

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	2019 MARKET VALUE	637,825,226	
B. PUPIL DATA	1	2	2020 MARKET VALUE	662,973,973	
		3	2021 MARKET VALUE	673,686,814	
II. INITIAL COMPUTATIONS BY FUND		4	2022 MARKET VALUE	820,601,683	
A. GENERAL	2	5	2023 MARKET VALUE	1,007,702,194	**RESIDENT AVERAGE DAILY**
B. COMMUNITY SERVICE	12				MEMBERSHIP (ADM)
C. GENERAL DEBT	13				
D. OPEB/PENSION DEBT	16				
		6	2019 RMV	397,087,300	36 2021-22 RES ADM (ACT) 1,186.54
III. ADJUSTMENTS BY FUND		7	2020 RMV	415,654,200	37 2022-23 RES ADM (ACT) 1,166.27
A. GENERAL	16	8	2021 RMV	425,354,500	38 2023-24 RES ADM (PRE) 1,115.13
B. COMMUNITY SERVICE	23	9	2022 RMV	506,885,700	39 2024-25 RES ADM (EST) 1,150.00
C. GENERAL DEBT	24	10	2023 RMV	609,369,100	40 2025-26 RES ADM (EST) 1,134.00
D. OPEB/PENSION DEBT	24				41 2026-27 RES ADM (EST)
					REFERENDUM MARKET VALUE (RMV)
IV. ABATEMENT ADJUSTMENTS	24				36 2021-22 RES ADM (ACT) 1,186.54
		11	2019 NTC	5,969,471	37 2022-23 RES ADM (ACT) 1,166.27
V. OFFSET ADJUSTMENTS	26	12	2020 NTC	6,295,463	38 2023-24 RES ADM (PRE) 1,115.13
		13	2021 NTC	6,426,910	39 2024-25 RES ADM (EST) 1,150.00
VI. TACONITE ADJUSTMENTS	27	14	2022 NTC	7,733,132	40 2025-26 RES ADM (EST) 1,134.00
		15	2023 NTC	9,458,669	41 2026-27 RES ADM (EST)
VII. LEVY AND AID SUMMARY	29				**NET TAX CAPACITY (NTC)**
VIII. TOTAL LEVY LIMITATION	30				**RESIDENT PUPIL UNITS**
		16	2019 SALES RATIO	93.7%	42 2021-22 RES PU (ACT) 1,294.46
SCHOOL YEAR	FORMULA	17	2020 SALES RATIO	89.9%	43 2022-23 RES PU (ACT) 1,274.25
2019-20	6,438	18	2021 SALES RATIO	92.6%	44 2023-24 RES PU (PRE) 1,217.24
2020-21	6,567	19	2022 SALES RATIO	84.2%	45 2024-25 RES PU (EST) 1,257.80
2021-22	6,728	20	2023 SALES RATIO	87.5%	46 2025-26 RES PU (EST) 1,242.00
2022-23	6,863				**SALES RATIO**
2023-24	7,138	21	2019 UANTC=(11)/(16)=	6,373,917	47 2021-22 ADJ ADM (ACT) 1,137.07
2024-25	7,281	22	2020 UANTC=(12)/(17)=	7,001,419	48 2022-23 ADJ ADM (ACT) 1,115.17
2025-26*	7,465	23	2021 UANTC=(13)/(18)=	6,935,180	49 2023-24 ADJ ADM (PRE) 1,065.05
2026-27*	7,614	24	2022 UANTC=(14)/(19)=	9,176,168	50 2024-25 ADJ ADM (EST) 1,119.00
		25	2023 UANTC=(15)/(20)=	10,809,794	51 2025-26 ADJ ADM (EST) 1,107.00
					52 2026-27 ADJ ADM (EST) 1,087.00
					UNLIMITED ADJUSTED NTC (UANTC)
		21	2019 UANTC=(11)/(16)=	6,373,917	**ADJUSTED PUPIL UNITS**
		22	2020 UANTC=(12)/(17)=	7,001,419	53 2021-22 ADJ PU (ACT) 1,239.42
		23	2021 UANTC=(13)/(18)=	6,935,180	54 2022-23 ADJ PU (ACT) 1,215.67
		24	2022 UANTC=(14)/(19)=	9,176,168	55 2023-24 ADJ PU (PRE) 1,162.87
		25	2023 UANTC=(15)/(20)=	10,809,794	56 2024-25 ADJ PU (EST) 1,229.80
					57 2025-26 ADJ PU (EST) 1,217.40
					ADJUSTED NTC (ANTC)
*FORECAST ESTIMATES, SUBJECT TO CHANGE		26	2019 ANTC	6,373,917	**VOLUNTARY PRE-K ADJUSTED ADM**
WEIGHTS FOR PUPIL UNITS	FY 2015 & LATER	27	2020 ANTC	7,001,419	58 2021-22 ADJ VPK ADM
PRE-KGN HCP:	1.000	28	2021 ANTC	6,935,180	59 2022-23 ADJ VPK ADM
HCP-KGN:	1.000	29	2022 ANTC	8,252,865	60 2023-24 ADJ VPK ADM
REG-KGN PART:	0.550	30	2023 ANTC	9,820,909	61 2024-25 ADJ VPK ADM
REG-KGN ALL:	1.000				62 2025-26 ADJ VPK ADM
GRADES 1-3:	1.000				**AG MODIFIED ANTC FOR LTFM**
GRADES 4-6:	1.000	31	2019 AG MODIFIED ANTC	5,278,026	**VOL PRE-K ADJUSTED PUPIL UNITS**
GRADES 7-12:	1.200	32	2020 AG MODIFIED ANTC	5,883,465	63 2021-22 ADJ VPK PU
		33	2021 AG MODIFIED ANTC	5,705,371	64 2022-23 ADJ VPK PU
		34	2022 AG MODIFIED ANTC	6,789,391	65 2023-24 ADJ VPK PU
		35	2023 AG MODIFIED ANTC	8,079,376	66 2024-25 ADJ VPK PU
					67 2025-26 ADJ VPK PU

PUPIL DATA CONT.		***DECLINING ENROLLMENT REV CONT.***		**ENGLISH LEARNER (EL)**	
SCHOOL READINESS PLUS ADJUST ADM		102	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56)-(57) 12.40	116	2025-26 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) 6.00
68	2021-22 ADJ SRP ADM				
69	2022-23 ADJ SRP ADM				
70	2023-24 ADJ SRP ADM	103	DECLINING ENROLL ALLOW =(100)X0.28= 2,090.20	117	IF(116)=0, ZERO; ELSE GTR OF 20, (116) = 20.00
71	2024-25 ADJ SRP ADM				
72	2025-26 ADJ SRP ADM				
SCHOOL READINESS PLUS PUPIL UNITS		104	DECLINING ENROLL REV = (102)X(103) = 25,918.48	118	EL REVENUE = (117)X\$1,228 = 24,560.00
73	2021-22 ADJ SRP PU			119	2025-26 ADM SRV (EST) 1,106.43
74	2022-23 ADJ SRP PU				
75	2023-24 ADJ SRP PU				
76	2024-25 ADJ SRP PU	105	**PENSION ADJUSTMENT REVENUE** PENSION ADJUST ALLOWANCE (FY2025 GEN ED REV REPORT, LINE 50)	120	EL CONCENTRATION RATIO = (116)/(119) = .00542285
77	2025-26 ADJ SRP PU			121	EL CONCENTRATION FACTOR = LSR OF 1 OR (120)/0.115 = .04715522
(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46), (47-52), AND (53-57)		106	INITIAL PENSION ADJ REV = (57)X(105) =	122	EL PUPIL UNITS = (116)X(121) = .28
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		107	FY2025 RETIRE SALARY 6,991,992.22	123	EL CONCENTRATION REV = (122)X\$436 = 122.08
78	2021-22 EXT ADM (ACT) .85	108	PENSION ADJUST RATE .0200	124	DISTRICT EL REV+ EL CONCENTRATION REV =(119)+(123) = 24,682.08
79	2022-23 EXT ADM (ACT) .75	109	RETIRE PENSION ADJUST = (107)X(108) = 139,839.84	125	BASIC SKILLS REVENUE = (113)+(124) = 414,597.08
80	2023-24 EXT ADM (PREL) .82				
81	2024-25 EXT ADM (EST) 7.00	110	TOTAL PENSION ADJ REV = (106)+(109) = 139,839.84		
82	2025-26 EXT ADM (EST) 7.00				
83	2026-27 EXT ADM (EST)				
EXTENDED TIME PU					
84	2021-22 EXT TIME PU 1.01				
85	2022-23 EXT TIME PU .89	111	**GIFTED & TALENTED REVENUE** GIFTED & TALENTED REV = (57)X\$13.00 = 15,826.20	126	**SPARSITY REVENUE** ATTENDANCE AREA FOR SPARSITY 713.79 DIST TO NEAREST HS 25.2
86	2023-24 EXT TIME PU .98			127	
87	2024-25 EXT TIME PU 8.40			128	ISOLATION INDEX = [SQ RT (.55X(126))] +(127) = 45.0
88	2025-26 EXT TIME PU 8.40			129	ISOLATION INDEX RATIO = [(128)-23]/10, WITH MIN= 0 AND MAX= 1.5 1.50
GENERAL EDUCATION REVENUE		88	2025-26 EXT PU (EST) 8.40		
BASIC REVENUE		112	EXTENDED TIME REVENUE = (88)X\$5,117 = 42,982.80		
100	FY2026 FORMULA ALLOW 7,465				
57	2025-26 ADJ PU (EST) 1,217.40				
101	BASIC REVENUE = (57)X(100) = 9,087,891.00	113	**COMPENSATORY REVENUE** FY2026 COMPENSATORY (FEB 24 FORECAST EST. SUBJECT TO CHANGE)= 389,915.00	130	2025-26 ADM SRV, 7-12 551.08
DECLINING ENROLLMENT REV		114	COMPENSATORY PILOT		
56	2024-25 ADJ PU (EST) 1,229.80	115	TOTAL COMPENSATORY REV =(113)+(114)= 389,915.00		
57	2025-26 ADJ PU (EST) 1,217.40				

SPARSITY REVENUE CONT.		***TRANSPORTATION SPARSITY CONT.***		***TRANSPORTATION SPARSITY CONT.***	
131	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(130)] /[400+(130)] =	145	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(143) RAISED TO 0.26 POWER] X [(144) RAISED TO 0.13 POWER] X0.141X(100) = 739.33	158	TRANSP EXCESS COST = GTR OF ZERO OR (151)-(157) =
132	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(129)X(130)X(131) OR MEMO:	146	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (145) - [.0466X(100)] = 391.46	159	PUPIL TRANSP ADJ IF (158)=0, THEN (159)=0 ELSE (158)X0.35 =
133	ELEM SPARSITY REVENUE (SEE WEBSITE)	147	INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(146) = 476,563.40	160	TOTAL TRANSPORTATION SPARSITY REVENUE = (147)+(159) = 476,563.40
134	PRELIM SPARSITY REVENUE = (132)+(133) =	148	FY2025 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB24 FORECAST) 462,764.00	**INITIAL GEN ED REVENUE**	
135	FY2025 SPARSITY REV (FY2025 GEN ED REV REPORT, LINE 100)	149	FY2024 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB24 FORECAST) 455,278.55	101	BASIC 9,087,891.00
136	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	150	FY2024 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 = 478,042.48	104	DECLINING ENROLL 25,918.48
137	SPARSITY REVENUE IF (136)=YES, (137) = GTR OF (134) OR (135); ELSE (137) = (134)	151	ADJUSTED TRANSP COST = LSR OF (148) OR (150) = 462,764.00	110	PENSION ADJUSTMENT 139,839.84
SMALL SCHOOLS REVENUE		152	FY2025 BASIC REVENUE (2024-25 GEN ED REV REPORT LINE 46) 8,954,173.80	111	GIFTED & TALENTED 15,826.20
57	2025-26 ADJ PU (EST) 1,217.40	153	TRANSPORTATION PORTION OF FY2025 BASIC REVENUE = (152)X.0466 = 417,264.50	112	EXTENDED TIME 42,982.80
138	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	154	FY2025 TRANSP SPARSITY REV(2024-25 GEN ED REV REPORT, LINE 121) 466,659.91	125	BASIC SKILLS 414,597.08
139	SMALL SCHOOLS ALLOWANCE = (138)X\$544 =	155	FY2025 CHARTER TRANSP ADJ REV(2024-25 GEN ED REV REPORT, LINE 313)	137	SPARSITY
140	SMALL SCHOOLS REVENUE = (57)X(139) =	156	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	140	SMALL SCHOOLS
TRANSPORTATION SPARSITY		157	FY2025 TRANSP REV SUBTOTAL =(153)+(154) +(155)-(156) = 883,924.41	160	TRANSPORT SPARSITY 476,563.40
141	ATTENDANCE AREA 713.79	161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(125) +(137)+(140)+(160) = 10,203,618.80	161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(125) +(137)+(140)+(160) = 10,203,618.80
142	SQUARE MILES PER RES PU =(141)/(46)= .5747	162	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 35.59	162	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 35.59
143	SPARSITY INDEX = GTR OF (142) OR 0.2 = .5747	163	MAINTENANCE COST INDEX = 1+[.01X(162)] = 1.3559	163	MAINTENANCE COST INDEX = 1+[.01X(162)] = 1.3559
144	DENSITY INDEX = LSR OF (142) OR 0.2 BUT AT LEAST 0.005 = .2000	164	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] = 226.79	164	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] = 226.79
		165	MENSTRUAL PRODUCTS/OPIATE ANTOGONISTS ALLOWANCE =\$2= 2	165	MENSTRUAL PRODUCTS/OPIATE ANTOGONISTS ALLOWANCE =\$2= 2
		166	YEAR ROUND PU SERVED	166	YEAR ROUND PU SERVED
		167	OPERATING CAP REVENUE = (57)X(164) +(57)X(165) +(166)X\$31 = 278,528.95	167	OPERATING CAP REVENUE = (57)X(164) +(57)X(165) +(166)X\$31 = 278,528.95
		168	UNEQUALIZED REVENUE =(57)X(165)= 2,434.80	168	UNEQUALIZED REVENUE =(57)X(165)= 2,434.80

