

LEVY LIMITATION AND CERTIFICATION REPORT OUTLINE		PAGE	***PROPERTY VALUATION DATA***		***PUPIL DATA***	
			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	1,961,613,308	
B.	PUPIL DATA	1	2	2019 MARKET VALUE	2,046,230,463	
			3	2020 MARKET VALUE	2,046,416,230	
II.	INITIAL COMPUTATIONS BY FUND		4	2021 MARKET VALUE	2,039,745,735	
A.	GENERAL	2	5	2022 MARKET VALUE	2,334,413,578	
B.	COMMUNITY SERVICE	12				**RESIDENT AVERAGE DAILY**
C.	GENERAL DEBT	13				MEMBERSHIP (ADM)
D.	OPEB/PENSION DEBT	16				
			6	2018 RMV	409,203,706	36 2020-21 RES ADM (ACT)
III.	ADJUSTMENTS BY FUND		7	2019 RMV	430,381,400	37 2021-22 RES ADM (ACT)
A.	GENERAL	16	8	2020 RMV	453,835,700	38 2022-23 RES ADM (PRE)
B.	COMMUNITY SERVICE	23	9	2021 RMV	462,771,800	39 2023-24 RES ADM (EST)
C.	GENERAL DEBT	24	10	2022 RMV	524,005,200	40 2024-25 RES ADM (EST)
D.	OPEB/PENSION DEBT	24				41 2025-26 RES ADM (EST)
IV.	ABATEMENT ADJUSTMENTS	24		**NET TAX CAPACITY (NTC)**		**RESIDENT PUPIL UNITS**
			11	2018 NTC	17,631,540	42 2020-21 RES PU (ACT)
V.	OFFSET ADJUSTMENTS	26	12	2019 NTC	18,469,184	43 2021-22 RES PU (ACT)
			13	2020 NTC	18,620,050	44 2022-23 RES PU (PRE)
VI.	TACONITE ADJUSTMENTS	27	14	2021 NTC	18,667,011	45 2023-24 RES PU (EST)
			15	2022 NTC	21,542,366	46 2024-25 RES PU (EST)
VII.	LEVY AND AID SUMMARY	29				
VIII.	TOTAL LEVY LIMITATION	30		**SALES RATIO**		**ADJUSTED ADM**
			16	2018 SALES RATIO	101.5%	47 2020-21 ADJ ADM (ACT)
			17	2019 SALES RATIO	91.7%	48 2021-22 ADJ ADM (ACT)
SCHOOL	FORMULA		18	2020 SALES RATIO	95.2%	49 2022-23 ADJ ADM (PRE)
YEAR	ALLOWANCE		19	2021 SALES RATIO	93.5%	50 2023-24 ADJ ADM (EST)
			20	2022 SALES RATIO	82.5%	51 2024-25 ADJ ADM (EST)
2019-20	6,438					52 2025-26 ADJ ADM (EST)
2020-21	6,567					
2021-22	6,728			**UNLIMITED ADJUSTED NTC (UANTC)**		**ADJUSTED PUPIL UNITS**
2022-23	6,863		21	2018 UANTC=(11)/(16)=	17,378,643	53 2020-21 ADJ PU (ACT)
2023-24	7,138		22	2019 UANTC=(12)/(17)=	20,120,260	54 2021-22 ADJ PU (ACT)
2024-25	7,281		23	2020 UANTC=(13)/(18)=	19,535,360	55 2022-23 ADJ PU (PRE)
			24	2021 UANTC=(14)/(19)=	19,963,053	56 2023-24 ADJ PU (EST)
			25	2022 UANTC=(15)/(20)=	26,090,348	57 2024-25 ADJ PU (EST)
NOTE: ABOVE NUMBERS ARE NOT ALWAYS COMPARABLE FROM YEAR TO YEAR.						
				ADJUSTED NTC (ANTC)		**VOLUNTARY PRE-K ADJUSTED ADM**
WEIGHTS FOR PUPIL UNITS	FY 2015 & LATER		26	2018 ANTC	17,378,643	58 2020-21 ADJ VPK ADM
			27	2019 ANTC	20,120,260	59 2021-22 ADJ VPK ADM
PRE-KGN HCP:	1.000		28	2020 ANTC	19,535,360	60 2022-23 ADJ VPK ADM
HCP-KGN:	1.000		29	2021 ANTC	19,963,053	61 2023-24 ADJ VPK ADM
REG-KGN PART:	0.550		30	2022 ANTC	23,756,034	62 2024-25 ADJ VPK ADM
REG-KGN ALL:	1.000					
GRADES 1-3:	1.000			**AG MODIFIED ANTC FOR LTFM**		**VOL PRE-K ADJUSTED PUPIL UNITS**
GRADES 4-6:	1.000		31	2018 AG MODIFIED ANTC	10,841,116	63 2020-21 ADJ VPK PU
GRADES 7-12:	1.200		32	2019 AG MODIFIED ANTC	12,462,284	64 2021-22 ADJ VPK PU
			33	2020 AG MODIFIED ANTC	12,299,808	65 2022-23 ADJ VPK PU
			34	2021 AG MODIFIED ANTC	12,421,459	66 2023-24 ADJ VPK PU
			35	2022 AG MODIFIED ANTC	14,781,536	67 2024-25 ADJ VPK PU

PUPIL DATA CONT.		***DECLINING ENROLLMENT REV CONT.***		***COMPENSATORY REVENUE CONT.***	
SCHOOL READINESS PLUS ADJUST ADM		102	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56)-(57)	53.00	115 COMPENSATORY PILOT
68	2020-21 ADJ SRP ADM				116 TOTAL COMPENSATORY REV = (114)+(115) =
69	2021-22 ADJ SRP ADM				950,739.91
70	2022-23 ADJ SRP ADM	103	DECLINING ENROLL ALLOW =(100)X0.28=	2,038.68	
71	2023-24 ADJ SRP ADM				**ENGLISH LEARNER (EL)**
72	2024-25 ADJ SRP ADM				
SCHOOL READINESS PLUS PUPIL UNITS		104	DECLINING ENROLL REV = (102)X(103) =	108,050.04	117 2024-25 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT)
73	2020-21 ADJ SRP PU				80.00
74	2021-22 ADJ SRP PU				
75	2022-23 ADJ SRP PU				**PENSION ADJUSTMENT REVENUE**
76	2023-24 ADJ SRP PU	105	PENSION ADJUST ALLOWANCE (FY 2024 GEN ED REV REPORT, LINE 50)		118 IF(117)=0, ZERO; ELSE GTR OF 20, (117) =
77	2024-25 ADJ SRP PU				80.00
(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46), (47-52), AND (53-57)		106	INITIAL PENSION ADJ REV = (57)X(105) =		119 EL REVENUE = (118)X\$1,228 =
EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2		107	FY 2024 RETIRE SALARY	6,367,659.41	120 2024-25 ADM SRV (EST)
78	2020-21 EXT ADM (ACT)	108	PENSION ADJUST RATE	.0125	1,053.00
79	2021-22 EXT ADM (ACT)				121 EL CONCENTRATION RATIO = (117)/(120) =
80	2022-23 EXT ADM (PREL)	109	RETIRE PENSION ADJUST = (107)X(108) =	79,595.74	.07597341
81	2023-24 EXT ADM (EST)				122 EL CONCENTRATION FACTOR = LSR OF 1 OR (121)/0.115 =
82	2024-25 EXT ADM (EST)	110	TOTAL PENSION ADJ REV = (106)+(109) =	79,595.74	.66063835
83	2025-26 EXT ADM (EST)				123 EL PUPIL UNITS = (117)X(122) =
EXTENDED TIME PU					52.85
84	2020-21 EXT TIME PU				**GIFTED & TALENTED REVENUE**
85	2021-22 EXT TIME PU				
86	2022-23 EXT TIME PU	111	GIFTED & TALENTED REV = (57)X\$13.00 =	14,887.60	124 EL CONCENTRATION REV = (123)X\$436 =
87	2023-24 EXT TIME PU				23,042.60
88	2024-25 EXT TIME PU				125 DISTRICT EL REV+ EL CONCENTRATION REV (EXCLUDES EL CROSS REDUC AID, 342) =(120)+(124) =
GENERAL EDUCATION REVENUE		88	2024-25 EXT PU (EST)	5.60	121,282.60
BASIC REVENUE		112	EXTENDED TIME REVENUE = (88)X\$5,117 =	28,655.20	126 BASIC SKILLS REVENUE = (116)+(125) =
100	FY 2025 FORMULA ALLOW				1,072,022.51
57	2024-25 ADJ PU (EST)				**SPARSITY REVENUE**
101	BASIC REVENUE = (57)X(100) =				
		8,338,201.20			127 ATTENDANCE AREA FOR SPARSITY
DECLINING ENROLLMENT REV		113	FY 2024 COMPENSATORY REVENUE (FROM FY 2024 GEN ED REV REPORT, LINES 60 AND 61)	972,313.64	417.70
56	2023-24 ADJ PU (EST)				17.4
57	2024-25 ADJ PU (EST)				128 DIST TO NEAREST HS
		1,198.20			
		1,145.20			129 ISOLATION INDEX = [SQ RT (.55X(127))] +(128) =
					32.6
					130 ISOLATION INDEX RATIO = [(129)-23]/10, WITH MIN= 0 AND MAX= 1.5
					.96
					131 2024-25 ADM SRV, 7-12
					461.00

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) = 608.28	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)] = 268.99	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) = 308,047.35	161	TOTAL TRANSPORTATION SPARSITY REVENUE = (148)+(160) = 308,047.35
135	PRELIM SPARSITY REVENUE = (133)+(134) =	149	FY 2024 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB23 FORECAST) 789,936.96	**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 8,338,201.20
137	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	151	FY 2023 REG AND EXCESS TRANSP COST TIMES 105% = (150)X1.05 =	104	DECLINING ENROLL 108,050.04
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 79,595.74
SMALL SCHOOLS REVENUE		153	FY 2024 BASIC REVENUE (2023-24 GEN ED REV REPORT LINE 46) 8,552,751.60	111	GIFTED & TALENTED 14,887.60
57	2024-25 ADJ PU (EST) 1,145.20	154	TRANSPORTATION PORTION OF FY 2024 BASIC REVENUE = (153)X.0466 = 398,558.22	112	EXTENDED TIME 28,655.20
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) 325,899.90	126	BASIC SKILLS 1,072,022.51
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) = 724,458.12	161	TRANSPORT SPARSITY 308,047.35
142	ATTENDANCE AREA 417.70	162	INITIAL GENERAL ED REV = (101)+(104)+(110) + (111)+(112)+(126) + (138)+(141)+(161) = 9,949,459.64	162	INITIAL GENERAL ED REV = (101)+(104)+(110) + (111)+(112)+(126) + (138)+(141)+(161) = 9,949,459.64
143	SQUARE MILES PER RES PU = (142)/(46) = .2987	163	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 14.40	163	OPERATING CAPITAL**
144	SPARSITY INDEX = GTR OF (143) OR 0.2 = .2987	164	MAINTENANCE COST INDEX = 1+[.01X(163)] = 1.1440	164	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 14.40
145	DENSITY INDEX = LSR OF (143) OR 0.2 BUT AT LEAST 0.005 = .2000	165	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(164)] = 203.70	165	MAINTENANCE COST INDEX = 1+[.01X(163)] = 1.1440
		166	MENSTRUAL PRODUCTS/OPIATE ANTAGONISTS ALLOWANCE =\$2= 2	166	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(164)] = 203.70
		167	YEAR ROUND PU SERVED	167	MENSTRUAL PRODUCTS/OPIATE ANTAGONISTS ALLOWANCE =\$2= 2
		168	OPERATING CAP REVENUE = (57)X(165) + (57)X(166) + (167)X\$31 = 235,567.64	168	YEAR ROUND PU SERVED
		169	UNEQUALIZED REVENUE = (57)X(166) = 2,290.40	169	OPERATING CAP REVENUE = (57)X(165) + (57)X(166) + (167)X\$31 = 235,567.64

LOCAL OPTIONAL REVENUE		***REF AUTH WITH INFLATION***		***NEW ELECTIONS***		
170	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724	183	FY 2024 AUTHORITY WITH INFLATION (FY 2024 GEN ED REV REPORT, LINE 151)	195	FY 2025 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2023
171	FY 2025 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00		AUTHORITIES WITH INFLATION RENEWED BY BOARD ACTION DO NOT PHASE OUT	196	FY 2025 \$/APU ADDED BY ELECTIONS HELD IN CY 2023
57	2024-25 ADJ PU (EST)	1,145.20	184	PHASEOUT OF LINE (183)	197	FY 2025 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (192)-(193)+(194) -(195)+(196) =
172	LOCAL OPTIONAL REVENUE = (171)X(57) =	829,124.80	185	FY 2025 RESULT BEFORE INFLATION ADJUSTMENT = (183)-(184) =		474.26
173	TIER 1 LOR CAP/APU	300	186	FY 2025 ANNUAL INFLATION FACTOR		1.0257
174	TIER 2 LOR CAP/APU	724	187	FY 2025 RESULT AFTER INFLATION ADJUSTMENT = (185)X(186) =		**REFERENDUM CAPS**
175	TIER 1 LOR = LSR OF = (171) OR (173)	300.00	188	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	198	INFLATION FACTOR AS SET IN STATUTE
176	TIER 2 LOR = [LSR OF 171 OR (174)]-(175)	424.00	189	CPI APPLIED TO PERMANENT SUBTRACTION (188) X [(186)-1] =	199	STANDARD CAP = [2079.50X(198) - \$300=
177	TOTAL, TIER 1 = (57)X(175) =	343,560.00	190	ADDED BY ELECTIONS HELD IN CY 2022 WITH DELAY	200	FY 2025 ALT CAP STARTING POINT (FY 2022 GENED REV RPT, LINE (137)+\$300
178	TOTAL, TIER 2 = (57)X(176) =	485,564.80	191	FY 2025 WITH INFLATION RESULTS BEFORE ELECTIONS = (187)+(189)+(190) =	201	FY 2025 ALT CAP = [(200)X(198)] -\$300 =
	REFERENDUM ALLOWANCES		192	FY 2025 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (182)+(191) =	138	SPARSITY REVENUE
	EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION		193	FY 2025 \$/ADJ PU, CAPPED TOTAL = LSR OF (197) OR (202) =	202	CAP ON AUTHORITY PER APU: IF (138) > 0 THERE IS NO CAP; ELSE (202) = GTR OF (199) OR (201)
	REF AUTH W/O INFLATION		194	FY 2025 \$/APU ADDED BY ELECTIONS HELD IN CY 2023	203	FY 2025 \$/ADJ PU, CAPPED TOTAL = LSR OF (197) OR (202) =
179	FY 2024 AUTHORITY (FY 2024 GEN ED REV REPORT, LINE 135)	474.26	57	2024-25 ADJ PU (EST)		1,145.20
180	PHASEOUT OF LINE (179)		204	FY 2025 REFER REVENUE = (57)X(203) =		543,122.55
181	ADDED BY ELECTIONS HELD IN CY 2022 WITH DELAY					
182	FY 2025 W/O INFLATION RESULTS BEFORE ELECTIONS	474.26				

