

I. COMPUTATION OF 2026 PAYABLE 2027 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	804,946.54	2,726.53-	N/A			802,220.01
GEN-RMV OTHER-EXEMP	389,214.46	4,566.75	N/A			393,781.21
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	259,555.80	48,740.07-	101.33			210,917.06
TOTAL GENERAL	1,453,716.80	46,899.85-	101.33			1,406,918.28
COM SERV-EXEMP	49,898.74	210.93	12.85			50,144.52
DEBT-VOTER-NONEXEMP	379,130.00	46,733.69-	517.31			332,913.62
DEBT-OTHER-NONEXEMP	133,400.00	16,443.63-				116,956.37
TOTAL DEBT SERV	512,530.00	63,177.32-	517.31			449,869.99
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	2,016,145.54	109,866.24-	631.49			1,906,910.79

II. COMPARISON OF 2025 PAYABLE 2026 LEVY LIMITATION WITH 2026 PAYABLE 2027 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2025 PAY 2026 LIMITATION	2026 PAY 2027 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,391,121.60	1,406,918.28	15,796.68	1.14
COMMUNITY SERVICE	44,074.81	50,144.52	6,069.71	13.77
GENERAL DEBT SERVICE	442,764.79	449,869.99	7,105.20	1.60
OPEB DEBT SERVICE				
TOTAL	1,877,961.20	1,906,910.79	28,949.59	1.54

III. COMPARISON OF 2025 PAYABLE 2026 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH
2026 PAYABLE 2027 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2025 PAY 2026 CERTIFIED LEVY + ADJUSTMENTS	2026 PAY 2027 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,391,121.60			
COMMUNITY SERVICE	44,074.81			
GENERAL DEBT SERVICE	442,764.79			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	1,877,961.20			

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
SUBTOTALS BY LEVY CATEGORY							
(5000)	GENERAL-RMV VOTER	788,599.28	788,599.28	802,220.01			
(5001)	GENERAL-RMV OTHER	388,039.38	388,039.38	393,781.21			
(5002)	GENERAL-NTC VOTER						
(5003)	GENERAL-NTC OTHER	214,482.94	214,482.94	210,917.06			
(5008)	COMMUNITY SERV-NTC OTHER	44,074.81	44,074.81	50,144.52			
(5012)	GENL DEBT-NTC VOTER	327,936.67	327,936.67	332,913.62			*1
(5013)	GENL DEBT-NTC OTHER	114,828.12	114,828.12	116,956.37			*1
(5019)	OPEB DEBT-NTC VOTER						
(5020)	OPEB DEBT-NTC OTHER						
SUBTOTALS BY FUND							
(5004)	GENERAL FUND	1,391,121.60	1,391,121.60	1,406,918.28			
(5008)	COMMUNITY SERVICES FUND	44,074.81	44,074.81	50,144.52			
(5014)	GENERAL DEBT SERVICE FUND	442,764.79	442,764.79	449,869.99			
(5021)	OPEB/PENSION DEBT SERVICE FUND						
SUBTOTALS BY TAX BASE							
	REFERENDUM MARKET VALUE	1,176,638.66	1,176,638.66	1,196,001.22			
	NET TAX CAPACITY	701,322.54	701,322.54	710,909.57			
SUBTOTALS BY TRUTH IN TAXATION CATEGORY							
	VOTER APPROVED	1,116,535.95	1,116,535.95	1,135,133.63			
	OTHER	761,425.25	761,425.25	771,777.16			
TOTAL LEVY							
	TOTAL LEVY	1,877,961.20	1,877,961.20	1,906,910.79			