LOCAL OPTIONAL REVENUE		***REF AUTH WITH INFLATION***		***NEW ELECTIONS*** WITH INFLATION				
169	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724	182	FY2025 AUTHORITY WITH INFLATION (FY2025 GEN ED REV REPORT, LINE 155)	194	FY2026 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2024		
170	FY2026 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00	183	PHASEOUT OF LINE (182)	195	FY2026 \$/APU ADDED BY ELECTIONS HELD IN CY 2024		
57	2025-26 ADJ PU (EST)	1,217.40	184	FY2026 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =	196	FY2026 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) -(194)+(195) =	226.84	
171	LOCAL OPTIONAL REVENUE = (170)X(57) =	881,397.60	185	FY2026 ANNUAL INFLATION FACTOR	1.0243			
172	TIER 1 LOR CAP/APU	300	186	FY2026 RESULT AFTER INFLATION ADJUSTMENT = (184)X(185) =				
173	TIER 2 LOR CAP/APU	724	187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	197	INFLATION FACTOR AS SET IN STATUTE	1.2341	
174	TIER 1 LOR = LSR OF = (170) OR (172)	300.00	188	CPI APPLIED TO PERMANENT SUBTRACTION (187) X [(185)-1] =	198	STANDARD CAP = [2079.50X(197)] - \$300=	2,266.31	
175	TIER 2 LOR = [LSR OF 170 OR (173)]-(174)	424.00	189	ADDED BY ELECTIONS HELD IN CY 2023 WITH DELAY	199	FY2026 ALT CAP STARTING POINT FY 2021 GENED REV RPT, LINE (137)+\$300	810.01	
176	TOTAL, TIER 1 = (57)X(174) =	365,220.00	190	FY2026 WITH INFLATION RESULTS BEFORE ELECTIONS =(186)+(188)+(189) =	200	FY2026 ALT CAP =[(199)X(197)] -\$300 =	699.63	
177	TOTAL, TIER 2 = (57)X(175) =	516,177.60	191	FY2026 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	201	CAP ON AUTHORITY PER APU: IF (137) > 0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200)	2,266.31	
	REFERENDUM ALLOWANCES			***NEW ELECTIONS*** WITHOUT INFLATION	202	FY2026 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =	226.84	
	EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION			192	FY2026 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2024	57	2025-26 ADJ PU (EST)	1,217.40
	REF AUTH W/O INFLATION			193	FY2026 \$/APU ADDED BY ELECTIONS HELD IN CY 2024	203	FY2026 REFER REVENUE = (57)X(202) =	276,155.02
178	FY2025 AUTHORITY (FY2025 GEN ED REV REPORT, LINE 144)	226.84						
179	PHASEOUT OF LINE (178)							
180	ADDED BY ELECTIONS HELD IN CY 2023 WITH DELAY							
181	FY2026 W/O INFLATION RESULTS BEFORE ELECTIONS	226.84						

TRANSITION REVENUE		***EQUITY REVENUE CONT.***		***LOCAL OPTIONAL AIDS & LEVIES***	
204	TRANSITION ALLOWANCE (FY 2015 GEN ED REVENUE REPORT, LINE 186)	202	FY2026 DISTRICT REFERENDUM REV/ADJ PU	176	TOTAL, TIER 1 = (57)X(174) =
			226.84		365,220.00
205	TRANSITION REVENUE = (57)X(204) =	172	TIER 1 LOR CAP/APU	177	TOTAL, TIER 2 = (57)X(175) =
			300.0		516,177.60
		223	= GTR OF ZERO OR [(222)-(202)-(172)] =	10	2023 RMV
				46	2025-26 RES PU (EST)
					609,369,100 1,242.00
	EQUITY REVENUE	57	2025-26 ADJ PU (EST)	234	FY2026 RMV/RES PU = (10)/(46) =
206	METRO 5TH PERCENTILE	224	= LSR OF \$100,000 OR		490,635.35
207	METRO 95TH PERCENTILE		[(57)X(223)] =		
208	METRO GAP =(207)-(206) =	225	= (220)+(224) =	235	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (234)/\$880,000 =
			104,720.75		.55754017
209	RURAL 5TH PERCENTILE	226	BOTH RUR AND MET = = 0.25X(225)	236	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (234)/\$642,038=
210	RURAL 95TH PERCENTILE				.76418429
211	RURAL GAP =(210)-(209) =	57	2025-26 ADJ PU (EST)		
		227	= \$50.00X(57) =		
			1,217.40 60,870.00		
212	DISTRICT'S REGION: METRO=MET; RURAL=RUR	228	EQUITY REVENUE =(225)+(226)+(227)=	237	TIER 1 LOR LEVY = (176)X(235) =
			191,770.93		203,624.82
213	DIST'S REGION'S EQUITY GAP = (208) OR (211)=			238	TIER 2 LOR LEVY = (177)X(236) =
					394,454.81
214	DIST'S REGION'S 95TH PCT = (207) OR (210)=		**OPERATING CAPITAL AIDS & LEVIES**	239	TIER 1 LOR AID = (176)-(237) =
		167	OPERATING CAP REVENUE		161,595.18
			278,528.95	240	TIER 2 LOR AID = (177)-(238) =
215	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES =[(101)+(203)+(205)+ [(172)X(57)]/(57) =	168	UNEQUALIZED REVENUE =(57)X(165)=		121,722.79
			2,434.80		
216	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (214)-(215) =	229	OPERATING CAPITAL REVENUE SUBJECT TO EQUALIZATION =(167)-(168)=		
			276,094.15		
217	EQUITY INDEX = (216)/(213) =	30	2023 ANTC		**EQUITY AIDS & LEVIES**
		57	2025-26 ADJ PU (EST)	228	EQUITY REVENUE
			1,217.40		191,770.93
218	= \$80X(217) =	230	FY2026 ANTC/ADJ PU =(30)/(57)=	241	LEVY RATIO FOR EQUITY =(234)/\$510,000
			8,067.12		.96203010
219	INITIAL EQUITY ALLOW IF (216)=0 THEN (219)=0 ELSE (219)=\$14+(218)	231	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (230)/\$22,912 =	242	EQUITY LIMIT = (228)*(241) =
			.35209148		184,489.41
57	2025-26 ADJ PU (EST)	232	OPERATING CAPITAL EQUAL LIMIT = (229)X(231) =	243	EQUITY AID = (228)-(242) =
220	= (57)X(219) =		97,210.40		7,281.52
221	FY2026 STATE AVERAGE REF REV & TIER 1 LOR	233	OPERATING CAP AID =(167)-(232)=		**TRANSITION AIDS & LEVIES**
			181,318.55	205	TRANSITION REVENUE
222	=0.10X[(221)] =			244	LEVY RATIO FOR TRANSITION =(234)/\$510,000
					.96203010

TRANSITION AIDS & LEVIES CONT.		***REFERENDUM LEVY PORTIONS***		***REFERENDUM AID WITH AID LIMIT***	
245	TRANSITION LIMIT = (205)X(244) =	234	FY2026 RMV/RES PU 490,635.35	268	TIER 1 AID = (261)-(265) = 37,193.09
246	TRANSITION AID =(205)-(245) =	256	TIER 1 = LSR OF 1	262	TIER 2 AID
		257	OR (234)/\$567,000 = .86531808	269	TOTAL AID = (268)+(262) = 37,193.09
			TIER 2 = LSR OF 1		
			OR (234)/\$290,000 = 1.00000000		
REFERENDUM AIDS & LEVIES		**INITIAL REFERENDUM LEVY**		**TAX BASE REPLACEMENT**	
202	REFER \$/APU ALL AUTHORITIES 226.84	258	TIER 1 LEVY = (253)X(256) = 238,961.93	270	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)
247	TIER 1 CAP/APU 460	259	TIER 2 LEVY = (254)X(257) =	271	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)
248	TIER 2 CAP/APU = 0.25X(100)-\$300 = 1,566.25	255	UNEQUALIZED LEVY	272	UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) = 526.84
137	SPARSITY REVENUE	260	TOTAL = (258) +(259)+(255) = 238,961.93	273	PRORATED TBRA = LSR OF (270) OR [(270)X(272)/(271)] =
249	TIER 2 CAP/APU IF (137) > ZERO THEN (249) = 9,999.99 ELSE (249) = (248) BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES 1,566.25	261	**INITIAL REFERENDUM AID** TIER 1 AID = (253)-(258) = 37,193.09	274	REF AND LOR REV = (176)+(203) = 641,375.02
250	TIER 1 = LSR OF (202) OR (247) = 226.84	262	TIER 2 AID = (254)-(259) =	275	CAPPED TBRA = LSR OF (273) OR (274) =
251	TIER 2 = [LSR OF (202) OR (249)]-(250) =	263	TOTAL AID = (261)+(262) = 37,193.09		**INITIAL REVENUES ARE REDUCED TO** MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:
252	UNEQUALIZED = (202)-(250) -(251) =	100	FY2026 FORMULA ALLOW 7,465		
		57	ADJ PU (EST) 1,217.40		
		264	REFERENDUM EQUALIZATION AID LIMIT = [[0.25X(100)] -\$300]X(57) 1,906,752.75		
203	REFERENDUM REVENUE ALL AUTHORITIES 276,155.02	265	REFERENDUM EQUALIZATION AID CAP = GRT OF (263)-(264) OR 0 =	276	TIER 2 REF AID
253	TOTAL, TIER 1 = (57)X(250) = 276,155.02			277	TIER 1 REF AID
254	TOTAL, TIER 2 = (57)X(251) =			278	TIER 1 LOR AID
255	TOTAL, UNEQUALIZED = (203)-(253)-(254) =	266	TIER 1 LEVY = (258)+(265) = 238,961.93	279	TIER 1 LOR LEVY
		259	TIER 2 LEVY	280	TIER 1 REF LEVY
		255	UNEQUALIZED LEVY	281	TIER 2 REF LEVY
		267	TOTAL = (266) +(259)+(255) = 238,961.93	282	UNEQL REF LEVY

APPLYING THESE REDUCTIONS: ***		***REFERENDUM AID GUARANTEE CONT.		***OPT AID & LEVY SUMMARY CONT.***	
275	TAX BASE REPLACE AID	297	FY 2015 LOCATION	311	LOCAL OPTIONAL LEVY LIMIT
283	TIER 1 REF AID		EQUITY AID		= (238)+(310) = 598,079.63
	= (268)-(277) = 37,193.09		(FY 2015 GENERAL	312	LOCAL OPTIONAL AID
284	TIER 2 REF AID		EDUC REVENUE REPORT,		=(240)+ (278)+ (279)=
	= (262)-(276) =		LINE 197)		=(285)+ (306)= 283,317.97
285	TIER 1 LOR AID	298	FY 2015 COMBINED AID		
	= (239)-(278) 161,595.18		FOR GUARANTEE		**REF AID & LEVY SUMMARY**
286	TIER 1 LOR LEVY		= (296)+(297) = 623,301.74		AFTER REF AID GUARANTEE
	= (237)-(279) 203,624.82	299	FY2026 COMBINED REVENUE	313	TIER 1 REF LEVY
287	TIER 1 REF LEVY		= (171)+(203) = 1,157,552.62		= (287)-(307) = 238,961.93
	= (266)-(280) = 238,961.93	300	FY2026 COMBINED	314	TIER 2 REF LEVY
288	TIER 2 REF LEVY		INITIAL AID		= (288)-(308) =
	= (259)-(281) =		= (240)+(290) = 320,511.06	315	UNEQL LEVY
289	UNEQL REF LEVY				= (289)-(309) =
	= (255)-(282) =	301	REVENUE RATIO =	316	TOTAL REFERENDUM LEVY
290	REFER AND LOR TIER 1 EQUALIZATION		LESSER OF 1 OR		=(313)+(314)+(315)= 238,961.93
	AID BEFORE AID GUARANTEE		[(299)/(295)] = 1.00000000	317	TOTAL REFERENDUM
	= (275)+(283)	302	2012 RMV 287,343,500		EQUALIZATION AID
	+(284)+(285) = 198,788.27	10	2023 RMV 609,369,100		=(275)+(283)+(284)
291	REFERENDUM AND LOR LEVY	303	RMV RATIO =		+(307)+(308)+(309)
	BEFORE AID GUARANTEE		LESSER OF 1 OR		-(278)-(279) = 37,193.09
	= (286)+(287)		[(302)/(10)] = .47154262		
	+(288)+(289) = 442,586.75	304	FY2026 MINIMUM		**ALTERNATIVE ATTENDANCE ADJUST**
			COMBINED AID		(CHARTER TRANSPORT AND
	REFERENDUM AID GUARANTEE		= (298)X(301)X(303) = 293,913.34		MN STATE ACAD ADJ'S ONLY)
292	FY 2015 REFERENDUM AID	305	FY2026 REFERENDUM HOLD	145	TRANSPORT ALLOWANCE 739.33
	INCREASE FROM GUARANTEE		HARMLESS AID INCREASE	318	ADJ PU OF CHARTER
	(FY 2015 GEN ED REV		IF (292)=0 THEN 0,		SCHOOLS TRANSPORTED
	REPORT, LINE 276)		ELSE GREATER OF 0		BY DISTRICT
293	FY 2015 REFERENDUM REV		OR [(304)-(300)] =	319	EXT TME PU OF CHARTER
	(FY 2015 GEN ED REV				SCHOOLS TRANSPORTED
	REPORT, LINE 289) 966,139.41		**INITIAL LEVIES ARE REDUCED TO**		BY DISTRICT
294	FY 2015 LOCATION		MAKE THE REFER AID GUARANTEE	320	CHARTER ALT ATTENDANCE
	EQUITY REVENUE		REVENUE-NEUTRAL. LEVY COMPONENTS		ADJUST = (145)X(318)
	(FY 2015 GEN ED REV		ARE REDUCED IN THE FOLLOWING ORDER:		+\$223X(319) =
	REPORT LINE 198)	306	TIER 1 LOR LEVY	321	2025-26 RES PU ATTENDING
295	FY 2015 COMBINED REVENUE	307	TIER 1 REF LEVY		MN STATE ACADEMIES
	= (293)+(294) = 966,139.41	308	TIER 2 REF LEVY	322	MN STATE ACADEMIES
296	FY 2015 REFERENDUM	309	UNEQL REF LEVY		ALT ATTENDANCE ADJ
	EQUALIZATION PLUS				=(100)X(321) =
	HOLD HARMLESS AID		**LOCAL OPT AID & LEVY SUMMARY**	323	ALT ATTEND ADJUST
	(FY 2015 GENERAL		AFTER REF AID GUARANTEE		TO AID
	EDUC REVENUE REPORT,				= (320)+(322) =
	LINES 276 & 287) 623,301.74	310	TIER 1 LOR LEVY		
			= (286)-(306) = 203,624.82		
		238	TIER 2 LOR LEVY		
			= (238) 394,454.81		