TRANSITION REVENUE		***EQUITY REVENUE CONT.***		***LOCAL OPTIONAL AIDS & LEVIES***	
205	TRANSITION ALLOWANCE (FY 2015 GEN ED REVENUE REPORT, LINE 174) 25.31	203	FY 2025 DISTRICT REFERENDUM REV/ADJ PU 474.26	177	TOTAL, TIER 1 = (57)X(175) = 343,560.00
206	TRANSITION REVENUE = (57)X(205) = 28,985.01	173	TIER 1 LOR CAP/APU 300	178	TOTAL, TIER 2 = (57)X(176) = 485,564.80
EQUITY REVENUE		224	= GTR OF ZERO OR [(223)-(203)-(173)] =	10	2022 RMV 524,005,200
207	METRO 5TH PERCENTILE 7,591.96	57	2024-25 ADJ PU (EST) 1,145.20	46	2024-25 RES PU (EST) 1,398.60
208	METRO 95TH PERCENTILE 9,725.69	225	= LSR OF \$100,000 OR	235	FY 2025 RMV/RES PU = (10)/(46) = 374,664.09
209	METRO GAP =(208)-(207) = 2,133.73	226	[(57)X(224)] =	236	LEVY RATIO FOR LOCAL OPTIONAL TIER 1 = LESSER OF 1 OR (235)/\$880,000 = .42575465
210	RURAL 5TH PERCENTILE 7,581.00	227	= (221)+(225) = 85,970.16	237	LEVY RATIO FOR LOCAL OPTIONAL TIER 2, EQUITY, TRANSITION = LESSER OF 1 OR (235)/\$587,244= .63800412
211	RURAL 95TH PERCENTILE 9,691.97	228	BOTH RUR AND MET = = 0.25X(226) 21,492.54	238	TIER 1 LOR LEVY = (177)X(236) = 146,272.27
212	RURAL GAP =(211)-(210) = 2,110.97	57	2024-25 ADJ PU (EST) 1,145.20	239	TIER 2 LOR LEVY = (178)X(237) = 309,792.34
213	DISTRICT'S REGION: METRO=MET; RURAL=RUR	228	= \$50.00X(57) = 57,260.00	240	TIER 1 LOR AID = (177)-(238) = 197,287.73
214	DIST'S REGION'S EQUITY GAP = (209) OR (212)= 2,110.97	229	EQUITY REVENUE =(226)+(227)+(228)= 164,722.70	241	TIER 2 LOR AID = (178)-(239) = 175,772.46
215	DIST'S REGION'S 95TH PCT = (208) OR (211)= 9,691.97	**OPERATING CAPITAL AIDS & LEVIES**		242	EQUITY AIDS & LEVIES**
216	DISTRICT'S REVENUE/PU FOR EQUITY PURPOSES =[(101)+(204)+(206)+ [(173)X(57)]/(57) = 8,080.57	168	OPERATING CAP REVENUE 235,567.64	229	EQUITY REVENUE 164,722.70
217	DISTRICT'S EQUITY GAP = GREATER OF ZERO OR (215)-(216) = 1,611.40	169	UNEQUALIZED REVENUE =(57)X(166)= 2,290.40	243	LEVY RATIO FOR EQUITY =(235)/\$510,000 .73463547
218	EQUITY INDEX = (217)/(214) = .76334576	230	OPERATING CAPITAL REVENUE SUBJECT TO EQUALIZATION =(168)-(169)= 233,277.24	244	EQUITY LIMIT = (229)X(242) = 121,011.14
219	= \$80X(218) = 61.07	30	2022 ANTC 23,756,034	244	EQUITY AID = (229)-(243) = 43,711.56
220	INITIAL EQUITY ALLOW IF (217)=0 THEN (220)=0 ELSE (220)=\$14+(219) 75.07	57	2024-25 ADJ PU (EST) 1,145.20	**TRANSITION AIDS & LEVIES**	
57	2024-25 ADJ PU (EST) 1,145.20	231	FY 2025 ANTC/ADJ PU =(30)/(57)= 20,744.00	206	TRANSITION REVENUE 28,985.01
221	= (57)X(220) = 85,970.16	232	LEVY RATIO FOR OPER CAP = LESSER OF 1 OR (231)/\$22,912 = .90537709	245	LEVY RATIO FOR TRANSITION =(235)/\$510,000 .73463547
222	FY 2025 STATE AVERAGE REF REV & TIER 1 LOR 1,347.01	233	OPERATING CAPITAL EQUAL LIMIT = (230)X(232) = 211,203.87		
223	=0.10X[(222)] = 134.70	234	OPERATING CAP AID =(168)-(233)= 24,363.77		

TRANSITION AIDS & LEVIES CONT.		***REFERENDUM LEVY PORTIONS***		***REFERENDUM AID WITH AID LIMIT***	
246	TRANSITION LIMIT = (206)X(245) = 21,293.42	235	FY 2025 RMV/RES PU 374,664.09	269	TIER 1 AID = (262)-(266) = 178,696.68
247	TRANSITION AID = (206)-(246) = 7,691.59	257	TIER 1 = LSR OF 1	263	TIER 2 AID
		258	OR (235)/\$567,000 = .66078323	270	TOTAL AID = (269)+(263) = 178,696.68
			TIER 2 = LSR OF 1		
			OR (235)/\$290,000 = 1.00000000		
REFERENDUM AIDS & LEVIES		**INITIAL REFERENDUM LEVY**		**TAX BASE REPLACEMENT**	
203	REFER \$/APU ALL AUTHORITIES 474.26	259	TIER 1 LEVY = (254)X(257) = 348,095.32	271	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11)
248	TIER 1 CAP/APU 460	260	TIER 2 LEVY = (255)X(258) = 16,330.55	272	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254)
249	TIER 2 CAP/APU = 0.25X(100)-\$300 = 1,520.25	256	UNEQUALIZED LEVY	273	UNCAPPED REF AND LOR ALLOWANCE = (175)+(197) = 774.26
138	SPARSITY REVENUE	261	TOTAL = (259) +(260)+(256) = 364,425.87	274	PRORATED TBRA = LSR OF (271) OR [(271)X(273)/(272)] =
250	TIER 2 CAP/APU IF (138) > ZERO THEN (250) = 9,999.99 ELSE (250) = (249) BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES 1,520.25	**INITIAL REFERENDUM AID**		275	REF AND LOR REV = (177)+(204) = 886,682.55
251	TIER 1 = LSR OF (203) OR (248) = 460.00	262	TIER 1 AID = (254)-(259) = 178,696.68	276	CAPPED TBRA = LSR OF (274) OR (275) =
252	TIER 2 = [LSR OF (203) OR (250)]-(251) = 14.26	263	TIER 2 AID = (255)-(260) =	**INITIAL REVENUES ARE REDUCED TO** MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	
253	UNEQUALIZED = (203)-(251) -(252) =	264	TOTAL AID = (262)+(263) = 178,696.68	277	TIER 2 REF AID
BREAKDOWN OF REFERENDUM REVENUES		101	FY 2025 FORMULA ALLOW 7,281	278	TIER 1 REF AID
204	REFERENDUM REVENUE ALL AUTHORITIES 543,122.55	57	ADJ PU (EST) 1,145.20	279	TIER 1 LOR AID
254	TOTAL, TIER 1 = (57)X(251) = 526,792.00	265	REFERENDUM EQUALIZATION AID LIMIT = [(0.25X(100)) -\$300]X(57) 1,740,990.30	280	TIER 1 LOR LEVY
255	TOTAL, TIER 2 = (57)X(252) = 16,330.55	**REFERENDUM LEVY WITH AID LIMIT**		281	TIER 1 REF LEVY
256	TOTAL, UNEQUALIZED = (204)-(254)-(255) =	267	TIER 1 LEVY = (259)+(266) = 348,095.32	282	TIER 2 REF LEVY
		260	TIER 2 LEVY 16,330.55	283	UNEQL REF LEVY
		256	UNEQUALIZED LEVY		
		268	TOTAL = (267) +(260)+(256) = 364,425.87		

APPLYING THESE REDUCTIONS: ***		***REFERENDUM AID GUARANTEE CONT.		***OPT AID & LEVY SUMMARY CONT.***	
276	TAX BASE REPLACE AID	298	FY 2015 LOCATION EQUITY AID	312	LOCAL OPTIONAL LEVY LIMIT = (311)+(239) = 456,064.61
284	TIER 1 REF AID = (269)-(278) = 178,696.68		(FY 2015 GENERAL EDUC REVENUE REPORT, LINE 197)	313	LOCAL OPTIONAL AID = (286)+ (241)+ (307)= (279)+ (280)= 373,060.19
285	TIER 2 REF AID = (263)-(277) =	299	FY 2015 COMBINED AID FOR GUARANTEE = (297)+(298) = 694,477.55		**REF AID & LEVY SUMMARY** AFTER REF AID GUARANTEE
286	TIER 1 LOR AID = (240)-(279) 197,287.73	300	FY 2025 COMBINED REVENUE = (172)+(204) = 1,372,247.35	314	TIER 1 REF LEVY = (288)-(308) = 348,095.32
287	TIER 1 LOR LEVY = (238)-(280) 146,272.27	301	FY 2025 COMBINED INITIAL AID = (291)+(241) = 551,756.87	315	TIER 2 REF LEVY = (289)-(309) = 16,330.55
288	TIER 1 REF LEVY = (267)-(281) = 348,095.32	302	REVENUE RATIO = LESSER OF 1 OR [(300)/(296)] = .93714454	316	UNEQL LEVY = (290)-(310) =
289	TIER 2 REF LEVY = (260)-(282) = 16,330.55	303	2012 RMV 307,982,590	317	TOTAL REFERENDUM LEVY = (314)+(315)+(316)= 364,425.87
290	UNEQL REF LEVY = (256)-(283) =	10	2022 RMV 524,005,200	318	TOTAL REFERENDUM EQUALIZATION AID = (276)+(284)+(285)+ (308)+ (309)+ (310) - (279)-(280) = 178,696.68
291	REFER AND LOR TIER 1 EQUALIZATION AID BEFORE AID GUARANTEE = (276)+(284) + (285)+(286) = 375,984.41	304	RMV RATIO = LESSER OF 1 OR [(303) / (10)] = .58774720		**ALTERNATIVE ATTENDANCE ADJUST** (CHARTER TRANSPORT AND MN STATE ACAD ADJ'S ONLY)
292	REFERENDUM AND LOR LEVY BEFORE AID GUARANTEE = (287)+(288) + (289)+(290) = 510,698.14	305	FY 2025 MINIMUM COMBINED AID = (299)X(302)X(304) = 382,521.07	146	TRANSPORT ALLOWANCE 608.28
	REFERENDUM AID GUARANTEE	306	FY 2025 REFERENDUM HOLD HARMLESS AID INCREASE IF (293)=0 THEN 0, ELSE GREATER OF 0 OR [(305)-(301)] =	319	ADJ PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT
293	FY 2015 REFERENDUM AID INCREASE FROM GUARANTEE (FY 2015 GEN ED REV REPORT, LINE 276)		**INITIAL LEVIES ARE REDUCED TO** MAKE THE REFER AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	320	EXT TME PU OF CHARTER SCHOOLS TRANSPORTED BY DISTRICT
294	FY 2015 REFERENDUM REV (FY 2015 GEN ED REV REPORT, LINE 289) 1,464,285.70	307	TIER 1 LOR LEVY	321	CHARTER ALT ATTENDANCE ADJUST = (146)X(319) +\$223X(320) =
295	FY 2015 LOCATION EQUITY REVENUE (FY 2015 GEN ED REV REPORT LINE 198)	308	TIER 1 REF LEVY	322	2024-25 RES PU ATTENDING MN STATE ACADEMIES
296	FY 2015 COMBINED REVENUE = (294)+(295) = 1,464,285.70	309	TIER 2 REF LEVY	323	MN STATE ACADEMIES ALT ATTENDANCE ADJ =-(100)X(322) =
297	FY 2015 REFERENDUM EQUALIZATION PLUS HOLD HARMLESS AID (FY 2015 GENERAL EDUC REVENUE REPORT, LINES 276 & 287) 694,477.55	310	UNEQL REF LEVY	324	ALT ATTEND ADJUST TO AID = (321)+(323) =
			LOCAL OPT AID & LEVY SUMMARY AFTER REF AID GUARANTEE		
		311	TIER 1 LOR LEVY = (287)-(307) = 146,272.27		
		239	TIER 2 LOR LEVY = (239) 309,792.34		

GENERAL ED REVENUE SUMMARY

101	BASIC	8,338,201.20
104	DECLINING ENROLL	108,050.04
110	PENSION ADJUSTMENT	79,595.74
111	GIFTED & TALENTED	14,887.60
112	EXTENDED TIME	28,655.20
126	BASIC SKILLS	1,072,022.51
138	SPARSITY	
141	SMALL SCHOOLS	
161	TRANSPORT SPARSITY	308,047.35
168	OPERATING CAPITAL	235,567.64
172	LOCAL OPTIONAL	829,124.80
204	REFERENDUM	543,122.55
206	TRANSITION	28,985.01
229	EQUITY REVENUE	164,722.70
324	ALT ATTENDANCE ADJ	
325	TOTAL GENERAL REVENUE	
	= (101)+(104)+(110)	
	+ (111)+(112)+(126)	
	+ (138)+(141)+(161)	
	+ (168)+(172)+(204)	
	+ (206)+(229)+(324) =	11,750,982.34

GENERAL AIDS & LEVIES

233	OPERATING CAP LEVY	211,203.87
243	EQUITY LEVY	121,011.14
246	TRANSITION LEVY	21,293.42
312	LOCAL OPTIONAL	456,064.61
317	TOTAL REFERENDUM LEVY	364,425.87
326	TOTAL GENERAL ED LEVY	
	= (233)+(243)+(246)	
	+ (312)+(317) =	1,173,998.91
327	TOTAL GENERAL ED AID	
	= (325)-(326) =	10,576,983.43

ALTERNATIVE TEACHER COMP REV

328	ENROLLMENT AS OF OCT 1, 2022 AT PARTICIPATING SITES (FY 2024 GENERAL EDUC RPT, LINE 324)	
329	EST ENROLLMENT AS OF OCTOBER 1, 2023 AT PARTICIPATING SITES = (328)X[(50)/(49)] =	
330	ALTERNATIVE TEACHER COMPENSATION REVENUE = \$260.00X(329) =	

