	33,399.05		IF (293)=0 THEN 0,		SCHOOLS TRANSPORTED
294	FY 2015 REFERENDUM REV		ELSE GREATER OF 0		BY DISTRICT
	(FY 2015 GEN ED REV		OR [(305)-(301)] =		
	REPORT, LINE 289)		47,283.38	320	EXT TME PU OF CHARTER
	121,869.60				SCHOOLS TRANSPORTED
295	FY 2015 LOCATION		**INITIAL LEVIES ARE REDUCED TO**		BY DISTRICT
	EQUITY REVENUE		MAKE THE REFER AID GUARANTEE	321	CHARTER ALT ATTENDANCE
	(FY 2015 GEN ED REV		REVENUE-NEUTRAL. LEVY COMPONENTS		ADJUST = (146)X(319)
	REPORT LINE 198)		ARE REDUCED IN THE FOLLOWING ORDER:		+\$223X(320) =
		307	TIER 1 LOR LEVY	322	2024-25 RES PU ATTENDING
296	FY 2015 COMBINED REVENUE		43,092.96		MN STATE ACADEMIES
	= (294)+(295) =	308	TIER 1 REF LEVY		MN STATE ACADEMIES
	121,869.60	309	TIER 2 REF LEVY	323	ALT ATTENDANCE ADJ
297	FY 2015 REFERENDUM	310	UNEQL REF LEVY		=(100)X(322) =
	EQUALIZATION PLUS		4,190.42	324	ALT ATTEND ADJUST
	HOLD HARMLESS AID				TO AID
	(FY 2015 GENERAL		**LOCAL OPT AID & LEVY SUMMARY**		= (321)+(323) =
	EDUC REVENUE REPORT,		AFTER REF AID GUARANTEE		
	LINES 276 & 287)	311	TIER 1 LOR LEVY		
	121,869.60		= (287)-(307) =		
		239	TIER 2 LOR LEVY		
			= (239)		
			88,836.48		

REEMPLOYMENT INSURANCE LEVY		***FY 2024 CAREER & TECH CONT.***		***INITIAL LTFM REVENUE***	
364	EST FY 2024 EXPEND	380	LAST YEAR REVENUE	57	2024-25 ADJ PU (EST)
			(FY 2023 CTE AID	401	AVE BLDG AGE (EST)
365	INITIAL REEMPLOYMENT		REPORT, LINE 16)		(NO MAX AGE LIMIT)
	LEVY = 100% OF (364)=	34,829.37			44.57
				402	BLDG AGE RATIO = LSR
					OF 1 OR (401)/35 =
	SAFE SCHOOLS LEVY	381	REVENUE GUARANTEE		1.00000000
			= LESSER OF (378)		
			OR (380) =		
		382	PRELIMINARY REVENUE	403	INITIAL LTFM REVENUE =
366	SAFE SCH LVY REQUEST? YES		= GREATER OF (379)		\$380X(57)X(402) =
57	2024-25 ADJ PU (EST) 209.52		OR (381) =		79,617.60
		383	REVENUE ALLOCATION FOR		**ADDITIONAL LTFM REVENUE**
367	SAFE SCH LEVY LIMIT		CAREER TECH PER		FOR QUALIFIED H&S
	= \$36X(57) =		MS 124D.4531, SUBD 5		PROJECTS > \$100,000
	7,542.72				
		384	CAREER TECH REVENUE	764	NET DEBT SERVICE FOR
	SAFE SCHOOLS INTERMEDIATE LEVY		= (382)+(383) =		EXISTING REGULAR
			34,829.37		ALT FAC/H&S BONDS 1B
368	SAFE SCH INTERMEDIATE	29	2021 ANTC		1,820,890
	LEVY REQUEST? NO	56	2023-24 ADJ PU (EST)		201.92
		385	FY 2024 ANTC/ADJ PU	404	NET DEBT SERVICE FOR
369	INTERMEDIATE LEVY		= (29)/(56) =		PORTION OF EXISTING
	ALLOWANCE <= \$15		9,017.88		ALT FAC BONDS 1A FOR
					QUALIFIED H&S PROJ
370	SAFE SCH INTERMEDIATE	386	LEVY RATIO FOR CTE	765	NET LTFM REQ DEBT FOR
	LIMIT		= LESSER OF 1 OR		ELIG H&S>\$100K
	= (57)X(369) =		(385)/\$7,612 =		247,035.44
			1.00000000		
		387	CAREER TECH LEVY LIMIT	405	NEW PAYGO LTFM LEVY
			= (384)X(386) =		FOR ELIG H&S>\$100K
	JUDGMENT LEVY	388	EST CAREER TECH AID		
			= (384)-(387) =	406	TOTAL ADDL LTFM REV
371	DISTRICT JUDGMENTS				FOR PROJECTS >\$100K
372	INTERMED JUDGMENTS				= (404)+(405)
373	JUDGMENT LIMIT		**ANNUAL OTHER POSTEMPLOYMENT**		+(764)+(765) =
	=(371)+(372) =		BENEFITS (OPEB)		247,035.44
		389	AUTHORITY REQUESTED BY		**ADDITIONAL LTFM REVENUE**
	ICE ARENA LEVY		DISTRICT BASED UPON		FOR QUALIFIED VOLUNTARY
			FY 2023 EXPENSES PAID		PRE-KINDERGARTEN
374	FY 2023 NET OPR COSTS			766	NET LTFM REQ DEBT
375	ICE ARENA LEVY LIMIT	390	PRORATION FACTOR TO		SERVICE FOR VPK
	= 100% OF (374) =		REFLECT STATEWIDE CAP		
		391	ANNUAL OPEB LEVY LIMIT	407	NEW PAYGO LTFM LEVY
			= (389)X(390) =		FOR VPK
	FY 2024 CAREER & TECHNICAL			408	TOTAL LTFM REVENUE
376	SHARE OF FY 2024 EST		**CAPITAL RELATED LEVY LIMITATIONS**		UNDER NEW LAW
	COOPERATIVE BUDGET				= (403)+(406)
377	FY 2024 ESTIMATED		**LONG TERM FACILITIES MAINTENANCE**		+(407)+(766) =
	DISTRICT BUDGET		REVENUE (LTFM)		326,653.04
	47,000.00				
378	FY 2024 EST BUDGET	400	LTFM PLAN		
	= (376)+(377) =		APPROVAL STATUS		APPROVED
	47,000.00				
379	PRELIMINARY REVENUE				
	= .35X(378) =				
	16,450.00				