REEMPLOYMENT INSURANCE LEVY		***FY2025 CAREER & TECH CONT.***		***INITIAL LTFM REVENUE***	
362	EST FY2025 EXPEND	378	LAST YEAR REVENUE	57	2025-26 ADJ PU (EST)
			(FY2024 CTE AID	401	AVE BLDG AGE (EST)
363	INITIAL REEMPLOYMENT		REPORT, LINE 11)		(NO MAX AGE LIMIT)
	LEVY = 100% OF (362)=	85,583.14			42.18
		379	REVENUE GUARANTEE	402	BLDG AGE RATIO = LSR
	SAFE SCHOOLS LEVY		= LESSER OF (376)		OF 1 OR (401)/35 =
			OR (378) =		1.00000000
		85,583.14		403	INITIAL LTFM REVENUE =
364	SAFE SCH LVY REQUEST? YES	380	PRELIMINARY REVENUE		\$380X(57)X(402) =
57	2025-26 ADJ PU (EST)		= GREATER OF (377)		462,612.00
	1,217.40		OR (379) =		
		123,158.21			**ADDITIONAL LTFM REVENUE**
365	SAFE SCH LEVY LIMIT	381	REVENUE ALLOCATION FOR		FOR QUALIFIED H&S
	= \$36X(57) =		CAREER TECH PER		PROJECTS > \$100,000
	43,826.40		MS 124D.4531, SUBD 5		
		382	CAREER TECH REVENUE	764	NET DEBT SERVICE FOR
	SAFE SCHOOLS INTERMEDIATE LEVY		= (380)+(381) =		EXISTING REGULAR
		123,158.21			ALT FAC/H&S BONDS 1B
366	SAFE SCH INTERMEDIATE	29	2022 ANTC		
	LEVY REQUEST? NO	56	2024-25 ADJ PU (EST)	404	NET DEBT SERVICE FOR
			8,252,865		PORTION OF EXISTING
367	INTERMEDIATE LEVY	383	FY2025 ANTC/ADJ PU		ALT FAC BONDS 1A FOR
	ALLOWANCE <= \$15		= (29)/(56) =		QUALIFIED H&S PROJ
			6,710.74		
368	SAFE SCH INTERMEDIATE	384	LEVY RATIO FOR CTE	765	NET LTFM REQ DEBT FOR
	LIMIT		= LESSER OF 1 OR		ELIG H&S>\$100K
	= (57)X(367) =		(383)/\$7,612 =		
			.88160011	405	NEW PAYGO LTFM LEVY
		385	CAREER TECH LEVY LIMIT		FOR ELIG H&S>\$100K
	JUDGMENT LEVY		= (382)X(384) =		
		108,576.29		406	TOTAL ADDL LTFM REV
369	DISTRICT JUDGMENTS	386	EST CAREER TECH AID		FOR PROJECTS >\$100K
370	INTERMED JUDGMENTS		= (382)-(385) =		= (404)+(405)
371	JUDGMENT LIMIT				+(764)+(765) =
	=(369)+(370) =		**ANNUAL OTHER POSTEMPLOYMENT**		
			BENEFITS (OPEB)		
	ICE ARENA LEVY	387	AUTHORITY REQUESTED BY		**ADDITIONAL LTFM REVENUE**
			DISTRICT BASED UPON		FOR QUALIFIED VOLUNTARY
372	FY2024 NET OPR COSTS		FY2024 EXPENSES PAID		PRE-KINDERGARTEN
	115,387.88			766	NET LTFM REQ DEBT
373	ICE ARENA LEVY LIMIT	388	PRORATION FACTOR TO		SERVICE FOR VPK
	= 100% OF (372) =		REFLECT STATEWIDE CAP		
	115,387.88	389	ANNUAL OPEB LEVY LIMIT	407	NEW PAYGO LTFM LEVY
			= (387)X(388) =		FOR VPK
	FY2025 CAREER & TECHNICAL			408	TOTAL LTFM REVENUE
374	SHARE OF FY2025 EST		**CAPITAL RELATED LEVY LIMITATIONS**		UNDER NEW LAW
	COOPERATIVE BUDGET				= (403)+(406)
375	FY2025 ESTIMATED		**LONG TERM FACILITIES MAINTENANCE**		+(407)+(766) =
	DISTRICT BUDGET		REVENUE (LTFM)		462,612.00
	351,880.60	400	LTFM PLAN		
376	FY2025 EST BUDGET		APPROVAL STATUS		APPROVED
	= (374)+(375) =				
	351,880.60				
377	PRELIMINARY REVENUE				
	= .35X(376) =				
	123,158.21				

OLD LAW HEALTH & SAFETY (H&S)		***LTFM REVENUE***		***LTFM TOTAL AIDS & LEVIES CONT.***	
409	OLD LAW HEALTH & SAFETY REVENUE = FY2026 ESTIMATED H&S COST =	418	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) = 462,612.00	432	TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) = 278,532.57
410	REG ALT FAC PAYGO REVENUE APPROVED FOR FY2026	419	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	433	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423)-(432) = 184,079.43
411	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	420	DISTRICT LTFM REVENUE = (418)-(419) = 462,612.00	434	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (422)-(432)-(433) =
412	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (410)+(411) =	421	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS	435	TOTAL LTFM LEVY = (433)+(434) = 184,079.43
763	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	422	TOTAL LTFM REVENUE = (420)+(421) = 462,612.00	**DEBT SERV PORTION OF LTFM REV**	
764	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B	**LTFM TOTAL AIDS & LEVIES**		763	NET ALT FAC REG DEBT
765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	57	2025-26 ADJ PU (EST) 1,217.40	764	NET ALT FAC/H&S DEBT
413	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (415)=NO THEN (767), ELSE 0	423	LTFM EQUALIZED REVENUE = LSR OF (418),(420) OR \$380X(57) = 462,612.00	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K
766	NET LTFM REQ DEBT SERVICE FOR VPK	35	2023 AG MODIFIED ANTC FOR LTFM REVENUE 8,079,376	766	NET LTFM REQ DEBT SERVICE FOR VPK
407	NEW PAYGO LTFM LEVY FOR VPK	54	2022-23 ADJ PU (ACT) 1,215.67	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS 192,445.38
414	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (407)+(412)+(413) +(763)+ (764)+(765) +(766) =	424	FY2023 ANTC PER APU = (35)/(54) = 6,646.03	768	TOTAL DEBT SERVICE LTFM REVENUE = (763)+(764)+(765) +(766)+(767) = 192,445.38
		425	STATEWIDE ANTC/APU 13,579.03	436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (768) = 192,445.38
		426	LTFM EQUAL FACTOR = 123% OF (425) = 16,702.21	428	LTFM AID RATIO .60208679
		427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = .39791321	437	LTFM DEBT INITIAL EQUAL AID = (436)X(428) = 115,868.82
		428	LTFM AID RATIO = 1-(427) = .60208679	438	LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (768) = 115,868.82
415	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	429	LTFM INITIAL EQUAL AID = (423)X(428) = 278,532.57	439	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436)-(438) = 76,576.56
416	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 = 77,913.60	430	LTFM INITIAL EQUALIZED LEVY = (423)-(429) = 184,079.43	440	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (768)-(438)-(439) =
417	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) = 77,913.60	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	462,612.00				
			456	**ADMINISTRATIVE SPACE**	**INSTRUCTIONAL/STORAGE**	
441	TOTAL GENERAL FUND LTFM REVENUE		457	FY2025 JOINT	474	FY2025 NONJOINT
	= (422)-(768) =	270,166.62		FY2026 JOINT	475	FY2026 NONJOINT
				INSTRUCTIONAL/STORAGE		
442	LTFM GEN FUND EQUAL REV		458	FY2025 JOINT	476	REG OPERATING LEASES
	= (423)-(436) =	270,166.62	459	FY2026 JOINT		= SUM (472) TO (475)=
443	LTFM GEN FUND EQUAL AID		460	TOT INTERMED OPERATING		***APPROVED REGULAR***
	= (432)-(438) =	162,663.75		= (456) TO (459) =		CAPITALIZED LEASES
				APPROVED INTERMED CAPITALIZED		**ADMINISTRATIVE SPACE**
444	GEN FUND LTFM EQUAL LIMIT			***ADMINISTRATIVE SPACE***	477	FY2025 NONJOINT
	= GTR OF ZERO OR		461	FY2025 JOINT	478	FY2026 NONJOINT
	(442)-(443) =	107,502.87	462	FY2026 JOINT		**INSTRUCTIONAL/STORAGE**
445	GEN FUND LTFM UNEQUAL LIMIT			***INSTRUCTIONAL/STORAGE***	479	FY2025 NONJOINT
	= GTR OF ZERO OR		463	FY2025 JOINT	480	FY2026 NONJOINT
	(441)-(443)-(444) =		464	FY2026 JOINT		**EXCESS FUNDS CAP LEASE**
446	TOTAL GEN FUND LTFM LEVY			***EXCESS FUNDS CAP LEASE***		
	= (444)+(445) =	107,502.87	465	FY2025 JOINT	481	FY2025 NONJOINT
			466	FY2026 JOINT	482	FY2026 NONJOINT
	DISABLED ACCESS LIMIT					
447	FY 1992-FY2026		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 DIST 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	2025-26 ADJ PU (EST)	57	2025-26 ADJ PU (EST)
	ACCESS LEVY CERTIFIED		469	INTERMED PUPIL UNIT MAX		1,217.40
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		258,088.80
	(PAY 93 TO PAY 23)			=LSR (468) OR (469) =	486	COMM APPROVED LIMIT
453	CERT LEVY PAY 2024		471	INTERMED CARRYOVER (INCL	487	REGULAR MAX LIMIT
454	TOTAL CERTIFIED LEVY			IN REGULAR LEASE LIMIT)		=GTR (485) OR (486)=
	= (452)+(453) =			= (468)-(470) =		258,088.80
455	DISABLED ACCESS LIMIT			**APPROVED REG OPERATING LEASES**	488	REGULAR LEASE LIMIT
	= GREATER OF ZERO			**ADMINISTRATIVE SPACE**		=LSR (484) OR (487)=
	OR (449)-(454)=				489	TOTAL LEASE LEVY LIMIT
						= (470)+(488) =
	LEASE LEVY LIMITATION		472	FY2025 NONJOINT		
			473	FY2026 NONJOINT		
	DIST'S SHARE OF JOINT					
	LEASE FOR INTERMED DIST					
	287, 288, 916 AND 917					

INITIAL CAPITAL RELATED LEVIES		***INITIAL GEN FUND LEVY CONT.***		***ECFE CONT.***			
232	OPERATING CAPITAL	97,210.40	510	TOTAL INITIAL GENERAL	612	ECFE ANNUAL REPORT	
446	LT FAC MAINTENANCE	107,502.87		LEVY LIMITATION	613	SUBMITTED?	YES
455	DISABLED ACCESS			=(506)+(507)+(508)		POPULATION UNDER	
489	LEASE LEVY			+(509) =		FIVE YEARS OF AGE	228
490	COOP BLDG REPAIR			1,614,803.44		GTR OF 150 OR (613) =	228
491	OTHER CAPITAL (MEMO)					ECFE ALLOWANCE	
492	CAP PROJECTS REFER			**COMMUNITY SERVICE**		0.023X(100) =	171
493	CAPITAL RELATED LIMITS			**BASIC COMMUNITY EDUCATION**		FY2026 EARLY CHILD	
	= (232)+(446)+(455)					FAMILY REVENUE	
	+(489)+(490)+(491)		600	POPULATION (YR 2020)	6,680	IF (611) = YES	
	+(492) =	204,713.27	601	GTR OF (600) OR 1,335	6,680	= (614)X(615),	
			602	YOUTH SERVICE PROG?	YES	IF ANNUAL REPT = YES	38,180.88
	OTHER INITIAL GENERAL LEVIES		603	AFTER SCHOOL		2023 ANTC	9,820,909
494	CONSOLIDATION/			ENRICHMENT?	YES	ECFE TAX RATE	.00199907
495	TRANSITION		604	FY2026 GENERAL REVENUE		= (617)X(30) =	19,632.68
496	REORGANIZATION			= \$6.35X(601) =	42,418.00	EARLY CHILD LEVY LIMIT	
497	OPERATING DEBT		605	FY2026 YOUTH SERVICE		= LESSER OF (616)	
498	HEALTH BENEFITS			REV = \$1.00X(601) =	6,680.00	OR (618) =	19,632.68
499	ADDL RETIREMENT		606	FY2026 AFTER SCHOOL		EST FY2026 EARLY CHILD	
500	(MPLS AND STP)			REVENUE = \$1.85X(601)		AID = (616)-(619) =	18,548.20
501	SEVERANCE			NOT TO EXCEED 10,000		**HOME VISITING LIMIT**	
502	ADMIN DISTRICT			AND \$.43XPOPULATION		DIST PLANS TO LEVY FOR	
503	SWIMMING POOL	120,768.63		IN EXCESS OF 10,000	12,358.00	FY2026 HOME VISIT?	YES
504	TREE GROWTH		607	FY2026 COMMUNITY		HOME VISITING REVENUE	
505	CONSOLIDATION/			EDUCATION REVENUE		IF (621) = YES	
	RETIREMENT			= (604)+(605)+(606) =	61,456.00	AND (618) > \$0,	
	ECON DEVELOP ABATE					= \$3.00X(613),	
	OTHER GENERAL (MEMO)					ELSE = \$0	684.00
						FY2026 ANTC/ADJ PU	8,067.12
	SUBTOTAL, OTHER INITIAL					HOME VISIT LEVY RATIO	
	GENERAL LEVIES					= LESSER OF 1 OR	
	= (494) TO (504) =	120,768.63				(230)/\$17,250 =	.46765913
						FY2026 HOME VISIT LIMIT	
	INITIAL GENERAL FUND LEVY					= (622)X(623)	319.88
506	GENERAL RMV VOTER APPROVED		609	COMM ED LEVY LIMIT		FY2026 EST HOME VISIT	
	=(316) =	238,961.93		LSR (607) OR (608) =	32,389.36	AID =(622)-(624)	364.12
507	GENERAL RMV OTHER		610	FY2026 EST GROSS COMM ED			
	=(311)+(242)			AID = (607)-(609) =	29,066.64		
	+(245) =	782,569.04					
508	GENERAL NTC			**EARLY CHILD FAMILY EDUCATION**			
	VOTER APPROVED						
	=(492)			FY2024 ECFE ANNUAL REPORT			
				MUST BE SUBMITTED TO CERTIFY			
	GENERAL NTC OTHER			EARLY CHILDHOOD FAMILY ED &			
	=(337)+(359)+(363)			HOME VISIT LEVIES FOR FY2026			
	+(365)+(368)+(371)		611	DIST PLANS TO LEVY FOR			
	+(373)+(385)+(389)			FY2026 ECFE REVENUE?	YES		
	+(493)-(492)+(505) =	593,272.47					