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:							
(322)	1ST TIER RMV REFER	236,003.00	236,003.00	238,855.00			*2
(323)	2ND TIER RMV REFER	537,717.44	537,717.44	566,091.54			*2
(324)	UNEQUALIZED RMV REFER						
(1031)	FY 2027 1ST TIER REF ADJUST			5,612.00-			*2
(1039)	FY 2027 2ND TIER REF ADJUST	2,494.28	2,494.28	7,953.37-			*2
(1047)	FY 2027 UNEQUAL REF ADJUST						
(1053)	FY 2027 TBRA ALLOC ADJUST						*2
(1062)	FY 2027 REF HOLD HARMLESS ADJ						
(1137)	FY 2025 1ST TIER REF ADJUST	10,655.72	10,655.72	9,280.95			
(1144)	FY 2025 2ND TIER REF ADJUST	1,728.84	1,728.84	1,557.89			
(1151)	FY 2025 UNEQUAL REF ADJUST						
(1157)	FY 2025 TBRA ALLOC ADJUST						
(1169)	FY 2025 REF HOLD HARMLESS ADJ						
(1329)	OTHER RMV REF ADJUST (MEMO)						
(3025)	RMV REF NET OFFSET ADJUST						
(4055)	REFERENDUM TACONITE ADJUST						
(5000)	TOTAL GENERAL - RMV VOTER APPROVED	788,599.28	788,599.28	802,220.01			
GENERAL REFER MARKET VALUE OTHER:							
(310)	1ST TIER LOCAL OPTIONAL	110,405.62	110,405.62	119,288.84			*3
(238)	2ND TIER LOCAL OPTIONAL	204,537.39	204,537.39	220,162.00			*3
(242)	EQUITY	53,851.01	53,851.01	49,036.67			*3
(245)	TRANSITION	718.27	718.27	726.95			*3
(1011)	FY 2027 LOR TIER 1 ADJUST			2,625.37-			*3
(1015)	FY 2027 LOR TIER 2 ADJUST			4,863.77-			*3
(1019)	FY 2027 EQUITY ADJUST	423.48-	423.48-	2,657.88-			*3
(1023)	FY 2027 TRANSITION ADJUST			17.08-			*3
(1055)	FY 2027 LOR TIER 1 TBRA ADJUST						*2
(1064)	FY 2027 LOR TIER 1 HOLD HARM AD						
(1109)	FY 2025 LOR TIER 1 ADJUST	4,477.62	4,477.62	3,899.92			
(1116)	FY 2025 LOR TIER 2 ADJUST	10,919.52	10,919.52	7,742.79			
(1123)	FY 2025 EQUITY ADJUST	3,517.37	3,517.37	3,056.74			
(1130)	FY 2025 TRANSITION ADJUST	36.06	36.06	31.40			
(1163)	FY 2025 LOR TIER 1 TBRA ADJUST						
(1175)	FY 2025 LOR TIER 1 HOLD HARMLES						
(1334)	OTHER ADJ, GEN OTHER RMV						
(3026)	GENERAL OTH RMV NET OFFSET ADJ						
(4053)	GENERAL OTH RMV TACONITE ADJUST						
(5001)	TOTAL GENERAL - RMV OTHER	388,039.38	388,039.38	393,781.21			

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 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED:						
(493)	CAPITAL PROJECT REFERENDUM					
(1337)	OTHER NTC VOTER ADJ					
(4057)	CAPITAL PROJ TACONITE ADJ					
(5002)	TOTAL GENERAL - NTC VOTER APPROVED					

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER:						
INITIAL LEVIES:						
(232)	OPERATING CAPITAL	100,031.36	100,031.36	103,138.16		*3
(346)	ALT TEACHER COMP (Q COMP)					*4
(368)	ACHIEVEMENT & INTEGRATION					*5
(372)	FY 2027 REEMPLOYMENT INS	1,000.00	1,000.00	500.00		
(374)	SAFE SCHOOLS	18,469.80	18,469.80	18,693.00		
(377)	SAFE SCHOOLS INTERMEDIATE					
(380)	JUDGMENT					*6
(382)	ICE ARENA					
(394)	FY 2027 CAREER TECHNICAL	58,161.95	58,161.95	58,161.95		
(398)	FY 2026 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	13,271.00	13,271.00	6,108.00		
(445)	LT FACILITIES EQUAL	68,481.38	68,481.38	72,954.69		*4
(446)	LT FACILITIES UNEQUAL					
(456)	DISABLED ACCESS					
(490)	BUILDING/LAND LEASE					
(491)	COOP BUILDING REPAIR					
(492)	OTHER CAPITAL (MEMO)					
(495)	CONSOL/TRANSITION					
(496)	REORG OPERATING DEBT					
(497)	FY 2027 HEALTH BENEFITS					
(498)	ADDITIONAL RETIREMENT					
(499)	SEVERANCE					
(500)	ADMINISTRATIVE DISTRICT					
(501)	SWIMMING POOL					
(502)	TREE GROWTH					
(503)	CONSOL/RETIREMENT					
(504)	ECON DEV ABATEMENT					
(505)	OTHER GENERAL (MEMO)					
(5005A)	SUBTOTAL - INITIAL LEVIES - GENERAL NTC OTHER	259,415.49	259,415.49	259,555.80		

