

LEVY LIMITATION AND CERTIFICATION REPORT OUTLINE		***PROPERTY VALUATION DATA***		***PUPIL DATA***	
	PAGE	**MARKET VALUE**		RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.	
I.	GENERAL INPUT DATA				
A.	PROPERTY VALUATION	1	1	2018 MARKET VALUE	2,561,059,200
B.	PUPIL DATA	1	2	2019 MARKET VALUE	2,700,806,300
			3	2020 MARKET VALUE	2,833,197,950
II.	INITIAL COMPUTATIONS BY FUND		4	2021 MARKET VALUE	2,976,150,350
A.	GENERAL	2	5	2022 MARKET VALUE	3,450,424,100
B.	COMMUNITY SERVICE	12			
C.	GENERAL DEBT	13			
D.	OPEB/PENSION DEBT	16			
				REFERENDUM MARKET VALUE (RMV)	
		6		2018 RMV	1,741,631,500
III.	ADJUSTMENTS BY FUND		7	2019 RMV	1,853,071,900
A.	GENERAL	16	8	2020 RMV	1,935,861,900
B.	COMMUNITY SERVICE	23	9	2021 RMV	2,035,644,300
C.	GENERAL DEBT	24	10	2022 RMV	2,366,351,200
D.	OPEB/PENSION DEBT	24			
				NET TAX CAPACITY (NTC)	
IV.	ABATEMENT ADJUSTMENTS	24			
			11	2018 NTC	27,384,469
V.	OFFSET ADJUSTMENTS	26	12	2019 NTC	29,005,581
			13	2020 NTC	30,576,452
VI.	TACONITE ADJUSTMENTS	27	14	2021 NTC	32,122,256
			15	2022 NTC	37,472,483
VII.	LEVY AND AID SUMMARY	29			
VIII.	TOTAL LEVY LIMITATION	30		**SALES RATIO**	
			16	2018 SALES RATIO	93.9%
			17	2019 SALES RATIO	91.7%
			18	2020 SALES RATIO	90.5%
			19	2021 SALES RATIO	88.7%
			20	2022 SALES RATIO	86.0%
				UNLIMITED ADJUSTED NTC (UANTC)	
			21	2018 UANTC=(11)/(16)=	29,170,591
			22	2019 UANTC=(12)/(17)=	31,609,658
			23	2020 UANTC=(13)/(18)=	33,805,257
			24	2021 UANTC=(14)/(19)=	36,203,553
			25	2022 UANTC=(15)/(20)=	43,531,568
				ADJUSTED NTC (ANTC)	
			26	2018 ANTC	29,170,591
			27	2019 ANTC	31,609,658
			28	2020 ANTC	33,805,257
			29	2021 ANTC	36,203,553
			30	2022 ANTC	43,082,229
				AG MODIFIED ANTC FOR LTFM	
			31	2018 AG MODIFIED ANTC	28,371,850
			32	2019 AG MODIFIED ANTC	30,638,770
			33	2020 AG MODIFIED ANTC	32,740,290
			34	2021 AG MODIFIED ANTC	35,190,837
			35	2022 AG MODIFIED ANTC	41,877,096
				RESIDENT AVERAGE DAILY MEMBERSHIP (ADM)	
			36	2020-21 RES ADM (ACT)	2,673.99
			37	2021-22 RES ADM (ACT)	2,697.59
			38	2022-23 RES ADM (PRE)	2,682.77
			39	2023-24 RES ADM (EST)	2,639.00
			40	2024-25 RES ADM (EST)	2,602.00
			41	2025-26 RES ADM (EST)	2,540.00
				RESIDENT PUPIL UNITS	
			42	2020-21 RES PU (ACT)	2,933.34
			43	2021-22 RES PU (ACT)	2,956.77
			44	2022-23 RES PU (PRE)	2,940.41
			45	2023-24 RES PU (EST)	2,893.20
			46	2024-25 RES PU (EST)	2,851.20
				ADJUSTED ADM	
			47	2020-21 ADJ ADM (ACT)	2,710.76
			48	2021-22 ADJ ADM (ACT)	2,742.59
			49	2022-23 ADJ ADM (PRE)	2,730.59
			50	2023-24 ADJ ADM (EST)	2,694.00
			51	2024-25 ADJ ADM (EST)	2,640.00
			52	2025-26 ADJ ADM (EST)	2,574.00
				ADJUSTED PUPIL UNITS	
			53	2020-21 ADJ PU (ACT)	2,976.71
			54	2021-22 ADJ PU (ACT)	3,006.28
			55	2022-23 ADJ PU (PRE)	2,994.90
			56	2023-24 ADJ PU (EST)	2,955.60
			57	2024-25 ADJ PU (EST)	2,892.80
				VOLUNTARY PRE-K ADJUSTED ADM	
			58	2020-21 ADJ VPK ADM	
			59	2021-22 ADJ VPK ADM	
			60	2022-23 ADJ VPK ADM	
			61	2023-24 ADJ VPK ADM	
			62	2024-25 ADJ VPK ADM	
				VOL PRE-K ADJUSTED PUPIL UNITS	
			63	2020-21 ADJ VPK PU	
			64	2021-22 ADJ VPK PU	
			65	2022-23 ADJ VPK PU	
			66	2023-24 ADJ VPK PU	
			67	2024-25 ADJ VPK PU	

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

WEIGHTS FOR PUPIL UNITS	FY 2015 & LATER
PRE-KGN HCP:	1.000
HCP-KGN:	1.000
REG-KGN PART:	0.550
REG-KGN ALL:	1.000
GRADES 1-3:	1.000
GRADES 4-6:	1.000
GRADES 7-12:	1.200

PUPIL DATA CONT.		***DECLINING ENROLLMENT REV CONT.***		***COMPENSATORY REVENUE CONT.***	
SCHOOL READINESS PLUS ADJUST ADM		102	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56)-(57) 62.80	115	COMPENSATORY PILOT
68	2020-21 ADJ SRP ADM			116	TOTAL COMPENSATORY REV = (114)+(115) = 2,328,656.49
69	2021-22 ADJ SRP ADM				
70	2022-23 ADJ SRP ADM	103	DECLINING ENROLL ALLOW =(100)X0.28= 2,038.68		
71	2023-24 ADJ SRP ADM				
72	2024-25 ADJ SRP ADM				**ENGLISH LEARNER (EL)**
SCHOOL READINESS PLUS PUPIL UNITS		104	DECLINING ENROLL REV = (102)X(103) = 128,029.10	117	2024-25 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) 5.00
73	2020-21 ADJ SRP PU				
74	2021-22 ADJ SRP PU				
75	2022-23 ADJ SRP PU				
76	2023-24 ADJ SRP PU	105	**PENSION ADJUSTMENT REVENUE** PENSION ADJUST ALLOWANCE (FY 2024 GEN ED REV REPORT, LINE 50)	118	IF(117)=0, ZERO; ELSE GTR OF 20, (117) = 20.00
77	2024-25 ADJ SRP PU			119	EL REVENUE = (118)X\$1,228 = 24,560.00
(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46), (47-52), AND (53-57)		106	INITIAL PENSION ADJ REV = (57)X(105) =	120	2024-25 ADM SRV (EST) 2,640.00
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		107	FY 2024 RETIRE SALARY 19,342,677.35	121	EL CONCENTRATION RATIO = (117)/(120) = .00189394
78	2020-21 EXT ADM (ACT) 93.39	108	PENSION ADJUST RATE .0125	122	EL CONCENTRATION FACTOR = LSR OF 1 OR (121)/0.115 = .01646904
79	2021-22 EXT ADM (ACT) 127.36	109	RETIRE PENSION ADJUST = (107)X(108) = 241,783.46	123	EL PUPIL UNITS = (117)X(122) = .08
80	2022-23 EXT ADM (PREL) 111.83	110	TOTAL PENSION ADJ REV = (106)+(109) = 241,783.46	124	EL CONCENTRATION REV = (123)X\$436 = 34.88
81	2023-24 EXT ADM (EST) 92.00			125	DISTRICT EL REV+ EL CONCENTRATION REV (EXCLUDES EL CROSS REDUC AID, 342) =(120)+(124) = 24,594.88
82	2024-25 EXT ADM (EST) 93.00			126	BASIC SKILLS REVENUE = (116)+(125) = 2,353,251.37
83	2025-26 EXT ADM (EST) 92.00				**SPARSITY REVENUE**
EXTENDED TIME PU			**GIFTED & TALENTED REVENUE**	127	ATTENDANCE AREA FOR SPARSITY 324.56
84	2020-21 EXT TIME PU 97.13	111	GIFTED & TALENTED REV = (57)X\$13.00 = 37,606.40	128	DIST TO NEAREST HS 10.0
85	2021-22 EXT TIME PU 133.34			129	ISOLATION INDEX = [SQ RT (.55X(127))] +(128) = 23.4
86	2022-23 EXT TIME PU 115.62			130	ISOLATION INDEX RATIO = [(129)-23]/10, WITH MIN= 0 AND MAX= 1.5 .04
87	2023-24 EXT TIME PU 99.20			131	2024-25 ADM SRV, 7-12 1,264.00
88	2024-25 EXT TIME PU 101.20		**EXTENDED TIME REVENUE**		
GENERAL EDUCATION REVENUE		88	2024-25 EXT PU (EST) 101.20		
BASIC REVENUE		112	EXTENDED TIME REVENUE = (88)X\$5,117 = 517,840.40		
100	FY 2025 FORMULA ALLOW 7,281				
57	2024-25 ADJ PU (EST) 2,892.80		**COMPENSATORY REVENUE**		
101	BASIC REVENUE = (57)X(100) = 21,062,476.80	113	FY 2024 COMPENSATORY REVENUE (FROM FY 2024 GEN ED REV REPORT, LINES 60 AND 61) 2,307,890.61		
DECLINING ENROLLMENT REV		114	EST FY 2025 COMPENSATORY REVENUE = GREATER OF (113) OR =(113)X(\$7,281-\$839)/(\$7,138-\$839) X [(50)/(49)] = 2,328,656.49		
56	2023-24 ADJ PU (EST) 2,955.60				
57	2024-25 ADJ PU (EST) 2,892.80				

SPARSITY REVENUE CONT.		***TRANSPORTATION SPARSITY CONT.***		***TRANSPORTATION SPARSITY CONT.***	
132	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(131)] /[400+(131)] =	146	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(144) RAISED TO 0.26 POWER] X [(145) RAISED TO 0.13 POWER] X0.141X(100) = 509.30	159	TRANSP EXCESS COST = GTR OF ZERO OR (152)-(158) =
133	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(130)X(131)X(132) OR MEMO:	147	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (146) - [.0466X(100)] = 170.01	160	PUPIL TRANSP ADJ IF (159)=0, THEN (160)=0 ELSE (159)X0.35 =
134	ELEM SPARSITY REVENUE (SEE WEBSITE)	148	INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(147) = 491,804.93	161	TOTAL TRANSPORTATION SPARSITY REVENUE = (148)+(160) = 491,804.93
135	PRELIM SPARSITY REVENUE = (133)+(134) =	149	FY 2024 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB23 FORECAST) 1,962,138.79	**INITIAL GEN ED REVENUE**	
136	FY 2024 SPARSITY REV (FY 2024 GEN ED REV REPORT, LINE 98)	150	FY 2023 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB23 FORECAST)	101	BASIC 21,062,476.80
137	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	151	FY 2023 REG AND EXCESS TRANSP COST TIMES 105% = (150)X1.05 =	104	DECLINING ENROLL 128,029.10
138	SPARSITY REVENUE IF (137)=YES, (138) = GTR OF (135) OR (136); ELSE (138) = (135)	152	ADJUSTED TRANSP COST = LSR OF (149) OR (151) =	110	PENSION ADJUSTMENT 241,783.46
SMALL SCHOOLS REVENUE		153	FY 2024 BASIC REVENUE (2023-24 GEN ED REV REPORT LINE 46) 21,097,072.80	111	GIFTED & TALENTED 37,606.40
57	2024-25 ADJ PU (EST) 2,892.80	154	TRANSPORTATION PORTION OF FY 2024 BASIC REVENUE = (153)X.0466 = 983,123.59	112	EXTENDED TIME 517,840.40
139	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 =	155	FY 2024 TRANSP SPARSITY REV(2023-24 GEN ED REV REPORT, LINE 118) 635,961.36	126	BASIC SKILLS 2,353,251.37
140	SMALL SCHOOLS ALLOWANCE = (139)X\$544 =	156	FY 2024 CHARTER TRANSP ADJ REV(2023-24 GEN ED REV REPORT, LINE 308)	138	SPARSITY
141	SMALL SCHOOLS REVENUE = (57)X(140) =	157	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	141	SMALL SCHOOLS
TRANSPORTATION SPARSITY		158	FY 2024 TRANSP REV SUBTOTAL =(154)+(155) +(156)-(157) = 1,619,084.95	141	TRANSPORT SPARSITY 491,804.93
142	ATTENDANCE AREA 324.56	161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(126) +(138)+(141)+(161) = 24,832,792.46	162	OPERATING CAPITAL
143	SQUARE MILES PER RES PU =(142)/(46)= .1138	163	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 32.18	163	ALLOWANCE = \$79
144	SPARSITY INDEX = GTR OF (143) OR 0.2 = .2000	164	MAINTENANCE COST INDEX = 1+[.01X(163)] = 1.3218	164	+[\$109X(164)] = 223.08
145	DENSITY INDEX = LSR OF (143) OR 0.2 BUT AT LEAST 0.005 = .1138	165	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(164)] = 223.08	165	MENSTRUAL PRODUCTS/OPIATE ANTOGONISTS ALLOWANCE =\$2= 2
		166	OPERATING CAP REVENUE = (57)X(165) +(57)X(166) +(167)X\$31 = 651,111.42	166	YEAR ROUND PU SERVED
		167	UNEQUALIZED REVENUE =(57)X(166)= 5,785.60	167	OPERATING CAP REVENUE