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 FY2026 PRINCIPAL AND INTEREST PAYMENTS)	713	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2024
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) = 2,791,256.00
628	FY2024 ADULTS WITH DISABILITIES REVENUE	700	ALT FAC REGULAR REQ DEBT SERV LEVY		
629	TOTAL REVENUE, = 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 0.0053 = (30)X0.0053 =	702	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	715	VOTER APPR BONDS SOLD AFTER JULY 1, 2024 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, 2024 ELIG FOR FUTURE AID
632	ADULTS WITH DISABILITIES AID = (629)-(631) =	704	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS 206,430.00	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) = 206,430.00		**OTHER REQUIRED DEBT FOR BONDS** INELIGIBLE FOR DEBT EQUAL AID
633	FY2026 SCH-AGE CARE REV (FY2026 EST COST)		**REQ DEBT ELIGIBLE FOR NATURAL** DISASTER EQUAL AID (MS 123B.535)	718	VOTER APPR BONDS INELG FOR DEBT EQUAL AID 123,929.00
30	2023 ANTC 9,820,909				
46	2025-26 RES PU (EST) 1,242.00	706	NATURAL DISASTER REQ DEBT SERV LEVY		**NON-VOTER APPR INELIG BONDS**
634	ANTC/RES PU = (30)/(46) = 7,907.33			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	FY2026 SCH-AGE CARE LIM = (633)X(635) =	707	TACONITE BONDS REQ DEBT SERV LEVY	721	REORG OPER DEBT
637	FY2026 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) = 52,341.92	711	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2024 2,791,256.00	725	INELG LEASE PURCHASE
		712	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2024	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) = 123,929.00
				728	GDS REQ DEBT SERV LEVY = (705)+(706)+(714) +(717)+(718)+(727) = 3,121,615.00

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) = 2,915,185.00	744	RETAIN FOR CAPITAL LOAN REPAYMENT	758	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = 0-(719)-(720)-(748) =
30	2023 ANTC 9,820,909	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)= 211,474.15		***NET DEBT EXCESS SUMMARY***
732	DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(714)-(731)] = 2,791,256.00	748	EXCESS USED TO RETIRE FAC & EQUIP BONDS	760	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(729)-(715)]X(751) = 197,489.53
733	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	749	ADJUSTED DEBT EXCESS = (747)-(748) = 211,474.15	761	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (749)-(759)-(760) = 13,984.62
			BREAKDOWN OF NET DEBT EXCESS	762	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (760)+(761) = 211,474.15
734	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY	750	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (731)>0, THEN 0 ELSE (728)-(717)= 3,121,615.00		**LONG TERM FACILITIES MAINT AID**
	FUND 7 DEBT BALANCE			763	NET ALT FAC REG DEBT = (700)-(753) =
735	JUNE 2023 FUND 7-425 BAL FOR BOND REFUND	751	DEBT EXCESS RATIO = LSR 1 OR (749)/(750)= .06774511	764	NET ALT FAC/H&S DEBT = (701)-(754) =
736	JUNE 2023 FUND 7-451 BAL FOR QZAB & QSCB	752	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (714)X(751) = 189,093.94	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (702)-(755) =
737	JUNE 2023 FUND 7-460 BALANCE NONSPENDABLE	753	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(751) =	766	NET LTFM REQ DEBT FOR ELIG VPK = (703)-(756) =
738	JUNE 2023 FUND 7-463 BALANCE UNASSIGN NEG	754	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(751) =	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(757) = 192,445.38
739	JUNE 2023 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 634,778.79	755	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(751) =	768	NET DEBT LEVY FOR LT FAC MAINT = (763)+(764)+(765) + (766)+(767) = 192,445.38
740	PAY 23 DEBT EXCESS LEVY REDUCTION 84,744.89	756	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(751) =	436	LTFM DEBT EQUAL REV 192,445.38
741	PAY 24 DEBT EXCESS LEVY REDUCTION 182,479.00	757	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(751) = 13,984.62	438	LTFM DEBT EQUAL AID 115,868.82
742	5% OF PAY 25 REQ DEBT SERV LEVY=(728)X5%= 156,080.75			439	LTFM DEBT EQUAL LEVY 76,576.56
743	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(739) -(740)-(741)-(742)] = 211,474.15			440	LTFM DEBT UNEQUAL Lvy
				769	LTFM DEBT LEVY LIMIT = (439)+(440)+(753)+(754) +(755)+(756)+(757)= 90,561.18

NATURAL DISASTER DEBT EQUAL			***DEBT EQUALIZATION AID CONT.***			***MINIMUM EST MAX EFFORT PAYMENT***		
30	2023 ANTC	9,820,909	783	FY2026 NET DEBT EQ REV = GTR OF 0 OR [(780)-(782)] =	1,056,350.98	732	MAX EFFORT DEBT LEVY	
770	TEN PERCENT ANTC = 0.10X(30) =	982,090	784	PRELIM TIER 1 EQU REV =LSR (783) OR (781)=	1,031,195.45	800	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(728)+(925)+(926)-(705) -(719)-(720)-(721) =	
706	REQ DEBT LEVY FOR NATURAL DISASTER DEBT		785	PRELIM TIER 2 EQU REV = (783)-(784) =	25,155.53	801	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	
771	FY2026 DISASTER DEBT EQ REV = GTR OF ZERO OR [(706)-(770)] =		731	MAXIMUM EFFORT DEBT SERVICE LEVY				
54	2022-23 ADJ PU (ACT)	1,215.67	786	MAX EFFORT TIER 1 REV			**ADJUSTMENT TO GDS LIMIT** FOR IRRRB ALLOCATION	
772	FY2023 ANTC PER APU = (30)/(54) =	8,078.60	787	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (780)-(731) =		802	FY2026 IRRRB FUNDING FOR VOTER-APPR BONDS	
773	STATEWIDE AVE ANTC INC PER APU	14,473.42	788	TIER 1 EQUAL REV = GTR OF (784) OR (786) =	1,031,195.45	803	PAY 25 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((802)X1.05) =	
774	DISASTER EQUAL FACTOR = 300% OF (773) =	43,420.27	789	TIER 2 EQUAL REV = GTR OF (785) OR (787) =	25,155.53	804	FY2026 IRRRB FUNDING FOR NON-VOTER BONDS	
775	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (772)/(774) =	.18605596	54	2022-23 ADJ PU (ACT)	1,215.67	805	PAY 25 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((804)X1.05) =	
776	DISASTER AID RATIO = = 1-(775) =	.81394404	790	2023 ANTC /ADJ APU = (30)/(54) =	8,078.60	806	DEBT EQUAL AID ELIG, VOTER APPROVED =GTR OF ZERO OR [(710)+(711)+(713) +(801)-(799)-(803)] =	2,780,141.48
777	DISASTER DEBT EQUAL AID = (771)X(776) =		791	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$4,430 OR 55.33% OF (773)] =	1.00000000	807	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(712)-(798)-(805)] OR ZERO =	
778	DISASTER LEVY LIMIT = (706)-(777) =		792	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$8,000 OR 100% OF (773)] =	.55816801	808	DEBT EQUAL AID INELIG, VOTER APPROVED =(715)+(718) =	123,929.00
	DEBT EQUALIZATION AID					809	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(716)+(726) =	
732	DEBT EQUAL BASE	2,791,256.00	793	TIER 1 DEBT EQU AID RATIO = 1-(791) =		769	LTFM DEBT LEVY LIMIT NON VOTER APPROVED	90,561.18
752	DEBT EXCESS FOR ELIG REQUIRED DEBT	189,093.94	794	TIER 2 DEBT EQU AID RATIO = 1-(792) =	.44183199	778	DISASTER LEVY LIMIT VOTER APPROVED	
779	FY2026 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)		795	TIER 1 DEBT AID = (788)X(793) =	11,114.52			
780	FY2026 GROSS DEBT EQUALIZATION REVENUE = (732)-(752)+(779) =	2,602,162.06	796	TIER 2 DEBT AID = (789)X(794) =	11,114.52			
30	2023 ANTC	9,820,909	797	TOTAL DEBT EQ AID = (795)+(796) =	11,114.52			
781	= .1050X(30) =	1,031,195.45	798	NON VOTER DEBT AID = (797)X(712)/(714) =				
782	MAX UNEQ LOCAL EFFORT = .1574X(30) =	1,545,811.08	799	VOTER APPR DEBT AID = (797)-(798) =	11,114.52			

INITIAL GEN DEBT SERVICE CONT.		***FUND 47 DEBT BALANCE CONT.***		***LEVY LIMITATION ADJUSTMENTS***	
810	INITIAL GDS LEVY LIM VOTER APPROVED =(806)+(808)+(778) = 2,904,070.48		BAL NON-VOTER APPROV = (911)-(912) =		IN GENERAL, IF WE HAVE:
		914	PAY 23 OPEB DEBT EXC REDUCTION NON-VOTER	A	FINAL LEVY AUTHORITY
811	INITIAL GDS LEVY LIM NON VOTER APPROVED = (807)+(809)+(769) = 90,561.18	915	PAY 24 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) = 2,994,631.66	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		**FY2025 OPERATING** CAPITAL LEVY ADJUSTMENT
901	LEVY BONDS REVOC TRUST VOTER APPROVED	919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1000	FY2025 OPER CAP LEVY AUTH (FROM FY2025 GENERAL EDUC REV REPORT, LINE 197) 80,891.52
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	23 PAY 24 LIMIT 81,415.66
903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED	921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] =	1002	23 PAY 24 LEVY 81,415.66
904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED			1003	FY2025 OPER CAPITAL LEVY ADJUSTMENT = ((1000)-(1002)) = 524.14-
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		**FY2025 LOR TIER 1 LEVY ADJUST**
	FUND 47 DEBT BALANCE	923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1004	FY2025 LOR TIER 1 (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 204) 168,955.18
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 24 LEVY REPORT, LINE 278)
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 24 LEVY REPORT, LINE 305)
908	JUNE 2023 FUND 47-425 BAL FOR BOND REFUND			1007	23 PAY 24 LIMIT 168,955.18
909	JUNE 2023 FUND 47-460 BALANCE NONSPENDABLE	926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) =	1008	23 PAY 24 LEVY 168,955.18
910	JUNE 2023 FUND 47-463 BALANCE UNASSIGN NEG			1009	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1005) +(1006)+(1007)= 168,955.18
911	JUNE 2023 FUND 47-464 BALANCE RESTRICTED			1010	PAY 24 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1005) +(1006)+(1008)= 168,955.18
912	JUNE 2023 FUND 47-464 BALANCE VOTER APPROV			1011	FY2025 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1010)) =
913	JUNE 2023 FUND 47-464				

FY2025 LOR TIER 2 LEVY ADJUSTMENT		***FY2025 1ST TIER REF ADJ CONT.***		***FY2025 UNEQUAL REF LEVY ADJ***			
1012	FY2025 LOR TIER 2 (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 205)	335,438.10	1026	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 306)	1040	FY2025 UNEQUAL REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 258)	
1013	23 PAY 24 LIMIT	357,832.85	1027	23 PAY 24 LIMIT	198,275.71		
1014	23 PAY 24 LEVY	357,832.85	1028	23 PAY 24 LEVY	198,275.71	1041	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 283)
1015	FY2025 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1014))	22,394.75-	1029	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1027) =	198,275.71	1042	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 308)
FY2025 EQUITY LEVY ADJUSTMENT			1030	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1028) =	198,275.71	1043	23 PAY 24 LEVY
1016	FY2025 EQUITY LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 217)	152,482.60	1031	FY2025 1ST TIER VTR REF LEVY ADJUSTMENT		1044	23 PAY 24 LEVY
1017	23 PAY 24 LIMIT	152,324.69				1045	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =
1018	23 PAY 24 LEVY	152,324.69	**FY2025 2ND TIER REF LEVY ADJUST**			1046	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =
1019	FY2025 EQUITY LEVY ADJUSTMENT = ((1016)-(1017)) =	157.91	1032	FY2025 2ND TIER REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 256)		1047	FY2025 UNEQUALIZED REF LEVY ADJUSTMENT
FY2025 TRANSITION LEVY ADJUST			1033	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 280)		**FY2025 TBRA ALLOCATION ADJUST** TO VOTER-APPROVED LEVIES	
1020	FY2025 TRANSITION LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 225)		1034	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY REPORT, LINE 307)		**FY2025 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINES 269 TO 271)	
1021	23 PAY 24 LIMIT		1035	23 PAY 24 LIMIT		1048	TIER 1 LEVY
1022	23 PAY 24 LEVY		1036	23 PAY 24 LEVY		1049	TIER 2 LEVY
1023	FY2025 TRANSITION LEVY ADJUSTMENT		1037	PAY 24 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =		1050	UNEQL LEVY
FY2025 1ST TIER REFERENDUM LEVY ADJUST			1038	PAY 24 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =		1051	TOTAL FY2025 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =
1024	FY2025 1ST TIER REF LEVY AUTH (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 254)	198,275.71	1039	FY2025 2ND TIER REF LEVY ADJUSTMENT		1052	TOTAL FY2025 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 24 LEVY = (1025)+(1033) +(1041) =
1025	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 276)					1053	FY2025 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =