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 = 11,500.00	418	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) = 326,653.04	432	TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) = 44,873.68
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) = 34,743.92
411	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	420	DISTRICT LTFM REVENUE = (418)-(419) = 326,653.04	434	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) = 247,035.44
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) = 281,779.36
763	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	422	TOTAL LTFM REVENUE = (420)+(421) = 326,653.04	**DEBT SERV PORTION OF LTFM REV**	
764	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	**LTFM TOTAL AIDS & LEVIES**		763	NET ALT FAC REG DEBT
765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K 247,035.44	57	2024-25 ADJ PU (EST) 209.52	764	NET ALT FAC/H&S DEBT
413	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (415)=NO THEN (767), ELSE 0	423	LTFM EQUALIZED REVENUE = LSR OF (418),(420) OR \$380X(57) = 79,617.60	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K 247,035.44
766	NET LTFM REQ DEBT SERVICE FOR VPK	35	2022 AG MODIFIED ANTC FOR LTFM REVENUE 1,993,534	766	NET LTFM REQ DEBT SERVICE FOR VPK
407	NEW PAYGO LTFM LEVY FOR VPK	54	2021-22 ADJ PU (ACT) 303.68	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS
414	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (407)+(412)+(413) +(763)+ (764)+(765) +(766) = 247,035.44	424	FY 2022 ANTC PER APU = (35)/(54) = 6,564.59	768	TOTAL DEBT SERVICE LTFM REVENUE = (763)+(764)+(765) +(766)+(767) = 247,035.44
OLD LAW DEFERRED MAINTENANCE		425	STATEWIDE ANTC/APU 12,230.18	436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (768) = 79,617.60
415	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	426	LTFM EQUAL FACTOR = 123% OF (425) = 15,043.12	428	LTFM AID RATIO .56361513
416	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 = 13,409.28	427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = .43638487	437	LTFM DEBT INITIAL EQUAL AID = (436)X(428) = 44,873.68
417	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) = 271,944.72	428	LTFM AID RATIO = 1-(427) = .56361513	438	LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (768) = 44,873.68
		429	LTFM INITIAL EQUAL AID = (423)X(428) = 44,873.68	439	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436)-(438) = 34,743.92
		430	LTFM INITIAL EQUALIZED LEVY = (423)-(429) = 34,743.92	440	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (768)-(438)-(439) = 167,417.84
		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	326,653.04	456 ADMINISTRATIVE SPACE		**INSTRUCTIONAL/STORAGE**
		457 FY 2024 JOINT		
441 TOTAL GENERAL FUND		457 FY 2025 JOINT		474 FY 2024 NONJOINT
LTFM REVENUE				475 FY 2025 NONJOINT
= (422)-(768) =	79,617.60	458 INSTRUCTIONAL/STORAGE		476 REG OPERATING LEASES
442 LTFM GEN FUND EQUAL REV		459 FY 2024 JOINT		= SUM (472) TO (475)=
= (423)-(436) =		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				**ADMINISTRATIVE SPACE**
= GTR OF ZERO OR		***APPROVED INTERMED CAPITALIZED***		
(442)-(443) =		***ADMINISTRATIVE SPACE***		477 FY 2024 NONJOINT
445 GEN FUND LTFM UNEQUAL LIMIT		461 FY 2024 JOINT		478 FY 2025 NONJOINT
= GTR OF ZERO OR		462 FY 2025 JOINT		**INSTRUCTIONAL/STORAGE**
(441)-(443)-(444) =	79,617.60			479 FY 2024 NONJOINT
446 TOTAL GEN FUND LTFM LEVY		463 ***INSTRUCTIONAL/STORAGE***		480 FY 2025 NONJOINT
= (444)+(445) =	79,617.60	464 FY 2024 JOINT		**EXCESS FUNDS CAP LEASE**
		464 FY 2025 JOINT		
DISABLED ACCESS LIMIT		465 ***EXCESS FUNDS CAP LEASE***		481 FY 2024 NONJOINT
		466 FY 2024 JOINT		482 FY 2025 NONJOINT
447 FY 1992-FY 2025		467 TOT INTERMED CAPITALIZED		483 REG CAPITALIZED LEASES
APPROV DIS ACC COSTS		= SUM[(461) TO (464)]		= [SUM (477) TO (480)]
448 MAXIMUM = GTR OF (JUNE		-(465)-(466) =		-[(481)+(482)] =
1991 COMPONENT DISTX X		468 TOT INTERMED LEASE COSTS		484 TOTAL APPROVED REGULAR
150,000) OR 300,000 =	300,000.00	= (460)+(467) =		LEASE COST & CARRYOVER
449 LSR OF (447) OR (448)				=(471)+(476)+(483)=
450 FIRST YEAR DISABLED		57 2024-25 ADJ PU (EST)	209.52	57 2024-25 ADJ PU (EST)
ACCESS LEVY CERTIFIED		469 INTERMED PUPIL UNIT MAX		209.52
451 LAST YEAR TO CERTIFY		LIMIT = \$65X(57) =		485 REG PUPIL UNIT MAXIMUM
= (450)+7 YEARS =				LIMIT = \$212X(57) =
452 TOTAL CUM CERT LEVY		470 INTERMED LEASE LIMIT		44,418.24
(PAY 93 TO PAY 22)		=LSR (468) OR (469) =		486 COMM APPROVED LIMIT
453 CERT LEVY PAY 2023		471 INTERMED CARRYOVER (INCL		487 REGULAR MAX LIMIT
454 TOTAL CERTIFIED LEVY		IN REGULAR LEASE LIMIT)		=GTR (485) OR (486)=
= (452)+(453) =		= (468)-(470) =		44,418.24
455 DISABLED ACCESS LIMIT				488 REGULAR LEASE LIMIT
= GREATER OF ZERO		***APPROVED REG OPERATING LEASES**		=LSR (484) OR (487)=
OR (449)-(454)=		***ADMINISTRATIVE SPACE**		489 TOTAL LEASE LEVY LIMIT
				= (470)+(488) =
LEASE LEVY LIMITATION		472 FY 2024 NONJOINT		
		473 FY 2025 NONJOINT		
DIST'S SHARE OF JOINT				
LEASE FOR INTERMED DISTX				
287, 288, 916 AND 917				

INITIAL CAPITAL RELATED LEVIES

233 OPERATING CAPITAL 22,376.38
 446 LT FAC MAINTENANCE 79,617.60
 455 DISABLED ACCESS
 489 LEASE LEVY
 490 COOP BLDG REPAIR
 491 OTHER CAPITAL (MEMO)
 492 CAP PROJECTS REFER

493 CAPITAL RELATED LIMITS
 = (233)+(446)+(455)
 +(489)+(490)+(491)
 +(492) = 101,993.98

OTHER INITIAL GENERAL LEVIES

494 CONSOLIDATION/
 TRANSITION
 495 REORGANIZATION
 OPERATING DEBT
 496 HEALTH BENEFITS
 497 ADDL RETIREMENT
 (MPLS AND STP)
 498 SEVERANCE
 499 ADMIN DISTRICT
 500 SWIMMING POOL
 501 TREE GROWTH 63,411.38
 502 CONSOLIDATION/
 RETIREMENT
 503 ECON DEVELOP ABATE
 504 OTHER GENERAL (MEMO)
 505 SUBTOTAL, OTHER INITIAL
 GENERAL LEVIES
 = (494) TO (504) = 63,411.38

INITIAL GENERAL FUND LEVY

506 GENERAL RMV VOTER APPROVED
 =(317) = 4,190.42-
 507 GENERAL RMV OTHER
 =(312)+(243)
 +(246) = 123,931.08
 508 GENERAL NTC
 VOTER APPROVED
 =(492)
 509 GENERAL NTC OTHER
 =(338)+(361)+(365)
 +(367)+(370)+(373)
 +(375)+(387)+(391)
 +(493)-(492)+(505) = 211,845.30

INITIAL GEN FUND LEVY CONT.

510 TOTAL INITIAL GENERAL
 LEVY LIMITATION
 =(506)+(507)+(508)
 +(509) = 331,585.96

COMMUNITY SERVICE

BASIC COMMUNITY EDUCATION

600 POPULATION (YR 2020) 1,279
 601 GTR OF (600) OR 1,335 1,335
 602 YOUTH SERVICE PROG? NO

603 AFTER SCHOOL
 ENRICHMENT? YES

604 FY 2025 GENERAL REVENUE
 = \$6.35X(601) = 8,477.25

605 FY 2025 YOUTH SERVICE
 REV = \$1.00X(601) =

606 FY 2025 AFTER SCHOOL
 REVENUE = \$1.85X(601)
 NOT TO EXCEED 10,000
 AND \$0.43XPOPULATION
 IN EXCESS OF 10,000 2,469.75

607 FY 2025 COMMUNITY
 EDUCATION REVENUE
 = (604)+(605)+(606) = 10,947.00

30 2022 ANTC 2,184,065
 608 STANDARD COMM ED LEVY
 = 0.00375X(30) = 8,190.24

609 COMM ED LEVY LIMIT
 LSR (607) OR (608) = 8,190.24

610 FY 2025 EST GROSS COMM ED
 AID = (607)-(609) = 2,756.76

EARLY CHILD FAMILY EDUCATION

FY 2023 ECFE ANNUAL REPORT
 MUST BE SUBMITTED TO CERTIFY
 EARLY CHILDHOOD FAMILY ED &
 HOME VISIT LEVIES FOR FY 2025

611 DIST PLANS TO LEVY FOR
 FY 2025 ECFE REVENUE? NO

ECFE CONT.