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 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):							
LEVY ADJUSTMENTS:							
(1003)	FY 2027 OPER CAPITAL ADJUST	437.11	437.11	510.67			*3
(1102)	FY 2025 OPER CAPITAL ADJUST	308.69	308.69	363.75			
(1072)	FY 2027 ALT TEACHER COMP ADJUST						*7
(1204)	FY 2025 ALT TEACHER COMP ADJUST						
(1068)	FY 2027 ACHIEVE & INTEG ADJUST						*5
(1182)	FY 2025 ACHIEVE & INTEG ADJUST						*5
(1187)	FY 2025 REEMPLOYMENT ADJUST	999.91	999.91	2,000.00-			
(1192)	FY 2025 SAFE SCHOOLS ADJUST	766.44	766.44	1,269.37			
(1197)	FY 2025 SAFE SCHOOLS INTERM ADJ						
(1230)	FY 2025 CAREER TECHNICAL ADJUST			1,638.85			
(1234)	FY 2025 HEALTH BENEFITS ADJUST						
(1240)	FY 2025 ANNUAL OPEB ADJUST			5,181.00-			
(1076)	FY 2027 LTFM EQUAL ADJUST	.27-	.27-	3,402.83-			
(1080)	FY 2027 LTFM UNEQUAL ADJUST						
(1081)	FY 2027 H&S REBATE ADJ						
(1088)	FY 2026 LTFM EQUAL ADJUST			2,470.74			
(1095)	FY 2026 LTFM UNEQUAL ADJUST						
(1215)	FY 2025 LTFM EQUAL ADJUST	1,331.33-	1,331.33-	580.38			
(1226)	FY 2025 LTFM UNEQUAL ADJUST						
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE						
	GENERAL NTC OTHER	1,180.55	1,180.55	3,750.07-			

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 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1322)	PAY 24 LEASE ADJUST					
(1323)	LEASE LEVY ADJ (MEMO)					
(1324)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY 2028 FAC & EQUIP BOND ADJUST	46,397.00-	46,397.00-	44,990.00-		
(1326)	ECON DEV ABATE ADJUST					
(1327)	DEBT SURPLUS ADJUST					
(1341)	OTHER GENERAL ADJUST					
(2038)	ABATEMENT ADJUSTMENT	73.63	73.63	311.88		*10
(2051)	CARRY-OVER ABATEMENT ADJUST					*11
(2069)	ADVANCE ABATEMENT ADJUST	210.27	210.27	210.55-		*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	46,113.10-	46,113.10-	44,888.67-		
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	259,415.49	259,415.49	259,555.80		
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	1,180.55	1,180.55	3,750.07-		
(5003)	TOTAL GENERAL - NTC OTHER	214,482.94	214,482.94	210,917.06		

FOOTNOTES:

*10 PAY 2028 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 2028 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.

