

TNT & CACR Meeting

Wednesday, December 10, 2025 6:00 PM

Independent School District #2910, 604 West Thorpe Avenue, Ada, Minnesota
56510

I. **Chairperson - Call to order by Chairperson**
_____ at _____ and declaration of
a quorum.

II. **Attendance:**

III. **Adoption of Agenda**

IV. **New Business**

IV.A. Truth in Taxation Presentation (I)

IV.B. Public Questions & Comments

IV.C. Approve the 2025 payable 2026 Certified
levy (A)

IV.D. Comprehensive & Civic Readiness
Presentation (I)

V. **Adjourn**

LEVY LIMITATION AND CERTIFICATION REPORT OUTLINE		***PROPERTY VALUATION DATA***		***PUPIL DATA***	
	PAGE	**MARKET VALUE**		RESIDENT COUNTS ARE BASED ON ALL PUBLIC SCHOOL STUDENTS LIVING IN THE DISTRICT, REGARDLESS OF WHETHER THEY ATTEND THERE. ADJUSTED COUNTS REFLECT ALTERNATIVE ATTENDANCE.	
I.	GENERAL INPUT DATA				
A.	PROPERTY VALUATION	1	1	2020 MARKET VALUE	1,303,220,186
B.	PUPIL DATA	1	2	2021 MARKET VALUE	1,313,016,045
			3	2022 MARKET VALUE	1,607,688,434
II.	INITIAL COMPUTATIONS BY FUND		4	2023 MARKET VALUE	1,984,950,177
A.	GENERAL	2	5	2024 MARKET VALUE	2,284,876,492
B.	COMMUNITY SERVICE	12			
C.	GENERAL DEBT	13			
D.	OPEB/PENSION DEBT	16			
				REFERENDUM MARKET VALUE (RMV)	
		6		2020 RMV	195,304,500
III.	ADJUSTMENTS BY FUND		7	2021 RMV	202,475,800
A.	GENERAL	17	8	2022 RMV	230,698,900
B.	COMMUNITY SERVICE	24	9	2023 RMV	259,833,900
C.	GENERAL DEBT	24	10	2024 RMV	307,790,000
D.	OPEB/PENSION DEBT	24			
				NET TAX CAPACITY (NTC)	
IV.	ABATEMENT ADJUSTMENTS	24			
			11	2020 NTC	11,486,948
V.	OFFSET ADJUSTMENTS	26	12	2021 NTC	11,623,471
			13	2022 NTC	14,451,648
VI.	TACONITE ADJUSTMENTS	27	14	2023 NTC	18,000,403
			15	2024 NTC	20,586,453
VII.	LEVY AND AID SUMMARY	29			
VIII.	TOTAL LEVY LIMITATION	30		**SALES RATIO**	
			16	2020 SALES RATIO	95.3%
			17	2021 SALES RATIO	93.8%
SCHOOL	FORMULA		18	2022 SALES RATIO	86.9%
YEAR	ALLOWANCE		19	2023 SALES RATIO	88.3%
			20	2024 SALES RATIO	89.9%
2020-21	6,567				
2021-22	6,728			**UNLIMITED ADJUSTED NTC (UANTC)**	
2022-23	6,863				
2023-24	7,138	21		2020 UANTC=(11)/(16)=	12,049,951
2024-25	7,281	22		2021 UANTC=(12)/(17)=	12,386,427
2025-26	7,481	23		2022 UANTC=(13)/(18)=	16,613,552
2026-27*	7,705	24		2023 UANTC=(14)/(19)=	20,373,120
		25		2024 UANTC=(15)/(20)=	22,876,457
				ADJUSTED PUPIL UNITS	
			47	2022-23 ADJ ADM (ACT)	666.15
			48	2023-24 ADJ ADM (ACT)	669.69
			49	2024-25 ADJ ADM (PRE)	674.72
			50	2025-26 ADJ ADM (EST)	654.80
			51	2026-27 ADJ ADM (EST)	647.80
			52	2027-28 ADJ ADM (EST)	632.00
				ADJUSTED ADM	
			47	2022-23 ADJ ADM (ACT)	666.15
			48	2023-24 ADJ ADM (ACT)	669.69
			49	2024-25 ADJ ADM (PRE)	674.72
			50	2025-26 ADJ ADM (EST)	654.80
			51	2026-27 ADJ ADM (EST)	647.80
			52	2027-28 ADJ ADM (EST)	632.00
				ADJUSTED PUPIL UNITS	
			53	2022-23 ADJ PU (ACT)	726.93
			54	2023-24 ADJ PU (ACT)	727.32
			55	2024-25 ADJ PU (PRE)	731.29
			56	2025-26 ADJ PU (EST)	708.00
			57	2026-27 ADJ PU (EST)	700.20
				VOLUNTARY PRE-K ADJUSTED ADM	
			58	2022-23 ADJ VPK ADM	26.73
			59	2023-24 ADJ VPK ADM	24.80
			60	2024-25 ADJ VPK ADM	26.00
			61	2025-26 ADJ VPK ADM	25.80
			62	2026-27 ADJ VPK ADM	25.80
				AG MODIFIED ANTC FOR LTFM	
			31	2020 AG MODIFIED ANTC	6,903,581
			32	2021 AG MODIFIED ANTC	7,147,742
			33	2022 AG MODIFIED ANTC	8,505,813
			34	2023 AG MODIFIED ANTC	10,121,918
			35	2024 AG MODIFIED ANTC	12,045,083
				VOL PRE-K ADJUSTED PUPIL UNITS	
			63	2022-23 ADJ VPK PU	26.73
			64	2023-24 ADJ VPK PU	24.80
			65	2024-25 ADJ VPK PU	26.00
			66	2025-26 ADJ VPK PU	25.80
			67	2026-27 ADJ VPK PU	25.80

PUPIL DATA CONT		***DECLINING ENROLLMENT REV CONT***		***ENGLISH LEARNER (EL)***	
SCHOOL READINESS PLUS ADJUST ADM		102	DECLINING PUPIL UNITS = GREATER OF ZERO OR = (56)-(57) =	7.80	116 2026-27 ELIGIBLE EL ADM (EST) (7 YEAR LIMIT) 15.00
68	2022-23 ADJ SRP ADM				
69	2023-24 ADJ SRP ADM				
70	2024-25 ADJ SRP ADM	103	DECLINING ENROLL ALLOW = (100)X0.28 =	2,157.40	117 IF(116) = 0, ZERO; ELSE GTR OF 20, (116) = 20.00
71	2025-26 ADJ SRP ADM				
72	2026-27 ADJ SRP ADM				
SCHOOL READINESS PLUS PUPIL UNIT		104	DECLINING ENROLL REV = (102)X(103) =	16,827.72	118 EL REVENUE = (117)X\$1,775 = 35,500.00
73	2022-23 ADJ SRP PU				
74	2023-24 ADJ SRP PU				
75	2024-25 ADJ SRP PU				
76	2025-26 ADJ SRP PU				
77	2026-27 ADJ SRP PU				
(NOTE: VPK & SRP ADM AND PUPIL UNITS INCLUDED IN LINES (36-41), (42-46), (47-52), AND (53-57)		105	**PENSION ADJUSTMENT REVENUE** PENSION ADJUST ALLOWANCE (FY2026 GEN ED REV REPORT, LINE 43)		119 2026-27 ADM SRV (EST) 619.86
		106	INITIAL PENSION ADJ REV = (57)X(105) =		120 EL CONCENTRATION RATIO = (116)/(119) = .02419901
		107	FY2026 RETIRE SALARY 4,383,134.08		121 EL CONCENTRATION FACTOR = LSR OF 1 OR (120)/0.115 = .21042617
	EXTENDED TIME ADM ADM >1.0 CAPPED AT 0.2	108	PENSION ADJUST RATE .0231		122 EL PUPIL UNITS = (116)X(121) = 3.16
78	2022-23 EXT ADM (ACT) 15.54	109	RETIRE PENSION ADJUST = (107)X(108) = 101,250.39		123 EL CONCENTRATION REV = (122)X\$630 = 1,990.80
79	2023-24 EXT ADM (ACT) 18.30				
80	2024-25 EXT ADM (PRE) 17.37	110	TOTAL PENSION ADJ REV = (106)+(109) = 101,250.39		123.5 EL CROSS SUBSIDY (FEB 25 FORECAST EST. SUBJECT TO CHANGE) = 28,597.58
81	2025-26 EXT ADM (EST)				
82	2026-27 EXT ADM (EST)				
83	2027-28 EXT ADM (EST)				
EXTENDED TIME PU			**GIFTED & TALENTED REVENUE**		124 DISTRICT EL REV+EL CONCEN REV+ EL CROSS-SUB = (118)+ (123)+(123.5) = 66,088.38
84	2022-23 EXT TIME PU 15.54	111	GIFTED & TALENTED REV = (57)X\$13.00 = 9,102.60		125 BASIC SKILLS REVENUE = (115)+(124) = 719,232.64
85	2023-24 EXT TIME PU 18.32				
86	2024-25 EXT TIME PU 17.37				
87	2025-26 EXT TIME PU				
88	2026-27 EXT TIME PU				
GENERAL EDUCATION REVENUE		88	2026-27 EXT PU (EST)		126 ATTENDANCE AREA FOR SPARSITY 543.95
BASIC REVENUE		112	EXTENDED TIME REVENUE = (88)X\$5,117 =		127 DIST TO NEAREST HS 15.0
100	FY2027 FORMULA ALLOW 7,705				128 ISOLATION INDEX = [SQ RT (.55X(126))] +(127) = 32.3
57	2026-27 ADJ PU (EST) 700.20		**COMPENSATORY REVENUE**		
101	BASIC REVENUE = (57)X(100) = 5,395,041.00	113	FY2027 COMPENSATORY (FEB 25 FORECAST EST. SUBJECT TO CHANGE)= 653,144.26		129 ISOLATION INDEX RATIO = [(128)-23]/10, WITH MIN= 0 AND MAX= 1.5 .93
DECLINING ENROLLMENT REV		114	COMPENSATORY PILOT		130 2026-27 ADM SRV, 7-12 259.86
56	2025-26 ADJ PU (EST) 708.00	115	TOTAL COMPENSATORY REV = (113)+(114) = 653,144.26		
57	2026-27 ADJ PU (EST) 700.20				

SPARSITY REVENUE CONT		***TRANSPORTATION SPARSITY CONT***		***TRANSPORTATION SPARSITY CONT***	
131	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(129)] /[400+(129)] = .21237838	145	PRELIMINARY TOTAL TRANSPORT ALLOWANCE = [(143) RAISED TO 0.26 POWER] X[(144) RAISED TO 0.13 POWER] X0.141X(100) = 831.79	158	TRANSP EXCESS COST = GTR OF ZERO OR (151)-(157) =
132	SECONDARY SPARSITY REVENUE = [(100)-\$530] X(128)X(129)X(131) OR MEMO = 368,260.04	146	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (145) - [.0466X(100)] = 472.74	159	PUPIL TRANSP ADJ IF (158)=0, THEN (159)=0 ELSE (158)X0.35 =
133	ELEM SPARSITY REVENUE (SEE WEBSITE)	147	INITIAL TRANSPORTATION SPARSITY REVENUE (57)X(146) = 331,012.55	160	TOTAL TRANSPORTATION SPARSITY REVENUE = (147)+(159) = 331,012.55
134	PRELIM SPARSITY REVENUE = (132)+(133) = 368,260.04	148	FY2026 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB25 FORECAST) 285,018.82	**INITIAL GEN ED REVENUE**	
135	FY2026 SPARSITY REV (FY2026 GEN ED REV REPORT, LINE 88) 158,705.30	149	FY2025 EST REG AND EXCESS TRANSP COST (FIN 720+DEP) (FROM FEB25 FORECAST) 279,744.83	101	BASIC 5,395,041.00
136	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO	150	FY2025 REG AND EXCESS TRANSP COST TIMES 105% = (149)X1.05 = 293,732.07	104	DECLINING ENROLL 16,827.72
137	SPARSITY REVENUE IF (136)=YES, (137) = GTR OF (134) OR (135); ELSE (137) = (134) 368,260.04	151	ADJUSTED TRANSP COST = LSR OF (148) OR (150) = 285,018.82	110	PENSION ADJUSTMENT 101,250.39
SMALL SCHOOLS REVENUE				111	GIFTED & TALENTED 9,102.60
57	2026-27 ADJ PU (EST) 700.20	152	FY2026 BASIC REVENUE (2025-26 GEN ED REV REPORT LINE 39) 5,353,403.60	112	EXTENDED TIME
138	SMALL SCHOOLS RATIO = GTR OF ZERO OR [960-(57)]/960 = .27062500	153	TRANSPORTATION PORTION OF FY2026 BASIC REVENUE = (152)X.0466 = 249,468.61	124	BASIC SKILLS 719,232.64
139	SMALL SCHOOLS ALLOWANCE = (138)X\$544 = 147.22	154	FY2026 TRANSP SPARSITY REV(2025-26 GEN ED REV REPORT, LINE 109) 329,655.45	137	SPARSITY 368,260.04
140	SMALL SCHOOLS REVENUE = (57)X(139) = 103,083.44			140	SMALL SCHOOLS 103,083.44
TRANSPORTATION SPARSITY		155	FY2026 CHARTER TRANSP ADJ REV (2025-26 GEN ED REV REPORT, LINE 301)	160	TRANSPORT SPARSITY 331,012.55
141	ATTENDANCE AREA 543.95	156	REIMBURSEMENT OF TRANS FOR PREGNANT AND PARENTING TEENS	161	INITIAL GENERAL ED REV = (101)+(104)+(110) +(111)+(112)+(124) +(137)+(140)+(160) = 7,043,810.38
142	SQUARE MILES PER RES PU = (141)/(46) = .8006	157	FY2026 TRANSP REV SUBTOTAL = (153)+(154) +(155)-(156) = 579,124.06	**OPERATING CAPITAL**	
143	SPARSITY INDEX = GTR OF (142) OR 0.2 = .8006			162	AVE BUILDING AGE (EST) (NOT > 50 YEARS) 26.57
144	DENSITY INDEX = LSR OF (142) OR 0.2 BUT AT LEAST 0.005 = .2000			163	MAINTENANCE COST INDEX = 1+ [.01X(162)] = 1.2657
				164	OPERATING CAPITAL ALLOWANCE = \$79 +[\$109X(163)] = 216.96
				165	MENSTRUAL PRODUCTS/OPIATE ANTAGONISTS ALLOWANCE = \$2 = 2.00
				166	YEAR ROUND PU SERVED
				167	OPERATING CAP REVENUE = (57)X(164) +(57)X(165) +(166)X\$31 = 153,315.79
				168	UNEQUALIZED REVENUE = (57)X(165) = 1,400.40