612 ECFE ANNUAL REPORT
 SUBMITTED? NO

613 POPULATION UNDER
 FIVE YEARS OF AGE 52

614 GTR OF 150 OR (613) = 150

615 ECFE ALLOWANCE
 0.023X(100) = 167.4

616 FY 2025 EARLY CHILD
 FAMILY REVENUE
 IF (611) = YES
 = (614)X(615),
 IF ANNUAL REPT = YES

30 2022 ANTC 2,184,065
 617 ECFE TAX RATE .00200272
 618 = (617)X(30) =

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

620 EST FY 2025 EARLY CHILD
 AID = (616)-(619) =

HOME VISITING LIMIT

621 DIST PLANS TO LEVY FOR
 FY 2025 HOME VISIT? NO

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

231 FY 2025 ANTC/ADJ PU 10,424.14
 623 HOME VISIT LEVY RATIO
 = LESSER OF 1 OR
 (231)/\$17,250 = .60429797

624 FY 2025 HOME VISIT LIMIT
 = (622)X(623)

625 FY 2025 EST HOME VISIT
 AID =(622)-(624)

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	**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 260,243.00	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	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) = 260,243.00	**OTHER REQUIRED DEBT FOR BONDS** INELIGIBLE FOR DEBT EQUAL AID
633	FY 2025 SCH-AGE CARE REV (FY 2025 EST COST)	**REQ DEBT ELIGIBLE FOR NATURAL** DISASTER EQUAL AID (MS 123B.535)	718 VOTER APPR BONDS INELG FOR DEBT EQUAL AID
30	2022 ANTC 2,184,065		
46	2024-25 RES PU (EST) 116.52	706 NATURAL DISASTER REQ DEBT SERV LEVY	**NON-VOTER APPR INELIG BONDS**
634	ANTC/RES PU = (30)/(46) = 18,744.12		719 FACIL BOND-MS 123B.62
635	LEVY RATIO = LSR OF 1 OR (634)/\$2,318 = 1.00000000	**REQUIRED DEBT ELIGIBLE FOR DEBT** EQUALIZATION AID (MS 123B.53)	720 EQUIP BOND-MS 123B.61
636	FY 2025 SCH-AGE CARE LIM = (633)X(635) =	707 TACONITE BONDS REQ DEBT SERV LEVY	721 REORG OPER DEBT
637	FY 2025 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) =	708 TAC FUNDING FOR BONDS (NOT IRRRB)	722 ECON DEV ABATEMENT
	COMMUNITY SERVICE SUMMARY	709 TAC ADJ TO REQ = (708) OR [(708)X1.05] =	723 JUDGMENT
638	OTHER COMM ED (MEMO)	710 NET REQ DEBT SERV LEVY TACONITE=(707)-(709)=	724 OTHER NON-VOTER
639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) = 8,190.24	711 VOTER APPR ELIG BONDS SOLD BY JULY 1, 2023	725 INELG LEASE PURCHASE
		712 NON-VOTER ELIG BONDS SOLD BY JULY 1, 2023	726 SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (719) THRU (725)=
			727 REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (717)+(718)+(726) =
			728 GDS REQ DEBT SERV LEVY = (705)+(706)+(714) +(717)+(718)+(727) = 260,243.00

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 =
30	2022 ANTC 2,184,065	745	APPROVED DEBT EXCESS TO BE RETAINED 82,681.67		-(719)-(720)-(748) =
730	MAXIMUM EFFORT DEBT SERVICE TAX RATE %	746	DISTRICT REQUESTED ADDITIONAL EXCESS	759	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(749)-(750)] =
731	MAX EFFORT DEBT SERV LEVY = (30)X(730) =	747	CERTIFIED DEBT EXCESS = GTR OF 0 OR (743) -(744)-(745)+(746)= 13,207.56		***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) = 13,207.56	761	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (749)-(759)-(760) = 13,207.56
			BREAKDOWN OF NET DEBT EXCESS	762	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (760)+(761) = 13,207.56
734	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY	750	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (731)>0, THEN 0 ELSE (728)-(717)= 260,243.00		**LONG TERM FACILITIES MAINT AID**
	FUND 7 DEBT BALANCE	751	DEBT EXCESS RATIO = LSR 1 OR (749)/(750)= .05075088	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) =
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) = 247,035.44
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) = 13,207.56	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(757) =
739	JUNE 2022 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 128,574.13	756	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(751) =	768	NET DEBT LEVY FOR LT FAC MAINT = (763)+(764)+(765) + (766)+(767) = 247,035.44
740	PAY 22 DEBT EXCESS LEVY REDUCTION 10,543.20	757	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(751) =	436	LTFM DEBT EQUAL REV 79,617.60
741	PAY 23 DEBT EXCESS LEVY REDUCTION 9,129.55			438	LTFM DEBT EQUAL AID 44,873.68
742	5% OF PAY 24 REQ DEBT SERV LEVY=(728)X5%= 13,012.15			439	LTFM DEBT EQUAL LEVY 34,743.92
743	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(739) -(740)-(741)-(742)] = 95,889.23			440	LTFM DEBT UNEQUAL LTV 167,417.84
				769	LTFM DEBT LEVY LIMIT = (439)+(440)+(753)+(754) +(755)+(756)+(757)= 215,369.32

NATURAL DISASTER DEBT EQUAL		***DEBT EQUALIZATION AID CONT.***		***MINIMUM EST MAX EFFORT PAYMENT***				
30	2022 ANTC	2,184,065	783	FY 2025 NET DEBT EQ REV = GTR OF 0 OR [(780)-(782)] =	732	MAX EFFORT DEBT LEVY		
770	TEN PERCENT ANTC = 0.10X(30) =	218,406	784	PRELIM TIER 1 EQU REV =LSR (783) OR (781)=	800	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927)-(706) -(719)-(720)-(721)] =		
706	REQ DEBT LEVY FOR NATURAL DISASTER DEBT		785	PRELIM TIER 2 EQU REV = (783)-(784) =	801	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =		
771	FY 2025 DISASTER DEBT EQ REV = GTR OF ZERO OR [(706)-(770)] =		731	MAXIMUM EFFORT DEBT SERVICE LEVY				
54	2021-22 ADJ PU (ACT)	303.68	786	MAX EFFORT TIER 1 REV		**ADJUSTMENT TO GDS LIMIT** FOR IRRRB ALLOCATION		
772	FY 2022 ANTC PER APU = (30)/(54) =	7,191.99	787	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (780)-(731) =	802	FY 2025 IRRRB FUNDING FOR VOTER-APPR BONDS		
773	STATEWIDE AVE ANTC INC PER APU	12,964.47	788	TIER 1 EQUAL REV = GTR OF (784) OR (786) =	803	PAY 24 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((802)X1.05) =		
774	DISASTER EQUAL FACTOR = 300% OF (773) =	38,893.40	789	TIER 2 EQUAL REV = GTR OF (785) OR (787) =	804	FY 2025 IRRRB FUNDING FOR NON-VOTER BONDS		
775	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (772)/(774) =	.18491544	54	2021-22 ADJ PU (ACT)	303.68			
776	DISASTER AID RATIO = = 1-(775) =	.81508456	790	2022 ANTC /ADJ APU = (30)/(54) =	7,191.99	805	PAY 24 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((804)X1.05) =	
777	DISASTER DEBT EQUAL AID = (771)X(776) =		791	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$4,430 OR 55.33% OF (773)] =	1.00000000	806	DEBT EQUAL AID ELIG, VOTER APPROVED =GTR OF ZERO OR [(710)+(711)+(713) +(801)-(799)-(803)] =	
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)] =	.55474616	807	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(712)-(798)-(805)] OR ZERO =	
	DEBT EQUALIZATION AID		793	TIER 1 DEBT EQU AID RATIO = 1-(791) =		808	DEBT EQUAL AID INELIG, VOTER APPROVED =(715)+(718) =	
732	DEBT EQUAL BASE		794	TIER 2 DEBT EQU AID RATIO = 1-(792) =	.44525384	809	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(716)+(726) =	
752	DEBT EXCESS FOR ELIG REQUIRED DEBT		795	TIER 1 DEBT AID = (788)X(793) =		769	LTFM DEBT LEVY LIMIT NON VOTER APPROVED	215,369.32
779	FY 2025 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)		796	TIER 2 DEBT AID = (789)X(794) =		778	DISASTER LEVY LIMIT VOTER APPROVED	
780	FY 2025 GROSS DEBT EQUALIZATION REVENUE = (732)-(752)+(779) =		797	TOTAL DEBT EQ AID = (795)+(796) =				
30	2022 ANTC	2,184,065	798	NON VOTER DEBT AID = (797)X(712)/(714) =				
781	= .1050X(30) =	229,326.83	799	VOTER APPR DEBT AID = (797)-(798) =				
782	MAX UNEQ LOCAL EFFORT = .1574X(30) =	343,771.83						