FY2025 LOR TBRA ALLOCATION ADJ		***FY2025 INTEGRATION ADJUSTMENT***		***FY2025 HEALTH & SAFETY***	
1054	FY2025 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 268)	1065	FY2025 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)	1081	FY2025 HEALTH AND SAFETY REBATES ADJUST
1005	ALLOCATION OF TBRA (FROM PAY 24 LEVY REPORT, LINE 278)	1066	23 PAY 24 LIMIT	**FY2024 LTFM EQUAL LEVY ADJUST**	
		1067	23 PAY 24 LEVY	1082	FY2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2024 WEBSITE REPORT, LINE 63) 93,014.69
1055	FY2025 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =	1068	FY2025 INTEGRATION ADJUSTMENT LIMIT	1083	22 PAY 23 LIMIT 95,429.20
			FY2025 ALT TEACHER COMP ADJ	1084	22 PAY 23 LEVY 95,429.20
	FY2025 REFERENDUM HOLD HARMLESS ADJUST TO VOTER-APPROVED LEVIES	1069	FY2025 ALT COMP LEVY AUTH (FROM FY2025 GEN ED REVENUE REPORT, LINE 338)	1085	TOTAL ADJUSTMENT = (1082)-(1084) = 2,414.51-
1056	FY2025 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINES 297 TO 299)	1070	23 PAY 24 LIMIT	1086	23 PAY 24 ADJ LIMIT 2,414.51-
		1071	23 PAY 24 LEVY	1087	23 PAY 24 ADJ LEVY 2,414.51-
		1072	FY2025 ALT TEACH COMP LEVY ADJUSTMENT	1088	FY2024 LTFM EQUALIZED LEVY ADJUST
1057	TIER 1 LEVY				
1058	TIER 2 LEVY				
1059	UNEQL LEVY		**FY 25 & FY 24 CAPITAL RELATED ADJ**		**FY2024 LTFM UNEQUAL LEVY ADJ**
1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =		**FY2025 LTFM EQUAL LEVY ADJ**	1089	FY2024 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2024 WEBSITE REPORT, LINE 64)
1061	TOTAL FY2025 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 24 LEVY =(1026) +(1034)+(1042)=	1073	FY2025 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 63) 104,658.77	1090	22 PAY 23 LIMIT
		1074	23 PAY 24 LIMIT 104,657.66	1091	22 PAY 23 LEVY
1062	FY2025 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =	1075	23 PAY 24 LEVY 104,657.66	1092	TOTAL ADJUSTMENT
		1076	FY2025 LTFM EQUALIZED LEVY ADJUST = (1073)-(1074) = 1.11	1093	23 PAY 24 ADJ LIMIT
	FY2025 REFERENDUM HOLD HARMLESS ADJUSTMENT TO TIER 1 LEVIES			1094	23 PAY 24 ADJ LEVY
			FY2025 LTFM UNEQUAL LEVY ADJ*	1095	FY2024 LTFM UNEQUALIZED LEVY ADJUST
1063	FY2025 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY2025 GENERAL EDUC REVENUE REPORT, LINE 296)	1077	FY2025 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 64)		***3 YEAR PRIOR ADJUSTMENTS***
					FY2023 OPERATING CAPITAL LEVY ADJUSTMENT
1006	ALLOC OF REF HOLD HARM (FROM PAY 24 LEVY ALLOCATION OF TBRA	1078	23 PAY 24 LIMIT	1096	FY2023 OPER CAP LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 183) 69,073.02
		1079	23 PAY 24 LEVY		
1064	FY2025 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =	1080	FY2025 LTFM UNEQUALIZED LEVY ADJUST	1097	21 PAY 22 LIMIT 68,941.61
				1098	21 PAY 22 LEVY 68,941.61

FY2023 OPER CAP ADJ CONT.		***FY2023 EQUITY LEVY ADJUSTMENT***		***FY2023 1ST TIER VTR APPROVED***		
				REFER LEVY ADJUST CONT.		
1099	TOTAL ADJUST TO PAY 22 OPER CAP LEVY AUTH = ((1096)-(1097)) =	131.41	1117	FY2023 EQUITY LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 207)	1133	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1031)
				121,529.59		166,291.00
1100	22 PAY 23 ADJ LIMIT	100.84-	1118	21 PAY 22 LIMIT	1134	TOTAL ADJUST TO PAY 22 1ST TIER REF LEVY AUTH = ((1131)-(1133)) =
1101	22 PAY 23 ADJ LEVY	100.84-	1119	21 PAY 22 LEVY		7,644.75-
1102	FY2023 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) =	232.25	1120	TOTAL ADJUST TO PAY 22 EQUITY LEVY AUTH = ((1117)-(1118)) =	1135	22 PAY 23 ADJ LIMIT
				3,878.46	1136	22 PAY 23 ADJ LEVY
FY2023 LOR TIER 1 LEVY ADJ			1121	22 PAY 23 ADJ LIMIT	1137	FY2023 1ST TIER REF LEVY ADJUSTMENT = ((1134)-(1136)) =
			1122	22 PAY 23 ADJ LEVY		7,644.75-
1103	FY2023 LOC OPT TIER 1 AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 198)	147,271.57	1123	FY2023 EQUITY LEVY ADJUSTMENT = ((1120)-(1121)) =	**FY2023 2ND TIER REF LEVY ADJ**	
				3,206.33	1138	FY2023 2ND TIER REF LEVY AUTH (FROM FY2023 GENERAL EDUC REV RPT, LINE 242)
1104	21 PAY 22 LIMIT	141,700.29	**FY2023 TRANSITION LEVY ADJ**		1139	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1038)
1105	21 PAY 22 LEVY	141,700.29	1124	FY2023 TRANSITION LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 215)	1140	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1039)
1106	TOTAL ADJUST TO PAY 22 LOR OPTIONAL LEVY AUTH = ((1103)-(1104)) =	5,571.28	1125	21 PAY 22 LIMIT	1141	TOTAL ADJUST TO PAY 22 2ND TIER REF LEVY AUTH
1107	22 PAY 23 ADJ LIMIT		1126	21 PAY 22 LEVY	1142	22 PAY 23 ADJ LIMIT
1108	22 PAY 23 ADJ LEVY		1127	TOTAL ADJUST TO PAY 22 TRANSITION LEVY AUTH	1143	22 PAY 23 ADJ LEVY
1109	FY2023 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1107)) =	5,571.28	1128	22 PAY 23 ADJ LIMIT	1144	FY2023 2ND TIER REF LEVY ADJUSTMENT
			1129	22 PAY 23 ADJ LEVY	***FY2023 1ST TIER VOTER***	
FY2023 LOR TIER 2 LEVY ADJUST			1130	FY2023 TRANSITION LEVY ADJUSTMENT	APPROVED REFER LEVY ADJUST	
1110	FY2023 LOC OPT LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 200)	306,345.67	1131	FY2023 1ST TIER REF LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 240)		158,646.25
1111	21 PAY 22 LIMIT	321,107.68	1132	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1030)		166,291.00
1112	21 PAY 22 LEVY	321,107.68				
1113	TOTAL ADJUST TO PAY 22 LOR OPTIONAL LEVY AUTH = ((1110) - (1112))	14,762.01-				
1114	22 PAY 23 ADJ LIMIT					
1115	22 PAY 23 ADJ LEVY					
1116	FY2023 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1115))	14,762.01-				

FY2023 UNEQUAL REF LEVY ADJ		***FY2023 LOR TBRA ADJUST***		***FY2023 LOR TIER 1 HOLD*** HARMLESS ADJUSTMENT CONT.	
1145	FY2023 UNEQUAL REF LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 244)	1158	FY2023 ALLOC OF TBRA TO LOR TIER 1 LEVY (FROM FY2023 GENERAL REVENUE REPORT, LINE 254)	1172	FY2023 LOR TIER 1 HOLD HARMLESS ADJUSTMENT
1146	PAY 22 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1046)	1159	ALLOCATION OF TBRA (FROM PAY 22 LEVY RPT, LINE 276)	1173	22 PAY 23 ADJ LIMIT
1147	PAY 22 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 23 LEVY REPORT, LINE 1047)	1160	FY2023 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1158)-(1159) =	1174	22 PAY 23 ADJ LEVY
1148	TOTAL ADJUST TO PAY 22 UNEQUAL REF LEVY AUTH	1161	22 PAY 23 ADJ LIMIT	1175	FY2022 TIER 1 HOLD HARM ADJUSTMENT
1149	22 PAY 23 ADJ LIMIT	1162	22 PAY 23 ADJ LEVY	**FY2023 INTEGRATION ADJUSTMENT**	
1150	22 PAY 23 ADJ LEVY	1163	FY2023 LOR TIER 1 TBRA LEVY ADJUSTMENT	1176	FY2023 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)
1151	FY2023 UNEQUAL REF LEVY ADJUSTMENT	**FY2023 REFERENDUM HOLD HARM**		1177	21 PAY 22 LIMIT
FY2023 TBRA ALLOCATION ADJ TO VOTER-APPROVED LEVIES		1164	FY2023 ALLOC OF HOLD HARM (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 283 TO 285)	1178	21 PAY 22 LEVY
1152	FY2023 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINES 255 TO 257)	1165	PAY 22 HOLD HARM ALLOC (FROM PAY 22 LEVY RPT, LINE 304 TO 306)	1179	TOTAL ADJUSTMENT
1153	PAY 22 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 22 LEVY RPT, LINES 277 TO 279)	1166	FY2023 HOLD HARM TOTAL = (1165)-(1164) =	1180	22 PAY 23 ADJ LIMIT
1154	FY2023 TBRA ALLOCATION TOTAL ADJUSTMENT = (1153)-(1152) =	1167	22 PAY 23 ADJ LIMIT	1181	22 PAY 23 ADJ LEVY
1155	22 PAY 23 ADJ LIMIT	1168	22 PAY 23 ADJ LEVY	1182	FY2023 INTEGRATION ADJUSTMENT LIMIT
1156	22 PAY 23 ADJ LEVY	1169	FY2023 HOLD HARM ALLOC	**FY2023 REEMPLOYMENT ADJUSTMENT**	
1157	FY2023 TBRA ALLOC LEVY ADJUSTMENT	**FY2023 LOR TIER 1 HOLD** HARMLESS ADJUSTMENT		1183	FY2023 EXPEND ACTUAL
		1170	FY2023 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINES 282)	1184	REEMPLOY LEVY AUTH = 100% OF (1183) =
		1171	PAY 22 TIER 1 HOLD HARMLESS LEVY (FROM PAY 22 LEVY RPT, LINES 303)	1185	22 PAY 23 LIMIT
				1186	22 PAY 23 LEVY
				1187	FY2023 REEMPLOY ADJUST
				FY2023 SAFE SCHOOLS ADJUST	
		1188	SAFE SCH Lvy REQUEST	54	2022-23 ADJ PU (ACT)
					1,215.67
		1189	FY2023 SAFE SCHOOLS AUTH \$36X(54) =		43,764.12

FY2023 SAFE SCHOOLS ADJ CONT.		***FY2023 LTFM EQUAL ADJ CONT.***		***FY2023 CAREER TECHNICAL ADJ***				
1190	21 PAY 22 LIMIT	44,899.20	1206	21 PAY 22 LIMIT	105,747.61	1227	FY2023 CAREER TECH	
1191	21 PAY 22 LEVY	44,899.20	1207	21 PAY 22 LEVY	105,747.61		LEVY AUTHORITY	
1192	FY2023 SAFE SCH ADJUST = ((1189)-(1191)) =	1,135.08-	1208	TOTAL ADJUSTMENT = (1205)-(1207) =	4,825.25-		(FY2023 CTE AID REPORT LINE 21)	64,753.00
	FY2023 SAFE SCHOOLS INTERMEDIATE ADJUST		1209	22 PAY 23 ADJ LIMIT	170.60-	1228	22 PAY 23 LIMIT	63,115.99
			1210	22 PAY 23 ADJ LEVY	170.60-	1229	22 PAY 23 LEVY	63,115.99
1193	SAFE SCH INTERMEDIATE LEVY ALLOW		1211	23 PAY 24 ADJ LIMIT		1230	FY2023 CAREER TECH ADJUSTMENT	
54	2022-23 ADJ PU (ACT)	1,215.67	1212	23 PAY 24 ADJ LEVY			= ((1227)-(1228))	1,637.01
1194	FY2023 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1193)X(54) =		1213	FY2023 EQUAL LIMIT ADJUST = (1209)+(1211) =	170.60-		**FY2023 HEALTH BENEFIT** LEVY ADJUST	
1195	21 PAY 22 LIMIT		1214	FY2023 EQUAL LEVY ADJUST = (1210)+(1212) =	170.60-	1231	FY2023 ACTUAL COST (LIMITED TO \$600,000)	
1196	21 PAY 22 LEVY		1215	FY2023 LTFM EQUALIZED LEVY ADJUST = (1208)-(1214) =	4,654.65-	1232	22 PAY 23 LIMIT	
1197	FY2023 SAFE SCHOOLS INTERMEDIATE ADJUST			**FY2023 LTFM UNEQUAL LEVY ADJ**		1233	22 PAY 23 LEVY	
			1216	FY2023 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2023 WEBSITE REPORT, LINE 64)		1234	FY2023 HEALTH BENEFITS ADJUST	
	FY2023 ALTERNATE TEACHER COMPENSATION LEVY ADJUST						**FY2023 ANNUAL OPEB LEVY ADJ**	
1198	FY2023 ALT COMP LEVY AUTH (FROM FY2023 GENERAL EDUC REVENUE REPORT, LINE 324)		1217	21 PAY 22 LIMIT		1235	FY2023 ACTUAL COST (FIN 797+OBJ 291)	
1199	21 PAY 22 LIMIT		1218	21 PAY 22 LEVY		1236	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000
1200	21 PAY 22 LEVY		1219	TOTAL ADJUSTMENT		1237	PRORATED ANNUAL OPEB LEVY AUTH	
1201	TOTAL ADJUST TO PAY 22 ALT COMP LEVY AUTH		1220	22 PAY 23 ADJ LIMIT		1238	23 PAY 24 LIMIT	
			1221	22 PAY 23 ADJ LEVY		1239	23 PAY 24 LEVY	
1202	22 PAY 23 ADJ LIMIT		1222	23 PAY 24 ADJ LIMIT		1240	FY2023 ANNUAL OPEB ADJUSTMENT (NO ADJUSTMENT)	
1203	22 PAY 23 ADJ LEVY		1223	23 PAY 24 ADJ LEVY				
1204	FY2023 ALT TEACH COMP LEVY ADJUST		1224	FY2023 UNEQUAL LIMIT ADJUST = (1220)+(1222) =				
			1225	FY2023 UNEQUAL LEVY ADJUST = (1221)+(1223) =				
	FY2023 LTFM EQUALIZED LEVY ADJ		1226	FY2023 LTFM UNEQUALIZED LEVY ADJUST				
1205	FY2023 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2023 WEBSITE REPORT, LINE 63)	100,922.36						