ALT TEACHER COMP AIDS & LEVIES

331	ALT COMP REVENUE	
332	ALT COMP BASIC AID = 0.65X(331) =	
333	BASIC AID PRORATION	1.00000000
334	PRORATED BASIC AID = (332)X(333) =	
335	PRO BASIC AID TO LEVY = (332)-(334) =	
336	ALT COMP LEVY REVENUE =(331)-(332)+(335)=	
231	FY 2025 ANTC/ADJ PU	20,744.00
337	ALT COMP LEVY RATIO = LESSER OF 1 OR [(231)/\$6,100] =	1.00000000
338	ALT TEACHER COMP LEVY = (336)X(337) =	
339	ALT COMP EQUALIZATION AID = (331)-(334)-(338) =	
	MISCELLANEOUS AIDS	
	ESTIMATES OF FY 2023 MISC AIDS BELOW ARE BASED ON END OF SHOWN SESSION 2023 FORECAST. PLEASE NOTE THAT THESE ARE ROUGH ESTIMATES AND MAY CHANGE SIGNIFICANTLY WHEN UPDATED DATA BECOMES AVAILABLE.	
340	SPEC ED REGULAR BEFORE TUITION ADJ	1,148,176.28
341	NET TUITION ADJUST	549,117.74-
342	EXCESS COST AID	286,714.87
343	HOLD HARM/GROWTH LMT	247,325.89
344	CROSS SUB REDUC AID	59,712.71
345	TOTAL SPECIAL EDUC AID = (340) TO (344) =	1,192,812.01
346	FY 2025 NON-PUBLIC TRANSPORTATION AID	18,283.20
347	FY EL CROSS SUBSIDY REDUCTION AID	1,736.72

ACHIEVEMENT AND INTEGRATION

	REVENUE	
57	2024-25 ADJ PU (EST)	1,145.20
348	FY 2025 EST INITIAL BUDGET	126,200.94
349	FY 2025 EST INCENTIVE BUDGET	11,788.00
350	FY 2025 ADJ INITIAL BUDGET = (348)X1.003 =	126,579.54
351	OCT 1, 2022 ENROLL OF PROTECTED STUDENTS	338.00
352	EST OCT 1, 2023 ENROLL OF PROTECTED STUDENTS = (351) =	338.00
353	OCT 1, 2022 TOTAL ENROLLMENT	1,105.00
354	EST OCT 1, 2023 TOTAL ENROLLMENT = (353) =	1,105.00
355	PROTECTED ENROLLMENT RATIO = (352)/(354) =	.30588235
356	INITIAL ACHIEVE & INTEG REVENUE FORMULA =IF (348) > 0 = \$350 X(57)X(355) =	122,603.76
357	INTEG HOLD HARMLESS (FROM FY 2024 INTEG REV RPT, LINE 11)	
358	INITIAL ACHIEVE & INTEG REVENUE = LSR OF (350) OR [(356)+(357)] =	122,603.76
359	INCENTIVE REV = LSR OF(349) OR [(57)X\$10]=	11,452.00
360	ACHIEVE & INTEG REVENUE = (358)+(359) =	134,055.76
361	ACHIEVE & INTEG LEVY = (360)X.30	40,216.73
362	TRANSFER TO MDE IF (358)=(350) THEN (362)=(350)-(348) ELSE (362)=(358)X.003	367.81
363	ACHIEVE & INTEG AID =(360)-(361)-(362) =	93,471.22

REEMPLOYMENT INSURANCE LEVY		***FY 2024 CAREER & TECH CONT.***		***INITIAL LTFM REVENUE***	
364	EST FY 2024 EXPEND	5,000.00	380	LAST YEAR REVENUE (FY 2023 CTE AID REPORT, LINE 16)	57 2024-25 ADJ PU (EST) 1,145.20
365	INITIAL REEMPLOYMENT LEVY = 100% OF (364) =	5,000.00	381	REVENUE GUARANTEE = LESSER OF (378) OR (380) =	401 AVE BLDG AGE (EST) (NO MAX AGE LIMIT) 16.86
	SAFE SCHOOLS LEVY		382	PRELIMINARY REVENUE = GREATER OF (379) OR (381) =	402 BLDG AGE RATIO = LSR OF 1 OR (401)/35 = .48171429
366	SAFE SCH LVY REQUEST? YES		383	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5	403 INITIAL LTFM REVENUE = \$380X(57)X(402) = 209,630.50
57	2024-25 ADJ PU (EST)	1,145.20	384	CAREER TECH REVENUE = (382)+(383) =	**ADDITIONAL LTFM REVENUE** FOR QUALIFIED H&S PROJECTS > \$100,000
367	SAFE SCH LEVY LIMIT = \$36X(57) =	41,227.20	385	2021 ANTC	764 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B
	SAFE SCHOOLS INTERMEDIATE LEVY		56	2023-24 ADJ PU (EST)	404 NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ
368	SAFE SCH INTERMEDIATE LEVY REQUEST? NO		386	LEVY RATIO FOR CTE = LESSER OF 1 OR (385)/\$7,612 =	765 NET LTFM REQ DEBT FOR ELIG H&S>\$100K
369	INTERMEDIATE LEVY ALLOWANCE <= \$15		387	CAREER TECH LEVY LIMIT = (384)X(386) =	405 NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K
370	SAFE SCH INTERMEDIATE LIMIT = (57)X(369) =		388	EST CAREER TECH AID = (384)-(387) =	406 TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (404)+(405) + (764)+(765) =
	JUDGMENT LEVY			**ANNUAL OTHER POSTEMPLOYMENT** BENEFITS (OPEB)	**ADDITIONAL LTFM REVENUE** FOR QUALIFIED VOLUNTARY PRE-KINDERGARTEN
371	DISTRICT JUDGMENTS		389	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY 2023 EXPENSES PAID	54,276.00
372	INTERMED JUDGMENTS		390	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000
373	JUDGMENT LIMIT = (371)+(372) =		391	ANNUAL OPEB LEVY LIMIT = (389)X(390) =	54,276.00
	ICE ARENA LEVY			**CAPITAL RELATED LEVY LIMITATIONS**	
374	FY 2023 NET OPR COSTS			**LONG TERM FACILITIES MAINTENANCE** REVENUE (LTFM)	
375	ICE ARENA LEVY LIMIT = 100% OF (374) =		400	LTFM PLAN APPROVAL STATUS	APPROVED
	FY 2024 CAREER & TECHNICAL				
376	SHARE OF FY 2024 EST COOPERATIVE BUDGET				
377	FY 2024 ESTIMATED DISTRICT BUDGET	196,222.00			
378	FY 2024 EST BUDGET = (376)+(377) =	196,222.00			
379	PRELIMINARY REVENUE = .35X(378) =	68,677.70			
					408 TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(406) + (407)+(766) = 209,630.50

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 = 28,150.00	418	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (408) OR (417) = 209,630.50	432	TOTAL LTFM EQUAL AID = GREATER OF (429) OR (431) = 41,113.34
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) = 168,517.16
411	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	420	DISTRICT LTFM REVENUE = (418)-(419) = 209,630.50	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) = 168,517.16
763	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	422	TOTAL LTFM REVENUE = (420)+(421) = 209,630.50		**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) 1,145.20	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) = 209,630.50	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 14,781,536	766	NET LTFM REQ DEBT SERVICE FOR VPK
407	NEW PAYGO LTFM LEVY FOR VPK	54	2021-22 ADJ PU (ACT) 1,222.34	767	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS
414	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (407)+(412)+(413)+(763)+(764)+(765)+(766) =	424	FY 2022 ANTC PER APU = (35)/(54) = 12,092.82	768	TOTAL DEBT SERVICE LTFM REVENUE = (763)+(764)+(765)+(766)+(767) =
	OLD LAW DEFERRED MAINTENANCE	425	STATEWIDE ANTC/APU 12,230.18	436	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (423) OR (768) =
415	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	426	LTFM EQUAL FACTOR = 123% OF (425) = 15,043.12	428	LTFM AID RATIO .19612288
416	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 = 35,306.19	427	LTFM LEVY RATIO = LSR OF 1 OR (424)/(426) = .80387712	437	LTFM DEBT INITIAL EQUAL AID = (436)X(428) =
417	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (409)+(414)+(416) = 63,456.19	428	LTFM AID RATIO = 1-(427) = .19612288	438	LTFM DEBT EQUAL AID = GREATER OF (431) OR (437) BUT NOT MORE THAN (768) =
		429	LTFM INITIAL EQUAL AID = (423)X(428) = 41,113.34	439	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (436)-(438) =
		430	LTFM INITIAL EQUALIZED LEVY = (423)-(429) = 168,517.16	440	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (768)-(438)-(439) =
		431	2015 TOTAL ALT FAC GRANDFATHER AID		

GEN FUND PORTION OF LTFM REV		***APPROVED INTERMED OPERATING***		***APPROVED REG OP LEASES CONT.***	
422	TOTAL LTFM REVENUE	209,630.50			
441	TOTAL GENERAL FUND LTFM REVENUE		456 ADMINISTRATIVE SPACE		**INSTRUCTIONAL/STORAGE**
	= (422)-(768) =	209,630.50	457 FY 2024 JOINT	474	FY 2024 NONJOINT 24,232.01
			458 INSTRUCTIONAL/STORAGE	475	FY 2025 NONJOINT
442	LTFM GEN FUND EQUAL REV		459 FY 2024 JOINT 10,990.00	476	REG OPERATING LEASES
	= (423)-(436) =	209,630.50	460 TOT INTERMED OPERATING		= SUM (472) TO (475)= 24,232.01
			= (456) TO (459) = 10,990.00		***APPROVED REGULAR***
443	LTFM GEN FUND EQUAL AID				CAPITALIZED LEASES
	= (432)-(438) =	41,113.34			**ADMINISTRATIVE SPACE**
444	GEN FUND LTFM EQUAL LIMIT		**APPROVED INTERMED CAPITALIZED**	477	FY 2024 NONJOINT
	= GTR OF ZERO OR		***ADMINISTRATIVE SPACE***	478	FY 2025 NONJOINT
	(442)-(443) =	168,517.16	461 FY 2024 JOINT		**INSTRUCTIONAL/STORAGE**
445	GEN FUND LTFM UNEQUAL LIMIT		462 FY 2025 JOINT		
	= GTR OF ZERO OR		***INSTRUCTIONAL/STORAGE***	479	FY 2024 NONJOINT 92,159.00
	(441)-(443)-(444) =		463 FY 2024 JOINT 6,750.00	480	FY 2025 NONJOINT
446	TOTAL GEN FUND LTFM LEVY		464 FY 2025 JOINT		**EXCESS FUNDS CAP LEASE**
	= (444)+(445) =	168,517.16	***EXCESS FUNDS CAP LEASE***	481	FY 2024 NONJOINT
			465 FY 2024 JOINT	482	FY 2025 NONJOINT
			466 FY 2025 JOINT		
	DISABLED ACCESS LIMIT		467 TOT INTERMED CAPITALIZED	483	REG CAPITALIZED LEASES
447	FY 1992-FY 2025		= SUM[(461) TO (464)]		= [SUM (477) TO (480)]
448	APPROV DIS ACC COSTS	50,000.00	- (465)-(466) = 6,750.00		- [(481)+(482)] = 92,159.00
449	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DISTX X 150,000) OR 300,000 =	300,000.00	468 TOT INTERMED LEASE COSTS	484	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER
450	LSR OF (447) OR (448)	50,000.00	= (460)+(467) = 17,740.00		= (471)+(476)+(483)= 116,391.01
451	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED	1992	57 2024-25 ADJ PU (EST) 1,145.20	57	2024-25 ADJ PU (EST) 1,145.20
452	LAST YEAR TO CERTIFY = (450)+7 YEARS =	1999	469 INTERMED PUPIL UNIT MAX LIMIT = \$65X(57) = 74,438.00	485	REG PUPIL UNIT MAXIMUM LIMIT = \$212X(57) = 242,782.40
453	TOTAL CUM CERT LEVY (PAY 93 TO PAY 22)	50,000.00	470 INTERMED LEASE LIMIT =LSR (468) OR (469) = 17,740.00	486	COMM APPROVED LIMIT
454	CERT LEVY PAY 2023 TOTAL CERTIFIED LEVY = (452)+(453) =	50,000.00	471 INTERMED CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (468)-(470) =	487	REGULAR MAX LIMIT =GTR (485) OR (486)= 242,782.40
455	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (449)-(454)=			488	REGULAR LEASE LIMIT =LSR (484) OR (487)= 116,391.01
			APPROVED REG OPERATING LEASES	489	TOTAL LEASE LEVY LIMIT = (470)+(488) = 134,131.01
			ADMINISTRATIVE SPACE		
	LEASE LEVY LIMITATION		472 FY 2024 NONJOINT		
	DIST'S SHARE OF JOINT LEASE FOR INTERMED DISTX 287, 288, 916 AND 917		473 FY 2025 NONJOINT		

INITIAL CAPITAL RELATED LEVIES		***INITIAL GEN FUND LEVY CONT.***		***ECFE CONT.***			
233	OPERATING CAPITAL	211,203.87	510	TOTAL INITIAL GENERAL	612	ECFE ANNUAL REPORT	
446	LT FAC MAINTENANCE	168,517.16		LEVY LIMITATION		SUBMITTED?	YES
455	DISABLED ACCESS			=(506)+(507)+(508)	613	POPULATION UNDER	
489	LEASE LEVY	134,131.01		+(509) =		FIVE YEARS OF AGE	358
490	COOP BLDG REPAIR			1,686,044.71	614	GTR OF 150 OR (613) =	358
491	OTHER CAPITAL (MEMO)						
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	7,443	616	FY 2025 EARLY CHILD
	+(492) =	513,852.04			7,443		FAMILY REVENUE
			602	YOUTH SERVICE PROG?	YES		IF (611) = YES
							= (614)X(615),
			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) =	47,263.05		
	OPERATING DEBT		605	FY 2025 YOUTH SERVICE		619	EARLY CHILD LEVY LIMIT
496	HEALTH BENEFITS			REV = \$1.00X(601) =	7,443.00		= LESSER OF (616)
497	ADDL RETIREMENT		606	FY 2025 AFTER SCHOOL			OR (618) =
	(MPLS AND STP)			REVENUE = \$1.85X(601)		620	EST FY 2025 EARLY CHILD
498	SEVERANCE			NOT TO EXCEED 10,000			AID = (616)-(619) =
499	ADMIN DISTRICT			AND \$0.43XPOPULATION			12,374.00
500	SWIMMING POOL			IN EXCESS OF 10,000	13,769.55		
501	TREE GROWTH						**HOME VISITING LIMIT**
502	CONSOLIDATION/		607	FY 2025 COMMUNITY		621	DIST PLANS TO LEVY FOR
	RETIREMENT			EDUCATION REVENUE			FY 2025 HOME VISIT?
503	ECON DEVELOP ABATE			= (604)+(605)+(606) =	68,475.60		YES
504	OTHER GENERAL (MEMO)					622	HOME VISITING REVENUE
505	SUBTOTAL, OTHER INITIAL		30	2022 ANTC	23,756,034		IF (621) = YES
	GENERAL LEVIES		608	STANDARD COMM ED LEVY			AND (618) > \$0,
	= (494) TO (504) =			= 0.00375X(30) =	89,085.13		= \$3.00X(613),
			609	COMM ED LEVY LIMIT			ELSE = \$0
				LSR (607) OR (608) =	68,475.60	231	FY 2025 ANTC/ADJ PU
506	GENERAL RMV VOTER APPROVED					623	HOME VISIT LEVY RATIO
	=(317) =	364,425.87	610	FY 2025 EST GROSS COMM ED			= LESSER OF 1 OR
507	GENERAL RMV OTHER			AID = (607)-(609) =			(231)/\$17,250 =
	= (312)+(243)						1.00000000
	+(246) =	598,369.17				624	FY 2025 HOME VISIT LIMIT
							= (622)X(623)
508	GENERAL NTC			**EARLY CHILD FAMILY EDUCATION**			1,074.00
	VOTER APPROVED			FY 2023 ECFC ANNUAL REPORT		625	FY 2025 EST HOME VISIT
	= (492)			MUST BE SUBMITTED TO CERTIFY			AID = (622)-(624)
509	GENERAL NTC OTHER			EARLY CHILDHOOD FAMILY ED &			
	=(338)+(361)+(365)			HOME VISIT LEVIES FOR FY 2025			
	+(367)+(370)+(373)		611	DIST PLANS TO LEVY FOR			
	+(375)+(387)+(391)			FY 2025 ECFC REVENUE?	YES		
	+(493)-(492)+(505) =	723,249.67					