LOCAL OPTIONAL REVENUE		***REF AUTH WITH INFLATION***		***NEW ELECTIONS*** WITH INFLATION				
169	MAXIMUM LOCAL OPTIONAL ALLOWANCE	724	182	FY2026 AUTHORITY WITH INFLATION (FY2026 GEN ED REV REPORT, LINE 142)	194	FY2027 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2025		
170	FY2027 ACTUAL LOCAL OPTIONAL ALLOWANCE	724.00	183	PHASEOUT OF LINE (182)	195	FY2027 \$/APU ADDED BY ELECTIONS HELD IN CY 2025		
57	2026-27 ADJ PU (EST)	700.20	184	FY2027 RESULT BEFORE INFLATION ADJUSTMENT = (182)-(183) =	196	FY2027 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (191)-(192)+(193) -(194)+(195) =	286.03	
171	LOCAL OPTIONAL REVENUE = (170)X(57) =	506,944.80	185	FY2027 ANNUAL INFLATION FACTOR	1.0237			
172	TIER 1 LOR CAP/APU	300	186	FY2027 RESULT AFTER INFLATION ADJUSTMENT = (184)X(185) =				
173	TIER 2 LOR CAP/APU	724	187	PERMANENT SUBTRACTION AMOUNT SUBJECT TO CPI	197	INFLATION FACTOR AS SET IN STATUTE	1.2699	
174	TIER 1 LOR = LSR OF = (170) OR (172) =	300.00	188	CPI APPLIED TO PERMANENT SUBTRACTION = (187)X[(185)-1] =	198	STANDARD CAP = [2079.50X(197)] - \$300=	2,340.76	
175	TIER 2 LOR = [LSR OF 170 OR (173)]-(174) =	424.00	189	ADDED BY ELECTIONS HELD IN CY 2024 WITH DELAY	199	FY2027 ALT CAP STARTING POINT FY 2021 GENED REV RPT, LINE (137)+\$300 =	300.00	
176	TOTAL, TIER 1 = (57)X(174) =	210,060.00	190	FY2027 WITH INFLATION RESULTS BEFORE ELECTIONS = (186)+(188)+(189) =	200	FY2027 ALT CAP =[(199)X(197)] -\$300 =	80.97	
177	TOTAL, TIER 2 = (57)X(175) =	296,884.80	191	FY2027 \$/APU UNCAPPED TOTAL, ALL AUTHORITIES = (181)+(190) =	286.03	137	SPARSITY REVENUE	368,260.04
REFERENDUM ALLOWANCES			***NEW ELECTIONS*** WITHOUT INFLATION		201	CAP ON AUTHORITY PER APU: IF (137) > 0 THERE IS NO CAP; ELSE (201) = GTR OF (198) OR (200) =	9,999.99	
EXIST AUTHORITY AFTER REFERENDUM SIMPLIFICATION			192	FY2027 AUTHORITY CANCELLED BY ELECTIONS HELD IN CY 2025	202	FY2027 \$/ADJ PU, CAPPED TOTAL = LSR OF (196) OR (201) =	286.03	
REF AUTH W/O INFLATION			193	FY2027 \$/APU ADDED BY ELECTIONS HELD IN CY 2025	57	2026-27 ADJ PU (EST)	700.20	
178	FY2026 AUTHORITY (FY2026 GEN ED REV REPORT, LINE 132)	286.03	203	FY2027 REFER REVENUE = (57)X(202) =	200,278.21			
179	PHASEOUT OF LINE (178)							
180	ADDED BY ELECTIONS HELD IN CY 2024 WITH DELAY							
181	FY2027 W/O INFLATION RESULTS BEFORE ELECTIONS	286.03						

TRANSITION AIDS & LEVIES CONT		***REFERENDUM LEVY PORTIONS***		***REFERENDUM AID WITH AID LIMIT***	
245	TRANSITION LIMIT = (205)X(244) = 13,142.57	234	FY2027 RMV/RES PU 453,032.09	268	TIER 1 AID = (261)-(265) = 40,256.24
246	TRANSITION AID = (205)-(245) = 1,652.65	256	TIER 1 = LSR OF 1	262	TIER 2 AID =
		257	OR (234)/\$567,000 = .79899840	269	TOTAL AID = (268)+(262) = 40,256.24
			TIER 2 = LSR OF 1		
			OR (234)/\$290,000 = 1.00000000		
REFERENDUM AIDS & LEVIES		**INITIAL REFERENDUM LEVY**		**TAX BASE REPLACEMENT**	
202	REFER \$/APU ALL AUTHORITIES 286.03	258	TIER 1 LEVY = (253)X(256) = 160,021.97	270	ADJ INITIAL TBRA (FROM TBRA PHASEOUT REPORT, LINE 11) 75,960.50
247	TIER 1 CAP/APU 460	259	TIER 2 LEVY = (254)X(257) =	271	CONVERTED ADJ FY 2002 REF AUTHORITY (FY 2015 GENERAL EDUC REVENUE REPORT, LINE 254) 249.79
248	TIER 2 CAP/APU = 0.25X(100)-\$300 = 9,999.99	255	UNEQUALIZED LEVY	272	UNCAPPED REF AND LOR ALLOWANCE = (174)+(196) = 586.03
137	SPARSITY REVENUE 368,260.04	260	TOTAL = (258) +(259)+(255) = 160,021.97	273	PRORATED TBRA = LSR OF (270) OR [(270)X(272)/(271)] = 75,960.50
249	TIER 2 CAP/APU IF (137) > ZERO THEN (249) = 9,999.99 ELSE (249) = (248) 9,999.99	**INITIAL REFERENDUM AID**		274	REF AND LOR REV = (176)+(203) = 410,338.21
	BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES	261	TIER 1 AID = (253)-(258) = 40,256.24	275	CAPPED TBRA = LSR OF (273) OR (274) = 75,960.50
250	TIER 1 = LSR OF (202) OR (247) = 286.03	262	TIER 2 AID = (254)-(259) =	**INITIAL REVENUES ARE REDUCED TO** MAKE TAX BASE REPLACEMENT AID REVENUE-NEUTRAL. REVENUE COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	
251	TIER 2 = [LSR OF (202) OR (249)]-(250) =	263	TOTAL AID = (261)+(262) = 40,256.24	276	TIER 2 REF AID
252	UNEQUALIZED = (202)-(250) -(251) =	**EQUALIZATION AID LIMIT**		277	TIER 1 REF AID 40,256.24
	BREAKDOWN OF REFERENDUM REVENUES	100	FY2027 FORMULA ALLOW 7,705	278	TIER 1 LOR AID 35,704.26
		57	ADJ PU (EST) 700.20	279	TIER 1 LOR LEVY
		264	REFERENDUM EQUALIZATION AID LIMIT = [[0.25X(100)] -\$300]X(57) = 1,138,700.25	280	TIER 1 REF LEVY
203	REFERENDUM REVENUE ALL AUTHORITIES 200,278.21	265	REFERENDUM EQUALIZATION AID CAP = GRT OF (263)-(264) OR 0 =	281	TIER 2 REF LEVY
253	TOTAL, TIER 1 = (57)X(250) = 200,278.21	**REFERENDUM LEVY WITH AID LIMIT**		282	UNEQL REF LEVY
254	TOTAL, TIER 2 = (57)X(251) =	266	TIER 1 LEVY = (258)+(265) = 160,021.97		
255	TOTAL, UNEQUALIZED = (203)-(253)-(254) =	259	TIER 2 LEVY =		
		255	UNEQUALIZED LEVY =		
		267	TOTAL = (266) +(259)+(255) = 160,021.97		

APPLYING THESE REDUCTIONS: ***		***REFERENDUM AID GUARANTEE CONT		***OPT AID & LEVY SUMMARY CONT***			
275	TAX BASE REPLACE AID	75,960.50	297	FY 2015 LOCATION	311	LOCAL OPTIONAL LEVY LIMIT	
283	TIER 1 REF AID			EQUITY AID		= (238)+(310) =	308,482.44
	= (268)-(277) =			(FY 2015 GENERAL	312	LOCAL OPTIONAL AID	
284	TIER 2 REF AID			EDUC REVENUE REPORT,		= (240)+(278)+(279) =	
	= (262)-(276) =			LINE 197)		= (285)+(306) =	198,462.36
285	TIER 1 LOR AID		298	FY 2015 COMBINED AID			
	= (239)-(278) =	66,214.92		FOR GUARANTEE		**REF AID & LEVY SUMMARY**	
286	TIER 1 LOR LEVY			= (296)+(297) =	488,541.96	AFTER REF AID GUARANTEE	
	= (237)-(279) =	108,140.82	299	FY2027 COMBINED REVENUE			
287	TIER 1 REF LEVY			= (171)+(203) =	707,223.01	313	TIER 1 REF LEVY
	= (266)-(280) =	160,021.97					= (287)-(307) =
288	TIER 2 REF LEVY		300	FY2027 COMBINED		314	TIER 2 REF LEVY
	= (259)-(281) =			INITIAL AID			= (288)-(308) =
289	UNEQL REF LEVY			= (240)+(290) =	238,718.60	315	UNEQL LEVY
	= (255)-(282) =						= (289)-(309) =
290	REFER AND LOR TIER 1 EQUALIZATION		301	REVENUE RATIO =		316	TOTAL REFERENDUM LEVY
	AID BEFORE AID GUARANTEE			LESSER OF 1 OR			= (313)+(314)+(315) =
	= (275)+(283)			[(299)/(295)] =	.74618550	317	TOTAL REFERENDUM
	+(284)+(285) =	142,175.42	302	2012 RMV	147,644,300		EQUALIZATION AID
291	REFERENDUM AND LOR LEVY		10	2024 RMV	307,790,000		= (275)+(283)+(284)
	BEFORE AID GUARANTEE		303	RMV RATIO =			+(307)+(308)+(309)
	= (286)+(287)			LESSER OF 1 OR			-(278)-(279) =
	+(288)+(289) =	268,162.79		[(302)/(10)] =	.47969167		40,256.24
			304	FY2027 MINIMUM		**ALTERNATIVE ATTENDANCE ADJUST**	
				COMBINED AID		(CHARTER TRANSPORT AND	
292	FY 2015 REFERENDUM AID			= (298)X(301)X(303) =	174,868.21	MN STATE ACAD ADJ'S ONLY)	
	INCREASE FROM GUARANTEE		305	FY2027 REFERENDUM HOLD		145	TRANSPORT ALLOWANCE
	(FY 2015 GEN ED REV			HARMLESS AID INCREASE			ADJ PU OF CHARTER
	REPORT, LINE 276)			IF (292) = 0 THEN 0,		318	SCHOOLS TRANSPORTED
293	FY 2015 REFERENDUM REV			ELSE GREATER OF 0			BY DISTRICT
	(FY 2015 GEN ED REV			OR [(304)-(300)] =		319	EXT TME PU OF CHARTER
	REPORT, LINE 289)	947,784.45					SCHOOLS TRANSPORTED
294	FY 2015 LOCATION			**INITIAL LEVIES ARE REDUCED TO**		320	CHARTER ALT ATTENDANCE
	EQUITY REVENUE			MAKE THE REFER AID GUARANTEE			ADJUST = (145)X(318)
	(FY 2015 GEN ED REV			REVENUE-NEUTRAL. LEVY COMPONENTS			+\$223X(319) =
	REPORT LINE 198)			ARE REDUCED IN THE FOLLOWING ORDER:		321	2026-27 RES PU ATTENDING
295	FY 2015 COMBINED REVENUE		306	TIER 1 LOR LEVY			MN STATE ACADEMIES
	= (293)+(294) =	947,784.45	307	TIER 1 REF LEVY			MN STATE ACADEMIES
296	FY 2015 REFERENDUM		308	TIER 2 REF LEVY		322	ALT ATTENDANCE ADJ
	EQUALIZATION PLUS		309	UNEQL REF LEVY			= -(100)X(321) =
	HOLD HARMLESS AID						9,246.00-
	(FY 2015 GENERAL			**LOCAL OPT AID & LEVY SUMMARY**		323	ALT ATTEND ADJUST
	EDUC REVENUE REPORT,			AFTER REF AID GUARANTEE			TO AID
	LINES 276 & 287)	488,541.96					= (320)+(322) =
			310	TIER 1 LOR LEVY			9,246.00-
				= (286)-(306) =	108,140.82		
			238	TIER 2 LOR LEVY			
				= (238) =	200,341.62		

REEMPLOYMENT INSURANCE LEVY		***FY2026 CAREER & TECH CONT***		***CAPITAL RELATED LEVY LIMITS***	
362	EST FY2026 EXPEND	378	LAST YEAR REVENUE (FY2025 CTE AID REPORT, LINE 11)	77,649.86	**LONG TERM FAC MAINT REV (LTFM)**
363	INITIAL REEMPLOYMENT LEVY = 100% OF (362) =	379	REVENUE GUARANTEE = LESSER OF (376) OR (378) =	77,649.86	400 LTFM PLAN APPROVAL STATUS APPROVED
SAFE SCHOOLS LEVY				**INITIAL LTFM REVENUE**	
364	SAFE SCH LVY REQUEST? YES	380	PRELIMINARY REVENUE = GREATER OF (377) OR (379) =	77,649.86	57 2026-27 ADJ PU (EST) 700.20
57	2026-27 ADJ PU (EST) 700.20				401 AVE BLDG AGE (EST) (NO MAX AGE LIMIT) 28.57
365	SAFE SCH LEVY LIMIT = \$36X(57) = 25,207.20	381	REVENUE ALLOCATION FOR CAREER TECH PER MS 124D.4531, SUBD 5		402 BLDG AGE RATIO = LSR OF 1 OR (401)/35 = .81628571
SAFE SCHOOLS INTERMEDIATE LEVY		382	CAREER TECH REVENUE = (380)+(381) =	77,649.86	403 INITIAL LTFM REVENUE = \$380X(57)X(402) = 217,194.04
366	SAFE SCH INTERMEDIATE LEVY REQUEST? NO	29	2023 ANTC 17,540,419		**ADDITIONAL LTFM REVENUE** FOR QUALIFIED H&S PROJECTS > \$100,000
367	INTERMEDIATE LEVY ALLOWANCE <= \$15	56	2025-26 ADJ PU (EST) 708.00		
368	SAFE SCH INTERMEDIATE LIMIT = (57)X(367) =	383	FY2026 ANTC/ADJ PU = (29)/(56) =	24,774.60	766 NET DEBT SERVICE FOR EXISTING REGULAR ALT FAC/H&S BONDS 1B 166,462.07
JUDGMENT LEVY		384	LEVY RATIO FOR CTE = LESSER OF 1 OR (383)/\$7,612 =	1.00000000	404 NET DEBT SERVICE FOR PORTION OF EXISTING ALT FAC BONDS 1A FOR QUALIFIED H&S PROJ
369	DISTRICT JUDGMENTS	385	CAREER TECH LEVY LIMIT = (382)X(384) =	77,649.86	767 NET LTFM REQ DEBT FOR ELIG H&S>\$100K
370	INTERMED JUDGMENTS				770 NET LTFM REQ DEBT FOR ELIG ROOFING >\$100K
371	JUDGMENT LIMIT = (369)+(370) =	386	EST CAREER TECH AID = (382)-(385) =		405 NEW PAYGO LTFM LEVY FOR ELIG H&S>\$100K
ICE ARENA LEVY		**ANNUAL OTHER POSTEMPLOYMENT** BENEFITS (OPEB)			406 NEW PAYGO LTFM LEVY FOR ELIG ROOFING>\$100K
372	FY2025 NET OPR COSTS	387	AUTHORITY REQUESTED BY DISTRICT BASED UPON FY2025 EXPENSES PAID	104,953.00	407 TOTAL ADDL LTFM REV FOR PROJECTS >\$100K = (404)+(405)+(766) +(767)+(770)+(406) = 166,462.07
373	ICE ARENA LEVY LIMIT = 100% OF (372) =	388	PRORATION FACTOR TO REFLECT STATEWIDE CAP	1.00000000	
FY2026 CAREER & TECHNICAL		389	ANNUAL OPEB LEVY LIMIT = (387)X(388) =	104,953.00	
374	SHARE OF FY2026 EST COOPERATIVE BUDGET				
375	FY2026 ESTIMATED DISTRICT BUDGET 209,078.00				
376	FY2026 EST BUDGET = (374)+(375) = 209,078.00				
377	PRELIMINARY REVENUE = .35X(376) = 73,177.30				