TRANSITION REVENUE		***EQUITY REVENUE CONT.***		***LOCAL OPTIONAL AIDS & LEVIES***				
205	TRANSITION ALLOWANCE (FY 2015 GEN ED REVENUE REPORT, LINE 174)	8.86	203	FY 2025 DISTRICT REFERENDUM REV/ADJ PU	177	TOTAL, TIER 1 = (57)X(175) =	867,840.00	
206	TRANSITION REVENUE = (57)X(205) =	25,630.20	173	TIER 1 LOR CAP/APU	300	178	TOTAL, TIER 2 = (57)X(176) =	1,226,547.20
EQUITY REVENUE			224	= GTR OF ZERO OR [(223)-(203)-(173)] =		10	2022 RMV	2,366,351,200
207	METRO 5TH PERCENTILE	7,591.96	57	2024-25 ADJ PU (EST)	2,892.80	46	2024-25 RES PU (EST)	2,851.20
208	METRO 95TH PERCENTILE	9,725.69	225	= LSR OF \$100,000 OR		235	FY 2025 RMV/RES PU = (10)/(46) =	829,949.21
209	METRO GAP =(208)-(207) =	2,133.73	226	= (221)+(225) =	270,939.65	236	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (235)/\$880,000 =	.94312410
210	RURAL 5TH PERCENTILE	7,581.00	227	BOTH RUR AND MET = = 0.25X(226)	67,734.91	237	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (235)/\$587,244=	1.00000000
211	RURAL 95TH PERCENTILE	9,691.97	57	2024-25 ADJ PU (EST)	2,892.80	238	TIER 1 LOR LEVY = (177)X(236) =	818,480.82
212	RURAL GAP =(211)-(210) =	2,110.97	228	= \$50.00X(57) =	144,640.00	239	TIER 2 LOR LEVY = (178)X(237) =	1,226,547.20
213	DISTRICT'S REGION: METRO=MET; RURAL=RUR	RUR	229	EQUITY REVENUE =(226)+(227)+(228)=	483,314.56	240	TIER 1 LOR AID = (177)-(238) =	49,359.18
214	DIST'S REGION'S EQUITY GAP = (209) OR (212)=	2,110.97	**OPERATING CAPITAL AIDS & LEVIES**			241	TIER 2 LOR AID = (178)-(239) =	
215	DIST'S REGION'S 95TH PCT = (208) OR (211)=	9,691.97	168	OPERATING CAP REVENUE	651,111.42	**EQUITY AIDS & LEVIES**		
216	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES =[(101)+(204)+(206)+ [(173)X(57)]/(57) =	7,589.86	169	UNEQUALIZED REVENUE =(57)X(166)=	5,785.60	229	EQUITY REVENUE	483,314.56
217	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (215)-(216) =	2,102.11	230	OPERATING CAPITAL REVENUE SUBJECT TO EQUALIZATION =(168)-(169)=	645,325.82	242	LEVY RATIO FOR EQUITY =(235)/\$510,000	1.00000000
218	EQUITY INDEX = (217)/(214) =	.99580288	30	2022 ANTC	43,082,229	243	EQUITY LIMIT = (229)X(242) =	483,314.56
219	= \$80X(218) =	79.66	57	2024-25 ADJ PU (EST)	2,892.80	244	EQUITY AID = (229)-(243) =	
220	INITIAL EQUITY ALLOW IF (217)=0 THEN (220)=0 ELSE (220)=\$14+(219)	93.66	231	FY 2025 ANTC/ADJ PU =(30)/(57)=	14,892.92	**TRANSITION AIDS & LEVIES**		
57	2024-25 ADJ PU (EST)	2,892.80	232	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (231)/\$22,912 =	.65000524	206	TRANSITION REVENUE	25,630.20
221	= (57)X(220) =	270,939.65	233	OPERATING CAPITAL EQUAL LIMIT = (230)X(232) =	419,465.16	245	LEVY RATIO FOR TRANSITION =(235)/\$510,000	1.00000000
222	FY 2025 STATE AVERAGE REF REV & TIER 1 LOR	1,347.01	234	OPERATING CAP AID =(168)-(233)=	231,646.26			
223	=0.10X[(222)] =	134.70						

TRANSITION AIDS & LEVIES CONT.

246 TRANSITION LIMIT
 = (206)X(245) = 25,630.20
 247 TRANSITION AID
 =(206)-(246) =

REFERENDUM AIDS & LEVIES

203 REFER \$/APU
 ALL AUTHORITIES
 248 TIER 1 CAP/APU 460
 249 TIER 2 CAP/APU
 = 0.25X(100)-\$300 = 1,520.25
 138 SPARSITY REVENUE
 250 TIER 2 CAP/APU
 IF (138) > ZERO
 THEN (250) = 9,999.99
 ELSE (250) = (249) 1,520.25
 BREAKDOWN OF \$/APU
 BY TIER, ALL AUTHORITIES
 251 TIER 1 = LSR OF
 (203) OR (248) =
 252 TIER 2 = [LSR OF (203)
 OR (250)]-(251) =
 253 UNEQUALIZED
 = (203)-(251)
 -(252) =

BREAKDOWN OF REFERENDUM
 REVENUES

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

REFERENDUM LEVY PORTIONS

235 FY 2025 RMV/RES PU 829,949.21
 257 TIER 1 = LSR OF 1
 OR (235)/\$567,000 = 1.00000000
 258 TIER 2 = LSR OF 1
 OR (235)/\$290,000 = 1.00000000

INITIAL REFERENDUM LEVY

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

INITIAL REFERENDUM AID

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

EQUALIZATION AID LIMIT

101 FY 2025 FORMULA ALLOW 7,281
 57 ADJ PU (EST) 2,892.80
 265 REFERENDUM EQUALIZATION AID LIMIT
 = [[0.25X(100)]
 -\$300]X(57) 4,397,779.20

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

REFERENDUM LEVY WITH AID LIMIT

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

REFERENDUM AID WITH AID LIMIT

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

TAX BASE REPLACEMENT
 AID (TBRA)

271 ADJ INITIAL TBRA
 (FROM TBRA PHASEOUT
 REPORT, LINE 11)
 272 CONVERTED ADJ FY 2002
 REF AUTHORITY
 (FY 2015 GENERAL
 EDUC REVENUE REPORT,
 LINE 254)
 273 UNCAPPED REF AND LOR ALLOWANCE
 = (175)+(197) = 300.00
 274 PRORATED TBRA
 = LSR OF (271) OR
 [(271)X(273)/(272)] =
 275 REF AND LOR REV
 = (177)+(204) = 867,840.00

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

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

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

APPLYING THESE REDUCTIONS: ***		***REFERENDUM AID GUARANTEE CONT.		***OPT AID & LEVY SUMMARY CONT.***	
276	TAX BASE REPLACE AID	298	FY 2015 LOCATION	312	LOCAL OPTIONAL LEVY LIMIT
284	TIER 1 REF AID		EQUITY AID		= (311)+(239) = 2,045,028.02
	= (269)-(278) =		(FY 2015 GENERAL	313	LOCAL OPTIONAL AID
285	TIER 2 REF AID		EDUC REVENUE REPORT,		=(286)+ (241)+ (307)=
	= (263)-(277) =		LINE 197)		=(279)+ (280)= 49,359.18
286	TIER 1 LOR AID				
	= (240)-(279)	299	FY 2015 COMBINED AID		
	49,359.18		FOR GUARANTEE		
287	TIER 1 LOR LEVY		= (297)+(298) =		**REF AID & LEVY SUMMARY**
	= (238)-(280)				AFTER REF AID GUARANTEE
	818,480.82	300	FY 2025 COMBINED REVENUE	314	TIER 1 REF LEVY
288	TIER 1 REF LEVY		= (172)+(204) =		= (288)-(308) =
	= (267)-(281) =			315	TIER 2 REF LEVY
289	TIER 2 REF LEVY				= (289)-(309) =
	= (260)-(282) =	301	FY 2025 COMBINED	316	UNEQL LEVY
290	UNEQL REF LEVY		INITIAL AID		= (290)-(310) =
	= (256)-(283) =		= (291)+(241) =		
			49,359.18		
291	REFER AND LOR TIER 1 EQUALIZATION	302	REVENUE RATIO =	317	TOTAL REFERENDUM LEVY
	AID BEFORE AID GUARANTEE		LESSER OF 1 OR		= (314)+(315)+(316)=
	= (276)+(284)		[(300)/(296)] =		
	+(285)+(286) =			318	TOTAL REFERENDUM
	49,359.18	303	2012 RMV		EQUALIZATION AID
292	REFERENDUM AND LOR LEVY		1,351,599,500		= (276)+(284)+(285)
	BEFORE AID GUARANTEE	10	2022 RMV		+(308)+(309)+(310)
	= (287)+(288)	304	RMV RATIO =		-(279)-(280) =
	+(289)+(290) =		LESSER OF 1 OR		
	818,480.82		[(303)/(10)] =		
			.57117452		
		305	FY 2025 MINIMUM		**ALTERNATIVE ATTENDANCE ADJUST**
	REFERENDUM AID GUARANTEE		COMBINED AID		(CHARTER TRANSPORT AND
293	FY 2015 REFERENDUM AID		= (299)X(302)X(304) =		MN STATE ACAD ADJ'S ONLY)
	INCREASE FROM GUARANTEE			319	ADJ PU OF CHARTER
	(FY 2015 GEN ED REV	306	FY 2025 REFERENDUM HOLD		SCHOOLS TRANSPORTED
	REPORT, LINE 276)		HARMLESS AID INCREASE	146	BY DISTRICT
			IF (293)=0 THEN 0,		
294	FY 2015 REFERENDUM REV		ELSE GREATER OF 0	320	EXT TME PU OF CHARTER
	(FY 2015 GEN ED REV		OR [(305)-(301)] =		SCHOOLS TRANSPORTED
	REPORT, LINE 289)			321	BY DISTRICT
	959,742.00				
295	FY 2015 LOCATION		**INITIAL LEVIES ARE REDUCED TO**		ADJUST = (146)X(319)
	EQUITY REVENUE		MAKE THE REFER AID GUARANTEE		+\$223X(320) =
	(FY 2015 GEN ED REV		REVENUE-NEUTRAL. LEVY COMPONENTS	322	2024-25 RES PU ATTENDING
	REPORT LINE 198)		ARE REDUCED IN THE FOLLOWING ORDER:		MN STATE ACADEMIES
	678,217.68				MN STATE ACADEMIES
296	FY 2015 COMBINED REVENUE	307	TIER 1 LOR LEVY	323	ALT ATTENDANCE ADJ
	= (294)+(295) =				=(100)X(322) =
	1,637,959.68	308	TIER 1 REF LEVY	324	ALT ATTEND ADJUST
297	FY 2015 REFERENDUM	309	TIER 2 REF LEVY		TO AID
	EQUALIZATION PLUS	310	UNEQL REF LEVY		= (321)+(323) =
	HOLD HARMLESS AID				
	(FY 2015 GENERAL		**LOCAL OPT AID & LEVY SUMMARY**		
	EDUC REVENUE REPORT,		AFTER REF AID GUARANTEE		
	LINES 276 & 287)	311	TIER 1 LOR LEVY		
	470,805.22		= (287)-(307) =		
			818,480.82		
		239	TIER 2 LOR LEVY		
			= (239)		
			1,226,547.20		

REEMPLOYMENT INSURANCE LEVY		***FY 2024 CAREER & TECH CONT.***		***INITIAL LTFM REVENUE***	
364	EST FY 2024 EXPEND	30,000.00	380	LAST YEAR REVENUE	57 2024-25 ADJ PU (EST) 2,892.80
365	INITIAL REEMPLOYMENT LEVY = 100% OF (364)=	30,000.00		(FY 2023 CTE AID REPORT, LINE 16)	401 AVE BLDG AGE (EST) (NO MAX AGE LIMIT) 38.61
	SAFE SCHOOLS LEVY		381	REVENUE GUARANTEE = LESSER OF (378) OR (380) =	402 BLDG AGE RATIO = LSR OF 1 OR (401)/35 = 1.00000000
366	SAFE SCH LVY REQUEST? YES		382	PRELIMINARY REVENUE = GREATER OF (379) OR (381) =	403 INITIAL LTFM REVENUE = \$380X(57)X(402) = 1,099,264.00
57	2024-25 ADJ PU (EST)	2,892.80	383	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5	**ADDITIONAL LTFM REVENUE** FOR QUALIFIED H&S PROJECTS > \$100,000
367	SAFE SCH LEVY LIMIT = \$36X(57) =	104,140.80	384	CAREER TECH REVENUE = (382)+(383) =	764 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B
	SAFE SCHOOLS INTERMEDIATE LEVY				
368	SAFE SCH INTERMEDIATE LEVY REQUEST? NO		29	2021 ANTC	36,203,553
369	INTERMEDIATE LEVY ALLOWANCE <= \$15		56	2023-24 ADJ PU (EST)	2,955.60
370	SAFE SCH INTERMEDIATE LIMIT = (57)X(369) =		385	FY 2024 ANTC/ADJ PU = (29)/(56) =	12,249.14
	JUDGMENT LEVY		386	LEVY RATIO FOR CTE = LESSER OF 1 OR (385)/\$7,612 =	1.00000000
371	DISTRICT JUDGMENTS		387	CAREER TECH LEVY LIMIT = (384)X(386) =	195,310.50
372	INTERMED JUDGMENTS		388	EST CAREER TECH AID = (384)-(387) =	
373	JUDGMENT LIMIT = (371)+(372) =			**ANNUAL OTHER POSTEMPLOYMENT** BENEFITS (OPEB)	
	ICE ARENA LEVY		389	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2023 EXPENSES PAID	116,496.00
374	FY 2023 NET OPR COSTS				
375	ICE ARENA LEVY LIMIT = 100% OF (374) =		390	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000
	FY 2024 CAREER & TECHNICAL		391	ANNUAL OPEB LEVY LIMIT = (389)X(390) =	116,496.00
376	SHARE OF FY 2024 EST COOPERATIVE BUDGET			**CAPITAL RELATED LEVY LIMITATIONS**	
377	FY 2024 ESTIMATED DISTRICT BUDGET	509,210.00		**LONG TERM FACILITIES MAINTENANCE** REVENUE (LTFM)	
378	FY 2024 EST BUDGET = (376)+(377) =	509,210.00	400	LTFM PLAN APPROVAL STATUS	APPROVED
379	PRELIMINARY REVENUE = .35X(378) =	178,223.50			
					408 TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(406) +(407)+(766) = 1,099,264.00