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) = 215,369.32	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) = 215,369.32	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) 18,655.54
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 18,568.92
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 18,568.92
904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED			1003	FY 2024 OPER CAPITAL LEVY ADJUSTMENT = ((1100)-(1101)) = 86.62
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			1004	FY 2024 LOR TIER 1 (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 201) 33,314.70
906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)	923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS 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) =	924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 302) 11,578.04
908	JUNE 2022 FUND 47-425 BAL FOR BOND REFUND	925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =	1007	22 PAY 23 LIMIT 28,861.38
909	JUNE 2022 FUND 47-460 BALANCE NONSPENDABLE			1008	22 PAY 23 LEVY 28,861.38
910	JUNE 2022 FUND 47-463 BALANCE UNASSIGN NEG	926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) =	1009	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1005) +(1006)+(1007)= 40,439.42
911	JUNE 2022 FUND 47-464 BALANCE RESTRICTED			1010	PAY 23 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1005) +(1006)+(1008)= 40,439.42
912	JUNE 2022 FUND 47-464 BALANCE VOTER APPROV			1011	FY 2024 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1010)) = 7,124.72-
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)	81,244.33	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	98,619.32	1027 22 PAY 23 LIMIT	1041	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 278)
1014	22 PAY 23 LEVY	98,619.32	1028 22 PAY 23 LEVY	1042	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 305)
1015	FY 2024 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1014))	17,374.99-	1029 PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1027) =	1043	22 PAY 23 LEVY
			1030 PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1028) =	1044	22 PAY 23 LEVY
	FY 2024 EQUITY LEVY ADJUSTMENT		1031 FY 2024 1ST TIER VTR REF LEVY ADJUSTMENT	1045	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =
1016	FY 2024 EQUITY LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 214)	32,095.34		1046	PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =
1017	22 PAY 23 LIMIT	38,959.28		1047	FY 2024 UNEQUALIZED REF LEVY ADJUSTMENT
1018	22 PAY 23 LEVY	38,959.28	**FY 2024 2ND TIER REF LEVY ADJUST**		**FY 2024 TBRA ALLOCATION ADJUST** TO VOTER-APPROVED LEVIES
1019	FY 2024 EQUITY LEVY ADJUSTMENT = ((1016)-(1018)) =	6,863.94-	1032 FY 2024 2ND TIER REF LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 253)		**FY 2024 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINES 266 TO 268)
	FY 2024 TRANSITION LEVY ADJUST		1033 ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 277)	1048	TIER 1 LEVY
1020	FY 2024 TRANSITION LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 222)		1034 ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 304)	1049	TIER 2 LEVY
1021	22 PAY 23 LIMIT		1035 22 PAY 23 LIMIT	1050	UNEQL LEVY
1022	22 PAY 23 LEVY		1036 22 PAY 23 LEVY	1051	TOTAL FY 2024 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =
1023	FY 2024 TRANSITION LEVY ADJUSTMENT		1037 PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =	1052	TOTAL FY 2024 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 23 LEVY = (1025)+(1033) +(1041) =
	FY 2024 1ST TIER REFERENDUM LEVY ADJUST		1038 PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =	1053	FY 2024 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =
1024	FY 2024 1ST TIER REF LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 251)		1039 FY 2024 2ND TIER REF LEVY ADJUSTMENT		
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) 4,526.06	1081	FY 2024 HEALTH AND SAFETY REBATES ADJUST
		1066	22 PAY 23 LIMIT 885.60		**FY 2023 LTFM EQUAL LEVY ADJUST**
		1067	22 PAY 23 LEVY 885.60		
1005	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 275)	1068	FY 2024 INTEGRATION ADJUSTMENT LIMIT = (1065)-(1066) = 3,640.46	1082	FY 2023 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 63) 50,667.65
1055	FY 2024 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =			1083	21 PAY 22 LIMIT 52,527.02
	FY 2024 REFERENDUM HOLD HARMLESS ADJUST TO VOTER-APPROVED LEVIES		**FY 2024 ALT TEACHER COMP ADJ**	1084	21 PAY 22 LEVY 52,527.02
1056	FY 2024 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINES 294 TO 296)	1069	FY 2024 ALT COMP LEVY AUTH (FROM FY 2024 GEN ED REVENUE REPORT, LINE 339)	1085	TOTAL ADJUSTMENT = (1082)-(1084) = 1,859.37-
		1070	22 PAY 23 LIMIT	1086	22 PAY 23 ADJ LIMIT 1,859.37-
		1071	22 PAY 23 LEVY	1087	22 PAY 23 ADJ LEVY 1,859.37-
		1072	FY 2024 ALT TEACH COMP LEVY ADJUSTMENT	1088	FY 2023 LTFM EQUALIZED LEVY ADJUST
1057	TIER 1 LEVY				
1058	TIER 2 LEVY				
1059	UNEQL LEVY 21,298.35		**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) = 21,298.35		**FY 2024 LTFM EQUAL LEVY ADJ**	1089	FY 2023 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2023 WEBSITE REPORT, LINE 64)
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
		1074	22 PAY 23 LIMIT	1091	21 PAY 22 LEVY
1062	FY 2024 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) = 21,298.35-	1075	22 PAY 23 LEVY	1092	TOTAL ADJUSTMENT
	FY 2024 REFERENDUM HOLD HARMLESS ADJUSTMENT TO TIER 1 LEVIES	1076	FY 2024 LTFM EQUALIZED LEVY ADJUST	1093	22 PAY 23 ADJ LIMIT
				1094	22 PAY 23 ADJ LEVY
				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) 33,314.70		**FY 2024 LTFM UNEQUAL LEVY ADJ**		
		1077	FY 2024 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2024 WEBSITE REPORT, LINE 64) 76,729.60		***3 YEAR PRIOR ADJUSTMENTS***
1006	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY ALLOCATION OF TBRA) 11,578.04	1078	22 PAY 23 LIMIT 112,176.00		**FY 2022 OPERATING CAPITAL** LEVY ADJUSTMENT
		1079	22 PAY 23 LEVY 112,176.00	1096	FY 2022 OPER CAP LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 181) 18,156.97
1064	FY 2024 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) = 21,736.66-	1080	FY 2024 LTFM UNEQUALIZED LEVY ADJUST = (1077)-(1079) = 35,446.40-	1097	20 PAY 21 LIMIT 17,254.81
				1098	20 PAY 21 LEVY 17,254.81

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)) =	902.16	1117	FY 2022 EQUITY LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 208)	26,631.27
1100	21 PAY 22 ADJ LIMIT	817.46	1118	20 PAY 21 LIMIT	34,064.34
1101	21 PAY 22 ADJ LEVY	817.46	1119	20 PAY 21 LEVY	34,064.34
1102	FY 2022 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) =	84.70	1120	TOTAL ADJUST TO PAY 21 EQUITY LEVY AUTH = ((1117)-(1119)) =	7,433.07-
FY 2022 LOR TIER 1 LEVY ADJ			1121	21 PAY 22 ADJ LIMIT	241.14
1103	FY 2022 LOC OPT TIER 1 AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 200)	27,643.04	1122	21 PAY 22 ADJ LEVY	241.14
1104	20 PAY 21 LIMIT	26,673.43	1123	FY 2022 EQUITY LEVY ADJUSTMENT = ((1120)-(1122)) =	7,674.21-
1105	20 PAY 21 LEVY	26,673.43	**FY 2022 TRANSITION LEVY ADJ**		
1106	TOTAL ADJUST TO PAY 21 LOR OPTIONAL LEVY AUTH = ((1103)-(1104)) =	969.61	1124	FY 2022 TRANSITION LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 215)	
1107	21 PAY 22 ADJ LIMIT	250.30	1125	20 PAY 21 LIMIT	
1108	21 PAY 22 ADJ LEVY	250.30	1126	20 PAY 21 LEVY	
1109	FY 2022 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1107)) =	719.31	1127	TOTAL ADJUST TO PAY 21 TRANSITION LEVY AUTH	
FY 2022 LOR TIER 2 LEVY ADJUST			1128	21 PAY 22 ADJ LIMIT	
1110	FY 2022 LOC OPT LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 202)	34,183.42	1129	21 PAY 22 ADJ LEVY	
1111	20 PAY 21 LIMIT	43,724.38	1130	FY 2022 TRANSITION LEVY ADJUSTMENT	
1112	20 PAY 21 LEVY	43,724.38	***FY 2022 1ST TIER VOTER*** APPROVED REFER LEVY ADJUST		
1113	TOTAL ADJUST TO PAY 21 LOR OPTIONAL LEVY AUTH = ((1110) - (1112))	9,540.96-	1131	FY 2022 1ST TIER REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 240)	
1114	21 PAY 22 ADJ LIMIT	309.52	1132	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1030)	
1115	21 PAY 22 ADJ LEVY	309.52			
1116	FY 2022 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1115))	9,850.48-			

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 21,736.66-
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 2,825.82-
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 2,825.82-
1148	TOTAL ADJUST TO PAY 21 UNEQUAL REF LEVY AUTH	1161	21 PAY 22 ADJ LIMIT	1175	FY 2021 TIER 1 HOLD HARM ADJUSTMENT = ((1172)-(1173)) = 5,651.64
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) 6,799.85
1151	FY 2022 UNEQUAL REF LEVY ADJUSTMENT	**FY 2022 REFERENDUM HOLD HARM**		1177	20 PAY 21 LIMIT 5,785.33
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 5,785.33
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 = (1176)-(1177) = 1,014.52
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 2,122.02
1154	FY 2022 TBRA ALLOCATION TOTAL ADJUSTMENT = (1153)-(1152) =	1167	21 PAY 22 ADJ LIMIT	1181	21 PAY 22 ADJ LEVY 2,122.02
1155	21 PAY 22 ADJ LIMIT	1168	21 PAY 22 ADJ LEVY	1182	FY 2022 INTEGRATION ADJUSTMENT LIMIT = (1179)-(1181) = 1,107.50-
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) 11,510.90	1184	REEMPLOY LEVY AUTH = 100% OF (1183) =
		1171	PAY 21 TIER 1 HOLD HARMLESS LEVY (FROM PAY 22 LEVY RPT, LINES 312) 8,685.08	1185	21 PAY 22 LIMIT 15,000.00
				1186	21 PAY 22 LEVY 15,000.00
				1187	FY 2022 REEMPLOY ADJUST = ((1184)-(1186)) = 15,000.00-
				FY 2022 SAFE SCHOOLS ADJUST	
				1188	SAFE SCH Lvy REQUEST YES
				54	2021-22 ADJ PU (ACT) 303.68
				1189	FY 2022 SAFE SCHOOLS AUTH \$36X(54) = 10,932.48