ADDITIONAL LTFM REVENUE FOR FOR QUALIFIED VOLUNTARY PRE-K		***OLD LAW H&S CONT***		***LTFM TOTAL AIDS & LEVIES CONT***	
768	NET LTFM REQ DEBT SERVICE FOR VPK	408	NEW PAYGO LTFM LEVY FOR VPK	54	2023-24 ADJ PU (ACT) 727.32
408	NEW PAYGO LTFM LEVY FOR VPK	415	TOTAL OLD LAW ALT FAC AND AF/H&S REVENUE = (408)+(413)+(414) +(765)+ (766)+(767) +(768)+(406)+(770) = 166,462.07	425	FY2024 ANTC PER APU = (35)/(54) = 16,560.91
409	TOTAL LTFM REVENUE UNDER NEW LAW = (403)+(407) +(408)+(768) = 383,656.11	426	STATEWIDE ANTC/APU 13,658.23	427	LTFM EQUAL FACTOR = 125.5% OF (426) = 17,141.08
	OLD LAW HEALTH & SAFETY (H&S)	428	LTFM LEVY RATIO = LSR OF 1 OR (425)/(427) = .96615324	429	LTFM AID RATIO = 1-(428) = .03384676
410	OLD LAW HEALTH & SAFETY REVENUE = FY2027 ESTIMATED H&S COST =	416	ELIGIBLE FOR OLD LAW DEF MAINT REVENUE? YES	430	LTFM INITIAL EQUAL AID = (424)X(429) = 9,005.81
411	REG ALT FAC PAYGO REVENUE APPROVED FOR FY2027	417	OLD LAW DEFERRED MAINTENANCE REVENUE = (403)X\$64/\$380 = 36,580.05	431	LTFM INITIAL EQUALIZED LEVY = (424)-(430) = 257,070.19
412	ALT FAC/H&S PAYGO REV FOR NEW APPROVALS	418	TOTAL OLD LAW FORMULA REVENUE FOR HOLD HARMLESS = (410)+(415)+(417) = 203,042.12	432	2015 TOTAL ALT FAC GRANDFATHER AID
413	PAYGO REVENUE FOR ALT FAC AND AF/H&S = (411)+(412) =		**LTFM REVENUE**	433	TOTAL LTFM EQUAL AID = GREATER OF (430) OR (432) = 9,005.81
406	NEW PAYGO LTFM LEVY FOR ELIG ROOFING>\$100K	419	LTFM REVENUE FOR SCHOOL DISTRICT PROJECTS = GREATER OF (409) OR (418) = 383,656.11	434	TOTAL LTFM EQUAL LEVY = GTR OF ZERO OR (424)-(433) = 257,070.19
765	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC BONDS 1A	420	DISTRICT REQUESTED REDUCTION FROM MAXIMUM (FROM LIS SYSTEM)	435	TOTAL LTFM UNEQUAL LEVY = GTR OF ZERO OR (423)-(433)-(434) = 117,580.11
766	NET DEBT SERVICE FOR EXISTING AND NEW REGULAR ALT FAC/H&S BONDS 1B 166,462.07	421	DISTRICT LTFM REVENUE = (419)-(420) = 383,656.11	436	TOTAL LTFM LEVY = (434)+(435) = 374,650.30
767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K	422	DISTRICT SHARE OF ELIGIBLE COOP/INTERMED LTFM PROJECTS		**DEBT SERV PORTION OF LTFM REV**
414	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS FOR ALT FAC 1A, IF (416) = NO THEN (769), ELSE 0 =	423	TOTAL LTFM REVENUE = (421)+(422) = 383,656.11	765	NET ALT FAC REG DEBT
768	NET LTFM REQ DEBT SERVICE FOR VPK	57	2026-27 ADJ PU (EST) 700.20	766	NET ALT FAC/H&S DEBT 166,462.07
770	NET LTFM REQ DEBT FOR ELIG ROOFING >\$100K	424	LTFM EQUALIZED REVENUE = LSR OF (419), (421), OR \$380X(57) = 266,076.00	767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K
		35	2024 AG MODIFIED ANTC FOR LTFM REVENUE 12,045,083	768	NET LTFM REQ DEBT SERVICE FOR VPK
				769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS

DEBT SERV PORT LTFM REV CONT		***DISABLED ACCESS LIMIT***		***APPROVED INTERMED CAPITALIZED***	
770	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS	448	FY 1992 - FY2027 APPROV DIS ACC COSTS 239,621.00	462	**ADMINISTRATIVE SPACE** FY2026 JOINT
771	TOTAL DEBT SERVICE LTFM REVENUE = (765)+(766)+(767) + (768)+(769)+(770) = 166,462.07	449	MAXIMUM = GTR OF (JUNE 1991 COMPONENT DIST X 150,000) OR 300,000 = 300,000.00	463	FY2027 JOINT
437	LTFM DEBT SERV EQUAL REVENUE = LESSER OF (424) OR (771) = 166,462.07	450	LSR OF (448) OR (449) 239,621.00		**INSTRUCTIONAL/STORAGE**
429	LTFM AID RATIO .03384676	451	FIRST YEAR DISABLED ACCESS LEVY CERTIFIED 1995	464	FY2026 JOINT
438	LTFM DEBT INITIAL EQUAL AID = (437)X(429) = 5,634.20	452	LAST YEAR TO CERTIFY = (451)+7 YEARS = 2002	465	FY2027 JOINT
439	LTFM DEBT EQUAL AID = GREATER OF (432) OR (438) BUT NOT MORE THAN (771) = 5,634.20	453	TOTAL CUM CERT LEVY (PAY 93 TO PAY 24) 239,621.00	466	**EXCESS FUNDS CAP LEASE** FY2026 JOINT
440	LTFM DEBT EQUAL LEVY = GTR OF ZERO OR (437)-(439) = 160,827.87	454	CERT LEVY PAY 2025	467	FY2027 JOINT
441	LTFM DEBT UNEQUAL LEVY = GTR OF ZERO OR (771)-(439)-(440) =	455	TOTAL CERTIFIED LEVY = (453)+(454) = 239,621.00	468	TOT INTERMEDIATE CAPITALIZED = SUM[(462) TO (465)] - (466)-(467) =
		456	DISABLED ACCESS LIMIT = GREATER OF ZERO OR (450)-(455) =	469	TOT INTERMEDIATE LEASE COSTS = (461)+(468) =
			LEASE LEVY LIMITATION	57	2026-27 ADJ PU (EST) 700.20
	GEN FUND PORTION OF LTFM REV		DISTRICT'S SHARE OF JOINT LEASE FOR INTERMEDIATE DISTRICTS 287, 288, 916 AND 917	470	INTERMEDIATE PUPIL UNIT MAX LIMIT = \$65X(57) =
423	TOTAL LTFM REVENUE 383,656.11			471	INTERMEDIATE LEASE LIMIT = LSR (469) OR (470) =
442	TOTAL GENERAL FUND LTFM REVENUE = (423)-(771) = 217,194.04			472	INTERMEDIATE CARRYOVER (INCL IN REGULAR LEASE LIMIT) = (469)-(471) =
443	LTFM GEN FUND EQUAL REV = (424)-(437) = 99,613.93				**APPROVED REG OPERATING LEASES**
444	LTFM GEN FUND EQUAL AID = (433)-(439) = 3,371.61				**ADMINISTRATIVE SPACE**
445	GEN FUND LTFM EQUAL LIMIT = GTR OF ZERO OR (443)-(444) = 96,242.32	457	FY2026 JOINT	473	FY2026 NONJOINT
446	GEN FUND LTFM UNEQUAL LIMIT = GTR OF ZERO OR (442)-(444)-(445) = 117,580.11	458	FY2027 JOINT	474	FY2027 NONJOINT
447	TOTAL GEN FUND LTFM LEVY = (445)+(446) = 213,822.43				**INSTRUCTIONAL/STORAGE**
		459	FY2026 JOINT	475	FY2026 NONJOINT 21,500.00
		460	FY2027 JOINT	476	FY2027 NONJOINT
		461	TOT INTERMEDIATE OPERATING = (457) TO (460) =	477	REG OPERATING LEASES = SUM (473) TO (476)= 21,500.00

APPROVED REGULAR CAPITALIZED LEASES		***OTHER INITIAL GENERAL LEVIES***		***COMMUNITY SERVICE***	
ADMINISTRATIVE SPACE		495	CONSOLIDATION/ TRANSITION	**BASIC COMMUNITY EDUCATION**	
478	FY2026 NONJOINT	496	REORGANIZATION	600	POPULATION (YR 2020) 4,133
479	FY2027 NONJOINT	497	OPERATING DEBT	601	GTR OF (600) OR 1,335 4,133
INSTRUCTIONAL/STORAGE		498	HEALTH BENEFITS	602	YOUTH SERVICE PROG? NO
		499	ADDL RETIREMENT (MPLS AND STP)	603	AFTER SCHOOL ENRICHMENT? YES
480	FY2026 NONJOINT	500	SEVERANCE	604	FY2027 GENERAL REVENUE
481	FY2027 NONJOINT	501	ADMIN DISTRICT	= \$6.35X(601) = 26,244.55	
EXCESS FUNDS CAP LEASE		502	SWIMMING POOL	605	FY2027 YOUTH SERVICE
482	FY2026 NONJOINT	503	TREE GROWTH	REV = \$1.00X(601) =	
483	FY2027 NONJOINT	504	CONSOLIDATION/ RETIREMENT	606	FY2027 AFTER SCHOOL
484	REG CAPITALIZED LEASES = [SUM (478) TO (481)] -[(482)+(483)] =	505	ECON DEVELOP ABATE	REVENUE = \$1.85X(601)	
		506	OTHER GENERAL (MEMO)	NOT TO EXCEED 10,000	
		SUBTOTAL, OTHER INITIAL GENERAL LEVIES = (495) TO (505) =		AND \$0.43XPOPULATION IN EXCESS OF 10,000 = 7,646.05	
485	TOTAL APPROVED REGULAR LEASE COST & CARRYOVER = (472)+(477)+(484) = 21,500.00	**INITIAL GENERAL FUND LEVY**		607	FY2027 COMMUNITY EDUCATION REVENUE
57	2026-27 ADJ PU (EST) 700.20	507	GENERAL RMV VOTER APPROVED = (316) = 160,021.97	= (604)+(605)+(606) = 33,890.60	
486	REG PUPIL UNIT MAXIMUM LIMIT = \$212X(57) = 148,442.40	508	GENERAL RMV OTHER = (311)+(242) +(245) = 417,892.95	30	2024 ANTC 20,873,099
487	COMM APPROVED LIMIT	509	GENERAL NTC VOTER APPROVED = (493)	608	STANDARD COMM ED LEVY = 0.003128X(30) = 65,291.05
488	REGULAR MAX LIMIT = GTR OF (486) OR (487) = 148,442.40	510	GENERAL NTC OTHER = (337)+(359)+(363) +(365)+(368)+(371) +(373)+(385)+(389) +(494)-(493)+(506) = 595,047.88	609	COMM ED LEVY LIMIT = LSR (607) OR (608) = 33,890.60
489	REGULAR LEASE LIMIT = LSR OF (485) OR (488) = 21,500.00	511	TOTAL INITIAL GENERAL LEVY LIMITATION = (507)+(508)+(509) +(510) = 1,172,962.80	610	FY2027 EST GROSS COMM ED AID = (607)-(609) =
490	TOTAL LEASE LEVY LIMIT = (471)+(489) = 21,500.00	**INITIAL CAPITAL RELATED LEVIES**		**EARLY CHILD FAMILY EDUCATION**	
232	OPERATING CAPITAL 151,915.39			FY2025 ECFE ANNUAL REPORT MUST BE SUBMITTED TO CERTIFY EARLY CHILDHOOD FAMILY ED & HOME VISIT LEVIES FOR FY2027	
447	LT FAC MAINTENANCE 213,822.43			611	DIST PLANS TO LEVY FOR FY2027 ECFE REVENUE? YES
456	DISABLED ACCESS			612	ECFE ANNUAL REPORT SUBMITTED? YES
490	LEASE LEVY 21,500.00			613	POPULATION UNDER FIVE YEARS OF AGE 186
491	COOP BLDG REPAIR			614	GTR OF 150 OR (613) = 186
492	OTHER CAPITAL (MEMO)			615	ECFE ALLOWANCE = 0.023X(100) = 177.22
493	CAP PROJECTS REFER				
494	CAPITAL RELATED LIMITS = (232)+(447)+(456) +(490)+(491)+(492) +(493) = 387,237.82				

ECFE CONT		***ADULTS WITH DISABILITIES CONT***		***GENERAL DEBT SERVICE (FUND 7)***				
616	FY2027 EARLY CHILD FAMILY REVENUE IF (611) = YES = (614)X(615), IF ANNUAL REPT = YES	32,962.92	630	ANTC TIMES DISTRICT TAX RATE NOT TO EXCEED 0.005 = (30)X0.00005 =	REQUIRED DEBT SERVICE LEVY (EQUAL TO 105% OF THE FY2027 PRINCIPAL AND INTEREST PAYMENTS)			
30	2024 ANTC	20,873,099	631	DISABLED ADULTS LEVY LIMIT = LESSER OF (629) OR (630) =	**REQ DEBT ELIGIBLE FOR LTFM REV** FACILITIES MAINTENANCE (LTFM) REV			
617	ECFE TAX RATE	.00177098	632	ADULTS WITH DISABILITIES AID = (629)-(631) =	700	ALT FAC REGULAR REQ DEBT SERV LEVY		
618	= (617)X(30) =	36,965.84		**SCHOOL-AGE CARE**	701	ALT FAC/H&S REQ DEBT SERV LEVY 169,409.00		
619	EARLY CHILD LEVY LIMIT = LESSER OF (616) OR (618) =	32,962.92	633	FY2027 SCHOOL-AGE CARE REVENUE (FY2027 EST COST)	702	NEW LTFM REQ DEBT FOR ELIG H&S>\$100K		
620	EST FY2027 EARLY CHILD AID = (616)-(619) =		30	2024 ANTC	20,873,099	703	NEW LTFM REQ DEBT SERVICE FOR VPK	
	HOME VISITING LIMIT		46	2026-27 RES PU (EST)	679.40	704	NEW LTFM REQ DEBT FOR ALL OTHER PROJECTS	
621	DIST PLANS TO LEVY FOR FY2027 HOME VISIT? YES		634	ANTC/RES PU = (30)/(46) =	30,722.84	705	NEW LTFM REQ DEBT FOR ALL ROOF PROJECTS	
622	HOME VISITING REVENUE IF (621) = YES AND (618) > \$0, = \$3.00X(613), ELSE = \$0	558.00	635	LEVY RATIO = LSR OF 1 OR (634)/\$2,318 =	1.00000000	706	TOTAL REQ DEBT SERV LEVY FOR LTFM REVENUE = (700)+(701)+(702) +(703)+(704)+(705) =	
230	FY2027 ANTC/ADJ PU	29,810.20	636	FY2027 SCHOOL-AGE CARE LIMIT = (633)X(635) =			169,409.00	
623	HOME VISIT LEVY RATIO = LESSER OF 1 OR (230)/\$17,250 =	1.00000000	637	FY2027 EST GROSS SCHOOL-AGE CARE AID = (633)-(636) =			**REQ DEBT ELIGIBLE FOR NATURAL** DISASTER EQUAL AID (MS 123B.535)	
624	FY2027 HOME VISIT LIMIT = (622)X(623) =	558.00		**COMMUNITY SERVICE SUMMARY**		707	NATURAL DISASTER REQ DEBT SERV LEVY	
625	FY2027 EST HOME VISIT AID = (622)-(624) =		638	OTHER COMM ED (MEMO)			**REQUIRED DEBT ELIGIBLE FOR DEBT** EQUALIZATION AID (MS 123B.53)	
	ADULTS WITH DISABILITIES		639	TOTAL INITIAL COMMUNITY SERVICE LEVY LIMIT = (609)+(619)+(624) +(631)+(636)+(638) =	67,411.52	708	TACONITE BONDS REQ DEBT SERV LEVY	
626	ADULTS WITH DISABILITIES REQUEST? NO					709	TAC FUNDING FOR BONDS (NOT IRRRB)	
627	DISTRICT POPULATON TIMES \$0.34 = (600)X\$0.34 =					710	TAC ADJ TO REQ = (709) OR [(709)X1.05] =	
628	FY 23 ADULTS WITH DISABILITIES REVENUE					711	NET REQUIRED DEBT SERVICE LEVY TACONITE = (708)-(710) =	
629	TOTAL REVENUE, = GREATER OF (627) OR (628) =					712	VOTER APPR ELIG BONDS SOLD BY JULY 1, 2025	928,093.00