OLD LAW HEALTH & SAFETY (H&S)		***LTFM REVENUE***		***LTFM TOTAL AIDS & LEVIES CONT.***	
409	OLD LAW HEALTH & SAFETY REVENUE = FY 2025 ESTIMATED H&S COST =	418	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) = 1,099,264.00	432	TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) = 81,349.86
410	REG ALT FAC PAYGO REVENUE APPROVED FOR FY 2025	419	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	433	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (423)-(432) = 1,017,914.14
411	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	420	DISTRICT LTFM REVENUE = (418)-(419) = 1,099,264.00	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) = 1,017,914.14
763	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	422	TOTAL LTFM REVENUE = (420)+(421) = 1,099,264.00	**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	2024-25 ADJ PU (EST) 2,892.80	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) = 1,099,264.00	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K
766	NET LTFM REQ DEBT SERVICE FOR VPK	35	2022 AG MODIFIED ANTC FOR LTFM REVENUE 41,877,096	766	NET LTFM REQ DEBT SERVICE FOR VPK
407	NEW PAYGO LTFM LEVY FOR VPK	54	2021-22 ADJ PU (ACT) 3,006.28	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS 380,819.34
414	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (407)+(412)+(413) +(763)+ (764)+(765) +(766) =	424	FY 2022 ANTC PER APU = (35)/(54) = 13,929.87	768	TOTAL DEBT SERVICE LTFM REVENUE = (763)+(764)+(765) +(766)+(767) = 380,819.34
	OLD LAW DEFERRED MAINTENANCE	425	STATEWIDE ANTC/APU 12,230.18	436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (768) = 380,819.34
415	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	426	LTFM EQUAL FACTOR = 123% OF (425) = 15,043.12	428	LTFM AID RATIO .07400393
416	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 = 185,139.20	427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = .92599607	437	LTFM DEBT INITIAL EQUAL AID = (436)X(428) = 28,182.13
417	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) = 185,139.20	428	LTFM AID RATIO = 1-(427) = .07400393	438	LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (768) = 28,182.13
		429	LTFM INITIAL EQUAL AID = (423)X(428) = 81,349.86	439	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436)-(438) = 352,637.21
		430	LTFM INITIAL EQUALIZED LEVY = (423)-(429) = 1,017,914.14	440	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (768)-(438)-(439) =

GEN FUND PORTION OF LTFM REV		***APPROVED INTERMED OPERATING***		***APPROVED REG OP LEASES CONT.***	
422	TOTAL LTFM REVENUE 1,099,264.00		ADMINISTRATIVE SPACE		**INSTRUCTIONAL/STORAGE**
		456	FY 2024 JOINT		
441	TOTAL GENERAL FUND LTFM REVENUE	457	FY 2025 JOINT	474	FY 2024 NONJOINT
	= (422)-(768) = 718,444.66			475	FY 2025 NONJOINT 174,956.00
		458	INSTRUCTIONAL/STORAGE		
442	LTFM GEN FUND EQUAL REV	459	FY 2024 JOINT 28,131.59	476	REG OPERATING LEASES
	= (423)-(436) = 718,444.66				= SUM (472) TO (475)= 174,956.00
		460	TOT INTERMED OPERATING		***APPROVED REGULAR***
443	LTFM GEN FUND EQUAL AID		= (456) TO (459) = 28,131.59		CAPITALIZED LEASES
	= (432)-(438) = 53,167.73				**ADMINISTRATIVE SPACE**
			***APPROVED INTERMED CAPITALIZED**		
444	GEN FUND LTFM EQUAL LIMIT			477	FY 2024 NONJOINT
	= GTR OF ZERO OR		***ADMINISTRATIVE SPACE***	478	FY 2025 NONJOINT
	(442)-(443) = 665,276.93	461	FY 2024 JOINT		
		462	FY 2025 JOINT		**INSTRUCTIONAL/STORAGE**
445	GEN FUND LTFM UNEQUAL LIMIT		***INSTRUCTIONAL/STORAGE***	479	FY 2024 NONJOINT 96,000.00
	= GTR OF ZERO OR	463	FY 2024 JOINT	480	FY 2025 NONJOINT
	(441)-(443)-(444) =	464	FY 2025 JOINT		**EXCESS FUNDS CAP LEASE**
446	TOTAL GEN FUND LTFM LEVY		***EXCESS FUNDS CAP LEASE***		
	= (444)+(445) = 665,276.93	465	FY 2024 JOINT	481	FY 2024 NONJOINT
		466	FY 2025 JOINT	482	FY 2025 NONJOINT
	DISABLED ACCESS LIMIT				
447	FY 1992-FY 2025	467	TOT INTERMED CAPITALIZED	483	REG CAPITALIZED LEASES
	APPROV DIS ACC COSTS 300,000.00		= SUM[(461) TO (464)]		= [SUM (477) TO (480)]
448	MAXIMUM = GTR OF (JUNE		-(465)-(466) =		-[(481)+(482)] = 96,000.00
	1991 COMPONENT DIST X				
	150,000) OR 300,000 = 300,000.00	468	TOT INTERMED LEASE COSTS	484	TOTAL APPROVED REGULAR
449	LSR OF (447) OR (448) 300,000.00		= (460)+(467) = 28,131.59		LEASE COST & CARRYOVER
		57	2024-25 ADJ PU (EST) 2,892.80		=(471)+(476)+(483)= 270,956.00
450	FIRST YEAR DISABLED	469	INTERMED PUPIL UNIT MAX	57	2024-25 ADJ PU (EST) 2,892.80
	ACCESS LEVY CERTIFIED 1992		LIMIT = \$65X(57) = 188,032.00	485	REG PUPIL UNIT MAXIMUM
451	LAST YEAR TO CERTIFY				LIMIT = \$212X(57) = 613,273.60
	= (450)+7 YEARS = 1999	470	INTERMED LEASE LIMIT		
452	TOTAL CUM CERT LEVY		=LSR (468) OR (469) = 28,131.59	486	COMM APPROVED LIMIT
	(PAY 93 TO PAY 22) 300,000.00				
453	CERT LEVY PAY 2023	471	INTERMED CARRYOVER (INCL	487	REGULAR MAX LIMIT
454	TOTAL CERTIFIED LEVY		IN REGULAR LEASE LIMIT)		=GTR (485) OR (486)= 613,273.60
	= (452)+(453) = 300,000.00		= (468)-(470) =	488	REGULAR LEASE LIMIT
					=LSR (484) OR (487)= 270,956.00
455	DISABLED ACCESS LIMIT		***APPROVED REG OPERATING LEASES**	489	TOTAL LEASE LEVY LIMIT
	= GREATER OF ZERO		***ADMINISTRATIVE SPACE**		= (470)+(488) = 299,087.59
	OR (449)-(454)=				
	LEASE LEVY LIMITATION	472	FY 2024 NONJOINT		
		473	FY 2025 NONJOINT		
	DIST'S SHARE OF JOINT				
	LEASE FOR INTERMED DIST				
	287, 288, 916 AND 917				

INITIAL CAPITAL RELATED LEVIES		***INITIAL GEN FUND LEVY CONT.***		***ECFE CONT.***			
233	OPERATING CAPITAL	419,465.16	510	TOTAL INITIAL GENERAL	612	ECFE ANNUAL REPORT	
446	LT FAC MAINTENANCE	665,276.93		LEVY LIMITATION		SUBMITTED?	YES
455	DISABLED ACCESS			=(506)+(507)+(508)	613	POPULATION UNDER	
489	LEASE LEVY	299,087.59		+(509) =		FIVE YEARS OF AGE	1,002
490	COOP BLDG REPAIR			4,727,810.90			
491	OTHER CAPITAL (MEMO)				614	GTR OF 150 OR (613) =	1,002
492	CAP PROJECTS REFER						
				COMMUNITY SERVICE	615	ECFE ALLOWANCE	
493	CAPITAL RELATED LIMITS			**BASIC COMMUNITY EDUCATION**		0.023X(100) =	167.46
	= (233)+(446)+(455)		600	POPULATION (YR 2020)			
	+(489)+(490)+(491)		601	GTR OF (600) OR 1,335	18,163	616	FY 2025 EARLY CHILD
	+(492) =	1,383,829.68			18,163		FAMILY REVENUE
			602	YOUTH SERVICE PROG?	YES		IF (611) = YES
							= (614)X(615),
	OTHER INITIAL GENERAL LEVIES		603	AFTER SCHOOL			IF ANNUAL REPT = YES
				ENRICHMENT?	YES	30	2022 ANTC
494	CONSOLIDATION/					617	ECFE TAX RATE
	TRANSITION		604	FY 2025 GENERAL REVENUE		618	= (617)X(30) =
495	REORGANIZATION			= \$6.35X(601) =	115,335.05		86,281.64
	OPERATING DEBT		605	FY 2025 YOUTH SERVICE		619	EARLY CHILD LEVY LIMIT
496	HEALTH BENEFITS			REV = \$1.00X(601) =	18,163.00		= LESSER OF (616)
497	ADDL RETIREMENT						OR (618) =
	(MPLS AND STP)		606	FY 2025 AFTER SCHOOL		620	EST FY 2025 EARLY CHILD
498	SEVERANCE			REVENUE = \$1.85X(601)			AID = (616)-(619) =
499	ADMIN DISTRICT			NOT TO EXCEED 10,000			81,513.28
500	SWIMMING POOL			AND \$.43XPOPULATION			
501	TREE GROWTH			IN EXCESS OF 10,000	22,010.09		
502	CONSOLIDATION/						**HOME VISITING LIMIT**
	RETIREMENT		607	FY 2025 COMMUNITY		621	DIST PLANS TO LEVY FOR
503	ECON DEVELOP ABATE			EDUCATION REVENUE			FY 2025 HOME VISIT?
504	OTHER GENERAL (MEMO)			= (604)+(605)+(606) =	155,508.14		YES
505	SUBTOTAL, OTHER INITIAL		30	2022 ANTC	43,082,229	622	HOME VISITING REVENUE
	GENERAL LEVIES		608	STANDARD COMM ED LEVY			IF (621) = YES
	= (494) TO (504) =			= 0.00375X(30) =	161,558.36		AND (618) > \$0,
							= \$3.00X(613),
	INITIAL GENERAL FUND LEVY		609	COMM ED LEVY LIMIT			ELSE = \$0
506	GENERAL RMV VOTER APPROVED			LSR (607) OR (608) =	155,508.14	231	FY 2025 ANTC/ADJ PU
	=(317) =					623	HOME VISIT LEVY RATIO
507	GENERAL RMV OTHER		610	FY 2025 EST GROSS COMM ED			= LESSER OF 1 OR
	=(312)+(243)			AID = (607)-(609) =			(231)/\$17,250 =
	+(246) =	2,553,972.78				624	FY 2025 HOME VISIT LIMIT
				EARLY CHILD FAMILY EDUCATION			= (622)X(623)
508	GENERAL NTC						2,595.25
	VOTER APPROVED			FY 2023 ECFE ANNUAL REPORT		625	FY 2025 EST HOME VISIT
	=(492)			MUST BE SUBMITTED TO CERTIFY			AID =(622)-(624)
				EARLY CHILDHOOD FAMILY ED &			410.75
				HOME VISIT LEVIES FOR FY 2025			
509	GENERAL NTC OTHER		611	DIST PLANS TO LEVY FOR			
	=(338)+(361)+(365)			FY 2025 ECFE REVENUE?	YES		
	+(367)+(370)+(373)						
	+(375)+(387)+(391)						
	+(493)-(492)+(505) =	2,173,838.12					

ADULTS WITH DISABILITIES		***GENERAL DEBT SERVICE (FUND 7)***		***DEBT EQUAL AID CONT.***	
626	ADULTS WITH DISABILITIES REQUEST? YES		REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2025 PRINCIPAL AND INTEREST PAYMENTS)	713	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2023
627	DISTRICT POPULATON TIMES \$0.34 = (600)X\$0.34 = 6,175.42		**REQ DEBT ELIGIBLE FOR LONG TERM** FACILITIES MAINTENANCE (LTFM) REV	714	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (710)+(711) + (712)+(713) = 3,492,333.00
628	FY 2023 ADULTS WITH DISABILITIES REVENUE 700		ALT FAC REGULAR REQ DEBT SERV LEVY		
629	TOTAL REVENUE, =GREATER OF = GREATER OF (627) OR (628)= 6,175.42	701	ALT FAC/H&S REQ DEBT SERV LEVY		**REQUIRED DEBT FOR BONDS ELIG** FOR FUTURE DEBT EQUALIZATION AID
630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.006 = (30)X0.006 = 2,584.93	702	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	715	VOTER APPR BONDS SOLD AFTER JULY 1, 2023 ELIG FOR FUTURE AID
631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) = 2,584.93	703	NEW LTFM REQ DEBT SERVICE FOR VPK	716	NON-VOTER BONDS SOLD AFTER JULY 1, 2023 ELIG FOR FUTURE AID
632	ADULTS WITH DISABILITIES AID = (629)-(631) = 3,590.49	704	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS 394,905.00	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) = 394,905.00		**OTHER REQUIRED DEBT FOR BONDS** INELIGIBLE FOR DEBT EQUAL AID
633	FY 2025 SCH-AGE CARE REV (FY 2025 EST COST)		**REQ DEBT ELIGIBLE FOR NATURAL** DISASTER EQUAL AID (MS 123B.535)	718	VOTER APPR BONDS INELG FOR DEBT EQUAL AID 609,000.00
30	2022 ANTC 43,082,229				
46	2024-25 RES PU (EST) 2,851.20	706	NATURAL DISASTER REQ DEBT SERV LEVY		**NON-VOTER APPR INELIG BONDS**
634	ANTC/RES PU = (30)/(46) = 15,110.21			719	FACIL BOND-MS 123B.62
635	LEVY RATIO = LSR OF 1 OR (634)/\$2,318 = 1.00000000		**REQUIRED DEBT ELIGIBLE FOR DEBT** EQUALIZATION AID (MS 123B.53)	720	EQUIP BOND-MS 123B.61
636	FY 2025 SCH-AGE CARE LIM = (633)X(635) =	707	TACONITE BONDS REQ DEBT SERV LEVY	721	REORG OPER DEBT
637	FY 2025 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) =	708	TAC FUNDING FOR BONDS (NOT IRRRB)	722	ECON DEV ABATEMENT 438,533.00
	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) = 246,969.96	711	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2023 3,492,333.00	725	INELG LEASE PURCHASE
		712	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2023	726	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (719) THRU (725) = 438,533.00
				727	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (717)+(718)+(726) = 1,047,533.00
				728	GDS REQ DEBT SERV LEVY = (705)+(706)+(714) +(717)+(718)+(727) = 4,934,771.00