ADULTS WITH DISABILITIES		NO	***GENERAL DEBT SERVICE (FUND 7)***	***DEBT EQUAL AID CONT.***
626	ADULTS WITH DISABILITIES REQUEST?		REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY 2025 PRINCIPAL AND INTEREST PAYMENTS)	713 VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2023
627	DISTRICT POPULATON TIMES \$0.34 = (600)X\$0.34 =		**REQ DEBT ELIGIBLE FOR LONG TERM** FACILITIES MAINTENANCE (LTFM) REV	714 TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (710)+(711) + (712)+(713)= 1,926,593.00
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)=	701	ALT FAC/H&S REQ DEBT SERV LEVY	**REQUIRED DEBT FOR BONDS ELIG** FOR FUTURE DEBT EQUALIZATION AID
630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.006 = (30)X0.006 =	702	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K	715 VOTER APPR BONDS SOLD AFTER JULY 1, 2023 ELIG FOR FUTURE AID
631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) =	703	NEW LTFM REQ DEBT SERVICE FOR VPK	716 NON-VOTER BONDS SOLD AFTER JULY 1, 2023 ELIG FOR FUTURE AID
632	ADULTS WITH DISABILITIES AID = (629)-(631) =	704	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	717 SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (715)+(716) =
	SCHOOL-AGE CARE	705	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) + (703)+(704) =	**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 323,263.64
30	2022 ANTC 23,756,034	706	NATURAL DISASTER REQ DEBT SERV LEVY	**NON-VOTER APPR INELIG BONDS**
46	2024-25 RES PU (EST) 1,398.60		**REQUIRED DEBT ELIGIBLE FOR DEBT** EQUALIZATION AID (MS 123B.53)	719 FACIL BOND-MS 123B.62 52,743.53
634	ANTC/RES PU = (30)/(46) = 16,985.58			720 EQUIP BOND-MS 123B.61
635	LEVY RATIO = LSR OF 1 OR (634)/\$2,318 = 1.00000000	707	TACONITE BONDS REQ DEBT SERV LEVY	721 REORG OPER DEBT
636	FY 2025 SCH-AGE CARE LIM = (633)X(635) =	708	TAC FUNDING FOR BONDS (NOT IRRRB)	722 ECON DEV ABATEMENT
637	FY 2025 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) =	709	TAC ADJ TO REQ = (708) OR [(708)X1.05] =	723 JUDGMENT
	COMMUNITY SERVICE SUMMARY	710	NET REQ DEBT SERV LEVY TACONITE=(707)-(709)=	724 OTHER NON-VOTER
638	OTHER COMM ED (MEMO)	711	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2023 1,926,593.00	725 INELG LEASE PURCHASE
639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) + (631)+(636)+(638) = 117,126.28	712	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2023	726 SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (719) THRU (725)= 52,743.53
				727 REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (717)+(718)+(726) = 376,007.17
				728 GDS REQ DEBT SERV LEVY = (705)+(706)+(714) + (717)+(718)+(727) = 2,302,600.17

NON-VTR APPR INELIG BOND CONT.

729 GDS REQ DEBT SERV LEVY
 VOTER APPR = (710)+(711)
 +(713)+(715)+(718) = 2,249,856.64

30 2022 ANTC 23,756,034

730 MAXIMUM EFFORT DEBT
 SERVICE TAX RATE %

731 MAX EFFORT DEBT SERV
 LEVY = (30)X(730) =

732 DEBT EQUAL REVENUE BASE
 GTR OF ZERO OR
 [(714)-(731)] = 1,926,593.00

733 BOARD AUTHORIZED
 TRANSFER TO FUND 7
 REDUCING REQUIRED
 DEBT SERVICE LEVY

734 FEDERAL FUNDS
 REDUCING REQUIRED
 DEBT SERVICE LEVY

***FUND 7 DEBT BALANCE**

735 JUNE 2022 FUND 7-425
 BAL FOR BOND REFUND

736 JUNE 2022 FUND 7-451
 BAL FOR QZAB & QSCB

737 JUNE 2022 FUND 7-460
 BALANCE NONSPENDABLE

738 JUNE 2022 FUND 7-463
 BALANCE UNASSIGN NEG

739 JUNE 2022 FUND 7-464
 BALANCE RESTRICTED
 (FOR DEBT EXCESS) 394,166.06

740 PAY 22 DEBT EXCESS
 LEVY REDUCTION 110,900.16

741 PAY 23 DEBT EXCESS
 LEVY REDUCTION 93,677.99

742 5% OF PAY 24 REQ DEBT
 SERV LEVY=(728)X5%= 115,130.01

743 FUND 7 AVAIL BALANCE
 GTR OF ZERO OR [(739)
 -(740)-(741)-(742)] = 74,457.90

FUND 7 DEBT BALANCE CONT.

744 RETAIN FOR CAPITAL
 LOAN REPAYMENT

745 APPROVED DEBT EXCESS
 TO BE RETAINED

746 DISTRICT REQUESTED
 ADDITIONAL EXCESS

747 CERTIFIED DEBT EXCESS
 = GTR OF 0 OR (743)
 -(744)-(745)+(746)= 74,457.90

748 EXCESS USED TO RETIRE
 FAC & EQUIP BONDS

749 ADJUSTED DEBT EXCESS
 = (747)-(748) = 74,457.90

BREAKDOWN OF NET DEBT EXCESS

750 BASE FOR NET DEBT
 EXCESS DISTRIBUTION
 = IF (731)>0, THEN 0
 ELSE (728)-(717)= 2,302,600.17

751 DEBT EXCESS RATIO =
 LSR 1 OR (749)/(750)= .03233644

752 NET DEBT EXCESS FOR
 ELG REQ DEBT SERVICE
 = (714)X(751) = 62,299.16

753 EXCESS FOR ELIGIBLE
 ALT FAC REGULAR BONDS
 = (700)X(751) =

754 EXCESS FOR ELIGIBLE
 ALT FAC/H&S BONDS
 = (701)X(751) =

755 EXCESS FOR ELIGIBLE
 LTFM IAQFAA BONDS
 = (702)X(751) =

756 EXCESS FOR ELIGIBLE
 LTFM VPK BONDS
 = (703)X(751) =

757 EXCESS FOR ELIGIBLE
 LTFM OTHER BONDS
 = (704)X(751) =

NET DBT EXCESS BREAKDOWN CONT.

758 GENERAL FUND LEVY ADJ
 FOR FACILITY & EQUIP
 BONDS =
 -(719)-(720)-(748) = 52,743.53-

759 UNALLOCATED DEBT
 EXCESS = GTR OF ZERO
 OR [(749)-(750)] =

NET DEBT EXCESS SUMMARY

760 DEBT EXCESS FOR VOTER
 APPROVED BONDED DEBT =
 [(729)-(715)]X(751) = 72,752.35

761 DEBT EXCESS FOR NON-
 VOTER APPROVED DEBT
 = (749)-(759)-(760) = 1,705.55

762 NET DEBT EXCESS FOR
 DEBT SERV LEVY REDUCT
 = (760)+(761) = 74,457.90

LONG TERM FACILITIES MAINT AID

763 NET ALT FAC REG DEBT
 = (700)-(753) =

764 NET ALT FAC/H&S DEBT
 = (701)-(754) =

765 NET LTFM REQ DEBT FOR
 ELIG H&S>\$100K
 = (702)-(755) =

766 NET LTFM REQ DEBT FOR
 ELIG VPK
 = (703)-(756) =

767 NET LTFM REQ DEBT FOR
 ALL OTHER PROJECTS
 = (704)-(757) =

768 NET DEBT LEVY FOR
 LT FAC MAINT
 = (763)+(764)+(765)
 + (766)+(767) =

436 LTFM DEBT EQUAL REV

438 LTFM DEBT EQUAL AID

439 LTFM DEBT EQUAL LEVY

440 LTFM DEBT UNEQUAL LVY

769 LTFM DEBT LEVY LIMIT
 = (439)+(440)+(753)+(754)
 +(755)+(756)+(757) =

NATURAL DISASTER DEBT EQUAL		***DEBT EQUALIZATION AID CONT.***		***MINIMUM EST MAX EFFORT PAYMENT***			
30	2022 ANTC	23,756,034	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) =	2,375,603	784	PRELIM TIER 1 EQU REV =LSR (783) OR (781)=	800	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(926)+(927)-(706) -(719)-(720)-(721)] =	
706	REQ DEBT LEVY FOR NATURAL DISASTER DEBT		785	PRELIM TIER 2 EQU REV = (783)-(784) =	801	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	
771	FY 2025 DISASTER DEBT EQ REV = GTR OF ZERO OR [(706)-(770)] =		731	MAXIMUM EFFORT DEBT SERVICE LEVY			
54	2021-22 ADJ PU (ACT)	1,222.34	786	MAX EFFORT TIER 1 REV		**ADJUSTMENT TO GDS LIMIT** FOR IRRRB ALLOCATION	
772	FY 2022 ANTC PER APU = (30)/(54) =	19,434.88	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) =	.49969609	54	2021-22 ADJ PU (ACT)	1,222.34		
776	DISASTER AID RATIO = = 1-(775) =	.50030391	790	2022 ANTC /ADJ APU = (30)/(54) =	19,434.88	805	PAY 24 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((804)X1.05) =
777	DISASTER DEBT EQUAL AID = (771)X(776) =		791	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$4,430 OR 55.33% OF (773)] =	1.00000000	806	DEBT EQUAL AID ELIG, VOTER APPROVED =GTR OF ZERO OR [(710)+(711)+(713) +(801)-(799)-(803)] =
778	DISASTER LEVY LIMIT = (706)-(777) =		792	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (790)/[GTR OF \$8,000 OR 100% OF (773)] =	1.00000000	807	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(712)-(798)-(805)] OR ZERO =
	DEBT EQUALIZATION AID					808	DEBT EQUAL AID INELIG, VOTER APPROVED =(715)+(718) =
732	DEBT EQUAL BASE	1,926,593.00	793	TIER 1 DEBT EQU AID RATIO = 1-(791) =		323,263.64	
752	DEBT EXCESS FOR ELIG REQUIRED DEBT	62,299.16	794	TIER 2 DEBT EQU AID RATIO = 1-(792) =			
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) =	1,864,293.84	796	TIER 2 DEBT AID = (789)X(794) =			
30	2022 ANTC	23,756,034	797	TOTAL DEBT EQ AID = (795)+(796) =			
781	= .1050X(30) =	2,494,383.57	798	NON VOTER DEBT AID = (797)X(712)/(714) =			
782	MAX UNEQ LOCAL EFFORT = .1574X(30) =	3,739,199.75	799	VOTER APPR DEBT AID = (797)-(798) =			
						809	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(716)+(726) =
						769	LTFM DEBT LEVY LIMIT NON VOTER APPROVED
						778	DISASTER LEVY LIMIT VOTER APPROVED

INITIAL GEN DEBT SERVICE CONT.

810 INITIAL GDS LEVY LIM
 VOTER APPROVED
 = (806)+(808)+(778) = 2,249,856.64

811 INITIAL GDS LEVY LIM
 NON VOTER APPROVED
 = (807)+(809)+(769) = 52,743.53

812 TOTAL INITIAL GDS LEVY
 LIMIT = (810)+(811) = 2,302,600.17

OTR POSTEMPLOY BENEFITS (OPEB)
 & PENSION DEBT SERVICE (FUND 47)

900 LEVY BONDS IRREV TRUST
 VOTER APPROVED

901 LEVY BONDS REVOC TRUST
 VOTER APPROVED

902 REQ DEBT SERV LEVY OPEB
 BONDS VOTER APPROVED
 = (900)+(901) =

903 LEVY BONDS IRREV TRUST
 NON-VOTER APPROVED

904 LEVY BONDS REVOC TRUST
 NON-VOTER APPROVED

905 REQUIRED DEBT SERVICE
 LEVY FOR OPEB BONDS
 NON-VOTER APPROVED
 = (903)+(904) =

FUND 47 DEBT BALANCE

906 REQ DEBT SERV LEVY FOR
 PENSION BONDS (MPLS)

907 REQ DEBT SERVICE LEVY
 FOR OPEB/PENSION BONDS
 NON-VOTER APPROVED
 = (905)+(906) =

908 JUNE 2022 FUND 47-425
 BAL FOR BOND REFUND

909 JUNE 2022 FUND 47-460
 BALANCE NONSPENDABLE

910 JUNE 2022 FUND 47-463
 BALANCE UNASSIGN NEG

911 JUNE 2022 FUND 47-464
 BALANCE RESTRICTED

912 JUNE 2022 FUND 47-464
 BALANCE VOTER APPROV

913 JUNE 2022 FUND 47-464

FUND 47 DEBT BALANCE CONT.