DEBT EQUAL AID CONT		***NON-VTR APPR INELIG BOND CONT***		***FUND 7 DEBT BALANCE CONT***	
713	NON-VOTER ELIG BONDS SOLD BY JULY 1, 2025	729	GDS REQ DEBT SERV LEVY = (706)+(707)+(715) +(718)+(719)+(728) = 1,097,502.00	744	FUND 7 AVAIL BALANCE = GTR OF ZERO OR [(740) -(741)-(742)-(743)] = 19,091.46
714	VOTER APPR IRRRB BONDS SOLD BY JULY 1, 2025	730	GDS REQ DEBT SERV LEVY VOTER APPR = (711)+(712) +(714)+(716)+(719) = 928,093.00	745	RETAIN FOR CAPITAL LOAN REPAYMENT
715	TOTAL REQUIRED DEBT LEVY ELIG FOR DEBT EQUAL AID = (711)+(712) +(713)+(714) = 928,093.00	30	2024 ANTC 20,873,099	746	APPROVED DEBT EXCESS TO BE RETAINED
	REQUIRED DEBT FOR BONDS ELIG FOR FUTURE DEBT EQUALIZATION AID	731	MAXIMUM EFFORT DEBT SERVICE TAX RATE %	747	DISTRICT REQUESTED ADDITIONAL EXCESS
716	VOTER APPR BONDS SOLD AFTER JULY 1, 2025 ELIG FOR FUTURE AID	732	MAX EFFORT DEBT SERV LEVY = (30)X(731) =	748	CERTIFIED DEBT EXCESS = GTR OF 0 OR (744) -(745)-(746)+(747) = 19,091.46
717	NON-VOTER BONDS SOLD AFTER JULY 1, 2025 ELIG FOR FUTURE AID	733	DEBT EQUAL REVENUE BASE = GTR OF ZERO OR [(715)-(732)] = 928,093.00	749	EXCESS USED TO RETIRE FAC & EQUIP BONDS
718	SUBTOTAL, FUTURE DEBT AID ELIGIBLE = (716)+(717) =	734	BOARD AUTHORIZED TRANSFER TO FUND 7 REDUCING REQUIRED DEBT SERVICE LEVY	750	ADJUSTED DEBT EXCESS = (748)-(749) = 19,091.46
	OTHER REQUIRED DEBT FOR BONDS INELIGIBLE FOR DEBT EQUAL AID	735	FEDERAL FUNDS REDUCING REQUIRED DEBT SERVICE LEVY		**BREAKDOWN OF NET DEBT EXCESS**
719	VOTER APPR BONDS INELG FOR DEBT EQUAL AID		**FUND 7 DEBT BALANCE**	751	BASE FOR NET DEBT EXCESS DISTRIBUTION = IF (732)>0, THEN 0 ELSE (729)-(718) = 1,097,502.00
	NON-VOTER APPR INELIG BONDS	736	JUNE 2024 FUND 7-425 BAL FOR BOND REFUND	752	DEBT EXCESS RATIO = LSR 1 OR (750)/(751) = .01739538
720	FACIL BOND-MS 123B.62	737	JUNE 2024 FUND 7-451 BAL FOR QZAB & QSCB	753	NET DEBT EXCESS FOR ELG REQ DEBT SERVICE = (715)X(752) = 16,144.53
721	EQUIP BOND-MS 123B.61	738	JUNE 2024 FUND 7-460 BALANCE NONSPENDABLE	754	EXCESS FOR ELIGIBLE ALT FAC REGULAR BONDS = (700)X(752) =
722	REORG OPER DEBT	739	JUNE 2024 FUND 7-463 BALANCE UNASSIGN NEG	755	EXCESS FOR ELIGIBLE ALT FAC/H&S BONDS = (701)X(752) = 2,946.93
723	ECON DEV ABATEMENT	740	JUNE 2024 FUND 7-464 BALANCE RESTRICTED (FOR DEBT EXCESS) 73,966.56	756	EXCESS FOR ELIGIBLE LTFM IAQFAA BONDS = (702)X(752) =
724	JUDGMENT	741	PAY 24 DEBT EXCESS LEVY REDUCTION	757	EXCESS FOR ELIGIBLE LTFM VPK BONDS = (703)X(752) =
725	OTHER NON-VOTER	742	PAY 25 DEBT EXCESS LEVY REDUCTION	758	EXCESS FOR ELIGIBLE LTFM OTHER BONDS = (704)X(752) =
726	INELG LEASE PURCHASE	743	5% OF PAY 26 REQ DEBT SERV LEVY = (729)X5% = 54,875.10		
727	SUBTOTAL, REQ DEBT FOR NON-VOTER INELIG BONDS = (720) THRU (726) =				
728	REQ DEBT SERVICE LEVY FOR BONDS INELGIBLE FOR DEBT EQUAL AID = (718)+(719)+(727) =				

NET DBT EXCESS BREAKDOWN CONT		***LTFM AID CONT***		***DEBT EQUALIZATION AID***	
759	EXCESS FOR ELIGIBLE LTFM ROOF BONDS = (705)X(752) =	437	LTFM DEBT EQUAL REV 166,462.07	733	DEBT EQUAL BASE 928,093.00
		439	LTFM DEBT EQUAL AID 5,634.20	753	DEBT EXCESS FOR ELIG REQUIRED DEBT 16,144.53
760	GENERAL FUND LEVY ADJ FOR FACILITY & EQUIP BONDS = ZERO-(720) -(721)-(749) =	440	LTFM DEBT EQUAL LEVY 160,827.87	782	FY2027 NET REV ADJ TO DEBT EQUALIZATION REVENUE (MEMO)
		441	LTFM DEBT UNEQUAL LVY		
761	UNALLOCATED DEBT EXCESS = GTR OF ZERO OR [(750)-(751)] =	772	LTFM DEBT LEVY LIMIT (440)+ (441)+(754)+(755)+(756)+ (757)+(758)+(759) = 163,774.80	783	FY2027 GROSS DEBT EQUALIZATION REVENUE = (733)-(753)+(782) = 911,948.47
			***NATURAL DISASTER DEBT EQUAL**		
	***NET DEBT EXCESS SUMMARY**	30	2024 ANTC 20,873,099	30	2024 ANTC 20,873,099
762	DEBT EXCESS FOR VOTER APPROVED BONDED DEBT = [(730)-(716)]X(752) = 16,144.53	773	TEN PERCENT ANTC = 0.10X(30) = 2,087,309	784	= 0.1050X(30) = 2,191,675.40
763	DEBT EXCESS FOR NON- VOTER APPROVED DEBT = (750)-(761)-(762) = 2,946.93	707	REQ DEBT LEVY FOR NATURAL DISASTER DEBT	785	MAX UNEQ LOCAL EFFORT = 0.1574X(30) = 3,285,425.78
764	NET DEBT EXCESS FOR DEBT SERV LEVY REDUCT = (762)+(763) = 19,091.46	774	FY2027 DISASTER DEBT EQ REV = GTR OF ZERO OR [(707)-(773)] =	786	FY2027 NET DEBT EQ REV = GTR OF 0 OR [(783)-(785)] =
	LONG TERM FACILITIES MAINT AID	54	2023-24 ADJ PU (ACT) 727.32	787	PRELIM TIER 1 EQU REV = LSR (786) OR (784) =
765	NET ALT FAC REG DEBT = (700)-(754) =	775	FY2024 ANTC PER APU = (30)/(54) = 28,698.65	788	PRELIM TIER 2 EQU REV = (786)-(787) =
766	NET ALT FAC/H&S DEBT = (701)-(755) = 166,462.07	776	STATEWIDE AVE ANTC INC PER APU 14,626.35	732	MAXIMUM EFFORT DEBT SERVICE LEVY
767	NET LTFM REQ DEBT FOR ELIG H&S>\$100K = (702)-(756) =	777	DISASTER EQUAL FACTOR = 300% OF (776) = 43,879.05	789	MAX EFFORT TIER 1 REV
768	NET LTFM REQ DEBT FOR ELIG VPK = (703)-(757) =	778	NATURAL DISASTER LEVY RATIO = LSR OF 1 OR (775)/(777) = .65403991	790	MIN TIER 2 REV FOR MAX EFFORT = GTR OF ZERO OR (783)-(732) =
769	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (704)-(758) =	779	DISASTER AID RATIO = 1-(778) = .34596009	791	TIER 1 EQUAL REV = GTR OF (787) OR (789) =
770	NET LTFM REQ DEBT FOR ALL OTHER PROJECTS = (705)-(759) =	780	DISASTER DEBT EQUAL AID = (774)X(779) =	792	TIER 2 EQUAL REV = GTR OF (788) OR (790) =
771	NET DEBT LEVY FOR LT FAC MAINT = (765)+(766)+(767) + (768)+(769)+(770) = 166,462.07	781	DISASTER LEVY LIMIT = (707)-(780) =	54	2023-24 ADJ PU (ACT) 727.32
				793	2024 ANTC /ADJ APU = (30)/(54) = 28,698.65
				794	TIER 1 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (793)/[GTR OF \$4,430 OR 55.33% OF (776)] = 1.00000000
				795	TIER 2 DEBT EQUAL LEVY RATIO = LSR OF 1 OR (793)/[GTR OF \$8,000 OR 100% OF (776)] = 1.00000000

DEBT EQUALIZATION AID CONT		***ADJ TO GDS LIM FOR IRRRB ALLO***		***FUND 47 DEBT BALANCE***	
796	TIER 1 DEBT EQU AID RATIO = 1-(794) =	810	DEBT EQUAL AID ELIG, NON VOTER APPROVED =GTR OF [(713)-(801)-(808)] OR ZERO =	906	REQ DEBT SERV LEVY FOR PENSION BONDS (MPLS)
797	TIER 2 DEBT EQU AID RATIO = 1-(795) =			907	REQ DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (905)+(906) =
798	TIER 1 DEBT AID = (791)X(796) =	811	DEBT EQUAL AID INELIG, VOTER APPROVED =(716)+(719) =	908	JUNE 2024 FUND 47-425 BAL FOR BOND REFUND
799	TIER 2 DEBT AID = (792)X(797) =	812	DEBT EQUAL AID INELIG, NON VOTER APPROVED =(717)+(727) =	909	JUNE 2024 FUND 47-460 BALANCE NONSPENDABLE
800	TOTAL DEBT EQ AID = (798)+(799) =			910	JUNE 2024 FUND 47-463 BALANCE UNASSIGN NEG
801	NON VOTER DEBT AID = (800)X(713)/(715) =	772	LTFM DEBT LEVY LIMIT NON VOTER APPROVED 163,774.80	911	JUNE 2024 FUND 47-464 BALANCE RESTRICTED
802	VOTER APPR DEBT AID = (800)-(801) =	781	DISASTER LEVY LIMIT VOTER APPROVED	912	JUNE 2024 FUND 47-464 BALANCE VOTER APPROV
				913	JUNE 2024 FUND 47-464 BAL NON-VOTER APPROV = (911)-(912) =
	MINIMUM EST MAX EFFORT PAYMENT		**INITIAL GENERAL DEBT SERVICE**		
732	MAX EFFORT DEBT LEVY	813	INITIAL GDS LEVY LIM VOTER APPROVED = (809)+(811)+(781) = 928,093.00	914	PAY 24 OPEB DEBT EXC REDUCTION NON-VOTER
803	MAX EFFORT REQ LEVY = GTR OF ZERO OR [(729)+(925)+(926)-(706) -(719)-(720)-(721) =	814	INITIAL GDS LEVY LIM NON VOTER APPROVED = (810)+(812)+(772) = 163,774.80	915	PAY 25 OPEB DEBT EXC REDUCTION NON-VOTER
804	MINIMUM EST MAX EFFORT PAYMENT = GTR OF 0 OR (732)-(802) =	815	TOTAL INITIAL GDS LEVY LIMIT = (813)+(814) = 1,091,867.80	916	5% OF REQUIRED OPEB DEBT SERV LEVY VOTER = (902)X5% =
				917	5% OF REQUIRED OPEB DEBT SERV LEVY NONVOT = (907)X5% =
	ADJUSTMENT TO GDS LIMIT FOR IRRRB ALLOCATION		**OTR POSTEMPLOY BENEFITS (OPEB)** & PENSION DEBT SERVICE (FUND 47)	918	RETAIN FOR CAP LOAN REPAYMENT NON-VOTER
805	FY2027 IRRRB FUNDING FOR VOTER-APPR BONDS	900	LEVY BONDS IRREV TRUST VOTER APPROVED	919	APPROV DEBT EXCESS TO BE RETAINED NON-VOTER
806	PAY 26 IRRRB ADJUSTMENT FOR VOTER-APPROV BONDS = - ((805)X1.05) =	901	LEVY BONDS REVOC TRUST VOTER APPROVED	920	FUND 47 AVAILABLE BALANCE VOTER APPROVED = GREATER OF ZERO OR [(912)-(916)] =
807	FY2027 IRRRB FUNDING FOR NON-VOTER BONDS	902	REQ DEBT SERV LEVY OPEB BONDS VOTER APPROVED = (900)+(901) =	921	FUND 47 AVAILABLE BALANCE NON-VOTER = GTR ZERO OR [(913)- SUM (914) TO (919)] =
808	PAY 26 IRRRB ADJUSTMENT FOR NON-VOTER BONDS = - ((807)X1.05) =	903	LEVY BONDS IRREV TRUST NON-VOTER APPROVED	922	CLOSING FUND 47 TO FUND 7 TRANSFER IF (921) GTR ZERO AND (907) = ZERO, ELSE 0
809	DEBT EQUAL AID ELIG, VOTER APPROVED = GTR OF ZERO OR [(711)+(712)+(714) +(804)-(802)-(806)] = 928,093.00	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 CONT		***LOR TIER 1 LEVY ADJ CONT***		***FY2026 TRANSITION LEVY ADJUST***	
923	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION BONDS VOTER APPROVED	1005	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 279)	1020	FY2026 TRANSITION LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 213) 11,429.72
924	ADDITIONAL DEBT EXCESS REQUESTED OPEB/PENSION NON-VOTER APPROVED	1006	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 306)	1021	24 PAY 25 LIMIT 11,429.71
925	NET DEBT SERVICE LEVY FOR VOTER APPROVED OPEB/PENSION BONDS = (902)-(920)-(923) =	1007	24 PAY 25 LIMIT 94,046.98	1022	24 PAY 25 LEVY 11,429.71
926	NET DEBT SERVICE LEVY FOR OPEB/PENSION BONDS NON-VOTER APPROVED = (907)-(921)-(924) =	1008	24 PAY 25 LEVY 94,046.98	1023	FY2026 TRANSITION LEVY ADJUSTMENT = ((1020)-(1021)) = .01
		1009	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1005) +(1006)+(1007) = 94,046.98		**FY2026 1ST TIER REFERENDUM** LEVY ADJUST
		1010	PAY 25 LEVY BEFORE TRBA AND HOLD HARM ADJ = (1005) +(1006)+(1008) = 94,046.98	1024	FY2026 1ST TIER REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 242) 139,166.52
	LEVY LIMITATION ADJUSTMENTS	1011	FY2026 LOR TIER 1 LEVY ADJUSTMENT = ((1004)-(1010)) =	1025	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 280)
A	IN GENERAL, IF WE HAVE:			1026	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 307)
B	FINAL LEVY AUTHORITY		**FY2026 LOR TIER 2**	1027	24 PAY 25 LIMIT 139,166.52
C	PREVIOUSLY CALCULATED AUTHORITY		LEVY ADJUSTMENT	1028	24 PAY 25 LEVY 139,166.52
D	CERTIFIED LEVY BASED ON (B)	1012	FY2026 LOR TIER 2 (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 202) 182,184.48	1029	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1027) = 139,166.52
	LEVY ADJUSTMENT, THEN:			1030	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1025)+(1026) +(1028) = 139,166.52
	IF A>B, D=A-B			1031	FY2026 1ST TIER VTR REF LEVY ADJUSTMENT
	IF A<C, D=A-C				
	OTHERWISE D=ZERO				
	GENERAL FUND ADJUSTMENTS	1013	24 PAY 25 LIMIT 182,184.48		
	FY2026 OPERATING	1014	24 PAY 25 LEVY 182,184.48		
	CAPITAL LEVY ADJUSTMENT	1015	FY2026 LOR TIER 2 LEVY ADJUSTMENT		
1000	FY2026 OPER CAP LEVY AUTH (FROM FY2026 GENERAL EDUC REV REPORT, LINE 197) 155,256.58				
1001	24 PAY 25 LIMIT 154,476.57				
1002	24 PAY 25 LEVY 154,476.57				
1003	FY2026 OPER CAPITAL LEVY ADJUSTMENT = ((1000)-(1001)) = 780.01	1016	FY2026 EQUITY LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 205) 83,139.99		
		1017	24 PAY 25 LIMIT 83,295.50		
	FY2026 LOR TIER 1 LEVY ADJUST	1018	24 PAY 25 LEVY 83,295.50		
1004	FY2026 LOR TIER 1 (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 185) 94,046.98	1019	FY2026 EQUITY LEVY ADJUSTMENT = ((1016)-(1018)) = 155.51-		