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) = 4,101,333.00	744	RETAIN FOR CAPITAL LOAN REPAYMENT	758	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = -(719)-(720)-(748) =
30	2022 ANTC 43,082,229	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)= 176,015.77		***NET DEBT EXCESS SUMMARY***
732	DEBT EQUAL REVENUE BASE GTR OF ZERO OR [(714)-(731)] = 3,492,333.00	748	EXCESS USED TO RETIRE FAC & EQUIP BONDS	760	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(729)-(715)]X(751) = 146,288.31
733	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	749	ADJUSTED DEBT EXCESS = (747)-(748) = 176,015.77	761	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (749)-(759)-(760) = 29,727.46
			BREAKDOWN OF NET DEBT EXCESS	762	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (760)+(761) = 176,015.77
734	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY	750	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (731)>0, THEN 0 ELSE (728)-(717)= 4,934,771.00		**LONG TERM FACILITIES MAINT AID**
	FUND 7 DEBT BALANCE			763	NET ALT FAC REG DEBT = (700)-(753) =
735	JUNE 2022 FUND 7-425 BAL FOR BOND REFUND	751	DEBT EXCESS RATIO = LSR 1 OR (749)/(750)= .03566848	764	NET ALT FAC/H&S DEBT = (701)-(754) =
736	JUNE 2022 FUND 7-451 BAL FOR QZAB & QSCB	752	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (714)X(751) = 124,566.21	765	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (702)-(755) =
737	JUNE 2022 FUND 7-460 BALANCE NONSPENDABLE	753	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(751) =	766	NET LTFM REQ DEBT FOR ELIG VPK = (703)-(756) =
738	JUNE 2022 FUND 7-463 BALANCE UNASSIGN NEG	754	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(751) =	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(757) = 380,819.34
739	JUNE 2022 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 615,474.34	755	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(751) =	768	NET DEBT LEVY FOR LT FAC MAINT = (763)+(764)+(765) + (766)+(767) = 380,819.34
740	PAY 22 DEBT EXCESS LEVY REDUCTION 111,429.66	756	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(751) =	436	LTFM DEBT EQUAL REV 380,819.34
741	PAY 23 DEBT EXCESS LEVY REDUCTION 81,290.36	757	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(751) = 14,085.66	438	LTFM DEBT EQUAL AID 28,182.13
742	5% OF PAY 24 REQ DEBT SERV LEVY=(728)X5%= 246,738.55			439	LTFM DEBT EQUAL LEVY 352,637.21
743	FUND 7 AVAIL BALANCE GTR OF ZERO OR [(739) -(740)-(741)-(742)] = 176,015.77			440	LTFM DEBT UNEQUAL LVY
				769	LTFM DEBT LEVY LIMIT = (439)+(440)+(753)+(754) +(755)+(756)+(757)= 366,722.87

NATURAL DISASTER DEBT EQUAL			***DEBT EQUALIZATION AID CONT.***			***MINIMUM EST MAX EFFORT PAYMENT***		
30	2022 ANTC	43,082,229	783	FY 2025 NET DEBT EQ REV = GTR OF 0 OR [(780)-(782)] =		732	MAX EFFORT DEBT LEVY	
770	TEN PERCENT ANTC = 0.10X(30) =	4,308,222				800	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927)-(706) -(719)-(720)-(721)] =	
706	REQ DEBT LEVY FOR NATURAL DISASTER DEBT		784	PRELIM TIER 1 EQU REV =LSR (783) OR (781)=				
771	FY 2025 DISASTER DEBT EQ REV = GTR OF ZERO OR [(706)-(770)] =		785	PRELIM TIER 2 EQU REV = (783)-(784) =		801	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	
54	2021-22 ADJ PU (ACT)	3,006.28	786	MAX EFFORT TIER 1 REV			**ADJUSTMENT TO GDS LIMIT** FOR IRRRB ALLOCATION	
772	FY 2022 ANTC PER APU = (30)/(54) =	14,330.74	787	MIN TIER 2 REV FOR MAX EFF = GTR OF ZERO OR (780)-(731) =		802	FY 2025 IRRRB FUNDING FOR VOTER-APPR BONDS	
773	STATEWIDE AVE ANTC INC PER APU	12,964.47	788	TIER 1 EQUAL REV = GTR OF (784) OR (786) =		803	PAY 24 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((802)X1.05) =	
774	DISASTER EQUAL FACTOR = 300% OF (773) =	38,893.40	789	TIER 2 EQUAL REV = GTR OF (785) OR (787) =		804	FY 2025 IRRRB FUNDING FOR NON-VOTER BONDS	
775	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (772)/(774) =	.36846200	54	2021-22 ADJ PU (ACT)	3,006.28	805	PAY 24 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((804)X1.05) =	
776	DISASTER AID RATIO = = 1-(775) =	.63153800	790	2022 ANTC /ADJ APU = (30)/(54) =	14,330.74	806	DEBT EQUAL AID ELIG, VOTER APPROVED =GTR OF ZERO OR [(710)+(711)+(713) +(801)-(799)-(803)] =	3,492,333.00
777	DISASTER DEBT EQUAL AID = (771)X(776) =		791	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$4,430 OR 55.33% OF (773)] =	1.00000000	807	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(712)-(798)-(805)] OR ZERO =	
778	DISASTER LEVY LIMIT = (706)-(777) =		792	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$8,000 OR 100% OF (773)] =	1.00000000	808	DEBT EQUAL AID INELIG, VOTER APPROVED =(715)+(718) =	609,000.00
	DEBT EQUALIZATION AID					809	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(716)+(726) =	438,533.00
732	DEBT EQUAL BASE	3,492,333.00	793	TIER 1 DEBT EQU AID RATIO = 1-(791) =		769	LTFM DEBT LEVY LIMIT NON VOTER APPROVED	366,722.87
752	DEBT EXCESS FOR ELIG REQUIRED DEBT	124,566.21	794	TIER 2 DEBT EQU AID RATIO = 1-(792) =		778	DISASTER LEVY LIMIT VOTER APPROVED	
779	FY 2025 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)		795	TIER 1 DEBT AID = (788)X(793) =				
780	FY 2025 GROSS DEBT EQUALIZATION REVENUE = (732)-(752)+(779) =	3,367,766.79	796	TIER 2 DEBT AID = (789)X(794) =				
30	2022 ANTC	43,082,229	797	TOTAL DEBT EQ AID = (795)+(796) =				
781	= .1050X(30) =	4,523,634.05	798	NON VOTER DEBT AID = (797)X(712)/(714) =				
782	MAX UNEQ LOCAL EFFORT = .1574X(30) =	6,781,142.84	799	VOTER APPR DEBT AID = (797)-(798) =				

INITIAL GEN DEBT SERVICE CONT.		***FUND 47 DEBT BALANCE CONT.***		***LEVY LIMITATION ADJUSTMENTS***	
810	INITIAL GDS LEVY LIM VOTER APPROVED =(806)+(808)+(778) = 4,101,333.00		BAL NON-VOTER APPROV = (911)-(912) =		IN GENERAL, IF WE HAVE:
		914	PAY 22 OPEB DEBT EXC REDUCTION NON-VOTER	A	FINAL LEVY AUTHORITY
811	INITIAL GDS LEVY LIM NON VOTER APPROVED = (807)+(809)+(769) = 805,255.87	915	PAY 23 OPEB DEBT EXC REDUCTION NON-VOTER	B	PREVIOUSLY CALCULATED AUTHORITY
		916	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =	C	CERTIFIED LEVY BASED ON (B)
812	TOTAL INITIAL GDS LEVY LIMIT = (810)+(811) = 4,906,588.87			D	LEVY ADJUSTMENT, THEN: IF A>B, D=A-B IF A<C, D=A-C OTHERWISE D=ZERO
	OTR POSTEMPLOY BENEFITS (OPEB) & PENSION DEBT SERVICE (FUND 47)	917	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% =		**GENERAL FUND ADJUSTMENTS**
900	LEVY BONDS IRREV TRUST VOTER APPROVED	918	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER		**FY 2024 OPERATING** CAPITAL LEVY ADJUSTMENT
901	LEVY BONDS REVOC TRUST VOTER APPROVED	919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER	1000	FY 2024 OPER CAP LEVY AUTH (FROM FY 2024 GENERAL EDUC REV REPORT, LINE 194) 353,399.74
902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	920	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =	1001	22 PAY 23 LIMIT 352,138.66
903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED			1002	22 PAY 23 LEVY 352,138.66
904	LEVY BONDS REVOC TRUST NON-VOTER APPROVED	921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] =	1003	FY 2024 OPER CAPITAL LEVY ADJUSTMENT = ((1100)-(1101)) = 1,261.08
905	REQUIRED DEBT SERVICE LEVY FOR OPEB BONDS NON-VOTER APPROVED = (903)+(904)=	922	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907) = ZERO, ELSE 0		**FY 2024 LOR TIER 1 LEVY ADJUST**
	FUND 47 DEBT BALANCE			1004	FY 2024 LOR TIER 1 (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 201) 708,937.06
906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)	923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 275)
907	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) =	924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 302)
908	JUNE 2022 FUND 47-425 BAL FOR BOND REFUND	925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =	1007	22 PAY 23 LIMIT 697,569.03
909	JUNE 2022 FUND 47-460 BALANCE NONSPENDABLE			1008	22 PAY 23 LEVY 697,569.03
910	JUNE 2022 FUND 47-463 BALANCE UNASSIGN NEG	926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) =	1009	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ =(1005) +(1006)+(1007)= 697,569.03
911	JUNE 2022 FUND 47-464 BALANCE RESTRICTED			1010	PAY 23 LEVY BEFORE TRBA AND HOLD HARM ADJ =(1005) +(1006)+(1008)= 697,569.03
912	JUNE 2022 FUND 47-464 BALANCE VOTER APPROV			1011	FY 2024 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1009)) = 11,368.03
913	JUNE 2022 FUND 47-464				

FY 2024 LOR TIER 2 LEVY ADJUSTMENT		***FY 2024 1ST TIER REF ADJ CONT.***		***FY 2024 UNEQUAL REF LEVY ADJ***		
1012	FY 2024 LOR TIER 2 (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 202)	1,253,174.40	1026	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 303)	1040	FY 2024 UNEQUAL REF LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 255)
1013	22 PAY 23 LIMIT	1,249,019.20	1027	22 PAY 23 LIMIT	1041	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 278)
1014	22 PAY 23 LEVY	1,249,019.20	1028	22 PAY 23 LEVY	1042	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 305)
1015	FY 2024 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1013))	4,155.20	1029	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1027) =	1043	22 PAY 23 LEVY
FY 2024 EQUITY LEVY ADJUSTMENT			1030	PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1028) =	1044	22 PAY 23 LEVY
1016	FY 2024 EQUITY LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 214)	493,806.88	1031	FY 2024 1ST TIER VTR REF LEVY ADJUSTMENT	1045	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =
1017	22 PAY 23 LIMIT	492,095.88	**FY 2024 2ND TIER REF LEVY ADJUST**		1046	PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =
1018	22 PAY 23 LEVY	492,095.88	1032	FY 2024 2ND TIER REF LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 253)	1047	FY 2024 UNEQUALIZED REF LEVY ADJUSTMENT
1019	FY 2024 EQUITY LEVY ADJUSTMENT = ((1016)-(1017)) =	1,711.00	1033	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 277)	**FY 2024 TBRA ALLOCATION ADJUST** TO VOTER-APPROVED LEVIES	
FY 2024 TRANSITION LEVY ADJUST			1034	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 304)	**FY 2024 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINES 266 TO 268)	
1020	FY 2024 TRANSITION LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 222)	26,186.62	1035	22 PAY 23 LIMIT	1048	TIER 1 LEVY
1021	22 PAY 23 LIMIT	26,099.78	1036	22 PAY 23 LEVY	1049	TIER 2 LEVY
1022	22 PAY 23 LEVY	26,099.78	1037	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =	1050	UNEQL LEVY
1023	FY 2024 TRANSITION LEVY ADJUSTMENT = ((1020)-(1021)) =	86.84	1038	PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =	1051	TOTAL FY 2024 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =
FY 2024 1ST TIER REFERENDUM LEVY ADJUST			1039	FY 2024 2ND TIER REF LEVY ADJUSTMENT	1052	TOTAL FY 2024 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 23 LEVY = (1025)+(1033) +(1041) =
1024	FY 2024 1ST TIER REF LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 251)				1053	FY 2024 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =
1025	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 276)					

FY 2024 LOR TBRA ALLOCATION ADJ		***FY 2024 INTEGRATION ADJUSTMENT***		***FY 2024 HEALTH & SAFETY***	
1054	FY 2024 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 265)	1065	FY 2024 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 86,901.21	1081	FY 2024 HEALTH AND SAFETY REBATES ADJUST
		1066	22 PAY 23 LIMIT 96,408.11		**FY 2023 LTFM EQUAL LEVY ADJUST**
		1067	22 PAY 23 LEVY 96,408.11		
1005	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 275)	1068	FY 2024 INTEGRATION ADJUSTMENT LIMIT = (1065)-(1067) = 9,506.90-	1082	FY 2023 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 63) 890,265.98
1055	FY 2024 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =		**FY 2024 ALT TEACHER COMP ADJ**	1083	21 PAY 22 LIMIT 949,258.43
	FY 2024 REFERENDUM HOLD HARMLESS ADJUST TO VOTER-APPROVED LEVIES	1069	FY 2024 ALT COMP LEVY AUTH (FROM FY 2024 GEN ED REVENUE REPORT, LINE 339) 252,525.00	1084	21 PAY 22 LEVY 949,258.43
1056	FY 2024 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINES 294 TO 296)	1070	22 PAY 23 LIMIT 259,471.88	1085	TOTAL ADJUSTMENT = (1082)-(1084) = 58,992.45-
		1071	22 PAY 23 LEVY 259,471.88	1086	22 PAY 23 ADJ LIMIT 58,992.45-
		1072	FY 2024 ALT TEACH COMP LEVY ADJUSTMENT = ((1069)-(1071)) = 6,946.88-	1087	22 PAY 23 ADJ LEVY 58,992.45-
1057	TIER 1 LEVY			1088	FY 2023 LTFM EQUALIZED LEVY ADJUST
1058	TIER 2 LEVY				
1059	UNEQL LEVY		**FY 24 & FY 23 CAPITAL RELATED ADJ**		**FY 2023 LTFM UNEQUAL LEVY ADJ**
1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =		**FY 2024 LTFM EQUAL LEVY ADJ**	1089	FY 2023 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2023 WEBSITE REPORT, LINE 64)
1061	TOTAL FY 2024 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 23 LEVY =(1026) +(1034)+(1042)=	1073	FY 2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2024 WEBSITE REPORT, LINE 63) 678,446.27	1090	21 PAY 22 LIMIT
		1074	22 PAY 23 LIMIT 674,964.12	1091	21 PAY 22 LEVY
1062	FY 2024 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =	1075	22 PAY 23 LEVY 674,964.12	1092	TOTAL ADJUSTMENT
	FY 2024 REFERENDUM HOLD HARMLESS ADJUSTMENT TO TIER 1 LEVIES	1076	FY 2024 LTFM EQUALIZED LEVY ADJUST = (1073)-(1074) = 3,482.15	1093	22 PAY 23 ADJ LIMIT
			FY 2024 LTFM UNEQUAL LEVY ADJ*	1094	22 PAY 23 ADJ LEVY
1063	FY 2024 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 293)	1077	FY 2024 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY 2024 WEBSITE REPORT, LINE 64)	1095	FY 2023 LTFM UNEQUALIZED LEVY ADJUST
					3 YEAR PRIOR ADJUSTMENTS
1006	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY ALLOCATION OF TBRA	1078	22 PAY 23 LIMIT		**FY 2022 OPERATING CAPITAL** LEVY ADJUSTMENT
		1079	22 PAY 23 LEVY	1096	FY 2022 OPER CAP LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 181) 307,524.07
1064	FY 2024 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =	1080	FY 2024 LTFM UNEQUALIZED LEVY ADJUST	1097	20 PAY 21 LIMIT 305,980.94
				1098	20 PAY 21 LEVY 305,980.94