FY 2022 SAFE SCHOOLS ADJ CONT.		***FY 2022 LTFM EQUAL ADJ CONT.***		***FY 2022 CAREER TECHNICAL ADJ***				
1190	20 PAY 21 LIMIT	11,484.00	1206	20 PAY 21 LIMIT	54,703.62	1227	FY 2022 CAREER TECH	
1191	20 PAY 21 LEVY	11,484.00	1207	20 PAY 21 LEVY	54,703.62		LEVY AUTHORITY	
1192	FY 2022 SAFE SCH ADJUST		1208	TOTAL ADJUSTMENT			(FY 2022 CTE AID REPORT	
	= ((1192)-(1194)) =	551.52-		= (1205)-(1207) =	2,627.15-		LINE 21)	26,826.94
			1209	21 PAY 22 ADJ LIMIT	754.54-	1228	21 PAY 22 LIMIT	29,172.97
	FY 2022 SAFE SCHOOLS		1210	21 PAY 22 ADJ LEVY	754.54-	1229	21 PAY 22 LEVY	29,172.97
	INTERMEDIATE ADJUST		1211	22 PAY 23 ADJ LIMIT		1230	FY 2022 CAREER TECH	
1193	SAFE SCH INTERMEDIATE		1212	22 PAY 23 ADJ LEVY			ADJUSTMENT	
	LEVY ALLOW						= ((1227)-(1229)) =	2,346.03-
54	2021-22 ADJ PU (ACT)	303.68	1213	FY 2022 EQUAL LIMIT ADJUST				
				= (1209)+(1211) =	754.54-		**FY 2022 HEALTH BENEFIT**	
1194	FY 2022 SAFE SCHOOLS		1214	FY 2022 EQUAL LEVY ADJUST		1231	FY 2022 ACTUAL COST	
	INTERMEDIATE AUTHORITY			= (1210)+(1212) =	754.54-		(LIMITED TO \$600,000)	
	= (1193)X(54) =		1215	FY 2022 LTFM EQUALIZED		1232	21 PAY 22 LIMIT	
1195	20 PAY 21 LIMIT			LEVY ADJUST		1233	21 PAY 22 LEVY	
1196	20 PAY 21 LEVY			= (1208)-(1214) =	1,872.61-	1234	FY 2022 HEALTH	
1197	FY 2022 SAFE SCHOOLS						BENEFITS ADJUST	
	INTERMEDIATE ADJUST			**FY 2022 LTFM UNEQUAL LEVY ADJ**				
			1216	FY 2022 EST LTFM			**FY 2022 ANNUAL OPEB LEVY ADJ**	
				UNEQUALIZED LEVY AUTH		1235	FY 2022 ACTUAL COST	
	FY 2022 ALTERNATE TEACHER			(FROM FY 2022 WEBSITE			(FIN 797+OBJ 291)	3,294.00
	COMPENSATION LEVY ADJUST			REPORT, LINE 64)		1236	PRORATION FACTOR TO	
1198	FY 2022 ALT COMP LEVY AUTH		1217	20 PAY 21 LIMIT			REFLECT STATEWIDE CAP	1.00000000
	(FROM FY 2022 GENERAL		1218	20 PAY 21 LEVY		1237	PRORATED ANNUAL	
	EDUC REVENUE REPORT,						OPEB LEVY AUTH	3,294.00
	LINE 317)		1219	TOTAL ADJUSTMENT		1238	22 PAY 23 LIMIT	6,122.00
1199	20 PAY 21 LIMIT					1239	22 PAY 23 LEVY	6,122.00
1200	20 PAY 21 LEVY		1220	21 PAY 22 ADJ LIMIT		1240	FY 2022 ANNUAL	
1201	TOTAL ADJUST TO PAY 21		1221	21 PAY 22 ADJ LEVY			OPEB ADJUSTMENT	
	ALT COMP LEVY AUTH						= (1237)-(1239) =	2,828.00-
1202	21 PAY 22 ADJ LIMIT		1222	22 PAY 23 ADJ LIMIT				
1203	21 PAY 22 ADJ LEVY		1223	22 PAY 23 ADJ LEVY				
1204	FY 2022 ALT TEACH COMP LEVY ADJUST		1224	FY 2022 UNEQUAL LIMIT ADJUST				
				= (1220)+(1222) =				
			1225	FY 2022 UNEQUAL LEVY ADJUST				
				= (1221)+(1223) =				
			1226	FY 2022 LTFM UNEQUALIZED				
	FY 2022 LTFM EQUALIZED LEVY ADJ			LEVY ADJUST				
1205	FY 2022 EST LTFM							
	EQUALIZED LEVY AUTHORITY							
	(FROM FY 2022 WEBSITE							
	REPORT, LINE 63)	52,076.47						