PAY 22 LEASE LEVY ADJUST	1313	***INTERM DIST CARRYOVER*** TO REGULAR LEASE AUTH =(1310)-(1312)=		1003	FY2025 OPER CAP ADJ	524.14-
FY2022 AND FY2023 LEASE COST WITH A PAY 22 LEVY (PAY 23 LEASE LEVY FOR FY2023 & 2024 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)	1314	FY2022 NON-JOINT LEASE COSTS (1301)+(1303)+ (1306)+(1308)=		1102	FY2023 OPER CAP ADJ	232.25
**PAY 22 FY2022 LEASE COSTS LEASE COSTS	54	2022-23 ADJ PU (ACT)	1,215.67	1076	FY2025 LTFM EQ ADJ	1.11
REG OPERATING LEASES	1315	PAY 22 PUPIL UNIT MAX AUTH = \$212X(54) =	257,722.04	1080	FY2025 LTFM UNEQ ADJ	
1300 INTERMEDIATE				1081	FY2025 H&S REBATES	
1301 NON-JOINT	1316	PAY 22 COMMISSIONER APPROVED LIMIT		1088	FY2024 LTFM EQ ADJ	
** CAPITALIZED LEASES **				1095	FY2024 LTFM UNEQ ADJ	
1302 INTERMEDIATE	1317	REGULAR MAX AUTHORITY = GTR OF (1315) OR (1316) =	257,722.04	1215	FY2023 LTFM EQ ADJ	4,654.65-
1303 NON-JOINT				1226	FY2023 LTFM UNEQ ADJ	
1304 PAY 22 FY2022 TOTAL LEASE COSTS = (1300)+ (1301)+(1302)+(1303)=	1318	TOTAL PAY 22 REGULAR LEASE LEVY AUTHORITY = LSR OF (1313)+(1314) OR (1317) =		1322	PAY 22 LEASE LEVY ADJ	
PAY 22 FY2023 LEASE COSTS	1319	TOTAL PAY 22 REGULAR & INTERM LEASE LEVY AUTH = (1312)+(1318) =		1323	LEASE LEVY ADJ (MEMO)	
REG OPERATING LEASES				1324	OTHER CEX ADJ (MEMO)	
1305 INTERMEDIATE				1325	TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT =(1003)+(1102)+(1076)+ (1080)+(1081)+(1088)+ (1095)+(1215)+(1226)+ (1322)+(1323)+(1324)=	4,945.43-
1306 NON-JOINT					**OTHER GENERAL LIMITATION ADJ**	
** CAPITALIZED LEASES **				758	GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS	
1307 INTERMEDIATE	1320	21 PAY 22 LIMIT		1326	ECON DEV ABATE ADJUST (MEMO)	
1308 NON-JOINT	1321	21 PAY 22 LEVY		1327	DEBT SURPLUS TRANSFER (MEMO)	
1309 PAY 22 FY2023 TOTAL LEASE COSTS = (1305)+ (1306)+(1307)+(1308)=	1322	PAY 22 LEASE LEVY LIMITATION ADJUSTMENT (NO ADJUSTMENT)		1328	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)	
1310 FY2022 INTERMEDIATE COSTS (1300)+(1302)+ (1305)+(1307)=				1329	OTHER ADJUST, GEN RMV VOTER APPROVED (MEMO)	
54 2022-23 ADJ PU (ACT)			1,215.67	1330	TOTAL OTHER ADJUST GEN RMV VOTER APPR = (1328)+(1329) =	
1311 INTERM PUPIL UNIT AUTH = \$65X(54) =			79,018.55	1331	MAINT PU VAR (MEMO)	
1312 INTERM LEASE AUTH = LSR OF (1310) OR (1311) =						

OTHER GENERAL LIMITATION ADJ		***GEN FUND ADJUST SUMMARY CONT.***		***COMMUNITY SERVICE ADJUST***	
1332	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)	1345	GENERAL NTC OTHER = (758)+(1068)+(1072) +(1182)+(1187)+(1192) +(1197)+(1204)+(1230) +(1234)+(1240)+(1325) +(1326)+(1327)+(1341)	1412	***ADULTS W/DISABILITIES*** ADJUST
1333	OTHER ADJUST, GEN RMV OTHER (MEMO)		4,443.50-	1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)
1334	TOTAL OTHER ADJUST GEN OTHER RMV =(1331) +(1332)+(1333)=	1346	TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1342)+(1343) + (1344)+(1345) =	1414	OTHER ADJUST (MEMO)
1335	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)		40,309.49-	1415	TOTAL OTHER ADJUST =(1413)+(1414)=
1336	OTHER ADJUST, GEN NTC VOTER APPROVED (MEMO)	**COMMUNITY SERVICE FUND ADJUST**		1416	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT =(1403)+(1407)+(1411) +(1412)+(1415) =
1337	TOTAL OTHER ADJUST GEN NTC VOTER APPR =(1335)+(1336)=	1400	FY2025 REVISED ECFE LEVY AUTH (FROM FY2025 ECFE AID REPORT, LINE 1.7)		1,108.92
1338	TIF ADJUST (MEMO)		16,498.11	**GENERAL DEBT SERVICE ADJUST**	
1339	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)	1401	23 PAY 24 LIMIT	1700	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (760) X-1 =
1340	OTHER ADJUST, GEN NTC OTHER (MEMO)	1402	23 PAY 24 LEVY		197,489.53-
1341	TOTAL OTHER ADJUST, GEN NTC OTHER =(1338)+(1339) +(1340) =	1403	FY2025 EARLY CHILD FAMILY ADJUST = ((1400)-(1402)) =	1701	OTHER ADJUST (MEMO) VOTER APPROVED
			30.07-	1702	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) =
					197,489.53-
		1404	FY2023 HOME VISITING FINAL ADJUSTMENT (FROM FY2023 ECFE HOME VISITING AID REPORT, LINE 8)	1703	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (761) X -1 =
			266.43		13,984.62-
		1405	21 PAY 22 LIMIT	1704	OTHER ADJUST (MEMO) NON-VOTER APPROVED
		1406	21 PAY 22 LEVY		
			323.15		
			323.15		
		1407	FY2023 HOME VISIT ADJUSTMENT = ((1404)-(1406)) =		***FY2025 LTFM DEBT LEVY ADJ***
			56.72-	1705	FY2025 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2025 RPT, LINE 59)
					75,439.22
				1706	23 PAY 24 LIMIT
				1707	23 PAY 24 LEVY
					75,438.52
		1408	FY2023 AUTHORITY (FROM UFARS EXPENDITURES)		
			1,195.71	1708	FY2025 LTFM DEBT LEVY ADJ =(1705)-(1706)=
		1409	21 PAY 22 LIMIT		.70
		1410	21 PAY 22 LEVY		
		1411	FY2023 SCH-AGE CARE ADJUSTMENT = ((1408)-(1409)) =	***FY2024 LTFM DEBT LEVY ADJUST***	
			1,195.71	1709	FY2024 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2024 RPT, LINE 59)
					78,007.05
1342	GENERAL RMV VOTER APPROVED =(1031)+(1039)+(1047) +(1053)+(1062)+(1137) +(1144)+(1151)+(1157) +(1169)+(1330) =		7,644.75-		
1343	GENERAL RMV OTHER =(1011)+(1015)+(1019) +(1023)+(1055)+(1064) +(1109)+(1116)+(1123) +(1130)+(1163)+(1175) +(1334)=		28,221.24-		
1344	GENERAL NTC VOTER =(1337) =				

FY2024 LTFM DEBT LEVY ADJ CONT.		***OPEB & PEN DBT SERV ADJ CONT.***		***CERTIFIED LEVY RATIO BY FUND***			
1710	22 PAY 23 LIMIT	78,002.23	1902	TOTAL OPEB DEBT SERV	2010	GENERAL	
1711	22 PAY 23 LEVY	78,002.23		ADJ VOTER APPROVED		=(2005)/(2009)=	.35216636
1712	TOTAL ADJUSTMENT			= (1900)+(1901) =	2011	COMMUNITY SERVICE	
	ADJ =(1709)-(1710)=	4.82				=(2006)/(2009)=	.02054781
1713	23 PAY 24 ADJ LIMIT	4.82	1903	REDUCTION DEBT EXCESS,	2012	GEN DEBT SERVICE	
1714	23 PAY 24 ADJ LEVY	4.82		NON-VOTER =GTR OF		=(2007)/(2009)=	.62728583
				[(921)OR(924)]X-1 =	2013	OPEB DEBT SERVICE	
						=(2008)/(2009)=	
1715	FY2024 LTFM DEBT LEVY		1904	OTHER OPEB DS ADJUST	2014	TOTAL	1.00000000
	ADJ =(1712)-(1713)=			(MEMO)NON-VOTER APPR			
FY2023 LTFM DEBT LEVY ADJUST			1905	TOTAL ADJUSTMENT	**ABATEMENT AID BY FUND (FROM**		
1716	FY2023 EST LTFM			NON-VOTER APPROVED	PART III OF FY2025 ABATE AID RPT)		
	DEBT LEVY AUTHORITY			= (1903)+(1904) =	2015	GENERAL	59.50
	(FROM WEBSITE				2016	COMMUNITY SERVICE	2.25
	FY2023 RPT, LINE 59)	82,868.98		**ABATEMENT ADJUSTMENTS**	2017	GENERAL DEBT SERVICE	289.11
1717	21 PAY 22 LIMIT	82,995.89		**INITIAL ABATEMENT LEVY ADJUST**	2018	TOTAL	350.86
1718	21 PAY 22 LEVY	82,995.89			2019	EST FY2025 ABATEMENT	
1719	TOTAL ADJUSTMENT		2000	SCHOOL TAXES ABATED		AID PRORATION FACTOR	1.00000000
	= (1716)-(1717) =	126.91-		IN 2023		**PRORATED ABATEMENT AID BY FUND**	
				2,017.84-	2020	GENERAL	
1720	22 PAY 23 ADJ LIMIT	126.91-	2001	SCHOOL TAXES ADDED		=(2019)X(2015)=	59.50
1721	22 PAY 23 ADJ LEVY	126.91-		IN 2023		COMMUNITY SERVICE	
				1,556.95	2021	=(2019)X(2016)=	2.25
1722	23 PAY 24 ADJ LIMIT		2002	NET CHANGE IN SCHOOL	2022	GENERAL DEBT SERVICE	
1723	23 PAY 24 ADJ LEVY			TAXES		=(2019)X(2017)=	289.11
				= (2000)+(2001) =	2023	TOTAL	350.86
1724	FY2023 DEBT LIMIT ADJUST		2003	ABATEMENT RECOVERY	**INITIAL ABATE LEVY ADJ BY FUND**		
	= (1720)+(1722) =	126.91-		REVENUE [GTR OF ZERO	(ZERO IF NO LEVY AUTHORITY IN FUND)		
1725	FY2023 DEBT LEVY ADJUST			OR -1X(2002)]	2024	GENERAL=(2003)-(2023)-	
	= (1721)+(1723) =	126.91-		460.89		(2025)-(2026)-(2027)=	102.81
1726	FY2023 LTFM DEBT LEVY		2023	FY2025 ABATEMENT AID	2025	COMMUNITY SERVICE [(2003)X	
	ADJ =(1719)-(1724)=			350.86		(2011)]-(2021) =	7.22
					2026	GENERAL DEBT SERV DBT [(2003)X	
1727	TOTAL DEBT SERV ADJUST		2004	INITIAL ABATEMENT LEVY		(2012)]-(2022) =	
	NON-VOTER APPROVED			ADJUSTMENT	2027	OPEB DEBT [(2003)X	
	= (1703)+(1704)+			= (2003)-(2023) =		(2013)] =	
	(1708)+(1715)+(1726)=	13,983.92-	2005	GENERAL	2004	TOTAL = (2003)-(2023)	110.03
				1,251,053.15	**ABATEMENT INTEREST ADJUSTMENT**		
			2006	COMMUNITY SERVICE	2028	ABATEMENT INTEREST	
				72,995.04		DEDUCTED FROM TAX	
			2007	GENERAL DEBT SERVICE		SETTLEMENTS IN 2023	
				2,228,401.11			
			2008	OPEB DEBT SERVICE			
			2009	TOTAL			
				3,552,449.30			
1900	REDUCTION DEBT EXCESS,						
	VOTER APPROV = GTR OF						
	[(920)OR(923)] X-1 =						
1901	OTHER OPEB DS ADJUST						
	(MEMO) VOTER APPROVED						