FY 2022 OPER CAP ADJ CONT.			***FY 2022 EQUITY LEVY ADJUSTMENT***			***FY 2022 1ST TIER VTR APPROVED***		
1099	TOTAL ADJUST TO PAY 21 OPER CAP LEVY AUTH = ((1096)-(1097)) =	1,543.13	1117	FY 2022 EQUITY LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 208)	502,161.50	1133	PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1031)	
1100	21 PAY 22 ADJ LIMIT	7,695.44	1118	20 PAY 21 LIMIT	545,629.83	1134	TOTAL ADJUST TO PAY 21 1ST TIER REF LEVY AUTH	
1101	21 PAY 22 ADJ LEVY	7,695.44	1119	20 PAY 21 LEVY	545,629.83	1135	21 PAY 22 ADJ LIMIT	
1102	FY 2022 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1101)) =	6,152.31-	1120	TOTAL ADJUST TO PAY 21 EQUITY LEVY AUTH = ((1117)-(1119)) =	43,468.33-	1136	21 PAY 22 ADJ LEVY	
	FY 2022 LOR TIER 1 LEVY ADJ		1121	21 PAY 22 ADJ LIMIT	16,333.82-	1137	FY 2022 1ST TIER REF LEVY ADJUSTMENT	
1103	FY 2022 LOC OPT TIER 1 AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 286)	642,307.12	1122	21 PAY 22 ADJ LEVY	16,333.82-		**FY 2022 2ND TIER REF LEVY ADJ**	
1104	20 PAY 21 LIMIT	665,717.97	1123	FY 2022 EQUITY LEVY ADJUSTMENT = ((1120)-(1122)) =	27,134.51-	1138	FY 2022 2ND TIER REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REV RPT, LINE 242)	
1105	20 PAY 21 LEVY	665,717.97		**FY 2022 TRANSITION LEVY ADJ**		1139	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1038)	
1106	TOTAL ADJUST TO PAY 21 LOR OPTIONAL LEVY AUTH = ((1103)-(1105)) =	23,410.85-	1124	FY 2022 TRANSITION LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 215)	26,635.64	1140	PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1039)	
1107	21 PAY 22 ADJ LIMIT	3,173.89-	1125	20 PAY 21 LIMIT	28,945.62	1141	TOTAL ADJUST TO PAY 21 2ND TIER REF LEVY AUTH	
1108	21 PAY 22 ADJ LEVY	3,173.89-	1126	20 PAY 21 LEVY	28,945.62	1142	21 PAY 22 ADJ LIMIT	
1109	FY 2022 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1108)) =	20,236.96-	1127	TOTAL ADJUST TO PAY 21 TRANSITION LEVY AUTH = ((1124)-(1126)) =	2,309.98-	1143	21 PAY 22 ADJ LEVY	
	FY 2022 LOR TIER 2 LEVY ADJUST		1128	21 PAY 22 ADJ LIMIT	866.51-	1144	FY 2022 2ND TIER REF LEVY ADJUSTMENT	
1110	FY 2022 LOC OPT LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 202)	1,274,662.72	1129	21 PAY 22 ADJ LEVY	866.51-			
1111	20 PAY 21 LIMIT	1,385,208.00	1130	FY 2022 TRANSITION LEVY ADJUSTMENT = ((1127)-(1129)) =	1,443.47-			
1112	20 PAY 21 LEVY	1,385,208.00		***FY 2022 1ST TIER VOTER*** APPROVED REFER LEVY ADJUST				
1113	TOTAL ADJUST TO PAY 21 LOR OPTIONAL LEVY AUTH = ((1110) - (1112))	110,545.28-	1131	FY 2022 1ST TIER REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 240)				
1114	21 PAY 22 ADJ LIMIT	41,467.20-	1132	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1030)				
1115	21 PAY 22 ADJ LEVY	41,467.20-						
1116	FY 2022 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1115))	69,078.08-						

FY 2022 UNEQUAL REF LEVY ADJ		***FY 2022 LOR TBRA ADJUST***		***FY 2022 LOR TIER 1 HOLD*** HARMLESS ADJUSTMENT CONT.	
1145	FY 2022 UNEQUAL REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 244)	1158	FY 2022 ALLOC OF TBRA TO LOR TIER 1 LEVY (FROM FY 2022 GENERAL REVENUE REPORT, LINE 254)	1172	FY 2022 LOR TIER 1 HOLD HARMLESS ADJUSTMENT
1146	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1054)	1159	ALLOCATION OF TBRA (FROM PAY 21 LEVY RPT, LINE 296)	1173	21 PAY 22 ADJ LIMIT
1147	PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1055)	1160	FY 2022 ALLOCATION OF TBRA LOR LEVY TIER 1 ADJUSTMENT = (1158)-(1159) =	1174	21 PAY 22 ADJ LEVY
1148	TOTAL ADJUST TO PAY 21 UNEQUAL REF LEVY AUTH	1161	21 PAY 22 ADJ LIMIT	1175	FY 2021 TIER 1 HOLD HARM ADJUSTMENT
1149	21 PAY 22 ADJ LIMIT	1162	21 PAY 22 ADJ LEVY		**FY 2022 INTEGRATION ADJUSTMENT**
1150	21 PAY 22 ADJ LEVY	1163	FY 2022 LOR TIER 1 TBRA LEVY ADJUSTMENT	1176	FY 2022 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20) 90,117.99
1151	FY 2022 UNEQUAL REF LEVY ADJUSTMENT		**FY 2022 REFERENDUM HOLD HARM**	1177	20 PAY 21 LIMIT 95,809.23
	FY 2022 TBRA ALLOCATION ADJ TO VOTER-APPROVED LEVIES	1164	FY 2022 ALLOC OF HOLD HARM (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 283 TO 285)	1178	20 PAY 21 LEVY 95,809.23
1152	FY 2022 ALLOC OF TBRA TO VTR-APPR REF LEVIES (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINES 255 TO 257)	1165	PAY 21 HOLD HARM ALLOC (FROM PAY 21 LEVY RPT, LINE 313 TO 315)	1179	TOTAL ADJUSTMENT = (1176)-(1178) = 5,691.24-
1153	PAY 21 ALLOC OF TBRA TO VOTER-APPR REF LEVY (FROM PAY 21 LEVY RPT, LINES 297 TO 300)	1166	FY 2022 HOLD HARM TOTAL = (1165)-(1164) =	1180	21 PAY 22 ADJ LIMIT 1,787.31-
1154	FY 2022 TBRA ALLOCATION TOTAL ADJUSTMENT = (1153)-(1152) =	1167	21 PAY 22 ADJ LIMIT	1181	21 PAY 22 ADJ LEVY 1,787.31-
1155	21 PAY 22 ADJ LIMIT	1168	21 PAY 22 ADJ LEVY	1182	FY 2022 INTEGRATION ADJUSTMENT LIMIT = (1179)-(1181) = 3,903.93-
1156	21 PAY 22 ADJ LEVY	1169	FY 2022 HOLD HARM ALLOC		**FY 2022 REEMPLOYMENT ADJUSTMENT**
1157	FY 2022 TBRA ALLOC LEVY ADJUSTMENT		**FY 2022 LOR TIER 1 HOLD** HARMLESS ADJUSTMENT	1183	FY 2022 EXPEND ACTUAL 86,431.16
		1170	FY 2022 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINES 282)	1184	REEMPLOY LEVY AUTH = 100% OF (1183) = 86,431.16
			FY 2022 LOR TIER 1 HOLD HARMLESS ADJUSTMENT	1185	21 PAY 22 LIMIT 16,000.00
		1171	PAY 21 TIER 1 HOLD HARMLESS LEVY (FROM PAY 22 LEVY RPT, LINES 312)	1186	21 PAY 22 LEVY 16,000.00
			FY 2022 LOR TIER 1 HOLD HARMLESS ADJUSTMENT	1187	FY 2022 REEMPLOY ADJUST = ((1184)-(1185)) = 70,431.16
			FY 2022 SAFE SCHOOLS ADJUST	1188	SAFE SCH Lvy REQUEST YES
			FY 2022 SAFE SCHOOLS ADJUST	54	2021-22 ADJ PU (ACT) 3,006.28
			FY 2022 SAFE SCHOOLS ADJUST	1189	FY 2022 SAFE SCHOOLS AUTH \$36X(54) = 108,226.08

FY 2022 SAFE SCHOOLS ADJ CONT.			***FY 2022 LTFM EQUAL ADJ CONT.***			***FY 2022 CAREER TECHNICAL ADJ***		
1190	20 PAY 21 LIMIT	117,612.00	1206	20 PAY 21 LIMIT	952,797.41	1227	FY 2022 CAREER TECH	
1191	20 PAY 21 LEVY	117,612.00	1207	20 PAY 21 LEVY	952,797.41		LEVY AUTHORITY	
1192	FY 2022 SAFE SCH ADJUST = ((1192)-(1194)) =	9,385.92-	1208	TOTAL ADJUSTMENT = (1205)-(1207) =	82,809.90-		(FY 2022 CTE AID REPORT LINE 21)	173,240.44
	FY 2022 SAFE SCHOOLS INTERMEDIATE ADJUST		1209	21 PAY 22 ADJ LIMIT	81,945.97-	1228	21 PAY 22 LIMIT	146,685.00
			1210	21 PAY 22 ADJ LEVY	81,945.97-	1229	21 PAY 22 LEVY	146,685.00
1193	SAFE SCH INTERMEDIATE LEVY ALLOW		1211	22 PAY 23 ADJ LIMIT	6,924.12-	1230	FY 2022 CAREER TECH ADJUSTMENT	
54	2021-22 ADJ PU (ACT)	3,006.28	1212	22 PAY 23 ADJ LEVY	6,924.12-		= ((1227)-(1228))	26,555.44
1194	FY 2022 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1193)X(54) =		1213	FY 2022 EQUAL LIMIT ADJUST = (1209)+(1211) =	88,870.09-		**FY 2022 HEALTH BENEFIT** LEVY ADJUST	
1195	20 PAY 21 LIMIT		1214	FY 2022 EQUAL LEVY ADJUST = (1210)+(1212) =	88,870.09-	1231	FY 2022 ACTUAL COST (LIMITED TO \$600,000)	
1196	20 PAY 21 LEVY		1215	FY 2022 LTFM EQUALIZED LEVY ADJUST = (1208)-(1213) =	6,060.19	1232	21 PAY 22 LIMIT	
1197	FY 2022 SAFE SCHOOLS INTERMEDIATE ADJUST			**FY 2022 LTFM UNEQUAL LEVY ADJ**		1233	21 PAY 22 LEVY	
			1216	FY 2022 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2022 WEBSITE REPORT, LINE 64)		1234	FY 2022 HEALTH BENEFITS ADJUST	
	FY 2022 ALTERNATE TEACHER COMPENSATION LEVY ADJUST						**FY 2022 ANNUAL OPEB LEVY ADJ**	
1198	FY 2022 ALT COMP LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 317)	256,649.03	1217	20 PAY 21 LIMIT		1235	FY 2022 ACTUAL COST (FIN 797+OBJ 291)	108,750.98
1199	20 PAY 21 LIMIT	296,055.11	1218	20 PAY 21 LEVY		1236	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000
1200	20 PAY 21 LEVY	296,055.11	1219	TOTAL ADJUSTMENT		1237	PRORATED ANNUAL OPEB LEVY AUTH	108,750.98
1201	TOTAL ADJUST TO PAY 21 ALT COMP LEVY AUTH = ((1198)-(1200)) =	39,406.08-	1220	21 PAY 22 ADJ LIMIT		1238	22 PAY 23 LIMIT	108,652.00
1202	21 PAY 22 ADJ LIMIT	39,382.17-	1221	21 PAY 22 ADJ LEVY		1239	22 PAY 23 LEVY	108,652.00
1203	21 PAY 22 ADJ LEVY	39,382.17-	1222	22 PAY 23 ADJ LIMIT		1240	FY 2022 ANNUAL OPEB ADJUSTMENT	
1204	FY 2022 ALT TEACH COMP LEVY ADJUST = ((1201)-(1203)) =	23.91-	1223	22 PAY 23 ADJ LEVY			= (1237)-(1238) =	98.98
	FY 2022 LTFM EQUALIZED LEVY ADJ		1224	FY 2022 UNEQUAL LIMIT ADJUST = (1220)+(1222) =				
1205	FY 2022 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2022 WEBSITE REPORT, LINE 63)	869,987.51	1225	FY 2022 UNEQUAL LEVY ADJUST = (1221)+(1223) =				
			1226	FY 2022 LTFM UNEQUALIZED LEVY ADJUST				