FY 2022 NET LEASE COSTS		***OTHER GENERAL LIMITATION ADJ***	***GEN FUND ADJUST SUMMARY CONT.***
1359	20 PAY 21 LIMIT	1371 SCH TAX ADJUSTMENT	1384 GENERAL NTC OTHER
1360	20 PAY 21 LEVY	(FROM STR ADJUST	= (758)+(1068)+(1072)
		REPORT, LINE 14)	+(1182)+(1187)+(1192)
1361	PAY 21 LEASE LEVY	1372 OTHER ADJUST, GEN	+(1197)+(1204)+(1230)
	LIMITATION ADJUSTMENT	RMV OTHER (MEMO)	+(1234)+(1240)+(1364)
	(NO ADJUSTMENT)		+(1365)+(1366)+(1380) 55,340.28-
CAPITAL RELATED ADJ SUMMARY		1373 TOTAL OTHER ADJUST	1385 TOTAL GENERAL LEVY
		GEN OTHER RMV =(1370)	LIMITATION ADJUSTMENT
		+(1371)+(1372)=	= (1381)+(1382)
1003	FY 2024 OPER CAP ADJ 86.62		+ (1383)+(1384) = 140,892.68-
1102	FY 2022 OPER CAP ADJ 84.70	1374 SCH TAX ADJUSTMENT	
1076	FY 2024 LTFM EQ ADJ	(FROM STR ADJUST	
1080	FY 2024 LTFM UNEQ ADJ 35,446.40-	REPORT, LINE 23)	
1081	FY 2024 H&S REBATES		**COMMUNITY SERVICE FUND ADJUST**
1088	FY 2023 LTFM EQ ADJ	1375 OTHER ADJUST, GEN NTC	**FY 2024 EARLY CHILD FAMILY ADJ**
1095	FY 2023 LTFM UNEQ ADJ	VOTER APPROVED (MEMO)	
1215	FY 2022 LTFM EQ ADJ 1,872.61-	1376 TOTAL OTHER ADJUST	1400 FY 2024 REVISED ECFE LEVY
1226	FY 2022 LTFM UNEQ ADJ	GEN NTC VOTER APPR	AUTH (FROM FY 2024 ECFE
1361	PAY 21 LEASE LEVY ADJ	=(1374)+(1375)=	AID REPORT, LINE 1.7) 4,277.85
1362	LEASE LEVY ADJ (MEMO)		1401 22 PAY 23 LIMIT 4,497.47
1363	OTHER CEX ADJ (MEMO)	1377 TIF ADJUST (MEMO)	1402 22 PAY 23 LEVY 4,497.47
1364	TOTAL CAPITAL RELATED	1378 SCH TAX ADJUSTMENT	1403 FY 2024 EARLY CHILD
	LEVY LIMIT ADJUSTMENT	(FROM STR ADJUST	FAMILY ADJUST
	=(1003)+(1102)+(1076)+	REPORT, LINE 28)	= ((1400)-(1402)) = 219.62-
	(1080)+(1081)+(1088)+	1379 OTHER ADJUST, GEN	**FY 2022 HOME VISITING ADJ**
	(1095)+(1215)+(1226)+	NTC OTHER (MEMO)	1404 FY 2022 HOME VISITING
	(1361)+(1362)+(1363)= 37,147.69-	1380 TOTAL OTHER ADJUST,	FINAL ADJUSTMENT
		GEN NTC OTHER	(FROM FY 2022 HOME VISITING
		=(1377)+(1378)	AID REPORT, LINE 8)
		+(1379) =	1405 20 PAY 21 LIMIT
			1406 20 PAY 21 LEVY
			1407 FY 2022 HOME VISIT
			ADJUSTMENT
		GEN FUND ADJUST SUMMARY	
		1381 GENERAL RMV VOTER APPROVED	
		=(1031)+(1039)+(1047)	
		+(1053)+(1062)+(1137)	
		+(1144)+(1151)+(1157)	
		+(1169)+(1369) = 21,298.35-	***FY 2022 SCHOOL-AGE CARE***
		1382 GENERAL RMV OTHER	1408 FY 2022 AUTHORITY (FROM
		=(1011)+(1015)+(1019)	UFARS EXPENDITURES)
		+(1023)+(1055)+(1064)	1409 20 PAY 21 LIMIT
		+(1109)+(1116)+(1123)	1410 20 PAY 21 LEVY
		+(1130)+(1163)+(1175)	
		+(1373)= 64,254.05-	1411 FY 2022 SCH-AGE CARE
		1383 GENERAL NTC VOTER	ADJUSTMENT
		=(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	1902	TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) =
		1711	21 PAY 22 LEVY		
1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)	1712	TOTAL ADJUSTMENT ADJ =(1709)-(1710)=	1903	REDUCTION DEBT EXCESS, NON-VOTER =GTR OF [(921)OR(924)]X-1 =
1414	OTHER ADJUST (MEMO)	1713	22 PAY 23 ADJ LIMIT		
1415	TOTAL OTHER ADJUST =(1413)+(1414)=	1714	22 PAY 23 ADJ LEVY	1904	OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR
1416	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT =(1403)+(1407)+(1411) + (1412)+(1415) =	1715	FY 2023 LTFM DEBT LEVY ADJ =(1712)-(1713)=	1905	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =
	219.62-		**FY 2022 LTFM DEBT LEVY ADJUST**		
	GENERAL DEBT SERVICE ADJUST	1716	FY 2022 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2022 RPT, LINE 59)		**ABATEMENT ADJUSTMENTS**
1700	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (760) X-1 =	1717	20 PAY 21 LIMIT		**INITIAL ABATEMENT LEVY ADJUST**
		1718	20 PAY 21 LEVY	2000	SCHOOL TAXES ABATED IN 2022
1701	OTHER ADJUST (MEMO) VOTER APPROVED	1719	TOTAL ADJUSTMENT = (1716)-(1717) =	2001	SCHOOL TAXES ADDED IN 2022
1702	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) =	1720	21 PAY 22 ADJ LIMIT	2002	NET CHANGE IN SCHOOL TAXES = (2000)+(2001) =
		1721	21 PAY 22 ADJ LEVY	2003	ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1X(2002)]
1703	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (761) X -1 =	1722	22 PAY 23 ADJ LIMIT	2023	FY 2024 ABATEMENT AID
	13,207.56-	1723	22 PAY 23 ADJ LEVY	2004	INITIAL ABATEMENT LEVY ADJUSTMENT = (2003)-(2023) =
1704	OTHER ADJUST (MEMO) NON-VOTER APPROVED	1724	FY 2022 DEBT LIMIT ADJUST = (1720)+(1722) =		**PAY 21 CERTIFIED LEVY PLUS** AUDITOR ADJUSTMENT BY FUND
		1725	FY 2022 DEBT LEVY ADJUST = (1721)+(1723) =	2005	GENERAL 322,665.50
		1726	FY 2022 LTFM DEBT LEVY ADJ =(1719)-(1724)=	2006	COMMUNITY SERVICE 14,423.92
		1727	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1703)+(1704)+ (1708)+(1715)+(1726)=	2007	GENERAL DEBT SERVICE 199,740.23
1705	FY 2024 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2024 RPT, LINE 59)		7,240.30	2008	OPEB DEBT SERVICE
	214,989.03		**OTH POSTEMPLOYMENT BENE (OPEB)** & PENSION DEBT SERVICE ADJUSTMENTS	2009	TOTAL 536,829.65
1706	22 PAY 23 LIMIT 194,541.17	1900	REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(920)OR(923)] X-1 =		
1707	22 PAY 23 LEVY 194,541.17	1901	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED		
1708	FY 2024 LTFM DEBT LEVY ADJ =(1705)-(1706)=				
	20,447.86				
			FY 2023 LTFM DEBT LEVY ADJUST*		
1709	FY 2023 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2023 RPT, LINE 59)				

CERTIFIED LEVY RATIO BY FUND		***ABATEMENT INTEREST ADJ BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***CARRY-OVER ABATEMENT LEVY LIM*** (ZERO IF NO LEVY AUTHORITY IN FUND)		
2010	GENERAL =(2005)/(2009)=	.60105752	2029	GENERAL=(2028)-(2030) -(2031)-(2032)=	2051	GENERAL=(2043)-(2047) OR MEMO
2011	COMMUNITY SERVICE =(2006)/(2009)=	.02686871	2030	COMMUNITY SERVICE =(2028)X(2011)=	2052	COMMUNITY SERVICE=(2044)-(2048) OR MEMO
2012	GEN DEBT SERVICE =(2007)/(2009)=	.37207377	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		
2019	EST FY 2024 ABATEMENT AID PRORATION FACTOR	1.00000000	2037	TOTAL	2059	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1X(2058)]
PRORATED ABATEMENT AID BY FUND			**TOTAL REGULAR ABATE LEVY ADJ**			173.75
2020	GENERAL =(2019)X(2015)=		2038	GENERAL = (2024)+(2029)+(2033)=	**ADVANCE ABATEMENT AUTH BY FUND**	
2021	COMMUNITY SERVICE =(2019)X(2016)=		2039	COMMUNITY SERVICE = (2025)+(2030)+(2034)=	2060	GENERAL = (2059) -(2061)-(2062)-(2063)
2022	GENERAL DEBT SERVICE =(2019)X(2017)=		2040	GENERAL DEBT SERVICE = (2026)+(2031)+(2035)=	2061	COMMUNITY SERVICE =(2059)X(2011)=
2023	TOTAL		2041	OPEB DEBT SERVICE = (2027)+(2032)+(2036)=	2062	GENERAL DEBT SERVICE =(2059)X(2012)=
INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)			2042	TOTAL	2063	OPEB DEBT SERVICE =(2059)X(2013)
2024	GENERAL=(2003)-(2023)- (2025)-(2026)-(2027)=		**CARRY-OVER ABATE LEVY AUTHORITY**		2059	TOTAL
2025	COMMUNITY SERVICE [(2003)X (2011)]-(2021) =		**PAY 23 REGULAR ABATEMENT LIMIT**		**PREVIOUS ADVANCE ABATEMENT LEVY** (PAY 22 PREVIOUS ADVANCE PLUS PAY 22 ADVANCE LEVY)	
2026	GENERAL DEBT SERV DBT [(2003)X (2012)]-(2022) =		2043	GENERAL	2064	GENERAL
2027	OPEB DEBT [(2003)X (2013)] =		2044	COMMUNITY SERVICE	2065	COMMUNITY SERVICE
2004	TOTAL = (2003)-(2023)		2045	GENERAL DEBT SERVICE	2066	GENERAL DEBT SERVICE
ABATEMENT INTEREST ADJUSTMENT			2046	OPEB DEBT SERVICE	2067	OPEB DEBT SERVICE
2028	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2022		2047	GENERAL	2068	TOTAL
			2048	COMMUNITY SERVICE		
			2049	GENERAL DEBT SERVICE		
			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)=	104.43	3008 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) =	222,674.27	3020 GEN RMV VOTER NEGATIVE OFFSET
2070	COMMUNITY SERVICE =(2061)-(2065)=	4.67			3021 GEN RMV OTHER NEGATIVE OFFSET
2071	GENERAL DEBT SERVICE =(2062)-(2066)=	64.65	**OPEB/PENSION DEBT SVC INITIAL** LEVY SUMMARY***		25,488.77-
2072	OPEB DEBT SERVICE =(2063)-(2067)=		3009 OPEB/PENSION DEBT SERVICE VOTER APPROVED = (902)+(1900)+(2041) + (2054)+(2072) =		3022 GEN NTC VOTER NEGATIVE OFFSET
2073	TOTAL	173.75			3023 GEN NTC OTHER NEGATIVE OFFSET
TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST			3010 OPEB/PENSION DEBT SERVICE OTHER =(907)+(1903)+(2041) + (2054)+(2072) =		3024 COM SERV NEGATIVE OFFSET
GEN FUND INITIAL LEVY SUMMARY					**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV
3000	GENERAL RMV VOTER APPROVED = (506)+(1381) =	25,488.77-	3011 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) =		3025 GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =
3001	GENERAL RMV OTHER = (507)+(1382) =	59,677.03			25,488.77
3002	GENERAL NTC VOTER APPROVED = (508)+(1383) =		***OFFSETTING ADJUSTMENTS*** (COUNTY AUDITORS CANNOT SPREAD LEVIES BASED ON A NEGATIVE TAX RATE. TOTAL LEVY LIMITATIONS BY TRUTH IN TAXATION LEVY/FUND CATEGORY SHOWN ON PAGE 30 MUST BE ZERO OR GREATER).		3026 GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =
3003	GENERAL NTC OTHER +(509)+(1384)+(2038) +(2051)+(2069) =	156,609.45			25,488.77-
3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) =	190,797.71	**OFFSET CARRIED FORWARD**		3027 GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =
COM SERV INITIAL LEVY SUMMARY			3012 GENERAL		3028 GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =
3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) + (2052)+(2070) =	7,975.29	3013 GENERAL DEBT SERVICE		3029 COM SERV NET OFFSET ADJ = (3019)+(3024) =
GEN DBT SERV INITIAL LEVY SUMMARY			3014 OPEB/PENSION DEBT SERVICE		**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND
3006	GEN DEBT SERVICE VOTER APPROVED = (810)+(1702)+(2040) + (2053)+(2071) =		**POSITIVE OFFSETTING ADJUSTMENTS** IN GENERAL AND COM SERV FUNDS		3030 GDS VOTER POSITIVE OFFSET GTR OF 0 OR [- (3006)]
			3015 GENERAL RMV VOTER POSITIVE OFFSET GTR 0 OR [0-(3000)]	25,488.77	
			3016 GENERAL RMV OTHER POSITIVE OFFSET GTR 0 OR [0-(3001)]		3031 GDS OTHER POSITIVE OFFSET GTR OF 0 OR [- (3007)]
3007	GEN DEBT SERVICE OTHER = (811)+(1727)+(2040) + (2053)+(2071) =	222,674.27	3017 GENERAL NTC VOTER POSITIVE OFFSET GTR 0 OR [0-(3002)]		
			3018 GENERAL NTC OTHER POSITIVE OFFSET GTR 0 OR [0-(3003)]		
			3019 COMMUNITY SERVICE POSITIVE OFFSET GTR 0 OR [0-(3005)]		

COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND		***NET NEGATIVE ADJ BALANCE*** TO BE CARRIED FORWARD	***TACONITE REFERENDUM DATA*** INFORMATION ONLY	
3032	GDS VOTER NEGATIVE OFFSET	3042	GENERAL ADJUST BALANCE FORWARD = (3012)-(3025) -(3026)-(3027)-(3028) -(3029) =	4000 1983-84 RESIDENT PU 4001 2011-12 RESIDENT PU 44 2022-23 RES PU (PRE) 166.58 57 2024-25 ADJ PU (EST) 209.52
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 222,674.27	**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	***FY 2023 TACONITE RECEIPT CONT.***	***LEVY LIMIT SUBJECT TO*** TACONITE ADJUSTMENT CONT.
4015 TAC POT 13.72 CENTS PER TON (INITIAL AMT)	4030 FY 2023 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4023)]	4052 REMAINING REDUCTION = (4048)+(4051) =
4016 CITY/TWP REPLACEMENT NOT USED THIS YEAR	**LEVY LIMIT SUBJECT TO** TACONITE ADJUSTMENT	4053 GEN OTH RMV = -1 X (LSR OF (4034) OR (4052))= 4054 REMAINING REDUCTION = (4052)+(4053) =
4017 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4027)	4031 COMMUNITY SERVICE 4032 OTHER GENERAL NTC	4055 OPER REF = -1 X (LSR OF (4036) OR (4054))= 4056 REMAINING REDUCTION = (4054)+(4055) =
4018 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)	4033 REDUCED OTHER NTC FOR LIMITED LTFM LEVY 4034 OTHER GENERAL RMV	4057 CAP PROJ = -1 X (LSR OF (4038) OR (4056))= 4058 REMAINING REDUCTION = (4056)+(4057) =
4019 TAC POT RECEIPTS BASE = (4015)-(4016) -(4017)-(4018) =	4035 OP REFERENDUM (VOTER) 4036 = 50% OF (4035) = 4037 CAP PROJ LIMIT(VOTER) 4038 = 50% OF (4037) =	4059 OPEB DEBT TAC ADJUST VOTER APPR= -1 X (LSR OF (4041) OR (4058))= 4060 REMAINING REDUCTION = (4058)+(4059) =
4020 MINING 3.43 CENTS/TON	4039 NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS	4061 GDS TACONITE ADJUST VOTER APPR= -1 X (LSR OF (4044) OR (4060))= 4062 TOTAL TACONITE LEVY LIMITATION ADJUST = (4045)+(4047)+(4049)+ (4051)+(4053)+(4055)+ (4057)+(4059)+(4061)=
4021 TAC RAILR GRANDFATHER	4040 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS 4041 = 50% OF (4040) = 4042 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS	4063 CITY/TOWNSHIP DISTRIBUTION = (4024)+(4062) =
4022 DEER RVR GRANDFATHER	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) =	FY 2025 LEVY, AID & REVENUE SUMMARY BY FUND CONTINUES ON PAGE 29
4023 FY 2023 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM (4019)TO(4022)=	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) =	
4024 MAX TAC REDUCT = 95% OF [(4023)+(4018)]	4051 GDS TACONITE ADJUST NON-VOTER = -1 X (LSR OF (4042) OR (4050))=	
4025 TOTAL PAY 22 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION		
4026 FY 2023 ELIG DIST TAC REPL AMT PLUS PAY 22 TAC LEVY ADJUSTMENT =(4023) +(4025)-(4018)=		
4027 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 22 LEVY REPLACEMENT [NOT INCL IN (4023)]		
4028 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 22 LEVY REPLACEMENT [NOT INCL IN (4023)]		
4029 FY 2023 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)]		

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) = 421,447.27
5001	GEN RMV VOTER APPROVED =(3000)+(3025) +(4055)=	5014	GEN DEBT SERV OTHER =(3007)+(3035) +(3507)+(4051)= 222,674.27	5026	TOTAL AID = (5006)+(5010) + (5016) = 4,287,963.45
5002	GENERAL RMV OTHER = (3001)+(3026) +(4053) = 34,188.26	5015	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) = 222,674.27	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) = 44,873.68	5028	TOTAL TACONITE RECEIPTS = (5007)+(5011) + (5018)+(5023) =
5004	GENERAL NTC OTHER = (3003)+(3028) +(4047)= 156,609.45	5017	MAX EFF LOAN AID USED =(3503) -(3506)-(3507)=	5029	TOTAL REVENUE = (5008)+(5012) + (5019)+(5024) = 4,709,410.72
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 190,797.71	5018	TACONITE RECEIPTS = -(4051)-(4061) =		
5006	TOTAL GENERAL FUND AID = (327)+(334)+(339)+ (345)+(346)+(347)+(363) +(388)+(443)+(2020)= 4,240,333.01	5019	TOTAL DEBT SERVICE FUND REVENUE =(5015)+(5016) 267,547.95 +(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)= 4,431,130.72	5021	OPEB/PENSION DEBT SERVICE OTHER =(3010)+(3041) +(4049)=		
		COMMUNITY SERVICE FUND			
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045)= 7,975.29	5022	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =		
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) = 2,756.76	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) 10,732.05				

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	4,190.42-	21,298.35-	N/A	25,488.77		
GEN-RMV OTHER-EXEMP	123,931.08	64,254.05-	N/A	25,488.77-		34,188.26
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	211,845.30	55,340.28-	104.43			156,609.45
TOTAL GENERAL	331,585.96	140,892.68-	104.43			190,797.71
COM SERV-EXEMP	8,190.24	219.62-	4.67			7,975.29
DEBT-VOTER-NONEXEMP						
DEBT-OTHER-NONEXEMP	215,369.32	7,240.30	64.65			222,674.27
TOTAL DEBT SERV	215,369.32	7,240.30	64.65			222,674.27
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	555,145.52	133,872.00-	173.75			421,447.27

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	400,384.21	190,797.71	209,586.50-	52.35-
COMMUNITY SERVICE	14,201.99	7,975.29	6,226.70-	43.84-
GENERAL DEBT SERVICE	185,411.62	222,674.27	37,262.65	20.10
OPEB DEBT SERVICE				
TOTAL	599,997.82	421,447.27	178,550.55-	29.76-

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	400,384.21			
COMMUNITY SERVICE	14,201.99			
GENERAL DEBT SERVICE	185,411.62			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	599,997.82			