BAL NON-VOTER APPROV
 = (911)-(912) =

914 PAY 22 OPEB DEBT EXC
 REDUCTION NON-VOTER

915 PAY 23 OPEB DEBT EXC
 REDUCTION NON-VOTER

916 5% OF REQUIRED OPEB
 DEBT SERV LEVY VOTER
 = (902)X5% =

917 5% OF REQUIRED OPEB
 DEBT SERV LEVY NONVOT
 = (907)X5% =

918 RETAIN FOR CAP LOAN
 REPAYMENT NON-VOTER

919 APPROV DEBT EXCESS TO
 BE RETAINED NON-VOTER

920 FUND 47 AVAILABLE
 BALANCE VOTER APPROVED
 = GREATER OF ZERO OR
 [(912)-(916)] =

921 FUND 47 AVAILABLE
 BALANCE NON-VOTER
 = GTR ZERO OR [(913)-
 SUM (914) TO (919)] =

922 CLOSING FUND 47 TO
 FUND 7 TRANSFER
 IF (921) GTR ZERO AND
 (907) = ZERO, ELSE 0

923 ADDITIONAL DEBT EXCESS
 REQUESTED OPEB/PENSION
 BONDS VOTER APPROVED

924 ADDITIONAL DEBT EXCESS
 REQUESTED OPEB/PENSION
 NON-VOTER APPROVED

925 NET DEBT SERVICE LEVY
 FOR VOTER APPROVED
 OPEB/PENSION BONDS
 = (902)-(920)-(923) =

926 NET DEBT SERVICE LEVY
 FOR OPEB/PENSION BONDS
 NON-VOTER APPROVED
 = (907)-(921)-(924) =

LEVY LIMITATION ADJUSTMENTS

IN GENERAL, IF WE HAVE:
 A FINAL LEVY AUTHORITY
 B PREVIOUSLY CALCULATED AUTHORITY
 C CERTIFIED LEVY BASED ON (B)
 D LEVY ADJUSTMENT, THEN:
 IF A>B, D=A-B
 IF A<C, D=A-C
 OTHERWISE D=ZERO

GENERAL FUND ADJUSTMENTS

FY 2024 OPERATING
 CAPITAL LEVY ADJUSTMENT

1000 FY 2024 OPER CAP LEVY AUTH
 (FROM FY 2024 GENERAL EDUC
 REV REPORT, LINE 194) 177,482.29

1001 22 PAY 23 LIMIT 176,532.53
 1002 22 PAY 23 LEVY 176,532.53

1003 FY 2024 OPER CAPITAL
 LEVY ADJUSTMENT
 = ((1100)-(1101)) = 949.76

FY 2024 LOR TIER 1 LEVY ADJUST

1004 FY 2024 LOR TIER 1
 (FROM FY 2024 GENERAL
 EDUC REVENUE REPORT,
 LINE 201) 130,348.75

1005 ALLOCATION OF TBRA
 (FROM PAY 23 LEVY
 REPORT, LINE 275)

1006 ALLOC OF REF HOLD HARM
 (FROM PAY 23 LEVY
 REPORT, LINE 302)

1007 22 PAY 23 LIMIT 136,162.80
 1008 22 PAY 23 LEVY 136,162.80

1009 PAY 23 LIMIT BEFORE
 TBRA AND HOLD HARM ADJ =(1005)
 +(1006)+(1007)= 136,162.80

1010 PAY 23 LEVY BEFORE
 TBRA AND HOLD HARM ADJ =(1005)
 +(1006)+(1008)= 136,162.80

1011 FY 2024 LOR TIER 1
 LEVY ADJUSTMENT
 = ((1004)-(1010)) = 5,814.05-

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)	317,880.57		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	332,059.25		1027	22 PAY 23 LIMIT	324,037.06		
1014	22 PAY 23 LEVY	332,059.25		1028	22 PAY 23 LEVY	324,037.06		
1015	FY 2024 LOR TIER 2 LEVY ADJUSTMENT = ((1012) - (1014))	14,178.68-		1029	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1027) =	324,037.06	1041	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 278)
	***FY 2024 EQUITY LEVY ADJUSTMENT**			1030	PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1028) =	324,037.06	1042	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 305)
1016	FY 2024 EQUITY LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 214)	107,640.80		1031	FY 2024 1ST TIER VTR REF LEVY ADJUSTMENT = ((1024)-(1030) =	13,836.15-	1043	22 PAY 23 LEVY
1017	22 PAY 23 LIMIT	111,521.79			***FY 2024 2ND TIER REF LEVY ADJUST**		1044	22 PAY 23 LEVY
1018	22 PAY 23 LEVY	111,521.79		1032	FY 2024 2ND TIER REF LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 253)	17,086.33	1045	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =
1019	FY 2024 EQUITY LEVY ADJUSTMENT = ((1016)-(1018)) =	3,880.99-		1033	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 277)		1046	PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =
	***FY 2024 TRANSITION LEVY ADJUST**			1034	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY REPORT, LINE 304)		1047	FY 2024 UNEQUALIZED REF LEVY ADJUSTMENT
1020	FY 2024 TRANSITION LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 222)	18,975.37		1035	22 PAY 23 LIMIT	16,809.69		***FY 2024 TBRA ALLOCATION ADJUST** TO VOTER-APPROVED LEVIES
1021	22 PAY 23 LIMIT	19,821.74		1036	22 PAY 23 LEVY	16,809.69		***FY 2024 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINES 266 TO 268)
1022	22 PAY 23 LEVY	19,821.74		1037	PAY 23 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =	16,809.69	1048	TIER 1 LEVY
1023	FY 2024 TRANSITION LEVY ADJUSTMENT = ((1020)-(1022)) =	846.37-		1038	PAY 23 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =	16,809.69	1049	TIER 2 LEVY
	***FY 2024 1ST TIER REFERENDUM** LEVY ADJUST			1039	FY 2024 2ND TIER REF LEVY ADJUSTMENT = ((1032)-(1037)) =	276.64	1050	UNEQL LEVY
1024	FY 2024 1ST TIER REF LEVY AUTH (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINE 251)	310,200.91					1051	TOTAL FY 2024 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =
1025	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 276)						1052	TOTAL FY 2024 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 23 LEVY = (1025)+(1033) +(1041) =
							1053	FY 2024 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =

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) 41,510.28	1081	FY 2024 HEALTH AND SAFETY REBATES ADJUST
		1066	22 PAY 23 LIMIT 38,950.81		**FY 2023 LTFM EQUAL LEVY ADJUST**
		1067	22 PAY 23 LEVY 38,950.81		
1005	ALLOCATION OF TBRA (FROM PAY 23 LEVY REPORT, LINE 275)	1068	FY 2024 INTEGRATION ADJUSTMENT LIMIT = (1065)-(1066) = 2,559.47	1082	FY 2023 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2023 WEBSITE REPORT, LINE 63) 153,331.00
1055	FY 2024 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =		**FY 2024 ALT TEACHER COMP ADJ**	1083	21 PAY 22 LIMIT 147,283.36
	FY 2024 REFERENDUM HOLD HARMLESS ADJUST TO VOTER-APPROVED LEVIES	1069	FY 2024 ALT COMP LEVY AUTH (FROM FY 2024 GEN ED REVENUE REPORT, LINE 339)	1084	21 PAY 22 LEVY 147,283.36
1056	FY 2024 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY 2024 GENERAL EDUC REVENUE REPORT, LINES 294 TO 296)	1070	22 PAY 23 LIMIT	1085	TOTAL ADJUSTMENT = (1082)-(1083) = 6,047.64
		1071	22 PAY 23 LEVY	1086	22 PAY 23 ADJ LIMIT 3,209.59
		1072	FY 2024 ALT TEACH COMP LEVY ADJUSTMENT	1087	22 PAY 23 ADJ LEVY 3,209.59
1057	TIER 1 LEVY		**FY 24 & FY 23 CAPITAL RELATED ADJ**	1088	FY 2023 LTFM EQUALIZED LEVY ADJUST = (1085)-(1086) = 2,838.05
1058	TIER 2 LEVY		**FY 2024 LTFM EQUAL LEVY ADJ**		**FY 2023 LTFM UNEQUAL LEVY ADJ**
1059	UNEQL LEVY		**FY 2024 LTFM EQUAL LEVY ADJ**	1089	FY 2023 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY 2023 WEBSITE REPORT, LINE 64)
1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =	1073	FY 2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY 2024 WEBSITE REPORT, LINE 63) 168,477.60	1090	21 PAY 22 LIMIT
1061	TOTAL FY 2024 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 23 LEVY =(1026) +(1034)+(1042)=	1074	22 PAY 23 LIMIT 165,738.79	1091	21 PAY 22 LEVY
		1075	22 PAY 23 LEVY 165,738.79	1092	TOTAL ADJUSTMENT
1062	FY 2024 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =	1076	FY 2024 LTFM EQUALIZED LEVY ADJUST = (1073)-(1074) = 2,738.81	1093	22 PAY 23 ADJ LIMIT
	FY 2024 REFERENDUM HOLD HARMLESS ADJUSTMENT TO TIER 1 LEVIES		**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*		**FY 2022 OPERATING CAPITAL** LEVY ADJUSTMENT
1006	ALLOC OF REF HOLD HARM (FROM PAY 23 LEVY ALLOCATION OF TBRA	1078	22 PAY 23 LIMIT	1096	FY 2022 OPER CAP LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 181) 177,922.69
		1079	22 PAY 23 LEVY		
1064	FY 2024 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =	1080	FY 2024 LTFM UNEQUALIZED LEVY ADJUST	1097	20 PAY 21 LIMIT 180,244.22
				1098	20 PAY 21 LEVY 180,244.22

FY 2022 OPER CAP ADJ CONT.		***FY 2022 EQUITY LEVY ADJUSTMENT***		***FY 2022 1ST TIER VTR APPROVED*** REFER LEVY ADJUST CONT.	
1099	TOTAL ADJUST TO PAY 21 OPER CAP LEVY AUTH = ((1096)-(1098)) =	2,321.53-	1117	FY 2022 EQUITY LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 208)	104,323.90
1100	21 PAY 22 ADJ LIMIT	8,435.93	1118	20 PAY 21 LIMIT	102,275.93
1101	21 PAY 22 ADJ LEVY	8,435.93	1119	20 PAY 21 LEVY	102,275.93
1102	FY 2022 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1101)) =	10,757.46-	1120	TOTAL ADJUST TO PAY 21 EQUITY LEVY AUTH = ((1117)-(1118)) =	2,047.97
FY 2022 LOR TIER 1 LEVY ADJ			1121	21 PAY 22 ADJ LIMIT	278.84
1103	FY 2022 LOC OPT TIER 1 AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 286)	128,366.11	1122	21 PAY 22 ADJ LEVY	278.84
1104	20 PAY 21 LIMIT	126,958.08	1123	FY 2022 EQUITY LEVY ADJUSTMENT = ((1120)-(1121)) =	1,769.13
1105	20 PAY 21 LEVY	126,958.08	**FY 2022 TRANSITION LEVY ADJ**		
1106	TOTAL ADJUST TO PAY 21 LOR OPTIONAL LEVY AUTH = ((1103)-(1104)) =	1,408.03	1124	FY 2022 TRANSITION LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 215)	18,686.75
1107	21 PAY 22 ADJ LIMIT	198.60	1125	20 PAY 21 LIMIT	18,481.77
1108	21 PAY 22 ADJ LEVY	198.60	1126	20 PAY 21 LEVY	18,481.77
1109	FY 2022 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1107)) =	1,209.43	1127	TOTAL ADJUST TO PAY 21 TRANSITION LEVY AUTH = ((1124)-(1125)) =	204.98
FY 2022 LOR TIER 2 LEVY ADJUST			1128	21 PAY 22 ADJ LIMIT	28.92
1110	FY 2022 LOC OPT LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 202)	313,045.52	1129	21 PAY 22 ADJ LEVY	28.92
1111	20 PAY 21 LIMIT	309,611.77	1130	FY 2022 TRANSITION LEVY ADJUSTMENT = ((1127)-(1128)) =	176.06
1112	20 PAY 21 LEVY	309,611.77	***FY 2022 1ST TIER VOTER*** APPROVED REFER LEVY ADJUST		
1113	TOTAL ADJUST TO PAY 21 LOR OPTIONAL LEVY AUTH = ((1110) - (1111))	3,433.75	1131	FY 2022 1ST TIER REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINE 240)	305,482.68
1114	21 PAY 22 ADJ LIMIT	484.32	1132	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1030)	302,131.87
1115	21 PAY 22 ADJ LEVY	484.32			
1116	FY 2022 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1114))	2,949.43			
			1133	PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1031)	302,131.87
			1134	TOTAL ADJUST TO PAY 21 1ST TIER REF LEVY AUTH = ((1131)-(1132)) =	3,350.81
			1135	21 PAY 22 ADJ LIMIT	472.63
			1136	21 PAY 22 ADJ LEVY	472.63
			1137	FY 2022 1ST TIER REF LEVY ADJUSTMENT = ((1134)-(1135)) =	2,878.18
			FY 2022 2ND TIER REF LEVY ADJ		
			1138	FY 2022 2ND TIER REF LEVY AUTH (FROM FY 2022 GENERAL EDUC REV RPT, LINE 242)	17,430.57
			1139	PAY 21 LIMIT BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1038)	16,892.40
			1140	PAY 21 LEVY BEFORE TBRA AND HOLD HARM ADJ (FROM PAY 22 LEVY REPORT, LINE 1039)	16,892.40
			1141	TOTAL ADJUST TO PAY 21 2ND TIER REF LEVY AUTH = ((1138)-(1139)) =	538.17
			1142	21 PAY 22 ADJ LIMIT	339.39-
			1143	21 PAY 22 ADJ LEVY	339.39-
			1144	FY 2022 2ND TIER REF LEVY ADJUSTMENT = ((1141)-(1142)) =	877.56

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) 33,066.02
1151	FY 2022 UNEQUAL REF LEVY ADJUSTMENT	**FY 2022 REFERENDUM HOLD HARM**		1177	20 PAY 21 LIMIT 33,764.26
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 33,764.26
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) = 698.24-
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 698.24-
1154	FY 2022 TBRA ALLOCATION TOTAL ADJUSTMENT = (1153)-(1152) =	1167	21 PAY 22 ADJ LIMIT	1181	21 PAY 22 ADJ LEVY 698.24-
1155	21 PAY 22 ADJ LIMIT	1168	21 PAY 22 ADJ LEVY	1182	FY 2022 INTEGRATION ADJUSTMENT LIMIT
1156	21 PAY 22 ADJ LEVY	1169	FY 2022 HOLD HARM ALLOC	**FY 2022 REEMPLOYMENT ADJUSTMENT**	
1157	FY 2022 TBRA ALLOC LEVY ADJUSTMENT	**FY 2022 LOR TIER 1 HOLD** HARMLESS ADJUSTMENT		1183	FY 2022 EXPEND ACTUAL
		1170	FY 2022 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY 2022 GENERAL EDUC REVENUE REPORT, LINES 282)	1184	REEMPLOY LEVY AUTH = 100% OF (1183) =
		1171	PAY 21 TIER 1 HOLD HARMLESS LEVY (FROM PAY 22 LEVY RPT, LINES 312)	1185	21 PAY 22 LIMIT 5,000.00
				1186	21 PAY 22 LEVY 5,000.00
				1187	FY 2022 REEMPLOY ADJUST = ((1184)-(1186)) = 5,000.00-
				FY 2022 SAFE SCHOOLS ADJUST	
				1188	SAFE SCH Lvy REQUEST YES
				54	2021-22 ADJ PU (ACT) 1,222.34
				1189	FY 2022 SAFE SCHOOLS AUTH \$36X(54) = 44,004.24