PAY 21 LEASE LEVY ADJUST		***FY 2022 NET LEASE COSTS***		***FY 2022 NET LEASE COSTS***	
FY 2021 AND FY 2022 LEASE COST WITH A PAY 21 LEVY (PAY 22 LEASE LEVY FOR FY 2022 & 2023 LEASE COSTS WILL BE ADJUSTED NEXT YEAR)	1329	PAY 22 OPER INTERMED	1347	FY 2022 ADJUSTED COSTS (PAY 21) = (1328) - (1323)-(1324)+(1346)=	161,252.14
FY 2021 PAY 20 NET LEASE COSTS	1330	PAY 22 CAP INTERMED	1348	PAY 21 ADJUSTED NET LEASE COSTS = (1343)+(1347) =	179,907.21
1300 PAY 20 OPER INTERMED	1331	PAY 22 OPER JOINT	1349	DIST'S SHARE OF PAY 21 LEASE COSTS FOR THE INTERMEDIATE DISTRICTS = (1310)+(1311)+(1319)+(1320) =	
1301 PAY 20 CAP INTERMED	1332	PAY 22 OPER NON-J ADM	54	2021-22 ADJ PU (ACT)	3,006.28
1302 PAY 20 TIES CAPITAL	1333	PAY 22 OPER NON-J OTH	1350	INTERM PUPIL UNIT AUTH = \$65X(54) =	195,408.20
1303 PAY 20 OPER JOINT	1334	PAY 22 CAPITAL JOINT	1351	INTERM LEASE AUTH = LSR OF (1349) OR (1350) =	
1304 PAY 20 OPER NON-J ADM	1335	PAY 22 CAP NON-J ADM	1352	INTERM DIST CARRYOVER TO REGULAR LEASE AUTH = (1349)-(1351)=	
1305 PAY 20 OPER NON-J	1336	PAY 22 CAP NON-J OTH	1353	PAY 21 LEASE COST UNDER REGULAR AUTH = (1348)-(1351) =	179,907.21
1306 PAY 20 CAPITAL JOINT	1337	FY 2022 COSTS (PAY 22) SUM (1329) TO (1336)=	54	2021-22 ADJ PU (ACT)	3,006.28
1307 PAY 20 CAP NON-J ADM	1338	TOTAL FY 2021 OPER NON-J NET LEASE COSTS =(1304)+(1305)+(1313)+(1314)	1354	PAY 21 PUPIL UNIT MAX AUTH = \$212X(54) =	637,331.36
1308 PAY 20 CAPITAL NON-J	1339	ACTUAL FY 2021 UFARS LEASE COSTS (FUND 1, OBJECT 570)	1355	PAY 21 COMMISSIONER APPROVED LIMIT	
1309 FY 2021 COSTS (PAY 20) SUM (1300) TO (1308)=	1340	PAY 20 OPER NON-J LEASE COST LIMITED BY FY 2021 UFARS = LSR OF [(1304)+(1305)] OR (1339)=	**FY 2022 NET LEASE COSTS**		
FY 2021 PAY 21 NET LEASE COSTS	1341	REMAIN FY 2021 UFARS = GREATER OF ZERO OR [(1339)-(1340)] =	1356	REGULAR MAX AUTHORITY = GTR OF (1354) OR (1355) =	637,331.36
1310 PAY 21 OPER INTERMED	1342	PAY 21 OPER NON-J LEASE COST LIMITED BY FY 2021 UFARS = LSR [(1313)+(1314)] OR (1341) =	1357	TOTAL PAY 21 REGULAR LEASE LEVY AUTHORITY = LSR OF (1353) OR (1356) =	179,907.21
1311 PAY 21 CAP INTERMED	1343	FY 2021 ADJUSTED COSTS (PAY 21) = (1318) - (1313)-(1314)+(1342)=	1358	TOTAL PAY 21 REGULAR & INTERM LEASE LEVY AUTH = (1351)+(1357) =	179,907.21
1312 PAY 21 OPER JOINT	**FY 2022 PAY 22 NET LEASE COSTS**				
1313 PAY 21 OPER NON-J ADM	1344	TOTAL FY 2022 OPER NON-J NET LEASE COSTS FOR (PAY 21) = (1323)+(1324) =			
1314 PAY 21 OPER NON-J OTH	1345	ACTUAL FY 2022 UFARS LEASE COSTS (FUND 1, OBJECT 370)			
1315 PAY 21 CAPITAL JOINT	1346	PAY 21 OPER NON-J LEASE COST LIMITED BY FY 2022 UFARS =LSR(1344) OR (1345)=			
1316 PAY 21 CAP NON-J ADM					
1317 PAY 21 CAP NON-J OTH					
1318 FY 2021 COSTS (PAY 21) SUM (1310) TO (1317)=					
FY 2022 PAY 21 NET LEASE COSTS					
1319 PAY 21 OPER INTERMED					
1320 PAY 21 CAP INTERMED					
1321 PAY 21 TIES CAPITAL					
1322 PAY 21 OPER JOINT					
1323 PAY 21 OPER NON-J ADM					
1324 PAY 21 OPER NON-J OTH					
1325 PAY 21 CAPITAL JOINT					
1326 PAY 21 CAP NON-J ADM					
1327 PAY 21 CAP NON-J OTH					
1328 FY 2022 COSTS (PAY 21) SUM (1319) TO (1327)=					

FY 2022 NET LEASE COSTS		***OTHER GENERAL LIMITATION ADJ***	***GEN FUND ADJUST SUMMARY CONT.***
1359	20 PAY 21 LIMIT	179,776.82	1371 SCH TAX ADJUSTMENT
1360	20 PAY 21 LEVY	179,776.82	(FROM STR ADJUST REPORT, LINE 14)
1361	PAY 21 LEASE LEVY LIMITATION ADJUSTMENT = (1358) - (1359) =	130.39	1372 OTHER ADJUST, GEN RMV OTHER (MEMO)
CAPITAL RELATED ADJ SUMMARY		1373 TOTAL OTHER ADJUST GEN OTHER RMV =(1370) +(1371)+(1372)=	1384 GENERAL NTC OTHER = (758)+(1068)+(1072) +(1182)+(1187)+(1192) +(1197)+(1204)+(1230) +(1234)+(1240)+(1364) +(1365)+(1366)+(1380) 72,099.54
1003	FY 2024 OPER CAP ADJ	1,261.08	1374 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)
1102	FY 2022 OPER CAP ADJ	6,152.31-	1375 OTHER ADJUST, GEN NTC VOTER APPROVED (MEMO)
1076	FY 2024 LTFM EQ ADJ	3,482.15	1376 TOTAL OTHER ADJUST GEN NTC VOTER APPR =(1374)+(1375)=
1080	FY 2024 LTFM UNEQ ADJ		1377 TIF ADJUST (MEMO)
1081	FY 2024 H&S REBATES		1378 SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)
1088	FY 2023 LTFM EQ ADJ		1379 OTHER ADJUST, GEN NTC OTHER (MEMO)
1095	FY 2023 LTFM UNEQ ADJ		1380 TOTAL OTHER ADJUST, GEN NTC OTHER =(1377)+(1378) +(1379) =
1215	FY 2022 LTFM EQ ADJ	6,060.19	1381 GENERAL RMV VOTER APPROVED =(1031)+(1039)+(1047) +(1053)+(1062)+(1137) +(1144)+(1151)+(1157) +(1169)+(1369) =
1226	FY 2022 LTFM UNEQ ADJ		1382 GENERAL RMV OTHER =(1011)+(1015)+(1019) +(1023)+(1055)+(1064) +(1109)+(1116)+(1123) +(1130)+(1163)+(1175) +(1373)= 100,571.95-
1361	PAY 21 LEASE LEVY ADJ	130.39	1383 GENERAL NTC VOTER =(1376) =
1362	LEASE LEVY ADJ (MEMO)		
1363	OTHER CEX ADJ (MEMO)		
1364	TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT =(1003)+(1102)+(1076)+(1080)+(1081)+(1088)+(1095)+(1215)+(1226)+(1361)+(1362)+(1363)=	4,781.50	
OTHER GENERAL LIMITATION ADJ			**COMMUNITY SERVICE FUND ADJUST**
758	GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS		**FY 2024 EARLY CHILD FAMILY ADJ**
1365	ECON DEV ABATE ADJUST (MEMO)		1400 FY 2024 REVISED ECFE LEVY AUTH (FROM FY 2024 ECFE AID REPORT, LINE 1.7) 85,053.73
1366	DEBT SURPLUS TRANSFER (MEMO)		1401 22 PAY 23 LIMIT 89,420.24
1367	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)		1402 22 PAY 23 LEVY 89,420.24
1368	OTHER ADJUST, GEN RMV VOTER APPROVED (MEMO)		1403 FY 2024 EARLY CHILD FAMILY ADJUST = ((1400)-(1402)) = 4,366.51-
1369	TOTAL OTHER ADJUST GEN RMV VOTER APPR = (1367)+(1368) =		**FY 2022 HOME VISITING ADJ**
1370	MAINT PU VAR (MEMO)		1404 FY 2022 HOME VISITING FINAL ADJUSTMENT (FROM FY 2022 HOME VISITING AID REPORT, LINE 8) 1,874.33
			1405 20 PAY 21 LIMIT 1,792.06
			1406 20 PAY 21 LEVY 1,792.06
			1407 FY 2022 HOME VISIT ADJUSTMENT = ((1404)-(1405)) = 82.27
			FY 2022 SCHOOL-AGE CARE
			1408 FY 2022 AUTHORITY (FROM UFARS EXPENDITURES)
			1409 20 PAY 21 LIMIT
			1410 20 PAY 21 LEVY
			1411 FY 2022 SCH-AGE CARE ADJUSTMENT

COMMUNITY SERVICE ADJUST			**FY 2023 LTFM DEBT LEVY ADJ CONT.**			***OPEB & PEN DBT SERV ADJ CONT.***		
1412	***ADULTS W/DISABILITIES*** ADJUST		1710	21 PAY 22 LIMIT	87,552.93	1902	TOTAL OPEB DEBT SERV	
			1711	21 PAY 22 LEVY	87,552.93		ADJ VOTER APPROVED	
			1712	TOTAL ADJUSTMENT			= (1900)+(1901) =	
1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)		1713	22 PAY 23 ADJ LIMIT	88.57-	1903	REDUCTION DEBT EXCESS, NON-VOTER =GTR OF	
			1714	22 PAY 23 ADJ LEVY	88.57-		[(921)OR(924)]X-1 =	
1414	OTHER ADJUST (MEMO)		1715	FY 2023 LTFM DEBT LEVY		1904	OTHER OPEB DS ADJUST	
1415	TOTAL OTHER ADJUST =(1413)+(1414)=			ADJ =(1712)-(1713)=			(MEMO)NON-VOTER APPR	
1416	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT =(1403)+(1407)+(1411) + (1412)+(1415) =	4,284.24-	1716	FY 2022 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2022 RPT, LINE 59)	84,867.24	1905	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =	
	GENERAL DEBT SERVICE ADJUST		1717	20 PAY 21 LIMIT	84,867.24		**ABATEMENT ADJUSTMENTS**	
1700	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (760) X-1 =	146,288.31-	1718	20 PAY 21 LEVY	84,867.24		**INITIAL ABATEMENT LEVY ADJUST**	
1701	OTHER ADJUST (MEMO) VOTER APPROVED		1719	TOTAL ADJUSTMENT = (1716)-(1717) =		2000	SCHOOL TAXES ABATED IN 2022	1,572.09-
1702	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) =	146,288.31-	1720	21 PAY 22 ADJ LIMIT		2001	SCHOOL TAXES ADDED IN 2022	
1703	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (761) X -1 =	29,727.45-	1721	21 PAY 22 ADJ LEVY		2002	NET CHANGE IN SCHOOL TAXES	
1704	OTHER ADJUST (MEMO) NON-VOTER APPROVED		1722	22 PAY 23 ADJ LIMIT			= (2000)+(2001) =	1,572.09-
	FY 2024 LTFM DEBT LEVY ADJ*		1723	22 PAY 23 ADJ LEVY		2003	ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1X(2002)]	1,572.09
1705	FY 2024 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2024 RPT, LINE 59)	365,661.51	1724	FY 2022 DEBT LIMIT ADJUST = (1720)+(1722) =		2023	FY 2024 ABATEMENT AID	233.74
1706	22 PAY 23 LIMIT	365,637.74	1725	FY 2022 DEBT LEVY ADJUST = (1721)+(1723) =		2004	INITIAL ABATEMENT LEVY ADJUSTMENT	
1707	22 PAY 23 LEVY	365,637.74	1726	FY 2022 LTFM DEBT LEVY ADJ =(1719)-(1724)=			= (2003)-(2023) =	1,338.35
1708	FY 2024 LTFM DEBT LEVY ADJ =(1705)-(1706)=	23.77	1727	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1703)+(1704)+ (1708)+(1715)+(1726)=	29,703.69-		**PAY 21 CERTIFIED LEVY PLUS** AUDITOR ADJUSTMENT BY FUND	
	FY 2023 LTFM DEBT LEVY ADJUST*		1900	REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(920)OR(923)] X-1 =		2005	GENERAL	4,937,246.75
1709	FY 2023 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2023 RPT, LINE 59)	87,464.36	1901	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED		2006	COMMUNITY SERVICE	211,640.66
						2007	GENERAL DEBT SERVICE	3,866,948.24
						2008	OPEB DEBT SERVICE	
						2009	TOTAL	9,015,835.65