FY2026 2ND TIER REF LEVY ADJ		***FY2026 UNEQUAL REF ADJ CONT***		***FY2026 REFERENDUM HOLD***	
1032	FY2026 2ND TIER REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 244)	1046	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1044) =	1056	FY2026 ALLOC OF HOLD HARM TO REF LEVY CATEGORIES (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINES 285 TO 287)
1033	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 281)	1047	FY2026 UNEQUALIZED REF LEVY ADJUSTMENT	1057	TIER 1 LEVY
1034	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 308)	**FY2026 TBRA ALLOCATION ADJUST** TO VOTER-APPROVED LEVIES		1058	TIER 2 LEVY
1035	24 PAY 25 LIMIT	**FY2026 ALLOCATION OF TBRA** TO REF LEVY CATEGORIES (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINES 257 TO 259)		1059	UNEQL LEVY
1036	24 PAY 25 LEVY	1048	TIER 1 LEVY	1060	TOTAL HOLD HARM ALLOC TO REF LEVY CATEGORIES = (1057) TO (1059) =
1037	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1035) =	1049	TIER 2 LEVY	1061	TOTAL FY2026 HOLD HARM ALLOC TO REF LEVY CATEGORIES FROM PAY 25 LEVY = (1026) +(1034)+(1042) =
1038	PAY 25 LEVY BEFORE TBRA AND HOLD HARM ADJ = (1033)+(1034) +(1036) =	1050	UNEQL LEVY	1062	FY2026 HOLD HARM ALLOC VTR-APPR ADJUSTMENT = (1061)-(1060) =
1039	FY2026 2ND TIER REF LEVY ADJUSTMENT	1051	TOTAL FY2026 TBRA ALLOC TO REF LEVY CATEGORIES = (1048) TO (1050) =	**FY2026 REFERENDUM HOLD HARMLESS** ADJUSTMENT TO TIER 1 LEVIES	
FY2026 UNEQUAL REF LEVY ADJ		1052	TOTAL FY2026 TBRA ALLOC TO REF LEVY CATEGORIES FROM PAY 25 LEVY = (1025)+(1033) +(1041) =	1063	FY2026 ALLOC OF HOLD HARM TO LOR TIER 1 LEVY (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 284)
1040	FY2026 UNEQUAL REF LEVY AUTH (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 246)	1053	FY2026 TBRA ALLOCATION VTR-APPR ADJUSTMENT = (1052)-(1051) =	1064	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 306)
1041	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 282)	**FY2026 LOR TBRA ALLOCATION ADJ**		1064	FY2026 HOLD HARM ALLOC TIER 1 LEVY ADJUSTMENT = (1006)-(1063) =
1042	ALLOC OF REF HOLD HARM (FROM PAY 25 LEVY REPORT, LINE 309)	1054	FY2026 ALLOCATION OF TBRA TO LOR TIER 1 LEVY (FROM FY2026 GENERAL EDUC REVENUE REPORT, LINE 256)	**FY2026 INTEGRATION ADJUSTMENT**	
1043	24 PAY 25 LEVY	1005	ALLOCATION OF TBRA (FROM PAY 25 LEVY REPORT, LINE 279)	1065	FY2026 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 21)
1044	24 PAY 25 LEVY	1055	FY2026 TBRA ALLOCATION LOR LEVY TIER 1 ADJUSTMENT = (1005)-(1054) =	1066	24 PAY 25 LIMIT
1045	PAY 25 LIMIT BEFORE TBRA AND HOLD HARM ADJ = (1041)+(1042) +(1043) =	1067		1067	24 PAY 25 LEVY
		1068		1068	FY2026 INTEGRATION ADJUSTMENT LIMIT

FY2026 ALT TEACHER COMP ADJ		***FY2025 LTFM EQUAL LVY ADJ CONT***		***FY2024 LOR TIER 1 LEVY ADJ***				
1069	FY2026 ALT COMP LEVY AUTH (FROM FY2026 GEN ED REVENUE REPORT, LINE 338)	1083	23 PAY 24 LIMIT	90,386.15	1103	FY2024 LOC OPT TIER 1 AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 209)	72,036.78	
		1084	23 PAY 24 LEVY	90,386.15				
		1085	TOTAL ADJUSTMENT = (1082)-(1084) =	5,640.16-				
1070	24 PAY 25 LIMIT				1104	22 PAY 23 LIMIT	71,291.98	
1071	24 PAY 25 LEVY				1105	22 PAY 23 LEVY	71,291.98	
1072	FY2026 ALT TEACH COMP LEVY ADJUSTMENT	1086	24 PAY 25 ADJ LIMIT	5,640.16-	1106	TOTAL ADJUST TO PAY 23 LOR OPTIONAL LEVY AUTH = ((1103)-(1104)) =	744.80	
		1087	24 PAY 25 ADJ LEVY	5,640.16-				
		1088	FY2025 LTFM EQUALIZED LEVY ADJUST		1107	23 PAY 24 ADJ LIMIT	1,646.26	
FY26 & FY25 CAPITAL RELATED ADJ					1108	23 PAY 24 ADJ LEVY	1,646.26	
FY2026 LTFM EQUAL LEVY ADJ		**FY2025 LTFM UNEQUAL LEVY ADJ**			1109	FY2024 LOR OPTIONAL LEVY ADJUSTMENT = ((1106)-(1108)) =	901.46-	
1073	FY2026 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2026 WEBSITE REPORT, LINE 63)	84,339.91	1089	FY2025 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2025 WEBSITE REPORT, LINE 64)	99,779.53			
1074	24 PAY 25 LIMIT	84,340.31				**FY2024 LOR TIER 2 LEVY ADJUST**		
1075	24 PAY 25 LEVY	84,340.31	1090	23 PAY 24 LIMIT	98,003.94			
			1091	23 PAY 24 LEVY	98,003.94	1110	FY2024 LOC OPT LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 211)	175,675.58
1076	FY2026 LTFM EQUALIZED LEVY ADJUST = (1073)-(1075) =	.40-	1092	TOTAL ADJUSTMENT = (1089)-(1090) =	1,775.59			
			1093	24 PAY 25 ADJ LIMIT	1,775.59	1111	22 PAY 23 LIMIT	173,859.25
			1094	24 PAY 25 ADJ LEVY	1,775.59	1112	22 PAY 23 LEVY	173,859.25
			1095	FY2025 LTFM UNEQUALIZED LEVY ADJUST				
FY2026 LTFM UNEQUAL LEVY ADJ						1113	TOTAL ADJUST TO PAY 23 LOR OPTIONAL LEVY AUTH = ((1110) - (1111))	1,816.33
1077	FY2026 EST LTFM UNEQUALIZED LEVY AUTHORITY (FROM FY2026 WEBSITE REPORT, LINE 64)	113,034.57	**3 YEAR PRIOR ADJUSTMENTS**					
			FY2024 OPERATING CAPITAL LEVY ADJUSTMENT			1114	23 PAY 24 ADJ LIMIT	4,014.70
1078	24 PAY 25 LIMIT	113,034.57				1115	23 PAY 24 ADJ LEVY	4,014.70
1079	24 PAY 25 LEVY	113,034.57				1116	FY2024 LOR OPTIONAL LEVY ADJUSTMENT = ((1113) - (1115))	2,198.37-
1080	FY2026 LTFM UNEQUALIZED LEVY ADJUST		1096	FY2024 OPER CAP LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 190)	116,701.20			
			1097	22 PAY 23 LIMIT	120,020.50	**FY2024 EQUITY LEVY ADJUSTMENT**		
			1098	22 PAY 23 LEVY	120,020.50	1117	FY2024 EQUITY LEVY AUTH (FROM FY2024 GENERAL EDUC REVENUE REPORT, LINE 214)	63,319.86
FY2026 HEALTH & SAFETY			1099	TOTAL ADJUST TO PAY 23 OPER CAP LEVY AUTH = ((1096)-(1098)) =	3,319.30-			
1081	FY2026 HEALTH AND SAFETY REBATES ADJUST		1100	23 PAY 24 ADJ LIMIT	3,908.59-	1118	22 PAY 23 LIMIT	62,352.53
			1101	23 PAY 24 ADJ LEVY	3,908.59-	1119	22 PAY 23 LEVY	62,352.53
			FY2025 LTFM EQUAL LEVY ADJUST			1120	TOTAL ADJUST TO PAY 23 EQUITY LEVY AUTH = ((1117)-(1118)) =	967.33
1082	FY2025 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2025 WEBSITE REPORT, LINE 63)	84,745.99	1102	FY2024 OPER CAPITAL LEVY ADJUSTMENT = ((1099)-(1100)) =	589.29			

FY2024 EQUITY LEVY ADJ CONT		***FY2024 2ND TIER REF LEVY ADJ***		***FY2024 TBRA ALLOCATION ADJ***		
				TO VOTER-APPROVED LEVIES		
1121	23 PAY 24 ADJ LIMIT	1,743.97	1138	FY2024 2ND TIER REF LEVY AUTH	1152	FY2024 ALLOC OF TBRA
1122	23 PAY 24 ADJ LEVY	1,743.97		(FROM FY2024 GENERAL EDUC		TO VTR-APPR REF LEVIES
				REV RPT, LINE 253)		(FROM FY2024 GENERAL
1123	FY2024 EQUITY		1139	PAY 23 LIMIT BEFORE		EDUC REVENUE REPORT,
	LEVY ADJUSTMENT			TBRA AND HOLD HARM ADJ		LINES 266 TO 268)
	= ((1120)-(1122)) =	776.64-		(FROM PAY 24 LEVY	1153	PAY 23 ALLOC OF TBRA
				REPORT, LINE 1037)		TO VOTER-APPR REF LEVY
FY2024 TRANSITION LEVY ADJ			1140	PAY 23 LEVY BEFORE		(FROM PAY 23 LEVY RPT,
1124	FY2024 TRANSITION LEVY AUTH			TBRA AND HOLD HARM ADJ		LINES 277 TO 279)
	(FROM FY2024 GENED			(FROM PAY 24 LEVY	1154	FY2024 TBRA ALLOC TOT ADJ
	REV RPT, LINE 222)	8,754.78		REPORT, LINE 1038)		= (1153)-(1152) =
1125	22 PAY 23 LIMIT	8,664.26	1141	TOTAL ADJUST TO PAY 23	1155	23 PAY 24 ADJ LIMIT
1126	22 PAY 23 LEVY	8,664.26		2ND TIER REF LEVY AUTH	1156	23 PAY 24 ADJ LEVY
1127	TOTAL ADJUST TO PAY 23		1142	23 PAY 24 ADJ LIMIT	1157	FY2024 TBRA ALLOC LVY ADJ
	TRANSITION LEVY AUTH		1143	23 PAY 24 ADJ LEVY		
	= ((1124)-(1125)) =	90.52	1144	FY2024 2ND TIER REF		
1128	23 PAY 24 ADJ LIMIT	200.07		LEVY ADJUSTMENT		**FY2024 LOR TBRA ADJUST**
1129	23 PAY 24 ADJ LEVY	200.07			1158	FY2024 ALLOC OF TBRA TO LOR
1130	FY2024 TRANSITION					TO LOR TIER 1 LEVY
	LEVY ADJUSTMENT					(FROM FY2024 GENED
	= ((1127)-(1129)) =	109.55-		**FY2024 UNEQUAL REF LEVY ADJ**		REV RPT, LINE 265)
			1145	FY2024 UNEQUAL REF LEVY AUTH	1159	ALLOCATION OF TBRA
	FY2024 1ST TIER VOTER			(FROM FY2024 GENERAL		(FROM PAY 23 LEVY RPT,
	APPROVED REFER LEVY ADJUST			EDUC REVENUE REPORT,		LINE 276)
			1146	LINE 255)	1160	FY2024 ALLOCATION OF TBRA
1131	FY2024 1ST TIER REF LEVY AUTH					LOR LEVY TIER 1 ADJUSTMENT
	(FROM FY2024 GENED					= (1158)-(1159) =
	REV RPT, LINE 254)	106,596.82	1147	PAY 23 LEVY BEFORE	1161	23 PAY 24 ADJ LIMIT
1132	PAY 23 LIMIT BEFORE			TBRA AND HOLD HARM ADJ	1162	23 PAY 24 ADJ LEVY
	TBRA AND HOLD HARM ADJ			(FROM PAY 24 LEVY	1163	FY2024 LOR TIER 1 TBRA LVY ADJ
	(FROM PAY 24 LEVY			REPORT, LINE 1046)		
	REPORT, LINE 1029)	105,494.70	1148	TOTAL ADJUST TO PAY 23		**FY2024 REFERENDUM HOLD HARM**
1133	PAY 23 LEVY BEFORE			UNEQUAL REF LEVY AUTH		
	TBRA AND HOLD HARM ADJ		1149	23 PAY 24 ADJ LIMIT	1164	FY2024 ALLOC OF HOLD HARM
	(FROM PAY 24 LEVY		1150	23 PAY 24 ADJ LEVY		(FROM FY2024 GENED REV RPT
	REPORT, LINE 1030)	105,494.70				LINES 294 TO 296)
1134	TOTAL ADJUST TO PAY 23		1151	FY2024 UNEQUAL REF	1165	PAY 23 HOLD HARM ALLOC
	1ST TIER REF LEVY AUTH			LEVY ADJUSTMENT		(FROM PAY 23 LEVY RPT,
	= ((1131)-(1132)) =	1,102.12				LINES 304 TO 306)
1135	23 PAY 24 ADJ LIMIT	2,436.05			1166	FY2024 HOLD HARM TOTAL
1136	23 PAY 24 ADJ LEVY	2,436.05				= (1165)-(1164) =
1137	FY2024 1ST TIER REF					
	LEVY ADJUSTMENT					
	= ((1134)-(1136)) =	1,333.93-				