ABATEMENT INTEREST ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		***CARRY-OVER ABATEMENT LEVY LIM*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***ADVANCE ABATE ADJUST BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)	
2029	GENERAL =(2028) -(2030) -(2031)-(2032)=	2051	GENERAL=(2043)-(2047) OR MEMO	2069	GENERAL=(2059)-(2068)- (2070)-(2071)-(2072)=
2030	COMMUNITY SERVICE =(2028)X(2011)=	2052	COMMUNITY SERVICE =(2044)-(2048) OR MEMO	2070	COMMUNITY SERVICE =(2061)-(2065)=
2031	GENERAL DEBT SERVICE =(2028)X(2012)=	2053	GENERAL DEBT SERVICE =(2045)-(2049) OR MEMO	2071	GENERAL DEBT SERVICE =(2062)-(2066)=
2032	OPEB DEBT SERVICE =(2028)X(2013)=	2054	OPEB DEBT SERVICE =(2046)-(2050) OR MEMO	2072	OPEB DEBT SERVICE =(2063)-(2067)=
2028	TOTAL	2055	TOTAL	2073	TOTAL
***FY2023 ABATEMENT AID ADJUST** (ZERO IF NO LEVY AUTHORITY IN FUND)		**ADVANCE ABATEMENT LEVY ADJUST**		**TOTAL INITIAL LEVY LIMITATION** SUMMARY BEFORE OFFSETTING ADJUST	
2033	GENERAL	2056	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2024		
2034	COMMUNITY SERVICE	2057	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2024		
2035	GENERAL DEBT SERVICE	2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057)	3000	GENERAL RMV VOTER APPROVED = (506)+(1342) =
2036	OPEB DEBT SERVICE	2059	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1X(2058)]	3001	GENERAL RMV OTHER = (507)+(1343) =
2037	TOTAL			3002	GENERAL NTC VOTER APPROVED = (508)+(1344) =
TOTAL REGULAR ABATE LEVY ADJ				3003	GENERAL NTC OTHER +(509)+(1345)+(2038) +(2051)+(2069) =
2038	GENERAL = (2024)+(2029)+(2033)=	2060	GENERAL = (2059) -(2061)-(2062)-(2063)	3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) =
2039	COMMUNITY SERVICE = (2025)+(2030)+(2034)=	2061	COMMUNITY SERVICE =(2059)X(2011)=		
2040	GENERAL DEBT SERVICE = (2026)+(2031)+(2035)=	2062	GENERAL DEBT SERVICE =(2059)X(2012)=		
2041	OPEB DEBT SERVICE = (2027)+(2032)+(2036)=	2063	OPEB DEBT SERVICE =(2059)X(2013)		
2042	TOTAL	2059	TOTAL		
CARRY-OVER ABATE LEVY AUTHORITY				**COM SERV INITIAL LEVY SUMMARY**	
PAY 24 REGULAR ABATEMENT LIMIT		**PREVIOUS ADVANCE ABATEMENT LEVY** (PAY 23 PREVIOUS ADVANCE PLUS PAY 24 ADVANCE LEVY)		3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) + (2052)+(2070) =
2043	GENERAL	2064	GENERAL		
2044	COMMUNITY SERVICE	2065	COMMUNITY SERVICE		
2045	GENERAL DEBT SERVICE	2066	GENERAL DEBT SERVICE		
2046	OPEB DEBT SERVICE	2067	OPEB DEBT SERVICE		
PAY 24 REGULAR ABATEMENT LEVY		2068	TOTAL	**GEN DBT SERV INITIAL LEVY SUMMARY*	
2047	GENERAL			3006	GEN DEBT SERVICE VOTER APPROVED = (810)+(1702)+(2040) + (2053)+(2071) =
2048	COMMUNITY SERVICE			3007	GEN DEBT SERVICE OTHER = (811)+(1727)+(2040) + (2053)+(2071) =
2049	GENERAL DEBT SERVICE				
2050	OPEB DEBT SERVICE				

GEN DBT SERV INI SUMMARY CONT.	***COLLECT NEGATIVE ADJUSTMENTS***	***COLLECT NEGATIVE ADJUSTMENTS***
3008 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 2,786,300.68	3020 GEN RMV VOTER NEGATIVE OFFSET	3032 GDS VOTER NEGATIVE OFFSET
OPEB/PENSION DEBT SVC INITIAL LEVY SUMMARY***	3021 GEN RMV OTHER NEGATIVE OFFSET	**COLLECT NEGATIVE ADJUSTMENTS** IN GENERAL DEBT SERV FUND
3009 OPEB/PENSION DEBT SERVICE VOTER APPROVED = (902)+(1900)+(2041) + (2054)+(2072) =	3022 GEN NTC VOTER NEGATIVE OFFSET	3033 GDS OTH NEGATIVE OFFSET
3010 OPEB/PENSION DEBT SERVICE OTHER =(907)+(1903)+(2041) + (2054)+(2072) =	3023 GEN NTC OTHER NEGATIVE OFFSET	3034 GDS VOTER NET OFFSET ADJ = (3030)+(3032) =
3011 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) =	3024 COM SERV NEGATIVE OFFSET	3035 GDS OTH NET OFFSET ADJ = (3031)+(3033) =
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).	**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV	3036 OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET GTR OF 0 OR [-(3009)]
OFFSET CARRIED FORWARD	3025 GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =	**POSITIVE OFFSETTING ADJUSTMENT** IN OPEB/PENSION DEBT SERV FUND
3012 GENERAL	3026 GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =	3037 OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET GTR OF 0 OR [-(3010)]
3013 GENERAL DEBT SERVICE	3027 GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =	3038 OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET
3014 OPEB/PENSION DEBT SERVICE	3028 GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =	**COLLECT NEGATIVE ADJUST** IN OPEB/PENSION DEBT SERV FUND
POSITIVE OFFSETTING ADJUSTMENTS IN GENERAL AND COM SERV FUNDS	3029 COM SERV NET OFFSET ADJ = (3019)+(3024) =	3039 OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET
3015 GENERAL RMV VOTER POSITIVE OFFSET GTR 0 OR [0-(3000)]	**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND	**NET OFFSETTING ADJUSTMENTS** IN OPEB/PENSION DEBT SERV FUND
3016 GENERAL RMV OTHER POSITIVE OFFSET GTR 0 OR [0-(3001)]	3030 GDS VOTER POSITIVE OFFSET GTR OF 0 OR [-(3006)]	3040 OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =
3017 GENERAL NTC VOTER POSITIVE OFFSET GTR 0 OR [0-(3002)]	3031 GDS OTHER POSITIVE OFFSET GTR OF 0 OR [-(3007)]	3041 OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =
3018 GENERAL NTC OTHER POSITIVE OFFSET GTR 0 OR [0-(3003)]		
3019 COMMUNITY SERVICE POSITIVE OFFSET GTR 0 OR [0-(3005)]		

NET NEGATIVE ADJ BALANCE TO BE CARRIED FORWARD		***TACONITE REFERENDUM DATA*** INFORMATION ONLY		***FY2024 TACONITE RECEIPTS*** (FEB 2024 & AUG 2024 PYMT) USED TO CALCULATE PAY 25 LEVY LIMITATION REDUCTION	
3042	GENERAL ADJUST BALANCE FORWARD = (3012)-(3025) -(3026)-(3027)-(3028) -(3029) =	4000	1983-84 RESIDENT PU		
		4001	2011-12 RESIDENT PU		
		44	2023-24 RES PU (PRE)	1,217.24	4015
		57	2025-26 ADJ PU (EST)	1,217.40	TAC POT 13.72 CENTS PER TON (INITIAL AMT)
3043	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3013) -(3034)-(3035) =	4002	TACONITE REG REF PU =GTR (4000) OR (44)=		4016
		4003	2011 NET TAX CAPACITY		CITY/TWP REPLACEMENT NOT USED THIS YEAR
3044	OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3040)-(3041)=	4004	TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4003)X1.8% =		4017
					TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4027)
3045	TOTAL ADJUST BALANCE FORWARD =(3042) +(3043)+(3044)=				4018
					TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)
			FY2026 TAC REG REF REV (PAY 01 REF LEVY REQ)		4019
					TAC POT RECEIPTS BASE = (4015)-(4016) -(4017)-(4018) =
	LEVY AFTER OFFSETS STARTING POINT FOR MAX EFFORT ADJUSTMENTS	4005	REG FRONT END FORMULA = (4002)X\$175 =		4020
3500	GEN DEBT VOTER APPR 2,709,723.42	4006	TAC REG REF REV = GTR 0 OR [(4005)-(4004)]=		MINING 3.43 CENTS/TON
3501	GEN DEBT OTHER 76,577.26				4021
					TAC RAILR GRANDFATHER
			FY2026 TAC ADD REF REV		4022
					DEER RVR GRANDFATHER
	MAXIMUM EFFORT LOAN AID	4007	FY 13 REF REV ALLOW		4023
3502	ACT MAX EFF LOAN AID FOR FY2018 - FY2025 2,597,802.70	4008	TAC REF ADD ALLOWANCE = (4007)+\$415 =		FY2024 ELIGIBLE TAC RECEIPTS BASE AMOUNT =SUM (4019)TO(4022)=
		4009	ADD FRONT END FORMULA = (4001)X(4008) =		4024
3503	PAY 17 - PAY 24 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) = 860,000.00-	4010	TAC ADD BASE = GTR 0 OR [(4009)-(4004)] =		MAX TAC REDUCT = 95% OF [(4023)+(4018)]
		4011	TAC ADD REF REVENUE = (4010)X22.5% =		4025
3504	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY2026				TOTAL PAY 23 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION
			FY2026 TAC TOTAL REF REV (JULY 2022 PAYMENT)		4026
3505	BAL AVAIL END FY2026 (3502)+(3503) = 1,737,802.70	4012	TAC TOTAL REF REV = (4006)+(4011) =		FY2024 ELIG DIST TAC REPL AMT PLUS PAY 23 TAC LEVY ADJUSTMENT =(4023) +(4025)-(4018)=
		4013	MAXIMUM EC RESERVE = (57)X\$25 =		4027
	LEVY LIMITS ARE REDUCED IN THE FOLLOWING ORDER	4014	RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013)=		TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 23 LEVY REPLACMENT [NOT INCL IN (4023)]
3506	GEN DEBT VOTER =				4028
3507	GEN DEBT OTHER =				TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 23 LEVY REPLACEMENT [NOT INCL IN (4023)]
3508	MAX EFF LEVY LIMIT ADJ = =(3506)+(3507)=				
3509	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE =(3505)+(3508) = 1,737,802.70				4029
					FY2024 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)]

FY2024 TACONITE RECEIPT CONT.

LEVY LIMIT SUBJECT TO
TACONITE ADJUSTMENT CONT.

4030 FY2024 TAC BLDG MAINT
& REPAIR 4 CENTS/TON
[NOT INCL IN (4023)]

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

LEVY LIMIT SUBJECT TO
TACONITE ADJUSTMENT

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

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

4031 COMMUNITY SERVICE
4032 OTHER GENERAL NTC

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

4033 REDUCED OTHER NTC FOR
LIMITED LTFM LEVY

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

4034 OTHER GENERAL RMV

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

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

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

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

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

4039 NET OPEB DEBT SERV LEVY
NON-VOTER APPR BONDS

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

4040 NET OPEB DEBT SERV LEVY
FOR VOTER APPR BONDS

4041 = 50% OF (4040) =

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

4042 NET GEN DEBT SERV LEVY
NON-VOTER APPR BONDS

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

4043 NET GEN DEBT SERV LEVY
FOR VOTER APPR BONDS

4044 = 50% OF (4043) =

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

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

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))=

FY2026 LEVY, AID & REVENUE SUMMARY
BY FUND CONTINUES ON PAGE 29

I. COMPUTATION OF 2024 PAYABLE 2025 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	238,961.93	7,644.75-	N/A			231,317.18
GEN-RMV OTHER-EXEMP	782,569.04	28,221.24-	N/A			754,347.80
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	593,272.47	4,443.50-	1,843.12			590,672.09
TOTAL GENERAL	1,614,803.44	40,309.49-	1,843.12			1,576,337.07
COM SERV-EXEMP	52,341.92	1,108.92	116.66			53,567.50
DEBT-VOTER-NONEXEMP	2,904,070.48	197,489.53-	3,142.47			2,709,723.42
DEBT-OTHER-NONEXEMP	90,561.18	13,983.92-				76,577.26
TOTAL DEBT SERV	2,994,631.66	211,473.45-	3,142.47			2,786,300.68
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	4,661,777.02	250,674.02-	5,102.25			4,416,205.25

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

FUND	2023 PAY 2024 LIMITATION	2024 PAY 2025 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,413,162.17	1,576,337.07	163,174.90	11.55
COMMUNITY SERVICE	46,957.49	53,567.50	6,610.01	14.08
GENERAL DEBT SERVICE	2,720,168.37	2,786,300.68	66,132.31	2.43
OPEB DEBT SERVICE				
TOTAL	4,180,288.04	4,416,205.25	235,917.21	5.64

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

FUND	2023 PAY 2024 CERTIFIED LEVY + ADJUSTMENTS	2024 PAY 2025 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,413,162.17			
COMMUNITY SERVICE	46,957.49			
GENERAL DEBT SERVICE	2,720,168.38			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	4,180,288.04			