FY 2022 SAFE SCHOOLS ADJ CONT.			***FY 2022 LTFM EQUAL ADJ CONT.***			***FY 2022 CAREER TECHNICAL ADJ***		
1190	20 PAY 21 LIMIT	42,645.60	1206	20 PAY 21 LIMIT	320,363.75	1227	FY 2022 CAREER TECH	
1191	20 PAY 21 LEVY	42,645.60	1207	20 PAY 21 LEVY	320,363.75		LEVY AUTHORITY	
1192	FY 2022 SAFE SCH ADJUST		1208	TOTAL ADJUSTMENT			(FY 2022 CTE AID REPORT	
	= ((1192)-(1193)) =	1,358.64		= (1205)-(1206) =	10,206.41		LINE 21)	55,956.32
			1209	21 PAY 22 ADJ LIMIT	6,436.49-	1228	21 PAY 22 LIMIT	62,990.90
	FY 2022 SAFE SCHOOLS		1210	21 PAY 22 ADJ LEVY	6,436.49-	1229	21 PAY 22 LEVY	62,990.90
	INTERMEDIATE ADJUST					1230	FY 2022 CAREER TECH	
1193	SAFE SCH INTERMEDIATE		1211	22 PAY 23 ADJ LIMIT			ADJUSTMENT	
	LEVY ALLOW		1212	22 PAY 23 ADJ LEVY			= ((1227)-(1229)) =	7,034.58-
54	2021-22 ADJ PU (ACT)	1,222.34	1213	FY 2022 EQUAL LIMIT ADJUST				
				= (1209)+(1211) =	6,436.49-		**FY 2022 HEALTH BENEFIT**	
1194	FY 2022 SAFE SCHOOLS		1214	FY 2022 EQUAL LEVY ADJUST		1231	FY 2022 ACTUAL COST	
	INTERMEDIATE AUTHORITY			= (1210)+(1212) =	6,436.49-		(LIMITED TO \$600,000)	
	= (1193)X(54) =		1215	FY 2022 LTFM EQUALIZED		1232	21 PAY 22 LIMIT	
1195	20 PAY 21 LIMIT			LEVY ADJUST		1233	21 PAY 22 LEVY	
1196	20 PAY 21 LEVY			= (1208)-(1213) =	16,642.90			
1197	FY 2022 SAFE SCHOOLS					1234	FY 2022 HEALTH	
	INTERMEDIATE ADJUST			**FY 2022 LTFM UNEQUAL LEVY ADJ**			BENEFITS ADJUST	
			1216	FY 2022 EST LTFM				
	FY 2022 ALTERNATE TEACHER			UNEQUALIZED LEVY AUTH			**FY 2022 ANNUAL OPEB LEVY ADJ**	
	COMPENSATION LEVY ADJUST			(FROM FY 2022 WEBSITE		1235	FY 2022 ACTUAL COST	
1198	FY 2022 ALT COMP LEVY AUTH		1217	20 PAY 21 LIMIT			(FIN 797+OBJ 291)	54,276.00
	(FROM FY 2022 GENERAL		1218	20 PAY 21 LEVY		1236	PRORATION FACTOR TO	
	EDUC REVENUE REPORT,		1219	TOTAL ADJUSTMENT			REFLECT STATEWIDE CAP	1.00000000
	LINE 317)					1237	PRORATED ANNUAL	
1199	20 PAY 21 LIMIT		1220	21 PAY 22 ADJ LIMIT			OPEB LEVY AUTH	54,276.00
1200	20 PAY 21 LEVY		1221	21 PAY 22 ADJ LEVY		1238	22 PAY 23 LIMIT	55,962.00
1201	TOTAL ADJUST TO PAY 21		1222	22 PAY 23 ADJ LIMIT		1239	22 PAY 23 LEVY	55,962.00
	ALT COMP LEVY AUTH		1223	22 PAY 23 ADJ LEVY		1240	FY 2022 ANNUAL	
1202	21 PAY 22 ADJ LIMIT		1224	FY 2022 UNEQUAL LIMIT ADJUST			OPEB ADJUSTMENT	
1203	21 PAY 22 ADJ LEVY			= (1220)+(1222) =			= (1237)-(1239) =	1,686.00-
1204	FY 2022 ALT TEACH COMP LEVY ADJUST		1225	FY 2022 UNEQUAL LEVY ADJUST				
				= (1221)+(1223) =				
			1226	FY 2022 LTFM UNEQUALIZED				
	FY 2022 LTFM EQUALIZED LEVY ADJ			LEVY ADJUST				
1205	FY 2022 EST LTFM							
	EQUALIZED LEVY AUTHORITY							
	(FROM FY 2022 WEBSITE							
	REPORT, LINE 63)	330,570.16						

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)=	
		1330 PAY 22 CAP INTERMED			
		1331 PAY 22 OPER JOINT	18,767.00		
		1332 PAY 22 OPER NON-J ADM			
		1333 PAY 22 OPER NON-J OTH	20,669.46	1348 PAY 21 ADJUSTED NET LEASE COSTS = (1343)+(1347) =	163,685.31
FY 2021 PAY 20 NET LEASE COSTS		1334 PAY 22 CAPITAL JOINT	15,983.00		
1300 PAY 20 OPER INTERMED		1335 PAY 22 CAP NON-J ADM			
1301 PAY 20 CAP INTERMED		1336 PAY 22 CAP NON-J OTH	92,025.75		
1302 PAY 20 TIES CAPITAL		1337 FY 2022 COSTS (PAY 22) SUM (1329) TO (1336)=	147,445.21	1349 DIST'S SHARE OF PAY 21 LEASE COSTS FOR THE INTERMEDIATE DISTRICTS = (1310)+(1311) + (1319)+(1320) =	
1303 PAY 20 OPER JOINT		1338 TOTAL FY 2021 OPER NON-J NET LEASE COSTS =(1304)+(1305)+(1313)+(1314)	48,931.79	54 2021-22 ADJ PU (ACT)	1,222.34
1304 PAY 20 OPER NON-J ADM		1339 ACTUAL FY 2021 UFARS LEASE COSTS (FUND 1, OBJECT 570)	106,842.06	1350 INTERM PUPIL UNIT AUTH = \$65X(54) =	79,452.10
1305 PAY 20 OPER NON-J				1351 INTERM LEASE AUTH = LSR OF (1349) OR (1350) =	
1306 PAY 20 CAPITAL JOINT				1352 INTERM DIST CARRYOVER TO REGULAR LEASE AUTH =(1349)-(1351)=	
1307 PAY 20 CAP NON-J ADM				1353 PAY 21 LEASE COST UNDER REGULAR AUTH = (1348)-(1351) =	163,685.31
1308 PAY 20 CAPITAL NON-J				54 2021-22 ADJ PU (ACT)	1,222.34
1309 FY 2021 COSTS (PAY 20) SUM (1300) TO (1308)=				1354 PAY 21 PUPIL UNIT MAX AUTH = \$212X(54) =	259,136.08
				1355 PAY 21 COMMISSIONER APPROVED LIMIT	
FY 2021 PAY 21 NET LEASE COSTS		1340 PAY 20 OPER NON-J LEASE COST LIMITED BY FY 2021 UFARS = LSR OF [(1304)+(1305)] OR (1339)=		**FY 2022 NET LEASE COSTS**	
1310 PAY 21 OPER INTERMED		1341 REMAIN FY 2021 UFARS = GREATER OF ZERO OR [(1339)-(1340)] =	106,842.06	1356 REGULAR MAX AUTHORITY = GTR OF (1354) OR (1355) =	259,136.08
1311 PAY 21 CAP INTERMED		1342 PAY 21 OPER NON-J LEASE COST LIMITED BY FY 2021 UFARS = LSR [(1313)+(1314)] OR (1341) =	48,931.79	1357 TOTAL PAY 21 REGULAR LEASE LEVY AUTHORITY = LSR OF (1353) OR (1356) =	163,685.31
1312 PAY 21 OPER JOINT	13,475.00			1358 TOTAL PAY 21 REGULAR & INTERM LEASE LEVY AUTH = (1351)+(1357) =	163,685.31
1313 PAY 21 OPER NON-J ADM					
1314 PAY 21 OPER NON-J OTH	48,931.79				
1315 PAY 21 CAPITAL JOINT	8,909.00				
1316 PAY 21 CAP NON-J ADM					
1317 PAY 21 CAP NON-J OTH	92,369.52				
1318 FY 2021 COSTS (PAY 21) SUM (1310) TO (1317)=	163,685.31	1343 FY 2021 ADJUSTED COSTS (PAY 21) = (1318) - (1313)-(1314)+(1342) =	163,685.31		
FY 2022 PAY 21 NET LEASE COSTS		**FY 2022 PAY 22 NET LEASE COSTS**			
1319 PAY 21 OPER INTERMED		1344 TOTAL FY 2022 OPER NON-J NET LEASE COSTS FOR (PAY 21) = (1323)+(1324) =			
1320 PAY 21 CAP INTERMED		1345 ACTUAL FY 2022 UFARS LEASE COSTS (FUND 1, OBJECT 370)	92,025.75		
1321 PAY 21 TIES CAPITAL		1346 PAY 21 OPER NON-J LEASE COST LIMITED BY FY 2022 UFARS =LSR(1344) OR (1345)=			
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	188,740.76	1371	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 14)	60.27-	1384	GENERAL NTC OTHER = (758)+(1068)+(1072) +(1182)+(1187)+(1192) +(1197)+(1204)+(1230) +(1234)+(1240)+(1364) +(1365)+(1366)+(1380)	75,189.39-
1360	20 PAY 21 LEVY	188,740.76						
1361	PAY 21 LEASE LEVY LIMITATION ADJUSTMENT = (1358) - (1360) =	25,055.45-	1372	OTHER ADJUST, GEN RMV OTHER (MEMO)				
	CAPITAL RELATED ADJ SUMMARY		1373	TOTAL OTHER ADJUST GEN OTHER RMV =(1370) +(1371)+(1372)=	60.27-	1385	TOTAL GENERAL LEVY LIMITATION ADJUSTMENT = (1381)+(1382) + (1383)+(1384) =	103,669.47-
1003	FY 2024 OPER CAP ADJ	949.76						
1102	FY 2022 OPER CAP ADJ	10,757.46-	1374	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 23)				
1076	FY 2024 LTFM EQ ADJ	2,738.81						
1080	FY 2024 LTFM UNEQ ADJ							
1081	FY 2024 H&S REBATES							
1088	FY 2023 LTFM EQ ADJ	2,838.05	1375	OTHER ADJUST, GEN NTC VOTER APPROVED (MEMO)				
1095	FY 2023 LTFM UNEQ ADJ							
1215	FY 2022 LTFM EQ ADJ	16,642.90						
1226	FY 2022 LTFM UNEQ ADJ		1376	TOTAL OTHER ADJUST GEN NTC VOTER APPR =(1374)+(1375)=		1400	FY 2024 REVISED ECFE LEVY AUTH (FROM FY 2024 ECFE AID REPORT, LINE 1.7)	46,899.60
1361	PAY 21 LEASE LEVY ADJ	25,055.45-				1401	22 PAY 23 LIMIT	49,307.34
1362	LEASE LEVY ADJ (MEMO)					1402	22 PAY 23 LEVY	49,307.34
1363	OTHER CEX ADJ (MEMO)		1377	TIF ADJUST (MEMO)		1403	FY 2024 EARLY CHILD FAMILY ADJUST = ((1400)-(1402)) =	2,407.74-
1364	TOTAL CAPITAL RELATED LEVY LIMIT ADJUSTMENT =(1003)+(1102)+(1076)+ (1080)+(1081)+(1088)+ (1095)+(1215)+(1226)+ (1361)+(1362)+(1363)=	12,643.39-	1378	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 28)				
	OTHER GENERAL LIMITATION ADJ		1379	OTHER ADJUST, GEN NTC OTHER (MEMO)		1404	FY 2022 HOME VISITING FINAL ADJUSTMENT (FROM FY 2022 HOME VISITING AID REPORT, LINE 8)	1,087.82
758	GENERAL FUND LEVY ADJ FOR FAC & EQUIP BONDS	52,743.53-	1380	TOTAL OTHER ADJUST, GEN NTC OTHER =(1377)+(1378) +(1379) =		1405	20 PAY 21 LIMIT	1,054.54
1365	ECON DEV ABATE ADJUST (MEMO)					1406	20 PAY 21 LEVY	1,054.54
1366	DEBT SURPLUS TRANSFER (MEMO)					1407	FY 2022 HOME VISIT ADJUSTMENT = ((1404)-(1405)) =	33.28
1367	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 9)		1381	GENERAL RMV VOTER APPROVED =(1031)+(1039)+(1047) +(1053)+(1062)+(1137) +(1144)+(1151)+(1157) +(1169)+(1369) =	9,803.77-			
1368	OTHER ADJUST, GEN RMV VOTER APPROVED (MEMO)		1382	GENERAL RMV OTHER =(1011)+(1015)+(1019) +(1023)+(1055)+(1064) +(1109)+(1116)+(1123) +(1130)+(1163)+(1175) +(1373)=	18,676.31-	1408	FY 2022 AUTHORITY (FROM UFARS EXPENDITURES)	
1369	TOTAL OTHER ADJUST GEN RMV VOTER APPR = (1367)+(1368) =					1409	20 PAY 21 LIMIT	
			1383	GENERAL NTC VOTER =(1376) =		1410	20 PAY 21 LEVY	
1370	MAINT PU VAR (MEMO)					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	1902	TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) =		
		1711	21 PAY 22 LEVY				
1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)	1712	TOTAL ADJUSTMENT ADJ =(1709)-(1710)=	1903	REDUCTION DEBT EXCESS, NON-VOTER =GTR OF [(921)OR(924)]X-1 =		
1414	OTHER ADJUST (MEMO)	1713	22 PAY 23 ADJ LIMIT				
1415	TOTAL OTHER ADJUST =(1413)+(1414)=	1714	22 PAY 23 ADJ LEVY	1904	OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR		
		1715	FY 2023 LTFM DEBT LEVY ADJ =(1712)-(1713)=	1905	TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =		
1416	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT =(1403)+(1407)+(1411) + (1412)+(1415) =	2,374.46-	1716	FY 2022 LTFM DEBT LEVY ADJUST**			
			1716	FY 2022 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2022 RPT, LINE 59)			
	***GENERAL DEBT SERVICE ADJUST**			***ABATEMENT ADJUSTMENTS**			
1700	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (760) X-1 =	72,752.35-	1717	20 PAY 21 LIMIT	***INITIAL ABATEMENT LEVY ADJUST**		
			1718	20 PAY 21 LEVY			
1701	OTHER ADJUST (MEMO) VOTER APPROVED		1719	TOTAL ADJUSTMENT = (1716)-(1717) =	2000	SCHOOL TAXES ABATED IN 2022	
1702	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) =	72,752.35-	1720	21 PAY 22 ADJ LIMIT	2001	SCHOOL TAXES ADDED IN 2022	
			1721	21 PAY 22 ADJ LEVY	2002	NET CHANGE IN SCHOOL TAXES = (2000)+(2001) =	
1703	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (761) X -1 =	1,705.55-	1722	22 PAY 23 ADJ LIMIT	2003	ABATEMENT RECOVERY REVENUE [GTR OF ZERO OR -1X(2002)]	
			1723	22 PAY 23 ADJ LEVY	2023	FY 2024 ABATEMENT AID	
1704	OTHER ADJUST (MEMO) NON-VOTER APPROVED		1724	FY 2022 DEBT LIMIT ADJUST = (1720)+(1722) =	2004	INITIAL ABATEMENT LEVY ADJUSTMENT = (2003)-(2023) =	
			1725	FY 2022 DEBT LEVY ADJUST = (1721)+(1723) =			
	FY 2024 LTFM DEBT LEVY ADJ		1726	FY 2022 LTFM DEBT LEVY ADJ =(1719)-(1724)=			
1705	FY 2024 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2024 RPT, LINE 59)		1727	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1703)+(1704)+ (1708)+(1715)+(1726)=	1,705.55-	2005	GENERAL
1706	22 PAY 23 LIMIT			***OTH POSTEMPLOYMENT BENE (OPEB)*** & PENSION DEBT SERVICE ADJUSTMENTS		2006	COMMUNITY SERVICE
1707	22 PAY 23 LEVY					2007	GENERAL DEBT SERVICE
1708	FY 2024 LTFM DEBT LEVY ADJ =(1705)-(1706)=		1900	REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(920)OR(923)] X-1 =		2008	OPEB DEBT SERVICE
			1901	OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED		2009	TOTAL
1709	FY 2023 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY 2023 RPT, LINE 59)						3,682,842.89