CERTIFIED LEVY RATIO BY FUND		***ABATEMENT INTEREST ADJ BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***CARRY-OVER ABATEMENT LEVY LIM*** (ZERO IF NO LEVY AUTHORITY IN FUND)				
2010	GENERAL =(2005)/(2009)=	.54761942	2029	GENERAL=(2028)-(2030) -(2031)-(2032)=	2051	GENERAL=(2043)-(2047) OR MEMO		
2011	COMMUNITY SERVICE =(2006)/(2009)=	.02347433	2030	COMMUNITY SERVICE =(2028)X(2011)=	2052	COMMUNITY SERVICE=(2044)-(2048) OR MEMO		
2012	GEN DEBT SERVICE =(2007)/(2009)=	.42890625	2031	GENERAL DEBT SERVICE =(2028)X(2012)=	2053	GENERAL DEBT SERVICE=(2045)-(2049) OR MEMO		
2013	OPEB DEBT SERVICE =(2008)/(2009)=		2032	OPEB DEBT SERVICE =(2028)X(2013)=	2054	OPEB DEBT SERVICE=(2046)-(2050) OR MEMO		
2014	TOTAL	1.00000000	2028	TOTAL	2055	TOTAL		
ABATEMENT AID BY FUND (FROM PART III OF FY 2024 ABATE AID RPT)			**FY 2022 ABATEMENT AID ADJUST** (ZERO IF NO LEVY AUTHORITY IN FUND)		**ADVANCE ABATEMENT LEVY ADJUST**			
2015	GENERAL	219.49	2033	GENERAL	2056	SCHOOL TAXES ABATED IN 1ST 6 MO OF 2023		
2016	COMMUNITY SERVICE	14.25	2034	COMMUNITY SERVICE	2057	SCHOOL TAXES ADDED IN 1ST 6 MO OF 2023		
2017	GENERAL DEBT SERVICE		2035	GENERAL DEBT SERVICE	2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057)		
2018	TOTAL	233.74	2036	OPEB DEBT SERVICE	2059	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1X(2058)]		
2019	EST FY 2024 ABATEMENT AID PRORATION FACTOR	1.00000000	2037	TOTAL				
PRORATED ABATEMENT AID BY FUND			**TOTAL REGULAR ABATE LEVY ADJ**					
2020	GENERAL =(2019)X(2015)=	219.49	2038	GENERAL = (2024)+(2029)+(2033)=	641.42			
2021	COMMUNITY SERVICE =(2019)X(2016)=	14.25	2039	COMMUNITY SERVICE = (2025)+(2030)+(2034)=	22.65	**ADVANCE ABATEMENT AUTH BY FUND**		
2022	GENERAL DEBT SERVICE =(2019)X(2017)=		2040	GENERAL DEBT SERVICE = (2026)+(2031)+(2035)=	674.28	2060	GENERAL = (2059) -(2061)-(2062)-(2063)	
2023	TOTAL	233.74	2041	OPEB DEBT SERVICE = (2027)+(2032)+(2036)=	1,338.35	2061	COMMUNITY SERVICE =(2059)X(2011)=	
INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)			2042	TOTAL		2062	GENERAL DEBT SERVICE =(2059)X(2012)=	
2024	GENERAL=(2003)-(2023)- (2025)-(2026)-(2027)=	641.42	**CARRY-OVER ABATE LEVY AUTHORITY**			2063	OPEB DEBT SERVICE =(2059)X(2013)	
2025	COMMUNITY SERVICE [(2003)X (2011)]-(2021) =	22.65	**PAY 23 REGULAR ABATEMENT LIMIT**			2059	TOTAL	
2026	GENERAL DEBT SERV DBT [(2003)X (2012)]-(2022) =	674.28	2043	GENERAL	6,459.21	**PREVIOUS ADVANCE ABATEMENT LEVY** (PAY 22 PREVIOUS ADVANCE PLUS PAY 22 ADVANCE LEVY)		
2027	OPEB DEBT [(2003)X (2013)] =		2044	COMMUNITY SERVICE	236.06	2064	GENERAL	859.60
2004	TOTAL = (2003)-(2023)	1,338.35	2045	GENERAL DEBT SERVICE	6,973.03	2065	COMMUNITY SERVICE	37.27
ABATEMENT INTEREST ADJUSTMENT			2046	OPEB DEBT SERVICE		2066	GENERAL DEBT SERVICE	675.22
2028	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2022		**PAY 23 REGULAR ABATEMENT LEVY**			2067	OPEB DEBT SERVICE	
			2047	GENERAL	6,459.21	2068	TOTAL	1,572.09
			2048	COMMUNITY SERVICE	236.06			
			2049	GENERAL DEBT SERVICE	6,973.03			
			2050	OPEB DEBT SERVICE				

ADVANCE ABATE ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		***GEN DBT SERV INI SUMMARY CONT.***		***COLLECT NEGATIVE ADJUSTMENTS*** IN GENERAL AND COMM ED FUNDS	
2069	GENERAL=(2059)-(2068)- (2070)-(2071)-(2072)=	859.60-	3008 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) =	4,730,595.93	3020 GEN RMV VOTER NEGATIVE OFFSET
2070	COMMUNITY SERVICE =(2061)-(2065)=	37.27-			3021 GEN RMV OTHER NEGATIVE OFFSET
2071	GENERAL DEBT SERVICE =(2062)-(2066)=	675.22-	**OPEB/PENSION DEBT SVC INITIAL** LEVY SUMMARY***		3022 GEN NTC VOTER NEGATIVE OFFSET
2072	OPEB DEBT SERVICE =(2063)-(2067)=		3009 OPEB/PENSION DEBT SERVICE VOTER APPROVED = (902)+(1900)+(2041) + (2054)+(2072) =		3023 GEN NTC OTHER NEGATIVE OFFSET
2073	TOTAL	1,572.09-			
TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST			3010 OPEB/PENSION DEBT SERVICE OTHER =(907)+(1903)+(2041) + (2054)+(2072) =		3024 COM SERV NEGATIVE OFFSET
GEN FUND INITIAL LEVY SUMMARY					
3000	GENERAL RMV VOTER APPROVED = (506)+(1381) =		3011 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) =		**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV
3001	GENERAL RMV OTHER = (507)+(1382) =	2,453,400.83			3025 GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =
3002	GENERAL NTC VOTER APPROVED = (508)+(1383) =		***OFFSETTING ADJUSTMENTS*** (COUNTY AUDITORS CANNOT SPREAD LEVIES BASED ON A NEGATIVE TAX RATE. TOTAL LEVY LIMITATIONS BY TRUTH IN TAXATION LEVY/FUND CATEGORY SHOWN ON PAGE 30 MUST BE ZERO OR GREATER).		3026 GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =
3003	GENERAL NTC OTHER +(509)+(1384)+(2038) +(2051)+(2069) =	2,245,719.48			3027 GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =
3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) =	4,699,120.31	**OFFSET CARRIED FORWARD**		3028 GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =
COM SERV INITIAL LEVY SUMMARY			3012 GENERAL		3029 COM SERV NET OFFSET ADJ = (3019)+(3024) =
3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) + (2052)+(2070) =	242,671.10	3013 GENERAL DEBT SERVICE	172,401.17-	
GEN DBT SERV INITIAL LEVY SUMMARY			3014 OPEB/PENSION DEBT SERVICE		**POSITIVE OFFSETTING ADJUSTMENTS** IN GENERAL AND COM SERV FUNDS
3006	GEN DEBT SERVICE VOTER APPROVED = (810)+(1702)+(2040) + (2053)+(2071) =	3,955,043.75	3015 GENERAL RMV VOTER POSITIVE OFFSET GTR 0 OR [0-(3000)]		**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND
3007	GEN DEBT SERVICE OTHER = (811)+(1727)+(2040) + (2053)+(2071) =	775,552.18	3016 GENERAL RMV OTHER POSITIVE OFFSET GTR 0 OR [0-(3001)]		3030 GDS VOTER POSITIVE OFFSET GTR OF 0 OR [-(3006)]
			3017 GENERAL NTC VOTER POSITIVE OFFSET GTR 0 OR [0-(3002)]		3031 GDS OTHER POSITIVE OFFSET GTR OF 0 OR [-(3007)]
			3018 GENERAL NTC OTHER POSITIVE OFFSET GTR 0 OR [0-(3003)]		
			3019 COMMUNITY SERVICE POSITIVE OFFSET GTR 0 OR [0-(3005)]		

COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND		***NET NEGATIVE ADJ BALANCE*** TO BE CARRIED FORWARD	***TACONITE REFERENDUM DATA*** INFORMATION ONLY
3032	GDS VOTER NEGATIVE OFFSET	3042 GENERAL ADJUST BALANCE FORWARD = (3012)-(3025) -(3026)-(3027)-(3028) -(3029) =	4000 1983-84 RESIDENT PU 4001 2011-12 RESIDENT PU 44 2022-23 RES PU (PRE) 2,940.41 57 2024-25 ADJ PU (EST) 2,892.80
COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND		3043 GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3013) -(3034)-(3035) = 172,401.17-	4002 TACONITE REG REF PU =GTR (4000) OR (44)=
3033	GDS OTH NEGATIVE OFFSET	3044 OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3040)-(3041)=	4003 2011 NET TAX CAPACITY
3034	GDS VOTER NET OFFSET ADJ = (3030)+(3032) =	3045 TOTAL ADJUST BALANCE FORWARD =(3042) +(3043)+(3044)= 172,401.17-	4004 TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4003)X1.8% =
3035	GDS OTH NET OFFSET ADJ = (3031)+(3033) =		**FY 2025 TAC REG REF REV** (PAY 01 REF LEVY REQ)
3036	OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET GTR OF 0 OR [-(3009)]	**LEVY AFTER OFFSETS** STARTING POINT FOR MAX EFFORT ADJUSTMENTS	4005 REG FRONT END FORMULA = (4002)X\$175 = 4006 TAC REG REF REV = GTR 0 OR [(4005)-(4004)]=
POSITIVE OFFSETTING ADJUSTMENT IN OPEB/PENSION DEBT SERV FUND		3500 GEN DEBT VOTER APPR 3,955,043.75 3501 GEN DEBT OTHER 775,552.18	**FY 2025 TAC ADD REF REV**
3037	OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET GTR OF 0 OR [-(3010)]	**MAXIMUM EFFORT LOAN AID**	4007 FY 13 REF REV ALLOW 4008 TAC REF ADD ALLOWANCE = (4007)+\$415 =
3038	OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET	3502 ACT MAX EFF LOAN AID FOR FY 2019 - FY 2023	4009 ADD FRONT END FORMULA = (4001)X(4008) = 4010 TAC ADD BASE = GTR 0 OR [(4009)-(4004)] = 4011 TAC ADD REF REVENUE = (4010)X22.5% =
COLLECT NEGATIVE ADJUST IN OPEB/PENSION DEBT SERV FUND		3503 PAY 19 - PAY 22 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	
3039	OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET	3504 REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023	**FY 2025 TAC TOTAL REF REV** (JULY 2022 PAYMENT)
NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		3505 BAL AVAIL END FY 2023 (3502)-(3503) =	4012 TAC TOTAL REF REV = (4006)+(4011) = 4013 MAXIMUM EC RESERVE = (57)X\$25 = 4014 RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013)=
3040	OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =	**LEVY LIMITS ARE REDUCED** IN THE FOLLOWING ORDER	
3041	OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =	3506 GEN DEBT VOTER = 3507 GEN DEBT OTHER = 3508 MAX EFF LEVY LIMIT ADJ = =(3506)+(3507)= 3509 MAX EFFORT LOAN AID RETAINED FOR FUTURE USE =(3505)-(3508) =	

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

FY 2025 LEVY, AID & REVENUE SUMMARY BY FUND (ESTIMATE AT TIME (OF PROPOSED LEVY CERTIFICATION)		***GENERAL DEBT SERVICE FUND***		***TOTAL, ALL FUNDS***	
GENERAL FUND		5013	GEN DEBT SERVICE VOTER APPROVED =(3006)+(3034) +(3506)+(4061)= 3,955,043.75	5025	TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) = 9,672,387.34
5001	GEN RMV VOTER APPROVED =(3000)+(3025) +(4055)=	5014	GEN DEBT SERV OTHER =(3007)+(3035) +(3507)+(4051)= 775,552.18	5026	TOTAL AID = (5006)+(5010) + (5016) = 30,979,907.50
5002	GENERAL RMV OTHER = (3001)+(3026) +(4053) = 2,453,400.83	5015	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) = 4,730,595.93	5027	TOTAL MAX EFFORT AID USED = (5017) =
5003	GEN NTC VOTER APPROVED = (3002)+(3027) +(4057)=	5016	TOTAL DEBT SERVICE FUND AID = (438)+ (777)+(797)+(2022) = 28,182.13	5028	TOTAL TACONITE RECEIPTS = (5007)+(5011) + (5018)+(5023) =
5004	GENERAL NTC OTHER = (3003)+(3028) +(4047)= 2,245,719.48	5017	MAX EFF LOAN AID USED =(3503) -(3506)-(3507)=	5029	TOTAL REVENUE = (5008)+(5012) + (5019)+(5024) = 40,652,294.84
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 4,699,120.31	5018	TACONITE RECEIPTS = -(4051)-(4061) =		
5006	TOTAL GENERAL FUND AID = (327)+(334)+(339)+ (345)+(346)+(347)+(363) +(388)+(443)+(2020)= 30,869,787.09	5019	TOTAL DEBT SERVICE FUND REVENUE =(5015)+(5016) 4,758,778.06 +(5017)+(5018)=		
		OPEB/PENSION DEBT SERVICE FUND			
5007	TACONITE RECEIPTS = -(4047)-(4053) - (4055)-(4057) =	5020	OPEB/PENSION DEBT SERVICE VOTER APPROVED =(3009)+(3040) +(4059)=		
5008	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007)= 35,568,907.40	5021	OPEB/PENSION DEBT SERVICE OTHER =(3010)+(3041) +(4049)=		
		COMMUNITY SERVICE FUND			
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045)= 242,671.10	5022	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =		
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) = 81,938.28	5023	TACONITE RECEIPTS = -(4049)-(4059) =		
5011	TACONITE RECEIPTS = -(4045) =	5024	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE =(5022)+(5023)		
5012	TOTAL COMM SERV FUND REVENUE = (5009) +(5010)+(5011) 324,609.38				

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

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP			N/A			
GEN-RMV OTHER-EXEMP	2,553,972.78	100,571.95-	N/A			2,453,400.83
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	N/A	N/A	N/A			N/A
GEN-NTC OTHER-EXEMP	2,173,838.12	72,099.54	218.18-	N/A	N/A	2,245,719.48
TOTAL GENERAL	4,727,810.90	28,472.41-	218.18-			4,699,120.31
COM SERV-EXEMP	246,969.96	4,284.24-	14.62-			242,671.10
DEBT-VOTER-NONEXEMP	4,101,333.00	146,288.31-	.94-			3,955,043.75
DEBT-OTHER-NONEXEMP	805,255.87	29,703.69-				775,552.18
TOTAL DEBT SERV	4,906,588.87	175,992.00-	.94-			4,730,595.93
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	9,881,369.73	208,748.65-	233.74-			9,672,387.34

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

FUND	2022 PAY 2023 LIMITATION	2023 PAY 2024 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	4,084,516.28	4,699,120.31	614,604.03	15.05
COMMUNITY SERVICE	230,761.51	242,671.10	11,909.59	5.16
GENERAL DEBT SERVICE	4,724,293.96	4,730,595.93	6,301.97	.13
OPEB DEBT SERVICE				
TOTAL	9,039,571.75	9,672,387.34	632,815.59	7.00

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

FUND	2022 PAY 2023 CERTIFIED LEVY + ADJUSTMENTS	2023 PAY 2024 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	4,084,516.28			
COMMUNITY SERVICE	230,761.51			
GENERAL DEBT SERVICE	4,724,293.96			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	9,039,571.75			

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER					
(5002)	GENERAL-RMV OTHER	2,192,706.10	2,192,706.10	2,453,400.83	2,453,400.83	2,453,400.83
(5003)	GENERAL-NTC VOTER					
(5004)	GENERAL-NTC OTHER	1,891,810.18	1,891,810.18	2,245,719.48	2,245,719.48	2,245,719.48
(5009)	COMMUNITY SERV-NTC OTHER	230,761.51	230,761.51	242,671.10	242,671.10	242,671.10
(5013)	GENL DEBT-NTC VOTER	3,936,600.62	3,936,600.62	3,955,043.75	3,955,043.75	3,955,043.75 *1
(5014)	GENL DEBT-NTC OTHER	787,693.34	787,693.34	775,552.18	775,552.19	775,552.19 *1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	4,084,516.28	4,084,516.28	4,699,120.31	4,699,120.31	4,699,120.31
(5009)	COMMUNITY SERVICES FUND	230,761.51	230,761.51	242,671.10	242,671.10	242,671.10
(5015)	GENERAL DEBT SERVICE FUND	4,724,293.96	4,724,293.96	4,730,595.93	4,730,595.94	4,730,595.94
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	2,192,706.10	2,192,706.10	2,453,400.83	2,453,400.83	2,453,400.83
	NET TAX CAPACITY	6,846,865.65	6,846,865.65	7,218,986.51	7,218,986.52	7,218,986.52
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	3,936,600.62	3,936,600.62	3,955,043.75	3,955,043.75	3,955,043.75
	OTHER	5,102,971.13	5,102,971.13	5,717,343.59	5,717,343.60	5,717,343.60
TOTAL LEVY						
	TOTAL LEVY	9,039,571.75	9,039,571.75	9,672,387.34	9,672,387.35	9,672,387.35
ALLOWABLE INCREASE						
	ALLOWABLE INCREASE AMOUNT				.01-	
	MAXIMUM ALLOWABLE CERTIFIED LEVY				9,672,387.34	

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.