*12 PAY 2028 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 2027. FOR PAYABLE 2026 COLUMNS,
THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
COMMUNITY SERVICE:							
(609)	BASIC COMMUNITY EDUC	26,650.00	26,650.00	29,900.00			*13
(619)	EARLY CHILD FAMILY	19,010.54	19,010.54	19,749.74			*14
(624)	HOME VISITING	261.00	261.00	249.00			
(631)	ADULTS W/ DISABILITIES						
(636)	SCHOOL-AGE CARE						*14
(638)	OTHER COMM ED (MEMO)						
(1403)	FY 2027 EARLY CHILD FAMILY ADJ	1,820.37-	1,820.37-	242.10			
(1407)	FY 2025 HOME VISITING ADJUST	41.38-	41.38-	31.17-			
(1411)	FY 2025 SCHOOL-AGE CARE ADJUST						
(1412)	ADULTS W/ DISABILITIES ADJUST						
(1415)	OTHER ADJUST (MEMO)						
(2039)	ABATEMENT ADJUSTMENT	4.36	4.36	24.19			*10
(2052)	CARRY-OVER ABATEMENT ADJUST						*11
(2070)	ADVANCE ABATEMENT ADJUST	10.66	10.66	11.34-			*12
(4045)	COM SERV TACONITE ADJUST						
(5008)	TOTAL COMMUNITY SERVICE	44,074.81	44,074.81	50,144.52			

FOOTNOTES:

*10 PAY 2028 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 2028 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.

*12 PAY 2028 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 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 CERTIFIED LEVY	NOTES
DEBT SERVICE VOTER APPROVED:							
(809)	DEBT SERVICE-AID ELIG	377,816.00	377,816.00	379,130.00			*15
(811)	DEBT SERVICE-AID INELIG						*15
(781)	NATURAL DISASTER DEBT						*15
(1700)	REDUCTION FOR DEBT EXCESS	50,381.93-	50,381.93-	46,733.69-			
(1701)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT	214.21	214.21	829.73			*10,16
(2053)	CARRY OVER ABATEMENT						*11,16
(2071)	ADVANCE ABATE ADJUST	288.39	288.39	312.42-			*12,16
(3034)	GDS VTR NET OFFSET ADJUST						
(3506)	GDS VTR MAX EFFORT ADJ						
(4061)	GDS VTR TACONITE ADJUST						
(5012)	TOTAL DEBT SERVICE VOTER APPROVED	327,936.67	327,936.67	332,913.62			*1
DEBT SERVICE OTHER:							
(810)	DEBT SERVICE-AID ELIG						*15
(812)	DEBT SERVICE-AID INELIG	46,397.00	46,397.00	44,990.00			*15
(772)	LT FACILITIES DEBT SERVICE	86,100.00	86,100.00	88,410.00			*15
(1708)	FY 2027 LTFM DEBT SERV ADJ	.34-	.34-				
(1715)	FY 2026 LTFM DEBT SERV ADJ						
(1726)	FY 2025 LTFM DEBT SERV ADJ						
(1703)	REDUCTION FOR DEBT EXCESS	17,668.54-	17,668.54-	16,443.63-			
(1704)	OTHER ADJUST (MEMO)						
(2040)	ABATEMENT ADJUSTMENT						*10,16
(2053)	CARRY OVER ABATEMENT						*11,16
(2071)	ADVANCE ABATE ADJUST						*12,16
(3035)	GDS OTH NET OFFSET ADJUST						
(3507)	GDS OTH MAX EFFORT ADJ						
(4051)	GDS OTH TACONITE ADJUST						
(5013)	TOTAL DEBT SERVICE OTHER	114,828.12	114,828.12	116,956.37			*1

FOOTNOTES:

- *1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
 - *10 PAY 2028 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 2028 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 - *12 PAY 2028 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 813 IS GREATER THAN ZERO. OTHERWISE ABATEMENT ADJUSTMENTS APPEAR AS OTHER DEBT SERVICE.
- FISCAL YEAR (FY) REFERENCES IN THE LIMITATION COMPONENTS COLUMN RELATE TO PAYABLE 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2025 PAY 2026 LIMITATION	2025 PAY 2026 CERTIFIED LEVY	2026 PAY 2027 LIMITATION	2026 PAY 2027 PROPOSED LEVY	2026 PAY 2027 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						
(5019)	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						
(5020)	TOTAL OPEB/PENSION DEBT SERVICE OTHER						

FOOTNOTES:

- *10 PAY 2028 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 2028 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2028 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 2027. FOR PAYABLE 2026 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

END OF LEVY LIMITATION AND CERTIFICATION REPORT