CERTIFIED LEVY RATIO BY FUND

2010	GENERAL	
	= (2005) / (2009) =	.47024875
2011	COMMUNITY SERVICE	
	= (2006) / (2009) =	.03177497
2012	GEN DEBT SERVICE	
	= (2007) / (2009) =	.49797628
2013	OPEB DEBT SERVICE	
	= (2008) / (2009) =	
2014	TOTAL	1.00000000

ABATEMENT INTEREST ADJ BY FUND
(ZERO IF NO LEVY AUTHORITY IN FUND)

2029	GENERAL = (2028) - (2030)	
	- (2031) - (2032) =	
2030	COMMUNITY SERVICE	
	= (2028) X (2011) =	
2031	GENERAL DEBT SERVICE	
	= (2028) X (2012) =	
2032	OPEB DEBT SERVICE	
	= (2028) X (2013) =	
2028	TOTAL	

CARRY-OVER ABATEMENT LEVY LIM
(ZERO IF NO LEVY AUTHORITY IN FUND)

2051	GENERAL = (2043) - (2047)	
	OR MEMO	
2052	COMMUNITY SERVICE = (2044) - (2048)	
	OR MEMO	
2053	GENERAL DEBT SERVICE = (2045) - (2049)	
	OR MEMO	
2054	OPEB DEBT SERVICE = (2046) - (2050)	
	OR MEMO	
2055	TOTAL	

ABATEMENT AID BY FUND (FROM
PART III OF FY 2024 ABATE AID RPT)

2015	GENERAL	17.45
2016	COMMUNITY SERVICE	.98
2017	GENERAL DEBT SERVICE	
2018	TOTAL	18.43
2019	EST FY 2024 ABATEMENT AID PRORATION FACTOR	1.00000000

FY 2022 ABATEMENT AID ADJUST
(ZERO IF NO LEVY AUTHORITY IN FUND)

2033	GENERAL	
2034	COMMUNITY SERVICE	
2035	GENERAL DEBT SERVICE	
2036	OPEB DEBT SERVICE	
2037	TOTAL	

ADVANCE ABATEMENT LEVY ADJUST

2056	SCHOOL TAXES ABATED	
	IN 1ST 6 MO OF 2023	1.29-
2057	SCHOOL TAXES ADDED	
	IN 1ST 6 MO OF 2023	
2058	NET CHANGE IN SCHOOL TAXES (2056)+(2057)	1.29-
2059	TOTAL ADVANCE ABATE LEVY AUTHORITY [GTR OF ZERO OR -1X(2058)]	1.29

PRORATED ABATEMENT AID BY FUND

2020	GENERAL	
	= (2019) X (2015) =	17.45
2021	COMMUNITY SERVICE	
	= (2019) X (2016) =	.98
2022	GENERAL DEBT SERVICE	
	= (2019) X (2017) =	
2023	TOTAL	18.43

TOTAL REGULAR ABATE LEVY ADJ

2038	GENERAL =	
	(2024)+(2029)+(2033) =	15.27
2039	COMMUNITY SERVICE =	
	(2025)+(2030)+(2034) =	1.23
2040	GENERAL DEBT SERVICE =	
	(2026)+(2031)+(2035) =	34.64
2041	OPEB DEBT SERVICE =	
	(2027)+(2032)+(2036) =	
2042	TOTAL	51.14

ADVANCE ABATEMENT AUTH BY FUND

2060	GENERAL = (2059)	
	- (2061) - (2062) - (2063)	.61
2061	COMMUNITY SERVICE	
	= (2059) X (2011) =	.04
2062	GENERAL DEBT SERVICE	
	= (2059) X (2012) =	.64
2063	OPEB DEBT SERVICE	
	= (2059) X (2013)	
2059	TOTAL	1.29

INITIAL ABATE LEVY ADJ BY FUND
(ZERO IF NO LEVY AUTHORITY IN FUND)

2024	GENERAL = (2003) - (2023) -	
	(2025) - (2026) - (2027) =	15.27
2025	COMMUNITY SERVICE [(2003) X	
	(2011)] - (2021) =	1.23
2026	GENERAL DEBT SERV DBT [(2003) X	
	(2012)] - (2022) =	34.64
2027	OPEB DEBT [(2003) X	
	(2013)] =	
2004	TOTAL = (2003) - (2023)	51.14

CARRY-OVER ABATE LEVY AUTHORITY

PAY 23 REGULAR ABATEMENT LIMIT

2043	GENERAL	212.48
2044	COMMUNITY SERVICE	17.97
2045	GENERAL DEBT SERVICE	512.85
2046	OPEB DEBT SERVICE	

PREVIOUS ADVANCE ABATEMENT LEVY
(PAY 22 PREVIOUS ADVANCE PLUS
PAY 22 ADVANCE LEVY)

2064	GENERAL	31.41
2065	COMMUNITY SERVICE	2.19
2066	GENERAL DEBT SERVICE	35.97
2067	OPEB DEBT SERVICE	
2068	TOTAL	69.57

ABATEMENT INTEREST ADJUSTMENT

2028	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2022	
------	--	--

PAY 23 REGULAR ABATEMENT LEVY

2047	GENERAL	212.48
2048	COMMUNITY SERVICE	17.97
2049	GENERAL DEBT SERVICE	512.85
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)=	30.80-	3008 TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) =	2,228,141.58	3020 GEN RMV VOTER NEGATIVE OFFSET
2070	COMMUNITY SERVICE =(2061)-(2065)=	2.15-			3021 GEN RMV OTHER NEGATIVE OFFSET
2071	GENERAL DEBT SERVICE =(2062)-(2066)=	35.33-	**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	68.28-			
TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST			3010 OPEB/PENSION DEBT SERVICE OTHER =(907)+(1903)+(2041) + (2054)+(2072) =		3024 COM SERV NEGATIVE OFFSET
GEN FUND INITIAL LEVY SUMMARY					**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV
3000	GENERAL RMV VOTER APPROVED = (506)+(1381) =	354,622.10	3011 TOTAL OPEB/PENSION DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3009)+(3010) =		3025 GEN RMV VOTER NET OFFSET ADJ = (3015)+(3020) =
3001	GENERAL RMV OTHER = (507)+(1382) =	579,692.86			
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) =	648,044.75			3027 GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =
3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) =	1,582,359.71	**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) =	114,750.90	3013 GENERAL DEBT SERVICE		**POSITIVE OFFSETTING ADJ** IN GENERAL DEBT SERV FUND
GEN DBT SERV INITIAL LEVY SUMMARY			3014 OPEB/PENSION DEBT SERVICE		
3006	GEN DEBT SERVICE VOTER APPROVED = (810)+(1702)+(2040) + (2053)+(2071) =	2,177,103.60	3015 GENERAL RMV VOTER POSITIVE OFFSET GTR 0 OR [0-(3000)]		3030 GDS VOTER POSITIVE OFFSET GTR OF 0 OR [-(3006)]
3007	GEN DEBT SERVICE OTHER = (811)+(1727)+(2040) + (2053)+(2071) =	51,037.98	3016 GENERAL RMV OTHER POSITIVE OFFSET GTR 0 OR [0-(3001)]		3031 GDS OTHER POSITIVE OFFSET GTR OF 0 OR [-(3007)]
			3017 GENERAL NTC VOTER POSITIVE OFFSET GTR 0 OR [0-(3002)]		
			3018 GENERAL NTC OTHER POSITIVE OFFSET GTR 0 OR [0-(3003)]		
			3019 COMMUNITY SERVICE POSITIVE OFFSET GTR 0 OR [0-(3005)]		

COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND		***NET NEGATIVE ADJ BALANCE*** TO BE CARRIED FORWARD	***TACONITE REFERENDUM DATA*** INFORMATION ONLY	
3032	GDS VOTER NEGATIVE OFFSET	3042 GENERAL ADJUST BALANCE FORWARD = (3012)-(3025) -(3026)-(3027)-(3028) -(3029) =	4000 1983-84 RESIDENT PU 4001 2011-12 RESIDENT PU 44 2022-23 RES PU (PRE) 57 2024-25 ADJ PU (EST)	1,433.57 1,145.20
COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND		3043 GENERAL DEBT SERVICE ADJUST BALANCE FORWARD =(3013) -(3034)-(3035) =	4002 TACONITE REG REF PU =GTR (4000) OR (44)=	
3033	GDS OTH NEGATIVE OFFSET	3044 OPEB/PENSION DEBT SERVICE ADJUST BALANCE FORWARD =(3040)-(3041)=	4003 2011 NET TAX CAPACITY	
3034	GDS VOTER NET OFFSET ADJ = (3030)+(3032) =	3045 TOTAL ADJUST BALANCE FORWARD =(3042) +(3043)+(3044)=	4004 TAC REF REV REDUCT FOR BOTH REG AND ADD REF = (4003)X1.8% =	
3035	GDS OTH NET OFFSET ADJ = (3031)+(3033) =		**FY 2025 TAC REG REF REV** (PAY 01 REF LEVY REQ)	
3036	OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET GTR OF 0 OR [- (3009)]		4005 REG FRONT END FORMULA = (4002)X\$175 =	
POSITIVE OFFSETTING ADJUSTMENT IN OPEB/PENSION DEBT SERV FUND		3500 GEN DEBT VOTER APPR 2,177,103.60 3501 GEN DEBT OTHER 51,037.98	4006 TAC REG REF REV = GTR 0 OR [(4005)-(4004)] =	
3037	OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET GTR OF 0 OR [- (3010)]		**FY 2025 TAC ADD REF REV**	
3038	OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET	3502 ACT MAX EFF LOAN AID FOR FY 2019 - FY 2023	4007 FY 13 REF REV ALLOW 4008 TAC REF ADD ALLOWANCE = (4007)+\$415 =	
COLLECT NEGATIVE ADJUST IN OPEB/PENSION DEBT SERV FUND		3503 PAY 19 - PAY 22 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	4009 ADD FRONT END FORMULA = (4001)X(4008) =	
3039	OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET	3504 REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY 2023	4010 TAC ADD BASE = GTR 0 OR [(4009)-(4004)] =	
NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		3505 BAL AVAIL END FY 2023 (3502)-(3503) =	4011 TAC ADD REF REVENUE = (4010)X22.5% =	
3040	OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =		**FY 2025 TAC TOTAL REF REV** (JULY 2022 PAYMENT)	
3041	OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =	3506 GEN DEBT VOTER = 3507 GEN DEBT OTHER =	4012 TAC TOTAL REF REV = (4006)+(4011) =	
		3508 MAX EFF LEVY LIMIT ADJ = =(3506)+(3507)=	4013 MAXIMUM EC RESERVE = (57)X\$25 =	
		3509 MAX EFFORT LOAN AID RETAINED FOR FUTURE USE =(3505)-(3508) =	4014 RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013)=	

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

FY 2025 LEVY, AID & REVENUE SUMMARY
 BY FUND CONTINUES ON PAGE 29

FY 2025 LEVY, AID & REVENUE SUMMARY BY FUND (ESTIMATE AT TIME (OF PROPOSED LEVY CERTIFICATION)		***GENERAL DEBT SERVICE FUND***		***TOTAL, ALL FUNDS***	
GENERAL FUND		5013	GEN DEBT SERVICE VOTER APPROVED = (3006)+(3034) + (3506)+(4061) =	5025	TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) =
5001	GEN RMV VOTER APPROVED = (3000)+(3025) + (4055) = 354,622.10		2,177,103.60		3,925,252.19
5002	GENERAL RMV OTHER = (3001)+(3026) + (4053) = 579,692.86	5014	GEN DEBT SERV OTHER = (3007)+(3035) + (3507)+(4051) = 51,037.98	5026	TOTAL AID = (5006)+(5010) + (5016) = 11,936,792.35
5003	GEN NTC VOTER APPROVED = (3002)+(3027) + (4057) =	5015	TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) = 2,228,141.58	5027	TOTAL MAX EFFORT AID USED = (5017) =
5004	GENERAL NTC OTHER = (3003)+(3028) + (4047) = 648,044.75	5016	TOTAL DEBT SERVICE FUND AID = (438)+ (777)+(797)+(2022) =	5028	TOTAL TACONITE RECEIPTS = (5007)+(5011) + (5018)+(5023) =
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 1,582,359.71	5017	MAX EFF LOAN AID USED = (3503) - (3506) - (3507) =	5029	TOTAL REVENUE = (5008)+(5012) + (5019)+(5024) = 15,862,044.54
5006	TOTAL GENERAL FUND AID = (327)+(334)+(339)+ (345)+(346)+(347)+(363) + (388)+(443)+(2020) = 11,924,417.37	5018	TACONITE RECEIPTS = - (4051) - (4061) =		
5007	TACONITE RECEIPTS = - (4047) - (4053) - (4055) - (4057) =	5019	TOTAL DEBT SERVICE FUND REVENUE = (5015)+(5016) 2,228,141.58 + (5017)+(5018) =		
5008	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007) = 13,506,777.08		**OPEB/PENSION DEBT SERVICE FUND**		
COMMUNITY SERVICE FUND		5020	OPEB/PENSION DEBT SERVICE VOTER APPROVED = (3009)+(3040) + (4059) =		
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045) = 114,750.90	5021	OPEB/PENSION DEBT SERVICE OTHER = (3010)+(3041) + (4049) =		
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) + (632)+(637)+(2021) = 12,374.98	5022	TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =		
5011	TACONITE RECEIPTS = - (4045) =	5023	TACONITE RECEIPTS = - (4049) - (4059) =		
5012	TOTAL COMM SERV FUND REVENUE = (5009) + (5010)+(5011) 127,125.88	5024	TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE = (5022)+(5023)		