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY	2023 PAY 2024 NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:							
(314)	1ST TIER RMV REFER						*2
(315)	2ND TIER RMV REFER						*2
(316)	UNEQUALIZED RMV REFER						
(1031)	FY 2024 1ST TIER REF ADJUST						*2
(1039)	FY 2024 2ND TIER REF ADJUST						*2
(1047)	FY 2024 UNEQUAL REF ADJUST						
(1053)	FY 2024 TBRA ALLOC ADJUST						*2
(1062)	FY 2024 REF HOLD HARMLESS ADJ						
(1137)	FY 2022 1ST TIER REF ADJUST						
(1144)	FY 2022 2ND TIER REF ADJUST						
(1151)	FY 2022 UNEQUAL REF ADJUST						
(1157)	FY 2022 TBRA ALLOC ADJUST						
(1169)	FY 2022 REF HOLD HARMLESS ADJ						
(1368)	OTHER RMV REF ADJUST (MEMO)						
(3025)	RMV REF NET OFFSET ADJUST						
(4055)	REFERENDUM TACONITE ADJUST						
(5001)	TOTAL GENERAL - RMV VOTER APPROVED						
GENERAL REFER MARKET VALUE OTHER:							
(311)	1ST TIER LOCAL OPTIONAL	697,569.03	697,569.03	818,480.82	818,480.82	818,480.82	*3
(239)	2ND TIER LOCAL OPTIONAL	1,249,019.20	1,249,019.20	1,226,547.20	1,226,547.20	1,226,547.20	*3
(243)	EQUITY	492,095.88	492,095.88	483,314.56	483,314.56	483,314.56	*3
(246)	TRANSITION	26,099.78	26,099.78	25,630.20	25,630.20	25,630.20	*3
(1011)	FY 2024 LOR TIER 1 ADJUST	47,700.70	47,700.70	11,368.03	11,368.03	11,368.03	*3
(1015)	FY 2024 LOR TIER 2 ADJUST	83,612.80-	83,612.80-	4,155.20	4,155.20	4,155.20	*3
(1019)	FY 2024 EQUITY ADJUST	32,825.85-	32,825.85-	1,711.00	1,711.00	1,711.00	*3
(1023)	FY 2024 TRANSITION ADJUST	1,747.19-	1,747.19-	86.84	86.84	86.84	*3
(1055)	FY 2024 LOR TIER 1 TBRA ADJUST						*2
(1064)	FY 2024 LOR TIER 1 HOLD HARM AD						
(1109)	FY 2022 LOR TIER 1 ADJUST	24,699.94-	24,699.94-	20,236.96-	20,236.96-	20,236.96-	
(1116)	FY 2022 LOR TIER 2 ADJUST	125,033.36-	125,033.36-	69,078.08-		69,078.08-	
(1123)	FY 2022 EQUITY ADJUST	49,246.62-	49,246.62-	27,134.51-	27,134.51-	27,134.51-	
(1130)	FY 2022 TRANSITION ADJUST	2,612.73-	2,612.73-	1,443.47-	1,443.47-	1,443.47-	
(1163)	FY 2022 LOR TIER 1 TBRA ADJUST						
(1175)	FY 2022 LOR TIER 1 HOLD HARMLES						
(1373)	OTHER ADJ, GEN OTHER RMV						
(3026)	GENERAL OTH RMV NET OFFSET ADJ						
(4053)	GENERAL OTH RMV TACONITE ADJUST						
(5002)	TOTAL GENERAL - RMV OTHER	2,192,706.10	2,192,706.10	2,453,400.83	2,453,400.83	2,453,400.83	

FOOTNOTES:

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

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

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

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY	NOTES
GENERAL NET TAX CAPACITY OTHER:							
INITIAL LEVIES:							
(233)	OPERATING CAPITAL	352,138.66	352,138.66	419,465.16	419,465.16	419,465.16	*3
(338)	ALT TEACHER COMP (Q COMP)	259,471.88	259,471.88	249,140.71	249,140.71	249,140.71	*4
(361)	ACHIEVEMENT & INTEGRATION	96,408.11	96,408.11	94,920.43	94,920.43	94,920.43	*5
(365)	FY 2024 REEMPLOYMENT INS	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	
(367)	SAFE SCHOOLS	106,048.80	106,048.80	104,140.80	104,140.80	104,140.80	
(370)	SAFE SCHOOLS INTERMEDIATE						
(373)	JUDGMENT						*6
(375)	ICE ARENA						
(387)	FY 2024 CAREER TECHNICAL	195,310.50	195,310.50	195,310.50	195,310.50	195,310.50	
(391)	FY 2023 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	108,652.00	108,652.00	116,496.00	116,496.00	116,496.00	
(444)	LT FACILITIES EQUAL	674,964.12	674,964.12	665,276.93	665,276.93	665,276.93	*4
(445)	LT FACILITIES UNEQUAL						
(455)	DISABLED ACCESS						
(489)	BUILDING/LAND LEASE	279,755.99	279,755.99	299,087.59	299,087.59	299,087.59	
(490)	COOP BUILDING REPAIR						
(491)	OTHER CAPITAL (MEMO)						
(494)	CONSOL/TRANSITION						
(495)	REORG OPERATING DEBT						
(496)	FY 2024 HEALTH BENEFITS						
(497)	ADDITIONAL RETIREMENT						
(498)	SEVERANCE						
(499)	ADMINISTRATIVE DISTRICT						
(500)	SWIMMING POOL						
(501)	TREE GROWTH						
(502)	CONSOL/RETIREMENT						
(503)	ECON DEV ABATEMENT						
(504)	OTHER GENERAL (MEMO)						
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	2,102,750.06	2,102,750.06	2,173,838.12	2,173,838.12	2,173,838.12	

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY	2023 PAY 2024 NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):							
LEVY ADJUSTMENTS:							
(1003)	FY 2024 OPER CAPITAL ADJUST	8,253.97-	8,253.97-	1,261.08	1,261.08	1,261.08	*3
(1102)	FY 2022 OPER CAPITAL ADJUST	4,671.41-	4,671.41-	6,152.31-	6,152.31-	6,152.31-	
(1072)	FY 2024 ALT TEACHER COMP ADJUST	1,871.73	1,871.73	6,946.88-	6,946.88-	6,946.88-	*7
(1204)	FY 2022 ALT TEACHER COMP ADJUST	1,059.56-	1,059.56-	23.91-	23.91-	23.91-	
(1068)	FY 2024 ACHIEVE & INTEG ADJUST	15,201.93-	15,201.93-	9,506.90-	9,506.90-	9,506.90-	*5
(1182)	FY 2022 ACHIEVE & INTEG ADJUST	7,647.53-	7,647.53-	3,903.93-	3,903.93-	3,903.93-	*5
(1187)	FY 2022 REEMPLOYMENT ADJUST	30,000.00-	30,000.00-	70,431.16	70,431.16	70,431.16	
(1192)	FY 2022 SAFE SCHOOLS ADJUST	11,408.04-	11,408.04-	9,385.92-	9,385.92-	9,385.92-	
(1197)	FY 2022 SAFE SCHOOLS INTERM ADJ						
(1230)	FY 2022 CAREER TECHNICAL ADJUST	30,051.58-	30,051.58-	26,555.44	26,555.44	26,555.44	
(1234)	FY 2022 HEALTH BENEFITS ADJUST						
(1240)	FY 2022 ANNUAL OPEB ADJUST	8,102.00-	8,102.00-	98.98	98.98	98.98	
(1076)	FY 2024 LTFM EQUAL ADJUST	58,992.45-	58,992.45-	3,482.15	3,482.15	3,482.15	
(1080)	FY 2024 LTFM UNEQUAL ADJUST						
(1081)	FY 2024 H&S REBATE ADJ	N/A	N/A				
(1088)	FY 2023 LTFM EQUAL ADJUST	6,924.12-	6,924.12-				
(1095)	FY 2023 LTFM UNEQUAL ADJUST						
(1215)	FY 2022 LTFM EQUAL ADJUST	12,580.50-	12,580.50-	6,060.19	6,060.19	6,060.19	
(1226)	FY 2022 LTFM UNEQUAL ADJUST						
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE						
	GENERAL NTC OTHER	193,021.36-	193,021.36-	71,969.15	71,969.15	71,969.15	

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1361)	PAY 21 LEASE ADJUST	19,117.62-	19,117.62-	130.39	130.39	130.39
(1362)	LEASE LEVY ADJ (MEMO)					
(1363)	OTHER CAPITAL ADJUST (MEMO)					
(758)	FY 2025 FAC & EQUIP BOND ADJUST					
(1365)	ECON DEV ABATE ADJUST					
(1366)	DEBT SURPLUS ADJUST					
(1380)	OTHER GENERAL ADJUST					
(2038)	ABATEMENT ADJUSTMENT	6,459.21	6,459.21	641.42	641.42	641.42 *10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST	5,260.11-	5,260.11-	859.60-	859.60-	859.60- *12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	17,918.52-	17,918.52-	87.79-	87.79-	87.79-
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	2,102,750.06	2,102,750.06	2,173,838.12	2,173,838.12	2,173,838.12
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	193,021.36-	193,021.36-	71,969.15	71,969.15	71,969.15
(5004)	TOTAL GENERAL - NTC OTHER	1,891,810.18	1,891,810.18	2,245,719.48	2,245,719.48	2,245,719.48

FOOTNOTES:

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

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

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

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

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY	NOTES
COMMUNITY SERVICE:							
(609)	BASIC COMMUNITY EDUC	138,616.55	138,616.55	155,508.14	155,508.14	155,508.14	*13
(619)	EARLY CHILD FAMILY	89,420.24	89,420.24	86,281.64	86,281.64	86,281.64	*14
(624)	HOME VISITING	2,607.59	2,607.59	2,595.25	2,595.25	2,595.25	
(631)	ADULTS W/ DISABILITIES			2,584.93	2,584.93	2,584.93	
(636)	SCHOOL-AGE CARE						*14
(638)	OTHER COMM ED (MEMO)						
(1403)	FY 2024 EARLY CHILD FAMILY ADJ	17.70-	17.70-	4,366.51-	4,366.51-	4,366.51-	
(1407)	FY 2022 HOME VISITING ADJUST	159.23	159.23	82.27	82.27	82.27	
(1411)	FY 2022 SCHOOL-AGE CARE ADJUST						
(1412)	ADULTS W/ DISABILITIES ADJUST						
(1415)	OTHER ADJUST (MEMO)						
(2039)	ABATEMENT ADJUSTMENT	236.06	236.06	22.65	22.65	22.65	*10
(2052)	CARRY-OVER ABATEMENT ADJUST						*11
(2070)	ADVANCE ABATEMENT ADJUST	260.46-	260.46-	37.27-	37.27-	37.27-	*12
(4045)	COM SERV TACONITE ADJUST						
(5009)	TOTAL COMMUNITY SERVICE	230,761.51	230,761.51	242,671.10	242,671.10	242,671.10	

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY	NOTES
DEBT SERVICE VOTER APPROVED:							
(806)	DEBT SERVICE-AID ELIG	3,494,171.00	3,494,171.00	3,492,333.00	3,492,333.00	3,492,333.00	*15
(808)	DEBT SERVICE-AID INELIG	505,865.21	505,865.21	609,000.00	609,000.00	609,000.00	*15
(778)	NATURAL DISASTER DEBT						*15
(1700)	REDUCTION FOR DEBT EXCESS	65,636.53-	65,636.53-	146,288.31-	146,288.31-	146,288.31-	
(1701)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT	6,973.03	6,973.03	674.28	674.28	674.28	*10,16
(2053)	CARRY OVER ABATEMENT						*11,16
(2071)	ADVANCE ABATE ADJUST	4,772.09-	4,772.09-	675.22-	675.22-	675.22-	*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	3,936,600.62	3,936,600.62	3,955,043.75	3,955,043.75	3,955,043.75	*1
DEBT SERVICE OTHER:							
(807)	DEBT SERVICE-AID ELIG						*15
(809)	DEBT SERVICE-AID INELIG	437,798.00	437,798.00	438,533.00	438,533.00	438,533.00	*15
(769)	LT FACILITIES DEBT SERVICE	365,637.74	365,637.74	366,722.87	366,722.87	366,722.87	*15
(1708)	FY 2024 LTFM DEBT SERV ADJ	88.57-	88.57-	23.77	23.77	23.77	
(1715)	FY 2023 LTFM DEBT SERV ADJ						
(1726)	FY 2022 LTFM DEBT SERV ADJ						
(1703)	REDUCTION FOR DEBT EXCESS	15,653.83-	15,653.83-	29,727.45-	29,727.45-	29,727.45-	
(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	787,693.34	787,693.34	775,552.18	775,552.19	775,552.19	*1

FOOTNOTES:

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

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

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

FOOTNOTES:

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

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

END OF LEVY LIMITATION AND CERTIFICATION REPORT