FY2024 REF HOLD HARM CONT			***FY2024 REEMPLOYMENT ADJUSTMENT***			***FY2024 ALT TEACHER ADJ CONT***		
1167	23 PAY 24 ADJ LIMIT		1185	23 PAY 24 LIMIT	1,000.00	1202	23 PAY 24 ADJ LIMIT	
1168	23 PAY 24 ADJ LEVY		1186	23 PAY 24 LEVY	1,000.00	1203	23 PAY 24 ADJ LEVY	
1169	FY2024 HOLD HARM ALLOC		1187	FY2024 REEMPLOY ADJUST = ((1184)-(1186)) =	409.02-	1204	FY2024 ALT TEACH COMP LEVY ADJUST	
FY2024 LOR TIER 1 HOLD HARMLESS ADJUSTMENT			**FY2024 SAFE SCHOOLS ADJUST**			**FY2024 LTFM EQUALIZED LEVY ADJ**		
1170	FY2024 ALLOC OF HOLD HARMLESS TO LOR TIER 1 LEVY (FROM FY2024 GENED REV RPT, LINES 293)		1188	SAFE SCH LEVY REQUEST	YES	1205	FY2024 EST LTFM EQUALIZED LEVY AUTHORITY (FROM FY2024 WEBSITE REPORT, LINE 63)	122,503.67
			54	2023-24 ADJ PU (ACT)	727.32			
1171	PAY 23 TIER 1 HOLD HARMLESS LEVY (FROM PAY 23 LEVY RPT, LINES 303)		1189	FY2024 SAFE SCHOOLS AUTH \$36X(54) =	26,183.52	1206	22 PAY 23 LIMIT	139,632.55
			1190	22 PAY 23 LIMIT	28,313.64	1207	22 PAY 23 LEVY	139,632.55
			1191	22 PAY 23 LEVY	28,313.64	1208	TOTAL ADJUSTMENT = (1205)-(1207) =	17,128.88-
1172	FY2024 LOR TIER 1 HOLD HARM ADJ		1192	FY2024 SAFE SCH ADJUST = ((1189)-(1191)) =	2,130.12-	1209	23 PAY 24 ADJ LIMIT	16,120.92-
						1210	23 PAY 24 ADJ LEVY	16,120.92-
1173	23 PAY 24 ADJ LIMIT		**FY2024 SAFE SCHOOLS** INTERMEDIATE ADJUST			1211	24 PAY 25 ADJ LIMIT	2,317.14-
1174	23 PAY 24 ADJ LEVY					1212	24 PAY 25 ADJ LEVY	2,317.14-
1175	FY2023 TIER 1 HOLD HARM ADJUSTMENT		1193	SAFE SCH INTERMEDIATE LEVY ALLOW		1213	FY2024 EQUAL LIMIT ADJUST = (1209)+(1211) =	18,438.06-
			54	2023-24 ADJ PU (ACT)	727.32	1214	FY2024 EQUAL LEVY ADJUST = (1210)+(1212) =	18,438.06-
			FY2024 INTEGRATION ADJUSTMENT			1215	FY2024 LTFM EQUALIZED LEVY ADJUST = (1208)-(1213) =	1,309.18
1176	FY2024 INTEG LEVY AUTH (FROM INTEGRATION REVENUE REPORT, LINE 20)		1194	FY2024 SAFE SCHOOLS INTERMEDIATE AUTHORITY = (1193)X(54) =				
			1195	22 PAY 23 LIMIT		**FY2024 LTFM UNEQUAL LEVY ADJ**		
1177	22 PAY 23 LIMIT		1196	22 PAY 23 LEVY		1216	FY2024 EST LTFM UNEQUALIZED LEVY AUTH (FROM FY2024 WEBSITE REPORT, LINE 64)	115,661.32
1178	22 PAY 23 LEVY		1197	FY2024 SAFE SCHOOLS INTERMEDIATE ADJUST				
1179	TOTAL ADJUSTMENT					1217	22 PAY 23 LIMIT	115,661.32
						1218	22 PAY 23 LEVY	115,661.32
1180	23 PAY 24 ADJ LIMIT		**FY2024 ALTERNATE TEACHER** COMPENSATION LEVY ADJUST			1219	TOTAL ADJUSTMENT	
1181	23 PAY 24 ADJ LEVY							
1182	FY2024 INTEGRATION ADJUSTMENT LIMIT		1198	FY2024 ALT COMP LEVY AUTH (FROM FY2024 GENED REV RPT, LINE 335)		1220	23 PAY 24 ADJ LIMIT	74,821.40-
			1199	22 PAY 23 LIMIT		1221	23 PAY 24 ADJ LEVY	74,821.40-
			FY2024 REEMPLOYMENT ADJUSTMENT			1222	24 PAY 25 ADJ LIMIT	74,821.40
1183	FY2024 EXPEND ACTUAL	590.98	1200	22 PAY 23 LEVY		1223	24 PAY 25 ADJ LEVY	74,821.40
1184	REEMPLOY LEVY AUTH = 100% OF (1183) =	590.98	1201	TOTAL ADJUST TO PAY 23 ALT COMP LEVY AUTH				

CAPITAL RELATED ADJ SUMMARY		***OTHER GEN LIMITATION ADJ CONT***		***GEN FUND ADJUST SUMMARY CONT***		
1003	FY2026 OPER CAP ADJ	780.01	1334	TOTAL OTHER ADJUST	1346	TOTAL GENERAL LEVY
1102	FY2024 OPER CAP ADJ	589.29		GEN OTHER RMV = (1331)		LIMITATION ADJUSTMENT
1076	FY2026 LTFM EQ ADJ	.40-		+(1332)+(1333) =		= (1342)+(1343)
1080	FY2026 LTFM UNEQ ADJ					+(1344)+(1345) =
1081	FY2026 H&S REBATES		1335	SCH TAX ADJUSTMENT		697.05
1088	FY2025 LTFM EQ ADJ			(FROM STR ADJUST		
1095	FY2025 LTFM UNEQ ADJ			REPORT, LINE 23)		**COMMUNITY SERVICE FUND ADJUST**
1215	FY2024 LTFM EQ ADJ	1,309.18				**FY2026 EARLY CHILD FAMILY ADJ**
1226	FY2024 LTFM UNEQ ADJ		1336	OTHER ADJUST, GEN NTC		
1322	PAY 23 LEASE LEVY ADJ			VOTER APPROVED (MEMO)		
1323	LEASE LEVY ADJ (MEMO)				1400	FY2026 REVISED ECFE LEVY
1324	OTHER CEX ADJ (MEMO)		1337	TOTAL OTHER ADJUST		AUTH (FROM FY2026 ECFE AID
				GEN NTC VOTER APPR		REPORT, LINE 1.7)=
				= (1335)+(1336) =		31,589.36
1325	TOTAL CAPITAL RELATED		1338	TIF ADJUST (MEMO)	1401	24 PAY 25 LIMIT
	LEVY LIMIT ADJUSTMENT				1402	24 PAY 25 LEVY
	= (1003)+(1102)+(1076)+		1339	SCH TAX ADJUSTMENT	1403	FY2026 EARLY CHILD
	(1080)+(1081)+(1088)+			(FROM STR ADJUST		FAMILY ADJUST
	(1095)+(1215)+(1226)+	2,678.08		REPORT, LINE 28)		= ((1400)-(1401)) =
	(1322)+(1323)+(1324)=					2,116.40
			1340	OTHER ADJUST, GEN		**FY2024 HOME VISITING ADJ**
	OTHER GENERAL LIMITATION ADJ			NTC OTHER (MEMO)	1404	FY2024 HOME VISITING
760	GENERAL FUND LEVY ADJ		1341	TOTAL OTHER ADJUST,		FINAL ADJUSTMENT
	FOR FAC & EQUIP BONDS			GEN NTC OTHER		(FROM FY2024 ECFE HOME VISITING
1326	ECON DEV ABATE ADJUST			= (1338)+(1339)		AID REPORT, LINE 8)
	(MEMO)			+(1340) =	1405	22 PAY 23 LIMIT
1327	DEBT SURPLUS TRANSFER				1406	22 PAY 23 LEVY
	(MEMO)			**GEN FUND ADJUST SUMMARY**		479.32
1328	SCH TAX ADJUSTMENT		1342	GENERAL RMV VOTER APPROVED	1407	FY2024 HOME VISIT
	(FROM STR ADJUST			= (1031)+(1039)+(1047)		ADJUSTMENT
	REPORT, LINE 9)			+(1053)+(1062)+(1137)		= ((1404)-(1405)) =
1329	OTHER ADJUST, GEN RMV			+(1144)+(1151)+(1157)		50.84
	VOTER APPROVED (MEMO)			+(1169)+(1330) =		**FY2024 SCHOOL-AGE CARE**
				1,333.93-	1408	FY2024 AUTHORITY (FROM
1330	TOTAL OTHER ADJUST		1343	GENERAL RMV OTHER		UFARS EXPENDITURES)
	GEN RMV VOTER APPR			= (1011)+(1015)+(1019)		2,804.00
	= (1328)+(1329) =			+(1023)+(1055)+(1064)	1409	22 PAY 23 LIMIT
1331	MAINT PU VAR (MEMO)			+(1109)+(1116)+(1123)	1410	22 PAY 23 LEVY
				+(1130)+(1163)+(1175)		
				+(1334) =	1411	FY2024 SCH-AGE CARE
			1344	GENERAL NTC VOTER		ADJUSTMENT
	OTHER GENERAL LIMITATION ADJ			= (1337) =		= ((1408)-(1409)) =
1332	SCH TAX ADJUSTMENT		1345	GENERAL NTC OTHER		2,804.00
	(FROM STR ADJUST			= (760)+(1068)+(1072)+		
	REPORT, LINE 14)			(1182)+(1187)+(1192)+		
1333	OTHER ADJUST, GEN			(1197)+(1204)+(1230)+		
	RMV OTHER (MEMO)			(1234)+(1240)+(1325)+		
				(1326)+(1327)+(1341)=		
				6,172.50		

COMMUNITY SERVICE ADJUST		***FY2025 LTFM DEBT LEVY ADJUST***		***OTH POSTEMPLOYMENT BENE (OPEB)** & PENSION DEBT SERVICE ADJUSTMENTS	
1412	**ADULTS W/DISABILITIES** ADJUST	1709	FY2025 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2025 RPT, LINE 59)	127,464.49	1900 REDUCTION DEBT EXCESS, VOTER APPROV = GTR OF [(920)OR(923)]X-1 =
1413	SCH TAX ADJUSTMENT (FROM STR ADJUST REPORT, LINE 33)	1710	23 PAY 24 LIMIT	127,463.13	1901 OTHER OPEB DS ADJUST (MEMO) VOTER APPROVED
1414	OTHER ADJUST (MEMO)	1711	23 PAY 24 LEVY	127,463.13	
1415	TOTAL OTHER ADJUST = (1413)+(1414) =	1712	TOTAL ADJUSTMENT ADJ =(1709)-(1710) =	1.36	1902 TOTAL OPEB DEBT SERV ADJ VOTER APPROVED = (1900)+(1901) =
1416	TOTAL COMMUNITY SERVICE LIMITATION ADJUSTMENT = (1403)+(1407)+(1411) +(1412)+(1415) =	1713	24 PAY 25 ADJ LIMIT	1.36	1903 REDUCTION DEBT EXCESS, NON-VOTER = GTR OF [(921)OR(924)]X-1 =
	4,971.24	1714	24 PAY 25 ADJ LEVY	1.36	
		1715	FY2025 LTFM DEBT LEVY ADJ = (1712)-(1713) =		1904 OTHER OPEB DS ADJUST (MEMO)NON-VOTER APPR
GENERAL DEBT SERVICE ADJUST		**FY2024 LTFM DEBT LEVY ADJUST**			1905 TOTAL ADJUSTMENT NON-VOTER APPROVED = (1903)+(1904) =
1700	REDUCTION DEBT SERVICE EXCESS, VOTER APPROVED = (762)X-1 =	1716	FY2024 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2024 RPT, LINE 59)	103,025.67	
	16,144.53-	1717	22 PAY 23 LIMIT	103,019.81	
1701	OTHER ADJUST (MEMO) VOTER APPROVED	1718	22 PAY 23 LEVY	103,019.81	**ABATEMENT ADJUSTMENTS**
1702	TOTAL DEBT SERV ADJUST VOTER APPROVED = (1700)+(1701) =	1719	TOTAL ADJUSTMENT = (1716)-(1717) =	5.86	**INITIAL ABATEMENT LEVY ADJUST**
	16,144.53-	1720	23 PAY 24 ADJ LIMIT	5.86	2000 SCHOOL TAXES ABATED IN 2024
1703	REDUCTION DEBT SERVICE EXCESS, NON-VOTER APPROV = (763)X-1 =	1721	23 PAY 24 ADJ LEVY	5.86	2001 SCHOOL TAXES ADDED IN 2024
	2,946.93-	1722	24 PAY 25 ADJ LIMIT		2002 NET CHANGE IN SCHOOL TAXES = (2000)+(2001) =
1704	OTHER ADJUST (MEMO) NON-VOTER APPROVED	1723	24 PAY 25 ADJ LEVY		100.23
		1724	FY2024 DEBT LIMIT ADJUST = (1720)+(1722) =	5.86	2003 ABATEMENT RECOVERY REVENUE = [GTR OF ZERO OR -1X(2002)] =
		1725	FY2024 DEBT LEVY ADJUST = (1721)+(1723) =	5.86	2023 FY2026 ABATEMENT AID
1705	FY2026 EST LTFM DEBT LEVY AUTHORITY (FROM WEBSITE FY2026 RPT, LINE 59)	1726	FY2024 LTFM DEBT LEVY ADJ = (1719)-(1724) =		2004 INITIAL ABATEMENT LEVY ADJ = (2003)-(2023) =
1706	24 PAY 25 LIMIT	1727	TOTAL DEBT SERV ADJUST NON-VOTER APPROVED = (1703)+(1704)+ (1708)+(1715)+(1726) =	2,947.61-	**PAY 23 CERTIFIED LEVY PLUS** AUDITOR ADJUSTMENT BY FUND
1707	24 PAY 25 LEVY				2005 GENERAL 941,686.78
1708	FY2026 LTFM DEBT LEVY ADJ = (1705)-(1706) =				2006 COMMUNITY SERVICE 62,258.30
	.68-				2007 GENERAL DEBT SERVICE 949,533.72
					2008 OPEB DEBT SERVICE
					2009 TOTAL 1,953,478.80

CERTIFIED LEVY RATIO BY FUND		***ABATEMENT INTEREST ADJ BY FUND*** (ZERO IF NO LEVY AUTHORITY IN FUND)		***CARRY-OVER ABATEMENT LEVY LIM*** (ZERO IF NO LEVY AUTHORITY IN FUND)	
2010	GENERAL = (2005)/(2009) = .48205631	2029	GENERAL = (2028) -(2030) -(2031)-(2032) =	2051	GENERAL= (2043)-(2047) OR MEMO =
2011	COMMUNITY SERVICE = (2006)/(2009) = .03187048	2030	COMMUNITY SERVICE = (2028)X(2011) =	2052	COMMUNITY SERVICE = (2044)-(2048) OR MEMO =
2012	GEN DEBT SERVICE = (2007)/(2009) = .48607321	2031	GENERAL DEBT SERVICE = (2028)X(2012) =	2053	GENERAL DEBT SERVICE = (2045)-(2049) OR MEMO =
2013	OPEB DEBT SERVICE = (2008)/(2009) =	2032	OPEB DEBT SERVICE = (2028)X(2013) =	2054	OPEB DEBT SERVICE = (2046)-(2050) OR MEMO =
2014	TOTAL 1.00000000	2028	TOTAL	2055	TOTAL
ABATEMENT AID BY FUND (FROM PART III OF FY2026 ABATE AID RPT)		**FY2024 ABATEMENT AID ADJUST** (ZERO IF NO LEVY AUTHORITY IN FUND)		**ADVANCE ABATEMENT LEVY ADJUST**	
2015	GENERAL	2033	GENERAL	2056	SCHOOL TAXES ABATED
2016	COMMUNITY SERVICE	2034	COMMUNITY SERVICE	2057	SCHOOL TAXES ADDED
2017	GENERAL DEBT SERVICE	2035	GENERAL DEBT SERVICE		IN 1ST 6 MO OF 2025 87.00
2018	TOTAL	2036	OPEB DEBT SERVICE	2058	NET CHANGE IN SCHOOL
2019	EST FY2026 ABATEMENT AID PRORATION FACTOR 1.00000000	2037	TOTAL		TAXES (2056)+(2057) 87.00
PRORATED ABATEMENT AID BY FUND		**TOTAL REGULAR ABATE LEVY ADJ**		2059	TOTAL ADVANCE ABATE LEVY AUTHORITY = [GTR OF ZERO OR -1X(2058)] =
2020	GENERAL = (2019)X(2015) =	2038	GENERAL = (2024) +(2029)+(2033) =	**ADVANCE ABATEMENT AUTH BY FUND**	
2021	COMMUNITY SERVICE = (2019)X(2016) =	2039	COMMUNITY SERVICE = (2025) +(2030)+(2034)=	2060	GENERAL = (2059)-(2061) -(2062)-(2063) =
2022	GENERAL DEBT SERVICE = (2019)X(2017) =	2040	GENERAL DEBT SERVICE = (2026) +(2031)+(2035)=	2061	COMMUNITY SERVICE = (2059)X(2011) =
2023	TOTAL	2041	OPEB DEBT SERVICE = (2027) +(2032)+(2036)=	2062	GENERAL DEBT SERVICE = (2059)X(2012) =
INITIAL ABATE LEVY ADJ BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		2042	TOTAL	2063	OPEB DEBT SERVICE = (2059)X(2013) =
2024	GENERAL= (2004)-(2023)- (2025)-(2026)-(2027)=	**CARRY-OVER ABATE LEVY AUTHORITY**		2059	TOTAL
2025	COMMUNITY SERVICE = [(2004)X (2011)]-(2021) =	**PAY 25 REGULAR ABATEMENT LIMIT**		**PREVIOUS ADVANCE ABATEMENT LEVY** (PAY 24 PREVIOUS ADVANCE PLUS PAY 25 ADVANCE LEVY)	
2026	GENERAL DEBT SERV DBT = [(2004)X (2012)]-(2022) =	2043	GENERAL	2064	GENERAL 419.26
2027	OPEB DEBT = [(2004)X (2013)] =	2044	COMMUNITY SERVICE	2065	COMMUNITY SERVICE 28.86
2004	TOTAL	2045	GENERAL DEBT SERVICE	2066	GENERAL DEBT SERVICE 410.90
ABATEMENT INTEREST ADJUSTMENT		2046	OPEB DEBT SERVICE	2067	OPEB DEBT SERVICE
2028	ABATEMENT INTEREST DEDUCTED FROM TAX SETTLEMENTS IN 2024	**PAY 25 REGULAR ABATEMENT LEVY**		2068	TOTAL 859.02
		2047	GENERAL		
		2048	COMMUNITY SERVICE		
		2049	GENERAL DEBT SERVICE		
		2050	OPEB DEBT SERVICE		