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	364,425.87	9,803.77-	N/A			354,622.10
GEN-RMV OTHER-EXEMP	598,369.17	18,676.31-	N/A			579,692.86
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	723,249.67	75,189.39-	15.53-			648,044.75
TOTAL GENERAL	1,686,044.71	103,669.47-	15.53-			1,582,359.71
COM SERV-EXEMP	117,126.28	2,374.46-	.92-			114,750.90
DEBT-VOTER-NONEXEMP	2,249,856.64	72,752.35-	.69-			2,177,103.60
DEBT-OTHER-NONEXEMP	52,743.53	1,705.55-				51,037.98
TOTAL DEBT SERV	2,302,600.17	74,457.90-	.69-			2,228,141.58
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	4,105,771.16	180,501.83-	17.14-			3,925,252.19

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	1,620,627.78	1,582,359.71	38,268.07-	2.36-
COMMUNITY SERVICE	112,050.21	114,750.90	2,700.69	2.41
GENERAL DEBT SERVICE	1,830,291.67	2,228,141.58	397,849.91	21.74
OPEB DEBT SERVICE				
TOTAL	3,562,969.66	3,925,252.19	362,282.53	10.17

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	1,620,627.78			
COMMUNITY SERVICE	112,050.21			
GENERAL DEBT SERVICE	1,830,291.67			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	3,562,969.66			

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	340,229.79	340,229.79	354,622.10	354,622.10	354,622.10
(5002)	GENERAL-RMV OTHER	598,510.87	598,510.87	579,692.86	579,692.86	579,692.86
(5003)	GENERAL-NTC VOTER					
(5004)	GENERAL-NTC OTHER	681,887.12	681,887.12	648,044.75	648,044.75	648,044.75
(5009)	COMMUNITY SERV-NTC OTHER	112,050.21	112,050.21	114,750.90	114,750.90	114,750.90
(5013)	GENL DEBT-NTC VOTER	1,830,291.67	1,830,291.67	2,177,103.60	2,177,103.60	2,177,103.60 *1
(5014)	GENL DEBT-NTC OTHER			51,037.98	51,037.98	51,037.98 *1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	1,620,627.78	1,620,627.78	1,582,359.71	1,582,359.71	1,582,359.71
(5009)	COMMUNITY SERVICES FUND	112,050.21	112,050.21	114,750.90	114,750.90	114,750.90
(5015)	GENERAL DEBT SERVICE FUND	1,830,291.67	1,830,291.67	2,228,141.58	2,228,141.58	2,228,141.58
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	938,740.66	938,740.66	934,314.96	934,314.96	934,314.96
	NET TAX CAPACITY	2,624,229.00	2,624,229.00	2,990,937.23	2,990,937.23	2,990,937.23
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	2,170,521.46	2,170,521.46	2,531,725.70	2,531,725.70	2,531,725.70
	OTHER	1,392,448.20	1,392,448.20	1,393,526.49	1,393,526.49	1,393,526.49
TOTAL LEVY						
	TOTAL LEVY	3,562,969.66	3,562,969.66	3,925,252.19	3,925,252.19	3,925,252.19
ALLOWABLE INCREASE						
ALLOWABLE INCREASE AMOUNT						
MAXIMUM ALLOWABLE CERTIFIED LEVY					3,925,252.19	

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	NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:							
(314)	1ST TIER RMV REFER	324,037.06	324,037.06	348,095.32	348,095.32	348,095.32	*2
(315)	2ND TIER RMV REFER	16,809.69	16,809.69	16,330.55	16,330.55	16,330.55	*2
(316)	UNEQUALIZED RMV REFER						
(1031)	FY 2024 1ST TIER REF ADJUST	2,473.26-	2,473.26-	13,836.15-	13,836.15-	13,836.15-	*2
(1039)	FY 2024 2ND TIER REF ADJUST	327.98	327.98	276.64	276.64	276.64	*2
(1047)	FY 2024 UNEQUAL REF ADJUST						
(1053)	FY 2024 TBRA ALLOC ADJUST						*2
(1062)	FY 2024 REF HOLD HARMLESS ADJ						
(1137)	FY 2022 1ST TIER REF ADJUST	1,613.45	1,613.45	2,878.18	2,878.18	2,878.18	
(1144)	FY 2022 2ND TIER REF ADJUST	85.13-	85.13-	877.56	877.56	877.56	
(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	340,229.79	340,229.79	354,622.10	354,622.10	354,622.10	
GENERAL REFER MARKET VALUE OTHER:							
(311)	1ST TIER LOCAL OPTIONAL	136,162.80	136,162.80	146,272.27	146,272.27	146,272.27	*3
(239)	2ND TIER LOCAL OPTIONAL	332,059.25	332,059.25	309,792.34	309,792.34	309,792.34	*3
(243)	EQUITY	111,521.79	111,521.79	121,011.14	121,011.14	121,011.14	*3
(246)	TRANSITION	19,821.74	19,821.74	21,293.42	21,293.42	21,293.42	*3
(1011)	FY 2024 LOR TIER 1 ADJUST	1,039.28-	1,039.28-	5,814.05-	5,814.05-	5,814.05-	*3
(1015)	FY 2024 LOR TIER 2 ADJUST	2,355.12-	2,355.12-	14,178.68-	14,178.68-	14,178.68-	*3
(1019)	FY 2024 EQUITY ADJUST	621.15	621.15	3,880.99-	3,880.99-	3,880.99-	*3
(1023)	FY 2024 TRANSITION ADJUST	140.58-	140.58-	846.37-	846.37-	846.37-	*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	436.66-	436.66-	1,209.43	1,209.43	1,209.43	
(1116)	FY 2022 LOR TIER 2 ADJUST	1,653.39	1,653.39	2,949.43	2,949.43	2,949.43	
(1123)	FY 2022 EQUITY ADJUST	543.69	543.69	1,769.13	1,769.13	1,769.13	
(1130)	FY 2022 TRANSITION ADJUST	98.70	98.70	176.06	176.06	176.06	
(1163)	FY 2022 LOR TIER 1 TBRA ADJUST						
(1175)	FY 2022 LOR TIER 1 HOLD HARMLES						
(1373)	OTHER ADJ, GEN OTHER RMV			60.27-	60.27-	60.27-	
(3026)	GENERAL OTH RMV NET OFFSET ADJ						
(4053)	GENERAL OTH RMV TACONITE ADJUST						
(5002)	TOTAL GENERAL - RMV OTHER	598,510.87	598,510.87	579,692.86	579,692.86	579,692.86	

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	176,532.53	176,532.53	211,203.87	211,203.87	211,203.87	*3
(338)	ALT TEACHER COMP (Q COMP)						*4
(361)	ACHIEVEMENT & INTEGRATION	38,950.81	38,950.81	40,216.73	40,216.73	40,216.73	*5
(365)	FY 2024 REEMPLOYMENT INS	2,000.00	2,000.00	5,000.00	5,000.00	5,000.00	
(367)	SAFE SCHOOLS	42,436.80	42,436.80	41,227.20	41,227.20	41,227.20	
(370)	SAFE SCHOOLS INTERMEDIATE						
(373)	JUDGMENT						*6
(375)	ICE ARENA						
(387)	FY 2024 CAREER TECHNICAL	62,990.90	62,990.90	68,677.70	68,677.70	68,677.70	
(391)	FY 2023 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	55,962.00	55,962.00	54,276.00	54,276.00	54,276.00	
(444)	LT FACILITIES EQUAL	165,738.79	165,738.79	168,517.16	168,517.16	168,517.16	*4
(445)	LT FACILITIES UNEQUAL						
(455)	DISABLED ACCESS						
(489)	BUILDING/LAND LEASE	129,766.03	129,766.03	134,131.01	134,131.01	134,131.01	
(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	674,377.86	674,377.86	723,249.67	723,249.67	723,249.67	

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2022 PAY 2023 LIMITATION	2022 PAY 2023 CERTIFIED LEVY	2023 PAY 2024 LIMITATION	2023 PAY 2024 PROPOSED LEVY	2023 PAY 2024 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1003)	FY 2024 OPER CAPITAL ADJUST	11,373.95-	11,373.95-	949.76	949.76	949.76 *3
(1102)	FY 2022 OPER CAPITAL ADJUST	647.54	647.54	10,757.46-	10,757.46-	10,757.46-
(1072)	FY 2024 ALT TEACHER COMP ADJUST					*7
(1204)	FY 2022 ALT TEACHER COMP ADJUST					
(1068)	FY 2024 ACHIEVE & INTEG ADJUST	5,806.59	5,806.59	2,559.47	2,559.47	2,559.47 *5
(1182)	FY 2022 ACHIEVE & INTEG ADJUST	555.97-	555.97-			*5
(1187)	FY 2022 REEMPLOYMENT ADJUST	5,000.00-	5,000.00-	5,000.00-	5,000.00-	5,000.00-
(1192)	FY 2022 SAFE SCHOOLS ADJUST	826.92-	826.92-	1,358.64	1,358.64	1,358.64
(1197)	FY 2022 SAFE SCHOOLS INTERM ADJ					
(1230)	FY 2022 CAREER TECHNICAL ADJUST	2,865.04	2,865.04	7,034.58-	7,034.58-	7,034.58-
(1234)	FY 2022 HEALTH BENEFITS ADJUST					
(1240)	FY 2022 ANNUAL OPEB ADJUST	11,578.00	11,578.00	1,686.00-	1,686.00-	1,686.00-
(1076)	FY 2024 LTFM EQUAL ADJUST	3,209.59	3,209.59	2,738.81	2,738.81	2,738.81
(1080)	FY 2024 LTFM UNEQUAL ADJUST					
(1081)	FY 2024 H&S REBATE ADJ	N/A	N/A			
(1088)	FY 2023 LTFM EQUAL ADJUST			2,838.05	2,838.05	2,838.05
(1095)	FY 2023 LTFM UNEQUAL ADJUST					
(1215)	FY 2022 LTFM EQUAL ADJUST	6,752.47	6,752.47	16,642.90	16,642.90	16,642.90
(1226)	FY 2022 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER	13,102.39	13,102.39	2,609.59	2,609.59	2,609.59

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	4,439.55-	4,439.55-	25,055.45-	25,055.45-	25,055.45-
(1362)	LEASE LEVY ADJ (MEMO)					
(1363)	OTHER CAPITAL ADJUST (MEMO)					
(758)	FY 2025 FAC & EQUIP BOND ADJUST			52,743.53-	52,743.53-	52,743.53-
(1365)	ECON DEV ABATE ADJUST					
(1366)	DEBT SURPLUS ADJUST					
(1380)	OTHER GENERAL ADJUST	1,376.03-	1,376.03-			
(2038)	ABATEMENT ADJUSTMENT	212.48	212.48	15.27	15.27	15.27 *10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST	9.97	9.97	30.80-	30.80-	30.80- *12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	5,593.13-	5,593.13-	77,814.51-	77,814.51-	77,814.51-
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	674,377.86	674,377.86	723,249.67	723,249.67	723,249.67
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	13,102.39	13,102.39	2,609.59	2,609.59	2,609.59
(5004)	TOTAL GENERAL - NTC OTHER	681,887.12	681,887.12	648,044.75	648,044.75	648,044.75

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	2023 PAY 2024 NOTES
COMMUNITY SERVICE:							
(609)	BASIC COMMUNITY EDUC	61,553.61	61,553.61	68,475.60	68,475.60	68,475.60	*13
(619)	EARLY CHILD FAMILY	49,307.34	49,307.34	47,576.68	47,576.68	47,576.68	*14
(624)	HOME VISITING	1,198.71	1,198.71	1,074.00	1,074.00	1,074.00	
(631)	ADULTS W/ DISABILITIES						
(636)	SCHOOL-AGE CARE						*14
(638)	OTHER COMM ED (MEMO)						
(1403)	FY 2024 EARLY CHILD FAMILY ADJ	10.23-	10.23-	2,407.74-	2,407.74-	2,407.74-	
(1407)	FY 2022 HOME VISITING ADJUST	17.71-	17.71-	33.28	33.28	33.28	
(1411)	FY 2022 SCHOOL-AGE CARE ADJUST						
(1412)	ADULTS W/ DISABILITIES ADJUST						
(1415)	OTHER ADJUST (MEMO)						
(2039)	ABATEMENT ADJUSTMENT	17.97	17.97	1.23	1.23	1.23	*10
(2052)	CARRY-OVER ABATEMENT ADJUST						*11
(2070)	ADVANCE ABATEMENT ADJUST	.52	.52	2.15-	2.15-	2.15-	*12
(4045)	COM SERV TACONITE ADJUST						
(5009)	TOTAL COMMUNITY SERVICE	112,050.21	112,050.21	114,750.90	114,750.90	114,750.90	

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	2024 NOTES
DEBT SERVICE VOTER APPROVED:							
(806)	DEBT SERVICE-AID ELIG	1,923,443.00	1,923,443.00	1,926,593.00	1,926,593.00	1,926,593.00	*15
(808)	DEBT SERVICE-AID INELIG			323,263.64	323,263.64	323,263.64	*15
(778)	NATURAL DISASTER DEBT						*15
(1700)	REDUCTION FOR DEBT EXCESS	93,677.98-	93,677.98-	72,752.35-	72,752.35-	72,752.35-	
(1701)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT	512.85	512.85	34.64	34.64	34.64	*10,16
(2053)	CARRY OVER ABATEMENT						*11,16
(2071)	ADVANCE ABATE ADJUST	13.81	13.81	35.33-	35.33-	35.33-	*12,16
(3034)	GDS VTR NET OFFSET ADJUST	.01-	.01-				
(3506)	GDS VTR MAX EFFORT ADJ						
(4061)	GDS VTR TACONITE ADJUST						
(5013)	TOTAL DEBT SERVICE VOTER APPROVED	1,830,291.67	1,830,291.67	2,177,103.60	2,177,103.60	2,177,103.60	*1
DEBT SERVICE OTHER:							
(807)	DEBT SERVICE-AID ELIG						*15
(809)	DEBT SERVICE-AID INELIG			52,743.53	52,743.53	52,743.53	*15
(769)	LT FACILITIES DEBT SERVICE						*15
(1708)	FY 2024 LTFM DEBT SERV ADJ						
(1715)	FY 2023 LTFM DEBT SERV ADJ						
(1726)	FY 2022 LTFM DEBT SERV ADJ						
(1703)	REDUCTION FOR DEBT EXCESS	.01-	.01-	1,705.55-	1,705.55-	1,705.55-	
(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	.01	.01				
(3507)	GDS OTH MAX EFFORT ADJ						
(4051)	GDS OTH TACONITE ADJUST						
(5014)	TOTAL DEBT SERVICE OTHER			51,037.98	51,037.98	51,037.98	*1

FOOTNOTES:

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

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

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

FOOTNOTES:

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

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

END OF LEVY LIMITATION AND CERTIFICATION REPORT