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER	191,520.91	191,520.91	231,317.18	231,317.18	
(5002)	GENERAL-RMV OTHER	654,996.47	654,996.47	754,347.80	754,347.80	
(5003)	GENERAL-NTC VOTER					
(5004)	GENERAL-NTC OTHER	566,644.79	566,644.79	590,672.09	590,672.09	
(5009)	COMMUNITY SERV-NTC OTHER	46,957.49	46,957.49	53,567.50	53,567.50	
(5013)	GENL DEBT-NTC VOTER	2,654,647.41	2,654,647.41	2,709,723.42	2,709,723.42	*1
(5014)	GENL DEBT-NTC OTHER	65,520.96	65,520.97	76,577.26	76,577.26	*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	1,413,162.17	1,413,162.17	1,576,337.07	1,576,337.07	
(5009)	COMMUNITY SERVICES FUND	46,957.49	46,957.49	53,567.50	53,567.50	
(5015)	GENERAL DEBT SERVICE FUND	2,720,168.37	2,720,168.38	2,786,300.68	2,786,300.68	
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	846,517.38	846,517.38	985,664.98	985,664.98	
	NET TAX CAPACITY	3,333,770.65	3,333,770.66	3,430,540.27	3,430,540.27	
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	2,846,168.32	2,846,168.32	2,941,040.60	2,941,040.60	
	OTHER	1,334,119.71	1,334,119.72	1,475,164.65	1,475,164.65	
TOTAL LEVY						
	TOTAL LEVY	4,180,288.04	4,180,288.04	4,416,205.25	4,416,205.25	
ALLOWABLE INCREASE						
	ALLOWABLE INCREASE AMOUNT					
	MAXIMUM ALLOWABLE CERTIFIED LEVY				4,416,205.25	

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	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY	NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:							
(313)	1ST TIER RMV REFER	198,275.71	198,275.71	238,961.93	238,961.93		*2
(314)	2ND TIER RMV REFER						*2
(315)	UNEQUALIZED RMV REFER						
(1031)	FY2025 1ST TIER REF ADJUST						*2
(1039)	FY2025 2ND TIER REF ADJUST						*2
(1047)	FY2025 UNEQUAL REF ADJUST						
(1053)	FY2025 TBRA ALLOC ADJUST						*2
(1062)	FY2025 REF HOLD HARMLESS ADJ						
(1137)	FY2023 1ST TIER REF ADJUST	6,754.80-	6,754.80-	7,644.75-	7,644.75-		
(1144)	FY2023 2ND TIER REF ADJUST						
(1151)	FY2023 UNEQUAL REF ADJUST						
(1157)	FY2023 TBRA ALLOC ADJUST						
(1169)	FY2023 REF HOLD HARMLESS ADJ						
(1334)	OTHER RMV REF ADJUST (MEMO)						
(3025)	RMV REF NET OFFSET ADJUST						
(4055)	REFERENDUM TACONITE ADJUST						
(5001)	TOTAL GENERAL - RMV VOTER APPROVED	191,520.91	191,520.91	231,317.18	231,317.18		
GENERAL REFER MARKET VALUE OTHER:							
(310)	1ST TIER LOCAL OPTIONAL	168,955.18	168,955.18	203,624.82	203,624.82	203,624.82	*3
(238)	2ND TIER LOCAL OPTIONAL	357,832.85	357,832.85	394,454.81	394,454.81	394,454.81	*3
(242)	EQUITY	152,324.69	152,324.69	184,489.41	184,489.41		*3
(245)	TRANSITION						*3
(1011)	FY2025 LOR TIER 1 ADJUST						*3
(1015)	FY2025 LOR TIER 2 ADJUST			22,394.75-	22,394.75-		*3
(1019)	FY2025 EQUITY ADJUST	448.30	448.30	157.91	157.91		*3
(1023)	FY2025 TRANSITION ADJUST						*3
(1055)	FY2025 LOR TIER 1 TBRA ADJUST						*2
(1064)	FY2025 LOR TIER 1 HOLD HARM ADJ						
(1109)	FY2023 LOR TIER 1 ADJUST	5,755.92-	5,755.92-	5,571.28	5,571.28	5,571.28	
(1116)	FY2023 LOR TIER 2 ADJUST	14,036.91-	14,036.91-	14,762.01-	14,762.01-	14,762.01-	
(1123)	FY2023 EQUITY ADJUST	4,771.72-	4,771.72-	3,206.33	3,206.33		
(1130)	FY2023 TRANSITION ADJUST						
(1163)	FY2023 LOR TIER 1 TBRA ADJUST						
(1175)	FY2023 LOR TIER 1 HOLD HARMLESS						
(1339)	OTHER ADJ, GEN OTHER RMV						
(3026)	GENERAL OTH RMV NET OFFSET ADJ						
(4053)	GENERAL OTH RMV TACONITE ADJUST						
(5002)	TOTAL GENERAL - RMV OTHER	654,996.47	654,996.47	754,347.80	754,347.80		

FOOTNOTES:

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

*3 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING GENERAL EDUCATION AID. FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

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

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER:						
INITIAL LEVIES:						
(232)	OPERATING CAPITAL	81,415.66	81,415.66	97,210.40	97,210.40	*3
(337)	ALT TEACHER COMP (Q COMP)					*4
(359)	ACHIEVEMENT & INTEGRATION					*5
(363)	FY2025 REEMPLOYMENT INS					
(365)	SAFE SCHOOLS	44,272.80	44,272.80	43,826.40	43,826.40	
(368)	SAFE SCHOOLS INTERMEDIATE					
(371)	JUDGMENT					*6
(373)	ICE ARENA	161,170.23	161,170.23	115,387.88	115,387.88	
(385)	FY2025 CAREER TECHNICAL	63,300.49	63,300.49	108,576.29	108,576.29	
(389)	FY2024 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)					
(444)	LT FACILITIES EQUAL	104,657.66	104,657.66	107,502.87	107,502.87	*4
(445)	LT FACILITIES UNEQUAL					
(455)	DISABLED ACCESS					
(489)	BUILDING/LAND LEASE					
(490)	COOP BUILDING REPAIR					
(491)	OTHER CAPITAL (MEMO)					
(494)	CONSOL/TRANSITION					
(495)	REORG OPERATING DEBT					
(496)	FY2025 HEALTH BENEFITS					
(497)	ADDITIONAL RETIREMENT					
(498)	SEVERANCE					
(499)	ADMINISTRATIVE DISTRICT					
(500)	SWIMMING POOL	104,901.58	104,901.58	120,768.63	120,768.63	
(501)	TREE GROWTH					
(502)	CONSOL/RETIREMENT					
(503)	ECON DEV ABATEMENT					
(504)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	559,718.42	559,718.42	593,272.47	593,272.47	

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1003)	FY2025 OPER CAPITAL ADJUST	230.04	230.04	524.14-	524.14-	*3
(1102)	FY2023 OPER CAPITAL ADJUST	208.67	208.67	232.25	232.25	
(1072)	FY2025 ALT TEACHER COMP ADJUST					*7
(1204)	FY2023 ALT TEACHER COMP ADJUST					
(1068)	FY2025 ACHIEVE & INTEG ADJUST					*5
(1182)	FY2023 ACHIEVE & INTEG ADJUST					*5
(1187)	FY2023 REEMPLOYMENT ADJUST	14,713.16	14,713.16			
(1192)	FY2023 SAFE SCHOOLS ADJUST			1,135.08-	1,135.08-	
(1197)	FY2023 SAFE SCHOOLS INTERM ADJ					
(1230)	FY2023 CAREER TECHNICAL ADJUST	2,509.97-	2,509.97-	1,637.01	1,637.01	
(1234)	FY2023 HEALTH BENEFITS ADJUST					
(1240)	FY2023 ANNUAL OPEB ADJUST					
(1076)	FY2025 LTFM EQUAL ADJUST	2,414.51-	2,414.51-	1.11	1.11	
(1080)	FY2025 LTFM UNEQUAL ADJUST					
(1081)	FY2025 H&S REBATE ADJ					
(1088)	FY2024 LTFM EQUAL ADJUST					
(1095)	FY2024 LTFM UNEQUAL ADJUST					
(1215)	FY2023 LTFM EQUAL ADJUST	3,640.68-	3,640.68-	4,654.65-	4,654.65-	
(1226)	FY2023 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE	6,586.71	6,586.71	4,443.50-	4,443.50-	
	GENERAL NTC OTHER					

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1327)	PAY 22 LEASE ADJUST					
(1328)	LEASE LEVY ADJ (MEMO)					
(1329)	OTHER CAPITAL ADJUST (MEMO)					
(758)	FY2026 FAC & EQUIP BOND ADJUST					
(1331)	ECON DEV ABATE ADJUST					
(1332)	DEBT SURPLUS ADJUST					
(1346)	OTHER GENERAL ADJUST					
(2038)	ABATEMENT ADJUSTMENT	48.37	48.37	102.81	102.81	*10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST	291.29	291.29	1,740.31	1,740.31	*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	339.66	339.66	1,843.12	1,843.12	
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	559,718.42	559,718.42	593,272.47	593,272.47	
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	6,586.71	6,586.71	4,443.50-	4,443.50-	
(5004)	TOTAL GENERAL - NTC OTHER	566,644.79	566,644.79	590,672.09	590,672.09	

FOOTNOTES:

*10 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).

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

*12 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.

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

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
COMMUNITY SERVICE:						
(609)	BASIC COMMUNITY EDUC	30,948.24	30,948.24	32,389.36	32,389.36	*13
(619)	EARLY CHILD FAMILY	16,528.18	16,528.18	19,632.68	19,632.68	*14
(624)	HOME VISITING	305.77	305.78	319.88	319.88	
(631)	ADULTS W/ DISABILITIES					
(636)	SCHOOL-AGE CARE					*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY2025 EARLY CHILD FAMILY ADJ	836.45-	836.45-	30.07-	30.07-	
(1407)	FY2023 HOME VISITING ADJUST			56.72-	56.72-	
(1411)	FY2023 SCHOOL-AGE CARE ADJUST			1,195.71		
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)					
(2039)	ABATEMENT ADJUSTMENT	2.77	2.77	7.22	7.22	*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	8.97	8.97	109.44	109.44	*12
(4045)	COM SERV TACONITE ADJUST					
(5009)	TOTAL COMMUNITY SERVICE	46,957.49	46,957.49	53,567.50	53,567.50	

FOOTNOTES:

- *10 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
 - *11 PAY 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 - *12 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
 - *13 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID.
 - *14 DISTRICT UNDERLEVY IN THIS COMPONENT WILL RESULT IN PROPORTIONATE REDUCTION IN CORRESPONDING STATE AID. DISTRICT MUST PROVIDE A COMMUNITY EDUCATION PROGRAM TO QUALIFY FOR THIS LEVY.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2025. FOR PAYABLE 2024 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED:						
(806)	DEBT SERVICE-AID ELIG	2,705,240.45	2,705,240.45	2,780,141.48	2,780,141.48	*15
(808)	DEBT SERVICE-AID INELIG	121,472.00	121,472.00	123,929.00	123,929.00	*15
(778)	NATURAL DISASTER DEBT					*15
(1700)	REDUCTION FOR DEBT EXCESS	172,556.62-	172,556.62-	197,489.53-	197,489.53-	
(1701)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT					*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST	491.58	491.58	3,142.47	3,142.47	*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	2,654,647.41	2,654,647.41	2,709,723.42	2,709,723.42	*1
DEBT SERVICE OTHER:						
(807)	DEBT SERVICE-AID ELIG					*15
(809)	DEBT SERVICE-AID INELIG					*15
(769)	LT FACILITIES DEBT SERVICE	75,438.52	75,438.52	90,561.18	90,561.18	*15
(1708)	FY2025 LTFM DEBT SERV ADJ	4.82	4.82	.70	.70	.70
(1715)	FY2024 LTFM DEBT SERV ADJ					
(1726)	FY2023 LTFM DEBT SERV ADJ					
(1703)	REDUCTION FOR DEBT EXCESS	9,922.38-	9,922.38-	13,984.62-	13,984.62-	
(1704)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT					*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST					*12,16
(3035)	GDS OTH NET OFFSET ADJUST					
(3507)	GDS OTH MAX EFFORT ADJ					
(4051)	GDS OTH TACONITE ADJUST					
(5014)	TOTAL DEBT SERVICE OTHER	65,520.96	65,520.97	76,577.26	76,577.26	*1

FOOTNOTES:

- *1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- *10 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT. DISTRICTS MAY SPREAD THIS COMPONENT OVER A PERIOD OF TWO YEARS (UP TO THREE YEARS ON REQUEST).
- *11 PAY 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *16 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2040, 2053 AND 2071 APPEAR AS VOTER APPROVED DEBT SERVICE IF VOTER APPROVED INITIAL DEBT SERVICE LEVY ON LINE 810 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

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

LINE #	LIMITATION COMPONENTS	2023 PAY 2024 LIMITATION	2023 PAY 2024 CERTIFIED LEVY	2024 PAY 2025 LIMITATION	2024 PAY 2025 PROPOSED LEVY	2024 PAY 2025 CERTIFIED LEVY NOTES
OPEB/PENSION DEBT SERVICE VOTER APPROVED:						
(902)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*15
(1900)	REDUCTION FOR DEBT EXCESS					
(1901)	OTHER ADJUST (MEMO)					
(2041)	ABATEMENT ADJUSTMENT					*10,17
(2054)	CARRY OVER ABATEMENT					*11,17
(2072)	ADVANCE ABATE ADJUST					*12,17
(4059)	OPEB/PENSION DEBT TACONITE ADJUST					
(5020)	TOTAL OPEB/PENSION DEBT SERVICE VOTER APPROVED					
OPEB/PENSION DEBT SERVICE OTHER:						
(907)	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS					*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 2026 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2026 LEVY LIMITATION WILL BE INCREASED BY THE AMOUNT OF ANY UNDERLEVY IN THIS COMPONENT.
- *15 DISTRICT MUST LEVY THE MAXIMUM AMOUNT FOR THIS LEVY COMPONENT.
- *17 ABATEMENT ADJUSTMENTS SHOWN ON LINES 2041, 2054 AND 2072 APPEAR AS VOTER APPROVED OPEB DEBT SERVICE IF VOTER APPROVED INITIAL OPEB DEBT SERVICE LEVY ON LINE 902 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.

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

END OF LEVY LIMITATION AND CERTIFICATION REPORT