ADVANCE ABATE ADJUST BY FUND (ZERO IF NO LEVY AUTHORITY IN FUND)		***GEN DBT SERV INI SUMMARY CONT***		***COLLECT NEGATIVE ADJUSTMENTS*** IN GENERAL AND COMM ED FUNDS	
2069	GENERAL= (2059)-(2068)-(2070) -(2071)-(2072) = 419.26-	3008	TOTAL DEBT SERVICE FUND INITIAL LEVY LIMITATION = (3006)+(3007) = 1,072,364.76	3020	GEN RMV VOTER NEGATIVE OFFSET
2070	COMMUNITY SERVICE = (2061)-(2065) = 28.86-			3021	GEN RMV OTHER NEGATIVE OFFSET
2071	GENERAL DEBT SERVICE = (2062)-(2066) = 410.90-		**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 859.02-			3024	COM SERV NEGATIVE OFFSET
TOTAL INITIAL LEVY LIMITATION SUMMARY BEFORE OFFSETTING ADJUST		3010	OPEB/PENSION DEBT SERVICE OTHER = (907)+(1903)+(2041) +(2054)+(2072) =		
GEN FUND INITIAL LEVY SUMMARY				**NET OFFSETTING ADJUSTMENTS** IN GEN AND COM SERV	
3000	GENERAL RMV VOTER APPROVED = (507)+(1342) = 158,688.04	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 = (508)+(1343) = 413,751.43			3026	GEN RMV OTHER NET OFFSET ADJ = (3016)+(3021) =
3002	GENERAL NTC VOTER APPROVED = (509)+(1344) =		**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).	3027	GEN NTC VOTER NET OFFSET ADJ = (3017)+(3022) =
3003	GENERAL NTC OTHER = (510)+(1345)+(2038) +(2051)+(2069) = 600,801.12			3028	GEN NTC OTHER NET OFFSET ADJ = (3018)+(3023) =
3004	TOTAL GENERAL FUND INITIAL LEVY LIMITATION = (3000)+(3001) + (3002)+(3003) = 1,173,240.59		**OFFSET CARRIED FORWARD**	3029	COM SERV NET OFFSET ADJ = (3019)+(3024) =
COM SERV INITIAL LEVY SUMMARY		3012	GENERAL		
3005	TOTAL COMMUNITY SERVICE FUND INITIAL LEVY LIMITATION = (639)+(1416)+(2039) +(2052)+(2070) = 72,353.90	3013	GENERAL DEBT SERVICE		
		3014	OPEB/PENSION DEBT SERVICE		
GEN DBT SERV INITIAL LEVY SUMMARY			**POSITIVE OFFSETTING ADJUSTMENTS** IN GENERAL AND COM SERV FUNDS		
3006	GEN DEBT SERVICE VOTER APPROVED = (813)+(1702)+(2040) +(2053)+(2071) = 911,537.57	3015	GEN RMV VTR POSITIVE OFFSET = GTR OF 0 OR [0-(3000)] =		
3007	GEN DEBT SERVICE OTHER = (814)+(1727)+(2040) +(2053)+(2071) = 160,827.19	3016	GEN RMV OTH POSITIVE OFFSET = GTR OF 0 OR [0-(3001)] =	3030	GDS VTR POSITIVE OFFSET = GTR OF 0 OR [-(3006)] =
		3017	GEN NTC VTR POSITIVE OFFSET = GTR OF 0 OR [0-(3002)] =	3031	GDS OTH POSITIVE OFFSET = GTR OF 0 OR [-(3007)] =
		3018	GEN NTC OTH POSITIVE OFFSET = GTR OF 0 OR [0-(3003)] =		
		3019	COMM SRV POSITIVE OFFSET = GTR OF 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 2024-25 RES PU (PRE) 705.17 57 2026-27 ADJ PU (EST) 700.20
COLLECT NEGATIVE ADJUSTMENTS IN GENERAL DEBT SERV FUND		3043	GENERAL DEBT SERVICE ADJUST BALANCE FORWARD = (3013) -(3034)-(3035) =	4002 TACONITE REG REF PU = GTR OF (4000) OR (44) =
3033	GDS OTHER 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) =			**FY2027 TAC REG REF REV** (PAY 01 REF LEVY REQ)
3036	OPEB/PENSION DEBT SERVICE VOTER POSITIVE OFFSET = GTR OF 0 OR [-(3009)] =		**LEVY AFTER OFFSETS** STARTING POINT FOR MAX EFFORT ADJUSTMENTS	4005 REG FRONT END FORMULA = (4002)X\$175 = 4006 TAC REG REF REV = GTR OF 0 OR [(4005)-(4004)]
POSITIVE OFFSETTING ADJUSTMENT IN OPEB/PENSION DEBT SERV FUND		3500	GEN DEBT VOTER APPR 911,537.57	
3037	OPEB/PENSION DEBT SERVICE OTHER POSITIVE OFFSET = GTR OF 0 OR [-(3010)] =	3501	GEN DEBT OTHER 160,827.19	**FY2027 TAC ADD REF REV**
3038	OPEB/PENSION DEBT SERVICE VOTER NEGATIVE OFFSET	3502	ACT MAX EFF LOAN AID FOR FY2018 - FY2026	4007 FY 13 REF REV ALLOW 4008 TAC REF ADD ALLOWANCE = (4007)+\$415 = 4009 ADD FRONT END FORMULA = (4001)X(4008) = 4010 TAC ADD BASE = GTR 0 OR [(4009)-(4004)] = 4011 TAC ADD REF REVENUE = (4010)X22.5% =
COLLECT NEGATIVE ADJUST IN OPEB/PENSION DEBT SERV FUND		3503	PAY 17 - PAY 25 ACT MAX EFF LOAN AID LEVY LIMIT ADJUST (ALL FUNDS) =	
3039	OPEB/PENSION DEBT SERVICE OTHER NEGATIVE OFFSET	3504	REQUESTED DEBT DEFEASANCE AMOUNT BY END OF FY2027	**FY2027 TAC TOTAL REF REV** (JULY 2022 PAYMENT)
NET OFFSETTING ADJUSTMENTS IN OPEB/PENSION DEBT SERV FUND		3505	BAL AVAIL END FY2027 = (3502)+(3503) =	4012 TAC TOTAL REF REV = (4006)+(4011) = 4013 MAXIMUM EC RESERVE = (57)X\$25 = 4014 RSVD EARLY CHILDHOOD = LSR OF (4012) OR (4013) =
3040	OPEB/PENSION DEBT SERVICE VOTER NET OFFSET ADJ = (3036)+(3038) =	3506	GEN DEBT VOTER =	
3041	OPEB/PENSION DEBT SERVICE OTHER NET OFFSET ADJ = (3037)+(3039) =	3507	GEN DEBT OTHER =	
		3508	MAX EFF LEVY LIMIT ADJ = = (3506)+(3507) =	
		3509	MAX EFFORT LOAN AID RETAINED FOR FUTURE USE = (3505)+(3508) =	

FY2025 TACONITE RECEIPTS (FEB 2025 & AUG 2025 PYMT) USED TO CALCULATE PAY 26 LEVY LIMITATION REDUCTION	***FY2025 TACONITE RECEIPT CONT***	***LEVY LIMIT SUBJECT TO*** TACONITE ADJUSTMENT CONT
4015 TAC POT 13.72 CENTS PER TON (INITIAL AMT)	4030 FY2025 TAC BLDG MAINT & REPAIR 4 CENTS/TON [NOT INCL IN (4023)]	4052 REMAINING REDUCTION = (4048)+(4051) =
4016 CITY/TWP REPLACEMENT NOT USED THIS YEAR	**LEVY LIMIT SUBJECT TO** TACONITE ADJUSTMENT	4053 GEN OTH RMV = -1X(LSR OF (4034) OR (4052)) =
4017 TAC POT ALLOCATED TO OTHER TAC SCHOOL DIST TO FUND LINE (4027)	4031 COMMUNITY SERVICE	4054 REMAINING REDUCTION = (4052)+(4053) =
4018 TAC POT ALLOCATED TO CITIES AND TOWNSHIPS (SEE SPREADSHEET)	4032 OTHER GENERAL NTC	4055 OPER REF = -1X(LSR OF (4036) OR (4054)) =
4019 TAC POT RECEIPTS BASE = (4015)-(4016) -(4017)-(4018) =	4033 REDUCED OTHER NTC FOR LIMITED LTFM LEVY	4056 REMAINING REDUCTION = (4054)+(4055) =
4020 MINING 3.43 CENTS/TON	4034 OTHER GENERAL RMV	4057 CAP PROJ = -1X(LSR OF (4038) OR (4056)) =
4021 TAC RAILR GRANDFATHER	4035 OP REFERENDUM (VOTER)	4058 REMAINING REDUCTION = (4056)+(4057) =
4022 DEER RVR GRANDFATHER	4036 = 50% OF (4035) =	4059 OPEB DEBT TAC ADJUST VOTER APPR = -1X(LSR OF (4041) OR (4058)) =
4023 FY2025 ELIGIBLE TAC RECEUOTS BASE AMOUNT = SUM (4019)TO(4022) =	4037 CAP PROJ LIMIT(VOTER)	4060 REMAINING REDUCTION = (4058)+(4059) =
4024 MAX TAC REDUCT = 95% OF [(4023)+(4018)] =	4038 = 50% OF (4037) =	4061 GDS TACONITE ADJUST VOTER APPR = -1X(LSR OF (4044) OR (4060)) =
4025 TOTAL PAY 24 TAC LEVY LIMIT ADJUST ON LEVY LIMIT & CERTIFICATION	4039 NET OPEB DEBT SERV LEVY NON-VOTER APPR BONDS	4062 TOTAL TACONITE LEVY LIMITATION ADJUST = (4045)+(4047)+(4049)+ (4051)+(4053)+(4055)+ (4057)+(4059)+(4061)=
4026 FY2025 ELIG DIST TAC REPL AMT PLUS PAY 24 TAC LEVY ADJUSTMENT = (4023) +(4025)-(4018) =	4040 NET OPEB DEBT SERV LEVY FOR VOTER APPR BONDS	4063 CITY/TOWNSHIP DISTRIBUTION = (4024)+(4062) =
4027 TAC POT ALLOCATED FROM OTHER TAC SCH DIST FOR PAY 24 LEVY REPLACEMENT [NOT INCL IN (4023)]	4041 = 50% OF (4040) =	FY2027 LEVY, AID & REVENUE SUMMARY BY FUND CONTINUES ON PAGE 29
4028 TAC PROP TAX RELIEF ACCOUNT TRANSFER FOR PAY 24 LEVY REPLACEMENT [NOT INCL IN (4023)]	4042 NET GEN DEBT SERV LEVY NON-VOTER APPR BONDS	
4029 FY2025 ADDITIONAL TAC POT 11 CENTS/TON [NOT INCL IN (4023)]	4043 NET GEN DEBT SERV LEVY FOR VOTER APPR BONDS	
	4044 = 50% OF (4043) =	
	4045 COM SERV = -1X(LSR OF (4024) OR (4031)) =	
	4046 REMAINING REDUCTION = (4024)+(4045) =	
	4047 GEN OTH NTC = -1X(LSR OF (4033) OR (4046)) =	
	4048 REMAINING REDUCTION = (4046)+(4047) =	
	4049 OPEB TACONITE ADJUST NON-VOTER = -1X(LSR OF (4039) OR (4048)) =	
	4050 REMAINING REDUCTION = (4048)+(4049) =	
	4051 GDS TACONITE ADJUST NON-VOTER = -1X(LSR OF (4042) OR (4050))=	

5000	***FY2027 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) = 911,537.57	5025 TOTAL LEVY LIMIT = (5005)+(5009) + (5015)+(5022) = 2,317,959.25
5001	GEN RMV VOTER APPROVED = (3000)+(3025) +(4055) = 158,688.04	5014 GEN DEBT SERV OTHER = (3007)+(3035) +(3507)+(4051) = 160,827.19	5026 TOTAL AID = (5006)+(5010) +(5016) = 8,965,522.34
5002	GENERAL RMV OTHER = (3001)+(3026) +(4053) = 413,751.43	5015 TOTAL DEBT SERVICE FUND LEVY LIMITATION = (5013)+(5014) = 1,072,364.76	5027 TOTAL MAX EFFORT AID USED = (5017) =
5003	GEN NTC VOTER APPROVED = (3002)+(3027) +(4057) =	5016 TOTAL DEBT SERVICE FUND AID = (439)+ (780)+(800)+(2022) = 5,634.20	5028 TOTAL TACONITE RECEIPTS = (5007)+(5011) +(5018)+(5023) =
5004	GENERAL NTC OTHER = (3003)+(3028) +(4047) = 600,801.12	5017 MAX EFF LOAN AID USED = (3503) -(3506)-(3507) =	5029 TOTAL REVENUE = (5008)+(5012) +(5019)+(5024) = 11,283,481.59
5005	TOTAL GENERAL FUND LEVY LIMITATION = (5001)+(5002)+(5003) + (5004) = 1,173,240.59	5018 TACONITE RECEIPTS = -(4051)-(4061) =	
5006	TOTAL GENERAL FUND AID = (326)+(333)+(338) +(344)+(345)+(361) +(386)+(444)+(2020) = 8,959,888.14	5019 TOTAL DEBT SERVICE FUND REVENUE = (5015)+(5016) 1,077,998.96 +(5017)+(5018) =	
		OPEB/PENSION DEBT SERVICE FUND	
5007	TACONITE RECEIPTS = -1X(4047)-(4053) - (4055)-(4057) =	5020 OPEB/PENSION DEBT SERVICE VOTER APPROVED = (3009)+(3040) +(4059) =	
5008	TOTAL GENERAL FUND REVENUE = (5005)+ (5006)+(5007) = 10,133,128.73	5021 OPEB/PENSION DEBT SERVICE OTHER = (3010)+(3041) +(4049) =	
	COMMUNITY SERVICE FUND		
5009	TOTAL COMMUNITY SERVICE FUND LEVY LIMITATION = (3005)+ (3029)+(4045) = 72,353.90	5022 TOTAL OPEB/PENSION DEBT SERVICE FUND LEVY LIMITATION = (5020)+(5021) =	
5010	TOTAL COM SERV FUND AID = (610)+(620)+(625) +(632)+(637)+(2021) =	5023 TACONITE RECEIPTS = -(4049)-(4059) =	
5011	TACONITE RECEIPTS = -1X(4045) =	5024 TOTAL OPEB/PENSION DEBT SERVICE FUND REVENUE = (5022)+(5023) =	
5012	TOTAL COMM SERV FUND REVENUE = (5009) +(5010)+(5011) = 72,353.90		

I. COMPUTATION OF 2025 PAYABLE 2026 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	160,021.97	1,333.93-	N/A			158,688.04
GEN-RMV OTHER-EXEMP	417,892.95	4,141.52-	N/A			413,751.43
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	595,047.88	6,172.50	419.26-			600,801.12
TOTAL GENERAL	1,172,962.80	697.05	419.26-			1,173,240.59
COM SERV-EXEMP	67,411.52	4,971.24	28.86-			72,353.90
DEBT-VOTER-NONEXEMP	928,093.00	16,144.53-	410.90-			911,537.57
DEBT-OTHER-NONEXEMP	163,774.80	2,947.61-				160,827.19
TOTAL DEBT SERV	1,091,867.80	19,092.14-	410.90-			1,072,364.76
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	2,332,242.12	13,423.85-	859.02-			2,317,959.25