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER					
(5002)	GENERAL-RMV OTHER	154,562.24	154,562.24	34,188.26		
(5003)	GENERAL-NTC VOTER					
(5004)	GENERAL-NTC OTHER	245,821.97	245,821.97	156,609.45		
(5009)	COMMUNITY SERV-NTC OTHER	14,201.99	14,201.99	7,975.29		
(5013)	GENL DEBT-NTC VOTER					*1
(5014)	GENL DEBT-NTC OTHER	185,411.62	185,411.62	222,674.27		*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	400,384.21	400,384.21	190,797.71		
(5009)	COMMUNITY SERVICES FUND	14,201.99	14,201.99	7,975.29		
(5015)	GENERAL DEBT SERVICE FUND	185,411.62	185,411.62	222,674.27		
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	154,562.24	154,562.24	34,188.26		
	NET TAX CAPACITY	445,435.58	445,435.58	387,259.01		
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED					
	OTHER	599,997.82	599,997.82	421,447.27		
TOTAL LEVY						
	TOTAL LEVY	599,997.82	599,997.82	421,447.27		

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:						
(314)	1ST TIER RMV REFER					*2
(315)	2ND TIER RMV REFER					*2
(316)	UNEQUALIZED RMV REFER			4,190.42-		
(1031)	FY 2024 1ST TIER REF ADJUST					*2
(1039)	FY 2024 2ND TIER REF ADJUST					*2
(1047)	FY 2024 UNEQUAL REF ADJUST					
(1053)	FY 2024 TBRA ALLOC ADJUST					*2
(1062)	FY 2024 REF HOLD HARMLESS ADJ			21,298.35-		
(1137)	FY 2022 1ST TIER REF ADJUST					
(1144)	FY 2022 2ND TIER REF ADJUST					
(1151)	FY 2022 UNEQUAL REF ADJUST					
(1157)	FY 2022 TBRA ALLOC ADJUST					
(1169)	FY 2022 REF HOLD HARMLESS ADJ					
(1368)	OTHER RMV REF ADJUST (MEMO)					
(3025)	RMV REF NET OFFSET ADJUST			25,488.77		
(4055)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED					
GENERAL REFER MARKET VALUE OTHER:						
(311)	1ST TIER LOCAL OPTIONAL	28,861.38	28,861.38			*3
(239)	2ND TIER LOCAL OPTIONAL	98,619.32	98,619.32	88,836.48		*3
(243)	EQUITY	38,959.28	38,959.28	35,094.60		*3
(246)	TRANSITION					*3
(1011)	FY 2024 LOR TIER 1 ADJUST	1,715.92	1,715.92	7,124.72-		*3
(1015)	FY 2024 LOR TIER 2 ADJUST	3,888.46	3,888.46	17,374.99-		*3
(1019)	FY 2024 EQUITY ADJUST	1,536.12	1,536.12	6,863.94-		*3
(1023)	FY 2024 TRANSITION ADJUST					*3
(1055)	FY 2024 LOR TIER 1 TBRA ADJUST					*2
(1064)	FY 2024 LOR TIER 1 HOLD HARM AD			21,736.66-		
(1109)	FY 2022 LOR TIER 1 ADJUST	2,436.46	2,436.46	719.31		
(1116)	FY 2022 LOR TIER 2 ADJUST	2,390.12-	2,390.12-	9,850.48-		
(1123)	FY 2022 EQUITY ADJUST	4,882.25-	4,882.25-	7,674.21-		
(1130)	FY 2022 TRANSITION ADJUST					
(1163)	FY 2022 LOR TIER 1 TBRA ADJUST					
(1175)	FY 2022 LOR TIER 1 HOLD HARMLES			5,651.64		
(1373)	OTHER ADJ, GEN OTHER RMV					
(3026)	GENERAL OTH RMV NET OFFSET ADJ			25,488.77-		
(4053)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER	154,562.24	154,562.24	34,188.26		

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	18,568.92	18,568.92	22,376.38		*3
(338)	ALT TEACHER COMP (Q COMP)					*4
(361)	ACHIEVEMENT & INTEGRATION	885.60	885.60	4,067.85		*5
(365)	FY 2024 REEMPLOYMENT INS					
(367)	SAFE SCHOOLS	10,627.20	10,627.20	7,542.72		
(370)	SAFE SCHOOLS INTERMEDIATE					
(373)	JUDGMENT					*6
(375)	ICE ARENA					
(387)	FY 2024 CAREER TECHNICAL	27,129.66	27,129.66	34,829.37		
(391)	FY 2023 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	6,122.00	6,122.00			
(444)	LT FACILITIES EQUAL					*4
(445)	LT FACILITIES UNEQUAL	112,176.00	112,176.00	79,617.60		
(455)	DISABLED ACCESS					
(489)	BUILDING/LAND LEASE					
(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	63,411.38	63,411.38	63,411.38		
(502)	CONSOL/RETIREMENT					
(503)	ECON DEV ABATEMENT					
(504)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	238,920.76	238,920.76	211,845.30		

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	.03-	.03-	86.62		*3
(1102)	FY 2022 OPER CAPITAL ADJUST	84.97	84.97	84.70		
(1072)	FY 2024 ALT TEACHER COMP ADJUST					*7
(1204)	FY 2022 ALT TEACHER COMP ADJUST					
(1068)	FY 2024 ACHIEVE & INTEG ADJUST	2,459.06	2,459.06	3,640.46		*5
(1182)	FY 2022 ACHIEVE & INTEG ADJUST			1,107.50-		*5
(1187)	FY 2022 REEMPLOYMENT ADJUST			15,000.00-		
(1192)	FY 2022 SAFE SCHOOLS ADJUST			551.52-		
(1197)	FY 2022 SAFE SCHOOLS INTERM ADJ					
(1230)	FY 2022 CAREER TECHNICAL ADJUST	411.96-	411.96-	2,346.03-		
(1234)	FY 2022 HEALTH BENEFITS ADJUST					
(1240)	FY 2022 ANNUAL OPEB ADJUST	9,253.50	9,253.50	2,828.00-		
(1076)	FY 2024 LTFM EQUAL ADJUST	1,859.37-	1,859.37-			
(1080)	FY 2024 LTFM UNEQUAL ADJUST			35,446.40-		
(1081)	FY 2024 H&S REBATE ADJ	N/A	N/A			
(1088)	FY 2023 LTFM EQUAL ADJUST					
(1095)	FY 2023 LTFM UNEQUAL ADJUST					
(1215)	FY 2022 LTFM EQUAL ADJUST	2,624.96-	2,624.96-	1,872.61-	1,872.61-	
(1226)	FY 2022 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER	6,901.21	6,901.21	55,340.28-		

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					
(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					*10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST			104.43		*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER			104.43		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	238,920.76	238,920.76	211,845.30		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	6,901.21	6,901.21	55,340.28-		
(5004)	TOTAL GENERAL - NTC OTHER	245,821.97	245,821.97	156,609.45		

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	9,705.45	9,705.45	8,190.24		*13
(619)	EARLY CHILD FAMILY	4,497.47	4,497.47			*14
(624)	HOME VISITING					
(631)	ADULTS W/ DISABILITIES					
(636)	SCHOOL-AGE CARE					*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY 2024 EARLY CHILD FAMILY ADJ	.93-	.93-	219.62-		
(1407)	FY 2022 HOME VISITING ADJUST					
(1411)	FY 2022 SCHOOL-AGE CARE ADJUST					
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)					
(2039)	ABATEMENT ADJUSTMENT					*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST			4.67		*12
(4045)	COM SERV TACONITE ADJUST					
(5009)	TOTAL COMMUNITY SERVICE	14,201.99	14,201.99	7,975.29		

FOOTNOTES:

- *10 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- *11 PAY 2025 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *13 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
- *14 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID. DISTRICT MUST PROVIDE A COMMUNITY EDUCATION PROGRAM TO QUALIFY FOR THIS LEVY.

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

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED:						
(806)	DEBT SERVICE-AID ELIG					*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	194,541.17	194,541.17	215,369.32		*15
(1708)	FY 2024 LTFM DEBT SERV ADJ			20,447.86		
(1715)	FY 2023 LTFM DEBT SERV ADJ					
(1726)	FY 2022 LTFM DEBT SERV ADJ					
(1703)	REDUCTION FOR DEBT EXCESS	9,129.55-	9,129.55-	13,207.56-		
(1704)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT					*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST			64.65		*12,16
(3035)	GDS OTH NET OFFSET ADJUST					
(3507)	GDS OTH MAX EFFORT ADJ					
(4051)	GDS OTH TACONITE ADJUST					
(5014)	TOTAL DEBT SERVICE OTHER	185,411.62	185,411.62	222,674.27		*1

FOOTNOTES:

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

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

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

FOOTNOTES:

- *10 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- *11 PAY 2025 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2025 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *17 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 902 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

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

END OF LEVY LIMITATION AND CERTIFICATION REPORT