II. COMPARISON OF 2024 PAYABLE 2025 LEVY LIMITATION WITH 2025 PAYABLE 2026 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2024 PAY 2025 LIMITATION	2025 PAY 2026 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,157,321.27	1,173,240.59	15,919.32	1.38
COMMUNITY SERVICE	67,884.25	72,353.90	4,469.65	6.58
GENERAL DEBT SERVICE	1,073,901.27	1,072,364.76	1,536.51-	.14-
OPEB DEBT SERVICE				
TOTAL	2,299,106.79	2,317,959.25	18,852.46	.82

III. COMPARISON OF 2024 PAYABLE 2025 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2025 PAYABLE 2026 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2024 PAY 2025 CERTIFIED LEVY + ADJUSTMENTS	2025 PAY 2026 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,157,321.27			
COMMUNITY SERVICE	67,884.25			
GENERAL DEBT SERVICE	1,073,901.27			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	2,299,106.79			

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
SUBTOTALS BY LEVY CATEGORY						
(5001)	GENERAL-RMV VOTER	144,728.87	144,728.87	158,688.04	158,688.04	
(5002)	GENERAL-RMV OTHER	384,260.24	384,260.24	413,751.43	413,751.43	
(5003)	GENERAL-NTC VOTER					
(5004)	GENERAL-NTC OTHER	628,332.16	628,332.16	600,801.12	600,801.12	
(5009)	COMMUNITY SERV-NTC OTHER	67,884.25	67,884.25	72,353.90	72,353.90	
(5013)	GENL DEBT-NTC VOTER	931,540.89	931,540.89	911,537.57	911,537.57	*1
(5014)	GENL DEBT-NTC OTHER	142,360.38	142,360.38	160,827.19	160,827.19	*1
(5020)	OPEB DEBT-NTC VOTER					
(5021)	OPEB DEBT-NTC OTHER					
SUBTOTALS BY FUND						
(5005)	GENERAL FUND	1,157,321.27	1,157,321.27	1,173,240.59	1,173,240.59	
(5009)	COMMUNITY SERVICES FUND	67,884.25	67,884.25	72,353.90	72,353.90	
(5015)	GENERAL DEBT SERVICE FUND	1,073,901.27	1,073,901.27	1,072,364.76	1,072,364.76	
(5022)	OPEB/PENSION DEBT SERVICE FUND					
SUBTOTALS BY TAX BASE						
	REFERENDUM MARKET VALUE	528,989.11	528,989.11	572,439.47	572,439.47	
	NET TAX CAPACITY	1,770,117.68	1,770,117.68	1,745,519.78	1,745,519.78	
SUBTOTALS BY TRUTH IN TAXATION CATEGORY						
	VOTER APPROVED	1,076,269.76	1,076,269.76	1,070,225.61	1,070,225.61	
	OTHER	1,222,837.03	1,222,837.03	1,247,733.64	1,247,733.64	
TOTAL LEVY						
	TOTAL LEVY	2,299,106.79	2,299,106.79	2,317,959.25	2,317,959.25	

ALLOWABLE INCREASE

ALLOWABLE INCREASE AMOUNT

MAXIMUM ALLOWABLE CERTIFIED LEVY

2,317,959.25

FOOTNOTES:

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

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

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL REFER MARKET VALUE VOTER APPROVED:						
(313)	1ST TIER RMV REFER	139,166.52	139,166.52	160,021.97	160,021.97	*2
(314)	2ND TIER RMV REFER					*2
(315)	UNEQUALIZED RMV REFER					
(1031)	FY2026 1ST TIER REF ADJUST	4,319.07-	4,319.07-			*2
(1039)	FY2026 2ND TIER REF ADJUST					*2
(1047)	FY2026 UNEQUAL REF ADJUST					
(1053)	FY2026 TBRA ALLOC ADJUST					*2
(1062)	FY2026 REF HOLD HARMLESS ADJ					
(1137)	FY2024 1ST TIER REF ADJUST	9,881.42	9,881.42	1,333.93-	1,333.93-	
(1144)	FY2024 2ND TIER REF ADJUST					
(1151)	FY2024 UNEQUAL REF ADJUST					
(1157)	FY2024 TBRA ALLOC ADJUST					
(1169)	FY2024 REF HOLD HARMLESS ADJ					
(1329)	OTHER RMV REF ADJUST (MEMO)					
(3025)	RMV REF NET OFFSET ADJUST					
(4055)	REFERENDUM TACONITE ADJUST					
(5001)	TOTAL GENERAL - RMV VOTER APPROVED	144,728.87	144,728.87	158,688.04	158,688.04	
GENERAL REFER MARKET VALUE OTHER:						
(310)	1ST TIER LOCAL OPTIONAL	94,046.98	94,046.98	108,140.82	108,140.82	*3
(238)	2ND TIER LOCAL OPTIONAL	182,184.48	182,184.48	200,341.62	200,341.62	*3
(242)	EQUITY	83,295.50	83,295.50	96,267.94	96,267.94	*3
(245)	TRANSITION	11,429.71	11,429.71	13,142.57	13,142.57	*3
(1011)	FY2026 LOR TIER 1 ADJUST	2,918.78-	2,918.78-			*3
(1015)	FY2026 LOR TIER 2 ADJUST	17,117.12-	17,117.12-			*3
(1019)	FY2026 EQUITY ADJUST	2,460.91-	2,460.91-	155.51-	155.51-	*3
(1023)	FY2026 TRANSITION ADJUST	354.72-	354.72-	.01	.01	*3
(1055)	FY2026 LOR TIER 1 TBRA ADJUST					*2
(1064)	FY2026 LOR TIER 1 HOLD HARM ADJ					
(1109)	FY2024 LOR TIER 1 ADJUST	9,903.82	9,903.82	901.46-	901.46-	
(1116)	FY2024 LOR TIER 2 ADJUST	15,132.46	15,132.46	2,198.37-	2,198.37-	
(1123)	FY2024 EQUITY ADJUST	9,788.49	9,788.49	776.64-	776.64-	
(1130)	FY2024 TRANSITION ADJUST	1,359.49	1,359.49	109.55-	109.55-	
(1163)	FY2024 LOR TIER 1 TBRA ADJUST					
(1175)	FY2024 LOR TIER 1 HOLD HARMLESS					
(1334)	OTHER ADJ, GEN OTHER RMV	29.16-	29.16-			
(3026)	GENERAL OTH RMV NET OFFSET ADJ					
(4053)	GENERAL OTH RMV TACONITE ADJUST					
(5002)	TOTAL GENERAL - RMV OTHER	384,260.24	384,260.24	413,751.43	413,751.43	

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 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY VOTER APPROVED:						
(493)	CAPITAL PROJECT REFERENDUM					
(1337)	OTHER NTC VOTER ADJ					
(4057)	CAPITAL PROJ TACONITE ADJ					
(5003)	TOTAL GENERAL - NTC VOTER APPROVED					

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER:						
INITIAL LEVIES:						
(232)	OPERATING CAPITAL	154,476.57	154,476.57	151,915.39	151,915.39	*3
(337)	ALT TEACHER COMP (Q COMP)					*4
(359)	ACHIEVEMENT & INTEGRATION					*5
(363)	FY2026 REEMPLOYMENT INS	1,000.00	1,000.00			
(365)	SAFE SCHOOLS	25,761.60	25,761.60	25,207.20	25,207.20	
(368)	SAFE SCHOOLS INTERMEDIATE					
(371)	JUDGMENT					*6
(373)	ICE ARENA					
(385)	FY2026 CAREER TECHNICAL	76,832.70	76,832.70	77,649.86	77,649.86	
(389)	FY2025 ANNUAL OTHER POST- EMPLOYMENT BENEFITS (OPEB)	110,131.00	110,131.00	104,953.00	104,953.00	
(445)	LT FACILITIES EQUAL	84,340.31	84,340.31	96,242.32	96,242.32	*4
(446)	LT FACILITIES UNEQUAL	113,034.57	113,034.57	117,580.11	117,580.11	
(456)	DISABLED ACCESS					
(490)	BUILDING/LAND LEASE	21,500.00	21,500.00	21,500.00	21,500.00	
(491)	COOP BUILDING REPAIR					
(492)	OTHER CAPITAL (MEMO)					
(495)	CONSOL/TRANSITION					
(496)	REORG OPERATING DEBT					
(497)	FY2026 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	587,076.75	587,076.75	595,047.88	595,047.88	

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 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1003)	FY2026 OPER CAPITAL ADJUST	655.27-	655.27-	780.01	780.01	*3
(1102)	FY2024 OPER CAPITAL ADJUST	3,802.47-	3,802.47-	589.29	589.29	
(1072)	FY2026 ALT TEACHER COMP ADJUST					*7
(1204)	FY2024 ALT TEACHER COMP ADJUST					
(1068)	FY2026 ACHIEVE & INTEG ADJUST					*5
(1182)	FY2024 ACHIEVE & INTEG ADJUST					*5
(1187)	FY2024 REEMPLOYMENT ADJUST			409.02-	409.02-	
(1192)	FY2024 SAFE SCHOOLS ADJUST	2,427.48-	2,427.48-	2,130.12-	2,130.12-	
(1197)	FY2024 SAFE SCHOOLS INTERM ADJ					
(1230)	FY2024 CAREER TECHNICAL ADJUST	2,118.88	2,118.88	6,033.56	6,033.56	
(1234)	FY2024 HEALTH BENEFITS ADJUST					
(1240)	FY2024 ANNUAL OPEB ADJUST					
(1076)	FY2026 LTFM EQUAL ADJUST	5,640.16-	5,640.16-	.40-	.40-	
(1080)	FY2026 LTFM UNEQUAL ADJUST	1,775.59	1,775.59			
(1081)	FY2026 H&S REBATE ADJ					
(1088)	FY2025 LTFM EQUAL ADJUST	2,317.14-	2,317.14-			
(1095)	FY2025 LTFM UNEQUAL ADJUST	74,821.40	74,821.40			
(1215)	FY2024 LTFM EQUAL ADJUST	1,346.62-	1,346.62-	1,309.18	1,309.18	
(1226)	FY2024 LTFM UNEQUAL ADJUST					
(5005B)	SUBTOTAL - ADJUSTMENTS-THIS PAGE					
	GENERAL NTC OTHER	62,526.73	62,526.73	6,172.50	6,172.50	

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 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
GENERAL NET TAX CAPACITY OTHER (CON'T):						
LEVY ADJUSTMENTS:						
(1322)	PAY 23 LEASE ADJUST	21,500.00-	21,500.00-			
(1323)	LEASE LEVY ADJ (MEMO)					
(1324)	OTHER CAPITAL ADJUST (MEMO)					
(760)	FY2027 FAC & EQUIP BOND ADJUST					
(1326)	ECON DEV ABATE ADJUST					
(1327)	DEBT SURPLUS ADJUST					
(1341)	OTHER GENERAL ADJUST	190.59-	190.59-			
(2038)	ABATEMENT ADJUSTMENT					*10
(2051)	CARRY-OVER ABATEMENT ADJUST	.01	.01			*11
(2069)	ADVANCE ABATEMENT ADJUST	419.26	419.26	419.26-	419.26-	*12
(4047)	GENERAL OTH NTC TACONITE ADJUST					
(5005C)	SUBTOTAL - ADJUSTMENTS- THIS PAGE GENERAL NTC OTHER	21,271.32-	21,271.32-	419.26-	419.26-	
(5005A)	SUBTOTAL - INITIAL LEVIES- PAGE 34 GENERAL NTC OTHER	587,076.75	587,076.75	595,047.88	595,047.88	
(5005B)	SUBTOTAL - ADJUSTMENTS- PAGE 35 GENERAL NTC OTHER	62,526.73	62,526.73	6,172.50	6,172.50	
(5004)	TOTAL GENERAL - NTC OTHER	628,332.16	628,332.16	600,801.12	600,801.12	

FOOTNOTES:

*10 PAY 2027 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 2027 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.

*12 PAY 2027 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 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
COMMUNITY SERVICE:						
(609)	BASIC COMMUNITY EDUC	38,023.60	38,023.60	33,890.60	33,890.60	*13
(619)	EARLY CHILD FAMILY	29,472.96	29,472.96	32,962.92	32,962.92	*14
(624)	HOME VISITING	528.00	528.00	558.00	558.00	
(631)	ADULTS W/ DISABILITIES					
(636)	SCHOOL-AGE CARE					*14
(638)	OTHER COMM ED (MEMO)					
(1403)	FY2026 EARLY CHILD FAMILY ADJ	53.70-	53.70-	2,116.40	2,116.40	
(1407)	FY2024 HOME VISITING ADJUST	115.47-	115.47-	50.84	50.84	
(1411)	FY2024 SCHOOL-AGE CARE ADJUST			2,804.00	2,804.00	
(1412)	ADULTS W/ DISABILITIES ADJUST					
(1415)	OTHER ADJUST (MEMO)					
(2039)	ABATEMENT ADJUSTMENT					*10
(2052)	CARRY-OVER ABATEMENT ADJUST					*11
(2070)	ADVANCE ABATEMENT ADJUST	28.86	28.86	28.86-	28.86-	*12
(4045)	COM SERV TACONITE ADJUST					
(5009)	TOTAL COMMUNITY SERVICE	67,884.25	67,884.25	72,353.90	72,353.90	

FOOTNOTES:

- *10 PAY 2027 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 2027 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
 - *12 PAY 2027 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 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 CERTIFIED LEVY NOTES
DEBT SERVICE VOTER APPROVED:						
(809)	DEBT SERVICE-AID ELIG	931,130.00	931,130.00	928,093.00	928,093.00	*15
(811)	DEBT SERVICE-AID INELIG					*15
(781)	NATURAL DISASTER DEBT					*15
(1700)	REDUCTION FOR DEBT EXCESS			16,144.53-	16,144.53-	
(1701)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT					*10,16
(2053)	CARRY OVER ABATEMENT	.01-	.01-			*11,16
(2071)	ADVANCE ABATE ADJUST	410.90	410.90	410.90-	410.90-	*12,16
(3034)	GDS VTR NET OFFSET ADJUST					
(3506)	GDS VTR MAX EFFORT ADJ					
(4061)	GDS VTR TACONITE ADJUST					
(5013)	TOTAL DEBT SERVICE VOTER APPROVED	931,540.89	931,540.89	911,537.57	911,537.57	*1
DEBT SERVICE OTHER:						
(810)	DEBT SERVICE-AID ELIG					*15
(812)	DEBT SERVICE-AID INELIG					*15
(772)	LT FACILITIES DEBT SERVICE	142,359.02	142,359.02	163,774.80	163,774.80	*15
(1708)	FY2026 LTFM DEBT SERV ADJ	1.36	1.36	.68-	.68-	
(1715)	FY2025 LTFM DEBT SERV ADJ					
(1726)	FY2024 LTFM DEBT SERV ADJ					
(1703)	REDUCTION FOR DEBT EXCESS			2,946.93-	2,946.93-	
(1704)	OTHER ADJUST (MEMO)					
(2040)	ABATEMENT ADJUSTMENT					*10,16
(2053)	CARRY OVER ABATEMENT					*11,16
(2071)	ADVANCE ABATE ADJUST					*12,16
(3035)	GDS OTH NET OFFSET ADJUST					
(3507)	GDS OTH MAX EFFORT ADJ					
(4051)	GDS OTH TACONITE ADJUST					
(5014)	TOTAL DEBT SERVICE OTHER	142,360.38	142,360.38	160,827.19	160,827.19	*1

FOOTNOTES:

- *1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
- *10 PAY 2027 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 2027 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2027 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 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

LINE #	LIMITATION COMPONENTS	2024 PAY 2025 LIMITATION	2024 PAY 2025 CERTIFIED LEVY	2025 PAY 2026 LIMITATION	2025 PAY 2026 PROPOSED LEVY	2025 PAY 2026 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 2027 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 2027 LEVY LIMITATION WILL NOT BE INCREASED BY ANY UNDERLEVY IN THIS COMPONENT UNLESS EXTENSION IS REQUESTED.
- *12 PAY 2027 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 2026. FOR PAYABLE 2025 COLUMNS, THE AMOUNTS SHOWN ARE FOR ONE YEAR PRIOR THE FISCAL YEAR SHOWN.

END OF LEVY LIMITATION AND CERTIFICATION REPORT